

# JONES DAY

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June 3, 2011

## **VIA ELECTRONIC FILING**

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

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

Dear Secretary Bose:

Pursuant to the Formula Rate Implementation Protocols (“Protocols”) contained in Attachment H – Addendum 2-B of the Open Access Transmission Tariff (“OATT” or “Tariff”) of Southwest Power Pool, Inc. (“SPP”) and Attachment H – Addendum 2-B of the Oklahoma Gas and Electric Company (“OG&E”) OATT, OG&E hereby submits a True-Up Adjustment for the transmission formula rate (“Formula Rate”) for the rate year from January 1, through December 31, 2010 (“2010 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 surcharges as appropriate to implement that reconciliation.

As provided for by the governing Protocols,<sup>1</sup> this submission is provided to the Federal Energy Regulatory Commission (“Commission”) for informational purposes only. A copy of this filing will also be posted on the SPP and OG&E OASIS sites. However, this submission is not intended to be subject to the Commission’s notice requirements, and it is not intended that the Commission take any action in response to this informational filing. In lieu of Commission-initiated procedures, the Protocols set out a detailed process that will enable interested parties to review and, if warranted, challenge aspects of the True-Up Adjustment, which may include the submission of Formal Challenges before the Commission.

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<sup>1</sup> Oklahoma Gas and Electric Company, FERC Electric Tariff, Volume No. 2, Attachment H Addendum 2-B; Southwest Power Pool, FERC Electric Tariff, Sixth Revised Volume No. 1, Attachment H Addendum 2-B.

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## I. Background.

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

On June 25, 2009, in Docket Nos. ER08-281-000 and -001, the Commission approved a settlement agreement (“Settlement Agreement”), which established OG&E’s Formula Rate.<sup>2</sup> The Formula Rate applies to transmission service provided pursuant to the SPP OATT within the OG&E pricing zone and pursuant to the OG&E OATT. Under the Formula Rate, OG&E’s ATRR is derived from a formula that tracks increases and decreases in actual costs and projected capital additions every year, subject to the True-Up Adjustment, through which amounts over-collected or under-collected are returned to or collected from customers, with interest. The Formula Rate’s 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.<sup>3</sup> 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 2010 Rate Year was \$81,045,221. The Actual ATRR for the 2010 Rate Year was \$87,400,022. The resulting surcharge of \$6,354,801 is reflected in Worksheet L of the Formula Rate Template and will be collected from customers with interest

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<sup>2</sup> *Oklahoma Gas & Elec. Co.*, 127 FERC ¶ 61,296 (2009).

<sup>3</sup> OG&E is submitting this filing on June 3 because the FERC Headquarters suffered a temporary power outage on June 1 and 2. The FERC website advised that FERC online applications were unavailable, and filings would be accepted on the next business day.

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through the rates applicable for the 2012 Rate Year. The data-populated Rate Formula Template detailing the True-Up Adjustment is appended hereto at Attachment 1.

### **III. Other Information and Materials.**

#### **A. Supporting Information.**

Much of the information contained in the True-Up Adjustment is taken from OG&E's FERC Form 1 for the year ending 2010. 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 is posted and available on the SPP OASIS, at <http://sppoasis.spp.org/documents/SWPP/MemberRelatedPostings/MemberRelatedPostings.asp>, and on the OG&E OASIS, at <http://oasis.oge.com/Formula/FormulaDocs.htm>. The Rate Formula Template, including associated workpapers, demonstrates and explains information not otherwise set out in OG&E's FERC Form 1. A side-by-side comparison of the of the Rate Formula Template components as compared to the most recent Baseline ATRR is appended hereto as Attachment 2. Attachment 3, also appended hereto, shows OG&E's Average Accumulated Deferred Income Taxes Account Balance Calculation for the 2010 Rate Year.

#### **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. 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 1:00-4:00 p.m. on Tuesday, June 21, 2011, at OG&E's Corporate Headquarters, 321 N. Harvey Ave., Oklahoma City, Oklahoma, 73102.

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**D. Service of Informational Filing.**

In accordance with the Protocols, OG&E is providing the True-Up Adjustment and supporting information to SPP for posting on the publicly accessible portion of the SPP website.<sup>4</sup> Also as required by the Protocols, OG&E has this date served the True-Up Adjustment and supporting information to SPP transmission customers taking Network Transmission Service on the OG&E facilities operated by SPP, upon transmission service customers taking service under the OG&E OATT, affected regulatory commissions, and other parties that have submitted a request for such information.<sup>5</sup>

Respectfully submitted,

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<sup>4</sup> 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.

<sup>5</sup> *Id.*

# Attachment 1

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

12/31/2010  
 Actual Data

**Oklahoma Gas and Electric Company**

**Index of Worksheets**

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

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

12/31/2010  
 Actual Data

Attachment H  
 Addendum 2-A

Page 1 of 7

**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 )		\$ 2,409,418
2	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(Addendum 2-A, In 21)		87,400,022
3	DIVISOR			
4	TO's Transmission Network Load (kW)	(Worksheet B, In 14)		5,024,779
5	RATES			
6	Annual Cost (\$/kW/Yr)	(In 2 / In 4)	17.394	
7	P-to-P Rate (\$/kW/Mo)	(In 6 / 12)	1.449	
			<u>Peak</u>	<u>Off-Peak</u>
8	Weekly P-To-P Rate (\$/kW/Wk)	(In 6 / 52; In 6 / 52)	0.334	0.334
9	Daily P-To-P Rate (\$/kW/Day)	(In 8 / 5; In 8 / 7)	0.067 Capped at weekly rate	0.048
10	Hourly P-To-P Rate (\$/MWh)	(In 9 / 16; In 9 / 24 both x 1,000)	4.181 Capped at weekly & daily rate	1.991

Rate Formula Template  
Utilizing FERC Form 1 for the 12 months Ended  
(Enter whether "Projected Data" or "Actual Data")12/31/2010  
Actual Data

## OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.					Transmission Amount
11	REVENUE REQUIREMENT (w/o incentives)	(ln 117)			\$ 120,020,262
12	REVENUE CREDITS	(Note A)			
13			<u>Total</u>	<u>Allocator</u>	
14	Other Transmission Revenue	(Worksheet A)	<u>30,210,822</u>	DA 1.00000	\$ 30,210,822
15	Total Revenue Credits		30,210,822		\$ 30,210,822
16	NET REVENUE REQUIREMENT (w/o incentives)	(ln 11 less ln 15)			\$ 89,809,440
17	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	(Worksheet G & P) (Note X)			\$ 2,409,418
18	SPP OATT RELATED UPGRADES REV. REQ. TRUE-UP	(Worksheet L)			\$ -
19	PRIOR YEAR TRUE-UP ADJUSTMENT w/INTEREST	(Worksheet L)			\$ -
20	ADDITIONAL REVENUE REQUIREMENT (w/ incentives)	(Note C) & (Worksheet F, ln 61)			\$ -
21	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT				
	Attachment H, Sec. 1, Col. 3	(ln 16 - ln 17 - ln 18 - ln 19 + ln 20)			\$ 87,400,022
22	NET PLANT CARRYING CHARGE (w/o incentives)	(Note B)			
23	Annual Rate	((ln 16 / ln 46) x 100)			13.80%
24	Monthly Rate	(ln 23 / 12)			1.15%
25	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)	(Note B)			
26	Annual Rate	((ln 16 - ln 92) / ln 46) x 100)			10.14%
27	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN	(Note B)			
28	Annual Rate	((ln 16 - lns 92 - ln 115 - ln 116) / lns 46) x 100)			-0.38%



OKLAHOMA GAS AND ELECTRIC COMPANY

	(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</u> <u>Transmission</u>
Line No.					
29	GROSS PLANT IN SERVICE				
30	Production	(Worksheet K)	3,032,888,780	NA	
31	Transmission	(Worksheet K)	1,038,057,744	TP 0.92779	963,103,574
32	Distribution	(Worksheet K)	2,698,579,294	NA	
33	General Plant	(Worksheet K) (Note J)	218,240,940	W/S 0.04603	10,045,391
34	Intangible Plant	(Worksheet K) (Note V)	26,430,993	W/S 0.04603	1,216,590
35	TOTAL GROSS PLANT	(sum lns 30 to 34)	7,014,197,750		974,365,555
36	GROSS PLANT ALLOCATOR	(ln 35 - Col. 5 / Col. 3)		<b>GP= 0.138913</b>	
37	ACCUMULATED DEPRECIATION				
38	Production	(Worksheet K)	1,462,420,511	NA	
39	Transmission	(Worksheet K)	336,626,253	TP 0.92779	312,319,762
40	Distribution	(Worksheet K)	902,686,774	NA	
41	General Plant	(Worksheet K) (Note J)	83,296,936	W/S 0.04603	3,834,067
42	Intangible Plant	(Worksheet K) (Note V)	20,341,251	W/S 0.04603	936,285
43	TOTAL ACCUMULATED DEPRECIATION	(sum lns 38 to 42)	2,805,371,725		317,090,114
44	NET PLANT IN SERVICE				
45	Production	(ln 30 - ln 38)	1,570,468,269	NA	
46	Transmission	(ln 31 - ln 39)	701,431,491		650,783,812
47	Distribution	(ln 32 - ln 40)	1,795,892,520	NA	
48	General Plant	(ln 33 - ln 41)	134,944,003		6,211,325
49	Intangible Plant	(ln 34 - ln 42)	6,089,742		280,304
50	TOTAL NET PLANT IN SERVICE	(sum lns 45 to 49)	4,208,826,025		657,275,441
51	NET PLANT ALLOCATOR	(ln 50 - Col. 5 / Col. 3)		<b>NP= 0.156166</b>	
52	ADJUSTMENTS TO RATE BASE	(Note D)			
53	Account No. 281	(Worksheet C)	-		-
54	Account No. 282	(Worksheet C)	(982,116,924)		(130,795,891)
55	Account No. 283	(Worksheet C)	(112,623,039)		(2,343,713)
56	Account No. 190	(Worksheet C)	118,756,067		2,681,616
57	Account No. 255	(Worksheet C)	(11,234,941)		-
58	Unfunded Reserves	(Worksheet N)	(1,444,730)	DA 1.00000	(1,444,730)
59	TOTAL ADJUSTMENTS	(sum lns 53 to 57)	(988,663,567)		(131,902,718)
60	UNAMORTIZED ABANDONED PLANT	(Worksheet P) (Note R)	0	DA 1.00000	0
60a	Construction Work in Progress (CWIP)	(Worksheet P) (Note Z)	0	DA 1.00000	0
61	LAND HELD FOR FUTURE USE	(Worksheet I) (Note F)	842,729	TP 0.92779	781,878
62	WORKING CAPITAL	(Note G)			
63	CWC	(1/8 * ln 90)	17,119,127		2,220,952
64	Materials & Supplies -- Transmission Related	(Worksheet K) (Note S)	11,107,973	TP 0.92779	10,305,909
65	Prepayments (Account 165)	(Worksheet K)	8,009,277	GP 0.13891	1,112,595
66	TOTAL WORKING CAPITAL	(sum lns 63 to 65)	36,236,377		13,639,456
67	RATE BASE (sum lns 50, 59, 60, 61, 66)		3,257,241,564		<u>539,794,058</u>

Rate Formula Template  
Utilizing FERC Form 1 for the 12 months Ended  
(Enter whether "Projected Data" or "Actual Data")12/31/2010  
Actual Data

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## OKLAHOMA GAS AND ELECTRIC COMPANY

	(1)	(2)	(3)	(4)	(5)
	<b>EXPENSE, TAXES, RETURN &amp; REVENUE REQUIREMENTS CALCULATION</b>	<b>Data Sources (See "General Notes")</b>	<b>TO Total</b>	<b>Allocator</b>	<b>Total Transmission</b>
Line No.	OPERATION & MAINTENANCE EXPENSE				
68	Transmission	321.112.b	49,028,128		
68a	Less Extraordinary & Storm Cost Amortization	(Worksheet O)	-		
69	Less expenses for LSE cost responsibility	(Worksheet E, In 14)	25,294,738		
70	Less Account 561 (Load Dispatching)	321.84-92.b (Note P & U)	10,975,792		
71	Less Account 565	321.96.b (Note I)	(66,166)		
72	Plus Acct 565 native load, zonal or pool	(Note I)	-		
73	Transmission Subtotal	(In 68-In 68a-In 69-In 70-In 71+In 72)	12,823,764	TP 0.92779	11,897,809
74	Administrative and General	323.197.b (Note J)	133,522,058	NA	
75	Less: Acct. 924, Property Insurance	323.185.b	1,682,414	NA	
76	Less: Acct. 928, Reg. Com. Exp.	323.189.b	4,325,902	NA	
77	Less: Acct. 930.1, Gen. Advert. Exp.	323.191.b	22,208	NA	
78	Less: Acct. 930.2, Misc. General Exp.	323.192.b	11,384,333		
79	Less: PBOP amount included in Line 73	(Note T)	17,000,000		
80	Balance of A & G	(In 74 - sum In 75 to In 79)	99,107,201	W/S 0.04603	4,561,796
81	Plus: Acct. 924	(In 75)	1,682,414	GP 0.13891	233,710
82	Plus: Acct. 928 - Transmission Direct Assigned	(Note K) (Worksheet D)	-	DA 1.00000	-
83	Plus: Acct. 928 - Transmission Allocated	(Note K) (Worksheet D)	-	DA 1.00000	-
84	Plus: Acct. 930.1 - Transmission Direct Assigned	(Note K) (Worksheet D)	-	DA 1.00000	-
85	Plus: Acct. 930.1 - Transmission Allocated	(Note K) (Worksheet D)	-	DA 1.00000	-
86	Plus: Acct. 930.2 - Adj. Misc. General Expenses	(Worksheet D)	10,939,640	W/S 0.04603	503,540
87	Plus: PBOP Amount	(Note T)	12,400,000	W/S 0.04603	570,758
88	A & G Subtotal	(sum Ins 80 to 87)	124,129,255		5,869,804
89	Transmission Lease Payments	(Worksheet D)	-	DA 1.00000	-
90	TOTAL O & M EXPENSE	(In 73 + In 88 + In 89)	136,953,019		17,767,613
91	DEPRECIATION AND AMORTIZATION EXPENSE				
92	Transmission	336.7.b	25,698,414	TP 0.92779	23,842,830
93	Plus: Extraordinary & Storm Cost O&M Amortization	(Worksheet O) (Note W)	10,464	TP 0.92779	9,709
94	Plus: Recovery of Abandoned Incentive Plant	(Worksheet P) (Note R)	0	DA 1.00000	0
95	General	336.10.b	16,800,505	W/S 0.04603	773,309
96	Intangible	336.1.f	7,028,198	W/S 0.04603	323,500
97	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 92 to 96)	49,537,581		24,949,348
98	TAXES OTHER THAN INCOME	(Note L)			
99	Labor Related				
100	Payroll	263.i	10,217,099	W/S 0.04603	470,282
101	Plant Related				
102	Property	263.i	60,104,221	GP 0.13891	8,349,277
103	Gross Receipts	263.i	-		
104	Other	263.i	105,241	GP 0.13891	14,619
105	TOTAL OTHER TAXES	In 100 + (sum Ins 102 to 104)	70,426,561		8,834,179
106	INCOME TAXES	(Note M)			
107	$T=1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$		38.96%		
108	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		43.98%		
109	where WCLTD=(In 137) and R= (In 140)				
110	and FIT, SIT & p are as given in Note M.				
111	$1 / (1 - T) =$ (from In 107)		1.6383		
112	Amortized Investment Tax Credit	266.8.f (enter negative)	(3,726,468)		
113	Income Tax Calculation	(In 108 * In 116)	127,965,078	NA	21,206,529
114	ITC adjustment	(In 111 * In 112)	(6,105,103)	NP 0.156166	(953,409)
115	TOTAL INCOME TAXES	(sum Ins 113 to 114)	121,859,975		20,253,120
116	RETURN (Rate Base * Rate of Return)	(In 67 * In 140)	290,946,456	NA	48,216,003
117	REVENUE REQUIREMENT (sum Ins 90, 97, 105, 115, 116)		669,723,592		120,020,262

