



September 13, 2012

TO: All Interested Parties

RE: Notice of a Revised 2013 Annual Formula Rate Update Posting and Rescheduled Customer Meeting

In accordance with Section 1.3(a) of the OG&E Formula Rate Implementation Protocols approved by FERC in Docket Nos. ER08-281-000 and ER08-281-001 and incorporated in the OG&E OATT and in the Southwest Power Pool FERC Electric Tariff, Fifth Revised Volume No 1 as Attachment H – Addendum 2-B, OG&E hereby provides notice that the Annual Update of its Formula Rate has been re-posted on the SPP OASIS and the OG&E OASIS websites and may be accessed at the following URL addresses:

Please refer to the OG&E folder at the SPP location at

<http://sppoasis.spp.org/documents/SWPP/MemberRelatedPostings/MemberRelatedPostings.asp>

and on the OG&E OASIS at

<http://www.oatioasis.com/OKGE/index.html>

Posted on each website is a version of the Annual Update in Portable Document Format (“pdf”) containing:

- a) this Letter of Notice;
- b) Attachment 1 – a revised 2011 Baseline Annual Transmission Revenue Requirement (“ATRR”) True-Up calculation which reflects a change in the treatment of Schedule 11 – Base Plan Point-to-Point revenues. In OG&E’s June 1, 2012 Formula Rate True-Up Adjustment, Base Plan Point-to-Point revenues were excluded from the revenue credits reflected in Account 456.1 at Section III of Worksheet A, and, as a result, were also excluded from the revenue credits at line 14 of the Formula Rate template. As revised, Base Plan Point-to-Point revenues are no longer excluded from Account 456.1 at Section III of Worksheet A and are included in the revenue credits reflected on line 14 of the Formula Rate template. This change lowers the OG&E Zonal ATRR to the benefit of customers, and is consistent with the OG&E Formula Rate.
- c) Attachment 2 – a revised data populated version of the Formula Rate template which reflects the revised 2011 Baseline ATRR True-Up Adjustment (Attachment 1) together with the updated 13-month average net plant balances for the 2013 rate year originally posted on September 4, 2012, which calculates the Projected ATRR, the Point-to-Point transmission service rates, and the ATRR associated with each of OG&E’s Base Plan and Balanced Portfolio Upgrades for Rate Year 2013. Fully-functioning Excel files of the updated Formula Rate template and the 2011 Baseline ATRR are available on the SPP and OG&E OASIS websites;
- d) Attachment 3 – a side-by-side comparison of the 2013 OGE Projected ATRR to the revised 2011 OGE Baseline ATRR;
- e) Attachment 4 – supporting documentation for the updated 2012 projected 13 month average net plant balances, which “End Balance-Dec. 12” becomes the starting point for the 2013 projected 13 month average net plant balances.

Due to the revisions to OG&E’s 2011 Baseline ATRR, the resulting change to the 2013 OGE Projected ATRR and in accordance with Section 1.3(b) of the OG&E Formula Rate Implementation Protocols, OG&E’s customer meeting originally scheduled for September 19, 2012, has been rescheduled for September 25, 2012, from 1:30 PM to 4:00 PM at OG&E’s Corporate Headquarters at 321 N. Harvey, Oklahoma City, OK.

Questions regarding this communication may be directed to David L. Kays at 405-553-3538 or kaysdl@oge.com.

Attachment 1

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

12/31/2011
 Actual Data

Oklahoma Gas and Electric Company

Index of Worksheets

1	<u>Worksheet</u>	<u>Description</u>
2	Attachment H - Addendum 2-A	Rate Formula Template Utilizing FERC Form 1 for the 12 months ended 12/31/2011 and "Actual Data"
3	Worksheet A	Account 454, Rent from Electric Property
4		Account 456, Other Electric Revenues
5		Account 456.1, Revenues from Transmission of Electricity of Others, Current Year Less Credits
6		Revenue from Grandfathered Interzonal Transactions and amounts received from SPP for PTP service
7	Worksheet B	Transmission Network Load (MW)
8	Worksheet C	Account 281, Accumulated Deferred Income Taxes - Accelerated Amortization Property
9		Account 282, Accumulated Deferred Income Taxes - Other Property
10		Account 283, Accumulated Deferred Income Taxes - Other
11		Account 190, Accumulated Deferred Income Taxes
12		Account 255, Accumulated Deferred Investment Tax Credits
13	Worksheet D	Account 928, Regulatory Commission Expense Allocations
14		Account 930.1, General Advertising Allocations (safety related only to trans.)
15		Transmission Lease Payments
16		Account 930.2, Miscellaneous General Expenses
17	Worksheet E	Adjustments to Transmission Expense to Reflect TO's LSE Cost Responsibility
18	Worksheet F	Calculate Return and Income Taxes with hypothetical 100 basis point ROE increase
19		Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 100 basis point ROE increase
20		Calculation of Composite Depreciation Rate
21		Determine the Additional Revenue Requirement and Revenue Credit for facilities receiving incentives
22	Worksheet G	Determine the Revenue Requirement for SPP OATT Related Upgrades including Base Plan Upgrades, Transmission Service Upgrades, Sponsored or Economic Portfolio Upgrades and Generator Interconnection Facilities
23	Worksheet H	Transmission Plant Adjustments
24	Worksheet I	Plant Held for Future Use
25	Worksheet J	Development of Composite State Income Tax Rates
26	Worksheet K	13 Month Balances for Plant & Accumulated Depreciation, Material & Supplies and Debt & Equity
27		Account 165, Prepayments Calculation
28		Long Term Debt Cost Calculation
29	Worksheet L	True-Up Adjustment with Interest for Prior Year, Prior Period, Base Plan Projects and Prepayment Calculation
30	Worksheet M	Depreciation Rates
31	Worksheet N	Unfunded Reserves Calculation
32	Worksheet O	Amortizations for Extraordinary O&M and Storm Costs
33	Worksheet P	Construction Work in Progress and Abandoned Plant Balances

OKLAHOMA GAS AND ELECTRIC COMPANY

For rates effective month, dd, yyyy

Line No.				Transmission Amount
1	NET SPP OATT RELATED UPGRADES REV. REQ.	(Addendum 2-A, In 17 - In 18)		\$ 48,634,470
2	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(Addendum 2-A, In 21)		94,294,012
3	DIVISOR			
4	TO's Transmission Network Load	(Worksheet B, In 14)		5,268,947
5	RATES			
6	Annual Cost (\$/kW/Yr)	(In 2 / In 4)	17.896	
7	P-to-P Rate (\$/kW/Mo)	(In 6 / 12)	1.491	
8	Weekly P-To-P Rate (\$/kW/Wk)	(In 6 / 52; In 6 / 52)	0.344	<u>Peak</u> 0.344
9	Daily P-To-P Rate (\$/kW/Day)	(In 8 / 5; In 8 / 7)	0.069	Capped at weekly rate 0.049
10	Hourly P-To-P Rate (\$/MWh)	(In 9 / 16; In 9 / 24 both x 1,000)	4.302	Capped at weekly & daily rate 2.049

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.			Total	Allocator	Transmission Amount
11	REVENUE REQUIREMENT (w/o incentives)	(ln 117)			\$ 151,400,139
12	REVENUE CREDITS	(Note A)			
13					\$ -
14	Other Transmission Revenue	(Worksheet A)	8,471,657	DA 1.00000	\$ 8,471,657
15	Total Revenue Credits		8,471,657		\$ 8,471,657
16	NET REVENUE REQUIREMENT (w/o incentives)	(ln 11 less ln 15)			\$ 142,928,483
17	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	(Worksheet G & P) (Note X)			\$ 48,634,470
18	SPP OATT RELATED UPGRADES REV. REQ. TRUE-UP	(Worksheet L)			\$ -
19	PRIOR YEAR TRUE-UP ADJUSTMENT w/INTEREST	(Worksheet L)			\$ -
20	ADDITIONAL REVENUE REQUIREMENT (w/ incentives)	(Note C) & (Worksheet F, ln 61)			\$ -
21	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(ln 16 - ln 17 - ln 18 - ln 19 + ln 20)			\$ 94,294,012
22	NET PLANT CARRYING CHARGE (w/o incentives)	(Note B)			
23	Annual Rate	((ln 16 / ln 46) x 100)			19.07%
24	Monthly Rate	(ln 23 / 12)			1.59%
25	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)	(Note B)			
26	Annual Rate	(((ln 16 - ln 92) / ln 46) x 100)			15.67%
27	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN	(Note B)			
28	Annual Rate	(((ln 16 - lns 92 - ln 115 - ln 116) / lns 46) x 100)			3.53%

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

OKLAHOMA GAS AND ELECTRIC COMPANY

	(1)	(2)	(3)	(4)	(5)
	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	TO Total	Allocator	Total Transmission
Line No.	OPERATION & MAINTENANCE EXPENSE				
68	Transmission	321.112.b	72,357,175		
68a	Less Extraordinary & Storm Cost Amortization	(Worksheet O)	-		
69	Less expenses for LSE cost responsibility	(Worksheet E, In 14)	42,426,686		
70	Less Account 561 (Load Dispatching)	321.84-92.b (Note P & U)	13,924,650		
71	Less Account 565	321.96.b (Note I)	641,585		
72	Plus Acct 565 native load, zonal or pool	(Note I)	-		
73	Transmission Subtotal	(In 68-In 68a-In 69-In 70-In 71+In 72)	15,364,254	TP 0.91267	14,022,556
74	Administrative and General	323.197.b (Note J)	134,253,414	NA	
75	Less: Acct. 924, Property Insurance	323.185.b	1,661,781	NA	
76	Less: Acct. 928, Reg. Com. Exp.	323.189.b	7,588,801	NA	
77	Less: Acct. 930.1, Gen. Advert. Exp.	323.191.b	38	NA	
78	Less: Acct. 930.2, Misc. General Exp.	323.192.b	5,303,766		
79	Less: PBOP amount included in Line 74	(Note T)	8,600,000		
80	Balance of A & G	(In 74 - sum In 75 to In 79)	111,099,028	W/S 0.06588	7,318,677
81	Plus: Acct. 924	(In 75)	1,661,781	GP 0.14754	245,171
82	Plus: Acct. 928 - Transmission Direct Assigned	(Note K) (Worksheet D)	21,477	DA 1.00000	21,477
83	Plus: Acct. 928 - Transmission Allocated	(Note K) (Worksheet D)	-	DA 1.00000	-
84	Plus: Acct. 930.1 - Transmission Direct Assigned	(Note K) (Worksheet D)	-	DA 1.00000	-
85	Plus: Acct. 930.1 - Transmission Allocated	(Note K) (Worksheet D)	-	DA 1.00000	-
86	Plus: Acct. 930.2 - Adj. Misc. General Expenses	(Worksheet D)	4,625,940	W/S 0.06588	304,735
87	Plus: PBOP Amount	(Note T)	12,400,000	W/S 0.06588	816,853
88	A & G Subtotal	(sum Ins 80 to 87)	129,808,226		8,706,913
89	Transmission Lease Payments	(Worksheet D)	7,652	DA 1.00000	7,652
90	TOTAL O & M EXPENSE	(In 73 + In 88 + In 89)	145,180,132		22,737,121
91	DEPRECIATION AND AMORTIZATION EXPENSE				
92	Transmission	336.7.b	27,911,028	TP 0.91267	25,473,671
93	Plus: Extraordinary & Storm Cost O&M Amortization	(Worksheet O) (Note W)	10,464	TP 0.91267	9,550
94	Plus: Recovery of Abandoned Incentive Plant	(Worksheet P) (Note R)	0	DA 1.00000	0
95	General	336.10.b	21,377,302	W/S 0.06588	1,408,235
96	Intangible	336.1.f	8,159,596	W/S 0.06588	537,515
97	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 92 to 96)	57,458,390		27,428,972
98	TAXES OTHER THAN INCOME	(Note L)			
99	Labor Related				
100	Payroll	263.i	11,738,885	W/S 0.06588	773,302
101	Plant Related				
102	Property	263.i	63,877,314	GP 0.14754	9,424,160
103	Gross Receipts	263.i	-		
104	Other	263.i	124,116	GP 0.14754	18,311
105	TOTAL OTHER TAXES	In 100 + (sum Ins 102 to 104)	75,740,315		10,215,773
106	INCOME TAXES	(Note M)			
107	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		38.97%		
108	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		43.73%		
109	where WCLTD=(In 137) and R= (In 140)				
110	and FIT, SIT & p are as given in Note M.				
111	$1 / (1 - T) =$ (from In 107)		1.6384		
112	Amortized Investment Tax Credit	266.8.f (enter negative)	(3,300,984)		
113	Income Tax Calculation	(In 108 * In 116)	136,909,337	NA	27,970,823
114	ITC adjustment	(In 111 * In 112)	(5,408,450)	NP 0.168700	(912,404)
115	TOTAL INCOME TAXES	(sum Ins 113 to 114)	131,500,887		27,058,419
116	RETURN (Rate Base * Rate of Return)	(In 67 * In 140)	313,065,548	NA	63,959,853
117	REVENUE REQUIREMENT (sum Ins 90, 97, 105, 115, 116)		722,945,273		151,400,139

OKLAHOMA GAS AND ELECTRIC COMPANY

SUPPORTING CALCULATIONS

In No.	(1)	(2)	(3)	(4)	(5)
	TRANSMISSION PLANT INCLUDED IN SPP TARIFF				
118	Total transmission plant	(ln 31)			1,178,665,476
119	Less transmission plant excluded from SPP Tariff	(Worksheet H) (Note N)			28,502,093
120	Less Production Related Transmission Facilities	(Worksheet H) (Note O)			74,425,986
121	Transmission plant included in SPP Tariff	(ln 118 - ln 119 - ln 120)			<u>1,075,737,397</u>
122	Percent of transmission plant in SPP Tariff	(ln 121 / ln 118)		TP=	0.91267
123	WAGES & SALARY ALLOCATOR (W/S)				
124	Production	354.20.b	56,156,451	NA	-
125	Transmission	354.21.b	8,558,764	TP	0.91267 7,811,362
126	Distribution	354.23.b	32,843,646	NA	-
127	Other (Excludes A&G)	354.24,25,26.b	21,019,231	NA	-
128	Total	(sum lns 124 to 127)	<u>118,578,092</u>		<u>7,811,362</u>
129	Transmission related amount	(ln 128 - Col. 5 / Col. 3)		W/S=	0.06588
130	RETURN (R)				
131	Preferred Dividends	(118.29.c) (positive number)	0		-
132	Development of Common Stock:				
133	Long Term Debt	(Worksheet K) (Note Q)		45.59%	1,949,196,154
134	Preferred Stock	(Worksheet K) (Note Q)		0.00%	-
135	Common Stock	(Worksheet K) (Note Q)		54.41%	<u>2,326,068,185</u>
136	Total	(sum lns 133 to 135)			<u>4,275,264,339</u>
			<u>\$</u>	<u>%</u>	<u>Cost (Note Q)</u>
137	Long Term Debt		1,949,196,154	45.59%	0.0609
138	Preferred Stock	112.3.c	-	0.00%	0.0000
139	Common Stock		<u>2,326,068,185</u>	54.41%	<u>0.1110</u>
140	Total	(sum lns 137 to 139)	<u>4,275,264,339</u>		R 0.0882
					<u>Weighted</u>
					0.0278
					0.0000
					0.0604

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

OKLAHOMA GAS AND ELECTRIC COMPANY

Notes - continued

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

List of Allocators:

Direct Assigned	DA	1.000000
Gross Plant	GP	0.147535
Net Plant	NP	0.168700
Trans. Plant in SPP	TP	0.912674
Wages & Salaries	W/S	0.065875
No Allocator	NA	

Worksheet A

Line No.

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

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

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

	<u>(A) 2011 YE Balance</u>	<u>(B) Power Production</u>	<u>(C) Distribution</u>	<u>(D) Utility Commercial</u>	<u>(E) Utility A & G</u>	<u>(F) Miscellaneous</u>	<u>(G) Transmission (Load in Divisor)</u>	<u>(H) Other Transmission</u>	
5	300.21.b								
6	Miscellaneous - McClain Adder								
7	Miscellaneous - Scrap Sales							\$401,989	
8	Miscellaneous - OMPA Admin Fee								
9	Miscellaneous					\$511			
10	Miscellaneous - Honeywell Energy Management								
11	Miscellaneous - Sale of Residual Oil								
12	Reimbursed Payroll Costs								
13	Remuneration Sales Taxes Collection - OK & AR					\$115,069			
14	Franchise & Privilege Tax Adjustment					\$860			
15	Oil Lease & Royalties					\$438,216			
16	Pace Payments					(\$75,574)			
17	Transmission Service Revenues - from OG&E LSE						\$80,665,099		
18	Transmission Service Revenues - Unbundled OK & AR						\$204,751		
19	Transmission Service Revenues - Direct Assigned Facilities						\$31,188,708		
20	Salvage Clearing								
21	Point-to-Point Revenue Refundable to Retail Customers								
22	Discount on Purchased Wind Credits								
23	Renewable Energy Certificate Sales - OK & AR					\$2,798,183			
24	Base Plan Revenues (credited on line 17 of the 2011 Projected ATRR)								
25									
26	TOTALS (Sum Ins 6 - 25)	\$128,431,953	\$428,986	\$852	(\$18)	\$3,276,754	\$12,264,832	\$112,058,558	\$401,989
27	Net Account 454 - Credited as Transmission Revenues [(A)-(B)-(C)-(D)-(E)-(F)-(G)] =								\$401,989

Worksheet A

III. Account 456.1, Revenues from Transmission of Electricity of Others - Relevant Year = **2011** (Notes 1 & 3) 328-330.Total.n **\$19,143,785**
 (Provide data sources and any detailed explanations necessary in Section V, Notes below)

**Transmission
(Load in Divisor)**

Less:

28	TO's LSE Direct Assignment Revenue Credits		
29	TO's LSE Sponsored (Requested or Economic) Upgrade Revenue Credits		
30	TO's LSE Network Upgrades for Generation Interconnection - Credits		
31	TO's Point-To-Point Revenue for GFA's Associated with Load Included in the Divisor		
32	Network Service Revenue (Schedule 9) Associated With Load Included in the Divisor		\$9,992,930
33	TO's Revenue Associated with Transmission Plant Excluded From SPP Tariff		
34	Wholesale Distribution charges		\$693,515
35	TO's LSE Revenue from Ancillary Services Provided		
36	Network Service Ancillary Revenues (Schedule 1) Associated With Load Included in the Divisor		\$557,797
37			
38			
39			
40	Total Revenues Adjusted from Account 456.1 (Revenues retained by OG&E for load included in the divisor) =	(Sum Ins 28 thru 39)	\$11,244,242

41 **Net Account 456.1 Included in Template (PTP revenues to be credited) =** [(328-330.Total.n) - In 40] **\$7,899,543**

IV. Revenue from Grandfathered Interzonal Transactions - Relevant Year = **2011** (Note 3)
 (Provide data sources and any detailed explanations necessary in Section V, Notes below)

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

46 **Sum of Parts I, II & III** (Addendum 2-A, In 14) **\$8,471,657**

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

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

Worksheet B

I. Transmission Network Load (MW)

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

II. Notes

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

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

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

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

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

Worksheet B

II. Notes (cont.)

4 "Non-Firm Sales in TO's Zone" are non-firm loads in kW at the time of, and included in, TO's monthly transmission system peak load associated with sales to customers in TO's zone. Details are as follows:

Line No.	Month, Day and Year	Hour ending							Non-Firm Sales in TO's Zone
39	12-Jan-11	800							0
40	1-Feb-11	1900							0
41	1-Mar-11	800							0
42	8-Apr-11	1700							0
43	9-May-11	1700							0
44	30-Jun-11	1600							0
45	27-Jul-11	1700							0
46	3-Aug-11	1600							0
47	1-Sep-11	1700							0
48	6-Oct-11	1700							0
49	30-Nov-11	800							0
50	6-Dec-11	1900							0

5 "Non-TO Generation" in kW is load served by non-TO generators operating synchronously with the TO's transmission system. Details are as follows:

Line No.	Month, Day and Year	Hour ending							Non-TO Generation in TO's Zone
51	12-Jan-11	800							0
52	1-Feb-11	1900							0
53	1-Mar-11	800							0
54	8-Apr-11	1700							0
55	9-May-11	1700							0
56	30-Jun-11	1600							0
57	27-Jul-11	1700							0
58	3-Aug-11	1600							0
59	1-Sep-11	1700							0
60	6-Oct-11	1700							0
61	30-Nov-11	800							0
62	6-Dec-11	1900							0

6 "Non-TO Load in TO's Zone" is load in kW for firm-service customers in TO's zone that is electronically transferred to other TO zones. Details are as follows:

Line No.	Month, Day and Year	Hour ending							Non-TO Load in TO's Zone
63	12-Jan-11	800							0
64	1-Feb-11	1900							0
65	1-Mar-11	800							0
66	8-Apr-11	1700							0
67	9-May-11	1700							0
68	30-Jun-11	1600							0
69	27-Jul-11	1700							0
70	3-Aug-11	1600							0
71	1-Sep-11	1700							0
72	6-Oct-11	1700							0
73	30-Nov-11	800							0
74	6-Dec-11	1900							0

Worksheet C

I. Account 281 - ADIT - Accelerated Amortization Property

Relevant Year = 2011 (Note 2)

Line No.	(A) Identification	(B) Relevant Year Average of BOY and EOY Balance	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
1									
2	Net Total Property and Accumulated Depreciation	-	-	-	-	-	-	- Accumulated deferred income taxes-Accelerated amortization property.	
3	Other	-	-	-	-	-	-		
4		-	-	-	-	-	-		
5		-	-	-	-	-	-		
6		-	-	-	-	-	-		
7		-	-	-	-	-	-		
8		-	-	-	-	-	-		
9		-	-	-	-	-	-		
10		-	-	-	-	-	-		
11		-	-	-	-	-	-		
12		-	-	-	-	-	-		
13		-	-	-	-	-	-		
14		-	-	-	-	-	-		
15		-	-	-	-	-	-		
16		-	-	-	-	-	-		
17		-	-	-	-	-	-		
18		-	-	-	-	-	-		
19		-	-	-	-	-	-		
20		-	-	-	-	-	-		
21		-	-	-	-	-	-		
22		-	-	-	-	-	-		
23		-	-	-	-	-	-		
24	Subtotal - Form 1, p273	-	-	-	-	-	-		
25	Less FASB 109 Above if not separately removed	-	-	-	-	-	-		
26	Less FASB 106 Above if not separately removed	-	-	-	-	-	-		
27	Total (In 24 - In 25 - In 26)	-	-	-	-	-	-		
28	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	14.7535%	6.5875%		
29	Total (In 27 * In 28)		0	0	0	0	0	0	

II. Account 282 - ADIT - Other Property

Relevant Year = 2011 (Note 2)

Line No.	(A) Identification	(B) Relevant Year Average of BOY and EOY Balance	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
30									
31	Net Total Property and Accumulated Depreciation	(1,164,991,801)	-	-	-	(1,164,991,801)	-	(1,164,991,801) Accumulated deferred income taxes-Other property.	
32	Income Taxes Recoverable/Refundable, net - RETAIL	(23,591,478)	(23,591,478)	-	-	-	-	- Deferred tax per SFAS 109 related to property and Retail S. Georgia.	
33	Income Taxes Recoverable/Refundable, net - Equity AFUDC	(24,606,048)	(24,606,048)	-	-	-	-	- ADIT - Equity AFUDC Gross-up - Retail	
34	Income Taxes Recoverable/Refundable, net - Equity AFUDC	(449,364)	-	-	(449,364)	-	-	(449,364) ADIT - Equity AFUDC Gross-up - Transmission	
35	Other	-	-	-	-	-	-		
36		-	-	-	-	-	-		
37		-	-	-	-	-	-		
38		-	-	-	-	-	-		
39		-	-	-	-	-	-		
40		-	-	-	-	-	-		
41		-	-	-	-	-	-		
42		-	-	-	-	-	-		
43		-	-	-	-	-	-		
44		-	-	-	-	-	-		
45		-	-	-	-	-	-		
46		-	-	-	-	-	-		
47		-	-	-	-	-	-		
48		-	-	-	-	-	-		
49		-	-	-	-	-	-		
50		-	-	-	-	-	-		
51	Subtotal - Form 1, p275	(1,213,638,690)	(48,197,526)	-	(449,364)	(1,164,991,801)	-		
52	Less FASB 109 Above if not separately removed	-	-	-	-	-	-		
53	Less FASB 106 Above if not separately removed	-	-	-	-	-	-		
54	Total (In 51 - In 52 - In 53)	(1,213,638,690)	(48,197,526)	-	(449,364)	(1,164,991,801)	-		
55	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	14.7535%	6.5875%		
56	Total (In 54 * In 55)		0	0	(449,364)	(171,877,435)	0	(172,326,799)	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

III. Account 283 - ADIT - Other
(A)

Line No.	(A) Identification	(B) Relevant Year Average of BOY and EOY Balance	Relevant Year = (C) 100% Non-Transmission Related	2011 (D) 100% Related to facilities excluded in Worksheet H	(Note 2) (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	(1,489,653)	-	-	-	(744,826)	(744,826)	(1,489,653)	Book accrual vs. actual payments for tax.
59	Pension Plans	(93,803,217)	(93,803,217)	-	-	-	-	-	ADIT related to Pre-paid Pension Expense.
60	Bond Redemption - Unamortized Call Premium Costs	(4,617,244)	-	-	-	(4,617,244)	-	(4,617,244)	Expenses amortized for books; deducted for tax prior years when incurred/paid.
61	Reg Asset - Deferred Excess Storm Expenses - OK	(10,272,568)	-	-	-	(10,272,568)	-	(10,272,568)	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
62	Reg Asset - Deferred Red Rock Plant Costs - OK	(2,711,353)	(2,711,353)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
63	Reg Asset - Deferred Excess Storm Expenses - AR	(20,283)	-	-	-	(20,283)	-	(20,283)	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
64	Reg Asset - Deferred Excess Pension Expenses - OK	3,119,082	3,119,082	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
65	Reg Asset - Deferred Excess Pension Expenses - AR	241,297	241,297	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
66	Deferred Other - Rate Case Consult/Expert Witness Costs	(242,780)	(242,780)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
67	Reg Asset - Deferred Rate Case Expense - OK	(42,040)	(42,040)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
68	LIFO Inventory Adjustments - Fuels Stock	(382,937)	(382,937)	-	-	-	-	-	Full Adj charged to 2008 Book Income vs Taxable Income over 4 yrs per Sec 481.
69	Reg Asset - "Big 7 Transmission Projects" AFUDC - Retail	(155,037)	(155,037)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
70	Reg Liability - Deferred Post Retirement Medical Expense	679,402	679,402	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Liability for book.
71	Reg Asset - Deferred Smart Grid Deployment Expenses	(755,149)	(755,149)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
72	Reg Asset - Deferred Smart Grid Retired Meter Loss	(8,567,098)	(8,567,098)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
73	Reg Asset - Deferred Smart Grid Web Portal Expenses	(488,747)	(488,747)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
74	Other - Accrued Bonus	1,417,803	1,417,803	-	-	-	-	-	Book accrual vs. actual payments for tax
75		-	-	-	-	-	-	-	
76		-	-	-	-	-	-	-	
77		-	-	-	-	-	-	-	
78		-	-	-	-	-	-	-	
79		-	-	-	-	-	-	-	
80		-	-	-	-	-	-	-	
81		-	-	-	-	-	-	-	
82		-	-	-	-	-	-	-	
83		-	-	-	-	-	-	-	
84		-	-	-	-	-	-	-	
85		-	-	-	-	-	-	-	
86		-	-	-	-	-	-	-	
87		-	-	-	-	-	-	-	
88		-	-	-	-	-	-	-	
89		-	-	-	-	-	-	-	
90		-	-	-	-	-	-	-	
91		-	-	-	-	-	-	-	
92		-	-	-	-	-	-	-	
93		-	-	-	-	-	-	-	
94		-	-	-	-	-	-	-	
95		-	-	-	-	-	-	-	
96		-	-	-	-	-	-	-	
97		-	-	-	-	-	-	-	
98		-	-	-	-	-	-	-	
99		-	-	-	-	-	-	-	
100		-	-	-	-	-	-	-	
101		-	-	-	-	-	-	-	
102		-	-	-	-	-	-	-	
103		-	-	-	-	-	-	-	
104		-	-	-	-	-	-	-	
105		-	-	-	-	-	-	-	
106		-	-	-	-	-	-	-	
107		-	-	-	-	-	-	-	
108		-	-	-	-	-	-	-	
109	Subtotal - Form 1, p277.9.k	(118,090,522)	(101,690,774)	-	-	(15,654,922)	(744,826)	(16,399,748)	
110	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	
111	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
112	Total (In 109 - In 110 - In 111)	(118,090,522)	(101,690,774)	-	-	(15,654,922)	(744,826)		
113	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	14.7535%	6.5875%		
114	Total (In 112 * In 113)		0	0	0	(2,309,654)	(49,066)	(2,358,719)	

Worksheet C
IV. Account 190 - ADIT

		Relevant Year = 2011				(Note 2)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
Identification	Relevant Year Average of BOY and EOY Balance	100% Non-Transmission Related	100% Related to facilities excluded in Worksheet H	100% Transmission Related	Plant Related	Labor Related	Total Included in Ratebase (E)+(F)+(G)	Description / Justification	
Line No.									
115	Accrued Vacation	4,063,117	-	-	-	4,063,117	4,063,117	Book accrual vs. actual payments for tax.	
116	Derivative Instruments	1,463,898	1,463,898	-	-	-	-	Tax deduction for Mark-to-Market discount permitted by Section 465.	
117	Bad Debts	1,042,550	1,042,550	-	-	-	-	Book accrual vs. actual payments for tax.	
118	Accrued Interest	777,495	-	-	777,495	-	777,495	Book accrual vs. actual payments for tax.	
119	Accrued Liability-Public Liability	1,782,645	-	-	891,322	891,322	1,782,645	Book accrual vs. actual payments for tax. Split 50% labor, 50% plant	
120	Accrued Liability-Employee Related	1,334,515	-	-	-	1,334,515	1,334,515	Book accrual vs. actual payments for tax.	
121	Rate Refund Accrual for FERC customers	80,704	80,704	-	-	-	-	Deferred revenue accrual per books vs. actual revenue for tax purposes.	
122	Post-Retirement Benefits	35,094,217	-	-	-	35,094,217	35,094,217	Book accrual vs. actual payments for tax purposes.	
123	Deferred Fed Investment Tax Credits	2,992,673	2,992,673	-	-	-	-	ADIT for Unamortized ITC balance. ITC utilized for tax purposes in prior years.	
124	Tax Credit Carryover	82,737,062	82,737,062	-	-	-	-	ADIT for Tax Credit Carryover	
125	Net Operating Loss Carryover - Federal	91,608,214	-	-	91,608,214	-	91,608,214	ADIT for Net Operating Loss Carryover - Federal (offsets ADIT in Acct. 282)	
126	Net Operating Loss Carryover - Oklahoma	11,180,970	-	-	11,180,970	-	11,180,970	ADIT for Net Operating Loss Carryover - Oklahoma (offsets ADIT in Acct. 282)	
127	Other - Investments in Partnerships	73,705	73,705	-	-	-	-	ADIT for Book vs. Tax Partnership Income and Expense differences.	
128	Kaw Water Storage Agreement Liability	3,459,289	3,459,289	-	-	-	-	ADIT for Book vs. Tax Differences due to differences in Imputed Interest Rates	
129	Charitable Contributions Carryover	3,863,738	3,863,738	-	-	-	-	ADIT for Limited Charitable Contributions Carryover	
130	Other - Miscellaneous	5,374	5,374	-	-	-	-	Income, losses and expenses recognized for book, but not for tax.	
131									
132									
133									
134									
135									
136									
137									
138									
139									
140									
141									
142									
143									
144									
145									
146									
147									
148									
149									
150									
151	Subtotal - Form 1, p234.8.c	241,560,164	95,718,992	-	-	104,458,000	41,383,171		
152	Less FASB 109 Above if not separately removed	-	-	-	-	-	-		
153	Less FASB 106 Above if not separately removed	-	-	-	-	-	-		
154	Total (In 151 - In 152 - In 153)	241,560,164	95,718,992	-	-	104,458,000	41,383,171		
155	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	14.7535%	6.5875%		
156	Total (In 154 * In 155)		0	0	0	15,411,244	2,726,127	18,137,371	

Worksheet C

V. Account 255 - Accumulated Deferred Investment Tax Credits

Relevant Year = 2011 (Note 2)

Line No.	(A) Identification	(B) Relevant Year Average of BOY and EOY Balance	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)
157	Accumulated Deferred Investment Tax Credits	(7,721,215)	(7,721,215)	-	-	-	-	
158								
159								
160								
161								
162								
163								
164								
165								
166								
167								
168								
169								
170								
171								
172								
173								
174								
175								
176	Subtotal - Form 1, p267.8.h	(7,721,215)	(7,721,215)	-	-	-	-	
177	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	
178	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	
179	Less Post 1971 ITC Property Under F2 Option	-	-	-	-	-	-	
180	Total (In 176 - In 177 - In 178 - In 179)	(7,721,215)	(7,721,215)	-	-	-	-	
181	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	14.7535%	6.5875%	
182	Total (In 180 * In 181)		0	0	0	0	0	

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

Worksheet D

I. Account 928 - Regulatory Comm. Expenses Relevant Year = **2011**

(A) Item No.	(B) Description	(C) Expense	(D) Non-Transmission	(E) Transmission Allocation	(F) Transmission Direct Assigned	(G) Explanation
<u>Regulatory Commission Expenses:</u>						
1	FERC Assessment for Annual Charges	1,953,429	1,953,429		-	
2	Arkansas Public Service Commission for Annual Charges	367,010	367,010		-	
3	Oklahoma Corporation Commission for Annual Charges	1,505,091	1,505,091		-	
4	Arkansas Rate Case (10-067-U)	629,640	629,640		-	
5	Smart Grid Rider (PUD 2010-0029)	3,159	3,159		-	
6	Oklahoma Rate Case - 2011 (PUD 2011-0087)	2,687,068	2,687,068		-	
7	SPP Tracker (PUD 2010-0146)	158,050	158,050		-	
8	2009 FCA Prudence	46,943	46,943		-	
9	Oklahoma Rate Case - 2008 (PUD 2008-0398)	216,934	216,934		-	
10	Minor Items	21,477			21,477	
11					-	
12					-	
13					-	
14					-	
15					-	
NOTE: FERC Assessments are to be included in Column (D)						
Total - Form I, pg 351.46.h+k		7,588,801	7,567,324		21,477	

II. Account 930.1 - General Advertising Expense Relevant Year = **2011**

(A) Item No.	(B) Description	(C) Expense	(D) Non-Transmission	(E) Transmission Allocation	(F) Transmission Direct Assigned	(G) Explanation
1	General Advertising Expense	38	38		-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total - Form I, pg 323.191.b		38	38		-	

Worksheet D

III. Transmission Lease Payments

Relevant Year = 2011

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

IV. Account 930.2 - Misc. General Expenses

Relevant Year = 2011

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

NOTE:

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

Worksheet E

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

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

Notes:

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

Worksheet F

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

A. Determine "R" with hypothetical 100 basis point increase in ROE.				
Line No.				
1	ROE w/o incentives (Addendum 2-A, In 139)			11.10%
2	ROE with additional 100 basis point incentive			12.10%
3	Determine R (cost of long term debt, cost of preferred stock and percent is from Addendum 2-A, Ins 137 through 139)			
4		%	Cost	Weighted cost
5	Long Term Debt	45.59%	0.0609	0.0278
6	Preferred Stock	0.00%	0.0000	0.0000
7	Common Stock	54.41%	0.1210	0.0658
			R =	0.0936

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

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

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

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

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

16	Net Revenue Requirement (Addendum 2-A, In 16)	142,928,483
17	Return (Addendum 2-A, In 116)	63,959,853
18	Income Taxes (Addendum 2-A, In 115)	27,058,419
19	Net Revenue Requirement, Less Return and Taxes	51,910,210

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

20	Net Revenue Requirement, Less Return and Taxes	51,910,210
21	Return (from I.B. above)	67,906,836
22	Income Taxes (from I.C. above)	28,784,508
23	Net Revenue Requirement, with 100 Basis Point ROE increase	148,601,553
24	Transmission Plant Depreciation Expense (Addendum 2-A, Ins 92)	25,473,671
25	Net Rev. Req, w/100 Basis Point ROE increase, less Depreciation	123,127,882

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

26	Net Transmission Plant (Addendum 2-A, Ins 46)	749,530,793
27	Net Revenue Requirement, with 100 Basis Point ROE increase	148,601,553
28	NPCC with 100 Basis Point increase in ROE	19.83%
29		
30	Net Rev. Req, w/100 Basis Point ROE increase, less Dep.	123,127,882
31	NPCC with 100 Basis Point ROE increase, less Depreciation	16.43% (use when no CIAC is associated with facilities receiving incentives)
32	NPCC w/o 100 Basis Point ROE increase, less Depreciation	15.67% (Addendum 2-A, In 26)
33	NPCC w/o Return, income taxes and Depreciation	3.53% (use when CIAC is associated with facilities receiving incentives)
34	100 basis point ROE increase (line 31 - 32)	0.76%

III. Calculation of Composite Depreciation Rate.

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

NOTE:

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

Worksheet F

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

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

Worksheet F

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

A. Facilities receiving incentives

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



Line

No.

