

JONES DAY

51 LOUISIANA AVENUE, N.W. • WASHINGTON, D.C. 20001-2113
TELEPHONE: (202) 879-3939 • FACSIMILE: (202) 626-1700

Direct Number: (202) 879-3430
jcbeh@JonesDay.com

June 1, 2012

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, 2011 (“2011 Rate Year”). As described more fully herein, the True-Up Adjustment reconciles the Projected Annual Transmission Revenue Requirement (“ATRR”) with OG&E’s actual costs of service for the relevant period and provides for refunds or surcharges as appropriate to implement that reconciliation.

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

I. Background.

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

Ms. Kimberly D. Bose, Secretary
June 1, 2012
Page 2

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

On June 25, 2009, in Docket Nos. ER08-281-000 and -001, the Commission approved a settlement agreement (“Settlement Agreement”), which established OG&E’s Formula Rate.¹ The Formula Rate applies to transmission service provided pursuant to the SPP OATT within the OG&E pricing zone and pursuant to the OG&E OATT. Under the Formula Rate, OG&E’s ATRR is derived from a formula that tracks increases and decreases in actual costs and projected capital additions every year, subject to the True-Up Adjustment, through which amounts over-collected or under-collected are returned to or collected from customers, with interest. The 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. 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 2011 Rate Year was \$91,069,987. The Baseline ATRR for the 2011 Rate Year was \$95,154,488. The resulting surcharge of \$4,084,501 is reflected in Worksheet L of the Formula Rate Template and will be collected from customers with interest through the rates applicable for the 2013 Rate Year. The data-populated Rate Formula Template detailing the True-Up Adjustment is appended hereto at Attachment 1.

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

Ms. Kimberly D. Bose, Secretary
June 1, 2012
Page 3

III. Other Information and Materials.

A. Supporting Information.

Much of the information contained in the True-Up Adjustment is taken from OG&E's FERC Form 1 for the year ending 2011. With regard to the "supporting information" described at Section 1.3(a)(2) of the Protocols, a data-populated Rate Formula Template in a fully-functioning Excel file detailing the specific data and calculations reflected in the True-Up Adjustment is posted and available on the SPP OASIS, at <http://sppoasis.spp.org/documents/SWPP/MemberRelatedPostings/MemberRelatedPostings.asp>, and on the OG&E OASIS, at <http://oasis.oge.com/Formula/FormulaDocs.htm>. The data-populated Rate Formula Template, including associated workpapers, demonstrates and explains information not otherwise set out in OG&E's FERC Form 1. A side-by-side comparison of the Projected ATRR components and the Baseline ATRR is appended hereto as Attachment 2. Attachment 3, also appended hereto, shows OG&E's Average Accumulated Deferred Income Taxes Account Balance Calculation for the 2011 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 Wednesday, June 20, 2012, at OG&E's Corporate Headquarters, 321 N. Harvey Ave., Oklahoma City, Oklahoma, 73102.

Ms. Kimberly D. Bose, Secretary
June 1, 2012
Page 4

D. Service of Informational Filing.

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

Respectfully submitted,

James C. Beh
James C. Beh
JONES DAY
51 Louisiana Avenue, N.W.
Washington, D.C. 20001
Telephone: 202-879-3939
Facsimile: 202-626-1700
jcbeh@jonesday.com

Kimber L. Shoop
Senior Attorney
Oklahoma Gas and Electric Company
P.O. Box 321
321 N. Harvey Ave.
Oklahoma City, OK 73102
Telephone: 405-553-3023
shoopkl@oge.com

*Attorneys for Oklahoma Gas and Electric
Company*

WAI-3072558v1

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

³ *Id.*

Attachment 1

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

12/31/2011
 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 12/31/2011 and "Actual Data"
3	Worksheet A	Account 454, Rent from Electric Property
4		Account 456, Other Electric Revenues
5		Account 456.1, Revenues from Transmission of Electricity of Others, Current Year Less Credits
6		Revenue from Grandfathered Interzonal Transactions and amounts received from SPP for PTP service
7	Worksheet B	Transmission Network Load (MW)
8	Worksheet C	Account 281, Accumulated Deferred Income Taxes - Accelerated Amortization Property
9		Account 282, Accumulated Deferred Income Taxes - Other Property
10		Account 283, Accumulated Deferred Income Taxes - Other
11		Account 190, Accumulated Deferred Income Taxes
12		Account 255, Accumulated Deferred Investment Tax Credits
13	Worksheet D	Account 928, Regulatory Commission Expense Allocations
14		Account 930.1, General Advertising Allocations (safety related only to trans.)
15		Transmission Lease Payments
16		Account 930.2, Miscellaneous General Expenses
17	Worksheet E	Adjustments to Transmission Expense to Reflect TO's LSE Cost Responsibility
18	Worksheet F	Calculate Return and Income Taxes with hypothetical 100 basis point ROE increase
19		Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 100 basis point ROE increase
20		Calculation of Composite Depreciation Rate
21		Determine the Additional Revenue Requirement and Revenue Credit for facilities receiving incentives
22	Worksheet G	Determine the Revenue Requirement for SPP OATT Related Upgrades including Base Plan Upgrades, Transmission Service Upgrades, Sponsored or Economic Portfolio Upgrades and Generator Interconnection Facilities
23	Worksheet H	Transmission Plant Adjustments
24	Worksheet I	Plant Held for Future Use
25	Worksheet J	Development of Composite State Income Tax Rates
26	Worksheet K	13 Month Balances for Plant & Accumulated Depreciation, Material & Supplies and Debt & Equity
27		Account 165, Prepayments Calculation
28		Long Term Debt Cost Calculation
29	Worksheet L	True-Up Adjustment with Interest for Prior Year, Prior Period, Base Plan Projects and Prepayment Calculation
30	Worksheet M	Depreciation Rates
31	Worksheet N	Unfunded Reserves Calculation
32	Worksheet O	Amortizations for Extraordinary O&M and Storm Costs
33	Worksheet P	Construction Work in Progress and Abandoned Plant Balances

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

12/31/2011
Actual Data

OKLAHOMA GAS AND ELECTRIC COMPANY

For rates effective month, dd, yyyy

Line No.			Transmission Amount
1	NET SPP OATT RELATED UPGRADES REV. REQ.	(Addendum 2-A, In 17 - In 18)	\$ 48,659,901
OG&E ZONAL REVENUE REQUIREMENT for SPP OATT			
2	Attachment H, Sec. 1, Col. 3	(Addendum 2-A, In 21)	95,154,488
DIVISOR			
3	TO's Transmission Network Load	(Worksheet B, In 14)	5,268,947
RATES			
6	Annual Cost (\$/kW/Yr)	(In 2 / In 4)	18.059
7	P-to-P Rate (\$/kW/Mo)	(In 6 / 12)	1.505
			<u>Peak</u>
8	Weekly P-To-P Rate (\$/kW/Wk)	(In 6 / 52; In 6 / 52)	0.347
9	Daily P-To-P Rate (\$/kW/Day)	(In 8 / 5; In 8 / 7)	0.069 Capped at weekly rate
10	Hourly P-To-P Rate (\$/MWh)	(In 9 / 16; In 9 / 24 both x 1,000)	4.341 Capped at weekly & daily rate
			<u>Off-Peak</u>
			0.347
			0.050
			2.067

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.					Transmission Amount
11	REVENUE REQUIREMENT (w/o incentives)	(ln 117)			\$ 151,400,139
12	REVENUE CREDITS	(Note A)			
13			<u>Total</u>	<u>Allocator</u>	
14	Other Transmission Revenue	(Worksheet A)	7,585,751	DA 1.00000	\$ 7,585,751
15	Total Revenue Credits		7,585,751		\$ 7,585,751
16	NET REVENUE REQUIREMENT (w/o incentives)	(ln 11 less ln 15)			\$ 143,814,389
17	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	(Worksheet G & P) (Note X)			\$ 48,659,901
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)			\$ 95,154,488
22	NET PLANT CARRYING CHARGE (w/o incentives)	(Note B)			
23	Annual Rate	((ln 16 / ln 46) x 100)			19.19%
24	Monthly Rate	(ln 23 / 12)			1.60%
25	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)	(Note B)			
26	Annual Rate	(((ln 16 - ln 92) / ln 46) x 100)			15.79%
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)			3.65%

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)	3,117,287,529	NA	
31	Transmission	(Worksheet K)	1,178,665,476	TP 0.91267	1,075,737,397
32	Distribution	(Worksheet K)	2,846,891,978	NA	
33	General Plant	(Worksheet K) (Note J)	241,544,101	W/S 0.06588	15,911,779
34	Intangible Plant	(Worksheet K) (Note V)	26,830,636	W/S 0.06588	1,767,475
35	TOTAL GROSS PLANT	(sum Ins 30 to 34)	7,411,219,720		1,093,416,650
36	GROSS PLANT ALLOCATOR	(In 35 - Col. 5 / Col. 3)		GP= 0.147535	
37	ACCUMULATED DEPRECIATION				
38	Production	(Worksheet K)	1,493,763,333	NA	
39	Transmission	(Worksheet K)	357,418,514	TP 0.91267	326,206,604
40	Distribution	(Worksheet K)	943,705,148	NA	
41	General Plant	(Worksheet K) (Note J)	91,864,792	W/S 0.06588	6,051,616
42	Intangible Plant	(Worksheet K) (Note V)	20,597,415	W/S 0.06588	1,356,860
43	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 38 to 42)	2,907,349,202		333,615,080
44	NET PLANT IN SERVICE				
45	Production	(In 30 - In 38)	1,623,524,197	NA	
46	Transmission	(In 31 - In 39)	821,246,961		749,530,793
47	Distribution	(In 32 - In 40)	1,903,186,830	NA	
48	General Plant	(In 33 - In 41)	149,679,309		9,860,162
49	Intangible Plant	(In 34 - In 42)	6,233,220		410,615
50	TOTAL NET PLANT IN SERVICE	(sum Ins 45 to 49)	4,503,870,518		759,801,570
51	NET PLANT ALLOCATOR	(In 50 - Col. 5 / Col. 3)		NP= 0.168700	
52	ADJUSTMENTS TO RATE BASE	(Note D)			
53	Account No. 281	(Worksheet C)	-		-
54	Account No. 282	(Worksheet C)	(1,213,638,690)		(172,326,799)
55	Account No. 283	(Worksheet C)	(118,090,522)		(2,358,719)
56	Account No. 190	(Worksheet C)	241,560,164		18,137,371
57	Account No. 255	(Worksheet C)	(7,721,215)		-
58	Unfunded Reserves	(Worksheet N)	(2,020,088)	DA 1.00000	(2,020,088)
59	TOTAL ADJUSTMENTS	(sum Ins 53 to 58)	(1,099,910,351)		(158,568,235)
60	UNAMORTIZED ABANDONED PLANT	(Worksheet P) (Note R)	0	DA 1.00000	0
60a	Construction Work in Progress (CWIP)	(Worksheet P) (Note Z)	106,918,936	DA 1.00000	106,918,936
61	LAND HELD FOR FUTURE USE	(Worksheet I) (Note F)	838,603	TP 0.91267	765,371
62	WORKING CAPITAL	(Note G)			
63	CWC	(1/8 * In 90)	18,147,517		2,842,140
64	Materials & Supplies -- Transmission Related	(Worksheet K) (Note S)	13,840,373	TP 0.91267	12,631,750
65	Prepayments (Account 165)	(Worksheet K)	7,154,185	GP 0.14754	1,055,495
66	TOTAL WORKING CAPITAL	(sum Ins 63 to 65)	39,142,074		16,529,385
67	RATE BASE	(sum Ins 50, 59, 60, 60a, 61, 66)	3,550,859,779		725,447,026

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.	(1) EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total	(4) Allocator	(5) Total Transmission
68	OPERATION & MAINTENANCE EXPENSE				
68	Transmission	321.112.b	72,357,175		
68a	Less Extraordinary & Storm Cost Amortization	(Worksheet O)	-		
69	Less expenses for LSE cost responsibility	(Worksheet E, In 14)	42,426,686		
70	Less Account 561 (Load Dispatching)	321.84-92.b (Note P & U)	13,924,650		
71	Less Account 565	321.96.b (Note I)	641,585		
72	Plus Acct 565 native load, zonal or pool	(Note I)	-		
73	Transmission Subtotal	(In 68-In 68a-In 69-In 70-In 71+In 72)	15,364,254	TP 0.91267	14,022,556
74	Administrative and General	323.197.b (Note J)	134,253,414	NA	
75	Less: Acct. 924, Property Insurance	323.185.b	1,661,781	NA	
76	Less: Acct. 928, Reg. Com. Exp.	323.189.b	7,588,801	NA	
77	Less: Acct. 930.1, Gen. Advert. Exp.	323.191.b	38	NA	
78	Less: Acct. 930.2, Misc. General Exp.	323.192.b	5,303,766		
79	Less: PBOP amount included in Line 74	(Note T)	8,600,000		
80	Balance of A & G	(In 74 - sum In 75 to In 79)	111,099,028	W/S 0.06588	7,318,677
81	Plus: Acct. 924	(In 75)	1,661,781	GP 0.14754	245,171
82	Plus: Acct. 928 - Transmission Direct Assigned	(Note K) (Worksheet D)	21,477	DA 1.00000	21,477
83	Plus: Acct. 928 - Transmission Allocated	(Note K) (Worksheet D)	-	DA 1.00000	-
84	Plus: Acct. 930.1 - Transmission Direct Assigned	(Note K) (Worksheet D)	-	DA 1.00000	-
85	Plus: Acct. 930.1 - Transmission Allocated	(Note K) (Worksheet D)	-	DA 1.00000	-
86	Plus: Acct. 930.2 - Adj. Misc. General Expenses	(Worksheet D)	4,625,940	W/S 0.06588	304,735
87	Plus: PBOP Amount	(Note T)	12,400,000	W/S 0.06588	816,853
88	A & G Subtotal	(sum Ins 80 to 87)	129,808,226		8,706,913
89	Transmission Lease Payments	(Worksheet D)	7,652	DA 1.00000	7,652
90	TOTAL O & M EXPENSE	(In 73 + In 88 + In 89)	145,180,132		22,737,121
91	DEPRECIATION AND AMORTIZATION EXPENSE				
92	Transmission	336.7.b	27,911,028	TP 0.91267	25,473,671
93	Plus: Extraordinary & Storm Cost O&M Amortization	(Worksheet O) (Note W)	10,464	TP 0.91267	9,550
94	Plus: Recovery of Abandoned Incentive Plant	(Worksheet P) (Note R)	0	DA 1.00000	0
95	General	336.10.b	21,377,302	W/S 0.06588	1,408,235
96	Intangible	336.1.f	8,159,596	W/S 0.06588	537,515
97	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 92 to 96)	57,458,390		27,428,972
98	TAXES OTHER THAN INCOME	(Note L)			
99	Labor Related				
100	Payroll	263.i	11,738,885	W/S 0.06588	773,302
101	Plant Related				
102	Property	263.i	63,877,314	GP 0.14754	9,424,160
103	Gross Receipts	263.i	-		
104	Other	263.i	124,116	GP 0.14754	18,311
105	TOTAL OTHER TAXES	In 100 + (sum Ins 102 to 104)	75,740,315		10,215,773
106	INCOME TAXES	(Note M)			
107	$T=1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p)$		38.97%		
108	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		43.73%		
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)		1.6384		
112	Amortized Investment Tax Credit	266.8.f (enter negative)	(3,300,984)		
113	Income Tax Calculation	(In 108 * In 116)	136,909,337	NA	27,970,823
114	ITC adjustment	(In 111 * In 112)	(5,408,450)	NP 0.168700	(912,404)
115	TOTAL INCOME TAXES	(sum Ins 113 to 114)	131,500,887		27,058,419
116	RETURN (Rate Base * Rate of Return)	(In 67 * In 140)	313,065,548	NA	63,959,853
117	REVENUE REQUIREMENT (sum Ins 90, 97, 105, 115, 116)		722,945,273		151,400,139