**OKLAHOMA GAS AND ELECTRIC COMPANY**

**SUPPORTING CALCULATIONS**

In No.	(1)	(2)	(3)	(4)	(5)
<b>TRANSMISSION PLANT INCLUDED IN SPP TARIFF</b>					
118	Total transmission plant	(In 31)			1,038,057,744
119	Less transmission plant excluded from SPP Tariff	(Worksheet H) (Note N)			20,910,540
120	Less Production Related Transmission Facilities	(Worksheet H) (Note O)			54,043,630
121	Transmission plant included in SPP Tariff	(In 118 - In 119 - In 120)			<u>963,103,574</u>
122	Percent of transmission plant in SPP Tariff	(In 121 / In 118)		<b>TP=</b>	<b>0.92779</b>
<b>WAGES &amp; SALARY ALLOCATOR (W/S)</b>					
123	Production	354.20.b	54,459,798	NA	-
124	Transmission	354.21.b	5,623,443	TP	0.92779
125	Distribution	354.23.b	34,077,168	NA	5,217,396
126	Other (Excludes A&G)	354.24,25,26.b	19,190,014	NA	-
127	Total	(sum Ins 124 to 127)	113,350,423		<u>5,217,396</u>
128	Transmission related amount	(In 128 - Col. 5 / Col. 3)		<b>W/S=</b>	<b>0.04603</b>
<b>RETURN (R)</b>					
130	Preferred Dividends	(118.29.c) (positive number)	0		-
<b>Development of Common Stock:</b>					
132	Long Term Debt	(Worksheet K) (Note Q)		44.55%	1,679,965,385
133	Preferred Stock	(Worksheet K) (Note Q)		0.00%	-
134	Common Stock	(Worksheet K) (Note Q)		55.45%	2,090,855,043
135	Total	(sum Ins 133 to 135)			<u>3,770,820,427</u>
<b>Cost (Note Q)</b>					
			\$	%	Weighted
137	Long Term Debt		1,679,965,385	44.55%	0.0623
138	Preferred Stock	112.3.c	-	0.00%	0.0000
139	Common Stock		2,090,855,043	55.45%	0.1110
140	Total (sum Ins 137 to 139)		3,770,820,427		<u>0.0893</u>
				<b>R</b>	<b>0.0893</b>

**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.
	Inputs Required: FIT = 35.00%
	SIT= 6.09% (State Income Tax Rate or Composite SIT - Worksheet J)
	p = 0.00% (percent of federal income tax deductible for state purposes)
N	Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission Facilities or is otherwise not eligible to be recovered under this Tariff.
O	Removes the dollars of plant booked to transmission (e.g. step-up transformers) that are included in the development of OATT ancillary services rates and not already removed in Note N above.
P	Removes the dollars of expense booked to transmission accounts included in the development of OATT ancillary services rates, including all of Account No. 561.
Q	Long Term Debt cost rate calculated in Section V of Worksheet K. Preferred Stock cost rate = preferred dividends (In 131) / preferred outstanding (In 138). Common Stock cost rate (ROE) = 11.10%, the rate accepted by FERC in Docket No. ER08-281. It includes an additional 50 basis points for the TO remaining a member of the SPP RTO. This rate shall not change until a new rate is accepted by FERC in a subsequent filing under the FPA, including Sections 205 and 206. The percentage of equity used in determining the weighted cost of equity for OG&E for purposes of the Settlement Formula Rate shall not exceed 56% ("Equity Cap") as accepted by FERC in Docket No. ER09-281 regardless of OG&E's actual percentage of equity. To the extent OG&E's actual percentage of equity exceeds the Equity Cap, such amount in excess of the Equity Cap shall be treated as Long-Term Debt for purposes of the Settlement Formula Rate. The Equity Cap shall not change until a new Equity Cap is accepted by FERC in a subsequent filing under the FPA, including Sections 205 and 206. Include in the interest on Debt from Associated Companies only the interest on Long-Term Debt.
R	OG&E must make the appropriate filing at FERC before inputting or changing amounts on lines 60 & 94 (abandoned plant).
S	The Formula Rate will functionalize Material and Supplies for Construction on the basis of a single-year usage ratio in accordance with the most recent FERC Form 1, and will true-up these costs based on the 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	0.138913
Net Plant	NP	0.156166
Trans. Plant in SPP	TP	0.927794
Wages & Salaries	W/S	0.046029
No Allocator	NA	

Worksheet A

Line No.

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

	Data Sources	2010 YE Balance	GP Allocator	Allocated to Transmission	
1	Rent from Electric Property	300.19.b	\$1,046,420	13.8913%	\$145,362
2					
3					
4	<b>Net Account 454 - Credited as transmission pole rentals =</b>				<b>\$145,362</b>

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

	(A) 2010 YE Balance	(B) Power Production	(C) Distribution	(D) Utility Commercial	(E) Utility A & G	(F) Miscellaneous	(G) Transmission (Load in Divisor)	(H) Other Transmission	
5	300.21.b	\$100,352,608							
6	Miscellaneous - McClain Adder								
7	Miscellaneous - Scrap Sales		\$50,007						
8	Miscellaneous - OMPA Admin Fee		\$95,714						
9	Miscellaneous		\$4,824	\$0		\$1,296			
10	Miscellaneous - Honeywell Energy Management								
11	Miscellaneous - Sale of Residual Oil								
12	Reimbursed Payroll Costs		\$1,326	\$4,091	\$3,096	\$0			
13	Remuneration Sales Taxes Collection - OK & AR					\$116,834			
14	Franchise & Privilege Tax Adjustment					\$454			
15	Oil Lease & Royalties					\$202,363			
16	Pace Payments								
17	Transmission Service Revenues - from OG&E LSE						\$78,669,338		
18	Transmission Service Revenues - Unbundled OK & AR						\$174,522		
19	Transmission Service Revenues - Direct Assigned Facilities							\$20,792,472	
20	Salvage Clearing		\$35,181	\$19,113	\$0				
21	Point-to-Point Revenues Refundable to Retail Customers								
22	Discount on Purchased Wind Credits								
23	Renewable Energy Certificate Sales - OK & AR					\$1,500,056			
24	Base Plan Revenues - 2010						\$1,904,818	\$1,450,779	
25									
26	TOTALS (Sum Ins 6 - 25)	\$100,352,608	\$187,052	\$23,204	\$3,096	\$1,819,707	(\$4,672,380)	\$80,748,678	\$22,243,251

**Net Account 454 - Credited as Transmission Revenues [(A)-(B)-(C)-(D)-(E)-(F)-(G)] = \$22,243,251**

Worksheet A

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

2010

(Notes 1 & 3)

328-330.Total.n

\$15,728,622

( 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		\$7,044,590
33	TO's Revenue Associated with Transmission Plant Excluded From SPP Tariff		
34	Wholesale Distribution charges		\$427,087
35	TO's LSE Revenue from Ancillary Services Provided		
36	Network Service Ancillary Revenues (Schedule 1) Associated With Load Included in the Divisor		
37			\$434,736
38			
39			
40	<b>Total Revenues Adjusted from Account 456.1 (Revenues retained by OG&amp;E for load included in the divisor) =</b>	(Sum lns 28 thru 39)	\$7,906,413

41 **Net Account 456.1 Included in Template (PTP revenues to be credited) =** [(328-330.Total.n) - ln 40] **\$7,822,209**

IV. Revenue from Grandfathered Interzonal Transactions - Revelant Year =

2010

(Note 3)

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

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

46 **Sum of Parts I, II & III** (Addendum 2-A, ln 14) **\$30,210,822**

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









**OKLAHOMA GAS AND ELECTRIC COMPANY**

**Worksheet C**

**III. Account 283 - ADIT - Other**  
(A)

Line No.	(A) <u>Identification</u>	Relevant Year =		2010	(Note 2)	(F)	(G)	(H)	(I) <u>Description / Justification</u>
		(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	Plant Related	Labor Related	Total Included in Ratebase (E)+(F)+(G)	
57	Accumulated Deferred Income Tax:								
58	Prepaid Expenses	(1,471,094)	-	-	-	(735,547)	(735,547)	(1,471,094)	Book accrual vs. actual payments for tax.
59	Pension Plans	(86,919,043)	(86,919,043)	-	-	-	-	-	- ADIT related to Pre-paid Pension Expense.
60	Bond Redemption - Unamortized Call Premium Costs	(5,029,130)	-	-	-	(5,029,130)	-	(5,029,130)	Expenses amortized for books; deducted for tax prior years when incurred/paid.
61	Reg Asset - Excess Storm Costs Deferred - OK	(10,768,986)	-	-	-	(10,768,986)	-	(10,768,986)	Costs deducted for tax purposes, recorded as Regulatory Assets for book
62	Reg Asset - Deferred McClain Plant Costs - OK	-	-	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
63	Reg Asset - Deferred Red Rock Plant Costs - OK	(2,817,984)	(2,817,984)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
64	Reg Asset - Excess Storm Costs Deferred - AR	(94,379)	-	-	-	(94,379)	-	(94,379)	Costs deducted for tax purposes, recorded as Regulatory Assets for book
65	Reg Asset - Deferred Excess Pension Expenses - OK	(1,339,196)	(1,339,196)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
66	Reg Asset - Deferred Excess Pension Expenses - AR	125,433	125,433	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
67	Deferred Other - Rate Case Consult / Expert Witness Cost	(248,608)	(248,608)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
68	Deferred Rate Case Expenses - OK	(156,012)	(156,012)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
69	LIFO Inventory Adjustments - Fuels Stock	(1,147,872)	(1,147,872)	-	-	-	-	-	Full Adj charged to 2008 Book Income vs Taxable Income over 4 yrs per Sec 481.
70	Deferred Smart Grid Deployment Expenses	(463,668)	(463,668)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
71	Deferred Smart Grid Retired Meter Costs	(2,286,786)	(2,286,786)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
72	Deferred Smart Grid Web Portal Expenses	(5,714)	(5,714)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
73									
74									
75									
76									
77									
78									
79									
80									
81									
82									
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102									
103									
104									
105									
106									
107									
108									
109	Subtotal - Form 1, p277.9.k	(112,623,039)	(95,259,450)	-	-	(16,628,042)	(735,547)		
110	Less FASB 109 Above if not separately removed	-	-	-	-	-	-		
111	Less FASB 106 Above if not separately removed	-	-	-	-	-	-		
112	Total (In 109 - In 110 - In 111)	(112,623,039)	(95,259,450)	-	-	(16,628,042)	(735,547)		
113	Transmission Allocator [ GP or W/S ]		0.0000%	0.0000%	100.0000%	13.8913%	4.6029%		
114	Total (In 112 + In 113)		0	0	0	(2,309,857)	(33,856)	(2,343,713)	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

IV. Account 190 - ADIT

Relevant Year = 2010 (Note 2)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
<u>Identification</u>	<u>Relevant Year Average of BOY and EOY Balance</u>	<u>100% Non-Transmission Related</u>	<u>100% Related to facilities excluded in Worksheet H</u>	<u>100% Transmission Related</u>	<u>Plant Related</u>	<u>Labor Related</u>	<u>Total Included in Ratebase (E)+(F)+(G)</u>	<u>Description / Justification</u>
Line No.								
115	Accrued Vacation	4,452,779	-	-	-	4,452,779	4,452,779	Book accrual vs. actual payments for tax.
116	Derivative Instruments	812,483	812,483	-	-	-	-	- Tax deduction for Mark-to-Market discount permitted by Section 465.
117	Bad Debts	654,814	654,814	-	-	-	-	- Book accrual vs. actual payments for tax.
118	Accrued Interest	777,019	-	-	777,019	-	777,019	Book accrual vs. actual payments for tax.
119	Accrued Liability-Public Liability	1,385,087	-	-	-	692,544	1,385,087	Book accrual vs. actual payments for tax. Split 50% labor, 50% plant
120	Accrued Liability-Employee Related	1,122,462	-	-	-	1,122,462	1,122,462	Book accrual vs. actual payments for tax.
121	Regulatory Liabilities- Deferred Gains - Property Sales	3,196	3,196	-	-	-	-	- Taxable gains recorded as Regulatory Liabilities for book.
122	Rate Refund Accrual	267,286	267,286	-	-	-	-	- Deferred revenue accrual per books vs. actual revenue for tax purposes.
123	Income Taxes Recoverable, net (Pens & Medicare Part D)	3,622,451	-	-	-	3,622,451	3,622,451	Anticipated Medicare subsidy.
124	Post-Retirement Benefits	34,576,545	-	-	-	34,576,545	34,576,545	Book accrual vs. actual payments for tax purposes.
125	Consumer Loans	-	-	-	-	-	-	- Income, losses and expenses recognized for tax but not for book.
126	Deferred Fed Investment Tax Credits	4,351,452	4,351,452	-	-	-	-	- ADIT for Unamortized ITC balance. ITC utilized for tax purposes in prior years.
127	Tax Credit Carryover	51,323,911	51,323,911	-	-	-	-	- ADIT for Tax Credit Carryover
128	Net Operating Loss	230,811	230,811	-	-	-	-	- ADIT for Net Operating Loss carryover
129	Medicare Part D Subsidy	9,357,534	-	-	-	9,357,534	9,357,534	ADIT for Non-taxable government subsidy (IRC Section 139A) FAS 158
130	Other - Investments in Partnerships	59,042	59,042	-	-	-	-	- ADIT for Book vs. Tax Partnership Income and Expense differences.
131	Kaw Water Storage Agreement Liability	3,379,816	3,379,816	-	-	-	-	- ADIT for Book vs. Tax Differences due to differences in Imputed Interest Rates
132	Charitable Contributions Carryover	2,379,380	2,379,380	-	-	-	-	- ADIT for Limited Charitable Contributions Carryover
133								
134								
135								
136								
137								
138								
139								
140								
141								
142								
143								
144								
145								
146								
147								
148								
149								
150								
151	Subtotal - Form 1, p234.8.c	118,756,067	63,462,191	-	-	1,469,562	53,824,314	
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)	118,756,067	63,462,191	-	-	1,469,562	53,824,314	
155	Transmission Allocator [ GP or W/S ]		0.0000%	0.0000%	100.0000%	13.8913%	4.6029%	
156	Total (In 154 * In 155)		0	0	0	204,142	2,477,474	2,681,616