Details			
Investment	-	Current Year	2011
Service Year (yyyy)	2009	ROE increase accepted by FERC (Basis Points)	50
Service Month (1-12)	6	NPCC w/o incentives, less depreciation	15.67%
Useful Life	43	NPCC w/incentives approved for these facilities, less dep.	16.05%
CIAC (Yes or No)	No	Annual Depreciation Expense (Investment / Useful Life)	-

	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Additional Rev. Requirement
69	w/o incentives 2009	-	-	-	\$ -	-
70	w/incentives 2009	-	-	-	\$ -	\$ -
71	w/o incentives 2010	-	-	-	-	-
72	w/incentives 2010	-	-	-	-	\$ -
73	w/o incentives 2011	-	-	-	-	-
74	w/incentives 2011	-	-	-	-	\$ -
75	w/o incentives 2012	-	-	-	-	-
76	w/incentives 2012	-	-	-	-	\$ -
77	w/o incentives 2013	-	-	-	-	-
78	w/incentives 2013	-	-	-	-	\$ -
79	w/o incentives 2014	-	-	-	-	-
80	w/incentives 2014	-	-	-	-	\$ -
81	w/o incentives 2015	-	-	-	-	-
82	w/incentives 2015	-	-	-	-	\$ -
83	w/o incentives 2016	-	-	-	-	-
84	w/incentives 2016	-	-	-	-	\$ -
85	w/o incentives 2017	-	-	-	-	-
86	w/incentives 2017	-	-	-	-	\$ -
87	w/o incentives 2018	-	-	-	-	-
88	w/incentives 2018	-	-	-	-	\$ -
89	w/o incentives 2019	-	-	-	-	-
90	w/incentives 2019	-	-	-	-	\$ -
91	w/o incentives 2020	-	-	-	-	-
92	w/incentives 2020	-	-	-	-	\$ -
93	w/o incentives 2021	-	-	-	-	-
94	w/incentives 2021	-	-	-	-	\$ -
95	w/o incentives 2022	-	-	-	-	-
96	w/incentives 2022	-	-	-	-	\$ -
97	w/o incentives 2023	-	-	-	-	-
98	w/incentives 2023	-	-	-	-	\$ -
99	w/o incentives 2024	-	-	-	-	-
100	w/incentives 2024	-	-	-	-	\$ -
101	w/o incentives 2025	-	-	-	-	-
102	w/incentives 2025	-	-	-	-	\$ -
103	w/o incentives 2026	-	-	-	-	-
104	w/incentives 2026	-	-	-	-	\$ -
105	w/o incentives 2027	-	-	-	-	-
106	w/incentives 2027	-	-	-	-	\$ -
107	w/o incentives 2028	-	-	-	-	-
108	w/incentives 2028	-	-	-	-	\$ -
109	w/o incentives 2029	-	-	-	-	-
110	w/incentives 2029	-	-	-	-	\$ -
111	w/o incentives 2030	-	-	-	-	-
112	w/incentives 2030	-	-	-	-	\$ -
113	w/o incentives 2031	-	-	-	-	-
114	w/incentives 2031	-	-	-	-	\$ -
115	w/o incentives 2032	-	-	-	-	-
116	w/incentives 2032	-	-	-	-	\$ -
117	w/o incentives 2033	-	-	-	-	-
118	w/incentives 2033	-	-	-	-	\$ -
119	w/o incentives 2034	-	-	-	-	-
120	w/incentives 2034	-	-	-	-	\$ -
121	w/o incentives 2035	-	-	-	-	-
122	w/incentives 2035	-	-	-	-	\$ -
123	w/o incentives 2036	-	-	-	-	-
124	w/incentives 2036	-	-	-	-	\$ -
125	w/o incentives 2037	-	-	-	-	-
126	w/incentives 2037	-	-	-	-	\$ -
127	w/o incentives 2038	-	-	-	-	-
128	w/incentives 2038	-	-	-	-	\$ -
129	w/o incentives 2039	-	-	-	-	-
130	w/incentives 2039	-	-	-	-	\$ -
131	w/o incentives ....	....	....	....	....	....
132	w/incentives ....	....	....	....	....	....
133						\$ -

Worksheet G

I. Project Summary

A. BASE PLAN UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY				
Proj. No.	Project Description Summary	In-Service	Investment	ATRR
1	Reno-Sunny Lane 69kV Line - replace wave trap & current transformer to allow 1200A limit	6/1/2006	\$ 67,511	\$ 10,788
2	Richards Tap-Richards 138kV Line - construct new 138kV line	6/1/2006	\$ 2,765,703	\$ 441,939
3	Van Buren AVEC-Van Buren Interconnect 69kV Line - replace wave trap and current transformer to allow 1200A limit	6/1/2006	\$ 107,896	\$ 17,241
4	Brown Explorer Tap 138kV Line - upgrade current transformer at Brown Substation	6/1/2006	\$ 31,518	\$ 5,036
5	NE Enid-Glenwood 138kV Line - construct new 138kV line	12/1/2006	\$ 3,897,313	\$ 630,797
6	Razorback-Short Mountain 69kV Line - construct new 69kV line	12/1/2006	\$ 9,320,377	\$ 1,508,544
7	Richards-Piedmont 138kV Line - construct new 138kV line	10/1/2007	\$ 3,790,016	\$ 626,455
8	OG&E Windfarm-WFEC Mooreland 138kV Line - upgrade conductor to 795AS33	6/1/2007	\$ 85,105	\$ 13,950
9	Ft. Smith-Colony 161kV Line - replace 1200A terminal equipment with 2000A terminal equipment	12/1/2008	\$ 136,512	\$ 23,221
10	Cedar Lane-Canadian 138kV Line - replace 800A wave trap to allow 1200A limit	6/1/2008	\$ 23,213	\$ 3,901
11	Bodle Substation - Install 138kV Circuit Breaker, Line Relaying, Wave Traps, CCVTs and Communications	6/1/2010	\$ 726,650	\$ 127,984
12	Ardmore - Rocky Point 69kV Line - rebuild and reconductor 0.82 miles of line with 477AS33	8/1/2011	\$ 632,765	\$ 46,285
13	Tiger Creek Substation - install 69kV, 9MVAR capacitor bank	3/1/2011	\$ 362,456	\$ 53,324
14				
15				
16				
17				
18				
19				
BASE PLAN UPGRADE TOTALS			\$ 21,947,035	\$ 3,509,465

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

C. SPONSORED OR ECONOMIC PORTFOLIO UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY				
Proj. No.	Project Description Summary	In-Service	Investment	ATRR
1	Northwest - Woodward District EHV 345 kV Line (Sponsored Upgrade)	4/1/2010	\$ 218,000,000	\$ 31,188,710
2	Gracemont Substation - construct new 345 / 138 kV substation (Balanced Portfolio)	11/1/2011	\$ 13,752,689	\$ 387,229
3				
4				
5				
6				
7				
SPONSORED OR ECONOMIC PORTFOLIO UPGRADE TOTALS			\$ 231,752,689	\$ 31,575,939

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

TOTAL SPP OATT RELATED UPGRADES REVENUE REQUIREMENT (Sum of Parts A, B, C & D above) **\$ 35,085,404**

NOTES:

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

Worksheet G

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

A. Base Plan facilities.

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

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

Line No.	Details						
1	Investment	\$ 67,511	Current Year				2011
2	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation				15.67%
3	Service Month (1-12)	6					
4	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)			\$ 1,570	
5	CIAC (Yes or No)	No					
6							
7	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
8	2006	\$ 67,511	\$ 888	\$ 66,623	\$ 7,038	\$	7,038
9	2007	\$ 66,623	\$ 1,777	\$ 64,846	\$ 12,060	\$	12,060
10	2008	\$ 64,846	\$ 1,777	\$ 63,070	\$ 11,782	\$	11,782
11	2009	\$ 63,070	\$ 1,731	\$ 61,339	\$ 10,378	\$	10,378
12	2010	\$ 61,339	\$ 1,731	\$ 59,608	\$ 11,913	\$	11,913
13	2011	\$ 59,608	\$ 1,570	\$ 58,038	\$ 10,788	\$	10,788
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				\$ 63,959	\$	63,959

Worksheet G

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

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

Line No.	Details					
55	Investment	\$ 2,765,703	Current Year			2011
56	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			15.67%
57	Service Month (1-12)	6				
58	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)	\$		64,319
59	CIAC (Yes or No)	No				
60	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
62	2006	\$ 2,765,703	\$ 36,391	\$ 2,729,312	\$ 288,312	\$ 288,312
63	2007	\$ 2,729,312	\$ 72,782	\$ 2,656,531	\$ 494,074	\$ 494,074
64	2008	\$ 2,656,531	\$ 72,782	\$ 2,583,749	\$ 482,687	\$ 482,687
65	2009	\$ 2,583,749	\$ 70,915	\$ 2,512,834	\$ 425,166	\$ 425,166
66	2010	\$ 2,512,834	\$ 70,915	\$ 2,441,918	\$ 488,052	\$ 488,052
67	2011	\$ 2,441,918	\$ 64,319	\$ 2,377,599	\$ 441,939	\$ 441,939
68	2012	\$ -	\$ -	\$ -	\$ -	\$ -
69	2013	\$ -	\$ -	\$ -	\$ -	\$ -
70	2014	\$ -	\$ -	\$ -	\$ -	\$ -
71	2015	\$ -	\$ -	\$ -	\$ -	\$ -
72	2016	\$ -	\$ -	\$ -	\$ -	\$ -
73	2017	\$ -	\$ -	\$ -	\$ -	\$ -
74	2018	\$ -	\$ -	\$ -	\$ -	\$ -
75	2019	\$ -	\$ -	\$ -	\$ -	\$ -
76	2020	\$ -	\$ -	\$ -	\$ -	\$ -
77	2021	\$ -	\$ -	\$ -	\$ -	\$ -
78	2022	\$ -	\$ -	\$ -	\$ -	\$ -
79	2023	\$ -	\$ -	\$ -	\$ -	\$ -
80	2024	\$ -	\$ -	\$ -	\$ -	\$ -
81	2025	\$ -	\$ -	\$ -	\$ -	\$ -
82	2026	\$ -	\$ -	\$ -	\$ -	\$ -
83	2027	\$ -	\$ -	\$ -	\$ -	\$ -
84	2028	\$ -	\$ -	\$ -	\$ -	\$ -
85	2029	\$ -	\$ -	\$ -	\$ -	\$ -
86	2030	\$ -	\$ -	\$ -	\$ -	\$ -
87	2031	\$ -	\$ -	\$ -	\$ -	\$ -
88	2032	\$ -	\$ -	\$ -	\$ -	\$ -
89	2033	\$ -	\$ -	\$ -	\$ -	\$ -
90	2034	\$ -	\$ -	\$ -	\$ -	\$ -
91	2035	\$ -	\$ -	\$ -	\$ -	\$ -
92	2036	\$ -	\$ -	\$ -	\$ -	\$ -
93	2037	\$ -	\$ -	\$ -	\$ -	\$ -
94	2038	\$ -	\$ -	\$ -	\$ -	\$ -
95	2039	\$ -	\$ -	\$ -	\$ -	\$ -
96	2040	\$ -	\$ -	\$ -	\$ -	\$ -
97	2041	\$ -	\$ -	\$ -	\$ -	\$ -
98	2042	\$ -	\$ -	\$ -	\$ -	\$ -
99	2043	\$ -	\$ -	\$ -	\$ -	\$ -
100	2044	\$ -	\$ -	\$ -	\$ -	\$ -
101	2045	\$ -	\$ -	\$ -	\$ -	\$ -
102	2046	\$ -	\$ -	\$ -	\$ -	\$ -
103	2047	\$ -	\$ -	\$ -	\$ -	\$ -
104	2048	\$ -	\$ -	\$ -	\$ -	\$ -
105	2049	\$ -	\$ -	\$ -	\$ -	\$ -
106	2050	\$ -	\$ -	\$ -	\$ -	\$ -
107						
108	Project Totals			\$	2,620,230	\$ 2,620,230

Worksheet G

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

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

Line No.	Details					
109	Investment	\$ 107,896	Current Year			2011
110	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			15.67%
111	Service Month (1-12)	6				
112	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)		\$ 2,509	
113	CIAC (Yes or No)	No				
114	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
116	2006	\$ 107,896	\$ 1,420	\$ 106,477	\$ 11,248	\$ 11,248
117	2007	\$ 106,477	\$ 2,839	\$ 103,637	\$ 19,275	\$ 19,275
118	2008	\$ 103,637	\$ 2,839	\$ 100,798	\$ 18,831	\$ 18,831
119	2009	\$ 100,798	\$ 2,767	\$ 98,031	\$ 16,587	\$ 16,587
120	2010	\$ 98,031	\$ 2,767	\$ 95,265	\$ 19,040	\$ 19,040
121	2011	\$ 95,265	\$ 2,509	\$ 92,756	\$ 17,241	\$ 17,241
122	2012	\$ -	\$ -	\$ -	\$ -	\$ -
123	2013	\$ -	\$ -	\$ -	\$ -	\$ -
124	2014	\$ -	\$ -	\$ -	\$ -	\$ -
125	2015	\$ -	\$ -	\$ -	\$ -	\$ -
126	2016	\$ -	\$ -	\$ -	\$ -	\$ -
127	2017	\$ -	\$ -	\$ -	\$ -	\$ -
128	2018	\$ -	\$ -	\$ -	\$ -	\$ -
129	2019	\$ -	\$ -	\$ -	\$ -	\$ -
130	2020	\$ -	\$ -	\$ -	\$ -	\$ -
131	2021	\$ -	\$ -	\$ -	\$ -	\$ -
132	2022	\$ -	\$ -	\$ -	\$ -	\$ -
133	2023	\$ -	\$ -	\$ -	\$ -	\$ -
134	2024	\$ -	\$ -	\$ -	\$ -	\$ -
135	2025	\$ -	\$ -	\$ -	\$ -	\$ -
136	2026	\$ -	\$ -	\$ -	\$ -	\$ -
137	2027	\$ -	\$ -	\$ -	\$ -	\$ -
138	2028	\$ -	\$ -	\$ -	\$ -	\$ -
139	2029	\$ -	\$ -	\$ -	\$ -	\$ -
140	2030	\$ -	\$ -	\$ -	\$ -	\$ -
141	2031	\$ -	\$ -	\$ -	\$ -	\$ -
142	2032	\$ -	\$ -	\$ -	\$ -	\$ -
143	2033	\$ -	\$ -	\$ -	\$ -	\$ -
144	2034	\$ -	\$ -	\$ -	\$ -	\$ -
145	2035	\$ -	\$ -	\$ -	\$ -	\$ -
146	2036	\$ -	\$ -	\$ -	\$ -	\$ -
147	2037	\$ -	\$ -	\$ -	\$ -	\$ -
148	2038	\$ -	\$ -	\$ -	\$ -	\$ -
149	2039	\$ -	\$ -	\$ -	\$ -	\$ -
150	2040	\$ -	\$ -	\$ -	\$ -	\$ -
151	2041	\$ -	\$ -	\$ -	\$ -	\$ -
152	2042	\$ -	\$ -	\$ -	\$ -	\$ -
153	2043	\$ -	\$ -	\$ -	\$ -	\$ -
154	2044	\$ -	\$ -	\$ -	\$ -	\$ -
155	2045	\$ -	\$ -	\$ -	\$ -	\$ -
156	2046	\$ -	\$ -	\$ -	\$ -	\$ -
157	2047	\$ -	\$ -	\$ -	\$ -	\$ -
158	2048	\$ -	\$ -	\$ -	\$ -	\$ -
159	2049	\$ -	\$ -	\$ -	\$ -	\$ -
160	2050	\$ -	\$ -	\$ -	\$ -	\$ -
161						
162	Project Totals				\$ 102,222	\$ 102,222

Worksheet G

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

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

Line No.	Details					
163	Investment	\$ 31,518	Current Year			2011
164	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			15.67%
165	Service Month (1-12)	6				
166	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)	\$		733
167	CIAC (Yes or No)	No				
168	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
170	2006	\$ 31,518	\$ 415	\$ 31,103	\$ 3,286	\$ 3,286
171	2007	\$ 31,103	\$ 829	\$ 30,274	\$ 5,630	\$ 5,630
172	2008	\$ 30,274	\$ 829	\$ 29,444	\$ 5,501	\$ 5,501
173	2009	\$ 29,444	\$ 808	\$ 28,636	\$ 4,845	\$ 4,845
174	2010	\$ 28,636	\$ 808	\$ 27,828	\$ 5,562	\$ 5,562
175	2011	\$ 27,828	\$ 733	\$ 27,095	\$ 5,036	\$ 5,036
176	2012	\$ -	\$ -	\$ -	\$ -	\$ -
177	2013	\$ -	\$ -	\$ -	\$ -	\$ -
178	2014	\$ -	\$ -	\$ -	\$ -	\$ -
179	2015	\$ -	\$ -	\$ -	\$ -	\$ -
180	2016	\$ -	\$ -	\$ -	\$ -	\$ -
181	2017	\$ -	\$ -	\$ -	\$ -	\$ -
182	2018	\$ -	\$ -	\$ -	\$ -	\$ -
183	2019	\$ -	\$ -	\$ -	\$ -	\$ -
184	2020	\$ -	\$ -	\$ -	\$ -	\$ -
185	2021	\$ -	\$ -	\$ -	\$ -	\$ -
186	2022	\$ -	\$ -	\$ -	\$ -	\$ -
187	2023	\$ -	\$ -	\$ -	\$ -	\$ -
188	2024	\$ -	\$ -	\$ -	\$ -	\$ -
189	2025	\$ -	\$ -	\$ -	\$ -	\$ -
190	2026	\$ -	\$ -	\$ -	\$ -	\$ -
191	2027	\$ -	\$ -	\$ -	\$ -	\$ -
192	2028	\$ -	\$ -	\$ -	\$ -	\$ -
193	2029	\$ -	\$ -	\$ -	\$ -	\$ -
194	2030	\$ -	\$ -	\$ -	\$ -	\$ -
195	2031	\$ -	\$ -	\$ -	\$ -	\$ -
196	2032	\$ -	\$ -	\$ -	\$ -	\$ -
197	2033	\$ -	\$ -	\$ -	\$ -	\$ -
198	2034	\$ -	\$ -	\$ -	\$ -	\$ -
199	2035	\$ -	\$ -	\$ -	\$ -	\$ -
200	2036	\$ -	\$ -	\$ -	\$ -	\$ -
201	2037	\$ -	\$ -	\$ -	\$ -	\$ -
202	2038	\$ -	\$ -	\$ -	\$ -	\$ -
203	2039	\$ -	\$ -	\$ -	\$ -	\$ -
204	2040	\$ -	\$ -	\$ -	\$ -	\$ -
205	2041	\$ -	\$ -	\$ -	\$ -	\$ -
206	2042	\$ -	\$ -	\$ -	\$ -	\$ -
207	2043	\$ -	\$ -	\$ -	\$ -	\$ -
208	2044	\$ -	\$ -	\$ -	\$ -	\$ -
209	2045	\$ -	\$ -	\$ -	\$ -	\$ -
210	2046	\$ -	\$ -	\$ -	\$ -	\$ -
211	2047	\$ -	\$ -	\$ -	\$ -	\$ -
212	2048	\$ -	\$ -	\$ -	\$ -	\$ -
213	2049	\$ -	\$ -	\$ -	\$ -	\$ -
214	2050	\$ -	\$ -	\$ -	\$ -	\$ -
215	Project Totals				\$ 29,860	\$ 29,860

Worksheet G

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

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

Line No.	Details					
217	Investment	\$ 3,897,313	Current Year			2011
218	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			15.67%
219	Service Month (1-12)	12				
220	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)		\$	90,635
221	CIAC (Yes or No)	No				
222						
223	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
224	2006	\$ 3,897,313	\$ -	\$ 3,897,313	\$ 50,809	\$ 50,809
225	2007	\$ 3,897,313	\$ 102,561	\$ 3,794,752	\$ 704,251	\$ 704,251
226	2008	\$ 3,794,752	\$ 102,561	\$ 3,692,191	\$ 688,206	\$ 688,206
227	2009	\$ 3,692,191	\$ 99,931	\$ 3,592,260	\$ 606,254	\$ 606,254
228	2010	\$ 3,592,260	\$ 99,931	\$ 3,492,329	\$ 696,377	\$ 696,377
229	2011	\$ 3,492,329	\$ 90,635	\$ 3,401,694	\$ 630,797	\$ 630,797
230	2012	\$ -	\$ -	\$ -	\$ -	\$ -
231	2013	\$ -	\$ -	\$ -	\$ -	\$ -
232	2014	\$ -	\$ -	\$ -	\$ -	\$ -
233	2015	\$ -	\$ -	\$ -	\$ -	\$ -
234	2016	\$ -	\$ -	\$ -	\$ -	\$ -
235	2017	\$ -	\$ -	\$ -	\$ -	\$ -
236	2018	\$ -	\$ -	\$ -	\$ -	\$ -
237	2019	\$ -	\$ -	\$ -	\$ -	\$ -
238	2020	\$ -	\$ -	\$ -	\$ -	\$ -
239	2021	\$ -	\$ -	\$ -	\$ -	\$ -
240	2022	\$ -	\$ -	\$ -	\$ -	\$ -
241	2023	\$ -	\$ -	\$ -	\$ -	\$ -
242	2024	\$ -	\$ -	\$ -	\$ -	\$ -
243	2025	\$ -	\$ -	\$ -	\$ -	\$ -
244	2026	\$ -	\$ -	\$ -	\$ -	\$ -
245	2027	\$ -	\$ -	\$ -	\$ -	\$ -
246	2028	\$ -	\$ -	\$ -	\$ -	\$ -
247	2029	\$ -	\$ -	\$ -	\$ -	\$ -
248	2030	\$ -	\$ -	\$ -	\$ -	\$ -
249	2031	\$ -	\$ -	\$ -	\$ -	\$ -
250	2032	\$ -	\$ -	\$ -	\$ -	\$ -
251	2033	\$ -	\$ -	\$ -	\$ -	\$ -
252	2034	\$ -	\$ -	\$ -	\$ -	\$ -
253	2035	\$ -	\$ -	\$ -	\$ -	\$ -
254	2036	\$ -	\$ -	\$ -	\$ -	\$ -
255	2037	\$ -	\$ -	\$ -	\$ -	\$ -
256	2038	\$ -	\$ -	\$ -	\$ -	\$ -
257	2039	\$ -	\$ -	\$ -	\$ -	\$ -
258	2040	\$ -	\$ -	\$ -	\$ -	\$ -
259	2041	\$ -	\$ -	\$ -	\$ -	\$ -
260	2042	\$ -	\$ -	\$ -	\$ -	\$ -
261	2043	\$ -	\$ -	\$ -	\$ -	\$ -
262	2044	\$ -	\$ -	\$ -	\$ -	\$ -
263	2045	\$ -	\$ -	\$ -	\$ -	\$ -
264	2046	\$ -	\$ -	\$ -	\$ -	\$ -
265	2047	\$ -	\$ -	\$ -	\$ -	\$ -
266	2048	\$ -	\$ -	\$ -	\$ -	\$ -
267	2049	\$ -	\$ -	\$ -	\$ -	\$ -
268	2050	\$ -	\$ -	\$ -	\$ -	\$ -
269						
270	Project Totals				\$ 3,376,694	\$ 3,376,694

Worksheet G

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

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

Line No.	Details					
271	Investment	\$ 9,320,377	Current Year			2011
272	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			15.67%
273	Service Month (1-12)	12				
274	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)		\$	216,753
275	CIAC (Yes or No)	No				
276	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
278	2006	\$ 9,320,377	\$ -	\$ 9,320,377	\$ 121,510	\$ 121,510
279	2007	\$ 9,320,377	\$ 245,273	\$ 9,075,104	\$ 1,684,207	\$ 1,684,207
280	2008	\$ 9,075,104	\$ 245,273	\$ 8,829,831	\$ 1,645,835	\$ 1,645,835
281	2009	\$ 8,829,831	\$ 238,984	\$ 8,590,847	\$ 1,449,850	\$ 1,449,850
282	2010	\$ 8,590,847	\$ 238,984	\$ 8,351,863	\$ 1,665,378	\$ 1,665,378
283	2011	\$ 8,351,863	\$ 216,753	\$ 8,135,110	\$ 1,508,544	\$ 1,508,544
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				\$ 8,075,324	\$ 8,075,324

Worksheet G

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

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
325	Investment	\$ 3,790,016	Current Year		2011	
326	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation		15.67%	
327	Service Month (1-12)	10				
328	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)	\$ 88,140		
329	CIAC (Yes or No)	No				
332	2007	\$ 3,790,016	\$ 16,623	\$ 3,773,393	\$ 165,505	\$ 165,505
333	2008	\$ 3,773,393	\$ 99,737	\$ 3,673,656	\$ 682,261	\$ 682,261
334	2009	\$ 3,673,656	\$ 97,180	\$ 3,576,476	\$ 601,118	\$ 601,118
335	2010	\$ 3,576,476	\$ 97,180	\$ 3,479,296	\$ 691,200	\$ 691,200
336	2011	\$ 3,479,296	\$ 88,140	\$ 3,391,156	\$ 626,455	\$ 626,455
337	2012	\$ -	\$ -	\$ -	\$ -	\$ -
338	2013	\$ -	\$ -	\$ -	\$ -	\$ -
339	2014	\$ -	\$ -	\$ -	\$ -	\$ -
340	2015	\$ -	\$ -	\$ -	\$ -	\$ -
341	2016	\$ -	\$ -	\$ -	\$ -	\$ -
342	2017	\$ -	\$ -	\$ -	\$ -	\$ -
343	2018	\$ -	\$ -	\$ -	\$ -	\$ -
344	2019	\$ -	\$ -	\$ -	\$ -	\$ -
345	2020	\$ -	\$ -	\$ -	\$ -	\$ -
346	2021	\$ -	\$ -	\$ -	\$ -	\$ -
347	2022	\$ -	\$ -	\$ -	\$ -	\$ -
348	2023	\$ -	\$ -	\$ -	\$ -	\$ -
349	2024	\$ -	\$ -	\$ -	\$ -	\$ -
350	2025	\$ -	\$ -	\$ -	\$ -	\$ -
351	2026	\$ -	\$ -	\$ -	\$ -	\$ -
352	2027	\$ -	\$ -	\$ -	\$ -	\$ -
353	2028	\$ -	\$ -	\$ -	\$ -	\$ -
354	2029	\$ -	\$ -	\$ -	\$ -	\$ -
355	2030	\$ -	\$ -	\$ -	\$ -	\$ -
356	2031	\$ -	\$ -	\$ -	\$ -	\$ -
357	2032	\$ -	\$ -	\$ -	\$ -	\$ -
358	2033	\$ -	\$ -	\$ -	\$ -	\$ -
359	2034	\$ -	\$ -	\$ -	\$ -	\$ -
360	2035	\$ -	\$ -	\$ -	\$ -	\$ -
361	2036	\$ -	\$ -	\$ -	\$ -	\$ -
362	2037	\$ -	\$ -	\$ -	\$ -	\$ -
363	2038	\$ -	\$ -	\$ -	\$ -	\$ -
364	2039	\$ -	\$ -	\$ -	\$ -	\$ -
365	2040	\$ -	\$ -	\$ -	\$ -	\$ -
366	2041	\$ -	\$ -	\$ -	\$ -	\$ -
367	2042	\$ -	\$ -	\$ -	\$ -	\$ -
368	2043	\$ -	\$ -	\$ -	\$ -	\$ -
369	2044	\$ -	\$ -	\$ -	\$ -	\$ -
370	2045	\$ -	\$ -	\$ -	\$ -	\$ -
371	2046	\$ -	\$ -	\$ -	\$ -	\$ -
372	2047	\$ -	\$ -	\$ -	\$ -	\$ -
373	2048	\$ -	\$ -	\$ -	\$ -	\$ -
374	2049	\$ -	\$ -	\$ -	\$ -	\$ -
375	2050	\$ -	\$ -	\$ -	\$ -	\$ -
376	2051	\$ -	\$ -	\$ -	\$ -	\$ -
377						
378	Project Totals			\$ 2,766,539	\$ 2,766,539	

Worksheet G

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

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
379	Investment	\$ 85,105	Current Year		2011	
380	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation			15.67%
381	Service Month (1-12)	6				
382	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)	\$ 1,979		
383	CIAC (Yes or No)	No				
384						
385						
386	2007	\$ 85,105	\$ 1,120	\$ 83,985	\$ 8,872	\$ 8,872
387	2008	\$ 83,985	\$ 2,240	\$ 81,746	\$ 15,203	\$ 15,203
388	2009	\$ 81,746	\$ 2,182	\$ 79,564	\$ 13,394	\$ 13,394
389	2010	\$ 79,564	\$ 2,182	\$ 77,382	\$ 15,395	\$ 15,395
390	2011	\$ 77,382	\$ 1,979	\$ 75,402	\$ 13,950	\$ 13,950
391	2012	\$ -	\$ -	\$ -	\$ -	\$ -
392	2013	\$ -	\$ -	\$ -	\$ -	\$ -
393	2014	\$ -	\$ -	\$ -	\$ -	\$ -
394	2015	\$ -	\$ -	\$ -	\$ -	\$ -
395	2016	\$ -	\$ -	\$ -	\$ -	\$ -
396	2017	\$ -	\$ -	\$ -	\$ -	\$ -
397	2018	\$ -	\$ -	\$ -	\$ -	\$ -
398	2019	\$ -	\$ -	\$ -	\$ -	\$ -
399	2020	\$ -	\$ -	\$ -	\$ -	\$ -
400	2021	\$ -	\$ -	\$ -	\$ -	\$ -
401	2022	\$ -	\$ -	\$ -	\$ -	\$ -
402	2023	\$ -	\$ -	\$ -	\$ -	\$ -
403	2024	\$ -	\$ -	\$ -	\$ -	\$ -
404	2025	\$ -	\$ -	\$ -	\$ -	\$ -
405	2026	\$ -	\$ -	\$ -	\$ -	\$ -
406	2027	\$ -	\$ -	\$ -	\$ -	\$ -
407	2028	\$ -	\$ -	\$ -	\$ -	\$ -
408	2029	\$ -	\$ -	\$ -	\$ -	\$ -
409	2030	\$ -	\$ -	\$ -	\$ -	\$ -
410	2031	\$ -	\$ -	\$ -	\$ -	\$ -
411	2032	\$ -	\$ -	\$ -	\$ -	\$ -
412	2033	\$ -	\$ -	\$ -	\$ -	\$ -
413	2034	\$ -	\$ -	\$ -	\$ -	\$ -
414	2035	\$ -	\$ -	\$ -	\$ -	\$ -
415	2036	\$ -	\$ -	\$ -	\$ -	\$ -
416	2037	\$ -	\$ -	\$ -	\$ -	\$ -
417	2038	\$ -	\$ -	\$ -	\$ -	\$ -
418	2039	\$ -	\$ -	\$ -	\$ -	\$ -
419	2040	\$ -	\$ -	\$ -	\$ -	\$ -
420	2041	\$ -	\$ -	\$ -	\$ -	\$ -
421	2042	\$ -	\$ -	\$ -	\$ -	\$ -
422	2043	\$ -	\$ -	\$ -	\$ -	\$ -
423	2044	\$ -	\$ -	\$ -	\$ -	\$ -
424	2045	\$ -	\$ -	\$ -	\$ -	\$ -
425	2046	\$ -	\$ -	\$ -	\$ -	\$ -
426	2047	\$ -	\$ -	\$ -	\$ -	\$ -
427	2048	\$ -	\$ -	\$ -	\$ -	\$ -
428	2049	\$ -	\$ -	\$ -	\$ -	\$ -
429	2050	\$ -	\$ -	\$ -	\$ -	\$ -
430	2051	\$ -	\$ -	\$ -	\$ -	\$ -
431						
432	Project Totals			\$ 66,814	\$ 66,814	

Worksheet G

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

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
433	Investment	\$ 136,512	Current Year		2011	
434	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation			15.67%
435	Service Month (1-12)	12				
436	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)	\$ 3,175		
437	CIAC (Yes or No)	No				
440	2008	\$ 136,512	\$ -	\$ 136,512	\$ 1,780	\$ 1,780
441	2009	\$ 136,512	\$ 3,500	\$ 133,012	\$ 22,234	\$ 22,234
442	2010	\$ 133,012	\$ 3,500	\$ 129,511	\$ 25,602	\$ 25,602
443	2011	\$ 129,511	\$ 3,175	\$ 126,337	\$ 23,221	\$ 23,221
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			\$ 72,837	\$ 72,837	

Worksheet G

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

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
487	Investment	\$ 23,213	Current Year		2011	
488	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation			15.67%
489	Service Month (1-12)	6				
490	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)	\$ 540		
491	CIAC (Yes or No)	No				
492						
493						
494	2008	\$ 23,213	\$ 305	\$ 22,908	\$ 2,420	\$ 2,420
495	2009	\$ 22,908	\$ 595	\$ 22,313	\$ 3,738	\$ 3,738
496	2010	\$ 22,313	\$ 595	\$ 21,718	\$ 4,302	\$ 4,302
497	2011	\$ 21,718	\$ 540	\$ 21,178	\$ 3,901	\$ 3,901
498	2012	\$ -	\$ -	\$ -	\$ -	\$ -
499	2013	\$ -	\$ -	\$ -	\$ -	\$ -
500	2014	\$ -	\$ -	\$ -	\$ -	\$ -
501	2015	\$ -	\$ -	\$ -	\$ -	\$ -
502	2016	\$ -	\$ -	\$ -	\$ -	\$ -
503	2017	\$ -	\$ -	\$ -	\$ -	\$ -
504	2018	\$ -	\$ -	\$ -	\$ -	\$ -
505	2019	\$ -	\$ -	\$ -	\$ -	\$ -
506	2020	\$ -	\$ -	\$ -	\$ -	\$ -
507	2021	\$ -	\$ -	\$ -	\$ -	\$ -
508	2022	\$ -	\$ -	\$ -	\$ -	\$ -
509	2023	\$ -	\$ -	\$ -	\$ -	\$ -
510	2024	\$ -	\$ -	\$ -	\$ -	\$ -
511	2025	\$ -	\$ -	\$ -	\$ -	\$ -
512	2026	\$ -	\$ -	\$ -	\$ -	\$ -
513	2027	\$ -	\$ -	\$ -	\$ -	\$ -
514	2028	\$ -	\$ -	\$ -	\$ -	\$ -
515	2029	\$ -	\$ -	\$ -	\$ -	\$ -
516	2030	\$ -	\$ -	\$ -	\$ -	\$ -
517	2031	\$ -	\$ -	\$ -	\$ -	\$ -
518	2032	\$ -	\$ -	\$ -	\$ -	\$ -
519	2033	\$ -	\$ -	\$ -	\$ -	\$ -
520	2034	\$ -	\$ -	\$ -	\$ -	\$ -
521	2035	\$ -	\$ -	\$ -	\$ -	\$ -
522	2036	\$ -	\$ -	\$ -	\$ -	\$ -
523	2037	\$ -	\$ -	\$ -	\$ -	\$ -
524	2038	\$ -	\$ -	\$ -	\$ -	\$ -
525	2039	\$ -	\$ -	\$ -	\$ -	\$ -
526	2040	\$ -	\$ -	\$ -	\$ -	\$ -
527	2041	\$ -	\$ -	\$ -	\$ -	\$ -
528	2042	\$ -	\$ -	\$ -	\$ -	\$ -
529	2043	\$ -	\$ -	\$ -	\$ -	\$ -
530	2044	\$ -	\$ -	\$ -	\$ -	\$ -
531	2045	\$ -	\$ -	\$ -	\$ -	\$ -
532	2046	\$ -	\$ -	\$ -	\$ -	\$ -
533	2047	\$ -	\$ -	\$ -	\$ -	\$ -
534	2048	\$ -	\$ -	\$ -	\$ -	\$ -
535	2049	\$ -	\$ -	\$ -	\$ -	\$ -
536	2050	\$ -	\$ -	\$ -	\$ -	\$ -
537	2051	\$ -	\$ -	\$ -	\$ -	\$ -
538	2052	\$ -	\$ -	\$ -	\$ -	\$ -
539						
540	Project Totals			\$ 14,361	\$ 14,361	

