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June 1, 2009

VIA ELECTRONIC FILING

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

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

Dear Secretary Bose:

Pursuant to the Formula Rate Implementation Protocols (“Protocols”) contained in Attachment H – Addendum 2-B of the Open Access Transmission Tariff (“OATT” or “Tariff”) of Southwest Power Pool, Inc. (“SPP”) and Attachment H – Addendum 2-B of the Oklahoma Gas and Electric Company (“OG&E”) OATT, OG&E hereby submits a True-Up Adjustment for the transmission formula rate for the partial rate year from July 1, 2008, through December 31, 2008. As described more fully herein, the True-Up Adjustment reconciles the Projected Annual Transmission Revenue Requirement (“ATRR”) with OG&E’s actual costs of service for the relevant period and provides for refunds as appropriate to implement that reconciliation.

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

¹ Oklahoma Gas and Electric Company, FERC Electric Tariff, Fifth Revised Volume No. 2, First Revised Sheet No. 229 – Original Sheet No. 233D; Southwest Power Pool, FERC Electric Tariff, Fifth Revised Volume No. 1, Second Revised Sheet No. 224AQ.09 – Original Sheet No. 224AQ.18.

I. Background.

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

On November 30, 2007, OG&E made a filing under Section 205 of the Federal Power Act (“FPA”) proposing tariff changes to implement a cost of service formula rate for transmission service provided pursuant to the SPP OATT within the OG&E pricing zone and pursuant to the OG&E OATT. On January 31, 2008, the Commission conditionally accepted the revised tariff sheets, suspended their effectiveness for five months until July 1, 2008, subject to refund, and established hearing and settlement judge procedures.² On February 5, 2008, the Chief Administrative Law Judge designated Administrative Law Judge Herbert Grossman to serve as Settlement Judge in these proceedings. On January 6, 2009, the Chief Administrative Law Judge designated Administrative Law Judge Michael J. Cianci, Jr. as the Settlement Judge, replacing Judge Grossman, who retired from the Commission effective January 2, 2009.

These negotiations were ultimately successful and on April 24, 2009, as amended by an errata filed May 14, 2009, OG&E filed a settlement agreement (“Settlement Agreement”) in Docket Nos. ER08-281-000 and -001, on behalf of itself and Oklahoma Municipal Power Authority, establishing the Settlement Formula Rate, which consists of a Rate Formula Template and the Protocols.³ Under the Settlement Formula Rate, OG&E’s ATRR is derived from a formula that tracks increases and decreases in actual costs and projected capital additions every year, subject to the True-Up Adjustment, through which amounts over-collected or under-collected are returned to or collected from customers, with interest in accordance with 18 C.F.R. § 35.19a. On May 14, 2009, Settlement Judge Michael J. Cianci, Jr. certified the uncontested Settlement Agreement to the Commission.⁴ The Settlement Agreement is currently pending before the Commission.

On May 11, 2009, OG&E and SPP filed with the Chief Administrative Law Judge (“Chief Judge”) an unopposed joint motion for interim implementation of the Settlement Formula Rate. The Chief Judge granted the motion on May 20, 2009.⁵ Pursuant to that order, the Formula Rate established by the Settlement Agreement became effective May 1, 2009. Among other things, the Settlement Formula Rate contained the Protocols, which set out the terms and conditions applicable to annual True-Up Adjustments. This informational filing was

² *Oklahoma Gas & Elec. Co.*, 122 FERC ¶ 61,071 (2008). In this order, the Commission required a compliance filing, which OG&E submitted on March 3, 2008, and the Commission accepted on April 24, 2008. *Oklahoma Gas & Elec. Co.*, Unpublished Letter Order, Docket No. ER08-281-001 (issued April 24, 2008)

³ Unless otherwise stated, defined terms have the same meaning herein as in the Settlement Agreement.

⁴ *Oklahoma Gas & Elec. Co.*, 127 FERC ¶ 63,015 (2009).

⁵ *Oklahoma Gas & Elec. Co.*, Order of Chief Judge Granting Motion for Interim Rate Relief, Docket No. ER08-281-000 (issued May 20, 2009).

prepared and submitted in accordance with the requirements of the Protocols contained in the Settlement Agreement.

II. True-Up Adjustment.

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

In accordance with Section 1.4(c)(1) of the Protocols, the True-Up Adjustment that is the subject of this informational filing is applicable to the rate period from July 1, 2008 (the date the OG&E Formula Rate became effective) through December 31, 2008, which is a partial rate year. The True-Up Adjustment has been computed as one-half (1/2) of the difference produced by subtracting the Baseline ATRR for calendar year 2008 from the Projected ATRR for calendar year 2008.⁶ This reconciliation quantified an over-recovery, which will be refunded in accordance with Worksheet L of the Rate Formula Template.⁷ The data-populated Rate Formula Template detailing the True-Up Adjustment is appended hereto at Attachment 1.

III. Other Information and Materials.

A. Supporting Information.

Much of the information contained in the True-Up Adjustment is taken from OG&E's FERC Form 1 for the year ending 2008. With regard to the "supporting information" described at Section 1.3(a)(2) of the Protocols, a data-populated Rate Formula Template in a fully-functioning Excel file is posted and available on the SPP OASIS, at <http://sppoasis.spp.org/documents/SWPP/MemberRelatedPostings/MemberRelatedPostings.asp>, and on the OG&E OASIS, at <http://oasis.oge.com/Formula/FormulaDocs.htm>. The Rate Formula Template, including associated workpapers, demonstrates and explains information not otherwise set out in OG&E's FERC Form 1. A side-by-side comparison of the of the Rate Formula Template components as compared to the most recent Baseline ATRR is appended hereto as Attachment 2.

⁶ Southwest Power Pool, FERC Electric Tariff, Fifth Revised Volume No. 1, Second Revised Sheet No. 224AQ.12-224AQ.13; Oklahoma Gas and Electric Company, FERC Electric Tariff, Fifth Revised Volume No. 2, First Revised Sheet No. 232.

⁷ *Id.*

B. Accounting Changes and Tariff Changes.

Section 1.4(b) of the Protocols provides that in each True-Up Adjustment filing OG&E shall identify and provide an explanation of any Accounting Changes and/or Tariff Changes, as those terms are defined therein. The True-Up Adjustment contains one accounting change. Specifically, OG&E has determined that certain ADIT costs related to the Kaw Water Lake Storage Agreement and investments in certain partnerships are not plant-related and that such costs should be included in Account 190 rather than in Account 282. In addition, because such costs are not plant related, OG&E has reclassified these costs as Non-Transmission related. As a result, all of the ADIT costs related to these items that were originally included in Account 282 have been removed from the calculation of OG&E's ATRR.

These adjustments are reflected in Worksheet C and in the worksheet appended hereto as Attachment 3. With regard to Account 282, the BOY balance for these items is \$3,134,958. The True-Up Adjustment averages this amount with a \$0.00 EOY balance to reflect the transfer of these costs to Account 190. With regard to Account 190, the EOY balance for these items is \$3,039,519. The True-Up Adjustment averages this amount with a \$0.00 BOY balance to reflect the transfer of these amounts from Account 282. The resulting averages of the BOY/EOY balances for Account 190 and 282 have been reclassified as Non-Transmission Related and are reflected in Column C of Worksheet C.

There have been no Tariff Changes to report for the True-Up Adjustment that is the subject of this informational filing.

C. True-Up Meeting.

Pursuant to Section 2.1(a) of the Protocols, notice is hereby given that the annual True-Up Meeting will be held from 1:00 to 5:00 p.m. (CST) on June 16, 2009, at the Business Resource Center at OG&E's Corporate Headquarters, 321 N. Harvey Ave., Oklahoma City, Oklahoma, 73102.

D. Service of Informational Filing.

In accordance with the Protocols, OG&E is providing the True-Up Adjustment and supporting information to SPP for posting on the publicly accessible portion of the SPP website⁸ and also is providing SPP the ATRR associated with each of OG&E's Base Plan Upgrades so that SPP can calculate Base Plan Zonal ATRRs and the Base Plan Region-wide ATRR.⁹ Also as required by the Protocols, OG&E has this date served the True-Up Adjustment and supporting information to SPP transmission customers taking Network Transmission Service on the OG&E

⁸ Southwest Power Pool, FERC Electric Tariff, Fifth Revised Volume No. 1, Second Revised Sheet No. 224AQ.10; Oklahoma Gas and Electric Company, FERC Electric Tariff, Fifth Revised Volume No. 2, First Revised Sheet No. 230.

⁹ *Id.*

facilities operated by SPP, upon transmission service customers taking service under the OG&E OATT, affected regulatory commissions, and other parties that have submitted a request for such information.¹⁰

Respectfully submitted,

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Attachment 1

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

12/31/2008
 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 12/31/2008 and "Actual Data"
3	Worksheet A	Account 454, Rent from Electric Property
4		Account 456, Other Electric Revenues
4		Account 456.1, Revenues from Transmission of Electricity of Others, Current Year Less Credits
5		Revenue from Grandfathered Interzonal Transactions and amounts received from SPP for PTP service
6	Worksheet B	Transmission Network Load (MW)
7	Worksheet C	Account 281, Accumulated Deferred Income Taxes - Accelerated Amortization Property
8		Account 282, Accumulated Deferred Income Taxes - Other Property
9		Account 283, Accumulated Deferred Income Taxes - Other
10		Account 190, Accumulated Deferred Income Taxes
11		Account 255, Accumulated Deferred Investment Tax Credits
12	Worksheet D	Account 928, Regulatory Commission Expense Allocations
13		Account 930.1, General Advertising Allocations (safety related only to trans.)
14		Account 930.2, Miscellaneous General Expenses
15		Transmission Lease Payments
16	Worksheet E	Adjustments to Transmission Expense to Reflect TO's LSE Cost Responsibility
17	Worksheet F	Calculate Return and Income Taxes with hypothetical 100 basis point ROE increase
18		Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 100 basis point ROE increase
19		Determine the Additional Revenue Requirement and Revenue Credit for facilities receiving incentives
20	Worksheet G	Determine the Revenue Requirement for SPP OATT Related Upgrades including Base Plan Upgrades, Transmission Service Upgrades, Sponsored or Economic Portfolio Upgrades and Generator Interconnection Facilities
21	Worksheet H	Transmission Plant Adjustments
22	Worksheet I	Plant Held for Future Use
23	Worksheet J	Development of Composite State Income Tax Rates
24	Worksheet K	13 Month Balances for Plant & Accumulated Depreciation, Material & Stores and Debt & Equity
25		Account 165, Prepayments Calculation
26		Long Term Debt Cost Calculation
27	Worksheet L	True-Up Adjustment with Interest for Prior Year, Prior Period, Base Plan Projects and Prepayment Calculation
28	Worksheet M	Depreciation Rates
29	Worksheet N	Unfunded Reserves Calculation
30	Worksheet O	Amortizations for Extraordinary O&M and Storm Costs

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

12/31/2008
 Actual Data

OKLAHOMA GAS AND ELECTRIC COMPANY

For rates effective mmm dd, yyyy

Line No.				Transmission Amount
1	BASE PLAN REVENUE REQUIREMENT	(Addendum 2-A, In 17 + In 18)		\$ 3,544,660
2	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(Addendum 2-A, In 21)		81,216,829
3	DIVISOR			
4	TO's Transmission Network Load	(Worksheet B, In 14)		4,899,515
5	RATES			
6	Annual Cost (\$/kW/Yr)	(In 2 / In 4)	16.577	
7	P-to-P Rate (\$/kW/Mo)	(In 6 / 12)	1.381	
			<u>Peak</u>	<u>Off-Peak</u>
8	Weekly P-To-P Rate (\$/kW/Wk)	(In 6 / 52; In 6 / 52)	0.319	0.319
9	Daily P-To-P Rate (\$/kW/Day)	(In 8 / 5; In 8 / 7)	0.064 Capped at weekly rate	0.046
10	Hourly P-To-P Rate (\$/MWh)	(In 9 / 16; In 9 / 24 both x 1,000)	3.985 Capped at weekly & daily rate	1.897

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.			Total	Allocator	Transmission Amount
11	REVENUE REQUIREMENT (w/o incentives)	(In 117)			\$ 96,066,620
12	REVENUE CREDITS	(Note A)			
13					\$ -
14	Other Transmission Revenue	(Worksheet A)	11,305,132	DA 1.00000	\$ 11,305,132
15	Total Revenue Credits		11,305,132		\$ 11,305,132
16	NET REVENUE REQUIREMENT (w/o incentives)	(In 11 less In 15)			\$ 84,761,489
17	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	(Worksheet G) (Note X)			\$ 3,544,660
18	SPP OATT RELATED UPGRADES REV. REQ. TRUE-UP	(Worksheet L)			\$ -
19	PRIOR YEAR TRUE-UP ADJUSTMENT w/INTEREST	(Worksheet L)			\$ -
20	ADDITIONAL REVENUE REQUIREMENT (w/ incentives)	(Note C) & (Worksheet F, In 61)			\$ -
21	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(In 16 - In 17 - In 18 - In 19 + In 20)			\$ 81,216,829
22	NET PLANT CARRYING CHARGE (w/o incentives)	(Note B)			
23	Annual Rate	((In 16 / In 46) x 100)			20.07%
24	Monthly Rate	(In 23 / 12)			1.67%
25	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)	(Note B)			
26	Annual Rate	(((In 16 - In 92) / In 46) x 100)			15.65%
27	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN	(Note B)			
28	Annual Rate	(((In 16 - Ins 92 - In 115 - In 116) / Ins 46) x 100)			4.53%

OKLAHOMA GAS AND ELECTRIC COMPANY

	(1)	(2)	(3)	(4)	(5)
	<u>RATE BASE CALCULATION</u>	<u>Data Sources</u> <u>(See "General Notes")</u>	<u>TO Total</u>	<u>Allocator</u>	<u>Total</u> <u>Transmission</u>
Line No.					
29	GROSS PLANT IN SERVICE				
30	Production	(Worksheet K)	2,701,203,110	NA	
31	Transmission	(Worksheet K)	758,695,850	TP 0.92862	704,538,941
32	Distribution	(Worksheet K)	2,397,290,583	NA	
33	General Plant	(Worksheet K) (Note J)	200,606,692	W/S 0.06017	12,069,760
34	Intangible Plant	(Worksheet K) (Note V)	27,895,883	W/S 0.06017	1,678,392
35	TOTAL GROSS PLANT	(sum lns 30 to 34)	6,085,692,119		718,287,093
36	GROSS PLANT ALLOCATOR	(ln 35 - Col. 5 / Col. 3)		GP= 0.118029	
37	ACCUMULATED DEPRECIATION				
38	Production	(Worksheet K)	1,366,981,446	NA	
39	Transmission	(Worksheet K)	303,832,057	TP 0.92862	282,144,044
40	Distribution	(Worksheet K)	816,739,978	NA	
41	General Plant	(Worksheet K) (Note J)	74,482,500	W/S 0.06017	4,481,335
42	Intangible Plant	(Worksheet K) (Note V)	20,043,519	W/S 0.06017	1,205,944
43	TOTAL ACCUMULATED DEPRECIATION	(sum lns 38 to 42)	2,582,079,500		287,831,324
44	NET PLANT IN SERVICE				
45	Production	(ln 30 - ln 38)	1,334,221,664	NA	
46	Transmission	(ln 31 - ln 39)	454,863,794		422,394,897
47	Distribution	(ln 32 - ln 40)	1,580,550,605	NA	
48	General Plant	(ln 33 - ln 41)	126,124,192		7,588,424
49	Intangible Plant	(ln 34 - ln 42)	7,852,364		472,448
50	TOTAL NET PLANT IN SERVICE	(sum lns 45 to 49)	3,503,612,619		430,455,769
51	NET PLANT ALLOCATOR	(ln 50 - Col. 5 / Col. 3)		NP= 0.122861	
52	ADJUSTMENTS TO RATE BASE	(Note D)			
53	Account No. 281	(Worksheet C)	-		-
54	Account No. 282	(Worksheet C)	(639,332,160)		(72,028,058)
55	Account No. 283	(Worksheet C)	(98,329,544)		(2,414,648)
56	Account No. 190	(Worksheet C)	71,801,964		2,979,603
57	Account No. 255	(Worksheet C)	(19,649,972)		-
58	Unfunded Reserves	(Worksheet N)	(1,613,167)	DA 1.00000	(1,613,167)
59	TOTAL ADJUSTMENTS	(sum lns 53 to 57)	(687,122,878)		(73,076,269)
60	UNAMORTIZED ABANDONED PLANT	(Note R)	0	DA 1.00000	0
61	LAND HELD FOR FUTURE USE	(Worksheet I) (Note F)	775,885	TP 0.92862	720,501
62	WORKING CAPITAL	(Note G)			
63	CWC	(1/8 * ln 90)	15,024,055		2,863,385
64	Materials & Supplies -- Transmission Related	(Worksheet K) (Note S)	7,554,043	TP 0.92862	7,014,823
65	Prepayments (Account 165)	(Worksheet K)	5,888,212	GP 0.11803	694,979
66	TOTAL WORKING CAPITAL	(sum lns 63 to 65)	28,466,310		10,573,187
67	RATE BASE (sum lns 50, 59, 60, 61, 66)		2,845,731,935		368,673,188

