

AUG 29 8 37 AM '08



FILED

OKLAHOMA GAS AND ELECTRIC COMPANY

**BEFORE THE
ARKANSAS PUBLIC SERVICE COMMISSION**

IN THE MATTER OF THE APPLICATION OF)
OKLAHOMA GAS AND ELECTRIC COMPANY)
FOR APPROVAL OF A GENERAL CHANGE IN)
RATES AND TARIFFS)

DOCKET NO. 08-103-U

VOLUME II

Arkansas Jurisdiction Cost of Service

Section G

August 29, 2008

OKLAHOMA GAS AND ELECTRIC COMPANY
INDEX - SECTION G - Appendix 1
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

Schedule G-1	Cost of Service Summary
Schedule G-2	Rate Base Allocation to Other Jurisdictions, Arkansas, and Arkansas Rate Schedules / Classes
Schedule G-3	Revenue and Expense Allocation to Other Jurisdictions, Arkansas, and Arkansas Rate Schedules / Classes
Schedule G-4	Development of Allocation Factors
Schedule G-5-(a)	Load Data and Rate Schedule / Class Information (Electronic disk included)

OKLAHOMA GAS AND ELECTRIC COMPANY
COST OF SERVICE SUMMARY
TEST YEAR ENDING DECEMBER 31, 2007
POCKET NO. 08-103-U

SCHEDULE C-1

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOLL 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10
RATE BASE (a)											
1	GROSS PLANT IN SERVICE	\$6,332,898,287	\$5,745,770,042	\$587,128,245	\$201,995,567	\$64,946,895	\$153,766,614	\$146,239,432	\$19,067,635	\$778,843	\$333,559
2	ACCUMULATED DEPRECIATION	\$2,722,763,921	\$2,466,011,767	\$256,752,154	\$86,940,933	\$27,196,507	\$66,812,445	\$68,225,617	\$7,141,842	\$216,164	\$118,546
3	TOTAL NET PLANT	\$3,610,134,366	\$3,279,758,275	\$330,376,091	\$115,054,634	\$37,750,388	\$86,954,169	\$78,013,815	\$11,925,693	\$462,679	\$215,013
4	PLANT HELD FOR FUTURE USE	\$1,865,379	\$1,667,081	\$198,298	\$74,878	\$22,816	\$57,514	\$39,519	\$3,032	\$313	\$226
5	WORKING CAPITAL ASSETS & MISC.	\$593,380,026	\$537,425,588	\$55,954,438	\$19,997,978	\$5,752,138	\$14,126,860	\$14,446,973	\$1,543,712	\$57,380	\$29,290
6	TOTAL RATE BASE	\$4,205,379,771	\$3,818,850,944	\$386,528,827	\$135,127,490	\$43,525,142	\$101,138,543	\$92,500,307	\$13,472,444	\$520,372	\$244,529
NON-FUEL OPERATING REVENUES											
7	PRESENT RATE SCHEDULE/CLASS (b)	\$1,709,819,916	\$1,641,943,254	\$67,876,662	\$26,830,571	\$7,619,626	\$16,941,855	\$13,903,622	\$2,480,754	\$59,624	\$40,610
8	OTHER REVENUES	\$95,113,596	\$94,438,547	\$675,049	\$356,496	\$70,718	\$112,793	\$121,239	\$6,267	\$407	\$129
9	TOTAL OPERATING REVENUES	\$1,804,933,512	\$1,736,381,801	\$68,551,711	\$27,187,067	\$7,690,344	\$17,061,648	\$14,024,861	\$2,487,021	\$60,031	\$40,739
OPERATING EXPENSES (c)											
10	OPERATION AND MAINTENANCE	\$1,345,524,372	\$1,311,956,132	\$33,568,240	\$13,257,254	\$3,421,641	\$7,837,272	\$8,120,225	\$877,278	\$37,035	\$17,535
11	DEPRECIATION	\$177,969,232	\$161,932,334	\$16,036,889	\$5,496,751	\$1,761,550	\$4,076,905	\$3,854,423	\$317,266	\$21,028	\$8,966
12	TOTAL OPERATING EXPENSES	\$1,523,493,595	\$1,473,888,466	\$49,605,129	\$18,754,005	\$5,183,191	\$11,914,177	\$11,974,648	\$1,694,544	\$58,063	\$26,501
13	TAXES OTHER THAN INCOME	\$66,590,047	\$60,358,191	\$6,231,856	\$2,171,410	\$675,321	\$1,608,152	\$1,572,383	\$193,162	\$7,950	\$3,478
14	FEDERAL & STATE INCOME TAXES	\$33,576,220	\$33,385,355	\$290,865	\$874,017	\$218,949	\$142,628	(\$1,033,890)	\$95,119	(\$7,367)	\$1,509
15	TOTAL EXPENSES	\$1,623,659,862	\$1,567,531,913	\$56,127,950	\$21,799,433	\$6,077,461	\$13,664,957	\$12,513,141	\$1,982,825	\$58,646	\$31,488
16	OPERATING INCOME	\$181,273,650	\$168,849,888	\$12,423,761	\$5,387,634	\$1,612,883	\$3,396,691	\$1,511,720	\$504,196	\$1,385	\$9,251
17	PRESENT RATE OF RETURN			3.2142%	3.9871%	3.7056%	3.3585%	1.6343%	3.7424%	0.2662%	3.7831%
COST OF SERVICE REVENUE REQUIREMENT GIVEN EQUAL RATES OF RETURN FOR ALL CLASSES: 7.38%											
18	REQUIRED RATE OF RETURN	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%
19	REQUIRED OPERATING INCOME (L6*L18)	\$310,357,027	\$281,831,200	\$28,525,827	\$9,972,409	\$3,212,155	\$7,464,024	\$6,826,523	\$994,266	\$38,403	\$18,046
20	OPERATING INCOME DEFICIENCY / (EXCESS) (L19-L16)	\$129,083,377	\$112,981,311	\$16,102,067	\$4,584,775	\$1,599,272	\$4,067,334	\$5,314,803	\$490,070	\$37,018	\$8,795
21	REVENUE CONVERSION FACTOR	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000
22	REVENUE DEFICIENCY (L20*L21)	\$211,567,655	\$185,176,370	\$26,391,288	\$7,514,446	\$2,621,208	\$6,666,360	\$8,710,962	\$803,225	\$60,673	\$14,416
23	% INCREASE (L22/L7)	12.37%	11.28%	38.88%	28.01%	34.40%	39.35%	62.65%	32.38%	101.76%	35.50%
24	COST OF SERV. RATE SCHED. / CLASS REV. REQUIREMENT	\$2,016,501,167	\$1,921,558,171	\$94,942,999	\$34,701,513	\$10,311,552	\$23,728,008	\$22,735,823	\$3,290,246	\$120,704	\$55,155
PROPOSED RATE SCHE											
25	REVENUE DEFICIENCY / (EXCESS)	\$211,567,655	\$185,176,370	\$26,391,288	\$7,514,446	\$2,621,208	\$6,666,360	\$8,710,962	\$803,225	\$60,673	\$14,416
26	NON-FUEL REVENUE REQUIREMENT (L7+L25)	\$1,921,387,571	\$1,827,119,624	\$94,267,950	\$34,345,017	\$10,240,834	\$23,608,215	\$22,614,584	\$3,283,979	\$120,297	\$55,026
27	TOTAL OTHER REVENUES (L8)	\$95,113,596	\$94,438,547	\$675,049	\$356,496	\$70,718	\$119,793	\$121,239	\$6,267	\$407	\$129
28	FUEL REVENUES *			\$120,422,828	\$31,490,924	\$9,507,881	\$33,102,270	\$44,991,884	\$1,207,202	\$81,163	\$41,505
29	TOTAL REVENUE REQUIREMENT (L26+L27+L28)			\$215,365,827	\$66,192,437	\$19,819,433	\$56,830,278	\$67,727,706	\$4,497,448	\$201,867	\$96,660
30	% INCREASE IN NON-FUEL RATE SCHEDULE REVENUES (L25 / L7)			38.88%	28.01%	34.40%	39.35%	62.65%	32.38%	101.76%	35.50%
31	% INCREASE IN RATE SCHEDULE REVENUES (L25 / (L7+L28))			14.02%	12.88%	15.30%	13.32%	14.79%	21.78%	43.10%	17.56%

* Fuel revenues calculated by multiplying pro forma kwhs by currently approved ECR factor

Calculation of Fuel Revenue Allocation:

Arkansas Retail Pro Forma Kwhs	2,799,945,000	716,240,000	216,269,000	762,808,000	1,074,381,000	27,457,000	1,846,000	944,000
Arkansas ECR Factor	0.043009	0.043967	0.043963	0.043395	0.041877	0.043967	0.043967	0.043967

Supporting Schedules

- (a) G-2
- (b) E13; H-1
- (c) G-3

Recap Schedules

A-1

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>ELECTRIC PLANT IN SERVICE</u>												
<u>INTANGIBLE PLANT</u>												
1	301.0 INTANGIBLE PLANT - TOTAL CO. RELATED	\$28,018,733	\$25,365,570	\$2,653,163	\$1,033,880	\$273,784	\$624,883	\$642,520	\$73,605	\$3,028	\$1,463	SUP_OM
2	302.0 INTANGIBLE PLANT - OKLA. JURIS. ONLY	\$2,284,193	\$2,284,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAPTOR
3	303.0 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
<u>PRODUCTION PLANT</u>												
4	310 PROD PLT LAND & LAND RIGHTS	\$12,253,857	\$10,980,399	\$1,273,458	\$385,751	\$120,370	\$342,925	\$415,908	\$6,948	\$1,323	\$233	CAP3SY
5	310.1 PROD PLT LESS LAND & LAND RIGHTS	\$2,485,463,600	\$2,227,166,768	\$258,296,832	\$78,242,394	\$24,414,708	\$69,555,698	\$84,359,120	\$1,409,258	\$268,430	\$47,224	CAP3SY
6	310.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	341, 344 & 347 WIND FARM	\$190,471,748	\$168,983,677	\$21,488,071	\$5,496,824	\$1,659,771	\$5,854,149	\$8,245,332	\$210,662	\$14,095	\$7,238	WINDFRM
8	TOTAL PRODUCTION PLANT	\$2,688,189,205	\$2,407,130,844	\$281,058,361	\$84,124,969	\$26,194,849	\$75,752,772	\$93,020,360	\$1,626,868	\$283,848	\$54,695	
<u>TRANSMISSION PLANT</u>												
9	LAND & LAND RIGHTS											
10	350.1 TRANS FUNCTION	\$568,472	\$510,889	\$57,583	\$18,507	\$5,536	\$15,256	\$18,091	\$152	\$41	\$0	CAP3SY
11	350.2 WIND FARM	\$201,920	\$179,140	\$22,780	\$5,827	\$1,760	\$6,206	\$8,741	\$223	\$15	\$8	WINDFRM
12	350.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
13	350.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	350.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
15	350.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	350.4 TRANS OVERHEAD LINES	\$27,378,404	\$24,605,164	\$2,773,240	\$891,304	\$266,584	\$734,781	\$871,290	\$7,310	\$1,971	\$0	CAP3SY
17	TOTAL ACCOUNT 350	\$28,148,796	\$25,295,193	\$2,853,603	\$915,638	\$273,880	\$756,243	\$898,122	\$7,685	\$2,027	\$8	
18	STRUCTURES & IMPROVEMENTS											
19	352.1 TRANS FUNCTION	\$3,620,976	\$3,254,195	\$366,781	\$117,881	\$35,257	\$97,180	\$115,235	\$967	\$261	\$0	CAP3SY
20	352.2 WIND FARM	\$252,739	\$224,224	\$28,515	\$7,294	\$2,203	\$7,768	\$10,941	\$280	\$19	\$10	WINDFRM
21	383 REGIONAL TRANS & MARKET OPER PLANT	\$20,824	\$18,714	\$2,110	\$678	\$203	\$559	\$663	\$6	\$1	\$0	CAP3SY
22	352.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
23	352.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
24	TOTAL ACCOUNT 352	\$3,894,539	\$3,497,133	\$397,406	\$125,853	\$37,663	\$105,507	\$126,839	\$1,253	\$281	\$10	
25	STATION EQUIPMENT											
26	353.1 TRANS FUNCTION	\$311,065,710	\$279,556,931	\$31,508,779	\$10,126,744	\$3,028,847	\$8,348,381	\$9,899,355	\$83,055	\$22,397	\$0	CAP3SY
27	353.2 WIND FARM	\$3,738,258	\$3,316,527	\$421,731	\$107,882	\$32,575	\$114,895	\$161,825	\$4,135	\$277	\$142	WINDFRM
28	353.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
29	353.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
30	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
31	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
32	TOTAL ACCOUNT 353	\$314,803,968	\$282,873,458	\$31,930,510	\$10,234,626	\$3,061,422	\$8,463,276	\$10,061,180	\$87,190	\$22,674	\$142	
33	354 TOWER & FIXTURES	\$59,225,532	\$53,226,401	\$5,999,131	\$1,928,087	\$576,679	\$1,589,495	\$1,884,793	\$15,813	\$4,264	\$0	CAP3SY
34	355 POLES & FIXTURES	\$213,757,958	\$192,105,772	\$21,652,186	\$6,958,890	\$2,081,362	\$5,736,836	\$6,802,634	\$37,073	\$15,391	\$0	CAP3SY
35	356 OH CONDUCTORS & DEVICES	\$183,882,270	\$165,256,283	\$18,625,987	\$5,986,287	\$1,790,462	\$4,935,032	\$5,851,869	\$49,097	\$13,240	\$0	CAP3SY
36	358 UNDERGROUND CONDUCTOR & DEVICES	\$110,364	\$99,185	\$11,179	\$3,593	\$1,075	\$2,962	\$3,512	\$29	\$8	\$0	CAP3SY
37	355 & 356 WIND FARM	\$9,391,133	\$8,331,672	\$1,059,461	\$271,019	\$81,834	\$288,637	\$406,532	\$10,387	\$695	\$357	WINDFRM
38	TOTAL TRANSMISSION PLANT	\$813,214,560	\$730,685,097	\$82,529,463	\$26,423,993	\$7,904,377	\$21,877,988	\$26,035,481	\$228,527	\$58,580	\$517	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT												
1	LAND & LAND RIGHTS SUBSTATIONS											
2	360.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
3	360.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
4	360.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
5	360.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
6	360.3 DISTRIBUTION FUNCTION OKLA	\$5,276,137	\$5,276,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
7	360.3 DISTRIBUTION FUNCTION ARK	\$1,309,462	\$83,038	\$1,226,424	\$500,022	\$153,538	\$372,186	\$168,965	\$27,061	\$2,504	\$2,148	CAP6AS
8	TOTAL SUBSTATIONS	\$6,585,599	\$5,359,175	\$1,226,424	\$500,022	\$153,538	\$372,186	\$168,965	\$27,061	\$2,504	\$2,148	
9	OVERHEAD LINES											
10	360.4 LAND RIGHTS OKLA	\$2,297,686	\$2,297,686	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	PLT364365OK
11	360.5 LAND RIGHTS ARK	\$187,419	\$11,885	\$175,534	\$71,567	\$21,975	\$53,270	\$24,184	\$3,873	\$358	\$307	PLT364365ARK
12	TOTAL ACCOUNT 360	\$9,070,704	\$7,666,746	\$1,401,958	\$571,589	\$175,513	\$425,456	\$193,149	\$30,934	\$2,862	\$2,455	
13	STRUCTURES & IMPROVEMENTS											
14	361.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
15	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
17	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
18	361.3 DISTRIBUTION FUNCTION OKLA	\$3,205,105	\$3,205,105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
19	361.3 DISTRIBUTION FUNCTION ARK	\$550,173	\$34,889	\$515,284	\$210,085	\$64,509	\$156,375	\$70,991	\$11,370	\$1,052	\$902	CAP6AS
20	TOTAL ACCOUNT 361	\$3,755,278	\$3,239,994	\$515,284	\$210,085	\$64,509	\$156,375	\$70,991	\$11,370	\$1,052	\$902	
21	STATION EQUIPMENT											
22	362.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
23	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
24	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
25	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
26	362.3 DISTRIBUTION FUNCTION OKLA	\$344,210,146	\$344,210,146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
27	362.3 DISTRIBUTION FUNCTION ARK	\$44,687,997	\$2,833,845	\$41,854,152	\$17,064,246	\$5,239,802	\$12,701,580	\$5,766,271	\$923,522	\$85,443	\$73,288	CAP6AS
28	TOTAL ACCOUNT 362	\$388,898,143	\$347,043,991	\$41,854,152	\$17,064,246	\$5,239,802	\$12,701,580	\$5,766,271	\$923,522	\$85,443	\$73,288	
29	POLES, TOWERS & FIXTURES											
30	364.1 POLES, TOWERS & FIXTURES OK (CAP)	\$174,011,344	\$174,011,344	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
31	364.1 POLES, TOWERS & FIXTURES OK (CUST)	\$212,680,531	\$212,680,531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS1OS
32	364.2 POLES, TOWERS & FIXTURES ARK (CAP)	\$33,938,711	\$2,152,189	\$31,786,522	\$12,959,599	\$3,979,416	\$9,646,332	\$4,379,248	\$701,377	\$64,891	\$55,659	CAP6AS
33	364.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
34	TOTAL ACCOUNT 364	\$420,630,586	\$388,844,064	\$31,786,522	\$12,959,599	\$3,979,416	\$9,646,332	\$4,379,248	\$701,377	\$64,891	\$55,659	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT (CONTINUED)												
1	OVERHEAD CONDUCTORS & DEVICES											
2	365.1 OH CONDUCT & DEV OKLA (CAP)	\$207,368,963	\$207,368,963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP60S
3	365.1 OH CONDUCT & DEV OKLA (CUST)	\$88,872,413	\$88,872,413	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS20S
4	365.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
5	365.2 OH CONDUCT & DEV ARK (CAP)	\$29,779,818	\$1,888,457	\$27,891,361	\$11,371,513	\$3,491,773	\$8,464,258	\$3,842,609	\$615,430	\$56,939	\$48,839	\$48,839 CAP6AS
6	365.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
7	365.3 SEC LIGHTING OKLA	\$98,072,613	\$98,072,613	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 OKLSL
8	365.4 SEC LIGHTING ARK	\$8,711,218	\$0	\$8,711,218	\$0	\$0	\$0	\$0	\$8,711,218	\$0	\$0	\$0 ARKSL
9	TOTAL ACCOUNT 365	\$432,805,025	\$396,202,446	\$36,602,579	\$11,371,513	\$3,491,773	\$8,464,258	\$3,842,609	\$9,326,648	\$56,939	\$48,839	
10	UNDERGROUND CONDUIT											
11	366.1 UNDERGROUND CONDUIT OKLA (CAP)	\$10,823,012	\$10,823,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP60S
12	366.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
13	366.1 UNDERGROUND CONDUIT OKLA (CUST)	\$97,407,110	\$97,407,110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS30S
14	366.2 UNDERGROUND CONDUIT ARK (CAP)	\$11,943,767	\$757,402	\$11,186,365	\$4,560,763	\$1,400,443	\$3,394,753	\$1,541,152	\$246,830	\$22,836	\$19,588	\$19,588 CAP6AS
15	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
16	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
17	TOTAL ACCOUNT 366	\$120,173,889	\$108,987,524	\$11,186,365	\$4,560,763	\$1,400,443	\$3,394,753	\$1,541,152	\$246,830	\$22,836	\$19,588	
18	UNDERGROUND CONDUCTOR & DEVICES											
19	367.1 UG COND & DEVICES OKLA (CAP)	\$45,407,981	\$45,407,981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP60S
20	367.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
21	367.1 UG COND & DEVICES OKLA (CUST)	\$408,671,833	\$408,671,833	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS40S
22	367.2 UG COND & DEVICES ARK (CAP)	\$26,321,851	\$1,669,174	\$24,652,677	\$10,051,078	\$3,086,316	\$7,481,407	\$3,396,414	\$543,967	\$50,327	\$43,168	\$43,168 CAP6AS
23	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
24	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
25	TOTAL ACCOUNT 367	\$480,401,665	\$455,748,988	\$24,652,677	\$10,051,078	\$3,086,316	\$7,481,407	\$3,396,414	\$543,967	\$50,327	\$43,168	
26	LINE TRANSFORMERS											
27	368.1 LINE TRANSFORMERS OKLA (CAP)	\$275,288,232	\$275,288,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP70S
28	368.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
29	368.2 LINE TRANSFORMERS ARK (CAP)	\$17,509,483	\$27,245	\$17,482,240	\$6,356,101	\$5,841,077	\$4,633,868	\$236,973	\$329,003	\$79,335	\$5,883	\$5,883 CAP7AS
30	368.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
31	TOTAL ACCOUNT 368	\$292,797,717	\$275,315,477	\$17,482,240	\$6,356,101	\$5,841,077	\$4,633,868	\$236,973	\$329,003	\$79,335	\$5,883	
32	SERVICES											
33	369.1 SERVICES OKLA (CUST)	\$184,971,046	\$184,971,046	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS50S
34	369.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
35	369.2 SERVICES ARK (CUST)	\$18,389,494	\$49,854	\$18,339,640	\$12,893,628	\$3,787,316	\$1,511,874	\$105,096	\$0	\$32,237	\$9,489	\$9,489 CUS5AS
36	369.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
37	TOTAL ACCOUNT 369	\$203,360,540	\$185,020,900	\$18,339,640	\$12,893,628	\$3,787,316	\$1,511,874	\$105,096	\$0	\$32,237	\$9,489	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT (CONTINUED)												
1	METERS											
2	370.1 METERS OKLA	\$83,765,801	\$83,765,801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS6OS
3	370.2 METERS ARK	\$4,652,736	\$330,358	\$4,322,378	\$3,264,629	\$565,484	\$380,436	\$105,017	\$0	\$4,923	\$1,889	CUS6AS
4	TOTAL ACCOUNT 370	\$88,418,537	\$84,096,159	\$4,322,378	\$3,264,629	\$565,484	\$380,436	\$105,017	\$0	\$4,923	\$1,889	
5	INSTALLATION ON CUST PROPERTY											
6	371.1 INSTALLATIONS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	371.2 INSTALLATIONS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	TOTAL ACCOUNT 371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	LEASED PROPERTY											
10	372.1 LEASES OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
11	372.2 LEASES ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	TOTAL ACCOUNT 372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	STREET LIGHT & SIGNAL SYSTEM											
14	373.1 STREET LGHT & SIGNAL SYSTEM OKLA	\$55,571,802	\$55,571,802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OKLML
15	373.2 STREET LGHT & SIGNAL SYSTEM ARK	\$4,234,065	\$0	\$4,234,065	\$0	\$0	\$0	\$0	\$4,234,065	\$0	\$0	ARKML
16	TOTAL ACCOUNT 373	\$59,805,867	\$55,571,802	\$4,234,065	\$0	\$0	\$0	\$0	\$4,234,065	\$0	\$0	
17	TOTAL DISTRIBUTION PLANT	\$2,500,117,951	\$2,307,740,091	\$192,377,860	\$79,303,231	\$27,631,649	\$48,796,339	\$19,636,920	\$16,347,716	\$400,845	\$261,160	
GENERAL PLANT												
18	389.1 LAND & LAND RIGHTS	\$3,089,769	\$2,797,193	\$292,576	\$114,011	\$30,191	\$68,908	\$70,854	\$8,117	\$334	\$161	SUP_OM
19	389.2 GEN PLANT LESS LAND & LAND RIGHTS	\$297,983,876	\$269,767,054	\$28,216,822	\$10,995,483	\$2,911,745	\$6,645,724	\$6,833,297	\$782,802	\$32,208	\$15,563	SUP_OM
20	TOTAL GENERAL PLANT	\$301,073,645	\$272,564,247	\$28,509,398	\$11,109,494	\$2,941,936	\$6,714,632	\$6,904,151	\$790,919	\$32,542	\$15,724	
21	TOTAL PLANT	\$6,332,898,287	\$5,745,770,042	\$587,128,245	\$201,995,567	\$64,946,595	\$153,766,614	\$146,239,432	\$19,067,635	\$778,843	\$333,559	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPENG 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>ACCUM PROVISION FOR DEPRECIATION</u>												
<u>INTANGIBLE PLANT</u>												
1	301.0 INTANGIBLE PLANT - TOTAL CO. RELATED	\$23,083,504	\$20,897,670	\$2,185,834	\$851,772	\$225,360	\$514,815	\$529,346	\$60,640	\$2,495	\$1,206	SUP_OM
2	302.0 INTANGIBLE PLANT - OKLA. JURIS. ONLY	\$1,128,387	\$1,128,387	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP10R
<u>PRODUCTION PLANT</u>												
3	310.1 PROD PLT LESS LAND & LAND RIGHTS	\$1,251,049	\$1,121,035	\$130,014	\$39,383	\$12,290	\$35,011	\$42,462	\$709	\$135	\$24	CAP15Y
4	310.2 PROD PLT	\$1,428,940,059	\$1,280,440,321	\$148,499,738	\$44,983,033	\$14,036,478	\$39,988,887	\$48,499,655	\$810,209	\$154,326	\$27,150	CAP15Y
5	310.3 PROD PLT	\$7,458,541	\$6,617,106	\$841,435	\$215,246	\$64,994	\$229,239	\$322,872	\$8,249	\$552	\$283	WNDFRM
6	TOTAL PRODUCTION PLANT	\$1,437,649,649	\$1,288,178,462	\$149,471,187	\$45,237,662	\$14,113,762	\$40,253,137	\$48,864,989	\$819,167	\$155,013	\$27,457	
<u>TRANSMISSION PLANT</u>												
7	350.4 LAND RIGHTS	\$9,255,458	\$8,317,945	\$937,513	\$301,311	\$90,121	\$248,398	\$294,546	\$2,471	\$666	\$0	CAP35Y
8	STRUCTURES & IMPROVEMENTS											
9	352.1 TRANS FUNCTION	\$573,874	\$515,746	\$58,128	\$18,683	\$5,588	\$15,401	\$18,262	\$153	\$41	\$0	CAP35Y
10	383 REGIONAL TRANS & MARKET OPER PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
11	350 & 352 WIND FARM	(\$1,574)	(\$1,397)	(\$177)	(\$45)	(\$14)	(\$48)	(\$68)	(\$2)	\$0	\$0	WNDFRM
12	TOTAL ACCOUNT 352	\$572,300	\$514,349	\$57,951	\$18,638	\$5,574	\$15,353	\$18,194	\$151	\$41	\$0	
13	STATION EQUIPMENT											
14	353.1 TRANS FUNCTION	\$91,623,517	\$82,342,697	\$9,280,820	\$2,982,804	\$892,138	\$2,458,992	\$2,915,826	\$24,463	\$6,597	\$0	CAP35Y
15	353.2 WIND FARM	(\$82,963)	(\$73,604)	(\$9,359)	(\$2,394)	(\$723)	(\$2,550)	(\$3,591)	(\$92)	(\$6)	(\$3)	WNDFRM
16	353.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
17	355 & 356 WIND FARM	\$631,616	\$560,358	\$71,258	\$18,228	\$5,504	\$19,413	\$27,343	\$699	\$47	\$24	WNDFRM
18	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
19	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
20	TOTAL ACCOUNT 353	\$92,172,170	\$82,829,451	\$9,342,719	\$2,998,638	\$896,919	\$2,475,855	\$2,939,578	\$25,070	\$6,638	\$21	
21	354 TOWER & FIXTURES	\$28,785,773	\$25,869,976	\$2,915,797	\$937,121	\$280,287	\$772,552	\$916,078	\$7,686	\$2,073	\$0	CAP35Y
22	355 POLES & FIXTURES	\$73,529,203	\$66,081,210	\$7,447,993	\$2,393,743	\$715,954	\$1,973,377	\$2,339,993	\$19,632	\$5,294	\$0	CAP35Y
23	356 OH CONDUCTORS & DEVICES	\$73,822,197	\$66,344,526	\$7,477,671	\$2,403,282	\$718,807	\$1,981,240	\$2,349,316	\$19,711	\$5,315	\$0	CAP35Y
24	358 UNDERGROUND CONDUCTOR & DEVICES	\$113,488	\$101,992	\$11,496	\$3,695	\$1,105	\$3,046	\$3,612	\$30	\$8	\$0	CAP35Y
25	TOTAL TRANSMISSION PLANT	\$278,250,589	\$250,059,449	\$28,191,140	\$9,056,428	\$2,708,767	\$7,469,821	\$8,861,317	\$74,751	\$20,035	\$21	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT												
1	360.4 LAND RIGHTS OKLA	\$777,863	\$777,863	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	PLT364365OK
2	360.5 LAND RIGHTS ARK	\$104,794	\$6,643	\$98,149	\$40,016	\$12,288	\$29,785	\$13,522	\$2,166	\$200	\$172	PLT364365ARK
3	STRUCTURES & IMPROVEMENTS											
4	361.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
5	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
6	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	361.3 DISTRIBUTION FUNCTION OKLA	\$778,697	\$778,697	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
9	361.3 DISTRIBUTION FUNCTION ARK	\$106,912	\$6,780	\$100,132	\$40,825	\$12,536	\$30,388	\$13,795	\$2,209	\$204	\$173	CAP6AS
10	TOTAL ACCOUNT 361	\$885,609	\$785,477	\$100,132	\$40,825	\$12,536	\$30,388	\$13,795	\$2,209	\$204	\$173	
11 STATION EQUIPMENT												
12	362.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
13	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
15	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	362.3 DISTRIBUTION FUNCTION OKLA	\$91,151,176	\$91,151,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
17	362.3 DISTRIBUTION FUNCTION ARK	\$13,969,446	\$885,858	\$13,083,588	\$5,334,274	\$1,637,959	\$3,970,508	\$1,802,534	\$288,693	\$26,710	\$22,910	CAP6AS
18	TOTAL ACCOUNT 362	\$105,120,622	\$92,037,034	\$13,083,588	\$5,334,274	\$1,637,959	\$3,970,508	\$1,802,534	\$288,693	\$26,710	\$22,910	
19 POLES, TOWERS & FIXTURES												
20	364.1 POLES, TOWERS & FIXTURES OK (CAP)	\$73,746,137	\$73,746,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
21	364.1 POLES, TOWERS & FIXTURES OK (CUST)	\$90,134,168	\$90,134,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS10S
22	364.2 POLES, TOWERS & FIXTURES ARK (CAP)	\$13,698,586	\$868,682	\$12,829,904	\$5,230,845	\$1,606,200	\$3,893,522	\$1,767,584	\$283,095	\$26,192	\$22,466	CAP6AS
23	364.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
24	TOTAL ACCOUNT 364	\$177,578,891	\$164,748,987	\$12,829,904	\$5,230,845	\$1,606,200	\$3,893,522	\$1,767,584	\$283,095	\$26,192	\$22,466	
25 OVERHEAD CONDUCTORS & DEVICES												
26	365.1 OH CONDUCT & DEV OKLA (CAP)	\$73,200,462	\$73,200,462	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
27	365.1 OH CONDUCT & DEV OKLA (CUST)	\$31,371,627	\$31,371,627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS20S
28	365.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
29	365.2 OH CONDUCT & DEV ARK (CAP)	\$9,121,923	\$578,458	\$8,543,465	\$3,483,233	\$1,069,573	\$2,592,706	\$1,177,038	\$188,514	\$17,441	\$14,960	CAP6AS
30	365.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
31	365.3 SEC LIGHTING OKLA	\$38,541,237	\$38,541,237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OK1SL
32	365.4 SEC LIGHTING ARK	\$3,177,111	\$0	\$3,177,111	\$0	\$0	\$0	\$0	\$3,177,111	\$0	\$0	ARKSL
33	TOTAL ACCOUNT 365	\$155,412,360	\$143,696,784	\$11,720,576	\$3,483,233	\$1,069,573	\$2,592,706	\$1,177,038	\$3,365,625	\$17,441	\$14,960	
34 UNDERGROUND CONDUIT												
35	366.1 UNDERGROUND CONDUIT OKLA (CAP)	\$2,785,492	\$2,785,492	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
36	366.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
37	366.1 UNDERGROUND CONDUIT OKLA (CUST)	\$25,069,430	\$25,069,430	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS30S
38	366.2 UNDERGROUND CONDUIT ARK (CAP)	\$2,722,754	\$172,661	\$2,550,093	\$1,039,692	\$319,251	\$773,883	\$351,328	\$56,268	\$5,206	\$4,465	CAP6AS
39	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
40	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
41	TOTAL ACCOUNT 366	\$30,577,676	\$28,027,583	\$2,550,093	\$1,039,692	\$319,251	\$773,883	\$351,328	\$56,268	\$5,206	\$4,465	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT (CONTINUED)												
1	UNDERGROUND CONDUCTOR & DEVICES											
2	367.1 UG COND & DEVICES OKLA (CAP)	\$11,966,710	\$11,966,710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
3	367.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
4	367.1 UG COND & DEVICES OKLA (CUST)	\$107,700,393	\$107,700,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS4OS
5	367.2 UG COND & DEVICES ARK (CAP)	\$5,875,445	\$372,585	\$5,502,860	\$2,243,556	\$688,914	\$1,669,966	\$758,132	\$121,422	\$11,234	\$9,636	CAP6AS
6	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	TOTAL ACCOUNT 367	\$125,542,548	\$120,039,688	\$5,502,860	\$2,243,556	\$688,914	\$1,669,966	\$758,132	\$121,422	\$11,234	\$9,636	
9	LINE TRANSFORMERS											
10	368.1 LINE TRANSFORMERS OKLA (CAP)	\$71,703,496	\$71,703,496	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP7OS
11	368.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	368.2 LINE TRANSFORMERS ARK (CAP)	\$3,684,592	\$5,733	\$3,678,859	\$1,337,540	\$1,229,161	\$975,124	\$49,868	\$69,233	\$16,695	\$1,238	CAP7AS
13	368.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	TOTAL ACCOUNT 368	\$75,388,088	\$77,436,229	\$3,678,859	\$1,337,540	\$1,229,161	\$975,124	\$49,868	\$69,233	\$16,695	\$1,238	
15	SERVICES											
16	369.1 SERVICES OKLA (CUST)	\$77,243,442	\$77,243,442	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS5OS
17	369.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
18	369.2 SERVICES ARK (CUST)	\$8,617,948	\$23,363	\$8,594,585	\$6,042,396	\$1,774,867	\$708,516	\$49,252	\$0	\$15,107	\$4,447	CUS5AS
19	369.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
20	TOTAL ACCOUNT 369	\$85,861,390	\$77,266,805	\$8,594,585	\$6,042,396	\$1,774,867	\$708,516	\$49,252	\$0	\$15,107	\$4,447	
21	METERS											
22	370.1 METERS OKLA	\$28,145,080	\$28,145,080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS6OS
23	370.2 METERS ARK	\$882,767	\$62,679	\$820,088	\$619,401	\$107,290	\$72,180	\$19,925	\$0	\$934	\$358	CUS6AS
24	TOTAL ACCOUNT 370	\$29,027,847	\$28,207,759	\$820,088	\$619,401	\$107,290	\$72,180	\$19,925	\$0	\$934	\$358	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOL 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT (CONTINUED)												
1	INSTALLATION ON CUST PROPERTY											
2	371.1 INSTALLATIONS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
3	371.2 INSTALLATIONS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
4	TOTAL ACCOUNT 371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	LEASED PROPERTY											
6	372.1 LEASES OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	372.2 LEASES ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	TOTAL ACCOUNT 372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	STREET LIGHT & SIGNAL SYSTEM											
10	373.1 STREET LGHT & SIGNAL SYSTEM OKLA	\$21,838,982	\$21,838,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OKLML
11	373.2 STREET LGHT & SIGNAL SYSTEM ARK	\$1,544,227	\$0	\$1,544,227	\$0	\$0	\$0	\$0	\$1,544,227	\$0	\$0	ARKML
12	TOTAL ACCOUNT 373	\$23,383,209	\$21,838,982	\$1,544,227	\$0	\$0	\$0	\$0	\$1,544,227	\$0	\$0	
13	TOTAL DISTRIBUTION PLANT	\$809,660,897	\$749,137,836	\$60,523,061	\$25,411,778	\$8,458,039	\$14,716,578	\$6,002,978	\$5,732,938	\$119,921	\$80,827	
GENERAL PLANT												
14	389.1 LAND & LAND RIGHTS	\$91,873	\$83,173	\$8,700	\$3,390	\$898	\$2,049	\$2,107	\$241	\$10	\$5	SUP_OM
15	389.2 GEN PLANT LESS LAND & LAND RIGHTS	\$172,899,022	\$156,526,790	\$16,372,232	\$6,379,903	\$1,689,481	\$3,856,045	\$3,964,880	\$454,205	\$18,688	\$9,030	SUP_OM
16	TOTAL GENERAL PLANT	\$172,990,895	\$156,609,963	\$16,380,932	\$6,383,293	\$1,690,379	\$3,858,094	\$3,966,987	\$454,446	\$18,698	\$9,035	
17	TOT ACCUM PROV FOR DEPR	\$2,722,763,921	\$2,466,011,767	\$256,752,154	\$86,940,933	\$27,196,507	\$66,812,445	\$68,225,617	\$7,141,942	\$316,164	\$118,346	
18	NET ELECTRIC PLANT IN SERVICE	\$3,610,134,366	\$3,279,758,275	\$330,376,091	\$115,054,634	\$37,750,088	\$86,954,169	\$78,013,815	\$11,925,693	\$462,679	\$215,013	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
ADDITIONS TO RATE BASE												
PLANT HELD FOR FUTURE USE												
1	105 PRODUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
2	105 TRANSMISSION	\$682,727	\$613,572	\$69,155	\$22,226	\$6,648	\$18,323	\$21,727	\$182	\$49	\$0	CAP3SY
3	105 DISTRIBUTION	\$1,182,652	\$1,053,509	\$129,143	\$52,652	\$16,168	\$39,191	\$17,792	\$2,850	\$264	\$226	DISTRUB
4	105 GENERAL PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
5	TOTAL PLT HELD FOR FUTURE USE	\$1,865,379	\$1,667,081	\$198,298	\$74,878	\$22,816	\$57,514	\$39,519	\$3,032	\$313	\$226	
WORKING CAPITAL												
MATERIALS AND SUPPLIES												
6	151 FUEL INVENTORY	\$94,183,444	\$84,207,910	\$9,975,534	\$2,605,302	\$786,620	\$2,741,963	\$3,731,642	\$99,929	\$6,687	\$3,391	ENR1SY
7	GAS IN STORAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	154 MAT & SUPPLIES											
9	154 PRODUCTION	\$35,187,298	\$31,530,528	\$3,656,770	\$1,107,696	\$345,645	\$984,716	\$1,194,293	\$19,951	\$3,800	\$669	CAP1SY
10	154 TRANS & DISTR	\$30,733,922	\$28,194,880	\$2,539,042	\$977,898	\$329,156	\$651,925	\$418,224	\$155,143	\$4,264	\$2,432	TRANDIST
11	NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
13	NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	TOT PLANT MAT & SUPP	\$65,921,220	\$59,725,408	\$6,195,812	\$2,085,594	\$674,801	\$1,636,641	\$1,612,517	\$175,094	\$8,064	\$3,101	
15	TOTAL MATERIALS & SUPPLIES	\$160,104,664	\$143,933,318	\$16,171,346	\$4,690,896	\$1,461,421	\$4,378,604	\$5,344,159	\$275,023	\$14,751	\$6,492	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a)	OTHER JURISDICTIONS	TOTAL ARKANSAS JURISDICTION	RESIDENTIAL	GENERAL SERVICE	POWER & LIGHT	POWER & LIGHT TOU	LIGHTING	MUNICIPAL PUMPING	ATHLETIC FIELD LIGHTING	ALLOCATOR (b)
		1	2	3	4	5	6	7	8	9	10	11
OTHER WORKING CAPITAL												
1	123 INVEST IN SUB - OKLAHOMA	\$17,159	\$15,421	\$1,738	\$559	\$167	\$460	\$546	\$5	\$1	\$0	CAP3SY
2	124,135,143,146,174,182.3&186 WC FOR SUPV&M	\$193,382,791	\$175,070,901	\$18,311,890	\$7,135,746	\$1,889,637	\$4,312,880	\$4,434,609	\$508,016	\$20,902	\$10,100	SUP_OM
3	165, 172 182.3 & 186 WC FOR GROSSPLT	\$65,460,387	\$59,391,499	\$6,068,888	\$2,087,939	\$671,325	\$1,589,419	\$1,511,612	\$197,094	\$8,051	\$3,448	GROSSPLT
4	142, 144 & 173 WC FOR REVASSETS	\$172,693,559	\$157,444,545	\$15,249,014	\$6,027,696	\$1,711,739	\$3,806,166	\$3,123,508	\$557,282	\$13,470	\$9,153	REVASSETS
5	183 & 188 WC FOR TRANSDIST	\$1,221,192	\$1,120,303	\$100,887	\$38,856	\$13,078	\$25,904	\$16,618	\$6,165	\$169	\$97	TRANDIST
6	TOTAL OTHER WORKING CAPITAL	\$432,775,088	\$393,042,671	\$39,732,417	\$15,290,796	\$4,285,946	\$9,734,829	\$9,086,893	\$1,268,562	\$42,593	\$22,798	
WORKING CASH REQUIREMENT												
7	WORKING CAPITAL - CASH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	TOTAL WORKING CAPITAL	\$592,879,752	\$536,975,989	\$55,903,763	\$19,981,692	\$5,747,367	\$14,113,433	\$14,431,052	\$1,543,585	\$57,344	\$29,290	
MISCELLANEOUS OTHER												
9	114 ACQUISITION - HIGH SIDE TRANS. FACILITIES	\$500,274	\$449,599	\$50,675	\$16,286	\$4,871	\$13,427	\$15,921	\$134	\$36	\$0	CAP3SY
10	CUSTOMER DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
11	TOTAL MISCELLANEOUS OTHER	\$500,274	\$449,599	\$50,675	\$16,286	\$4,871	\$13,427	\$15,921	\$134	\$36	\$0	
12	RATE BASE DEFERRED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
13	REGULATORY ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	REGULATORY ASSET - NEW POWER PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
15	REGULATORY LIABILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	TOTAL NET RB DEFERRED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	TOTAL RATE BASE (a)	\$4,205,379,771	\$3,818,850,944	\$386,528,827	\$135,127,490	\$43,525,142	\$101,138,543	\$92,500,307	\$13,472,444	\$520,372	\$244,529	