Worksheet G

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

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
541	Investment	\$ 726,650	Current Year		2011	
542	Service Year (yyyy)	2010	NPCC w/o incentives, less depreciation			15.67%
543	Service Month (1-12)	6				
544	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)	\$		16,899
545	CIAC (Yes or No)	No				
548	2010	\$ 726,650	\$ 9,316	\$ 717,334	\$ 80,557	\$ 80,557
549	2011	\$ 717,334	\$ 16,899	\$ 700,435	\$ 127,984	\$ 127,984
550	2012	\$ -	\$ -	\$ -	\$ -	\$ -
551	2013	\$ -	\$ -	\$ -	\$ -	\$ -
552	2014	\$ -	\$ -	\$ -	\$ -	\$ -
553	2015	\$ -	\$ -	\$ -	\$ -	\$ -
554	2016	\$ -	\$ -	\$ -	\$ -	\$ -
555	2017	\$ -	\$ -	\$ -	\$ -	\$ -
556	2018	\$ -	\$ -	\$ -	\$ -	\$ -
557	2019	\$ -	\$ -	\$ -	\$ -	\$ -
558	2020	\$ -	\$ -	\$ -	\$ -	\$ -
559	2021	\$ -	\$ -	\$ -	\$ -	\$ -
560	2022	\$ -	\$ -	\$ -	\$ -	\$ -
561	2023	\$ -	\$ -	\$ -	\$ -	\$ -
562	2024	\$ -	\$ -	\$ -	\$ -	\$ -
563	2025	\$ -	\$ -	\$ -	\$ -	\$ -
564	2026	\$ -	\$ -	\$ -	\$ -	\$ -
565	2027	\$ -	\$ -	\$ -	\$ -	\$ -
566	2028	\$ -	\$ -	\$ -	\$ -	\$ -
567	2029	\$ -	\$ -	\$ -	\$ -	\$ -
568	2030	\$ -	\$ -	\$ -	\$ -	\$ -
569	2031	\$ -	\$ -	\$ -	\$ -	\$ -
570	2032	\$ -	\$ -	\$ -	\$ -	\$ -
571	2033	\$ -	\$ -	\$ -	\$ -	\$ -
572	2034	\$ -	\$ -	\$ -	\$ -	\$ -
573	2035	\$ -	\$ -	\$ -	\$ -	\$ -
574	2036	\$ -	\$ -	\$ -	\$ -	\$ -
575	2037	\$ -	\$ -	\$ -	\$ -	\$ -
576	2038	\$ -	\$ -	\$ -	\$ -	\$ -
577	2039	\$ -	\$ -	\$ -	\$ -	\$ -
578	2040	\$ -	\$ -	\$ -	\$ -	\$ -
579	2041	\$ -	\$ -	\$ -	\$ -	\$ -
580	2042	\$ -	\$ -	\$ -	\$ -	\$ -
581	2043	\$ -	\$ -	\$ -	\$ -	\$ -
582	2044	\$ -	\$ -	\$ -	\$ -	\$ -
583	2045	\$ -	\$ -	\$ -	\$ -	\$ -
584	2046	\$ -	\$ -	\$ -	\$ -	\$ -
585	2047	\$ -	\$ -	\$ -	\$ -	\$ -
586	2048	\$ -	\$ -	\$ -	\$ -	\$ -
587	2049	\$ -	\$ -	\$ -	\$ -	\$ -
588	2050	\$ -	\$ -	\$ -	\$ -	\$ -
589	2051	\$ -	\$ -	\$ -	\$ -	\$ -
590	2052	\$ -	\$ -	\$ -	\$ -	\$ -
591	2053	\$ -	\$ -	\$ -	\$ -	\$ -
592	2054	\$ -	\$ -	\$ -	\$ -	\$ -
593	Project Totals			\$ 208,542	\$	208,542

Worksheet G

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

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

Line No.	Details					
595	Investment	\$ 632,765	Current Year			2011
596	Service Year (yyyy)	2011	NPCC w/o incentives, less depreciation			15.67%
597	Service Month (1-12)	8				
598	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)	\$		14,715
599	CIAC (Yes or No)	No				
600	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
601						
602	2011	\$ 632,765	\$ 4,905	\$ 627,860	\$ 46,285	\$ 46,285
603	2012	\$ -	\$ -	\$ -	\$ -	\$ -
604	2013	\$ -	\$ -	\$ -	\$ -	\$ -
605	2014	\$ -	\$ -	\$ -	\$ -	\$ -
606	2015	\$ -	\$ -	\$ -	\$ -	\$ -
607	2016	\$ -	\$ -	\$ -	\$ -	\$ -
608	2017	\$ -	\$ -	\$ -	\$ -	\$ -
609	2018	\$ -	\$ -	\$ -	\$ -	\$ -
610	2019	\$ -	\$ -	\$ -	\$ -	\$ -
611	2020	\$ -	\$ -	\$ -	\$ -	\$ -
612	2021	\$ -	\$ -	\$ -	\$ -	\$ -
613	2022	\$ -	\$ -	\$ -	\$ -	\$ -
614	2023	\$ -	\$ -	\$ -	\$ -	\$ -
615	2024	\$ -	\$ -	\$ -	\$ -	\$ -
616	2025	\$ -	\$ -	\$ -	\$ -	\$ -
617	2026	\$ -	\$ -	\$ -	\$ -	\$ -
618	2027	\$ -	\$ -	\$ -	\$ -	\$ -
619	2028	\$ -	\$ -	\$ -	\$ -	\$ -
620	2029	\$ -	\$ -	\$ -	\$ -	\$ -
621	2030	\$ -	\$ -	\$ -	\$ -	\$ -
622	2031	\$ -	\$ -	\$ -	\$ -	\$ -
623	2032	\$ -	\$ -	\$ -	\$ -	\$ -
624	2033	\$ -	\$ -	\$ -	\$ -	\$ -
625	2034	\$ -	\$ -	\$ -	\$ -	\$ -
626	2035	\$ -	\$ -	\$ -	\$ -	\$ -
627	2036	\$ -	\$ -	\$ -	\$ -	\$ -
628	2037	\$ -	\$ -	\$ -	\$ -	\$ -
629	2038	\$ -	\$ -	\$ -	\$ -	\$ -
630	2039	\$ -	\$ -	\$ -	\$ -	\$ -
631	2040	\$ -	\$ -	\$ -	\$ -	\$ -
632	2041	\$ -	\$ -	\$ -	\$ -	\$ -
633	2042	\$ -	\$ -	\$ -	\$ -	\$ -
634	2043	\$ -	\$ -	\$ -	\$ -	\$ -
635	2044	\$ -	\$ -	\$ -	\$ -	\$ -
636	2045	\$ -	\$ -	\$ -	\$ -	\$ -
637	2046	\$ -	\$ -	\$ -	\$ -	\$ -
638	2047	\$ -	\$ -	\$ -	\$ -	\$ -
639	2048	\$ -	\$ -	\$ -	\$ -	\$ -
640	2049	\$ -	\$ -	\$ -	\$ -	\$ -
641	2050	\$ -	\$ -	\$ -	\$ -	\$ -
642	2051	\$ -	\$ -	\$ -	\$ -	\$ -
643	2052	\$ -	\$ -	\$ -	\$ -	\$ -
644	2053	\$ -	\$ -	\$ -	\$ -	\$ -
645	2054	\$ -	\$ -	\$ -	\$ -	\$ -
646	2055	\$ -	\$ -	\$ -	\$ -	\$ -
647						
648	Project Totals			\$	46,285	\$ 46,285

Worksheet G

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

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

Line No.	Details					
649	Investment	\$ 362,456	Current Year			2011
650	Service Year (yyyy)	2011	NPCC w/o incentives, less depreciation			15.67%
651	Service Month (1-12)	3				
652	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)	\$		8,429
653	CIAC (Yes or No)	No				
654	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
655						
656	2011	\$ 362,456	\$ 6,322	\$ 356,134	\$ 53,324	\$ 53,324
657	2012	\$ -	\$ -	\$ -	\$ -	\$ -
658	2013	\$ -	\$ -	\$ -	\$ -	\$ -
659	2014	\$ -	\$ -	\$ -	\$ -	\$ -
660	2015	\$ -	\$ -	\$ -	\$ -	\$ -
661	2016	\$ -	\$ -	\$ -	\$ -	\$ -
662	2017	\$ -	\$ -	\$ -	\$ -	\$ -
663	2018	\$ -	\$ -	\$ -	\$ -	\$ -
664	2019	\$ -	\$ -	\$ -	\$ -	\$ -
665	2020	\$ -	\$ -	\$ -	\$ -	\$ -
666	2021	\$ -	\$ -	\$ -	\$ -	\$ -
667	2022	\$ -	\$ -	\$ -	\$ -	\$ -
668	2023	\$ -	\$ -	\$ -	\$ -	\$ -
669	2024	\$ -	\$ -	\$ -	\$ -	\$ -
670	2025	\$ -	\$ -	\$ -	\$ -	\$ -
671	2026	\$ -	\$ -	\$ -	\$ -	\$ -
672	2027	\$ -	\$ -	\$ -	\$ -	\$ -
673	2028	\$ -	\$ -	\$ -	\$ -	\$ -
674	2029	\$ -	\$ -	\$ -	\$ -	\$ -
675	2030	\$ -	\$ -	\$ -	\$ -	\$ -
676	2031	\$ -	\$ -	\$ -	\$ -	\$ -
677	2032	\$ -	\$ -	\$ -	\$ -	\$ -
678	2033	\$ -	\$ -	\$ -	\$ -	\$ -
679	2034	\$ -	\$ -	\$ -	\$ -	\$ -
680	2035	\$ -	\$ -	\$ -	\$ -	\$ -
681	2036	\$ -	\$ -	\$ -	\$ -	\$ -
682	2037	\$ -	\$ -	\$ -	\$ -	\$ -
683	2038	\$ -	\$ -	\$ -	\$ -	\$ -
684	2039	\$ -	\$ -	\$ -	\$ -	\$ -
685	2040	\$ -	\$ -	\$ -	\$ -	\$ -
686	2041	\$ -	\$ -	\$ -	\$ -	\$ -
687	2042	\$ -	\$ -	\$ -	\$ -	\$ -
688	2043	\$ -	\$ -	\$ -	\$ -	\$ -
689	2044	\$ -	\$ -	\$ -	\$ -	\$ -
690	2045	\$ -	\$ -	\$ -	\$ -	\$ -
691	2046	\$ -	\$ -	\$ -	\$ -	\$ -
692	2047	\$ -	\$ -	\$ -	\$ -	\$ -
693	2048	\$ -	\$ -	\$ -	\$ -	\$ -
694	2049	\$ -	\$ -	\$ -	\$ -	\$ -
695	2050	\$ -	\$ -	\$ -	\$ -	\$ -
696	2051	\$ -	\$ -	\$ -	\$ -	\$ -
697	2052	\$ -	\$ -	\$ -	\$ -	\$ -
698	2053	\$ -	\$ -	\$ -	\$ -	\$ -
699	2054	\$ -	\$ -	\$ -	\$ -	\$ -
700	2055	\$ -	\$ -	\$ -	\$ -	\$ -
701						
702	Project Totals			\$	53,324	\$ 53,324

Worksheet G

Project 14:

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

Line No.	Details					
703	Investment		Current Year			2011
704	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation			15.67%
705	Service Month (1-12)					
706	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)		\$	-
707	CIAC (Yes or No)	No				
708						
709						
710						
711						
712						
713						
714						
715						
716						
717						
718						
719						
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721						
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744						
745						
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747						
748						
749						
750						
751						
752						
753						
754						
755						
756	Project Totals				\$	-

Worksheet G

B. Transmission Service Upgrades.

Project 1, (Describe)

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

Line No.

Details						
757	Investment	-	Current Year		2011	
758	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		15.67%	
759	Service Month (1-12)	-	Rev. Req. allocated to TO's Identified Customers		100.00%	
760	Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)		-	
761	CIAC (Yes or No)	No				
762	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
764	2006	-	-	-	\$ -	\$ -
765	2007	-	-	-	\$ -	\$ -
766	2008	-	-	-	\$ -	\$ -
767	2009	-	-	-	\$ -	\$ -
768	2010	-	-	-	\$ -	\$ -
769	2011	-	-	-	\$ -	\$ -
770	2012	-	-	-	\$ -	\$ -
771	2013	-	-	-	\$ -	\$ -
772	2014	-	-	-	\$ -	\$ -
773	2015	-	-	-	\$ -	\$ -
774	2016	-	-	-	\$ -	\$ -
775	2017	-	-	-	\$ -	\$ -
776	2018	-	-	-	\$ -	\$ -
777	2019	-	-	-	\$ -	\$ -
778	2020	-	-	-	\$ -	\$ -
779	2021	-	-	-	\$ -	\$ -
780	2022	-	-	-	\$ -	\$ -
781	2023	-	-	-	\$ -	\$ -
782	2024	-	-	-	\$ -	\$ -
783	2025	-	-	-	\$ -	\$ -
784	2026	-	-	-	\$ -	\$ -
785	2027	-	-	-	\$ -	\$ -
786	2028	-	-	-	\$ -	\$ -
787	2029	-	-	-	\$ -	\$ -
788	2030	-	-	-	\$ -	\$ -
789	2031	-	-	-	\$ -	\$ -
790	2032	-	-	-	\$ -	\$ -
791	2033	-	-	-	\$ -	\$ -
792	2034	-	-	-	\$ -	\$ -
793	2035	-	-	-	\$ -	\$ -
794	2036	-	-	-	\$ -	\$ -
795	2037	-	-	-	\$ -	\$ -
796	2038	-	-	-	\$ -	\$ -
797	2039	-	-	-	\$ -	\$ -
798	2040	-	-	-	\$ -	\$ -
799	2041	-	-	-	\$ -	\$ -
800	2042	-	-	-	\$ -	\$ -
801	2043	-	-	-	\$ -	\$ -
802	2044	-	-	-	\$ -	\$ -
803	2045	-	-	-	\$ -	\$ -
804	2046	-	-	-	\$ -	\$ -
805	2047	-	-	-	\$ -	\$ -
806	2048	-	-	-	\$ -	\$ -
807	2049	-	-	-	\$ -	\$ -
808	2050	-	-	-	\$ -	\$ -
809	2051	-	-	-	\$ -	\$ -
810	2052	-	-	-	\$ -	\$ -
811	2053	-	-	-	\$ -	\$ -
812	2054	-	-	-	\$ -	\$ -
813	2055	-	-	-	\$ -	\$ -
814	2056	-	-	-	\$ -	\$ -

816

Worksheet G

C. Sponsored or Economic Portfolio Upgrades.

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

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
817	218,000,000				2011	
818	2010				15.41%	
819	4				100.00%	
820	20				10,900,000	
821	No					
822						
823						
824	2010	\$ 7,266,667	\$ 210,733,333	\$ 32,182,068	\$ 32,182,068	
825	2011	\$ 10,900,000	\$ 199,833,333	\$ 42,534,162	\$ 42,534,162	
826	2012	\$ 10,900,000	\$ 188,933,333	\$ 40,854,472	\$ 40,854,472	
827	2013	\$ 10,900,000	\$ 178,033,333	\$ 39,174,782	\$ 39,174,782	
828	2014	\$ 10,900,000	\$ 167,133,333	\$ 37,495,092	\$ 37,495,092	
829	2015	\$ 10,900,000	\$ 156,233,333	\$ 35,815,402	\$ 35,815,402	
830	2016	\$ 10,900,000	\$ 145,333,333	\$ 34,135,712	\$ 34,135,712	
831	2017	\$ 10,900,000	\$ 134,433,333	\$ 32,456,022	\$ 32,456,022	
832	2018	\$ 10,900,000	\$ 123,533,333	\$ 30,776,332	\$ 30,776,332	
833	2019	\$ 10,900,000	\$ 112,633,333	\$ 29,096,642	\$ 29,096,642	
834	2020	\$ 10,900,000	\$ 101,733,333	\$ 27,416,952	\$ 27,416,952	
835	2021	\$ 10,900,000	\$ 90,833,333	\$ 25,737,262	\$ 25,737,262	
836	2022	\$ 10,900,000	\$ 79,933,333	\$ 24,057,572	\$ 24,057,572	
837	2023	\$ 10,900,000	\$ 69,033,333	\$ 22,377,882	\$ 22,377,882	
838	2024	\$ 10,900,000	\$ 58,133,333	\$ 20,698,192	\$ 20,698,192	
839	2025	\$ 10,900,000	\$ 47,233,333	\$ 19,018,502	\$ 19,018,502	
840	2026	\$ 10,900,000	\$ 36,333,333	\$ 17,338,812	\$ 17,338,812	
841	2027	\$ 10,900,000	\$ 25,433,333	\$ 15,659,122	\$ 15,659,122	
842	2028	\$ 10,900,000	\$ 14,533,333	\$ 13,979,432	\$ 13,979,432	
843	2029	\$ 10,900,000	\$ 3,633,333	\$ 12,299,742	\$ 12,299,742	
844	2030	\$ 3,633,333	\$ 3,633,333	\$ -	\$ 3,913,282	\$ 3,913,282
845	2031	\$ -	\$ -	\$ -	\$ -	\$ -
846	2032	\$ -	\$ -	\$ -	\$ -	\$ -
847	2033	\$ -	\$ -	\$ -	\$ -	\$ -
848	2034	\$ -	\$ -	\$ -	\$ -	\$ -
849	2035	\$ -	\$ -	\$ -	\$ -	\$ -
850	2036	\$ -	\$ -	\$ -	\$ -	\$ -
851	2037	\$ -	\$ -	\$ -	\$ -	\$ -
852	2038	\$ -	\$ -	\$ -	\$ -	\$ -
853	2039	\$ -	\$ -	\$ -	\$ -	\$ -
854	2040	\$ -	\$ -	\$ -	\$ -	\$ -
855	2041	\$ -	\$ -	\$ -	\$ -	\$ -
856	2042	\$ -	\$ -	\$ -	\$ -	\$ -
857	2043	\$ -	\$ -	\$ -	\$ -	\$ -
858	2044	\$ -	\$ -	\$ -	\$ -	\$ -
859	2045	\$ -	\$ -	\$ -	\$ -	\$ -
860	2046	\$ -	\$ -	\$ -	\$ -	\$ -
861	2047	\$ -	\$ -	\$ -	\$ -	\$ -
862	2048	\$ -	\$ -	\$ -	\$ -	\$ -
863	2049	\$ -	\$ -	\$ -	\$ -	\$ -
864	2050	\$ -	\$ -	\$ -	\$ -	\$ -
865	2051	\$ -	\$ -	\$ -	\$ -	\$ -
866	2052	\$ -	\$ -	\$ -	\$ -	\$ -
867	2053	\$ -	\$ -	\$ -	\$ -	\$ -
868	2054	\$ -	\$ -	\$ -	\$ -	\$ -
869	2055	\$ -	\$ -	\$ -	\$ -	\$ -
870	2056	\$ -	\$ -	\$ -	\$ -	\$ -
871	2057	\$ -	\$ -	\$ -	\$ -	\$ -
872	2058	\$ -	\$ -	\$ -	\$ -	\$ -
873	2059	\$ -	\$ -	\$ -	\$ -	\$ -
874	2060	\$ -	\$ -	\$ -	\$ -	\$ -
875						
876						

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

From 2010 OGE Projected ATRR_Preliminary.xlsx

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

Worksheet G

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

BALANCED PORTFOLIO

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

Line No.	Details					
877	Investment	13,752,689	Current Year			2011
878	Service Year (yyyy)	2011	NPCC w/o incentives, less depreciation			15.67%
879	Service Month (1-12)	11	Rev. Req. allocated to TO's Identified Customers			100.00%
880	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)			319,830
881	CIAC (Yes or No)	No				
882	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
884	2011	\$ 13,752,689	\$ 26,652	\$ 13,726,037	\$ 387,229	\$ 387,229
885	2012	\$ -	\$ -	\$ -	\$ -	\$ -
886	2013	\$ -	\$ -	\$ -	\$ -	\$ -
887	2014	\$ -	\$ -	\$ -	\$ -	\$ -
888	2015	\$ -	\$ -	\$ -	\$ -	\$ -
889	2016	\$ -	\$ -	\$ -	\$ -	\$ -
890	2017	\$ -	\$ -	\$ -	\$ -	\$ -
891	2018	\$ -	\$ -	\$ -	\$ -	\$ -
892	2019	\$ -	\$ -	\$ -	\$ -	\$ -
893	2020	\$ -	\$ -	\$ -	\$ -	\$ -
894	2021	\$ -	\$ -	\$ -	\$ -	\$ -
895	2022	\$ -	\$ -	\$ -	\$ -	\$ -
896	2023	\$ -	\$ -	\$ -	\$ -	\$ -
897	2024	\$ -	\$ -	\$ -	\$ -	\$ -
898	2025	\$ -	\$ -	\$ -	\$ -	\$ -
899	2026	\$ -	\$ -	\$ -	\$ -	\$ -
900	2027	\$ -	\$ -	\$ -	\$ -	\$ -
901	2028	\$ -	\$ -	\$ -	\$ -	\$ -
902	2029	\$ -	\$ -	\$ -	\$ -	\$ -
903	2030	\$ -	\$ -	\$ -	\$ -	\$ -
904	2031	\$ -	\$ -	\$ -	\$ -	\$ -
905	2032	\$ -	\$ -	\$ -	\$ -	\$ -
906	2033	\$ -	\$ -	\$ -	\$ -	\$ -
907	2034	\$ -	\$ -	\$ -	\$ -	\$ -
908	2035	\$ -	\$ -	\$ -	\$ -	\$ -
909	2036	\$ -	\$ -	\$ -	\$ -	\$ -
910	2037	\$ -	\$ -	\$ -	\$ -	\$ -
911	2038	\$ -	\$ -	\$ -	\$ -	\$ -
912	2039	\$ -	\$ -	\$ -	\$ -	\$ -
913	2040	\$ -	\$ -	\$ -	\$ -	\$ -
914	2041	\$ -	\$ -	\$ -	\$ -	\$ -
915	2042	\$ -	\$ -	\$ -	\$ -	\$ -
916	2043	\$ -	\$ -	\$ -	\$ -	\$ -
917	2044	\$ -	\$ -	\$ -	\$ -	\$ -
918	2045	\$ -	\$ -	\$ -	\$ -	\$ -
919	2046	\$ -	\$ -	\$ -	\$ -	\$ -
920	2047	\$ -	\$ -	\$ -	\$ -	\$ -
921	2048	\$ -	\$ -	\$ -	\$ -	\$ -
922	2049	\$ -	\$ -	\$ -	\$ -	\$ -
923	2050	\$ -	\$ -	\$ -	\$ -	\$ -
924	2051	\$ -	\$ -	\$ -	\$ -	\$ -
925	2052	\$ -	\$ -	\$ -	\$ -	\$ -
926	2053	\$ -	\$ -	\$ -	\$ -	\$ -
927	2054	\$ -	\$ -	\$ -	\$ -	\$ -
928	2055	\$ -	\$ -	\$ -	\$ -	\$ -
929	2056	\$ -	\$ -	\$ -	\$ -	\$ -
930	2057	\$ -	\$ -	\$ -	\$ -	\$ -
931	2058	\$ -	\$ -	\$ -	\$ -	\$ -
932	2059	\$ -	\$ -	\$ -	\$ -	\$ -
933	2060	\$ -	\$ -	\$ -	\$ -	\$ -
934	2061	\$ -	\$ -	\$ -	\$ -	\$ -
935						
936	Project Totals			\$	387,229	\$ 387,229

Worksheet G

D. Generator Interconnect Upgrades.

i. Project 1, (Describe)

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

Line No.

		Details				
937	Investment	-	Current Year		2011	
938	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			15.67%
939	Service Month (1-12)	-	Rev. Req. allocated to TO's Zone			100.00%
940	Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)			-
941	CIAC (Yes or No)	No				
942	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
944	2006	\$ -	\$ -	\$ -	\$ -	\$ -
945	2007	\$ -	\$ -	\$ -	\$ -	\$ -
946	2008	\$ -	\$ -	\$ -	\$ -	\$ -
947	2009	\$ -	\$ -	\$ -	\$ -	\$ -
948	2010	\$ -	\$ -	\$ -	\$ -	\$ -
949	2011	\$ -	\$ -	\$ -	\$ -	\$ -
950	2012	\$ -	\$ -	\$ -	\$ -	\$ -
951	2013	\$ -	\$ -	\$ -	\$ -	\$ -
952	2014	\$ -	\$ -	\$ -	\$ -	\$ -
953	2015	\$ -	\$ -	\$ -	\$ -	\$ -
954	2016	\$ -	\$ -	\$ -	\$ -	\$ -
955	2017	\$ -	\$ -	\$ -	\$ -	\$ -
956	2018	\$ -	\$ -	\$ -	\$ -	\$ -
957	2019	\$ -	\$ -	\$ -	\$ -	\$ -
958	2020	\$ -	\$ -	\$ -	\$ -	\$ -
959	2021	\$ -	\$ -	\$ -	\$ -	\$ -
960	2022	\$ -	\$ -	\$ -	\$ -	\$ -
961	2023	\$ -	\$ -	\$ -	\$ -	\$ -
962	2024	\$ -	\$ -	\$ -	\$ -	\$ -
963	2025	\$ -	\$ -	\$ -	\$ -	\$ -
964	2026	\$ -	\$ -	\$ -	\$ -	\$ -
965	2027	\$ -	\$ -	\$ -	\$ -	\$ -
966	2028	\$ -	\$ -	\$ -	\$ -	\$ -
967	2029	\$ -	\$ -	\$ -	\$ -	\$ -
968	2030	\$ -	\$ -	\$ -	\$ -	\$ -
969	2031	\$ -	\$ -	\$ -	\$ -	\$ -
970	2032	\$ -	\$ -	\$ -	\$ -	\$ -
971	2033	\$ -	\$ -	\$ -	\$ -	\$ -
972	2034	\$ -	\$ -	\$ -	\$ -	\$ -
973	2035	\$ -	\$ -	\$ -	\$ -	\$ -
974	2036	\$ -	\$ -	\$ -	\$ -	\$ -
975	2037	\$ -	\$ -	\$ -	\$ -	\$ -
976	2038	\$ -	\$ -	\$ -	\$ -	\$ -
977	2039	\$ -	\$ -	\$ -	\$ -	\$ -
978	2040	\$ -	\$ -	\$ -	\$ -	\$ -
979	2041	\$ -	\$ -	\$ -	\$ -	\$ -
980	2042	\$ -	\$ -	\$ -	\$ -	\$ -
981	2043	\$ -	\$ -	\$ -	\$ -	\$ -
982	2044	\$ -	\$ -	\$ -	\$ -	\$ -
983	2045	\$ -	\$ -	\$ -	\$ -	\$ -
984	2046	\$ -	\$ -	\$ -	\$ -	\$ -
985	2047	\$ -	\$ -	\$ -	\$ -	\$ -
986	2048	\$ -	\$ -	\$ -	\$ -	\$ -
987	2049	\$ -	\$ -	\$ -	\$ -	\$ -
988	2050	\$ -	\$ -	\$ -	\$ -	\$ -
989	2051	\$ -	\$ -	\$ -	\$ -	\$ -
990	2052	\$ -	\$ -	\$ -	\$ -	\$ -
991	2053	\$ -	\$ -	\$ -	\$ -	\$ -
992	2054	\$ -	\$ -	\$ -	\$ -	\$ -
993	2055	\$ -	\$ -	\$ -	\$ -	\$ -
994	2056	\$ -	\$ -	\$ -	\$ -	\$ -
995						
996	Project Totals			\$ -	\$ -	\$ -

Worksheet H - Transmission Plant Adjustments

I. Transmission Plant Adjusted for SPP Tariff

	(A)	(B)
Line No.	<u>Plant Description</u>	<u>Amount</u>
1	Radial Lines	\$ 28,502,093
2		
3	Other Adjustments - Transfers:	
4	Distribution Assets Reclassified as Transmission Assets	-
5	Transmission Assets Reclassified as Distribution Assets	-
6		
7	Plant Transfers Excluded from SPP Tariff (line 119)	<u>\$ 28,502,093</u>
8		
9		

II. Production Related Transmission Facilities

	(A)	(B)
Line No.	<u>Plant Description</u>	<u>Amount</u>
10	Generation Radial Ties	\$ 21,079,525
11	Generation Step Up Transformers (GSU's) and Related Equipment	53,346,461
12		
13	Total (line 120)	<u>\$ 74,425,986</u>

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet I - Account 105 - Electric Plant Held for Use

Form I - Page 214 Detail

I. Non-Transmission

Line No.	LOC CODE &/OR REG	PLANT NAME	ACQUISITION DATE	ACQUISITION VALUE	ACCUM DEPR	AVG BOY and EOY	EST. YEAR IN SERVICE	COMMENT
1	9114-D	Johnson Sub	1974	42,059.21		42,059.21	2013	
2	9114-D	Johnson Sub	1974	364.80		364.80	2013	
3	9335-D	Mountainburg Sub	1966	8,823.55		8,823.55	2013	
4	9335-D	Mountainburg Sub	1966	375.40		375.40	2013	
5	9216-D	Central Sub	2006	362,717.38		362,717.38	2014	
6	5110-D	Springdale Sub	1972	11,372.48		11,372.48	2018	
7	7322-D	Sacred Heart Sub	1973	2,631.89		2,631.89	2020	
8	7507-D	Seran Sub	1974	12,051.45		12,051.45	2020	
9	3336-D	Taft Sub	1973	5,236.53		5,236.53	2020	
10	8411-D	Acorn Sub	1969	5,907.07		5,907.07	2016	
11	8482-D	Aluma Sub	1970	10,303.87		10,303.87	2018	
12	8615-D	Anderson Road Sub	1965	5,543.15		5,543.15	2014	
13	8210-D	Freeway Sub	1970	468,357.49		458,837.48	2012	
14	8493-D	Kelley Ave Sub	1962	11,055.26		11,055.26	2015	
15	8592-D	Post Road Sub	1970	18,589.47		18,589.47	2020	
16	8531-D	Ridgeview Sub	1967	16,928.49		16,928.49	2020	
17	8415-D	State Center Sub	1971	4,308.46		4,308.46	2015	
18	8164-D	SW 29th Street Sub	1974	22,359.07		22,359.07	2018	
19	8716-D	Midwest Blvd Sub	1987	5,281.72		5,281.72	2015	
20	8111-D	Newcastle Sub	1987	10,487.68		10,487.68	2011	
21	4152-D	Banner Sub	1969	9,576.66		9,576.66	2015	
22	8109-D	Canadian River Sub	1966	5,899.99		5,899.99	2018	
23	4319-D	Lovell Sub	1968	3,269.47		3,269.47	2018	
24	4117-D	Purdue Sub	1972	7,272.86		7,272.86	2018	
25	8165-D	Rancho Sub	1974	28,181.47		28,181.47	2016	
26	8699-D	S E 134th Sub	1967	5,231.43		5,231.43	2018	
27	8718-D	Sooner Road Sub	1967	10,167.51		10,167.51	2015	
28	8159-D	Wheatland Sub	1973	17,388.43		17,388.43	2020	
29	3610-D	Shady Grove Sub	2002	68,833.80		68,833.80	2018	
30	3219-D	Sahoma Lake Sub	2002	102,519.25		102,519.25	2018	
31	8359-D	Yukon Sub	2007	136,027.43		136,027.43	2015	
32	8133-D	Will Rogers Sub	2006	320,944.78		320,944.78	2011	
33	4229-D	Oil Sands Sub	2007	36,209.65		36,209.65	2015	
34	8135-D	Racer Sub	2007	7,543.22		7,543.22	2015	
35								
36								
37								
38								
39								
40		TOTAL ARKANSAS		414,340		414,340		
41		TOTAL OKLAHOMA		1,369,479		1,359,961		
42		TOTAL ALL		<u>1,783,819</u>		<u>1,774,301</u>		
43								
44								
45		NON TRANSMISSION TOTAL		<u>1,783,819</u>				

Worksheet I - Account 105 - Electric Plant Held for Use

II. Transmission

Line No.	LOC CODE &/OR REG	PLANT NAME	ACQUISITION DATE	ACQUISITION VALUE	ACCUM DEPR	AVG BOY and EOY	EST. YEAR IN SERVICE	COMMENT
46	34501-H	345 KV H-Frame -	1983	54,656.25		54,656.25	2018	
47		West Ft. Smith Loop						
48	16101-H	161 KV H-Frame -	1989	37,601.73		37,601.73	2018	
49		West Ft. Smith Loop						
50	34501-T	345 KV Tower -	1983 & 1989	164,719.48		164,719.48	2018	
51		West Ft. Smith Loop						
52	13802-S	138 KV Piedmont-Haymaker	2004	149,208.47		149,208.47	2015	
53	3609-T	Garrison Sub	1978	140,076.15		140,076.15	2017	
54	7707-T	Jaycee Sub	1974	30,196.68		30,196.68	2016	
55	7210-T	Diamond Sub	1971	6,336.16		6,336.16	2018	
56	4160-T	Breckenridge Sub	1984	36,881.22		36,881	2016	
57	8329-T	Matthewson Sub	2009	156,979.95		156,829.95	2017	
58	8329-T	138 KV McClain-Earlywine	2010	62,096.47		62,096.47	2018	
59								
60								
61								
62								
63								
64								
65								
66								
67								
68								
69								
70								
71		TOTAL ARKANSAS		256,977		256,977		
72		TOTAL OKLAHOMA		581,776		581,625		
73		TOTAL ALL		<u>838,754</u>		<u>838,603</u>		
74								
75								
76		TRANSMISSION ONLY		<u>838,603</u>				(Data Tab, line 61)
77								
78		TOTAL COMPANY		<u>2,622,573</u>				Form 1, p. 214, line 47
79								

NOTE:

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

Worksheet J - Tax Apportionments by State

I. DEVELOPMENT OF COMPOSITE STATE INCOME TAX RATES

Line No.		For Tax Year 2010		
1	State Income Tax Rate - Oklahoma	Note 1	6.00%	
2	Apportionment Factor	Note 2	93.8%	
3	Oklahoma State Income Tax Rate	(In 1 * In 2)		5.6277%
4	State Income Tax Rate - Arkansas		6.50%	
5	Apportionment Factor	Note 2	7.29%	
6	Arkansas State Income Tax Rate	(In 4 * In 5)		0.4741%
7	Total State Income Tax Rate	(sum In 3 & In 6)		6.1018%

Note 1: The Oklahoma State Income Tax Rate of 6% can be reduced to 5.66% in years where credits are not available or offset tax. In 2010, a tax rate of 6% applies since all tax due was offset by credits. A deduction of Oklahoma State Income Taxes on the State Income Tax return cannot be taken when tax is not due because of offsetting credits.

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

Worksheet J - Tax Apportionments by State

II. Calculation of Oklahoma Apportionment Factor

	<u>Column A</u>	<u>Column B</u>	<u>A divided by B</u>
	<u>Total Within Oklahoma</u>	<u>Without Oklahoma</u>	<u>Percentage Within Oklahoma</u>
1. Value of real and tangible personal property used in the unitary business (by averaging the value at the beginning and ending of the tax period):			
(a) Owned property (at original cost):			
(I) Inventories	192,120,916	193,213,078	
(II) Depreciable property	6,746,203,779	7,106,439,727	
(III) Land	-	-	
(IV) Total of section 1(a)	6,938,324,695	7,299,652,805	
(b) Rented property (capitalize at 8 times net rental paid)	13,990,456	14,719,040	
(c) TOTAL (sum of 1(a) and 1(b))	6,952,315,151	7,314,371,845	95.0501%
2. (a) Payroll	164,953,223	170,370,107	
(b) Less: Officers salaries	2,343,336	2,343,336	
(c) TOTAL (subtract 2(b) from 2(a))	162,609,887	168,026,771	96.7762%
3. Sales:			
(a) Sales delivered or shipped to Oklahoma purchasers:			
(I) Shipped from outside Oklahoma	-		
(II) Shipped from within Oklahoma	1,914,940,267		
(b) Sales shipped from Oklahoma to:			
(I) The United States Government	-		
(II) Purchasers in a state or country where the corporation is not taxable (i.e. under Public Law 85-272)	-		
(c) TOTAL (sum of 3(a) and 3(b))	1,914,940,267	2,138,236,614	89.5570%
TOTAL PERCENTAGES (sum of items 1(c), 2(c) and 3(c))			281.3832%
Average of TOTAL PERCENTAGES (1/3 of total percent)			93.7944%

III. Calculation of Arkansas Apportionment Factor

	(A)	(B)	(C)
	<u>Amounts in Arkansas</u>	<u>Total Amounts</u>	<u>Percentage (A) / (B)</u>
1. Property Used in Business:			
(a) Tangible Assets Used in Business and Inventories			
Less Construction in Progress:			
1. Amount Beginning of Year:	342,853,175	7,034,787,558	
2. Amount End of Year	379,803,046	7,564,518,051	
3. Total: (sum of 1(a) 1 and 1(a) 2)	722,656,221	14,599,305,609	
4. Average Tangible Assets: (divide 1(a) 3 by 2)	361,328,111	7,299,652,805	
(b) Rental Property: (8 times annual rent)	728,584	14,719,040	
(c) Average Value of Intangible Property:	-	-	
(d) TOTAL PROPERTY (sum of lines 1(a) 4, 1(b) and 1(c))	362,056,695	7,314,371,845	4.949936%
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:	5,416,884	170,370,107	3.179480%
3. Sales/Receipts:			
(a) Destination Shipped From Within Arkansas:	222,915,430		
(b) Destination Shipped From Without Arkansas	-		
(c) Origin Shipped From Within Arkansas to U.S. Govt:	-		
(d) Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:	-		
(e) Other Gross Receipts:	-		
(f) TOTAL SALES / RECEIPTS: (sum of lines 3(a) to 3(e))	222,915,430	2,118,196,353	10.523832%
DOUBLE WEIGHTED (Applies to tax years beginning on or after January 1, 1995) (Column C, Line 3(f) times 2)			21.047664%
4. TOTAL PERCENTAGES: (Column C sum of lines 1(d), 2 and 3(g))			29.177080%
5. Average of TOTAL PERCENTAGES (Column C, Line 4 divided 4)			7.294270%

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

I. Plant & Accumulated Depreciation Balances

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

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

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

Notes:

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

Worksheet K

II. Material and Supplies for Construction Balances

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

Notes:

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

III. Debt and Equity Balances

	End Balance Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	End Balance Dec-11	13 Months Avg. Balance
29 Long Term Debt (Face Value)	1,795,350,000	1,795,350,000	1,795,350,000	1,795,350,000	1,795,350,000	2,045,350,000	2,045,350,000	2,045,350,000	2,045,350,000	2,045,350,000	2,045,350,000	2,045,350,000	2,045,350,000	1,949,196,154
30 Propriety Capital	2,178,098,630	2,180,747,367	2,182,211,348	2,185,658,142	2,190,232,226	2,209,305,470	2,314,973,271	2,380,773,059	2,444,258,650	2,474,056,024	2,487,893,947	2,491,779,465	2,494,021,387	2,324,154,537
31 Less: Acct. 204	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Less: Acct. 216.1	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,814	102,839
33 Less: Acct. 219	(2,140,905)	(2,139,787)	(2,223,441)	(1,903,712)	(1,715,211)	(1,703,235)	(1,874,577)	(1,948,541)	(1,841,242)	(2,036,511)	(2,011,972)	(2,208,198)	(2,466,993)	(2,016,487)
34 Common Stock	2,180,136,694	2,182,784,313	2,184,331,948	2,187,459,013	2,191,844,596	2,210,905,864	2,316,745,007	2,382,618,759	2,445,997,051	2,475,989,694	2,489,803,078	2,493,884,822	2,496,385,566	2,326,068,185
35 LTD / (LTD + Common Stock)	45.2%	45.1%	45.1%	45.1%	45.0%	48.1%	46.9%	46.2%	45.5%	45.2%	45.1%	45.1%	45.0%	45.6%

Notes:

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

Worksheet K

IV. Account 165 - Prepayments

	BOY Balance Relevant Year	EOY Balance Relevant Year	Average Balance
36	(111.57.d)	(111.57.c)	
37	7,551,507	6,756,862	7,154,185

Notes:

1. When calculating the Baseline ATRR, the "Relevant Year" is the year being trued-up. When calculating the Projected ATRR, the "Relevant Year" is the year of the most recent FERC Form No. 1.