Worksheet C

V. Account 255 - Accumulated Deferred Investment Tax Credits

Relevant Year = 2010 (Note 2)

Line No.	(A) <u>Identification</u>	(B) <u>Relevant Year Average of BOY and EOY Balance</u>	(C) <u>100% Non-Transmission Related</u>	(D) <u>100% Related to facilities excluded in Worksheet H</u>	(E) <u>100% Transmission Related</u>	(F) <u>Plant Related</u>	(G) <u>Labor Related</u>	(H) <u>Total Included in Ratebase (E)+(F)+(G)</u>
157	Accumulated Deferred Investment Tax Credits	(11,234,941)	(11,234,941)	-	-	-	-	-
158				-	-	-	-	-
159				-	-	-	-	-
160				-	-	-	-	-
161				-	-	-	-	-
162				-	-	-	-	-
163				-	-	-	-	-
164				-	-	-	-	-
165				-	-	-	-	-
166				-	-	-	-	-
167				-	-	-	-	-
168				-	-	-	-	-
169				-	-	-	-	-
170				-	-	-	-	-
171				-	-	-	-	-
172				-	-	-	-	-
173				-	-	-	-	-
174				-	-	-	-	-
175				-	-	-	-	-
176	Subtotal - Form 1, p267.8.h	(11,234,941)	(11,234,941)	-	-	-	-	-
177	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-
178	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-
179	Less Post 1971 ITC Property Under F2 Option	-	-	-	-	-	-	-
180	Total (In 176 - In 177 - In 178 - In 179)	(11,234,941)	(11,234,941)	-	-	-	-	-
181	Transmission Allocator [ GP or W/S ]		<u>0.0000%</u>	<u>0.0000%</u>	<u>100.0000%</u>	<u>13.8913%</u>	<u>4.6029%</u>	
182	Total (In 180 * In 181)		0	0	0	0	0	0

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



Worksheet D

III. Transmission Lease Payments

Relevant Year = 2010

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

Total Transmission Lease Payments

IV. Account 930.2 - Misc. General Expenses

Relevant Year = 2010

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

NOTE:

1. When calculating the Baseline ATRR, the "Relevant Year" is the year being 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**

**Additional Revenue Requirement from  
Adjustments to Transmission Expense to Reflect TO's LSE Cost Responsibility**

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

Notes:

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



Worksheet F

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

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

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

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

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

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

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

**II. Calculate Net Plant Carrying Charge Rate (NPCC) with hypothetical 100 basis point ROE increase.**

**A. Determine Net Revenue Requirement less Return and Income Taxes.**

16	Net Revenue Requirement (Addendum 2-A, In 16)	89,809,440
17	Return (Addendum 2-A, In 116)	48,216,003
18	Income Taxes (Addendum 2-A, In 115)	20,253,120
19	Net Revenue Requirement, Less Return and Taxes	21,340,317

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

20	Net Revenue Requirement, Less Return and Taxes	21,340,317
21	Return (from I.B. above)	51,209,068
22	Income Taxes (from I.C. above)	21,569,540
23	Net Revenue Requirement, with 100 Basis Point ROE increase	94,118,926
24	Transmission Plant Depreciation Expense (Addendum 2-A, Ins 92)	23,842,830
25	Net Rev. Req, w/100 Basis Point ROE increase, less Depreciation	70,276,095

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

26	Net Transmission Plant (Addendum 2-A, Ins 46)	650,783,812
27	Net Revenue Requirement, with 100 Basis Point ROE increase	94,118,926
28	NPCC with 100 Basis Point increase in ROE	14.46%
29		
30	Net Rev. Req, w/100 Basis Point ROE increase, less Dep.	70,276,095
31	NPCC with 100 Basis Point ROE increase, less Depreciation	10.80% (use when no CIAC is associated with facilities receiving incentives)
32	NPCC w/o 100 Basis Point ROE increase, less Depreciation	10.14% (Addendum 2-A, In 26)
33	NPCC w/o Return, income taxes and Depreciation	-0.38% (use when CIAC is associated with facilities receiving incentives)
34	100 basis point ROE increase (line 31 - 32)	0.66%

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

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

NOTE:

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

Worksheet F

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

SUMMARY OF ADDITIONAL REVENUE REQUIREMENT FOR FACILITIES RECEIVING INCENTIVES					
Line No.	Proj. No.	Project Description Summary	In-Service	Investment	Additional Rev. Requirement
43	1				\$ -
44	2				
45	3				
46	4				
47	5				
48	6				
49	7				
50	8				
51	9				
52	10				
53	11				
54	12				
55	13				
56	14				
57	15				
58	16				
60		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. (e.g. ER05-925-000)



Line No.	Details					
	Investment	Current Year				2010
62	-					
63	2008	ROE increase accepted by FERC (Basis Points)				50
64	6	NPCC w/o incentives, less depreciation				10.14%
65	39	NPCC w/incentives approved for these facilities, less dep.				10.47%
66	No	Annual Depreciation Expense (Investment / Useful Life)				-
67						
68						
69						
70						
71						
72						
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76						
77						
78						
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129						
130						
131	....	....	....	....	....	....
132	....	....	....	....	....	....
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	\$ 7,861
2	Richards Tap-Richards 138kV Line - construct new 138kV line	6/1/2006	\$ 2,765,703	\$ 322,034
3	Van Buren AVEC-Van Buren Interconnect 69kV Line - replace wave trap and current transformer to allow 1200A limit	6/1/2006	\$ 107,896	\$ 12,563
4	Brown Explorer Tap 138kV Line - upgrade current transformer at Brown Substation	6/1/2006	\$ 31,518	\$ 3,670
5	NE Enid-Glenwood 138kV Line - construct new 138kV line	12/1/2006	\$ 3,897,313	\$ 458,995
6	Razorback-Short Mountain 69kV Line - construct new 69kV line	12/1/2006	\$ 9,320,377	\$ 1,097,682
7	Richards-Piedmont 138kV Line - construct new 138kV line	10/1/2007	\$ 3,790,016	\$ 454,784
8	OG&E Windfarm-WFEC Mooreland 138kV Line - upgrade conductor to 795AS33	6/1/2007	\$ 85,105	\$ 10,137
9	Ft. Smith-Colony 161kV Line - replace 1200A terminal equipment with 2000A terminal equipment	12/1/2008	\$ 136,512	\$ 16,806
10	Cedar Lane-Canadian 138kV Line - replace 800A wave trap to allow 1200A limit	6/1/2008	\$ 23,213	\$ 2,827
11	Bodle Substation - Install 138kV breaker, associated line relaying & communications	9/1/2010	\$ 547,300	\$ 22,060
12				
13				
14				
15				
16				
17				
18				
19				
20				
BASE PLAN UPGRADE TOTALS			\$ 20,772,464	\$ 2,409,418

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				
3				
4				
5				
6				
7				
SPONSORED OR ECONOMIC PORTFOLIO UPGRADE TOTALS				

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) \$ 2,409,418

NOTES:

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

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						
1	Investment	\$ 67,511	Current Year			2010
2	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			10.14%
3	Service Month (1-12)	6				
4	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$	1,731
5	CIAC (Yes or No)	No				
6	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
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	\$ 7,861	\$ 7,861
13	2011	\$ -	\$ -	\$ -	\$ -	\$ -
14	2012	\$ -	\$ -	\$ -	\$ -	\$ -
15	2013	\$ -	\$ -	\$ -	\$ -	\$ -
16	2014	\$ -	\$ -	\$ -	\$ -	\$ -
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	Project Totals				\$ 49,120	\$ 49,120

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		2010	
56	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			10.14%
57	Service Month (1-12)	6				
58	Useful Life	39	Annual Depreciation Expense	(Investment / Useful Life)	\$	70,915
59	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. 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	\$ 322,034	\$ 322,034
67	2011	\$ -	\$ -	\$ -	\$ -	\$ -
68	2012	\$ -	\$ -	\$ -	\$ -	\$ -
69	2013	\$ -	\$ -	\$ -	\$ -	\$ -
70	2014	\$ -	\$ -	\$ -	\$ -	\$ -
71	2015	\$ -	\$ -	\$ -	\$ -	\$ -
72	2016	\$ -	\$ -	\$ -	\$ -	\$ -
73	2017	\$ -	\$ -	\$ -	\$ -	\$ -
74	2018	\$ -	\$ -	\$ -	\$ -	\$ -
75	2019	\$ -	\$ -	\$ -	\$ -	\$ -
76	2020	\$ -	\$ -	\$ -	\$ -	\$ -
77	2021	\$ -	\$ -	\$ -	\$ -	\$ -
78	2022	\$ -	\$ -	\$ -	\$ -	\$ -
79	2023	\$ -	\$ -	\$ -	\$ -	\$ -
80	2024	\$ -	\$ -	\$ -	\$ -	\$ -
81	2025	\$ -	\$ -	\$ -	\$ -	\$ -
82	2026	\$ -	\$ -	\$ -	\$ -	\$ -
83	2027	\$ -	\$ -	\$ -	\$ -	\$ -
84	2028	\$ -	\$ -	\$ -	\$ -	\$ -
85	2029	\$ -	\$ -	\$ -	\$ -	\$ -
86	2030	\$ -	\$ -	\$ -	\$ -	\$ -
87	2031	\$ -	\$ -	\$ -	\$ -	\$ -
88	2032	\$ -	\$ -	\$ -	\$ -	\$ -
89	2033	\$ -	\$ -	\$ -	\$ -	\$ -
90	2034	\$ -	\$ -	\$ -	\$ -	\$ -
91	2035	\$ -	\$ -	\$ -	\$ -	\$ -
92	2036	\$ -	\$ -	\$ -	\$ -	\$ -
93	2037	\$ -	\$ -	\$ -	\$ -	\$ -
94	2038	\$ -	\$ -	\$ -	\$ -	\$ -
95	2039	\$ -	\$ -	\$ -	\$ -	\$ -
96	2040	\$ -	\$ -	\$ -	\$ -	\$ -
97	2041	\$ -	\$ -	\$ -	\$ -	\$ -
98	2042	\$ -	\$ -	\$ -	\$ -	\$ -
99	2043	\$ -	\$ -	\$ -	\$ -	\$ -
100	2044	\$ -	\$ -	\$ -	\$ -	\$ -
101	2045	\$ -	\$ -	\$ -	\$ -	\$ -
102	2046	\$ -	\$ -	\$ -	\$ -	\$ -
103	2047	\$ -	\$ -	\$ -	\$ -	\$ -
104	2048	\$ -	\$ -	\$ -	\$ -	\$ -
105	2049	\$ -	\$ -	\$ -	\$ -	\$ -
106	2050	\$ -	\$ -	\$ -	\$ -	\$ -
107	Project Totals			\$	2,012,273	\$ 2,012,273

Worksheet G

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

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

Line No.	Details					
109	Investment	\$ 107,896	Current Year			2010
110	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			10.14%
111	Service Month (1-12)	6				
112	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$	2,767
113	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
2006	\$ 107,896	\$ 1,420	\$ 106,477	\$ 11,248	\$ 11,248	
2007	\$ 106,477	\$ 2,839	\$ 103,637	\$ 19,275	\$ 19,275	
2008	\$ 103,637	\$ 2,839	\$ 100,798	\$ 18,831	\$ 18,831	
2009	\$ 100,798	\$ 2,767	\$ 98,031	\$ 16,587	\$ 16,587	
2010	\$ 98,031	\$ 2,767	\$ 95,265	\$ 12,563	\$ 12,563	
2011	\$ -	\$ -	\$ -	\$ -	\$ -	
2012	\$ -	\$ -	\$ -	\$ -	\$ -	
2013	\$ -	\$ -	\$ -	\$ -	\$ -	
2014	\$ -	\$ -	\$ -	\$ -	\$ -	
2015	\$ -	\$ -	\$ -	\$ -	\$ -	
2016	\$ -	\$ -	\$ -	\$ -	\$ -	
2017	\$ -	\$ -	\$ -	\$ -	\$ -	
2018	\$ -	\$ -	\$ -	\$ -	\$ -	
2019	\$ -	\$ -	\$ -	\$ -	\$ -	
2020	\$ -	\$ -	\$ -	\$ -	\$ -	
2021	\$ -	\$ -	\$ -	\$ -	\$ -	
2022	\$ -	\$ -	\$ -	\$ -	\$ -	
2023	\$ -	\$ -	\$ -	\$ -	\$ -	
2024	\$ -	\$ -	\$ -	\$ -	\$ -	
2025	\$ -	\$ -	\$ -	\$ -	\$ -	
2026	\$ -	\$ -	\$ -	\$ -	\$ -	
2027	\$ -	\$ -	\$ -	\$ -	\$ -	
2028	\$ -	\$ -	\$ -	\$ -	\$ -	
2029	\$ -	\$ -	\$ -	\$ -	\$ -	
2030	\$ -	\$ -	\$ -	\$ -	\$ -	
2031	\$ -	\$ -	\$ -	\$ -	\$ -	
2032	\$ -	\$ -	\$ -	\$ -	\$ -	
2033	\$ -	\$ -	\$ -	\$ -	\$ -	
2034	\$ -	\$ -	\$ -	\$ -	\$ -	
2035	\$ -	\$ -	\$ -	\$ -	\$ -	
2036	\$ -	\$ -	\$ -	\$ -	\$ -	
2037	\$ -	\$ -	\$ -	\$ -	\$ -	
2038	\$ -	\$ -	\$ -	\$ -	\$ -	
2039	\$ -	\$ -	\$ -	\$ -	\$ -	
2040	\$ -	\$ -	\$ -	\$ -	\$ -	
2041	\$ -	\$ -	\$ -	\$ -	\$ -	
2042	\$ -	\$ -	\$ -	\$ -	\$ -	
2043	\$ -	\$ -	\$ -	\$ -	\$ -	
2044	\$ -	\$ -	\$ -	\$ -	\$ -	
2045	\$ -	\$ -	\$ -	\$ -	\$ -	
2046	\$ -	\$ -	\$ -	\$ -	\$ -	
2047	\$ -	\$ -	\$ -	\$ -	\$ -	
2048	\$ -	\$ -	\$ -	\$ -	\$ -	
2049	\$ -	\$ -	\$ -	\$ -	\$ -	
2050	\$ -	\$ -	\$ -	\$ -	\$ -	
162	Project Totals			\$ 78,503	\$ 78,503	

Worksheet G

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

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

Line No.

