

Rate Formula Template
Oklahoma Gas and Electric Company
For the 12 months ended 12/31/07
Index of Worksheets

<u>Worksheet</u>	<u>Description</u>
1	
2	Attachment H -
3	Addendum 2-A
4	Annual Revenue Requirement and Rates Summary
5	Current Year Completed Formula - Initial Period Transmission Revenue Requirement
6	Prior Year Completed Formula - Per Most Recent Form I
7	Worksheet A
8	Account 456.1, Revenues from Transmission of Electricity of Others, Current Year Less Credits
9	Account 454, (Pole Attachments)
10	Revenue from Grandfathered Interzonal Transactions and amounts received from SPP for PTP service
11	Worksheet B
12	Transmission Network Load (MW)
13	Worksheet C
14	ADIT & ITC Allocations
15	CWIP & Other Additions/Deletions
16	Worksheet D
17	Account 928, Regulatory Commission Expense Allocations
18	Account 930.1, General Advertising Allocations (safety related only to trans.)
19	Transmission Lease Payments
20	Worksheet E
21	Adjustments to Transmission Expense to Reflect TO's LSE Cost Responsibility
22	Worksheet F
23	Calculate Return and Income Taxes with hypothetical 100 basis point ROE increase
24	Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 100 basis point ROE increase
25	Determine the Additional Revenue Requirement and Revenue Credit for facilities receiving incentives
26	Worksheet G
27	Determine the Revenue Requirement for Base Plan Upgrades, Transmission Service Upgrades, Sponsored (Requested or Economic) Upgrades and Generator Interconnection Facilities
28	Worksheet H
29	Capital Expenditure and Associated Depreciation
30	Worksheet I
31	Plant Held for Future Use
32	Worksheet J
33	Development of Composite State Income Tax Rates
34	Worksheet K
35	Development of Composite M&S Rate for Transmission Construction Jobs
36	Worksheet L
37	Interest and Refund Calculation
38	Worksheet M
39	Depreciation Rates

Rate Formula Template
 Utilizing FERC Form 1 Data
 For rates effective July 1, 2008

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.				Transmission Amount
1	CURRENT YEAR REVENUE REQUIREMENT	(Addendum 2-A In 27)		\$ 94,758,543
2	PRIOR YEAR TRUE UP ADJUSTMENT WITH INTEREST	(Worksheet L)		-
3	CURRENT YEAR RATE DESIGN REVENUE REQUIREMENT TO BE COLLECTED FROM CUSTOMERS	(In 1 + In 2)		\$ 94,758,543
4	DIVISOR			
5	TO's Transmission Network Load	(Worksheet B)		4,780,583
6	RATES			
7	Annual Cost (\$/kW/Yr)	(In 3 / In 5)	19.822	
8	P-to-P Rate (\$/kW/Mo)	(In 7 / 12)	1.652	
			<u>Peak</u>	<u>Off-Peak</u>
9	Weekly P-To-P Rate (\$/kW/Wk)	(In 7 / 52; In 7 / 52)	0.381	0.381
10	Daily P-To-P Rate (\$/kW/Day)	(In 9 / 5; In 9 / 7)	0.076 Capped at weekly rate	0.054
11	Hourly P-To-P Rate (\$/MWh)	(In 10 / 16; In 10 / 24 both x 1,000)	4.765 Capped at weekly & daily rate	2.269

Rate Formula Template
Utilizing FERC Form 1 and "Projected" Data
For the 12 months ended 12/31/07

OKLAHOMA GAS AND ELECTRIC COMPANY

Page 2 of 11

Line No.			Total	Allocator	Transmission Amount
12	REVENUE REQUIREMENT (w/o incentives)	(In 120)			\$ 105,696,458
13	REVENUE CREDITS	(Note A)			
14	Revenue from Directly Assigned Upgrades - SPP		108,086	DA 1.00000	\$ 108,086
15	Revenue from Base Plan Upgrades		-	DA 1.00000	\$ -
16	Net Worksheet A	(Worksheet A)	10,829,828	DA 1.00000	\$ 10,829,828
17	Total Revenue Credits		10,937,914		\$ 10,937,914
18	NET REVENUE REQUIREMENT (w/o incentives)	(In 12 less In 17)			\$ 94,758,543
19	NET PLANT CARRYING CHARGE (w/o incentives) (Note B)				
20	Annual Rate	(In 18 / (Ins 47 & 48) x 100)			20.27%
21	Monthly Rate	(In 20 / 12)			1.69%
22	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives) (Note B)				
23	Annual Rate	((In 18 - (Ins 92 & 93) / (Ins 47 & 48) x 100)			16.55%
24	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN (Note B)				
25	Annual Rate	((In 18 - (Ins 92 & 93) - In 117 - In 118) / (Ins 47 & 48) x 100)			3.38%
26	ADDITIONAL REVENUE REQUIREMENT (w/incentives) (Note C) (Worksheet F)				\$ -
27	CURRENT YEAR REVENUE REQUIREMENT	(In 18 + In 26)			\$ 94,758,543

Rate Formula Template
Utilizing FERC Form 1 and "Projected" Data
For the 12 months ended 12/31/07

OKLAHOMA GAS AND ELECTRIC COMPANY

Page 3 of 11

	(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.	GROSS PLANT IN SERVICE				
28	Production	205.46.g	2,198,147,288	NA	
29	Transmission	207.58.g	723,159,334	TP 0.93473	675,956,369
30	Plus: Budgeted Transmission Capital Expenditures	(Worksheet H, Col. B)	66,324,418	DA 1.00000	66,324,418
31	Distribution	207.75.g	2,305,070,699	NA	
32	General Plant	207.99.g (Note J)	196,095,362	W/S 0.05460	10,706,131
33	Intangible Plant	205.5.g	35,806,297	W/S 0.05460	1,954,900
34	Common	356	-	CE 0.05460	-
35	TOTAL GROSS PLANT	(sum Ins 28 to 34)	<u>5,524,603,398</u>	GP= 0.136651	<u>754,941,818</u>
36	ACCUMULATED DEPRECIATION				
37	Production	219.20-24.c	1,294,002,139	NA	
38	Transmission	219.25.c	292,949,692	TP 0.93473	273,827,911
39	Plus: Budgeted Transmission Capital Expenditures	(Worksheet H, Col. G)	976,097	DA 1.00000	976,097
40	Distribution	219.26.c	800,547,103	NA	
41	General Plant	219.28.c (Note J)	73,140,707	W/S 0.05460	3,993,230
42	Intangible Plant	200.21b	29,663,707	W/S 0.05460	1,619,536
43	Common	356	-	CE 0.05460	-
44	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 37 to 43)	<u>2,491,279,445</u>		<u>280,416,775</u>
45	NET PLANT IN SERVICE				
46	Production	(In 28 - In 37)	904,145,149	NA	467,476,779
47	Transmission	(In 29 - In 38)	430,209,642		402,128,458
48	Plus: Budgeted Transmission Capital Expenditures	(In 30 - In 39)	65,348,321		65,348,321
49	Distribution	(In 31 - In 40)	1,504,523,596	NA	
50	General Plant	(In 32 - In 41)	122,954,655		6,712,900
51	Intangible Plant	(In 33 - In 42)	6,142,590		335,364
52	Common	(In 34 - In 43)	-		-
53	TOTAL NET PLANT IN SERVICE	(sum Ins 46 to 52)	<u>3,033,323,953</u>	NP= 0.156437	<u>474,525,043</u>
54	ADJUSTMENTS TO RATE BASE				
55	Account No. 281	(Note D) (Worksheet C)	-	DA	-
56	Account No. 282	(Worksheet C)	(591,683,260)	DA	(76,463,638)
57	Account No. 283	(Worksheet C)	(90,542,049)	DA	(2,825,039)
58	Account No. 190	(Worksheet C)	60,567,928	DA	2,605,493
59	Account No. 255	(Worksheet C)	(21,970,124)	DA	-
60	TOTAL ADJUSTMENTS	(sum Ins 55 to 59)	<u>(643,627,505)</u>		<u>(76,683,184)</u>
61	UNAMORTIZED ABANDONED PLANT	(Note R)	0	DA 1.00000	0
62	LAND HELD FOR FUTURE USE	(Worksheet I) (Note F)	682,728	TP 0.93473	638,165
63	WORKING CAPITAL				
64	CWC	(Note G) (1/8 * In 90)	14,501,625		2,364,666
65	Materials & Supplies for O&M	227.8.c	242,629	TP 0.93473	226,792
66	Materials & Supplies for Construction	(Worksheet K) (Note S)	7,123,092	TP 0.93473	6,658,145
67	Prepayments (Account 165)	111.57.c	3,754,226	GP 0.13665	513,018
68	TOTAL WORKING CAPITAL	(sum Ins 64 to 67)	<u>25,621,572</u>		<u>9,762,621</u>
69	BALANCE OF NETWORK CREDITS (enter negative) (Note H)		-	DA 1.00000	-
70	RATE BASE (sum Ins 53, 60, 61, 62, 68, 69)		<u>2,416,000,748</u>		<u>408,242,645</u>

Rate Formula Template
Utilizing FERC Form 1 and "Projected" Data
For the 12 months ended 12/31/07

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.	(1) EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total	(4) Allocator	(5) Total Transmission
OPERATION & MAINTENANCE EXPENSE					
71	Transmission	321.112.b	23,804,917		
72	Less expenses for LSE cost responsibility	(Worksheet E, ln 14)	539,879		
73	Less Account 561 (Load Dispatching)	321.84-92.b	9,004,036		
74	Less Account 565	321.96.b (Note I)	187,595		
75	Plus Acct 565 native load, zonal or pool	(Note I)	-		
76	Transmission Subtotal	(ln 71 - ln 72 - ln 73 - ln 74 + ln 75)	<u>14,073,407</u>	TP 0.93473	<u>13,154,790</u>
77	Administrative and General	323.197.b (Note J)	105,218,022	NA	
78	Less: Acc. 924, Property Insurance	323.185.b	2,090,861	NA	
79	Acc. 928, Reg. Com. Exp.	323.189.b	3,979,821	NA	
80	Acct. 930.1, Gen. Advert. Exp.	323.191.b	<u>25,504</u>	NA	
81	Balance of A & G	(ln 77 - sum ln 78 to ln 80)	99,121,836	W/S 0.05460	5,411,710
82	Plus: Acct. 924	(ln 78)	2,090,861	GP 0.13665	285,718
83	Acct. 928 - Transmission Direct Assigned	(Note K) (Worksheet D)	3,756	DA 1.00000	3,756
84	Acct. 928 - Transmission Allocated	(Note K) (Worksheet D)	23,137	DA 1.00000	23,137
85	Acct. 930.1 - Transmission Direct Assigned	(Note K) (Worksheet D)	-	DA 1.00000	-
86	Acct. 930.1 - Transmission Allocated	(Note K) (Worksheet D)	-	DA 1.00000	-
86a	Less: PBOP Expense In Acct. 926 Adjustment	(Worksheet D)	<u>700,000</u>	W/S 0.05460	<u>38,218</u>
87	A & G Subtotal	(sum lns 81 to 86a)	<u>101,939,590</u>		<u>5,762,539</u>
88	Common	356	-	CE 0.05460	-
89	Transmission Lease Payments	(Worksheet D)	-	DA 1.00000	-
90	TOTAL O & M EXPENSE	(ln 76 + ln 87 + ln 88 + ln 89)	<u>116,012,997</u>		<u>18,917,329</u>
DEPRECIATION AND AMORTIZATION EXPENSE					
91	Transmission	336.7.b	17,553,338	TP 0.93473	16,407,574
92	Plus: Budgeted Transmission Capital Expenditures	(Worksheet H, Col. G)	976,097	DA 1.00000	976,097
93	Plus: Recovery of Abandoned Incentive Plant	(Note R)	0	DA 1.00000	0
94	General	336.10.b	10,756,597	W/S 0.05460	587,273
95	Intangible	336.1.f	2,829,927	W/S 0.05460	154,504
96	Common	336.11.b	-	CE 0.05460	-
97	TOTAL DEPRECIATION AND AMORTIZATION	(sum lns 92 to 97)	<u>32,115,959</u>		<u>18,125,449</u>
TAXES OTHER THAN INCOME					
98	Labor Related	(Note L)			
99	Payroll	263.i	7,418,364	W/S 0.05460	405,017
100	Plant Related				
101	Property	263.i	48,762,970	GP 0.13665	6,663,502
102	Gross Receipts	263.i	-	DA	
103	Other	263.i	104,806	GP 0.13665	14,322
104	Payments in lieu of taxes		-	GP 0.13665	-
105	TOTAL OTHER TAXES	ln 101 + (sum lns 103 to 106)	<u>56,286,140</u>		<u>7,082,841</u>
INCOME TAXES					
106	T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =	(Note M)	38.80%		
107	CIT=(T/1-T) * (1-(WCLTD/R)) =		48.94%		
108	where WCLTD=(ln 151) and R=(ln 154)				
109	and FIT, SIT & p are as given in Note M.				
110	1 / (1 - T) = (from ln 109)		1.6339		
111	Amortized Investment Tax Credit (266.8f) (enter negative)		<u>(4,812,540)</u>		
112	Income Tax Calculation	(ln 110 * ln 118)	122,124,760	NA	20,635,977
113	ITC adjustment	(ln 113 * ln 114)	<u>(7,863,055)</u>	NP 0.156437	<u>(1,230,075)</u>
114	TOTAL INCOME TAXES	(sum lns 115 to 116)	<u>114,261,705</u>		<u>19,405,901</u>
115	RETURN (Rate Base * Rate of Return)	(ln 70 * ln 154)	249,534,246	NA	42,164,937
116	INTEREST ON NETWORK CREDITS	(Note H)	-	DA 1.00000	-
117	REVENUE REQUIREMENT (sum lns 90, 98, 107, 117, 118, 119)		<u>568,211,047</u>		<u>105,696,458</u>

Rate Formula Template
Utilizing FERC Form 1 and "Projected" Data
For the 12 months ended 12/31/07