V. Long-Term Debt Costs

	Accounts	Reference	Calculation	Comments / Explanations
38	Acct 427 - Long-term interest expense	(117.62.c)	\$ 116,288,126	
39	Acct. 428 - Amortization of debt discount and expense	(117.63.c)	\$ 1,265,100	
40	Acct. 428.1 - Amortization of loss on reacquired debt	(117.64.c)	\$ 1,186,697	
41	Acct. 430 - Interest on Long-term debt to Associated Companies in Acct. 223 (112.20.c)	(117.67.c)	\$ -	(per note on pg 450.1 for pg 256, col. i)
42	Less: Acct. 429 - Premium on debt discount	(117.65.c) (enter negative)	\$ -	
43	Less: Acct. 429.1 - Amortization of gain on reacquired debt	(117.66.c) (enter negative)	\$ -	
44	Total Long Term Interest	(sum lns 38 to 43)	\$ 118,739,923	
45	Average of the 13 month balances outstanding long-term debt	(ln 29)	\$ 1,949,196,154	
46	LONG TERM DEBT COST	(ln 44 / ln 45)	6.092%	

Notes:

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

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

Line No.

I. Prior Year True-Up with Interest Calculation

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

			Rate Year
1	Projected Revenue Requirement	\$ 91,069,987	2011
2	Baseline Revenue Requirement	\$ 94,294,012	2011
3	True Up Adjustment Without Interest (TUA)	<u>\$ (3,224,025)</u>	

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

		[A]	[B]	[C]	[D]	[E]
	Year	Amount	Interest Rate	Months	Interest	Refund / (Surcharge)
					cols [A] x [B] x [C]	cols [A] + [D]
6	2011	6 months interest \$ (3,224,025)	0.0335%	6	\$ (6,488)	\$ (3,230,514)
7	2012	12 months interest \$ (3,230,514)	0.0335%	12	\$ (13,003)	\$ (3,243,516)
8	2013	6 months interest \$ (3,243,516)	0.0335%	6	\$ (6,528)	\$ (3,250,044)

II. Prior Period Correction True-Up with Interest Calculation

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

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

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

		[A]	[B]	[C]	[D]	[E]
	Year	Amount	Interest Rate	Months	Interest	Refund / (Surcharge)
					cols [A] x [B] x [C]	cols [A] + [D]
14		6 months interest \$ -	0.0335%	6	\$ -	\$ -
15		months interest \$ -	0.0335%		\$ -	\$ -
16		6 months interest \$ -	0.0335%	6	\$ -	\$ -
17	TOTAL PRIOR YEAR TRUE-UP ADJUSTMENT				(ln 8[E] + ln 16[E])	\$ (3,250,044)

Worksheet L

III. Base Plan Upgrade True-Up Calculations

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

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

Proj. No.		Projected ATRR - Prior Year (1)	Baseline ATRR - Prior Year (2)	True-Up Adjustment Without Interest	Refund / (Surcharge) 2011	Refund / (Surcharge) 2012	Refund / (Surcharge) 2013
19	1	\$ 11,329	\$ 10,788	\$ 541	\$ 550	\$ 568	\$ 577
20	2	\$ 464,118	\$ 441,939	\$ 22,179	\$ 22,539	\$ 23,272	\$ 23,650
21	3	\$ 18,106	\$ 17,241	\$ 865	\$ 879	\$ 908	\$ 923
22	4	\$ 5,289	\$ 5,036	\$ 253	\$ 257	\$ 266	\$ 270
23	5	\$ 662,393	\$ 630,797	\$ 31,596	\$ 32,110	\$ 33,153	\$ 33,692
24	6	\$ 1,584,106	\$ 1,508,544	\$ 75,562	\$ 76,790	\$ 79,285	\$ 80,574
25	7	\$ 657,738	\$ 626,455	\$ 31,282	\$ 31,791	\$ 32,824	\$ 33,357
26	8	\$ 14,648	\$ 13,950	\$ 698	\$ 709	\$ 732	\$ 744
27	9	\$ 24,376	\$ 23,221	\$ 1,155	\$ 1,174	\$ 1,212	\$ 1,232
28	10	\$ 4,095	\$ 3,901	\$ 194	\$ 198	\$ 204	\$ 207
29	11	\$ 134,318	\$ 127,984	\$ 6,334	\$ 6,437	\$ 6,646	\$ 6,754
30	12	\$ 49,769	\$ 46,285	\$ 3,485	\$ 3,541	\$ 3,656	\$ 3,716
31	13	\$ 45,138	\$ 53,324	\$ (8,186)	\$ (8,203)	\$ (8,236)	\$ (8,252)
32	14	\$ 0	\$ 387,229	\$ (387,229)	\$ (388,009)	\$ (389,570)	\$ (390,354)
33	15	\$ 3,213,605	\$ 3,194,176	\$ 19,429	\$ 19,744	\$ 20,386	\$ 20,717
34	16	\$ 975,584	\$ 724,480	\$ 251,104	\$ 255,184	\$ 263,478	\$ 267,759
35	17	\$ 81,618	\$ 71,616	\$ 10,003	\$ 10,165	\$ 10,495	\$ 10,666
36	18	\$ 322,573	\$ 117,057	\$ 205,515	\$ 208,855	\$ 215,643	\$ 219,147
37	19	\$ 72,513	\$ 15,838	\$ 56,675	\$ 57,596	\$ 59,468	\$ 60,434
38	20	\$ 370,763	\$ 395,751	\$ (24,988)	\$ (25,038)	\$ (25,139)	\$ (25,189)
39	21	\$ 9,117,368	\$ 9,030,149	\$ 87,219	\$ 88,636	\$ 91,517	\$ 93,004
40	TOTAL PRIOR YEAR BASE PLAN UPGRADE PROJECTS TRUE-UP ADJUSTMENT			(sum ln 19 thru ln 39)		\$	433,627

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

Worksheet L

IV. Calculation of Optional Prepayment and Prepayment Credit

		OG&E	WFEC	OMPA	AECI / KAMO	Westar	AVECC / AECC
41	Prepayment Amount						
42	TUA with first year's interest	Line 6[E] above	\$ (3,230,514)	\$ (3,230,514)	\$ (3,230,514)	\$ (3,230,514)	\$ (3,230,514)
43	Line 42 plus 6 Months of year 2 Interest	(6 x Interest Rate on Line 7[B]+1) * Line 42	\$ (3,237,015)	\$ (3,237,015)	\$ (3,237,015)	\$ (3,237,015)	\$ (3,237,015)
44	Customer's Load in year preceding the current Rate Year	(MW)	4638.472	109.783	335.722	12.927	0.244
45	System Load in year preceding the current Rate Year	(MW)	5268.947	5268.947	5268.947	5268.947	5268.947
46	Amount of Prepayment	Line 43 x (Line 44 / Line 45)	(\$2,849,678)	(\$67,446)	(\$206,253)	(\$7,942)	(\$150)
47	Prepayment Adjustment (Note 1)						
48	Customer's Load applicable in the current Rate Year	(MW)					
49	System Load applicable in the current Rate Year	(MW)					
50	Prepayment Adjustment	[(Line 48 / Line 49) / (Line 44 / Line 45) - 1] x Line 46	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
51	Line 50 plus 6 Months Interest	(6 x Interest Rate on Line 7[B]+1) * Line 50	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
52	Prepayment Credit						
53	Total TUA with interest	Line 8[E] above	\$ (3,250,044)	\$ (3,250,044)	\$ (3,250,044)	\$ (3,250,044)	\$ (3,250,044)
54	Monthly Prepayment Credit	[Line 53 x (Line 44 / Line 45) / 12]	(\$238,429)	(\$5,643)	(\$17,257)	(\$664)	(\$8,831)

Note;

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

Worksheet L

V. Average Interest Rate / Debt Cost Calculations

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

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

Worksheet M - Depreciation Rates

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

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

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

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

Worksheet N - Unfunded Reserves

I. Labor Related

Line No.	Account No.	Account Title	Beginning Balance	Ending Balance	Average
1	228.2	Accumulated Provision for Injuries and Damages	\$ 5,619,500	\$ 3,507,588	\$ 4,563,544
2	242	Severance	\$ 19,122	\$ 11,642	\$ 15,382
3	242	Accrued Vacation Pay	\$ 14,315,599	\$ 9,527,988	\$ 11,921,794
4	242	Workers Compensation	\$ 3,881,878	\$ 3,082,900	\$ 3,482,389
5	242	Post Retirement Life Insurance	\$ 89,413	\$ 93,690	\$ 91,552
6	242	Incentive Compensation	\$ 7,504,617	\$ 13,188,847	\$ 10,346,732
7	242	Public Liability	\$ 26,500	\$ 45,000	\$ 35,750
8	242	Miscellaneous	\$ 416,439	\$ -	\$ 208,220
9	xxx	Reserved for future			\$ -
10		Sub-Total	\$ 31,873,068	\$ 29,457,655	\$ 30,665,362
11		Wage & Salary Allocator			0.065875
12		Total Labor Related Reserves (In 10 times In 11)			\$ 2,020,088

II. Plant Related

13	xxx	Reserved for future	\$ -	\$ -	\$ -
14	xxx	Reserved for future	\$ -	\$ -	\$ -
15	xxx	Reserved for future	\$ -	\$ -	\$ -
16		Sub-Total	\$ -	\$ -	\$ -
17		Gross Plant Allocator			0.147535
18		Total Labor Related Reserves (In 16 times In 17)			\$ -
19		TOTAL REDUCTION TO RATE BASE (negative of In 12 plus In 18)			\$ (2,020,088)

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

Worksheet O - Amortizations

I. Extraordinary O&M Amortization

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

Worksheet O - Amortizations

II. Storm Cost Amortization

	Justification	FERC Docket No	Effective Year	Amortization Term (yrs)	Beginning O&M Expense	Annual Amortization	Annual Year End Balance
13	2007 Ice Storm expenses		2008	5	\$ 52,321	\$ 10,464	\$ 41,857
14			2009			\$ 10,464	\$ 31,393
15			2010			\$ 10,464	\$ 20,929
16			2011			\$ 10,464	\$ 10,465
17			2012			\$ -	\$ 10,465
18							
19							
20							
21							
22							
23							
24							
25							
26	Total Storm Costs Amortization					\$ 10,464	
27	TOTAL AMORTIZATIONS	(entered in Data tab on In 93)	(sum of Ins 12 and 26)			\$ 10,464	

Worksheet P - Construction Work in Progress and Abandoned Plant

I. Project Summary

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

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

Worksheet P - Construction Work in Progress and Abandoned Plant Balances

II. Construction Work in Progress (CWIP) Balances

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

Attachment 2

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

12/31/2011
 Projected Data

Oklahoma Gas and Electric Company

Index of Worksheets

1	<u>Worksheet</u>	<u>Description</u>
2	Attachment H - Addendum 2-A	Rate Formula Template Utilizing FERC Form 1 for the 12 months ended 12/31/2011 and "Projected Data"
3	Worksheet A	Account 454, Rent from Electric Property
4		Account 456, Other Electric Revenues
5		Account 456.1, Revenues from Transmission of Electricity of Others, Current Year Less Credits
6		Revenue from Grandfathered Interzonal Transactions and amounts received from SPP for PTP service
7	Worksheet B	Transmission Network Load (MW)
8	Worksheet C	Account 281, Accumulated Deferred Income Taxes - Accelerated Amortization Property
9		Account 282, Accumulated Deferred Income Taxes - Other Property
10		Account 283, Accumulated Deferred Income Taxes - Other
11		Account 190, Accumulated Deferred Income Taxes
12		Account 255, Accumulated Deferred Investment Tax Credits
13	Worksheet D	Account 928, Regulatory Commission Expense Allocations
14		Account 930.1, General Advertising Allocations (safety related only to trans.)
15		Transmission Lease Payments
16		Account 930.2, Miscellaneous General Expenses
17	Worksheet E	Adjustments to Transmission Expense to Reflect TO's LSE Cost Responsibility
18	Worksheet F	Calculate Return and Income Taxes with hypothetical 100 basis point ROE increase
19		Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 100 basis point ROE increase
20		Calculation of Composite Depreciation Rate
21		Determine the Additional Revenue Requirement and Revenue Credit for facilities receiving incentives
22	Worksheet G	Determine the Revenue Requirement for SPP OATT Related Upgrades including Base Plan Upgrades, Transmission Service Upgrades, Sponsored or Economic Portfolio Upgrades and Generator Interconnection Facilities
23	Worksheet H	Transmission Plant Adjustments
24	Worksheet I	Plant Held for Future Use
25	Worksheet J	Development of Composite State Income Tax Rates
26	Worksheet K	13 Month Balances for Plant & Accumulated Depreciation, Material & Supplies and Debt & Equity
27		Account 165, Prepayments Calculation
28		Long Term Debt Cost Calculation
29	Worksheet L	True-Up Adjustment with Interest for Prior Year, Prior Period, Base Plan Projects and Prepayment Calculation
30	Worksheet M	Depreciation Rates
31	Worksheet N	Unfunded Reserves Calculation
32	Worksheet O	Amortizations for Extraordinary O&M and Storm Costs
33	Worksheet P	Construction Work in Progress and Abandoned Plant Balances
	Q	Protocols
	R	2011 Actuals & Projected Monthly Plant Balances
	S	Variance Summary - 2013 Projected to 2011 Baseline Revised
	T	Base Plan ATRR provided to SPP with True-Up Adjustment & SPP Base Plan Cost Allocations (RRR File)
	U	2012 Capital Additions
	V	Discovery Requests
	W	Discovery Request Responses

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

12/31/2011
 Projected Data

OKLAHOMA GAS AND ELECTRIC COMPANY

For rates effective January 1, 2013

Line No.				Transmission Amount
1	NET SPP OATT RELATED UPGRADES REV. REQ.	(Addendum 2-A, In 17 - In 18)		\$ 129,534,733
2	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(Addendum 2-A, In 21)		82,722,449
3	DIVISOR			
4	TO's Transmission Network Load	(Worksheet B, In 14)		5,268,947
5	RATES			
6	Annual Cost (\$/kW/Yr)	(In 2 / In 4)	15.700	
7	P-to-P Rate (\$/kW/Mo)	(In 6 / 12)	1.308	
			<u>Peak</u>	<u>Off-Peak</u>
8	Weekly P-To-P Rate (\$/kW/Wk)	(In 6 / 52; In 6 / 52)	0.302	0.302
9	Daily P-To-P Rate (\$/kW/Day)	(In 8 / 5; In 8 / 7)	0.060 Capped at weekly rate	0.043
10	Hourly P-To-P Rate (\$/MWh)	(In 9 / 16; In 9 / 24 both x 1,000)	3.774 Capped at weekly & daily rate	1.797

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.			Total	Allocator	Transmission Amount
11	REVENUE REQUIREMENT (w/o incentives)	(ln 117)			\$ 218,372,309
12	REVENUE CREDITS	(Note A)			
13					\$ -
14	Other Transmission Revenue	(Worksheet A)	8,497,916	DA 1.00000	\$ 8,497,916
15	Total Revenue Credits		8,497,916		\$ 8,497,916
16	NET REVENUE REQUIREMENT (w/o incentives)	(ln 11 less ln 15)			\$ 209,874,393
17	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	(Worksheet G & P) (Note X)			\$ 129,968,360
18	SPP OATT RELATED UPGRADES REV. REQ. TRUE-UP	(Worksheet L)			\$ 433,627
19	PRIOR YEAR TRUE-UP ADJUSTMENT w/INTEREST	(Worksheet L)			\$ (3,250,044)
20	ADDITIONAL REVENUE REQUIREMENT (w/ incentives)	(Note C) & (Worksheet F, ln 61)			\$ -
21	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(ln 16 - ln 17 - ln 18 - ln 19 + ln 20)			\$ 82,722,449
22	NET PLANT CARRYING CHARGE (w/o incentives)	(Note B)			
23	Annual Rate	((ln 16 / ln 46) x 100)			19.07%
24	Monthly Rate	(ln 23 / 12)			1.59%
25	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)	(Note B)			
26	Annual Rate	(((ln 16 - ln 92) / ln 46) x 100)			16.69%
27	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN	(Note B)			
28	Annual Rate	(((ln 16 - lns 92 - ln 115 - ln 116) / lns 46) x 100)			2.59%

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.	(1) <u>RATE BASE CALCULATION</u>	(2) <u>Data Sources</u> <u>(See "General Notes")</u>	(3) <u>TO Total</u>	(4) <u>Allocator</u>	(5) <u>Total Transmission</u>
29	GROSS PLANT IN SERVICE				
30	Production	(Worksheet K)	3,645,806,297	NA	
31	Transmission	(Worksheet K)	1,583,331,879	TP 0.93499	1,480,403,800
32	Distribution	(Worksheet K)	3,250,741,571	NA	
33	General Plant	(Worksheet K) (Note J)	308,373,353	W/S 0.06749	20,810,939
34	Intangible Plant	(Worksheet K) (Note V)	43,809,011	W/S 0.06749	2,956,503
35	TOTAL GROSS PLANT	(sum Ins 30 to 34)	8,832,062,110		1,504,171,241
36	GROSS PLANT ALLOCATOR	(In 35 - Col. 5 / Col. 3)		GP= 0.170308	
37	ACCUMULATED DEPRECIATION				
38	Production	(Worksheet K)	1,624,938,787	NA	
39	Transmission	(Worksheet K)	405,985,619	TP 0.93499	379,593,603
40	Distribution	(Worksheet K)	1,024,996,263	NA	
41	General Plant	(Worksheet K) (Note J)	115,958,911	W/S 0.06749	7,825,624
42	Intangible Plant	(Worksheet K) (Note V)	28,468,640	W/S 0.06749	1,921,240
43	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 38 to 42)	3,200,348,220		389,340,467
44	NET PLANT IN SERVICE				
45	Production	(In 30 - In 38)	2,020,867,510	NA	
46	Transmission	(In 31 - In 39)	1,177,346,260		1,100,810,196
47	Distribution	(In 32 - In 40)	2,225,745,308	NA	
48	General Plant	(In 33 - In 41)	192,414,442		12,985,315
49	Intangible Plant	(In 34 - In 42)	15,340,371		1,035,263
50	TOTAL NET PLANT IN SERVICE	(sum Ins 45 to 49)	5,631,713,890		1,114,830,774
51	NET PLANT ALLOCATOR	(In 50 - Col. 5 / Col. 3)		NP= 0.197956	
52	ADJUSTMENTS TO RATE BASE	(Note D)			
53	Account No. 281	(Worksheet C)	-		-
54	Account No. 282	(Worksheet C)	(1,213,638,690)		(198,856,841)
55	Account No. 283	(Worksheet C)	(118,090,522)		(2,716,425)
56	Account No. 190	(Worksheet C)	241,560,164		20,582,830
57	Account No. 255	(Worksheet C)	(7,721,215)		-
58	Unfunded Reserves	(Worksheet N)	(2,069,488)	DA 1.00000	(2,069,488)
59	TOTAL ADJUSTMENTS	(sum Ins 53 to 58)	(1,099,959,751)		(183,059,924)
60	UNAMORTIZED ABANDONED PLANT	(Worksheet P) (Note R)	0	DA 1.00000	0
60a	Construction Work in Progress (CWIP)	(Worksheet P) (Note Z)	283,982,542	DA 1.00000	283,982,542
61	LAND HELD FOR FUTURE USE	(Worksheet I) (Note F)	838,603	TP 0.93499	784,087
62	WORKING CAPITAL	(Note G)			
63	CWC	(1/8 * In 90)	18,147,517		2,915,534
64	Materials & Supplies -- Transmission Related	(Worksheet K) (Note S)	13,840,373	TP 0.93499	12,940,648
65	Prepayments (Account 165)	(Worksheet K)	7,154,185	GP 0.17031	1,218,415
66	TOTAL WORKING CAPITAL	(sum Ins 63 to 65)	39,142,074		17,074,598
67	RATE BASE	(sum Ins 50, 59, 60, 60a, 61, 66)	4,855,717,358		1,233,612,078

OKLAHOMA GAS AND ELECTRIC COMPANY

	(1)	(2)	(3)	(4)	(5)
	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	TO Total	Allocator	Total Transmission
Line No.	OPERATION & MAINTENANCE EXPENSE				
68	Transmission	321.112.b	72,357,175		
68a	Less Extraordinary & Storm Cost Amortization	(Worksheet O)	-		
69	Less expenses for LSE cost responsibility	(Worksheet E, In 14)	42,426,686		
70	Less Account 561 (Load Dispatching)	321.84-92.b (Note P & U)	13,924,650		
71	Less Account 565	321.96.b (Note I)	641,585		
72	Plus Acct 565 native load, zonal or pool	(Note I)	-		
73	Transmission Subtotal	(In 68-In 68a-In 69-In 70-In 71+In 72)	15,364,254	TP 0.93499	14,365,466
74	Administrative and General	323.197.b (Note J)	134,253,414	NA	
75	Less: Acct. 924, Property Insurance	323.185.b	1,661,781	NA	
76	Less: Acct. 928, Reg. Com. Exp.	323.189.b	7,588,801	NA	
77	Less: Acct. 930.1, Gen. Advert. Exp.	323.191.b	38	NA	
78	Less: Acct. 930.2, Misc. General Exp.	323.192.b	5,303,766		
79	Less: PBOP amount included in Line 74	(Note T)	8,600,000		
80	Balance of A & G	(In 74 - sum In 75 to In 79)	111,099,028	W/S 0.06749	7,497,649
81	Plus: Acct. 924	(In 75)	1,661,781	GP 0.17031	283,015
82	Plus: Acct. 928 - Transmission Direct Assigned	(Note K) (Worksheet D)	21,477	DA 1.00000	21,477
83	Plus: Acct. 928 - Transmission Allocated	(Note K) (Worksheet D)	-	DA 1.00000	-
84	Plus: Acct. 930.1 - Transmission Direct Assigned	(Note K) (Worksheet D)	-	DA 1.00000	-
85	Plus: Acct. 930.1 - Transmission Allocated	(Note K) (Worksheet D)	-	DA 1.00000	-
86	Plus: Acct. 930.2 - Adj. Misc. General Expenses	(Worksheet D)	4,625,940	W/S 0.06749	312,187
87	Plus: PBOP Amount	(Note T)	12,400,000	W/S 0.06749	836,829
88	A & G Subtotal	(sum Ins 80 to 87)	129,808,226		8,951,156
89	Transmission Lease Payments	(Worksheet D)	7,652	DA 1.00000	7,652
90	TOTAL O & M EXPENSE	(In 73 + In 88 + In 89)	145,180,132		23,324,274
91	DEPRECIATION AND AMORTIZATION EXPENSE				
92	Transmission	336.7.b	27,911,028	TP 0.93499	26,096,608
93	Plus: Extraordinary & Storm Cost O&M Amortization	(Worksheet O) (Note W)	10,464	TP 0.93499	9,784
94	Plus: Recovery of Abandoned Incentive Plant	(Worksheet P) (Note R)	0	DA 1.00000	0
95	General	336.10.b	21,377,302	W/S 0.06749	1,442,672
96	Intangible	336.1.f	8,159,596	W/S 0.06749	550,660
97	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 92 to 96)	57,458,390		28,099,725
98	TAXES OTHER THAN INCOME	(Note L)			
99	Labor Related				
100	Payroll	263.i	11,738,885	W/S 0.06749	792,212
101	Plant Related				
102	Property	263.i	63,877,314	GP 0.17031	10,878,821
103	Gross Receipts	263.i	-		
104	Other	263.i	124,116	GP 0.17031	21,138
105	TOTAL OTHER TAXES	In 100 + (sum Ins 102 to 104)	75,740,315		11,692,171
106	INCOME TAXES	(Note M)			
107	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		38.97%		
108	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		43.73%		
109	where WCLTD=(In 137) and R= (In 140)				
110	and FIT, SIT & p are as given in Note M.				
111	$1 / (1 - T) =$ (from In 107)		1.6384		
112	Amortized Investment Tax Credit	266.8.f (enter negative)	(3,300,984)		
113	Income Tax Calculation	(In 108 * In 116)	187,220,303	NA	47,563,977
114	ITC adjustment	(In 111 * In 112)	(5,408,450)	NP 0.197956	(1,070,634)
115	TOTAL INCOME TAXES	(sum Ins 113 to 114)	181,811,854		46,493,342
116	RETURN (Rate Base * Rate of Return)	(In 67 * In 140)	428,109,785	NA	108,762,797
117	REVENUE REQUIREMENT (sum Ins 90, 97, 105, 115, 116)		888,300,476		218,372,309

OKLAHOMA GAS AND ELECTRIC COMPANY

SUPPORTING CALCULATIONS

In No.	(1)	(2)	(3)	(4)	(5)
	TRANSMISSION PLANT INCLUDED IN SPP TARIFF				
118	Total transmission plant	(In 31)			1,583,331,879
119	Less transmission plant excluded from SPP Tariff	(Worksheet H) (Note N)			28,502,093
120	Less Production Related Transmission Facilities	(Worksheet H) (Note O)			74,425,986
121	Transmission plant included in SPP Tariff	(In 118 - In 119 - In 120)			<u>1,480,403,800</u>
122	Percent of transmission plant in SPP Tariff	(In 121 / In 118)		TP=	0.93499
	WAGES & SALARY ALLOCATOR (W/S)				
123	Production	354.20.b	56,156,451	NA	-
124	Transmission	354.21.b	8,558,764	TP	0.93499
125	Distribution	354.23.b	32,843,646	NA	-
126	Other (Excludes A&G)	354.24,25,26.b	21,019,231	NA	-
127	Total	(sum Ins 124 to 127)	<u>118,578,092</u>		<u>8,002,382</u>
128	Transmission related amount	(In 128 - Col. 5 / Col. 3)		W/S=	0.06749
	RETURN (R)				
130	Preferred Dividends	(118.29.c) (positive number)	0		-
	Development of Common Stock:				
132	Long Term Debt	(Worksheet K) (Note Q)		45.59%	1,949,196,154
133	Preferred Stock	(Worksheet K) (Note Q)		0.00%	-
134	Common Stock	(Worksheet K) (Note Q)		54.41%	2,326,068,185
135	Total	(sum Ins 133 to 135)			<u>4,275,264,339</u>
				Cost (Note Q)	Weighted
137	Long Term Debt		\$ 1,949,196,154	45.59%	0.0609
138	Preferred Stock	112.3.c	-	0.00%	0.0000
139	Common Stock		<u>2,326,068,185</u>	54.41%	<u>0.1110</u>
140	Total	(sum Ins 137 to 139)	<u>4,275,264,339</u>		R 0.0882

OKLAHOMA GAS AND ELECTRIC COMPANY

Notes

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

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

OKLAHOMA GAS AND ELECTRIC COMPANY

Notes - continued

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

List of Allocators:

Direct Assigned	DA	1.000000
Gross Plant	GP	0.170308
Net Plant	NP	0.197956
Trans. Plant in SPP	TP	0.934993
Wages & Salaries	W/S	0.067486
No Allocator	NA	

Worksheet A

Line No.

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

	<u>Data Sources</u>	<u>2011 YE Balance</u>	<u>GP Allocator</u>	<u>Allocated to Transmission</u>
1	Rent from Electric Property	300.19.b	17.0308%	\$196,384
2				
3				
4	Net Account 454 - Credited as transmission pole rentals =			\$196,384

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

	<u>(A) 2011 YE Balance</u>	<u>(B) Power Production</u>	<u>(C) Distribution</u>	<u>(D) Utility Commercial</u>	<u>(E) Utility A & G</u>	<u>(F) Miscellaneous</u>	<u>(G) Transmission (Load in Divisor)</u>	<u>(H) Other Transmission</u>	
5	300.21.b								
6	Miscellaneous - McClain Adder								
7	Miscellaneous - Scrap Sales							\$401,989	
8	Miscellaneous - OMPA Admin Fee								
9	Miscellaneous					\$511			
10	Miscellaneous - Honeywell Energy Management								
11	Miscellaneous - Sale of Residual Oil								
12	Reimbursed Payroll Costs								
13	Remuneration Sales Taxes Collection - OK & AR					\$115,069			
14	Franchise & Privilege Tax Adjustment					\$860			
15	Oil Lease & Royalties					\$438,216			
16	Pace Payments					(\$75,574)			
17	Transmission Service Revenues - from OG&E LSE						\$80,665,099		
18	Transmission Service Revenues - Unbundled OK & AR						\$204,751		
19	Transmission Service Revenues - Direct Assigned Facilities						\$31,188,708		
20	Salvage Clearing								
21	Point-to-Point Revenue Refundable to Retail Customers								
22	Discount on Purchased Wind Credits								
23	Renewable Energy Certificate Sales - OK & AR					\$2,798,183			
24	Base Plan Revenues (credited on line 17 of the 2011 Projected ATRR)								
25									
26	TOTALS (Sum Ins 6 - 25)	\$128,431,953	\$428,986	\$852	(\$18)	\$3,276,754	\$12,264,832	\$112,058,558	\$401,989
27	Net Account 454 - Credited as Transmission Revenues [(A)-(B)-(C)-(D)-(E)-(F)-(G)] =								\$401,989

Worksheet A

III. Account 456.1, Revenues from Transmission of Electricity of Others - Relevant Year =		2011	(Notes 1 & 3)	328-330.Total.n	\$19,143,785
(Provide data sources and any detailed explanations necessary in Section V, Notes below)					
					Transmission
					(Load in Divisor)
Less:					
28	TO's LSE Direct Assignment Revenue Credits				
29	TO's LSE Sponsored (Requested or Economic) Upgrade Revenue Credits				
30	TO's LSE Network Upgrades for Generation Interconnection - Credits				
31	TO's Point-To-Point Revenue for GFA's Associated with Load Included in the Divisor				
32	Network Service Revenue (Schedule 9) Associated With Load Included in the Divisor			\$9,992,930	
33	TO's Revenue Associated with Transmission Plant Excluded From SPP Tariff				
34	Wholesale Distribution charges			\$693,515	
35	TO's LSE Revenue from Ancillary Services Provided				
36	Network Service Ancillary Revenues (Schedule 1) Associated With Load Included in the Divisor			\$557,797	
37					
38					
39					
40	Total Revenues Adjusted from Account 456.1 (Revenues retained by OG&E for load included in the divisor) =		(Sum Ins 28 thru 39)		\$11,244,242
41					
	Net Account 456.1 Included in Template (PTP revenues to be credited) =			[(328-330.Total.n) - In 40]	\$7,899,543

IV. Revenue from Grandfathered Interzonal Transactions - Relevant Year =		2011	(Note 3)		
(Provide data sources and any detailed explanations necessary in Section V, Notes below)					
42	Revenues from Grandfathered Interzonal Transactions	0			
43					
44	Revenues received from SPP for PTP service	0			
45					
46	Sum of Parts I, II & III		(Addendum 2-A, In 14)		<u>\$8,497,916</u>

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

Worksheet B

I. Transmission Network Load (MW)

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

II. Notes

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

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

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

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

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

Worksheet B

II. Notes (cont.)

4 "Non-Firm Sales in TO's Zone" are non-firm loads in kW at the time of, and included in, TO's monthly transmission system peak load associated with sales to customers in TO's zone. Details are as follows:

Line No.	Month, Day and Year	Hour ending							Non-Firm Sales in TO's Zone
39	12-Jan-11	800							0
40	1-Feb-11	1900							0
41	1-Mar-11	800							0
42	8-Apr-11	1700							0
43	9-May-11	1700							0
44	30-Jun-11	1600							0
45	27-Jul-11	1700							0
46	3-Aug-11	1600							0
47	1-Sep-11	1700							0
48	6-Oct-11	1700							0
49	30-Nov-11	800							0
50	6-Dec-11	1900							0

5 "Non-TO Generation" in kW is load served by non-TO generators operating synchronously with the TO's transmission system. Details are as follows:

Line No.	Month, Day and Year	Hour ending							Non-TO Generation in TO's Zone
51	12-Jan-11	800							0
52	1-Feb-11	1900							0
53	1-Mar-11	800							0
54	8-Apr-11	1700							0
55	9-May-11	1700							0
56	30-Jun-11	1600							0
57	27-Jul-11	1700							0
58	3-Aug-11	1600							0
59	1-Sep-11	1700							0
60	6-Oct-11	1700							0
61	30-Nov-11	800							0
62	6-Dec-11	1900							0

6 "Non-TO Load in TO's Zone" is load in kW for firm-service customers in TO's zone that is electronically transferred to other TO zones. Details are as follows:

Line No.	Month, Day and Year	Hour ending							Non-TO Load in TO's Zone
63	12-Jan-11	800							0
64	1-Feb-11	1900							0
65	1-Mar-11	800							0
66	8-Apr-11	1700							0
67	9-May-11	1700							0
68	30-Jun-11	1600							0
69	27-Jul-11	1700							0
70	3-Aug-11	1600							0
71	1-Sep-11	1700							0
72	6-Oct-11	1700							0
73	30-Nov-11	800							0
74	6-Dec-11	1900							0

Worksheet C

I. Account 281 - ADIT - Accelerated Amortization Property

Relevant Year = 2011 (Note 2)

Line No.	(A) Identification	(B) Relevant Year Average of BOY and EOY Balance	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
1									
2	Net Total Property and Accumulated Depreciation	-	-	-	-	-	-	- Accumulated deferred income taxes-Accelerated amortization property.	
3	Other	-	-	-	-	-	-		
4		-	-	-	-	-	-		
5		-	-	-	-	-	-		
6		-	-	-	-	-	-		
7		-	-	-	-	-	-		
8		-	-	-	-	-	-		
9		-	-	-	-	-	-		
10		-	-	-	-	-	-		
11		-	-	-	-	-	-		
12		-	-	-	-	-	-		
13		-	-	-	-	-	-		
14		-	-	-	-	-	-		
15		-	-	-	-	-	-		
16		-	-	-	-	-	-		
17		-	-	-	-	-	-		
18		-	-	-	-	-	-		
19		-	-	-	-	-	-		
20		-	-	-	-	-	-		
21		-	-	-	-	-	-		
22		-	-	-	-	-	-		
23		-	-	-	-	-	-		
24	Subtotal - Form 1, p273	-	-	-	-	-	-		
25	Less FASB 109 Above if not separately removed	-	-	-	-	-	-		
26	Less FASB 106 Above if not separately removed	-	-	-	-	-	-		
27	Total (In 24 - In 25 - In 26)	-	-	-	-	-	-		
28	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	17.0308%	6.7486%		
29	Total (In 27 * In 28)		0	0	0	0	0		

II. Account 282 - ADIT - Other Property

Relevant Year = 2011 (Note 2)

Line No.	(A) Identification	(B) Relevant Year Average of BOY and EOY Balance	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
30									
31	Net Total Property and Accumulated Depreciation	(1,164,991,801)	-	-	-	(1,164,991,801)	-	(1,164,991,801)	Accumulated deferred income taxes-Other property.
32	Income Taxes Recoverable/Refundable, net - RETAIL	(23,591,478)	(23,591,478)	-	-	-	-	-	Deferred tax per SFAS 109 related to property and Retail S. Georgia.
33	Income Taxes Recoverable/Refundable, net - Equity AFUDC	(24,606,048)	(24,606,048)	-	-	-	-	-	ADIT - Equity AFUDC Gross-up - Retail
34	Income Taxes Recoverable/Refundable, net - Equity AFUDC	(449,364)	-	-	(449,364)	-	-	(449,364)	ADIT - Equity AFUDC Gross-up - Transmission
35	Other	-	-	-	-	-	-	-	
36		-	-	-	-	-	-	-	
37		-	-	-	-	-	-	-	
38		-	-	-	-	-	-	-	
39		-	-	-	-	-	-	-	
40		-	-	-	-	-	-	-	
41		-	-	-	-	-	-	-	
42		-	-	-	-	-	-	-	
43		-	-	-	-	-	-	-	
44		-	-	-	-	-	-	-	
45		-	-	-	-	-	-	-	
46		-	-	-	-	-	-	-	
47		-	-	-	-	-	-	-	
48		-	-	-	-	-	-	-	
49		-	-	-	-	-	-	-	
50		-	-	-	-	-	-	-	
51	Subtotal - Form 1, p275	(1,213,638,690)	(48,197,526)	-	(449,364)	(1,164,991,801)	-	-	
52	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	
53	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
54	Total (In 51 - In 52 - In 53)	(1,213,638,690)	(48,197,526)	-	(449,364)	(1,164,991,801)	-	-	
55	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	17.0308%	6.7486%		
56	Total (In 54 * In 55)		0	0	(449,364)	(198,407,477)	0	(198,856,841)	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