OKLAHOMA GAS AND ELECTRIC COMPANY

SUPPORTING CALCULATIONS

In No.	(1)	(2)	(3)	(4)	(5)																									
TRANSMISSION PLANT INCLUDED IN SPP TARIFF																														
118	Total transmission plant	(In 31)			1,178,665,476																									
119	Less transmission plant excluded from SPP Tariff	(Worksheet H) (Note N)			28,502,093																									
120	Less Production Related Transmission Facilities	(Worksheet H) (Note O)			74,425,986																									
121	Transmission plant included in SPP Tariff	(In 118 - In 119 - In 120)			<u>1,075,737,397</u>																									
122	Percent of transmission plant in SPP Tariff	(In 121 / In 118)		TP=	0.91267																									
WAGES & SALARY ALLOCATOR (W/S)																														
124	Production	354.20.b	56,156,451	NA	-																									
125	Transmission	354.21.b	8,558,764	TP	0.91267 7,811,362																									
126	Distribution	354.23.b	32,843,646	NA	-																									
127	Other (Excludes A&G)	354.24,25,26.b	21,019,231	NA	-																									
128	Total	(sum Ins 124 to 127)	118,578,092		<u>7,811,362</u>																									
129	Transmission related amount	(In 128 - Col. 5 / Col. 3)		W/S=	0.06588																									
RETURN (R)																														
131	Preferred Dividends	(118.29.c) (positive number)	0		-																									
Development of Common Stock:																														
133	Long Term Debt	(Worksheet K) (Note Q)		45.59%	1,949,196,154																									
134	Preferred Stock	(Worksheet K) (Note Q)		0.00%	-																									
135	Common Stock	(Worksheet K) (Note Q)		54.41%	2,326,068,185																									
136	Total	(sum Ins 133 to 135)			<u>4,275,264,339</u>																									
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>\$</th> <th>%</th> <th>Cost (Note Q)</th> <th>Weighted</th> </tr> </thead> <tbody> <tr> <td>137 Long Term Debt</td> <td>1,949,196,154</td> <td>45.59%</td> <td>0.0609</td> <td>0.0278</td> </tr> <tr> <td>138 Preferred Stock</td> <td>-</td> <td>0.00%</td> <td>0.0000</td> <td>0.0000</td> </tr> <tr> <td>139 Common Stock</td> <td>2,326,068,185</td> <td>54.41%</td> <td>0.1110</td> <td>0.0604</td> </tr> <tr> <td>140 Total</td> <td>4,275,264,339</td> <td></td> <td></td> <td>R 0.0882</td> </tr> </tbody> </table>							\$	%	Cost (Note Q)	Weighted	137 Long Term Debt	1,949,196,154	45.59%	0.0609	0.0278	138 Preferred Stock	-	0.00%	0.0000	0.0000	139 Common Stock	2,326,068,185	54.41%	0.1110	0.0604	140 Total	4,275,264,339			R 0.0882
	\$	%	Cost (Note Q)	Weighted																										
137 Long Term Debt	1,949,196,154	45.59%	0.0609	0.0278																										
138 Preferred Stock	-	0.00%	0.0000	0.0000																										
139 Common Stock	2,326,068,185	54.41%	0.1110	0.0604																										
140 Total	4,275,264,339			R 0.0882																										

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= 6.10% (State Income Tax Rate or Composite SIT - Worksheet J)
p = 0.00% (percent of federal income tax deductible for state purposes) |
| N | Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission Facilities or is otherwise not eligible to be recovered under this Tariff. |
| O | Removes the dollars of plant booked to transmission (e.g. step-up transformers) that are included in the development of OATT ancillary services rates and not already removed in Note N above. |
| P | Removes the dollars of expense booked to transmission accounts included in the development of OATT ancillary services rates, including all of Account No. 561. |
| Q | Long Term Debt cost rate calculated in Section V of Worksheet K. Preferred Stock cost rate = preferred dividends (In 131) / preferred outstanding (In 138). Common Stock cost rate (ROE) = 11.10%, the rate accepted by FERC in Docket No. ER08-281 It includes an additional 50 basis points for the TO remaining a member of the SPP RTO. This rate shall not change until a new rate is accepted by FERC in a subsequent filing under the FPA, including Sections 205 and 206. The percentage of equity used in determining the weighted cost of equity for OG&E for purposes of the Settlement Formula Rate shall not exceed 56% ("Equity Cap") as accepted by FERC in Docket No. ER09-281 regardless of OG&E's actual percentage of equity. To the extent OG&E's actual percentage of equity exceeds the Equity Cap, such amount in excess of the Equity Cap shall be treated as Long-Term Debt for purposes of the Settlement Formula Rate. The Equity Cap shall not change until a new Equity Cap is accepted by FERC in a subsequent filing under the FPA, including Sections 205 and 206. Include in the interest on Debt from Associated Companies only the interest on Long-Term Debt. |
| R | OG&E must make the appropriate filing at FERC before inputting or changing amounts on lines 60 & 94 (abandoned plant). |
| S | The Formula Rate will functionalize Material and Supplies for Construction on the basis of a single-year usage ratio in accordance with the most recent FERC Form 1, and will true-up these costs based on the trued-up year's Form 1. M&S for Construction will utilize 13 month average balances as reflected in Worksheet K, Section II and exclude any M&S booked in Account 107. |
| T | PBOP base amount, initially set at \$12,400,000, shall not be changed absent a separate filing made with the FERC. |
| U | Transmission Service Study and Generation Interconnection Study costs shall be recorded in FERC Accounts 561.6 and 561.7, respectively. Costs of studies performed by SPP on behalf of OG&E, costs of studies performed by OG&E at SPP's request, reimbursement of study costs from SPP for studies performed by OG&E at SPP's request and studies for OG&E's retail load shall be recorded in FERC Accounts 561.6 & 561.7. FERC Accounts 561.6 and 561.7 are excluded from the Formula Rate. |

OKLAHOMA GAS AND ELECTRIC COMPANY

Notes - continued

- V Accumulated Amortization for Intangible Plant shall be reflected as a Rate Base Adjustment under "Accumulated Depreciation".
- W OG&E may only include the amortization of transmission-related extraordinary property losses if; (1) OG&E makes a filing with the Oklahoma Corporation Commission requesting approval for the new amount to be recovered and the amortization period and (2) OG&E makes a single issue FPA Section 205 filing that requests the same recovery treatment from the FERC. OG&E shall be obligated to make such a single issue FPA Section 205 filing whenever it requests amortized extraordinary property loss costs recovery from the Oklahoma Corporation Commission.
- X SPP OATT Related Upgrades include Base Plan Upgrades, Sponsored, Economic Portfolio Upgrades, Transmission Service Upgrades and Generator Interconnection Facilities, etc. whose individual Revenue Requirements are calculated and summarized in Worksheet G. Also included are the individual Revenue Requirements of facilities receiving Construction Work in Progress and Abandoned Plant incentive, as calculated and summarized in Worksheet P. The sum of the individual Revenue Requirements is credited to zonal network customers on line 17 above.
- Y Exclude annualized amortization amounts booked back into O&M accounts that costs would have been booked had not a Regulatory Asset and amortization period been approved by the Oklahoma Corporation Commission and the FERC. This amount should equal amount reflected on line 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	0.147535
Net Plant	NP	0.168700
Trans. Plant in SPP	TP	0.912674
Wages & Salaries	W/S	0.065875
No Allocator	NA	

Worksheet A

Line No.

I. Account 454, Rent from Electric Property - Relevant Year = **2011** (Note 1)
 (Revenue related to transmission facilities for pole attachments, rentals, etc. Provide data sources and explanations in Section V, Notes below)

	Data Sources	2011 YE Balance	GP Allocator	Allocated to Transmission
1	Rent from Electric Property	300.19.b	14.7535%	\$170,125
2				
3				
4	Net Account 454 - Credited as transmission pole rentals =			\$170,125

II. Account 456, Other Electric Revenue - Relevant Year = **2011** (Notes 1 & 2)
 (Other electric revenues including miscellaneous transmission revenues. Provide data sources and explanations in Section V, Notes below)

	(A) 2011 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	\$128,431,953							
6	Miscellaneous - McClain Adder								
7	Miscellaneous - Scrap Sales		\$315,852					\$401,989	
8	Miscellaneous - OMPA Admin Fee		\$113,126						
9	Miscellaneous		\$11	\$0		\$511			
10	Miscellaneous - Honeywell Energy Management								
11	Miscellaneous - Sale of Residual Oil								
12	Reimbursed Payroll Costs		(\$3)	(\$21)	(\$18)	\$0			
13	Remuneration Sales Taxes Collection - OK & AR					\$115,069			
14	Franchise & Privilege Tax Adjustment					\$860			
15	Oil Lease & Royalties					\$438,216			
16	Pace Payments					(\$75,574)			
17	Transmission Service Revenues - from OG&E LSE						\$80,665,099		
18	Transmission Service Revenues - Unbundled OK & AR						\$204,751		
19	Transmission Service Revenues - Direct Assigned Facilities						\$31,188,708		
20	Salvage Clearing		\$0	\$873	\$0				
21	Point-to-Point Revenue Refundable to Retail Customers					(\$4,876,944)			
22	Discount on Purchased Wind Credits					\$85,900			
23	Renewable Energy Certificate Sales - OK & AR				\$2,798,183				
24	Base Plan Revenues (credited on line 17 of the 2011 Projected ATRR)					\$17,055,365			
25									
26	TOTALS (Sum Ins 6 - 25)	\$128,431,953	\$428,986	\$852	(\$18)	\$3,276,754	\$12,264,832	\$112,058,558	\$401,989

Net Account 454 - Credited as Transmission Revenues [(A)-(B)-(C)-(D)-(E)-(F)-(G)] = \$401,989

27

Worksheet A

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

2011

(Notes 1 & 3)

328-330.Total.n

\$19,143,785

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

Transmission
(Load in Divisor)

Less:

28	TO's LSE Direct Assignment Revenue Credits		
29	TO's LSE Sponsored (Requested or Economic) Upgrade Revenue Credits		
30	TO's LSE Network Upgrades for Generation Interconnection - Credits		
31	TO's Point-To-Point Revenue for GFA's Associated with Load Included in the Divisor		
32	Network Service Revenue (Schedule 9) Associated With Load Included in the Divisor	\$9,992,930	
33	TO's Revenue Associated with Transmission Plant Excluded From SPP Tariff		
34	Wholesale Distribution charges	\$693,515	
35	TO's LSE Revenue from Ancillary Services Provided		
36	Network Service Ancillary Revenues (Schedule 1) Associated With Load Included in the Divisor	\$557,797	
37	Schedule 11 - Base Plan Point-to-Point Revenues to be credited against Base Plan ATRR in following year	\$885,906	
38			
39			
40	Total Revenues Adjusted from Account 456.1 (Revenues retained by OG&E for load included in the divisor) =	(Sum lns 28 thru 39)	\$12,130,148

Net Account 456.1 Included in Template (PTP revenues to be credited) =

[(328-330.Total.n) - ln 40]

\$7,013,637

IV. Revenue from Grandfathered Interzonal Transactions - Relevant Year =

2011

(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			

Sum of Parts I, II & III

(Addendum 2-A, ln 14)

\$7,585,751

V. Notes

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

- When calculating the Baseline ATRR, the "Relevant Year" is the year being tried-up. When calculating the Projected ATRR, the "Relevant Year" is the year of the most recent FERC Form 1.
- 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.
- Section III, Net Account 456.1 reflects SPP Point-to-Point revenues to be credited to customers.

Worksheet B

I. Transmission Network Load (MW)

Line No.	Month, Day and Year ¹	Hour Ending ¹	OG&E Peak Load	WFEC Peak Load	OMPA Peak Load	AECI/KAMO Peak Load	Westar Energy	AECC / AVECC	TO's Transmission Peak Load ¹
1	12-Jan-11	800	4,358.077	125.268	248.904	17.018	0.480	145.143	4,894.890
2	1-Feb-11	1900	4,338.895	122.515	266.309	17.281	0.600	203.409	4,949.009
3	1-Mar-11	800	3,363.488	90.806	187.064	10.712	0.300	105.452	3,757.822
4	8-Apr-11	1700	3,753.822	78.580	271.953	6.739	0.247	125.516	4,236.857
5	9-May-11	1700	4,723.265	95.347	369.680	9.510	0.247	153.730	5,351.779
6	30-Jun-11	1600	5,669.775	123.427	461.582	13.911	0.000	215.504	6,484.199
7	27-Jul-11	1700	6,045.706	126.623	498.552	15.048	0.000	228.145	6,914.074
8	3-Aug-11	1600	6,238.438	133.248	520.984	16.988	0.000	237.832	7,147.490
9	1-Sep-11	1700	5,716.815	122.639	468.617	13.872	0.000	207.237	6,529.180
10	6-Oct-11	1700	3,843.835	86.228	273.552	7.632	0.247	130.089	4,341.583
11	30-Nov-11	800	3,549.642	103.003	205.726	12.589	0.495	142.776	4,014.231
12	6-Dec-11	1900	4,059.902	109.709	255.738	13.829	0.309	166.766	4,606.253
13	Total		55,661.660	1,317.393	4,028.661	155.129	2.925	2,061.599	63,227.367
14	12-CP		4,638.472	109.783	335.722	12.927	0.244	171.800	5,268.947

II. Notes

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

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

Ln No.	Month, Day and Year	Hour ending							GFA PTP Scheduled Load
15	12-Jan-11	800							0
16	1-Feb-11	1900							0
17	1-Mar-11	800							0
18	8-Apr-11	1700							0
19	9-May-11	1700							0
20	30-Jun-11	1600							0
21	27-Jul-11	1700							0
22	3-Aug-11	1600							0
23	1-Sep-11	1700							0
24	6-Oct-11	1700							0
25	30-Nov-11	800							0
26	6-Dec-11	1900							0

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

Ln No.	Month, Day and Year	Hour ending							GFA PTP Contract Demand
27	12-Jan-11	800							0
28	1-Feb-11	1900							0
29	1-Mar-11	800							0
30	8-Apr-11	1700							0
31	9-May-11	1700							0
32	30-Jun-11	1600							0
33	27-Jul-11	1700							0
34	3-Aug-11	1600							0
35	1-Sep-11	1700							0
36	6-Oct-11	1700							0
37	30-Nov-11	800							0
38	6-Dec-11	1900							0

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

III. Account 283 - ADIT - Other
(A)

Line No.	(A) <u>Identification</u>	Relevant Year =		(D) 2011 100% Related to facilities excluded in Worksheet H	(E) (Note 2) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) <u>Description / Justification</u>
		(B) Relevant Year Average of BOY and EOY Balance	(C) 100% Non-Transmission Related						
57	Accumulated Deferred Income Tax:								
58	Prepaid Expenses	(1,489,653)	-	-	-	(744,826)	(744,826)	(1,489,653)	Book accrual vs. actual payments for tax.
59	Pension Plans	(93,803,217)	(93,803,217)	-	-	-	-	-	- ADIT related to Pre-paid Pension Expense.
60	Bond Redemption - Unamortized Call Premium Costs	(4,617,244)	-	-	-	(4,617,244)	-	(4,617,244)	Expenses amortized for books; deducted for tax prior years when incurred/paid.
61	Reg Asset - Deferred Excess Storm Expenses - OK	(10,272,568)	-	-	-	(10,272,568)	-	(10,272,568)	Costs deducted for tax purposes, recorded as Regulatory Assets for book
62	Reg Asset - Deferred Red Rock Plant Costs - OK	(2,711,353)	(2,711,353)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
63	Reg Asset - Deferred Excess Storm Expenses - AR	(20,283)	-	-	-	(20,283)	-	(20,283)	Costs deducted for tax purposes, recorded as Regulatory Assets for book
64	Reg Asset - Deferred Excess Pension Expenses - OK	3,119,082	3,119,082	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
65	Reg Asset - Deferred Excess Pension Expenses - AR	241,297	241,297	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
66	Deferred Other - Rate Case Consult/Expert Witness Costs	(242,780)	(242,780)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
67	Reg Asset - Deferred Rate Case Expense - OK	(42,040)	(42,040)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
68	LIFO Inventory Adjustments - Fuels Stock	(382,937)	(382,937)	-	-	-	-	-	Full Adj charged to 2008 Book Income vs Taxable Income over 4 yrs per Sec 481.
69	Reg Asset - "Big 7 Transmission Projects" AFUDC - Retail	(155,037)	(155,037)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
70	Reg Liability - Deferred Post Retirement Medical Expense	679,402	679,402	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Liability for book.
71	Reg Asset - Deferred Smart Grid Deployment Expenses	(755,149)	(755,149)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
72	Reg Asset - Deferred Smart Grid Retired Meter Loss	(8,567,098)	(8,567,098)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
73	Reg Asset - Deferred Smart Grid Web Portal Expenses	(488,747)	(488,747)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
74	Other - Accured Bonus	1,417,803	1,417,803	-	-	-	-	-	Book accrual vs. actual payments for tax
75									
76									
77									
78									
79									
80									
81									
82									
83									
84									
85									
86									
87									
88									
89									
90									
91									
92									
93									
94									
95									
96									
97									
98									
99									
100									
101									
102									
103									
104									
105									
106									
107									
108									
109	Subtotal - Form 1, p277.9.k	(118,090,522)	(101,690,774)	-	-	(15,654,922)	(744,826)	(16,399,748)	
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)	(118,090,522)	(101,690,774)	-	-	(15,654,922)	(744,826)		
113	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	14.7535%	6.5875%		
114	Total (In 112 + In 113)		0	0	0	(2,309,654)	(49,066)	(2,358,719)	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