OKLAHOMA GAS AND ELECTRIC COMPANY

Page 5 of 11

SUPPORTING CALCULATIONS

In No.	TRANSMISSION PLANT INCLUDED IN SPP TARIFF						
121	Total transmission plant	(In 29)					723,159,334
122	Less transmission plant excluded from SPP Tariff	(Worksheet H) (Note N)					15,476,794
123	Less Production Related Transmission Facilities	(Worksheet H) (Note O)					31,726,171
124	Transmission plant included in SPP Tariff	(In 121 - In 122 - In 123)					675,956,369
125	Percent of transmission plant in SPP Tariff	(In 124 / In 121)				TP=	0.93473
126	WAGES & SALARY ALLOCATOR (W/S)						
127	Production	354.20.b	46,082,703		NA		-
128	Transmission	354.21.b	5,784,680		TP	0.93473	5,407,095
129	Distribution	354.23.b	27,260,273		NA		-
130	Other (Excludes A&G)	354.24,25,26.b	19,909,645		NA		-
131	Total	(sum Ins 127 to 130)	<u>99,037,301</u>				<u>5,407,095</u>
132	Transmission related amount					W/S=	0.05460
133	COMMON PLANT ALLOCATOR (CE)						
134	Electric	200.3.c	5,437,339,646		DA	1.00000	5,437,339,646
135	Gas	200.3.d	0		NA		-
136	Other	200.3. e, f, g	0		NA		-
137	Total	(sum Ins 134 to 136)	<u>5,437,339,646</u>				<u>5,437,339,646</u>
138	Electric related amount						1.00000
139	W/S Allocator					W/S	0.05460
140	Transmission related amount	(In 138 * In 139)				CE=	0.05460
141	RETURN (R)						<u>\$</u>
142		Long Term Interest (117, sum of 62c - 67c)		(Note Q)			53,351,958
143		Preferred Dividends (118.29.c) (positive number)					-
144		Development of Common Stock:					
145		Proprietary Capital (112.16.c)					1,423,352,530
146		Less OCI Account 219 (112.15.c) (enter negative)					-
147		Less Preferred Stock (In 152)					-
148		Less Account 216.1 (112.12.c) (enter negative)					<u>(102,841)</u>
149		Common Stock (sum Ins 145 to 148)					1,423,249,689
150			\$	%	Cost (Note Q)		Weighted
151	Long Term Debt (112.24.c)		843,361,263	37.21%	0.0633		0.0235
152	Preferred Stock (112.3.c)		-	0.00%	0.0000		0.0000
153	Common Stock (In 149)		<u>1,423,249,689</u>	62.79%	0.1270		<u>0.0797</u>
154	Total (sum Ins 151 to 153)		<u>2,266,610,952</u>			R	0.1033

**Rate Formula Template
Utilizing FERC Form 1 and "Projected" Data
For the 12 months ended 12/31/07**

OKLAHOMA GAS AND ELECTRIC COMPANY

Notes

- General Notes: a) References to data from Form 1 are indicated as: page#.line#.col.#
b) If transmission owner ("TO") functionalizes its costs to transmission on its books, those costs are shown above and on any supporting workpapers rather than using the allocations above.

- Note Letter**
- A** The revenues credited shall include a) amounts received directly from the SPP for service under this tariff reflecting the TO's integrated transmission facilities and b) amounts from customers taking service under grandfathered agreements. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or facilities excluded from the definition of transmission facilities under this tariff shall not be included as revenue credits. Revenues from coincident peak loads included in the DIVISOR are also not included as revenue credits unless this revenue is offset by a corresponding expense. See Worksheet A for details.
- B** The annual and monthly net plant carrying charges on page 2 are to be used to compute the revenue requirement for directly assigned transmission facilities and any Base Plan Upgrade pursuant to Attachments J and Z, or successor attachments, of this tariff.
- 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 then current year, and included here.
- 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. Account 281 is not allocated. Transmission allocations shall be shown on Worksheet C, including amounts excluded through direct assignment to incentive plant, as shown on separate workpapers.
- E** Include Account 182.3, Other Regulatory Assets, related to Transmission Service under this Tariff, if any. Also include any unamortized balances related to pre-commercial operation cost or abandoned incentive plant.
- 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** Equal to the balance of Network Facilities Upgrades Credits, net of accumulated depreciation, due transmission customers that made lump-sum payments towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-C. Excludes interest, since interest is added to the revenue requirement on In 119.
- 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 current year. 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 114) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.
- | | | | |
|------------------|-------|--------|---|
| Inputs Required: | FIT = | 35.00% | |
| | SIT= | 5.84% | (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 = long-term interest (In 142) / long term debt (In 151). Preferred Stock cost rate = preferred dividends (In 143) / preferred outstanding (In 152). Common Stock cost rate (ROE) = 12.70%, the rate accepted by FERC in Docket No. ER07-XXX. 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. 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 amounts on lines 81 & 94 (abandoned plant).
- S** Materials and Supplies for Construction for the first year will be based on current year estimate and thereafter will be based on the ratio of transmission to total withdrawn from M&S as shown in the footnotes of the Form 1.

List of Allocators:

Direct Assigned	DA	
Gross Plant	GP	0.136651
Net Plant	NP	0.156437
Trans. Plant in SPP	TP	0.934727
Wages & Salaries	W/S	0.054597
Common Plant	CE	0.054597
No Allocator	NA	

Rate Formula Template
Utilizing FERC Form 1 "Historical" Data
For the 12 months ended 12/31/

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.					Transmission Amount
155	REVENUE REQUIREMENT (w/o incentives)	(In 263)			\$ -
156	REVENUE CREDITS	(Note A)	<u>Total</u>	<u>Allocator</u>	
157	Revenue from Directly Assigned Upgrades - SPP		-	DA 1.00000	\$ -
158	Revenue from Base Plan Upgrades		-	DA 1.00000	\$ -
159	Net Worksheet A	(Worksheet A)	<u>-</u>	DA 1.00000	<u>\$ -</u>
160	Total Revenue Credits		-		\$ -
161	NET REVENUE REQUIREMENT (w/o incentives)	(In 155 less In 160)			\$ -
162	NET PLANT CARRYING CHARGE (w/o incentives) (Note B)				
163	Annual Rate	(In 161 / In 190 x 100)			0.00%
164	Monthly Rate	(In 163 / 12)			0.00%
165	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives) (Note B)				
166	Annual Rate	((In 161 - In 235) / In 190 x 100)			0.00%
167	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN (Note B)				
168	Annual Rate	((In 161 - In 235 - In 260 - In 261) / In 190 x 100)			0.00%
169	ADDITIONAL REVENUE REQUIREMENT (w/incentives) (Note C) (Worksheet F)				\$ -
170	CURRENT YEAR REVENUE REQUIREMENT	(In 161 + In 169)			\$ -

Rate Formula Template
Utilizing FERC Form 1 "Historical" Data
For the 12 months ended 12/31/___

OKLAHOMA GAS AND ELECTRIC COMPANY

Page 8 of 11

	(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.	GROSS PLANT IN SERVICE					
171	Production	205.46.g	-		NA	
172	Transmission	207.58.g	-		TP 0.00000	-
173	Plus: Budgeted Transmission Capital Expenditures	(Worksheet H, Col. B)			NA	
174	Distribution	207.75.g	-		NA	
175	General Plant	207.99.g (Note J)	-		W/S 0.00000	-
176	Intangible Plant	205.5.g	-		W/S 0.00000	-
177	Common	356	-		CE 0.00000	-
178	TOTAL GROSS PLANT	(sum Ins 171 to 177)	-		GP= 0.000000	-
179	ACCUMULATED DEPRECIATION					
180	Production	219.20-24.c	-		NA	
181	Transmission	219.25.c	-		TP 0.00000	-
182	Plus: Budgeted Transmission Capital Expenditures	(Worksheet H, Col. G)			NA	
183	Distribution	219.26.c	-		NA	
184	General Plant	219.28.c (Note J)	-		W/S 0.00000	-
185	Intangible Plant	200.21b	-		W/S 0.00000	-
186	Common	356	-		CE 0.00000	-
187	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 180 to 186)	-			-
188	NET PLANT IN SERVICE					
189	Production	(In 171 - In 180)	-		NA	
190	Transmission	(In 172 - In 181)	-			-
191	Plus: Budgeted Transmission Capital Expenditures	(In 173 - In 182)			NA	
192	Distribution	(In 174 - In 183)	-		NA	
193	General Plant	(In 175 - In 184)	-			-
194	Intangible Plant	(In 176 - In 185)	-			-
195	Common	(In 177 - In 186)	-			-
196	TOTAL NET PLANT IN SERVICE	(sum Ins 189 to 195)	-		NP= 0.000000	-
197	ADJUSTMENTS TO RATE BASE	(Note D)				
198	Account No. 281	(Worksheet C)	-		DA	-
199	Account No. 282	(Worksheet C)	-		DA	-
200	Account No. 283	(Worksheet C)	-		DA	-
201	Account No. 190	(Worksheet C)	-		DA	-
202	Account No. 255	(Worksheet C)	-		DA	-
203	TOTAL ADJUSTMENTS	(sum Ins 198 to 202)	-			-
204	UNAMORTIZED ABANDONED PLANT	(Note R)	0		DA 1.00000	0
205	LAND HELD FOR FUTURE USE	(Worksheet I) (Note F)	-		TP 0.00000	-
206	WORKING CAPITAL	(Note G)				
207	CWC	(1/8 * In 233)	-			-
208	Materials & Supplies for O&M	227.8.c	-		TP 0.00000	-
209	Materials & Supplies for Construction	(Worksheet K) (Note S)	-		TP 0.00000	-
210	Prepayments (Account 165)	111.57.c	-		GP 0.00000	-
211	TOTAL WORKING CAPITAL	(sum Ins 207 to 210)	-			-
212	BALANCE OF NETWORK CREDITS (enter negative) (Note H)		-		DA 1.00000	-
213	RATE BASE (sum Ins 196, 203, 204, 205, 211, 212)		-			-

Rate Formula Template
Utilizing FERC Form 1 "Historical" Data
For the 12 months ended 12/31/___

OKLAHOMA GAS AND ELECTRIC COMPANY

Page 9 of 11

	(1)	(2)	(3)	(4)	(5)
	EXPENSE, TAXES, RETURN & REVENUE	Data Sources	TO Total	Allocator	Total
	REQUIREMENTS CALCULATION	(See "General Notes")			Transmission
Line No.	OPERATION & MAINTENANCE EXPENSE				
214	Transmission	321.112.b	-		
215	Less expenses for LSE cost responsibility	(Worksheet E, ln 14)	-		
216	Less Account 561 (Load Dispatching)	321.84-92.b	-		
217	Less Account 565	321.96.b (Note I)	-		
218	Plus Acct 565 native load, zonal or pool	(Note I)	-		
219	Transmission Subtotal	(ln 214 - ln 215 - ln 216 - ln 217 + ln 218)	-	TP 0.00000	-
220	Administrative and General	323.197.b (Note J)	-	NA	
221	Less: Acc. 924, Property Insurance	323.185.b	-	NA	
222	Acc. 928, Reg. Com. Exp.	323.189.b	-	NA	
223	Acc. 930.1, Gen. Advert. Exp.	323.191.b	-	NA	
224	Balance of A & G	(ln 220 - sum ln 221 to ln 223)	-	W/S 0.00000	-
225	Plus: Acct. 924	(ln 221)	-	GP 0.00000	-
226	Acct. 928 - Transmission Direct Assigned	(Note K) (Worksheet D)	-	DA 1.00000	-
227	Acct. 928 - Transmission Allocated	(Note K) (Worksheet D)	-	DA 1.00000	-
228	Acct. 930.1 - Transmission Direct Assigned	(Note K) (Worksheet D)	-	DA 1.00000	-
229	Acct. 930.1 - Transmission Allocated	(Note K) (Worksheet D)	-	DA 1.00000	-
229a	Less: PBOP Expense In Acct. 926 Adjustment	(Worksheet D)	-	W/S 0.00000	-
230	A & G Subtotal	(sum lns 224 to 229a)	-		-
231	Common	356	-	CE 0.00000	-
232	Transmission Lease Payments	(Worksheet D)	-	DA 1.00000	-
233	TOTAL O & M EXPENSE	(ln 219 + ln 230 + ln 231 + ln 232)	-		-
234	DEPRECIATION AND AMORTIZATION EXPENSE				
235	Transmission	336.7.b	-	TP 0.00000	-
236	Plus: Budgeted Transmission Capital Expenditures	(Worksheet H, Col. G)	-	NA	
237	Plus: Recovery of Abandoned Incentive Plant	(Note R)	0	DA 1.00000	0
238	General	336.10.b	-	W/S 0.00000	-
239	Intangible	336.1.f	-	W/S 0.00000	-
240	Common	336.11.b	-	CE 0.00000	-
241	TOTAL DEPRECIATION AND AMORTIZATION	(sum lns 235 to 240)	-		-
242	TAXES OTHER THAN INCOME	(Note L)			
243	Labor Related				
244	Payroll	263.i	-	W/S 0.00000	-
245	Plant Related				
246	Property	263.i	-	GP 0.00000	-
247	Gross Receipts	263.i	-	DA	
248	Other	263.i	-	GP 0.00000	-
249	Payments in lieu of taxes		-	GP 0.00000	-
250	TOTAL OTHER TAXES	ln 244 + (sum lns 246 to 249)	-		-
251	INCOME TAXES	(Note M)			
252	$T=1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$		0.00%		
253	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		0.00%		
254	where WCLTD=(ln 294) and R=(ln 297)				
255	and FIT, SIT & p are as given in Note M.				
256	$1 / (1 - T) =$ (from ln 252)		-		
257	Amortized Investment Tax Credit (266.8f) (enter negative)		-		
258	Income Tax Calculation	(ln 253 * ln 261)	-	NA	-
259	ITC adjustment	(ln 256 * ln 257)	-	NP	-
260	TOTAL INCOME TAXES	(sum lns 258 to 259)	-		-
261	RETURN (Rate Base * Rate of Return)	(ln 213 * ln 297)	-	NA	-
262	INTEREST ON NETWORK CREDITS	(Note H)	-	DA 1.00000	-
263	REVENUE REQUIREMENT (sum lns 233, 241, 250, 260, 261, 262)		-		-

Rate Formula Template
Utilizing FERC Form 1 "Historical" Data
For the 12 months ended 12/31/___

OKLAHOMA GAS AND ELECTRIC COMPANY

SUPPORTING CALCULATIONS

In No.							
	TRANSMISSION PLANT INCLUDED IN SPP TARIFF						
264	Total transmission plant	(In 172)					-
265	Less transmission plant excluded from SPP Tariff	(Worksheet H) (Note N)					-
266	Less Production Related Transmission Facilities	(Worksheet H) (Note O)					-
267	Transmission plant included in SPP Tariff	(In 264 - In 265 - In 266)					-
268	Percent of transmission plant in SPP Tariff	(In 267 / In 264)				TP=	0.00000
269	WAGES & SALARY ALLOCATOR (W/S)						
270	Production	354.20.b	0	NA			-
271	Transmission	354.21.b	0	TP	0.00000		-
272	Distribution	354.23.b	0	NA			-
273	Other (Excludes A&G)	354.24,25,26.b	0	NA			-
274	Total	(sum Ins 270 to 273)	<u>0</u>				-
275	Transmission related amount					W/S=	0.00000
276	COMMON PLANT ALLOCATOR (CE)						
277	Electric	200.3.c	0	DA	1.00000		-
278	Gas	200.3.d	0	NA			-
279	Other	200.3. e, f, g	0	NA			-
280	Total	(sum Ins 277 to 279)	<u>0</u>				-
281	Electric related amount						0.00000
282	W/S Allocator					W/S	0.00000
283	Transmission related amount	(In 281 * In 282)				CE=	0.00000
284	RETURN (R)						
285		Long Term Interest (117, sum of 62c - 67c)		(Note Q)			<u>\$</u>
286		Preferred Dividends (118.29.c) (positive number)					-
287	Development of Common Stock:						
288		Proprietary Capital (112.16.c)					-
289		Less OCI Account 219 (112.15.c) (enter negative)					-
290		Less Preferred Stock (In 295)					-
291		Less Account 216.1 (112.12.c) (enter negative)					-
292		Common Stock (sum Ins 288 to 291)					-
293			<u>\$</u>	<u>%</u>	<u>Cost</u>	<u>Weighted</u>	
294	Long Term Debt (112.24.c)		-	0.00%	0.0000	0.0000	
295	Preferred Stock (112.3.c)		-	0.00%	0.0000	0.0000	
296	Common Stock (In 292)		-	0.00%	0.0000	0.0000	
297	Total (sum Ins 294 to 296)		<u>-</u>				R 0.0000

**Rate Formula Template
Utilizing FERC Form 1 "Historical" Data
For the 12 months ended 12/31/___**

OKLAHOMA GAS AND ELECTRIC COMPANY

Notes

General Notes: a) References to data from Form 1 are indicated as: page#.line#.col.#
b) If transmission owner ("TO") functionalizes its costs to transmission on its books, those costs are shown above and on any supporting workpapers rather than using the allocations above.