III. Account 283 - ADIT - Other
(A)

Line No.	(A) Identification	(B) Relevant Year Average of BOY and EOY Balance	Relevant Year = (C) 100% Non-Transmission Related	2011 (D) 100% Related to facilities excluded in Worksheet H	(Note 2) (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	(1,489,653)	-	-	-	(744,826)	(744,826)	(1,489,653)	Book accrual vs. actual payments for tax.
59	Pension Plans	(93,803,217)	(93,803,217)	-	-	-	-	-	ADIT related to Pre-paid Pension Expense.
60	Bond Redemption - Unamortized Call Premium Costs	(4,617,244)	-	-	-	(4,617,244)	-	(4,617,244)	Expenses amortized for books; deducted for tax prior years when incurred/paid.
61	Reg Asset - Deferred Excess Storm Expenses - OK	(10,272,568)	-	-	-	(10,272,568)	-	(10,272,568)	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
62	Reg Asset - Deferred Red Rock Plant Costs - OK	(2,711,353)	(2,711,353)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
63	Reg Asset - Deferred Excess Storm Expenses - AR	(20,283)	-	-	-	(20,283)	-	(20,283)	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
64	Reg Asset - Deferred Excess Pension Expenses - OK	3,119,082	3,119,082	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
65	Reg Asset - Deferred Excess Pension Expenses - AR	241,297	241,297	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
66	Deferred Other - Rate Case Consult/Expert Witness Costs	(242,780)	(242,780)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
67	Reg Asset - Deferred Rate Case Expense - OK	(42,040)	(42,040)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
68	LIFO Inventory Adjustments - Fuels Stock	(382,937)	(382,937)	-	-	-	-	-	Full Adj charged to 2008 Book Income vs Taxable Income over 4 yrs per Sec 481.
69	Reg Asset - "Big 7 Transmission Projects" AFUDC - Retail	(155,037)	(155,037)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
70	Reg Liability - Deferred Post Retirement Medical Expense	679,402	679,402	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Liability for book.
71	Reg Asset - Deferred Smart Grid Deployment Expenses	(755,149)	(755,149)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
72	Reg Asset - Deferred Smart Grid Retired Meter Loss	(8,567,098)	(8,567,098)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
73	Reg Asset - Deferred Smart Grid Web Portal Expenses	(488,747)	(488,747)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
74	Other - Accrued Bonus	1,417,803	1,417,803	-	-	-	-	-	Book accrual vs. actual payments for tax
75									
76									
77									
78									
79									
80									
81									
82									
83									
84									
85									
86									
87									
88									
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98									
99									
100									
101									
102									
103									
104									
105									
106									
107									
108									
109	Subtotal - Form 1, p277.9.k	(118,090,522)	(101,690,774)	-	-	(15,654,922)	(744,826)	(16,399,748)	
110	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	
111	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
112	Total (In 109 - In 110 - In 111)	(118,090,522)	(101,690,774)	-	-	(15,654,922)	(744,826)		
113	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	17.0308%	6.7486%		
114	Total (In 112 * In 113)		0	0	0	(2,666,159)	(50,265)	(2,716,425)	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C
IV. Account 190 - ADIT

		Relevant Year = 2011				(Note 2)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
Identification	Relevant Year Average of BOY and EOY Balance	100% Non-Transmission Related	100% Related to facilities excluded in Worksheet H	100% Transmission Related	Plant Related	Labor Related	Total Included in Ratebase (E)+(F)+(G)	Description / Justification	
Line No.									
115	Accrued Vacation	4,063,117	-	-	-	4,063,117	4,063,117	Book accrual vs. actual payments for tax.	
116	Derivative Instruments	1,463,898	1,463,898	-	-	-	-	Tax deduction for Mark-to-Market discount permitted by Section 465.	
117	Bad Debts	1,042,550	1,042,550	-	-	-	-	Book accrual vs. actual payments for tax.	
118	Accrued Interest	777,495	-	-	777,495	-	777,495	Book accrual vs. actual payments for tax.	
119	Accrued Liability-Public Liability	1,782,645	-	-	891,322	891,322	1,782,645	Book accrual vs. actual payments for tax. Split 50% labor, 50% plant	
120	Accrued Liability-Employee Related	1,334,515	-	-	-	1,334,515	1,334,515	Book accrual vs. actual payments for tax.	
121	Rate Refund Accrual for FERC customers	80,704	80,704	-	-	-	-	Deferred revenue accrual per books vs. actual revenue for tax purposes.	
122	Post-Retirement Benefits	35,094,217	-	-	-	35,094,217	35,094,217	Book accrual vs. actual payments for tax purposes.	
123	Deferred Fed Investment Tax Credits	2,992,673	2,992,673	-	-	-	-	ADIT for Unamortized ITC balance. ITC utilized for tax purposes in prior years.	
124	Tax Credit Carryover	82,737,062	82,737,062	-	-	-	-	ADIT for Tax Credit Carryover	
125	Net Operating Loss Carryover - Federal	91,608,214	-	-	91,608,214	-	91,608,214	ADIT for Net Operating Loss Carryover - Federal (offsets ADIT in Acct. 282)	
126	Net Operating Loss Carryover - Oklahoma	11,180,970	-	-	11,180,970	-	11,180,970	ADIT for Net Operating Loss Carryover - Oklahoma (offsets ADIT in Acct. 282)	
127	Other - Investments in Partnerships	73,705	73,705	-	-	-	-	ADIT for Book vs. Tax Partnership Income and Expense differences.	
128	Kaw Water Storage Agreement Liability	3,459,289	3,459,289	-	-	-	-	ADIT for Book vs. Tax Differences due to differences in Imputed Interest Rates	
129	Charitable Contributions Carryover	3,863,738	3,863,738	-	-	-	-	ADIT for Limited Charitable Contributions Carryover	
130	Other - Miscellaneous	5,374	5,374	-	-	-	-	Income, losses and expenses recognized for book, but not for tax.	
131		-	-	-	-	-	-		
132		-	-	-	-	-	-		
133		-	-	-	-	-	-		
134		-	-	-	-	-	-		
135		-	-	-	-	-	-		
136		-	-	-	-	-	-		
137		-	-	-	-	-	-		
138		-	-	-	-	-	-		
139		-	-	-	-	-	-		
140		-	-	-	-	-	-		
141		-	-	-	-	-	-		
142		-	-	-	-	-	-		
143		-	-	-	-	-	-		
144		-	-	-	-	-	-		
145		-	-	-	-	-	-		
146		-	-	-	-	-	-		
147		-	-	-	-	-	-		
148		-	-	-	-	-	-		
149		-	-	-	-	-	-		
150		-	-	-	-	-	-		
151	Subtotal - Form 1, p234.8.c	241,560,164	95,718,992	-	-	104,458,000	41,383,171		
152	Less FASB 109 Above if not separately removed	-	-	-	-	-	-		
153	Less FASB 106 Above if not separately removed	-	-	-	-	-	-		
154	Total (In 151 - In 152 - In 153)	241,560,164	95,718,992	-	-	104,458,000	41,383,171		
155	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	17.0308%	6.7486%		
156	Total (In 154 * In 155)		0	0	0	17,790,038	2,792,792	20,582,830	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

V. Account 255 - Accumulated Deferred Investment Tax Credits

Relevant Year = **2011** (Note 2)

Line No.	(A) <u>Identification</u>	(B) <u>Relevant Year Average of BOY and EOY Balance</u>	(C) <u>100% Non-Transmission Related</u>	(D) <u>100% Related to facilities excluded in Worksheet H</u>	(E) <u>100% Transmission Related</u>	(F) <u>Plant Related</u>	(G) <u>Labor Related</u>	(H) <u>Total Included in Ratebase (E)+(F)+(G)</u>
157	Accumulated Deferred Investment Tax Credits	(7,721,215)	(7,721,215)	-	-	-	-	-
158								
159								
160								
161								
162								
163								
164								
165								
166								
167								
168								
169								
170								
171								
172								
173								
174								
175								
176	Subtotal - Form 1, p267.8.h	(7,721,215)	(7,721,215)	-	-	-	-	-
177	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-
178	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-
179	Less Post 1971 ITC Property Under F2 Option	-	-	-	-	-	-	-
180	Total (In 176 - In 177 - In 178 - In 179)	(7,721,215)	(7,721,215)	-	-	-	-	-
181	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	17.0308%	6.7486%	
182	Total (In 180 * In 181)		0	0	0	0	0	0

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

Worksheet D

III. Transmission Lease Payments

Relevant Year = 2011

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

IV. Account 930.2 - Misc. General Expenses

Relevant Year = 2011

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

NOTE:

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

Worksheet E

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

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

Notes:

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

Worksheet F

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

A. Determine "R" with hypothetical 100 basis point increase in ROE.				
Line No.				
1	ROE w/o incentives (Addendum 2-A, In 139)			11.10%
2	ROE with additional 100 basis point incentive			12.10%
3	Determine R (cost of long term debt, cost of preferred stock and percent is from Addendum 2-A, Ins 137 through 139)			
4		<u>%</u>	<u>Cost</u>	<u>Weighted cost</u>
5	Long Term Debt	45.59%	0.0609	0.0278
6	Preferred Stock	0.00%	0.0000	0.0000
7	Common Stock	54.41%	0.1210	0.0658
			R =	0.0936

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

8	Rate Base (Addendum 2-A, In 67)	1,233,612,078
9	R (from A. above)	0.0936
10	Return (Rate Base x R)	115,474,583

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

11	Return (from B. above)	115,474,583
12	CIT (Addendum 2-A, In 108)	43.73%
13	Income Tax Calculation (Return x CIT)	50,499,164
14	ITC Adjustment (Addendum 2-A, In 114)	(1,070,634)
15	Income Taxes	49,428,530

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

16	Net Revenue Requirement (Addendum 2-A, In 16)	209,874,393
17	Return (Addendum 2-A, In 116)	108,762,797
18	Income Taxes (Addendum 2-A, In 115)	46,493,342
19	Net Revenue Requirement, Less Return and Taxes	54,618,253

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

20	Net Revenue Requirement, Less Return and Taxes	54,618,253
21	Return (from I.B. above)	115,474,583
22	Income Taxes (from I.C. above)	49,428,530
23	Net Revenue Requirement, with 100 Basis Point ROE increase	219,521,366
24	Transmission Plant Depreciation Expense (Addendum 2-A, Ins 92)	26,096,608
25	Net Rev. Req, w/100 Basis Point ROE increase, less Depreciation	193,424,758

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

26	Net Transmission Plant (Addendum 2-A, Ins 46)	1,100,810,196
27	Net Revenue Requirement, with 100 Basis Point ROE increase	219,521,366
28	NPCC with 100 Basis Point increase in ROE	19.94%
29		
30	Net Rev. Req, w/100 Basis Point ROE increase, less Dep.	193,424,758
31	NPCC with 100 Basis Point ROE increase, less Depreciation	17.57% (use when no CIAC is associated with facilities receiving incentives)
32	NPCC w/o 100 Basis Point ROE increase, less Depreciation	16.69% (Addendum 2-A, In 26)
33	NPCC w/o Return, income taxes and Depreciation	2.59% (use when CIAC is associated with facilities receiving incentives)
34	100 basis point ROE increase (line 31 - 32)	0.88%

III. Calculation of Composite Depreciation Rate.

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

NOTE:

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

Worksheet F

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

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

Worksheet F

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

A. Facilities receiving incentives

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



Line No.	Details					
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Additional Rev. Requirement
62	Investment	-				2011
63	Service Year (yyyy)	2009				50
64	Service Month (1-12)	6				16.69%
65	Useful Life	43				17.13%
66	CIAC (Yes or No)	No				-
67						
68						
69	w/o incentives	2009	-	-	\$ -	-
70	w/incentives	2009	-	-	\$ -	-
71	w/o incentives	2010	-	-	-	-
72	w/incentives	2010	-	-	-	\$ -
73	w/o incentives	2011	-	-	-	-
74	w/incentives	2011	-	-	-	\$ -
75	w/o incentives	2012	-	-	-	-
76	w/incentives	2012	-	-	-	\$ -
77	w/o incentives	2013	-	-	-	-
78	w/incentives	2013	-	-	-	\$ -
79	w/o incentives	2014	-	-	-	-
80	w/incentives	2014	-	-	-	\$ -
81	w/o incentives	2015	-	-	-	-
82	w/incentives	2015	-	-	-	\$ -
83	w/o incentives	2016	-	-	-	-
84	w/incentives	2016	-	-	-	\$ -
85	w/o incentives	2017	-	-	-	-
86	w/incentives	2017	-	-	-	\$ -
87	w/o incentives	2018	-	-	-	-
88	w/incentives	2018	-	-	-	\$ -
89	w/o incentives	2019	-	-	-	-
90	w/incentives	2019	-	-	-	\$ -
91	w/o incentives	2020	-	-	-	-
92	w/incentives	2020	-	-	-	\$ -
93	w/o incentives	2021	-	-	-	-
94	w/incentives	2021	-	-	-	\$ -
95	w/o incentives	2022	-	-	-	-
96	w/incentives	2022	-	-	-	\$ -
97	w/o incentives	2023	-	-	-	-
98	w/incentives	2023	-	-	-	\$ -
99	w/o incentives	2024	-	-	-	-
100	w/incentives	2024	-	-	-	\$ -
101	w/o incentives	2025	-	-	-	-
102	w/incentives	2025	-	-	-	\$ -
103	w/o incentives	2026	-	-	-	-
104	w/incentives	2026	-	-	-	\$ -
105	w/o incentives	2027	-	-	-	-
106	w/incentives	2027	-	-	-	\$ -
107	w/o incentives	2028	-	-	-	-
108	w/incentives	2028	-	-	-	\$ -
109	w/o incentives	2029	-	-	-	-
110	w/incentives	2029	-	-	-	\$ -
111	w/o incentives	2030	-	-	-	-
112	w/incentives	2030	-	-	-	\$ -
113	w/o incentives	2031	-	-	-	-
114	w/incentives	2031	-	-	-	\$ -
115	w/o incentives	2032	-	-	-	-
116	w/incentives	2032	-	-	-	\$ -
117	w/o incentives	2033	-	-	-	-
118	w/incentives	2033	-	-	-	\$ -
119	w/o incentives	2034	-	-	-	-
120	w/incentives	2034	-	-	-	\$ -
121	w/o incentives	2035	-	-	-	-
122	w/incentives	2035	-	-	-	\$ -
123	w/o incentives	2036	-	-	-	-
124	w/incentives	2036	-	-	-	\$ -
125	w/o incentives	2037	-	-	-	-
126	w/incentives	2037	-	-	-	\$ -
127	w/o incentives	2038	-	-	-	-
128	w/incentives	2038	-	-	-	\$ -
129	w/o incentives	2039	-	-	-	-
130	w/incentives	2039	-	-	-	\$ -
131	w/o incentives	....	....	....	....	....
132	w/incentives	....	....	....	....	....
133						\$ -

Worksheet G

I. Project Summary

A. BASE PLAN UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY				
Proj. No.	Project Description Summary	In-Service	Investment	ATRR
1	Reno-Sunny Lane 69kV Line - replace wave trap & current transformer to allow 1200A limit	6/1/2006	\$ 67,511	\$ 10,879
2	Richards Tap-Richards 138kV Line - construct new 138kV line	6/1/2006	\$ 2,765,703	\$ 445,665
3	Van Buren AVEC-Van Buren Interconnect 69kV Line - replace wave trap and current transformer to allow 1200A limit	6/1/2006	\$ 107,896	\$ 17,386
4	Brown Explorer Tap 138kV Line - upgrade current transformer at Brown Substation	6/1/2006	\$ 31,518	\$ -
5	NE Enid-Glenwood 138kV Line - construct new 138kV line	12/1/2006	\$ 3,897,313	\$ 636,573
6	Razorback-Short Mountain 69kV Line - construct new 69kV line	12/1/2006	\$ 9,320,377	\$ 1,522,357
7	Richards-Piedmont 138kV Line - construct new 138kV line	10/1/2007	\$ 3,790,016	\$ 632,923
8	OG&E Windfarm-WFEC Mooreland 138kV Line - upgrade conductor to 795AS33	6/1/2007	\$ 85,105	\$ 14,088
9	Ft. Smith-Colony 161kV Line - replace 1200A terminal equipment with 2000A terminal equipment	12/1/2008	\$ 136,512	\$ 23,497
10	Cedar Lane-Canadian 138kV Line - replace 800A wave trap to allow 1200A limit	6/1/2008	\$ 23,213	\$ 3,945
11	Bodle Substation - Install 138kV Circuit Breaker, Line Relaying, Wave Traps, CCVTs and Communications	6/1/2010	\$ 726,650	\$ 129,739
12	Ardmore - Rocky Point 69kV Line - rebuild and reconductor 0.82 miles of line with 477AS33	8/1/2011	\$ 632,765	\$ 115,969
13	Tiger Creek Substation - install 69kV, 9MVAR capacitor bank	3/1/2011	\$ 362,456	\$ 65,844
14	Sunnyside Substation - install new 345 / 138 kV transformer and associated bus work.	4/1/2012	\$ 8,000,000	\$ 1,487,001
15	Sunnyside - Hugo 345kV Line - construct 123 miles of new line and assoc. substation work	6/1/2012	\$ 147,600,000	\$ 27,435,170
16	Sooner-Rose Hill 345kV Line - construct 43 miles of new line & assoc. substation facilities	6/1/2012	\$ 45,000,000	\$ 8,364,381
17	Johnson Tap-Massard 69kV Line - rebuild & convert to 161kV operation & convert substation facilities to 161kV operation	6/1/2012	\$ 8,700,000	\$ 1,622,804
18	Arcadia Substation - convert 345kV portion to breaker and half configuration	6/1/2012	\$ 3,888,500	\$ 725,319
19	Arcadia Substation - install new 345 / 138kV transformer & convert 138kV portion to breaker and half configuration	6/1/2012	\$ 7,221,500	\$ 1,347,020
20	OG&E Alva - WFEC Alva 69 kV Line - replace line relays in OG&E's Alva substation	1/31/2013	\$ 392,000	\$ 73,185
21	Ft. Smith-Colony 161kV Line - reconductor 2.2 miles of line with 1590 ACSR	6/1/2013	\$ 1,220,000	\$ 132,950
22	Canadian River Substation - construct 345kV substation in Pittsburg - Muskogee line	2/15/2013	\$ 7,100,000	\$ 1,215,952
23	Paoli Substation - rebuild 138kV section for new bus tie	5/1/2013	\$ 250,000	\$ 31,157
24	Paoli Substation - replace 138 / 69kV transformer and rebuild 69kV section	5/1/2013	\$ 1,770,094	\$ 220,604
BASE PLAN UPGRADE TOTALS			\$ 253,089,129	\$ 46,274,408

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

C. SPONSORED OR ECONOMIC PORTFOLIO UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY				
Proj. No.	Project Description Summary	In-Service	Investment	ATRR
1	Northwest - Woodward District EHV 345 kV Line (Sponsored Upgrade)	4/1/2010	\$ 218,000,000	\$ 31,188,710
2	Gracemont Substation - construct new 345 / 138 kV substation (Balanced Portfolio)	11/1/2011	\$ 13,752,689	\$ 2,533,844
3	Sooner-Cleveland 345kV Line - construct 38 miles of new 345kV line & associated substation facilities at OG&E's Sooner Substation	12/1/2012	\$ 61,600,000	\$ 11,611,063
4	Seminole-Muskogee 345kV Line - construct 107 mi. of new line & retrofit 28 mi. of existing line and associated substation facilities at OG&E's Muskogee & Seminole substations	12/31/2013	\$ 170,588,000	\$ 2,373,274
6				
SPONSORED OR ECONOMIC PORTFOLIO UPGRADE TOTALS			\$ 463,940,689	\$ 47,706,890

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

TOTAL SPP OATT RELATED UPGRADES REVENUE REQUIREMENT (Sum of Parts A, B, C & D above) **\$ 93,981,298**

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

Worksheet G

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

A. Base Plan facilities.

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

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
1	Investment	\$ 67,511	Current Year	2013		
2	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		16.69%	
3	Service Month (1-12)	6				
4	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)	\$ 1,587		
5	CIAC (Yes or No)	No				
6						
7						
8	2006	\$ 67,511	\$ 888	\$ 66,623	\$ 7,038	\$ 7,038
9	2007	\$ 66,623	\$ 1,777	\$ 64,846	\$ 12,060	\$ 12,060
10	2008	\$ 64,846	\$ 1,777	\$ 63,070	\$ 11,782	\$ 11,782
11	2009	\$ 63,070	\$ 1,731	\$ 61,339	\$ 10,378	\$ 10,378
12	2010	\$ 61,339	\$ 1,731	\$ 59,608	\$ 11,913	\$ 11,913
13	2011	\$ 59,608	\$ 1,570	\$ 58,038	\$ 10,857	\$ 10,857
14	2012	\$ 58,038	\$ 1,587	\$ 56,451	\$ 11,144	\$ 11,144
15	2013	\$ 56,451	\$ 1,587	\$ 54,864	\$ 10,879	\$ 10,879
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			\$ 86,051	\$ 86,051	\$ 86,051

Worksheet G

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

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
55	Investment	\$ 2,765,703	Current Year	2013		
56	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			16.69%
57	Service Month (1-12)	6				
58	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)		\$	65,010
59	CIAC (Yes or No)	No				
60						
61						
62	2006	\$ 2,765,703	\$ 36,391	\$ 2,729,312	\$ 288,312	\$ 288,312
63	2007	\$ 2,729,312	\$ 72,782	\$ 2,656,531	\$ 494,074	\$ 494,074
64	2008	\$ 2,656,531	\$ 72,782	\$ 2,583,749	\$ 482,687	\$ 482,687
65	2009	\$ 2,583,749	\$ 70,915	\$ 2,512,834	\$ 425,166	\$ 425,166
66	2010	\$ 2,512,834	\$ 70,915	\$ 2,441,918	\$ 488,052	\$ 488,052
67	2011	\$ 2,441,918	\$ 64,319	\$ 2,377,599	\$ 444,787	\$ 444,787
68	2012	\$ 2,377,599	\$ 65,010	\$ 2,312,590	\$ 456,518	\$ 456,518
69	2013	\$ 2,312,590	\$ 65,010	\$ 2,247,580	\$ 445,665	\$ 445,665
70	2014	\$ -	\$ -	\$ -	\$ -	\$ -
71	2015	\$ -	\$ -	\$ -	\$ -	\$ -
72	2016	\$ -	\$ -	\$ -	\$ -	\$ -
73	2017	\$ -	\$ -	\$ -	\$ -	\$ -
74	2018	\$ -	\$ -	\$ -	\$ -	\$ -
75	2019	\$ -	\$ -	\$ -	\$ -	\$ -
76	2020	\$ -	\$ -	\$ -	\$ -	\$ -
77	2021	\$ -	\$ -	\$ -	\$ -	\$ -
78	2022	\$ -	\$ -	\$ -	\$ -	\$ -
79	2023	\$ -	\$ -	\$ -	\$ -	\$ -
80	2024	\$ -	\$ -	\$ -	\$ -	\$ -
81	2025	\$ -	\$ -	\$ -	\$ -	\$ -
82	2026	\$ -	\$ -	\$ -	\$ -	\$ -
83	2027	\$ -	\$ -	\$ -	\$ -	\$ -
84	2028	\$ -	\$ -	\$ -	\$ -	\$ -
85	2029	\$ -	\$ -	\$ -	\$ -	\$ -
86	2030	\$ -	\$ -	\$ -	\$ -	\$ -
87	2031	\$ -	\$ -	\$ -	\$ -	\$ -
88	2032	\$ -	\$ -	\$ -	\$ -	\$ -
89	2033	\$ -	\$ -	\$ -	\$ -	\$ -
90	2034	\$ -	\$ -	\$ -	\$ -	\$ -
91	2035	\$ -	\$ -	\$ -	\$ -	\$ -
92	2036	\$ -	\$ -	\$ -	\$ -	\$ -
93	2037	\$ -	\$ -	\$ -	\$ -	\$ -
94	2038	\$ -	\$ -	\$ -	\$ -	\$ -
95	2039	\$ -	\$ -	\$ -	\$ -	\$ -
96	2040	\$ -	\$ -	\$ -	\$ -	\$ -
97	2041	\$ -	\$ -	\$ -	\$ -	\$ -
98	2042	\$ -	\$ -	\$ -	\$ -	\$ -
99	2043	\$ -	\$ -	\$ -	\$ -	\$ -
100	2044	\$ -	\$ -	\$ -	\$ -	\$ -
101	2045	\$ -	\$ -	\$ -	\$ -	\$ -
102	2046	\$ -	\$ -	\$ -	\$ -	\$ -
103	2047	\$ -	\$ -	\$ -	\$ -	\$ -
104	2048	\$ -	\$ -	\$ -	\$ -	\$ -
105	2049	\$ -	\$ -	\$ -	\$ -	\$ -
106	2050	\$ -	\$ -	\$ -	\$ -	\$ -
107						
108	Project Totals			\$ 3,525,261	\$ 3,525,261	\$ 3,525,261

Worksheet G

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

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

Line

No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
109	Investment	\$ 107,896	Current Year	2013		
110	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		16.69%	
111	Service Month (1-12)	6				
112	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)	\$ 2,536		
113	CIAC (Yes or No)	No				
114						
115						
116	2006	\$ 107,896	\$ 1,420	\$ 106,477	\$ 11,248	\$ 11,248
117	2007	\$ 106,477	\$ 2,839	\$ 103,637	\$ 19,275	\$ 19,275
118	2008	\$ 103,637	\$ 2,839	\$ 100,798	\$ 18,831	\$ 18,831
119	2009	\$ 100,798	\$ 2,767	\$ 98,031	\$ 16,587	\$ 16,587
120	2010	\$ 98,031	\$ 2,767	\$ 95,265	\$ 19,040	\$ 19,040
121	2011	\$ 95,265	\$ 2,509	\$ 92,756	\$ 17,352	\$ 17,352
122	2012	\$ 92,756	\$ 2,536	\$ 90,219	\$ 17,810	\$ 17,810
123	2013	\$ 90,219	\$ 2,536	\$ 87,683	\$ 17,386	\$ 17,386
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			\$ 137,529	\$ 137,529	

Worksheet G

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

This project was changed to a Direct Assignment to WFEF effective 4-1-2012.

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

Line No.

		Details					
163	Investment	\$	31,518	Current Year		2013	
164	Service Year (yyyy)		2006	NPCC w/o incentives, less depreciation		16.69%	
165	Service Month (1-12)		6				
166	Useful Life		43	Annual Depreciation Expense (Investment / Useful Life)	\$	741	
167	CIAC (Yes or No)		No				
168	Investment Year		Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
170	2006	\$	31,518	\$ 415	\$ 31,103	\$ 3,286	\$ 3,286
171	2007	\$	31,103	\$ 829	\$ 30,274	\$ 5,630	\$ 5,630
172	2008	\$	30,274	\$ 829	\$ 29,444	\$ 5,501	\$ 5,501
173	2009	\$	29,444	\$ 808	\$ 28,636	\$ 4,845	\$ 4,845
174	2010	\$	28,636	\$ 808	\$ 27,828	\$ 5,562	\$ 5,562
175	2011	\$	27,828	\$ 733	\$ 27,095	\$ 5,069	\$ 5,069
176	2012	\$	27,095	\$ 733	\$ 26,362	\$ 5,195	\$ 5,195
177	2013	\$	-	\$ -	\$ -	\$ -	\$ -
178	2014	\$	-	\$ -	\$ -	\$ -	\$ -
179	2015	\$	-	\$ -	\$ -	\$ -	\$ -
180	2016	\$	-	\$ -	\$ -	\$ -	\$ -
181	2017	\$	-	\$ -	\$ -	\$ -	\$ -
182	2018	\$	-	\$ -	\$ -	\$ -	\$ -
183	2019	\$	-	\$ -	\$ -	\$ -	\$ -
184	2020	\$	-	\$ -	\$ -	\$ -	\$ -
185	2021	\$	-	\$ -	\$ -	\$ -	\$ -
186	2022	\$	-	\$ -	\$ -	\$ -	\$ -
187	2023	\$	-	\$ -	\$ -	\$ -	\$ -
188	2024	\$	-	\$ -	\$ -	\$ -	\$ -
189	2025	\$	-	\$ -	\$ -	\$ -	\$ -
190	2026	\$	-	\$ -	\$ -	\$ -	\$ -
191	2027	\$	-	\$ -	\$ -	\$ -	\$ -
192	2028	\$	-	\$ -	\$ -	\$ -	\$ -
193	2029	\$	-	\$ -	\$ -	\$ -	\$ -
194	2030	\$	-	\$ -	\$ -	\$ -	\$ -
195	2031	\$	-	\$ -	\$ -	\$ -	\$ -
196	2032	\$	-	\$ -	\$ -	\$ -	\$ -
197	2033	\$	-	\$ -	\$ -	\$ -	\$ -
198	2034	\$	-	\$ -	\$ -	\$ -	\$ -
199	2035	\$	-	\$ -	\$ -	\$ -	\$ -
200	2036	\$	-	\$ -	\$ -	\$ -	\$ -
201	2037	\$	-	\$ -	\$ -	\$ -	\$ -
202	2038	\$	-	\$ -	\$ -	\$ -	\$ -
203	2039	\$	-	\$ -	\$ -	\$ -	\$ -
204	2040	\$	-	\$ -	\$ -	\$ -	\$ -
205	2041	\$	-	\$ -	\$ -	\$ -	\$ -
206	2042	\$	-	\$ -	\$ -	\$ -	\$ -
207	2043	\$	-	\$ -	\$ -	\$ -	\$ -
208	2044	\$	-	\$ -	\$ -	\$ -	\$ -
209	2045	\$	-	\$ -	\$ -	\$ -	\$ -
210	2046	\$	-	\$ -	\$ -	\$ -	\$ -
211	2047	\$	-	\$ -	\$ -	\$ -	\$ -
212	2048	\$	-	\$ -	\$ -	\$ -	\$ -
213	2049	\$	-	\$ -	\$ -	\$ -	\$ -
214	2050	\$	-	\$ -	\$ -	\$ -	\$ -
215	Project Totals				\$	35,088	\$ 35,088

Worksheet G

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

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

Line

No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
217	Investment	\$ 3,897,313	Current Year	2013		
218	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		16.69%	
219	Service Month (1-12)	12				
220	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)	\$ 91,609		
221	CIAC (Yes or No)	No				
222						
223						
224	2006	\$ 3,897,313	\$ -	\$ 3,897,313	\$ 50,809	\$ 50,809
225	2007	\$ 3,897,313	\$ 102,561	\$ 3,794,752	\$ 704,251	\$ 704,251
226	2008	\$ 3,794,752	\$ 102,561	\$ 3,692,191	\$ 688,206	\$ 688,206
227	2009	\$ 3,692,191	\$ 99,931	\$ 3,592,260	\$ 606,254	\$ 606,254
228	2010	\$ 3,592,260	\$ 99,931	\$ 3,492,329	\$ 696,377	\$ 696,377
229	2011	\$ 3,492,329	\$ 90,635	\$ 3,401,694	\$ 634,871	\$ 634,871
230	2012	\$ 3,401,694	\$ 91,609	\$ 3,310,085	\$ 651,867	\$ 651,867
231	2013	\$ 3,310,085	\$ 91,609	\$ 3,218,476	\$ 636,573	\$ 636,573
232	2014	\$ -	\$ -	\$ -	\$ -	\$ -
233	2015	\$ -	\$ -	\$ -	\$ -	\$ -
234	2016	\$ -	\$ -	\$ -	\$ -	\$ -
235	2017	\$ -	\$ -	\$ -	\$ -	\$ -
236	2018	\$ -	\$ -	\$ -	\$ -	\$ -
237	2019	\$ -	\$ -	\$ -	\$ -	\$ -
238	2020	\$ -	\$ -	\$ -	\$ -	\$ -
239	2021	\$ -	\$ -	\$ -	\$ -	\$ -
240	2022	\$ -	\$ -	\$ -	\$ -	\$ -
241	2023	\$ -	\$ -	\$ -	\$ -	\$ -
242	2024	\$ -	\$ -	\$ -	\$ -	\$ -
243	2025	\$ -	\$ -	\$ -	\$ -	\$ -
244	2026	\$ -	\$ -	\$ -	\$ -	\$ -
245	2027	\$ -	\$ -	\$ -	\$ -	\$ -
246	2028	\$ -	\$ -	\$ -	\$ -	\$ -
247	2029	\$ -	\$ -	\$ -	\$ -	\$ -
248	2030	\$ -	\$ -	\$ -	\$ -	\$ -
249	2031	\$ -	\$ -	\$ -	\$ -	\$ -
250	2032	\$ -	\$ -	\$ -	\$ -	\$ -
251	2033	\$ -	\$ -	\$ -	\$ -	\$ -
252	2034	\$ -	\$ -	\$ -	\$ -	\$ -
253	2035	\$ -	\$ -	\$ -	\$ -	\$ -
254	2036	\$ -	\$ -	\$ -	\$ -	\$ -
255	2037	\$ -	\$ -	\$ -	\$ -	\$ -
256	2038	\$ -	\$ -	\$ -	\$ -	\$ -
257	2039	\$ -	\$ -	\$ -	\$ -	\$ -
258	2040	\$ -	\$ -	\$ -	\$ -	\$ -
259	2041	\$ -	\$ -	\$ -	\$ -	\$ -
260	2042	\$ -	\$ -	\$ -	\$ -	\$ -
261	2043	\$ -	\$ -	\$ -	\$ -	\$ -
262	2044	\$ -	\$ -	\$ -	\$ -	\$ -
263	2045	\$ -	\$ -	\$ -	\$ -	\$ -
264	2046	\$ -	\$ -	\$ -	\$ -	\$ -
265	2047	\$ -	\$ -	\$ -	\$ -	\$ -
266	2048	\$ -	\$ -	\$ -	\$ -	\$ -
267	2049	\$ -	\$ -	\$ -	\$ -	\$ -
268	2050	\$ -	\$ -	\$ -	\$ -	\$ -
269						
270	Project Totals			\$ 4,669,209	\$ 4,669,209	

Worksheet G

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

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

Line

No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
271	Investment	\$ 9,320,377	Current Year	2013		
272	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		16.69%	
273	Service Month (1-12)	12				
274	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)	\$ 219,081		
275	CIAC (Yes or No)	No				
276						
277						
278	2006	\$ 9,320,377	\$ -	\$ 9,320,377	\$ 121,510	\$ 121,510
279	2007	\$ 9,320,377	\$ 245,273	\$ 9,075,104	\$ 1,684,207	\$ 1,684,207
280	2008	\$ 9,075,104	\$ 245,273	\$ 8,829,831	\$ 1,645,835	\$ 1,645,835
281	2009	\$ 8,829,831	\$ 238,984	\$ 8,590,847	\$ 1,449,850	\$ 1,449,850
282	2010	\$ 8,590,847	\$ 238,984	\$ 8,351,863	\$ 1,665,378	\$ 1,665,378
283	2011	\$ 8,351,863	\$ 216,753	\$ 8,135,110	\$ 1,518,287	\$ 1,518,287
284	2012	\$ 8,135,110	\$ 219,081	\$ 7,916,029	\$ 1,558,932	\$ 1,558,932
285	2013	\$ 7,916,029	\$ 219,081	\$ 7,696,947	\$ 1,522,357	\$ 1,522,357
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			\$ 11,166,356	\$ 11,166,356	\$

Worksheet G

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

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
325	Investment	\$ 3,790,016	Current Year		2013	
326	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation		16.69%	
327	Service Month (1-12)	10				
328	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)	\$ 89,087		
329	CIAC (Yes or No)	No				
330						
331						
332	2007	\$ 3,790,016	\$ 16,623	\$ 3,773,393	\$ 165,505	\$ 165,505
333	2008	\$ 3,773,393	\$ 99,737	\$ 3,673,656	\$ 682,261	\$ 682,261
334	2009	\$ 3,673,656	\$ 97,180	\$ 3,576,476	\$ 601,118	\$ 601,118
335	2010	\$ 3,576,476	\$ 97,180	\$ 3,479,296	\$ 691,200	\$ 691,200
336	2011	\$ 3,479,296	\$ 88,140	\$ 3,391,156	\$ 630,515	\$ 630,515
337	2012	\$ 3,391,156	\$ 89,087	\$ 3,302,070	\$ 647,796	\$ 647,796
338	2013	\$ 3,302,070	\$ 89,087	\$ 3,212,983	\$ 632,923	\$ 632,923
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			\$ 4,051,319	\$ 4,051,319	