IV. Account 190 - ADIT

Relevant Year = 2011 (Note 2)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Identification	Relevant Year Average of BOY and EOY Balance	100% Non-Transmission Related	100% Related to facilities excluded in Worksheet H	100% Transmission Related	Plant Related	Labor Related	Total Included in Ratebase (E)+(F)+(G)	Description / Justification
Line No.								
115	Accrued Vacation	4,063,117	-	-	-	4,063,117	4,063,117	Book accrual vs. actual payments for tax.
116	Derivative Instruments	1,463,898	1,463,898	-	-	-	-	- Tax deduction for Mark-to-Market discount permitted by Section 465.
117	Bad Debts	1,042,550	1,042,550	-	-	-	-	- Book accrual vs. actual payments for tax.
118	Accrued Interest	777,495	-	-	777,495	-	777,495	Book accrual vs. actual payments for tax.
119	Accrued Liability-Public Liability	1,782,645	-	-	-	891,322	1,782,645	Book accrual vs. actual payments for tax. Split 50% labor, 50% plant
120	Accrued Liability-Employee Related	1,334,515	-	-	-	1,334,515	1,334,515	Book accrual vs. actual payments for tax.
121	Rate Refund Accrual for FERC customers	80,704	80,704	-	-	-	-	- Deferred revenue accrual per books vs. actual revenue for tax purposes.
122	Post-Retirement Benefits	35,094,217	-	-	-	35,094,217	35,094,217	Book accrual vs. actual payments for tax purposes.
123	Deferred Fed Investment Tax Credits	2,992,673	2,992,673	-	-	-	-	- ADIT for Unamortized ITC balance. ITC utilized for tax purposes in prior years.
124	Tax Credit Carryover	82,737,062	82,737,062	-	-	-	-	- ADIT for Tax Credit Carryover
125	Net Operating Loss Carryover - Federal	91,608,214	-	-	-	-	91,608,214	ADIT for Net Operating Loss Carryover - Federal (offsets ADIT in Acct. 282)
126	Net Operating Loss Carryover - Oklahoma	11,180,970	-	-	-	-	11,180,970	ADIT for Net Operating Loss Carryover - Oklahoma (offsets ADIT in Acct. 282)
127	Other - Investments in Partnerships	73,705	73,705	-	-	-	-	- ADIT for Book vs. Tax Partnership Income and Expense differences.
128	Kaw Water Storage Agreement Liability	3,459,289	3,459,289	-	-	-	-	- ADIT for Book vs. Tax Differences due to differences in Imputed Interest Rates
129	Charitable Contributions Carryover	3,863,738	3,863,738	-	-	-	-	- ADIT for Limited Charitable Contributions Carryover
130	Other - Miscellaneous	5,374	5,374	-	-	-	-	- Income, losses and expenses recognized for book, but not for tax.
131								
132								
133								
134								
135								
136								
137								
138								
139								
140								
141								
142								
143								
144								
145								
146								
147								
148								
149								
150								
151	Subtotal - Form 1, p234.8.c	241,560,164	95,718,992	-	-	104,458,000	41,383,171	
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)	241,560,164	95,718,992	-	-	104,458,000	41,383,171	
155	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	14.7535%	6.5875%	
156	Total (In 154 * In 155)		0	0	0	15,411,244	2,726,127	18,137,371

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

V. Account 255 - Accumulated Deferred Investment Tax Credits

Relevant Year = **2011** (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	(7,721,215)	(7,721,215)	-	-	-	-	-
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	(7,721,215)	(7,721,215)	-	-	-	-	-
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)	(7,721,215)	(7,721,215)	-	-	-	-	-
181	Transmission Allocator [GP or W/S]		<u>0.0000%</u>	<u>0.0000%</u>	<u>100.0000%</u>	<u>14.7535%</u>	<u>6.5875%</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 = 2011

(A) <u>Item No.</u>	(B) <u>Description</u>	(C) <u>Expense</u>
1	Transmission Line Land Leases	6,852
2	Attachment to bridge	800
Total Transmission Lease Payments		7,652

IV. Account 930.2 - Misc. General Expenses

Relevant Year = 2011

<u>Item No.</u>	<u>Description</u>	<u>Date Sources</u>	<u>TO Total</u>	<u>Explanation</u>
1	Miscellaneous General Expenses	323.192.b	5,303,766	
2	Less: Industry Association Dues	335.1.b	1,068,828	
3	Plus: EEI Dues		385,002	
4	Plus: SPP Dues		6,000	
5	Adjusted Miscellaneous General Expenses	(In 1-In 2+In 3+In 4)	4,625,940	

NOTE:

1. When calculating the Baseline ATRR, the "Relevant Year" is the year being true-up. When calculating the Projected ATRR, the "Relevant Year" is the year of the most recent FERC Form 1.
2. All Industry Assn. Dues shall be removed from Acct. 930.2 and the Formula Rate except for EEI and SPP.
3. In sections I and II, the explanation will include why the cost is related to transmission service as the basis for the allocation

Worksheet E

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

			Relevant Year
			2011
1	Other Expenses:		
2	Direct Assignment Charge		\$31,350,708
3	Sponsored (Requested or Economic) Upgrades Charge		
4	Firm and Non-Firm Point-To-Point Charges		
5	Base Plan Charges		11,053,481
6	Schedule 9 Charges		8,097
7	SPP Schedule 1-A		
8	SPP Annual Assessment		
9	NERC Assessment		
10	Ancillary Services Expenses		14,400
11	Other		
12	Other		
13	Other		
14	Total	(Sum of Ins 2 through 13)	\$ 42,426,686

Notes:

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

Worksheet F

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

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

Line No.				
1	ROE w/o incentives (Addendum 2-A, In 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	45.59%	0.0609	0.0278
6	Preferred Stock	0.00%	0.0000	0.0000
7	Common Stock	54.41%	0.1210	0.0658
			R =	0.0936

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

8	Rate Base (Addendum 2-A, In 67)	725,447,026
9	R (from A. above)	0.0936
10	Return (Rate Base x R)	67,906,836

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

11	Return (from B. above)	67,906,836
12	CIT (Addendum 2-A, In 108)	43.73%
13	Income Tax Calculation (Return x CIT)	29,696,911
14	ITC Adjustment (Addendum 2-A, In 114)	(912,404)
15	Income Taxes	28,784,508

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)	143,814,389
17	Return (Addendum 2-A, In 116)	63,959,853
18	Income Taxes (Addendum 2-A, In 115)	27,058,419
19	Net Revenue Requirement, Less Return and Taxes	52,796,116

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

20	Net Revenue Requirement, Less Return and Taxes	52,796,116
21	Return (from I.B. above)	67,906,836
22	Income Taxes (from I.C. above)	28,784,508
23	Net Revenue Requirement, with 100 Basis Point ROE increase	149,487,459
24	Transmission Plant Depreciation Expense (Addendum 2-A, Ins 92)	25,473,671
25	Net Rev. Req, w/100 Basis Point ROE increase, less Depreciation	124,013,788

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

26	Net Transmission Plant (Addendum 2-A, Ins 46)	749,530,793
27	Net Revenue Requirement, with 100 Basis Point ROE increase	149,487,459
28	NPCC with 100 Basis Point increase in ROE	19.94%
29		
30	Net Rev. Req, w/100 Basis Point ROE increase, less Dep.	124,013,788
31	NPCC with 100 Basis Point ROE increase, less Depreciation	16.55% (use when no CIAC is associated with facilities receiving incentives)
32	NPCC w/o 100 Basis Point ROE increase, less Depreciation	15.79% (Addendum 2-A, In 26)
33	NPCC w/o Return, income taxes and Depreciation	3.65% (use when CIAC is associated with facilities receiving incentives)
34	100 basis point ROE increase (line 31 - 32)	0.76%

III. Calculation of Composite Depreciation Rate.

35	Transmission Plant @ Beginning of Period (p.206, In 58, col. b)	1,130,573,038
36	Transmission Plant @ End of Period (p.207, In 58, col. g)	1,244,451,853
37		2,375,024,891
38	Average Balance of Transmission Investment	1,187,512,446
39	Annual Depreciation (p.336, In 7, col. f)	27,913,236
40	Composite Depreciation Rate	2.35%
41	Depreciable Life for Composite Depreciation Rate	42.54
42	Depreciable Life Rounded to Nearest Whole Year	43

NOTE:

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

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	2011			
62	Investment	-				
63	Service Year (yyyy)	2009	ROE increase accepted by FERC (Basis Points)		50	
64	Service Month (1-12)	6	NPCC w/o incentives, less depreciation		15.79%	
65	Useful Life	43	NPCC w/incentives approved for these facilities, less dep.		16.17%	
66	CIAC (Yes or No)	No	Annual Depreciation Expense (Investment / Useful Life)		-	
67						
68						
69						
70						
71						
72						
73						
74						
75						
76						
77						
78						
79						
80						
81						
82						
83						
84						
85						
86						
87						
88						
89						
90						
91						
92						
93						
94						
95						
96						
97						
98						
99						
100						
101						
102						
103						
104						
105						
106						
107						
108						
109						
110						
111						
112						
113						
114						
115						
116						
117						
118						
119						
120						
121						
122						
123						
124						
125						
126						
127						
128						
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	ATTR
1	Reno-Sunny Lane 69kV Line - replace wave trap & current transformer to allow 1200A limit	6/1/2006	\$ 67,511	\$ 10,857
2	Richards Tap-Richards 138kV Line - construct new 138kV line	6/1/2006	\$ 2,765,703	\$ 444,787
3	Van Buren AVEC-Van Buren Interconnect 69kV Line - replace wave trap and current transformer to allow 1200A limit	6/1/2006	\$ 107,896	\$ 17,352
4	Brown Explorer Tap 138kV Line - upgrade current transformer at Brown Substation	6/1/2006	\$ 31,518	\$ 5,069
5	NE Enid-Glenwood 138kV Line - construct new 138kV line	12/1/2006	\$ 3,897,313	\$ 634,871
6	Razorback-Short Mountain 69kV Line - construct new 69kV line	12/1/2006	\$ 9,320,377	\$ 1,518,287
7	Richards-Piedmont 138kV Line - construct new 138kV line	10/1/2007	\$ 3,790,016	\$ 630,515
8	OG&E Windfarm-WFEC Mooreland 138kV Line - upgrade conductor to 795AS33	6/1/2007	\$ 85,105	\$ 14,040
9	Ft. Smith-Colony 161kV Line - replace 1200A terminal equipment with 2000A terminal equipment	12/1/2008	\$ 136,512	\$ 23,372
10	Cedar Lane-Canadian 138kV Line - replace 800A wave trap to allow 1200A limit	6/1/2008	\$ 23,213	\$ 3,926
11	Bodle Substation - Install 138kV Circuit Breaker, Line Relaying, Wave Traps, CCVTs and Communications	6/1/2010	\$ 726,650	\$ 128,822
12	Ardmore - Rocky Point 69kV Line - rebuild and reconductor 0.82 miles of line with 477AS33	8/1/2011	\$ 632,765	\$ 46,597
13	Tiger Creek Substation - install 69kV, 9MVAR capacitor bank	3/1/2011	\$ 362,456	\$ 53,678
14				
15				
16				
17				
18				
19				
BASE PLAN UPGRADE TOTALS			\$ 21,947,035	\$ 3,532,175

B. TRANSMISSION SERVICE UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY				
Proj. No.	Project Description Summary	In-Service	Investment	ATTR
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	ATTR
1	Northwest - Woodward District EHV 345 kV Line (Sponsored Upgrade)	4/1/2010	\$ 218,000,000	\$ 31,188,710
2	Gracemont Substation - construct new 345 / 138 kV substation (Balanced Portfolio)	11/1/2011	\$ 13,752,689	\$ 389,949
3				
4				
5				
6				
7				
SPONSORED OR ECONOMIC PORTFOLIO UPGRADE TOTALS			\$ 231,752,689	\$ 31,578,659

D. GENERATOR INTERCONNECTION FACILITIES ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY				
Proj. No.	Project Description Summary	In-Service	Investment	ATTR
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) \$ 35,110,834

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

Worksheet G

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

A. Base Plan facilities.

Project 1: Reno - Sunny Lane 69kV Line -- Replace wave trap and current transformers to allow 1200A limit. 2006-2016 STEP project.

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

Line No.

Details						
1	Investment	\$ 67,511	Current Year			2011
2	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			15.79%
3	Service Month (1-12)	6				
4	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)		\$ 1,570	
5	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
8	2006	\$ 67,511	\$ 888	\$ 66,623	\$ 7,038	\$ 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	\$ 11,913	\$ 11,913
13	2011	\$ 59,608	\$ 1,570	\$ 58,038	\$ 10,857	\$ 10,857
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	\$ -	\$ -	\$ -	\$ -	\$ -
54	Project Totals			\$ 64,029	\$ 64,029	\$ 64,029

OKLAHOMA GAS AND ELECTRIC COMPANY

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						
Investment	\$ 2,765,703	Current Year				2011
Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation				15.79%
Service Month (1-12)	6					
Useful Life	43	Annual Depreciation Expense	(Investment / Useful Life)	\$	64,319	
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
2006	\$ 2,765,703	\$ 36,391	\$ 2,729,312	\$ 288,312	\$ 288,312	
2007	\$ 2,729,312	\$ 72,782	\$ 2,656,531	\$ 494,074	\$ 494,074	
2008	\$ 2,656,531	\$ 72,782	\$ 2,583,749	\$ 482,687	\$ 482,687	
2009	\$ 2,583,749	\$ 70,915	\$ 2,512,834	\$ 425,166	\$ 425,166	
2010	\$ 2,512,834	\$ 70,915	\$ 2,441,918	\$ 488,052	\$ 488,052	
2011	\$ 2,441,918	\$ 64,319	\$ 2,377,599	\$ 444,787	\$ 444,787	
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	\$ -	\$ -	\$ -	\$ -	\$ -	
Project Totals			\$	2,623,078	\$	2,623,078

108

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		2011
110	Service Year (yyyy)		2006	NPCC w/o incentives, less depreciation		15.79%
111	Service Month (1-12)		6			
112	Useful Life		43	Annual Depreciation Expense (Investment / Useful Life)	\$	2,509
113	CIAC (Yes or No)		No			
114	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
116	2006	\$ 107,896	\$ 1,420	\$ 106,477	\$ 11,248	\$ 11,248
117	2007	\$ 106,477	\$ 2,839	\$ 103,637	\$ 19,275	\$ 19,275
118	2008	\$ 103,637	\$ 2,839	\$ 100,798	\$ 18,831	\$ 18,831
119	2009	\$ 100,798	\$ 2,767	\$ 98,031	\$ 16,587	\$ 16,587
120	2010	\$ 98,031	\$ 2,767	\$ 95,265	\$ 19,040	\$ 19,040
121	2011	\$ 95,265	\$ 2,509	\$ 92,756	\$ 17,352	\$ 17,352
122	2012	\$ -	\$ -	\$ -	\$ -	\$ -
123	2013	\$ -	\$ -	\$ -	\$ -	\$ -
124	2014	\$ -	\$ -	\$ -	\$ -	\$ -
125	2015	\$ -	\$ -	\$ -	\$ -	\$ -
126	2016	\$ -	\$ -	\$ -	\$ -	\$ -
127	2017	\$ -	\$ -	\$ -	\$ -	\$ -
128	2018	\$ -	\$ -	\$ -	\$ -	\$ -
129	2019	\$ -	\$ -	\$ -	\$ -	\$ -
130	2020	\$ -	\$ -	\$ -	\$ -	\$ -
131	2021	\$ -	\$ -	\$ -	\$ -	\$ -
132	2022	\$ -	\$ -	\$ -	\$ -	\$ -
133	2023	\$ -	\$ -	\$ -	\$ -	\$ -
134	2024	\$ -	\$ -	\$ -	\$ -	\$ -
135	2025	\$ -	\$ -	\$ -	\$ -	\$ -
136	2026	\$ -	\$ -	\$ -	\$ -	\$ -
137	2027	\$ -	\$ -	\$ -	\$ -	\$ -
138	2028	\$ -	\$ -	\$ -	\$ -	\$ -
139	2029	\$ -	\$ -	\$ -	\$ -	\$ -
140	2030	\$ -	\$ -	\$ -	\$ -	\$ -
141	2031	\$ -	\$ -	\$ -	\$ -	\$ -
142	2032	\$ -	\$ -	\$ -	\$ -	\$ -
143	2033	\$ -	\$ -	\$ -	\$ -	\$ -
144	2034	\$ -	\$ -	\$ -	\$ -	\$ -
145	2035	\$ -	\$ -	\$ -	\$ -	\$ -
146	2036	\$ -	\$ -	\$ -	\$ -	\$ -
147	2037	\$ -	\$ -	\$ -	\$ -	\$ -
148	2038	\$ -	\$ -	\$ -	\$ -	\$ -
149	2039	\$ -	\$ -	\$ -	\$ -	\$ -
150	2040	\$ -	\$ -	\$ -	\$ -	\$ -
151	2041	\$ -	\$ -	\$ -	\$ -	\$ -
152	2042	\$ -	\$ -	\$ -	\$ -	\$ -
153	2043	\$ -	\$ -	\$ -	\$ -	\$ -
154	2044	\$ -	\$ -	\$ -	\$ -	\$ -
155	2045	\$ -	\$ -	\$ -	\$ -	\$ -
156	2046	\$ -	\$ -	\$ -	\$ -	\$ -
157	2047	\$ -	\$ -	\$ -	\$ -	\$ -
158	2048	\$ -	\$ -	\$ -	\$ -	\$ -
159	2049	\$ -	\$ -	\$ -	\$ -	\$ -
160	2050	\$ -	\$ -	\$ -	\$ -	\$ -
161						
162	Project Totals			\$	102,333	\$ 102,333