		Details				
163	Investment	\$ 31,518	Current Year		2010	
164	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			10.14%
165	Service Month (1-12)	6				
166	Useful Life	39	Annual Depreciation Expense	(Investment / Useful Life)	\$	808
167	CIAC (Yes or No)	No				
168						
169						
	<b>Investment Year</b>	<b>Beginning Balance</b>	<b>Depreciation Expense</b>	<b>Ending Balance</b>	<b>Revenue Requirement</b>	<b>Rev. Req. for SPP Allocation</b>
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	\$ 3,670	\$ 3,670
175	2011	\$ -	\$ -	\$ -	\$ -	\$ -
176	2012	\$ -	\$ -	\$ -	\$ -	\$ -
177	2013	\$ -	\$ -	\$ -	\$ -	\$ -
178	2014	\$ -	\$ -	\$ -	\$ -	\$ -
179	2015	\$ -	\$ -	\$ -	\$ -	\$ -
180	2016	\$ -	\$ -	\$ -	\$ -	\$ -
181	2017	\$ -	\$ -	\$ -	\$ -	\$ -
182	2018	\$ -	\$ -	\$ -	\$ -	\$ -
183	2019	\$ -	\$ -	\$ -	\$ -	\$ -
184	2020	\$ -	\$ -	\$ -	\$ -	\$ -
185	2021	\$ -	\$ -	\$ -	\$ -	\$ -
186	2022	\$ -	\$ -	\$ -	\$ -	\$ -
187	2023	\$ -	\$ -	\$ -	\$ -	\$ -
188	2024	\$ -	\$ -	\$ -	\$ -	\$ -
189	2025	\$ -	\$ -	\$ -	\$ -	\$ -
190	2026	\$ -	\$ -	\$ -	\$ -	\$ -
191	2027	\$ -	\$ -	\$ -	\$ -	\$ -
192	2028	\$ -	\$ -	\$ -	\$ -	\$ -
193	2029	\$ -	\$ -	\$ -	\$ -	\$ -
194	2030	\$ -	\$ -	\$ -	\$ -	\$ -
195	2031	\$ -	\$ -	\$ -	\$ -	\$ -
196	2032	\$ -	\$ -	\$ -	\$ -	\$ -
197	2033	\$ -	\$ -	\$ -	\$ -	\$ -
198	2034	\$ -	\$ -	\$ -	\$ -	\$ -
199	2035	\$ -	\$ -	\$ -	\$ -	\$ -
200	2036	\$ -	\$ -	\$ -	\$ -	\$ -
201	2037	\$ -	\$ -	\$ -	\$ -	\$ -
202	2038	\$ -	\$ -	\$ -	\$ -	\$ -
203	2039	\$ -	\$ -	\$ -	\$ -	\$ -
204	2040	\$ -	\$ -	\$ -	\$ -	\$ -
205	2041	\$ -	\$ -	\$ -	\$ -	\$ -
206	2042	\$ -	\$ -	\$ -	\$ -	\$ -
207	2043	\$ -	\$ -	\$ -	\$ -	\$ -
208	2044	\$ -	\$ -	\$ -	\$ -	\$ -
209	2045	\$ -	\$ -	\$ -	\$ -	\$ -
210	2046	\$ -	\$ -	\$ -	\$ -	\$ -
211	2047	\$ -	\$ -	\$ -	\$ -	\$ -
212	2048	\$ -	\$ -	\$ -	\$ -	\$ -
213	2049	\$ -	\$ -	\$ -	\$ -	\$ -
214	2050	\$ -	\$ -	\$ -	\$ -	\$ -
215						
216	Project Totals			\$	22,932	\$ 22,932



Worksheet G

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

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

Line No.	Details					
217	Investment	\$ 3,897,313	Current Year			2010
218	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			10.14%
219	Service Month (1-12)	12				
220	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$	99,931
221	CIAC (Yes or No)	No				
222	<b>Investment Year</b>	<b>Beginning Balance</b>	<b>Depreciation Expense</b>	<b>Ending Balance</b>	<b>Revenue Requirement</b>	<b>Rev. Req. for SPP Allocation</b>
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	\$ 458,995	\$ 458,995
229	2011	\$ -	\$ -	\$ -	\$ -	\$ -
230	2012	\$ -	\$ -	\$ -	\$ -	\$ -
231	2013	\$ -	\$ -	\$ -	\$ -	\$ -
232	2014	\$ -	\$ -	\$ -	\$ -	\$ -
233	2015	\$ -	\$ -	\$ -	\$ -	\$ -
234	2016	\$ -	\$ -	\$ -	\$ -	\$ -
235	2017	\$ -	\$ -	\$ -	\$ -	\$ -
236	2018	\$ -	\$ -	\$ -	\$ -	\$ -
237	2019	\$ -	\$ -	\$ -	\$ -	\$ -
238	2020	\$ -	\$ -	\$ -	\$ -	\$ -
239	2021	\$ -	\$ -	\$ -	\$ -	\$ -
240	2022	\$ -	\$ -	\$ -	\$ -	\$ -
241	2023	\$ -	\$ -	\$ -	\$ -	\$ -
242	2024	\$ -	\$ -	\$ -	\$ -	\$ -
243	2025	\$ -	\$ -	\$ -	\$ -	\$ -
244	2026	\$ -	\$ -	\$ -	\$ -	\$ -
245	2027	\$ -	\$ -	\$ -	\$ -	\$ -
246	2028	\$ -	\$ -	\$ -	\$ -	\$ -
247	2029	\$ -	\$ -	\$ -	\$ -	\$ -
248	2030	\$ -	\$ -	\$ -	\$ -	\$ -
249	2031	\$ -	\$ -	\$ -	\$ -	\$ -
250	2032	\$ -	\$ -	\$ -	\$ -	\$ -
251	2033	\$ -	\$ -	\$ -	\$ -	\$ -
252	2034	\$ -	\$ -	\$ -	\$ -	\$ -
253	2035	\$ -	\$ -	\$ -	\$ -	\$ -
254	2036	\$ -	\$ -	\$ -	\$ -	\$ -
255	2037	\$ -	\$ -	\$ -	\$ -	\$ -
256	2038	\$ -	\$ -	\$ -	\$ -	\$ -
257	2039	\$ -	\$ -	\$ -	\$ -	\$ -
258	2040	\$ -	\$ -	\$ -	\$ -	\$ -
259	2041	\$ -	\$ -	\$ -	\$ -	\$ -
260	2042	\$ -	\$ -	\$ -	\$ -	\$ -
261	2043	\$ -	\$ -	\$ -	\$ -	\$ -
262	2044	\$ -	\$ -	\$ -	\$ -	\$ -
263	2045	\$ -	\$ -	\$ -	\$ -	\$ -
264	2046	\$ -	\$ -	\$ -	\$ -	\$ -
265	2047	\$ -	\$ -	\$ -	\$ -	\$ -
266	2048	\$ -	\$ -	\$ -	\$ -	\$ -
267	2049	\$ -	\$ -	\$ -	\$ -	\$ -
268	2050	\$ -	\$ -	\$ -	\$ -	\$ -
269	Project Totals				\$ 2,508,515	\$ 2,508,515

Worksheet G

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

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

Line No.

Details							
271	Investment	\$ 9,320,377	Current Year				2010
272	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation				10.14%
273	Service Month (1-12)	12					
274	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)			\$	238,984
275	CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation		
278	2006	\$ 9,320,377	\$ -	\$ 9,320,377	\$ 121,510	\$	121,510
279	2007	\$ 9,320,377	\$ 245,273	\$ 9,075,104	\$ 1,684,207	\$	1,684,207
280	2008	\$ 9,075,104	\$ 245,273	\$ 8,829,831	\$ 1,645,835	\$	1,645,835
281	2009	\$ 8,829,831	\$ 238,984	\$ 8,590,847	\$ 1,449,850	\$	1,449,850
282	2010	\$ 8,590,847	\$ 238,984	\$ 8,351,863	\$ 1,097,682	\$	1,097,682
283	2011	\$ -	\$ -	\$ -	\$ -	\$	-
284	2012	\$ -	\$ -	\$ -	\$ -	\$	-
285	2013	\$ -	\$ -	\$ -	\$ -	\$	-
286	2014	\$ -	\$ -	\$ -	\$ -	\$	-
287	2015	\$ -	\$ -	\$ -	\$ -	\$	-
288	2016	\$ -	\$ -	\$ -	\$ -	\$	-
289	2017	\$ -	\$ -	\$ -	\$ -	\$	-
290	2018	\$ -	\$ -	\$ -	\$ -	\$	-
291	2019	\$ -	\$ -	\$ -	\$ -	\$	-
292	2020	\$ -	\$ -	\$ -	\$ -	\$	-
293	2021	\$ -	\$ -	\$ -	\$ -	\$	-
294	2022	\$ -	\$ -	\$ -	\$ -	\$	-
295	2023	\$ -	\$ -	\$ -	\$ -	\$	-
296	2024	\$ -	\$ -	\$ -	\$ -	\$	-
297	2025	\$ -	\$ -	\$ -	\$ -	\$	-
298	2026	\$ -	\$ -	\$ -	\$ -	\$	-
299	2027	\$ -	\$ -	\$ -	\$ -	\$	-
300	2028	\$ -	\$ -	\$ -	\$ -	\$	-
301	2029	\$ -	\$ -	\$ -	\$ -	\$	-
302	2030	\$ -	\$ -	\$ -	\$ -	\$	-
303	2031	\$ -	\$ -	\$ -	\$ -	\$	-
304	2032	\$ -	\$ -	\$ -	\$ -	\$	-
305	2033	\$ -	\$ -	\$ -	\$ -	\$	-
306	2034	\$ -	\$ -	\$ -	\$ -	\$	-
307	2035	\$ -	\$ -	\$ -	\$ -	\$	-
308	2036	\$ -	\$ -	\$ -	\$ -	\$	-
309	2037	\$ -	\$ -	\$ -	\$ -	\$	-
310	2038	\$ -	\$ -	\$ -	\$ -	\$	-
311	2039	\$ -	\$ -	\$ -	\$ -	\$	-
312	2040	\$ -	\$ -	\$ -	\$ -	\$	-
313	2041	\$ -	\$ -	\$ -	\$ -	\$	-
314	2042	\$ -	\$ -	\$ -	\$ -	\$	-
315	2043	\$ -	\$ -	\$ -	\$ -	\$	-
316	2044	\$ -	\$ -	\$ -	\$ -	\$	-
317	2045	\$ -	\$ -	\$ -	\$ -	\$	-
318	2046	\$ -	\$ -	\$ -	\$ -	\$	-
319	2047	\$ -	\$ -	\$ -	\$ -	\$	-
320	2048	\$ -	\$ -	\$ -	\$ -	\$	-
321	2049	\$ -	\$ -	\$ -	\$ -	\$	-
322	2050	\$ -	\$ -	\$ -	\$ -	\$	-
323	Project Totals			\$	5,999,084	\$	5,999,084

Worksheet G

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

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

Line No.	Details					
325	Investment	\$ 3,790,016	Current Year			2010
326	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation			10.14%
327	Service Month (1-12)	10				
328	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$	97,180
329	CIAC (Yes or No)	No				
330						
331	<b>Investment Year</b>	<b>Beginning Balance</b>	<b>Depreciation Expense</b>	<b>Ending Balance</b>	<b>Revenue Requirement</b>	<b>Rev. Req. for SPP Allocation</b>
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	\$ 454,784	\$ 454,784
336	2011	\$ -	\$ -	\$ -	\$ -	\$ -
337	2012	\$ -	\$ -	\$ -	\$ -	\$ -
338	2013	\$ -	\$ -	\$ -	\$ -	\$ -
339	2014	\$ -	\$ -	\$ -	\$ -	\$ -
340	2015	\$ -	\$ -	\$ -	\$ -	\$ -
341	2016	\$ -	\$ -	\$ -	\$ -	\$ -
342	2017	\$ -	\$ -	\$ -	\$ -	\$ -
343	2018	\$ -	\$ -	\$ -	\$ -	\$ -
344	2019	\$ -	\$ -	\$ -	\$ -	\$ -
345	2020	\$ -	\$ -	\$ -	\$ -	\$ -
346	2021	\$ -	\$ -	\$ -	\$ -	\$ -
347	2022	\$ -	\$ -	\$ -	\$ -	\$ -
348	2023	\$ -	\$ -	\$ -	\$ -	\$ -
349	2024	\$ -	\$ -	\$ -	\$ -	\$ -
350	2025	\$ -	\$ -	\$ -	\$ -	\$ -
351	2026	\$ -	\$ -	\$ -	\$ -	\$ -
352	2027	\$ -	\$ -	\$ -	\$ -	\$ -
353	2028	\$ -	\$ -	\$ -	\$ -	\$ -
354	2029	\$ -	\$ -	\$ -	\$ -	\$ -
355	2030	\$ -	\$ -	\$ -	\$ -	\$ -
356	2031	\$ -	\$ -	\$ -	\$ -	\$ -
357	2032	\$ -	\$ -	\$ -	\$ -	\$ -
358	2033	\$ -	\$ -	\$ -	\$ -	\$ -
359	2034	\$ -	\$ -	\$ -	\$ -	\$ -
360	2035	\$ -	\$ -	\$ -	\$ -	\$ -
361	2036	\$ -	\$ -	\$ -	\$ -	\$ -
362	2037	\$ -	\$ -	\$ -	\$ -	\$ -
363	2038	\$ -	\$ -	\$ -	\$ -	\$ -
364	2039	\$ -	\$ -	\$ -	\$ -	\$ -
365	2040	\$ -	\$ -	\$ -	\$ -	\$ -
366	2041	\$ -	\$ -	\$ -	\$ -	\$ -
367	2042	\$ -	\$ -	\$ -	\$ -	\$ -
368	2043	\$ -	\$ -	\$ -	\$ -	\$ -
369	2044	\$ -	\$ -	\$ -	\$ -	\$ -
370	2045	\$ -	\$ -	\$ -	\$ -	\$ -
371	2046	\$ -	\$ -	\$ -	\$ -	\$ -
372	2047	\$ -	\$ -	\$ -	\$ -	\$ -
373	2048	\$ -	\$ -	\$ -	\$ -	\$ -
374	2049	\$ -	\$ -	\$ -	\$ -	\$ -
375	2050	\$ -	\$ -	\$ -	\$ -	\$ -
376	2051	\$ -	\$ -	\$ -	\$ -	\$ -
377						
378	Project Totals				\$ 1,903,667	\$ 1,903,667