- Note Letter**
- A** The revenues credited shall include a) amounts received directly from the SPP for service under this tariff reflecting the TO's integrated transmission facilities and b) amounts from customers taking service under grandfathered agreements. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or facilities excluded from the definition of transmission facilities under this tariff shall not be included as revenue credits. Revenues from coincident peak loads included in the DIVISOR are also not included as revenue credits unless this revenue is offset by a corresponding expense. See Worksheet A for details.
- B** The annual and monthly net plant carrying charges on page 1 are to be used to compute the revenue requirement for directly assigned transmission facilities and any Base Plan Upgrade pursuant to Attachments J and Z, or successor attachments, of this tariff.
- 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 then current year, and included here.
- 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. Account 281 is not allocated. Transmission allocations shall be shown on Worksheet C, including amounts excluded through direct assignment to incentive plant, as shown on separate workpapers.
- E** Include Account 182.3, Other Regulatory Assets, related to Transmission Service under this Tariff, if any. Also include any unamortized balances related to pre-commercial operation cost or abandoned incentive plant.
- 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 233. Prepayments are limited to electric related items.
- H** Equal to the balance of Network Facilities Upgrades Credits, net of accumulated depreciation, due transmission customers that made lump-sum payments towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-C. Excludes interest, since interest is added to the revenue requirement on ln 262.
- 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 current year. Gross receipts tax and taxes related to income are excluded.
- M** The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (ln 257) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.
- | | | |
|------------------|-------|---|
| Inputs Required: | FIT = | 0.00% |
| | SIT= | 0.00% (State Income Tax Rate or Composite SIT - Worksheet J) |
| | p = | 0.00% (percent of federal income tax deductible for state purposes) |
- N** Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission Facilities or is otherwise not eligible to be recovered under this Tariff.
- O** Removes the dollars of plant booked to transmission (e.g. step-up transformers) that are included in the development of OATT ancillary services rates and not already removed in Note N above.
- P** Removes the dollars of expense booked to transmission accounts included in the development of OATT ancillary services rates, including all of Account No. 561.
- Q** Long Term Debt cost rate = long-term interest (ln 285) / long term debt (ln 294). Preferred Stock cost rate = preferred dividends (ln 286) / preferred outstanding (ln 295). Common Stock cost rate (ROE) = 12.70%, the rate accepted by FERC in Docket No. ER07-XXX. 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. 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 amounts on lines 204 & 237 (abandoned plant).
- S** Materials and Supplies for Construction for the first year will be based on current year estimate and thereafter will be based on the ratio of transmission to total withdrawn from M&S as shown in the footnotes of the Form 1.

List of Allocators:

Direct Assigned	DA	
Gross Plant	GP	0.000000
Net Plant	NP	0.000000
Trans. Plant in SPP	TP	0.000000
Wages & Salaries	W/S	0.000000
Common Plant	CE	0.000000
No Allocator	NA	

Worksheet A Attachment

Line No.				
1	I. Account 456.1, Revenues from Transmission of Electricity of Others-Current Year =	2007	328-330.Total.n	\$16,612,531
2	(Provide data sources and any detailed explanations necessary in Section VII, Notes below)			
3	Less:			
4	TO's LSE Direct Assignment Revenue Credits			\$0
5	TO's LSE Sponsored (Requested or Economic) Upgrade Revenue Credits			\$0
6	TO's LSE Network Upgrades for Generation Interconnection - Credits			\$0
7	TO's Point-To-Point Revenue for GFA's Associated with Load Included in the Divisor			\$0
8	Network Service Revenue (Schedule 9) Associated With Load Included in the Divisor			\$5,310,613
9	TO's Revenue Associated with Transmission Plant Excluded From SPP Tariff			\$0
10	Wholesale Distribution charges			\$287,480
11	TO's LSE Revenue from Ancillary Services Provided			\$0
12	Base Plan Revenue Received			\$0
13	SPP Point-To-Point Revenues and Associated Ancillary Services (Schedule 1) Already Distributed to Customers in the Zone			\$0
14	Network Service Ancillary Revenues (Schedule 1) Associated With Load Included In the Divisor			\$353,545
15				
16	Total Revenues Adjusted from Account 456.1 (Revenues retained by LSE or already shared with customers) =			<u>\$5,951,638</u>
17				
18	Net Account 456.1 Included in Template (PTP revenues to be shared) =			<u>\$10,660,893</u>
19	II. Account 454, Rent from Electric Property - Current Year =	2007	300.19.b	\$1,146,823
20	(Revenue related to transmission facilities for pole attachments, rentals, etc. Provide data sources and explanations in Section VII, Notes below)			
21	Less:			
22	Non-Transmission Revenue (Distribution pole rentals, land leases, etc.)			\$977,888
23				
24				
25				
26	Net Account 454 Included in Template (transmission pole rentals) =			<u>\$168,935</u>
27	III. Revenue from Grandfathered Interzonal Transactions and			
28	amounts received from SPP for PTP service, Current Year =	2007		
29				
30	Revenues from Grandfathered Interzonal Transactions	0		(Provide data sources and any detailed explanations necessary in
31				Section VII, Notes below)
32	Revenues received from SPP for PTP service	0		
33				
34				
35				
36	Sum of Parts I, II & III	(Line 16 of Addendum 2-A)		<u>\$10,829,828</u>

Worksheet A Attachment

Line No.				
37	IV. Account 456.1, Revenues from Transmission of Electricity of Others - Prior Year =	_____	328-330.Total.n	\$0
38	(Provide data sources and any detailed explanations necessary in Section VII, Notes below)			
39	Less:			
40	TO's LSE Direct Assignment Revenue Credits			\$0
41	TO's LSE Sponsored (Requested or Economic) Upgrade Revenue Credits			\$0
42	TO's LSE Network Upgrades for Generation Interconnection - Credits			\$0
43	TO's Point-To-Point Revenue for GFA's Associated with Load Included in the Divisor			\$0
44	Network Service Revenue (Schedule 9) Associated With Load Included in the Divisor			\$0
45	TO's Revenue Associated with Transmission Plant Excluded From SPP Tariff			\$0
46	Wholesale Distribution charges			\$0
47	TO's LSE Revenue from Ancillary Services Provided			\$0
48	Base Plan Revenue Received			\$0
49	SPP Point-To-Point Revenues and Associated Ancillary Services (Schedule 1) Already Distributed to Customers in the Zone			\$0
50	Network Service Ancillary Revenues (Schedule 1) Associated With Load Included in the Divisor			\$0
51				
52	Total Revenues Adjusted from Account 456.1 (Revenues retained by LSE or already shared with customers) =			<u>\$0</u>
53				
54	Net Account 456.1 Included in Template (PTP revenues to be shared) =			<u>\$0</u>
55	V. Account 454, Rent from Electric Property - Prior Year =	_____	300.19.b	\$0
56	(Revenue related to transmission facilities for pole attachments, rentals, etc. Provide data sources and explanations in Section VII, Notes below)			
57	Less:			
58	Non-Transmission Revenue (Distribution pole rentals, land leases, etc.)			\$0
59				
60				
61				
62	Net Account 454 Included in Template (transmission pole rentals) =			<u>\$0</u>
63	VI. Revenue from Grandfathered Interzonal Transactions and amounts received from SPP for PTP service, Prior Year =	_____		<u>-</u>
64				
65				
66	Revenues from Grandfathered Interzonal Transactions	0	(Provide data sources and any detailed explanations necessary in	
67			Section VII, Notes below)	
68	Revenues received from SPP for PTP service	0		
69				
70				
71				
72	Sum of Parts IV, V & VI (Line 159 of Addendum 2-A)			<u><u>\$0</u></u>
73	VII. Notes	(Provide data sources for Sections I, II and III, along with any detailed explanations necessary.)		

OKLAHOMA GAS AND ELECTRIC COMPANY

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	TO's Transmission Peak Load ¹
1	31-Jan-07	1900	4,069	86	240	14	4,409
2	16-Feb-07	800	4,255	103	225	14	4,597
3	5-Mar-07	800	3,406	74	175	9	3,664
4	30-Apr-07	1700	3,480	58	216	6	3,760
5	14-May-07	1700	4,355	68	299	8	4,730
6	19-Jun-07	1700	5,049	87	354	11	5,501
7	19-Jul-07	1700	5,218	98	384	11	5,711
8	14-Aug-07	1700	5,865	99	452	13	6,429
9	6-Sep-07	1700	5,098	87	364	10	5,559
10	2-Oct-07	1700	4,697	82	302	8	5,089
11	29-Nov-07	800	3,480	80	191	9	3,760
12	15-Dec-07	1900	3,823	88	235	12	4,158
13	Total		52,795	1,010	3,437	125	57,367
14	12-CP		4,400	84	286	10	4,781

II. Notes

- 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.
- "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	31-Jan-07	1900	0
16	16-Feb-07	800	0
17	5-Mar-07	800	0
18	30-Apr-07	1700	0
19	14-May-07	1700	0
20	19-Jun-07	1700	0
21	19-Jul-07	1700	0
22	14-Aug-07	1700	0
23	6-Sep-07	1700	0
24	2-Oct-07	1700	0
25	29-Nov-07	800	0
26	15-Dec-07	1900	0

- "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	31-Jan-07	1900	0
28	16-Feb-07	800	0
29	5-Mar-07	800	0
30	30-Apr-07	1700	0
31	14-May-07	1700	0
32	19-Jun-07	1700	0
33	19-Jul-07	1700	0
34	14-Aug-07	1700	0
35	6-Sep-07	1700	0
36	2-Oct-07	1700	0
37	29-Nov-07	800	0
38	15-Dec-07	1900	0

OKLAHOMA GAS AND ELECTRIC COMPANY
Worksheet C

ADIT Account 283, Current Year = 2007

Line No.	(A) Identification	(B) 2007 YE Balance	(C) 100% Non-Transmission Related	(D) 100% Assigned to Customers, by Plant	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
57	Accumulated Deferred Income Tax:								
58	Prepaid Expenses	(1,456,472)	-	-	-	(728,236)	(728,236)	(1,456,472)	Book accrual vs. actual payments for tax
59	Pension Plans	(62,644,257)	(62,644,257)	-	-	-	-	-	ADIT related to Pre-paid Pension Expense
60	Bond Redemption - Unamortized Call Premium Costs	(6,075,780)	(1,070,766)	-	-	(6,075,780)	-	(6,075,780)	Expenses amortized for books, deducted for tax prior years when incurred/paid.
61	Regulatory Assets - Power Plant - McClain Expenses	(1,070,766)	(5,716,336)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
62	Regulatory Assets - Power Plant - Red Rock Abandonment	(5,716,336)	-	-	-	(13,578,438)	-	(13,578,438)	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
63	Regulatory Assets - Excess 2007 Storm Costs Deferred	(13,578,438)	-	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
64	Other	-	-	-	-	-	-	-	
65		-	-	-	-	-	-	-	
66		-	-	-	-	-	-	-	
67		-	-	-	-	-	-	-	
68		-	-	-	-	-	-	-	
69		-	-	-	-	-	-	-	
70		-	-	-	-	-	-	-	
71		-	-	-	-	-	-	-	
72		-	-	-	-	-	-	-	
73		-	-	-	-	-	-	-	
74		-	-	-	-	-	-	-	
75		-	-	-	-	-	-	-	
76		-	-	-	-	-	-	-	
77		-	-	-	-	-	-	-	
78		-	-	-	-	-	-	-	
79		-	-	-	-	-	-	-	
80		-	-	-	-	-	-	-	
81		-	-	-	-	-	-	-	
82		-	-	-	-	-	-	-	
83		-	-	-	-	-	-	-	
84		-	-	-	-	-	-	-	
85		-	-	-	-	-	-	-	
86		-	-	-	-	-	-	-	
87		-	-	-	-	-	-	-	
88		-	-	-	-	-	-	-	
89		-	-	-	-	-	-	-	
90		-	-	-	-	-	-	-	
91		-	-	-	-	-	-	-	
92		-	-	-	-	-	-	-	
93		-	-	-	-	-	-	-	
94		-	-	-	-	-	-	-	
95		-	-	-	-	-	-	-	
96		-	-	-	-	-	-	-	
97		-	-	-	-	-	-	-	
98		-	-	-	-	-	-	-	
99		-	-	-	-	-	-	-	
100		-	-	-	-	-	-	-	
101		-	-	-	-	-	-	-	
102		-	-	-	-	-	-	-	
103		-	-	-	-	-	-	-	
104		-	-	-	-	-	-	-	
105		-	-	-	-	-	-	-	
106		-	-	-	-	-	-	-	
107		-	-	-	-	-	-	-	
108		-	-	-	-	-	-	-	
109	Subtotal - Form 1, p277.9 k	(90,542,049)	(69,431,359)	-	-	(20,382,454)	(728,236)	(728,236)	
110	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	
111	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
112	Total	(90,542,049)	(69,431,359)	13,9651%	100,0000%	(20,382,454)	(728,236)	(728,236)	
113	Transmission Allocator [GP or WIS]	-	0.0000%	-	0	13,9651%	5,4597%	(39,759)	
114	Total	-	0	0	0	(2,785,280)	(2,785,280)	(2,825,039)	