Worksheet G

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

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

Line

No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
379	Investment	\$ 85,105	Current Year	2013		
380	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation		16.69%	
381	Service Month (1-12)	6				
382	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)	\$ 2,000		
383	CIAC (Yes or No)	No				
384						
385						
386	2007	\$ 85,105	\$ 1,120	\$ 83,985	\$ 8,872	\$ 8,872
387	2008	\$ 83,985	\$ 2,240	\$ 81,746	\$ 15,203	\$ 15,203
388	2009	\$ 81,746	\$ 2,182	\$ 79,564	\$ 13,394	\$ 13,394
389	2010	\$ 79,564	\$ 2,182	\$ 77,382	\$ 15,395	\$ 15,395
390	2011	\$ 77,382	\$ 1,979	\$ 75,402	\$ 14,040	\$ 14,040
391	2012	\$ 75,402	\$ 2,000	\$ 73,402	\$ 14,422	\$ 14,422
392	2013	\$ 73,402	\$ 2,000	\$ 71,402	\$ 14,088	\$ 14,088
393	2014	\$ -	\$ -	\$ -	\$ -	\$ -
394	2015	\$ -	\$ -	\$ -	\$ -	\$ -
395	2016	\$ -	\$ -	\$ -	\$ -	\$ -
396	2017	\$ -	\$ -	\$ -	\$ -	\$ -
397	2018	\$ -	\$ -	\$ -	\$ -	\$ -
398	2019	\$ -	\$ -	\$ -	\$ -	\$ -
399	2020	\$ -	\$ -	\$ -	\$ -	\$ -
400	2021	\$ -	\$ -	\$ -	\$ -	\$ -
401	2022	\$ -	\$ -	\$ -	\$ -	\$ -
402	2023	\$ -	\$ -	\$ -	\$ -	\$ -
403	2024	\$ -	\$ -	\$ -	\$ -	\$ -
404	2025	\$ -	\$ -	\$ -	\$ -	\$ -
405	2026	\$ -	\$ -	\$ -	\$ -	\$ -
406	2027	\$ -	\$ -	\$ -	\$ -	\$ -
407	2028	\$ -	\$ -	\$ -	\$ -	\$ -
408	2029	\$ -	\$ -	\$ -	\$ -	\$ -
409	2030	\$ -	\$ -	\$ -	\$ -	\$ -
410	2031	\$ -	\$ -	\$ -	\$ -	\$ -
411	2032	\$ -	\$ -	\$ -	\$ -	\$ -
412	2033	\$ -	\$ -	\$ -	\$ -	\$ -
413	2034	\$ -	\$ -	\$ -	\$ -	\$ -
414	2035	\$ -	\$ -	\$ -	\$ -	\$ -
415	2036	\$ -	\$ -	\$ -	\$ -	\$ -
416	2037	\$ -	\$ -	\$ -	\$ -	\$ -
417	2038	\$ -	\$ -	\$ -	\$ -	\$ -
418	2039	\$ -	\$ -	\$ -	\$ -	\$ -
419	2040	\$ -	\$ -	\$ -	\$ -	\$ -
420	2041	\$ -	\$ -	\$ -	\$ -	\$ -
421	2042	\$ -	\$ -	\$ -	\$ -	\$ -
422	2043	\$ -	\$ -	\$ -	\$ -	\$ -
423	2044	\$ -	\$ -	\$ -	\$ -	\$ -
424	2045	\$ -	\$ -	\$ -	\$ -	\$ -
425	2046	\$ -	\$ -	\$ -	\$ -	\$ -
426	2047	\$ -	\$ -	\$ -	\$ -	\$ -
427	2048	\$ -	\$ -	\$ -	\$ -	\$ -
428	2049	\$ -	\$ -	\$ -	\$ -	\$ -
429	2050	\$ -	\$ -	\$ -	\$ -	\$ -
430	2051	\$ -	\$ -	\$ -	\$ -	\$ -
431						
432	Project Totals			\$ 95,414	\$ 95,414	\$ 95,414

Worksheet G

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

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

Line

No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
433	Investment	\$ 136,512	Current Year	2013		
434	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation		16.69%	
435	Service Month (1-12)	12				
436	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)	\$ 3,209		
437	CIAC (Yes or No)	No				
438						
439						
440	2008	\$ 136,512	\$ -	\$ 136,512	\$ 1,780	\$ 1,780
441	2009	\$ 136,512	\$ 3,500	\$ 133,012	\$ 22,234	\$ 22,234
442	2010	\$ 133,012	\$ 3,500	\$ 129,511	\$ 25,602	\$ 25,602
443	2011	\$ 129,511	\$ 3,175	\$ 126,337	\$ 23,372	\$ 23,372
444	2012	\$ 126,337	\$ 3,209	\$ 123,128	\$ 24,033	\$ 24,033
445	2013	\$ 123,128	\$ 3,209	\$ 119,919	\$ 23,497	\$ 23,497
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			\$ 120,518	\$ 120,518	

Worksheet G

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

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

Line

No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
487	Investment	\$ 23,213	Current Year	2013		
488	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation		16.69%	
489	Service Month (1-12)	6				
490	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)	\$ 546		
491	CIAC (Yes or No)	No				
492						
493						
494	2008	\$ 23,213	\$ 305	\$ 22,908	\$ 2,420	\$ 2,420
495	2009	\$ 22,908	\$ 595	\$ 22,313	\$ 3,738	\$ 3,738
496	2010	\$ 22,313	\$ 595	\$ 21,718	\$ 4,302	\$ 4,302
497	2011	\$ 21,718	\$ 540	\$ 21,178	\$ 3,926	\$ 3,926
498	2012	\$ 21,178	\$ 546	\$ 20,632	\$ 4,036	\$ 4,036
499	2013	\$ 20,632	\$ 546	\$ 20,086	\$ 3,945	\$ 3,945
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			\$ 22,366	\$ 22,366	

Worksheet G

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

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

Line

No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
541	Investment	\$ 726,650	Current Year	2013		
542	Service Year (yyyy)	2010	NPCC w/o incentives, less depreciation		16.69%	
543	Service Month (1-12)	6				
544	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)	\$	17,080	
545	CIAC (Yes or No)	No				
548	2010	\$ 726,650	\$ 9,316	\$ 717,334	\$ 80,557	\$ 80,557
549	2011	\$ 717,334	\$ 16,899	\$ 700,435	\$ 128,822	\$ 128,822
550	2012	\$ 700,435	\$ 17,080	\$ 683,355	\$ 132,591	\$ 132,591
551	2013	\$ 683,355	\$ 17,080	\$ 666,274	\$ 129,739	\$ 129,739
552	2014	\$ -	\$ -	\$ -	\$ -	\$ -
553	2015	\$ -	\$ -	\$ -	\$ -	\$ -
554	2016	\$ -	\$ -	\$ -	\$ -	\$ -
555	2017	\$ -	\$ -	\$ -	\$ -	\$ -
556	2018	\$ -	\$ -	\$ -	\$ -	\$ -
557	2019	\$ -	\$ -	\$ -	\$ -	\$ -
558	2020	\$ -	\$ -	\$ -	\$ -	\$ -
559	2021	\$ -	\$ -	\$ -	\$ -	\$ -
560	2022	\$ -	\$ -	\$ -	\$ -	\$ -
561	2023	\$ -	\$ -	\$ -	\$ -	\$ -
562	2024	\$ -	\$ -	\$ -	\$ -	\$ -
563	2025	\$ -	\$ -	\$ -	\$ -	\$ -
564	2026	\$ -	\$ -	\$ -	\$ -	\$ -
565	2027	\$ -	\$ -	\$ -	\$ -	\$ -
566	2028	\$ -	\$ -	\$ -	\$ -	\$ -
567	2029	\$ -	\$ -	\$ -	\$ -	\$ -
568	2030	\$ -	\$ -	\$ -	\$ -	\$ -
569	2031	\$ -	\$ -	\$ -	\$ -	\$ -
570	2032	\$ -	\$ -	\$ -	\$ -	\$ -
571	2033	\$ -	\$ -	\$ -	\$ -	\$ -
572	2034	\$ -	\$ -	\$ -	\$ -	\$ -
573	2035	\$ -	\$ -	\$ -	\$ -	\$ -
574	2036	\$ -	\$ -	\$ -	\$ -	\$ -
575	2037	\$ -	\$ -	\$ -	\$ -	\$ -
576	2038	\$ -	\$ -	\$ -	\$ -	\$ -
577	2039	\$ -	\$ -	\$ -	\$ -	\$ -
578	2040	\$ -	\$ -	\$ -	\$ -	\$ -
579	2041	\$ -	\$ -	\$ -	\$ -	\$ -
580	2042	\$ -	\$ -	\$ -	\$ -	\$ -
581	2043	\$ -	\$ -	\$ -	\$ -	\$ -
582	2044	\$ -	\$ -	\$ -	\$ -	\$ -
583	2045	\$ -	\$ -	\$ -	\$ -	\$ -
584	2046	\$ -	\$ -	\$ -	\$ -	\$ -
585	2047	\$ -	\$ -	\$ -	\$ -	\$ -
586	2048	\$ -	\$ -	\$ -	\$ -	\$ -
587	2049	\$ -	\$ -	\$ -	\$ -	\$ -
588	2050	\$ -	\$ -	\$ -	\$ -	\$ -
589	2051	\$ -	\$ -	\$ -	\$ -	\$ -
590	2052	\$ -	\$ -	\$ -	\$ -	\$ -
591	2053	\$ -	\$ -	\$ -	\$ -	\$ -
592	2054	\$ -	\$ -	\$ -	\$ -	\$ -
593						
594	Project Totals			\$ 471,709	\$ 471,709	

Worksheet G

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

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

Line No.	Details					
595	Investment	\$ 632,765	Current Year			2013
596	Service Year (yyyy)	2011	NPCC w/o incentives, less depreciation			16.69%
597	Service Month (1-12)	8				
598	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)		\$ 14,874	
599	CIAC (Yes or No)	No				
600	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
601						
602	2011	\$ 632,765	\$ 4,905	\$ 627,860	\$ 46,597	\$ 46,597
603	2012	\$ 627,860	\$ 14,874	\$ 612,986	\$ 118,452	\$ 118,452
604	2013	\$ 612,986	\$ 14,874	\$ 598,113	\$ 115,969	\$ 115,969
605	2014	\$ -	\$ -	\$ -	\$ -	\$ -
606	2015	\$ -	\$ -	\$ -	\$ -	\$ -
607	2016	\$ -	\$ -	\$ -	\$ -	\$ -
608	2017	\$ -	\$ -	\$ -	\$ -	\$ -
609	2018	\$ -	\$ -	\$ -	\$ -	\$ -
610	2019	\$ -	\$ -	\$ -	\$ -	\$ -
611	2020	\$ -	\$ -	\$ -	\$ -	\$ -
612	2021	\$ -	\$ -	\$ -	\$ -	\$ -
613	2022	\$ -	\$ -	\$ -	\$ -	\$ -
614	2023	\$ -	\$ -	\$ -	\$ -	\$ -
615	2024	\$ -	\$ -	\$ -	\$ -	\$ -
616	2025	\$ -	\$ -	\$ -	\$ -	\$ -
617	2026	\$ -	\$ -	\$ -	\$ -	\$ -
618	2027	\$ -	\$ -	\$ -	\$ -	\$ -
619	2028	\$ -	\$ -	\$ -	\$ -	\$ -
620	2029	\$ -	\$ -	\$ -	\$ -	\$ -
621	2030	\$ -	\$ -	\$ -	\$ -	\$ -
622	2031	\$ -	\$ -	\$ -	\$ -	\$ -
623	2032	\$ -	\$ -	\$ -	\$ -	\$ -
624	2033	\$ -	\$ -	\$ -	\$ -	\$ -
625	2034	\$ -	\$ -	\$ -	\$ -	\$ -
626	2035	\$ -	\$ -	\$ -	\$ -	\$ -
627	2036	\$ -	\$ -	\$ -	\$ -	\$ -
628	2037	\$ -	\$ -	\$ -	\$ -	\$ -
629	2038	\$ -	\$ -	\$ -	\$ -	\$ -
630	2039	\$ -	\$ -	\$ -	\$ -	\$ -
631	2040	\$ -	\$ -	\$ -	\$ -	\$ -
632	2041	\$ -	\$ -	\$ -	\$ -	\$ -
633	2042	\$ -	\$ -	\$ -	\$ -	\$ -
634	2043	\$ -	\$ -	\$ -	\$ -	\$ -
635	2044	\$ -	\$ -	\$ -	\$ -	\$ -
636	2045	\$ -	\$ -	\$ -	\$ -	\$ -
637	2046	\$ -	\$ -	\$ -	\$ -	\$ -
638	2047	\$ -	\$ -	\$ -	\$ -	\$ -
639	2048	\$ -	\$ -	\$ -	\$ -	\$ -
640	2049	\$ -	\$ -	\$ -	\$ -	\$ -
641	2050	\$ -	\$ -	\$ -	\$ -	\$ -
642	2051	\$ -	\$ -	\$ -	\$ -	\$ -
643	2052	\$ -	\$ -	\$ -	\$ -	\$ -
644	2053	\$ -	\$ -	\$ -	\$ -	\$ -
645	2054	\$ -	\$ -	\$ -	\$ -	\$ -
646	2055	\$ -	\$ -	\$ -	\$ -	\$ -
647						
648	Project Totals			\$ 281,017	\$ 281,017	\$ 281,017

Worksheet G

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

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

Line No.	Details						
649	Investment	\$	362,456	Current Year			2013
650	Service Year (yyyy)		2011	NPCC w/o incentives, less depreciation			16.69%
651	Service Month (1-12)		3				
652	Useful Life		43	Annual Depreciation Expense (Investment / Useful Life)	\$	8,520	
653	CIAC (Yes or No)		No				
654	Investment Year		Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
655							
656	2011	\$	362,456	\$ 6,321	\$ 356,143	\$ 53,678	\$ 53,678
657	2012	\$	356,143	\$ 8,520	\$ 347,623	\$ 67,266	\$ 67,266
658	2013	\$	347,623	\$ 8,520	\$ 339,104	\$ 65,844	\$ 65,844
659	2014	\$	-	\$ -	\$ -	\$ -	\$ -
660	2015	\$	-	\$ -	\$ -	\$ -	\$ -
661	2016	\$	-	\$ -	\$ -	\$ -	\$ -
662	2017	\$	-	\$ -	\$ -	\$ -	\$ -
663	2018	\$	-	\$ -	\$ -	\$ -	\$ -
664	2019	\$	-	\$ -	\$ -	\$ -	\$ -
665	2020	\$	-	\$ -	\$ -	\$ -	\$ -
666	2021	\$	-	\$ -	\$ -	\$ -	\$ -
667	2022	\$	-	\$ -	\$ -	\$ -	\$ -
668	2023	\$	-	\$ -	\$ -	\$ -	\$ -
669	2024	\$	-	\$ -	\$ -	\$ -	\$ -
670	2025	\$	-	\$ -	\$ -	\$ -	\$ -
671	2026	\$	-	\$ -	\$ -	\$ -	\$ -
672	2027	\$	-	\$ -	\$ -	\$ -	\$ -
673	2028	\$	-	\$ -	\$ -	\$ -	\$ -
674	2029	\$	-	\$ -	\$ -	\$ -	\$ -
675	2030	\$	-	\$ -	\$ -	\$ -	\$ -
676	2031	\$	-	\$ -	\$ -	\$ -	\$ -
677	2032	\$	-	\$ -	\$ -	\$ -	\$ -
678	2033	\$	-	\$ -	\$ -	\$ -	\$ -
679	2034	\$	-	\$ -	\$ -	\$ -	\$ -
680	2035	\$	-	\$ -	\$ -	\$ -	\$ -
681	2036	\$	-	\$ -	\$ -	\$ -	\$ -
682	2037	\$	-	\$ -	\$ -	\$ -	\$ -
683	2038	\$	-	\$ -	\$ -	\$ -	\$ -
684	2039	\$	-	\$ -	\$ -	\$ -	\$ -
685	2040	\$	-	\$ -	\$ -	\$ -	\$ -
686	2041	\$	-	\$ -	\$ -	\$ -	\$ -
687	2042	\$	-	\$ -	\$ -	\$ -	\$ -
688	2043	\$	-	\$ -	\$ -	\$ -	\$ -
689	2044	\$	-	\$ -	\$ -	\$ -	\$ -
690	2045	\$	-	\$ -	\$ -	\$ -	\$ -
691	2046	\$	-	\$ -	\$ -	\$ -	\$ -
692	2047	\$	-	\$ -	\$ -	\$ -	\$ -
693	2048	\$	-	\$ -	\$ -	\$ -	\$ -
694	2049	\$	-	\$ -	\$ -	\$ -	\$ -
695	2050	\$	-	\$ -	\$ -	\$ -	\$ -
696	2051	\$	-	\$ -	\$ -	\$ -	\$ -
697	2052	\$	-	\$ -	\$ -	\$ -	\$ -
698	2053	\$	-	\$ -	\$ -	\$ -	\$ -
699	2054	\$	-	\$ -	\$ -	\$ -	\$ -
700	2055	\$	-	\$ -	\$ -	\$ -	\$ -
701							
702	Project Totals				\$	186,788	\$ 186,788

Worksheet G

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

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
703	Investment	\$ 8,000,000	Current Year	2013		
704	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation		16.69%	
705	Service Month (1-12)	4				
706	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)	\$ 188,045		
707	CIAC (Yes or No)	No				
710	2012	\$ 8,000,000	\$ 125,363	\$ 7,874,637	\$ 1,121,818	\$ 1,121,818
711	2013	\$ 7,874,637	\$ 188,045	\$ 7,686,592	\$ 1,487,001	\$ 1,487,001
712	2014	\$ -	\$ -	\$ -	\$ -	\$ -
713	2015	\$ -	\$ -	\$ -	\$ -	\$ -
714	2016	\$ -	\$ -	\$ -	\$ -	\$ -
715	2017	\$ -	\$ -	\$ -	\$ -	\$ -
716	2018	\$ -	\$ -	\$ -	\$ -	\$ -
717	2019	\$ -	\$ -	\$ -	\$ -	\$ -
718	2020	\$ -	\$ -	\$ -	\$ -	\$ -
719	2021	\$ -	\$ -	\$ -	\$ -	\$ -
720	2022	\$ -	\$ -	\$ -	\$ -	\$ -
721	2023	\$ -	\$ -	\$ -	\$ -	\$ -
722	2024	\$ -	\$ -	\$ -	\$ -	\$ -
723	2025	\$ -	\$ -	\$ -	\$ -	\$ -
724	2026	\$ -	\$ -	\$ -	\$ -	\$ -
725	2027	\$ -	\$ -	\$ -	\$ -	\$ -
726	2028	\$ -	\$ -	\$ -	\$ -	\$ -
727	2029	\$ -	\$ -	\$ -	\$ -	\$ -
728	2030	\$ -	\$ -	\$ -	\$ -	\$ -
729	2031	\$ -	\$ -	\$ -	\$ -	\$ -
730	2032	\$ -	\$ -	\$ -	\$ -	\$ -
731	2033	\$ -	\$ -	\$ -	\$ -	\$ -
732	2034	\$ -	\$ -	\$ -	\$ -	\$ -
733	2035	\$ -	\$ -	\$ -	\$ -	\$ -
734	2036	\$ -	\$ -	\$ -	\$ -	\$ -
735	2037	\$ -	\$ -	\$ -	\$ -	\$ -
736	2038	\$ -	\$ -	\$ -	\$ -	\$ -
737	2039	\$ -	\$ -	\$ -	\$ -	\$ -
738	2040	\$ -	\$ -	\$ -	\$ -	\$ -
739	2041	\$ -	\$ -	\$ -	\$ -	\$ -
740	2042	\$ -	\$ -	\$ -	\$ -	\$ -
741	2043	\$ -	\$ -	\$ -	\$ -	\$ -
742	2044	\$ -	\$ -	\$ -	\$ -	\$ -
743	2045	\$ -	\$ -	\$ -	\$ -	\$ -
744	2046	\$ -	\$ -	\$ -	\$ -	\$ -
745	2047	\$ -	\$ -	\$ -	\$ -	\$ -
746	2048	\$ -	\$ -	\$ -	\$ -	\$ -
747	2049	\$ -	\$ -	\$ -	\$ -	\$ -
748	2050	\$ -	\$ -	\$ -	\$ -	\$ -
749	2051	\$ -	\$ -	\$ -	\$ -	\$ -
750	2052	\$ -	\$ -	\$ -	\$ -	\$ -
751	2053	\$ -	\$ -	\$ -	\$ -	\$ -
752	2054	\$ -	\$ -	\$ -	\$ -	\$ -
753	2055	\$ -	\$ -	\$ -	\$ -	\$ -
754	2056	\$ -	\$ -	\$ -	\$ -	\$ -
755	Project Totals			\$ 2,608,819	\$ 2,608,819	

Worksheet G

Project 15: Sunnyside - Hugo 345 kV Line - construct 123 miles of new line

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

Line No.	Details					
757	Investment	\$ 147,600,000	Current Year			2013
758	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation			16.69%
759	Service Month (1-12)	4				
760	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)		\$ 3,469,432	
761	CIAC (Yes or No)	No				
762	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
764	2012	\$ 147,600,000	\$ 2,312,955	\$ 145,287,045	\$ 20,697,535	\$ 20,697,535
765	2013	\$ 145,287,045	\$ 3,469,432	\$ 141,817,613	\$ 27,435,170	\$ 27,435,170
766	2014	\$ -	\$ -	\$ -	\$ -	\$ -
767	2015	\$ -	\$ -	\$ -	\$ -	\$ -
768	2016	\$ -	\$ -	\$ -	\$ -	\$ -
769	2017	\$ -	\$ -	\$ -	\$ -	\$ -
770	2018	\$ -	\$ -	\$ -	\$ -	\$ -
771	2019	\$ -	\$ -	\$ -	\$ -	\$ -
772	2020	\$ -	\$ -	\$ -	\$ -	\$ -
773	2021	\$ -	\$ -	\$ -	\$ -	\$ -
774	2022	\$ -	\$ -	\$ -	\$ -	\$ -
775	2023	\$ -	\$ -	\$ -	\$ -	\$ -
776	2024	\$ -	\$ -	\$ -	\$ -	\$ -
777	2025	\$ -	\$ -	\$ -	\$ -	\$ -
778	2026	\$ -	\$ -	\$ -	\$ -	\$ -
779	2027	\$ -	\$ -	\$ -	\$ -	\$ -
780	2028	\$ -	\$ -	\$ -	\$ -	\$ -
781	2029	\$ -	\$ -	\$ -	\$ -	\$ -
782	2030	\$ -	\$ -	\$ -	\$ -	\$ -
783	2031	\$ -	\$ -	\$ -	\$ -	\$ -
784	2032	\$ -	\$ -	\$ -	\$ -	\$ -
785	2033	\$ -	\$ -	\$ -	\$ -	\$ -
786	2034	\$ -	\$ -	\$ -	\$ -	\$ -
787	2035	\$ -	\$ -	\$ -	\$ -	\$ -
788	2036	\$ -	\$ -	\$ -	\$ -	\$ -
789	2037	\$ -	\$ -	\$ -	\$ -	\$ -
790	2038	\$ -	\$ -	\$ -	\$ -	\$ -
791	2039	\$ -	\$ -	\$ -	\$ -	\$ -
792	2040	\$ -	\$ -	\$ -	\$ -	\$ -
793	2041	\$ -	\$ -	\$ -	\$ -	\$ -
794	2042	\$ -	\$ -	\$ -	\$ -	\$ -
795	2043	\$ -	\$ -	\$ -	\$ -	\$ -
796	2044	\$ -	\$ -	\$ -	\$ -	\$ -
797	2045	\$ -	\$ -	\$ -	\$ -	\$ -
798	2046	\$ -	\$ -	\$ -	\$ -	\$ -
799	2047	\$ -	\$ -	\$ -	\$ -	\$ -
800	2048	\$ -	\$ -	\$ -	\$ -	\$ -
801	2049	\$ -	\$ -	\$ -	\$ -	\$ -
802	2050	\$ -	\$ -	\$ -	\$ -	\$ -
803	2051	\$ -	\$ -	\$ -	\$ -	\$ -
804	2052	\$ -	\$ -	\$ -	\$ -	\$ -
805	2053	\$ -	\$ -	\$ -	\$ -	\$ -
806	2054	\$ -	\$ -	\$ -	\$ -	\$ -
807	2055	\$ -	\$ -	\$ -	\$ -	\$ -
808	2056	\$ -	\$ -	\$ -	\$ -	\$ -
809						
810	Project Totals				\$ 48,132,705	\$ 48,132,705

Worksheet G

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

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

Line No.	Details					
811	Investment	\$ 45,000,000	Current Year			2013
812	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation			16.69%
813	Service Month (1-12)	4				
814	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)		\$ 1,057,754	
815	CIAC (Yes or No)	No				
816	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
817						
818	2012	\$ 45,000,000	\$ 705,169	\$ 44,294,831	\$ 6,310,224	\$ 6,310,224
819	2013	\$ 44,294,831	\$ 1,057,754	\$ 43,237,077	\$ 8,364,381	\$ 8,364,381
820	2014	\$ -	\$ -	\$ -	\$ -	\$ -
821	2015	\$ -	\$ -	\$ -	\$ -	\$ -
822	2016	\$ -	\$ -	\$ -	\$ -	\$ -
823	2017	\$ -	\$ -	\$ -	\$ -	\$ -
824	2018	\$ -	\$ -	\$ -	\$ -	\$ -
825	2019	\$ -	\$ -	\$ -	\$ -	\$ -
826	2020	\$ -	\$ -	\$ -	\$ -	\$ -
827	2021	\$ -	\$ -	\$ -	\$ -	\$ -
828	2022	\$ -	\$ -	\$ -	\$ -	\$ -
829	2023	\$ -	\$ -	\$ -	\$ -	\$ -
830	2024	\$ -	\$ -	\$ -	\$ -	\$ -
831	2025	\$ -	\$ -	\$ -	\$ -	\$ -
832	2026	\$ -	\$ -	\$ -	\$ -	\$ -
833	2027	\$ -	\$ -	\$ -	\$ -	\$ -
834	2028	\$ -	\$ -	\$ -	\$ -	\$ -
835	2029	\$ -	\$ -	\$ -	\$ -	\$ -
836	2030	\$ -	\$ -	\$ -	\$ -	\$ -
837	2031	\$ -	\$ -	\$ -	\$ -	\$ -
838	2032	\$ -	\$ -	\$ -	\$ -	\$ -
839	2033	\$ -	\$ -	\$ -	\$ -	\$ -
840	2034	\$ -	\$ -	\$ -	\$ -	\$ -
841	2035	\$ -	\$ -	\$ -	\$ -	\$ -
842	2036	\$ -	\$ -	\$ -	\$ -	\$ -
843	2037	\$ -	\$ -	\$ -	\$ -	\$ -
844	2038	\$ -	\$ -	\$ -	\$ -	\$ -
845	2039	\$ -	\$ -	\$ -	\$ -	\$ -
846	2040	\$ -	\$ -	\$ -	\$ -	\$ -
847	2041	\$ -	\$ -	\$ -	\$ -	\$ -
848	2042	\$ -	\$ -	\$ -	\$ -	\$ -
849	2043	\$ -	\$ -	\$ -	\$ -	\$ -
850	2044	\$ -	\$ -	\$ -	\$ -	\$ -
851	2045	\$ -	\$ -	\$ -	\$ -	\$ -
852	2046	\$ -	\$ -	\$ -	\$ -	\$ -
853	2047	\$ -	\$ -	\$ -	\$ -	\$ -
854	2048	\$ -	\$ -	\$ -	\$ -	\$ -
855	2049	\$ -	\$ -	\$ -	\$ -	\$ -
856	2050	\$ -	\$ -	\$ -	\$ -	\$ -
857	2051	\$ -	\$ -	\$ -	\$ -	\$ -
858	2052	\$ -	\$ -	\$ -	\$ -	\$ -
859	2053	\$ -	\$ -	\$ -	\$ -	\$ -
860	2054	\$ -	\$ -	\$ -	\$ -	\$ -
861	2055	\$ -	\$ -	\$ -	\$ -	\$ -
862	2056	\$ -	\$ -	\$ -	\$ -	\$ -
863						
864	Project Totals				\$ 14,674,605	\$ 14,674,605

Worksheet G

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

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

Line No.	Details					
865	Investment	\$ 8,700,000	Current Year			2013
866	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation			16.69%
867	Service Month (1-12)	6				
868	Useful Life	43	Annual Depreciation Expense	(Investment / Useful Life)	\$	204,499
869	CIAC (Yes or No)	No				
870	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
871						
872	2012	\$ 8,700,000	\$ 102,250	\$ 8,597,750	\$ 948,087	\$ 948,087
873	2013	\$ 8,597,750	\$ 204,499	\$ 8,393,251	\$ 1,622,804	\$ 1,622,804
874	2014	\$ -	\$ -	\$ -	\$ -	\$ -
875	2015	\$ -	\$ -	\$ -	\$ -	\$ -
876	2016	\$ -	\$ -	\$ -	\$ -	\$ -
877	2017	\$ -	\$ -	\$ -	\$ -	\$ -
878	2018	\$ -	\$ -	\$ -	\$ -	\$ -
879	2019	\$ -	\$ -	\$ -	\$ -	\$ -
880	2020	\$ -	\$ -	\$ -	\$ -	\$ -
881	2021	\$ -	\$ -	\$ -	\$ -	\$ -
882	2022	\$ -	\$ -	\$ -	\$ -	\$ -
883	2023	\$ -	\$ -	\$ -	\$ -	\$ -
884	2024	\$ -	\$ -	\$ -	\$ -	\$ -
885	2025	\$ -	\$ -	\$ -	\$ -	\$ -
886	2026	\$ -	\$ -	\$ -	\$ -	\$ -
887	2027	\$ -	\$ -	\$ -	\$ -	\$ -
888	2028	\$ -	\$ -	\$ -	\$ -	\$ -
889	2029	\$ -	\$ -	\$ -	\$ -	\$ -
890	2030	\$ -	\$ -	\$ -	\$ -	\$ -
891	2031	\$ -	\$ -	\$ -	\$ -	\$ -
892	2032	\$ -	\$ -	\$ -	\$ -	\$ -
893	2033	\$ -	\$ -	\$ -	\$ -	\$ -
894	2034	\$ -	\$ -	\$ -	\$ -	\$ -
895	2035	\$ -	\$ -	\$ -	\$ -	\$ -
896	2036	\$ -	\$ -	\$ -	\$ -	\$ -
897	2037	\$ -	\$ -	\$ -	\$ -	\$ -
898	2038	\$ -	\$ -	\$ -	\$ -	\$ -
899	2039	\$ -	\$ -	\$ -	\$ -	\$ -
900	2040	\$ -	\$ -	\$ -	\$ -	\$ -
901	2041	\$ -	\$ -	\$ -	\$ -	\$ -
902	2042	\$ -	\$ -	\$ -	\$ -	\$ -
903	2043	\$ -	\$ -	\$ -	\$ -	\$ -
904	2044	\$ -	\$ -	\$ -	\$ -	\$ -
905	2045	\$ -	\$ -	\$ -	\$ -	\$ -
906	2046	\$ -	\$ -	\$ -	\$ -	\$ -
907	2047	\$ -	\$ -	\$ -	\$ -	\$ -
908	2048	\$ -	\$ -	\$ -	\$ -	\$ -
909	2049	\$ -	\$ -	\$ -	\$ -	\$ -
910	2050	\$ -	\$ -	\$ -	\$ -	\$ -
911	2051	\$ -	\$ -	\$ -	\$ -	\$ -
912	2052	\$ -	\$ -	\$ -	\$ -	\$ -
913	2053	\$ -	\$ -	\$ -	\$ -	\$ -
914	2054	\$ -	\$ -	\$ -	\$ -	\$ -
915	2055	\$ -	\$ -	\$ -	\$ -	\$ -
916	2056	\$ -	\$ -	\$ -	\$ -	\$ -
917						
918	Project Totals			\$	2,570,891	\$ 2,570,891

Worksheet G

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

HIGHWAY

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
919	Investment	\$ 3,888,500	Current Year	2013		
920	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation		16.69%	
921	Service Month (1-12)	6				
922	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)	\$ 91,402		
923	CIAC (Yes or No)	No				
926	2012	\$ 3,888,500	\$ 45,701	\$ 3,842,799	\$ 423,751	\$ 423,751
927	2013	\$ 3,842,799	\$ 91,402	\$ 3,751,397	\$ 725,319	\$ 725,319
928	2014	\$ -	\$ -	\$ -	\$ -	\$ -
929	2015	\$ -	\$ -	\$ -	\$ -	\$ -
930	2016	\$ -	\$ -	\$ -	\$ -	\$ -
931	2017	\$ -	\$ -	\$ -	\$ -	\$ -
932	2018	\$ -	\$ -	\$ -	\$ -	\$ -
933	2019	\$ -	\$ -	\$ -	\$ -	\$ -
934	2020	\$ -	\$ -	\$ -	\$ -	\$ -
935	2021	\$ -	\$ -	\$ -	\$ -	\$ -
936	2022	\$ -	\$ -	\$ -	\$ -	\$ -
937	2023	\$ -	\$ -	\$ -	\$ -	\$ -
938	2024	\$ -	\$ -	\$ -	\$ -	\$ -
939	2025	\$ -	\$ -	\$ -	\$ -	\$ -
940	2026	\$ -	\$ -	\$ -	\$ -	\$ -
941	2027	\$ -	\$ -	\$ -	\$ -	\$ -
942	2028	\$ -	\$ -	\$ -	\$ -	\$ -
943	2029	\$ -	\$ -	\$ -	\$ -	\$ -
944	2030	\$ -	\$ -	\$ -	\$ -	\$ -
945	2031	\$ -	\$ -	\$ -	\$ -	\$ -
946	2032	\$ -	\$ -	\$ -	\$ -	\$ -
947	2033	\$ -	\$ -	\$ -	\$ -	\$ -
948	2034	\$ -	\$ -	\$ -	\$ -	\$ -
949	2035	\$ -	\$ -	\$ -	\$ -	\$ -
950	2036	\$ -	\$ -	\$ -	\$ -	\$ -
951	2037	\$ -	\$ -	\$ -	\$ -	\$ -
952	2038	\$ -	\$ -	\$ -	\$ -	\$ -
953	2039	\$ -	\$ -	\$ -	\$ -	\$ -
954	2040	\$ -	\$ -	\$ -	\$ -	\$ -
955	2041	\$ -	\$ -	\$ -	\$ -	\$ -
956	2042	\$ -	\$ -	\$ -	\$ -	\$ -
957	2043	\$ -	\$ -	\$ -	\$ -	\$ -
958	2044	\$ -	\$ -	\$ -	\$ -	\$ -
959	2045	\$ -	\$ -	\$ -	\$ -	\$ -
960	2046	\$ -	\$ -	\$ -	\$ -	\$ -
961	2047	\$ -	\$ -	\$ -	\$ -	\$ -
962	2048	\$ -	\$ -	\$ -	\$ -	\$ -
963	2049	\$ -	\$ -	\$ -	\$ -	\$ -
964	2050	\$ -	\$ -	\$ -	\$ -	\$ -
965	2051	\$ -	\$ -	\$ -	\$ -	\$ -
966	2052	\$ -	\$ -	\$ -	\$ -	\$ -
967	2053	\$ -	\$ -	\$ -	\$ -	\$ -
968	2054	\$ -	\$ -	\$ -	\$ -	\$ -
969	2055	\$ -	\$ -	\$ -	\$ -	\$ -
970	2056	\$ -	\$ -	\$ -	\$ -	\$ -
971						
972	Project Totals			\$ 1,149,070	\$ 1,149,070	

Worksheet G

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

BYWAY

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
973	Investment \$ 7,221,500	Current Year			2013	
974	Service Year (yyyy) 2012	NPCC w/o incentives, less depreciation			16.69%	
975	Service Month (1-12) 6					
976	Useful Life 43	Annual Depreciation Expense (Investment / Useful Life)		\$ 169,746		
977	CIAC (Yes or No) No					
980	2012	\$ 84,873	\$ 7,136,627	\$ 786,967	\$ 786,967	
981	2013	\$ 169,746	\$ 6,966,881	\$ 1,347,020	\$ 1,347,020	
982	2014	\$ -	\$ -	\$ -	\$ -	
983	2015	\$ -	\$ -	\$ -	\$ -	
984	2016	\$ -	\$ -	\$ -	\$ -	
985	2017	\$ -	\$ -	\$ -	\$ -	
986	2018	\$ -	\$ -	\$ -	\$ -	
987	2019	\$ -	\$ -	\$ -	\$ -	
988	2020	\$ -	\$ -	\$ -	\$ -	
989	2021	\$ -	\$ -	\$ -	\$ -	
990	2022	\$ -	\$ -	\$ -	\$ -	
991	2023	\$ -	\$ -	\$ -	\$ -	
992	2024	\$ -	\$ -	\$ -	\$ -	
993	2025	\$ -	\$ -	\$ -	\$ -	
994	2026	\$ -	\$ -	\$ -	\$ -	
995	2027	\$ -	\$ -	\$ -	\$ -	
996	2028	\$ -	\$ -	\$ -	\$ -	
997	2029	\$ -	\$ -	\$ -	\$ -	
998	2030	\$ -	\$ -	\$ -	\$ -	
999	2031	\$ -	\$ -	\$ -	\$ -	
1000	2032	\$ -	\$ -	\$ -	\$ -	
1001	2033	\$ -	\$ -	\$ -	\$ -	
1002	2034	\$ -	\$ -	\$ -	\$ -	
1003	2035	\$ -	\$ -	\$ -	\$ -	
1004	2036	\$ -	\$ -	\$ -	\$ -	
1005	2037	\$ -	\$ -	\$ -	\$ -	
1006	2038	\$ -	\$ -	\$ -	\$ -	
1007	2039	\$ -	\$ -	\$ -	\$ -	
1008	2040	\$ -	\$ -	\$ -	\$ -	
1009	2041	\$ -	\$ -	\$ -	\$ -	
1010	2042	\$ -	\$ -	\$ -	\$ -	
1011	2043	\$ -	\$ -	\$ -	\$ -	
1012	2044	\$ -	\$ -	\$ -	\$ -	
1013	2045	\$ -	\$ -	\$ -	\$ -	
1014	2046	\$ -	\$ -	\$ -	\$ -	
1015	2047	\$ -	\$ -	\$ -	\$ -	
1016	2048	\$ -	\$ -	\$ -	\$ -	
1017	2049	\$ -	\$ -	\$ -	\$ -	
1018	2050	\$ -	\$ -	\$ -	\$ -	
1019	2051	\$ -	\$ -	\$ -	\$ -	
1020	2052	\$ -	\$ -	\$ -	\$ -	
1021	2053	\$ -	\$ -	\$ -	\$ -	
1022	2054	\$ -	\$ -	\$ -	\$ -	
1023	2055	\$ -	\$ -	\$ -	\$ -	
1024	2056	\$ -	\$ -	\$ -	\$ -	
1025						
1026	Project Totals		\$ 2,133,987	\$ 2,133,987	\$ 2,133,987	

Worksheet G

Project 20: OG&E Alva - WFECA Alva 69 kV Line - replace line relays in OG&E's Alva substation

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

Line

No.