Worksheet G

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

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

Line No.	Details					
379	Investment	\$ 85,105	Current Year			2010
380	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation			10.14%
381	Service Month (1-12)	6				
382	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$	2,182
383	CIAC (Yes or No)	No				
384	<b>Investment Year</b>	<b>Beginning Balance</b>	<b>Depreciation Expense</b>	<b>Ending Balance</b>	<b>Revenue Requirement</b>	<b>Rev. Req. for SPP Allocation</b>
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	\$ 10,137	\$ 10,137
390	2011	\$ -	\$ -	\$ -	\$ -	\$ -
391	2012	\$ -	\$ -	\$ -	\$ -	\$ -
392	2013	\$ -	\$ -	\$ -	\$ -	\$ -
393	2014	\$ -	\$ -	\$ -	\$ -	\$ -
394	2015	\$ -	\$ -	\$ -	\$ -	\$ -
395	2016	\$ -	\$ -	\$ -	\$ -	\$ -
396	2017	\$ -	\$ -	\$ -	\$ -	\$ -
397	2018	\$ -	\$ -	\$ -	\$ -	\$ -
398	2019	\$ -	\$ -	\$ -	\$ -	\$ -
399	2020	\$ -	\$ -	\$ -	\$ -	\$ -
400	2021	\$ -	\$ -	\$ -	\$ -	\$ -
401	2022	\$ -	\$ -	\$ -	\$ -	\$ -
402	2023	\$ -	\$ -	\$ -	\$ -	\$ -
403	2024	\$ -	\$ -	\$ -	\$ -	\$ -
404	2025	\$ -	\$ -	\$ -	\$ -	\$ -
405	2026	\$ -	\$ -	\$ -	\$ -	\$ -
406	2027	\$ -	\$ -	\$ -	\$ -	\$ -
407	2028	\$ -	\$ -	\$ -	\$ -	\$ -
408	2029	\$ -	\$ -	\$ -	\$ -	\$ -
409	2030	\$ -	\$ -	\$ -	\$ -	\$ -
410	2031	\$ -	\$ -	\$ -	\$ -	\$ -
411	2032	\$ -	\$ -	\$ -	\$ -	\$ -
412	2033	\$ -	\$ -	\$ -	\$ -	\$ -
413	2034	\$ -	\$ -	\$ -	\$ -	\$ -
414	2035	\$ -	\$ -	\$ -	\$ -	\$ -
415	2036	\$ -	\$ -	\$ -	\$ -	\$ -
416	2037	\$ -	\$ -	\$ -	\$ -	\$ -
417	2038	\$ -	\$ -	\$ -	\$ -	\$ -
418	2039	\$ -	\$ -	\$ -	\$ -	\$ -
419	2040	\$ -	\$ -	\$ -	\$ -	\$ -
420	2041	\$ -	\$ -	\$ -	\$ -	\$ -
421	2042	\$ -	\$ -	\$ -	\$ -	\$ -
422	2043	\$ -	\$ -	\$ -	\$ -	\$ -
423	2044	\$ -	\$ -	\$ -	\$ -	\$ -
424	2045	\$ -	\$ -	\$ -	\$ -	\$ -
425	2046	\$ -	\$ -	\$ -	\$ -	\$ -
426	2047	\$ -	\$ -	\$ -	\$ -	\$ -
427	2048	\$ -	\$ -	\$ -	\$ -	\$ -
428	2049	\$ -	\$ -	\$ -	\$ -	\$ -
429	2050	\$ -	\$ -	\$ -	\$ -	\$ -
430	2051	\$ -	\$ -	\$ -	\$ -	\$ -
431						
432	Project Totals			\$	47,606	\$ 47,606

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			2010
434	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation			10.14%
435	Service Month (1-12)	12				
436	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$	3,500
437	CIAC (Yes or No)	No				
438						
439						
440						
441						
442						
443						
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479						
480						
481						
482						
483						
484						
485						
486	Project Totals				\$ 40,820	\$ 40,820

Worksheet G

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

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

Line No.	Details					
487	Investment	\$	23,213	Current Year		2010
488	Service Year (yyyy)		2008	NPCC w/o incentives, less depreciation		10.14%
489	Service Month (1-12)		6			
490	Useful Life		39	Annual Depreciation Expense (Investment / Useful Life)	\$	595
491	CIAC (Yes or No)		No			
492	<b>Investment Year</b>	<b>Beginning Balance</b>	<b>Depreciation Expense</b>	<b>Ending Balance</b>	<b>Revenue Requirement</b>	<b>Rev. Req. for SPP Allocation</b>
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	\$ 2,827	\$ 2,827
497	2011	\$ -	\$ -	\$ -	\$ -	\$ -
498	2012	\$ -	\$ -	\$ -	\$ -	\$ -
499	2013	\$ -	\$ -	\$ -	\$ -	\$ -
500	2014	\$ -	\$ -	\$ -	\$ -	\$ -
501	2015	\$ -	\$ -	\$ -	\$ -	\$ -
502	2016	\$ -	\$ -	\$ -	\$ -	\$ -
503	2017	\$ -	\$ -	\$ -	\$ -	\$ -
504	2018	\$ -	\$ -	\$ -	\$ -	\$ -
505	2019	\$ -	\$ -	\$ -	\$ -	\$ -
506	2020	\$ -	\$ -	\$ -	\$ -	\$ -
507	2021	\$ -	\$ -	\$ -	\$ -	\$ -
508	2022	\$ -	\$ -	\$ -	\$ -	\$ -
509	2023	\$ -	\$ -	\$ -	\$ -	\$ -
510	2024	\$ -	\$ -	\$ -	\$ -	\$ -
511	2025	\$ -	\$ -	\$ -	\$ -	\$ -
512	2026	\$ -	\$ -	\$ -	\$ -	\$ -
513	2027	\$ -	\$ -	\$ -	\$ -	\$ -
514	2028	\$ -	\$ -	\$ -	\$ -	\$ -
515	2029	\$ -	\$ -	\$ -	\$ -	\$ -
516	2030	\$ -	\$ -	\$ -	\$ -	\$ -
517	2031	\$ -	\$ -	\$ -	\$ -	\$ -
518	2032	\$ -	\$ -	\$ -	\$ -	\$ -
519	2033	\$ -	\$ -	\$ -	\$ -	\$ -
520	2034	\$ -	\$ -	\$ -	\$ -	\$ -
521	2035	\$ -	\$ -	\$ -	\$ -	\$ -
522	2036	\$ -	\$ -	\$ -	\$ -	\$ -
523	2037	\$ -	\$ -	\$ -	\$ -	\$ -
524	2038	\$ -	\$ -	\$ -	\$ -	\$ -
525	2039	\$ -	\$ -	\$ -	\$ -	\$ -
526	2040	\$ -	\$ -	\$ -	\$ -	\$ -
527	2041	\$ -	\$ -	\$ -	\$ -	\$ -
528	2042	\$ -	\$ -	\$ -	\$ -	\$ -
529	2043	\$ -	\$ -	\$ -	\$ -	\$ -
530	2044	\$ -	\$ -	\$ -	\$ -	\$ -
531	2045	\$ -	\$ -	\$ -	\$ -	\$ -
532	2046	\$ -	\$ -	\$ -	\$ -	\$ -
533	2047	\$ -	\$ -	\$ -	\$ -	\$ -
534	2048	\$ -	\$ -	\$ -	\$ -	\$ -
535	2049	\$ -	\$ -	\$ -	\$ -	\$ -
536	2050	\$ -	\$ -	\$ -	\$ -	\$ -
537	2051	\$ -	\$ -	\$ -	\$ -	\$ -
538	2052	\$ -	\$ -	\$ -	\$ -	\$ -
539						
540	Project Totals			\$	8,985	\$ 8,985

Worksheet G

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

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

Line No.	Details						
541	Investment	\$ 547,300	Current Year				2010
542	Service Year (yyyy)	2010	NPCC w/o incentives, less depreciation				10.14%
543	Service Month (1-12)	9					
544	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)			\$ 14,033	
545	CIAC (Yes or No)	No					
546	<b>Investment Year</b>	<b>Beginning Balance</b>	<b>Depreciation Expense</b>	<b>Ending Balance</b>	<b>Revenue Requirement</b>	<b>Rev. Req. for SPP Allocation</b>	
547	2010	\$ 547,300	\$ 3,508	\$ 543,792	\$ 22,060	\$ 22,060	
548	2011	\$ -	\$ -	\$ -	\$ -	\$ -	
549	2012	\$ -	\$ -	\$ -	\$ -	\$ -	
550	2013	\$ -	\$ -	\$ -	\$ -	\$ -	
551	2014	\$ -	\$ -	\$ -	\$ -	\$ -	
552	2015	\$ -	\$ -	\$ -	\$ -	\$ -	
553	2016	\$ -	\$ -	\$ -	\$ -	\$ -	
554	2017	\$ -	\$ -	\$ -	\$ -	\$ -	
555	2018	\$ -	\$ -	\$ -	\$ -	\$ -	
556	2019	\$ -	\$ -	\$ -	\$ -	\$ -	
557	2020	\$ -	\$ -	\$ -	\$ -	\$ -	
558	2021	\$ -	\$ -	\$ -	\$ -	\$ -	
559	2022	\$ -	\$ -	\$ -	\$ -	\$ -	
560	2023	\$ -	\$ -	\$ -	\$ -	\$ -	
561	2024	\$ -	\$ -	\$ -	\$ -	\$ -	
562	2025	\$ -	\$ -	\$ -	\$ -	\$ -	
563	2026	\$ -	\$ -	\$ -	\$ -	\$ -	
564	2027	\$ -	\$ -	\$ -	\$ -	\$ -	
565	2028	\$ -	\$ -	\$ -	\$ -	\$ -	
566	2029	\$ -	\$ -	\$ -	\$ -	\$ -	
567	2030	\$ -	\$ -	\$ -	\$ -	\$ -	
568	2031	\$ -	\$ -	\$ -	\$ -	\$ -	
569	2032	\$ -	\$ -	\$ -	\$ -	\$ -	
570	2033	\$ -	\$ -	\$ -	\$ -	\$ -	
571	2034	\$ -	\$ -	\$ -	\$ -	\$ -	
572	2035	\$ -	\$ -	\$ -	\$ -	\$ -	
573	2036	\$ -	\$ -	\$ -	\$ -	\$ -	
574	2037	\$ -	\$ -	\$ -	\$ -	\$ -	
575	2038	\$ -	\$ -	\$ -	\$ -	\$ -	
576	2039	\$ -	\$ -	\$ -	\$ -	\$ -	
577	2040	\$ -	\$ -	\$ -	\$ -	\$ -	
578	2041	\$ -	\$ -	\$ -	\$ -	\$ -	
579	2042	\$ -	\$ -	\$ -	\$ -	\$ -	
580	2043	\$ -	\$ -	\$ -	\$ -	\$ -	
581	2044	\$ -	\$ -	\$ -	\$ -	\$ -	
582	2045	\$ -	\$ -	\$ -	\$ -	\$ -	
583	2046	\$ -	\$ -	\$ -	\$ -	\$ -	
584	2047	\$ -	\$ -	\$ -	\$ -	\$ -	
585	2048	\$ -	\$ -	\$ -	\$ -	\$ -	
586	2049	\$ -	\$ -	\$ -	\$ -	\$ -	
587	2050	\$ -	\$ -	\$ -	\$ -	\$ -	
588	2051	\$ -	\$ -	\$ -	\$ -	\$ -	
589	2052	\$ -	\$ -	\$ -	\$ -	\$ -	
590	2053	\$ -	\$ -	\$ -	\$ -	\$ -	
591	2054	\$ -	\$ -	\$ -	\$ -	\$ -	
592							
593							
594	Project Totals				\$ 22,060	\$ 22,060	

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						
Investment	-	Current Year				2010
Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation				10.14%
Service Month (1-12)	-	Rev. Req. allocated to TO's Identified Customers				100.00%
Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)				-
CIAC (Yes or No)	no					
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement		Rev. Req. for SPP Allocation
2006	-	-	-	\$ -		\$ -
2007	-	-	-	-		\$ -
2008	-	-	-	-		\$ -
2009	-	-	-	-		\$ -
2010	-	-	-	-		\$ -
2011	-	-	-	-		\$ -
2012	-	-	-	-		\$ -
2013	-	-	-	-		\$ -
2014	-	-	-	-		\$ -
2015	-	-	-	-		\$ -
2016	-	-	-	-		\$ -
2017	-	-	-	-		\$ -
2018	-	-	-	-		\$ -
2019	-	-	-	-		\$ -
2020	-	-	-	-		\$ -
2021	-	-	-	-		\$ -
2022	-	-	-	-		\$ -
2023	-	-	-	-		\$ -
2024	-	-	-	-		\$ -
2025	-	-	-	-		\$ -
2026	-	-	-	-		\$ -
2027	-	-	-	-		\$ -
2028	-	-	-	-		\$ -
2029	-	-	-	-		\$ -
2030	-	-	-	-		\$ -
2031	-	-	-	-		\$ -
2032	-	-	-	-		\$ -
2033	-	-	-	-		\$ -
2034	-	-	-	-		\$ -
2035	-	-	-	-		\$ -
2036	-	-	-	-		\$ -
2037	-	-	-	-		\$ -
2038	-	-	-	-		\$ -
2039	-	-	-	-		\$ -
2040	-	-	-	-		\$ -
2041	-	-	-	-		\$ -
2042	-	-	-	-		\$ -
2043	-	-	-	-		\$ -
2044	-	-	-	-		\$ -
2045	-	-	-	-		\$ -
2046	-	-	-	-		\$ -
2047	-	-	-	-		\$ -
2048	-	-	-	-		\$ -
2049	-	-	-	-		\$ -
2050	-	-	-	-		\$ -
2051	-	-	-	-		\$ -
2052	-	-	-	-		\$ -
2053	-	-	-	-		\$ -
2054	-	-	-	-		\$ -
2055	-	-	-	-		\$ -
2056	-	-	-	-		\$ -
....	....	....	....	....		....

654



Worksheet G

C. Sponsored or Economic Portfolio Upgrades.

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

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

Line No.