OKLAHOMA GAS AND ELECTRIC COMPANY
Worksheet C

ADIT Account 190, Current Year = 2007

Line No.	(A) Identification	(B) 2007 YE Balance	(C) 100% Non-Transmission Related	(D) 100% Assigned to TC Billed Customers, by Plant	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
115	Accrued Vacation	3,918,071	-	-	-	-	3,918,071	3,918,071	Book accrual vs. actual payments for tax.
116	Derivative Instruments	403,375	403,375	-	-	-	-	-	Tax deduction for Mark-to-Market discount permitted by Section 465.
117	Bad Debts	1,425,958	1,425,958	-	-	-	-	-	Book accrual vs. actual payments for tax.
118	Accrued Interest	1,136,032	-	-	1,136,032	-	1,136,032	1,136,032	Book accrual vs. actual payments for tax.
119	Accrued Liability-Public Liability	990,891	-	-	495,446	495,446	990,891	990,891	Book accrual vs. actual payments for tax.
120	Accrued Liability-Employee Related	496,689	-	-	496,689	496,689	496,689	496,689	Book accrual vs. actual payments for tax.
121	Regulatory Liabilities-Gain on Emission Allowances	449,891	449,891	-	-	-	-	-	Taxable gains recorded as Regulatory Liabilities for book.
122	Rate Refund Accrual	-	-	-	-	-	-	-	Deferred revenue accrual per books vs. actual revenue for tax purposes.
123	Income Taxes Recoverable, net (Pens & Medicare Part D)	5,716,651	-	-	-	-	5,716,651	5,716,651	Anticipated Medicare subsidy.
124	Post-Retirement Benefits	20,369,093	-	-	-	-	20,369,093	20,369,093	Book accrual vs. actual payments for tax purposes.
125	Consumer Loans	8,523,427	8,523,427	-	-	-	-	-	Income, losses and expenses recognized for tax but not for book.
126	Deferred Fed Investment Tax Credits	4,494,599	4,494,599	-	-	-	-	-	ADIT for Unamortized ITC balance. ITC utilized for tax purposes in prior years.
127	Tax Credit Carryover	-	-	-	-	-	-	-	ADIT for Tax Credit Carryover
128	Net Operating Loss	-	-	-	-	-	-	-	ADIT for Net Operating Loss carryover
129	Medicare Part D Subsidy	12,643,250	-	-	-	-	12,643,250	12,643,250	ADIT for Non-taxable government subsidy (IRC Section 139A) FAS 158
130	Other	-	-	-	-	-	-	-	
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	60,567,928	15,297,250	-	1,631,478	-	43,639,201	60,567,928	
152	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	
153	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
154	Total	60,567,928	15,297,250	-	1,631,478	-	43,639,201	60,567,928	
155	Transmission Allocator [GP or W/S]	-	0.000000%	13.6651%	100.00000%	13.6651%	5.4597%	-	
156	Total	-	0	0	0	222,943	2,382,550	2,605,493	

OKLAHOMA GAS AND ELECTRIC COMPANY
Worksheet C

ADIT Account 255, Current Year = 2007

Line No.	(A) Identification	(B) 2007 YE Balance	(C) 100% Non-Transmission Related	(D) 100% Assigned to TO Billed Customers, by Plant	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)
157	Accumulated Deferred Investment Tax Credits	(21,970,124)	(21,970,124)	-	-	-	-	-
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	(21,970,124)	(21,970,124)	-	-	-	-	-
177	Less FASB 108 Above if not separately removed	-	-	-	-	-	-	-
178	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-
179	Less Post-1971 ITC Property Under F2 Option	(21,970,124)	(21,970,124)	-	-	-	-	-
180	Total	-	0.00000%	13.6651%	100.0000%	13.6651%	5.4597%	0
181	Transmission Allocator [GP or WIS]	-	0	0	0	0	0	0
182	Total	-	0	0	0	0	0	0

OKLAHOMA GAS AND ELECTRIC COMPANY
Worksheet C

Line No.	(A) Identification	(B) YE Balance	(C) 100% Non-Transmission Related	(D) 100% Assigned to Customers, by Plant	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
183									
184									
185									
186									
187									
188									
189									
190									
191									
192									
193									
194									
195									
196									
197									
198									
199									
200									
201									
202									
203									
204									
205									
206	Subtotal - Form 1, p273								
207	Less FASB 109 Above if not separately removed								
208	Less FASB 106 Above if not separately removed								
209	Total		0.00000%	0.00000%	100.00000%	0.00000%	0.00000%	0.00000%	
210	Transmission Allocator [GP or WIS]								
211	Total		0	0	0	0	0	0	

Line No.	(A) Identification	(B) YE Balance	(C) 100% Non-Transmission Related	(D) 100% Assigned to Customers, by Plant	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
212									
213									
214									
215									
216									
217									
218									
219									
220									
221									
222									
223									
224									
225									
226									
227									
228									
229									
230									
231									
232									
233	Subtotal - Form 1, p275								
234	Less FASB 109 Above if not separately removed								
235	Less FASB 106 Above if not separately removed								
236	Total		0.00000%	0.00000%	100.00000%	0.00000%	0.00000%	0.00000%	
237	Transmission Allocator [GP or WIS]								
238	Total		0	0	0	0	0	0	

OKLAHOMA GAS AND ELECTRIC COMPANY
Worksheet C

ADIT Account 283, Prior Year =

Line No.	(A) Identification	(B) YE Balance	(C) 100% Non-Transmission Related	(D) 100% Assigned to TO Billed Customers, by Plant	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Release (E)+(F)+(G)	(I) Description / Justification
239	Accumulated Deferred Income Tax:								
240									
241									
242									
243									
244									
245									
246									
247									
248									
249									
250									
251									
252									
253									
254									
255									
256									
257									
258									
259									
260									
261									
262									
263									
264									
265									
266									
267									
268									
269									
270									
271									
272									
273									
274									
275									
276									
277									
278									
279									
280									
281									
282									
283									
284									
285									
286									
287									
288									
289	Subtotal - Form 1, p277.9.k								
290	Less FASB 109 Above if not separately removed								
291	Less FASB 106 Above if not separately removed								
292	Total		0.0000%	0	100.0000%	0	0.0000%	0	
293	Transmission Allocator [GP or W/S]		0.0000%	0	100.0000%	0	0.0000%	0	
294	Total		0	0	0	0	0	0	

OKLAHOMA GAS AND ELECTRIC COMPANY
Worksheet C

ADIT Account 190, Prior Year =

Line No.	(A) Identification	(B) YE Balance	(C) 100% Non-Transmission Related	(D) 100% Assigned to TO Billed Customers, by Plant	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Release (E)+(F)+(G)	(I) Description / Justification
295		-	-	-	-	-	-	-	
296		-	-	-	-	-	-	-	
297		-	-	-	-	-	-	-	
298		-	-	-	-	-	-	-	
299		-	-	-	-	-	-	-	
300		-	-	-	-	-	-	-	
301		-	-	-	-	-	-	-	
302		-	-	-	-	-	-	-	
303		-	-	-	-	-	-	-	
304		-	-	-	-	-	-	-	
305		-	-	-	-	-	-	-	
306		-	-	-	-	-	-	-	
307		-	-	-	-	-	-	-	
308		-	-	-	-	-	-	-	
309		-	-	-	-	-	-	-	
310		-	-	-	-	-	-	-	
311		-	-	-	-	-	-	-	
312		-	-	-	-	-	-	-	
313		-	-	-	-	-	-	-	
314		-	-	-	-	-	-	-	
315		-	-	-	-	-	-	-	
316		-	-	-	-	-	-	-	
317		-	-	-	-	-	-	-	
318		-	-	-	-	-	-	-	
319		-	-	-	-	-	-	-	
320		-	-	-	-	-	-	-	
321		-	-	-	-	-	-	-	
322		-	-	-	-	-	-	-	
323		-	-	-	-	-	-	-	
324		-	-	-	-	-	-	-	
325		-	-	-	-	-	-	-	
326		-	-	-	-	-	-	-	
327		-	-	-	-	-	-	-	
328		-	-	-	-	-	-	-	
329		-	-	-	-	-	-	-	
330		-	-	-	-	-	-	-	
331	Subtotal - Form 1, p234, 5.c	-	-	-	-	-	-	-	
332	Less FASB 105 Above if not separately removed	-	-	-	-	-	-	-	
333	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
334	Total	-	0.0000%	0	100.0000%	0.0000%	0.0000%	0	
335	Transmission Allocator [GP or WIS]	-	0.0000%	0	100.0000%	0.0000%	0.0000%	0	
336	Total	-	0	0	0	0	0	0	

OKLAHOMA GAS AND ELECTRIC COMPANY
Worksheet C

ADIT Account 255, Prior Year =

Line No.	(A) Identification	(B) 2007 YE Balance	(C) 100% Non-Transmission Related	(D) 100% Assigned to Customers, By Plant TO Billed	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)
337		-	-	-	-	-	-	-
338		-	-	-	-	-	-	-
339		-	-	-	-	-	-	-
340		-	-	-	-	-	-	-
341		-	-	-	-	-	-	-
342		-	-	-	-	-	-	-
343		-	-	-	-	-	-	-
344		-	-	-	-	-	-	-
345		-	-	-	-	-	-	-
346		-	-	-	-	-	-	-
347		-	-	-	-	-	-	-
348		-	-	-	-	-	-	-
349		-	-	-	-	-	-	-
350		-	-	-	-	-	-	-
351		-	-	-	-	-	-	-
352		-	-	-	-	-	-	-
353		-	-	-	-	-	-	-
354		-	-	-	-	-	-	-
355		-	-	-	-	-	-	-
356	Subtotal - Form 1, p267.8.h	-	-	-	-	-	-	-
357	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-
358	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-
359	Less Post 1971 ITC Property Under F2 Option	-	-	-	-	-	-	-
360	Total	-	0.00000%	0	100.00000%	0	0.00000%	0
361	Transmission Allocator [GP or W/S]	-	0.00000%	0	0	0	0.00000%	0
362	Total	-	0	0	0	0	0	0

Worksheet D

PBOP Expense in Account 926 Adjustment

Projected		PBOP Amount
1	Account 926 PBOPs (Base)	13,100,000
2	Account 926 (Projected Year)	12,400,000
3	Adjustment to PBOP Expense	(In 1 less In 2) <u>700,000</u>

PBOP Expense in Account 926 Adjustment

Historical		PBOP Amount
1	Account 926 PBOPs (Base)	-
2	Account 926 (Historical Year)	-
3	Adjustment to PBOP Expense	(In 1 less In 2) <u>-</u>

Worksheet E

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

		Current Year	Prior Year
		<u>2007</u>	<u>2006</u>
1	Other Expenses:		
2	Direct Assignment Charge	\$280,241	\$ -
3	Sponsored (Requested or Economic) Upgrades Charge	-	-
4	Firm and Non-Firm Point-To-Point Charges	-	-
5	Base Plan Charges	35,082	-
6	Schedule 9 Charges	-	-
7	SPP Schedule 1-A	-	-
8	SPP Annual Assessment	-	-
9	NERC Assessment	224,556	-
10	Ancillary Services Expenses	-	-
11	Other		
12	Other	-	-
13	Other	-	-
14	Total	<u>\$ 539,879</u>	<u>\$ -</u>
	(sum of lines 2 through 13)		

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 153)			12.70%
2	ROE with additional 100 basis point incentive			13.70%
3	Determine R (cost of long term debt, cost of preferred stock and percent is from Addendum 2-A, Ins 151 through 153)			
4		%	Cost	Weighted cost
5	Long Term Debt	37.21%	0.0633	0.0235
6	Preferred Stock	0.00%	0.0000	0.0000
7	Common Stock	62.79%	0.1370	0.0860
			R =	0.1096

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

8	Rate Base (Addendum 2-A, In 70)	408,242,645
9	R (from A. above)	0.1096
10	Return (Rate Base x R)	44,728,373

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

11	Return (from B. above)	44,728,373
12	CIT (Addendum 2-A, In 110)	48.94%
13	Income Tax Calculation (Return x CIT)	21,890,550
14	ITC Adjustment (Addendum 2-A, In 116)	(1,230,075)
15	Income Taxes	20,660,475

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 18)	94,758,543
17	Return (Addendum 2-A, In 118)	42,164,937
18	Income Taxes (Addendum 2-A, In 117)	19,405,901
19	Net Revenue Requirement, Less Return and Taxes	33,187,704

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

20	Net Revenue Requirement, Less Return and Taxes	33,187,704
21	Return (from I.B. above)	44,728,373
22	Income Taxes (from I.C. above)	20,660,475
23	Net Revenue Requirement, with 100 Basis Point ROE increase	98,576,553
24	Net Transmission Plant (Addendum 2-A, Ins 92 & 93)	17,383,671
25	Net Rev. Req. w/100 Basis Point ROE increase, less Depreciation	81,192,881

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

26	Net Transmission Plant (Addendum 2-A, Ins 47 & 48)	467,476,779
27	Net Revenue Requirement, with 100 Basis Point ROE increase	98,576,553
28	NPCC with 100 Basis Point increase in ROE	21.09%
29		
30	Net Rev. Req. w/100 Basis Point ROE increase, less Dep.	81,192,881
31	NPCC with 100 Basis Point ROE increase, less Depreciation	17.37% (use when no CIAC is associated with facilities receiving incentives)
32	NPCC w/o 100 Basis Point ROE increase, less Depreciation	16.55% (Addendum 2-A, In 23)
33	NPCC w/o Return, income taxes and Depreciation	3.38% (use when CIAC is associated with facilities receiving incentives)
34	100 basis point ROE increase (line 31 - 32)	0.82%

III. Calculation of Composite Depreciation Rate.

35	Transmission Plant @ Beginning of Period (p.206, In 58, col. b)	642,720,203
36	Transmission Plant @ End of Period (p.207, In 58, col. g)	723,159,334
37		1,365,879,537
38	Average Balance of Transmission Investment	682,939,769
39	Annual Depreciation (p.336, In 7, col. f)	17,553,338
40	Composite Depreciation Rate	2.57%
41	Depreciable Life for Composite Depreciation Rate	38.91
42	Depreciable Life Rounded to Nearest Whole Year	39

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet F

IV. Determine the Additional Revenue Requirement and Revenue Credit for facilities receiving incentives.

A. Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

The calculated Additional Revenue Requirement and Revenue Credit shown below are only valid for Investment Years matching Current Year. Values prior subsequent to the Current Year will change as Addendum 2-A is updated. These changes will not result in a refund or additional charge related to years prior to the Current Year.