Supporting Schedules
(a) B-1
(b) G-4

Recap Schedules
A-1
G-1

OKLAHOMA GAS AND ELECTRIC COMPANY
REVENUE AND EXPENSE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-3

LINE NO.	DESCRIPTION	TOTAL COMPANY	OTHER	TOTAL ARKANSAS	RESIDENTIAL	GENERAL SERVICE	POWER & LIGHT	POWER & LIGHT TOU	LIGHTING	MUNICIPAL PUMPING	ATHLETIC FIELD	ALLOCATOR (b)
		PRO FORMA (a)	JURISDICTIONS	JURISDICTION							LIGHTING	
		1	2	3	4	5	6	7	8	9	10	11
REVENUES												
1	440, 442, 444, 445, 447, 449.1 REVENUE ELECTRIC	\$1,709,819,916	\$1,641,943,254	\$67,876,662	\$26,830,571	\$7,619,626	\$16,941,855	\$13,903,622	\$2,480,754	\$59,624	\$40,610	DIRECT ASSGN.
2	450, 451, 454, 456 MISCELLANEOUS REVENUES	\$95,113,596	\$94,438,547	\$675,049	\$356,496	\$70,718	\$119,793	\$121,239	\$6,267	\$407	\$129	DIRECT ASSGN./CAPISY
3	TOTAL REVENUES	\$1,804,933,512	\$1,736,381,801	\$68,551,711	\$27,187,067	\$7,690,344	\$17,061,648	\$14,024,861	\$2,487,021	\$60,031	\$40,739	
OPERATION & MAINTENANCE EXPENSE (A)												
POWER PRODUCTION EXPENSES												
STEAM POWER GENERATION												
OPERATION												
1	500-SUPERVISION & ENGR	\$5,160,446	\$4,621,586	\$538,860	\$157,525	\$48,793	\$145,870	\$182,479	\$3,563	\$510	\$120	ACCTS016
2	501-RECONCILABLE FUEL	\$547,150,789	\$547,150,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	FUELSP
3	501.1-ENOGEX REDUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
4	TOTAL 501-FUEL	\$547,150,789	\$547,150,789	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	502-STEAM SYS PROD CAPACITY	\$6,323,317	\$5,666,179	\$657,138	\$199,058	\$62,114	\$176,959	\$214,619	\$3,585	\$683	\$120	CAPISY
6	502-STEAM VAR O&M	\$2,107,772	\$1,884,525	\$223,247	\$58,305	\$17,604	\$61,364	\$83,512	\$2,236	\$150	\$76	ENR15Y
7	505-ELECTRIC SYS PROD CAPACITY	\$3,747,174	\$3,357,757	\$389,417	\$117,961	\$36,808	\$104,864	\$127,183	\$2,125	\$405	\$71	CAPISY
8	505-ELECTRIC VAR O&M	\$1,249,057	\$1,116,763	\$132,294	\$34,551	\$10,432	\$36,363	\$49,489	\$1,325	\$89	\$45	ENR15Y
9	506-MISC POWER SYS PROD CAPACITY	\$16,942,299	\$15,181,606	\$1,760,693	\$533,344	\$166,424	\$474,129	\$575,038	\$9,606	\$1,830	\$322	CAPISY
10	506-MISC POWER VAR O&M ENERGY REL	\$3,647,433	\$3,049,279	\$598,154	\$156,219	\$47,168	\$164,414	\$223,757	\$5,992	\$401	\$203	ENR15Y
11	507-RENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	TOTAL STEAM OPERATION	\$588,328,287	\$584,028,484	\$4,299,803	\$1,256,963	\$389,343	\$1,163,963	\$1,456,077	\$28,433	\$4,068	\$957	
MAINTENANCE												
13	510-SUPERVISION & ENGR	\$3,605,158	\$3,018,182	\$586,976	\$167,890	\$51,762	\$159,390	\$202,980	\$4,286	\$523	\$145	ACCTS114
14	511-STRUCTURES SYS PROD CAPACITY	\$1,135,000	\$1,017,953	\$117,047	\$35,730	\$11,149	\$31,763	\$38,524	\$644	\$123	\$22	CAPISY
15	511-STRUCTURES VAR O&M ENERGY REL	\$756,671	\$676,527	\$80,144	\$20,931	\$6,320	\$22,029	\$29,980	\$803	\$54	\$27	ENR15Y
16	512-BOILER PLANT SYS PROD CAPACITY	\$16,125,255	\$14,449,468	\$1,675,787	\$507,623	\$158,399	\$451,266	\$547,308	\$9,143	\$1,742	\$306	CAPISY
17	512-BOILER PLANT VAR O&M ENERGY REL	\$10,750,170	\$9,611,554	\$1,138,616	\$297,371	\$89,786	\$292,970	\$312,970	\$11,406	\$763	\$387	ENR15Y
18	513-ELECTRIC PLANT SYS PROD CAPACITY	\$10,693,286	\$9,582,007	\$1,111,279	\$336,625	\$105,040	\$299,252	\$362,941	\$6,063	\$1,155	\$203	CAPISY
19	513-ELECTRIC PLANT VAR O&M ENERGY REL	\$7,128,857	\$6,373,797	\$755,060	\$197,198	\$59,540	\$207,543	\$282,452	\$7,564	\$506	\$257	ENR15Y
20	514-MISC STEAM PLANT SYS PRD CAPACITY	\$202,753	\$181,681	\$21,072	\$6,383	\$1,992	\$5,674	\$6,882	\$115	\$22	\$4	CAPISY
21	514-MISC STEAM PLANT VAR O&M ENERGY	\$135,169	\$120,852	\$14,317	\$3,739	\$1,128	\$3,936	\$5,356	\$143	\$10	\$5	ENR15Y
22	TOTAL STEAM MAINTENANCE	\$52,532,327	\$47,031,121	\$5,501,206	\$1,573,490	\$485,116	\$1,493,823	\$1,902,356	\$40,166	\$4,898	\$1,356	
NUCLEAR POWER OPERATION												
OPERATION												
23	517-SUPERVISION & ENGR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
24	518-FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
25	519-COOLANTS & WATER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
26	520-STEAM EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
27	521-STEAM FROM OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
28	523-ELECTRIC EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
29	524-MISC NUCLEAR POWER EXP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
30	525-RENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
31	TOTAL NUCLEAR OPERATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
MAINTENANCE												
32	528-SUPERVISION & ENGR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
33	529-STRUCTURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
34	530-REACTOR PLANT EQUIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
35	531-ELECTRIC PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
36	532-MISC NUCLEAR PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
37	TOTAL NUCLEAR MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

OKLAHOMA GAS AND ELECTRIC COMPANY
REVENUE AND EXPENSE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-3

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
POWER PRODUCTION EXPENSES (CONTINUED)												
POWER PRODUCTION EXPENSES												
HYDRAULIC POWER GENERATION OPERATION												
1	535-SUPERVISION & ENGR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
2	536-WATER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
3	537-HYDRAULIC EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
4	538-ELECTRIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
5	539-MISC HYDRAULIC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
6	540-RENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	TOTAL HYDRAULIC OPERATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
MAINTENANCE												
8	541-SUPERVISION & ENGR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
9	542-STRUCTURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
10	543-RESERVOIRS, ETC.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
11	544-ELECTRIC PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	545-MISC HYDRAULIC PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
13	TOTAL HYDRAULIC MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

OKLAHOMA GAS AND ELECTRIC COMPANY
REVENUE AND EXPENSE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 04-103-U

SCHEDULE G-3

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
POWER PRODUCTION EXPENSES (CONTINUED)												
PRODUCTION EXPENSE-OTHER												
OPERATION												
1	546-SUPERVISION & ENGR	\$153,915	\$136,911	\$17,004	\$4,480	\$1,361	\$4,629	\$6,361	\$156	\$12	\$5	ACCTS47550
2	547-FUEL	\$125,338,296	\$125,338,296	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	FUELSP
3	548-GEN EXP SYS PROD CAPACITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
4	548-GEN EXP VAR O&M ENRGY RELATED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
5	549-MISC OTH PWR GEN EXP - CAPACITY	\$767,078	\$687,360	\$79,718	\$24,148	\$7,535	\$21,467	\$26,035	\$435	\$83	\$15	CAPISY
6	549-MISC OTH PWR GEN EXP - ENRGY REL	\$255,694	\$228,610	\$27,084	\$7,073	\$2,136	\$7,445	\$10,132	\$271	\$18	\$9	ENRISY
7	550-OTHER PWR	\$414,999	\$371,045	\$43,954	\$11,480	\$3,466	\$12,081	\$16,443	\$440	\$29	\$15	ENRISY
8	548 & 553 WIND FARM	\$3,447,316	\$3,058,408	\$388,908	\$99,486	\$30,039	\$105,953	\$149,231	\$3,813	\$255	\$131	WINDFRM
9	TOTAL OTHER POWER OPERATION	\$130,377,298	\$129,820,630	\$556,668	\$146,667	\$44,537	\$151,575	\$208,202	\$5,116	\$397	\$175	
MAINTENANCE												
10	551-SUPERVISION & ENGR-MAINT STRUCT	\$341,255	\$305,518	\$35,737	\$10,221	\$3,151	\$9,705	\$12,358	\$261	\$32	\$9	ACCTS5523
11	552-STRUCTURES	\$765,480	\$685,928	\$79,552	\$24,097	\$7,520	\$21,422	\$25,981	\$434	\$83	\$15	CAPISY
12	552-STRUCTURES	\$510,318	\$456,268	\$54,050	\$14,116	\$4,262	\$14,857	\$20,220	\$541	\$36	\$18	ENRISY
13	553-GEN & ELEC PLANT-CAPACITY	\$3,960,554	\$3,548,962	\$411,592	\$124,678	\$38,904	\$110,836	\$134,425	\$2,246	\$428	\$75	CAPISY
14	553-GEN & ELEC PLANT-VAR O&M ENRGY REL	\$2,640,369	\$2,360,713	\$279,656	\$73,038	\$22,053	\$76,869	\$104,613	\$2,801	\$187	\$95	ENRISY
15	554-MISC OTH GEN-CAPACITY	\$237,486	\$212,805	\$24,681	\$7,476	\$2,332	\$6,646	\$8,061	\$135	\$26	\$5	CAPISY
16	554-MISC OTH GEN-VAR O&M ENRGY REL	\$158,322	\$141,554	\$16,768	\$4,380	\$1,322	\$4,609	\$6,272	\$168	\$11	\$6	ENRISY
17	TOTAL OTHER POWER MAINTENANCE	\$8,613,784	\$7,711,748	\$902,036	\$258,006	\$79,344	\$244,944	\$311,930	\$6,586	\$803	\$223	
OTHER POWER SUPPLY EXPENSE												
OPERATION												
555-PURCHASED POWER												
18	555.1 OTHER PWR - COGEN CAPACITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
19	555.2 OTHER PWR - PUR PWR CAPACITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
20	555.3 OTHER PWR - COGEN ENERGY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
21	555.4 OTHER PWR - ENERGY	\$268,629,185	\$268,629,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	PPSPREAD
22	555.5 OTHER PWR SUPPLY - OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
23	556-LOAD DISPATCHING	\$2,027,898	\$1,817,152	\$210,746	\$63,838	\$19,920	\$56,751	\$68,829	\$1,150	\$219	\$39	CAPISY
24	556-LOAD DISPATCHING (NOT AT ISSUE)	\$63,065,652	\$63,065,652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAPIOR
25	557-OTHER EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
26	558 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
27	TOTAL OTHER POWER OPERATION	\$333,722,735	\$333,511,989	\$210,746	\$63,838	\$19,920	\$56,751	\$68,829	\$1,150	\$219	\$39	
28	TOTAL PRODUCTION OPERATION	\$1,052,428,320	\$1,047,361,103	\$5,067,217	\$1,467,468	\$453,800	\$1,372,289	\$1,733,108	\$34,698	\$4,684	\$1,171	
29	TOTAL PRODUCTION MAINTENANCE	\$61,146,111	\$54,742,869	\$6,403,242	\$1,831,496	\$564,660	\$1,738,767	\$2,214,286	\$46,752	\$5,701	\$1,579	
30	TOTAL PRODUCTION EXPENSE	\$1,113,574,432	\$1,102,103,972	\$11,470,460	\$3,298,964	\$1,018,460	\$3,111,056	\$3,947,394	\$81,451	\$10,385	\$2,750	

OKLAHOMA GAS AND ELECTRIC COMPANY
REVENUE AND EXPENSE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-3

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
TRANSMISSION EXPENSES												
OPERATION												
1	560-SUPERVISION & ENGR	\$3,167,883	\$2,846,949	\$320,934	\$103,115	\$30,842	\$85,036	\$100,864	\$849	\$228	\$0	ACCTS616
2	561-LOAD DISPATCHING	\$5,662,655	\$5,089,067	\$573,588	\$184,348	\$55,138	\$151,974	\$180,208	\$1,512	\$408	\$0	CAP3SY
3	561-LOAD DISPATCHING (NOT AT ISSUE)	\$4,402,090	\$4,402,090	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP2LC
4	562-STATION EQUIPMENT	\$1,143,867	\$1,027,845	\$116,022	\$37,188	\$11,124	\$30,752	\$36,558	\$317	\$82	\$0	PLT353
5	563-OVERHEAD LINES	\$99,157	\$89,113	\$10,044	\$3,228	\$966	\$2,662	\$3,155	\$26	\$7	\$0	CAP3SY
6	564-UNDERGROUND LINES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	565-TRANSMISSION OTHER	\$980,303	\$881,004	\$99,299	\$31,914	\$9,545	\$26,309	\$31,198	\$262	\$71	\$0	CAP3SY
8	566-MISC TRANSMISSION	\$2,225,083	\$1,999,698	\$225,385	\$72,438	\$21,665	\$59,717	\$70,811	\$594	\$160	\$0	CAP3SY
9	566-MISC TRANSMISSION (NOT AT ISSUE)	\$108,086	\$108,086	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP2LC
10	567-RENTS	\$801	\$719	\$82	\$26	\$8	\$22	\$26	\$0	\$0	\$0	CAP3SY
11	TOT TRANS OPERATION	\$17,789,925	\$16,444,571	\$1,345,354	\$432,257	\$129,288	\$356,472	\$422,820	\$3,561	\$956	\$0	
MAINTENANCE												
12	568-SUPERVISION & ENGR	\$178,000	\$159,957	\$18,043	\$5,791	\$1,732	\$4,782	\$5,677	\$48	\$13	\$0	ACCTS69573
13	569-STRUCTURES	\$445,289	\$399,850	\$45,439	\$14,389	\$4,306	\$12,064	\$14,504	\$143	\$32	\$0	PLT352
14	570-STATION EQUIPMENT	\$5,462,247	\$4,908,213	\$554,034	\$177,584	\$53,119	\$146,848	\$174,575	\$1,513	\$393	\$0	PLT353
15	571-OVERHEAD LINES	\$5,512,881	\$4,954,465	\$558,416	\$179,472	\$53,679	\$147,955	\$175,441	\$1,472	\$397	\$0	CAP3SY
16	572-UNDERGROUND LINES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
17	573-MISCELLANEOUS	\$25,783	\$23,168	\$2,615	\$838	\$250	\$693	\$825	\$7	\$2	\$0	PLT353
18	575-REGIONAL MARKET EXPENSES	\$3,927,558	\$3,529,724	\$397,834	\$127,862	\$38,242	\$105,408	\$124,990	\$1,049	\$283	\$0	CAP3SY
19	TOT TRANS MAINTENANCE	\$15,551,758	\$13,975,377	\$1,576,381	\$505,936	\$151,328	\$417,750	\$496,012	\$4,232	\$1,120	\$0	
20	TOTAL TRANSMISSION EXPENSES	\$33,341,683	\$30,419,948	\$2,921,735	\$938,193	\$280,616	\$774,222	\$918,832	\$7,793	\$2,076	\$0	

OKLAHOMA GAS AND ELECTRIC COMPANY
REVENUE AND EXPENSE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-3

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION EXPENSES												
OPERATION												
1	580-SUPERVISION & ENGR	\$2,054,871	\$1,915,918	\$138,953	\$62,354	\$17,617	\$34,639	\$14,945	\$8,945	\$258	\$195	ACCT582588
2	581-LOAD DISPATCHING	\$13,455	\$12,423	\$1,030	\$425	\$148	\$261	\$105	\$88	\$2	\$1	DISTPLT
3	582-STATION EQUIPMENT	\$508,279	\$453,571	\$54,702	\$22,302	\$6,849	\$16,600	\$7,536	\$1,207	\$112	\$96	PLT362
4	583.1-OVERHEAD LINES -CAP	\$1,105,607	\$1,017,240	\$88,367	\$36,028	\$11,063	\$26,817	\$12,174	\$1,950	\$180	\$155	PLT364365TC
5	583.1-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
6	583.2-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	583.2-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	584.1-UNDERGROUND LINES	\$2,509,582	\$2,359,749	\$149,753	\$61,056	\$18,748	\$45,446	\$20,633	\$3,304	\$306	\$262	PLT366367
9	584.2-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
10	585.1-STREET LIGHTING	\$221,904	\$206,194	\$15,710	\$0	\$0	\$0	\$0	\$15,710	\$0	\$0	PLT373
11	585.2-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	586.1-METERS	\$1,579,834	\$1,502,604	\$77,230	\$58,331	\$10,104	\$6,798	\$1,875	\$0	\$88	\$34	PLT370
13	586.2-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	587.1-CUST INSTALLATION	\$1,574,340	\$1,453,644	\$120,696	\$49,758	\$17,352	\$30,570	\$12,288	\$10,312	\$252	\$164	DISTPLT
15	587.2-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	588-MISC DISTRIBUTION	\$73,122	\$67,517	\$5,605	\$2,311	\$806	\$1,419	\$570	\$479	\$12	\$8	DISTPLT
17	589.1-RENTS	\$93,751	\$86,565	\$7,186	\$2,963	\$1,033	\$1,820	\$731	\$614	\$15	\$10	DISTPLT
18	589.2-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
19	589.2-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
20	589.3-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
21	589.3-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
22	589.4-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
23	589.5-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
24	589.6-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
25	589.7-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
26	TOT DISTRIBUTION OPERATION	\$9,734,659	\$9,075,427	\$659,232	\$295,528	\$83,720	\$164,370	\$70,855	\$42,609	\$1,225	\$925	
MAINTENANCE												
27	590-SUPERVISION & ENGR	\$32,767	\$30,056	\$2,711	\$1,008	\$309	\$751	\$341	\$293	\$5	\$4	ACCT591598
28	591-STRUCTURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
29	592-STATION EQUIPMENT	\$8,027,775	\$7,163,807	\$863,968	\$352,246	\$108,162	\$262,190	\$119,029	\$19,064	\$1,764	\$1,513	PLT362
30	593.1-OVERHEAD LINES DMD REL	\$35,654,653	\$32,804,871	\$2,849,782	\$1,161,877	\$356,770	\$864,830	\$392,616	\$62,881	\$5,818	\$4,990	PLT364365TC
31	593.1-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
32	593.2-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
33	593.2-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
34	594.1-UNDERGROUND LINES	\$1,631,298	\$1,533,952	\$97,346	\$39,689	\$12,187	\$29,542	\$13,411	\$2,148	\$199	\$170	PLT366367
35	594.2-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
36	595.1-LINE TRANSFORMERS	\$5,744	\$5,400	\$344	\$125	\$115	\$91	\$5	\$6	\$2	\$0	PLT368
37	595.2-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
38	596.1-STREET LIGHTING	\$5,189,371	\$4,821,980	\$367,391	\$0	\$0	\$0	\$0	\$367,391	\$0	\$0	PLT373
39	596.2-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
40	597.1-METERS	\$100	\$95	\$5	\$4	\$1	\$0	\$0	\$0	\$0	\$0	PLT370
41	597.2-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
42	598-MISCELLANEOUS PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
43	TOT DISTRIBUTION MAINTENANCE	\$50,541,708	\$46,360,161	\$4,181,547	\$1,554,949	\$477,544	\$1,157,404	\$525,402	\$451,783	\$7,788	\$6,677	
44	TOTAL DISTRIBUTION EXPENSES	\$60,276,367	\$55,435,588	\$4,840,779	\$1,850,477	\$561,264	\$1,321,774	\$596,257	\$494,392	\$9,013	\$7,602	

OKLAHOMA GAS AND ELECTRIC COMPANY
REVENUE AND EXPENSE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-3

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>CUSTOMER ACCOUNTS EXPENSES</u>												
OPERATION												
1	901-SUPERVISION & ENGR	\$280,826	\$257,236	\$23,590	\$19,814	\$3,344	\$357	\$25	\$10	\$28	\$12	ACCT902903
2	902-METER READING	\$7,366,334	\$6,747,585	\$618,749	\$519,739	\$87,704	\$9,355	\$655	\$250	\$744	\$302	CS11TC
3	904-CUST ACCT BAD DEBTS	\$662,376	\$0	\$662,376	\$589,523	\$37,585	\$16,384	\$18,884	\$0	\$0	\$0	CUSDEP
4	905.1-CUST ACCT	\$15,422,327	\$14,126,898	\$1,295,429	\$1,088,138	\$183,618	\$19,586	\$1,373	\$524	\$1,558	\$632	CS11TC
5	905.2-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
6	TOT CUSTOMER ACCOUNTS	\$23,731,863	\$21,131,719	\$2,600,144	\$2,217,214	\$312,251	\$45,682	\$20,937	\$784	\$2,330	\$946	
<u>CUSTOMER INFORMATION</u>												
OPERATION												
7	907-SUPERVISION	\$367,109	\$336,274	\$30,835	\$25,902	\$4,371	\$466	\$32	\$12	\$37	\$15	ACCT908910
8	908-CUSTOMER ASSISTANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
9	909-INFO & INSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
10	910.1-MISC CUSTOMER SERVICE	\$7,421,940	\$6,798,520	\$623,420	\$523,662	\$88,366	\$9,425	\$661	\$252	\$750	\$304	CS11TC
11	910.2-NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	TOT CUSTOMER INFO	\$7,789,049	\$7,134,794	\$654,255	\$549,564	\$92,737	\$9,891	\$693	\$265	\$787	\$319	
<u>CONSUMER SERVICES</u>												
OPERATION												
13	911-SUPERVISION	\$81,333	\$74,501	\$6,832	\$5,739	\$969	\$103	\$7	\$3	\$8	\$3	CS11TC
14	912-DEMO & SELLING	\$2,476,287	\$2,268,287	\$208,000	\$174,717	\$29,482	\$3,145	\$220	\$84	\$250	\$102	CS11TC
15	913-ADVERTISING	\$708,698	\$649,169	\$59,529	\$50,003	\$8,438	\$900	\$63	\$24	\$72	\$29	CS11TC
16	916-MISC SALES EXP	\$260,599	\$238,708	\$21,891	\$18,387	\$3,103	\$331	\$24	\$9	\$26	\$11	CS11TC
17	TOT CONSUMER SVCS	\$3,526,917	\$3,230,665	\$296,252	\$248,846	\$41,992	\$4,479	\$314	\$120	\$356	\$145	

OKLAHOMA GAS AND ELECTRIC COMPANY
REVENUE AND EXPENSE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-V

SCHEDULE G-3

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
ADMINISTRATIVE & GENERAL EXP OPERATION												
1	920-SALARIES	\$13,898,128	\$12,582,079	\$1,316,049	\$512,835	\$135,806	\$309,961	\$318,709	\$36,510	\$1,502	\$726	SUP_OM
2	921-OFFICE SUPPLIES	\$3,720,639	\$3,368,323	\$352,316	\$137,290	\$36,356	\$82,979	\$85,321	\$9,774	\$402	\$194	SUP_OM
3	922-ADMIN EXP TRFD	(\$307,021)	(\$277,948)	(\$29,073)	(\$11,329)	(\$3,000)	(\$6,847)	(\$7,041)	(\$807)	(\$333)	(\$16)	SUP_OM
4	923-OUTSIDE SERVICES	\$3,934,776	\$3,562,182	\$372,594	\$145,192	\$38,449	\$87,754	\$90,231	\$10,337	\$425	\$206	SUP_OM
5	924.1-PROPERTY INSUR-PROD PLT CAP	\$1,691,255	\$1,515,493	\$175,762	\$53,241	\$16,614	\$47,330	\$57,403	\$959	\$183	\$32	CAPISY
6	924.2-PROPERTY INSUR-TRAN PLT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	924.3-PROPERTY INSUR-DIST PLT	\$212,809	\$196,495	\$16,314	\$6,726	\$2,345	\$4,132	\$1,661	\$1,394	\$34	\$22	DISTPLT
8	924.4-PROPERTY INSUR-GEN PLT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
9	TOTAL 924-PROP INS	\$1,904,064	\$1,711,988	\$192,076	\$59,967	\$18,959	\$51,462	\$59,064	\$2,353	\$217	\$54	NA
10	925-COMPENSATION & SAFETY	\$3,833,305	\$5,280,934	\$552,371	\$215,247	\$57,000	\$130,096	\$133,769	\$15,324	\$630	\$305	SUP_OM
11	926-PENSIONS & BENEFITS	\$43,298,205	\$39,198,194	\$4,100,011	\$1,597,686	\$423,088	\$965,649	\$992,983	\$113,744	\$4,680	\$2,261	SUP_OM
12	927-FRANCHISE REQUIREMENTS	\$3,939,727	\$3,566,664	\$373,063	\$145,374	\$38,497	\$87,865	\$90,345	\$10,350	\$426	\$206	SUP_OM
13	928.1-REG COMM EXP-OK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	928.2-REG COMM EXP-ARK	\$665,563	\$0	\$665,563	\$263,086	\$74,714	\$166,123	\$136,332	\$24,325	\$585	\$398	ARKREV
15	928.3-REG COMM EXP-FERC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	928.4-REG COMM EXP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
17	928.5-REG COMM EXP-OMPA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
18	TOTAL REG COMM EXP	\$665,563	\$0	\$665,563	\$263,086	\$74,714	\$166,123	\$136,332	\$24,325	\$585	\$398	NA
19	930-MISC GEN EXP-ALL	\$25,872,838	\$23,422,878	\$2,449,960	\$954,697	\$252,816	\$577,023	\$593,309	\$67,968	\$2,796	\$1,351	SUP_OM
20	931-RENTS	\$83,310	\$75,421	\$7,889	\$3,074	\$814	\$1,858	\$1,911	\$219	\$9	\$4	SUP_OM
21	TOT ADMIN & GEN OPERATION	\$102,843,534	\$92,490,715	\$10,352,819	\$4,023,119	\$1,073,499	\$2,453,923	\$2,494,853	\$290,097	\$11,639	\$5,689	
MAINTENANCE												
22	934.1 MISC OPER & MAINT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
23	934.2 CUST DEPOSIT EXP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
24	935-ADMIN & GEN MAINT	\$9,644	\$8,731	\$913	\$356	\$94	\$215	\$221	\$25	\$1	\$1	SUP_OM
25	TOT ADMIN & GEN EXP	\$102,853,178	\$92,499,446	\$10,353,732	\$4,023,475	\$1,073,593	\$2,454,138	\$2,495,074	\$290,122	\$11,640	\$5,690	
26	AMORT OF RATE CASE EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
27	AMORT OF RESTRUCTURING COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
28	AMORT OF DEFERRALS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
29	407.3 REDROCK PROJECT EXPENSE	\$430,881	\$0	\$430,881	\$130,521	\$40,728	\$116,030	\$140,724	\$2,351	\$448	\$79	CAP2OR
30	TOTAL OPERATION & MAINT EXP	\$1,345,524,372	\$1,311,956,132	\$33,568,240	\$13,257,254	\$3,421,641	\$7,837,272	\$8,120,225	\$877,278	\$37,035	\$17,535	

OKLAHOMA GAS AND ELECTRIC COMPANY
REVENUE AND EXPENSE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-3

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DEPRECIATION EXPENSES												
INTANGIBLE PLANT												
1	301.0 INTANGIBLE PLANT - TOTAL CO. RELATED	(\$847,114)	(\$766,899)	(\$80,215)	(\$31,258)	(\$8,277)	(\$18,893)	(\$19,426)	(\$2,225)	(\$92)	(\$44)	SUP_OM
2	302.0 INTANGIBLE PLANT - OKLA. JURIS. ONLY	\$1,894,271	\$1,894,271	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP10R
PRODUCTION PLANT												
4	310.1 PROD PLT LESS LAND & LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
5	310.2 PROD PLT	\$57,027,728	\$51,101,235	\$5,926,493	\$1,795,233	\$560,183	\$1,595,921	\$1,935,578	\$32,335	\$6,159	\$1,084	CAP15Y
6	WIND FARM	\$7,591,417	\$6,734,991	\$856,426	\$219,081	\$66,151	\$233,322	\$328,626	\$8,396	\$562	\$288	WNDFRM
7	TOTAL PRODUCTION PLANT	\$64,619,145	\$57,836,226	\$6,782,919	\$2,014,314	\$626,334	\$1,829,243	\$2,264,204	\$40,731	\$6,721	\$1,372	
TRANSMISSION PLANT												
8	350.4 TRANS PLT-LAND RIGHTS	\$431,866	\$388,122	\$43,744	\$14,059	\$4,205	\$11,590	\$13,744	\$115	\$31	\$0	CAP35Y
9	352.1 TRAN PLT-STRUCTURE-TRANS FUNCT	\$29,314	\$26,346	\$2,968	\$954	\$285	\$786	\$933	\$8	\$2	\$0	CAP35Y
10	352.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
11	352.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	350 352 353 355 & 356 WIND FARM	\$457,729	\$406,089	\$51,640	\$13,210	\$3,989	\$14,069	\$19,815	\$506	\$34	\$17	WNDFRM
13	353.1 TRANS PLT-STA EQUIP-TRANS FUNCT	\$5,939,966	\$5,338,289	\$601,677	\$193,376	\$57,837	\$159,417	\$189,033	\$1,586	\$428	\$0	CAP35Y
14	353.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
15	353.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	353.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
17	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
18	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
19	354.0 TRANS PLT-OH LINES	\$14,629,662	\$13,147,780	\$1,481,882	\$476,269	\$142,449	\$392,630	\$465,575	\$3,906	\$1,053	\$0	CAP35Y
20	358.0 TRANS PLT-UG COND & DEVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
21	TOTAL TRANS PLANT	\$21,488,537	\$19,306,626	\$2,181,911	\$697,868	\$208,765	\$578,492	\$689,100	\$6,121	\$1,548	\$17	

OKLAHOMA GAS AND ELECTRIC COMPANY
REVENUE AND EXPENSE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-3

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT												
1	360.4 DIST PLT - OH LINES LAND RIGHTS	\$52,649	\$52,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	PLT364365OK
2	360.5 DIST PLT - OH LINES LAND RIGHTS	\$8,482	\$538	\$7,944	\$3,239	\$994	\$2,411	\$1,095	\$175	\$16	\$14	PLT364365ARK
3	361.1 DIST PLT-STRUCTURE-TRANS FUNCT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
4	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
5	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
6	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	361.3 DIST PLT-STRUCTURE-DIST FUNCT	\$291,071	\$291,071	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
8	361.3 DIST PLT-STRUCTURE-DIST FUNCT	\$40,545	\$2,571	\$37,974	\$15,482	\$4,754	\$11,524	\$5,232	\$838	\$78	\$66	CAP6AS
9	362.1 DIST PLT-STA EQUIP-TRANS FUNCT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
10	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
11	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
13	362.3 DIST PLT-STA EQUIP-DIST FUNCT-OK	\$7,608,289	\$7,608,289	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
14	362.3 DIST PLT-STA EQUIP-DIST FUNCT-ARK	\$982,784	\$62,322	\$920,462	\$375,279	\$115,235	\$279,335	\$126,812	\$20,310	\$1,879	\$1,612	CAP6AS
15	364.1 DIST PLT-POLES, TWRS & FIX-OK-DMD	\$5,145,028	\$5,145,028	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
16	364.1 DIST PLT-POLES, TWRS & FIX-OK-CUS	\$6,288,367	\$6,288,367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS10S
17	364.2 DIST PLT-POLES, TWRS & FIX-ARK-DMD	\$1,019,892	\$64,675	\$955,217	\$389,449	\$119,586	\$289,881	\$131,601	\$21,077	\$1,950	\$1,673	CAP6AS
18	364.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
19	365.1 DIST PLT-OH COND-OK-DMD RELATED	\$5,691,493	\$5,691,493	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
20	365.1 DIST PLT-OH COND-OK-CUS RELATED	\$2,439,211	\$2,439,211	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS20S
21	365.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
22	365.2 DIST PLT-OH COND-ARK-DMD RELATED	\$818,544	\$51,907	\$766,637	\$312,564	\$95,977	\$232,653	\$105,620	\$16,916	\$1,563	\$1,342	CAP6AS
23	365.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
24	365.3 DIST PLT-SEC LIGHT-OK	\$4,580,559	\$4,580,559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OKLSL
25	365.4 DIST PLT-SEC LIGHT-ARK	\$427,948	\$0	\$427,948	\$0	\$0	\$0	\$0	\$427,948	\$0	\$0	ARKSL
26	366.1 DIST PLT-UG CONDUIT-OK-DMD REL	\$252,704	\$252,704	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
27	366.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
28	366.1 DIST PLT-UG CONDUIT-OK-CUS REL	\$2,274,338	\$2,274,338	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS30S

OKLAHOMA GAS AND ELECTRIC COMPANY
REVENUE AND EXPENSE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-3

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT (CONTINUED)												
1	366.2 DIST PLT-UG CONDUIT-ARK-DMD REL	\$282,726	\$17,919	\$264,797	\$107,959	\$33,150	\$80,359	\$36,481	\$5,843	\$541	\$464	CAP6AS
2	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
3	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
4	367.1 DIST PLT-UG COND & DEVICES-OK-DMD	\$1,006,804	\$1,006,804	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
5	367.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
6	367.1 DIST PLT-UG COND & DEVI-OK-CUS REL	\$9,061,232	\$9,061,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS4OS
7	367.2 DIST PLT-UG COND & DEV-ARK-DMD	\$388,614	\$37,326	\$551,288	\$224,764	\$69,017	\$167,301	\$75,952	\$12,164	\$1,125	\$965	CAP6AS
8	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
9	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
10	368.1 DIST PLT- LINE TRANS-OK-ACCT 368.1	\$9,467,303	\$9,467,303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP7OS
11	368.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	368.2 DIST PLT-LINE TRANS-ARK-ACCT 368.1	\$597,908	\$930	\$596,978	\$217,046	\$199,459	\$158,236	\$8,092	\$11,235	\$2,709	\$201	CAP7AS
13	368.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	369.1 DIST PLT-SERVICES-OK-ACCT 369.1	\$3,719,252	\$3,719,252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS5OS
15	369.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	369.2 DIST PLT-SERVICES-ARK-ACCT 369.2	\$378,230	\$1,025	\$377,205	\$265,193	\$77,897	\$31,095	\$2,162	\$0	\$663	\$195	CUS5AS
17	369.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
18	370.1 DIST PLT-METERS-OK	\$6,339,570	\$6,339,570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS6OS
19	370.2 DIST PLT-METERS-ARK	\$326,093	\$23,154	\$302,939	\$228,807	\$39,633	\$26,663	\$7,359	\$0	\$345	\$132	CUS6AS
20	371.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
21	371.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
22	372.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
23	372.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
24	373.1 DIST PLT-STR LIGHT-OK	\$2,595,525	\$2,595,525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OKLML
25	373.2 DIST PLT-STR LIGHT-ARK	\$208,003	\$0	\$208,003	\$0	\$0	\$0	\$0	\$208,003	\$0	\$0	ARKML
26	TOTAL DIST PLANT	\$72,493,164	\$67,075,772	\$5,417,392	\$2,139,782	\$755,702	\$1,279,458	\$500,406	\$724,509	\$10,871	\$6,664	
27	389.2 GEN PLANT LESS LAND & LAND RIGHTS	\$18,321,220	\$16,586,338	\$1,734,882	\$676,045	\$179,026	\$408,605	\$420,139	\$48,130	\$1,980	\$957	SUP_OM
28	TOTAL DEPRECIATION EXPENSE	\$177,969,223	\$161,932,334	\$16,036,889	\$5,496,751	\$1,761,550	\$4,076,905	\$3,854,423	\$817,266	\$21,028	\$8,966	