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.	(1) EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total	(4) Allocator	(5) Total Transmission
OPERATION & MAINTENANCE EXPENSE					
68	Transmission	321.112.b	27,714,955		
68a	Less Extraordinary & Storm Cost Amortization	(Worksheet O)	52,321		
69	Less expenses for LSE cost responsibility	(Worksheet E, ln 14)	(145,291)		
70	Less Account 561 (Load Dispatching)	321.84-92.b (Note P & U)	9,655,673		
71	Less Account 565	321.96.b (Note I)	709,113		
72	Plus Acct 565 native load, zonal or pool	(Note I)	-		
73	Transmission Subtotal	(ln 68-ln 68a-ln 69-ln 70-ln 71+ln 72)	17,443,139	TP 0.92862	16,198,020
74	Administrative and General	323.197.b (Note J)	103,942,461	NA	
75	Less: Acct. 924, Property Insurance	323.185.b	1,803,920	NA	
76	Less: Acct. 928, Reg. Com. Exp.	323.189.b	3,491,791	NA	
77	Less: Acct. 930.1, Gen. Advert. Exp.	323.191.b	10,386	NA	
78	Less: Acct. 930.2, Misc. General Exp.	323.192.b	36,921,841		
79	Less: PBOP amount included in Line 73	(Note T)	10,400,000		
80	Balance of A & G	(ln 74 - sum ln 75 to ln 79)	51,314,523	W/S 0.06017	3,087,404
81	Plus: Acct. 924	(ln 75)	1,803,920	GP 0.11803	212,915
82	Plus: Acct. 928 - Transmission Direct Assigned	(Note K) (Worksheet D)	422,874	DA 1.00000	422,874
83	Plus: Acct. 928 - Transmission Allocated	(Note K) (Worksheet D)	26,821	DA 1.00000	26,821
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)	36,781,164	W/S 0.06017	2,212,986
87	Plus: PBOP Amount	(Note T)	12,400,000	W/S 0.06017	746,062
88	A & G Subtotal	(sum lns 80 to 87)	102,749,302		6,709,062
89	Transmission Lease Payments	(Worksheet D)	-	DA 1.00000	-
90	TOTAL O & M EXPENSE	(ln 73 + ln 88 + ln 89)	120,192,441		22,907,082
DEPRECIATION AND AMORTIZATION EXPENSE					
92	Transmission	336.7.b	20,099,612	TP 0.92862	18,664,870
93	Plus: Extraordinary & Storm Cost O&M Amortization	(Worksheet O) (Note W)	10,464	TP 0.92862	9,717
94	Plus: Recovery of Abandoned Incentive Plant	(Note R)	0	DA 1.00000	0
95	General	336.10.b	11,717,382	W/S 0.06017	704,991
96	Intangible	336.1.f	3,804,341	W/S 0.06017	228,893
97	TOTAL DEPRECIATION AND AMORTIZATION	(sum lns 92 to 96)	35,631,799		19,608,472
TAXES OTHER THAN INCOME					
98	Labor Related	(Note L)			
100	Payroll	263.i	8,510,367	W/S 0.06017	512,037
101	Plant Related				
102	Property	263.i	51,337,326	GP 0.11803	6,059,284
103	Gross Receipts	263.i	-		
104	Other	263.i	104,324	GP 0.11803	12,313
105	TOTAL OTHER TAXES	ln 100 + (sum lns 102 to 104)	59,952,017		6,583,635
INCOME TAXES					
106		(Note M)			
107	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		38.97%		
108	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		44.00%		
109	where WCLTD=(ln 137) and R=(ln 140)				
110	and FIT, SIT & p are as given in Note M.				
111	$1 / (1 - T) =$ (from ln 107)		1.6387		
112	Amortized Investment Tax Credit	266.8.f (enter negative)	(4,640,304)		
113	Income Tax Calculation	(ln 108 * ln 116)	112,971,906	NA	14,635,852
114	ITC adjustment	(ln 111 * ln 112)	(7,603,852)	NP 0.122861	(934,213)
115	TOTAL INCOME TAXES	(sum lns 113 to 114)	105,368,055		13,701,639
116	RETURN (Rate Base * Rate of Return)	(ln 67 * ln 140)	256,773,566	NA	33,265,793
117	REVENUE REQUIREMENT (sum lns 90, 97, 105, 115, 116)		577,917,877		96,066,620

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)			758,695,850
119	Less transmission plant excluded from SPP Tariff	(Worksheet H) (Note N)			15,660,554
120	Less Production Related Transmission Facilities	(Worksheet H) (Note O)			<u>38,496,355</u>
121	Transmission plant included in SPP Tariff	(In 118 - In 119 - In 120)			704,538,941
122	Percent of transmission plant in SPP Tariff	(In 121 / In 118)		TP=	0.92862
	WAGES & SALARY ALLOCATOR (W/S)				
124	Production	354.20.b	47,043,076	NA	-
125	Transmission	354.21.b	6,795,243	TP 0.92862	6,310,188
126	Distribution	354.23.b	28,928,773	NA	-
127	Other (Excludes A&G)	354.24,25,26.b	22,112,037	NA	-
128	Total	(sum Ins 124 to 127)	104,879,129		<u>6,310,188</u>
129	Transmission related amount	(In 128 - Col. 5 / Col. 3)		W/S=	0.06017
	RETURN (R)				
131	Preferred Dividends	(118.29.c) (positive number)	0		-
132	Development of Common Stock:				
133	Long Term Debt	(Worksheet K) (Note Q)		42.15%	1,126,088,462
134	Preferred Stock	(Worksheet K) (Note Q)		0.00%	-
135	Common Stock	(Worksheet K) (Note Q)		57.85%	<u>1,545,580,949</u>
136	Total	(sum Ins 133 to 135)			2,671,669,411
				Cost	Weighted
137	Long Term Debt		\$ 1,175,534,541	0.0638	0.0281
138	Preferred Stock	112.3.c	-	0.0000	0.0000
139	Common Stock		1,496,134,870	0.1110	0.0622
140	Total (sum Ins 137 to 139)		<u>2,671,669,411</u>	R	0.0902

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 = | 6.11% | (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 L. The sum of the individual Revenue Requirements is credited to zonal network customers on line 17 above.

List of Allocators:

Direct Assigned	DA	1.000000
Gross Plant	GP	0.118029
Net Plant	NP	0.122861
Trans. Plant in SPP	TP	0.928618
Wages & Salaries	W/S	0.060166
No Allocator	NA	

Worksheet A

Line No.

I. Account 454, Rent from Electric Property - Relevant Year = **2008** (Note 1)
 (Revenue related to transmission facilities for pole attachments, rentals, etc. Provide data sources and explanations in Section V, Notes below)

	Data Sources	2008 YE Balance	GP Allocator	Allocated to Transmission
1	Rent from Electric Property	300.19.b	11.8029%	\$127,787
2				
3				
4	Net Account 454 - Credited as transmission pole rentals =			\$127,787

II. Account 456, Other Electric Revenue - Relevant Year = **2008** (Notes 1 & 2)
 (Other electric revenues including miscellaneous transmission revenues. Provide data sources and explanations in Section V, Notes below)

	(A) 2008 YE Balance	(B) Power Production	(C) Distribution	(D) Utility Commercial	(E) Utility A & G	(F) Miscellaneous	(G) Transmission (Load in Divisor)	(H) Other Transmission	
5	300.22.b	\$76,731,571							
6	Miscellaneous - McClain Adder		\$38,257						
7	Miscellaneous - Scrap Sales		\$221,657						
8	Miscellaneous - OMPA Admin Fee		\$80,450						
9	Miscellaneous		\$7,037			\$6,442			
10	Miscellaneous - Honeywell Energy Management								
11	Miscellaneous - Sale of Residual Oil								
12	Reimbursed Payroll Costs		\$1,250	\$3,758	\$2,313	\$130			
13	Remuneration Sales Taxes Collection - OK & AR					\$120,853			
14	Franchise & Privilege Tax Adjustment					\$390			
15	Oil Lease & Royalties					\$19,881			
16	Pace Payments								
17	Transmission Service Revenues - from OG&E LSE						\$75,496,469		
18	Transmission Service Revenues - Unbundled OK & AR						\$322,960		
19	Transmission Service Revenues - Direct Assigned Facilities							(\$108,086)	
20	Salvage Clearing		(\$1,247)	\$4,055				\$1	
21	Off-System Sales Credit - Oklahoma					\$160,776			
22	Discount on Purchased Wind Credits					\$180,193			
23	Renewable Energy Certificate Sales - OK & AR				\$174,032				
24									
25									
26	TOTALS (Sum Ins 6 - 25)	\$76,731,571	\$347,404	\$7,813	\$2,313	\$315,286	\$347,411	\$75,819,429	(\$108,085)

Net Account 454 - Credited as Transmission Revenues [(A)-(B)-(C)-(D)-(E)-(F)-(G)] = (\$108,085)

Worksheet A

III. Account 456.1, Revenues from Transmission of Electricity of Others - Relevant Year =	2008	(Notes 1 & 3)	328-330.Total.n	\$18,492,145
(Provide data sources and any detailed explanations necessary in Section V, Notes below)				
Less:				Transmission (Load in Divisor)
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			\$6,554,384
33	TO's Revenue Associated with Transmission Plant Excluded From SPP Tariff			
34	Wholesale Distribution charges			\$258,226
35	TO's LSE Revenue from Ancillary Services Provided			
36	Network Service Ancillary Revenues (Schedule 1) Associated With Load Included in the Divisor			\$394,105
37				
38				
39				
40	Total Revenues Adjusted from Account 456.1 (Revenues retained by OG&E for load included in the divisor) =	(Sum lns 28 thru 39)		\$7,206,715
41	Net Account 456.1 Included in Template (PTP revenues to be credited) =		[(328-330.Total.n) - ln 40]	\$11,285,430

IV. Revenue from Grandfathered Interzonal Transactions - Revelant Year =	2008	(Note 3)		
(Provide data sources and any detailed explanations necessary in Section V, Notes below)				
42	Revenues from Grandfathered Interzonal Transactions	0		
43				
44	Revenues received from SPP for PTP service	0		
45				
46	Sum of Parts I, II & III	(Addendum 2-A, ln 14)		<u>\$11,305,132</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 "Revelant Year" is the year being trued-up. When calculating the Projected ATRR, the "Revelant Year" is the year of the most recent FERC Form 1.
 - 48 2. Section II, Other Electric Revenues reflects revenues received from SPP for Directly Assigned Upgrades and Other Transmission Revenues to be credited to customers of this Attachment H - Addendum 2-A.
 - 49 3. Section III, Net Account 456.1 reflects SPP Point-to-Point revenues to be credited to customers.

Worksheet C

I. Account 281 - ADIT - Accelerated Amortization Property

Relevant Year = 2008 (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
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%	11.8029%	6.0166%		
29	Total (In 27 * In 28)	0	0	0	0	0	0	0

II. Account 282 - ADIT - Other Property

Relevant Year = 2008 (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
30								
31	Net Total Property and Accumulated Depreciation	(610,258,192)	-	-	(610,258,192)	-	(610,258,192)	Accumulated deferred income taxes-Other property.
32	Income Taxes Recoverable/Refundable, net	(30,641,448)	(30,641,448)	-	-	-	-	- Deferred tax per SFAS 109 related to property and Retail S. Georgia.
33	Other - Investments in Partnerships	62,368	62,368	-	-	-	-	ADIT for Book vs. Tax Partnership Income and Expense differences.
34	Kaw Water Storage Agreement Liability	1,505,112	1,505,112	-	-	-	-	ADIT for Book vs. Tax Differences due to differences in Imputed Interest Rates
35	Other	-	-	-	-	-	-	
36		-	-	-	-	-	-	
37		-	-	-	-	-	-	
38		-	-	-	-	-	-	
39		-	-	-	-	-	-	
40		-	-	-	-	-	-	
41		-	-	-	-	-	-	
42		-	-	-	-	-	-	
43		-	-	-	-	-	-	
44		-	-	-	-	-	-	
45		-	-	-	-	-	-	
46		-	-	-	-	-	-	
47		-	-	-	-	-	-	
48		-	-	-	-	-	-	
49		-	-	-	-	-	-	
50		-	-	-	-	-	-	
51	Subtotal - Form 1, p275	(639,332,160)	(29,073,968)	-	(610,258,192)	-	-	
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)	(639,332,160)	(29,073,968)	-	(610,258,192)	-	-	
55	Transmission Allocator [GP or W/S]	0.0000%	0.0000%	100.0000%	11.8029%	6.0166%		
56	Total (In 54 * In 55)	0	0	0	(72,028,058)	0	(72,028,058)	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

III. Account 283 - ADIT - Other
(A)

Line No.	Identification	Relevant Year =		2008	(Note 2)	(F)	(G)	(H)	(I)
		(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
57	Accumulated Deferred Income Tax:								
58	Prepaid Expenses	(2,125,608)	-	-	-	(1,062,804)	(1,062,804)		Book accrual vs. actual payments for tax.
59	Pension Plans	(70,126,038)	(70,126,038)	-	-	-	-		ADIT related to Pre-paid Pension Expense.
60	Bond Redemption - Unamortized Call Premium Costs	(5,865,510)	-	-	-	(5,865,510)	-		Expenses amortized for books; deducted for tax prior years when incurred/paid.
61	Regulatory Assets - Power Plant - McClain Expenses	(1,740,526)	(1,740,526)	-	-	-	-		Costs deducted for tax purposes, recorded as Regulatory Assets for book
62	Regulatory Assets - Power Plant - Red Rock Abandonment	(4,237,171)	(4,237,171)	-	-	-	-		Costs deducted for tax purposes, recorded as Regulatory Assets for book
63	Regulatory Assets - Excess 2007 Storm Costs Deferred	(12,988,034)	-	-	-	(12,988,034)	-		Costs deducted for tax purposes, recorded as Regulatory Assets for book
64	Other - Expert Witness, Consulting Costs	(97,793)	(97,793)	-	-	-	-		Costs deducted for tax purposes, recorded as Regulatory Assets for book
65	LIFO Inventory Adjustments - Fuels Stock	(1,148,864)	(1,148,864)	-	-	-	-		Full Adj charged to 2008 Book Income vs Taxable Income over 4 yrs per Sec 481.
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67									
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103									
104									
105									
106									
107									
108									
109	Subtotal - Form 1, p277.9.k	(98,329,544)	(77,350,392)	-	-	(19,916,348)	(1,062,804)		
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)	(98,329,544)	(77,350,392)	-	-	(19,916,348)	(1,062,804)		
113	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	11.8029%	6.0166%		
114	Total (In 112 * In 113)		0	0	0	(2,350,703)	(63,945)	(2,414,648)	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