Line No.	Details						
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Additional Rev. Requirement	Additional Rev. Credit
43	Investment	-	Current Year	2006			
44	Service Year (yyyy)	2006	ROE increase accepted by FERC (Basis Points)	50			
45	Service Month (1-12)	6	NPCC w/o incentives, less depreciation	16.55%			
46	Useful life	39	NPCC w/incentives approved for these facilities, less dep.	16.96%			
47	CIAC (Yes or No)	No	Annual Depreciation Expense	-			
48							
49							
50	w/o incentives	2006	-	-	\$ -	\$ -	\$ -
51	w/incentives	2006	-	-	\$ -	\$ -	\$ -
52	w/o incentives	2007	-	-	\$ -	\$ -	\$ -
53	w/incentives	2007	-	-	\$ -	\$ -	\$ -
54	w/o incentives	2008	-	-	\$ -	\$ -	\$ -
55	w/incentives	2008	-	-	\$ -	\$ -	\$ -
56	w/o incentives	2009	-	-	\$ -	\$ -	\$ -
57	w/incentives	2009	-	-	\$ -	\$ -	\$ -
58	w/o incentives	2010	-	-	\$ -	\$ -	\$ -
59	w/incentives	2010	-	-	\$ -	\$ -	\$ -
60	w/o incentives	2011	-	-	\$ -	\$ -	\$ -
61	w/incentives	2011	-	-	\$ -	\$ -	\$ -
62	w/o incentives	2012	-	-	\$ -	\$ -	\$ -
63	w/incentives	2012	-	-	\$ -	\$ -	\$ -
64	w/o incentives	2013	-	-	\$ -	\$ -	\$ -
65	w/incentives	2013	-	-	\$ -	\$ -	\$ -
66	w/o incentives	2014	-	-	\$ -	\$ -	\$ -
67	w/incentives	2014	-	-	\$ -	\$ -	\$ -
68	w/o incentives	2015	-	-	\$ -	\$ -	\$ -
69	w/incentives	2015	-	-	\$ -	\$ -	\$ -
70	w/o incentives	2016	-	-	\$ -	\$ -	\$ -
71	w/incentives	2016	-	-	\$ -	\$ -	\$ -
72	w/o incentives	2017	-	-	\$ -	\$ -	\$ -
73	w/incentives	2017	-	-	\$ -	\$ -	\$ -
74	w/o incentives	2018	-	-	\$ -	\$ -	\$ -
75	w/incentives	2018	-	-	\$ -	\$ -	\$ -
76	w/o incentives	2019	-	-	\$ -	\$ -	\$ -
77	w/incentives	2019	-	-	\$ -	\$ -	\$ -
78	w/o incentives	2020	-	-	\$ -	\$ -	\$ -
79	w/incentives	2020	-	-	\$ -	\$ -	\$ -
80	w/o incentives	2021	-	-	\$ -	\$ -	\$ -
81	w/incentives	2021	-	-	\$ -	\$ -	\$ -
82	w/o incentives	2022	-	-	\$ -	\$ -	\$ -
83	w/incentives	2022	-	-	\$ -	\$ -	\$ -
84	w/o incentives	2023	-	-	\$ -	\$ -	\$ -
85	w/incentives	2023	-	-	\$ -	\$ -	\$ -
86	w/o incentives	2024	-	-	\$ -	\$ -	\$ -
87	w/incentives	2024	-	-	\$ -	\$ -	\$ -
88	w/o incentives	2025	-	-	\$ -	\$ -	\$ -
89	w/incentives	2025	-	-	\$ -	\$ -	\$ -
90	w/o incentives	2026	-	-	\$ -	\$ -	\$ -
91	w/incentives	2026	-	-	\$ -	\$ -	\$ -
92	w/o incentives	2027	-	-	\$ -	\$ -	\$ -
93	w/incentives	2027	-	-	\$ -	\$ -	\$ -
94	w/o incentives	2028	-	-	\$ -	\$ -	\$ -
95	w/incentives	2028	-	-	\$ -	\$ -	\$ -
96	w/o incentives	2029	-	-	\$ -	\$ -	\$ -
97	w/incentives	2029	-	-	\$ -	\$ -	\$ -
98	w/o incentives	2030	-	-	\$ -	\$ -	\$ -
99	w/incentives	2030	-	-	\$ -	\$ -	\$ -
100	w/o incentives	2031	-	-	\$ -	\$ -	\$ -
101	w/incentives	2031	-	-	\$ -	\$ -	\$ -
102	w/o incentives	2032	-	-	\$ -	\$ -	\$ -
103	w/incentives	2032	-	-	\$ -	\$ -	\$ -
104	w/o incentives	2033	-	-	\$ -	\$ -	\$ -
105	w/incentives	2033	-	-	\$ -	\$ -	\$ -
106	w/o incentives	2034	-	-	\$ -	\$ -	\$ -
107	w/incentives	2034	-	-	\$ -	\$ -	\$ -
108	w/o incentives	2035	-	-	\$ -	\$ -	\$ -
109	w/incentives	2035	-	-	\$ -	\$ -	\$ -
110	w/o incentives	2036	-	-	\$ -	\$ -	\$ -
111	w/incentives	2036	-	-	\$ -	\$ -	\$ -
112	w/o incentives	....	....	....	....	....	....
113	w/incentives	....	....	....	....	....	....
114							

I. Determine the Revenue Requirement for Base Plan Upgrades, Transmission Service Upgrades, Sponsored (Requested or Economic) Upgrades and Generator Interconnection Facilities.

A. Base Plan facilities.

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

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

Line No.	Details					
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for Base Plan
1	Investment	\$ 67,511				
2	Service Year (yyyy)	2006				2008
3	Service Month (1-12)	6				16.55%
4	Useful life	39				
5	CIAC (Yes or No)	No				
6						
7						
8	2006	\$ 67,511	\$ 866	\$ 66,646	\$ 7,372	\$ 7,372
9	2007	\$ 66,646	\$ 1,731	\$ 64,915	\$ 12,619	\$ 12,619
10	2008	\$ 64,915	\$ 1,731	\$ 63,184	\$ 12,332	\$ 12,332
11	2009	\$ -	\$ -	\$ -	\$ -	\$ -
12	2010	\$ -	\$ -	\$ -	\$ -	\$ -
13	2011	\$ -	\$ -	\$ -	\$ -	\$ -
14	2012	\$ -	\$ -	\$ -	\$ -	\$ -
15	2013	\$ -	\$ -	\$ -	\$ -	\$ -
16	2014	\$ -	\$ -	\$ -	\$ -	\$ -
17	2015	\$ -	\$ -	\$ -	\$ -	\$ -
18	2016	\$ -	\$ -	\$ -	\$ -	\$ -
19	2017	\$ -	\$ -	\$ -	\$ -	\$ -
20	2018	\$ -	\$ -	\$ -	\$ -	\$ -
21	2019	\$ -	\$ -	\$ -	\$ -	\$ -
22	2020	\$ -	\$ -	\$ -	\$ -	\$ -
23	2021	\$ -	\$ -	\$ -	\$ -	\$ -
24	2022	\$ -	\$ -	\$ -	\$ -	\$ -
25	2023	\$ -	\$ -	\$ -	\$ -	\$ -
26	2024	\$ -	\$ -	\$ -	\$ -	\$ -
27	2025	\$ -	\$ -	\$ -	\$ -	\$ -
28	2026	\$ -	\$ -	\$ -	\$ -	\$ -
29	2027	\$ -	\$ -	\$ -	\$ -	\$ -
30	2028	\$ -	\$ -	\$ -	\$ -	\$ -
31	2029	\$ -	\$ -	\$ -	\$ -	\$ -
32	2030	\$ -	\$ -	\$ -	\$ -	\$ -
33	2031	\$ -	\$ -	\$ -	\$ -	\$ -
34	2032	\$ -	\$ -	\$ -	\$ -	\$ -
35	2033	\$ -	\$ -	\$ -	\$ -	\$ -
36	2034	\$ -	\$ -	\$ -	\$ -	\$ -
37	2035	\$ -	\$ -	\$ -	\$ -	\$ -
38	2036	\$ -	\$ -	\$ -	\$ -	\$ -
39	2037	\$ -	\$ -	\$ -	\$ -	\$ -
40	2038	\$ -	\$ -	\$ -	\$ -	\$ -
41	2039	\$ -	\$ -	\$ -	\$ -	\$ -
42	2040	\$ -	\$ -	\$ -	\$ -	\$ -
43	2041	\$ -	\$ -	\$ -	\$ -	\$ -
44	2042	\$ -	\$ -	\$ -	\$ -	\$ -
45	2043	\$ -	\$ -	\$ -	\$ -	\$ -
46	2044	\$ -	\$ -	\$ -	\$ -	\$ -
47	2045	\$ -	\$ -	\$ -	\$ -	\$ -
48	2046	\$ -	\$ -	\$ -	\$ -	\$ -
49	2047	\$ -	\$ -	\$ -	\$ -	\$ -
50	2048	\$ -	\$ -	\$ -	\$ -	\$ -
51	2049	\$ -	\$ -	\$ -	\$ -	\$ -
52	2050	\$ -	\$ -	\$ -	\$ -	\$ -
53						
54	Project Totals				\$ 32,323	\$ 32,323

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

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

Line No.		Details				
55	Investment	\$ 2,765,703	Current Year		2008	
56	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			16.55%
57	Service Month (1-12)	6				
58	Useful life	39	Annual Depreciation Expense		\$ 70,915	
59	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
2006	\$ 2,765,703	\$ 35,458	\$ 2,730,245	\$ 302,000	\$ 302,000	
2007	\$ 2,730,245	\$ 70,915	\$ 2,659,330	\$ 516,946	\$ 516,946	
2008	\$ 2,659,330	\$ 70,915	\$ 2,588,414	\$ 505,208	\$ 505,208	
2009	\$ -	\$ -	\$ -	\$ -	\$ -	
2010	\$ -	\$ -	\$ -	\$ -	\$ -	
2011	\$ -	\$ -	\$ -	\$ -	\$ -	
2012	\$ -	\$ -	\$ -	\$ -	\$ -	
2013	\$ -	\$ -	\$ -	\$ -	\$ -	
2014	\$ -	\$ -	\$ -	\$ -	\$ -	
2015	\$ -	\$ -	\$ -	\$ -	\$ -	
2016	\$ -	\$ -	\$ -	\$ -	\$ -	
2017	\$ -	\$ -	\$ -	\$ -	\$ -	
2018	\$ -	\$ -	\$ -	\$ -	\$ -	
2019	\$ -	\$ -	\$ -	\$ -	\$ -	
2020	\$ -	\$ -	\$ -	\$ -	\$ -	
2021	\$ -	\$ -	\$ -	\$ -	\$ -	
2022	\$ -	\$ -	\$ -	\$ -	\$ -	
2023	\$ -	\$ -	\$ -	\$ -	\$ -	
2024	\$ -	\$ -	\$ -	\$ -	\$ -	
2025	\$ -	\$ -	\$ -	\$ -	\$ -	
2026	\$ -	\$ -	\$ -	\$ -	\$ -	
2027	\$ -	\$ -	\$ -	\$ -	\$ -	
2028	\$ -	\$ -	\$ -	\$ -	\$ -	
2029	\$ -	\$ -	\$ -	\$ -	\$ -	
2030	\$ -	\$ -	\$ -	\$ -	\$ -	
2031	\$ -	\$ -	\$ -	\$ -	\$ -	
2032	\$ -	\$ -	\$ -	\$ -	\$ -	
2033	\$ -	\$ -	\$ -	\$ -	\$ -	
2034	\$ -	\$ -	\$ -	\$ -	\$ -	
2035	\$ -	\$ -	\$ -	\$ -	\$ -	
2036	\$ -	\$ -	\$ -	\$ -	\$ -	
2037	\$ -	\$ -	\$ -	\$ -	\$ -	
2038	\$ -	\$ -	\$ -	\$ -	\$ -	
2039	\$ -	\$ -	\$ -	\$ -	\$ -	
2040	\$ -	\$ -	\$ -	\$ -	\$ -	
2041	\$ -	\$ -	\$ -	\$ -	\$ -	
2042	\$ -	\$ -	\$ -	\$ -	\$ -	
2043	\$ -	\$ -	\$ -	\$ -	\$ -	
2044	\$ -	\$ -	\$ -	\$ -	\$ -	
2045	\$ -	\$ -	\$ -	\$ -	\$ -	
2046	\$ -	\$ -	\$ -	\$ -	\$ -	
2047	\$ -	\$ -	\$ -	\$ -	\$ -	
2048	\$ -	\$ -	\$ -	\$ -	\$ -	
2049	\$ -	\$ -	\$ -	\$ -	\$ -	
2050	\$ -	\$ -	\$ -	\$ -	\$ -	
107	Project Totals		\$	1,324,154	\$ 1,324,154	

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		2008
110	Service Year (yyyy)		2006	NPCC w/o incentives, less depreciation		16.55%
111	Service Month (1-12)		6			
112	Useful life		39	Annual Depreciation Expense	\$	2,767
113	CIAC (Yes or No)		No			
114	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPT Allocation
115						
116	2006	\$ 107,896	\$ 1,383	\$ 106,513	\$ 11,782	\$ 11,782
117	2007	\$ 106,513	\$ 2,767	\$ 103,747	\$ 20,167	\$ 20,167
118	2008	\$ 103,747	\$ 2,767	\$ 100,980	\$ 19,709	\$ 19,709
119	2009	\$ -	\$ -	\$ -	\$ -	\$ -
120	2010	\$ -	\$ -	\$ -	\$ -	\$ -
121	2011	\$ -	\$ -	\$ -	\$ -	\$ -
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			\$	51,658	\$ 51,658