OKLAHOMA GAS AND ELECTRIC COMPANY
REVENUE AND EXPENSE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-3

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>TAXES OTHER THAN INCOME TAX</u>												
<u>PAYROLL RELATED TAXES</u>												
1	408.1 PAYROLL TAXES	\$10,555,195	\$9,555,699	\$999,496	\$389,482	\$103,140	\$235,405	\$242,049	\$27,728	\$1,141	\$551	SUP_OM
2	TOTAL PAYROLL RELATED TAX	\$10,555,195	\$9,555,699	\$999,496	\$389,482	\$103,140	\$235,405	\$242,049	\$27,728	\$1,141	\$551	
<u>STATE & LOCAL AD VALOREM</u>												
3	408.1 PLANT RELATED TAXES	\$54,136,097	\$49,115,752	\$5,020,345	\$1,726,159	\$355,507	\$1,313,410	\$1,250,603	\$163,149	\$6,664	\$2,853	TOTPLTLESINT
4	408.1 WIND FARM	\$1,777,714	\$1,577,161	\$200,553	\$51,303	\$15,491	\$54,638	\$76,955	\$1,966	\$132	\$68	WINDFRM
5	408.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
6	408.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	TOTAL PLANT RELATED TAXES	\$55,913,811	\$50,692,913	\$5,220,898	\$1,777,462	\$370,998	\$1,370,048	\$1,327,558	\$165,115	\$6,796	\$2,921	
<u>MISC TAXES</u>												
8	MISC TAXES	\$121,041	\$109,579	\$11,462	\$4,466	\$1,183	\$2,699	\$2,776	\$318	\$13	\$6	SUP_OM
9	TOTAL MISC TAXES	\$121,041	\$109,579	\$11,462	\$4,466	\$1,183	\$2,699	\$2,776	\$318	\$13	\$6	
10	TOTAL NON-REV RELATED TAX	\$66,590,047	\$60,358,191	\$6,231,856	\$2,171,410	\$675,321	\$1,608,152	\$1,572,383	\$193,162	\$7,950	\$3,478	
11	TOT TAX OTHER THAN INCOME	\$66,590,047	\$60,358,191	\$6,231,856	\$2,171,410	\$675,321	\$1,608,152	\$1,572,383	\$193,162	\$7,950	\$3,478	
12	409.1, 410.1, 411.1 FEDERAL & STATE INCOME TAX	\$33,576,220	\$33,285,255	\$290,965	\$874,017	\$218,949	\$142,628	(\$1,033,890)	\$95,119	(\$7,367)	\$1,509	
13	TOTAL EXPENSES (A)	\$1,623,659,862	\$1,567,531,913	\$56,127,950	\$21,799,433	\$6,077,461	\$13,664,957	\$12,513,141	\$1,982,825	\$58,646	\$31,488	
14	ADJUSTED OPERATING INCOME	\$181,273,650	\$168,849,888	\$12,423,761	\$5,387,634	\$1,612,883	\$3,396,691	\$1,511,720	\$504,196	\$1,385	\$9,251	

Supporting Schedules
(a) C-1
(b) G-4

Recan Schedules
(A) A-1
(A) G-1

LINE NO.	DESCRIPTION	1 TOTAL COMPANY PRO FORMA	2 OTHER JURISDICTIONS	3 ARKANSAS JURISDICTION	4 RESIDENTIAL	5 GENERAL SERVICE	6 POWER & LIGHT	7 POWER & LIGHT TOW	8 LIGHTING	9 MUNICIPAL PUMPING	10 ATHLETIC FIELD LIGHTING
1	PRODUCTION ALLOCATOR	1.000000	0.896077	0.103923	0.031480	0.009823	0.027985	0.033941	0.000567	0.000108	0.000019
2	TRANSMISSION ALLOCATOR	1.000000	0.898707	0.101293	0.032555	0.009737	0.026838	0.031824	0.000267	0.000072	0.000000
3	ARK DEMAND RELATED DIST FACILITIES	1.000000	0.063414	0.936586	0.381853	0.117253	0.284228	0.129034	0.020666	0.001912	0.001640
4	ARK DEMAND RELATED DIST FACILITIES	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5	ARK LINE TRANSF & CAP ACT 368.1	1.000000	0.001556	0.998444	0.363009	0.333595	0.264649	0.013534	0.018790	0.004531	0.000336
6	OK LINE TRANSF & CAP ACT 368.1	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7	DIRECT ASSIGN TO NOT AT ISSUE	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8	DIRECT ASSIGN REDNOCK PROJECT EXP.	1.000000	0.000000	1.000000	0.302917	0.094522	0.269286	0.326597	0.005456	0.001039	0.000183
9	DIRECT ASSIGN TO NOT AT ISSUE - TRANS.	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	TOT GEN, PUR AND INTERCHANGE	1.000000	0.894084	0.105916	0.027662	0.008352	0.029113	0.039621	0.001061	0.000071	0.000036
11	JURIS ENERGY	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
12	PURCHASED POWER ENERGY	1.000000	0.887185	0.112815	0.028839	0.008714	0.030735	0.043289	0.001106	0.000074	0.000038
13	WIND FARM	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
14	OK COST INSTALLATION EXP	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15	OK COST RELATED OH LINES 364.1	1.000000	0.916093	0.083907	0.070356	0.011906	0.001270	0.000089	0.000034	0.000101	0.000000
16	OK COST RELATED OH LINES 365.1	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17	OK COST RELATED UNDERGRD LINES 366.1	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
18	OK COST RELATED UNDERGRD LINES 367.1	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
19	OK STATE SERVICES 369.2	1.000000	0.002711	0.997289	0.701141	0.205950	0.085715	0.000000	0.000000	0.000153	0.000000
20	OK STATE SERVICES 369.1	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
21	ARK STATE METERS 370.2	1.000000	0.071003	0.928997	0.701658	0.121538	0.081766	0.022571	0.000000	0.0001054	0.000000
22	OK STATE METERS 370.1	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23	ARK JURIS MUNI LIGHTING	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
24	ARK STREET LIGHTING	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
25	SALES EXPENSE	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
26	OK STATE SERV & INFO	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27	ARK JURIS REVENUE	1.000000	1.000000	0.000000	1.000000	0.000000	0.249598	0.204837	0.036548	0.000878	0.000598
28	ARK REGULATORY EXPENSE	1.000000	0.000000	1.000000	0.395284	0.112257	0.000000	0.000000	0.000000	0.000000	0.000000
29	DEPOSIT INVESTMENT	1.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
30	CUSTOMER DEPOSITS SPREAD	1.000000	1.000000	0.000000	0.890012	0.056742	0.024736	0.028510	0.000000	0.000000	0.000000
31	FERC REGULATORY EXP	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
32	REVENUE ASSETS	1.000000	0.911699	0.088301	0.034904	0.009912	0.022040	0.018087	0.003227	0.000078	0.000053
33	OK JURIS MUNI LIGHTING	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
34	CUST RELATED OK OH LINES 364.1	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
35	OMPA REGULATORY EXP	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
36	OK STREET LIGHTING	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

**OKLAHOMA GAS AND ELECTRIC COMPANY
DEVELOPMENT OF ALLOCATION FACTORS
TEST YEAR ENDING DECEMBER 31, 2007
ROCKET NO. 08-103-U**

SCHEDULE G-4

LINE NO.	DESCRIPTION	ALLOC	TOTAL COMPANY	OTHER	TOTAL ARKANSAS	RESIDENTIAL	GENERAL	POWER &	POWER &	LIGHTING	MUNICIPAL	ATHLETIC
			PRO FORMA	JURISDICTIONS	JURISDICTION		SERVICE	LIGHT	LIGHT TOU		PUMPING	FIELD LIGHTING
			1	2	3	4	5	6	7	8	9	10
INTERNALLY DEVELOPED ALLOCATORS												
1	SUPERVISED O&M DOLLARS	SUP_OM	1.000000	0.905308	0.094692	0.036900	0.009771	0.022302	0.022992	0.002627	0.000108	0.000052
2	ACCTS 501,502,505 & 506	ACCTS5016	1.000000	0.895579	0.104421	0.030525	0.009455	0.028267	0.035361	0.000691	0.000099	0.000023
3	ACCTS 511,512,513 & 514	ACCTS114	1.000000	0.895280	0.104720	0.029953	0.009235	0.028436	0.036213	0.000765	0.000093	0.000026
4	ACCT 547 THRU 550	ACCTS47550	1.000000	0.889528	0.110472	0.029106	0.008838	0.030061	0.041318	0.001015	0.000079	0.000035
5	ACCTS 552 & 553	ACCTS5523	1.000000	0.895280	0.104720	0.029953	0.009235	0.028436	0.036213	0.000765	0.000093	0.000026
6	ACCTS 561,562,563 & 566	ACCTS5616	1.000000	0.898691	0.101309	0.032550	0.009736	0.026843	0.031839	0.000268	0.000072	0.000000
7	PLT ACCTS 353.1,353.2 & 353.3	PLT353	1.000000	0.898570	0.101430	0.032511	0.009725	0.026884	0.031960	0.000272	0.000072	0.000000
8	ACCTS 569,570,571,572 & 573	ACCTS69573	1.000000	0.898636	0.101364	0.032532	0.009731	0.026862	0.031894	0.000272	0.000072	0.000000
9	PLT ACCT 352	PLT352	1.000000	0.897954	0.102046	0.032314	0.009670	0.027092	0.032572	0.000322	0.000072	0.000003
10	LABOR ACCTS 908 THRU 910	ACCT908910	1.000000	0.916803	0.083997	0.070556	0.011906	0.001270	0.000089	0.000034	0.000101	0.000041
11	ACCT 582,583,584,585,586,587 & 588	ACCTS82588	1.000000	0.932379	0.067621	0.030344	0.008573	0.016857	0.007273	0.004353	0.000125	0.000095
12	PLANT ACCT 362	PLT362	1.000000	0.892378	0.107622	0.043878	0.013473	0.032660	0.014827	0.002375	0.000220	0.000188
13	PLT ACCTS 366 & 367	PLT366367	1.000000	0.940326	0.059674	0.024330	0.007471	0.018110	0.008221	0.001317	0.000122	0.000104
14	PLT ACCT 373	PLT373	1.000000	0.929203	0.070797	0.000000	0.000000	0.000000	0.000000	0.070797	0.000000	0.000000
15	ACCTS, 582,583,584,585,586 & 587	QX582587	1.000000	0.932467	0.067533	0.030332	0.008549	0.016832	0.007268	0.004331	0.000125	0.000095
16	PLT 352,353,354,355,356,358,361,362,364,365,366,367,368&373	PLT352373	1.000000	0.916903	0.083097	0.029515	0.010298	0.022652	0.014868	0.005542	0.000140	0.000083
17	PLT 364.2 & 365.2 ARK	PLT364365ARK	1.000000	0.063414	0.936586	0.381853	0.117253	0.284228	0.129034	0.020666	0.001912	0.001640
18	ACCTS591,592,593,594,595,596,597 & 598	ACCTS591598	1.000000	0.917265	0.082735	0.030766	0.009449	0.022900	0.010395	0.008939	0.000154	0.000132
19	PLT ACCT 361	PLT361	1.000000	0.862784	0.137216	0.055944	0.017178	0.041641	0.018904	0.003028	0.000280	0.000240
20	PLT 368-LINE TRANSF	PLT368	1.000000	0.940292	0.059708	0.021708	0.019949	0.015826	0.000809	0.001124	0.000371	0.000020
21	PLT 370-METERS	PLT370	1.000000	0.951115	0.048885	0.036922	0.006396	0.004303	0.001188	0.000000	0.000056	0.000021
22	PLT ACCT 361,362,364,365,366,367&368	PLT361368	1.000000	0.923308	0.076692	0.029247	0.010799	0.021724	0.008990	0.005648	0.000169	0.000116
23	RATE BASE	RATEBASE	1.000000	0.908087	0.091913	0.032132	0.010350	0.024050	0.021996	0.003204	0.000124	0.000058
24	PLT ACCTS 364 & 365 TOTAL COMPANY	PLT364365TC	1.000000	0.920073	0.079927	0.032587	0.010006	0.024256	0.011012	0.001764	0.000163	0.000140
25	PLT ACCTS 352 & 353	PLT352353	1.000000	0.898563	0.101437	0.032509	0.009724	0.026887	0.031968	0.000278	0.000072	0.000000
26	PLT ACCTS 361 & 362	PLT361362	1.000000	0.892095	0.107905	0.043994	0.013509	0.032746	0.014866	0.002381	0.000220	0.000189
27	GROSS PLANT IN SERVICE	GROSSPLT	1.000000	0.907289	0.092711	0.031896	0.010255	0.024281	0.023092	0.003011	0.000123	0.000053
28	PLT ACCTS 364.1 & 365.1	PLT364365OK	1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
29	DIST SUBS 360.1,360.3,361.1,361.3,362.1,362.3	DISTSUB	1.000000	0.890803	0.109197	0.044521	0.013671	0.033138	0.015044	0.002409	0.000223	0.000193
30	DIST PLT LESS LAND & LAND RIGHTS	DISTPLT	1.000000	0.923325	0.076665	0.031606	0.011022	0.019418	0.007805	0.006550	0.000160	0.000104
31	TRAN & DIST PLT LESS LAND & RIGHTS	TRANDIST	1.000000	0.917386	0.082614	0.031818	0.010710	0.021212	0.013608	0.005048	0.000139	0.000079
32	TOTAL PLANT LESS INTANGIBLE PLANT	TOTPLTLESINT	1.000000	0.907264	0.092736	0.031886	0.010261	0.024298	0.023101	0.003014	0.000123	0.000053
33	LABOR ACCT 912 & 916	ACCT912916	1.000000	0.916803	0.083997	0.070556	0.011906	0.001270	0.000089	0.000034	0.000101	0.000041
34	LABOR ACCTS 902 & 903	ACCT902903	1.000000	0.916803	0.083997	0.070556	0.011906	0.001270	0.000089	0.000034	0.000101	0.000041
35	PLT ACCT 352.2	PLT3522	1.000000	0.888051	0.111949	0.029141	0.008795	0.030439	0.042418	0.001045	0.000073	0.000037

**OKLAHOMA GAS AND ELECTRIC COMPANY
DEVELOPMENT OF ALLOCATION FACTORS
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-183-U**

SCHEDULE G-4

LINE NO.	DESCRIPTION	ALLOC	TOTAL COMPANY PRO FORMA 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10
INTERNALLY DEVELOPED ALLOCATORS (PER ACCT SUMMARY)												
1	SUPERVISED O&M DOLLARS	SUP_OM	\$215,365,724	\$194,972,216	\$20,393,508	\$7,946,907	\$2,104,443	\$4,803,150	\$4,938,717	\$565,765	\$23,278	\$11,248
2	ACCTS 501,502,505 & 506	ACCTS5016	\$36,017,053	\$32,256,109	\$3,760,944	\$1,099,438	\$340,550	\$1,018,093	\$1,273,598	\$24,870	\$3,558	\$837
3	ACCTS 511,512,513 & 514	ACCTS5114	\$46,927,169	\$42,012,939	\$4,914,230	\$1,405,600	\$433,354	\$1,334,433	\$1,699,376	\$35,881	\$4,375	\$1,211
4	ACCT 547 THRU 550	ACCTS47550	\$4,885,087	\$4,345,423	\$539,664	\$142,187	\$43,176	\$146,946	\$201,841	\$4,959	\$385	\$170
5	ACCTS 552 & 553	ACCTS5523	\$8,272,529	\$7,406,230	\$866,299	\$247,785	\$76,393	\$235,239	\$299,572	\$6,325	\$771	\$214
6	ACCTS 561,562,563 & 566	ACCTS5616	\$10,111,965	\$9,086,727	\$1,024,338	\$329,116	\$98,438	\$271,414	\$321,930	\$2,711	\$728	\$1
7	PLT ACCTS 353.1,353.2 & 353.3	PLT353	\$314,803,968	\$282,873,458	\$31,930,510	\$10,234,626	\$3,061,422	\$8,463,276	\$10,061,180	\$87,190	\$22,674	\$142
8	ACCTS 569,570,571,572 & 573	ACCTS569573	\$15,373,758	\$13,815,420	\$1,558,338	\$500,145	\$149,596	\$412,968	\$490,335	\$4,184	\$1,107	\$3
9	PLT ACCT 352	PLT352	\$3,873,715	\$3,478,419	\$395,296	\$125,175	\$37,460	\$104,948	\$126,176	\$1,247	\$280	\$10
10	ACCT 908 THRU 910	ACCT908910	\$7,421,940	\$6,798,520	\$623,420	\$523,662	\$88,366	\$9,425	\$661	\$252	\$750	\$304
11	ACCT 582,583,584,585,586,587 & 588	ACCTS582588	\$7,572,582	\$7,060,319	\$512,063	\$229,786	\$64,922	\$127,650	\$55,074	\$32,962	\$950	\$719
12	PLANT ACCT 362	PLT362	\$388,898,143	\$347,043,991	\$41,854,152	\$17,064,246	\$5,239,802	\$12,701,580	\$5,766,271	\$923,522	\$85,443	\$73,288
13	PLT ACCTS 366 & 367	PLT366367	\$600,575,554	\$564,736,512	\$35,839,042	\$14,611,841	\$4,486,759	\$10,876,160	\$4,937,566	\$790,797	\$73,163	\$62,756
14	PLT ACCT 373	PLT373	\$59,805,867	\$55,571,802	\$4,234,065	\$0	\$0	\$0	\$0	\$4,234,065	\$0	\$0
15	ACCTS, 582,583,584,585,586 & 587	OX582587	\$7,499,461	\$6,993,002	\$506,459	\$227,475	\$64,116	\$126,231	\$54,504	\$32,484	\$938	\$711
16	PLT 352,353,354,355,356,358,361,362,364,365,366,367,368&373	PLT352373	\$2,984,313,110	\$2,736,325,476	\$247,987,634	\$88,081,062	\$30,733,630	\$67,599,759	\$44,370,354	\$16,537,618	\$417,375	\$247,836
17	PLT 364.2 & 365.2 ARK	PLT364365ARK	\$63,718,529	\$4,040,646	\$59,677,883	\$24,331,112	\$7,471,189	\$18,110,590	\$8,221,857	\$1,316,807	\$121,830	\$104,498
18	ACCTS91,592,593,594,595,596,597 & 598	ACCTS91598	\$50,508,941	\$46,330,105	\$4,178,836	\$1,553,941	\$477,235	\$1,156,653	\$525,061	\$451,496	\$7,783	\$6,673
19	PLT ACCT 361	PLT361	\$3,755,278	\$3,239,994	\$515,284	\$210,085	\$64,509	\$156,375	\$70,991	\$11,370	\$1,052	\$902
20	PLT 368-LINE TRANSF	PLT368	\$292,797,717	\$275,315,477	\$17,482,240	\$6,356,101	\$5,841,077	\$4,633,868	\$236,973	\$329,003	\$79,335	\$5,883
21	PLT 370-METERS	PLT370	\$88,418,537	\$84,096,159	\$4,322,378	\$3,264,629	\$365,484	\$380,436	\$105,017	\$0	\$4,923	\$1,889
22	PLT ACCT 361,362,364,365,366,367&368	PLT361368	\$2,139,462,303	\$1,975,382,484	\$164,079,819	\$62,573,385	\$23,103,336	\$46,478,573	\$19,233,658	\$12,082,717	\$360,823	\$247,327
23	RATE BASE	RATEBASE	\$4,205,379,771	\$3,818,850,944	\$386,528,827	\$135,127,490	\$43,525,142	\$101,138,543	\$92,500,307	\$13,472,444	\$520,372	\$244,529
24	PLT ACCTS 364 & 365 TOTAL COMPANY	PLT364365TC	\$746,651,780	\$686,973,897	\$59,677,883	\$24,331,112	\$7,471,189	\$18,110,590	\$8,221,857	\$1,316,807	\$121,830	\$104,498
25	PLT ACCTS 352 & 353	PLT352353	\$318,677,683	\$286,351,877	\$32,325,806	\$10,359,801	\$3,098,882	\$8,568,224	\$10,187,356	\$88,437	\$12,954	\$152
26	PLT ACCTS 361 & 362	PLT361362	\$392,653,421	\$350,283,985	\$42,369,436	\$17,274,331	\$5,304,311	\$12,857,955	\$5,837,262	\$934,892	\$86,495	\$74,190
27	GROSS PLANT IN SERVICE	GROSSPLT	\$6,332,898,287	\$5,745,770,042	\$587,128,245	\$201,995,567	\$64,946,595	\$153,766,614	\$146,239,432	\$19,067,635	\$778,843	\$333,559
28	PLT ACCTS 364.1 & 365.1	PLT364365OK	\$682,933,251	\$682,933,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	DIST SUBS 360.1,360.3,361.1,361.3,362.1,362.3	DISTSUB	\$399,239,020	\$355,643,160	\$43,595,860	\$17,774,353	\$5,457,849	\$13,230,141	\$6,006,227	\$961,953	\$88,999	\$76,338
30	DIST PLT LESS LAND & LAND RIGHTS	DISTPLT	\$2,491,047,247	\$2,300,071,345	\$190,975,902	\$78,731,642	\$27,456,136	\$48,370,883	\$19,443,771	\$16,316,782	\$397,983	\$258,705
31	TRAN & DIST PLT LESS LAND & RIGHTS	TRANDIST	\$3,276,113,011	\$3,005,461,249	\$270,651,762	\$104,239,997	\$35,086,633	\$69,492,628	\$44,581,130	\$16,537,624	\$454,536	\$259,214
32	TOTAL PLANT LESS INTANGIBLE PLANT	TOTPLTLESINT	\$6,302,595,361	\$5,718,120,279	\$584,475,082	\$208,961,687	\$64,672,811	\$153,141,731	\$145,596,912	\$18,994,030	\$775,815	\$332,096
33	ACCTS 912 THRU 916	ACCT912916	\$3,445,584	\$3,156,164	\$289,420	\$243,107	\$41,023	\$4,376	\$307	\$117	\$348	\$142
34	ACCTS 902 THRU 903	ACCT902903	\$22,788,662	\$20,874,483	\$1,914,179	\$1,607,877	\$271,322	\$28,941	\$2,028	\$775	\$2,302	\$934
35	PLT ACCT 352.2	PLT3522	\$273,563	\$242,938	\$30,625	\$7,972	\$2,406	\$8,327	\$11,604	\$286	\$20	\$10

Supporting Schedules
See Attached

Recap Schedules
G-2
G-3

OKLAHOMA GAS AND ELECTRIC COMPANY
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

WORKPAPERS FOR ALLOCATOR
DEVELOPMENT IN SUPPORT OF SCHEDULE G-4

OKLAHOMA GAS AND ELECTRIC COMPANY
EXTERNAL ALLOCATOR WORKPAPERS LISTED ON SCHEDULE G-4
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

<u>LINE</u> <u>NO.</u>	<u>ALLOCATOR</u>	<u>WORKPAPER</u> <u>REFERENCE</u>
1	CAP1SY	W/P G-4-1
2	CAP2OR	W/P G-4-1
3	CAP3SY	W/P G-4-2
4	CAP6AS	W/P G-4-2
5	ENR1SY	W/P G-4-3
6	WNDFRM	W/P G-4-4
7	CUS5AS	W/P G-4-5
8	CUS6AS	W/P G-4-5
9	CAP7AS	W/P G-4-5
10	CS11TC	W/P G-4-6
11	ARKREV	W/P G-4-7
12	REVASSETS	W/P G-4-8
13	CUSDEP	W/P G-4-9
14	INTERNAL ALLOCATORS	W/P G-4-10

OKLAHOMA GAS AND ELECTRIC COMPANY
DEVELOPMENT OF AVERAGE AND PEAK DEMAND ALLOCATOR (CAPISY) AND (CAPZOR)
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

PRODUCTION ICP&AVG. ARKANSAS RETAIL RATE CLASSES	SYSTEM COINCIDENT PEAK DEMAND (CP)				ENERGY			
	LOAD RESEARCH DEMAND DATA	ADJUSTMENTS	ADJUSTED DEMAND	RATE CLASS RATIO	CLASS MWH	ADJUSTMENTS	ADJUSTED MWH	RATE CLASS RATIO
RESIDENTIAL (R-1)	216,095	0	216,095	3.5855%	779,904	0	779,904	2.7662%
TOTAL GEN SVC	69,360	0	69,360	1.1508%	235,474	0	235,474	0.8352%
GEN SVC S/L-3	48	0	48	0.0008%	498	0	498	0.0018%
GEN SVC S/L-5	69,312	0	69,312	1.1500%	234,976	0	234,976	0.8334%
TOTAL POWER & LIGHT	326,195	0	326,195	5.4124%	1,937,919	0	1,937,919	6.8734%
TOTAL P&L - TOU	165,318	0	165,318	2.7431%	1,117,087	0	1,117,087	3.9621%
P&L - TOU S/L-1	65,396	0	65,396	1.0851%	483,739	0	483,739	1.7157%
P&L - TOU S/L-2	22,027	0	22,027	0.3655%	153,226	0	153,226	0.5435%
P&L - TOU S/L-3	62,141	0	62,141	1.0311%	381,934	0	381,934	1.3546%
P&L - TOU S/L-4	0	0	0	0.0000%	0	0	0	0.0000%
P&L - TOU S/L-5	15,754	0	15,754	0.2614%	98,188	0	98,188	0.3483%
TOTAL P&L - NON-TOU	160,877	0	160,877	2.6693%	820,832	0	820,832	2.9113%
P&L - NON-TOU S/L-1	0	0	0	0.0000%	0	0	0	0.0000%
P&L - NON-TOU S/L-2	5,022	0	5,022	0.0833%	35,797	0	35,797	0.1270%
P&L - NON-TOU S/L-3	36,444	0	36,444	0.6047%	214,988	0	214,988	0.7625%
P&L - NON-TOU S/L-4	0	0	0	0.0000%	0	0	0	0.0000%
P&L - NON-TOU S/L-5	119,410	0	119,410	1.9813%	570,047	0	570,047	2.0218%
MUNI LIGHT	0	0	0	0.0000%	9,553	0	9,553	0.0339%
SEC LIGHT	0	0	0	0.0000%	20,345	0	20,345	0.0722%
MUNI PUMPING	909	0	909	0.0151%	2,010	0	2,010	0.0071%
ATHLETIC FLD LIGHT	0	0	0	0.0000%	1,028	0	1,028	0.0036%
ARKANSAS JURIS	612,558	0	612,558	10.1638%	2,986,233	0	2,986,233	10.5916%
TOTAL COMPANY	6,026,981	0	6,026,981		28,194,515	0	28,194,515	

Load Factor 53.40%
Coincident Factor 46.60%

ICP & Average Allocator

Production ARKANSAS RETAIL RATE CLASSES	CP Ratio x Coincident Factor	Energy Ratio x Load Factor	CAPISY Allocator
RESIDENTIAL (R-1)	1.67080%	1.47720%	3.1480%
TOTAL GEN SVC	0.53630%	0.44600%	0.9823%
GEN SVC S/L-3	0.00040%	0.00100%	0.0014%
GEN SVC S/L-5	0.53590%	0.44500%	0.9809%
TOTAL POWER & LIGHT	2.52220%	3.67040%	6.1926%
TOTAL P&L - TOU	1.27830%	2.11580%	3.3941%
P&L - TOU S/L-1	0.50570%	0.91620%	1.4219%
P&L - TOU S/L-2	0.17030%	0.29020%	0.4605%
P&L - TOU S/L-3	0.48050%	0.72340%	1.2039%
P&L - TOU S/L-4	0.00000%	0.00000%	0.0000%
P&L - TOU S/L-5	0.12180%	0.18600%	0.3078%
TOTAL P&L - NON-TOU	1.24390%	1.55460%	2.7985%
P&L - NON-TOU S/L-1	0.00000%	0.00000%	0.0000%
P&L - NON-TOU S/L-2	0.03880%	0.06780%	0.1066%
P&L - NON-TOU S/L-3	0.28180%	0.40720%	0.6890%
P&L - NON-TOU S/L-4	0.00000%	0.00000%	0.0000%
P&L - NON-TOU S/L-5	0.92330%	1.07960%	2.0629%
MUNI LIGHT	0.00000%	0.01810%	0.0181%
SEC LIGHT	0.00000%	0.03860%	0.0386%
MUNI PUMPING	0.00700%	0.00380%	0.0108%
ATHLETIC FLD LIGHT	0.00000%	0.00190%	0.0019%
ARKANSAS JURIS	4.73630%	5.65600%	10.3923%
NOT AT ISSUE			89.6077%
TOTAL COMPANY			100.0000%

CAPZOR Allocator	ARKANSAS RETAIL RATE CLASSES
Ark Juris 100% Rebase	
30.2917%	RESIDENTIAL (R-1)
9.4522%	TOTAL GEN SVC
0.0135%	GEN SVC S/L-3
9.4387%	GEN SVC S/L-5
59.5883%	TOTAL POWER & LIGHT
32.6598%	TOTAL P&L - TOU
13.6822%	P&L - TOU S/L-1
4.4312%	P&L - TOU S/L-2
11.5845%	P&L - TOU S/L-3
0.0000%	P&L - TOU S/L-4
2.9618%	P&L - TOU S/L-5
26.9286%	TOTAL P&L - NON-TOU
0.0000%	P&L - NON-TOU S/L-1
1.0258%	P&L - NON-TOU S/L-2
6.6299%	P&L - NON-TOU S/L-3
0.0000%	P&L - NON-TOU S/L-4
19.2729%	P&L - NON-TOU S/L-5
0.1742%	MUNI LIGHT
0.3714%	SEC LIGHT
0.1039%	MUNI PUMPING
0.0183%	ATHLETIC FLD LIGHT
100.0000%	ARKANSAS JURIS

OKLAHOMA GAS AND ELECTRIC COMPANY
ALLOCATION FACTORS
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

ALLOCATOR ADJUSTMENTS

Production Allocator Adjustments - Wheeling amounts need to be deducted from energy and demand values to establish the proper demand levels..

1 Determine SPA demand amounts

SPA contract hours = (8760-1200) 7560
 CTE Energy / 7560 = Avg Demand for SPA

	<u>MWH</u>	<u>Ok</u> <u>MWH</u>	<u>Ark</u> <u>MWH</u>
Ok CTE	36,041	36,041	
ARK CTE	<u>22,005</u>		22,005
Total CTE	58,046	36,041	22,005
Divide By	7560	7560	7560
Avg Demand	7.7	4.8	2.9

2 System Peak Adjustment

System Peak 6,458.2
 Plus MDEA 20.0

Deduct Wheeling			
OMPA	425.5	<=12 CP Sheet less 25MW contract	
OK SWPA Wheeling	16.6	<=12 CP Sheet less average demand	
ARK SWPA Wheeling	<u>9.1</u>	<=12 CP Sheet less average demand	
Adjusted Sys Peak	6,027.0		

Oklahoma Gas and Electric
 12 Monthly Coincident Peak Demands (kW)
 Reported at Generation Level
 Test Period: January 2007 to December 2007

															3,102,100			
CALM-ACP3	Cooperatives	3	22	22,937	22,142	15,116	13,769	16,143	19,927	20,855	24,947	18,808	17,578	16,010	19,203	227,436	18,953	24,947
				159,893	184,805	143,718	112,729	142,747	158,670	177,393	198,446	159,282	144,897	121,426	147,517	1,851,522	154,293	198,446
	Total Arkansas FERC			168,259	193,504	150,928	121,067	152,795	170,800	189,574	212,988	171,167	155,612	128,195	154,516	1,969,405	154,293	212,988
	Total FERC			203,009	228,157	176,992	149,359	190,718	215,617	237,096	266,486	216,514	195,879	155,359	187,620	2,422,806	201,901	266,486
CALM-OMPA	OMPA	1	16	209,567	201,830	142,144	182,931	221,283	222,730	259,457	305,539	272,688	206,542	183,251	205,850	2,613,811	217,818	305,539
CALM-OMPG	OMPA - Self Generation	1	16	32,000	20,000	31,000	32,000	77,000	125,000	124,000	145,000	94,000	92,000	8,000	29,000	809,000	145,000	145,000
				241,567	221,830	173,144	214,931	298,283	347,730	383,457	450,539	366,688	298,542	191,251	234,850	3,422,811	285,234	450,539
				0	0	0	0	8,551	47,483	35,764	40,479	15,541	37,513	0	0	185,331		
	Total System			4,308,579	4,481,631	3,582,635	3,696,824	4,654,763	5,408,339	5,602,318	6,458,223	5,461,313	5,000,038	3,670,057	4,087,937	56,390,637	4,698,308	6,458,223
CALM-OCO1	KAMO (Murdrow)	1	23	11,879	12,350	8,355	5,057	7,105	8,727	9,558	11,089	8,284	7,405	7,800	10,262	107,871	8,989	11,089
CALM-OCP2	KAMO (OTOE)	2	23	1,397	1,987	1,387	1,035	1,399	1,677	1,930	2,524	1,977	1,388	1,775	2,244	20,720	1,727	2,524
CALM-WFC1	Western Farmers Electrical Coop	1	23	77,554	92,726	68,012	55,000	60,985	78,624	88,298	88,149	77,550	73,528	73,148	80,339	913,914	76,160	88,149
CALM-WFC2		2	23	2,074	2,405	1,509	909	1,194	1,370	1,679	1,849	1,460	1,424	1,533	2,202	19,609	1,634	1,849
CALM-WFC3		3	23	5,361	6,111	3,489	2,307	3,052	3,850	4,478	4,957	3,892	4,168	5,009	3,629	50,305	4,192	4,957
CALM-WFC4		4	23	3,618	4,163	2,553	2,005	2,827	3,745	4,264	4,811	3,476	3,232	2,515	3,582	40,790	3,399	4,811
	WFEC+KAMO-Muldrow+OTOE			101,883	119,741	85,306	66,312	76,563	97,993	110,208	113,379	96,639	91,145	91,780	102,259	1,153,208	96,111	113,379

OKLAHOMA GAS & ELECTRIC COMPANY
ENERGY DELIVERED AND ENERGY DELIVERED PLUS LOSSES
TWELVE MONTHS ENDING DEC. 31, 2007

"PROFORMA"

Page 1 of 4
8/22/08 2:24 PM

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Svc. Level	TOTAL COMPANY	OKLA JURIS.	ARK JURIS.	FERC JURIS.	OFF-SYSTEM SALES	OMPA
	MWH Cols.(c) thru (g)	MWH Page 3,Col.(b)	MWH Page 4,Col.(b)	MWH Page 2,Col.(b)	MWH	MWH
<u>ENERGY DELIVERED</u>						
TRANSMISSION	2,838,134	678,919	472,422	1,491,139	0	195,654
TRANSMISSION W/TRANSF.	3,949,055	3,655,261	182,781	100,233	0	10,780
PRIMARY DISTRIBUTION	1,630,006	1,635,579	568,773	142,633	0	13,021
PRIMARY DISTRIBUTION W/TRANSF	730,682	624,881	0	105,486	0	315
SECONDARY	17,010,669	15,434,147	1,575,969	553	0	0
TOT ENERGY DELIVERED	26,888,546	22,028,787	2,799,945	1,840,044	0	219,770
FREE SERVICE	70,099	70,099	0	0	0	0
<u>ENERGY DELIVERED PLUS LOSSES</u>						
TRANSMISSION	2,906,120	695,182	483,739	1,526,858	0	200,341
FREE SERVICE	2,322	2,322	0	0	0	0
LESS WHEEL	(512,273)	0	0	(512,273)	0	0
NET FROM OG&E	2,396,169	697,504	483,739	1,014,585	0	200,341
TRANSMISSION W/TRANSF.	4,083,920	3,780,093	189,023	103,656	0	11,148
FREE SERVICE	12,264	12,264	0	0	0	0
LESS WHEEL	(67,615)	0	0	(67,615)	0	0
NET FROM OG&E	4,028,569	3,792,357	189,023	36,041	0	11,148
PRIMARY DISTRIBUTION	2,478,868	1,717,955	597,420	149,816	0	13,677
FREE SERVICE	5,634	5,634	0	0	0	0
LESS WHEEL	(25,898)	0	0	(25,898)	0	0
NET FROM OG&E	2,458,604	1,723,589	597,420	123,918	0	13,677
PRIMARY DISTRIBUTION W/TRANSF	783,193	669,789	0	113,066	0	338
FREE SERVICE	2,185	2,185	0	0	0	0
LESS WHEEL	(50,821)	0	0	(50,821)	0	0
NET FROM OG&E	734,557	671,974	0	62,245	0	338
SECONDARY	18,522,693	16,806,040	1,716,051	602	0	0
FREE SERVICE	53,924	53,924	0	0	0	0
LESS WHEEL	0	0	0	0	0	0
NET FROM OG&E	18,576,617	16,859,964	1,716,051	602	0	0
TOT ENER DEL & LOSSES	28,774,793	23,669,059	2,986,233	1,893,998	0	225,503
TOT FREE SERVICE	76,329	76,329	0	0	0	0
TOT LESS WHEEL	(656,607)	0	0	(656,607)	0	0
TOT GEN.,PUR.& INTER. (TGP&I)	28,194,515	23,745,388	2,986,233	1,237,391	0	225,503
<u>ENERGY ALLOCATION FACTOR</u>						
ENRISY	100.0000	84.2199	10.5916	4.3887	0.0000	0.7998

Oklahoma Gas & Electric Company
 Energy Delivered and Energy Delivered Plus Losses
 Twelve Months Ending Dec. 31, 2007

"PROFORMA"