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			2011
164	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			15.79%
165	Service Month (1-12)	6				
166	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)		\$	733
167	CIAC (Yes or No)	No				
168	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
170	2006	\$ 31,518	\$ 415	\$ 31,103	\$ 3,286	\$ 3,286
171	2007	\$ 31,103	\$ 829	\$ 30,274	\$ 5,630	\$ 5,630
172	2008	\$ 30,274	\$ 829	\$ 29,444	\$ 5,501	\$ 5,501
173	2009	\$ 29,444	\$ 808	\$ 28,636	\$ 4,845	\$ 4,845
174	2010	\$ 28,636	\$ 808	\$ 27,828	\$ 5,562	\$ 5,562
175	2011	\$ 27,828	\$ 733	\$ 27,095	\$ 5,069	\$ 5,069
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			\$	29,893	\$ 29,893

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			2011
218	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			15.79%
219	Service Month (1-12)	12				
220	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)		\$	90,635
221	CIAC (Yes or No)	No				
222	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
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	\$ 696,377	\$ 696,377
229	2011	\$ 3,492,329	\$ 90,635	\$ 3,401,694	\$ 634,871	\$ 634,871
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			\$	3,380,769	\$ 3,380,769

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			2011
272	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			15.79%
273	Service Month (1-12)	12				
274	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)		\$	216,753
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	\$ 1,665,378	\$ 1,665,378
283	2011	\$ 8,351,863	\$ 216,753	\$ 8,135,110	\$ 1,518,287	\$ 1,518,287
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			\$ 8,085,067	\$ 8,085,067	\$

\$

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			2011
326	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation			15.79%
327	Service Month (1-12)	10				
328	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)		\$ 88,140	
329	CIAC (Yes or No)	No				
330	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
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	\$ 691,200	\$ 691,200
336	2011	\$ 3,479,296	\$ 88,140	\$ 3,391,156	\$ 630,515	\$ 630,515
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				\$ 2,770,599	\$ 2,770,599

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			2011
380	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation			15.79%
381	Service Month (1-12)	6				
382	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)		\$	1,979
383	CIAC (Yes or No)	No				
384	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
386	2007	\$ 85,105	\$ 1,120	\$ 83,985	\$ 8,872	\$ 8,872
387	2008	\$ 83,985	\$ 2,240	\$ 81,746	\$ 15,203	\$ 15,203
388	2009	\$ 81,746	\$ 2,182	\$ 79,564	\$ 13,394	\$ 13,394
389	2010	\$ 79,564	\$ 2,182	\$ 77,382	\$ 15,395	\$ 15,395
390	2011	\$ 77,382	\$ 1,979	\$ 75,402	\$ 14,040	\$ 14,040
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			\$	66,905	\$ 66,905

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		2011	
434	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation			15.79%
435	Service Month (1-12)	12				
436	Useful Life	43	Annual Depreciation Expense	(Investment / Useful Life)	\$	3,175
437	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
440	2008	\$ 136,512	\$ -	\$ 136,512	\$ 1,780	\$ 1,780
441	2009	\$ 136,512	\$ 3,500	\$ 133,012	\$ 22,234	\$ 22,234
442	2010	\$ 133,012	\$ 3,500	\$ 129,511	\$ 25,602	\$ 25,602
443	2011	\$ 129,511	\$ 3,175	\$ 126,337	\$ 23,372	\$ 23,372
444	2012	\$ -	\$ -	\$ -	\$ -	\$ -
445	2013	\$ -	\$ -	\$ -	\$ -	\$ -
446	2014	\$ -	\$ -	\$ -	\$ -	\$ -
447	2015	\$ -	\$ -	\$ -	\$ -	\$ -
448	2016	\$ -	\$ -	\$ -	\$ -	\$ -
449	2017	\$ -	\$ -	\$ -	\$ -	\$ -
450	2018	\$ -	\$ -	\$ -	\$ -	\$ -
451	2019	\$ -	\$ -	\$ -	\$ -	\$ -
452	2020	\$ -	\$ -	\$ -	\$ -	\$ -
453	2021	\$ -	\$ -	\$ -	\$ -	\$ -
454	2022	\$ -	\$ -	\$ -	\$ -	\$ -
455	2023	\$ -	\$ -	\$ -	\$ -	\$ -
456	2024	\$ -	\$ -	\$ -	\$ -	\$ -
457	2025	\$ -	\$ -	\$ -	\$ -	\$ -
458	2026	\$ -	\$ -	\$ -	\$ -	\$ -
459	2027	\$ -	\$ -	\$ -	\$ -	\$ -
460	2028	\$ -	\$ -	\$ -	\$ -	\$ -
461	2029	\$ -	\$ -	\$ -	\$ -	\$ -
462	2030	\$ -	\$ -	\$ -	\$ -	\$ -
463	2031	\$ -	\$ -	\$ -	\$ -	\$ -
464	2032	\$ -	\$ -	\$ -	\$ -	\$ -
465	2033	\$ -	\$ -	\$ -	\$ -	\$ -
466	2034	\$ -	\$ -	\$ -	\$ -	\$ -
467	2035	\$ -	\$ -	\$ -	\$ -	\$ -
468	2036	\$ -	\$ -	\$ -	\$ -	\$ -
469	2037	\$ -	\$ -	\$ -	\$ -	\$ -
470	2038	\$ -	\$ -	\$ -	\$ -	\$ -
471	2039	\$ -	\$ -	\$ -	\$ -	\$ -
472	2040	\$ -	\$ -	\$ -	\$ -	\$ -
473	2041	\$ -	\$ -	\$ -	\$ -	\$ -
474	2042	\$ -	\$ -	\$ -	\$ -	\$ -
475	2043	\$ -	\$ -	\$ -	\$ -	\$ -
476	2044	\$ -	\$ -	\$ -	\$ -	\$ -
477	2045	\$ -	\$ -	\$ -	\$ -	\$ -
478	2046	\$ -	\$ -	\$ -	\$ -	\$ -
479	2047	\$ -	\$ -	\$ -	\$ -	\$ -
480	2048	\$ -	\$ -	\$ -	\$ -	\$ -
481	2049	\$ -	\$ -	\$ -	\$ -	\$ -
482	2050	\$ -	\$ -	\$ -	\$ -	\$ -
483	2051	\$ -	\$ -	\$ -	\$ -	\$ -
484	2052	\$ -	\$ -	\$ -	\$ -	\$ -
485	Project Totals			\$ 72,988	\$ 72,988	\$ 72,988

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		2011
488	Service Year (yyyy)		2008	NPCC w/o incentives, less depreciation		15.79%
489	Service Month (1-12)		6			
490	Useful Life		43	Annual Depreciation Expense (Investment / Useful Life)	\$	540
491	CIAC (Yes or No)		No			
492	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
493						
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	\$ 4,302	\$ 4,302
497	2011	\$ 21,718	\$ 540	\$ 21,178	\$ 3,926	\$ 3,926
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			\$	14,386	\$ 14,386

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				2011
541	Investment	\$ 726,650		Current Year		
542	Service Year (yyyy)	2010		NPCC w/o incentives, less depreciation		15.79%
543	Service Month (1-12)	6				
544	Useful Life	43		Annual Depreciation Expense (Investment / Useful Life)	\$	16,899
545	CIAC (Yes or No)	No				
546						
547						
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
548	2010	\$ 726,650	\$ 9,316	\$ 717,334	\$ 80,557	\$ 80,557
549	2011	\$ 717,334	\$ 16,899	\$ 700,435	\$ 128,822	\$ 128,822
550	2012	\$ -	\$ -	\$ -	\$ -	\$ -
551	2013	\$ -	\$ -	\$ -	\$ -	\$ -
552	2014	\$ -	\$ -	\$ -	\$ -	\$ -
553	2015	\$ -	\$ -	\$ -	\$ -	\$ -
554	2016	\$ -	\$ -	\$ -	\$ -	\$ -
555	2017	\$ -	\$ -	\$ -	\$ -	\$ -
556	2018	\$ -	\$ -	\$ -	\$ -	\$ -
557	2019	\$ -	\$ -	\$ -	\$ -	\$ -
558	2020	\$ -	\$ -	\$ -	\$ -	\$ -
559	2021	\$ -	\$ -	\$ -	\$ -	\$ -
560	2022	\$ -	\$ -	\$ -	\$ -	\$ -
561	2023	\$ -	\$ -	\$ -	\$ -	\$ -
562	2024	\$ -	\$ -	\$ -	\$ -	\$ -
563	2025	\$ -	\$ -	\$ -	\$ -	\$ -
564	2026	\$ -	\$ -	\$ -	\$ -	\$ -
565	2027	\$ -	\$ -	\$ -	\$ -	\$ -
566	2028	\$ -	\$ -	\$ -	\$ -	\$ -
567	2029	\$ -	\$ -	\$ -	\$ -	\$ -
568	2030	\$ -	\$ -	\$ -	\$ -	\$ -
569	2031	\$ -	\$ -	\$ -	\$ -	\$ -
570	2032	\$ -	\$ -	\$ -	\$ -	\$ -
571	2033	\$ -	\$ -	\$ -	\$ -	\$ -
572	2034	\$ -	\$ -	\$ -	\$ -	\$ -
573	2035	\$ -	\$ -	\$ -	\$ -	\$ -
574	2036	\$ -	\$ -	\$ -	\$ -	\$ -
575	2037	\$ -	\$ -	\$ -	\$ -	\$ -
576	2038	\$ -	\$ -	\$ -	\$ -	\$ -
577	2039	\$ -	\$ -	\$ -	\$ -	\$ -
578	2040	\$ -	\$ -	\$ -	\$ -	\$ -
579	2041	\$ -	\$ -	\$ -	\$ -	\$ -
580	2042	\$ -	\$ -	\$ -	\$ -	\$ -
581	2043	\$ -	\$ -	\$ -	\$ -	\$ -
582	2044	\$ -	\$ -	\$ -	\$ -	\$ -
583	2045	\$ -	\$ -	\$ -	\$ -	\$ -
584	2046	\$ -	\$ -	\$ -	\$ -	\$ -
585	2047	\$ -	\$ -	\$ -	\$ -	\$ -
586	2048	\$ -	\$ -	\$ -	\$ -	\$ -
587	2049	\$ -	\$ -	\$ -	\$ -	\$ -
588	2050	\$ -	\$ -	\$ -	\$ -	\$ -
589	2051	\$ -	\$ -	\$ -	\$ -	\$ -
590	2052	\$ -	\$ -	\$ -	\$ -	\$ -
591	2053	\$ -	\$ -	\$ -	\$ -	\$ -
592	2054	\$ -	\$ -	\$ -	\$ -	\$ -
593						
594	Project Totals				\$ 209,380	\$ 209,380

Worksheet G

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

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

Line No.	Details					
595	Investment	\$ 632,765	Current Year			2011
596	Service Year (yyyy)	2011	NPCC w/o incentives, less depreciation			15.79%
597	Service Month (1-12)	8				
598	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)		\$	14,715
599	CIAC (Yes or No)	No				
600	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
601						
602	2011	\$ 632,765	\$ 4,905	\$ 627,860	\$ 46,597	\$ 46,597
603	2012	\$ -	\$ -	\$ -	\$ -	\$ -
604	2013	\$ -	\$ -	\$ -	\$ -	\$ -
605	2014	\$ -	\$ -	\$ -	\$ -	\$ -
606	2015	\$ -	\$ -	\$ -	\$ -	\$ -
607	2016	\$ -	\$ -	\$ -	\$ -	\$ -
608	2017	\$ -	\$ -	\$ -	\$ -	\$ -
609	2018	\$ -	\$ -	\$ -	\$ -	\$ -
610	2019	\$ -	\$ -	\$ -	\$ -	\$ -
611	2020	\$ -	\$ -	\$ -	\$ -	\$ -
612	2021	\$ -	\$ -	\$ -	\$ -	\$ -
613	2022	\$ -	\$ -	\$ -	\$ -	\$ -
614	2023	\$ -	\$ -	\$ -	\$ -	\$ -
615	2024	\$ -	\$ -	\$ -	\$ -	\$ -
616	2025	\$ -	\$ -	\$ -	\$ -	\$ -
617	2026	\$ -	\$ -	\$ -	\$ -	\$ -
618	2027	\$ -	\$ -	\$ -	\$ -	\$ -
619	2028	\$ -	\$ -	\$ -	\$ -	\$ -
620	2029	\$ -	\$ -	\$ -	\$ -	\$ -
621	2030	\$ -	\$ -	\$ -	\$ -	\$ -
622	2031	\$ -	\$ -	\$ -	\$ -	\$ -
623	2032	\$ -	\$ -	\$ -	\$ -	\$ -
624	2033	\$ -	\$ -	\$ -	\$ -	\$ -
625	2034	\$ -	\$ -	\$ -	\$ -	\$ -
626	2035	\$ -	\$ -	\$ -	\$ -	\$ -
627	2036	\$ -	\$ -	\$ -	\$ -	\$ -
628	2037	\$ -	\$ -	\$ -	\$ -	\$ -
629	2038	\$ -	\$ -	\$ -	\$ -	\$ -
630	2039	\$ -	\$ -	\$ -	\$ -	\$ -
631	2040	\$ -	\$ -	\$ -	\$ -	\$ -
632	2041	\$ -	\$ -	\$ -	\$ -	\$ -
633	2042	\$ -	\$ -	\$ -	\$ -	\$ -
634	2043	\$ -	\$ -	\$ -	\$ -	\$ -
635	2044	\$ -	\$ -	\$ -	\$ -	\$ -
636	2045	\$ -	\$ -	\$ -	\$ -	\$ -
637	2046	\$ -	\$ -	\$ -	\$ -	\$ -
638	2047	\$ -	\$ -	\$ -	\$ -	\$ -
639	2048	\$ -	\$ -	\$ -	\$ -	\$ -
640	2049	\$ -	\$ -	\$ -	\$ -	\$ -
641	2050	\$ -	\$ -	\$ -	\$ -	\$ -
642	2051	\$ -	\$ -	\$ -	\$ -	\$ -
643	2052	\$ -	\$ -	\$ -	\$ -	\$ -
644	2053	\$ -	\$ -	\$ -	\$ -	\$ -
645	2054	\$ -	\$ -	\$ -	\$ -	\$ -
646	2055	\$ -	\$ -	\$ -	\$ -	\$ -
647						
648	Project Totals				\$ 46,597	\$ 46,597