		Details				
1027	Investment	\$ 392,000	Current Year		2013	
1028	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation		16.69%	
1029	Service Month (1-12)	1				
1030	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)		\$ 9,214	
1031	CIAC (Yes or No)	No				
1032						
1033	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1034	2013	\$ 392,000	\$ 8,446	\$ 383,554	\$ 73,185	\$ 73,185
1035	2014	\$ -	\$ -	\$ -	\$ -	\$ -
1036	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1037	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1038	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1039	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1040	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1041	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1042	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1043	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1044	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1045	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1046	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1047	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1048	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1049	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1050	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1051	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1052	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1053	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1054	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1055	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1056	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1057	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1058	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1059	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1060	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1061	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1062	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1063	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1064	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1065	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1066	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1067	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1068	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1069	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1070	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1071	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1072	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1073	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1074	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1075	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1076	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1077	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1078	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1079						
1080	Project Totals			\$ 73,185	\$ 73,185	\$ 73,185

Worksheet G

Project 21: Ft. Smith - Colony 161kV Line - reconductor 2.2 miles of line and upgrade terminal equipment at Ft. Smith & Colony substations to 2000A.

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

Line

No.

		Details				
1081	Investment	\$ 1,220,000	Current Year		2013	
1082	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation			16.69%
1083	Service Month (1-12)	6				
1084	Useful Life	43	Annual Depreciation Expense	(Investment / Useful Life)	\$	28,677
1085	CIAC (Yes or No)	No				
1086	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1087						
1088	2013	\$ 1,220,000	\$ 14,338	\$ 1,205,662	\$ 132,950	\$ 132,950
1089	2014	\$ -	\$ -	\$ -	\$ -	\$ -
1090	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1091	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1092	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1093	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1094	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1095	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1096	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1097	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1098	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1099	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1100	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1101	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1102	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1103	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1104	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1105	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1106	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1107	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1108	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1109	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1110	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1111	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1112	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1113	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1114	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1115	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1116	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1117	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1118	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1119	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1120	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1121	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1122	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1123	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1124	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1125	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1126	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1127	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1128	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1129	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1130	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1131	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1132	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1133						
1134	Project Totals				\$ 132,950	\$ 132,950

Worksheet G

Project 22: Canadian River Substation - install new 345kV substation

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

Line

No.

		Details				
1135	Investment	\$ 7,100,000		Current Year		2013
1136	Service Year (yyyy)	2013		NPCC w/o incentives, less depreciation		16.69%
1137	Service Month (1-12)	2				
1138	Useful Life	43		Annual Depreciation Expense (Investment / Useful Life)	\$	166,890
1139	CIAC (Yes or No)	No				
1140						
1141	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1142	2013	\$ 7,100,000	\$ 139,075	\$ 6,960,925	\$ 1,215,952	\$ 1,215,952
1143	2014	\$ -	\$ -	\$ -	\$ -	\$ -
1144	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1145	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1146	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1147	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1148	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1149	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1150	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1151	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1152	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1153	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1154	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1155	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1156	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1157	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1158	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1159	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1160	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1161	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1162	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1163	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1164	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1165	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1166	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1167	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1168	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1169	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1170	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1171	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1172	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1173	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1174	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1175	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1176	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1177	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1178	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1179	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1180	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1181	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1182	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1183	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1184	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1185	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1186	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1187						
1188	Project Totals			\$	1,215,952	\$ 1,215,952

Worksheet G

Project 23: Paoli Substation - upgrade 138kV section of substation

BYWAY

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

Line

No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
1189	\$ 250,000					2013
1190						16.69%
1191						
1192						
1193						
1194						
1195						
1196	\$ 250,000	\$ 3,428	\$ 246,572	\$ 31,157	\$ 31,157	
1197	\$ -	\$ -	\$ -	\$ -	\$ -	
1198	\$ -	\$ -	\$ -	\$ -	\$ -	
1199	\$ -	\$ -	\$ -	\$ -	\$ -	
1200	\$ -	\$ -	\$ -	\$ -	\$ -	
1201	\$ -	\$ -	\$ -	\$ -	\$ -	
1202	\$ -	\$ -	\$ -	\$ -	\$ -	
1203	\$ -	\$ -	\$ -	\$ -	\$ -	
1204	\$ -	\$ -	\$ -	\$ -	\$ -	
1205	\$ -	\$ -	\$ -	\$ -	\$ -	
1206	\$ -	\$ -	\$ -	\$ -	\$ -	
1207	\$ -	\$ -	\$ -	\$ -	\$ -	
1208	\$ -	\$ -	\$ -	\$ -	\$ -	
1209	\$ -	\$ -	\$ -	\$ -	\$ -	
1210	\$ -	\$ -	\$ -	\$ -	\$ -	
1211	\$ -	\$ -	\$ -	\$ -	\$ -	
1212	\$ -	\$ -	\$ -	\$ -	\$ -	
1213	\$ -	\$ -	\$ -	\$ -	\$ -	
1214	\$ -	\$ -	\$ -	\$ -	\$ -	
1215	\$ -	\$ -	\$ -	\$ -	\$ -	
1216	\$ -	\$ -	\$ -	\$ -	\$ -	
1217	\$ -	\$ -	\$ -	\$ -	\$ -	
1218	\$ -	\$ -	\$ -	\$ -	\$ -	
1219	\$ -	\$ -	\$ -	\$ -	\$ -	
1220	\$ -	\$ -	\$ -	\$ -	\$ -	
1221	\$ -	\$ -	\$ -	\$ -	\$ -	
1222	\$ -	\$ -	\$ -	\$ -	\$ -	
1223	\$ -	\$ -	\$ -	\$ -	\$ -	
1224	\$ -	\$ -	\$ -	\$ -	\$ -	
1225	\$ -	\$ -	\$ -	\$ -	\$ -	
1226	\$ -	\$ -	\$ -	\$ -	\$ -	
1227	\$ -	\$ -	\$ -	\$ -	\$ -	
1228	\$ -	\$ -	\$ -	\$ -	\$ -	
1229	\$ -	\$ -	\$ -	\$ -	\$ -	
1230	\$ -	\$ -	\$ -	\$ -	\$ -	
1231	\$ -	\$ -	\$ -	\$ -	\$ -	
1232	\$ -	\$ -	\$ -	\$ -	\$ -	
1233	\$ -	\$ -	\$ -	\$ -	\$ -	
1234	\$ -	\$ -	\$ -	\$ -	\$ -	
1235	\$ -	\$ -	\$ -	\$ -	\$ -	
1236	\$ -	\$ -	\$ -	\$ -	\$ -	
1237	\$ -	\$ -	\$ -	\$ -	\$ -	
1238	\$ -	\$ -	\$ -	\$ -	\$ -	
1239	\$ -	\$ -	\$ -	\$ -	\$ -	
1240	\$ -	\$ -	\$ -	\$ -	\$ -	
1241	\$ -	\$ -	\$ -	\$ -	\$ -	
1242						
	Project Totals			\$ 31,157	\$ 31,157	

Worksheet G

Project 24: Paoli Substation - replace 138 / 69 kV transformer and rebuild 69KV section

100% Zonal

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
1243	\$ 1,770,094					2013
1244						16.69%
1245						
1246						
1247						
1248						
1249						
1250	\$ 1,770,094	\$ 24,271	\$ 1,745,823	\$ 220,604	\$ 220,604	
1251	\$ -	\$ -	\$ -	\$ -	\$ -	
1252	\$ -	\$ -	\$ -	\$ -	\$ -	
1253	\$ -	\$ -	\$ -	\$ -	\$ -	
1254	\$ -	\$ -	\$ -	\$ -	\$ -	
1255	\$ -	\$ -	\$ -	\$ -	\$ -	
1256	\$ -	\$ -	\$ -	\$ -	\$ -	
1257	\$ -	\$ -	\$ -	\$ -	\$ -	
1258	\$ -	\$ -	\$ -	\$ -	\$ -	
1259	\$ -	\$ -	\$ -	\$ -	\$ -	
1260	\$ -	\$ -	\$ -	\$ -	\$ -	
1261	\$ -	\$ -	\$ -	\$ -	\$ -	
1262	\$ -	\$ -	\$ -	\$ -	\$ -	
1263	\$ -	\$ -	\$ -	\$ -	\$ -	
1264	\$ -	\$ -	\$ -	\$ -	\$ -	
1265	\$ -	\$ -	\$ -	\$ -	\$ -	
1266	\$ -	\$ -	\$ -	\$ -	\$ -	
1267	\$ -	\$ -	\$ -	\$ -	\$ -	
1268	\$ -	\$ -	\$ -	\$ -	\$ -	
1269	\$ -	\$ -	\$ -	\$ -	\$ -	
1270	\$ -	\$ -	\$ -	\$ -	\$ -	
1271	\$ -	\$ -	\$ -	\$ -	\$ -	
1272	\$ -	\$ -	\$ -	\$ -	\$ -	
1273	\$ -	\$ -	\$ -	\$ -	\$ -	
1274	\$ -	\$ -	\$ -	\$ -	\$ -	
1275	\$ -	\$ -	\$ -	\$ -	\$ -	
1276	\$ -	\$ -	\$ -	\$ -	\$ -	
1277	\$ -	\$ -	\$ -	\$ -	\$ -	
1278	\$ -	\$ -	\$ -	\$ -	\$ -	
1279	\$ -	\$ -	\$ -	\$ -	\$ -	
1280	\$ -	\$ -	\$ -	\$ -	\$ -	
1281	\$ -	\$ -	\$ -	\$ -	\$ -	
1282	\$ -	\$ -	\$ -	\$ -	\$ -	
1283	\$ -	\$ -	\$ -	\$ -	\$ -	
1284	\$ -	\$ -	\$ -	\$ -	\$ -	
1285	\$ -	\$ -	\$ -	\$ -	\$ -	
1286	\$ -	\$ -	\$ -	\$ -	\$ -	
1287	\$ -	\$ -	\$ -	\$ -	\$ -	
1288	\$ -	\$ -	\$ -	\$ -	\$ -	
1289	\$ -	\$ -	\$ -	\$ -	\$ -	
1290	\$ -	\$ -	\$ -	\$ -	\$ -	
1291	\$ -	\$ -	\$ -	\$ -	\$ -	
1292	\$ -	\$ -	\$ -	\$ -	\$ -	
1293	\$ -	\$ -	\$ -	\$ -	\$ -	
1294	\$ -	\$ -	\$ -	\$ -	\$ -	
1295	\$ -	\$ -	\$ -	\$ -	\$ -	
1296	Project Totals		\$	220,604	\$	220,604

Worksheet G

Project 25:



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				
1297	Investment	\$ -	Current Year		2013	
1298	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation			16.69%
1299	Service Month (1-12)	6				
1300	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)			\$ -
1301	CIAC (Yes or No)	No				
1302						
1303						
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1304	2013	\$ -	\$ -	\$ -	\$ -	\$ -
1305	2014	\$ -	\$ -	\$ -	\$ -	\$ -
1306	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1307	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1308	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1309	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1310	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1311	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1312	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1313	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1314	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1315	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1316	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1317	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1318	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1319	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1320	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1321	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1322	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1323	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1324	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1325	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1326	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1327	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1328	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1329	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1330	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1331	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1332	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1333	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1334	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1335	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1336	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1337	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1338	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1339	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1340	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1341	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1342	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1343	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1344	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1345	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1346	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1347	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1348	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1349						
1350	Project Totals				\$ -	\$ -

Worksheet G

C. Sponsored or Economic Portfolio Upgrades.

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

SPONSORED UPGRADE

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
1186	218,000,000					2010
1187	2010					15.41%
1188	4					100.00%
1189	20					10,900,000
1190	No					
1191						
1192						
1193	\$ 218,000,000	\$ 7,266,667	\$ 210,733,333	\$ 32,182,068	\$ 32,182,068	
1194	\$ 210,733,333	\$ 10,900,000	\$ 199,833,333	\$ 42,534,162	\$ 42,534,162	
1195	\$ 199,833,333	\$ 10,900,000	\$ 188,933,333	\$ 40,854,472	\$ 40,854,472	
1196	\$ 188,933,333	\$ 10,900,000	\$ 178,033,333	\$ 39,174,782	\$ 39,174,782	
1197	\$ 178,033,333	\$ 10,900,000	\$ 167,133,333	\$ 37,495,092	\$ 37,495,092	
1198	\$ 167,133,333	\$ 10,900,000	\$ 156,233,333	\$ 35,815,402	\$ 35,815,402	
1199	\$ 156,233,333	\$ 10,900,000	\$ 145,333,333	\$ 34,135,712	\$ 34,135,712	
1200	\$ 145,333,333	\$ 10,900,000	\$ 134,433,333	\$ 32,456,022	\$ 32,456,022	
1201	\$ 134,433,333	\$ 10,900,000	\$ 123,533,333	\$ 30,776,332	\$ 30,776,332	
1202	\$ 123,533,333	\$ 10,900,000	\$ 112,633,333	\$ 29,096,642	\$ 29,096,642	
1203	\$ 112,633,333	\$ 10,900,000	\$ 101,733,333	\$ 27,416,952	\$ 27,416,952	
1204	\$ 101,733,333	\$ 10,900,000	\$ 90,833,333	\$ 25,737,262	\$ 25,737,262	
1205	\$ 90,833,333	\$ 10,900,000	\$ 79,933,333	\$ 24,057,572	\$ 24,057,572	
1206	\$ 79,933,333	\$ 10,900,000	\$ 69,033,333	\$ 22,377,882	\$ 22,377,882	
1207	\$ 69,033,333	\$ 10,900,000	\$ 58,133,333	\$ 20,698,192	\$ 20,698,192	
1208	\$ 58,133,333	\$ 10,900,000	\$ 47,233,333	\$ 19,018,502	\$ 19,018,502	
1209	\$ 47,233,333	\$ 10,900,000	\$ 36,333,333	\$ 17,338,812	\$ 17,338,812	
1210	\$ 36,333,333	\$ 10,900,000	\$ 25,433,333	\$ 15,659,122	\$ 15,659,122	
1211	\$ 25,433,333	\$ 10,900,000	\$ 14,533,333	\$ 13,979,432	\$ 13,979,432	
1212	\$ 14,533,333	\$ 10,900,000	\$ 3,633,333	\$ 12,299,742	\$ 12,299,742	
1213	\$ 3,633,333	\$ 3,633,333	\$ -	\$ 3,913,282	\$ 3,913,282	
1214	\$ -	\$ -	\$ -	\$ -	\$ -	
1215	\$ -	\$ -	\$ -	\$ -	\$ -	
1216	\$ -	\$ -	\$ -	\$ -	\$ -	
1217	\$ -	\$ -	\$ -	\$ -	\$ -	
1218	\$ -	\$ -	\$ -	\$ -	\$ -	
1219	\$ -	\$ -	\$ -	\$ -	\$ -	
1220	\$ -	\$ -	\$ -	\$ -	\$ -	
1221	\$ -	\$ -	\$ -	\$ -	\$ -	
1222	\$ -	\$ -	\$ -	\$ -	\$ -	
1223	\$ -	\$ -	\$ -	\$ -	\$ -	
1224	\$ -	\$ -	\$ -	\$ -	\$ -	
1225	\$ -	\$ -	\$ -	\$ -	\$ -	
1226	\$ -	\$ -	\$ -	\$ -	\$ -	
1227	\$ -	\$ -	\$ -	\$ -	\$ -	
1228	\$ -	\$ -	\$ -	\$ -	\$ -	
1229	\$ -	\$ -	\$ -	\$ -	\$ -	
1230	\$ -	\$ -	\$ -	\$ -	\$ -	
1231	\$ -	\$ -	\$ -	\$ -	\$ -	
1232	\$ -	\$ -	\$ -	\$ -	\$ -	
1233	\$ -	\$ -	\$ -	\$ -	\$ -	
1234	\$ -	\$ -	\$ -	\$ -	\$ -	
1235	\$ -	\$ -	\$ -	\$ -	\$ -	
1236	\$ -	\$ -	\$ -	\$ -	\$ -	
1237	\$ -	\$ -	\$ -	\$ -	\$ -	
1238	\$ -	\$ -	\$ -	\$ -	\$ -	
1239	\$ -	\$ -	\$ -	\$ -	\$ -	
1240	\$ -	\$ -	\$ -	\$ -	\$ -	
1241	\$ -	\$ -	\$ -	\$ -	\$ -	
1242	\$ -	\$ -	\$ -	\$ -	\$ -	
1243	\$ -	\$ -	\$ -	\$ -	\$ -	
1244	\$ -	\$ -	\$ -	\$ -	\$ -	
1245	\$ -	\$ -	\$ -	\$ -	\$ -	

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

From 2010 OGE Projected ATRR_Preliminay.xlsx

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

Worksheet G

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

BALANCED PORTFOLIO

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

Line

No.

		Details				
1246	Investment	13,752,689		Current Year		2013
1247	Service Year (yyyy)	2011		NPCC w/o incentives, less depreciation		16.69%
1248	Service Month (1-12)	11				
1249	Useful Life	42.54298733		Annual Depreciation Expense (Investment / Useful Life)		323,266
1250	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
1253	2011	\$ 13,752,689	\$ 26,653	\$ 13,726,037	\$ 389,949	\$ 389,949
1254	2012	\$ 13,726,037	\$ 323,266	\$ 13,402,771	\$ 2,587,812	\$ 2,587,812
1255	2013	\$ 13,402,771	\$ 323,266	\$ 13,079,505	\$ 2,533,844	\$ 2,533,844
1256	2014	\$ -	\$ -	\$ -	\$ -	\$ -
1257	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1258	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1259	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1260	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1261	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1262	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1263	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1264	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1265	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1266	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1267	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1268	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1269	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1270	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1271	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1272	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1273	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1274	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1275	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1276	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1277	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1278	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1279	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1280	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1281	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1282	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1283	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1284	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1285	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1286	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1287	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1288	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1289	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1290	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1291	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1292	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1293	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1294	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1295	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1296	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1297	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1298	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1299	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1300	2058	\$ -	\$ -	\$ -	\$ -	\$ -
1301	2059	\$ -	\$ -	\$ -	\$ -	\$ -
1302	2060	\$ -	\$ -	\$ -	\$ -	\$ -
1303	2061	\$ -	\$ -	\$ -	\$ -	\$ -
1304						
1305	Project Totals			\$ 5,511,605	\$ 5,511,605	\$ 5,511,605

Worksheet G

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

BALANCED PORTFOLIO

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

Line No.	Details					
1300	Investment	61,600,000	Current Year			2013
1301	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation			16.69%
1302	Service Month (1-12)	12				
1303	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)			1,447,947
1304	CIAC (Yes or No)	No				
1305	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1306						
1307	2012	\$ 61,600,000	\$ -	\$ 61,600,000	\$ 856,998.44	\$ 856,998
1308	2013	\$ 61,600,000	\$ 1,447,947	\$ 60,152,053	\$ 11,611,062.78	\$ 11,611,063
1309	2014	\$ -	\$ -	\$ -	\$ -	\$ -
1310	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1311	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1312	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1313	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1314	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1315	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1316	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1317	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1318	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1319	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1320	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1321	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1322	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1323	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1324	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1325	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1326	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1327	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1328	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1329	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1330	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1331	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1332	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1333	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1334	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1335	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1336	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1337	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1338	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1339	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1340	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1341	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1342	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1343	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1344	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1345	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1346	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1347	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1348	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1349	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1350	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1351	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1352	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1353	2058	\$ -	\$ -	\$ -	\$ -	\$ -
1354	2059	\$ -	\$ -	\$ -	\$ -	\$ -
1355	2060	\$ -	\$ -	\$ -	\$ -	\$ -
1356	2061	\$ -	\$ -	\$ -	\$ -	\$ -
1357	2062	\$ -	\$ -	\$ -	\$ -	\$ -
1358						
1359	Project Totals			\$ 12,468,061	\$ 12,468,061	\$ 12,468,061

Worksheet G

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

BALANCED PORTFOLIO

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

Line No.	Details					
1354	Investment	170,588,000	Current Year			2013
1355	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation			16.69%
1356	Service Month (1-12)	12				
1357	Useful Life	43	Annual Depreciation Expense (Investment / Useful Life)			4,009,780
1358	CIAC (Yes or No)	No				
1359						
1360	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1361	2013	\$ 170,588,000	\$ -	\$ 170,588,000	\$ 2,373,274	\$ 2,373,274
1362	2014	\$ -	\$ -	\$ -	\$ -	\$ -
1363	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1364	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1365	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1366	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1367	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1368	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1369	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1370	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1371	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1372	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1373	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1374	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1375	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1376	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1377	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1378	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1379	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1380	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1381	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1382	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1383	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1384	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1385	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1386	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1387	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1388	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1389	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1390	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1391	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1392	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1393	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1394	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1395	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1396	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1397	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1398	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1399	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1400	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1401	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1402	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1403	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1404	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1405	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1406	2058	\$ -	\$ -	\$ -	\$ -	\$ -
1407	2059	\$ -	\$ -	\$ -	\$ -	\$ -
1408	2060	\$ -	\$ -	\$ -	\$ -	\$ -
1409	2061	\$ -	\$ -	\$ -	\$ -	\$ -
1410	2062	\$ -	\$ -	\$ -	\$ -	\$ -
1411	2063	\$ -	\$ -	\$ -	\$ -	\$ -
1412						
1413	Project Totals			\$	2,373,274	\$ 2,373,274

Worksheet G

D. Generator Interconnect Upgrades.

i. Project 1, (Describe)

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

Line No.

		Details				
1306	Investment	-	Current Year		2013	
1307	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation			16.69%
1308	Service Month (1-12)	-	Rev. Req. allocated to TO's Zone			100.00%
1309	Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)			-
1310	CIAC (Yes or No)	No				
1311	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1312						
1313	2013	\$ -	\$ -	\$ -	\$ -	\$ -
1314	2014	\$ -	\$ -	\$ -	\$ -	\$ -
1315	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1316	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1317	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1318	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1319	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1320	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1321	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1322	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1323	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1324	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1325	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1326	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1327	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1328	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1329	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1330	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1331	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1332	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1333	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1334	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1335	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1336	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1337	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1338	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1339	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1340	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1341	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1342	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1343	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1344	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1345	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1346	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1347	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1348	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1349	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1350	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1351	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1352	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1353	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1354	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1355	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1356	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1357	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1358	2058	\$ -	\$ -	\$ -	\$ -	\$ -
1359	2059	\$ -	\$ -	\$ -	\$ -	\$ -
1360	2060	\$ -	\$ -	\$ -	\$ -	\$ -
1361	2061	\$ -	\$ -	\$ -	\$ -	\$ -
1362	2062	\$ -	\$ -	\$ -	\$ -	\$ -
1363	2063	\$ -	\$ -	\$ -	\$ -	\$ -
1364						
1365	Project Totals			\$ -	\$ -	\$ -

Worksheet H - Transmission Plant Adjustments

I. Transmission Plant Adjusted for SPP Tariff

	(A)	(B)
Line No.	<u>Plant Description</u>	<u>Amount</u>
1	Radial Lines	\$ 28,502,093
2		
3	Other Adjustments - Transfers:	
4	Distribution Assets Reclassified as Transmission Assets	-
5	Transmission Assets Reclassified as Distribution Assets	-
6		
7	Plant Transfers Excluded from SPP Tariff (line 119)	<u>\$ 28,502,093</u>
8		
9		

II. Production Related Transmission Facilities

	(A)	(B)
Line No.	<u>Plant Description</u>	<u>Amount</u>
10	Generation Radial Ties	\$ 21,079,525
11	Generation Step Up Transformers (GSU's) and Related Equipment	53,346,461
12		
13	Total (line 120)	<u>\$ 74,425,986</u>

Worksheet I - Account 105 - Electric Plant Held for Use

Form I - Page 214 Detail

I. Non-Transmission

Line No.	LOC CODE &/OR REG	PLANT NAME	ACQUISITION DATE	ACQUISITION VALUE	ACCUM DEPR	AVG BOY and EOY	EST. YEAR IN SERVICE	COMMENT
1	9114-D	Johnson Sub	1974	42,059.21		42,059.21	2013	
2	9114-D	Johnson Sub	1974	364.80		364.80	2013	
3	9335-D	Mountainburg Sub	1966	8,823.55		8,823.55	2013	
4	9335-D	Mountainburg Sub	1966	375.40		375.40	2013	
5	9216-D	Central Sub	2006	362,717.38		362,717.38	2014	
6	5110-D	Springdale Sub	1972	11,372.48		11,372.48	2018	
7	7322-D	Sacred Heart Sub	1973	2,631.89		2,631.89	2020	
8	7507-D	Seran Sub	1974	12,051.45		12,051.45	2020	
9	3336-D	Taft Sub	1973	5,236.53		5,236.53	2020	
10	8411-D	Acorn Sub	1969	5,907.07		5,907.07	2016	
11	8482-D	Aluma Sub	1970	10,303.87		10,303.87	2018	
12	8615-D	Anderson Road Sub	1965	5,543.15		5,543.15	2014	
13	8210-D	Freeway Sub	1970	468,357.49		458,837.48	2012	
14	8493-D	Kelley Ave Sub	1962	11,055.26		11,055.26	2015	
15	8592-D	Post Road Sub	1970	18,589.47		18,589.47	2020	
16	8531-D	Ridgeview Sub	1967	16,928.49		16,928.49	2020	
17	8415-D	State Center Sub	1971	4,308.46		4,308.46	2015	
18	8164-D	SW 29th Street Sub	1974	22,359.07		22,359.07	2018	
19	8716-D	Midwest Blvd Sub	1987	5,281.72		5,281.72	2015	
20	8111-D	Newcastle Sub	1987	10,487.68		10,487.68	2011	
21	4152-D	Banner Sub	1969	9,576.66		9,576.66	2015	
22	8109-D	Canadian River Sub	1966	5,899.99		5,899.99	2018	
23	4319-D	Lovell Sub	1968	3,269.47		3,269.47	2018	
24	4117-D	Purdue Sub	1972	7,272.86		7,272.86	2018	
25	8165-D	Rancho Sub	1974	28,181.47		28,181.47	2016	
26	8699-D	S E 134th Sub	1967	5,231.43		5,231.43	2018	
27	8718-D	Sooner Road Sub	1967	10,167.51		10,167.51	2015	
28	8159-D	Wheatland Sub	1973	17,388.43		17,388.43	2020	
29	3610-D	Shady Grove Sub	2002	68,833.80		68,833.80	2018	
30	3219-D	Sahoma Lake Sub	2002	102,519.25		102,519.25	2018	
31	8359-D	Yukon Sub	2007	136,027.43		136,027.43	2015	
32	8133-D	Will Rogers Sub	2006	320,944.78		320,944.78	2011	
33	4229-D	Oil Sands Sub	2007	36,209.65		36,209.65	2015	
34	8135-D	Racer Sub	2007	7,543.22		7,543.22	2015	
35								
36								
37								
38								
39								
40		TOTAL ARKANSAS		414,340		414,340		
41		TOTAL OKLAHOMA		1,369,479		1,359,961		
42		TOTAL ALL		<u>1,783,819</u>		<u>1,774,301</u>		
43								
44								
45		NON TRANSMISSION TOTAL		<u>1,783,819</u>				

Worksheet I - Account 105 - Electric Plant Held for Use

II. Transmission

Line No.	LOC CODE &/OR REG	PLANT NAME	ACQUISITION DATE	ACQUISITION VALUE	ACCUM DEPR	AVG BOY and EOY	EST. YEAR IN SERVICE	COMMENT
46	34501-H	345 KV H-Frame -	1983	54,656.25		54,656.25	2018	
47		West Ft. Smith Loop						
48	16101-H	161 KV H-Frame -	1989	37,601.73		37,601.73	2018	
49		West Ft. Smith Loop						
50	34501-T	345 KV Tower -	1983 & 1989	164,719.48		164,719.48	2018	
51		West Ft. Smith Loop						
52	13802-S	138 KV Piedmont-Haymaker	2004	149,208.47		149,208.47	2015	
53	3609-T	Garrison Sub	1978	140,076.15		140,076.15	2017	
54	7707-T	Jaycee Sub	1974	30,196.68		30,196.68	2016	
55	7210-T	Diamond Sub	1971	6,336.16		6,336.16	2018	
56	4160-T	Breckenridge Sub	1984	36,881.22		36,881	2016	
57	8329-T	Matthewson Sub	2009	156,979.95		156,829.95	2017	
58	8329-T	138 KV McClain-Earlywine	2010	62,096.47		62,096.47	2018	
59								
60								
61								
62								
63								
64								
65								
66								
67								
68								
69								
70								
71		TOTAL ARKANSAS		256,977		256,977		
72		TOTAL OKLAHOMA		581,776		581,625		
73		TOTAL ALL		<u>838,754</u>		<u>838,603</u>		
74								
75								
76		TRANSMISSION ONLY		<u>838,603</u>		(Data Tab, line 61)		
77								
78		TOTAL COMPANY		<u>2,622,573</u>		Form 1, p. 214, line 47		
79								

NOTE:

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

Worksheet J - Tax Apportionments by State

I. DEVELOPMENT OF COMPOSITE STATE INCOME TAX RATES

Line No.		For Tax Year 2010		
1	State Income Tax Rate - Oklahoma	Note 1	6.00%	
2	Apportionment Factor	Note 2	93.8%	
3	Oklahoma State Income Tax Rate	(In 1 * In 2)		5.6277%
4	State Income Tax Rate - Arkansas		6.50%	
5	Apportionment Factor	Note 2	7.29%	
6	Arkansas State Income Tax Rate	(In 4 * In 5)		0.4741%
7	Total State Income Tax Rate	(sum In 3 & In 6)		6.1018%

Note 1: The Oklahoma State Income Tax Rate of 6% can be reduced to 5.66% in years where credits are not available or offset tax. In 2010, a tax rate of 6% applies since all tax due was offset by credits. A deduction of Oklahoma State Income Taxes on the State Income Tax return cannot be taken when tax is not due because of offsetting credits.

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

Worksheet J - Tax Apportionments by State

II. Calculation of Oklahoma Apportionment Factor

	<u>Column A</u>	<u>Column B</u>	<u>A divided by B</u>
	<u>Total Within Oklahoma</u>	<u>Without Oklahoma</u>	<u>Percentage Within Oklahoma</u>
1. Value of real and tangible personal property used in the unitary business (by averaging the value at the beginning and ending of the tax period):			
(a) Owned property (at original cost):			
(I) Inventories	192,120,916	193,213,078	
(II) Depreciable property	6,746,203,779	7,106,439,727	
(III) Land	-	-	
(IV) Total of section 1(a)	6,938,324,695	7,299,652,805	
(b) Rented property (capitalize at 8 times net rental paid)	13,990,456	14,719,040	
(c) TOTAL (sum of 1(a) and 1(b))	6,952,315,151	7,314,371,845	95.0501%
2. (a) Payroll	164,953,223	170,370,107	
(b) Less: Officers salaries	2,343,336	2,343,336	
(c) TOTAL (subtract 2(b) from 2(a))	162,609,887	168,026,771	96.7762%
3. Sales:			
(a) Sales delivered or shipped to Oklahoma purchasers:			
(I) Shipped from outside Oklahoma	-		
(II) Shipped from within Oklahoma	1,914,940,267		
(b) Sales shipped from Oklahoma to:			
(I) The United States Government	-		
(II) Purchasers in a state or country where the corporation is not taxable (i.e. under Public Law 85-272)	-		
(c) TOTAL (sum of 3(a) and 3(b))	1,914,940,267	2,138,236,614	89.5570%
TOTAL PERCENTAGES (sum of items 1(c), 2(c) and 3(c))			281.3832%
Average of TOTAL PERCENTAGES (1/3 of total percent)			93.7944%

III. Calculation of Arkansas Apportionment Factor

	(A)	(B)	(C)
	<u>Amounts in Arkansas</u>	<u>Total Amounts</u>	<u>Percentage (A) / (B)</u>
1. Property Used in Business:			
(a) Tangible Assets Used in Business and Inventories			
Less Construction in Progress:			
1. Amount Beginning of Year:	342,853,175	7,034,787,558	
2. Amount End of Year	379,803,046	7,564,518,051	
3. Total: (sum of 1(a) 1 and 1(a) 2)	722,656,221	14,599,305,609	
4. Average Tangible Assets: (divide 1(a) 3 by 2)	361,328,111	7,299,652,805	
(b) Rental Property: (8 times annual rent)	728,584	14,719,040	
(c) Average Value of Intangible Property:	-	-	
(d) TOTAL PROPERTY (sum of lines 1(a) 4, 1(b) and 1(c))	362,056,695	7,314,371,845	4.949936%
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:	5,416,884	170,370,107	3.179480%
3. Sales/Receipts:			
(a) Destination Shipped From Within Arkansas:	222,915,430		
(b) Destination Shipped From Without Arkansas	-		
(c) Origin Shipped From Within Arkansas to U.S. Govt:	-		
(d) Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:	-		
(e) Other Gross Receipts:	-		
(f) TOTAL SALES / RECEIPTS: (sum of lines 3(a) to 3(e))	222,915,430	2,118,196,353	10.523832%
DOUBLE WEIGHTED (Applies to tax years beginning on or after January 1, 1995) (Column C, Line 3(f) times 2)			21.047664%
4. TOTAL PERCENTAGES: (Column C sum of lines 1(d), 2 and 3(g))			29.177080%
5. Average of TOTAL PERCENTAGES (Column C, Line 4 divided 4)			7.294270%

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

I. Plant & Accumulated Depreciation Balances

Gross Plant (Note 1)														
Line No.	End. Balance Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	End. Balance Dec-13	13 Months Avg Balance
1	40,809,011	41,309,011	41,809,011	42,309,011	42,809,011	43,309,011	43,809,011	44,309,011	44,809,011	45,309,011	45,809,011	46,309,011	46,809,011	43,809,011
2	517,001,914	517,101,914	517,201,914	517,301,914	517,401,914	517,501,914	517,601,914	517,701,914	517,801,914	517,901,914	518,001,914	518,101,914	518,201,914	517,601,914
3	3,110,358,229	3,112,758,229	3,115,158,229	3,117,558,229	3,119,958,229	3,122,358,229	3,126,358,229	3,130,358,229	3,134,358,229	3,138,358,229	3,142,358,229	3,146,358,229	3,150,358,229	3,128,204,383
4	1,555,591,341	1,557,167,075	1,565,115,408	1,566,318,742	1,567,522,076	1,570,644,499	1,573,375,239	1,574,578,573	1,575,781,907	1,576,985,240	1,578,188,574	1,579,391,908	1,742,653,841	1,583,331,879
5	3,175,726,571	3,188,229,071	3,200,731,571	3,213,234,071	3,225,736,571	3,238,239,071	3,250,741,571	3,263,244,071	3,275,746,571	3,288,249,071	3,300,751,571	3,313,254,071	3,325,756,571	3,250,741,571
6	291,873,353	294,623,353	297,373,353	300,123,353	302,873,353	305,623,353	308,373,353	311,123,353	313,873,353	316,623,353	319,373,353	322,123,353	324,873,353	308,373,353
7	8,691,360,419	8,711,188,652	8,737,389,486	8,756,845,320	8,776,301,153	8,797,676,076	8,820,259,317	8,841,315,151	8,862,370,984	8,883,426,818	8,904,482,652	8,925,538,485	9,108,652,919	8,832,062,110

Accumulated Depreciation and Amortization (Note 2)														
Line No.	End. Balance Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	End. Balance Dec-13	13 Months Avg Balance
8	25,768,640	26,218,640	26,668,640	27,118,640	27,568,640	28,018,640	28,468,640	28,918,640	29,368,640	29,818,640	30,268,640	30,718,640	31,168,640	28,468,640
9	131,060,547	132,660,547	134,260,547	135,860,547	137,460,547	139,060,547	140,660,547	142,260,547	143,860,547	145,460,547	147,060,547	148,660,547	150,260,547	140,660,547
10	1,460,278,240	1,464,278,240	1,468,278,240	1,472,278,240	1,476,278,240	1,480,278,240	1,484,278,240	1,488,278,240	1,492,278,240	1,496,278,240	1,500,278,240	1,504,278,240	1,508,278,240	1,484,278,240
11	393,985,619	395,985,619	397,985,619	399,985,619	401,985,619	403,985,619	405,985,619	407,985,619	409,985,619	411,985,619	413,985,619	415,985,619	417,985,619	405,985,619
12	1,002,196,263	1,005,996,263	1,009,796,263	1,013,596,263	1,017,396,263	1,021,196,263	1,024,996,263	1,028,796,263	1,032,596,263	1,036,396,263	1,040,196,263	1,043,996,263	1,047,796,263	1,024,996,263
13	109,958,911	110,958,911	111,958,911	112,958,911	113,958,911	114,958,911	115,958,911	116,958,911	117,958,911	118,958,911	119,958,911	120,958,911	121,958,911	115,958,911
14	3,123,248,220	3,136,098,220	3,148,948,220	3,161,798,220	3,174,648,220	3,187,498,220	3,200,348,220	3,213,198,220	3,226,048,220	3,238,898,220	3,251,748,220	3,264,598,220	3,277,448,220	3,200,348,220

Net Plant (Gross Plant less Accumulated Depreciation and Amortization)														
Line No.	End. Balance Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	End. Balance Dec-13	13 Months Avg Balance
15	15,040,371	15,090,371	15,140,371	15,190,371	15,240,371	15,290,371	15,340,371	15,390,371	15,440,371	15,490,371	15,540,371	15,590,371	15,640,371	15,340,371
16	385,941,367	384,441,367	382,941,367	381,441,367	379,941,367	378,441,367	376,941,367	375,441,367	373,941,367	372,441,367	370,941,367	369,441,367	367,941,367	376,941,367
17	1,650,079,989	1,648,479,989	1,646,879,989	1,645,279,989	1,643,679,989	1,642,079,989	1,642,079,989	1,642,079,989	1,642,079,989	1,642,079,989	1,642,079,989	1,642,079,989	1,642,079,989	1,643,926,143
18	1,161,605,722	1,161,181,456	1,167,129,789	1,166,333,123	1,165,536,457	1,166,658,880	1,167,389,620	1,166,592,954	1,165,796,288	1,164,999,621	1,164,202,955	1,163,406,289	1,324,668,222	1,177,346,260
19	2,173,530,308	2,182,232,808	2,190,935,308	2,199,637,808	2,208,340,308	2,217,042,808	2,225,745,308	2,234,447,808	2,243,150,308	2,251,852,808	2,260,555,308	2,269,257,808	2,277,960,308	2,225,745,308
20	181,914,442	183,664,442	185,414,442	187,164,442	188,914,442	190,664,442	192,414,442	194,164,442	195,914,442	197,664,442	199,414,442	201,164,442	202,914,442	192,414,442
21	5,568,112,199	5,575,090,432	5,588,441,266	5,595,047,100	5,601,652,933	5,610,177,856	5,619,911,097	5,628,116,931	5,636,322,764	5,644,528,598	5,652,734,432	5,660,940,265	5,831,204,699	5,631,713,890

Notes:

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

Worksheet K

II. Material and Supplies for Construction Balances

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

Notes:

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

III. Debt and Equity Balances

	End Balance Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	End Balance Dec-11	13 Months Avg. Balance
29 Long Term Debt (Face Value)	1,795,350,000	1,795,350,000	1,795,350,000	1,795,350,000	1,795,350,000	2,045,350,000	2,045,350,000	2,045,350,000	2,045,350,000	2,045,350,000	2,045,350,000	2,045,350,000	2,045,350,000	1,949,196,154
30 Propriety Capital	2,178,098,630	2,180,747,367	2,182,211,348	2,185,658,142	2,190,232,226	2,209,305,470	2,314,973,271	2,380,773,059	2,444,258,650	2,474,056,024	2,487,893,947	2,491,779,465	2,494,021,387	2,324,154,537
31 Less: Acct. 204	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Less: Acct. 216.1	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,814	102,839
33 Less: Acct. 219	(2,140,905)	(2,139,787)	(2,223,441)	(1,903,712)	(1,715,211)	(1,703,235)	(1,874,577)	(1,948,541)	(1,841,242)	(2,036,511)	(2,011,972)	(2,208,198)	(2,466,993)	(2,016,487)
34 Common Stock	2,180,136,694	2,182,784,313	2,184,331,948	2,187,459,013	2,191,844,596	2,210,905,864	2,316,745,007	2,382,618,759	2,445,997,051	2,475,989,694	2,489,803,078	2,493,884,822	2,496,385,566	2,326,068,185
35 LTD / (LTD + Common Stock)	45.2%	45.1%	45.1%	45.1%	45.0%	48.1%	46.9%	46.2%	45.5%	45.2%	45.1%	45.1%	45.0%	45.6%

Notes:

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

Worksheet K

IV. Account 165 - Prepayments

	BOY Balance Relevant Year	EOY Balance Relevant Year	Average Balance
36	(111.57.d)	(111.57.c)	
37	7,551,507	6,756,862	7,154,185

Notes:

1. When calculating the Baseline ATRR, the "Relevant Year" is the year being trued-up. When calculating the Projected ATRR, the "Relevant Year" is the year of the most recent FERC Form No. 1.