IV. Account 190 - ADIT

Relevant Year = 2008 (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	4,094,395	-	-	-	4,094,395	4,094,395	Book accrual vs. actual payments for tax.
116	Derivative Instruments	201,687	201,687	-	-	-	-	- Tax deduction for Mark-to-Market discount permitted by Section 465.
117	Bad Debts	1,260,550	1,260,550	-	-	-	-	- Book accrual vs. actual payments for tax.
118	Accrued Interest	1,210,271	-	-	1,210,271	-	1,210,271	Book accrual vs. actual payments for tax.
119	Accrued Liability-Public Liability	929,083	-	-	-	464,542	929,083	Book accrual vs. actual payments for tax. Split 50% labor, 50% plant
120	Accrued Liability-Employee Related	462,303	-	-	-	462,303	462,303	Book accrual vs. actual payments for tax.
121	Regulatory Liabilities- Deferred Gains - Property Sales	228,146	228,146	-	-	-	-	- Taxable gains recorded as Regulatory Liabilities for book.
122	Rate Refund Accrual	58,142	58,142	-	-	-	-	- Deferred revenue accrual per books vs. actual revenue for tax purposes.
123	Income Taxes Recoverable, net (Pens & Medicare Part D)	5,678,585	-	-	-	5,678,585	5,678,585	Anticipated Medicare subsidy.
124	Post-Retirement Benefits	21,939,818	-	-	-	21,939,818	21,939,818	Book accrual vs. actual payments for tax purposes.
125	Consumer Loans	-	-	-	-	-	-	Income, losses and expenses recognized for tax but not for book.
126	Deferred Fed Investment Tax Credits	7,620,308	7,620,308	-	-	-	-	ADIT for Unamortized ITC balance. ITC utilized for tax purposes in prior years.
127	Tax Credit Carryover	12,703,002	12,703,002	-	-	-	-	- ADIT for Tax Credit Carryover
128	Net Operating Loss	-	-	-	-	-	-	- ADIT for Net Operating Loss carryover
129	Medicare Part D Subsidy	13,597,663	-	-	-	13,597,663	13,597,663	ADIT for Non-taxable government subsidy (IRC Section 139A) FAS 158
130	Other - Investments in Partnerships	51,697	51,697	-	-	-	-	- ADIT for Book vs. Tax Partnership Income and Expense differences.
131	Kaw Water Storage Agreement Liability	1,468,063	1,468,063	-	-	-	-	- ADIT for Book vs. Tax Differences due to differences in Imputed Interest Rates
132	Charitable Contributions Carryover	298,251	298,251	-	-	-	-	- ADIT for Limited Charitable Contributions Carryover
133								
134								
135								
136								
137								
138								
139								
140								
141								
142								
143								
144								
145								
146								
147								
148								
149								
150								
151	Subtotal - Form 1, p234.8.c	71,801,964	23,889,845	-	-	1,674,812	46,237,306	
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)	71,801,964	23,889,845	-	-	1,674,812	46,237,306	
155	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	11.8029%	6.0166%	
156	Total (In 154 * In 155)		0	0	0	197,676	2,781,927	2,979,603

Worksheet C

V. Account 255 - Accumulated Deferred Investment Tax Credits

Relevant Year = 2008 (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	(19,649,972)	(19,649,972)	-	-	-	-	
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	(19,649,972)	(19,649,972)	-	-	-	-	
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	(19,649,972)	(19,649,972)	-	-	-	-	
180	Total (In 176 - In 177 - In 178 - In 179)	-	-	-	-	-	-	
181	Transmission Allocator [GP or W/S]		<u>0.0000%</u>	<u>0.0000%</u>	<u>100.0000%</u>	<u>11.8029%</u>	<u>6.0166%</u>	
182	Total (In 180 * In 181)		0	0	0	0	0	0

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

Worksheet D

III. Transmission Lease Payments

Relevant Year = 2008

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

Total Transmission Lease Payments

IV. Account 930.2 - Misc. General Expenses

Relevant Year = 2008

Item No.	Description	Date Sources	TO Total	Explanation
1	Miscellaneous General Expenses	323.192.b	36,921,841	
2	Less: Industry Association Dues	335.1.b	632,373	
3	Plus: EEI Dues		485,696	
4	Plus: SPP Dues		6,000	
5	Adjusted Miscellaneous General Expenses	(In 1-In 2+In 3+In 4)	36,781,164	

NOTE:

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

Worksheet E

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

		Relevant Year
		2008
1	Other Expenses:	
2	Direct Assignment Charge	(\$280,241)
3	Sponsored (Requested or Economic) Upgrades Charge	
4	Firm and Non-Firm Point-To-Point Charges	
5	Base Plan Charges	134,950
6	Schedule 9 Charges	
7	SPP Schedule 1-A	
8	SPP Annual Assessment	
9	NERC Assessment	
10	Ancillary Services Expenses	
11	Other	
12	Other	
13	Other	
14	Total (Sum of Ins 2 through 13)	\$ (145,291)

Notes:

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

Worksheet F

I. Calculate Return and Income Taxes with hypothetical 100 basis point ROE increase.**A. Determine "R" with hypothetical 100 basis point increase in ROE.**

Line No.				
1	ROE w/o incentives (Addendum 2-A, In 139)			11.10%
2	ROE with additional 100 basis point incentive			12.10%
3	Determine R (cost of long term debt, cost of preferred stock and percent is from Addendum 2-A, Ins 137 through 139)			
4		%	Cost	Weighted cost
5	Long Term Debt	44.00%	0.0638	0.0281
6	Preferred Stock	0.00%	0.0000	0.0000
7	Common Stock	56.00%	0.1210	0.0678
			R =	0.0958

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

8	Rate Base (Addendum 2-A, In 67)	368,673,188
9	R (from A. above)	0.0958
10	Return (Rate Base x R)	35,330,363

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

11	Return (from B. above)	35,330,363
12	CIT (Addendum 2-A, In 108)	44.00%
13	Income Tax Calculation (Return x CIT)	15,544,195
14	ITC Adjustment (Addendum 2-A, In 114)	(934,213)
15	Income Taxes	14,609,982

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)	84,761,489
17	Return (Addendum 2-A, In 116)	33,265,793
18	Income Taxes (Addendum 2-A, In 115)	13,701,639
19	Net Revenue Requirement, Less Return and Taxes	37,794,057

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

20	Net Revenue Requirement, Less Return and Taxes	37,794,057
21	Return (from I.B. above)	35,330,363
22	Income Taxes (from I.C. above)	14,609,982
23	Net Revenue Requirement, with 100 Basis Point ROE increase	87,734,401
24	Transmission Plant Depreciation Expense (Addendum 2-A, Ins 92)	18,664,870
25	Net Rev. Req, w/100 Basis Point ROE increase, less Depreciation	69,069,531

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

26	Net Transmission Plant (Addendum 2-A, Ins 46)	422,394,897
27	Net Revenue Requirement, with 100 Basis Point ROE increase	87,734,401
28	NPCC with 100 Basis Point increase in ROE	20.77%
29		
30	Net Rev. Req, w/100 Basis Point ROE increase, less Dep.	69,069,531
31	NPCC with 100 Basis Point ROE increase, less Depreciation	16.35% (use when no CIAC is associated with facilities receiving incentives)
32	NPCC w/o 100 Basis Point ROE increase, less Depreciation	15.65% (Addendum 2-A, In 26)
33	NPCC w/o Return, income taxes and Depreciation	4.53% (use when CIAC is associated with facilities receiving incentives)
34	100 basis point ROE increase (line 31 - 32)	0.70%

III. Calculation of Composite Depreciation Rate.

35	Transmission Plant @ Beginning of Period (p.206, In 58, col. b)	723,159,334
36	Transmission Plant @ End of Period (p.207, In 58, col. g)	789,771,070
37		1,512,930,404
38	Average Balance of Transmission Investment	756,465,202
39	Annual Depreciation (p.336, In 7, col. f)	20,099,612
40	Composite Depreciation Rate	2.66%
41	Depreciable Life for Composite Depreciation Rate	37.64
42	Depreciable Life Rounded to Nearest Whole Year	38

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. (e.g. ER05-925-000)



Line

No.

Details			
Investment	-	Current Year	2008
Service Year (yyyy)	2008	ROE increase accepted by FERC (Basis Points)	50
Service Month (1-12)	6	NPCC w/o incentives, less depreciation	15.65%
Useful Life	38	NPCC w/incentives approved for these facilities, less dep.	16.00%
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 2008	-	-	-	\$ -	-
70	w/incentives 2008	-	-	-	\$ -	-
71	w/o incentives 2009	-	-	-	\$ -	-
72	w/incentives 2009	-	-	-	\$ -	-
73	w/o incentives 2010	-	-	-	\$ -	-
74	w/incentives 2010	-	-	-	\$ -	-
75	w/o incentives 2011	-	-	-	\$ -	-
76	w/incentives 2011	-	-	-	\$ -	-
77	w/o incentives 2012	-	-	-	\$ -	-
78	w/incentives 2012	-	-	-	\$ -	-
79	w/o incentives 2013	-	-	-	\$ -	-
80	w/incentives 2013	-	-	-	\$ -	-
81	w/o incentives 2014	-	-	-	\$ -	-
82	w/incentives 2014	-	-	-	\$ -	-
83	w/o incentives 2015	-	-	-	\$ -	-
84	w/incentives 2015	-	-	-	\$ -	-
85	w/o incentives 2016	-	-	-	\$ -	-
86	w/incentives 2016	-	-	-	\$ -	-
87	w/o incentives 2017	-	-	-	\$ -	-
88	w/incentives 2017	-	-	-	\$ -	-
89	w/o incentives 2018	-	-	-	\$ -	-
90	w/incentives 2018	-	-	-	\$ -	-
91	w/o incentives 2019	-	-	-	\$ -	-
92	w/incentives 2019	-	-	-	\$ -	-
93	w/o incentives 2020	-	-	-	\$ -	-
94	w/incentives 2020	-	-	-	\$ -	-
95	w/o incentives 2021	-	-	-	\$ -	-
96	w/incentives 2021	-	-	-	\$ -	-
97	w/o incentives 2022	-	-	-	\$ -	-
98	w/incentives 2022	-	-	-	\$ -	-
99	w/o incentives 2023	-	-	-	\$ -	-
100	w/incentives 2023	-	-	-	\$ -	-
101	w/o incentives 2024	-	-	-	\$ -	-
102	w/incentives 2024	-	-	-	\$ -	-
103	w/o incentives 2025	-	-	-	\$ -	-
104	w/incentives 2025	-	-	-	\$ -	-
105	w/o incentives 2026	-	-	-	\$ -	-
106	w/incentives 2026	-	-	-	\$ -	-
107	w/o incentives 2027	-	-	-	\$ -	-
108	w/incentives 2027	-	-	-	\$ -	-
109	w/o incentives 2028	-	-	-	\$ -	-
110	w/incentives 2028	-	-	-	\$ -	-
111	w/o incentives 2029	-	-	-	\$ -	-
112	w/incentives 2029	-	-	-	\$ -	-
113	w/o incentives 2030	-	-	-	\$ -	-
114	w/incentives 2030	-	-	-	\$ -	-
115	w/o incentives 2031	-	-	-	\$ -	-
116	w/incentives 2031	-	-	-	\$ -	-
117	w/o incentives 2032	-	-	-	\$ -	-
118	w/incentives 2032	-	-	-	\$ -	-
119	w/o incentives 2033	-	-	-	\$ -	-
120	w/incentives 2033	-	-	-	\$ -	-
121	w/o incentives 2034	-	-	-	\$ -	-
122	w/incentives 2034	-	-	-	\$ -	-
123	w/o incentives 2035	-	-	-	\$ -	-
124	w/incentives 2035	-	-	-	\$ -	-
125	w/o incentives 2036	-	-	-	\$ -	-
126	w/incentives 2036	-	-	-	\$ -	-
127	w/o incentives 2037	-	-	-	\$ -	-
128	w/incentives 2037	-	-	-	\$ -	-
129	w/o incentives 2038	-	-	-	\$ -	-
130	w/incentives 2038	-	-	-	\$ -	-
131	w/o incentives ....	....	....	....	....	....
132	w/incentives ....	....	....	....	....	....
133					\$ -	-

Worksheet G

I. Project Summary

A. BASE PLAN UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY				
Proj. No.	Project Description Summary	In-Service	Investment	ATRR
1	Reno-Sunny Lane 69kV Line - replace wave trap and current transformer to allow 1200A limit	6/1/2006	\$ 67,511	\$ 11,753
2	Richards Tap-Richards 138kV Line - construct new 138kV line	6/1/2006	\$ 2,765,703	\$ 481,501
3	Van Buren AVEC-Van Buren Interconnect 69kV Line - replace wave trap and current transformer to allow 1200A limit	6/1/2006	\$ 107,896	\$ 18,784
4	Brown Explorer Tap 138kV Line - upgrade current transformer at Brown Substation	6/1/2006	\$ 31,518	\$ 5,487
5	NE Enid-Glenwood 138kV Line - construct new 138kV line	12/1/2006	\$ 3,897,313	\$ 686,329
6	Razorback-Short Mountain 69kV Line - construct new 69kV line	12/1/2006	\$ 9,320,377	\$ 1,641,348
7	Richards-Piedmont 138kV Line - construct new 138kV line	10/1/2007	\$ 3,790,016	\$ 680,106
8	OG&E Windfarm-WFEC Mooreland 138kV Line - upgrade conductor to 795AS33	6/1/2007	\$ 85,105	\$ 15,158
9	Ft. Smith-Colony 161kV Line - replace 1200A terminal equipment with 2000A terminal equipmen	12/1/2008	\$ 136,512	\$ 1,780
10	Cedar Lane-Canadian 138kV Line - replace 800A wave trap to allow 1200A limit	6/1/2008	\$ 23,213	\$ 2,413
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
BASE PLAN UPGRADE TOTALS			\$ 20,225,164	\$ 3,544,660

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				
2				
3				
4				
5				
6				
7				
SPONSORED OR ECONOMIC PORTFOLIO UPGRADE TOTALS				

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

TOTAL SPP OATT RELATED UPGRADES REVENUE REQUIREMENT (Sum of Parts A, B, C & D above) \$ **3,544,660**

NOTES:

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

Worksheet G

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

A. Base Plan facilities.

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

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
1	Investment \$ 67,511		Current Year		2008	
2	Service Year (yyyy) 2006		NPCC w/o incentives, less depreciation			15.65%
3	Service Month (1-12) 6					
4	Useful Life 39		Annual Depreciation Expense (Investment / Useful Life)			\$ 1,731
5	CIAC (Yes or No) No					
6						
7						
8	2006	\$ 67,511	\$ 866	\$ 66,646	\$ 7,017	\$ 7,017
9	2007	\$ 66,646	\$ 1,731	\$ 64,915	\$ 12,024	\$ 12,024
10	2008	\$ 64,915	\$ 1,731	\$ 63,184	\$ 11,753	\$ 11,753
11	2009	\$ -	\$ -	\$ -	\$ -	\$ -
12	2010	\$ -	\$ -	\$ -	\$ -	\$ -
13	2011	\$ -	\$ -	\$ -	\$ -	\$ -
14	2012	\$ -	\$ -	\$ -	\$ -	\$ -
15	2013	\$ -	\$ -	\$ -	\$ -	\$ -
16	2014	\$ -	\$ -	\$ -	\$ -	\$ -
17	2015	\$ -	\$ -	\$ -	\$ -	\$ -
18	2016	\$ -	\$ -	\$ -	\$ -	\$ -
19	2017	\$ -	\$ -	\$ -	\$ -	\$ -
20	2018	\$ -	\$ -	\$ -	\$ -	\$ -
21	2019	\$ -	\$ -	\$ -	\$ -	\$ -
22	2020	\$ -	\$ -	\$ -	\$ -	\$ -
23	2021	\$ -	\$ -	\$ -	\$ -	\$ -
24	2022	\$ -	\$ -	\$ -	\$ -	\$ -
25	2023	\$ -	\$ -	\$ -	\$ -	\$ -
26	2024	\$ -	\$ -	\$ -	\$ -	\$ -
27	2025	\$ -	\$ -	\$ -	\$ -	\$ -
28	2026	\$ -	\$ -	\$ -	\$ -	\$ -
29	2027	\$ -	\$ -	\$ -	\$ -	\$ -
30	2028	\$ -	\$ -	\$ -	\$ -	\$ -
31	2029	\$ -	\$ -	\$ -	\$ -	\$ -
32	2030	\$ -	\$ -	\$ -	\$ -	\$ -
33	2031	\$ -	\$ -	\$ -	\$ -	\$ -
34	2032	\$ -	\$ -	\$ -	\$ -	\$ -
35	2033	\$ -	\$ -	\$ -	\$ -	\$ -
36	2034	\$ -	\$ -	\$ -	\$ -	\$ -
37	2035	\$ -	\$ -	\$ -	\$ -	\$ -
38	2036	\$ -	\$ -	\$ -	\$ -	\$ -
39	2037	\$ -	\$ -	\$ -	\$ -	\$ -
40	2038	\$ -	\$ -	\$ -	\$ -	\$ -
41	2039	\$ -	\$ -	\$ -	\$ -	\$ -
42	2040	\$ -	\$ -	\$ -	\$ -	\$ -
43	2041	\$ -	\$ -	\$ -	\$ -	\$ -
44	2042	\$ -	\$ -	\$ -	\$ -	\$ -
45	2043	\$ -	\$ -	\$ -	\$ -	\$ -
46	2044	\$ -	\$ -	\$ -	\$ -	\$ -
47	2045	\$ -	\$ -	\$ -	\$ -	\$ -
48	2046	\$ -	\$ -	\$ -	\$ -	\$ -
49	2047	\$ -	\$ -	\$ -	\$ -	\$ -
50	2048	\$ -	\$ -	\$ -	\$ -	\$ -
51	2049	\$ -	\$ -	\$ -	\$ -	\$ -
52	2050	\$ -	\$ -	\$ -	\$ -	\$ -
53						
54	Project Totals			\$ 30,795	\$ 30,795	\$ 30,795

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

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

Line No.