Spec. Level	(a)	Energy Delivered									
		OKLA JURS	RES	CS	OCF	PL	LPL	NL	OSL	PUMP	ATOKA
		Cchs (c) thru (m)									
		MWh	MWh	MWh	MWh	MWh	MWh	MWh	MWh	MWh	MWh
1	TRANSMISSION	679,919	0	0	0	23,957	654,962	0	0	0	0
2	TRANSMISSION W/TRANSF.	3,655,261	0	0	0	52,958	3,494,717	0	0	0	0
3	PRIMARY DISTRIBUTION	1,655,579	0	0	0	801,188	0	0	0	0	0
4	PRIMARY DISTRIBUTION W/TRANSF.	624,881	0	0	0	23,479	0	0	0	0	0
5	SECONDARY	15,434,117	7,751,559	1,768,844	115,139	5,095,115	437,778	58,193	99,344	106,876	0
	TOT ENERGY DELIVERED	22,028,787	7,751,559	1,791,113	156,096	6,318,702	5,622,124	28,193	99,344	123,296	107,262
	FREE SERVICE	70,099	0	0	0	20,205	17,978	186	0	0	0
	ENERGY DELIVERED PLUS LOSSES	695,102	0	0	0	24,531	670,651	0	0	0	0
1	TRANSMISSION	2,122	0	0	0	79	2,243	0	0	0	0
	FREE SERVICE	697,504	0	0	0	24,610	672,894	0	0	0	0
2	TRANSMISSION W/TRANSF.	3,780,093	0	0	0	34,798	3,614,007	0	0	0	0
	FREE SERVICE	12,264	0	0	0	176	12,887	0	0	0	0
	LESS WHEEL	0	0	0	0	0	0	0	0	0	0
	NET FROM O&A	3,792,357	0	0	0	34,934	3,626,154	0	0	0	0
3	PRIMARY DISTRIBUTION	1,717,955	0	0	0	822,619	841,250	0	0	0	0
	FREE SERVICE	5,634	0	0	0	2,646	3,815	0	0	0	0
	LESS WHEEL	0	0	0	0	0	0	0	0	0	0
	NET FROM O&A	1,723,589	0	0	0	844,365	844,365	0	0	0	0
4	PRIMARY DISTRIBUTION W/TRANSF.	669,789	0	0	0	309,599	360,290	0	0	0	0
	FREE SERVICE	2,185	0	0	0	1,253	937	0	0	0	0
	LESS WHEEL	0	0	0	0	0	0	0	0	0	0
	NET FROM O&A	671,974	0	0	0	290,852	291,095	0	0	0	0
5	SECONDARY	16,806,048	9,448,570	1,927,160	125,700	5,548,014	4,659,691	63,265	188,174	116,376	0
	FREE SERVICE	53,924	26,991	6,164	406	17,817	1,994	203	346	373	0
	LESS WHEEL	0	0	0	0	0	0	0	0	0	0
	NET FROM O&A	16,859,964	9,475,561	1,933,214	126,106	5,565,814	4,782,885	63,568	188,520	116,749	0
	NET ENR DEL & LOSSES	23,669,959	8,440,578	1,948,919	169,989	6,839,441	5,853,207	63,265	188,174	133,949	0
	TOT FREE SERVICE	76,929	26,991	6,236	547	22,001	19,576	203	346	429	0
	TOT LESS WHEEL	0	0	0	0	0	0	0	0	0	0
	TOT GEN. PUR. & INTER. (TCP&I)	23,745,388	8,467,561	1,956,155	169,936	6,861,512	5,872,783	63,568	188,520	134,298	110,925
	ENERGY ALLOCATION FACTOR	84,2199	30,0327	6,9381	0,6017	24,3364	20,8395	0,2255	0,3849	0,4167	0,3934

OKLAHOMA GAS & ELECTRIC COMPANY
 ENERGY DELIVERED AND ENERGY DELIVERED PLUS LOSSES
 TWELVE MONTHS ENDING DEC. 31, 2007

"PROFORMA"

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Svc. Level	ARKANSAS JURIS	RESIDENTIAL	GEN. SVC	PWR & LGHT	PWR & LGHT TOU	PWR & LGHT NON - TOU	ML	OSL	MUNL PUMP.	AFL
	MWH	MWH	MWH	MWH	MWH	MWH	MWH	MWH	MWH	MWH
	Cofc.(c) thru (i)									
ENERGY DELIVERED										
TRANSMISSION	472,422	0	0	472,422	472,422	0	0	0	0	0
TRANSMISSION W/TRANSF.	182,781	0	0	182,781	148,166	34,615	0	0	0	0
PRIMARY DISTRIBUTION	568,773	0	474	568,299	363,620	204,679	0	0	0	0
PRIMARY DISTRIBUTION W/TRANSF	0	0	0	0	0	0	0	0	0	0
SECONDARY	1,575,969	716,240	215,795	613,687	90,173	523,514	8,773	18,684	1,846	944
TOT ENERGY DELIVERED	2,799,945	716,240	216,269	1,837,189	1,074,381	762,808	8,773	18,684	1,846	944
FREE SERVICE	0	0	0	0	0	0	0	0	0	0
ENERGY DELIVERED PLUS LOSSES										
TRANSMISSION	483,739	0	0	483,739	483,739	0	0	0	0	0
FREE SERVICE	0	0	0	0	0	0	0	0	0	0
LESS WHEEL	0	0	0	0	0	0	0	0	0	0
NET FROM OG&E	483,739	0	0	483,739	483,739	0	0	0	0	0
TRANSMISSION W/TRANSF.	189,023	0	0	189,023	153,226	35,797	0	0	0	0
FREE SERVICE	0	0	0	0	0	0	0	0	0	0
LESS WHEEL	0	0	0	0	0	0	0	0	0	0
NET FROM OG&E	189,023	0	0	189,023	153,226	35,797	0	0	0	0
PRIMARY DISTRIBUTION	597,428	0	498	596,922	381,934	214,988	0	0	0	0
FREE SERVICE	0	0	0	0	0	0	0	0	0	0
LESS WHEEL	0	0	0	0	0	0	0	0	0	0
NET FROM OG&E	597,428	0	498	596,922	381,934	214,988	0	0	0	0
PRIMARY DISTRIBUTION W/TRANSF	0	0	0	0	0	0	0	0	0	0
FREE SERVICE	0	0	0	0	0	0	0	0	0	0
LESS WHEEL	0	0	0	0	0	0	0	0	0	0
NET FROM OG&E	0	0	0	0	0	0	0	0	0	0
SECONDARY	1,716,051	779,904	234,976	668,235	98,188	570,047	9,553	20,345	2,010	1,028
FREE SERVICE	0	0	0	0	0	0	0	0	0	0
LESS WHEEL	0	0	0	0	0	0	0	0	0	0
NET FROM OG&E	1,716,051	779,904	234,976	668,235	98,188	570,047	9,553	20,345	2,010	1,028
TOT ENER DEL & LOSSES	2,986,233	779,904	235,474	1,937,919	1,117,087	820,832	9,553	20,345	2,010	1,028
TOT FREE SERVICE	0	0	0	0	0	0	0	0	0	0
TOT LESS WHEEL	0	0	0	0	0	0	0	0	0	0
TOT GEN.PUR.& INTER. (TGP&I)	2,986,233	779,904	235,474	1,937,919	1,117,087	820,832	9,553	20,345	2,010	1,028
ENERGY ALLOCATION FACTORS										
ENRISY	10.5916	1.7662	0.8352	6.8734	3.9621	2.9113	0.8339	0.0722	0.9971	0.0036

OKLAHOMA GAS AND ELECTRIC COMPANY
DEVELOPMENT OF ALLOCATION FACTORS
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

Line No.	1 Class	Average Monthly Coincident Peak	3 Transmission CAP3SY Percent	4 State Distribution CAP6AS Non-Coincident Peak	5 State Distribution CAP6AS Percent
1	Residential	155.04	0.032555	248.30	0.381853
2	Total General Service	46.37	0.009737	76.24	0.117253
3	General Service S/L-3	0.05	0.000010	0.08	0.000129
4	General Service S/L-5	46.32	0.009727	76.16	0.117124
5	Total Power & Light	279.38	0.058662	268.73	0.413262
6	Total P&L - TOU	151.56	0.031824	83.91	0.129034
7	P&L - TOU S/L-1	66.68	0.014002	0.00	0.000000
8	P&L - TOU S/L-2	21.10	0.004430	0.00	0.000000
9	P&L - TOU S/L-3	51.12	0.010734	67.15	0.103264
10	P&L - TOU S/L-4	0.00	0.000000	0.00	0.000000
11	P&L - TOU S/L-5	12.66	0.002658	16.76	0.025770
12	Total P&L - NON-TOU	127.82	0.026838	184.82	0.284228
13	P&L - NON-TOU S/L-1	0.00	0.000000	0.00	0.000000
14	P&L - NON-TOU S/L-2	4.44	0.000933	0.00	0.000000
15	P&L - NON-TOU S/L-3	30.38	0.006380	42.54	0.065426
16	P&L - NON-TOU S/L-4	0.00	0.000000	0.00	0.000000
17	P&L - NON-TOU S/L-5	92.99	0.019525	142.28	0.218802
18	Muni Lighting	0.41	0.000086	4.32	0.006646
19	Outdoor Lighting	0.86	0.000181	9.12	0.014020
20	Athletic Field Lighting	0.00	0.000000	1.07	0.001640
21	Muni Pumping	0.34	0.000072	1.24	0.001912
22	Total Arkansas Retail	482.40	0.101293	609.02	0.936586
23	Total Ark FERC	164.12	0.034461	41.24	0.063415
24	Total Ark State	646.52	0.135754	650.25	1.000001
25	Total Okla State *	4,115.91	0.864246		
26	Total Company	4,762.43	1.000000		

* Includes Oklahoma Retail, MDEA, Okla. FERC, WFEC, & OMPA (excluding Self-generation)

Oklahoma Gas and Electric
12 Monthly Coincident Peak Demands (kW)
Reported at Generation Level
Test Period: January 2007 to December 2007

314071200

Arkansas Retail																		
CALM-APR1	Power and Light (PL-1)	1	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
CALM-APR2		2	9	3,611	3,802	3,830	4,753	4,573	5,056	5,143	5,022	4,867	5,027	3,965	3,685	53,333	5,022	
CALM-APR3		3	9	27,227	27,741	26,993	29,104	28,393	37,136	37,884	36,444	32,118	32,819	27,203	21,538	364,600	36,444	
CALM-APR4		4	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
CALM-APR5		5	9	70,591	76,931	68,477	99,334	102,944	117,130	83,474	119,410	104,926	115,427	92,792	64,417	1,115,854	119,410	
Sub Total (PL-1)				101,429	108,475	99,301	133,191	135,909	159,323	126,500	160,877	141,911	153,273	123,959	89,640	1,533,788	127,816	160,877
CALM-AP1T	Power and Light (PL-1 TOU)	1	9	62,725	68,269	61,225	71,636	61,147	66,123	69,872	65,396	64,061	70,532	69,067	70,140	800,193	65,396	
CALM-AP2T		2	9	20,536	22,238	22,208	22,532	21,588	22,233	22,746	22,027	21,530	21,712	21,245	12,793	253,187	22,027	
CALM-AP3T		3	9	40,020	43,648	46,530	52,773	54,175	60,788	58,796	62,141	57,432	58,716	48,595	29,827	613,441	62,141	
CALM-AP4T		4	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
CALM-AP5T		5	9	11,270	11,929	11,224	13,772	14,338	15,255	10,044	15,754	14,933	14,151	11,513	7,713	151,898	15,754	
Sub Total (PL-1 TOU)				134,551	146,084	141,187	160,513	151,249	164,398	161,458	165,318	157,956	165,111	150,420	120,473	1,818,718	151,560	165,318
Total Power and Light (PL-1)				235,980	254,558	240,488	293,705	287,158	323,721	287,958	326,195	299,867	318,384	274,379	210,113	3,352,506	279,376	326,195
CALM-AGR3	General Service (GS-1)	3	10	55	82	55	31	28	35	53	48	35	38	40	60	559	48	
CALM-AGR4		4	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
CALM-AGR5		5	10	35,568	36,829	26,176	50,596	57,540	66,501	45,269	69,312	55,605	54,695	29,011	28,788	555,888	69,312	
Total General Service (GS-1)				35,623	36,910	26,230	50,627	57,568	66,536	45,322	69,360	55,640	54,733	29,050	28,848	556,447	46,371	69,360
CALM-ARR1	Residential RI	5	11	177,475	164,881	120,318	99,305	140,315	196,465	154,479	216,095	167,559	167,521	117,665	138,417	1,860,496	216,095	
CALM-AFL1	Athletic Field Lighting	5	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
CALM-ASL1	Outdoor Security Lighting	5	13	5,105	0	0	0	0	0	0	0	0	0	0	5,243	10,348	0	
CALM-ALM1	Muni Lighting	5	15	2,420	0	0	0	0	0	0	0	0	0	0	2,485	4,905	0	
CALM-APM5	Muni Pumping	5	14	396	448	253	357	217	232	215	909	135	154	295	512	4,122	909	
Total Arkansas Retail				456,999	456,798	387,290	443,993	485,258	586,954	487,974	612,558	523,201	540,793	421,389	385,619	5,788,826	482,402	612,558
FERC																		
Oklahoma																		
CALM-OMN3	Municipal	3	17	210	202	131	134	225	252	314	441	317	260	174	193	2,852	238	441
CALM-OMN4	Municipal	4	17	5,712	5,669	4,261	4,439	7,115	8,923	9,028	11,432	9,253	7,768	4,762	5,770	84,132	7,011	11,432
				5,922	5,870	4,392	4,573	7,339	9,174	9,342	11,873	9,570	8,029	4,936	5,964	86,984	7,249	11,873
CALM-OAV1	AVEC Accts in OK	1	18	14,433	14,360	10,572	9,969	13,157	15,297	16,526	18,625	15,135	13,679	10,477	13,176	165,405	13,784	18,625
CALM-OCF3	Cooperatives	3	18	1,235	1,374	934	679	971	1,168	1,268	1,624	1,097	1,077	849	1,104	13,380	1,115	1,624
				15,667	15,734	11,506	10,648	14,128	16,465	17,794	20,250	16,232	14,756	11,326	14,280	178,785	14,899	20,250
CALM-OSPA	SWPA in OK	2	19	13,161	13,048	10,166	13,071	16,456	19,178	20,386	21,376	19,546	17,482	10,902	12,860	187,633	15,636	21,376
Total Oklahoma FERC				34,751	34,653	26,064	28,292	37,923	44,817	47,523	53,498	45,347	40,267	27,164	33,104	453,401	33,222	53,498
Arkansas																		
CALM-ASPA	SWPA in AR	4	20	8,298	8,627	7,139	8,266	9,963	11,836	11,942	12,027	11,506	10,620	6,716	6,939	113,880	9,490	12,027
CALM-AMN4	Municipal	4	21	0	0	0	0	184	130	2,385	281	0	0	0	2,981	248	2,385	
CALM-AMN5	Municipal	5	21	68	72	71	72	85	111	109	130	99	95	52	59	1,022	85	130
				68	72	71	72	85	295	239	2,515	380	95	52	59	4,003	334	2,515
CALM-ACPI	Cooperatives	1	22	136,956	162,663	128,602	98,960	126,604	138,743	156,537	173,499	140,473	127,319	105,416	128,314	1,624,086	135,340	173,499

Oklahoma Gas and Electric
 12 Monthly Coincident Peak Demands (kW)
 Reported at Generation Level
 Test Period: January 2007 to December 2007

CALM-ACP3	Cooperatives	3	22	22,937	22,142	15,116	13,769	16,143	19,927	20,855	24,947	18,808	17,578	16,010	19,203	227,436	18,953	24,947
				159,893	184,805	143,718	112,729	142,747	158,670	177,393	198,446	159,282	144,897	121,426	147,517	1,851,522	154,293	198,446
	Total Arkansas FERC			168,259	193,504	150,928	121,067	152,795	170,800	189,574	212,988	171,167	155,612	128,195	154,516	1,969,405	154,293	212,988
	Total FERC			203,009	228,157	176,992	149,359	190,718	215,617	237,096	266,486	216,514	195,879	155,359	187,620	2,422,806	201,901	266,486
CALM-OMPA	OMPA	1	16	209,567	201,830	142,144	182,931	221,283	222,730	259,457	305,539	272,688	206,542	183,251	205,850	2,613,811	217,818	305,539
CALM-OMPG	OMPA - Self Generation	1	16	32,000	20,000	31,000	32,000	77,000	125,000	124,000	145,000	94,000	92,000	8,000	29,000	809,000	29,000	145,000
				241,567	221,830	173,144	214,931	298,283	347,730	383,457	450,539	366,688	298,542	191,251	234,850	3,422,811	285,234	450,539
				0	0	0	0	8,551	47,483	35,764	40,479	15,541	37,513	0	0	185,331	0	0
	Total System			4,308,579	4,481,631	3,582,638	3,696,824	4,654,763	4,405,339	5,602,318	6,458,332	5,461,313	5,000,038	3,670,052	4,057,017	66,379,457	4,698,305	6,458,332
CALM-OCO1	KAMO (Muldrow)	1	23	11,879	12,350	8,355	5,057	7,105	8,727	9,558	11,089	8,284	7,405	7,800	10,262	107,871	8,989	11,089
CALM-OCP2	KAMO (OTOE)	2	23	1,397	1,987	1,387	1,035	1,399	1,677	1,930	2,524	1,977	1,388	1,775	2,244	20,720	1,727	2,524
CALM-WFC1	Western Farmers Electrical Coop	1	23	77,554	92,726	68,012	55,000	60,985	78,624	88,298	88,149	77,550	73,528	73,148	80,339	913,914	76,160	88,149
CALM-WFC2		2	23	2,074	2,405	1,509	909	1,194	1,370	1,679	1,849	1,460	1,424	1,533	2,202	19,609	1,634	1,849
CALM-WFC3		3	23	5,361	6,111	3,489	2,307	3,052	3,850	4,478	4,957	3,892	4,168	5,009	3,629	50,305	4,192	4,957
CALM-WFC4		4	23	3,618	4,163	2,553	2,005	2,827	3,745	4,264	4,811	3,476	3,232	2,515	3,582	40,790	3,399	4,811
	WFEC+KAMO-Muldrow+OTOE			101,883	119,741	85,306	66,312	76,563	97,993	110,208	113,379	96,639	91,145	91,780	102,259	1,153,208	33,711	113,379

Oklahoma Gas and Electric
 12 NCP's By Month at Generation Level
 Reported at Generation Level
 Test Period: January 2007 to December 2007

CALM-APR2	2	9	4,030	4,170	4,277	4,899	5,219	5,363	5,447	5,426	5,280	5,252	4,323	4,455	58,138	5,447	July		
CALM-APR3	3	9	31,977	31,100	31,155	32,430	34,195	38,922	39,907	40,744	34,092	34,197	30,893	30,833	410,446	40,744	August		
CALM-APR4	4	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	January		
CALM-APR5	5	9	99,183	108,105	124,124	111,092	132,433	141,677	118,616	138,190	140,803	141,476	133,652	105,677	1,495,025	141,677	June		
Sub Total (PL-1)			135,190	143,374	159,556	148,421	171,847	185,962	163,969	184,359	180,175	180,925	168,868	140,965	1,963,609	187,867			
CALM-AP1T	Power and Light (PL-1 TOU)		1	9	80,779	76,912	75,783	78,000	77,303	78,505	78,174	77,715	78,101	78,768	82,114	77,731	939,884	82,114	November
CALM-AP2T	2	9	23,048	23,268	23,540	23,603	23,890	24,037	24,609	24,563	24,106	23,846	22,895	21,914	283,320	24,609	July		
CALM-AP3T	3	9	51,841	51,122	57,629	57,130	60,726	64,199	65,342	67,148	61,674	62,333	55,994	51,850	706,989	67,148	August		
CALM-AP4T	4	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	January		
CALM-AP5T	5	9	13,231	13,310	14,781	14,635	15,343	15,794	14,928	16,757	15,903	15,135	13,844	12,890	176,551	16,757	August		
Sub Total (PL-1 TOU)			168,900	164,612	171,732	173,367	177,262	182,535	183,054	186,184	179,784	180,082	174,848	164,386	2,106,745	190,628			
Total Power and Light (PL-1)			304,089	307,986	331,288	321,788	349,109	368,496	347,023	370,543	359,959	361,007	343,716	305,350	4,070,354	378,495			
CALM-AGR3	General Service (GS-1)		3	10	84	82	74	70	72	84	66	72	62	63	875	84	January		
CALM-AGR4	4	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	January		
CALM-AGRS	5	10	50,911	52,224	50,171	55,145	63,164	72,206	64,179	76,160	68,656	63,574	55,676	47,532	719,599	76,160	August		
Total General Service (GS-1)			50,995	52,306	50,245	55,216	63,236	72,289	64,244	76,232	68,719	63,637	55,744	47,612	720,474	76,244			
CALM-ARR1	Residential R1		5	11	177,475	174,232	134,866	136,771	167,419	206,857	215,260	248,300	205,582	206,069	161,830	163,259	2,197,920	248,300	August
CALM-AFL1	Athletic Field Lighting		5	12	0	0	3,102	2,624	3,091	2,847	2,567	2,591	3,092	3,093	3,466	0	26,475	3,466	November
CALM-ASL1	Outdoor Security Lighting		5	13	6,623	6,957	8,192	6,871	7,314	7,069	5,970	6,325	7,855	8,230	9,116	7,966	88,487	9,116	November
CALM-ALM1	Muni Lighting		5	15	3,140	3,298	3,883	3,257	3,467	3,351	2,830	2,998	3,723	3,901	4,322	3,776	41,946	4,322	November
CALM-APM5	Muni Pumping		5	14	760	951	682	696	558	1,167	458	1,243	580	700	420	535	8,751	1,243	August
Total Arkansas Retail			543,082	545,729	532,258	527,224	594,194	662,077	638,351	708,233	649,510	646,635	578,613	528,499	7,154,407	721,187			
FERC																			
Oklahoma																			
CALM-OMN3	Municipal		3	17	230	238	194	190	241	287	354	441	328	279	219	235	3,235	441	August
CALM-OMN4	Municipal		4	17	5,986	5,992	4,538	4,634	7,115	9,097	10,026	11,432	9,253	7,999	5,090	6,168	87,329	11,432	August
			6,216	6,230	4,732	4,824	7,356	9,384	10,379	11,873	9,581	8,278	5,308	6,404	90,564	11,873			
CALM-OAV1	AVEC Accts in OK		1	18	14,554	14,713	10,977	10,188	13,258	15,618	16,848	18,796	15,193	14,529	10,725	13,241	168,640	18,796	August
CALM-OCP3	Cooperatives		3	18	1,321	1,374	1,007	953	988	1,220	1,361	1,666	1,159	1,192	917	1,136	14,293	1,666	August
			15,876	16,087	11,984	11,141	14,246	16,838	18,208	20,462	16,352	15,720	11,641	14,377	182,933	20,462			
CALM-OSPA	SWPA in OK		2	19	13,420	13,780	12,003	13,296	16,598	19,394	20,728	21,476	19,546	18,104	12,054	13,569	193,967	21,476	August
Total Oklahoma FERC			35,511	36,097	28,719	29,261	38,200	45,616	49,316	53,811	45,478	42,102	29,003	34,350	467,464	53,811			
Arkansas																			
CALM-ASPA	SWPA in AR		4	20	8,520	8,627	7,139	8,266	9,963	11,836	12,243	12,147	11,506	10,620	7,307	8,143	116,318	12,243	July
CALM-AMN4	Municipal		4	21	0	0	0	0	184	998	2,930	281	0	0	4,393	2,930	August		
CALM-AMN5	Municipal		5	21	83	86	81	96	102	115	124	137	112	107	87	81	1,212	137	August
			83	86	81	96	102	299	1,122	3,067	393	107	87	81	5,605	3,067			
CALM-ACP1	Cooperatives		1	22	150,040	162,663	131,817	122,342	128,646	138,743	157,724	182,233	147,955	133,438	112,129	130,822	1,698,551	182,233	August
CALM-ACP3	Cooperatives		3	22	22,937	23,140	18,009	17,218	16,969	20,728	22,183	25,926	19,753	18,376	17,712	20,190	243,141	25,926	August
			172,977	185,802	149,826	139,559	145,615	159,471	179,907	208,159	167,708	151,814	129,841	151,012	1,941,692	208,159			
Total Arkansas FERC			181,581	194,516	157,047	147,922	155,681	171,606	193,272	223,373	179,606	162,541	137,235	159,237	2,063,614	223,469			

Oklahoma Gas and Electric
 12 NCP's By Month at Generation Level
 Reported at Generation Level
 Test Period: January 2007 to December 2007

Total FERC				217,092	230,613	185,766	177,183	193,881	217,221	242,587	277,184	225,084	204,643	166,238	193,587	2,531,079	277,280	
CALM-OMPA	OMPA	1	16	246,383	228,228	188,994	184,595	244,211	272,816	321,367	311,147	281,427	261,461	204,442	246,177	2,991,247	321,367	July
CALM-OMPG	OMPA - Self Generation	1	16	73,000	35,000	66,000	34,000	80,000	130,000	131,000	148,000	117,000	109,000	62,000	30,000	1,015,000	148,000	August
				319,383	263,228	254,994	218,595	324,211	402,816	452,367	459,147	398,427	370,461	266,442	276,177	4,006,247	469,367	
<hr/>																		
Total System				4,986,063	5,077,549	4,521,744	4,518,110	5,228,611	5,926,015	6,387,963	6,981,640	6,044,998	5,592,766	4,623,510	4,959,287	64,759,447	7,001,513	
CALM-OCO1	KAMO (Murdrow)	1	23	11,879	12,748	8,757	8,797	7,233	9,147	10,079	11,509	9,120	8,626	8,838	10,470	117,204	12,748	February
CALM-OCP2	KAMO (OTOE)	2	23	1,945	2,021	1,522	1,403	1,452	1,849	2,171	2,563	2,160	1,868	1,917	2,447	23,319	2,563	August
CALM-WFC1	Western Farmers Electrical Coop	1	23	86,151	94,982	74,943	65,390	66,045	78,624	91,356	99,593	81,649	78,739	74,192	84,023	975,686	99,593	August
CALM-WFC2		2	23	2,255	2,405	1,621	1,597	1,305	1,554	1,679	1,926	1,607	1,509	1,647	2,202	21,306	2,405	February
CALM-WFC3		3	23	5,361	6,111	3,784	3,713	3,156	4,089	5,132	5,347	4,258	4,266	5,621	5,954	56,792	6,111	February
CALM-WFC4		4	23	4,399	4,163	2,914	2,812	2,959	3,884	4,587	4,864	3,925	3,299	2,881	3,639	44,326	4,864	August
WFEC+KAMO-Muldrow+OTOE				111,990	122,430	93,541	83,712	82,150	99,147	115,005	125,803	102,718	98,307	95,095	108,736	1,238,633	128,285	

OKLAHOMA GAS & ELECTRIC COMPANY
 ENERGY DELIVERED AND ENERGY DELIVERED PLUS LOSSES
 TWELVE MONTHS ENDING DEC. 31, 2007

"PROFORMA"

(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Svc. Level	TOTAL COMPANY	OKLA JURIS.	ARK JURIS.	FERC JURIS.	OFF-SYSTEM SALES	OMPA	
	MWH Cols.(c) thru (g)	MWH Page 3,Col.(b)	MWH Page 4,Col.(b)	MWH Page 2,Col.(b)	MWH	MWH	
<u>ENERGY DELIVERED</u>							
TRANSMISSION	1	2,838,134	678,919	472,422	1,491,139	0	195,654
TRANSMISSION W/TRANSF.	2	3,949,055	3,685,261	182,781	100,233	0	10,780
PRIMARY DISTRIBUTION	3	2,360,906	1,635,579	568,773	142,633	0	13,921
PRIMARY DISTRIBUTION W/TRANSF	4	730,682	624,881	0	105,486	0	315
SECONDARY	5	17,010,669	15,434,147	1,575,969	553	0	0
TOT ENERGY DELIVERED		26,888,546	22,028,787	2,799,945	1,840,044	0	219,770
FREE SERVICE		70,099	70,099	0	0	0	0
<u>ENERGY DELIVERED PLUS LOSSES</u>							
TRANSMISSION	1	2,906,120	695,182	483,739	1,526,858	0	200,341
FREE SERVICE		2,322	2,322	0	0	0	0
LESS WHEEL		<u>(512,273)</u>	<u>0</u>	<u>0</u>	<u>(512,273)</u>	<u>0</u>	<u>0</u>
NET FROM OG&E		2,396,169	697,504	483,739	1,014,585	0	200,341
TRANSMISSION W/TRANSF.	2	4,083,920	3,780,093	189,023	103,656	0	11,148
FREE SERVICE		12,264	12,264	0	0	0	0
LESS WHEEL		<u>(67,615)</u>	<u>0</u>	<u>0</u>	<u>(67,615)</u>	<u>0</u>	<u>0</u>
NET FROM OG&E		4,028,569	3,792,357	189,023	36,041	0	11,148
PRIMARY DISTRIBUTION	3	2,478,868	1,717,955	597,420	149,816	0	13,677
FREE SERVICE		5,634	5,634	0	0	0	0
LESS WHEEL		<u>(25,898)</u>	<u>0</u>	<u>0</u>	<u>(25,898)</u>	<u>0</u>	<u>0</u>
NET FROM OG&E		2,458,604	1,723,589	597,420	123,918	0	13,677
PRIMARY DISTRIBUTION W/TRANSF	4	783,193	669,789	0	113,066	0	338
FREE SERVICE		2,185	2,185	0	0	0	0
LESS WHEEL		<u>(50,821)</u>	<u>0</u>	<u>0</u>	<u>(50,821)</u>	<u>0</u>	<u>0</u>
NET FROM OG&E		734,557	671,974	0	62,245	0	338
SECONDARY	5	18,522,693	16,806,040	1,716,051	602	0	0
FREE SERVICE		53,924	53,924	0	0	0	0
LESS WHEEL		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET FROM OG&E		18,576,617	16,859,964	1,716,051	602	0	0
TOT ENER DEL & LOSSES		28,774,793	23,669,059	2,986,233	1,893,998	0	225,503
TOT FREE SERVICE		76,329	76,329	0	0	0	0
TOT LESS WHEEL		(656,607)	0	0	(656,607)	0	0
TOT GEN.,PUR.& INTER. (TGP&I)		28,194,515	23,745,388	2,986,233	1,237,391	0	225,503
<u>ENERGY ALLOCATION FACTOR</u>							
ENR15Y		100.0000	84.2199	10.5916	4.3887	0.0000	0.7998

OKLAHOMA GAS & ELECTRIC COMPANY
 TWELVE MONTHS ENDING DEC. 31, 2017

"PROFORMA"

Sec	OKLA	COKE (c) 16M (m)	RS	GS	OP	PL	LPL	MIL	OSL	PUMP	AZOKA
	MWH	MWH	MWH	MWH	MWH	MWH	MWH	MWH	MWH	MWH	MWH
(n)	(n)	(n)	(c)	(n)	(c)	(n)	(n)	(n)	(l)	(l)	(n)
1	TRANSMISSION	678,919	0	0	0	23,957	654,962	0	0	0	0
2	TRANSMISSION W/TANSF.	3,653,561	0	0	26	52,850	3,644,117	0	0	0	107,262
3	PRIMARY DISTRIBUTION	1,615,579	0	0	11,160	783,283	801,188	0	0	0	0
4	PRIMARY DISTRIBUTION W/TANSF	624,881	0	10,002	1,824	363,477	233,179	0	0	16,899	0
5	SECONDARY	15,434,447	7,251,559	1,769,444	115,439	5,095,115	437,728	58,192	99,344	106,876	107,262
	TOT ENERGY DELIVERED	22,028,787	7,251,559	1,791,312	156,996	6,318,702	5,622,124	58,192	99,344	123,296	107,262
	FREE SERVICE	79,099	0	0	502	20,105	17,978	186	0	394	0
1	TRANSMISSION	695,102	0	0	0	24,531	670,571	0	0	0	0
	FREE SERVICE	2,322	0	0	79	2,243	0	0	0	0	0
	LESS WHEEL	0	0	0	0	0	0	0	0	0	0
	NET FROM OC&E	697,424	0	0	0	24,610	672,894	0	0	0	0
2	TRANSMISSION W/TANSF.	3,780,093	0	316	27	54,758	3,614,067	0	0	0	0
	FREE SERVICE	12,264	0	1	0	176	12,087	0	0	0	0
	LESS WHEEL	0	0	0	0	0	0	0	0	0	0
	NET FROM OC&E	3,792,357	0	317	27	54,934	3,626,154	0	0	0	0
3	PRIMARY DISTRIBUTION	1,717,955	0	11,722	41,707	822,649	844,540	0	0	0	118,925
	FREE SERVICE	5,631	0	37	135	2,646	2,815	0	0	0	0
	LESS WHEEL	0	0	0	0	0	0	0	0	0	0
	NET FROM OC&E	1,723,588	0	11,759	41,842	825,299	844,756	0	0	0	0
4	PRIMARY DISTRIBUTION W/TANSF	669,789	0	10,221	1,955	389,599	260,258	0	0	0	17,256
	FREE SERVICE	2,185	0	34	6	1,253	837	0	0	0	0
	LESS WHEEL	0	0	0	0	0	0	0	0	0	0
	NET FROM OC&E	671,974	0	10,255	1,961	390,852	261,095	0	0	0	17,256
5	SECONDARY	16,896,810	8,440,578	1,927,160	125,700	5,548,904	476,691	63,365	108,174	116,276	118,925
	FREE SERVICE	59,314	26,991	6,184	406	17,847	4,994	283	346	373	0
	LESS WHEEL	0	0	0	0	0	0	0	0	0	0
	NET FROM OC&E	16,837,596	8,413,579	1,933,234	126,106	5,566,951	478,285	63,268	108,220	116,749	118,925
	TOT ENER DEL & LOSSES	21,669,059	8,440,578	1,949,919	169,389	6,039,543	5,263,207	63,268	108,174	133,969	118,925
	TOT FREE SERVICE	76,529	26,991	6,216	547	22,094	19,576	203	346	429	0
	TOT GEN,PURH INTER (TGR&D)	22,745,288	8,467,569	1,956,135	169,936	6,061,542	5,282,783	63,568	108,520	134,398	118,925
	ENERGY ALLOCATION FACTOR										
	ENRNY	842,199	300,027	6,981	0,6027	21,364	20,255	0,223	0,389	0,4767	0,3821

OKLAHOMA GAS & ELECTRIC COMPANY
ENERGY DELIVERED AND ENERGY DELIVERED PLUS LOSSES
TWELVE MONTHS ENDING DEC. 31, 2007

"PROFORMA"

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Svc. Level	ARKANSAS JURIS	RESIDENTIAL	GEN. SVC	PWR & LGHT	PWR & LGHT TOU	PWR & LGHT NON - TOU	NL	OSL	MUNL PUMP.	AFL
	MWH	MWH	MWH	MWH	MWH	MWH	MWH	MWH	MWH	MWH
	Cols.(c) thru (l)									
ENERGY DELIVERED										
TRANSMISSION	1	472,422	0	0	472,422	472,422	0	0	0	0
TRANSMISSION W/TRANSF.	2	182,781	0	0	182,781	148,166	34,615	0	0	0
PRIMARY DISTRIBUTION	3	568,773	0	474	568,299	363,620	204,479	0	0	0
PRIMARY DISTRIBUTION W/TRANSF	4	0	0	0	0	0	0	0	0	0
SECONDARY	5	1,575,969	716,240	215,795	613,687	50,173	533,514	8,773	18,684	1,846
TOT ENERGY DELIVERED		2,799,945	716,240	216,269	1,837,189	1,074,381	762,808	8,773	18,684	1,846
FREE SERVICE		0	0	0	0	0	0	0	0	0
ENERGY DELIVERED PLUS LOSSES										
TRANSMISSION	1	483,739	0	0	483,739	483,739	0	0	0	0
FREE SERVICE		0	0	0	0	0	0	0	0	0
LESS WHEEL		0	0	0	0	0	0	0	0	0
NET FROM OG&E		483,739	0	0	483,739	483,739	0	0	0	0
TRANSMISSION W/TRANSF.	2	189,023	0	0	189,023	153,226	35,797	0	0	0
FREE SERVICE		0	0	0	0	0	0	0	0	0
LESS WHEEL		0	0	0	0	0	0	0	0	0
NET FROM OG&E		189,023	0	0	189,023	153,226	35,797	0	0	0
PRIMARY DISTRIBUTION	3	597,428	0	498	596,922	381,934	214,988	0	0	0
FREE SERVICE		0	0	0	0	0	0	0	0	0
LESS WHEEL		0	0	0	0	0	0	0	0	0
NET FROM OG&E		597,428	0	498	596,922	381,934	214,988	0	0	0
PRIMARY DISTRIBUTION W/TRANSF	4	0	0	0	0	0	0	0	0	0
FREE SERVICE		0	0	0	0	0	0	0	0	0
LESS WHEEL		0	0	0	0	0	0	0	0	0
NET FROM OG&E		0	0	0	0	0	0	0	0	0
SECONDARY	5	1,716,051	779,904	234,976	668,235	98,188	570,047	9,553	20,345	2,010
FREE SERVICE		0	0	0	0	0	0	0	0	0
LESS WHEEL		0	0	0	0	0	0	0	0	0
NET FROM OG&E		1,716,051	779,904	234,976	668,235	98,188	570,047	9,553	20,345	2,010
TOT ENER DEL & LOSSES		2,986,233	779,904	235,474	1,937,919	1,117,087	820,832	9,553	20,345	1,028
TOT FREE SERVICE		0	0	0	0	0	0	0	0	0
TOT LESS WHEEL		0	0	0	0	0	0	0	0	0
TOT GEN.,PUR.& INTER (TCP&I)		2,986,233	779,904	235,474	1,937,919	1,117,087	820,832	9,553	20,345	1,028
ENERGY ALLOCATION FACTORS										
ENRISY		10.5916	2.7662	8.8382	6.8754	3.9621	2.9113	0.8339	0.8722	8.0071

WIND FARM ALLOCATION

	Energy Rebase	
	<u>(ENR1SY)</u>	<u>(WNDFRM)</u>
Residential	2.6896%	2.9078%
Gen. Svc.	0.8344%	0.9021%
Pwr. & Lght.	6.7929%	7.3439%
Muni. Lght.	0.0339%	0.0366%
Security Lght.	0.0682%	0.0737%
Muni. Pump.	0.0059%	0.0064%
Ath. Fld. Lght.	<u>0.0102%</u>	<u>0.0110%</u>
Ark. Juris.	10.4351%	11.2815%
Not At Issue	<u>89.5649%</u>	<u>88.7185% (1)</u>
Total Company	100.0000%	100.0000%

NOTE (1) - Standard Pricing Schedule: Centennial Wind Energy
Project Rider (CWEP)

OG&E ELECTRIC SERVICES

SUMMARY - ARKANSAS STATE CUSTOMER RELATED ALLOCATORS FOR DISTRIBUTION PLANT

TEST YEAR ENDING DEC. 31, 2007

DOCKET NO. 08-103-U

LINE NO.	(a) DESCRIPTION	(b)	(c)	(d)	(e)
		<u>CUS5AS</u> SERVICES	<u>CUS6AS</u> METERS	<u>CUS10AS</u> CUST. INSTALL.	<u>CAP7AS</u> LINE TRANSF.
1	<u>RESIDENTIAL (R-1)</u>				
2	POINTS OF DELIVERY	53,623	53,623	53,623	53,623
3	COST WEIGHT FACTOR	1.00	1.00	1.00	1.00
4	WEIGHTED P.O.D.	53,623	53,623	53,623	53,623
5	PERCENT	70.1141	70.1658	74.3441	36.3009
6	<u>GENERAL SERVICE</u>				
7	POINTS OF DELIVERY	9,048	9,048	9,048	9,048
8	COST WEIGHT FACTOR	1.74	1.03	1.00	5.45
9	WEIGHTED P.O.D.	15,751	9,288	9,048	49,278
10	PERCENT	20.5950	12.1538	12.5444	33.3595
11	<u>POWER & LIGHT (TOU)</u>				
12	POINTS OF DELIVERY	62	67	62	62
13	COST WEIGHT FACTOR	7.05	25.75	1.00	32.24
14	WEIGHTED P.O.D.	437	1,725	62	1,999
15	PERCENT	0.5715	2.2571	0.0860	1.3534
16	<u>POWER & LIGHT (NON-TOU)</u>				
17	POINTS OF DELIVERY	964	965	964	964
18	COST WEIGHT FACTOR	6.52	6.48	1.00	40.55
19	WEIGHTED P.O.D.	6,288	6,249	964	39,093
20	PERCENT	8.2214	8.1766	1.3365	26.4649
21	<u>MUNICIPAL LIGHTING</u>				
22	POINTS OF DELIVERY	-	-	26	9,288
23	COST WEIGHT FACTOR	0.00	0.00	0.00	0.10
24	WEIGHTED P.O.D.	-	-	26	929
25	PERCENT	0.0000	0.0000	0.0360	0.6288
26	<u>SECURITY LIGHTING</u>				
27	POINTS OF DELIVERY	-	-	8,287	18,468
28	COST WEIGHT FACTOR	0.00	0.00	0.00	0.10
29	WEIGHTED P.O.D.	-	-	8,287	1,847
30	PERCENT	0.0000	0.0000	11.4893	1.2502
31	<u>MUNICIPAL PUMPING</u>				
32	POINTS OF DELIVERY	77	77	77	77
33	COST WEIGHT FACTOR	1.74	1.05	1.00	8.69
34	WEIGHTED P.O.D.	134	81	77	669
35	PERCENT	0.1753	0.1058	0.1068	0.4531