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

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

From 2010 OGE Projected ATRR\_Preliminary.xlsx,

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

Worksheet G

D. Generator Interconnect Upgrades.

i. Project 1, (Describe)

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

Line No.

		Details				
718	Investment	-	Current Year		2008	
719	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		10.14%	
720	Service Month (1-12)	-	Rev. Req. allocated to TO's Zone		100.00%	
721	Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)		-	
722	CIAC (Yes or No)	no				
723	<b>Investment Year</b>	<b>Beginning Balance</b>	<b>Depreciation Expense</b>	<b>Ending Balance</b>	<b>Revenue Requirement</b>	<b>Rev. Req. for SPP Allocation</b>
725	2006	-	-	-	\$ -	\$ -
726	2007	-	-	-	\$ -	\$ -
727	2008	-	-	-	\$ -	\$ -
728	2009	-	-	-	\$ -	\$ -
729	2010	-	-	-	\$ -	\$ -
730	2011	-	-	-	\$ -	\$ -
731	2012	-	-	-	\$ -	\$ -
732	2013	-	-	-	\$ -	\$ -
733	2014	-	-	-	\$ -	\$ -
734	2015	-	-	-	\$ -	\$ -
735	2016	-	-	-	\$ -	\$ -
736	2017	-	-	-	\$ -	\$ -
737	2018	-	-	-	\$ -	\$ -
738	2019	-	-	-	\$ -	\$ -
739	2020	-	-	-	\$ -	\$ -
740	2021	-	-	-	\$ -	\$ -
741	2022	-	-	-	\$ -	\$ -
742	2023	-	-	-	\$ -	\$ -
743	2024	-	-	-	\$ -	\$ -
744	2025	-	-	-	\$ -	\$ -
745	2026	-	-	-	\$ -	\$ -
746	2027	-	-	-	\$ -	\$ -
747	2028	-	-	-	\$ -	\$ -
748	2029	-	-	-	\$ -	\$ -
749	2030	-	-	-	\$ -	\$ -
750	2031	-	-	-	\$ -	\$ -
751	2032	-	-	-	\$ -	\$ -
752	2033	-	-	-	\$ -	\$ -
753	2034	-	-	-	\$ -	\$ -
754	2035	-	-	-	\$ -	\$ -
755	2036	-	-	-	\$ -	\$ -
756	2037	-	-	-	\$ -	\$ -
757	2038	-	-	-	\$ -	\$ -
758	2039	-	-	-	\$ -	\$ -
759	2040	-	-	-	\$ -	\$ -
760	2041	-	-	-	\$ -	\$ -
761	2042	-	-	-	\$ -	\$ -
762	2043	-	-	-	\$ -	\$ -
763	2044	-	-	-	\$ -	\$ -
764	2045	-	-	-	\$ -	\$ -
765	2046	-	-	-	\$ -	\$ -
766	2047	-	-	-	\$ -	\$ -
767	2048	-	-	-	\$ -	\$ -
768	2049	-	-	-	\$ -	\$ -
769	2050	-	-	-	\$ -	\$ -
770	2051	-	-	-	\$ -	\$ -
771	2052	-	-	-	\$ -	\$ -
772	2053	-	-	-	\$ -	\$ -
773	2054	-	-	-	\$ -	\$ -
774	2055	-	-	-	\$ -	\$ -
775	2056	-	-	-	\$ -	\$ -
776	....	....	....	....	....	....
777						

Worksheet H - Transmission Plant Adjustments

I. Transmission Plant Adjusted for SPP Tariff

	(A)	(B)
Line No.	<u>Plant Description</u>	<u>Amount</u>
1	Radial Lines	\$ 20,910,540
2		
3	Other Adjustments - Transfers:	
4	Distribution Assets Reclassified as Transmission Assets	
5	Transmission Assets Reclassified as Distribution Assets	
6		
7	Plant Transfers Excluded from SPP Tariff (line 119)	<u>\$ 20,910,540</u>
8		
9		

II. Production Related Transmission Facilities

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

# OKLAHOMA GAS AND ELECTRIC COMPANY

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

Form I - Page 214 Detail

### I. Non-Transmission

Line No.	LOC CODE &/OR REG	PLANT NAME	ACQUISITION DATE	ACQUISITION VALUE	ACCUM DEPR	AVG BOY and EOY	EST. YEAR IN SERVICE	COMMENT
1	9114-D	Johnson Sub	1974	42,059.21		42,059.21	2013	
2	9114-D	Johnson Sub	1974	364.80		364.80	2013	
3	9335-D	Mountainburg Sub	1966	8,823.55		8,823.55	2013	
4	9335-D	Mountainburg Sub	1966	375.40		375.40	2013	
5	9216-D	Central Sub	2006	362,717.38		362,717.38	2014	
6	5110-D	Springdale Sub	1972	11,372.48		11,372.48	2018	
7	7322-D	Sacred Heart Sub	1973	2,631.89		2,631.89	2020	
8	7507-D	Seran Sub	1974	12,051.45		12,051.45	2020	
9	3336-D	Taft Sub	1973	5,236.53		5,236.53	2020	
10	8411-D	Acorn Sub	1969	5,907.07		5,907.07	2016	
11	8482-D	Aluma Sub	1970	10,303.87		10,303.87	2018	
12	8615-D	Anderson Road Sub	1965	5,543.15		5,543.15	2014	
13	7104-D	Bellcow Sub	2008	53,795.46		53,795.46	2011	
14	8210-D	Freeway Sub	1970	449,317.46		449,317.46	2012	
15	8493-D	Kelley Ave Sub	1962	11,055.26		11,055.26	2015	
16	8592-D	Post Road Sub	1970	18,589.47		18,589.47	2020	
17	8531-D	Ridgeview Sub	1967	16,928.49		16,928.49	2020	
18	8415-D	State Center Sub	1971	4,308.46		4,308.46	2015	
19	8164-D	SW 29th Street Sub	1974	22,359.07		22,359.07	2018	
20	8716-D	Midwest Blvd Sub	1987	5,281.72		5,281.72	2015	
21	8111-D	Newcastle Sub	1987	10,487.68		10,487.68	2011	
22	4152-D	Banner Sub	1969	9,576.66		9,576.66	2015	
23	8109-D	Canadian River Sub	1966	5,899.99		5,899.99	2018	
24	4319-D	Lovell Sub	1968	3,269.47		3,269.47	2018	
25	4117-D	Purdue Sub	1972	7,272.86		7,272.86	2018	
26	8165-D	Rancho Sub	1974	28,181.47		28,181.47	2016	
27	8699-D	S E 134th Sub	1967	5,231.43		5,231.43	2018	
28	8718-D	Sooner Road Sub	1967	10,167.51		10,167.51	2015	
29	8159-D	Wheatland Sub	1973	17,388.43		17,388.43	2020	
30	3610-D	Shady Grove Sub	2002	68,833.80		68,833.80	2018	
31	3219-D	Sahoma Lake Sub	2002	102,519.25		102,519.25	2018	
32	8359-D	Yukon Sub	2007	136,027.43		136,027.43	2015	
33	8133-D	Will Rogers Sub	2006	320,944.78		320,944.78	2011	
34	4229-D	Oil Sands Sub	2007	36,209.65		36,209.65	2015	
35	8135-D	Racer Sub	2007	7,543.22		7,543.22	2015	
36								
37								
38								
39								
40		<b>TOTAL ARKANSAS</b>		414,340		414,340		
41		<b>TOTAL OKLAHOMA</b>		1,404,234		1,404,234		
42		<b>TOTAL ALL</b>		<u>1,818,575</u>		<u>1,818,575</u>		
43								
44								
45		<b>NON TRANSMISSION TOTAL</b>		<u>1,818,575</u>				

Worksheet I - Account 105 - Electric Plant Held for Use

II. Transmission

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

NOTE:

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

**Worksheet J - Tax Apportionments by State**

**I. DEVELOPMENT OF COMPOSITE STATE INCOME TAX RATES**

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

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

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

**Worksheet J - Tax Apportionments by State**

**II. Calculation of Oklahoma Apportionment Factor**

	<u>Column A</u>	<u>Column B</u>	<u>A divided by B</u>
1.	Total Within Oklahoma	Without Oklahoma	Percentage Within Oklahoma
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	148,117,059	149,238,179	
(II) Depreciable property	6,228,221,276	6,553,403,541	
(III) Land	-	-	
(IV) Total of section 1(a)	6,376,338,335	6,702,641,720	
(b) Rented property (capitalize at 8 times net rental paid)	7,116,528	7,480,712	
(c) TOTAL (sum of 1(a) and 1(b))	6,383,454,863	6,710,122,432	95.1317%
2. (a) Payroll	155,297,938	160,580,709	
(b) Less: Officers salaries	1,618,362	1,618,362	
(c) TOTAL (subtract 2(b) from 2(a))	153,679,576	158,962,347	96.6767%
3. Sales:			
(a) Sales delivered or shipped to Oklahoma purchasers:			
(I) Shipped from outside Oklahoma	-	-	
(II) Shipped from within Oklahoma	1,608,582,725	-	
(b) Sales shipped from Oklahoma to:			
(I) The United States Government	-	-	
(II) Purchasers in a state or country where the corporation is not taxable (i.e. under Public Law 85-272)	-	-	
(c) TOTAL (sum of 3(a) and 3(b))	1,608,582,725	1,787,008,933	90.0154%
TOTAL PERCENTAGES (sum of items 1(c), 2(c) and 3(c))			281.8238%
Average of TOTAL PERCENTAGES (1/3 of total percent)			<b>93.9413%</b>

**III. Calculation of Arkansas Apportionment Factor**

	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>
1.	<u>Amounts in Arkansas</u>	<u>Total Amounts</u>	<u>Percentage (A) / (B)</u>
Property Used in Business:			
(a) Tangible Assets Used in Business and Inventories			
Less Construction in Progress:			
1. Amount Beginning of Year:	309,753,593	6,370,495,880	
2. Amount End of Year	342,853,175	7,034,787,558	
3. Total: (sum of 1(a) 1 and 1(a) 2)	652,606,768	13,405,283,438	
4. Average Tangible Assets: (divide 1(a) 3 by 2)	326,303,384	6,702,641,719	
(b) Rental Property: (8 times annual rent)	364,184	7,480,712	
(c) Average Value of Intangible Property:	-	-	
(d) TOTAL PROPERTY (sum of lines 1(a) 4, 1(b) and 1(c))	326,667,568	6,710,122,431	4.868280%
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:	5,282,771	160,580,709	3.289792%
3. Sales/Receipts:			
(a) Destination Shipped From Within Arkansas:	178,426,208	-	
(b) Destination Shipped From Without Arkansas	-	-	
(c) Origin Shipped From Within Arkansas to U.S. Govt:	-	-	
(d) Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:	-	-	
(e) Other Gross Receipts:	-	-	
(f) TOTAL SALES / RECEIPTS: (sum of lines 3(a) to 3(e))	178,426,208	1,781,802,640	10.013803%
DOUBLE WEIGHTED (Applies to tax years beginning on or after January 1, (g) 1995) (Column C, Line 3(f) times 2)			20.027606%
4. TOTAL PERCENTAGES: (Column C sum of lines 1(d), 2 and 3(g))			28.185678%
5. Average of TOTAL PERCENTAGES (Column C, Line 4 divided 4)			<b>7.046420%</b>

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

I. Plant Additions & Accumulated Depreciation Balances

Gross Plant (Note 1)															
Line No.	End. Balance Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	End. Balance Dec-10	13 Months Avg Balance	
1	Intangible	29,671,051	28,140,223	28,156,630	28,203,004	23,968,548	23,978,495	24,700,504	25,534,452	25,814,879	26,068,283	26,434,195	26,438,945	26,493,697	26,430,993
2	Production-Redbud	522,668,104	522,883,271	522,930,379	519,649,309	519,656,682	519,656,747	519,655,670	521,609,692	522,712,730	523,278,400	523,443,318	523,539,095	523,540,809	521,940,324
3	Production	2,506,223,729	2,506,115,887	2,506,184,754	2,505,174,193	2,509,276,251	2,509,739,834	2,513,723,554	2,514,783,480	2,507,440,582	2,518,540,977	2,520,398,441	2,520,776,383	2,503,951,871	2,510,948,457
4	Transmission	863,564,702	862,431,493	862,926,625	1,054,419,783	1,054,816,348	1,064,534,305	1,078,608,003	1,095,007,814	1,097,419,184	1,101,403,265	1,108,013,889	1,117,915,767	1,133,689,498	1,038,057,744
5	Distribution	2,641,328,297	2,648,584,130	2,656,578,898	2,669,522,795	2,682,503,876	2,685,630,058	2,696,624,244	2,706,376,608	2,706,656,177	2,726,408,700	2,735,928,518	2,739,266,147	2,786,122,370	2,698,579,294
6	General Plant	215,908,052	215,207,789	216,506,549	215,895,646	215,882,453	215,995,320	215,221,981	216,899,711	218,843,922	220,763,861	222,123,838	222,059,538	225,823,555	218,240,940
7	<b>Total</b>	<b>6,779,363,935</b>	<b>6,783,362,792</b>	<b>6,793,283,834</b>	<b>6,992,864,730</b>	<b>7,006,104,158</b>	<b>7,019,534,758</b>	<b>7,048,533,956</b>	<b>7,080,211,757</b>	<b>7,078,887,474</b>	<b>7,116,463,486</b>	<b>7,136,342,199</b>	<b>7,149,995,874</b>	<b>7,199,621,800</b>	<b>7,014,197,750</b>

Accumulated Depreciation and Amortization (Note 2)															
Line No.	End. Balance Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	End. Balance Dec-10	13 Months Avg Balance	
8	Intangible	22,877,088	21,414,457	21,771,960	22,131,553	18,200,164	18,556,508	18,949,118	19,308,229	19,659,403	20,011,120	20,287,828	20,523,568	20,745,262	20,341,251
9	Production-Redbud	79,453,051	81,050,528	82,763,755	80,977,238	82,485,681	84,199,485	85,914,306	84,224,338	85,472,358	87,252,894	88,947,611	90,677,244	92,400,049	85,062,964
10	Production	1,359,781,470	1,364,596,186	1,368,778,085	1,370,223,686	1,372,196,308	1,378,791,611	1,381,268,570	1,380,404,844	1,382,165,780	1,385,574,967	1,391,204,796	1,394,662,155	1,375,999,652	1,377,357,547
11	Transmission	326,935,785	328,506,237	329,968,920	331,635,302	332,985,944	334,726,348	336,386,344	338,215,313	339,679,549	342,200,905	343,671,755	345,325,628	345,903,259	336,626,253
12	Distribution	880,840,133	885,536,888	890,442,983	893,959,320	899,434,634	900,305,297	903,914,238	904,273,381	908,258,759	911,091,536	914,055,804	918,492,157	924,322,934	902,686,774
13	General Plant	81,727,175	79,695,940	80,752,944	81,817,863	81,463,806	82,535,432	82,790,158	82,909,464	83,993,982	85,165,709	86,300,449	86,291,304	87,415,944	83,296,936
14	<b>Total</b>	<b>2,751,614,702</b>	<b>2,760,800,236</b>	<b>2,774,478,646</b>	<b>2,780,744,962</b>	<b>2,786,766,537</b>	<b>2,799,114,682</b>	<b>2,809,222,734</b>	<b>2,809,335,568</b>	<b>2,819,229,831</b>	<b>2,831,297,131</b>	<b>2,844,468,244</b>	<b>2,855,972,056</b>	<b>2,846,787,100</b>	<b>2,805,371,725</b>