		Details				
55	Investment	\$ 2,765,703	Current Year			2008
56	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			15.65%
57	Service Month (1-12)	6				
58	Useful Life	39	Annual Depreciation Expense	(Investment / Useful Life)	\$	70,915
59	CIAC (Yes or No)	No				
60						
61	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
62	2006	\$ 2,765,703	\$ 35,458	\$ 2,730,245	\$ 287,450	\$ 287,450
63	2007	\$ 2,730,245	\$ 70,915	\$ 2,659,330	\$ 492,598	\$ 492,598
64	2008	\$ 2,659,330	\$ 70,915	\$ 2,588,414	\$ 481,501	\$ 481,501
65	2009	\$ -	\$ -	\$ -	\$ -	\$ -
66	2010	\$ -	\$ -	\$ -	\$ -	\$ -
67	2011	\$ -	\$ -	\$ -	\$ -	\$ -
68	2012	\$ -	\$ -	\$ -	\$ -	\$ -
69	2013	\$ -	\$ -	\$ -	\$ -	\$ -
70	2014	\$ -	\$ -	\$ -	\$ -	\$ -
71	2015	\$ -	\$ -	\$ -	\$ -	\$ -
72	2016	\$ -	\$ -	\$ -	\$ -	\$ -
73	2017	\$ -	\$ -	\$ -	\$ -	\$ -
74	2018	\$ -	\$ -	\$ -	\$ -	\$ -
75	2019	\$ -	\$ -	\$ -	\$ -	\$ -
76	2020	\$ -	\$ -	\$ -	\$ -	\$ -
77	2021	\$ -	\$ -	\$ -	\$ -	\$ -
78	2022	\$ -	\$ -	\$ -	\$ -	\$ -
79	2023	\$ -	\$ -	\$ -	\$ -	\$ -
80	2024	\$ -	\$ -	\$ -	\$ -	\$ -
81	2025	\$ -	\$ -	\$ -	\$ -	\$ -
82	2026	\$ -	\$ -	\$ -	\$ -	\$ -
83	2027	\$ -	\$ -	\$ -	\$ -	\$ -
84	2028	\$ -	\$ -	\$ -	\$ -	\$ -
85	2029	\$ -	\$ -	\$ -	\$ -	\$ -
86	2030	\$ -	\$ -	\$ -	\$ -	\$ -
87	2031	\$ -	\$ -	\$ -	\$ -	\$ -
88	2032	\$ -	\$ -	\$ -	\$ -	\$ -
89	2033	\$ -	\$ -	\$ -	\$ -	\$ -
90	2034	\$ -	\$ -	\$ -	\$ -	\$ -
91	2035	\$ -	\$ -	\$ -	\$ -	\$ -
92	2036	\$ -	\$ -	\$ -	\$ -	\$ -
93	2037	\$ -	\$ -	\$ -	\$ -	\$ -
94	2038	\$ -	\$ -	\$ -	\$ -	\$ -
95	2039	\$ -	\$ -	\$ -	\$ -	\$ -
96	2040	\$ -	\$ -	\$ -	\$ -	\$ -
97	2041	\$ -	\$ -	\$ -	\$ -	\$ -
98	2042	\$ -	\$ -	\$ -	\$ -	\$ -
99	2043	\$ -	\$ -	\$ -	\$ -	\$ -
100	2044	\$ -	\$ -	\$ -	\$ -	\$ -
101	2045	\$ -	\$ -	\$ -	\$ -	\$ -
102	2046	\$ -	\$ -	\$ -	\$ -	\$ -
103	2047	\$ -	\$ -	\$ -	\$ -	\$ -
104	2048	\$ -	\$ -	\$ -	\$ -	\$ -
105	2049	\$ -	\$ -	\$ -	\$ -	\$ -
106	2050	\$ -	\$ -	\$ -	\$ -	\$ -
107						
108	Project Totals			\$	1,261,548	\$ 1,261,548

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	\$ 107,896	Current Year	2008		
Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation	15.65%		
Service Month (1-12)	6				
Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)	\$	2,767	
CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2006	\$ 107,896	\$ 1,383	\$ 106,513	\$ 11,214	\$ 11,214
2007	\$ 106,513	\$ 2,767	\$ 103,747	\$ 19,217	\$ 19,217
2008	\$ 103,747	\$ 2,767	\$ 100,980	\$ 18,784	\$ 18,784
2009	\$ -	\$ -	\$ -	\$ -	\$ -
2010	\$ -	\$ -	\$ -	\$ -	\$ -
2011	\$ -	\$ -	\$ -	\$ -	\$ -
2012	\$ -	\$ -	\$ -	\$ -	\$ -
2013	\$ -	\$ -	\$ -	\$ -	\$ -
2014	\$ -	\$ -	\$ -	\$ -	\$ -
2015	\$ -	\$ -	\$ -	\$ -	\$ -
2016	\$ -	\$ -	\$ -	\$ -	\$ -
2017	\$ -	\$ -	\$ -	\$ -	\$ -
2018	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$ -	\$ -	\$ -	\$ -	\$ -
2021	\$ -	\$ -	\$ -	\$ -	\$ -
2022	\$ -	\$ -	\$ -	\$ -	\$ -
2023	\$ -	\$ -	\$ -	\$ -	\$ -
2024	\$ -	\$ -	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -	\$ -	\$ -
2026	\$ -	\$ -	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -	\$ -	\$ -
2028	\$ -	\$ -	\$ -	\$ -	\$ -
2029	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ -
2033	\$ -	\$ -	\$ -	\$ -	\$ -
2034	\$ -	\$ -	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -	\$ -	\$ -
2043	\$ -	\$ -	\$ -	\$ -	\$ -
2044	\$ -	\$ -	\$ -	\$ -	\$ -
2045	\$ -	\$ -	\$ -	\$ -	\$ -
2046	\$ -	\$ -	\$ -	\$ -	\$ -
2047	\$ -	\$ -	\$ -	\$ -	\$ -
2048	\$ -	\$ -	\$ -	\$ -	\$ -
2049	\$ -	\$ -	\$ -	\$ -	\$ -
2050	\$ -	\$ -	\$ -	\$ -	\$ -
Project Totals			\$	49,216	\$ 49,216

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						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
163	Investment	\$ 31,518	Current Year	2008		
164	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		15.65%	
165	Service Month (1-12)	6				
166	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)	\$ 808		
167	CIAC (Yes or No)	No				
170	2006	\$ 31,518	\$ 404	\$ 31,114	\$ 3,276	\$ 3,276
171	2007	\$ 31,114	\$ 808	\$ 30,306	\$ 5,614	\$ 5,614
172	2008	\$ 30,306	\$ 808	\$ 29,498	\$ 5,487	\$ 5,487
173	2009	\$ -	\$ -	\$ -	\$ -	\$ -
174	2010	\$ -	\$ -	\$ -	\$ -	\$ -
175	2011	\$ -	\$ -	\$ -	\$ -	\$ -
176	2012	\$ -	\$ -	\$ -	\$ -	\$ -
177	2013	\$ -	\$ -	\$ -	\$ -	\$ -
178	2014	\$ -	\$ -	\$ -	\$ -	\$ -
179	2015	\$ -	\$ -	\$ -	\$ -	\$ -
180	2016	\$ -	\$ -	\$ -	\$ -	\$ -
181	2017	\$ -	\$ -	\$ -	\$ -	\$ -
182	2018	\$ -	\$ -	\$ -	\$ -	\$ -
183	2019	\$ -	\$ -	\$ -	\$ -	\$ -
184	2020	\$ -	\$ -	\$ -	\$ -	\$ -
185	2021	\$ -	\$ -	\$ -	\$ -	\$ -
186	2022	\$ -	\$ -	\$ -	\$ -	\$ -
187	2023	\$ -	\$ -	\$ -	\$ -	\$ -
188	2024	\$ -	\$ -	\$ -	\$ -	\$ -
189	2025	\$ -	\$ -	\$ -	\$ -	\$ -
190	2026	\$ -	\$ -	\$ -	\$ -	\$ -
191	2027	\$ -	\$ -	\$ -	\$ -	\$ -
192	2028	\$ -	\$ -	\$ -	\$ -	\$ -
193	2029	\$ -	\$ -	\$ -	\$ -	\$ -
194	2030	\$ -	\$ -	\$ -	\$ -	\$ -
195	2031	\$ -	\$ -	\$ -	\$ -	\$ -
196	2032	\$ -	\$ -	\$ -	\$ -	\$ -
197	2033	\$ -	\$ -	\$ -	\$ -	\$ -
198	2034	\$ -	\$ -	\$ -	\$ -	\$ -
199	2035	\$ -	\$ -	\$ -	\$ -	\$ -
200	2036	\$ -	\$ -	\$ -	\$ -	\$ -
201	2037	\$ -	\$ -	\$ -	\$ -	\$ -
202	2038	\$ -	\$ -	\$ -	\$ -	\$ -
203	2039	\$ -	\$ -	\$ -	\$ -	\$ -
204	2040	\$ -	\$ -	\$ -	\$ -	\$ -
205	2041	\$ -	\$ -	\$ -	\$ -	\$ -
206	2042	\$ -	\$ -	\$ -	\$ -	\$ -
207	2043	\$ -	\$ -	\$ -	\$ -	\$ -
208	2044	\$ -	\$ -	\$ -	\$ -	\$ -
209	2045	\$ -	\$ -	\$ -	\$ -	\$ -
210	2046	\$ -	\$ -	\$ -	\$ -	\$ -
211	2047	\$ -	\$ -	\$ -	\$ -	\$ -
212	2048	\$ -	\$ -	\$ -	\$ -	\$ -
213	2049	\$ -	\$ -	\$ -	\$ -	\$ -
214	2050	\$ -	\$ -	\$ -	\$ -	\$ -
215	Project Totals			\$ 14,377	\$ 14,377	

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			2008
218	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			15.65%
219	Service Month (1-12)	12				
220	Useful Life	39	Annual Depreciation Expense	(Investment / Useful Life)	\$	99,931
221	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
224	2006	\$ 3,897,313	\$ -	\$ 3,897,313	\$ 50,821	\$ 50,821
225	2007	\$ 3,897,313	\$ 99,931	\$ 3,797,382	\$ 701,966	\$ 701,966
226	2008	\$ 3,797,382	\$ 99,931	\$ 3,697,451	\$ 686,329	\$ 686,329
227	2009	\$ -	\$ -	\$ -	\$ -	\$ -
228	2010	\$ -	\$ -	\$ -	\$ -	\$ -
229	2011	\$ -	\$ -	\$ -	\$ -	\$ -
230	2012	\$ -	\$ -	\$ -	\$ -	\$ -
231	2013	\$ -	\$ -	\$ -	\$ -	\$ -
232	2014	\$ -	\$ -	\$ -	\$ -	\$ -
233	2015	\$ -	\$ -	\$ -	\$ -	\$ -
234	2016	\$ -	\$ -	\$ -	\$ -	\$ -
235	2017	\$ -	\$ -	\$ -	\$ -	\$ -
236	2018	\$ -	\$ -	\$ -	\$ -	\$ -
237	2019	\$ -	\$ -	\$ -	\$ -	\$ -
238	2020	\$ -	\$ -	\$ -	\$ -	\$ -
239	2021	\$ -	\$ -	\$ -	\$ -	\$ -
240	2022	\$ -	\$ -	\$ -	\$ -	\$ -
241	2023	\$ -	\$ -	\$ -	\$ -	\$ -
242	2024	\$ -	\$ -	\$ -	\$ -	\$ -
243	2025	\$ -	\$ -	\$ -	\$ -	\$ -
244	2026	\$ -	\$ -	\$ -	\$ -	\$ -
245	2027	\$ -	\$ -	\$ -	\$ -	\$ -
246	2028	\$ -	\$ -	\$ -	\$ -	\$ -
247	2029	\$ -	\$ -	\$ -	\$ -	\$ -
248	2030	\$ -	\$ -	\$ -	\$ -	\$ -
249	2031	\$ -	\$ -	\$ -	\$ -	\$ -
250	2032	\$ -	\$ -	\$ -	\$ -	\$ -
251	2033	\$ -	\$ -	\$ -	\$ -	\$ -
252	2034	\$ -	\$ -	\$ -	\$ -	\$ -
253	2035	\$ -	\$ -	\$ -	\$ -	\$ -
254	2036	\$ -	\$ -	\$ -	\$ -	\$ -
255	2037	\$ -	\$ -	\$ -	\$ -	\$ -
256	2038	\$ -	\$ -	\$ -	\$ -	\$ -
257	2039	\$ -	\$ -	\$ -	\$ -	\$ -
258	2040	\$ -	\$ -	\$ -	\$ -	\$ -
259	2041	\$ -	\$ -	\$ -	\$ -	\$ -
260	2042	\$ -	\$ -	\$ -	\$ -	\$ -
261	2043	\$ -	\$ -	\$ -	\$ -	\$ -
262	2044	\$ -	\$ -	\$ -	\$ -	\$ -
263	2045	\$ -	\$ -	\$ -	\$ -	\$ -
264	2046	\$ -	\$ -	\$ -	\$ -	\$ -
265	2047	\$ -	\$ -	\$ -	\$ -	\$ -
266	2048	\$ -	\$ -	\$ -	\$ -	\$ -
267	2049	\$ -	\$ -	\$ -	\$ -	\$ -
268	2050	\$ -	\$ -	\$ -	\$ -	\$ -
269	Project Totals			\$	1,439,117	\$ 1,439,117