OG&E ELECTRIC SERVICES

SUMMARY - ARKANSAS STATE CUSTOMER RELATED ALLOCATORS FOR DISTRIBUTION PLANT

TEST YEAR ENDING DEC. 31, 2007

DOCKET NO. 08-103-U

LINE NO.	(a) DESCRIPTION	(b)	(c)	(d)	(e)
		<u>CUS5AS</u> SERVICES	<u>CUS6AS</u> METERS	<u>CUS10AS</u> CUST. INSTALL.	<u>CAP7AS</u> LINE TRANSE.
36	<u>ATHLETIC FIELD LIGHTING</u>				
37	POINTS OF DELIVERY	31	31	31	31
38	COST WEIGHT FACTOR	1.27	1.00	1.00	0.00
39	WEIGHTED P.O.D.	39	31	31	50
40	PERCENT	0.0516	0.0406	0.0430	0.0336
41	<u>TOTAL STATE JURIS.</u>				
42	POINTS OF DELIVERY	63,805	63,811	72,118	91,561
43	WEIGHTED P.O.D.	76,272	70,997	72,118	147,488
44	PERCENT	99.7289	92.8997	99.9861	99.8444
45	<u>FERC JURISDICTION</u>				
46	<u>MUNICIPALS</u>				
47	POINTS OF DELIVERY	3	3	3	3
48	COST WEIGHT FACTOR	27.48	31.81	1.00	55.39
49	WEIGHTED P.O.D.	82	95	3	166
50	PERCENT	0.1078	0.1249	0.0042	0.1124
51	<u>COOPERATIVES</u>				
52	POINTS OF DELIVERY	5	21	5	5
53	COST WEIGHT FACTOR	10.33	250.29	1.00	4.75
54	WEIGHTED P.O.D.	52	5,256	5	24
55	PERCENT	0.0675	6.8775	0.0069	0.0161
56	<u>SWPA</u>				
57	POINTS OF DELIVERY	2	2	2	2
58	COST WEIGHT FACTOR	0.00	37.40	1.00	0.00
59	WEIGHTED P.O.D.	73	75	2	40
60	PERCENT	0.0958	0.0979	0.0028	0.0271
61	<u>TOTAL FERC JURIS.</u>				
62	POINTS OF DELIVERY	10	26	10	10
63	COST WEIGHT FACTOR	20.73	208.70	1.00	22.99
64	WEIGHTED P.O.D.	207	5,426	10	230
65	PERCENT	0.2711	7.1003	0.0139	0.1556
66	<u>TOTAL STATE</u>				
67	WEIGHTED P.O.D.	76,480	76,423	72,128	147,718
68	PERCENT	100.0000	100.0000	100.0000	100.0000

OG&E ELECTRIC SERVICES
TOTAL COMPANY CUSTOMER RELATED ALLOCATORS
TEST YEAR ENDING DEC. 31, 2007
DOCKET NO. 08-103-U

(a)	(b)	(c)
<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>CS11TC</u> All Svc Lvl
1	<u>RESIDENTIAL (R-1)</u>	
2	POINTS OF DELIVERY	53,623
3	COST WEIGHT FACTOR	1.00
4	WEIGHTED P.O.D.'s	53,623
5	PERCENT	7.0556
6	<u>GENERAL SERVICE</u>	
7	POINTS OF DELIVERY	9,048
8	COST WEIGHT FACTOR	1.00
9	WEIGHTED P.O.D.'s	9,048
10	PERCENT	1.1906
11	<u>POWER & LIGHT (TOU)</u>	
12	POINTS OF DELIVERY	67
13	COST WEIGHT FACTOR	1.00
14	WEIGHTED P.O.D.'s	67
15	PERCENT	0.0089
16	<u>POWER & LIGHT (NON-TOU)</u>	
17	POINTS OF DELIVERY	965
18	COST WEIGHT FACTOR	1.00
19	WEIGHTED P.O.D.'s	965
20	PERCENT	0.1270
21	<u>MUNICIPAL LIGHTING</u>	
22	POINTS OF DELIVERY	26
23	COST WEIGHT FACTOR	1.00
24	WEIGHTED P.O.D.'s	26
25	PERCENT	0.0034
26	<u>OUTDOOR SECURITY LIGHTING</u>	
27	POINTS OF DELIVERY	0
28	COST WEIGHT FACTOR	1.00
29	WEIGHTED P.O.D.'s	0
30	PERCENT	0.0000
31	<u>ATHLETIC FIELD LIGHTING</u>	
32	POINTS OF DELIVERY	31
33	COST WEIGHT FACTOR	1.00
34	WEIGHTED P.O.D.'s	31
35	PERCENT	0.0041
36	<u>MUNICIPAL PUMPING</u>	
37	POINTS OF DELIVERY	77
38	COST WEIGHT FACTOR	1.00
39	WEIGHTED P.O.D.'s	77
40	PERCENT	0.0101

OG&E ELECTRIC SERVICES
TOTAL COMPANY CUSTOMER RELATED ALLOCATORS
TEST YEAR ENDING DEC. 31, 2007
DOCKET NO. 08-103-U

(a)	(b)	(c)
<u>LINE</u>	<u>DESCRIPTION</u>	<u>CS11TC</u>
<u>NO.</u>		All Svc Lvl
41	<u>TOTAL ARKANSAS JURISDICTION</u>	
42	POINTS OF DELIVERY	63,837
43	COST WEIGHT FACTOR	1.00
44	WEIGHTED P.O.D.'s	63,837
45	PERCENT	8.3997
46	<u>TOTAL NOT AT ISSUE</u>	
47	POINTS OF DELIVERY	696,167
48	COST WEIGHT FACTOR	1.00
49	WEIGHTED P.O.D.'s	696,167
50	PERCENT	91.6003
51	<u>TOTAL COMPANY</u>	
52	WEIGHTED P.O.D.'s	760,004
53	PERCENT	100.0000

ARKANSAS REVENUE FROM SALE OF ELECTRICITY
 SUMMARY OF REVENUE ADJUSTMENTS TO BOOKS

RATE	SERVICE LEVEL	REVENUE PER BOOKS	REMOVAL OF UNBILLED JANUARY REV. & FUEL OVERUNDER & AFL SECOND YR PHASE IN							ADJ. # 1	ADJ. # 2	ADJ. # 3	ADJ. # 4	ADJ. # 5	ADJ. # 6	ADJ. # 7	YEAR END CUSTOMER ADJUSTMENTS	TOTAL ADJUSTMENTS	TOTAL ADJUSTED		
			REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE	REVENUE												
			\$ 50,618,752	\$ -	\$ (39,145)	\$ -	\$ (20,662)	\$ (22,996,314)	\$ (107,247)	\$ 75,987	\$ (29,796,191)	\$ 28,630,571									
	RESIDENTIAL	5																			
		2																			
		3																			
		4																			
	GENERAL SERVICE																				
		2																			
		3																			
		4																			
	SUB-TOTAL																				
		5																			
	TOTAL GS-1																				
		1																			
		2																			
		3																			
		4																			
	POWER AND LIGHT																				
		1																			
		2																			
		3																			
		4																			
	TOTAL PL-1																				
		1																			
		2																			
		3																			
		4																			
	POWER AND LIGHT - TOU																				
		1																			
		2																			
		3																			
		4																			
	SUB-TOTAL																				
		5																			
	MUNICIPAL PUMPING																				
		5																			
	MUNICIPAL LIGHTING																				
		5																			
	OUTDOOR SECURITY LIGHTING																				
		5																			
	ATHLETIC FIELD LIGHTING																				
		5																			
	TOTAL ARKANSAS RETAIL SALES																				
	UNBILLED REVENUE																				
	OVERUNDER RECOVERY																				
	ARKANSAS ELECTRIC REVENUE																				
	OTHER OPERATING REVENUE																				
	TOTAL ARKANSAS REVENUE																				

Supporting Schedules:
 Revenue Per Books, see REV ACT tab
 ADJ. #1, see US WP tab
 ADJ. #2, see Jan/FebChange tab
 ADJ. #3, see SummerChange tab
 ADJ. #4, see ECR WP tab
 ADJ. #5, see ECR WP tab
 ADJ. #6, see ECR WP tab
 ADJ. #7, see Weather Adjustment tab

REVASSETS ALLOCATOR DEVELOPMENT

<u>Class/Jurisdiction</u>	<u>Pro Forma Sales of Electricity</u>	<u>REVASSETS Allocators</u>
Total *	\$ 768,701,646	<===== Does not include Other Oper Rev
Other	\$ 700,824,984	91.1699%
Arkansas	\$ 67,876,662	8.8301%
R-1	\$ 26,830,571	3.4904%
GEN SVC SL 3	\$ 10,365	0.0013%
GEN SVC SL 5	\$ 7,609,261	0.9899%
TOTAL GEN SVC	\$ 7,619,626	0.9912%
POWER & LIGHT SL 2	\$ 391,671	0.0510%
POWER & LIGHT SL 3	\$ 2,943,840	0.3830%
POWER & LIGHT SL 5	\$ 13,606,344	1.7700%
TOTAL POWER & LIGHT	\$ 16,941,855	2.2040%
POWER & LIGHT TOU SL 1	\$ 5,317,015	0.6917%
POWER & LIGHT TOU SL 2	\$ 1,830,227	0.2381%
POWER & LIGHT TOU SL 3	\$ 4,939,766	0.6426%
POWER & LIGHT TOU SL 5	\$ 1,816,614	0.2363%
TOTAL POWER & LIGHT TOU	\$ 13,903,622	1.8087%
LIGHTING SL 5	\$ 2,480,754	0.3227%
MUNI PUMPING SL 5	\$ 59,624	0.0078%
ATHLETIC FLD LIGHT SL 5	\$ 40,610	0.0053%

* Adjusted to exclude total company fuel costs as treated in the ECR:

Total Firm Sales of Revenue	\$ 1,709,819,916
Less 501-Reconcilable Fuel	\$ 672,489,085
	<u>\$ 1,037,330,831</u>
Less Purchased Power	\$ 268,629,185
	<u>\$ 768,701,646</u>

CUSDEP ALLOCATOR DETERMINATION

<u>Customer Class</u>	<u>Net Charge Offs In Arkansas (Sch. C-4)</u>						<u>Ratio</u>	<u>Spread</u>
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>5yr Avg.</u>		
Residential	\$584,771	\$512,737	\$363,052	\$547,826	\$620,542	\$525,786	0.8900	\$584,115
General Service	\$46,932	\$25,075	\$36,699	\$23,193	\$35,706	\$33,521	0.0567	\$37,240
Power & Light	\$149,748	\$17,171	(\$9,849)	\$157	\$52	\$31,456	0.0532	\$34,945
Total						\$590,763	1.0000	\$656,300

<u>General Service</u>	<u>Revenue</u>	<u>Ratio</u>	<u>Spread</u>
	(Sch. E-13)		
S/L 3	\$39,261	0.0026	\$98
S/L 5	<u>\$14,835,932</u>	<u>0.9974</u>	<u>\$37,142</u>
	\$14,875,193	1.0000	\$37,240

<u>Power & Light</u>	<u>Revenue</u>	<u>Ratio</u>	<u>Spread</u>
	(Sch. E-13)		
S/L 2 (NON-TOU)	\$1,470,788	0.0165	\$575
S/L 3 (NON-TOU)	\$9,198,930	0.1029	\$3,597
S/L 4 (NON-TOU)	\$4,003	0.0000	\$2
S/L 5 (NON-TOU)	\$30,847,195	0.3451	\$12,061
S/L 1 (TOU)	\$20,077,833	0.2246	\$7,850
S/L 2 (TOU)	\$6,482,692	0.0725	\$2,535
S/L 3 (TOU)	\$16,481,440	0.1844	\$6,444
S/L 5 (TOU)	<u>\$4,813,566</u>	<u>0.0539</u>	<u>\$1,882</u>
	\$89,376,447	1.0000	\$34,945

OKLAHOMA GAS AND ELECTRIC COMPANY
DEVELOPMENT OF ALLOCATORS BY FERC ACCOUNT
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SUPERVISED O&M DOLLARS	<u>ALLOCATOR</u>	<u>FERC ACCOUNTS - SUMMATION OF FOR JURIS OR CLASS AMOUNTS</u>
	SUP_OM	502,505,506,511,512,513,514,548,549,550,552,553,554,556,557,581,562,563,564, 565,566,569,570,571,572,573,581,582,583,584,585,586,587,588,591,592,593,594, 595,596,597,598,902,905,908,909,910,912,913,916
ACCTS 502,505 & 506	ACCT5016	502,505,506
ACCTS 511 THRU 514	ACCT5114	511,512,513,514
ACCT 548 THRU 550	ACCT547550	548,549,550
ACCTS 552 THRU 554	ACCT5523	552,553,554
ACCTS 561 THRU 566	ACCT5616	561,562,563,564,565,566
PLT ACCTS 353	PLT353	353
ACCTS 569 THRU 573, 575	ACCT569573	569,570,571,572,573,575
PLT ACCT 352, 383	PLT352	352,383
ACCTS 908 THRU 910	ACCT908910	908,909,910
ACCT 582 THRU 588	ACCT582588	582,583,584,585,586,587,588
PLANT ACCT 362	PLT362	362
PLT ACCTS 366 & 367	PLT366367	366,367
PLT ACCT 373	PLT373	373
ACCTS, 582 THRU 587	OX582587	582,583,584,585,586,587
PLT 352,353,354,355,356,358,361,362,364,365,366,367,368 & 373	PLT352373	352,353,354,355,356,358,361,362,364,365,366,367,368,373
PLT 364.2 & 365.2 ARK	PLT364365ARK	364.2,365.2
ACCT 591 THRU 598	ACCT591598	591,592,593,594,595,596,597,598
PLT ACCT 361	PLT361	361
PLT 368-LINE TRANSF	PLT368	368
PLT 370-METERS	PLT370	370
PLT ACCT 361 THRU 368	PLT361368	361,362,364,365,366,367,368
RATE BASE	RATEBASE	Net Plant in Service plus any rate base additions
PLT ACCTS 364 & 365 TOTAL COMPANY	PLT364365TC	364.1,364.2,365.1,365.2
PLT ACCTS 352 & 353	PLT352353	352,353
PLT ACCTS 361 & 362	PLT361362	361,362
GROSS PLANT IN SERVICE	GROSSPLT	301 Thru 389.2
DIST SUBS 360.1,360.3,361.1,361.3,362.1,362.3	DISTSUB	360.1,360.3,361.1,361.3,362.1,362.3
DIST PLT LESS LAND & LAND RIGHTS	DISTPLT	361,362,364,365,366,367,368,369,370,373
TRAN & DIST PLT LESS LAND & RIGHTS	TRANDIST	352,353,354,355,356,358,361,362,364,365,366,367,368,369,370,371,372,373
TOTAL PLANT LESS INTANGIBLE PLANT	TOTPLTLESINT	310 Thru 389.2
ACCT 912 THRU 916	ACCT912916	912,913,916
ACCTS 902 & 903	ACCT902903	902,905
PLT ACCT 352.2	PLT3522	352.2,383
PLT ACCT 352.3	PLT3523	352.3

SCHEDULE G-5-(a)
SECTION 1

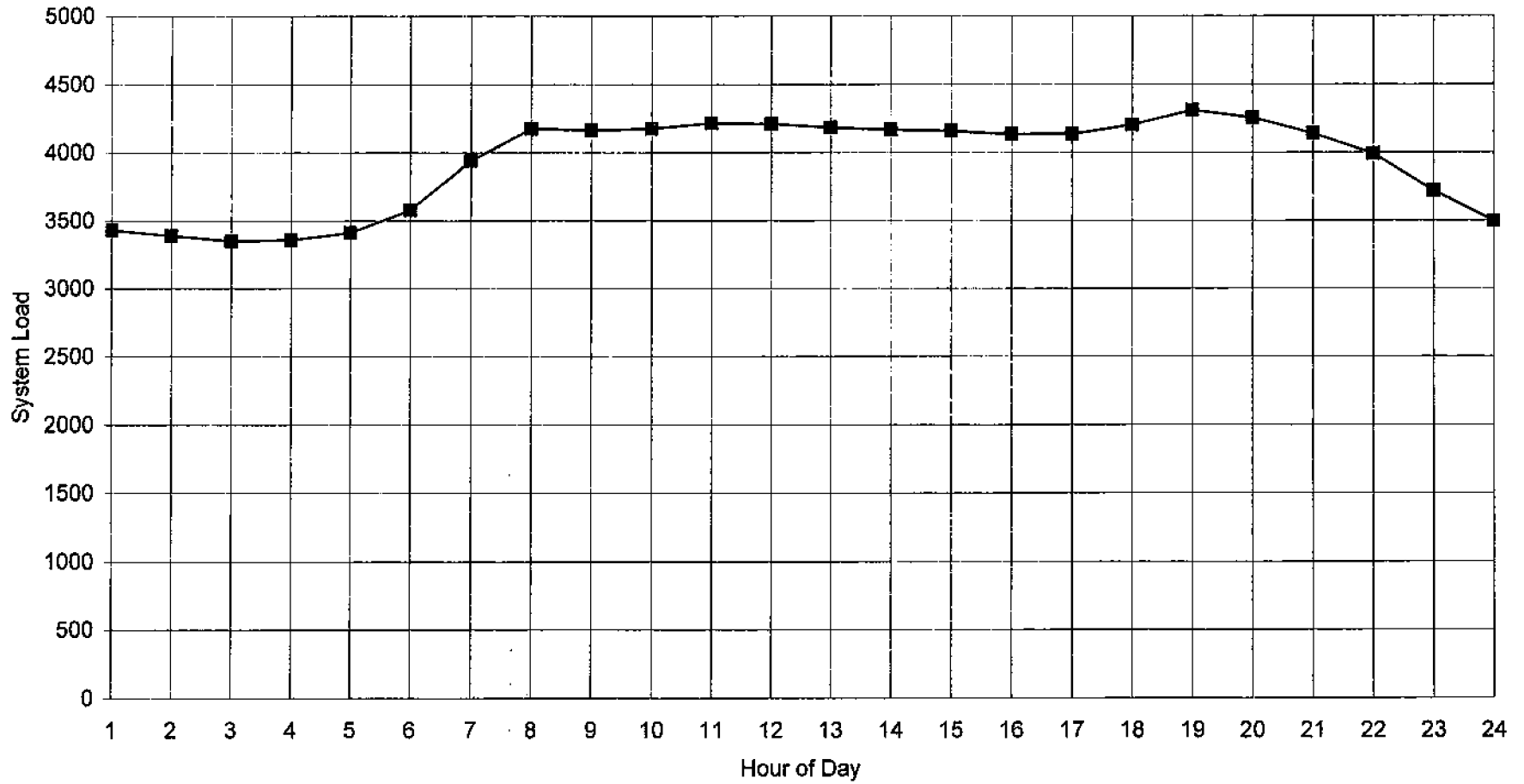
OKLAHOMA GAS AND ELECTRIC COMPANY
LOAD DATA AND RATE SCHEDULE/CLASS INFORMATION
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

See attached disk for hourly demands for both system and Arkansas Jurisdiction.

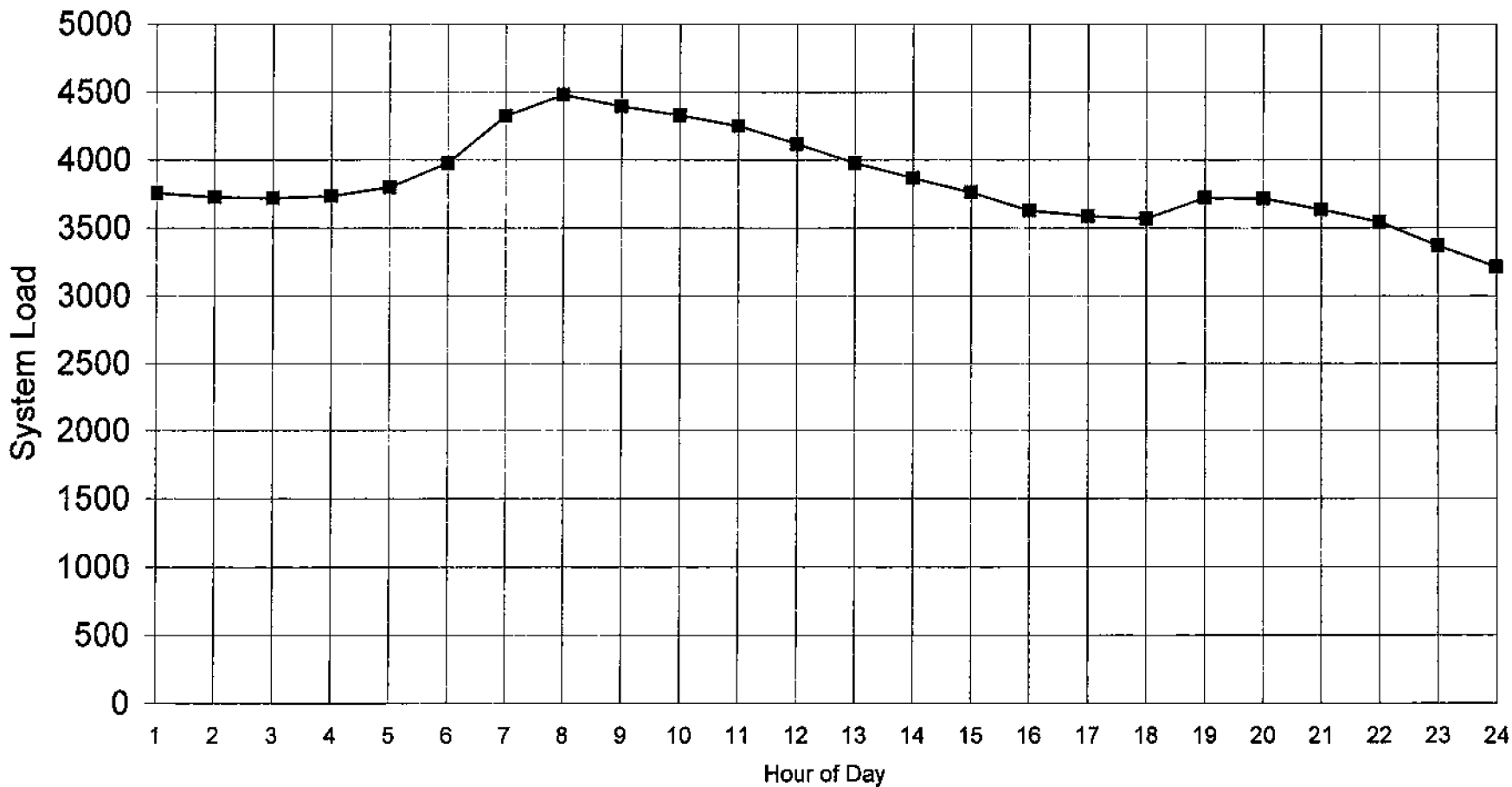
OKLAHOMA GAS AND ELECTRIC COMPANY
LOAD DATA AND RATE SCHEDULE/CLASS INFORMATION
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-5-(a)
SECTION 1

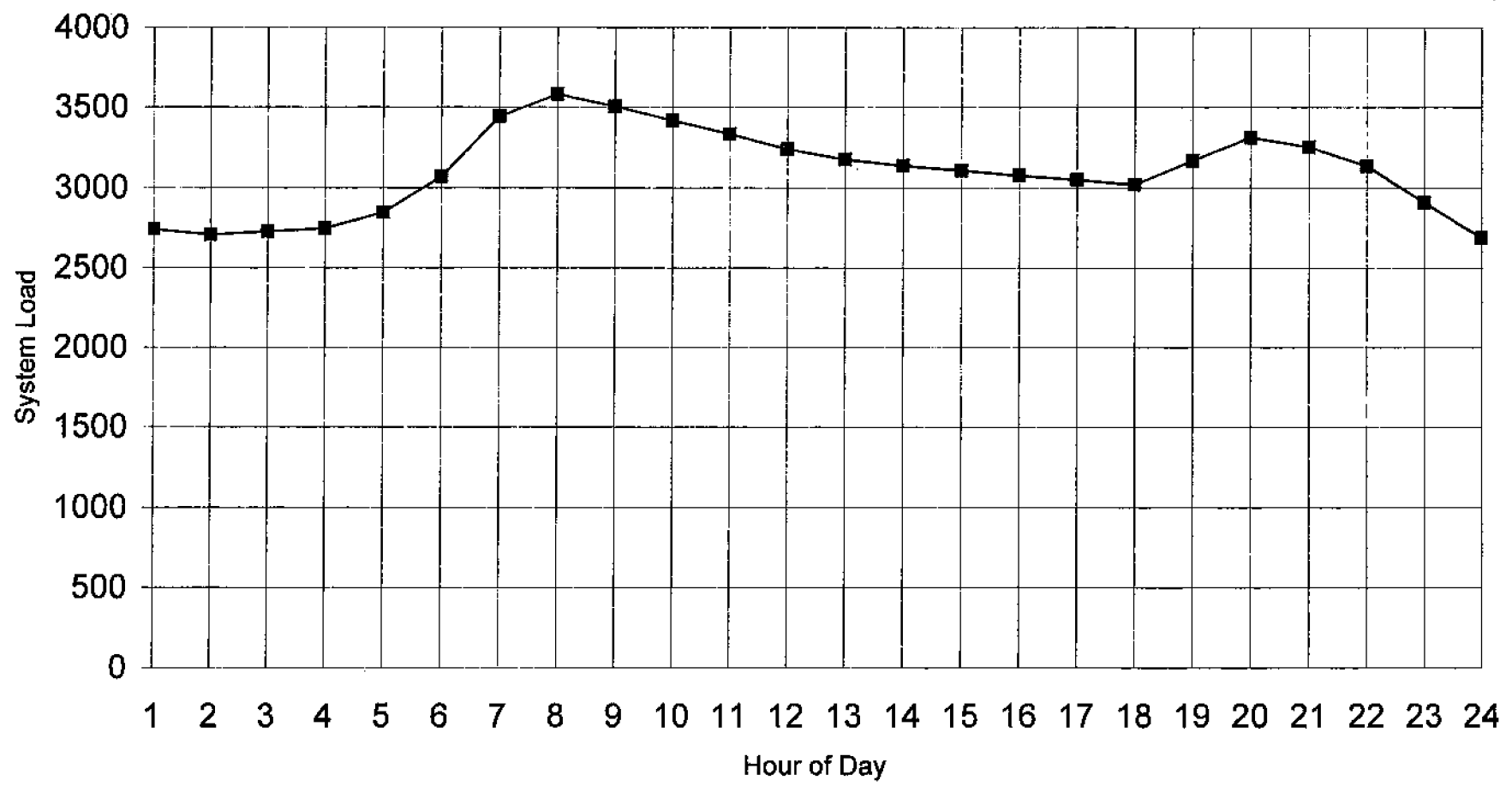
Oklahoma Gas & Electric - System Load
Peak Day 01/31/07
Peak Hour 1900(CST)
Peak Load 4309 MW



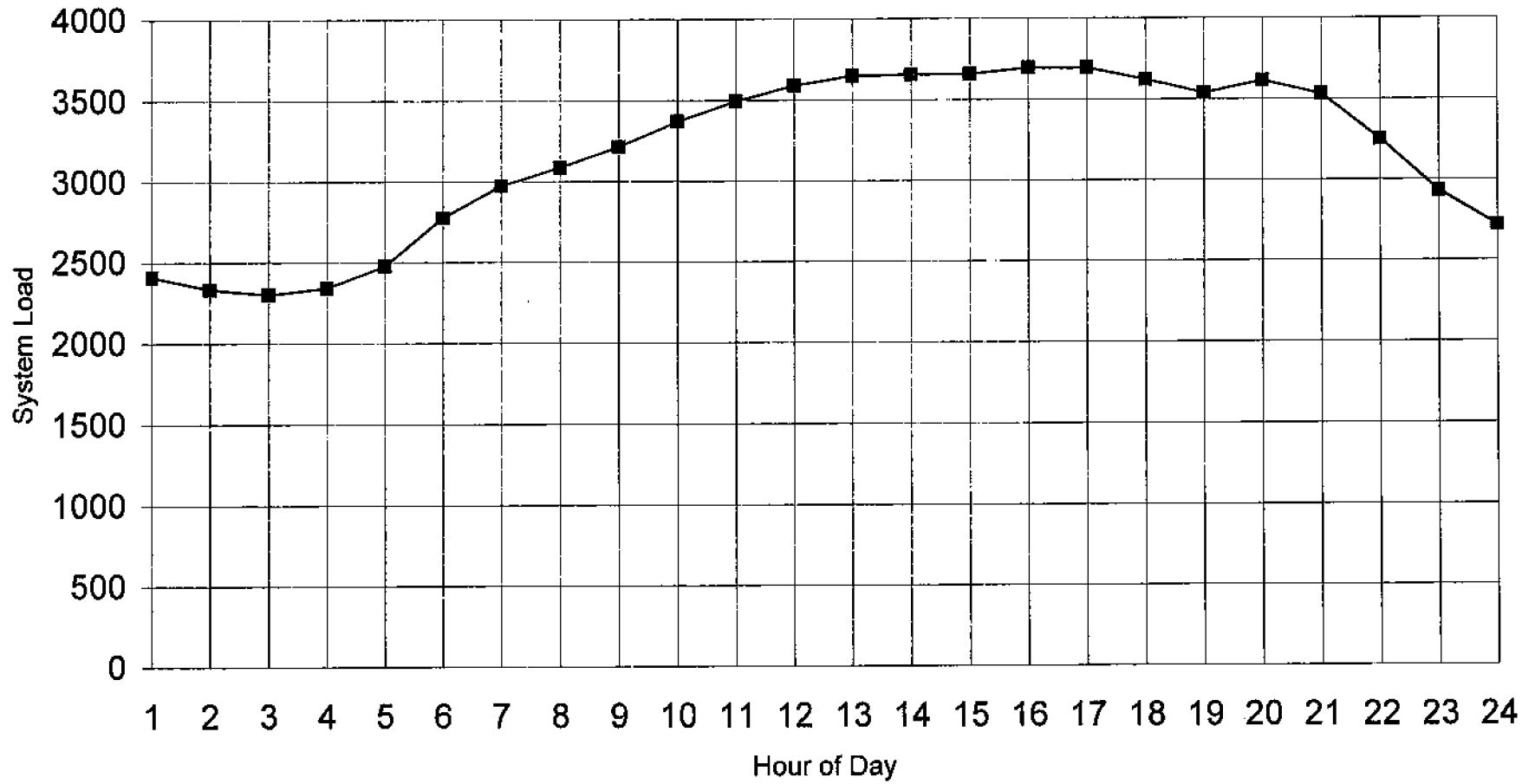
Oklahoma Gas & Electric - System Load
Peak Day 02/16/07
Peak Hour 0800(CST)
Peak Load 4480 MW



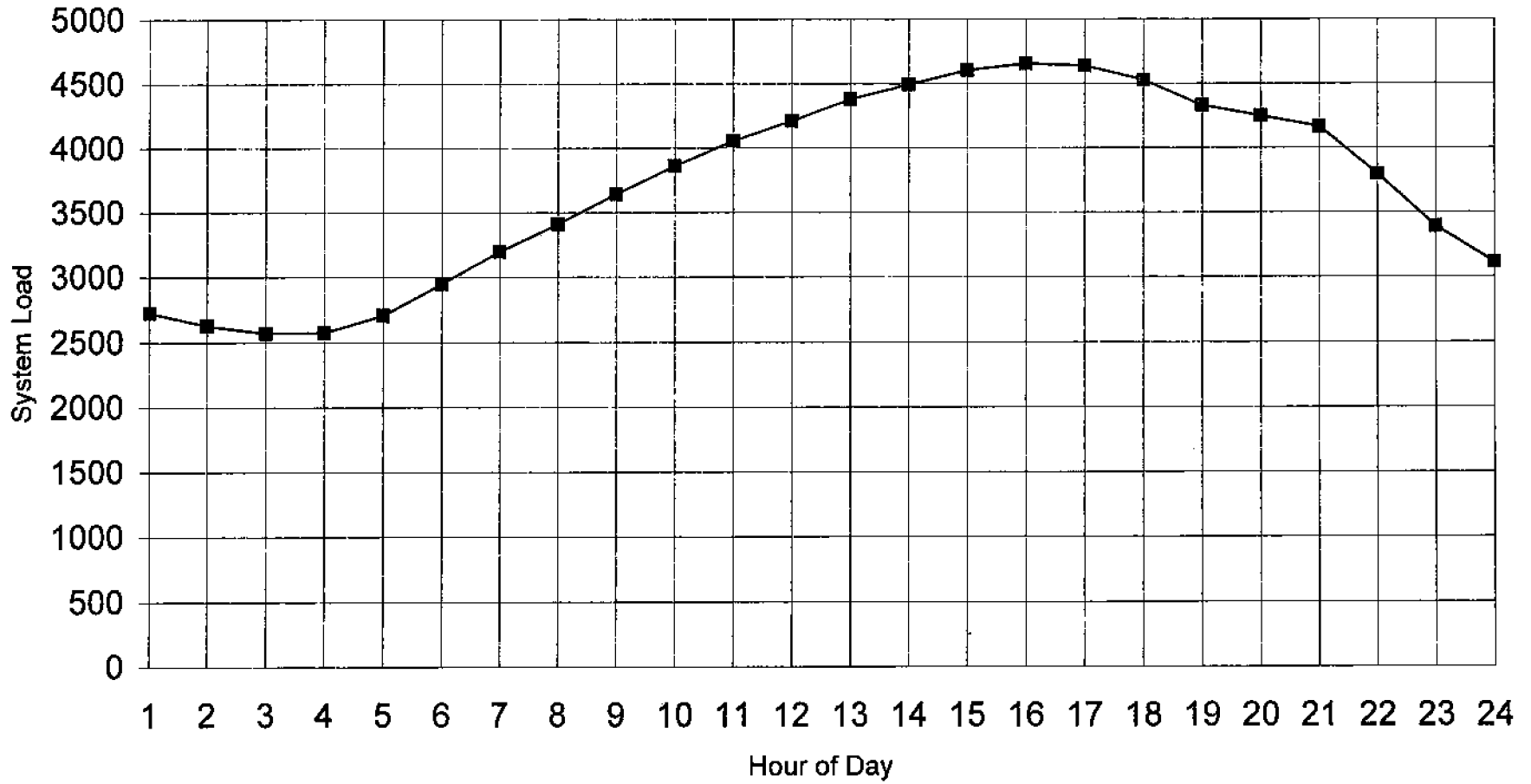
Oklahoma Gas & Electric - System Load
Peak Day 03/05/07
Peak Hour 0800(CST)
Peak Load 3581 MW



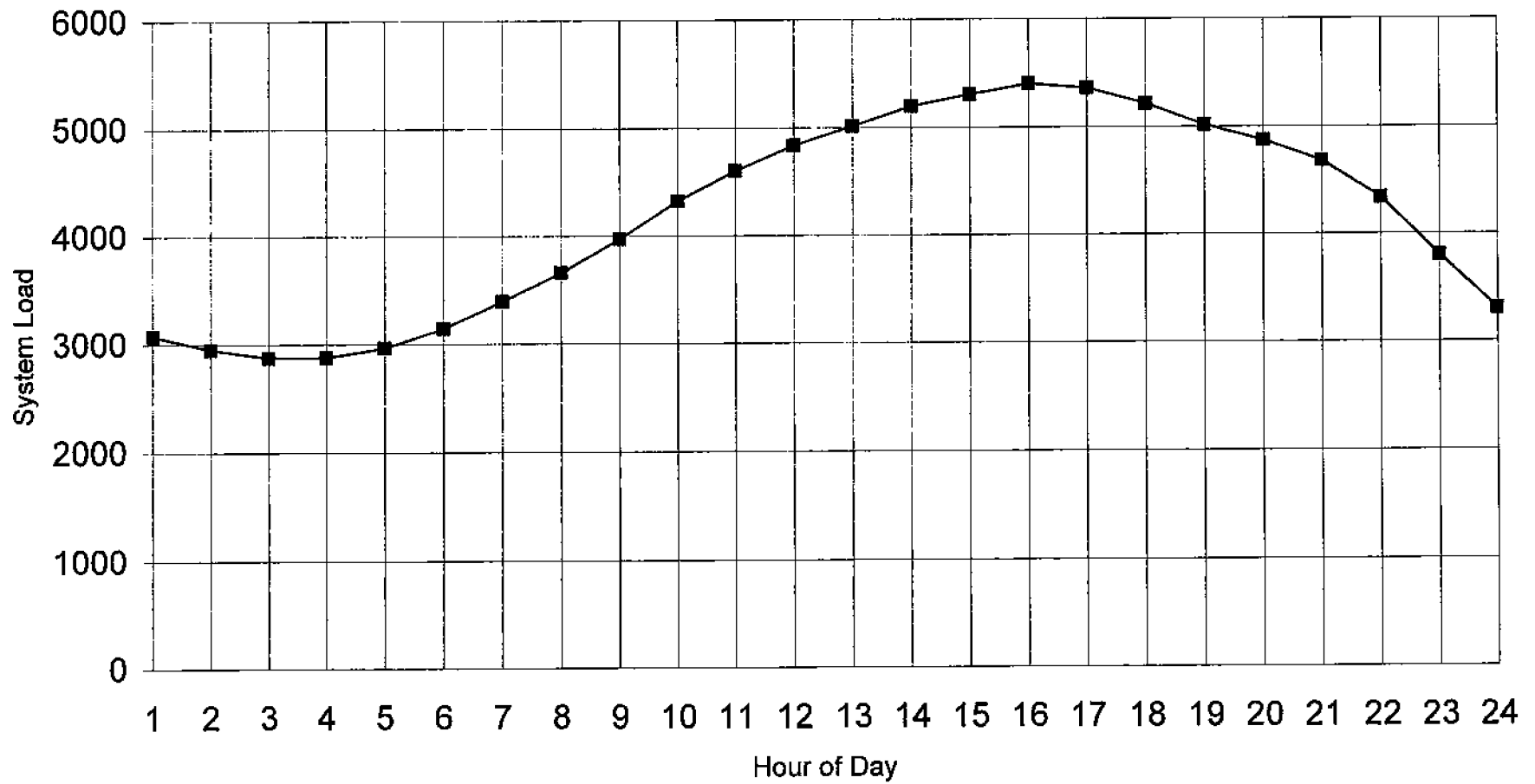
Oklahoma Gas & Electric - System Load
Peak Day 04/30/07
Peak Hour 1600(CST)
Peak Load 3696 MW