Net Plant (Gross Plant less Accumulated Depreciation and Amortization)															
Line No.	End. Balance Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	End. Balance Dec-10	13 Months Avg Balance	
15	Intangible	6,793,963	6,725,766	6,384,670	6,071,451	5,768,384	5,421,987	5,751,386	6,226,223	6,155,476	6,057,163	6,146,367	5,915,377	5,748,435	6,089,742
16	Production-Redbud	443,215,053	441,832,743	440,166,624	438,672,071	437,171,001	435,457,262	433,741,364	437,385,354	437,240,372	436,025,507	434,495,707	432,861,850	431,140,761	436,877,359
17	Production	1,146,442,259	1,141,519,701	1,137,406,669	1,134,950,507	1,137,079,943	1,130,948,223	1,132,454,984	1,134,378,637	1,125,274,802	1,132,966,009	1,129,193,645	1,126,114,228	1,127,952,218	1,133,590,910
18	Transmission	536,628,917	533,925,256	532,957,705	722,784,481	721,830,403	729,807,956	742,221,659	756,792,501	757,739,635	759,202,360	764,342,133	772,590,139	787,786,239	701,431,491
19	Distribution	1,760,488,164	1,763,047,241	1,766,135,915	1,775,563,475	1,783,069,242	1,785,324,761	1,792,710,006	1,802,103,227	1,798,397,418	1,815,317,164	1,821,872,714	1,820,773,990	1,861,799,436	1,795,892,520
20	General Plant	134,180,877	135,511,849	135,753,605	134,077,783	134,418,647	133,459,887	132,431,823	133,990,247	134,849,940	135,598,152	135,823,389	135,768,235	138,407,611	134,944,003
21	<b>Total</b>	<b>4,027,749,233</b>	<b>4,022,562,556</b>	<b>4,018,805,188</b>	<b>4,212,119,768</b>	<b>4,219,337,621</b>	<b>4,220,420,077</b>	<b>4,239,311,222</b>	<b>4,270,876,189</b>	<b>4,259,657,643</b>	<b>4,285,166,355</b>	<b>4,291,873,955</b>	<b>4,294,023,818</b>	<b>4,352,834,700</b>	<b>4,208,826,025</b>

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-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	End Balance Dec-10	13 Months Avg. Balance
22 Production O&M	20,648,180	20,034,041	19,726,871	19,318,939	19,643,554	19,751,009	20,131,449	20,744,846	21,411,299	21,234,584	21,261,733	21,030,656	21,542,638	20,498,446
23 Transmission O&M	299,184	594,563	506,705	459,093	400,540	356,743	272,670	271,897	207,028	207,120	266,571	266,021	262,761	336,223
24 Distribution O&M	2,144,149	3,270,095	3,242,914	2,907,587	2,653,574	2,497,199	2,563,097	2,447,073	2,329,067	2,174,765	2,239,198	2,181,375	2,154,642	2,523,441
25 Prod. Construction	2,957,833	2,969,795	3,788,293	4,646,995	4,329,541	4,510,150	4,440,074	4,105,234	3,707,541	3,373,811	3,304,105	2,944,100	3,001,783	3,698,404
26 Trans. Construction	17,028,736	10,794,712	9,018,201	7,022,668	6,901,556	10,713,942	11,854,398	10,921,017	10,100,138	11,247,975	11,731,675	11,592,871	11,104,866	10,771,750
27 Dist. Construction	30,391,859	34,887,521	37,902,719	40,620,942	40,111,769	37,395,364	39,843,803	40,739,424	39,120,808	38,150,248	39,076,794	39,164,009	39,029,968	38,187,325
28 Total	73,469,941	72,550,727	74,185,703	74,976,224	74,040,534	75,224,407	79,105,491	79,229,491	76,875,881	76,388,503	77,880,076	77,179,032	77,096,658	76,015,590

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-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	End Balance Dec-10	13 Months Avg. Balance
29 Long Term Debt (Face Value)	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000	1,795,350,000	1,795,350,000	1,795,350,000	1,795,350,000	1,795,350,000	1,795,350,000	1,795,350,000	1,679,965,385
30 Propriety Capital	2,024,389,844	2,028,303,011	2,030,198,327	2,024,314,290	2,026,859,951	2,016,339,860	2,054,158,489	2,102,641,990	2,164,281,453	2,165,380,072	2,173,230,765	2,172,710,779	2,178,098,630	2,089,300,574
31 Less: Acct. 204	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Less: Acct. 216.1	102,871	102,871	102,871	102,871	102,871	102,871	102,871	102,871	102,871	102,871	102,871	102,871	102,841	102,869
33 Less: Acct. 219	(409,287)	(646,230)	(993,373)	(1,674,376)	(1,563,491)	(1,468,296)	(1,617,443)	(1,802,434)	(2,159,717)	(2,400,278)	(2,391,923)	(2,277,634)	(2,140,905)	(1,657,337)
34 Common Stock	2,024,696,260	2,028,846,370	2,031,088,829	2,025,885,795	2,028,320,571	2,017,705,285	2,055,673,061	2,104,341,553	2,166,338,299	2,167,677,479	2,175,519,817	2,174,885,542	2,180,136,694	2,090,855,043
35 LTD / (LTD + Common Stock)	43.3%	43.2%	43.2%	43.3%	43.2%	43.4%	46.6%	46.0%	45.3%	45.3%	45.2%	45.2%	45.2%	44.6%

Notes:

1. Outstanding Long Term Debt are reported in Accts. 221-224 (112.18-21.c & d) and the calculation shall include only current period costs and shall not include any deferred costs, (except as authorized by FERC), interest rate hedging costs/gains/losses, or credit facility expenses related to short-term indebtedness. Remove the value of any hedge contracts from Accts. 222-224 (257.h) for this purpose.
2. When calculating the Baseline ATRR, use the actual 13 month account balances for the year being 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	8,467,046	7,551,507	8,009,277

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)	\$ 102,271,205	
39	Acct. 428 - Amortization of debt discount and expense	(117.63.c)	\$ 1,275,920	
40	Acct. 428.1 - Amortization of loss on reacquired debt	(117.64.c)	\$ 1,186,697	
41	Acct. 430 - Interest on Long-term debt to Associated Companies in Acct. 223 (112.20.c)	(117.67.c)	\$ 2,108	(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	<b>Total Long Term Interest</b>	(sum lns 38 to 43)	<b>\$ 104,735,930</b>	
45	Average of the 13 month balances outstanding long-term debt	(ln 29)	\$ 1,679,965,385	
46	<b>LONG TERM DEBT COST</b>	(ln 44 / ln 45)	<b>6.234%</b>	

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	\$ 81,045,221	2010
2	Baseline Revenue Requirement	\$ 87,400,022	2010
3	True Up Adjustment Without Interest (TUA)	<u>\$ (6,354,801)</u>	

4 Average Interest Rate on Amount of Refunds or Surcharges  
5 calculated per Section V below **0.0293%**

		[A]	[B]	[C]	[D]	[E]
	<u>Year</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Months</u>	<u>Interest</u>	<u>Refund / (Surcharge)</u>
					cols [A] x [B] x [C]	cols [A] + [D]
6	2010	6 months interest	\$ (6,354,801)	0.0293%	6 \$ (11,186)	\$ (6,365,987)
7	2011	12 months interest	\$ (6,365,987)	0.0293%	12 \$ (22,411)	\$ (6,388,398)
8	2012	6 months interest	\$ (6,388,398)	0.0293%	6 \$ (11,245)	\$ (6,399,644)

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

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

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

12 Average Interest Rate on Amount of Refunds or Surcharges  
13 calculated per Section V below **0.0293%**

		[A]	[B]	[C]	[D]	[E]
	<u>Year</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Months</u>	<u>Interest</u>	<u>Refund / (Surcharge)</u>
					cols [A] x [B] x [C]	cols [A] + [D]
14		6 months interest	\$ -	0.0293%	6 \$ -	\$ -
15		months interest	\$ -	0.0293%	\$ -	\$ -
16		6 months interest	\$ -	0.0293%	6 \$ -	\$ -
17	<b>TOTAL PRIOR YEAR TRUE-UP ADJUSTMENT</b>			(ln 8[E] + ln 16[E])		<b>\$ (6,399,644)</b>

Worksheet L

**III. Base Plan Upgrade True-Up Calculations**

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

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

Proj. No.		Projected ATRR - Prior Year (1)	Baseline ATRR - Prior Year (2)	True-Up Adjustment Without Interest	Refund / (Surcharge) 2010	Refund / (Surcharge) 2011	Refund / (Surcharge) 2012	
19	1	Reno-Sunny Lane 69kV Line	\$ 11,087	\$ 7,861	\$ 3,226	\$ 3,278	\$ 3,385	\$ 3,440
20	2	Richards Tap-Richards 138kV Line	\$ 454,209	\$ 322,034	\$ 132,175	\$ 134,323	\$ 138,688	\$ 140,942
21	3	Van Buren AVEC-Van Buren Interconnect 69kV Line	\$ 17,720	\$ 12,563	\$ 5,157	\$ 5,241	\$ 5,411	\$ 5,499
22	4	Brown Explorer Tap 138kV Line	\$ 5,176	\$ 3,670	\$ 1,506	\$ 1,530	\$ 1,580	\$ 1,606
23	5	NE Enid-Glenwood 138kV Line	\$ 647,957	\$ 458,995	\$ 188,962	\$ 192,033	\$ 198,274	\$ 201,496
24	6	Razorback-Short Mountain 69kV Line	\$ 1,549,581	\$ 1,097,682	\$ 451,899	\$ 459,242	\$ 474,168	\$ 481,873
25	7	Richards-Piedmont 138kV Line	\$ 642,929	\$ 454,784	\$ 188,145	\$ 191,202	\$ 197,416	\$ 200,624
26	8	OG&E Windfarm-WFEC Mooreland 138kV Line	\$ 14,322	\$ 10,137	\$ 4,185	\$ 4,253	\$ 4,391	\$ 4,463
27	9	Ft. Smith-Colony 161kV Line	\$ 23,804	\$ 16,806	\$ 6,998	\$ 7,112	\$ 7,343	\$ 7,462
28	10	Cedar Lane-Canadian 138kV Line	\$ 4,001	\$ 2,827	\$ 1,174	\$ 1,193	\$ 1,232	\$ 1,252
29	11	Bodle Substation	\$ 74,774	\$ 22,060	\$ 52,714	\$ 53,571	\$ 55,312	\$ 56,210

30 **TOTAL PRIOR YEAR BASE PLAN UPGRADE PROJECTS TRUE-UP ADJUSTMENT** (sum ln 19 thru ln 28) \$ **1,048,657**

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

Worksheet L

IV. Calculation of Optional Prepayment and Prepayment Credit

		OG&E	OMPA	WFEC	AECI	
31	Prepayment Amount					
32	TUA with first year's interest	Line 6[E] above	\$ (6,365,987)	\$ (6,365,987)	\$ (6,365,987)	\$ (6,365,987)
33	Line 32 plus 6 Months of year 2 Interest	(6 x Interest Rate on Line 7[B]+1) * Line 32	\$ (6,377,193)	\$ (6,377,193)	\$ (6,377,193)	\$ (6,377,193)
34	Customer's Load in year preceeding the current Rate Year	(MW)	4595.946	310.929	104.964	12.940
35	System Load in year preceeding the current Rate Year	(MW)	5024.779	5024.779	5024.779	5024.779
36	Amount of Prepayment	Line 33 x (Line 34 / Line 35)	\$ (5,832,940)	\$ (394,615)	\$ (133,215)	\$ (16,423)
37	Prepayment Adjustment (Note 1)					
38	Customer's Load applicable in the current Rate Year	(MW)				
39	System Load applicable in the current Rate Year	(MW)				
40	Prepayment Adjustment	[(Line 38 / Line 39) / (Line 34 / Line 35) - 1] x Line 36	\$ -	\$ -	\$ -	\$ -
41	Line 40 plus 6 Months Interest	(6 x Interest Rate on Line 7[B]+1) * Line 40	\$ -	\$ -	\$ -	\$ -
42	Prepayment Credit					
43	Total TUA with interest	Line 8[E] above	\$ (6,399,644)	\$ (6,399,644)	\$ (6,399,644)	\$ (6,399,644)
44	Monthly Prepayment Credit	[Line 43 x (Line 34 / Line 35) / 12]	\$ (487,790)	\$ (33,000)	\$ (11,140)	\$ (1,373)

Note:

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

Worksheet L

V. Average Interest Rate / Debt Cost Calculations

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

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

## Worksheet M - Depreciation Rates

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

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

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

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

**Worksheet N - Unfunded Reserves**

**I. Labor Related**

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

**II. Plant Related**

13	xxx	Reserved for future	\$ -	\$ -	\$ -
14	xxx	Reserved for future	\$ -	\$ -	\$ -
15	xxx	Reserved for future	\$ -	\$ -	\$ -
16		Sub-Total	\$ -	\$ -	\$ -
17		Gross Plant Allocator			0.138913
18		Total Labor Related Reserves (In 16 times In 17)			\$ -
19		<b>TOTAL REDUCTION TO RATE BASE (negative of In 12 plus In 18)</b>			<b>\$ (1,444,730)</b>

Note:  
 The average of the beginning and ending balances of reserves that are unfunded (i.e. not set aside in an escrow) and whose balances have been included in the expenses recovered under the formula, will be deducted from rate base. This total will be represented as a negative amount on Line 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		2008	5	\$ 52,321	\$ 10,464	\$ 41,857
14			2009			\$ 10,464	\$ 31,393
15			2010			\$ 10,464	\$ 20,929
16			2011			\$ -	
17			2012			\$ -	
18							
19							
20							
21							
22							
23							
24							
25							
26	Total Storm Costs Amortization					\$ 10,464	
27	<b>TOTAL AMORTIZATIONS</b>	(entered in Data tab on ln 93)	(sum of lns 12 and 26)			\$ 10,464	