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			2008
272	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			15.65%
273	Service Month (1-12)	12				
274	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$	238,984
275	CIAC (Yes or No)	No				
276	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
277	2006	\$ 9,320,377	\$ -	\$ 9,320,377	\$ 121,538	\$ 121,538
278	2007	\$ 9,320,377	\$ 238,984	\$ 9,081,393	\$ 1,678,744	\$ 1,678,744
279	2008	\$ 9,081,393	\$ 238,984	\$ 8,842,409	\$ 1,641,348	\$ 1,641,348
280	2009	\$ -	\$ -	\$ -	\$ -	\$ -
281	2010	\$ -	\$ -	\$ -	\$ -	\$ -
282	2011	\$ -	\$ -	\$ -	\$ -	\$ -
283	2012	\$ -	\$ -	\$ -	\$ -	\$ -
284	2013	\$ -	\$ -	\$ -	\$ -	\$ -
285	2014	\$ -	\$ -	\$ -	\$ -	\$ -
286	2015	\$ -	\$ -	\$ -	\$ -	\$ -
287	2016	\$ -	\$ -	\$ -	\$ -	\$ -
288	2017	\$ -	\$ -	\$ -	\$ -	\$ -
289	2018	\$ -	\$ -	\$ -	\$ -	\$ -
290	2019	\$ -	\$ -	\$ -	\$ -	\$ -
291	2020	\$ -	\$ -	\$ -	\$ -	\$ -
292	2021	\$ -	\$ -	\$ -	\$ -	\$ -
293	2022	\$ -	\$ -	\$ -	\$ -	\$ -
294	2023	\$ -	\$ -	\$ -	\$ -	\$ -
295	2024	\$ -	\$ -	\$ -	\$ -	\$ -
296	2025	\$ -	\$ -	\$ -	\$ -	\$ -
297	2026	\$ -	\$ -	\$ -	\$ -	\$ -
298	2027	\$ -	\$ -	\$ -	\$ -	\$ -
299	2028	\$ -	\$ -	\$ -	\$ -	\$ -
300	2029	\$ -	\$ -	\$ -	\$ -	\$ -
301	2030	\$ -	\$ -	\$ -	\$ -	\$ -
302	2031	\$ -	\$ -	\$ -	\$ -	\$ -
303	2032	\$ -	\$ -	\$ -	\$ -	\$ -
304	2033	\$ -	\$ -	\$ -	\$ -	\$ -
305	2034	\$ -	\$ -	\$ -	\$ -	\$ -
306	2035	\$ -	\$ -	\$ -	\$ -	\$ -
307	2036	\$ -	\$ -	\$ -	\$ -	\$ -
308	2037	\$ -	\$ -	\$ -	\$ -	\$ -
309	2038	\$ -	\$ -	\$ -	\$ -	\$ -
310	2039	\$ -	\$ -	\$ -	\$ -	\$ -
311	2040	\$ -	\$ -	\$ -	\$ -	\$ -
312	2041	\$ -	\$ -	\$ -	\$ -	\$ -
313	2042	\$ -	\$ -	\$ -	\$ -	\$ -
314	2043	\$ -	\$ -	\$ -	\$ -	\$ -
315	2044	\$ -	\$ -	\$ -	\$ -	\$ -
316	2045	\$ -	\$ -	\$ -	\$ -	\$ -
317	2046	\$ -	\$ -	\$ -	\$ -	\$ -
318	2047	\$ -	\$ -	\$ -	\$ -	\$ -
319	2048	\$ -	\$ -	\$ -	\$ -	\$ -
320	2049	\$ -	\$ -	\$ -	\$ -	\$ -
321	2050	\$ -	\$ -	\$ -	\$ -	\$ -
322						
323						
324	Project Totals			\$ 3,441,631	\$ 3,441,631	\$

Worksheet G

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

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

Line No.	Details					
325	Investment	\$ 3,790,016	Current Year			2008
326	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation			15.65%
327	Service Month (1-12)	10				
328	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$	97,180
329	CIAC (Yes or No)	No				
330						
331						
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
332	2007	\$ 3,790,016	\$ 16,197	\$ 3,773,819	\$ 165,096	\$ 165,096
333	2008	\$ 3,773,819	\$ 97,180	\$ 3,676,639	\$ 680,106	\$ 680,106
334	2009	\$ -	\$ -	\$ -	\$ -	\$ -
335	2010	\$ -	\$ -	\$ -	\$ -	\$ -
336	2011	\$ -	\$ -	\$ -	\$ -	\$ -
337	2012	\$ -	\$ -	\$ -	\$ -	\$ -
338	2013	\$ -	\$ -	\$ -	\$ -	\$ -
339	2014	\$ -	\$ -	\$ -	\$ -	\$ -
340	2015	\$ -	\$ -	\$ -	\$ -	\$ -
341	2016	\$ -	\$ -	\$ -	\$ -	\$ -
342	2017	\$ -	\$ -	\$ -	\$ -	\$ -
343	2018	\$ -	\$ -	\$ -	\$ -	\$ -
344	2019	\$ -	\$ -	\$ -	\$ -	\$ -
345	2020	\$ -	\$ -	\$ -	\$ -	\$ -
346	2021	\$ -	\$ -	\$ -	\$ -	\$ -
347	2022	\$ -	\$ -	\$ -	\$ -	\$ -
348	2023	\$ -	\$ -	\$ -	\$ -	\$ -
349	2024	\$ -	\$ -	\$ -	\$ -	\$ -
350	2025	\$ -	\$ -	\$ -	\$ -	\$ -
351	2026	\$ -	\$ -	\$ -	\$ -	\$ -
352	2027	\$ -	\$ -	\$ -	\$ -	\$ -
353	2028	\$ -	\$ -	\$ -	\$ -	\$ -
354	2029	\$ -	\$ -	\$ -	\$ -	\$ -
355	2030	\$ -	\$ -	\$ -	\$ -	\$ -
356	2031	\$ -	\$ -	\$ -	\$ -	\$ -
357	2032	\$ -	\$ -	\$ -	\$ -	\$ -
358	2033	\$ -	\$ -	\$ -	\$ -	\$ -
359	2034	\$ -	\$ -	\$ -	\$ -	\$ -
360	2035	\$ -	\$ -	\$ -	\$ -	\$ -
361	2036	\$ -	\$ -	\$ -	\$ -	\$ -
362	2037	\$ -	\$ -	\$ -	\$ -	\$ -
363	2038	\$ -	\$ -	\$ -	\$ -	\$ -
364	2039	\$ -	\$ -	\$ -	\$ -	\$ -
365	2040	\$ -	\$ -	\$ -	\$ -	\$ -
366	2041	\$ -	\$ -	\$ -	\$ -	\$ -
367	2042	\$ -	\$ -	\$ -	\$ -	\$ -
368	2043	\$ -	\$ -	\$ -	\$ -	\$ -
369	2044	\$ -	\$ -	\$ -	\$ -	\$ -
370	2045	\$ -	\$ -	\$ -	\$ -	\$ -
371	2046	\$ -	\$ -	\$ -	\$ -	\$ -
372	2047	\$ -	\$ -	\$ -	\$ -	\$ -
373	2048	\$ -	\$ -	\$ -	\$ -	\$ -
374	2049	\$ -	\$ -	\$ -	\$ -	\$ -
375	2050	\$ -	\$ -	\$ -	\$ -	\$ -
376	2051	\$ -	\$ -	\$ -	\$ -	\$ -
377						
378	Project Totals				\$ 845,202	\$ 845,202

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

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

Line No.

Details						
379	Investment	\$ 85,105	Current Year			2008
380	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation			15.65%
381	Service Month (1-12)	6				
382	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$	2,182
383	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement		Rev. Req. for SPP Allocation
386	2007	\$ 85,105	\$ 1,091	\$ 84,014	\$ 8,845	\$ 8,845
387	2008	\$ 84,014	\$ 2,182	\$ 81,832	\$ 15,158	\$ 15,158
388	2009	\$ -	\$ -	\$ -	\$ -	\$ -
389	2010	\$ -	\$ -	\$ -	\$ -	\$ -
390	2011	\$ -	\$ -	\$ -	\$ -	\$ -
391	2012	\$ -	\$ -	\$ -	\$ -	\$ -
392	2013	\$ -	\$ -	\$ -	\$ -	\$ -
393	2014	\$ -	\$ -	\$ -	\$ -	\$ -
394	2015	\$ -	\$ -	\$ -	\$ -	\$ -
395	2016	\$ -	\$ -	\$ -	\$ -	\$ -
396	2017	\$ -	\$ -	\$ -	\$ -	\$ -
397	2018	\$ -	\$ -	\$ -	\$ -	\$ -
398	2019	\$ -	\$ -	\$ -	\$ -	\$ -
399	2020	\$ -	\$ -	\$ -	\$ -	\$ -
400	2021	\$ -	\$ -	\$ -	\$ -	\$ -
401	2022	\$ -	\$ -	\$ -	\$ -	\$ -
402	2023	\$ -	\$ -	\$ -	\$ -	\$ -
403	2024	\$ -	\$ -	\$ -	\$ -	\$ -
404	2025	\$ -	\$ -	\$ -	\$ -	\$ -
405	2026	\$ -	\$ -	\$ -	\$ -	\$ -
406	2027	\$ -	\$ -	\$ -	\$ -	\$ -
407	2028	\$ -	\$ -	\$ -	\$ -	\$ -
408	2029	\$ -	\$ -	\$ -	\$ -	\$ -
409	2030	\$ -	\$ -	\$ -	\$ -	\$ -
410	2031	\$ -	\$ -	\$ -	\$ -	\$ -
411	2032	\$ -	\$ -	\$ -	\$ -	\$ -
412	2033	\$ -	\$ -	\$ -	\$ -	\$ -
413	2034	\$ -	\$ -	\$ -	\$ -	\$ -
414	2035	\$ -	\$ -	\$ -	\$ -	\$ -
415	2036	\$ -	\$ -	\$ -	\$ -	\$ -
416	2037	\$ -	\$ -	\$ -	\$ -	\$ -
417	2038	\$ -	\$ -	\$ -	\$ -	\$ -
418	2039	\$ -	\$ -	\$ -	\$ -	\$ -
419	2040	\$ -	\$ -	\$ -	\$ -	\$ -
420	2041	\$ -	\$ -	\$ -	\$ -	\$ -
421	2042	\$ -	\$ -	\$ -	\$ -	\$ -
422	2043	\$ -	\$ -	\$ -	\$ -	\$ -
423	2044	\$ -	\$ -	\$ -	\$ -	\$ -
424	2045	\$ -	\$ -	\$ -	\$ -	\$ -
425	2046	\$ -	\$ -	\$ -	\$ -	\$ -
426	2047	\$ -	\$ -	\$ -	\$ -	\$ -
427	2048	\$ -	\$ -	\$ -	\$ -	\$ -
428	2049	\$ -	\$ -	\$ -	\$ -	\$ -
429	2050	\$ -	\$ -	\$ -	\$ -	\$ -
430	2051	\$ -	\$ -	\$ -	\$ -	\$ -
431	Project Totals				\$ 24,003	\$ 24,003

Worksheet G

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

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

Line No.	Details					
433	Investment	\$ 136,512	Current Year			2008
434	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation			15.65%
435	Service Month (1-12)	12				
436	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$	3,500
437	CIAC (Yes or No)	No				
438						
439						
440						
441						
442						
443						
444						
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449						
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472						
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474						
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479						
480						
481						
482						
483						
484						
485						
486	Project Totals				\$ 1,780	\$ 1,780

Worksheet G

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

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

Line No.	Details						
487	Investment	\$ 23,213	Current Year			2008	
488	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation			15.65%	
489	Service Month (1-12)	6					
490	Useful Life	39	Annual Depreciation Expense	(Investment / Useful Life)	\$	595	
491	CIAC (Yes or No)	No					
492	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
494	2008	\$ 23,213	\$ 298	\$ 22,915	\$ 2,413	\$ 2,413	
495	2009	\$ -	\$ -	\$ -	\$ -	\$ -	
496	2010	\$ -	\$ -	\$ -	\$ -	\$ -	
497	2011	\$ -	\$ -	\$ -	\$ -	\$ -	
498	2012	\$ -	\$ -	\$ -	\$ -	\$ -	
499	2013	\$ -	\$ -	\$ -	\$ -	\$ -	
500	2014	\$ -	\$ -	\$ -	\$ -	\$ -	
501	2015	\$ -	\$ -	\$ -	\$ -	\$ -	
502	2016	\$ -	\$ -	\$ -	\$ -	\$ -	
503	2017	\$ -	\$ -	\$ -	\$ -	\$ -	
504	2018	\$ -	\$ -	\$ -	\$ -	\$ -	
505	2019	\$ -	\$ -	\$ -	\$ -	\$ -	
506	2020	\$ -	\$ -	\$ -	\$ -	\$ -	
507	2021	\$ -	\$ -	\$ -	\$ -	\$ -	
508	2022	\$ -	\$ -	\$ -	\$ -	\$ -	
509	2023	\$ -	\$ -	\$ -	\$ -	\$ -	
510	2024	\$ -	\$ -	\$ -	\$ -	\$ -	
511	2025	\$ -	\$ -	\$ -	\$ -	\$ -	
512	2026	\$ -	\$ -	\$ -	\$ -	\$ -	
513	2027	\$ -	\$ -	\$ -	\$ -	\$ -	
514	2028	\$ -	\$ -	\$ -	\$ -	\$ -	
515	2029	\$ -	\$ -	\$ -	\$ -	\$ -	
516	2030	\$ -	\$ -	\$ -	\$ -	\$ -	
517	2031	\$ -	\$ -	\$ -	\$ -	\$ -	
518	2032	\$ -	\$ -	\$ -	\$ -	\$ -	
519	2033	\$ -	\$ -	\$ -	\$ -	\$ -	
520	2034	\$ -	\$ -	\$ -	\$ -	\$ -	
521	2035	\$ -	\$ -	\$ -	\$ -	\$ -	
522	2036	\$ -	\$ -	\$ -	\$ -	\$ -	
523	2037	\$ -	\$ -	\$ -	\$ -	\$ -	
524	2038	\$ -	\$ -	\$ -	\$ -	\$ -	
525	2039	\$ -	\$ -	\$ -	\$ -	\$ -	
526	2040	\$ -	\$ -	\$ -	\$ -	\$ -	
527	2041	\$ -	\$ -	\$ -	\$ -	\$ -	
528	2042	\$ -	\$ -	\$ -	\$ -	\$ -	
529	2043	\$ -	\$ -	\$ -	\$ -	\$ -	
530	2044	\$ -	\$ -	\$ -	\$ -	\$ -	
531	2045	\$ -	\$ -	\$ -	\$ -	\$ -	
532	2046	\$ -	\$ -	\$ -	\$ -	\$ -	
533	2047	\$ -	\$ -	\$ -	\$ -	\$ -	
534	2048	\$ -	\$ -	\$ -	\$ -	\$ -	
535	2049	\$ -	\$ -	\$ -	\$ -	\$ -	
536	2050	\$ -	\$ -	\$ -	\$ -	\$ -	
537	2051	\$ -	\$ -	\$ -	\$ -	\$ -	
538	2052	\$ -	\$ -	\$ -	\$ -	\$ -	
539	Project Totals					\$ 2,413	\$ 2,413

Worksheet G

Project 11:



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

Line No.