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		2008
164	Service Year (yyyy)		2006	NPCC w/o incentives, less depreciation		16.55%
165	Service Month (1-12)		6			
166	Useful life		39	Annual Depreciation Expense	\$	808
167	CIAC (Yes or No)		No			
168	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Association
169	2006	\$ 31,518	\$ 404	\$ 31,114	\$ 3,442	\$ 3,442
170	2007	\$ 31,114	\$ 808	\$ 30,306	\$ 5,891	\$ 5,891
171	2008	\$ 30,306	\$ 808	\$ 29,498	\$ 5,757	\$ 5,757
172	2009	\$ -	\$ -	\$ -	\$ -	\$ -
173	2010	\$ -	\$ -	\$ -	\$ -	\$ -
174	2011	\$ -	\$ -	\$ -	\$ -	\$ -
175	2012	\$ -	\$ -	\$ -	\$ -	\$ -
176	2013	\$ -	\$ -	\$ -	\$ -	\$ -
177	2014	\$ -	\$ -	\$ -	\$ -	\$ -
178	2015	\$ -	\$ -	\$ -	\$ -	\$ -
179	2016	\$ -	\$ -	\$ -	\$ -	\$ -
180	2017	\$ -	\$ -	\$ -	\$ -	\$ -
181	2018	\$ -	\$ -	\$ -	\$ -	\$ -
182	2019	\$ -	\$ -	\$ -	\$ -	\$ -
183	2020	\$ -	\$ -	\$ -	\$ -	\$ -
184	2021	\$ -	\$ -	\$ -	\$ -	\$ -
185	2022	\$ -	\$ -	\$ -	\$ -	\$ -
186	2023	\$ -	\$ -	\$ -	\$ -	\$ -
187	2024	\$ -	\$ -	\$ -	\$ -	\$ -
188	2025	\$ -	\$ -	\$ -	\$ -	\$ -
189	2026	\$ -	\$ -	\$ -	\$ -	\$ -
190	2027	\$ -	\$ -	\$ -	\$ -	\$ -
191	2028	\$ -	\$ -	\$ -	\$ -	\$ -
192	2029	\$ -	\$ -	\$ -	\$ -	\$ -
193	2030	\$ -	\$ -	\$ -	\$ -	\$ -
194	2031	\$ -	\$ -	\$ -	\$ -	\$ -
195	2032	\$ -	\$ -	\$ -	\$ -	\$ -
196	2033	\$ -	\$ -	\$ -	\$ -	\$ -
197	2034	\$ -	\$ -	\$ -	\$ -	\$ -
198	2035	\$ -	\$ -	\$ -	\$ -	\$ -
199	2036	\$ -	\$ -	\$ -	\$ -	\$ -
200	2037	\$ -	\$ -	\$ -	\$ -	\$ -
201	2038	\$ -	\$ -	\$ -	\$ -	\$ -
202	2039	\$ -	\$ -	\$ -	\$ -	\$ -
203	2040	\$ -	\$ -	\$ -	\$ -	\$ -
204	2041	\$ -	\$ -	\$ -	\$ -	\$ -
205	2042	\$ -	\$ -	\$ -	\$ -	\$ -
206	2043	\$ -	\$ -	\$ -	\$ -	\$ -
207	2044	\$ -	\$ -	\$ -	\$ -	\$ -
208	2045	\$ -	\$ -	\$ -	\$ -	\$ -
209	2046	\$ -	\$ -	\$ -	\$ -	\$ -
210	2047	\$ -	\$ -	\$ -	\$ -	\$ -
211	2048	\$ -	\$ -	\$ -	\$ -	\$ -
212	2049	\$ -	\$ -	\$ -	\$ -	\$ -
213	2050	\$ -	\$ -	\$ -	\$ -	\$ -
214						
215						
216	Project Totals				\$ 15,090	\$ 15,090

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		2008
218	Service Year (yyyy)		2006	NPCC w/o incentives, less depreciation		16.55%
219	Service Month (1-12)		12			
220	Useful life		39	Annual Depreciation Expense	\$	99,931
221	CIAC (Yes or No)		No			
222	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for STEP Allocation
223	2006	\$ 3,897,313	\$ -	\$ 3,897,313	\$ 53,756	\$ 53,756
224	2007	\$ 3,897,313	\$ 99,931	\$ 3,797,382	\$ 736,729	\$ 736,729
225	2008	\$ 3,797,382	\$ 99,931	\$ 3,697,451	\$ 720,188	\$ 720,188
226	2009	\$ -	\$ -	\$ -	\$ -	\$ -
227	2010	\$ -	\$ -	\$ -	\$ -	\$ -
228	2011	\$ -	\$ -	\$ -	\$ -	\$ -
229	2012	\$ -	\$ -	\$ -	\$ -	\$ -
230	2013	\$ -	\$ -	\$ -	\$ -	\$ -
231	2014	\$ -	\$ -	\$ -	\$ -	\$ -
232	2015	\$ -	\$ -	\$ -	\$ -	\$ -
233	2016	\$ -	\$ -	\$ -	\$ -	\$ -
234	2017	\$ -	\$ -	\$ -	\$ -	\$ -
235	2018	\$ -	\$ -	\$ -	\$ -	\$ -
236	2019	\$ -	\$ -	\$ -	\$ -	\$ -
237	2020	\$ -	\$ -	\$ -	\$ -	\$ -
238	2021	\$ -	\$ -	\$ -	\$ -	\$ -
239	2022	\$ -	\$ -	\$ -	\$ -	\$ -
240	2023	\$ -	\$ -	\$ -	\$ -	\$ -
241	2024	\$ -	\$ -	\$ -	\$ -	\$ -
242	2025	\$ -	\$ -	\$ -	\$ -	\$ -
243	2026	\$ -	\$ -	\$ -	\$ -	\$ -
244	2027	\$ -	\$ -	\$ -	\$ -	\$ -
245	2028	\$ -	\$ -	\$ -	\$ -	\$ -
246	2029	\$ -	\$ -	\$ -	\$ -	\$ -
247	2030	\$ -	\$ -	\$ -	\$ -	\$ -
248	2031	\$ -	\$ -	\$ -	\$ -	\$ -
249	2032	\$ -	\$ -	\$ -	\$ -	\$ -
250	2033	\$ -	\$ -	\$ -	\$ -	\$ -
251	2034	\$ -	\$ -	\$ -	\$ -	\$ -
252	2035	\$ -	\$ -	\$ -	\$ -	\$ -
253	2036	\$ -	\$ -	\$ -	\$ -	\$ -
254	2037	\$ -	\$ -	\$ -	\$ -	\$ -
255	2038	\$ -	\$ -	\$ -	\$ -	\$ -
256	2039	\$ -	\$ -	\$ -	\$ -	\$ -
257	2040	\$ -	\$ -	\$ -	\$ -	\$ -
258	2041	\$ -	\$ -	\$ -	\$ -	\$ -
259	2042	\$ -	\$ -	\$ -	\$ -	\$ -
260	2043	\$ -	\$ -	\$ -	\$ -	\$ -
261	2044	\$ -	\$ -	\$ -	\$ -	\$ -
262	2045	\$ -	\$ -	\$ -	\$ -	\$ -
263	2046	\$ -	\$ -	\$ -	\$ -	\$ -
264	2047	\$ -	\$ -	\$ -	\$ -	\$ -
265	2048	\$ -	\$ -	\$ -	\$ -	\$ -
266	2049	\$ -	\$ -	\$ -	\$ -	\$ -
267	2050	\$ -	\$ -	\$ -	\$ -	\$ -
268						
269						
270	Project Totals				\$ 1,510,673	\$ 1,510,673

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			2008
272	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			16.55%
273	Service Month (1-12)	12				
274	Useful life	39	Annual Depreciation Expense		\$	238,984
275	CIAC (Yes or No)	No				
276	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rate Req. for 2008 Allocation
277						
278	2006	\$ 9,320,377	\$ -	\$ 9,320,377	\$ 128,556	\$ 128,556
279	2007	\$ 9,320,377	\$ 238,984	\$ 9,081,393	\$ 1,761,878	\$ 1,761,878
280	2008	\$ 9,081,393	\$ 238,984	\$ 8,842,409	\$ 1,722,322	\$ 1,722,322
281	2009	\$ -	\$ -	\$ -	\$ -	\$ -
282	2010	\$ -	\$ -	\$ -	\$ -	\$ -
283	2011	\$ -	\$ -	\$ -	\$ -	\$ -
284	2012	\$ -	\$ -	\$ -	\$ -	\$ -
285	2013	\$ -	\$ -	\$ -	\$ -	\$ -
286	2014	\$ -	\$ -	\$ -	\$ -	\$ -
287	2015	\$ -	\$ -	\$ -	\$ -	\$ -
288	2016	\$ -	\$ -	\$ -	\$ -	\$ -
289	2017	\$ -	\$ -	\$ -	\$ -	\$ -
290	2018	\$ -	\$ -	\$ -	\$ -	\$ -
291	2019	\$ -	\$ -	\$ -	\$ -	\$ -
292	2020	\$ -	\$ -	\$ -	\$ -	\$ -
293	2021	\$ -	\$ -	\$ -	\$ -	\$ -
294	2022	\$ -	\$ -	\$ -	\$ -	\$ -
295	2023	\$ -	\$ -	\$ -	\$ -	\$ -
296	2024	\$ -	\$ -	\$ -	\$ -	\$ -
297	2025	\$ -	\$ -	\$ -	\$ -	\$ -
298	2026	\$ -	\$ -	\$ -	\$ -	\$ -
299	2027	\$ -	\$ -	\$ -	\$ -	\$ -
300	2028	\$ -	\$ -	\$ -	\$ -	\$ -
301	2029	\$ -	\$ -	\$ -	\$ -	\$ -
302	2030	\$ -	\$ -	\$ -	\$ -	\$ -
303	2031	\$ -	\$ -	\$ -	\$ -	\$ -
304	2032	\$ -	\$ -	\$ -	\$ -	\$ -
305	2033	\$ -	\$ -	\$ -	\$ -	\$ -
306	2034	\$ -	\$ -	\$ -	\$ -	\$ -
307	2035	\$ -	\$ -	\$ -	\$ -	\$ -
308	2036	\$ -	\$ -	\$ -	\$ -	\$ -
309	2037	\$ -	\$ -	\$ -	\$ -	\$ -
310	2038	\$ -	\$ -	\$ -	\$ -	\$ -
311	2039	\$ -	\$ -	\$ -	\$ -	\$ -
312	2040	\$ -	\$ -	\$ -	\$ -	\$ -
313	2041	\$ -	\$ -	\$ -	\$ -	\$ -
314	2042	\$ -	\$ -	\$ -	\$ -	\$ -
315	2043	\$ -	\$ -	\$ -	\$ -	\$ -
316	2044	\$ -	\$ -	\$ -	\$ -	\$ -
317	2045	\$ -	\$ -	\$ -	\$ -	\$ -
318	2046	\$ -	\$ -	\$ -	\$ -	\$ -
319	2047	\$ -	\$ -	\$ -	\$ -	\$ -
320	2048	\$ -	\$ -	\$ -	\$ -	\$ -
321	2049	\$ -	\$ -	\$ -	\$ -	\$ -
322	2050	\$ -	\$ -	\$ -	\$ -	\$ -
323						
324	Project Totals			\$	3,612,755	\$ 3,612,755

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		2008
326	Service Year (yyyy)		2007	NPCC w/o incentives, less depreciation		16.55%
327	Service Month (1-12)		10			
328	Useful life		39	Annual Depreciation Expense	\$	97,180
329	CIAC (Yes or No)		No			
330	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for Step Allocation
332	2007	\$ 3,790,016	\$ 16,197	\$ 3,773,819	\$ 173,694	\$ 173,694
333	2008	\$ 3,773,819	\$ 97,180	\$ 3,676,639	\$ 713,765	\$ 713,765
334	2009	\$ -	\$ -	\$ -	\$ -	\$ -
335	2010	\$ -	\$ -	\$ -	\$ -	\$ -
336	2011	\$ -	\$ -	\$ -	\$ -	\$ -
337	2012	\$ -	\$ -	\$ -	\$ -	\$ -
338	2013	\$ -	\$ -	\$ -	\$ -	\$ -
339	2014	\$ -	\$ -	\$ -	\$ -	\$ -
340	2015	\$ -	\$ -	\$ -	\$ -	\$ -
341	2016	\$ -	\$ -	\$ -	\$ -	\$ -
342	2017	\$ -	\$ -	\$ -	\$ -	\$ -
343	2018	\$ -	\$ -	\$ -	\$ -	\$ -
344	2019	\$ -	\$ -	\$ -	\$ -	\$ -
345	2020	\$ -	\$ -	\$ -	\$ -	\$ -
346	2021	\$ -	\$ -	\$ -	\$ -	\$ -
347	2022	\$ -	\$ -	\$ -	\$ -	\$ -
348	2023	\$ -	\$ -	\$ -	\$ -	\$ -
349	2024	\$ -	\$ -	\$ -	\$ -	\$ -
350	2025	\$ -	\$ -	\$ -	\$ -	\$ -
351	2026	\$ -	\$ -	\$ -	\$ -	\$ -
352	2027	\$ -	\$ -	\$ -	\$ -	\$ -
353	2028	\$ -	\$ -	\$ -	\$ -	\$ -
354	2029	\$ -	\$ -	\$ -	\$ -	\$ -
355	2030	\$ -	\$ -	\$ -	\$ -	\$ -
356	2031	\$ -	\$ -	\$ -	\$ -	\$ -
357	2032	\$ -	\$ -	\$ -	\$ -	\$ -
358	2033	\$ -	\$ -	\$ -	\$ -	\$ -
359	2034	\$ -	\$ -	\$ -	\$ -	\$ -
360	2035	\$ -	\$ -	\$ -	\$ -	\$ -
361	2036	\$ -	\$ -	\$ -	\$ -	\$ -
362	2037	\$ -	\$ -	\$ -	\$ -	\$ -
363	2038	\$ -	\$ -	\$ -	\$ -	\$ -
364	2039	\$ -	\$ -	\$ -	\$ -	\$ -
365	2040	\$ -	\$ -	\$ -	\$ -	\$ -
366	2041	\$ -	\$ -	\$ -	\$ -	\$ -
367	2042	\$ -	\$ -	\$ -	\$ -	\$ -
368	2043	\$ -	\$ -	\$ -	\$ -	\$ -
369	2044	\$ -	\$ -	\$ -	\$ -	\$ -
370	2045	\$ -	\$ -	\$ -	\$ -	\$ -
371	2046	\$ -	\$ -	\$ -	\$ -	\$ -
372	2047	\$ -	\$ -	\$ -	\$ -	\$ -
373	2048	\$ -	\$ -	\$ -	\$ -	\$ -
374	2049	\$ -	\$ -	\$ -	\$ -	\$ -
375	2050	\$ -	\$ -	\$ -	\$ -	\$ -
376	2051	\$ -	\$ -	\$ -	\$ -	\$ -
377						
378	Project Totals			\$	887,459	\$ 887,459