Worksheet P - Construction Work in Progress and Abandoned Plant

III. Abandoned Plant

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

## Attachment 2

## OKLAHOMA GAS AND ELECTRIC COMPANY

2010 Actual Data Compared to Projected Data

Line No.		2010 Projected Data	2010 Actual Data	Dollar Difference	Percent Difference	Comments
1	REVENUE REQUIREMENT (w/o incentives)	\$ 103,371,087	\$ 120,020,262	\$ 16,649,175	16.11%	
2	Total Revenue Credits	DA 11,306,399	30,210,822	\$ 18,904,423	167.20%	Includes Direct Assigned Revenues for OG&E Sponsored Upgrade
3	NET REVENUE REQUIREMENT (w/o incentives)	\$ 92,064,688	\$ 89,809,440	\$ (2,255,248)	-2.45%	
4	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	3,445,561	2,409,418			
5	SPP OATT RELATED UPGRADES REV. REQ. TRUE-UP	89,643				
6	PRIOR YEAR TRUE-UP ADJUSTMENT w/INTEREST	7,484,264				
7	ADDITIONAL REVENUE REQUIREMENT (w/ incentives)					
8	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	\$ 81,045,221	\$ 87,400,022	\$ 6,354,801	7.84%	
9	NET PLANT CARRYING CHARGE (w/o incentives)					
10	Annual Rate	19.36%	13.80%	-5.56%	-28.72%	
11	Monthly Rate	1.61%	1.15%	-0.46%	-28.57%	
12	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)					
13	Annual Rate	15.41%	10.14%	-5.27%	-34.20%	
14	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN					
15	Annual Rate	4.07%	-0.38%	-4.45%	-109.34%	

## OKLAHOMA GAS AND ELECTRIC COMPANY

2010 Actual Data Compared to Projected Data

Line No.	RATE BASE CALCULATION		2010 Projected		Difference	Comments
			Data	2010 Actual Data		
16	GROSS PLANT IN SERVICE					
17	Transmission	TP	786,970,737	963,103,574	176,132,837	22.38%
18	General Plant	W/S	13,951,843	10,045,391	(3,906,452)	-28.00% Due to retirements exceeding projections
19	Intangible Plant	W/S	1,978,832	1,216,590	(762,242)	-38.52% Due to retirements including software no longer used
20	TOTAL GROSS PLANT		802,901,412	974,365,555	171,464,143	21.36%
21	ACCUMULATED DEPRECIATION					
22	Transmission	TP	311,543,436	312,319,762	776,326	0.25%
23	General Plant	W/S	5,028,754	3,834,067	(1,194,687)	-23.76% Due to retirements exceeding projections
24	Intangible Plant	W/S	1,513,462	936,285	(577,177)	-38.14% Due to retirements including software no longer used
25	TOTAL ACCUMULATED DEPRECIATION		318,085,652	317,090,114	(995,538)	-0.31%
26	NET PLANT IN SERVICE					
27	Transmission		475,427,301	650,783,812	175,356,511	36.88%
28	General Plant		8,923,089	6,211,325	(2,711,764)	-30.39%
29	Intangible Plant		465,370	280,304	(185,066)	-39.77%
30	TOTAL NET PLANT IN SERVICE		484,815,760	657,275,441	172,459,681	35.57%
31	ADJUSTMENTS TO RATE BASE					
32	Account No. 281		-	0		
33						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.
	Account No. 282		(72,742,554)	(130,795,891)	(58,053,337)	79.81%
34	Account No. 283		(2,438,371)	(2,343,713)	94,658	-3.88%
35	Account No. 190		2,999,173	2,681,616	(317,557)	-10.59%
36	Account No. 255		-	-	-	0.00%
37	Unfunded Reserves	DA	(1,623,378)	(1,444,730)	178,648	-11.00%
38	TOTAL ADJUSTMENTS		(73,805,130)	(131,902,718)	(58,097,588)	78.72%
39	UNAMORTIZED ABANDONED PLANT	DA	0	0	-	0.00%
40	Construction Work in Progress (CWIP)	DA	0	0	-	0.00%
41	LAND HELD FOR FUTURE USE	TP	725,062	781,878	56,816	7.84%
42	WORKING CAPITAL					
43	CWC		2,881,283	2,220,952	(660,331)	-22.92%
44	Materials & Supplies -- Transmission Related	TP	7,059,226	10,305,909	3,246,683	45.99% Increase capital construction
45	Prepayments (Account 165)	GP	701,873	1,112,595	410,722	58.52%
46	TOTAL WORKING CAPITAL		10,642,382	13,639,456	2,997,074	28.16%
47	RATE BASE (sum Ins 30, 38, 39, 40, 41, 46)		422,378,074	539,794,058	117,415,984	27.80%



## OKLAHOMA GAS AND ELECTRIC COMPANY

2010 Actual Data Compared to Projected Data

Line No.	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION		2010 Projected Data	2010 Actual Data	Difference		Comments
48	OPERATION & MAINTENANCE EXPENSE Transmission	TP	16,300,552	11,897,809	(4,402,743)	-27.01%	
49	Administrative and General						
50	Balance of A & G	W/S	3,106,947	4,561,796	1,454,849	46.83%	
51	Plus: Acct. 924	GP	215,027	233,710	18,683	8.69%	
52	Plus: Acct. 928 - Transmission Direct Assigned	DA	422,874	-	(422,874)	-100.00%	
53	Plus: Acct. 928 - Transmission Allocated	DA	27,087	-	(27,087)	-100.00%	
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	2,226,994	503,540	(1,723,454)	-77.39%	
57	Plus: PBOP Amount	W/S	750,784	570,758	(180,026)	-23.98%	Difference in treatment as a result of Settlement Condition at set amount.
58	A & G Subtotal		6,749,713	5,869,804	(879,909)	-13.04%	
59	Transmission Lease Payments	DA	-	-	-	0.00%	
60	TOTAL O & M EXPENSE		23,050,265	17,767,613	(5,282,652)	-22.92%	
61	DEPRECIATION AND AMORTIZATION EXPENSE						
62	Transmission	TP	18,783,017	23,842,830	5,059,813	26.94%	Due to increased plant including the Windspeed Line from OKC to Woodward
63	Plus: Extraordinary & Storm Cost O&M Amortization	TP	9,779	9,709	(70)	100.00%	
64	Plus: Recovery of Abandoned Incentive Plant	DA	0	0	-	0.00%	
65	General	W/S	709,454	773,309	63,855	9.00%	
66	Intangible	W/S	230,342	323,500	93,158	40.44%	Due to software assets added to plant that have shorter lives such as 3-5 years
67	TOTAL DEPRECIATION AND AMORTIZATION		19,732,591	24,949,348	5,216,757	26.44%	
68	TAXES OTHER THAN INCOME						
69	Labor Related						
70	Payroll	W/S	515,278	470,282	(44,996)	-8.73%	
71	Plant Related						
72	Property	GP	6,119,391	8,349,277	2,229,886	36.44%	
73	Gross Receipts						
74	Other	GP	12,435	14,619	2,184	17.56%	
75	TOTAL OTHER TAXES		6,647,104	8,834,179	2,187,075	32.90%	
76	INCOME TAXES						
77	T		38.97%	38.96%	-0.01%	-0.03%	
78	CIT		44.00%	43.98%	-0.02%	-0.05%	
79							
80	1 / (1 - T)		1.6387	1.6383	(0.0004)	-0.02%	
81	Amortized Investment Tax Credit		(4,640,304)	(3,726,468)	913,836	-19.69%	
82	Income Tax Calculation	NA	16,767,868	21,206,529	4,438,661	26.47%	
83	ITC adjustment	NP	(938,386)	(953,409)	(15,023)	1.60%	
84	TOTAL INCOME TAXES		15,829,481	20,253,120	4,423,639	27.95%	
85	RETURN (Rate Base * Rate of Return)	NA	38,111,645	48,216,003	10,104,358	26.51%	
86	REVENUE REQUIREMENT (sum Ins 60, 67, 75, 84, 85)		103,371,087	120,020,262	16,649,175	16.11%	

## OKLAHOMA GAS AND ELECTRIC COMPANY

2010 Actual Data Compared to Projected Data

<u>SUPPORTING CALCULATIONS</u>		2010 Projected Data	2010 Actual Data	Difference		Comments	
In							
No.	TRANSMISSION PLANT INCLUDED IN SPP TARIFF						
87	Total transmission plant	842,133,433	1,038,057,744	195,924,311	23.27%		
88	Less transmission plant excluded from SPP Tariff	16,636,341	20,910,540	4,274,199	25.69%	New Radial lines	
89	Less Production Related Transmission Facilities	38,526,355	54,043,630	15,517,275	40.28%	Due to the OU Spirit Transmission assets setup in 2009 as well as generation step-up transformers purchased or transferred to transmission from production in 2010	
90	Transmission plant included in SPP Tariff	786,970,737	963,103,574	176,132,837	22.38%		
91	Percent of transmission plant in SPP Tariff						
92	WAGES & SALARY ALLOCATOR (W/S)						
93	Production	NA	-	-	0.00%		
94	Transmission	TP	6,350,131	5,217,396	(1,132,735)	-17.84%	
95	Distribution	NA	-	-	0.00%		
96	Other (Excludes A&G)	NA	-	-	0.00%		
97	Total		6,350,131	5,217,396	(1,132,735)	-17.84%	
98	RETURN (R)						
99	Preferred Dividends		0	0	0	0.00%	
100	Development of Common Stock:						
101	Long Term Debt		1,126,088,462	1,679,965,385	553,876,923	49.19%	Balance Portfolio, Priority Projects, Crossroads and Replacement of aging infrastructure
102	Preferred Stock		-	-	-	0.00%	
103	Common Stock		1,545,580,949	2,090,855,043	545,274,094	35.28%	Equity funds increase to finance projects mentioned above
104	Total		2,671,669,411	3,770,820,427	1,099,151,016	41.14%	
	Capital Structure Percentages						
105	Long Term Debt		44.00%	44.55%	0.55%	1.25%	
106	Preferred Stock		0.00%	0.00%	0.00%	0.00%	
107	Common Stock		56.00%	55.45%	-0.55%	-0.98%	
	Capital Structure Costs						
108	Long Term Debt		0.0638	0.0623	-0.15%	-2.35%	
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		0.0281	0.0278	-0.03%	-1.07%	
112	Preferred Stock		0.0000	0.0000	0.00%	0.00%	
113	Common Stock		0.0622	0.0615	-0.07%	-1.13%	
114	RETURN		0.0902	0.0893	-0.09%	-1.00%	
	Income Tax Rates						
115	Federal Income Tax Rate (FIT)		35.00%	35.00%	0.00%	0.00%	
116	State Income Tax Rate (SIT)		6.11%	6.09%	-0.02%	-0.33%	
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	0.119200	0.138913	1.97%	16.54%	Windspeed Line and other transmission investment
	Net Plant	NP	0.123409	0.156166	3.28%	26.54%	Windspeed Line and other transmission investment
	Trans. Plant in SPP	TP	0.934496	0.927794	-0.67%	-0.72%	Radials, Step-Up Stations & Transformer Leads
	Wages & Salaries	W/S	0.060547	0.046029	-1.45%	-23.98%	
	No Allocator	NA					

## Attachment 3

2009	2010	AVG Bal to Worksheet C	
<b>Acct 282</b>			
Net Total Property and Accumulated Depreciation	(887,082,883)	(996,046,577)	(941,564,730.36)
Income Taxes Recoverable/Refundable, net	(37,788,949)	(43,315,439)	(40,552,193.78)
	(924,871,832)	(1,039,362,016)	(982,116,924.14)
<b>Acct 283</b>			
Prepaid Expenses	(1,526,895)	(1,415,293)	(1,471,093.94)
Pension Plans	(80,714,620)	(93,123,465)	(86,919,042.63)
Bond Redemption - Unamortized Call Premium Costs	(5,233,469)	(4,824,792)	(5,029,130.39)
Deferred Excess 2007 Storm Expenses - OK	(10,490,389)	(11,047,583)	(10,768,986.35)
Deferred McClain Plant Costs - OK	-	-	-
Deferred Red Rock Plant Costs - OK	(2,870,419)	(2,765,548)	(2,817,983.69)
Deferred Excess 2007 Storm Expenses - AR	(148,192)	(40,565)	(94,378.63)
Deferred Excess Pension Expenses - OK	(4,983,800)	2,305,409	(1,339,195.51)
Deferred Excess Pension Expenses - AR	67,481	183,385	125,432.88
Deferred Other - Rate Case Consult/Expert Witness Costs	(275,153)	(222,064)	(248,608.31)
Deferred Rate Case Expense - OK	(227,943)	(84,080)	(156,011.55)
LIFO Inventory Adjustments - Fuels Stock	(1,529,871)	(765,873)	(1,147,872.10)
Deferred Smart Grid Deployment Expenses	-	(927,336)	(463,667.84)
Deferred Smart Grid Retired Meter Loss	-	(4,573,573)	(2,286,786.40)
Deferred Smart Grid Web Portal Expenses	-	(11,429)	(5,714.45)
	(107,933,271)	(117,312,807)	(112,623,038.91)
<b>Acct 190</b>			
Accrued Vacation	4,133,694	4,771,864	4,452,778.91
Derivative Instruments	258,518	1,366,448	812,483.02
Bad Debts	671,344	638,284	654,814.32
Accrued Interest	776,542	777,495	777,018.52
Accrued Liability-Public Liability	581,836	2,188,338	1,385,087.15
Accrued Liability-Employee Related	753,598	1,491,326	1,122,462.05
Regulatory Liabilities- Deferred Gains - Property Sales	6,393	-	3,196.45
Rate Refund Accrual	373,163	161,408	267,285.61
Income Taxes Recoverable, net (Pens & Medicare Part D)	7,244,901	-	3,622,450.55
Post-Retirement Benefits	34,957,055	34,196,036	34,576,545.03
Consumer Loans	-	-	-
Deferred Fed Investment Tax Credits	5,070,516	3,632,388	4,351,452.37
Tax Credit Carryover	45,681,623	56,966,198	51,323,910.50
Net Operating Loss	461,622	-	230,810.91
Medicare Part D Subsidy	18,715,067	-	9,357,533.73
Other - Investments in Partnerships	41,588	76,495	59,041.58
Kaw Water Storage Agreement Liability	3,339,327	3,420,306	3,379,816.35
Charitable Contributions Carryover	2,377,204	2,381,556	2,379,379.98
	125,443,992	112,068,142	118,756,067.00
<b>Acct 255</b>			
Accumulated Deferred Investment Tax Credits	(13,098,175)	(9,371,707)	(11,234,941.00)