Details							
541	Investment		Current Year			2008	
542	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation			15.65%	
543	Service Month (1-12)						
544	Useful Life	38	Annual Depreciation Expense (Investment / Useful Life)			\$ -	
545	CIAC (Yes or No)	No					
546	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
548	2008	\$ -	\$ -	\$ -	\$ -	\$ -	
549	2009	\$ -	\$ -	\$ -	\$ -	\$ -	
550	2010	\$ -	\$ -	\$ -	\$ -	\$ -	
551	2011	\$ -	\$ -	\$ -	\$ -	\$ -	
552	2012	\$ -	\$ -	\$ -	\$ -	\$ -	
553	2013	\$ -	\$ -	\$ -	\$ -	\$ -	
554	2014	\$ -	\$ -	\$ -	\$ -	\$ -	
555	2015	\$ -	\$ -	\$ -	\$ -	\$ -	
556	2016	\$ -	\$ -	\$ -	\$ -	\$ -	
557	2017	\$ -	\$ -	\$ -	\$ -	\$ -	
558	2018	\$ -	\$ -	\$ -	\$ -	\$ -	
559	2019	\$ -	\$ -	\$ -	\$ -	\$ -	
560	2020	\$ -	\$ -	\$ -	\$ -	\$ -	
561	2021	\$ -	\$ -	\$ -	\$ -	\$ -	
562	2022	\$ -	\$ -	\$ -	\$ -	\$ -	
563	2023	\$ -	\$ -	\$ -	\$ -	\$ -	
564	2024	\$ -	\$ -	\$ -	\$ -	\$ -	
565	2025	\$ -	\$ -	\$ -	\$ -	\$ -	
566	2026	\$ -	\$ -	\$ -	\$ -	\$ -	
567	2027	\$ -	\$ -	\$ -	\$ -	\$ -	
568	2028	\$ -	\$ -	\$ -	\$ -	\$ -	
569	2029	\$ -	\$ -	\$ -	\$ -	\$ -	
570	2030	\$ -	\$ -	\$ -	\$ -	\$ -	
571	2031	\$ -	\$ -	\$ -	\$ -	\$ -	
572	2032	\$ -	\$ -	\$ -	\$ -	\$ -	
573	2033	\$ -	\$ -	\$ -	\$ -	\$ -	
574	2034	\$ -	\$ -	\$ -	\$ -	\$ -	
575	2035	\$ -	\$ -	\$ -	\$ -	\$ -	
576	2036	\$ -	\$ -	\$ -	\$ -	\$ -	
577	2037	\$ -	\$ -	\$ -	\$ -	\$ -	
578	2038	\$ -	\$ -	\$ -	\$ -	\$ -	
579	2039	\$ -	\$ -	\$ -	\$ -	\$ -	
580	2040	\$ -	\$ -	\$ -	\$ -	\$ -	
581	2041	\$ -	\$ -	\$ -	\$ -	\$ -	
582	2042	\$ -	\$ -	\$ -	\$ -	\$ -	
583	2043	\$ -	\$ -	\$ -	\$ -	\$ -	
584	2044	\$ -	\$ -	\$ -	\$ -	\$ -	
585	2045	\$ -	\$ -	\$ -	\$ -	\$ -	
586	2046	\$ -	\$ -	\$ -	\$ -	\$ -	
587	2047	\$ -	\$ -	\$ -	\$ -	\$ -	
588	2048	\$ -	\$ -	\$ -	\$ -	\$ -	
589	2049	\$ -	\$ -	\$ -	\$ -	\$ -	
590	2050	\$ -	\$ -	\$ -	\$ -	\$ -	
591	2051	\$ -	\$ -	\$ -	\$ -	\$ -	
592	2052	\$ -	\$ -	\$ -	\$ -	\$ -	
593	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					
595	Investment	-	Current Year		2008
596	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		15.65%
597	Service Month (1-12)	-	Rev. Req. allocated to TO's Identified Customers		100.00%
598	Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)		-
599	CIAC (Yes or No)	no			
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
600	2006	-	-	\$ -	\$ -
601	2007	-	-	-	-
602	2008	-	-	-	-
603	2009	-	-	-	-
604	2010	-	-	-	-
605	2011	-	-	-	-
606	2012	-	-	-	-
607	2013	-	-	-	-
608	2014	-	-	-	-
609	2015	-	-	-	-
610	2016	-	-	-	-
611	2017	-	-	-	-
612	2018	-	-	-	-
613	2019	-	-	-	-
614	2020	-	-	-	-
615	2021	-	-	-	-
616	2022	-	-	-	-
617	2023	-	-	-	-
618	2024	-	-	-	-
619	2025	-	-	-	-
620	2026	-	-	-	-
621	2027	-	-	-	-
622	2028	-	-	-	-
623	2029	-	-	-	-
624	2030	-	-	-	-
625	2031	-	-	-	-
626	2032	-	-	-	-
627	2033	-	-	-	-
628	2034	-	-	-	-
629	2035	-	-	-	-
630	2036	-	-	-	-
631	2037	-	-	-	-
632	2038	-	-	-	-
633	2039	-	-	-	-
634	2040	-	-	-	-
635	2041	-	-	-	-
636	2042	-	-	-	-
637	2043	-	-	-	-
638	2044	-	-	-	-
639	2045	-	-	-	-
640	2046	-	-	-	-
641	2047	-	-	-	-
642	2048	-	-	-	-
643	2049	-	-	-	-
644	2050	-	-	-	-
645	2051	-	-	-	-
646	2052	-	-	-	-
647	2053	-	-	-	-
648	2054	-	-	-	-
649	2055	-	-	-	-
650	2056	-	-	-	-
651	....	....	.....	.....	....

654

Worksheet G

C. Sponsored or Economic Portfolio Upgrades.

Project 1, (Describe)

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					
655	Investment	-	Current Year			2008
656	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			15.65%
657	Service Month (1-12)	-	Rev. Req. allocated to Sponsoring Entity			100.00%
658	Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)			-
659	CIAC (Yes or No)	no				
660	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
662	2006	-	-	\$ -	\$ -	-
663	2007	-	-	-	\$ -	-
664	2008	-	-	-	\$ -	-
665	2009	-	-	-	\$ -	-
666	2010	-	-	-	\$ -	-
667	2011	-	-	-	\$ -	-
668	2012	-	-	-	\$ -	-
669	2013	-	-	-	\$ -	-
670	2014	-	-	-	\$ -	-
671	2015	-	-	-	\$ -	-
672	2016	-	-	-	\$ -	-
673	2017	-	-	-	\$ -	-
674	2018	-	-	-	\$ -	-
675	2019	-	-	-	\$ -	-
676	2020	-	-	-	\$ -	-
677	2021	-	-	-	\$ -	-
678	2022	-	-	-	\$ -	-
679	2023	-	-	-	\$ -	-
680	2024	-	-	-	\$ -	-
681	2025	-	-	-	\$ -	-
682	2026	-	-	-	\$ -	-
683	2027	-	-	-	\$ -	-
684	2028	-	-	-	\$ -	-
685	2029	-	-	-	\$ -	-
686	2030	-	-	-	\$ -	-
687	2031	-	-	-	\$ -	-
688	2032	-	-	-	\$ -	-
689	2033	-	-	-	\$ -	-
690	2034	-	-	-	\$ -	-
691	2035	-	-	-	\$ -	-
692	2036	-	-	-	\$ -	-
693	2037	-	-	-	\$ -	-
694	2038	-	-	-	\$ -	-
695	2039	-	-	-	\$ -	-
696	2040	-	-	-	\$ -	-
697	2041	-	-	-	\$ -	-
698	2042	-	-	-	\$ -	-
699	2043	-	-	-	\$ -	-
700	2044	-	-	-	\$ -	-
701	2045	-	-	-	\$ -	-
702	2046	-	-	-	\$ -	-
703	2047	-	-	-	\$ -	-
704	2048	-	-	-	\$ -	-
705	2049	-	-	-	\$ -	-
706	2050	-	-	-	\$ -	-
707	2051	-	-	-	\$ -	-
708	2052	-	-	-	\$ -	-
709	2053	-	-	-	\$ -	-
710	2054	-	-	-	\$ -	-
711	2055	-	-	-	\$ -	-
712	2056	-	-	-	\$ -	-
713	....	....	.....	.....	....	....
714						

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					
715	Investment	-	Current Year		2008
716	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		15.65%
717	Service Month (1-12)	-	Rev. Req. allocated to TO's Zone		100.00%
718	Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)		-
719	CIAC (Yes or No)	no			
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
720	2006	-	-	\$ -	\$ -
721	2007	-	-	-	-
722	2008	-	-	-	-
723	2009	-	-	-	-
724	2010	-	-	-	-
725	2011	-	-	-	-
726	2012	-	-	-	-
727	2013	-	-	-	-
728	2014	-	-	-	-
729	2015	-	-	-	-
730	2016	-	-	-	-
731	2017	-	-	-	-
732	2018	-	-	-	-
733	2019	-	-	-	-
734	2020	-	-	-	-
735	2021	-	-	-	-
736	2022	-	-	-	-
737	2023	-	-	-	-
738	2024	-	-	-	-
739	2025	-	-	-	-
740	2026	-	-	-	-
741	2027	-	-	-	-
742	2028	-	-	-	-
743	2029	-	-	-	-
744	2030	-	-	-	-
745	2031	-	-	-	-
746	2032	-	-	-	-
747	2033	-	-	-	-
748	2034	-	-	-	-
749	2035	-	-	-	-
750	2036	-	-	-	-
751	2037	-	-	-	-
752	2038	-	-	-	-
753	2039	-	-	-	-
754	2040	-	-	-	-
755	2041	-	-	-	-
756	2042	-	-	-	-
757	2043	-	-	-	-
758	2044	-	-	-	-
759	2045	-	-	-	-
760	2046	-	-	-	-
761	2047	-	-	-	-
762	2048	-	-	-	-
763	2049	-	-	-	-
764	2050	-	-	-	-
765	2051	-	-	-	-
766	2052	-	-	-	-
767	2053	-	-	-	-
768	2054	-	-	-	-
769	2055	-	-	-	-
770	2056	-	-	-	-
771	....	....	....	....	....
772					
773					
774					

Worksheet H - Transmission Plant Adjustments

I. Transmission Plant Adjusted for SPP Tariff

	(A)	(B)
Line No.	<u>Plant Description</u>	<u>Amount</u>
1	Radial Lines	\$ 15,660,554
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>\$ 15,660,554</u>
8		
9		

II. Production Related Transmission Facilities

	(A)	(B)
Line No.	<u>Plant Description</u>	<u>Amount</u>
10	Generation Radial Ties (Centennial)	\$ 9,361,133
11	Generation Step Up Transformers (GSU's) and Related Equipment	29,135,222
12		
13	Total (line 120)	<u>\$ 38,496,355</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 (AR)	1974	42,059.21		42,059.21	2012	
2	9114-D	Johnson Sub (AR)	1974	364.80		364.80	2012	
3	9335-D	Mountainburg Sub (AR)	1966	8,823.55		8,823.55	2011	
4	9335-D	Mountainburg Sub (AR)	1966	375.40		375.40	2011	
5	9216-D	Central Sub(AR)	2006	364,092.38		364,092.38	2014	
6	7322-D	Sacred Heart Sub	1973	2,631.89		2,631.89	2015	
7	7507-D	Seran Sub	1974	12,051.45		12,051.45	2015	
8	3336-D	Taft Sub	1973	5,236.53		5,236.53	2015	
9	8411-D	Acorn Sub	1969	5,907.07		5,907.07	2015	
10	8482-D	Aluma Sub	1970	10,303.87		10,303.87	2012	
11	8615-D	Anderson Road Sub	1965	5,543.15		5,543.15	2010	
12	5109-D	Ardmore West Sub	2008	337,038.30		337,038.30	2009	
13	8210-D	Freeway Sub	1970	28,049.14		28,049.14	2015	
14	8493-D	Kelley Ave Sub	1962	11,055.26		11,055.26	2010	
15	8592-D	Post Road Sub	1970	18,589.47		18,589.47	2012	
16	8531-D	Ridgeview Sub	1967	16,928.49		16,928.49	2010	
17	8415-D	State Center Sub	1971	4,308.46		4,308.46	2012	
18	8164-D	SW 29th Street Sub	1974	22,359.07		22,359.07	2012	
19	8716-D	Midwest Blvd Sub	1987	5,281.72		5,281.72	2010	
20	8111-D	Newcastle Sub	1987	10,487.68		10,487.68	2010	
21	4152-D	Banner Sub	1969	9,576.66		9,576.66	2012	
22	8109-D	Canadian River Sub	1966	5,899.99		5,899.99	2010	
23	4319-D	Lovell Sub	1968	3,269.47		3,269.47	2015	
24	4117-D	Purdue Sub	1972	7,272.86		7,272.86	2014	
25	8165-D	Rancho Sub	1974	28,181.47		28,181.47	2010	
26	8699-D	S E 134th Sub	1967	5,231.43		5,231.43	2012	
27	8718-D	Sooner Road Sub	1967	10,167.51		10,167.51	2010	
28	8159-D	Wheatland Sub	1973	17,388.43		17,388.43	2018	
29	3610-D	Shady Grove Sub	2002	68,833.80		68,833.80	2018	
30	3216-D	Sahoma Lake Sub	2002	102,519.25		102,519.25	2018	
31	5110-D	Springdale Sub	1972	11,372.48		11,372.48	2015	
32	8359-D	Yukon Sub	2007	136,027.43		136,027.43	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	2010	
35								
36								
37								
38								
39								
40		TOTAL ARKANSAS		415,715		415,715		
41		TOTAL OKLAHOMA		945,264		945,264		
42		TOTAL ALL		<u>1,360,980</u>		<u>1,360,980</u>		
43								
44								
45		NON TRANSMISSION TOTAL		<u>1,360,980</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	2009	
47		W. Ft. Smith Loop						
48	16101-H	161 KV H-Frame	1989	37,601.73		37,601.73	2009	
49		W. Ft. Smith Loop						
50	34501-T	345 KV Tower	1983 & 1989	164,719.48		164,719.48	2009	
51		W. Ft. Smith Loop						
52	13802-S	138 KV Piedmont-Haymaker	2004	149,208.47		149,208.47	2015	
53	138042-01	138 KV McClain Sub-SW 134th & Penn TAP	2008	69,630.84		69,630.84	2009	
54								
55	13836-S	Louis Garber to Chitwood	2006	23,525.77		23,525.77	2009	
56	3609-T	Garrison Sub	1978	140,076.15		140,076.15	2011	
57	7707-T	Jaycee Sub	1974	30,196.68		30,196.68	2016	
58	8131-T	Earlywine Sub	1972	57,732.86		57,732.86	2009	
59	8131-T	Earlywine Sub	1972	1,193.34		1,193.34	2009	
60	7210-T	Diamond Sub	1971	6,336.16		6,336.16	2012	
61	7120-T	Lincoln County Sub	1972	4,126.09		4,126.09	2012	
62	4160-T	Breckenridge Sub	1984	36,881.22		36,881.22	2011	
63								
64								
65								
66								
67								
68		TOTAL ARKANSAS		0		0		
69		TOTAL OKLAHOMA		<u>775,885</u>		<u>775,885</u>		
70		TOTAL ALL		<u>775,885</u>		<u>775,885</u>		
71								
72								
73		TRANSMISSION ONLY	(line 61)	<u>775,885</u>				
74								
75		TOTAL COMPANY	Form I, p.214	<u>2,136,865</u>				
76								

NOTE:

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

Worksheet J - Tax Apportionments by State

I. DEVELOPMENT OF COMPOSITE STATE INCOME TAX RATES

Line No.		For Tax Year 2007	
1	State Income Tax Rate - Oklahoma	Note 1	6.00%
2	Apportionment Factor	Note 2	93.4%
3	Oklahoma State Income Tax Rate	(In 1 * In 2)	5.6022%
4	State Income Tax Rate - Arkansas		6.50%
5	Apportionment Factor	Note 2	7.88%
6	Arkansas State Income Tax Rate	(In 4 * In 5)	0.5121%
7	Total State Income Tax Rate	(sum In 3 & In 6)	<u>6.1143%</u>

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

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

Worksheet J - Tax Apportionments by State

II. Calculation of Oklahoma Apportionment Factor

	<u>Column A</u>	<u>Column B</u>	<u>A divided by B</u>
1.	Total Within Oklahoma	Without Oklahoma	Percentage Within Oklahoma
Value of real and tangible personal property used in the unitary business (by averaging the value at the beginning and ending of the tax period).			
(a) Owned property (at original cost):			
(I) Inventories	94,203,457	95,261,643	
(II) Depreciable property	4,914,760,031	5,165,616,991	
(III) Land			
(IV) Total of section 1(a)	5,008,963,488	5,260,878,634	
(b) Rented property (capitalize at 8 times net rental paid)	6,725,752	7,069,048	
(c) TOTAL (sum of 1(a) and 1(b))	5,015,689,240	5,267,947,682	95.2114%
2. (a) Payroll	141,108,446	146,082,333	
(b) Less: Officers salaries	2,430,166	2,430,166	
(c) TOTAL (subtract 2(b) from 2(a))	138,678,280	143,652,167	96.5375%
3. Sales:			
(a) Sales delivered or shipped to Oklahoma purchasers:			
(I) Shipped from outside Oklahoma	-		
(II) Shipped from within Oklahoma	1,643,537,221		
(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))	1,643,537,221	1,860,022,363	88.3612%
TOTAL PERCENTAGES (sum of items 1(c), 2(c) and 3(c))			280.1101%
Average of TOTAL PERCENTAGES (1/3 of total percent)			93.3700%