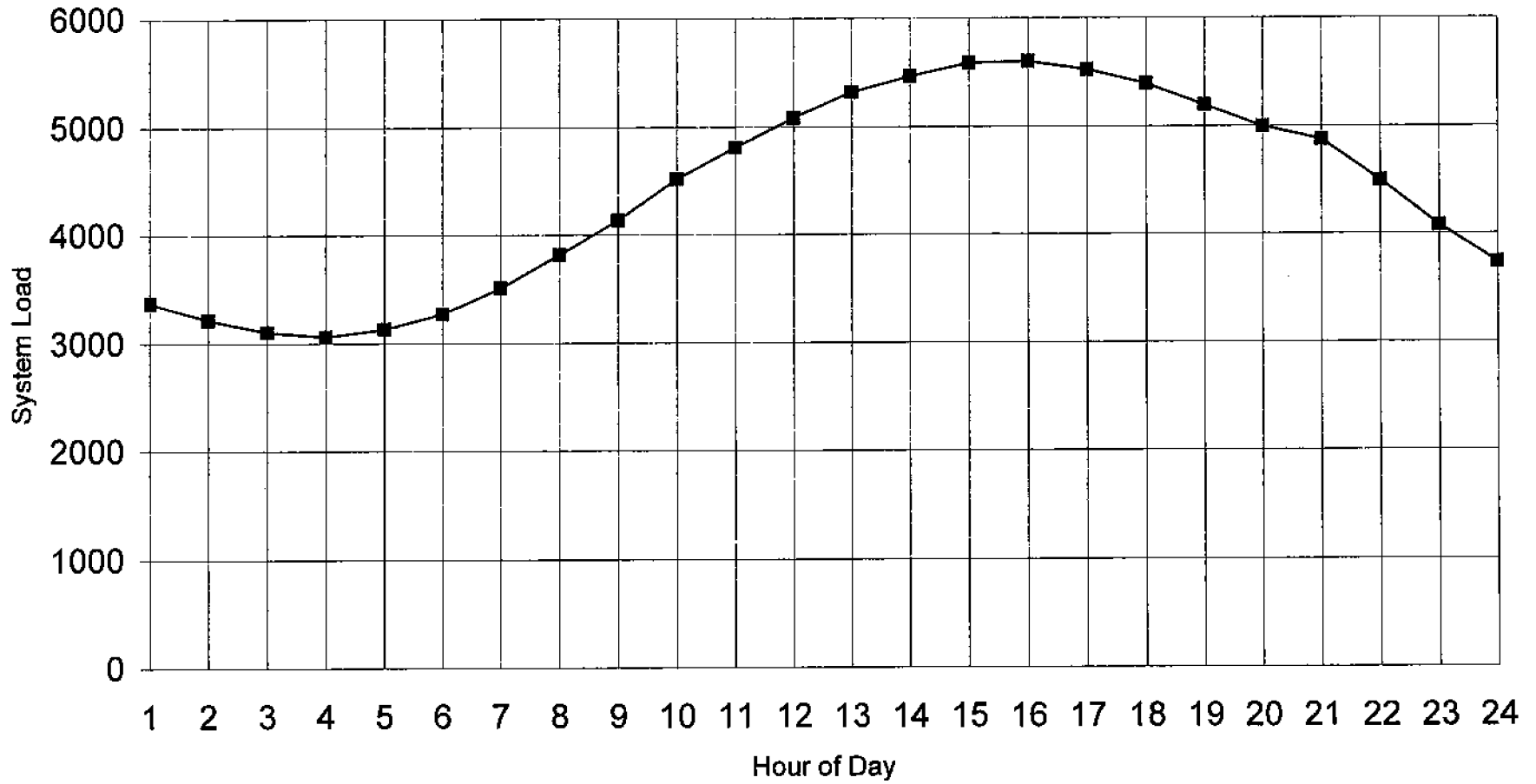
Oklahoma Gas & Electric - System Load
Peak Day 05/14/07
Peak Hour 1600(CST)
Peak Load 4654 MW



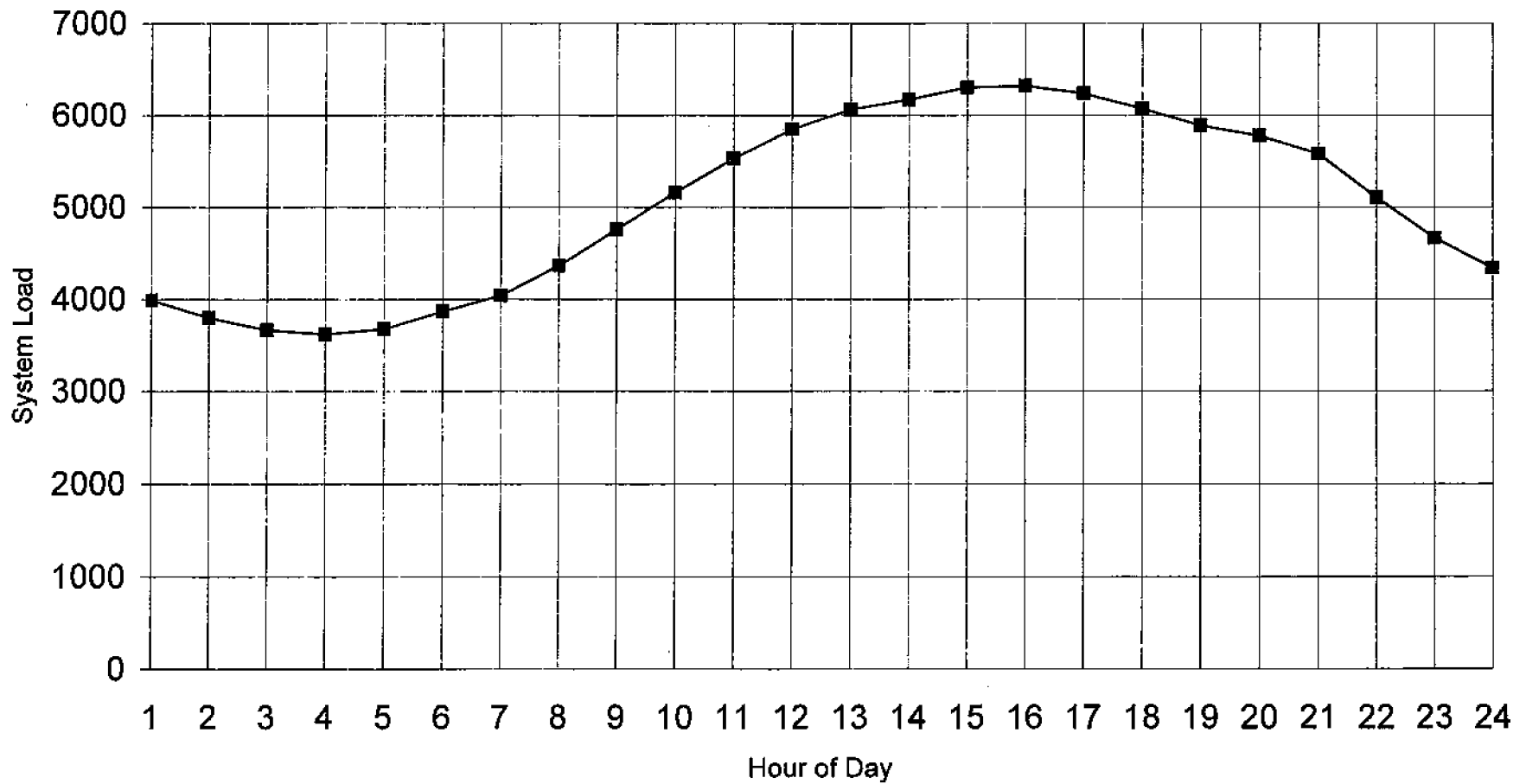
Oklahoma Gas & Electric - System Load
Peak Day 06/19/07
Peak Hour 1600(CST)
Peak Load 5403 MW



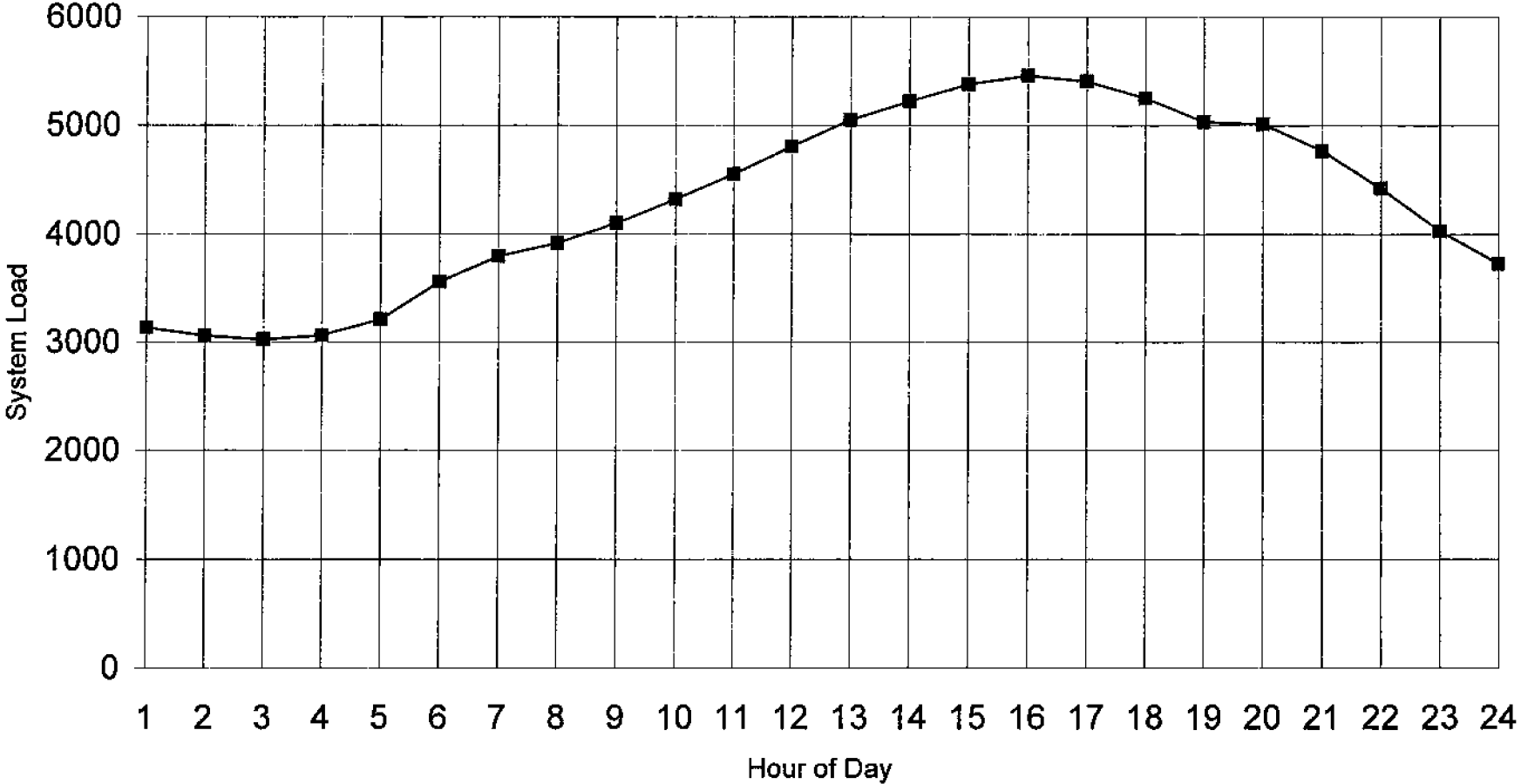
Oklahoma Gas & Electric - System Load
Peak Day 07/16/07
Peak Hour 1600(CST)
Peak Load 5602 MW



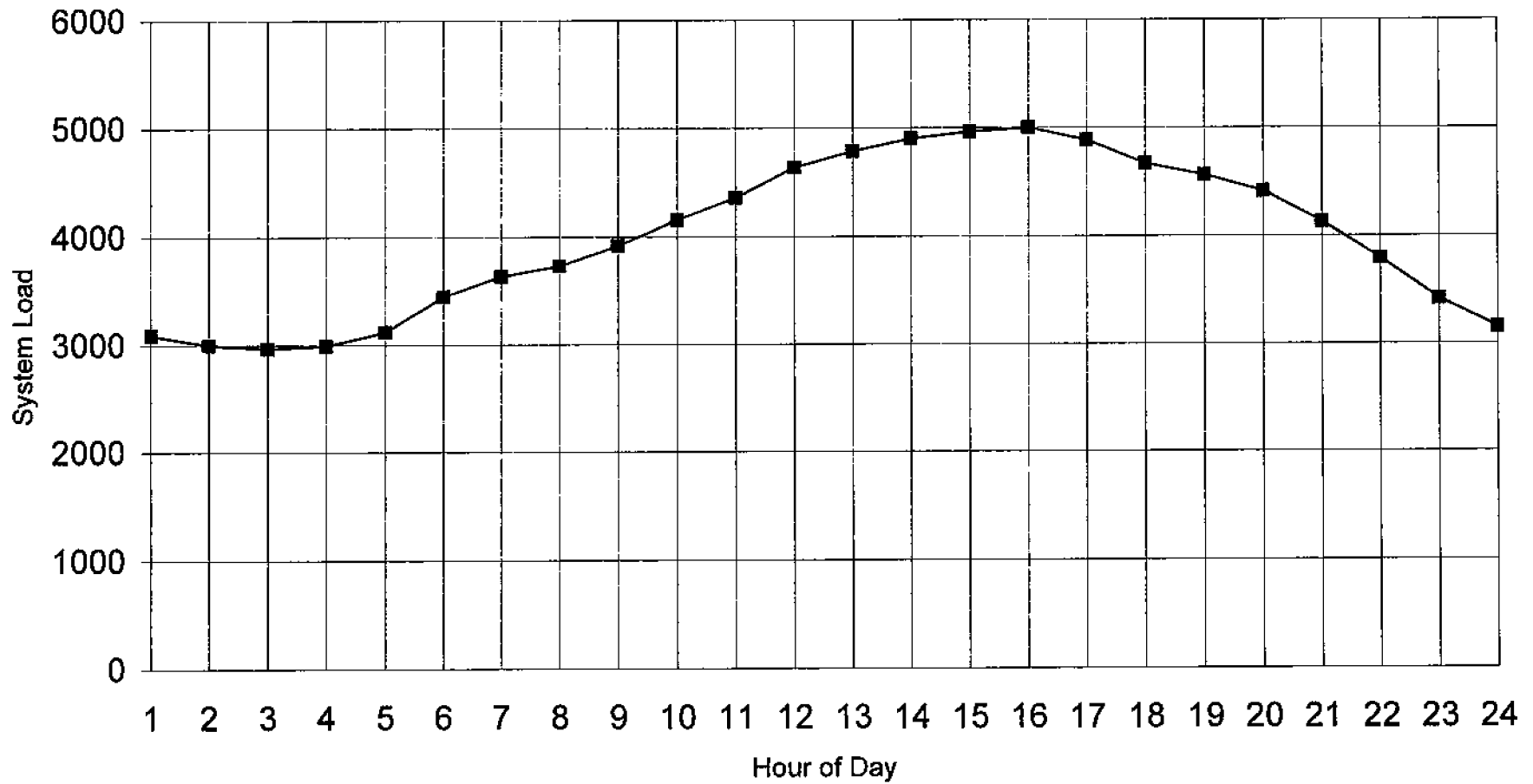
Oklahoma Gas & Electric - System Load
Peak Day 08/14/07
Peak Hour 1600(CST)
Peak Load 6319 MW



Oklahoma Gas & Electric - System Load
Peak Day 09/06/07
Peak Hour 1600(CST)
Peak Load 5462 MW



Oklahoma Gas & Electric - System Load
Peak Day 10/02/07
Peak Hour 1600(CST)
Peak Load 4999 MW

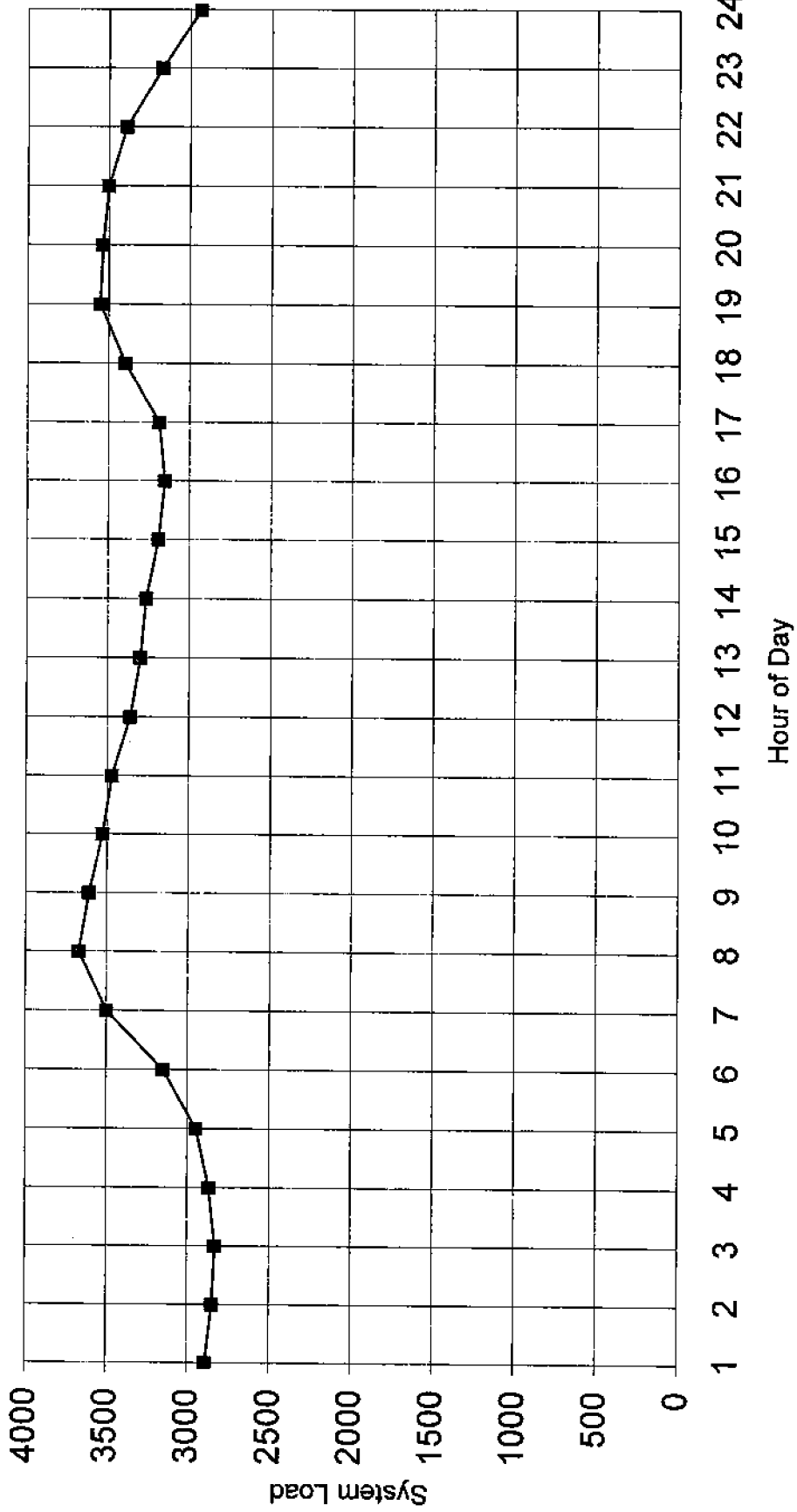


Oklahoma Gas & Electric - System Load

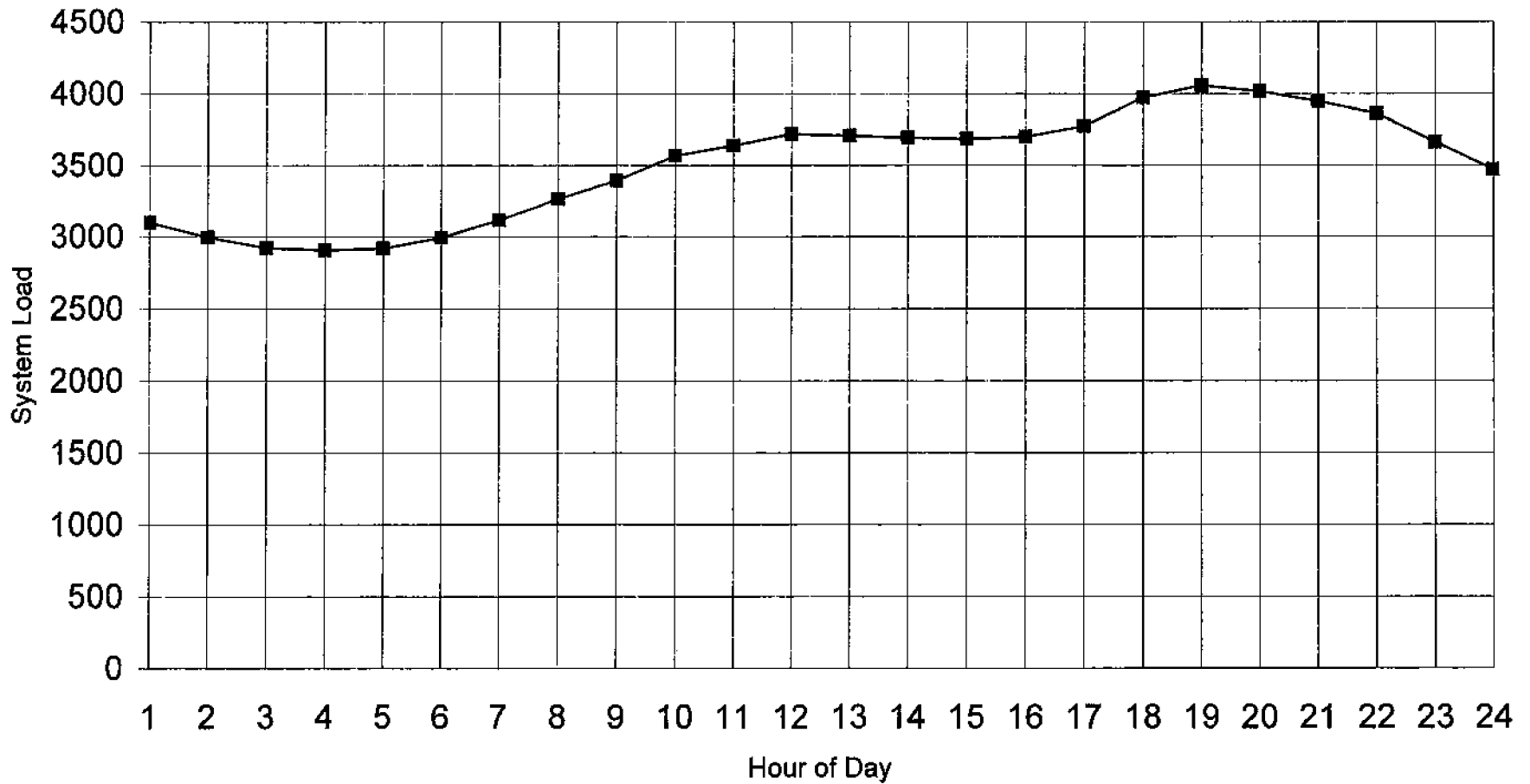
Peak Day 11/29/07

Peak Hour 0800(CST)

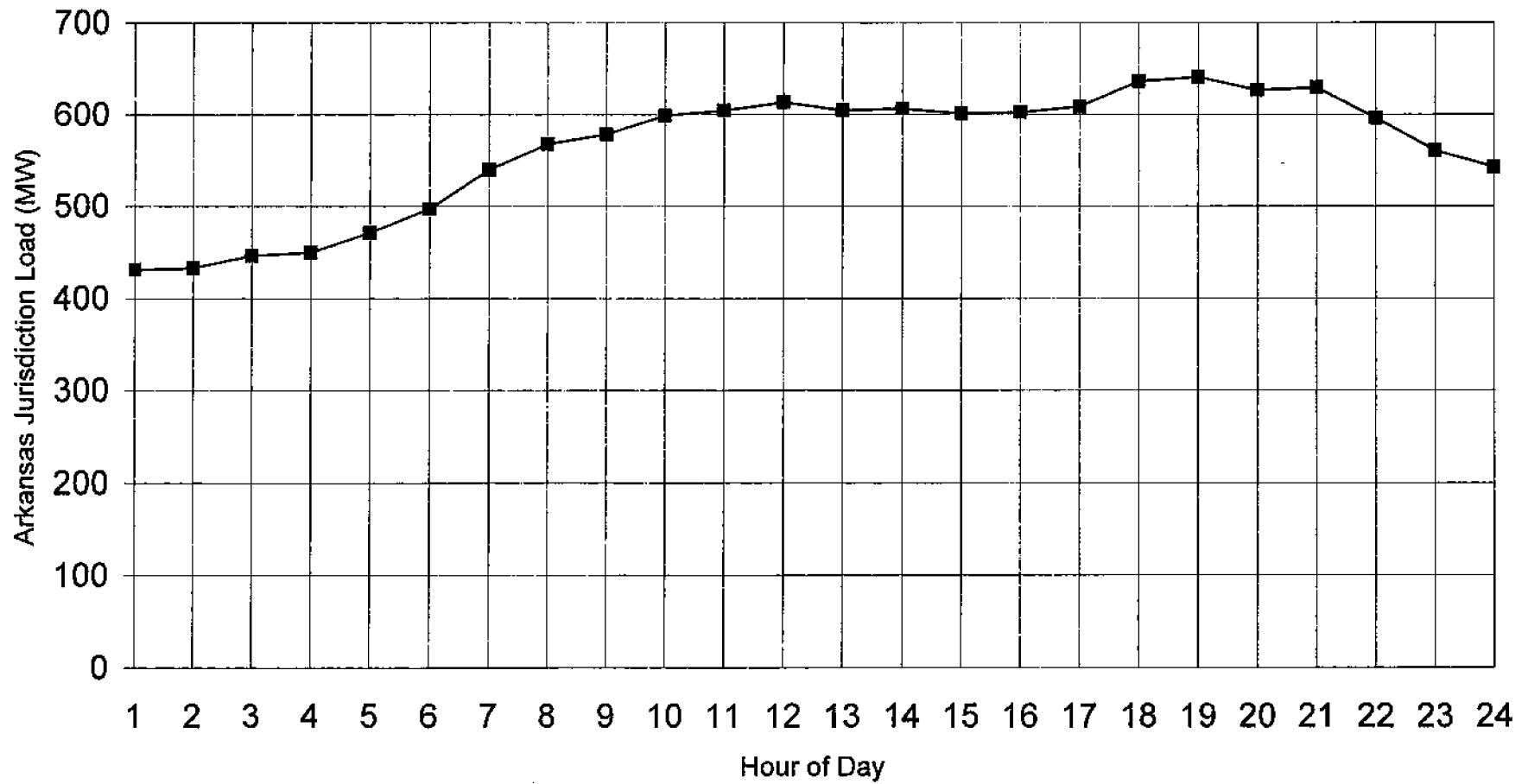
Peak Load 3670 MW



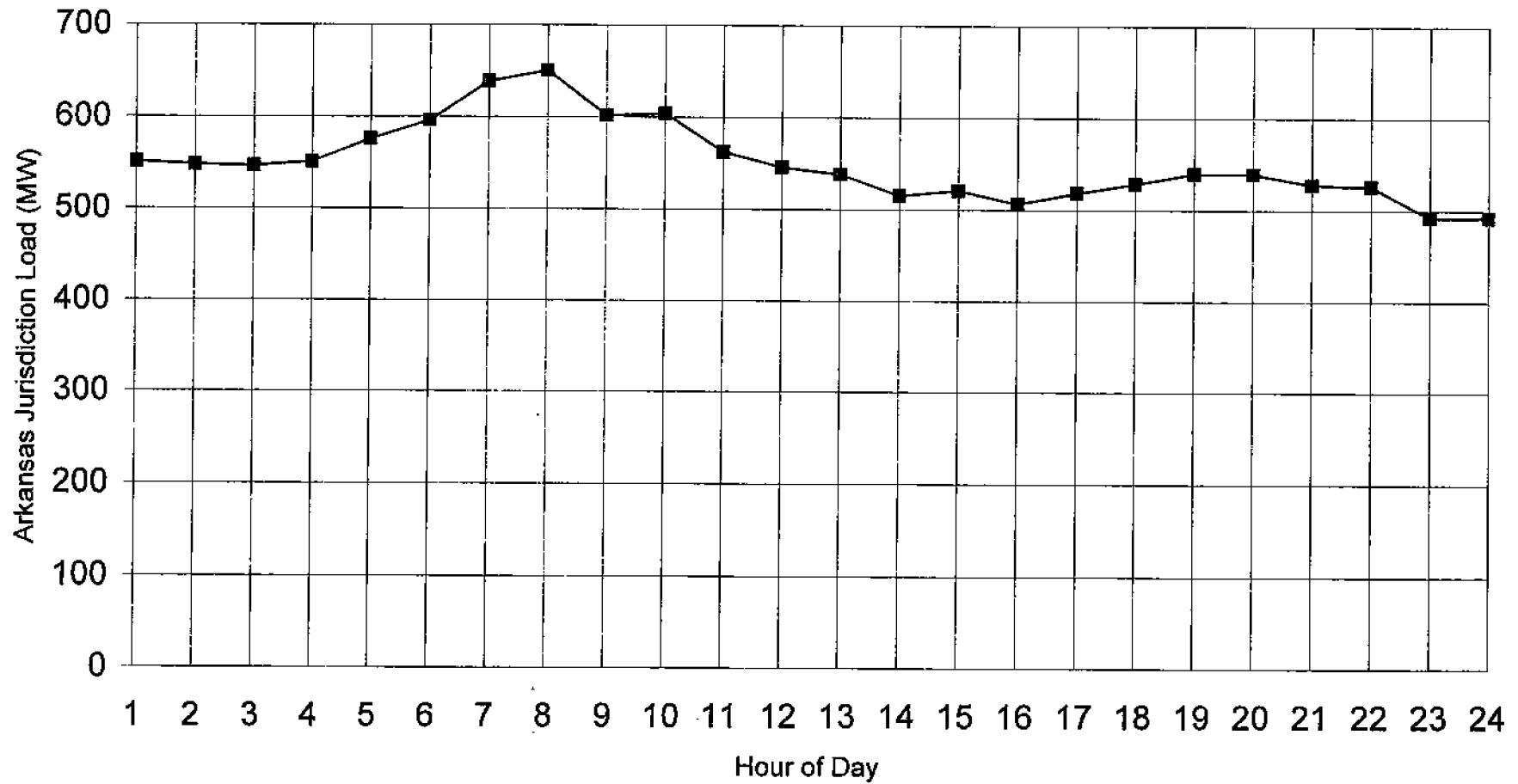
Oklahoma Gas & Electric - System Load
Peak Day 12/15/07
Peak Hour 1900(CST)
Peak Load 4058 MW



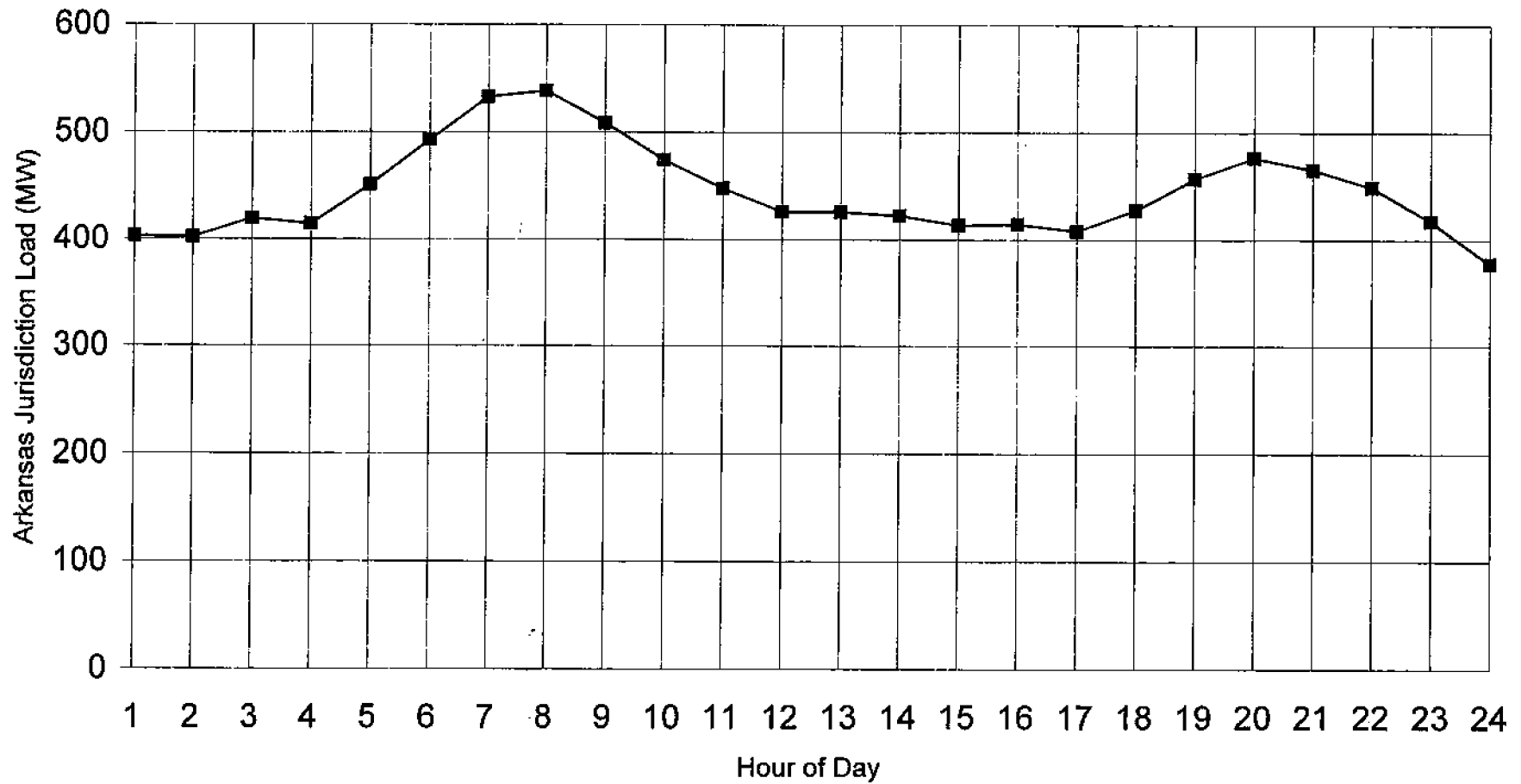
Oklahoma Gas & Electric - Arkansas Jurisdiction Load
Peak Day 01/15/07
Peak Hour 1900(CST)
Peak Load 641 MW



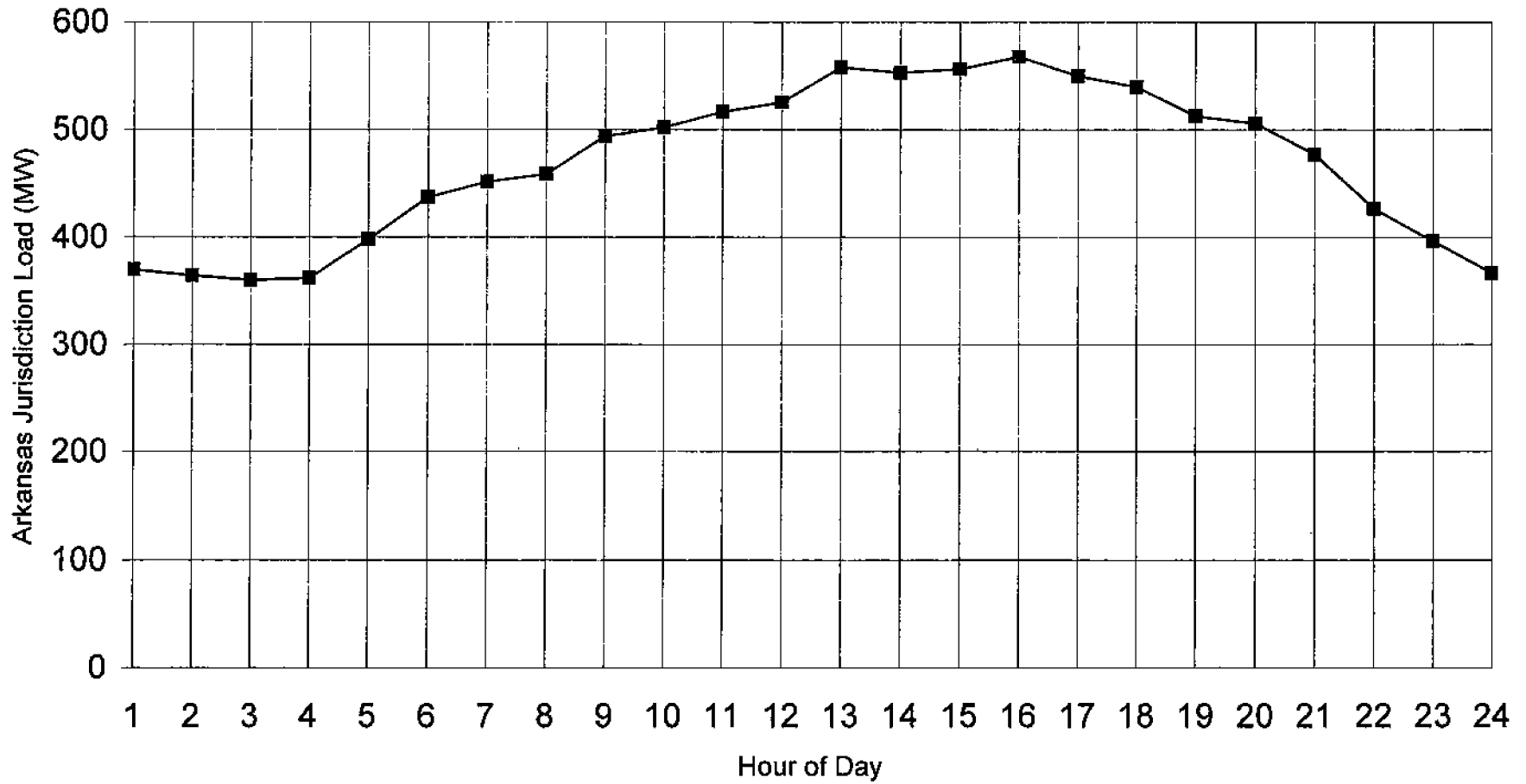
Oklahoma Gas & Electric - Arkansas Jurisdiction Load
Peak Day 02/16/07
Peak Hour 0800(CST)
Peak Load 650 MW