Worksheet G

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

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

Line No.	Details					
649	Investment	\$ 362,456	Current Year			2011
650	Service Year (yyyy)	2011	NPCC w/o incentives, less depreciation			15.79%
651	Service Month (1-12)	3				
652	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)		\$ 8,429	
653	CIAC (Yes or No)	No				
654	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
655						
656	2011	\$ 362,456	\$ 6,322	\$ 356,134	\$ 53,678	\$ 53,678
657	2012	\$ -	\$ -	\$ -	\$ -	\$ -
658	2013	\$ -	\$ -	\$ -	\$ -	\$ -
659	2014	\$ -	\$ -	\$ -	\$ -	\$ -
660	2015	\$ -	\$ -	\$ -	\$ -	\$ -
661	2016	\$ -	\$ -	\$ -	\$ -	\$ -
662	2017	\$ -	\$ -	\$ -	\$ -	\$ -
663	2018	\$ -	\$ -	\$ -	\$ -	\$ -
664	2019	\$ -	\$ -	\$ -	\$ -	\$ -
665	2020	\$ -	\$ -	\$ -	\$ -	\$ -
666	2021	\$ -	\$ -	\$ -	\$ -	\$ -
667	2022	\$ -	\$ -	\$ -	\$ -	\$ -
668	2023	\$ -	\$ -	\$ -	\$ -	\$ -
669	2024	\$ -	\$ -	\$ -	\$ -	\$ -
670	2025	\$ -	\$ -	\$ -	\$ -	\$ -
671	2026	\$ -	\$ -	\$ -	\$ -	\$ -
672	2027	\$ -	\$ -	\$ -	\$ -	\$ -
673	2028	\$ -	\$ -	\$ -	\$ -	\$ -
674	2029	\$ -	\$ -	\$ -	\$ -	\$ -
675	2030	\$ -	\$ -	\$ -	\$ -	\$ -
676	2031	\$ -	\$ -	\$ -	\$ -	\$ -
677	2032	\$ -	\$ -	\$ -	\$ -	\$ -
678	2033	\$ -	\$ -	\$ -	\$ -	\$ -
679	2034	\$ -	\$ -	\$ -	\$ -	\$ -
680	2035	\$ -	\$ -	\$ -	\$ -	\$ -
681	2036	\$ -	\$ -	\$ -	\$ -	\$ -
682	2037	\$ -	\$ -	\$ -	\$ -	\$ -
683	2038	\$ -	\$ -	\$ -	\$ -	\$ -
684	2039	\$ -	\$ -	\$ -	\$ -	\$ -
685	2040	\$ -	\$ -	\$ -	\$ -	\$ -
686	2041	\$ -	\$ -	\$ -	\$ -	\$ -
687	2042	\$ -	\$ -	\$ -	\$ -	\$ -
688	2043	\$ -	\$ -	\$ -	\$ -	\$ -
689	2044	\$ -	\$ -	\$ -	\$ -	\$ -
690	2045	\$ -	\$ -	\$ -	\$ -	\$ -
691	2046	\$ -	\$ -	\$ -	\$ -	\$ -
692	2047	\$ -	\$ -	\$ -	\$ -	\$ -
693	2048	\$ -	\$ -	\$ -	\$ -	\$ -
694	2049	\$ -	\$ -	\$ -	\$ -	\$ -
695	2050	\$ -	\$ -	\$ -	\$ -	\$ -
696	2051	\$ -	\$ -	\$ -	\$ -	\$ -
697	2052	\$ -	\$ -	\$ -	\$ -	\$ -
698	2053	\$ -	\$ -	\$ -	\$ -	\$ -
699	2054	\$ -	\$ -	\$ -	\$ -	\$ -
700	2055	\$ -	\$ -	\$ -	\$ -	\$ -
701						
702	Project Totals				\$ 53,678	\$ 53,678

Worksheet G

Project 14:

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

Line No.	Details					
703	Investment		Current Year			2011
704	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation			15.79%
705	Service Month (1-12)					
706	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)		\$	-
707	CIAC (Yes or No)	No				
708						
709	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
710	2008	\$ -	\$ -	\$ -	\$ -	\$ -
711	2009	\$ -	\$ -	\$ -	\$ -	\$ -
712	2010	\$ -	\$ -	\$ -	\$ -	\$ -
713	2011	\$ -	\$ -	\$ -	\$ -	\$ -
714	2012	\$ -	\$ -	\$ -	\$ -	\$ -
715	2013	\$ -	\$ -	\$ -	\$ -	\$ -
716	2014	\$ -	\$ -	\$ -	\$ -	\$ -
717	2015	\$ -	\$ -	\$ -	\$ -	\$ -
718	2016	\$ -	\$ -	\$ -	\$ -	\$ -
719	2017	\$ -	\$ -	\$ -	\$ -	\$ -
720	2018	\$ -	\$ -	\$ -	\$ -	\$ -
721	2019	\$ -	\$ -	\$ -	\$ -	\$ -
722	2020	\$ -	\$ -	\$ -	\$ -	\$ -
723	2021	\$ -	\$ -	\$ -	\$ -	\$ -
724	2022	\$ -	\$ -	\$ -	\$ -	\$ -
725	2023	\$ -	\$ -	\$ -	\$ -	\$ -
726	2024	\$ -	\$ -	\$ -	\$ -	\$ -
727	2025	\$ -	\$ -	\$ -	\$ -	\$ -
728	2026	\$ -	\$ -	\$ -	\$ -	\$ -
729	2027	\$ -	\$ -	\$ -	\$ -	\$ -
730	2028	\$ -	\$ -	\$ -	\$ -	\$ -
731	2029	\$ -	\$ -	\$ -	\$ -	\$ -
732	2030	\$ -	\$ -	\$ -	\$ -	\$ -
733	2031	\$ -	\$ -	\$ -	\$ -	\$ -
734	2032	\$ -	\$ -	\$ -	\$ -	\$ -
735	2033	\$ -	\$ -	\$ -	\$ -	\$ -
736	2034	\$ -	\$ -	\$ -	\$ -	\$ -
737	2035	\$ -	\$ -	\$ -	\$ -	\$ -
738	2036	\$ -	\$ -	\$ -	\$ -	\$ -
739	2037	\$ -	\$ -	\$ -	\$ -	\$ -
740	2038	\$ -	\$ -	\$ -	\$ -	\$ -
741	2039	\$ -	\$ -	\$ -	\$ -	\$ -
742	2040	\$ -	\$ -	\$ -	\$ -	\$ -
743	2041	\$ -	\$ -	\$ -	\$ -	\$ -
744	2042	\$ -	\$ -	\$ -	\$ -	\$ -
745	2043	\$ -	\$ -	\$ -	\$ -	\$ -
746	2044	\$ -	\$ -	\$ -	\$ -	\$ -
747	2045	\$ -	\$ -	\$ -	\$ -	\$ -
748	2046	\$ -	\$ -	\$ -	\$ -	\$ -
749	2047	\$ -	\$ -	\$ -	\$ -	\$ -
750	2048	\$ -	\$ -	\$ -	\$ -	\$ -
751	2049	\$ -	\$ -	\$ -	\$ -	\$ -
752	2050	\$ -	\$ -	\$ -	\$ -	\$ -
753	2051	\$ -	\$ -	\$ -	\$ -	\$ -
754	2052	\$ -	\$ -	\$ -	\$ -	\$ -
755						
756	Project Totals				\$ -	\$ -

Worksheet G

B. Transmission Service Upgrades.

Project 1, (Describe)

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

Line No.

Details					
757	Investment	-	Current Year		2011
758	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		15.79%
759	Service Month (1-12)	-	Rev. Req. allocated to TO's Identified Customers		100.00%
760	Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)		-
761	CIAC (Yes or No)	No			
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
764	2006	-	-	\$ -	\$ -
765	2007	-	-	-	-
766	2008	-	-	-	-
767	2009	-	-	-	-
768	2010	-	-	-	-
769	2011	-	-	-	-
770	2012	-	-	-	-
771	2013	-	-	-	-
772	2014	-	-	-	-
773	2015	-	-	-	-
774	2016	-	-	-	-
775	2017	-	-	-	-
776	2018	-	-	-	-
777	2019	-	-	-	-
778	2020	-	-	-	-
779	2021	-	-	-	-
780	2022	-	-	-	-
781	2023	-	-	-	-
782	2024	-	-	-	-
783	2025	-	-	-	-
784	2026	-	-	-	-
785	2027	-	-	-	-
786	2028	-	-	-	-
787	2029	-	-	-	-
788	2030	-	-	-	-
789	2031	-	-	-	-
790	2032	-	-	-	-
791	2033	-	-	-	-
792	2034	-	-	-	-
793	2035	-	-	-	-
794	2036	-	-	-	-
795	2037	-	-	-	-
796	2038	-	-	-	-
797	2039	-	-	-	-
798	2040	-	-	-	-
799	2041	-	-	-	-
800	2042	-	-	-	-
801	2043	-	-	-	-
802	2044	-	-	-	-
803	2045	-	-	-	-
804	2046	-	-	-	-
805	2047	-	-	-	-
806	2048	-	-	-	-
807	2049	-	-	-	-
808	2050	-	-	-	-
809	2051	-	-	-	-
810	2052	-	-	-	-
811	2053	-	-	-	-
812	2054	-	-	-	-
813	2055	-	-	-	-
814	2056	-	-	-	-

815

816

Worksheet G

C. Sponsored or Economic Portfolio Upgrades.

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

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

Line No.	Details					
817	Investment	218,000,000	Current Year			2011
818	Service Year (yyyy)	2010	NPCC w/o incentives, less depreciation			15.41%
819	Service Month (1-12)	4	Rev. Req. allocated to Sponsoring Entity			100.00%
820	Useful Life	20	Annual Depreciation Expense (Investment / Useful Life)			10,900,000
821	CIAC (Yes or No)	No				
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
824	2010	\$ 218,000,000	\$ 7,266,667	\$ 210,733,333	\$ 32,182,068	\$ 32,182,068
825	2011	\$ 210,733,333	\$ 10,900,000	\$ 199,833,333	\$ 42,534,162	\$ 42,534,162
826	2012	\$ 199,833,333	\$ 10,900,000	\$ 188,933,333	\$ 40,854,472	\$ 40,854,472
827	2013	\$ 188,933,333	\$ 10,900,000	\$ 178,033,333	\$ 39,174,782	\$ 39,174,782
828	2014	\$ 178,033,333	\$ 10,900,000	\$ 167,133,333	\$ 37,495,092	\$ 37,495,092
829	2015	\$ 167,133,333	\$ 10,900,000	\$ 156,233,333	\$ 35,815,402	\$ 35,815,402
830	2016	\$ 156,233,333	\$ 10,900,000	\$ 145,333,333	\$ 34,135,712	\$ 34,135,712
831	2017	\$ 145,333,333	\$ 10,900,000	\$ 134,433,333	\$ 32,456,022	\$ 32,456,022
832	2018	\$ 134,433,333	\$ 10,900,000	\$ 123,533,333	\$ 30,776,332	\$ 30,776,332
833	2019	\$ 123,533,333	\$ 10,900,000	\$ 112,633,333	\$ 29,096,642	\$ 29,096,642
834	2020	\$ 112,633,333	\$ 10,900,000	\$ 101,733,333	\$ 27,416,952	\$ 27,416,952
835	2021	\$ 101,733,333	\$ 10,900,000	\$ 90,833,333	\$ 25,737,262	\$ 25,737,262
836	2022	\$ 90,833,333	\$ 10,900,000	\$ 79,933,333	\$ 24,057,572	\$ 24,057,572
837	2023	\$ 79,933,333	\$ 10,900,000	\$ 69,033,333	\$ 22,377,882	\$ 22,377,882
838	2024	\$ 69,033,333	\$ 10,900,000	\$ 58,133,333	\$ 20,698,192	\$ 20,698,192
839	2025	\$ 58,133,333	\$ 10,900,000	\$ 47,233,333	\$ 19,018,502	\$ 19,018,502
840	2026	\$ 47,233,333	\$ 10,900,000	\$ 36,333,333	\$ 17,338,812	\$ 17,338,812
841	2027	\$ 36,333,333	\$ 10,900,000	\$ 25,433,333	\$ 15,659,122	\$ 15,659,122
842	2028	\$ 25,433,333	\$ 10,900,000	\$ 14,533,333	\$ 13,979,432	\$ 13,979,432
843	2029	\$ 14,533,333	\$ 10,900,000	\$ 3,633,333	\$ 12,299,742	\$ 12,299,742
844	2030	\$ 3,633,333	\$ 3,633,333	\$ -	\$ 3,913,282	\$ 3,913,282
845	2031	\$ -	\$ -	\$ -	\$ -	\$ -
846	2032	\$ -	\$ -	\$ -	\$ -	\$ -
847	2033	\$ -	\$ -	\$ -	\$ -	\$ -
848	2034	\$ -	\$ -	\$ -	\$ -	\$ -
849	2035	\$ -	\$ -	\$ -	\$ -	\$ -
850	2036	\$ -	\$ -	\$ -	\$ -	\$ -
851	2037	\$ -	\$ -	\$ -	\$ -	\$ -
852	2038	\$ -	\$ -	\$ -	\$ -	\$ -
853	2039	\$ -	\$ -	\$ -	\$ -	\$ -
854	2040	\$ -	\$ -	\$ -	\$ -	\$ -
855	2041	\$ -	\$ -	\$ -	\$ -	\$ -
856	2042	\$ -	\$ -	\$ -	\$ -	\$ -
857	2043	\$ -	\$ -	\$ -	\$ -	\$ -
858	2044	\$ -	\$ -	\$ -	\$ -	\$ -
859	2045	\$ -	\$ -	\$ -	\$ -	\$ -
860	2046	\$ -	\$ -	\$ -	\$ -	\$ -
861	2047	\$ -	\$ -	\$ -	\$ -	\$ -
862	2048	\$ -	\$ -	\$ -	\$ -	\$ -
863	2049	\$ -	\$ -	\$ -	\$ -	\$ -
864	2050	\$ -	\$ -	\$ -	\$ -	\$ -
865	2051	\$ -	\$ -	\$ -	\$ -	\$ -
866	2052	\$ -	\$ -	\$ -	\$ -	\$ -
867	2053	\$ -	\$ -	\$ -	\$ -	\$ -
868	2054	\$ -	\$ -	\$ -	\$ -	\$ -
869	2055	\$ -	\$ -	\$ -	\$ -	\$ -
870	2056	\$ -	\$ -	\$ -	\$ -	\$ -
871	2057	\$ -	\$ -	\$ -	\$ -	\$ -
872	2058	\$ -	\$ -	\$ -	\$ -	\$ -
873	2059	\$ -	\$ -	\$ -	\$ -	\$ -
874	2060	\$ -	\$ -	\$ -	\$ -	\$ -

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

From 2010 OGE Projected ATRR_Preliminay.xlsx

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

Worksheet G

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

BALANCED PORTFOLIO

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

Line No.	Details					
877	Investment	13,752,689	Current Year			2011
878	Service Year (yyyy)	2011	NPCC w/o incentives, less depreciation			15.79%
879	Service Month (1-12)	11	Rev. Req. allocated to TO's Identified Customers			100.00%
880	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)			319,830
881	CIAC (Yes or No)	No				
882	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
884	2011	\$ 13,752,689	\$ 26,652	\$ 13,726,037	\$ 389,949	\$ 389,949
885	2012	\$ -	\$ -	\$ -	\$ -	\$ -
886	2013	\$ -	\$ -	\$ -	\$ -	\$ -
887	2014	\$ -	\$ -	\$ -	\$ -	\$ -
888	2015	\$ -	\$ -	\$ -	\$ -	\$ -
889	2016	\$ -	\$ -	\$ -	\$ -	\$ -
890	2017	\$ -	\$ -	\$ -	\$ -	\$ -
891	2018	\$ -	\$ -	\$ -	\$ -	\$ -
892	2019	\$ -	\$ -	\$ -	\$ -	\$ -
893	2020	\$ -	\$ -	\$ -	\$ -	\$ -
894	2021	\$ -	\$ -	\$ -	\$ -	\$ -
895	2022	\$ -	\$ -	\$ -	\$ -	\$ -
896	2023	\$ -	\$ -	\$ -	\$ -	\$ -
897	2024	\$ -	\$ -	\$ -	\$ -	\$ -
898	2025	\$ -	\$ -	\$ -	\$ -	\$ -
899	2026	\$ -	\$ -	\$ -	\$ -	\$ -
900	2027	\$ -	\$ -	\$ -	\$ -	\$ -
901	2028	\$ -	\$ -	\$ -	\$ -	\$ -
902	2029	\$ -	\$ -	\$ -	\$ -	\$ -
903	2030	\$ -	\$ -	\$ -	\$ -	\$ -
904	2031	\$ -	\$ -	\$ -	\$ -	\$ -
905	2032	\$ -	\$ -	\$ -	\$ -	\$ -
906	2033	\$ -	\$ -	\$ -	\$ -	\$ -
907	2034	\$ -	\$ -	\$ -	\$ -	\$ -
908	2035	\$ -	\$ -	\$ -	\$ -	\$ -
909	2036	\$ -	\$ -	\$ -	\$ -	\$ -
910	2037	\$ -	\$ -	\$ -	\$ -	\$ -
911	2038	\$ -	\$ -	\$ -	\$ -	\$ -
912	2039	\$ -	\$ -	\$ -	\$ -	\$ -
913	2040	\$ -	\$ -	\$ -	\$ -	\$ -
914	2041	\$ -	\$ -	\$ -	\$ -	\$ -
915	2042	\$ -	\$ -	\$ -	\$ -	\$ -
916	2043	\$ -	\$ -	\$ -	\$ -	\$ -
917	2044	\$ -	\$ -	\$ -	\$ -	\$ -
918	2045	\$ -	\$ -	\$ -	\$ -	\$ -
919	2046	\$ -	\$ -	\$ -	\$ -	\$ -
920	2047	\$ -	\$ -	\$ -	\$ -	\$ -
921	2048	\$ -	\$ -	\$ -	\$ -	\$ -
922	2049	\$ -	\$ -	\$ -	\$ -	\$ -
923	2050	\$ -	\$ -	\$ -	\$ -	\$ -
924	2051	\$ -	\$ -	\$ -	\$ -	\$ -
925	2052	\$ -	\$ -	\$ -	\$ -	\$ -
926	2053	\$ -	\$ -	\$ -	\$ -	\$ -
927	2054	\$ -	\$ -	\$ -	\$ -	\$ -
928	2055	\$ -	\$ -	\$ -	\$ -	\$ -
929	2056	\$ -	\$ -	\$ -	\$ -	\$ -
930	2057	\$ -	\$ -	\$ -	\$ -	\$ -
931	2058	\$ -	\$ -	\$ -	\$ -	\$ -
932	2059	\$ -	\$ -	\$ -	\$ -	\$ -
933	2060	\$ -	\$ -	\$ -	\$ -	\$ -
934	2061	\$ -	\$ -	\$ -	\$ -	\$ -
935	Project Totals			\$	389,949	\$ 389,949