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		2008	
380	Service Year (yyyy)		2007	NPCC w/o incentives, less depreciation		16.55%	
381	Service Month (1-12)		6				
382	Useful life		39	Annual Depreciation Expense	\$	2,182	
383	CIAC (Yes or No)		No				
384	Investment Year		Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. by SPP Allocation
386	2007	\$	85,105	\$ 1,091	\$ 84,014	\$ 9,293	\$ 9,293
387	2008	\$	84,014	\$ 2,182	\$ 81,832	\$ 15,907	\$ 15,907
388	2009	\$	-	\$ -	\$ -	\$ -	\$ -
389	2010	\$	-	\$ -	\$ -	\$ -	\$ -
390	2011	\$	-	\$ -	\$ -	\$ -	\$ -
391	2012	\$	-	\$ -	\$ -	\$ -	\$ -
392	2013	\$	-	\$ -	\$ -	\$ -	\$ -
393	2014	\$	-	\$ -	\$ -	\$ -	\$ -
394	2015	\$	-	\$ -	\$ -	\$ -	\$ -
395	2016	\$	-	\$ -	\$ -	\$ -	\$ -
396	2017	\$	-	\$ -	\$ -	\$ -	\$ -
397	2018	\$	-	\$ -	\$ -	\$ -	\$ -
398	2019	\$	-	\$ -	\$ -	\$ -	\$ -
399	2020	\$	-	\$ -	\$ -	\$ -	\$ -
400	2021	\$	-	\$ -	\$ -	\$ -	\$ -
401	2022	\$	-	\$ -	\$ -	\$ -	\$ -
402	2023	\$	-	\$ -	\$ -	\$ -	\$ -
403	2024	\$	-	\$ -	\$ -	\$ -	\$ -
404	2025	\$	-	\$ -	\$ -	\$ -	\$ -
405	2026	\$	-	\$ -	\$ -	\$ -	\$ -
406	2027	\$	-	\$ -	\$ -	\$ -	\$ -
407	2028	\$	-	\$ -	\$ -	\$ -	\$ -
408	2029	\$	-	\$ -	\$ -	\$ -	\$ -
409	2030	\$	-	\$ -	\$ -	\$ -	\$ -
410	2031	\$	-	\$ -	\$ -	\$ -	\$ -
411	2032	\$	-	\$ -	\$ -	\$ -	\$ -
412	2033	\$	-	\$ -	\$ -	\$ -	\$ -
413	2034	\$	-	\$ -	\$ -	\$ -	\$ -
414	2035	\$	-	\$ -	\$ -	\$ -	\$ -
415	2036	\$	-	\$ -	\$ -	\$ -	\$ -
416	2037	\$	-	\$ -	\$ -	\$ -	\$ -
417	2038	\$	-	\$ -	\$ -	\$ -	\$ -
418	2039	\$	-	\$ -	\$ -	\$ -	\$ -
419	2040	\$	-	\$ -	\$ -	\$ -	\$ -
420	2041	\$	-	\$ -	\$ -	\$ -	\$ -
421	2042	\$	-	\$ -	\$ -	\$ -	\$ -
422	2043	\$	-	\$ -	\$ -	\$ -	\$ -
423	2044	\$	-	\$ -	\$ -	\$ -	\$ -
424	2045	\$	-	\$ -	\$ -	\$ -	\$ -
425	2046	\$	-	\$ -	\$ -	\$ -	\$ -
426	2047	\$	-	\$ -	\$ -	\$ -	\$ -
427	2048	\$	-	\$ -	\$ -	\$ -	\$ -
428	2049	\$	-	\$ -	\$ -	\$ -	\$ -
429	2050	\$	-	\$ -	\$ -	\$ -	\$ -
430	2051	\$	-	\$ -	\$ -	\$ -	\$ -
431	Project Totals				\$	25,200	\$ 25,200
432							

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	\$	133,000	Current Year		2008
434	Service Year (yyyy)		2008	NPCC w/o incentives, less depreciation		16.55%
435	Service Month (1-12)		12			
436	Useful life		39	Annual Depreciation Expense	\$	3,410
437	CIAC (Yes or No)		No			
438	Investment		Beginning	Depreciation	Ending	Revenue
439	Year		Balance	Expense	Balance	Requirement
440	2008	\$	133,000	\$ -	\$ 133,000	\$ 1,834
441	2009	\$	-	\$ -	\$ -	\$ -
442	2010	\$	-	\$ -	\$ -	\$ -
443	2011	\$	-	\$ -	\$ -	\$ -
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						
486	Project Totals	\$			\$	1,834
						\$ 1,834

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	\$	12,637	Current Year		2008
488	Service Year (yyyy)		2008	NPCC w/o incentives, less depreciation		16.55%
489	Service Month (1-12)		6			
490	Useful life		39	Annual Depreciation Expense	\$	324
491	CIAC (Yes or No)		No			
492	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
494	2008	\$ 12,637	\$ 162	\$ 12,475	\$ 1,380	\$ 1,380
495	2009	\$ -	\$ -	\$ -	\$ -	\$ -
496	2010	\$ -	\$ -	\$ -	\$ -	\$ -
497	2011	\$ -	\$ -	\$ -	\$ -	\$ -
498	2012	\$ -	\$ -	\$ -	\$ -	\$ -
499	2013	\$ -	\$ -	\$ -	\$ -	\$ -
500	2014	\$ -	\$ -	\$ -	\$ -	\$ -
501	2015	\$ -	\$ -	\$ -	\$ -	\$ -
502	2016	\$ -	\$ -	\$ -	\$ -	\$ -
503	2017	\$ -	\$ -	\$ -	\$ -	\$ -
504	2018	\$ -	\$ -	\$ -	\$ -	\$ -
505	2019	\$ -	\$ -	\$ -	\$ -	\$ -
506	2020	\$ -	\$ -	\$ -	\$ -	\$ -
507	2021	\$ -	\$ -	\$ -	\$ -	\$ -
508	2022	\$ -	\$ -	\$ -	\$ -	\$ -
509	2023	\$ -	\$ -	\$ -	\$ -	\$ -
510	2024	\$ -	\$ -	\$ -	\$ -	\$ -
511	2025	\$ -	\$ -	\$ -	\$ -	\$ -
512	2026	\$ -	\$ -	\$ -	\$ -	\$ -
513	2027	\$ -	\$ -	\$ -	\$ -	\$ -
514	2028	\$ -	\$ -	\$ -	\$ -	\$ -
515	2029	\$ -	\$ -	\$ -	\$ -	\$ -
516	2030	\$ -	\$ -	\$ -	\$ -	\$ -
517	2031	\$ -	\$ -	\$ -	\$ -	\$ -
518	2032	\$ -	\$ -	\$ -	\$ -	\$ -
519	2033	\$ -	\$ -	\$ -	\$ -	\$ -
520	2034	\$ -	\$ -	\$ -	\$ -	\$ -
521	2035	\$ -	\$ -	\$ -	\$ -	\$ -
522	2036	\$ -	\$ -	\$ -	\$ -	\$ -
523	2037	\$ -	\$ -	\$ -	\$ -	\$ -
524	2038	\$ -	\$ -	\$ -	\$ -	\$ -
525	2039	\$ -	\$ -	\$ -	\$ -	\$ -
526	2040	\$ -	\$ -	\$ -	\$ -	\$ -
527	2041	\$ -	\$ -	\$ -	\$ -	\$ -
528	2042	\$ -	\$ -	\$ -	\$ -	\$ -
529	2043	\$ -	\$ -	\$ -	\$ -	\$ -
530	2044	\$ -	\$ -	\$ -	\$ -	\$ -
531	2045	\$ -	\$ -	\$ -	\$ -	\$ -
532	2046	\$ -	\$ -	\$ -	\$ -	\$ -
533	2047	\$ -	\$ -	\$ -	\$ -	\$ -
534	2048	\$ -	\$ -	\$ -	\$ -	\$ -
535	2049	\$ -	\$ -	\$ -	\$ -	\$ -
536	2050	\$ -	\$ -	\$ -	\$ -	\$ -
537	2051	\$ -	\$ -	\$ -	\$ -	\$ -
538	2052	\$ -	\$ -	\$ -	\$ -	\$ -
539						
540	Project Totals				\$ 1,380	\$ 1,380

Project 11:

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

Line No.	Details					
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
541	Investment					
542	Service Year (yyyy)	2008	Current Year NPCC w/o incentives, less depreciation			2008 16.55%
543	Service Month (1-12)					
544	Useful life	38	Annual Depreciation Expense			\$ -
545	CIAC (Yes or No)	No				
546						
547						
548	2008	\$ -	\$ -	\$ -	\$ -	\$ -
549	2009	\$ -	\$ -	\$ -	\$ -	\$ -
550	2010	\$ -	\$ -	\$ -	\$ -	\$ -
551	2011	\$ -	\$ -	\$ -	\$ -	\$ -
552	2012	\$ -	\$ -	\$ -	\$ -	\$ -
553	2013	\$ -	\$ -	\$ -	\$ -	\$ -
554	2014	\$ -	\$ -	\$ -	\$ -	\$ -
555	2015	\$ -	\$ -	\$ -	\$ -	\$ -
556	2016	\$ -	\$ -	\$ -	\$ -	\$ -
557	2017	\$ -	\$ -	\$ -	\$ -	\$ -
558	2018	\$ -	\$ -	\$ -	\$ -	\$ -
559	2019	\$ -	\$ -	\$ -	\$ -	\$ -
560	2020	\$ -	\$ -	\$ -	\$ -	\$ -
561	2021	\$ -	\$ -	\$ -	\$ -	\$ -
562	2022	\$ -	\$ -	\$ -	\$ -	\$ -
563	2023	\$ -	\$ -	\$ -	\$ -	\$ -
564	2024	\$ -	\$ -	\$ -	\$ -	\$ -
565	2025	\$ -	\$ -	\$ -	\$ -	\$ -
566	2026	\$ -	\$ -	\$ -	\$ -	\$ -
567	2027	\$ -	\$ -	\$ -	\$ -	\$ -
568	2028	\$ -	\$ -	\$ -	\$ -	\$ -
569	2029	\$ -	\$ -	\$ -	\$ -	\$ -
570	2030	\$ -	\$ -	\$ -	\$ -	\$ -
571	2031	\$ -	\$ -	\$ -	\$ -	\$ -
572	2032	\$ -	\$ -	\$ -	\$ -	\$ -
573	2033	\$ -	\$ -	\$ -	\$ -	\$ -
574	2034	\$ -	\$ -	\$ -	\$ -	\$ -
575	2035	\$ -	\$ -	\$ -	\$ -	\$ -
576	2036	\$ -	\$ -	\$ -	\$ -	\$ -
577	2037	\$ -	\$ -	\$ -	\$ -	\$ -
578	2038	\$ -	\$ -	\$ -	\$ -	\$ -
579	2039	\$ -	\$ -	\$ -	\$ -	\$ -
580	2040	\$ -	\$ -	\$ -	\$ -	\$ -
581	2041	\$ -	\$ -	\$ -	\$ -	\$ -
582	2042	\$ -	\$ -	\$ -	\$ -	\$ -
583	2043	\$ -	\$ -	\$ -	\$ -	\$ -
584	2044	\$ -	\$ -	\$ -	\$ -	\$ -
585	2045	\$ -	\$ -	\$ -	\$ -	\$ -
586	2046	\$ -	\$ -	\$ -	\$ -	\$ -
587	2047	\$ -	\$ -	\$ -	\$ -	\$ -
588	2048	\$ -	\$ -	\$ -	\$ -	\$ -
589	2049	\$ -	\$ -	\$ -	\$ -	\$ -
590	2050	\$ -	\$ -	\$ -	\$ -	\$ -
591	2051	\$ -	\$ -	\$ -	\$ -	\$ -
592	2052	\$ -	\$ -	\$ -	\$ -	\$ -
593						
594	Project Totals				\$ -	\$ -

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							
595	Investment	-	Current Year		2008		
596	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		16.55%		
597	Service Month (1-12)	-	Rev. Req. allocated to TO's Identified Customers		100.00%		
598	Useful life	50	Annual Depreciation Expense		-		
599	CIAC (Yes or No)	no					
600	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. from Customers	Rev. Req. Credit
602	2006	-	-	-	\$ -	\$ -	-
603	2007	-	-	-	-	-	-
604	2008	-	-	-	-	-	-
605	2009	-	-	-	-	-	-
606	2010	-	-	-	-	-	-
607	2011	-	-	-	-	-	-
608	2012	-	-	-	-	-	-
609	2013	-	-	-	-	-	-
610	2014	-	-	-	-	-	-
611	2015	-	-	-	-	-	-
612	2016	-	-	-	-	-	-
613	2017	-	-	-	-	-	-
614	2018	-	-	-	-	-	-
615	2019	-	-	-	-	-	-
616	2020	-	-	-	-	-	-
617	2021	-	-	-	-	-	-
618	2022	-	-	-	-	-	-
619	2023	-	-	-	-	-	-
620	2024	-	-	-	-	-	-
621	2025	-	-	-	-	-	-
622	2026	-	-	-	-	-	-
623	2027	-	-	-	-	-	-
624	2028	-	-	-	-	-	-
625	2029	-	-	-	-	-	-
626	2030	-	-	-	-	-	-
627	2031	-	-	-	-	-	-
628	2032	-	-	-	-	-	-
629	2033	-	-	-	-	-	-
630	2034	-	-	-	-	-	-
631	2035	-	-	-	-	-	-
632	2036	-	-	-	-	-	-
633	2037	-	-	-	-	-	-
634	2038	-	-	-	-	-	-
635	2039	-	-	-	-	-	-
636	2040	-	-	-	-	-	-
637	2041	-	-	-	-	-	-
638	2042	-	-	-	-	-	-
639	2043	-	-	-	-	-	-
640	2044	-	-	-	-	-	-
641	2045	-	-	-	-	-	-
642	2046	-	-	-	-	-	-
643	2047	-	-	-	-	-	-
644	2048	-	-	-	-	-	-
645	2049	-	-	-	-	-	-
646	2050	-	-	-	-	-	-
647	2051	-	-	-	-	-	-
648	2052	-	-	-	-	-	-
649	2053	-	-	-	-	-	-
650	2054	-	-	-	-	-	-
651	2055	-	-	-	-	-	-
652	2056	-	-	-	-	-	-
653	....	....	....	....	....	....	....
654							