III. Calculation of Arkansas Apportionment Factor

	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>
1.	<u>Amounts in Arkansas</u>	<u>Total Amounts</u>	<u>Percentage (A) / (B)</u>
Property Used in Business:			
(a) Tangible Assets Used in Business and Inventories			
Less Construction in Progress:			
1. Amount Beginning of Year:	257,064,425	5,126,289,416	
2. Amount End of Year	246,765,867	5,395,467,851	
3. Total: (sum of 1(a) 1 and 1(a) 2)	503,830,292	10,521,757,267	
4. Average Tangible Assets: (divide 1(a) 3 by 2)	251,915,146	5,260,878,634	
(b) Rental Property: (8 times annual rent)	338,496	7,069,048	
(c) Average Value of Intangible Property:	-	-	
(d) TOTAL PROPERTY (sum of lines 1(a) 4, 1(b) and 1(c))	252,253,642	5,267,947,682	4.788461%
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:	4,973,887	146,082,333	3.404852%
3. Sales/Receipts:			
(a) Destination Shipped From Within Arkansas:	216,485,142		
(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:	198,191		
(f) TOTAL SALES / RECEIPTS: (sum of lines 3(a) to 3(e))	216,683,333	1,858,475,322	11.659199%
DOUBLE WEIGHTED (Applies to tax years beginning on or after January 1, (g) 1995) (Column C, Line 3(f) times 2)			23.318398%
4. TOTAL PERCENTAGES: (Column C sum of lines 1(d), 2 and 3(g))			31.511711%
5. Average of TOTAL PERCENTAGES (Column C, Line 4 divided 4)			7.877928%

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

I. Plant Additions & Accumulated Depreciation Balances

		Gross Plant (Note 1)												End. Balance	13 Months
Line No.		End. Balance Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Avg Balance
1	Intangible	35,806,297	36,241,429	36,395,453	29,884,263	23,636,518	23,884,720	23,952,213	24,665,273	25,301,757	25,511,170	25,602,442	25,714,748	26,050,197	27,895,883
2	Production-Redbud										492,546,271	492,592,191	492,592,191	492,742,405	492,618,265
3	Production	2,198,147,289	2,200,441,089	2,200,218,405	2,200,271,987	2,200,924,882	2,200,876,069	2,207,641,212	2,209,883,553	2,209,939,988	2,210,611,233	2,216,901,458	2,216,876,505	2,238,869,324	2,208,584,846
4	Transmission	723,671,552	723,189,940	733,083,588	743,676,488	754,262,005	759,150,045	760,030,810	766,877,345	774,030,899	773,735,039	778,697,325	782,357,726	790,283,289	758,695,850
5	Distribution	2,305,070,699	2,337,566,349	2,349,225,353	2,349,815,428	2,361,943,583	2,377,141,918	2,388,386,309	2,406,478,234	2,420,996,573	2,439,009,539	2,458,207,085	2,465,778,452	2,505,158,062	2,397,290,583
6	General Plant	196,095,363	197,998,599	200,380,902	200,522,801	199,846,835	200,368,434	202,318,409	201,943,693	201,341,300	201,527,507	200,559,734	202,070,490	202,912,930	200,606,692
7	Total	5,458,791,200	5,495,437,405	5,519,303,701	5,524,170,968	5,540,613,823	5,561,421,186	5,582,328,953	5,609,848,098	5,631,610,518	6,142,940,757	6,172,560,235	6,185,390,113	6,256,016,207	6,085,692,119

		Accumulated Depreciation and Amortization (Note 2)												End. Balance	13 Months
Line No.		End. Balance Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Avg Balance
8	Intangible	29,663,707	29,890,519	30,091,431	21,083,468	15,007,002	15,301,834	15,625,937	16,439,314	16,857,015	16,701,794	17,569,119	17,920,253	18,414,353	20,043,519
9	Production-Redbud										54,632,906	56,049,578	57,399,780	63,193,039	57,818,826
10	Production	1,294,002,139	1,297,316,947	1,299,914,408	1,303,079,358	1,305,306,141	1,308,738,090	1,306,360,757	1,310,584,783	1,314,113,650	1,315,394,321	1,318,229,419	1,321,793,457	1,324,280,599	1,309,162,621
11	Transmission	292,949,692	293,698,887	297,318,711	299,011,068	300,887,374	302,271,532	306,067,133	304,470,039	305,706,684	309,983,504	310,961,550	312,276,863	314,213,697	303,832,057
12	Distribution	800,547,103	804,230,832	803,935,082	806,019,889	810,970,158	813,595,105	816,112,937	819,004,388	822,752,836	824,961,680	828,152,929	832,091,125	835,245,654	816,739,978
13	General Plant	73,140,707	72,411,443	73,381,563	73,418,259	72,814,219	73,798,254	74,285,967	74,961,422	74,595,691	75,651,252	75,356,950	76,743,009	77,713,764	74,482,500
14	Total	2,490,303,348	2,497,548,629	2,504,641,195	2,502,612,043	2,504,984,894	2,513,704,815	2,518,452,732	2,525,459,946	2,534,025,875	2,597,325,457	2,606,319,545	2,618,224,488	2,633,061,106	2,582,079,500

		Net Plant (Gross Plant less Accumulated Depreciation and Amortization)												End. Balance	13 Months
Line No.		End. Balance Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Avg Balance
15	Intangible	6,142,590	6,350,910	6,304,022	8,800,795	8,629,516	8,582,886	8,326,276	8,225,959	8,444,742	8,809,375	8,033,323	7,794,495	7,635,844	7,852,364
16	Production-Redbud	0	0	0	0	0	0	0	0	0	437,913,364	436,542,613	435,192,411	429,549,367	434,799,439
17	Production	904,145,150	903,124,142	900,303,996	897,192,629	895,618,741	892,137,979	901,280,455	899,298,770	895,826,338	895,216,912	898,672,040	895,083,048	914,588,725	899,422,225
18	Transmission	430,721,860	429,491,052	435,764,877	444,665,420	453,374,631	456,878,514	453,963,676	462,407,306	468,324,216	463,751,534	467,735,775	470,080,863	476,069,591	454,863,794
19	Distribution	1,504,523,596	1,533,335,517	1,545,290,271	1,543,795,539	1,550,973,425	1,563,546,813	1,572,273,371	1,587,473,846	1,598,243,737	1,614,047,858	1,630,054,156	1,633,687,327	1,669,912,408	1,580,550,605
20	General Plant	122,954,656	125,587,156	126,999,339	127,104,542	127,032,616	126,570,180	128,032,443	126,982,271	126,745,609	125,876,255	125,202,784	125,327,481	125,199,166	126,124,192
21	Total	2,968,487,852	2,997,888,777	3,014,662,506	3,021,558,925	3,035,628,929	3,047,716,371	3,063,876,221	3,084,388,153	3,097,584,642	3,545,615,300	3,566,240,690	3,567,165,626	3,622,955,101	3,503,612,619

Notes:

- When calculating the Baseline ATRR, use the actual 13 month account balances for the year being tried-up. When calculating the Projected ATRR, the values for "Gross Plant" shall include net plant additions.
- 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-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	End Balance Dec-08	13 Months Avg. Balance
22 Production O&M	13,105,718	17,695,379	16,388,887	16,456,040	16,669,698	17,195,070	17,619,197	17,747,716	18,146,744	20,745,514	20,688,316	21,110,213	20,946,297	18,039,599
23 Transmission O&M	242,629	395,217	366,293	372,388	270,868	328,994	272,820	265,079	266,879	278,899	227,301	225,302	232,238	288,070
24 Distribution O&M	1,698,407	1,976,085	2,243,539	2,327,427	1,986,367	2,020,965	2,000,683	1,811,373	1,734,717	1,812,844	1,727,487	1,712,298	1,765,006	1,909,015
25 Prod. Construction	1,318,999	17,656	1,256,340	1,085,843	849,690	744,492	684,561	584,807	561,240	575,672	633,251	856,710	874,641	772,608
26 Trans. Construction	7,123,532	10,642,615	7,607,733	7,340,704	6,531,763	6,215,173	6,423,329	6,155,513	7,268,040	7,644,204	7,056,575	7,171,334	7,277,133	7,265,973
27 Dist. Construction	36,384,986	30,881,437	35,568,957	36,508,017	36,355,715	38,434,055	36,773,236	35,947,860	35,210,279	36,747,222	36,448,819	35,951,543	36,298,511	35,962,357
28 Total	59,874,271	61,608,389	63,431,749	64,090,419	62,664,101	64,938,749	63,773,826	62,512,348	63,187,899	67,804,355	66,781,749	67,027,400	67,393,826	64,237,622

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-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	End Balance Dec-08	13 Months Avg. Balance
29 Long Term Debt (Face Value)	845,350,000	1,045,350,000	1,045,350,000	1,045,350,000	1,045,350,000	1,045,350,000	1,045,350,000	1,045,350,000	1,045,350,000	1,295,250,000	1,295,250,000	1,295,250,000	1,545,250,000	1,126,088,462
30 Propriety Capital	1,423,352,530	1,423,905,278	1,423,910,152	1,412,080,788	1,409,840,733	1,384,441,339	1,407,902,738	1,449,380,564	1,490,500,867	1,808,046,280	1,819,463,448	1,816,705,139	1,824,359,077	1,545,683,764
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	102,502	102,815
33 Less: Acct. 219	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Common Stock	1,423,249,689	1,423,802,437	1,423,807,311	1,411,977,947	1,409,737,892	1,384,338,498	1,407,799,897	1,449,277,723	1,490,398,026	1,807,943,439	1,819,360,607	1,816,602,298	1,824,256,575	1,545,580,949
35 LTD / (LTD + Common Stock)	37.3%	42.3%	42.3%	42.5%	42.6%	43.0%	42.6%	41.9%	41.2%	41.7%	41.6%	41.6%	45.9%	42.1%

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	3,754,226	8,022,198	5,888,212

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)	\$ 67,782,003	
39	Acct. 428 - Amortization of debt discount and expense	(117.63.c)	\$ 796,829	
40	Acct. 428.1 - Amortization of loss on reacquired debt	(117.64.c)	\$ 1,186,698	
41	Acct. 430 - Interest on Long-term debt to Associated Companies in Acct. 223 (112.20.c)	(117.67.c)	\$ 2,076,649	(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)	\$ 71,842,179	
45	Average of the 13 month balances outstanding long-term debt	(ln 29)	\$ 1,126,088,462	
46	LONG TERM DEBT COST	(ln 44 / ln 45)	6.380%	

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		\$ 47,379,272		2008
2	Baseline Revenue Requirement		\$ 40,608,415		2008
3	True Up Adjustment Without Interest (TUA)		<u>\$ 6,770,857</u>		

4 Average Interest Rate on Amount of Refunds or Surcharges
5 calculated per Section V below 0.3790%

			[A]	[B]	[C]	[D]	[E]
	<u>Year</u>		<u>Amount</u>	<u>Interest Rate</u>	<u>Months</u>	<u>Interest</u>	<u>Refund / (Surcharge)</u>
						<small>cols [A] x [B] x [C]</small>	<small>cols [A] + [D]</small>
6	2008	6 months interest	\$ 6,770,857	0.3790%	6	\$ 153,952	\$ 6,924,809
7	2009	12 months interest	\$ 6,924,809	0.3790%	12	\$ 314,906	\$ 7,239,715
8	2010	6 months interest	\$ 7,239,715	0.3790%	6	\$ 164,613	\$ 7,404,328

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 0.1656%

			[A]	[B]	[C]	[D]	[E]
	<u>Year</u>		<u>Amount</u>	<u>Interest Rate</u>	<u>Months</u>	<u>Interest</u>	<u>Refund / (Surcharge)</u>
						<small>cols [A] x [B] x [C]</small>	<small>cols [A] + [D]</small>
14		6 months interest	\$ -	0.1656%	6	\$ -	-
15		months interest	\$ -	0.1656%	6	\$ -	-
16		6 months interest	\$ -	0.1656%	6	\$ -	-
17	TOTAL PRIOR YEAR TRUE-UP ADJUSTMENT				(ln 8[E] + ln 16[E])		\$ 7,404,328

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) 2008	Refund / (Surcharge) 2009	Refund / (Surcharge) 2010
19	1	Reno-Sunny Lane 69kV Line	\$ 6,166	\$ 5,877	\$ 290	\$ 296	\$ 310
20	2	Richards Tap-Richards 138kV Line	\$ 252,604	\$ 240,751	\$ 11,854	\$ 12,123	\$ 12,674
21	3	Van Buren AVEC-Van Buren Interconnect 69kV Line	\$ 9,855	\$ 9,392	\$ 463	\$ 473	\$ 495
22	4	Brown Explorer Tap 138kV Line	\$ 2,879	\$ 2,744	\$ 135	\$ 138	\$ 144
23	5	NE Enid-Glenwood 138kV Line	\$ 360,094	\$ 343,165	\$ 16,930	\$ 17,314	\$ 18,102
24	6	Razorback-Short Mountain 69kV Line	\$ 861,161	\$ 820,674	\$ 40,487	\$ 41,408	\$ 43,291
25	7	Richards-Piedmont 138kV Line	\$ 356,883	\$ 340,053	\$ 16,830	\$ 17,212	\$ 17,995
26	8	OG&E Windfarm-WFEC Mooreland 138kV Line	\$ 7,954	\$ 7,579	\$ 375	\$ 383	\$ 400
27	9	Ft. Smith-Colony 161kV Line	\$ 917	\$ 890	\$ 27	\$ 28	\$ 29
28	10	Cedar Lane-Canadian 138kV Line	\$ 690	\$ 1,207	\$ (517)	\$ (522)	\$ (532)

29 **TOTAL PRIOR YEAR BASE PLAN UPGRADE PROJECTS TRUE-UP ADJUSTMENT** (sum ln 19 thru ln 28) \$ **95,027**

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

Worksheet L

IV. Calculation of Optional Prepayment and Prepayment Credit

		"Customer 1"	"Customer 2"	"Customer 3"	"Customer 4"
30	Prepayment Amount				
31	TUA with first year's interest	\$ 6,924,809	\$ 6,924,809	\$ 6,924,809	\$ 6,924,809
32	Line 31 plus 6 Months of year 2 Interest	\$ 7,082,262	\$ 7,082,262	\$ 7,082,262	\$ 7,082,262
33	Customer's Load in year preceeding the current Rate Year	(MW)			
34	System Load in year preceeding the current Rate Year	(MW)			
35	Amount of Prepayment	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
36	Prepayment Adjustment (Note 1)				
37	Customer's Load applicable in the current Rate Year	(MW)			
38	System Load applicable in the current Rate Year	(MW)			
39	Prepayment Adjustment	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
40	Line 39 plus 6 Months Interest	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
41	Prepayment Credit				
42	Total TUA with interest	\$ 7,404,328	\$ 7,404,328	\$ 7,404,328	\$ 7,404,328
43	Monthly Prepayment Credit	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Note:

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

Worksheet L

V. Average Interest Rate / Debt Cost Calculations

			[A] FERC Quarterly Interest Rate	[B] OG&E Short Term Debt Rate	[C] Rate for Surcharges (lesser of A or B)	[D] Rate for Refunds (column A)
44	Quarter	Year				
	3rd	2008	5.30%	2.86%	2.86%	5.30%
45	4th	2008	5.00%	3.86%	3.86%	5.00%
46	1st	2009	4.52%	0.64%	0.64%	4.52%
47	2nd	2009	3.37%	0.58%	0.58%	3.37%
48	Average Interest Rate Applicable to Surcharges from column [C]			1.99%		
49	Average Interest Rate Applicable to Refunds from column [D]			4.55%		

NOTE: (1) The FERC Quarterly Interest Rate in column [A] is the interest applicable to the quarter indicated.