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					
937	Investment	-	Current Year		2011	
938	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		15.79%	
939	Service Month (1-12)	-	Rev. Req. allocated to TO's Zone		100.00%	
940	Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)		-	
941	CIAC (Yes or No)	No				
942	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
944	2006	\$ -	\$ -	\$ -	\$ -	-
945	2007	\$ -	\$ -	\$ -	\$ -	-
946	2008	\$ -	\$ -	\$ -	\$ -	-
947	2009	\$ -	\$ -	\$ -	\$ -	-
948	2010	\$ -	\$ -	\$ -	\$ -	-
949	2011	\$ -	\$ -	\$ -	\$ -	-
950	2012	\$ -	\$ -	\$ -	\$ -	-
951	2013	\$ -	\$ -	\$ -	\$ -	-
952	2014	\$ -	\$ -	\$ -	\$ -	-
953	2015	\$ -	\$ -	\$ -	\$ -	-
954	2016	\$ -	\$ -	\$ -	\$ -	-
955	2017	\$ -	\$ -	\$ -	\$ -	-
956	2018	\$ -	\$ -	\$ -	\$ -	-
957	2019	\$ -	\$ -	\$ -	\$ -	-
958	2020	\$ -	\$ -	\$ -	\$ -	-
959	2021	\$ -	\$ -	\$ -	\$ -	-
960	2022	\$ -	\$ -	\$ -	\$ -	-
961	2023	\$ -	\$ -	\$ -	\$ -	-
962	2024	\$ -	\$ -	\$ -	\$ -	-
963	2025	\$ -	\$ -	\$ -	\$ -	-
964	2026	\$ -	\$ -	\$ -	\$ -	-
965	2027	\$ -	\$ -	\$ -	\$ -	-
966	2028	\$ -	\$ -	\$ -	\$ -	-
967	2029	\$ -	\$ -	\$ -	\$ -	-
968	2030	\$ -	\$ -	\$ -	\$ -	-
969	2031	\$ -	\$ -	\$ -	\$ -	-
970	2032	\$ -	\$ -	\$ -	\$ -	-
971	2033	\$ -	\$ -	\$ -	\$ -	-
972	2034	\$ -	\$ -	\$ -	\$ -	-
973	2035	\$ -	\$ -	\$ -	\$ -	-
974	2036	\$ -	\$ -	\$ -	\$ -	-
975	2037	\$ -	\$ -	\$ -	\$ -	-
976	2038	\$ -	\$ -	\$ -	\$ -	-
977	2039	\$ -	\$ -	\$ -	\$ -	-
978	2040	\$ -	\$ -	\$ -	\$ -	-
979	2041	\$ -	\$ -	\$ -	\$ -	-
980	2042	\$ -	\$ -	\$ -	\$ -	-
981	2043	\$ -	\$ -	\$ -	\$ -	-
982	2044	\$ -	\$ -	\$ -	\$ -	-
983	2045	\$ -	\$ -	\$ -	\$ -	-
984	2046	\$ -	\$ -	\$ -	\$ -	-
985	2047	\$ -	\$ -	\$ -	\$ -	-
986	2048	\$ -	\$ -	\$ -	\$ -	-
987	2049	\$ -	\$ -	\$ -	\$ -	-
988	2050	\$ -	\$ -	\$ -	\$ -	-
989	2051	\$ -	\$ -	\$ -	\$ -	-
990	2052	\$ -	\$ -	\$ -	\$ -	-
991	2053	\$ -	\$ -	\$ -	\$ -	-
992	2054	\$ -	\$ -	\$ -	\$ -	-
993	2055	\$ -	\$ -	\$ -	\$ -	-
994	2056	\$ -	\$ -	\$ -	\$ -	-
995						
996	Project Totals			\$ -	\$ -	-

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	\$ 28,502,093
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>\$ 28,502,093</u>
8		
9		

II. Production Related Transmission Facilities

	(A)	(B)
Line No.	<u>Plant Description</u>	<u>Amount</u>
10	Generation Radial Ties	\$ 21,079,525
11	Generation Step Up Transformers (GSU's) and Related Equipment	53,346,461
12		
13	Total (line 120)	<u>\$ 74,425,986</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	8210-D	Freeway Sub	1970	468,357.49		458,837.48	2012	
14	8493-D	Kelley Ave Sub	1962	11,055.26		11,055.26	2015	
15	8592-D	Post Road Sub	1970	18,589.47		18,589.47	2020	
16	8531-D	Ridgeview Sub	1967	16,928.49		16,928.49	2020	
17	8415-D	State Center Sub	1971	4,308.46		4,308.46	2015	
18	8164-D	SW 29th Street Sub	1974	22,359.07		22,359.07	2018	
19	8716-D	Midwest Blvd Sub	1987	5,281.72		5,281.72	2015	
20	8111-D	Newcastle Sub	1987	10,487.68		10,487.68	2011	
21	4152-D	Banner Sub	1969	9,576.66		9,576.66	2015	
22	8109-D	Canadian River Sub	1966	5,899.99		5,899.99	2018	
23	4319-D	Lovell Sub	1968	3,269.47		3,269.47	2018	
24	4117-D	Purdue Sub	1972	7,272.86		7,272.86	2018	
25	8165-D	Rancho Sub	1974	28,181.47		28,181.47	2016	
26	8699-D	S E 134th Sub	1967	5,231.43		5,231.43	2018	
27	8718-D	Sooner Road Sub	1967	10,167.51		10,167.51	2015	
28	8159-D	Wheatland Sub	1973	17,388.43		17,388.43	2020	
29	3610-D	Shady Grove Sub	2002	68,833.80		68,833.80	2018	
30	3219-D	Sahoma Lake Sub	2002	102,519.25		102,519.25	2018	
31	8359-D	Yukon Sub	2007	136,027.43		136,027.43	2015	
32	8133-D	Will Rogers Sub	2006	320,944.78		320,944.78	2011	
33	4229-D	Oil Sands Sub	2007	36,209.65		36,209.65	2015	
34	8135-D	Racer Sub	2007	7,543.22		7,543.22	2015	
35								
36								
37								
38								
39								
40		TOTAL ARKANSAS		414,340		414,340		
41		TOTAL OKLAHOMA		1,369,479		1,359,961		
42		TOTAL ALL		<u>1,783,819</u>		<u>1,774,301</u>		
43								
44								
45		NON TRANSMISSION TOTAL		<u>1,783,819</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	4160-T	Breckenridge Sub	1984	36,881.22		36,881	2016	
57	8329-T	Matthewson Sub	2009	156,979.95		156,829.95	2017	
58	8329-T	138 KV McClain-Earlywine	2010	62,096.47		62,096.47	2018	
59								
60								
61								
62								
63								
64								
65								
66								
67								
68								
69								
70								
71		TOTAL ARKANSAS		256,977		256,977		
72		TOTAL OKLAHOMA		<u>581,776</u>		<u>581,625</u>		
73		TOTAL ALL		838,754		838,603		
74								
75								
76		TRANSMISSION ONLY		<u>838,603</u>		(Data Tab, line 61)		
77								
78		TOTAL COMPANY		<u>2,622,573</u>		Form 1, p. 214, line 47		
79								

NOTE:

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

Worksheet J - Tax Apportionments by State

I. DEVELOPMENT OF COMPOSITE STATE INCOME TAX RATES

Line No.		For Tax Year 2010	
1	State Income Tax Rate - Oklahoma	Note 1	6.00%
2	Apportionment Factor	Note 2	93.8%
3	Oklahoma State Income Tax Rate	(In 1 * In 2)	5.6277%
4	State Income Tax Rate - Arkansas		6.50%
5	Apportionment Factor	Note 2	7.29%
6	Arkansas State Income Tax Rate	(In 4 * In 5)	0.4741%
7	Total State Income Tax Rate	(sum In 3 & In 6)	<u>6.1018%</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 2010, a tax rate of 6% applies since all tax due was offset by credits. A deduction of Oklahoma State Income Taxes on the State Income Tax return cannot be taken when tax is not due because of offsetting credits.

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

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	192,120,916	193,213,078	
(II) Depreciable property	6,746,203,779	7,106,439,727	
(III) Land	-	-	
(IV) Total of section 1(a)	6,938,324,695	7,299,652,805	
(b) Rented property (capitalize at 8 times net rental paid)	13,990,456	14,719,040	
(c) TOTAL (sum of 1(a) and 1(b))	6,952,315,151	7,314,371,845	95.0501%
2. (a) Payroll	164,953,223	170,370,107	
(b) Less: Officers salaries	2,343,336	2,343,336	
(c) TOTAL (subtract 2(b) from 2(a))	162,609,887	168,026,771	96.7762%
3. Sales:			
(a) Sales delivered or shipped to Oklahoma purchasers:			
(I) Shipped from outside Oklahoma	-	-	
(II) Shipped from within Oklahoma	1,914,940,267	-	
(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))	1,914,940,267	2,138,236,614	89.5570%
TOTAL PERCENTAGES (sum of items 1(c), 2(c) and 3(c))			281.3832%
Average of TOTAL PERCENTAGES (1/3 of total percent)			<u><u>93.7944%</u></u>

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:	342,853,175	7,034,787,558	
2. Amount End of Year	379,803,046	7,564,518,051	
3. Total: (sum of 1(a) 1 and 1(a) 2)	722,656,221	14,599,305,609	
4. Average Tangible Assets: (divide 1(a) 3 by 2)	361,328,111	7,299,652,805	
(b) Rental Property: (8 times annual rent)	728,584	14,719,040	
(c) Average Value of Intangible Property:	-	-	
(d) TOTAL PROPERTY (sum of lines 1(a) 4, 1(b) and 1(c))	362,056,695	7,314,371,845	4.949936%
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:	5,416,884	170,370,107	3.179480%
3. Sales/Receipts:			
(a) Destination Shipped From Within Arkansas:	222,915,430	-	
(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))	222,915,430	2,118,196,353	10.523832%
DOUBLE WEIGHTED (Applies to tax years beginning on or after January 1, (g) 1995) (Column C, Line 3(f) times 2)			21.047664%
4. TOTAL PERCENTAGES: (Column C sum of lines 1(d), 2 and 3(g))			29.177080%
5. Average of TOTAL PERCENTAGES (Column C, Line 4 divided 4)			<u><u>7.294270%</u></u>

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

I. Plant & Accumulated Depreciation Balances

		Gross Plant (Note 1)												End. Balance	13 Months
Line No.		End. Balance Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Avg Balance
1	Intangible	26,493,697	26,501,144	26,518,136	26,524,854	26,564,080	28,172,707	28,360,131	25,471,675	25,474,774	26,502,697	26,571,762	26,675,590	28,967,015	26,830,636
2	Production-Redbud	523,540,809	519,226,712	514,568,504	514,842,423	514,845,465	515,255,851	515,263,311	515,266,219	515,382,335	515,411,811	515,780,916	515,954,513	515,890,936	516,248,447
3	Production	2,503,951,871	2,487,751,907	2,508,502,826	2,517,092,251	2,520,198,706	2,522,660,133	2,538,405,363	2,540,332,242	2,539,849,450	2,545,244,165	2,759,671,031	2,861,421,522	2,968,426,610	2,601,039,083
4	Transmission	1,133,689,498	1,135,831,126	1,134,851,787	1,136,458,127	1,156,632,685	1,167,613,559	1,190,649,670	1,192,381,868	1,195,824,145	1,209,234,603	1,211,127,411	1,210,563,048	1,247,793,657	1,178,665,476
5	Distribution	2,786,122,370	2,786,028,564	2,791,290,824	2,805,106,877	2,821,572,783	2,827,121,154	2,843,128,666	2,856,397,290	2,868,206,315	2,884,503,747	2,896,807,638	2,906,239,128	2,937,070,364	2,846,891,978
6	General Plant	225,823,555	225,716,754	227,877,847	238,328,727	237,637,298	238,513,994	242,914,950	241,568,672	244,678,293	247,217,939	249,911,274	252,331,749	267,552,258	241,544,101
7	Total	7,199,621,800	7,181,056,207	7,203,609,924	7,238,353,259	7,277,451,017	7,299,337,398	7,358,722,091	7,371,417,966	7,389,415,312	7,428,114,962	7,659,870,032	7,773,185,550	7,965,700,840	7,411,219,720

		Accumulated Depreciation and Amortization (Note 2)												End. Balance	13 Months
Line No.		End. Balance Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Avg Balance
8	Intangible	20,745,262	20,962,525	21,158,732	21,275,884	21,531,334	21,800,953	21,854,097	19,168,467	19,382,155	19,612,700	19,847,060	20,083,329	20,343,902	20,597,415
9	Production-Redbud	92,400,049	94,428,842	95,667,669	97,189,882	98,608,316	100,225,471	101,926,784	103,579,032	105,182,831	106,855,800	108,541,972	110,148,484	112,005,347	102,058,498
10	Production	1,375,999,652	1,355,863,225	1,384,830,064	1,384,076,607	1,385,983,641	1,390,207,800	1,391,007,857	1,394,336,345	1,397,482,527	1,402,188,966	1,406,500,756	1,411,322,077	1,412,363,327	1,391,704,834
11	Transmission	345,903,259	347,228,072	348,475,273	351,535,744	353,117,459	355,159,238	360,622,578	359,077,922	361,234,595	363,280,729	364,822,443	366,996,019	368,987,356	357,418,514
12	Distribution	924,322,934	927,998,346	930,861,374	936,968,775	942,163,880	942,916,674	946,564,757	948,352,878	950,804,096	951,068,082	953,356,475	956,157,790	956,630,864	943,705,148
13	General Plant	87,415,944	88,577,588	88,235,742	89,442,148	89,683,467	90,742,667	92,332,037	91,628,275	92,839,637	94,091,559	95,340,715	96,336,441	97,576,075	91,864,792
14	Total	2,846,787,100	2,835,058,598	2,869,228,854	2,880,489,040	2,891,088,096	2,901,052,803	2,914,308,110	2,916,142,919	2,926,925,841	2,937,097,836	2,948,409,421	2,961,044,140	2,967,906,871	2,907,349,202

		Net Plant (Gross Plant less Accumulated Depreciation and Amortization)												End. Balance	13 Months
Line No.		End. Balance Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Avg Balance
15	Intangible	5,748,435	5,538,619	5,359,404	5,248,970	5,032,746	6,371,754	6,506,034	6,303,208	6,092,619	6,889,997	6,724,702	6,592,261	8,623,113	6,233,220
16	Production-Redbud	431,140,761	424,797,870	418,900,835	417,652,541	416,237,149	415,030,380	413,336,527	411,687,187	410,199,504	408,556,012	407,238,944	405,806,029	403,885,589	414,189,948
17	Production	1,127,952,218	1,131,888,682	1,123,672,762	1,133,015,644	1,134,215,066	1,132,452,333	1,147,397,506	1,145,995,896	1,142,366,923	1,143,055,198	1,353,170,274	1,450,099,445	1,556,063,283	1,209,334,249
18	Transmission	787,786,239	788,603,054	786,376,514	784,922,383	803,515,226	812,454,321	830,027,092	833,303,946	834,589,550	845,953,874	846,304,968	843,567,029	878,806,301	821,246,961
19	Distribution	1,861,799,436	1,858,030,218	1,860,429,450	1,868,138,102	1,879,408,903	1,884,204,480	1,896,563,909	1,908,044,412	1,917,402,219	1,933,435,665	1,943,451,163	1,950,081,338	1,980,439,500	1,903,186,830
20	General Plant	138,407,611	137,139,166	139,642,105	148,886,579	147,953,831	147,771,327	150,582,913	149,940,397	151,838,656	153,126,380	154,570,559	155,995,308	169,976,183	149,679,309
21	Total	4,352,834,700	4,345,997,609	4,334,381,070	4,357,864,219	4,386,362,921	4,398,284,595	4,444,413,981	4,455,275,047	4,462,489,471	4,491,017,126	4,711,460,611	4,812,141,410	4,997,793,969	4,503,870,518

Notes:

1. When calculating the Baseline ATRR, use the actual 13 month account balances for the year being tried-up. When calculating the Projected ATRR, the values for "Gross Plant" shall include net plant additions.
2. When calculating the Projected ATRR, the values for Accumulated Depreciation and Amortization shall include both accumulated depreciation and amortization on new plant projected to be in service as well as the accumulated depreciation and amortization on existing plant through the end of the projected year.