V. Long-Term Debt Costs

	Accounts	Reference	Calculation	Comments / Explanations
38	Acct 427 - Long-term interest expense	(117.62.c)	\$ 116,288,126	
39	Acct. 428 - Amortization of debt discount and expense	(117.63.c)	\$ 1,265,100	
40	Acct. 428.1 - Amortization of loss on reacquired debt	(117.64.c)	\$ 1,186,697	
41	Acct. 430 - Interest on Long-term debt to Associated Companies in Acct. 223 (112.20.c)	(117.67.c)	\$ -	(per note on pg 450.1 for pg 256, col. i)
42	Less: Acct. 429 - Premium on debt discount	(117.65.c) (enter negative)	\$ -	
43	Less: Acct. 429.1 - Amortization of gain on reacquired debt	(117.66.c) (enter negative)	\$ -	
44	Total Long Term Interest	(sum lns 38 to 43)	\$ 118,739,923	
45	Average of the 13 month balances outstanding long-term debt	(ln 29)	\$ 1,949,196,154	
46	LONG TERM DEBT COST	(ln 44 / ln 45)	6.092%	

Notes:

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

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

Line No.

I. Prior Year True-Up with Interest Calculation

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

			Rate Year
1	Projected Revenue Requirement	\$ 91,069,987	2011
2	Baseline Revenue Requirement	\$ 94,294,012	2011
3	True Up Adjustment Without Interest (TUA)	<u>\$ (3,224,025)</u>	

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

		[A]	[B]	[C]	[D]	[E]
	Year	Amount	Interest Rate	Months	Interest	Refund / (Surcharge)
					cols [A] x [B] x [C]	cols [A] + [D]
6	2011	6 months interest \$ (3,224,025)	0.0335%	6	\$ (6,488)	\$ (3,230,514)
7	2012	12 months interest \$ (3,230,514)	0.0335%	12	\$ (13,003)	\$ (3,243,516)
8	2013	6 months interest \$ (3,243,516)	0.0335%	6	\$ (6,528)	\$ (3,250,044)

II. Prior Period Correction True-Up with Interest Calculation

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

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

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

		[A]	[B]	[C]	[D]	[E]
	Year	Amount	Interest Rate	Months	Interest	Refund / (Surcharge)
					cols [A] x [B] x [C]	cols [A] + [D]
14		6 months interest \$ -	0.0335%	6	\$ -	\$ -
15		months interest \$ -	0.0335%		\$ -	\$ -
16		6 months interest \$ -	0.0335%	6	\$ -	\$ -
17	TOTAL PRIOR YEAR TRUE-UP ADJUSTMENT				(ln 8[E] + ln 16[E])	\$ (3,250,044)

Worksheet L

III. Base Plan Upgrade True-Up Calculations

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

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

Proj. No.		Projected ATRR - Prior Year (1)	Baseline ATRR - Prior Year (2)	True-Up Adjustment Without Interest	Refund / (Surcharge) 2011	Refund / (Surcharge) 2012	Refund / (Surcharge) 2013
19	1	\$ 11,329	\$ 10,788	\$ 541	\$ 550	\$ 568	\$ 577
20	2	\$ 464,118	\$ 441,939	\$ 22,179	\$ 22,539	\$ 23,272	\$ 23,650
21	3	\$ 18,106	\$ 17,241	\$ 865	\$ 879	\$ 908	\$ 923
22	4	\$ 5,289	\$ 5,036	\$ 253	\$ 257	\$ 266	\$ 270
23	5	\$ 662,393	\$ 630,797	\$ 31,596	\$ 32,110	\$ 33,153	\$ 33,692
24	6	\$ 1,584,106	\$ 1,508,544	\$ 75,562	\$ 76,790	\$ 79,285	\$ 80,574
25	7	\$ 657,738	\$ 626,455	\$ 31,282	\$ 31,791	\$ 32,824	\$ 33,357
26	8	\$ 14,648	\$ 13,950	\$ 698	\$ 709	\$ 732	\$ 744
27	9	\$ 24,376	\$ 23,221	\$ 1,155	\$ 1,174	\$ 1,212	\$ 1,232
28	10	\$ 4,095	\$ 3,901	\$ 194	\$ 198	\$ 204	\$ 207
29	11	\$ 134,318	\$ 127,984	\$ 6,334	\$ 6,437	\$ 6,646	\$ 6,754
30	12	\$ 49,769	\$ 46,285	\$ 3,485	\$ 3,541	\$ 3,656	\$ 3,716
31	13	\$ 45,138	\$ 53,324	\$ (8,186)	\$ (8,203)	\$ (8,236)	\$ (8,252)
32	14	\$ 0	\$ 387,229	\$ (387,229)	\$ (388,009)	\$ (389,570)	\$ (390,354)
33	15	\$ 3,213,605	\$ 3,194,176	\$ 19,429	\$ 19,744	\$ 20,386	\$ 20,717
34	16	\$ 975,584	\$ 724,480	\$ 251,104	\$ 255,184	\$ 263,478	\$ 267,759
35	17	\$ 81,618	\$ 71,616	\$ 10,003	\$ 10,165	\$ 10,495	\$ 10,666
36	18	\$ 322,573	\$ 117,057	\$ 205,515	\$ 208,855	\$ 215,643	\$ 219,147
37	19	\$ 72,513	\$ 15,838	\$ 56,675	\$ 57,596	\$ 59,468	\$ 60,434
38	20	\$ 370,763	\$ 395,751	\$ (24,988)	\$ (25,038)	\$ (25,139)	\$ (25,189)
39	21	\$ 9,117,368	\$ 9,030,149	\$ 87,219	\$ 88,636	\$ 91,517	\$ 93,004
40	TOTAL PRIOR YEAR BASE PLAN UPGRADE PROJECTS TRUE-UP ADJUSTMENT			(sum ln 19 thru ln 39)		\$	433,627

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

Worksheet L

IV. Calculation of Optional Prepayment and Prepayment Credit

		OG&E	WFEC	OMPA	AECI / KAMO	Westar	AVECC / AECC
41	Prepayment Amount						
42	TUA with first year's interest	Line 6[E] above	\$ (3,230,514)	\$ (3,230,514)	\$ (3,230,514)	\$ (3,230,514)	\$ (3,230,514)
43	Line 42 plus 6 Months of year 2 Interest	(6 x Interest Rate on Line 7[B]+1) * Line 42	\$ (3,237,015)	\$ (3,237,015)	\$ (3,237,015)	\$ (3,237,015)	\$ (3,237,015)
44	Customer's Load in year preceding the current Rate Year	(MW)	4638.472	109.783	335.722	12.927	0.244
45	System Load in year preceding the current Rate Year	(MW)	5268.947	5268.947	5268.947	5268.947	5268.947
46	Amount of Prepayment	Line 43 x (Line 44 / Line 45)	(\$2,849,678)	(\$67,446)	(\$206,253)	(\$7,942)	(\$150)
47	Prepayment Adjustment (Note 1)						
48	Customer's Load applicable in the current Rate Year	(MW)					
49	System Load applicable in the current Rate Year	(MW)					
50	Prepayment Adjustment	[(Line 48 / Line 49) / (Line 44 / Line 45) - 1] x Line 46	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
51	Line 50 plus 6 Months Interest	(6 x Interest Rate on Line 7[B]+1) * Line 50	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
52	Prepayment Credit						
53	Total TUA with interest	Line 8[E] above	\$ (3,250,044)	\$ (3,250,044)	\$ (3,250,044)	\$ (3,250,044)	\$ (3,250,044)
54	Monthly Prepayment Credit	[Line 53 x (Line 44 / Line 45) / 12]	(\$238,429)	(\$5,643)	(\$17,257)	(\$664)	(\$8,831)

Note;

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

Worksheet L

V. Average Interest Rate / Debt Cost Calculations

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

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

Worksheet M - Depreciation Rates

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

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

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

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

Worksheet N - Unfunded Reserves

I. Labor Related

Line No.	Account No.	Account Title	Beginning Balance	Ending Balance	Average
1	228.2	Accumulated Provision for Injuries and Damages	\$ 5,619,500	\$ 3,507,588	\$ 4,563,544
2	242	Severance	\$ 19,122	\$ 11,642	\$ 15,382
3	242	Accrued Vacation Pay	\$ 14,315,599	\$ 9,527,988	\$ 11,921,794
4	242	Workers Compensation	\$ 3,881,878	\$ 3,082,900	\$ 3,482,389
5	242	Post Retirement Life Insurance	\$ 89,413	\$ 93,690	\$ 91,552
6	242	Incentive Compensation	\$ 7,504,617	\$ 13,188,847	\$ 10,346,732
7	242	Public Liability	\$ 26,500	\$ 45,000	\$ 35,750
8	242	Miscellaneous	\$ 416,439	\$ -	\$ 208,220
9	xxx	Reserved for future			\$ -
10		Sub-Total	\$ 31,873,068	\$ 29,457,655	\$ 30,665,362
11		Wage & Salary Allocator			0.067486
12		Total Labor Related Reserves (In 10 times In 11)			\$ 2,069,488

II. Plant Related

13	xxx	Reserved for future	\$ -	\$ -	\$ -
14	xxx	Reserved for future	\$ -	\$ -	\$ -
15	xxx	Reserved for future	\$ -	\$ -	\$ -
16		Sub-Total	\$ -	\$ -	\$ -
17		Gross Plant Allocator			0.170308
18		Total Labor Related Reserves (In 16 times In 17)			\$ -
19		TOTAL REDUCTION TO RATE BASE (negative of In 12 plus In 18)			\$ (2,069,488)

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

Worksheet O - Amortizations

I. Extraordinary O&M Amortization

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

Worksheet O - Amortizations

II. Storm Cost Amortization

	Justification	FERC Docket No	Effective Year	Amortization Term (yrs)	Beginning O&M Expense	Annual Amortization	Annual Year End Balance
13	2007 Ice Storm expenses		2008	5	\$ 52,321	\$ 10,464	\$ 41,857
14			2009			\$ 10,464	\$ 31,393
15			2010			\$ 10,464	\$ 20,929
16			2011			\$ 10,464	\$ 10,465
17			2012			\$ -	\$ 10,465
18							
19							
20							
21							
22							
23							
24							
25							
26	Total Storm Costs Amortization					\$ 10,464	
27	TOTAL AMORTIZATIONS	(entered in Data tab on In 93)	(sum of Ins 12 and 26)			\$ 10,464	

Worksheet P - Construction Work in Progress and Abandoned Plant

I. Project Summary

A. CWIP Annual Transmission Revenue Requirements		
Proj. No.	Project Description	ATRR
1	Sooner - Rose Hill 345 kV Line (Base Plan Upgrade pre 6-19-2010)	\$ -
2	Sooner - Cleveland 345 kV Line (Balance Portfolio Upgrade)	\$ -
3	Woodward District EHV - Tuco 345 kV Line (Balance Portfolio Upgrade)	\$ 5,200,231
4	Woodward District EHV - Hitchland 345kV Line (Priority Project Upgrade)	\$ 11,158,557
5	Woodward District EHV - Comanche County 345kV Line (Priority Project Upgrade)	\$ 3,688,585
6	Seminole - Muskogee 345 kV Line (Balance Portfolio Upgrade)	\$ 15,939,689
7	Sunnyside - Hugo 345 kV Line (Base Plan Upgrade pre 6-19-2010)	\$ -
8		
9		
10		
11		
CWIP Totals		\$ 35,987,062

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

Worksheet P - Construction Work in Progress and Abandoned Plant Balances

II. Construction Work in Progress (CWIP) Balances

Line No.	Month	Year	Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10	Total
			Sooner - Rose Hill 345 kV Line Eff. 3-1-2011	Sooner - Cleveland 345 kV Line Eff. 3-1-2011	Woodward District EHV - Tuco 345 kV Line Eff. 3-1-2011	Woodward District EHV- Hitchland 345kV Line Eff. 1-1-2011	Woodward District EHV- Comanche Co. 345kV Line Eff. 1-1-2011	Seminole - Muskogee 345 kV Line Eff. 3-1-2011	Sunnyside - Hugo 345 kV Line Eff. 3-1-2011				
1	December	2012			\$8,627,863	\$23,991,789	\$6,871,204	\$69,491,439					\$ 108,982,295
2	January	2013			\$9,332,225	\$33,176,821	\$7,171,204	\$87,488,439					\$ 137,168,689
3	February	2013			\$10,400,690	\$47,658,167	\$7,521,204	\$109,688,439					\$ 175,268,500
4	March	2013			\$12,407,924	\$53,522,957	\$7,921,204	\$124,488,439					\$ 198,340,524
5	April	2013			\$16,646,880	\$60,704,712	\$8,471,204	\$133,789,439					\$ 219,612,235
6	May	2013			\$21,251,069	\$81,059,510	\$11,471,204	\$143,135,439					\$ 256,917,222
7	June	2013			\$25,874,680	\$96,708,562	\$17,471,204	\$149,474,439					\$ 289,528,885
8	July	2013			\$36,531,572	\$104,959,136	\$24,471,204	\$155,773,439					\$ 321,735,351
9	August	2013			\$51,241,414	\$114,260,020	\$34,471,204	\$160,962,439					\$ 360,935,077
10	September	2013			\$64,198,239	\$122,177,897	\$46,471,204	\$163,529,439					\$ 396,376,779
11	October	2013			\$78,667,186	\$129,500,593	\$58,471,204	\$166,781,439					\$ 433,420,422
12	November	2013			\$92,257,634	\$135,739,351	\$70,471,204	\$170,588,000					\$ 469,056,189
13	December	2013			\$106,034,104	\$141,253,583	\$77,143,192	\$0					\$ 324,430,879
14	Average Balances		\$ -	\$ -	\$ 41,036,268	\$ 88,054,854	\$ 29,107,511	\$ 125,783,910	\$ -				\$ 283,982,542
15	Return	(Data Ln 140 * Ln 14)	\$ -	\$ -	\$ 3,618,009	\$ 7,763,455	\$ 2,566,296	\$ 11,089,880	\$ -	\$ -			\$ 25,037,640
16	Taxes	(Data Ln 108 * Ln 15)	\$ -	\$ -	\$ 1,582,222	\$ 3,395,102	\$ 1,122,289	\$ 4,849,809	\$ -	\$ -			\$ 10,949,422
17	ATRR	(Ln 15 + Ln 16)	\$ -	\$ -	\$ 5,200,231	\$ 11,158,557	\$ 3,688,585	\$ 15,939,689	\$ -	\$ -			\$ 35,987,062

Attachment 3

OKLAHOMA GAS AND ELECTRIC COMPANY

2011 Actual Data to 2013 Projected Data

Line No.		2011 Actual Data	2013 Projected Data	Dollar Difference	Percent Difference	Comments
1	REVENUE REQUIREMENT (w/o incentives)	\$ 151,400,139	\$ 218,372,309	\$ 66,972,170	44.24%	Increased Transmission Plant balances and CWIP in rate base
2	Total Revenue Credits	DA 8,471,657	8,497,916	26,259	0.31%	Due to change in GP allocator on Account 454
3	NET REVENUE REQUIREMENT (w/o incentives)	\$ 142,928,483	\$ 209,874,393	\$ 66,945,910	46.84%	Increased Transmission Plant balances and CWIP in rate base
4	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	48,634,470	129,968,360	81,333,890	167.24%	Addition of new Base Plan, Balanced Portfolio projects including Sponsored Upgrade ATRR and change in NPCC used to calculated project ATRR
5	SPP OATT RELATED UPGRADES REV. REQ. TRUE-UP		433,627	433,627		
6	PRIOR YEAR TRUE-UP ADJUSTMENT w/INTEREST		(3,250,044)	(3,250,044)		
7	ADDITIONAL REVENUE REQUIREMENT (w/ incentives)			-		
8	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	\$ 94,294,012	\$ 82,722,449	\$ (11,571,563)	-12.27%	
9	NET PLANT CARRYING CHARGE (w/o incentives)					
10	Annual Rate	19.07%	19.07%	0.00%	0.00%	
11	Monthly Rate	1.59%	1.59%	0.00%	0.00%	
12	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)					
13	Annual Rate	15.67%	16.69%	1.02%	6.51%	
14	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN					
15	Annual Rate	3.53%	2.59%	-0.94%	-26.63%	

OKLAHOMA GAS AND ELECTRIC COMPANY

2011 Actual Data to 2013 Projected Data

Line No.	<u>RATE BASE CALCULATION</u>		2011 Actual Data	2013 Projected Data	Dollar Difference	Percent Difference	Comments
16	GROSS PLANT IN SERVICE						
17	Transmission	TP	1,075,737,397	1,480,403,800	404,666,403	37.62%	Plant balances include 2012 year end projections to begin 2013 projections
18	General Plant	W/S	15,911,779	20,810,939	4,899,160	30.79%	Plant balances include 2012 year end projections to begin 2013 projections
19	Intangible Plant	W/S	1,767,475	2,956,503	1,189,028	67.27%	Plant balances include 2012 year end projections to begin 2013 projections
20	TOTAL GROSS PLANT		1,093,416,650	1,504,171,241	410,754,591	37.57%	
21	ACCUMULATED DEPRECIATION						
22	Transmission	TP	326,206,604	379,593,603	53,386,999	16.37%	Depreciation include 2012 year end projections to begin 2013 projections
23	General Plant	W/S	6,051,616	7,825,624	1,774,008	29.31%	Depreciation include 2012 year end projections to begin 2013 projections
24	Intangible Plant	W/S	1,356,860	1,921,240	564,380	41.59%	Depreciation include 2012 year end projections to begin 2013 projections
25	TOTAL ACCUMULATED DEPRECIATION		333,615,080	389,340,467	55,725,387	16.70%	
26	NET PLANT IN SERVICE						
27	Transmission		749,530,793	1,100,810,196	351,279,403	46.87%	
28	General Plant		9,860,162	12,985,315	3,125,153	31.69%	
29	Intangible Plant		410,615	1,035,263	624,648	152.12%	
30	TOTAL NET PLANT IN SERVICE		759,801,570	1,114,830,774	355,029,204	46.73%	
31	ADJUSTMENTS TO RATE BASE						
32	Account No. 281		-	-	-	0.00%	
33	Account No. 282		(172,326,799)	(198,856,841)	(26,530,042)	15.40%	Increase in GP allocator due to transmission plant additions
34	Account No. 283		(2,358,719)	(2,716,425)	(357,706)	15.17%	Increase in GP allocator due to transmission plant additions
35	Account No. 190		18,137,371	20,582,830	2,445,459	13.48%	Difference in GP & TP allocators affecting W/S allocator
36	Account No. 255		-	-	-	0.00%	
37	Unfunded Reserves	DA	(2,020,088)	(2,069,488)	(49,400)	2.45%	Increase in TP allocator affecting W/S allocator
38	TOTAL ADJUSTMENTS		(158,568,235)	(183,059,924)	(24,491,689)	15.45%	
39	UNAMORTIZED ABANDONED PLANT	DA	-	-	-	0.00%	
40	Construction Work in Progress (CWIP)	DA	106,918,936	283,982,542	177,063,606	165.61%	Increase in spending as projects in-service dates get closer
41	LAND HELD FOR FUTURE USE	TP	765,371	784,087	18,716	2.45%	Increase in TP allocator due to transmission plant additions
42	WORKING CAPITAL						
43	CWC		2,842,140	2,915,534	73,394	2.58%	
44	Materials & Supplies -- Transmission Related	TP	12,631,750	12,940,648	308,898	2.45%	Increase in TP allocator due to transmission plant additions
45	Prepayments (Account 165)	GP	1,055,495	1,218,415	162,920	15.44%	Increase in GP allocator due to transmission plant additions
46	TOTAL WORKING CAPITAL		16,529,385	17,074,598	545,213	3.30%	
47	RATE BASE (sum Ins 30, 38, 39, 41, 46)		725,447,026	1,233,612,078	508,165,052	70.05%	Increase due to projected 2013 capital investment & CWIP in Rate Base

OKLAHOMA GAS AND ELECTRIC COMPANY

2011 Actual Data to 2013 Projected Data

EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION			2011 Actual Data	2013 Projected Data	Dollar Difference	Percent Difference	Comments
Line No.							
48	OPERATION & MAINTENANCE EXPENSE						
	Transmission	TP	14,022,556	14,365,466	342,910	2.45%	Increase in TP allocator due to transmission plant additions
49	Administrative and General	NA					
50	Balance of A & G	W/S	7,318,677	7,497,649	178,972	2.45%	Increase in TP allocator affecting W/S allocator
51	Plus: Acct. 924	GP	245,171	283,015	37,844	15.44%	Increase in GP allocator due to transmission plant additions
52	Plus: Acct. 928 - Transmission Direct Assigned	DA	21,477	21,477	-	0.00%	
53	Plus: Acct. 928 - Transmission Allocated	DA	-	-	-	0.00%	
54	Plus: Acct. 930.1 - Transmission Direct Assigned	DA	-	-	-	0.00%	
55	Plus: Acct. 930.1 - Transmission Allocated	DA	-	-	-	0.00%	
56	Plus: Acct. 930.2 - Adj. Misc. General Expenses	W/S	304,735	312,187	7,452	2.45%	Increase in TP allocator affecting W/S allocator
57	Plus: PBOP Amount	W/S	816,853	836,829	19,976	2.45%	Increase in TP allocator affecting W/S allocator
58	A & G Subtotal		8,706,913	8,951,156	244,243	2.81%	
59	Transmission Lease Payments	DA	7,652	7,652	-	0.00%	
60	TOTAL O & M EXPENSE		22,737,121	23,324,274	587,153	2.58%	
61	DEPRECIATION AND AMORTIZATION EXPENSE						
62	Transmission	TP	25,473,671	26,096,608	622,937	2.45%	Increase in TP allocator due to transmission plant additions
63	Plus: Extraordinary & Storm Cost O&M Amortization	TP	9,550	9,784	234	2.45%	Increase in TP allocator due to transmission plant additions
64	Plus: Recovery of Abandoned Incentive Plant	DA	-	-	-	0.00%	
65	General	W/S	1,408,235	1,442,672	34,437	2.45%	Increase in TP allocator affecting W/S allocator
66	Intangible	W/S	537,515	550,660	13,145	2.45%	Increase in TP allocator affecting W/S allocator
67	TOTAL DEPRECIATION AND AMORTIZATION		27,428,972	28,099,725	670,753	2.45%	
68	TAXES OTHER THAN INCOME						
69	Labor Related						
70	Payroll	W/S	773,302	792,212	18,910	2.45%	Increase in TP allocator affecting W/S allocator
71	Plant Related						
72	Property	GP	9,424,160	10,878,821	1,454,661	15.44%	Increase in GP allocator due to transmission plant additions
73	Gross Receipts						
74	Other	GP	18,311	21,138	2,827	15.44%	Increase in GP allocator due to transmission plant additions
75	TOTAL OTHER TAXES		10,215,773	11,692,171	1,476,398	14.45%	
76	INCOME TAXES						
77	T		38.97%	38.97%	-	0.00%	
78	CIT		43.73%	43.73%	-	0.00%	
79							
80	1 / (1 - T)		1.6384	1.6384	-	0.00%	
81	Amortized Investment Tax Credit		(3,300,984)	(3,300,984)	-	0.00%	
82	Income Tax Calculation	NA	27,970,823	47,563,977	19,593,154	70.05%	
83	ITC adjustment	NP	(912,404)	(1,070,634)	(158,230)	17.34%	Increase in NP allocator due to transmission plant additions
84	TOTAL INCOME TAXES		27,058,419	46,493,342	19,434,923	71.83%	
85	RETURN (Rate Base * Rate of Return)	NA	63,959,853	108,762,797	44,802,944	70.05%	
86	REVENUE REQUIREMENT (sum Ins 60, 67, 75, 84, 85)		151,400,139	218,372,309	66,972,170	44.24%	

OKLAHOMA GAS AND ELECTRIC COMPANY

2011 Actual Data to 2013 Projected Data

<u>SUPPORTING CALCULATIONS</u>		2011 Actual Data	2013 Projected Data	Dollar Difference	Percent Difference	Comments
In No.	TRANSMISSION PLANT INCLUDED IN SPP TARIFF					
87	Total transmission plant	1,178,665,476	1,583,331,879	404,666,403	34.33%	
88	Less transmission plant excluded from SPP Tariff	28,502,093	28,502,093	-	0.00%	
89	Less Production Related Transmission Facilities	74,425,986	74,425,986	-	0.00%	
90	Transmission plant included in SPP Tariff	1,075,737,397	1,480,403,800	404,666,403	37.62%	
91	Percent of transmission plant in SPP Tariff					
92	WAGES & SALARY ALLOCATOR (W/S)					
93	Production	NA	-	-	0.00%	
94	Transmission	TP	7,811,362	8,002,382	191,020	2.45% Increase in TP allocator due to transmission plant additions
95	Distribution	NA	-	-	0.00%	
96	Other (Excludes A&G)	NA	-	-	0.00%	
97	Total	7,811,362	8,002,382	191,020	2.45%	
98	RETURN (R)					
99	Preferred Dividends	-	-	-	0.00%	
100	Development of Common Stock:					
101	Long Term Debt	1,949,196,154	1,949,196,154	-	0.00%	
102	Preferred Stock	-	-	-	0.00%	
103	Common Stock	2,326,068,185	2,326,068,185	-	0.00%	
104	Total	4,275,264,339	4,275,264,339	-	0.00%	
	Capital Structure Percentages					
105	Long Term Debt	45.59%	45.59%	-	0.00%	
106	Preferred Stock	0.00%	0.00%	-	0.00%	
107	Common Stock	54.41%	54.41%	-	0.00%	
	Capital Structure Costs					
108	Long Term Debt	0.0609	0.0609	-	0.00%	
109	Preferred Stock	0.0000	0.0000	-	0.00%	
110	Common Stock	0.1110	0.1110	-	0.00%	
	Capital Structure Weighted Averages					
111	Long Term Debt	0.0278	0.0278	-	0.00%	
112	Preferred Stock	0.0000	0.0000	-	0.00%	
113	Common Stock	0.0604	0.0604	-	0.00%	
114	RETURN	0.0882	0.0882	-	0.00%	
	Income Tax Rates					
115	Federal Income Tax Rate (FIT)	35.00%	35.00%	-	0.00%	
116	State Income Tax Rate (SIT)	6.10%	6.10%	-	0.00%	
117	Percent of Federal income tax deductible by State (p)	0.00%	0.00%	-	0.00%	
	<u>List of Allocators:</u>					
	Direct Assigned	DA	1.000000	1.000000	0.000000	0.00%
	Gross Plant	GP	0.147535	0.170308	0.022773	15.44% Increase in GP allocator due to transmission plant additions
	Net Plant	NP	0.168700	0.197956	0.029256	17.34% Increase in NP allocator due to transmission plant additions
	Trans. Plant in SPP	TP	0.912674	0.934993	0.022319	2.45% Increase in TP allocator due to transmission plant in SPP
	Wages & Salaries	W/S	0.065875	0.067486	0.001611	2.45% Increase in TP allocator affecting W/S allocator
	No Allocator	NA				

Attachment 4

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

I. Plant Additions & Accumulated Depreciation Balances

Gross Plant (Note 1)														
Line No.	End. Balance Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	End. Balance Dec-12	13 Months Avg Balance
1	28,967,015	35,022,516	36,318,932	36,814,936	38,670,985	39,186,739	39,933,938	40,059,011	40,209,011	40,359,011	40,509,011	40,659,011	40,809,011	38,270,702
2	515,890,936	516,181,560	516,260,942	516,268,379	516,266,227	516,358,727	516,415,603	516,501,914	516,601,914	516,701,914	516,801,914	516,901,914	517,001,914	516,473,374
3	2,968,426,610	3,006,005,266	3,020,734,834	3,046,098,609	3,054,138,021	3,057,189,270	3,060,215,787	3,075,358,229	3,082,358,229	3,089,358,229	3,096,358,229	3,103,358,229	3,110,358,229	3,059,227,521
4	1,247,793,657	1,242,504,142	1,244,750,243	1,263,770,490	1,464,212,943	1,470,360,477	1,470,880,489	1,479,591,341	1,481,391,341	1,483,191,341	1,484,991,341	1,486,791,341	1,555,591,341	1,413,524,653
5	2,937,070,364	2,960,460,905	2,975,421,580	2,988,652,714	3,003,810,134	3,014,756,875	3,042,472,567	3,075,726,571	3,095,726,571	3,115,726,571	3,135,726,571	3,155,726,571	3,175,726,571	3,052,077,274
6	267,552,258	262,330,149	267,766,026	271,567,766	271,874,158	272,692,536	276,121,642	279,373,353	281,873,353	284,373,353	286,873,353	289,373,353	291,873,353	277,203,435
7	Total	7,965,700,840	8,022,504,538	8,061,252,557	8,123,172,894	8,348,972,468	8,370,544,624	8,406,040,026	8,466,610,419	8,498,160,419	8,529,710,419	8,561,260,419	8,592,810,419	8,356,776,958

Accumulated Depreciation and Amortization (Note 2)														
Line No.	End. Balance Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	End. Balance Dec-12	13 Months Avg Balance
8	20,343,902	20,675,164	21,184,096	21,587,467	22,150,878	22,593,950	23,054,966	23,518,640	23,968,640	24,418,640	24,868,640	25,318,640	25,768,640	23,034,789
9	112,005,347	113,357,828	115,050,686	116,741,663	118,360,042	120,022,515	121,704,684	123,060,547	124,660,547	126,260,547	127,860,547	129,460,547	131,060,547	121,508,157
10	1,412,363,327	1,417,982,271	1,423,392,312	1,427,063,037	1,431,161,981	1,434,332,373	1,439,885,387	1,440,278,240	1,444,278,240	1,448,278,240	1,452,278,240	1,456,278,240	1,460,278,240	1,437,526,933
11	368,987,356	371,278,848	373,457,010	375,395,280	377,797,871	379,226,746	380,820,837	383,385,619	385,485,619	387,585,619	389,685,619	391,785,619	393,985,619	381,452,128
12	956,630,864	958,291,993	963,245,038	966,382,350	969,927,374	973,312,274	977,912,680	982,196,263	986,196,263	990,196,263	994,196,263	998,196,263	1,002,196,263	978,375,396
13	97,576,075	98,990,482	99,473,301	100,827,383	100,843,626	102,174,040	103,496,842	104,958,911	105,958,911	106,958,911	107,958,911	108,958,911	109,958,911	103,702,709
14	Total	2,967,906,871	2,980,576,586	2,995,802,443	3,007,997,180	3,020,241,772	3,031,661,898	3,046,875,396	3,057,398,220	3,070,548,220	3,083,698,220	3,109,998,220	3,123,248,220	3,045,600,113

Net Plant (Gross Plant less Accumulated Depreciation and Amortization)														
Line No.	End. Balance Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	End. Balance Dec-12	13 Months Avg Balance
15	8,623,113	14,347,352	15,134,836	15,227,469	16,520,107	16,592,789	16,878,972	16,540,371	16,240,371	15,940,371	15,640,371	15,340,371	15,040,371	15,235,913
16	403,885,589	402,823,732	401,210,256	399,526,716	397,906,185	396,336,212	394,710,919	393,441,367	391,941,367	390,441,367	388,941,367	387,441,367	385,941,367	394,965,216
17	1,556,063,283	1,588,022,995	1,597,342,522	1,619,035,572	1,622,976,040	1,622,856,897	1,620,330,400	1,635,079,989	1,638,079,989	1,641,079,989	1,644,079,989	1,647,079,989	1,650,079,989	1,621,700,588
18	878,806,301	871,225,294	871,293,233	888,375,210	1,086,415,072	1,091,133,731	1,090,059,652	1,096,205,722	1,095,905,722	1,095,605,722	1,095,305,722	1,095,005,722	1,161,605,722	1,032,072,525
19	1,980,439,500	2,002,168,912	2,012,176,542	2,022,270,364	2,033,882,760	2,041,444,601	2,064,559,887	2,093,530,308	2,109,530,308	2,125,530,308	2,141,530,308	2,157,530,308	2,173,530,308	2,073,701,878
20	169,976,183	163,339,667	168,292,725	170,740,383	171,030,532	170,518,496	172,624,800	174,414,442	175,914,442	177,414,442	178,914,442	180,414,442	181,914,442	173,500,726
21	Total	4,997,793,969	5,041,927,952	5,065,450,114	5,115,175,714	5,328,730,696	5,338,882,726	5,359,164,630	5,409,212,199	5,427,612,199	5,446,012,199	5,464,412,199	5,568,112,199	5,311,176,846

Notes:

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