(2) The OG&E Short Term Debt Rate in column [B] is the weighted average Short Term Debt cost applicable to the quarter indicated.

Worksheet M - Depreciation Rates

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

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

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

Intangibles		10.28%
-------------	--	--------

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

Worksheet N - Unfunded Reserves

I. Labor Related

Line No.	Account No.	Account Title	Beginning Balance	Ending Balance	Average
1	228.2	Accumulated Provision for Injuries and Damages	\$ 2,405,000	\$ 2,216,375	\$ 2,310,688
2	242	Severance	\$ 72,881	\$ -	\$ 36,441
3	242	Accrued Vacation Pay	\$ 12,462,546	\$ 13,048,848	\$ 12,755,697
4	242	Workers Compensation	\$ 1,143,660	\$ 1,702,233	\$ 1,422,947
5	242	Post Retirement Life Insurance	\$ 102,802	\$ 999,006	\$ 550,904
6	242	Incentive Compensation	\$ 10,510,769	\$ 7,835,045	\$ 9,172,907
7	242	Public Liability	\$ 436,000	\$ 285,000	\$ 360,500
8	242	Miscellaneous	\$ -	\$ 403,441	\$ 201,721
9	xxx	Reserved for future			\$ -
10		Sub-Total	\$ 27,133,658	\$ 26,489,948	\$ 26,811,803
11		Wage & Salary Allocator			0.060166
12		Total Labor Related Reserves (In 10 times In 11)			\$ 1,613,167

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			0.118029
18		Total Labor Related Reserves (In 16 times In 17)			\$ -
19		TOTAL REDUCTION TO RATE BASE (negative of In 12 plus In 18)			\$ (1,613,167)

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				
15			2010				
16			2011				
17			2012				
18							
19							
20							
21							
22							
23							
24							
25							
26	Total Storm Costs Amortization					\$ 10,464	
27	TOTAL AMORTIZATIONS	(entered in Data tab on ln 93)	(sum of lns 12 and 26)			\$ 10,464	

Attachment 2

OKLAHOMA GAS AND ELECTRIC COMPANY

2008 Actual Data Compared to Projected Data

Line No.		2008 Projected Data	2008 Actual Data	Dollar Difference	Percent Difference	Comments
1	REVENUE REQUIREMENT (w/o incentives)	\$ 105,696,457.54	\$ 96,066,620	\$ (9,629,838)	-9.11%	Change in ROE, cap on equity and use of 13 month average balances
2	Total Revenue Credits	DA 10,937,914	11,305,132	\$ 367,218	3.36%	
3	NET REVENUE REQUIREMENT (w/o incentives)	\$ 94,758,543	\$ 84,761,489	\$ (9,997,054)	-10.55%	Change in ROE, cap on equity and use of 13 month average balances
4	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT		3,544,660			
5	SPP OATT RELATED UPGRADES REV. REQ. TRUE-UP					
6	PRIOR YEAR TRUE-UP ADJUSTMENT w/INTEREST					
7	ADDITIONAL REVENUE REQUIREMENT (w/ incentives)					
8	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	\$ 94,758,543	81,216,829	\$ (13,541,714)	-14.29%	Change in ROE, cap on equity and use of 13 month average balances
9	NET PLANT CARRYING CHARGE (w/o incentives)					
10	Annual Rate	20.27%	20.07%	-0.20%	-0.99%	
11	Monthly Rate	1.69%	1.67%	-0.02%	-1.14%	
12	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)					
13	Annual Rate	16.55%	15.65%	-0.90%	-5.45%	
14	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN					
15	Annual Rate	3.38%	4.53%	1.15%	34.02%	

OKLAHOMA GAS AND ELECTRIC COMPANY

2008 Actual Data Compared to Projected Data

Line No.	<u>RATE BASE CALCULATION</u>		2008 Projected Data	2008 Actual Data		Difference	Comments
16	GROSS PLANT IN SERVICE						
17	Transmission	TP	742,280,787	704,538,941	(37,741,846)	-5.08%	Use of 13 month average balances
18	General Plant	W/S	10,706,131	12,069,760	1,363,629	12.74%	Use of 13 month average balances
19	Intangible Plant	W/S	1,954,900	1,678,392	(276,509)	-14.14%	Use of 13 month average balances
20	TOTAL GROSS PLANT		754,941,818	718,287,093	(36,654,725)	-4.86%	Use of 13 month average balances
21	ACCUMULATED DEPRECIATION						
22	Transmission	TP	274,804,008	282,144,044	7,340,036	2.67%	Use of 13 month average balances
23	General Plant	W/S	3,993,230	4,481,335	488,105	12.22%	Use of 13 month average balances
24	Intangible Plant	W/S	1,619,536	1,205,944	(413,592)	-25.54%	Use of 13 month average balances
25	TOTAL ACCUMULATED DEPRECIATION		280,416,775	287,831,324	7,414,549	2.64%	Use of 13 month average balances
26	NET PLANT IN SERVICE						
27	Transmission		467,476,779	422,394,897	(45,081,882)	-9.64%	Use of 13 month average balances
28	General Plant		6,712,900	7,588,424	875,524	13.04%	Use of 13 month average balances
29	Intangible Plant		335,364	472,448	137,083	40.88%	Use of 13 month average balances
30	TOTAL NET PLANT IN SERVICE		474,525,043	430,455,769	(44,069,274)	-9.29%	Use of 13 month average balances
31	ADJUSTMENTS TO RATE BASE						
32	Account No. 281		-	-	-	-	
33	Account No. 282		(76,463,638)	(72,028,058)	4,435,580	-5.80%	
34	Account No. 283		(2,825,039)	(2,414,648)	410,391	-14.53%	
35	Account No. 190		2,605,493	2,979,603	374,110	14.36%	
36	Account No. 255		-	-	-	0.00%	
37	Unfunded Reserves	DA	-	(1,613,167)	(1,613,167)	100.00%	Settlement condition
38	TOTAL ADJUSTMENTS		(76,683,184)	(73,076,269)	3,606,915	-4.70%	
39	UNAMORTIZED ABANDONED PLANT	DA	0	0	-	0.00%	
40	LAND HELD FOR FUTURE USE	TP	638,165	720,501	82,337	12.90%	
41	WORKING CAPITAL						
42	CWC		2,364,666	2,863,385	498,719	21.09%	
43	Materials & Supplies -- Transmission Related	TP	6,884,937	7,014,823	129,886	1.89%	
44	Prepayments (Account 165)	GP	513,018	694,979	181,961	35.47%	
45	TOTAL WORKING CAPITAL		9,762,621	10,573,187	810,566	8.30%	
46	RATE BASE (sum lns 30, 38, 39, 40, 45)		408,242,645	368,673,188	(39,569,457)	-9.69%	Use of 13 month average balances

OKLAHOMA GAS AND ELECTRIC COMPANY

2008 Actual Data Compared to Projected Data

Line No.	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION		2008 Projected Data	2008 Actual Data		Difference	Comments
47	OPERATION & MAINTENANCE EXPENSE						
	Transmission	TP	13,154,790	16,198,020	3,043,230	23.13%	
48	Administrative and General	NA					
49	Balance of A & G	W/S	5,411,710	3,087,404	(2,324,306)	-42.95%	
50	Plus: Acct. 924	GP	285,718	212,915	(72,803)	-25.48%	
51	Plus: Acct. 928 - Transmission Direct Assigned	DA	3,756	422,874	419,118	11158.63%	Formula Rate Case expenses
52	Plus: Acct. 928 - Transmission Allocated	DA	23,137	26,821	3,683	15.92%	
53	Plus: Acct. 930.1 - Transmission Direct Assigned	DA	-	-	-	0.00%	
54	Plus: Acct. 930.1 - Transmission Allocated	DA	-	-	-	0.00%	
55	Plus: Acct. 930.2 - Adj. Misc. General Expenses	W/S	-	2,212,986	2,212,986	100.00%	
56	Plus: PBOP Amount	W/S	38,218	746,062	707,844	1852.14%	Difference in treatment as a result of Settlement Condition at set amount.
57	A & G Subtotal		5,762,539	6,709,062	946,522	16.43%	
58	Transmission Lease Payments	DA		-	-	0.00%	
59	TOTAL O & M EXPENSE		18,917,329	22,907,082	3,989,753	21.09%	
60	DEPRECIATION AND AMORTIZATION EXPENSE						
61	Transmission	TP	16,407,574	18,664,870	2,257,295	13.76%	
62	Plus: Extraordinary & Storm Cost O&M Amortization	TP	-	9,717	9,717	100.00%	Settlement Condition
63	Plus: Recovery of Abandoned Incentive Plant	DA	0	0	-	0.00%	
64	General	W/S	587,273	704,991	117,718	20.04%	
65	Intangible	W/S	154,504	228,893	74,389	48.15%	
66	TOTAL DEPRECIATION AND AMORTIZATION		18,125,449	19,608,472	1,483,023	8.18%	
67	TAXES OTHER THAN INCOME						
68	Labor Related						
69	Payroll	W/S	405,017	512,037	107,020	26.42%	
70	Plant Related						
71	Property	GP	6,663,502	6,059,284	(604,218)	-9.07%	
72	Gross Receipts						
73	Other	GP	14,322	12,313	(2,009)	-14.02%	
74	TOTAL OTHER TAXES		7,082,841	6,583,635	(499,206)	-7.05%	
75	INCOME TAXES						
76	T		38.80%	38.97%	0.17%	0.45%	
77	CIT		48.94%	44.00%	-4.94%	-10.10%	
78							
79	1 / (1 - T)		1.6339	1.6387	0.0048	0.30%	
80	Amortized Investment Tax Credit		(4,812,540)	(4,640,304)	172,236	-3.58%	
81	Income Tax Calculation	NA	20,635,977	14,635,852	(6,000,125)	-29.08%	
82	ITC adjustment	NP	(1,230,075)	(934,213)	295,862	-24.05%	
83	TOTAL INCOME TAXES		19,405,901	13,701,639	(5,704,262)	-29.39%	
84	RETURN (Rate Base * Rate of Return)	NA	42,164,937	33,265,793	(8,899,144)	-21.11%	
85	REVENUE REQUIREMENT (sum Ins 59, 66, 74, 83, 84)		105,696,458	96,066,620	(9,629,838)	-9.11%	

OKLAHOMA GAS AND ELECTRIC COMPANY

2008 Actual Data Compared to Projected Data

<u>SUPPORTING CALCULATIONS</u>		2008 Projected Data	2008 Actual Data	Difference		Comments
In No.	TRANSMISSION PLANT INCLUDED IN SPP TARIFF					
86	Total transmission plant	723,159,334	758,695,850	35,536,516	4.91%	
87	Less transmission plant excluded from SPP Tariff	15,476,794	15,660,554	183,760	1.19%	
88	Less Production Related Transmission Facilities	31,726,171	38,496,355	6,770,184	21.34%	Replacement of failed in service GSU at Sooner Station
89	Transmission plant included in SPP Tariff	675,956,369	704,538,941	28,582,572	4.23%	
90	Percent of transmission plant in SPP Tariff					
91	WAGES & SALARY ALLOCATOR (W/S)					
92	Production	NA	-	-	0.00%	
93	Transmission	TP	5,407,095	6,310,188	903,093	16.70%
94	Distribution	NA	-	-	0.00%	
95	Other (Excludes A&G)	NA	-	-	0.00%	
96	Total		5,407,095	6,310,188	903,093	16.70%
97	RETURN (R)					
98	Preferred Dividends		0	0	0	0.00%
99	Development of Common Stock:					
100	Long Term Debt		843,361,263	1,126,088,462	282,727,199	33.52% Acquisition of Redbud
101	Preferred Stock		-	-	-	0.00%
102	Common Stock		1,423,249,689	1,545,580,949	122,331,260	8.60%
103	Total		2,266,610,952	2,671,669,411	405,058,459	17.87%
	Capital Structure Percentages					
104	Long Term Debt		37.21%	44.00%	6.79%	18.25%
105	Preferred Stock		0.00%	0.00%	0.00%	0.00%
106	Common Stock		62.79%	56.00%	-6.79%	-10.82% Settlement Condition to cap equity
	Capital Structure Costs					
107	Long Term Debt		0.0633	0.0638	0.05%	0.85%
108	Preferred Stock		0.0000	0.0000	0.00%	0.00%
109	Common Stock		0.1270	0.1110	-1.60%	-12.60% Settlement Condition
	Capital Structure Weighted Averages					
110	Long Term Debt		0.0235	0.0281	0.46%	19.38%
111	Preferred Stock		0.0000	0.0000	0.00%	0.00%
112	Common Stock		0.0797	0.0622	-1.75%	-22.00% Settlement Condition
113	RETURN		0.1033	0.0902	-1.31%	-12.67% Lower ROE and cap on equity
	Income Tax Rates					
114	Federal Income Tax Rate (FIT)		35.00%	35.00%	0.00%	0.00%
115	State Income Tax Rate (SIT)		5.84%	6.11%	0.27%	4.64%
116	Percent of Federal income tax deductible by State (p)		0.00%	0.00%	0.00%	0.00%
	<u>List of Allocators:</u>					
	Direct Assigned	DA	1.000000	1.000000	0.00%	0.00%
	Gross Plant	GP	0.136651	0.118029	-1.86%	-13.63% Settlement Condition of 13 month average balances
	Net Plant	NP	0.156437	0.122861	-3.36%	-21.46% Settlement Condition of 13 month average balances
	Trans. Plant in SPP	TP	0.934727	0.928618	-0.61%	-0.65%
	Wages & Salaries	W/S	0.054597	0.060166	0.56%	10.20%
	No Allocator	NA				

Attachment 3

OKLAHOMA GAS AND ELECTRIC COMPANY

Supplemental Worksheet C
Average Balances, 2007-2008

2008	2007	AVG Bal
Acct 282		
Net Total Property and Accumulated Depreciation	(657,826,687)	(610,258,192)
Income Taxes Recoverable/Refundable, net	(29,154,375)	(30,641,448)
Other - Investments in Partnerships	-	62,368
Kaw Water Storage Agreement Liability	-	1,505,112
	<u>(686,981,063)</u>	<u>(639,332,161)</u>
Acct 283		
Prepaid Expenses	(2,794,744)	(2,125,608)
Pension Plans	(77,607,819)	(70,126,038)
Bond Redemption - Unamortized Call Premium Costs	(5,655,239)	(5,865,510)
Regulatory Assets - Power Plant - McClain Expenses	(2,410,287)	(1,740,526)
Regulatory Assets - Power Plant - Red Rock Abandonment	(2,758,006)	(4,237,171)
Regulatory Assets - Excess 2007 Storm Costs Deferred	(12,397,630)	(12,988,034)
Other - Expert Witness, Consulting Costs	(195,586)	(97,793)
LIFO Inventory Adjustments - Fuels Stock	(2,297,727)	(1,148,864)
	<u>(106,117,039)</u>	<u>(98,329,544)</u>
Acct 190		
Accrued Vacation	4,270,719	4,094,395
Derivative Instruments	-	201,687
Bad Debts	1,095,142	1,260,550
Accrued Interest	1,284,510	1,210,271
Accrued Liability-Public Liability	867,275	929,083
Accrued Liability-Employee Related	427,918	462,303
Regulatory Liabilities- Deferred Gains - Property Sales	6,401	228,146
Rate Refund Accrual	116,283	58,142
Income Taxes Recoverable, net (Pens & Medicare Part D)	5,640,519	5,678,585
Post-Retirement Benefits	23,510,542	21,939,818
Consumer Loans	-	-
Deferred Fed Investment Tax Credits	6,717,190	7,620,308
Tax Credit Carryover	20,911,405	12,703,002
Net Operating Loss	-	-
Medicare Part D Subsidy	14,552,076	13,597,663
Other - Investments in Partnerships	103,393	51,697
Kaw Water Storage Agreement Liability	2,936,126	1,468,063
Charitable Contributions Carryover	596,502	298,251
	<u>83,036,001</u>	<u>71,801,964</u>
Acct 255		
Accumulated Deferred Investment Tax Credits	(17,329,819)	(19,649,972)