Worksheet K

II. Material and Supplies for Construction Balances

	End Balance Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	End Balance Dec-11	13 Months Avg. Balance
22 Production O&M	21,542,638	22,826,106	22,166,496	22,261,088	22,198,863	22,475,051	22,331,839	22,701,772	23,343,125	21,722,605	21,482,897	21,487,473	20,866,188	22,108,165
23 Transmission O&M	262,761	460,387	313,576	333,829	272,972	270,051	271,818	272,159	342,010	288,463	278,671	283,781	274,755	301,941
24 Distribution O&M	2,154,642	1,636,932	1,776,932	2,002,971	1,856,210	1,836,343	1,793,999	1,850,682	1,881,056	1,903,859	1,783,492	1,816,198	1,758,430	1,850,134
25 Prod. Construction	3,001,783	1,696,999	2,267,472	2,545,117	2,496,724	2,726,845	2,717,897	2,646,343	2,570,646	4,143,798	4,506,574	4,793,683	5,311,441	3,186,563
26 Trans. Construction	11,104,866	17,734,037	16,872,913	15,014,972	13,515,046	12,685,266	12,990,768	12,930,779	13,382,421	12,981,535	12,419,694	12,270,320	12,097,002	13,538,432
27 Dist. Construction	39,029,968	31,322,774	33,299,292	38,286,314	38,950,193	39,218,443	39,307,011	39,378,196	41,396,217	42,518,829	41,252,278	42,385,893	40,820,765	39,012,783
28 Total	77,096,658	75,677,235	76,696,681	80,444,291	79,290,008	79,211,999	79,413,332	79,779,931	82,915,475	83,559,089	81,723,606	83,037,348	81,128,581	79,998,018

Notes:

1. When calculating the Baseline ATRR, use the actual 13 month account balances for the year being tried-up. When calculating the Projected ATRR, use the 13 month account balances ending December of the most recent FERC Form No. 1.
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-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	End Balance Dec-11	13 Months Avg. Balance
29 Long Term Debt (Face Value)	1,795,350,000	1,795,350,000	1,795,350,000	1,795,350,000	1,795,350,000	2,045,350,000	2,045,350,000	2,045,350,000	2,045,350,000	2,045,350,000	2,045,350,000	2,045,350,000	2,045,350,000	1,949,196,154
30 Propriety Capital	2,178,098,630	2,180,747,367	2,182,211,348	2,185,658,142	2,190,232,226	2,209,305,470	2,314,973,271	2,380,773,059	2,444,258,650	2,474,056,024	2,487,893,947	2,491,779,465	2,494,021,387	2,324,154,537
31 Less: Acct. 204	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Less: Acct. 216.1	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,814	102,839
33 Less: Acct. 219	(2,140,905)	(2,139,787)	(2,223,441)	(1,903,712)	(1,715,211)	(1,703,235)	(1,874,577)	(1,948,541)	(1,841,242)	(2,036,511)	(2,011,972)	(2,208,198)	(2,466,993)	(2,016,487)
34 Common Stock	2,180,136,694	2,182,784,313	2,184,331,948	2,187,459,013	2,191,844,596	2,210,905,864	2,316,745,007	2,382,618,759	2,445,997,051	2,475,989,694	2,489,803,078	2,493,884,822	2,496,385,566	2,326,068,185
35 LTD / (LTD + Common Stock)	45.2%	45.1%	45.1%	45.1%	45.0%	48.1%	46.9%	46.2%	45.5%	45.2%	45.1%	45.1%	45.0%	45.6%

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 tried-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	7,551,507	6,756,862	7,154,185

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)	\$ 116,288,126	
39	Acct. 428 - Amortization of debt discount and expense	(117.63.c)	\$ 1,265,100	
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)	\$ -	(per note on pg 450.1 for pg 256, col. i)
42	Less: Acct. 429 - Premium on debt discount	(117.65.c) (enter negative)	\$ -	
43	Less: Acct. 429.1 - Amortization of gain on reacquired debt	(117.66.c) (enter negative)	\$ -	
44	Total Long Term Interest	(sum lns 38 to 43)	\$ 118,739,923	
45	Average of the 13 month balances outstanding long-term debt	(ln 29)	\$ 1,949,196,154	
46	LONG TERM DEBT COST	(ln 44 / ln 45)	6.092%	

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	\$ 91,069,987	2011
2	Baseline Revenue Requirement	\$ 95,154,488	2011
3	True Up Adjustment Without Interest (TUA)	<u>\$ (4,084,501)</u>	

4 Average Interest Rate on Amount of Refunds or Surcharges
5 calculated per Section V below **0.0335%**

		[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	2011	6 months interest	\$ (4,084,501)	0.0335%	6 \$ (8,220)	\$ (4,092,721)
7	2012	12 months interest	\$ (4,092,721)	0.0335%	12 \$ (16,473)	\$ (4,109,194)
8	2013	6 months interest	\$ (4,109,194)	0.0335%	6 \$ (8,270)	\$ (4,117,464)

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 **0.0335%**

		[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	\$ -	0.0335%	6 \$ -	\$ -
15		months interest	\$ -	0.0335%	\$ -	\$ -
16		6 months interest	\$ -	0.0335%	6 \$ -	\$ -
17	TOTAL PRIOR YEAR TRUE-UP ADJUSTMENT		(ln 8[E] + ln 16[E])			\$ (4,117,464)

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) 2011	Refund / (Surcharge) 2012	Refund / (Surcharge) 2013	
19	1	Reno-Sunny Lane 69kV Line	\$ 11,329	\$ 10,857	\$ 472	\$ 479	\$ 495	\$ 503
20	2	Richards Tap-Richards 138kV Line	\$ 464,118	\$ 444,787	\$ 19,331	\$ 19,645	\$ 20,283	\$ 20,613
21	3	Van Buren AVEC-Van Buren Interconnect 69kV Line	\$ 18,106	\$ 17,352	\$ 754	\$ 766	\$ 791	\$ 804
22	4	Brown Explorer Tap 138kV Line	\$ 5,289	\$ 5,069	\$ 221	\$ 224	\$ 231	\$ 235
23	5	NE Enid-Glenwood 138kV Line	\$ 662,393	\$ 634,871	\$ 27,522	\$ 27,969	\$ 28,878	\$ 29,347
24	6	Razorback-Short Mountain 69kV Line	\$ 1,584,106	\$ 1,518,287	\$ 65,818	\$ 66,888	\$ 69,062	\$ 70,184
25	7	Richards-Piedmont 138kV Line	\$ 657,738	\$ 630,515	\$ 27,222	\$ 27,664	\$ 28,564	\$ 29,028
26	8	OG&E Windfarm-WFEC Mooreland 138kV Line	\$ 14,648	\$ 14,040	\$ 607	\$ 617	\$ 637	\$ 647
27	9	Ft. Smith-Colony 161kV Line	\$ 24,376	\$ 23,372	\$ 1,004	\$ 1,020	\$ 1,053	\$ 1,071
28	10	Cedar Lane-Canadian 138kV Line	\$ 4,095	\$ 3,926	\$ 169	\$ 172	\$ 177	\$ 180
29	11	Bodle Substation	\$ 134,318	\$ 128,822	\$ 5,496	\$ 5,585	\$ 5,767	\$ 5,860
30	12	Ardmore-Rocky Point 69 kV Line	\$ 49,769	\$ 46,597	\$ 3,172	\$ 3,224	\$ 3,329	\$ 3,383
31	13	Tiger Creek Substation	\$ 45,138	\$ 53,678	\$ (8,541)	\$ (8,558)	\$ (8,592)	\$ (8,610)
32	14	Gracemont Substation	\$ 0	\$ 389,949	\$ (389,949)	\$ (390,734)	\$ (392,306)	\$ (393,096)
33	15	Sooner-Rose Hill 345 kV Line (CWIP)	\$ 3,213,605	\$ 3,194,176	\$ 19,429	\$ 19,744	\$ 20,386	\$ 20,717
34	16	Sooner-Cleveland 345 kV Line (CWIP)	\$ 975,584	\$ 724,480	\$ 251,104	\$ 255,184	\$ 263,478	\$ 267,759
35	17	Woodward District EHV-Tuco 345 kV Line (CWIP)	\$ 81,618	\$ 71,616	\$ 10,003	\$ 10,165	\$ 10,495	\$ 10,666
36	18	Woodward District EHV-Hitchland 345 kV Line (CWIP)	\$ 322,573	\$ 117,057	\$ 205,515	\$ 208,855	\$ 215,643	\$ 219,147
37	19	Woodward District EHV-Comanche County 345 kV Line (CWIP)	\$ 72,513	\$ 15,838	\$ 56,675	\$ 57,596	\$ 59,468	\$ 60,434
38	20	Seminole-Muskogee 345 kV Line (CWIP)	\$ 370,763	\$ 395,751	\$ (24,988)	\$ (25,038)	\$ (25,139)	\$ (25,189)
39	21	Sunnyside-Hugo 345 kV Line (CWIP)	\$ 9,117,368	\$ 9,030,149	\$ 87,219	\$ 88,636	\$ 91,517	\$ 93,004

40 **TOTAL PRIOR YEAR BASE PLAN UPGRADE PROJECTS TRUE-UP ADJUSTMENT** (sum In 19 thru In 39) **\$ 406,689**

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	WFEC	OMPA	AECI / KAMO	Westar	AVECC / AECC
41	Prepayment Amount						
42	TUA with first year's interest	Line 6[E] above	\$ (4,092,721)	\$ (4,092,721)	\$ (4,092,721)	\$ (4,092,721)	\$ (4,092,721)
43	Line 42 plus 6 Months of year 2 Interest	(6 x Interest Rate on Line 7[B]+1) * Line 42	\$ (4,100,958)	\$ (4,100,958)	\$ (4,100,958)	\$ (4,100,958)	\$ (4,100,958)
44	Customer's Load in year preceding the current Rate Year	(MW)	4638.472	109.783	335.722	12.927	171.800
45	System Load in year preceding the current Rate Year	(MW)	5268.947	5268.947	5268.947	5268.947	5268.947
46	Amount of Prepayment	Line 43 x (Line 44 / Line 45)	(\$3,610,243)	(\$85,447)	(\$261,301)	(\$190)	(\$133,716)
47	Prepayment Adjustment (Note 1)						
48	Customer's Load applicable in the current Rate Year	(MW)					
49	System Load applicable in the current Rate Year	(MW)					
50	Prepayment Adjustment	[(Line 48 / Line 49) / (Line 44 / Line 45) - 1] x Line 46	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
51	Line 50 plus 6 Months Interest	(6 x Interest Rate on Line 7[B]+1) * Line 50	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
52	Prepayment Credit						
53	Total TUA with interest	Line 8[E] above	\$ (4,117,464)	\$ (4,117,464)	\$ (4,117,464)	\$ (4,117,464)	\$ (4,117,464)
54	Monthly Prepayment Credit	[Line 53 x (Line 44 / Line 45) / 12]	(\$302,065)	(\$7,149)	(\$21,863)	(\$842)	(\$16)

Note;

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

Worksheet L

V. Average Interest Rate / Debt Cost Calculations

			[A]	[B]	[C]	[D]
	Quarter	Year	FERC Quarterly Interest Rate	OG&E Short Term Debt Rate	Rate for Surcharges (lesser of A or B)	Rate for Refunds (column A)
55	3rd	2011	3.25%	0.34%	0.34%	3.25%
56	4th	2011	3.25%	0.39%	0.39%	3.25%
57	1st	2012	3.25%	0.44%	0.44%	3.25%
58	2nd	2012	3.25%	0.44%	0.44%	3.25%
59	Average Interest Rate Applicable to Surcharges from column [C]			0.40%		
60	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%
-------------	--	--------

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	\$ 5,619,500	\$ 3,507,588	\$ 4,563,544
2	242	Severance	\$ 19,122	\$ 11,642	\$ 15,382
3	242	Accrued Vacation Pay	\$ 14,315,599	\$ 9,527,988	\$ 11,921,794
4	242	Workers Compensation	\$ 3,881,878	\$ 3,082,900	\$ 3,482,389
5	242	Post Retirement Life Insurance	\$ 89,413	\$ 93,690	\$ 91,552
6	242	Incentive Compensation	\$ 7,504,617	\$ 13,188,847	\$ 10,346,732
7	242	Public Liability	\$ 26,500	\$ 45,000	\$ 35,750
8	242	Miscellaneous	\$ 416,439	\$ -	\$ 208,220
9	xxx	Reserved for future			\$ -
10		Sub-Total	\$ 31,873,068	\$ 29,457,655	\$ 30,665,362
11		Wage & Salary Allocator			0.065875
12		Total Labor Related Reserves (In 10 times In 11)			\$ 2,020,088

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			0.147535
18		Total Labor Related Reserves (In 16 times In 17)			\$ -
19		TOTAL REDUCTION TO RATE BASE (negative of In 12 plus In 18)			\$ (2,020,088)

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			\$ 10,464	\$ 10,465
17			2012			\$ -	\$ 10,465
18							
19							
20							
21							
22							
23							
24							
25							
26	Total Storm Costs Amortization					\$ 10,464	
27	TOTAL AMORTIZATIONS	(entered in Data tab on ln 93)	(sum of lns 12 and 26)			\$ 10,464	

Worksheet P - Construction Work in Progress and Abandoned Plant

I. Project Summary

A. CWIP Annual Transmission Revenue Requirements		
Proj. No.	Project Description	ATRR
1	Sooner - Rose Hill 345 kV Line (Base Plan Upgrade pre 6-19-2010)	\$ 3,194,176
2	Sooner - Cleveland 345 kV Line (Balance Portfolio Upgrade)	\$ 724,480
3	Woodward District EHV - Tuco 345 kV Line (Balance Portfolio Upgrade)	\$ 71,616
4	Woodward District EHV - Hitchland 345kV Line (Priority Project Upgrade)	\$ 117,057
5	Woodward District EHV - Comanche County 345kV Line (Priority Project Upgrade)	\$ 15,838
6	Seminole - Muskogee 345 kV Line (Balance Portfolio Upgrade)	\$ 395,751
7	Sunnyside - Hugo 345 kV Line (Base Plan Upgrade pre 6-19-2010)	\$ 9,030,149
8		
9		
10		
11		
CWIP Totals		\$ 13,549,067

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

Worksheet P - Construction Work in Progress and Abandoned Plant Balances

II. Construction Work in Progress (CWIP) Balances

		Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10	Total
		Sooner - Rose Hill 345 kV Line Eff. 3-1-2011	Sooner - Cleveland 345 kV Line Eff. 3-1-2011	Woodward District EHV - Tuco 345 kV Line Eff. 3-1-2011	Woodward District EHV - Hitchland 345kV Line Eff. 1-1-2011	Woodward District EHV - Comanche Co. 345kV Line Eff. 1-1-2011	Seminole - Muskogee 345 kV Line Eff. 3-1-2011	Sunnyside - Hugo 345 kV Line Eff. 3-1-2011				
Line No.	Month	Year										
1	December	2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -
2	January	2011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -
3	February	2011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -
4	March	2011	\$ 23,538,398	\$ 3,687,501	\$ -	\$ -	\$ -	\$ 979,651	\$ 52,639,515			\$ 80,845,064
5	April	2011	\$ 25,670,566	\$ 4,219,973	\$ -	\$ 719,363	\$ 48,540	\$ 1,264,393	\$ 66,261,611			\$ 98,184,446
6	May	2011	\$ 28,693,606	\$ 4,670,690	\$ 195,503	\$ 737,924	\$ 52,378	\$ 1,611,450	\$ 75,727,952			\$ 111,689,503
7	June	2011	\$ 31,168,115	\$ 5,339,264	\$ 343,346	\$ 892,038	\$ 108,214	\$ 2,145,500	\$ 81,907,530			\$ 121,904,008
8	July	2011	\$ 32,811,644	\$ 5,634,545	\$ 457,209	\$ 1,030,800	\$ 141,948	\$ 2,529,313	\$ 88,045,033			\$ 130,650,491
9	August	2011	\$ 34,485,155	\$ 5,750,226	\$ 600,845	\$ 1,143,927	\$ 198,763	\$ 3,227,932	\$ 94,141,589			\$ 139,548,438
10	September	2011	\$ 35,898,407	\$ 6,588,871	\$ 1,176,443	\$ 1,344,131	\$ 241,084	\$ 4,798,617	\$ 103,642,649			\$ 153,690,202
11	October	2011	\$ 37,311,274	\$ 7,304,490	\$ 1,201,904	\$ 1,850,220	\$ 263,670	\$ 6,504,193	\$ 114,304,451			\$ 168,740,202
12	November	2011	\$ 38,596,004	\$ 14,011,041	\$ 1,562,668	\$ 2,103,752	\$ 279,391	\$ 8,083,017	\$ 121,976,684			\$ 186,612,557
13	December	2011	\$ 39,504,973	\$ 17,115,017	\$ 1,808,863	\$ 2,186,289	\$ 290,735	\$ 9,454,501	\$ 127,720,880			\$ 198,081,259
14	Average Balances		\$ 25,206,011	\$ 5,717,047	\$ 565,137	\$ 923,727	\$ 124,979	\$ 3,122,967	\$ 71,259,069			\$ 106,918,936
15	Return	(Data Ln 140 * Ln 14)	\$ 2,222,316	\$ 504,050	\$ 49,826	\$ 81,441	\$ 11,019	\$ 275,340	\$ 6,282,636	\$ -		\$ 9,426,628
16	Taxes	(Data Ln 108 * Ln 15)	\$ 971,860	\$ 220,430	\$ 21,790	\$ 35,616	\$ 4,819	\$ 120,411	\$ 2,747,513	\$ -		\$ 4,122,438
17	ATTR	(Ln 15 + Ln 16)	\$ 3,194,176	\$ 724,480	\$ 71,616	\$ 117,057	\$ 15,838	\$ 395,751	\$ 9,030,149	\$ -		\$ 13,549,067