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							
715	Investment	-	Current Year		2008		
716	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		16.55%		
717	Service Month (1-12)	-	Rev. Req. allocated to TO's Zone		100.00%		
718	Useful life	50	Annual Depreciation Expense		-		
719	CIAC (Yes or No)	no					
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. from Generator	Rev. Req. Credit
720	2006	-	-	\$ -	-	\$ -	-
721	2007	-	-	-	-	-	-
722	2008	-	-	-	-	-	-
723	2009	-	-	-	-	-	-
724	2010	-	-	-	-	-	-
725	2011	-	-	-	-	-	-
726	2012	-	-	-	-	-	-
727	2013	-	-	-	-	-	-
728	2014	-	-	-	-	-	-
729	2015	-	-	-	-	-	-
730	2016	-	-	-	-	-	-
731	2017	-	-	-	-	-	-
732	2018	-	-	-	-	-	-
733	2019	-	-	-	-	-	-
734	2020	-	-	-	-	-	-
735	2021	-	-	-	-	-	-
736	2022	-	-	-	-	-	-
737	2023	-	-	-	-	-	-
738	2024	-	-	-	-	-	-
739	2025	-	-	-	-	-	-
740	2026	-	-	-	-	-	-
741	2027	-	-	-	-	-	-
742	2028	-	-	-	-	-	-
743	2029	-	-	-	-	-	-
744	2030	-	-	-	-	-	-
745	2031	-	-	-	-	-	-
746	2032	-	-	-	-	-	-
747	2033	-	-	-	-	-	-
748	2034	-	-	-	-	-	-
749	2035	-	-	-	-	-	-
750	2036	-	-	-	-	-	-
751	2037	-	-	-	-	-	-
752	2038	-	-	-	-	-	-
753	2039	-	-	-	-	-	-
754	2040	-	-	-	-	-	-
755	2041	-	-	-	-	-	-
756	2042	-	-	-	-	-	-
757	2043	-	-	-	-	-	-
758	2044	-	-	-	-	-	-
759	2045	-	-	-	-	-	-
760	2046	-	-	-	-	-	-
761	2047	-	-	-	-	-	-
762	2048	-	-	-	-	-	-
763	2049	-	-	-	-	-	-
764	2050	-	-	-	-	-	-
765	2051	-	-	-	-	-	-
766	2052	-	-	-	-	-	-
767	2053	-	-	-	-	-	-
768	2054	-	-	-	-	-	-
769	2055	-	-	-	-	-	-
770	2056	-	-	-	-	-	-
771	.....	.....	.....	.....	.....	.....	.....
772							
773							
774							

Worksheet H - Budgeted Transmission Capital Expenditures

I.

Calculation of Property Placed in Service by Month and the Related Depreciation Expense

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Month in Service	Capitalized Balance	Composite Annual Depreciation Rate (Worksheet F)	Annual Depreciation	Monthly Depreciation	No. Months Depreciation	First Year Depreciation Expense
1	January	\$ 6,990,694	2.57%	\$ 179,679	\$ 14,973	11.5	\$ 172,192
2	February	\$ 14,584,856	2.57%	\$ 374,869	\$ 31,239	10.5	\$ 328,010
3	March	\$ 1,732,883	2.57%	\$ 44,540	\$ 3,712	9.5	\$ 35,261
4	April	\$ 3,075,179	2.57%	\$ 79,040	\$ 6,587	8.5	\$ 55,987
5	May	\$ 6,266,186	2.57%	\$ 161,057	\$ 13,421	7.5	\$ 100,661
6	June	\$ 12,473,252	2.57%	\$ 320,595	\$ 26,716	6.5	\$ 173,656
7	July	\$ 1,733,864	2.57%	\$ 44,565	\$ 3,714	5.5	\$ 20,426
8	August	\$ 803,807	2.57%	\$ 20,660	\$ 1,722	4.5	\$ 7,747
9	September	\$ 4,931,245	2.57%	\$ 126,746	\$ 10,562	3.5	\$ 36,968
10	October	\$ 4,969,009	2.57%	\$ 127,717	\$ 10,643	2.5	\$ 26,608
11	November	\$ 4,293,740	2.57%	\$ 110,360	\$ 9,197	1.5	\$ 13,795
12	December	\$ 4,469,703	2.57%	\$ 114,883	\$ 9,574	0.5	\$ 4,787
13							
14	Investment	<u>\$ 66,324,418</u>				Depreciation Expense	<u>\$ 976,097</u>

Worksheet H - Transmission Plant Adjustments

II.

Transmission Plant Adjusted for SPP Tariff

Line No.	(A) Plant Description	(B) Amount
15	Radial Lines	\$ 15,476,794
16		
17	Other Adjustments - Transfers:	
18	Distribution Assets Reclassified as Transmission Assets	-
19	Transmission Assets Reclassified as Distribution Assets	-
20		
21	Plant Transfers Excluded from SPP Tariff (line 122)	<u>\$ 15,476,794</u>
22		
23		

III.

Production Related Transmission Facilities

Line No.	(A) Plant Description	(B) Amount
24	Generation Radial Ties (Centennial)	\$ 9,593,053
25	Generation Step Up Transformers (GSU's) and Related Equipment	22,133,118
26		
27	Total (line 123)	<u>\$ 31,726,171</u>

Worksheet I - PHFU

Form I - Page 214 Detail

OG&E ELECTRIC SERVICES
 ELECTRIC PLANT HELD FOR FUTURE USE
 ACCOUNT 105
 NON TRANSMISSION
 December 31, 2007

Line No.	LOC CODE &/OR REG	PLANT NAME	ACQUISITION DATE	ACQUISITION VALUE	ACCUM DEPR	BOOK VALUE	EST. YEAR IN SERVICE	COMMENT
1	9114-D	Johnson Sub (AR)	1974	42,059		42,059	2012	LAND
2	9114-D	Johnson Sub (AR)	1974	365		365	2012	EASEMENT
3	9335-D	Mountainburg Sub(AR)	1966	8,824		8,824	2008	LAND
4	9335-D	Mountainburg Sub(AR)	1966	375		375	2008	EASEMENT
5	9216-D	Land Central Sub(AR)	2006	364,092		364,092	2011	LAND
6	7411-D	Dale Sub	1985	22,987		22,987	2006	LAND
7	5110-D	Springdale Sub	1972	11,372		11,372	2010	LAND
8	7322-D	Sacred Heart Sub	1973	2,632		2,632	2010	LAND
9	7507-D	Seran Sub	1974	12,051		12,051	2010	LAND
10	3336-D	Taft Sub	1973	5,237		5,237	2009	LAND
11	8411-D	Acorn Sub	1969	5,907		5,907	2008	LAND
12	8482-D	Aluma Sub	1970	10,304		10,304	2012	LAND
13	8615-D	Anderson Road Sub	1965	5,543		5,543	2009	LAND
14	8618-D	Barnes Sub	1972	14,009		14,009	2010	LAND
15	8398-D	Chisholm Creek Sub	1967	7,752		7,752	2010	LAND
16	8210-D	Freeway Sub	1970	28,049		28,049	2015	LAND
17	8493-D	Kelley Ave Sub	1962	11,055		11,055	2010	LAND
18	8592-D	Post Road Sub	1970	18,589		18,589	2012	LAND
19	8531-D	Ridgeview Sub	1967	16,928		16,928	2010	LAND
20	8415-D	State Center Sub	1971	4,308		4,308	2012	LAND
21	8164-D	SW 29th Street	1974	22,359		22,359	2012	LAND
22	8716-D	Midwest Blvd Sub	1987	5,282		5,282	2010	LAND
23	8111-D	Newcastle Sub	1987	10,488		10,488	2010	LAND
24	4152-D	Banner Sub	1969	9,577		9,577	2009	LAND
25	8109-D	Canadian River Sub	1966	5,900		5,900	2010	LAND
26	8723-D	Indian Hills Sub	1969	15,669		15,669	2008	LAND
27	4319-D	Lovell Sub	1968	3,269		3,269	2010	LAND
28	4117-D	Purdue Sub	1972	7,273		7,273	2011	LAND
29	8165-D	Rancho Sub	1974	28,181		28,181	2010	LAND
30	8699-D	S E 134th Sub	1967	5,231		5,231	2012	LAND
31	8718-D	Sooner Road Sub	1967	10,168		10,168	2010	LAND
32	8159-D	Wheatland Sub	1973	17,388		17,388	2018	LAND
33	3610-D	Shady Grove	2002	68,834		68,834	2018	LAND
	3216-D	Sahoma Lake Sub	2002	102,519		102,519	2018	LAND
	8359-D	Yukon Sub	2007	136,027		136,027	2011	LAND
	4229-D	Oil Sands Sub	2007	64,871		64,871	2012	EASEMENT
34	8135-D	Racer Sub	2007	77,174		77,174	2010	EASEMENT
35								
36								
37		TOTAL ARKANSAS		415,715		415,715		
38		TOTAL OKLAHOMA		766,937		766,937		
39		TOTAL ALL		1,182,652		1,182,652		
40								
41								
42		NON TRANSMISSION TOTAL		1,182,652				

OG&E ELECTRIC SERVICES
ELECTRIC PLANT HELD FOR FUTURE USE
ACCOUNT 105
TRANSMISSION ONLY
December 31, 2007

Line No.	LOC CODE &/OR REG	PLANT NAME	ACQUISITION DATE	ACQUISITION VALUE	ACCUM DEPR	BOOK VALUE	EST. YEAR IN SERVICE	COMMENT
43	Eastern	345 KV H-Frame	1983	54,656		54,656	2009	EASEMENT
44	34501-H	W. Ft. Smith Loop						
45	Eastern	161 KV H-Frame	1989	37,602		37,602	2009	EASEMENT
46	16101-H	W. Ft. Smith Loop						
47	Eastern	345 KV Tower	(5)1983,(5)1989	164,719		164,719	2009	EASEMENT
48	34501-T	W. Ft. Smith Loop						
49	3609-T	Garrison Sub	1978	140,076		140,076	2011	LAND
50	7707-T	Jaycee Sub	1974	30,197		30,197	2009	LAND
51	8131-T	Earlywine	1972	57,733		57,733	2007	LAND
52	8131-T	Earlywine Subsite	1972	1,193		1,193	2007	EASEMENT
53	7210-T	Diamond Sub	1971	6,336		6,336	2012	LAND
54	7119-T	Warwick Tap Sub	1972	4,126		4,126	2012	LAND
55	13802-S	138 KV Piedmont-Haymaker	2004	149,208		149,208	2015	EASEMENT
56	4160-T	Breckenridge Sub	1984	36,881		36,881	2011	LAND
57								
58								
59		TOTAL ARKANSAS		0		0		
60		TOTAL OKLAHOMA		682,728		682,728		
61		TOTAL ALL		682,728		682,728		
62								
63								
64		TRANSMISSION ONLY	(line 62)	682,728				
65								
66		TOTAL COMPANY	Form I, p.214	1,865,380				

Worksheet J - Tax

I. DEVELOPMENT OF COMPOSITE STATE INCOME TAX RATES

**Oklahoma Gas and Electric Company
Calculation of State Income Tax Rate
For Tax Year 2006**

Line No.				
1	State Income Tax Rate - Oklahoma	Note 1	5.66%	
2	Apportionment Factor	Note 2	<u>93.4%</u>	
3	Oklahoma State Income Tax Rate			5.2868%
4				
5	State Income Tax Rate - Arkansas		6.50%	
6	Apportionment Factor	Note 2	<u>8.5%</u>	
7	Arkansas State Income Tax Rate			0.5525%
8				
9				
10	Total State Income Tax Rate			<u><u>5.8393%</u></u>

Note 1: The Oklahoma State Income Tax Rate of 6% is reduced to 5.66% due to the deductibility of Oklahoma State Income Taxes on the State Income Tax Return.

Note 2: Apportionment Factors are to be based on most recent annual income tax filings.

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet K - M&S Allocation for Construction Projects

Line No.			
1	Form I - Page 227.5.c	\$44,827,517	
2	Transmission-Related Construction Rate	15.89%	
3	M&S Allocation to Transmission	<u>\$7,123,092</u>	(Line 66)

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No. **Worksheet L**

1	Historical Year Revenue Requirement	\$	-	(Addendum 2-A In 170)
2	Prior Year ("Projected") Revenue Requirement		-	
3	Prior Year True Up Adjustment Without Interest (TUA)	<u>\$</u>	<u>-</u>	

4	Interest on Amount of Refunds or Surcharges						
5	Interest 35.19a for 2nd Quarter Current Yr			0.7000%			(Refund) /
6	<u>Month</u>	<u>Yr</u>	<u>1/12 of TUA</u>	<u>Interest Rate</u>	<u>Months</u>	<u>Interest</u>	<u>Surcharge</u>
7	Jul	Year 1	\$ -	0.7000%	12	\$ -	\$ -
8	Aug	Year 1	\$ -	0.7000%	11	\$ -	\$ -
9	Sep	Year 1	\$ -	0.7000%	10	\$ -	\$ -
10	Oct	Year 1	\$ -	0.7000%	9	\$ -	\$ -
11	Nov	Year 1	\$ -	0.7000%	8	\$ -	\$ -
12	Dec	Year 1	\$ -	0.7000%	7	\$ -	\$ -
13	Jan	Year 2	\$ -	0.7000%	6	\$ -	\$ -
14	Feb	Year 2	\$ -	0.7000%	5	\$ -	\$ -
15	Mar	Year 2	\$ -	0.7000%	4	\$ -	\$ -
16	Apr	Year 2	\$ -	0.7000%	3	\$ -	\$ -
17	May	Year 2	\$ -	0.7000%	2	\$ -	\$ -
18	Jun	Year 2	\$ -	0.7000%	1	\$ -	\$ -
19	Total						\$ -

	<u>Month</u>	<u>Yr</u>	<u>Balance</u>	<u>Interest Rate</u>	<u>Amort</u>	<u>Balance</u>
20	Jul	Year 2	\$ -	0.7000%	\$ -	\$ -
21	Aug	Year 2	\$ -	0.7000%	\$ -	\$ -
22	Sep	Year 2	\$ -	0.7000%	\$ -	\$ -
23	Oct	Year 2	\$ -	0.7000%	\$ -	\$ -
24	Nov	Year 2	\$ -	0.7000%	\$ -	\$ -
25	Dec	Year 2	\$ -	0.7000%	\$ -	\$ -
26	Jan	Year 3	\$ -	0.7000%	\$ -	\$ -
27	Feb	Year 3	\$ -	0.7000%	\$ -	\$ -
28	Mar	Year 3	\$ -	0.7000%	\$ -	\$ -
29	Apr	Year 3	\$ -	0.7000%	\$ -	\$ -
30	May	Year 3	\$ -	0.7000%	\$ -	\$ -
31	Jun	Year 3	\$ -	0.7000%	\$ -	\$ -
32	Total with interest				\$ -	\$ -
33	TUA with interest					\$ -

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.