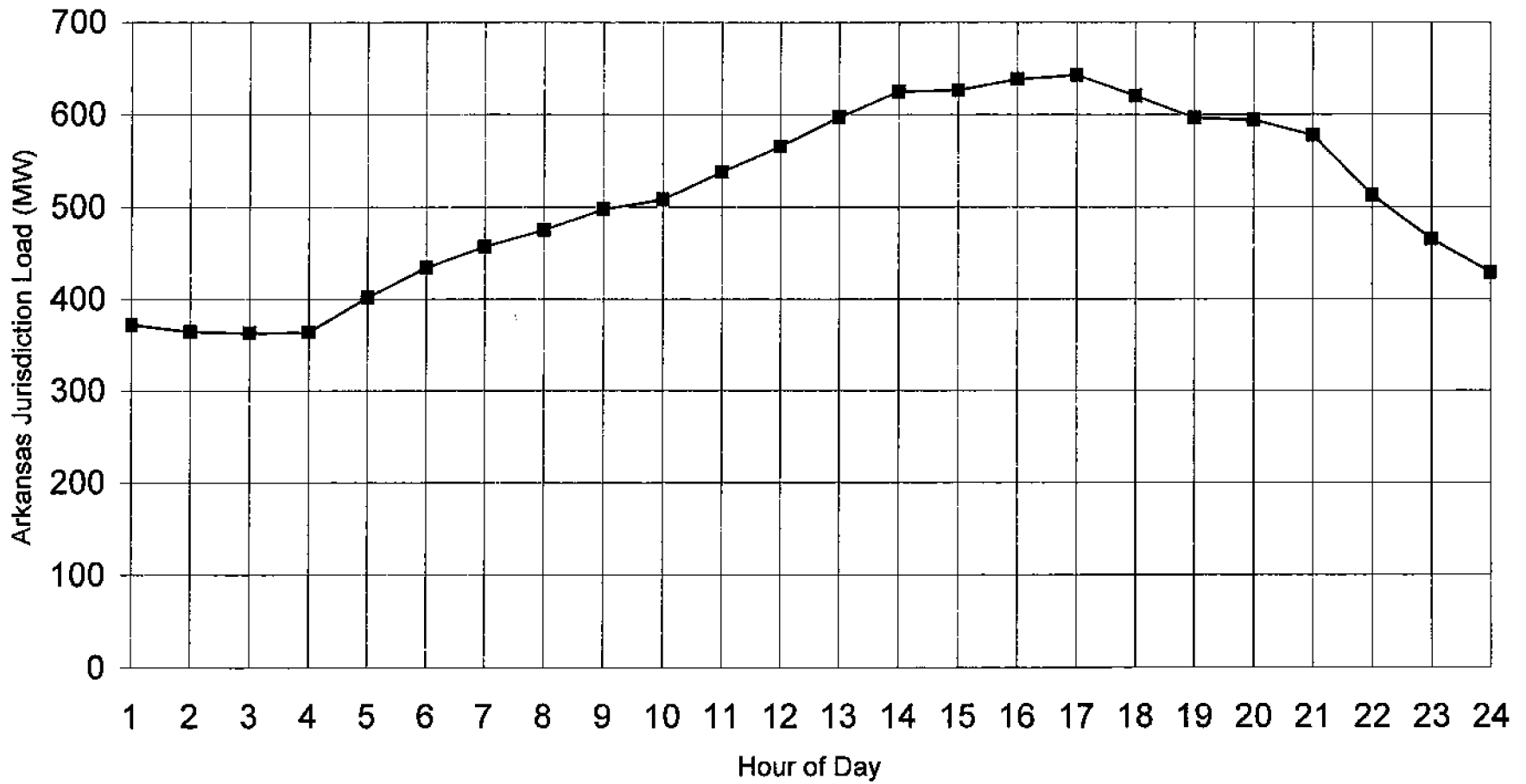
Oklahoma Gas & Electric - Arkansas Jurisdiction Load
Peak Day 03/05/07
Peak Hour 0800(CST)
Peak Load 538 MW



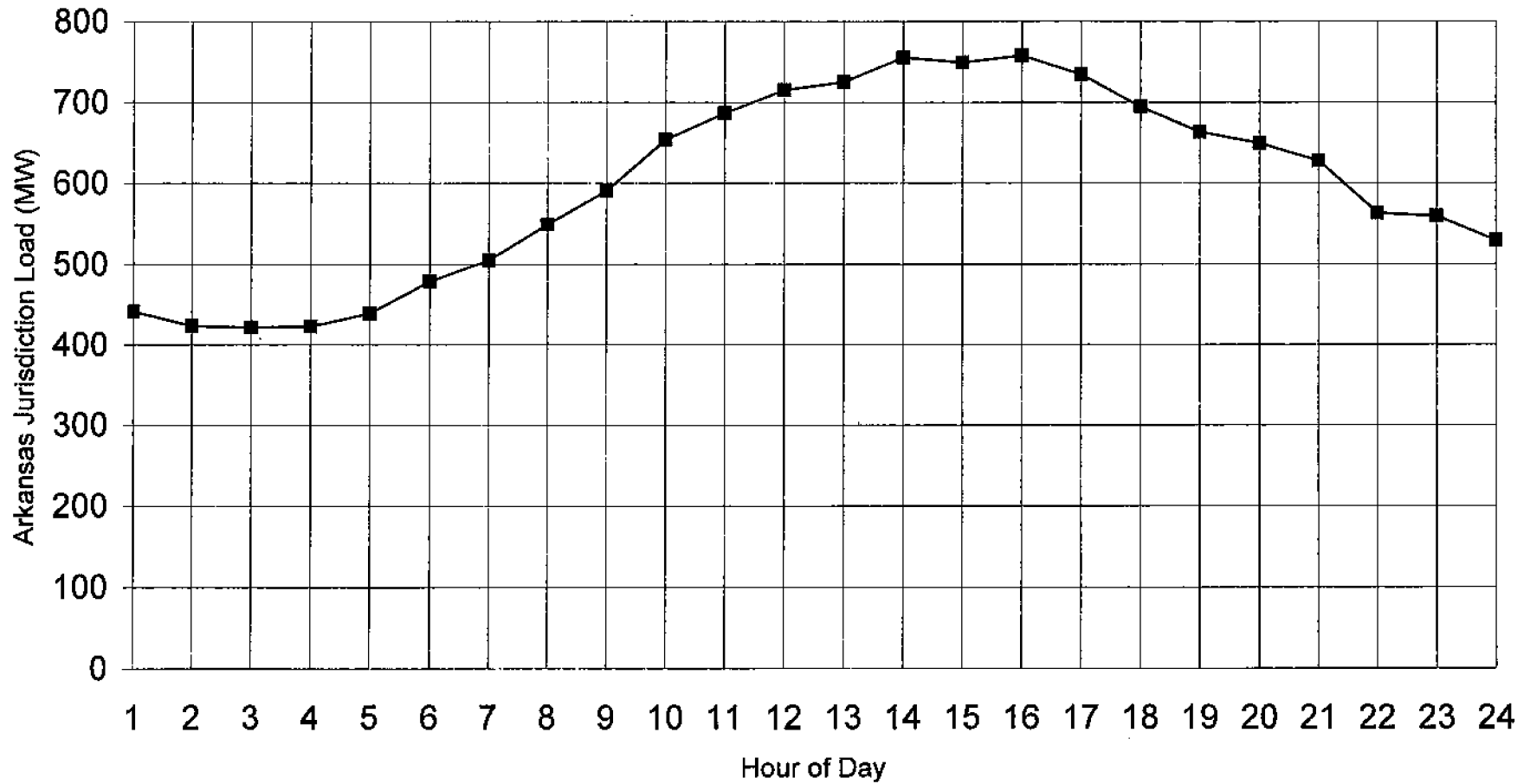
Oklahoma Gas & Electric - Arkansas Jurisdiction Load
Peak Day 04/03/07
Peak Hour 1600(CST)
Peak Load 568MW



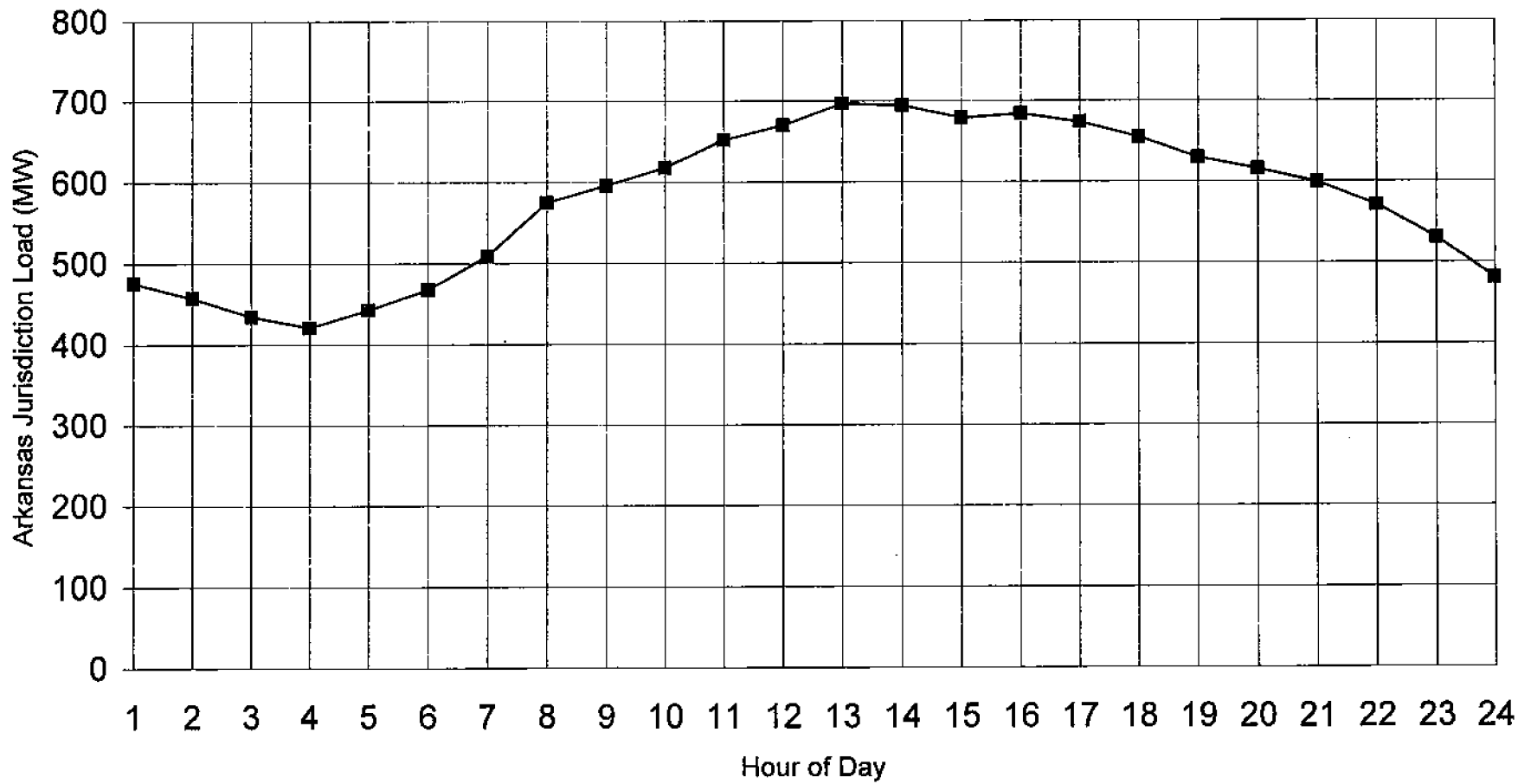
Oklahoma Gas & Electric - Arkansas Jurisdiction Load
Peak Day 05/14/07
Peak Hour 1700(CST)
Peak Load 643 MW



Oklahoma Gas & Electric - Arkansas Jurisdiction Load
Peak Day 06/19/07
Peak Hour 1600(CST)
Peak Load 758 MW



Oklahoma Gas & Electric - Arkansas Jurisdiction Load
Peak Day 07/18/07
Peak Hour 1300(CST)
Peak Load 696 MW

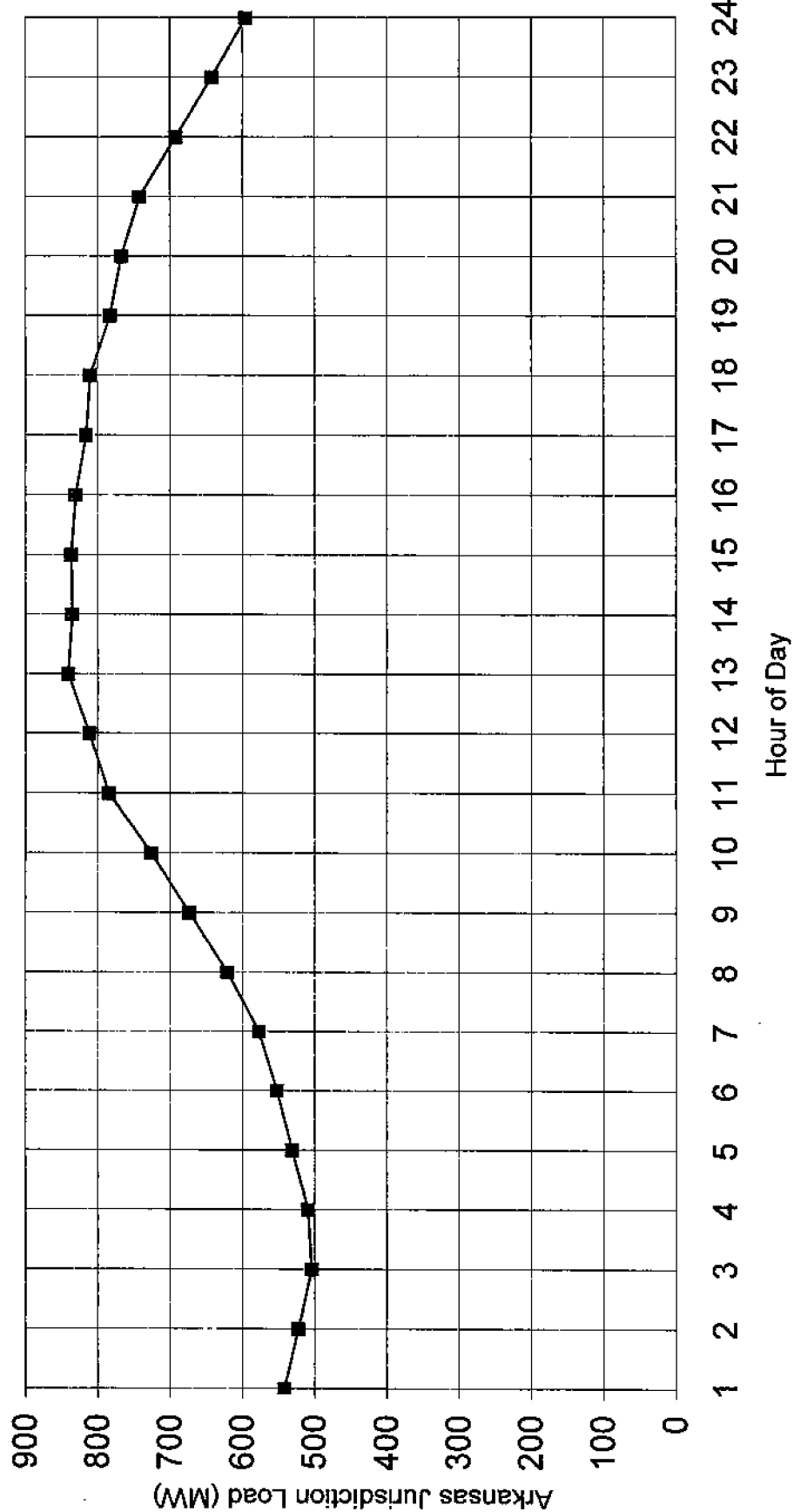


Oklahoma Gas & Electric - Arkansas Jurisdiction Load

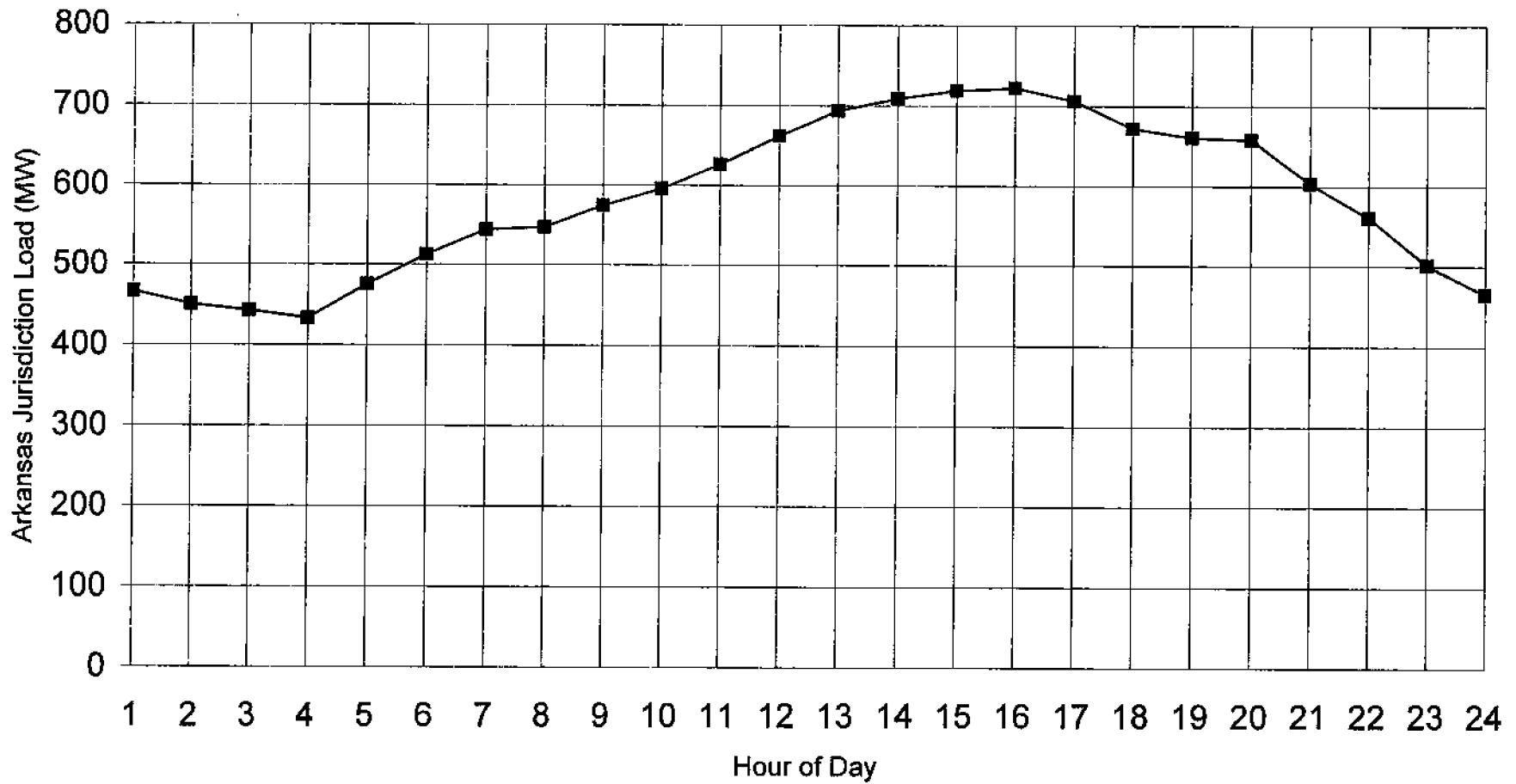
Peak Day 08/13/07

Peak Hour 1300(CST)

Peak Load 841 MW



Oklahoma Gas & Electric - Arkansas Jurisdiction Load
Peak Day 09/19/07
Peak Hour 1600(CST)
Peak Load 722 MW

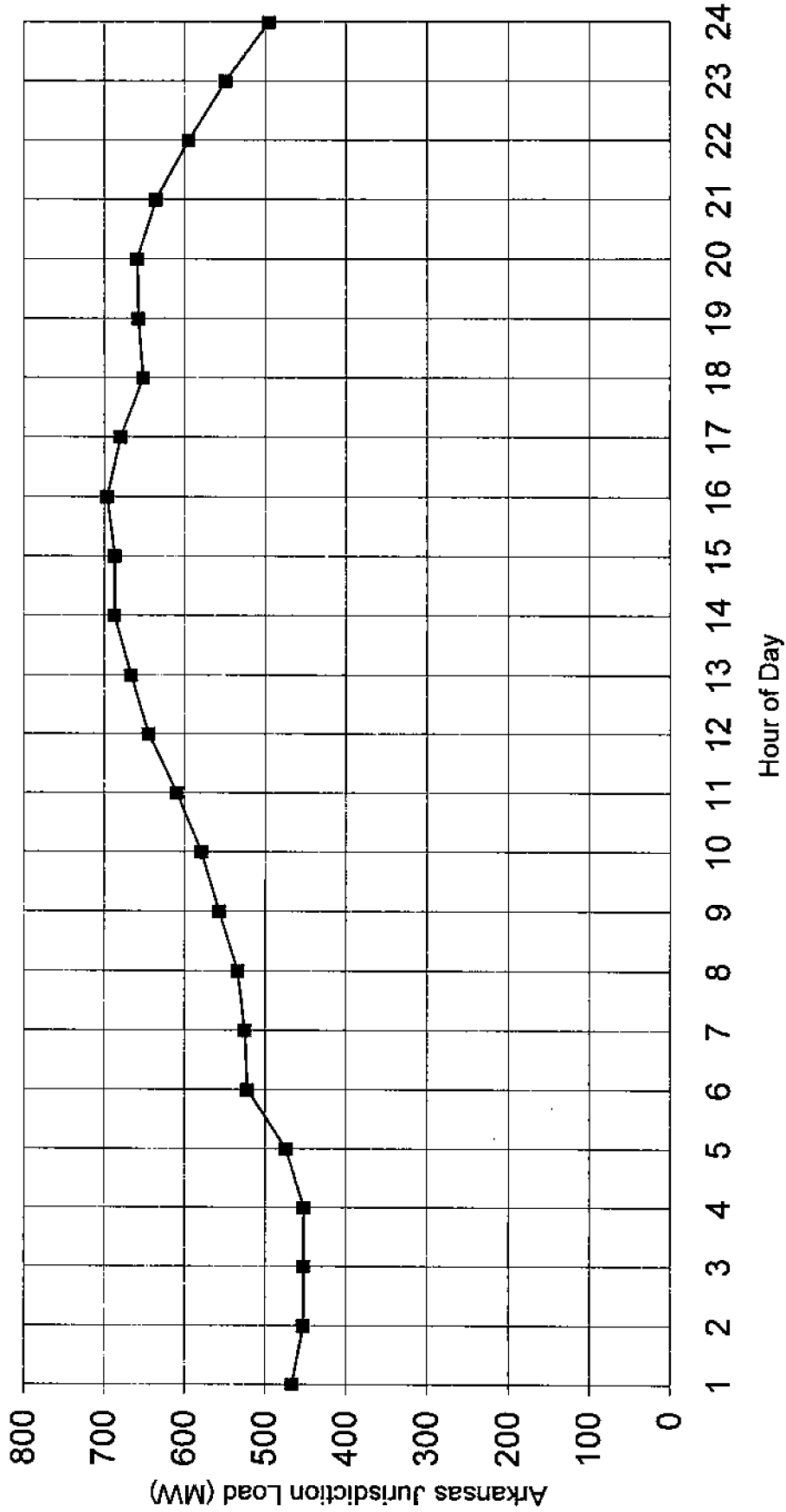


Oklahoma Gas & Electric - Arkansas Jurisdiction Load

Peak Day 10/02/07

Peak Hour 1600(CST)

Peak Load 696 MW

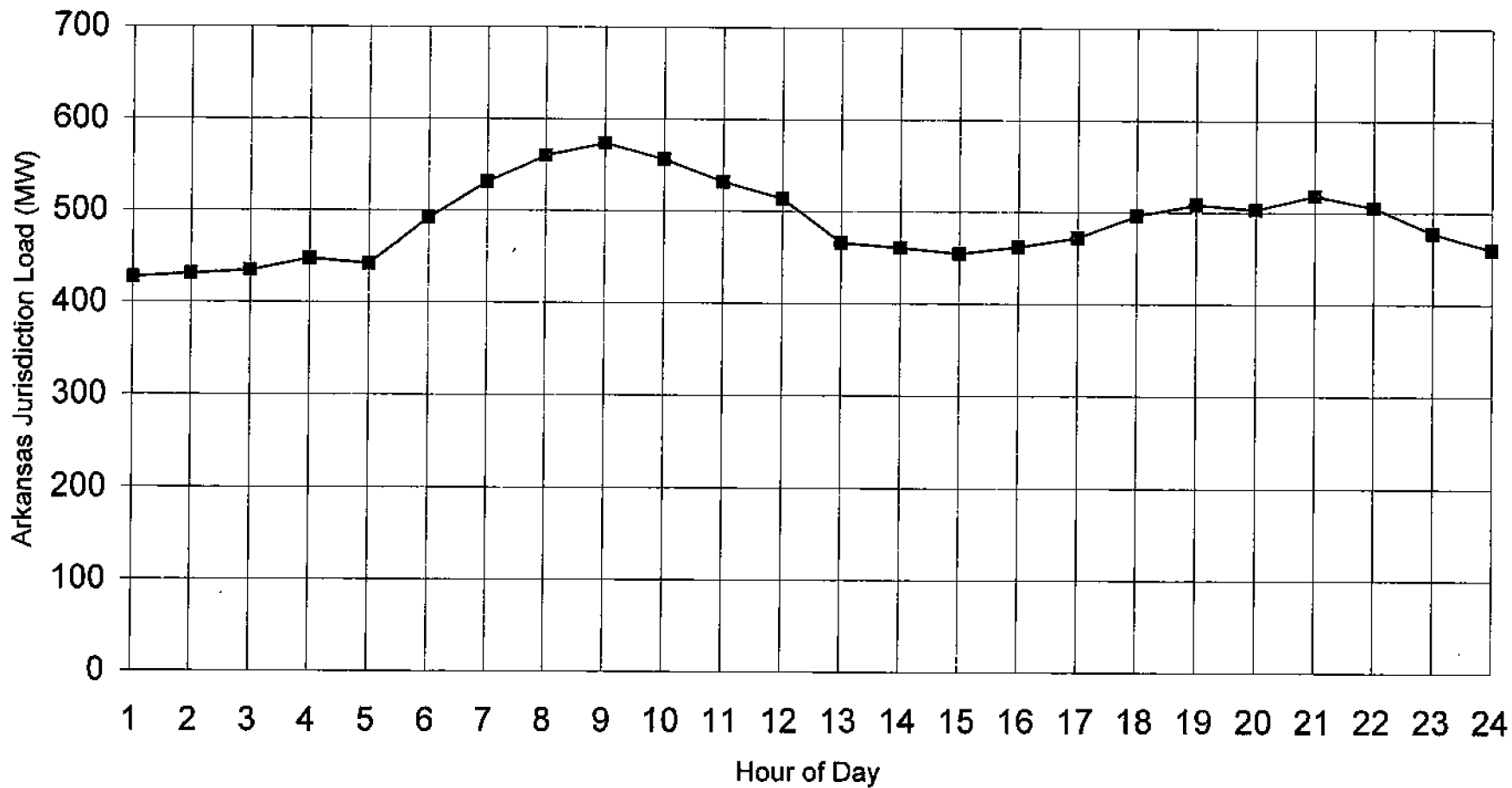


Oklahoma Gas & Electric - Arkansas Jurisdiction Load

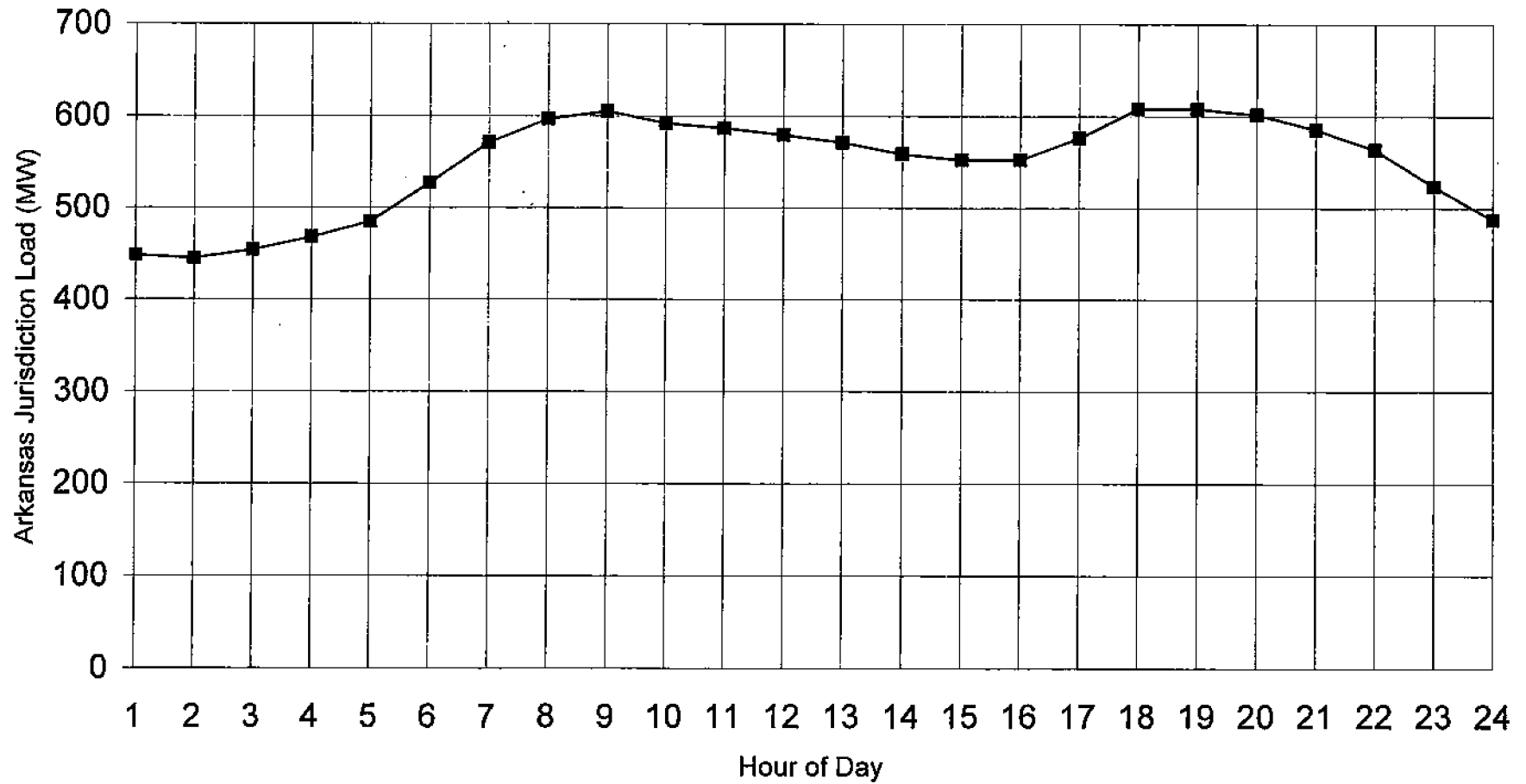
Peak Day 11/07/07

Peak Hour 0900(CST)

Peak Load 573 MW



Oklahoma Gas & Electric - Arkansas Jurisdiction Load
Peak Day 12/06/07
Peak Hour 1800(CST)
Peak Load 608 MW



SCHEDULE G-5-(a)
SECTION 2

OKLAHOMA GAS AND ELECTRIC COMPANY
LOAD DATA AND RATE
SCHEDULE/CLASS INFORMATION
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

The System Peak of 6319 MW occurred on August 14, 2007 at 1600 hours Central Standard Time (CST).

The Arkansas Peak of 841 MW occurred on August 13, 2007 at 1300 hours Central standard Time (CST).

OKLAHOMA GAS AND ELECTRIC COMPANY
LOAD DATA AND RATE
SCHEDULE/CLASS INFORMATION
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

CLASS

R-1 Residential Service

This service is available for use in a domestic use in a residence or apartment dwelling unit.

No commercial, resale, breakdown, auxiliary, or supplementary service permitted. Rooming houses in which more than 50% of the rooms are held for rent shall not be served under this schedule but under the General Service Rate, except when the number of such rooms for rent are four or less, a single application of this schedule shall apply.

GS-1 General Service

This service is for use in all applications other than in a residential dwelling unit. Service will be rendered at one location at one voltage.

No resale, breakdown, auxiliary or supplementary service permitted. Where commercial and residential service are served through one meter, this General Service Rate shall apply to the entire load.

PL-1 Power & Light

Service will be rendered at one location at one voltage. No resale, breakdown, auxiliary or supplementary service permitted.

The application of this rate schedule is limited to consumers meeting both of the following conditions. The sum of the KWhs consumed during the 12 months ending with the current month was at least 140,000 KWhs and the Maximum Demand during the 12 months ending with the current month was at least 30 KW. Consumers who are metered with equipment that does not measure the monthly Maximum Demands are considered as having not met the above condition. The Company shall install metering equipment that measures monthly Maximum Demands if, in its sole judgment, such equipment is necessary to determine whether the above condition has been met.

PL-1 TOU Power & Light Time of Use

This is similar to the Power & Light rate. In addition, this rate takes in to account the on-peak and off-peak hours to determine the maximum billing demand.

SCHEDULE G-5-(a)
SECTION 3a

OKLAHOMA GAS AND ELECTRIC COMPANY
LOAD DATA AND RATE
SCHEDULE/CLASS INFORMATION
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO.

LM-1 Municipal Lighting

This rate is available to municipalities (including municipal trusts) for year around dusk to dawn outdoor lighting service which is billed to and paid by the municipality for lighting highways, streets, other public thoroughfares, and municipal park areas, but not including athletic fields or swimming pools.

OSL-1 Outdoor Security Lighting

This service is available, upon application, in all territory served directly by retail distribution lines of the Company.

This service is applicable only to outdoor lighting by ballast operated vapor lamp fixtures and poles conforming to company specifications. Service shall be rendered only at locations that, solely in the opinion of the company, are readily accessible for installation and maintenance.

AFL-1 Athletic Field Lighting

This Service will be rendered at one location at one voltage. Athletic field lighting includes the amateur sports of football, baseball, softball and soccer. Incidental facilities such as concession stands may be served from the same meter as the lighting facilities.

No resale, breakdown, auxiliary or supplementary service permitted.

PM-1 Municipal Water Pumping

This service is available for any incorporated community served retail by the Company. The service can be used by municipally owned water pumping systems under annual contract.

No resale, breakdown, auxiliary or supplementary service permitted.