Worksheet P - Construction Work in Progress and Abandoned Plant

III. Abandoned Plant

Line No.		Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10	Total
18	Abandoned Plant Balance											
19	Amortization Period (months)											
20	Monthly Amortization Amount											
	Month	Year										
21	December	2010										
22	January	2011										
23	February	2011										
24	March	2011										
25	April	2011										
26	May	2011										
27	June	2011										
28	July	2011										
29	August	2011										
30	September	2011										
31	October	2011										
32	November	2011										
33	December	2011										
34	Average Balances	-										
35	Return	(Data Ln 140 * Ln 34)	0									
36	Taxes	(Data Ln 108 * Ln 35)	0									
37	Amortization Abandoned Plant (Beg. Bal. less End. Bal.)		0									
38	ATTR	(Ln 35 + Ln 36 + Ln 37)	0	-	-	-	-	-	-			

Attachment 2

OKLAHOMA GAS AND ELECTRIC COMPANY

2011 Actual Data to Projected Data

Line No.		2011 Projected Data	2011 Actual Data	Dollar Difference	Percent Difference	Comments
1	REVENUE REQUIREMENT (w/o incentives)	\$ 123,151,400	\$151,400,139	\$28,248,739	22.94%	Includes Capital Additions and Windspeed Line costs.
2	Total Revenue Credits	DA 11,525,696	\$7,585,751	\$(3,939,945)	-34.18%	Reduced Point-to-Point revenues received
3	NET REVENUE REQUIREMENT (w/o incentives)	\$ 111,625,704	\$ 143,814,389	\$ 32,188,685	28.84%	
4	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	20,651,093	48,659,901	\$ 28,008,808	135.63%	Includes Windspeed Sponsored Upgrade ATRR
5	SPP OATT RELATED UPGRADES REV. REQ. TRUE-UP	317,562				
6	PRIOR YEAR TRUE-UP ADJUSTMENT w/INTEREST	5,256,287				
7	ADDITIONAL REVENUE REQUIREMENT (w/ incentives)					
8	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	\$ 85,400,763	\$ 95,154,488	\$ 9,753,725	11.42%	Difference includes Prior Years True-Up Adjustment & reduce PTP revenue credits
9	NET PLANT CARRYING CHARGE (w/o incentives)					
10	Annual Rate	20.41%	19.19%	-1.22%	-5.98%	
11	Monthly Rate	1.70%	1.60%	-0.10%	-5.88%	
12	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)					
13	Annual Rate	16.84%	15.79%	-1.05%	-6.24%	
14	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN					
15	Annual Rate	2.63%	3.65%	1.02%	38.78%	

OKLAHOMA GAS AND ELECTRIC COMPANY

2011 Actual Data to Projected Data

Line No.	<u>RATE BASE CALCULATION</u>		2011 Projected Data	2011 Actual Data	Dollar Difference	Percent Difference	Comments
16	GROSS PLANT IN SERVICE						
17	Transmission	TP	877,550,515	1,075,737,397	198,186,882	22.58%	New plant added plus Windspeed costs included
18	General Plant	W/S	12,723,367	15,911,779	3,188,412	25.06%	
19	Intangible Plant	W/S	1,752,781	1,767,475	14,694	0.84%	
20	TOTAL GROSS PLANT		892,026,664	1,093,416,650	201,389,986	22.58%	
21	ACCUMULATED DEPRECIATION						
22	Transmission	TP	330,575,491	326,206,604	(4,368,887)	-1.32%	Due to retirements not included in projections
23	General Plant	W/S	4,852,198	6,051,616	1,199,418	24.72%	
24	Intangible Plant	W/S	1,225,735	1,356,860	131,125	10.70%	
25	TOTAL ACCUMULATED DEPRECIATION		336,653,424	333,615,080	(3,038,344)	-0.90%	
26	NET PLANT IN SERVICE						
27	Transmission		546,975,024	749,530,793	202,555,769	37.03%	
28	General Plant		7,871,169	9,860,162	1,988,993	25.27%	
29	Intangible Plant		527,046	410,615	(116,431)	-22.09%	
30	TOTAL NET PLANT IN SERVICE		555,373,239	759,801,570	204,428,331	36.81%	
31	ADJUSTMENTS TO RATE BASE						
32	Account No. 281		-	-			
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.
34	Account No. 282		(97,127,482)	(172,326,799)	(169,996,092)	77.42%	
35	Account No. 283		(2,330,707)	(2,358,719)	(5,832,553)	1.20%	
36	Account No. 190		3,473,834	18,137,371	18,137,371	422.11%	Net Operating Loss is being driven primarily by the Bonus Depreciation in Acct. 282.
37	Account No. 255		-	-	-	0.00%	
38	Unfunded Reserves	DA	(1,647,242)	(2,020,088)	(372,846)	22.63%	
39	TOTAL ADJUSTMENTS		(97,631,596)	(158,568,235)	(60,936,639)	62.41%	
40	UNAMORTIZED ABANDONED PLANT	DA	-	-	-	0.00%	
41	Construction Work in Progress (CWIP)	DA	130,676,277	106,918,936	(23,757,341)	-18.18%	
42	LAND HELD FOR FUTURE USE	TP	726,556	765,371	38,815	5.34%	
43	WORKING CAPITAL						
44	CWC		2,160,973	2,842,140	681,167	31.52%	
45	Materials & Supplies -- Transmission Related	TP	16,284,358	12,631,750	(3,652,608)	-22.43%	
46	Prepayments (Account 165)	GP	1,036,668	1,055,495	18,827	1.82%	
47	TOTAL WORKING CAPITAL		19,481,999	16,529,385	(2,952,614)	-15.16%	
48	RATE BASE (sum Ins 30, 38, 39, 41, 46)		608,626,475	725,447,026	116,820,551	19.19%	

OKLAHOMA GAS AND ELECTRIC COMPANY

2011 Actual Data to Projected Data

Line No.	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION		2011 Projected Data	2011 Actual Data	Dollar Difference	Percent Difference	Comments
48	OPERATION & MAINTENANCE EXPENSE Transmission	TP	12,125,457	14,022,556	1,897,099	15.65%	
49	Administrative and General	NA					
50	Balance of A & G	W/S	3,363,609	7,318,677	3,955,068	117.58%	Overall increase in A&G expenses
51	Plus: Acct. 924	GP	207,599	245,171	37,572	18.10%	
52	Plus: Acct. 928 - Transmission Direct Assigned	DA	11,018	21,477	10,459	94.93%	Increase in Minor Expense total allocated to Transmission
53	Plus: Acct. 928 - Transmission Allocated	DA	18,152	-	(18,152)	-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	850,149	304,735	(545,414)	-64.16%	
57	Plus: PBOP Amount	W/S	711,802	816,853	105,051	14.76%	Difference in treatment as a result of Settlement Condition at set amount
58	A & G Subtotal		5,162,329	8,706,913	3,544,584	68.66%	
59	Transmission Lease Payments	DA	-	7,652	7,652	100.00%	
60	TOTAL O & M EXPENSE		17,287,786	22,737,121	5,449,335	31.52%	
61	DEPRECIATION AND AMORTIZATION EXPENSE						
62	Transmission	TP	19,526,875	25,473,671	5,946,796	30.45%	Due to increased plant including Windspeed Line from OKC to Woodward
63	Plus: Extraordinary & Storm Cost O&M Amortization	TP	9,741	9,550	(191)	-1.96%	
64	Plus: Recovery of Abandoned Incentive Plant	DA	-	-	-	0.00%	
65	General	W/S	745,979	1,408,235	662,256	88.78%	
66	Intangible	W/S	242,040	537,515	295,475	122.08%	Due to software assets added to plant that have shorter lives such as 3-5 years
67	TOTAL DEPRECIATION AND AMORTIZATION		20,524,634	27,428,972	6,904,338	33.64%	
68	TAXES OTHER THAN INCOME						
69	Labor Related						
70	Payroll	W/S	493,556	773,302	279,746	56.68%	
71	Plant Related						
72	Property	GP	7,133,031	9,424,160	2,291,129	32.12%	
73	Gross Receipts						
74	Other	GP	14,044	18,311	4,267	30.38%	
75	TOTAL OTHER TAXES		7,640,630	10,215,773	2,575,143	33.70%	
76	INCOME TAXES						
77	T		38.97%	38.97%	0.00%	0.00%	
78	CIT		43.53%	43.73%	0.20%	0.46%	
79							
80	1 / (1 - T)		1.6385	1.6384	(0.0001)	-0.01%	
81	Amortized Investment Tax Credit		(4,231,644)	(3,300,984)	930,660	-21.99%	
82	Income Tax Calculation	NA	23,844,838	27,970,823	4,125,985	17.30%	
83	ITC adjustment	NP	(921,845)	(912,404)	9,441	-1.02%	
84	TOTAL INCOME TAXES		22,922,992	27,058,419	4,135,427	18.04%	
85	RETURN (Rate Base * Rate of Return)	NA	54,775,357	63,959,853	9,184,496	16.77%	
86	REVENUE REQUIREMENT (sum Ins 60, 67, 75, 84, 85)		123,151,400	151,400,139	28,248,739	22.94%	

OKLAHOMA GAS AND ELECTRIC COMPANY

2011 Actual Data to Projected Data

<u>SUPPORTING CALCULATIONS</u>		2011 Projected Data	2011 Actual Data	Dollar Difference	Percent Difference	Comments
In No.	TRANSMISSION PLANT INCLUDED IN SPP TARIFF					
87	Total transmission plant	942,744,528	1,178,665,476	235,920,948	25.02%	
88	Less transmission plant excluded from SPP Tariff	18,521,292	28,502,093	9,980,801	53.89%	New Radial Lines
89	Less Production Related Transmission Facilities	46,672,721	74,425,986	27,753,265	59.46%	Due to new Generation Interconnection transmission assets such as generation step-up transformers and transformer lead lines for new OG&E windfarms.
90	Transmission plant included in SPP Tariff	877,550,515	1,075,737,397	198,186,882	22.58%	
91	Percent of transmission plant in SPP Tariff					
92	WAGES & SALARY ALLOCATOR (W/S)					
93	Production	NA	-	-	0.00%	
94	Transmission	TP	6,737,409	7,811,362	1,073,953	15.94%
95	Distribution	NA	-	-	0.00%	
96	Other (Excludes A&G)	NA	-	-	0.00%	
97	Total	6,737,409	7,811,362	1,073,953	15.94%	
98	RETURN (R)					
99	Preferred Dividends	-	-	-	0.00%	
100	Development of Common Stock:					
101	Long Term Debt	1,545,303,846	1,949,196,154	403,892,308	26.14%	Balance Portfolio, Priority Projects, Crossroads and replacement of aging infrastructure
102	Preferred Stock	-	-	-	0.00%	
103	Common Stock	1,910,285,534	2,326,068,185	415,782,651	21.77%	Equity funds increase to finance projects mentioned above.
104	Total	3,455,589,381	4,275,264,339	819,674,958	23.72%	
	Capital Structure Percentages					
105	Long Term Debt	44.72%	45.59%	0.87%	1.95%	
106	Preferred Stock	0.00%	0.00%	0.00%	0.00%	
107	Common Stock	55.28%	54.41%	-0.87%	-1.57%	
	Capital Structure Costs					
108	Long Term Debt	0.0640	0.0609	-0.31%	-4.84%	
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	0.0286	0.0278	-0.08%	-2.80%	
112	Preferred Stock	0.0000	0.0000	0.00%	0.00%	
113	Common Stock	0.0614	0.0604	-0.10%	-1.63%	
114	RETURN	0.0900	0.0882	-0.18%	-2.00%	
	Income Tax Rates					
115	Federal Income Tax Rate (FIT)	35.00%	35.00%	0.00%	0.00%	
116	State Income Tax Rate (SIT)	6.10%	6.10%	0.00%	0.00%	
117	Percent of Federal income tax deductible by State (p)	0.00%	0.00%	0.00%	0.00%	
	<u>List of Allocators:</u>					
	Direct Assigned	DA	1.000000	1.000000	0.00%	0.00%
	Gross Plant	GP	0.125739	0.147535	2.18%	17.33% Windspeed Line and other transmission investment
	Net Plant	NP	0.132956	0.168700	3.57%	26.88% Windspeed Line and other transmission investment
	Trans. Plant in SPP	TP	0.930847	0.912674	-1.82%	-1.95% Radials, Generator Step-Up Stations & Tranformer Leads
	Wages & Salaries	W/S	0.057403	0.065875	0.85%	14.76%
	No Allocator	NA				

Attachment 3

2010	2011	AVG Bal to Worksheet C
Acct 282		
Net Total Property and Accumulated Depreciation	(996,046,577.24)	(1,164,991,800.62)
Income Taxes Recoverable/Refundable, net - RETAIL	(24,340,525.12)	(23,591,477.62)
Income Taxes Recoverable/Refundable, net - Equity AFUDC	(18,974,913.88)	(24,606,047.88)
Income Taxes Recoverable/Refundable, net - Equity AFUDC	-	(449,364.00)
	<u>(1,039,362,016.24)</u>	<u>(1,213,638,690.12)</u>
Acct 283		
Prepaid Expenses	(1,415,292.88)	(1,489,652.94)
Pension Plans	(93,123,464.86)	(93,803,217.43)
Bond Redemption - Unamortized Call Premium Costs	(4,824,791.78)	(4,617,244.39)
Deferred Excess Storm Expenses - OK	(11,047,583.30)	(10,272,568.15)
Deferred Red Rock Plant Costs - OK	(2,765,548.38)	(2,711,353.19)
Deferred Excess Storm Expenses - AR	(40,565.27)	(20,282.63)
Deferred Excess Pension Expenses - OK	2,305,408.98	3,119,082.49
Deferred Excess Pension Expenses - AR	183,384.77	241,296.88
Deferred Other - Rate Case Consult/Expert Witness Costs	(222,063.63)	(242,780.31)
Deferred Rate Case Expense - OK	(84,080.10)	(42,040.05)
LIFO Inventory Adjustments - Fuels Stock	(765,873.06)	(382,936.53)
"Big 7 Transmission Projects" AFUDC - Reg Asset	-	(155,036.50)
Deferred Post-Retirement Medical Exp - Reg Liability	-	679,401.50
Deferred Smart Grid Deployment Expenses	(927,335.68)	(755,148.84)
Deferred Smart Grid Retired Meter Loss	(4,573,572.79)	(8,567,097.90)
Deferred Smart Grid Web Portal Expenses	(11,428.89)	(488,746.95)
Other - Accrued Bonus	-	1,417,803.00
	<u>(117,312,806.87)</u>	<u>(118,090,521.94)</u>
Acct 190		
Accrued Vacation	4,771,863.92	4,063,116.96
Derivative Instruments	1,366,448.28	1,463,898.14
Bad Debts	638,284.33	1,042,550.17
Accrued Interest	777,494.58	777,494.58
Accrued Liability-Public Liability	2,188,338.30	1,782,644.65
Accrued Liability-Employee Related	1,491,325.80	1,334,515.40
Rate Refund Accrual	161,407.97	80,703.99
Post-Retirement Benefits	34,196,035.57	35,094,216.78
Deferred Fed Investment Tax Credits	3,632,388.49	2,992,672.74
Tax Credit Carryover	56,966,198.00	82,737,061.50
Net Operating Loss Carryover - Federal	-	91,608,213.50
Net Operating Loss Carryover - Oklahoma	-	11,180,970.00
Other - Investments in Partnerships	76,495.00	73,705.00
Kaw Water Storage Agreement Liability	3,420,306.00	3,459,289.00
Charitable Contributions Carryover	2,381,556.25	3,863,737.63
Other - Misc	-	5,374.00
	<u>112,068,142.50</u>	<u>241,560,164.04</u>
Acct 255		
Accumulated Deferred Investment Tax Credits	(9,371,707.00)	(7,721,215.00)
	<u>(9,371,707.00)</u>	<u>(6,070,723.00)</u>