SCHEDULE G-5-(a)
SECTION 3(b)

OKLAHOMA GAS AND ELECTRIC COMPANY
LOAD DATA AND RATE SCHEDULE/CLASS INFORMATION
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

Rate Class	Service Level	Load Factor	Maximum Non Coincident Peak (KW)	Annual KWh
Power and Light (PL-1)	1	0%	0	0
Power and Light (PL-1)	2	75.83%	5,447	36,183,066
Power and Light (PL-1)	3	60.66%	40,744	216,507,464
Power and Light (PL-1)	4	0%	0	0
Power and Light (PL-1)	5	52.70%	141,677	654,105,551
General Service (GS-1)	3	40.91%	84	300,426
General Service (GS-1)	4	0%	0	0
General Service (GS-1)	5	39.86%	76,160	265,963,181
Residential R1	5	39.76%	248,300	864,906,121
Athletic Field Lighting	5	10.76%	3,466	3,268,221
Outdoor Security Lighting	5	28.92%	9,116	23,099,056
Muni Lighting	5	28.92%	4,322	10,949,864
Muni Pumping	5	23.22%	1,243	2,529,516
Power and Light (PL-1 TOU)	1	67.16%	82,114	483,065,570
Power and Light (PL-1 TOU)	2	71.08%	24,609	153,236,869
Power and Light (PL-1 TOU)	3	64.93%	67,148	381,927,322
Power and Light (PL-1 TOU)	4	0%	0	0
Power and Light (PL-1 TOU)	5	63.42%	16,757	93,099,002

Note: Load factor = (Annual KWh/8760)/Max Non Coincident Peak

SCHEDULE G-5(a)
SECTION 3(c) and 3(d)

OKLAHOMA GAS AND ELECTRIC COMPANY
LOAD DATA AND RATE SCHEDULE/CLASS INFORMATION
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

3(c)

Arkansas Retail - NCPs(KW)	Service Level	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Power and Light (PL-1)	1	0	0	0	0	0	0	0	0	0	0	0	0
Power and Light (PL-1)	2	4,030	4,170	4,277	4,899	5,219	5,363	5,447	5,426	5,280	5,252	4,323	4,455
Power and Light (PL-1)	3	31,977	31,100	31,155	32,430	34,195	38,922	39,907	40,744	34,092	34,197	30,893	30,833
Power and Light (PL-1)	4	0	0	0	0	0	0	0	0	0	0	0	0
Power and Light (PL-1)	5	99,183	108,105	124,124	111,092	132,433	141,677	118,616	138,190	140,803	141,476	133,652	105,677
General Service (GS-1)	3	84	82	74	70	72	84	66	72	62	63	68	79
General Service (GS-1)	4	0	0	0	0	0	0	0	0	0	0	0	0
General Service (GS-1)	5	50,911	52,224	50,171	55,145	63,164	72,206	64,179	76,160	68,656	63,374	55,676	47,532
Residential R1	5	177,475	174,232	134,866	136,771	167,419	206,857	215,260	248,300	205,582	206,069	161,830	163,259
Athletic Field Lighting	5	0	0	3,102	2,624	3,091	2,847	2,567	2,591	3,092	3,093	3,466	0
Outdoor Security Lighting	5	6,623	6,957	8,192	6,871	7,314	7,069	5,970	6,325	7,855	8,230	9,116	7,966
Muni Lighting	5	3,140	3,298	3,883	3,257	3,467	3,351	2,830	2,998	3,723	3,901	4,322	3,776
Muni Pumping	5	760	951	682	696	558	1,167	458	1,243	580	700	420	535
Power and Light (PL-1 TOU)	1	80,779	76,912	75,783	78,000	77,303	78,505	78,174	77,715	78,101	78,768	82,114	77,731
Power and Light (PL-1 TOU)	2	23,048	23,268	23,540	23,603	23,890	24,037	24,609	24,563	24,106	23,846	22,895	21,914
Power and Light (PL-1 TOU)	3	51,841	51,122	57,629	57,130	60,726	64,199	65,342	67,148	61,674	62,333	55,994	51,850
Power and Light (PL-1 TOU)	4	0	0	0	0	0	0	0	0	0	0	0	0
Power and Light (PL-1 TOU)	5	13,231	13,310	14,781	14,635	15,343	15,794	14,928	16,757	15,903	15,135	13,844	12,890
Total Arkansas Retail		543,082	545,729	532,258	527,224	594,194	662,077	638,351	708,233	649,510	646,635	578,613	528,489

NCP - Non Coincident Peak

3(d)

Arkansas Retail - CPs(KW)	Service Level	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Power and Light (PL-1)	1	0	0	0	0	0	0	0	0	0	0	0	0
Power and Light (PL-1)	2	3,611	3,802	3,830	4,753	4,573	5,056	5,143	5,022	4,867	5,027	3,965	3,685
Power and Light (PL-1)	3	27,227	27,741	26,993	29,104	28,393	37,136	37,884	36,444	32,118	32,819	27,203	21,538
Power and Light (PL-1)	4	0	0	0	0	0	0	0	0	0	0	0	0
Power and Light (PL-1)	5	70,591	76,931	68,477	89,334	102,944	117,130	83,474	118,410	104,926	115,427	92,792	64,417
General Service (GS-1)	3	55	82	55	31	28	35	53	48	35	38	40	60
General Service (GS-1)	4	0	0	0	0	0	0	0	0	0	0	0	0
General Service (GS-1)	5	35,568	36,829	26,176	50,596	57,540	66,501	45,269	69,312	55,805	54,695	29,011	28,788
Residential R1	5	177,475	164,881	120,318	99,305	140,315	196,465	154,479	216,095	167,559	167,521	117,665	138,417
Athletic Field Lighting	5	0	0	0	0	0	0	0	0	0	0	0	0
Outdoor Security Lighting	5	5,105	0	0	0	0	0	0	0	0	0	0	5,243
Muni Lighting	5	2,420	0	0	0	0	0	0	0	0	0	0	2,485
Muni Pumping	5	396	448	253	357	217	232	215	909	135	154	295	512
Power and Light (PL-1 TOU)	1	62,725	68,269	61,225	71,636	61,147	66,123	69,872	65,396	64,061	70,532	69,067	70,140
Power and Light (PL-1 TOU)	2	20,536	22,238	22,208	22,332	21,588	22,233	22,746	22,027	21,530	21,712	21,245	12,793
Power and Light (PL-1 TOU)	3	40,020	43,648	46,530	52,773	54,175	60,788	58,796	62,141	57,432	58,716	48,595	29,827
Power and Light (PL-1 TOU)	4	0	0	0	0	0	0	0	0	0	0	0	0
Power and Light (PL-1 TOU)	5	11,270	11,929	11,224	13,772	14,338	15,255	10,044	15,754	14,933	14,151	11,513	7,713
Total Arkansas Retail		456,999	456,798	387,290	443,993	485,258	586,954	487,974	612,558	523,201	540,793	421,389	385,619

CP - Coincident Peak (Coincident with System Peak)

DEMAND LOSSES

Service Level 1	2.73%
Service Level 2	6.23%
Service Level 3	10.14%
Service Level 4	10.29%
Service Level 5	11.11%

ENERGY LOSSES

Service Level 1	2.39%
Service Level 2	3.44%
Service Level 3	5.13%
Service Level 4	7.30%
Service Level 5	9%

See attached disk for "Oklahoma Gas & Electric System Loss Study"

Schedule G-2 Multiple Accounts Breakout:

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA	ARKANSAS JURISDICTION	ALLOCATOR	
<u>ELECTRIC PLANT IN SERVICE</u>					
<u>PRODUCTION PLANT</u>					
7	341 WIND FARM	\$2,189,200	\$246,975	WNDFRM	0.112815
	344 WIND FARM	\$187,364,368	\$21,137,511	WNDFRM	
	347 WIND FARM	\$918,179	\$103,584	WNDFRM	
		<u>\$190,471,748</u>	<u>\$21,488,070</u>		
<u>TRANSMISSION PLANT</u>					
37	355 WIND FARM	\$4,204,613	\$474,343	WNDFRM	
	356 WIND FARM	\$5,186,520	\$585,117	WNDFRM	
		<u>\$9,391,133</u>	<u>\$1,059,461</u>		
<u>ACCUM PROVISION FOR DEPRECIATION</u>					
<u>TRANSMISSION PLANT</u>					
11	350 WIND FARM	\$6,300	\$711	WNDFRM	
	352 WIND FARM	(\$7,875)	(\$888)	WNDFRM	
		<u>(\$1,575)</u>	<u>(\$178)</u>		
17	355 WIND FARM	\$306,937	\$34,627	WNDFRM	
	356 WIND FARM	\$324,676	\$36,628	WNDFRM	
		<u>\$631,613</u>	<u>\$71,255</u>		
<u>ADDITIONS TO RATE BASE</u>					
<u>WORKING CAPITAL</u>					
<u>MATERIALS AND SUPPLIES</u>					
8	154 MAT & SUPPLIES:				
9	154 PRODUCTION	\$35,187,298	\$3,656,770	CAP1SY	0.103923
10	154 TRANS & DISTR	\$30,733,922	\$2,539,042	TRANDIST	0.082614
<u>OTHER WORKING CAPITAL</u>					
2	124 WC FOR SUPVO&M	\$3,046,706	\$288,500	SUP_OM	0.094692
	135 WC FOR SUPVO&M	\$14,242	\$1,349	SUP_OM	
	143 WC FOR SUPVO&M	\$12,721,660	\$1,204,645	SUP_OM	
	174 WC FOR SUPVO&M	\$2,559,805	\$242,394	SUP_OM	
	182.3 WC FOR SUPVO&M	\$174,572,632	\$16,530,710	SUP_OM	
	186 WC FOR SUPVO&M	\$467,746	\$44,292	SUP_OM	
		<u>\$193,382,791</u>	<u>\$18,311,890</u>		
3	165 WC FOR GROSSPLT	\$3,108,745	\$288,214	GROSSPLT	0.092711
	172 WC FOR GROSSPLT	\$13,172	\$1,221	GROSSPLT	
	182.3 WC FOR GROSSPLT	\$47,908,462	\$4,441,633	GROSSPLT	
	186 WC FOR GROSSPLT	\$14,430,007	\$1,337,818	GROSSPLT	
		<u>\$65,460,386</u>	<u>\$6,068,887</u>		
4	142 WC FOR REVASSETS	\$132,128,309	\$11,667,062	REVASSETS	0.088301
	144 WC FOR REVASSETS	(\$3,221,885)	(\$284,496)	REVASSETS	
	173 WC FOR REVASSETS	\$43,787,135	\$3,866,448	REVASSETS	
		<u>\$172,693,559</u>	<u>\$15,249,014</u>		
5	183 WC FOR TRANDIST	\$1,221,192	\$100,887	TRANDIST	0.082614
<u>MISCELLANEOUS OTHER</u>					
9	114 ACQUISITION - HIGH SIDE TRANS. FACILITIES	\$500,274	\$50,674	CAP3SY	0.101293

Schedule G-3 Multiple Accounts Breakout:

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA	ARKANSAS JURISDICTION	ALLOCATOR	
<u>REVENUES</u>					
1	Operating Revenue:				
	RETAIL (440-448):				
	R-1 Residential	630,767,424	26,830,571	DIRECT ASSGN	
	GS-1 General Service	149,584,256	7,619,626	DIRECT ASSGN	
	Oil & Gas Producers	10,608,637	-	DIRECT ASSGN	
	Public Schools	27,808,322	-	DIRECT ASSGN	
	PL-1 Power & Light	399,929,366	30,845,477	DIRECT ASSGN	
	Large Power & Light	231,966,971	-	DIRECT ASSGN	
	PM-1 Pumping Municipal	7,243,414	59,624	DIRECT ASSGN	
	Atoka Water Pumping	5,690,371	-	DIRECT ASSGN	
	LM-1 Lighting Municipal	8,497,028	850,886	DIRECT ASSGN	
	OSL-1 Outdoor Security Lighting	15,620,557	1,629,868	DIRECT ASSGN	
	AFL-1 Athletic Field Lighting	40,610	40,610	DIRECT ASSGN	
	WHOLESALE:				
	447 Municipals	7,682,409		DIRECT ASSGN	
	447 Cooperatives	48,511,764		DIRECT ASSGN	
	447 SWPA	3,356,515		DIRECT ASSGN	
	447 OMPA	4,975,422		DIRECT ASSGN	
	447 SPP	3,492,598		DIRECT ASSGN	
	447 Off System Sales	3,727,818		DIRECT ASSGN	
	456 ENERGY IMBALANCE SERVICE	34,696,186		DIRECT ASSGN	
	MISCELLANEOUS:				
	(440-448) Unbilled Revenue	5,400,000		DIRECT ASSGN	
	(440-448) Fuel Over/Under Recovery	110,157,789		DIRECT ASSGN	
	449.1 Provision for Rate Refund	62,459		DIRECT ASSGN	
	Total Electric Revenue	1,709,819,916	67,876,662		
2	450 MISCELLANEOUS REVENUES	\$4,636,367	\$0	DIRECT ASSGN	
	451 MISCELLANEOUS REVENUES	\$7,864,733	\$263,357	DIRECT ASSGN	
	454 MISCELLANEOUS REVENUES	\$1,146,823	\$276,711	CAP1SY	
	456 MISCELLANEOUS REVENUES	\$81,449,488	\$129,300	DIRECT ASSGN	
	456.2 MISCELLANEOUS REVENUES	\$16,185	\$5,681	CAP1SY	
		\$95,113,596	\$675,049		
<u>ADMINISTRATIVE & GENERAL EXP</u>					
29	407.3 REDROCK PROJECT EXPENSE	\$430,881	\$430,881	CAP2OR	
<u>MISC TAXES</u>					
8	408.1 MISC TAXES	\$121,041	\$11,462	SUP_OM	0.094692

OKLAHOMA GAS AND ELECTRIC COMPANY
INDEX - SECTION G - Appendix 1A
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

Schedule G-1-1A	Functionalized Cost of Service Summary
Schedule G-2-1A	Functionalized Rate Base Allocation to Other Jurisdictions, Arkansas, and Arkansas Rate Schedules / Classes
Schedule G-3-1A	Functionalized Revenue and Expense Allocation to Other Jurisdictions, Arkansas, and Arkansas Rate Schedules / Classes

OKLAHOMA GAS AND ELECTRIC COMPANY
COST OF SERVICE SUMMARY
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-1-1A
PRODUCTION FUNCTION

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10
RATE BASE (a)											
1	GROSS PLANT IN SERVICE	\$2,854,170,599	\$2,555,834,518	\$298,336,081	\$89,043,051	\$27,710,379	\$80,440,872	\$99,029,788	\$1,753,907	\$299,090	\$58,994
2	ACCUMULATED DEPRECIATION	\$1,528,763,059	\$1,369,849,085	\$158,913,974	\$47,950,094	\$14,950,961	\$42,814,388	\$52,118,755	\$886,509	\$163,536	\$29,731
3	TOTAL NET PLANT	\$1,325,407,540	\$1,185,985,433	\$139,422,107	\$41,092,957	\$12,759,418	\$37,626,484	\$46,911,033	\$867,398	\$135,554	\$29,263
4	PLANT HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	WORKING CAPITAL ASSETS & MISC	\$247,213,761	\$221,230,679	\$25,983,082	\$7,296,788	\$2,240,837	\$7,071,678	\$9,140,953	\$203,976	\$21,953	\$6,897
6	TOTAL RATE BASE	\$1,572,621,301	\$1,407,216,112	\$165,405,189	\$48,389,745	\$15,000,255	\$44,698,162	\$56,051,986	\$1,071,374	\$157,507	\$36,160
NON-FUEL OPERATING REVENUES											
7	PRESENT RATE SCHEDULE/CLASS (b)	\$1,242,124,797	\$1,211,145,198	\$30,979,599	\$9,693,872	\$2,977,705	\$8,626,006	\$9,439,202	\$212,535	\$23,014	\$7,266
8	OTHER REVENUES	\$95,113,596	\$94,438,547	\$675,049	\$356,496	\$70,718	\$119,793	\$121,239	\$6,267	\$407	\$129
9	TOTAL OPERATING REVENUES	\$1,337,238,393	\$1,305,583,745	\$31,654,648	\$10,050,368	\$3,048,423	\$8,745,799	\$9,560,441	\$218,802	\$23,421	\$7,395
OPERATING EXPENSES (c)											
10	OPERATION AND MAINTENANCE	\$1,161,553,351	\$1,144,665,475	\$16,887,876	\$4,865,208	\$1,502,542	\$4,579,263	\$3,802,466	\$119,019	\$15,361	\$4,017
11	DEPRECIATION	\$74,941,834	\$67,271,237	\$7,670,597	\$2,267,849	\$704,509	\$2,070,071	\$2,571,882	\$47,185	\$7,511	\$1,590
12	TOTAL OPERATING EXPENSES	\$1,236,495,185	\$1,211,936,712	\$24,558,473	\$7,133,057	\$2,207,051	\$6,649,334	\$6,374,348	\$166,204	\$22,872	\$5,607
13	TAXES OTHER THAN INCOME	\$31,034,080	\$27,771,690	\$3,262,390	\$959,660	\$297,812	\$881,005	\$1,099,483	\$20,583	\$3,153	\$694
14	FEDERAL & STATE INCOME TAXES	\$2,561,395	\$3,655,506	(\$1,094,111)	\$28,315	(\$12,301)	(\$231,935)	(\$866,813)	(\$8,081)	(\$3,023)	(\$274)
15	TOTAL EXPENSES	\$1,270,090,660	\$1,243,363,908	\$26,726,752	\$8,121,032	\$2,492,562	\$7,298,404	\$8,607,019	\$178,707	\$23,002	\$6,027
16	OPERATING INCOME	\$67,147,733	\$62,219,837	\$4,927,896	\$1,929,335	\$555,861	\$1,447,395	\$953,422	\$40,095	\$419	\$1,368
17	PRESENT RATE OF RETURN			2.9793%	3.9871%	3.7057%	3.2382%	1.7010%	3.7424%	0.2662%	3.7831%
COST OF SERVICE REVENUE REQUIREMENT GIVEN EQUAL RATES OF RETURN FOR ALL CLASSES: 7.38%											
18	REQUIRED RATE OF RETURN	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%
19	REQUIRED OPERATING INCOME (L6*L18)	\$116,059,452	\$103,852,549	\$12,206,903	\$3,571,163	\$1,107,019	\$3,298,724	\$4,136,637	\$79,067	\$11,624	\$2,669
20	OPERATING INCOME DEFICIENCY / (EXCESS) (L19-L16)	\$48,911,719	\$41,632,712	\$7,279,007	\$1,641,828	\$551,158	\$1,851,329	\$3,183,215	\$38,972	\$11,205	\$1,301
21	REVENUE CONVERSION FACTOR	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000
22	REVENUE DEFICIENCY (L20*L21)	\$80,166,308	\$68,236,015	\$11,930,294	\$2,690,956	\$903,348	\$3,034,329	\$5,217,289	\$63,875	\$18,364	\$2,132
23	% INCREASE (L22/L7)	6.45%	5.63%	38.51%	27.76%	10.34%	35.18%	55.27%	30.05%	79.80%	29.34%
24	COST OF SERV. RATE SCHED. / CLASS REV. REQUIREMENT	\$1,417,404,701	\$1,373,819,760	\$43,584,942	\$12,741,323	\$3,951,771	\$11,780,127	\$14,777,730	\$282,677	\$41,786	\$9,526

Supporting Schedules
(a) G-2
(b) H-1
(c) G-3

Recap Schedules
A-1

OKLAHOMA GAS AND ELECTRIC COMPANY
COST OF SERVICE SUMMARY
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-1-1A
PRODUCTION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10
RATE BASE (a)											
1	GROSS PLANT IN SERVICE	\$2,596,158,965	\$2,326,595,710	\$269,563,255	\$81,655,178	\$25,479,631	\$72,589,585	\$88,038,705	\$1,470,727	\$280,143	\$49,286
2	ACCUMULATED DEPRECIATION	\$1,488,610,362	\$1,334,026,767	\$154,583,595	\$46,825,933	\$14,611,534	\$41,627,184	\$50,486,628	\$843,401	\$160,651	\$28,264
3	TOTAL NET PLANT	\$1,107,548,603	\$992,568,943	\$114,979,660	\$34,829,245	\$10,868,097	\$30,962,401	\$37,552,077	\$627,326	\$119,492	\$21,022
4	PLANT HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	WORKING CAPITAL ASSETS & MISC.	\$118,527,056	\$106,211,819	\$12,315,237	\$3,739,489	\$1,164,058	\$3,316,318	\$4,022,127	\$67,191	\$12,801	\$2,253
6	TOTAL RATE BASE	\$1,226,075,659	\$1,098,780,762	\$127,294,897	\$38,559,734	\$12,032,155	\$34,278,719	\$41,574,204	\$694,517	\$132,293	\$23,275
NON-FUEL OPERATING REVENUES											
7	PRESENT RATE SCHEDULE/CLASS (b)	\$320,668,693	\$296,262,414	\$24,406,279	\$7,988,752	\$2,439,219	\$6,706,501	\$7,106,245	\$141,198	\$19,615	\$4,749
8	OTHER REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL OPERATING REVENUES	\$320,668,693	\$296,262,414	\$24,406,279	\$7,988,752	\$2,439,219	\$6,706,501	\$7,106,245	\$141,198	\$19,615	\$4,749
OPERATING EXPENSES (c)											
10	OPERATION AND MAINTENANCE	\$164,879,512	\$153,912,601	\$10,966,911	\$3,322,059	\$1,036,613	\$2,953,233	\$3,581,763	\$59,835	\$11,401	\$2,007
11	DEPRECIATION	\$64,027,748	\$57,570,650	\$6,457,098	\$1,955,962	\$610,337	\$1,738,806	\$2,108,872	\$35,230	\$6,710	\$1,181
12	TOTAL OPERATING EXPENSES	\$228,907,260	\$211,483,251	\$17,424,009	\$5,278,021	\$1,646,950	\$4,692,039	\$5,690,635	\$95,065	\$18,111	\$3,188
13	TAXES OTHER THAN INCOME	\$25,329,230	\$22,696,939	\$2,632,291	\$797,364	\$248,808	\$708,840	\$859,699	\$14,362	\$2,736	\$482
14	FEDERAL & STATE INCOME TAXES	\$14,016,080	\$13,499,805	\$516,275	\$375,961	\$97,563	\$188,505	(\$150,149)	\$5,780	(\$1,584)	\$199
15	TOTAL EXPENSES	\$268,252,571	\$247,679,996	\$20,572,575	\$6,451,347	\$1,993,321	\$5,589,384	\$6,400,186	\$115,206	\$19,263	\$3,869
16	OPERATING INCOME	\$52,416,123	\$48,582,419	\$3,833,704	\$1,537,405	\$445,898	\$1,117,117	\$706,059	\$25,992	\$352	\$881
17	PRESENT RATE OF RETURN			3.0117%	3.9871%	3.7059%	3.2589%	1.6983%	3.7424%	0.2661%	3.7833%
COST OF SERVICE REVENUE REQUIREMENT GIVEN EQUAL RATES OF RETURN FOR ALL CLASSES: 7.38%											
18	REQUIRED RATE OF RETURN	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%
19	REQUIRED OPERATING INCOME (L6*L18)	\$90,484,384	\$81,090,020	\$9,394,363	\$2,845,708	\$887,973	\$2,529,769	\$3,068,176	\$51,235	\$9,763	\$1,718
20	OPERATING INCOME DEFICIENCY / (EXCESS) (L19-L16)	\$38,068,261	\$32,507,601	\$5,560,660	\$1,308,303	\$442,075	\$1,412,653	\$2,362,117	\$25,264	\$9,411	\$837
21	REVENUE CONVERSION FACTOR	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000
22	REVENUE DEFICIENCY (L20*L21)	\$62,393,880	\$53,279,959	\$9,113,922	\$2,144,309	\$724,561	\$2,315,330	\$3,871,510	\$41,407	\$15,425	\$1,372
23	% INCREASE (L22/L7)	19.46%	17.98%	37.34%	26.84%	29.70%	34.52%	54.48%	29.33%	78.64%	28.89%
24	COST OF SERV. RATE SCHED. / CLASS REV. REQUIREMENT	\$383,062,573	\$349,542,373	\$33,520,201	\$10,133,061	\$3,163,780	\$9,021,838	\$10,977,755	\$182,605	\$35,040	\$6,121

Supporting Schedules
(a) G-2
(b) H-1
(c) G-3

Resan Schedules
A-1

OKLAHOMA GAS AND ELECTRIC COMPANY
COST OF SERVICE SUMMARY
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-1-1A
PRODUCTION FUNCTION
ENERGY COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10
RATE BASE (a)											
1	GROSS PLANT IN SERVICE	\$258,011,631	\$229,238,810	\$28,772,821	\$7,387,872	\$2,230,748	\$7,851,285	\$10,991,083	\$283,179	\$18,947	\$9,707
2	ACCUMULATED DEPRECIATION	\$40,152,699	\$35,822,320	\$4,330,379	\$1,124,160	\$339,425	\$1,187,204	\$1,632,129	\$43,108	\$2,885	\$1,468
3	TOTAL NET PLANT	\$217,858,932	\$193,416,490	\$24,442,442	\$6,263,712	\$1,891,323	\$6,664,081	\$9,358,954	\$240,071	\$16,062	\$8,239
4	PLANT HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	WORKING CAPITAL ASSETS & MISC	\$128,686,700	\$115,018,858	\$13,667,842	\$3,566,299	\$1,076,778	\$3,755,358	\$5,118,826	\$136,785	\$9,152	\$4,644
6	TOTAL RATE BASE	\$346,545,632	\$308,435,348	\$38,110,284	\$9,830,011	\$2,968,101	\$10,419,439	\$14,477,780	\$376,856	\$25,214	\$12,883
NON-FUEL OPERATING REVENUES											
7	PRESENT RATE SCHEDULE/CLASS (b)	\$1,016,569,696	\$1,009,321,332	\$7,248,364	\$2,061,616	\$609,200	\$2,039,299	\$2,454,197	\$77,604	\$3,802	\$2,645
8	OTHER REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL OPERATING REVENUES	\$1,016,569,696	\$1,009,321,332	\$7,248,364	\$2,061,616	\$609,200	\$2,039,299	\$2,454,197	\$77,604	\$3,802	\$2,645
OPERATING EXPENSES (c)											
10	OPERATION AND MAINTENANCE	\$996,673,833	\$990,752,875	\$5,920,958	\$1,543,151	\$465,927	\$1,626,028	\$2,220,701	\$39,184	\$3,958	\$2,009
11	DEPRECIATION	\$10,514,086	\$9,700,587	\$1,213,499	\$311,886	\$94,171	\$331,266	\$463,012	\$11,955	\$800	\$409
12	TOTAL OPERATING EXPENSES	\$1,007,587,919	\$1,000,453,462	\$7,134,457	\$1,855,037	\$560,098	\$1,957,294	\$2,683,713	\$71,139	\$4,758	\$2,418
13	TAXES OTHER THAN INCOME	\$5,704,851	\$5,079,748	\$630,103	\$162,295	\$49,003	\$172,167	\$239,786	\$6,222	\$416	\$214
14	FEDERAL & STATE INCOME TAXES	(\$1,454,686)	(\$9,844,298)	(\$1,610,387)	(\$347,646)	(\$109,864)	(\$420,440)	(\$716,664)	(\$13,860)	(\$1,439)	(\$474)
15	TOTAL EXPENSES	\$1,001,838,084	\$995,683,912	\$6,154,173	\$1,669,686	\$499,237	\$1,709,021	\$2,206,835	\$63,501	\$3,735	\$2,156
16	OPERATING INCOME	\$14,731,612	\$13,637,420	\$1,094,191	\$391,930	\$109,962	\$330,278	\$247,362	\$14,104	\$67	\$487
17	PRESENT RATE OF RETURN			2.8711%	3.9871%	3.7048%	3.1698%	1.7086%	3.7424%	0.2661%	3.7835%
COST OF SERVICE REVENUE REQUIREMENT GIVEN EQUAL RATES OF RETURN FOR ALL CLASSES: 7.38%											
18	REQUIRED RATE OF RETURN	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%
19	REQUIRED OPERATING INCOME (L6*L18)	\$25,575,068	\$22,762,529	\$2,812,539	\$725,455	\$219,046	\$768,955	\$1,068,460	\$27,812	\$1,861	\$951
20	OPERATING INCOME DEFICIENCY / (EXCESS) (L19-L16)	\$10,843,456	\$9,125,108	\$1,718,348	\$333,525	\$109,084	\$438,676	\$821,098	\$13,708	\$1,794	\$463
21	REVENUE CONVERSION FACTOR	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000
22	REVENUE DEFICIENCY (L20*L21)	\$17,772,424	\$14,956,052	\$2,816,374	\$546,647	\$178,788	\$718,990	\$1,345,780	\$22,468	\$2,940	\$759
23	% INCREASE (L22/L7)	1.75%	1.48%	38.86%	26.52%	29.35%	33.26%	54.84%	28.95%	77.32%	28.71%
24	COST OF SERV. RATE SCHED. / CLASS REV. REQUIREMENT	\$1,034,342,120	\$1,024,277,385	\$10,064,738	\$2,608,263	\$787,988	\$2,758,290	\$3,799,977	\$100,072	\$6,742	\$3,405

Supporting Schedules
(a) G-2
(b) H-1
(c) G-3

Recap Schedules
A-1

OKLAHOMA GAS AND ELECTRIC COMPANY
COST OF SERVICE SUMMARY
TEST YEAR ENDING DECEMBER 31, 2007
BUCKET NO. 08-103-U

SCHEDULE G-1-1A
TRANSMISSION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10
RATE BASE (a)											
1	GROSS PLANT IN SERVICE	\$838,408,188	\$753,483,303	\$84,924,883	\$27,294,380	\$8,163,382	\$22,501,200	\$26,681,498	\$223,856	\$60,367	\$0
2	ACCUMULATED DEPRECIATION	\$300,807,389	\$270,337,709	\$30,469,680	\$9,792,786	\$2,928,961	\$8,073,070	\$9,572,889	\$80,313	\$21,659	\$0
3	TOTAL NET PLANT	\$537,600,799	\$483,145,596	\$54,455,203	\$17,501,594	\$5,234,621	\$14,428,130	\$17,108,609	\$143,541	\$38,708	\$0
4	PLANT HELD FOR FUTURE USE	\$682,727	\$613,372	\$69,155	\$22,226	\$6,648	\$18,323	\$21,727	\$182	\$49	\$0
5	WORKING CAPITAL ASSETS & MISC.	\$39,497,391	\$35,496,581	\$4,000,810	\$1,285,838	\$384,585	\$1,060,032	\$1,256,964	\$10,547	\$2,844	\$0
6	TOTAL RATE BASE	\$577,780,917	\$519,253,749	\$58,523,168	\$18,809,658	\$5,623,854	\$15,506,485	\$18,387,300	\$154,270	\$41,601	\$0
NON-FUEL OPERATING REVENUES											
7	PRESENT RATE SCHEDULE/CLASS (b)	\$12,834,444	\$4,167,292	\$8,667,152	\$2,922,639	\$885,046	\$2,414,415	\$2,420,755	\$20,029	\$4,397	(\$129)
8	OTHER REVENUES	\$95,113,596	\$94,438,547	\$675,049	\$356,496	\$70,718	\$119,793	\$121,239	\$6,267	\$407	\$129
9	TOTAL OPERATING REVENUES	\$107,948,040	\$98,605,839	\$9,342,201	\$3,279,135	\$955,764	\$2,534,208	\$2,541,994	\$26,296	\$4,804	\$0
OPERATING EXPENSES (c)											
10	OPERATION AND MAINTENANCE	\$45,045,161	\$40,939,250	\$4,105,911	\$1,319,618	\$394,888	\$1,087,881	\$1,289,980	\$10,823	\$2,921	\$0
11	DEPRECIATION	\$23,089,821	\$20,750,985	\$2,338,836	\$751,689	\$224,825	\$619,682	\$734,812	\$6,165	\$1,663	\$0
12	TOTAL OPERATING EXPENSES	\$68,134,982	\$61,690,235	\$6,444,747	\$2,071,307	\$619,513	\$1,707,563	\$2,024,792	\$16,988	\$4,584	\$0
13	TAXES OTHER THAN INCOME	\$8,431,148	\$7,577,131	\$854,017	\$274,476	\$82,094	\$226,276	\$268,313	\$2,251	\$607	\$0
14	FEDERAL & STATE INCOME TAXES	\$6,633,057	\$6,379,663	\$253,393	\$183,396	\$45,637	\$88,868	(\$65,293)	\$1,284	(\$498)	\$0
15	TOTAL EXPENSES	\$83,199,187	\$75,647,029	\$7,552,157	\$2,529,179	\$747,244	\$2,022,706	\$2,227,812	\$20,523	\$4,693	\$0
16	OPERATING INCOME	\$24,748,854	\$22,938,811	\$1,790,044	\$749,955	\$208,521	\$511,502	\$314,182	\$5,773	\$111	\$0
17	PRESENT RATE OF RETURN			3.0586%	3.9871%	3.7065%	3.2986%	1.7087%	3.7424%	0.2662%	#DIV/0!
COST OF SERVICE REVENUE REQUIREMENT GIVEN EQUAL RATES OF RETURN FOR ALL CLASSES: 7.38%											
18	REQUIRED RATE OF RETURN	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%
19	REQUIRED OPERATING INCOME (L6*L18)	\$42,640,232	\$38,321,074	\$4,319,157	\$1,388,153	\$415,186	\$1,144,379	\$1,356,983	\$11,385	\$3,070	\$0
20	OPERATING INCOME DEFICIENCY / (EXCESS) (L19-L16)	\$17,891,378	\$15,362,264	\$2,529,113	\$638,198	\$206,667	\$632,877	\$1,042,800	\$5,612	\$2,959	(\$0)
21	REVENUE CONVERSION FACTOR	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000
22	REVENUE DEFICIENCY (L20*L21)	\$29,323,969	\$25,178,750	\$4,145,218	\$1,046,006	\$338,728	\$1,037,285	\$1,709,150	\$9,198	\$4,850	(\$0)
23	% INCREASE (L22/L7)	228.48%	604.20%	47.83%	35.79%	38.27%	42.96%	70.60%	45.92%	110.32%	0.60%
24	COST OF SERV. RATE SCHED. / CLASS REV. REQUIREMENT	\$137,272,009	\$123,784,590	\$13,487,419	\$4,325,141	\$1,294,492	\$3,571,493	\$4,251,144	\$35,494	\$9,654	(\$0)

Supporting Schedules
(a) G-2
(b) H-1
(c) G-3

Recno Schedules
A-1

**OKLAHOMA GAS AND ELECTRIC COMPANY
 COST OF SERVICE SUMMARY
 TEST YEAR ENDING DECEMBER 31, 2007
 DOCKET NO. 08-103-U**

**SCHEDULE G-1-1A
 DISTRIBUTION FUNCTION**

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10
RATE BASE (a)											
1	GROSS PLANT IN SERVICE	\$2,588,890,733	\$2,389,343,310	\$199,547,423	\$82,029,528	\$28,460,325	\$50,759,233	\$20,523,563	\$17,088,125	\$414,192	\$272,457
2	ACCUMULATED DEPRECIATION	\$862,552,033	\$797,757,322	\$64,794,711	\$27,036,115	\$8,951,767	\$15,886,077	\$6,531,243	\$6,174,076	\$127,876	\$87,557
3	TOTAL NET PLANT	\$1,726,338,700	\$1,591,585,988	\$134,752,712	\$54,993,413	\$19,508,558	\$34,873,156	\$13,992,320	\$10,914,049	\$286,316	\$184,900
4	PLANT HELD FOR FUTURE USE	\$1,182,652	\$1,053,509	\$129,143	\$52,652	\$16,168	\$39,191	\$17,792	\$2,850	\$264	\$226
5	WORKING CAPITAL ASSETS & MISC.	\$275,916,466	\$252,529,032	\$23,387,434	\$9,245,585	\$2,760,678	\$5,956,097	\$4,046,319	\$1,328,149	\$29,476	\$21,130
6	TOTAL RATE BASE	\$2,003,437,818	\$1,845,168,529	\$158,269,289	\$64,291,650	\$22,283,404	\$40,868,444	\$18,056,431	\$12,245,048	\$316,056	\$206,256
NON-FUEL OPERATING REVENUES											
7	PRESENT RATE SCHEDULE/CLASS (b)	\$206,231,262	\$184,833,803	\$21,397,459	\$8,860,363	\$2,896,953	\$5,572,376	\$1,777,281	\$2,233,710	\$25,911	\$30,864
8	OTHER REVENUES	\$95,113,596	\$94,438,547	\$675,049	\$356,496	\$70,718	\$119,793	\$121,239	\$6,267	\$407	\$129
9	TOTAL OPERATING REVENUES	\$301,344,858	\$279,272,350	\$22,072,508	\$9,216,859	\$2,967,671	\$5,692,169	\$1,898,520	\$2,239,977	\$26,318	\$30,993
OPERATING EXPENSES (c)											
10	OPERATION AND MAINTENANCE	\$88,206,259	\$80,498,840	\$7,707,419	\$2,951,068	\$890,843	\$2,090,176	\$1,004,435	\$745,734	\$13,700	\$11,463
11	DEPRECIATION	\$77,206,809	\$71,408,729	\$5,798,080	\$2,284,542	\$799,703	\$1,383,684	\$547,484	\$763,823	\$11,580	\$7,264
12	TOTAL OPERATING EXPENSES	\$165,413,068	\$151,907,569	\$13,505,499	\$5,235,610	\$1,690,546	\$3,473,860	\$1,551,919	\$1,509,558	\$25,280	\$18,727
13	TAXES OTHER THAN INCOME	\$25,052,256	\$23,110,898	\$1,941,358	\$791,043	\$270,738	\$498,240	\$204,402	\$170,257	\$3,981	\$2,698
14	FEDERAL & STATE INCOME TAXES	\$23,760,615	\$22,670,050	\$1,090,566	\$626,850	\$180,633	\$284,994	(\$101,794)	\$101,901	(\$3,784)	\$1,765
15	TOTAL EXPENSES	\$214,225,939	\$197,688,517	\$16,537,423	\$6,653,503	\$2,141,917	\$4,237,094	\$1,654,527	\$1,781,716	\$25,477	\$23,191
16	OPERATING INCOME	\$87,118,919	\$81,583,834	\$5,535,085	\$2,563,356	\$825,754	\$1,435,076	\$243,993	\$458,262	\$841	\$7,803
17	PRESENT RATE OF RETURN			3.4973%	3.9871%	3.7054%	3.5115%	1.3513%	3.7424%	0.2662%	3.7831%
COST OF SERVICE REVENUE REQUIREMENT GIVEN EQUAL RATES OF RETURN FOR ALL CLASSES: 7.38%											
18	REQUIRED RATE OF RETURN	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%
19	REQUIRED OPERATING INCOME (L6*L18)	\$147,853,711	\$136,173,437	\$11,680,274	\$4,744,724	\$1,644,663	\$3,016,091	\$1,332,565	\$903,685	\$23,325	\$15,222
20	OPERATING INCOME DEFICIENCY / (EXCESS) (L19-L16)	\$60,734,792	\$54,589,604	\$6,145,189	\$2,181,368	\$818,909	\$1,581,016	\$1,088,572	\$445,423	\$22,484	\$7,419
21	REVENUE CONVERSION FACTOR	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000
22	REVENUE DEFICIENCY (L20*L21)	\$99,544,324	\$89,472,361	\$10,071,965	\$3,575,262	\$1,342,192	\$2,591,285	\$1,784,169	\$730,048	\$36,850	\$12,159
23	% INCREASE (L22/L7)	48.27%	48.41%	47.07%	40.35%	46.33%	46.50%	100.39%	32.68%	142.22%	39.40%
24	COST OF SERV. RATE SCHED. / CLASS REV. REQUIREMENT	\$400,889,182	\$368,744,711	\$32,144,473	\$12,792,121	\$4,309,863	\$8,283,454	\$3,682,689	\$2,970,026	\$63,169	\$43,153

Supporting Schedules
 (a) G-2
 (b) H-1
 (c) G-3

Recap Schedules
 A-1

OKLAHOMA GAS AND ELECTRIC COMPANY
COST OF SERVICE SUMMARY
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 09-103-U

SCHEDULE G-1-1A
DISTRIBUTION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10
RATE BASE (a)											
1	GROSS PLANT IN SERVICE	\$1,281,884,438	\$1,118,684,015	\$163,200,423	\$65,765,669	\$24,087,650	\$48,854,609	\$20,310,372	\$3,544,249	\$376,861	\$261,013
2	ACCUMULATED DEPRECIATION	\$404,115,331	\$353,897,341	\$50,217,990	\$20,311,401	\$7,057,770	\$15,098,046	\$6,460,232	\$1,096,095	\$111,732	\$82,714
3	TOTAL NET PLANT	\$877,769,107	\$764,786,674	\$112,982,433	\$45,454,268	\$17,029,880	\$33,756,563	\$13,850,140	\$2,448,154	\$265,129	\$178,299
4	PLANT HELD FOR FUTURE USE	\$1,182,652	\$1,053,509	\$129,143	\$52,652	\$16,168	\$39,191	\$17,792	\$2,850	\$264	\$226
5	WORKING CAPITAL ASSETS & MISC.	\$53,864,681	\$46,883,940	\$6,980,741	\$2,830,115	\$949,605	\$2,104,549	\$916,750	\$152,856	\$15,156	\$11,710
6	TOTAL RATE BASE	\$932,816,440	\$812,724,123	\$120,092,317	\$48,337,033	\$17,995,653	\$35,900,303	\$14,784,682	\$2,603,860	\$280,549	\$190,235
NON-FUEL OPERATING REVENUES											
7	PRESENT RATE SCHEDULE/CLASS (b)	\$147,434,561	\$130,157,297	\$17,277,264	\$7,397,433	\$2,519,750	\$5,218,014	\$1,699,207	\$388,997	\$24,519	\$29,345
8	OTHER REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL OPERATING REVENUES	\$147,434,561	\$130,157,297	\$17,277,264	\$7,397,433	\$2,519,750	\$5,218,014	\$1,699,207	\$388,997	\$24,519	\$29,345
OPERATING EXPENSES (c)											
10	OPERATION AND MAINTENANCE	\$47,602,721	\$41,306,567	\$6,296,154	\$2,565,977	\$793,013	\$1,909,827	\$864,582	\$138,852	\$12,914	\$10,989
11	DEPRECIATION	\$36,421,793	\$31,979,085	\$4,442,708	\$1,784,935	\$681,117	\$1,325,272	\$537,800	\$96,089	\$10,562	\$6,933
12	TOTAL OPERATING EXPENSES	\$84,024,514	\$73,285,652	\$10,738,862	\$4,350,912	\$1,474,130	\$3,235,099	\$1,402,382	\$234,940	\$23,476	\$17,922
13	TAXES OTHER THAN INCOME	\$12,557,613	\$10,951,912	\$1,605,701	\$647,996	\$232,547	\$481,490	\$202,474	\$34,940	\$3,655	\$2,598
14	FEDERAL & STATE INCOME TAXES	\$10,777,848	\$9,985,264	\$792,583	\$471,291	\$146,013	\$246,830	(\$91,489)	\$21,669	(\$3,359)	\$1,628
15	TOTAL EXPENSES	\$107,359,975	\$94,222,829	\$13,137,146	\$5,470,199	\$1,852,690	\$3,963,420	\$1,513,367	\$291,350	\$23,772	\$22,148
16	OPERATING INCOME	\$40,074,586	\$35,934,469	\$4,140,118	\$1,927,234	\$667,060	\$1,254,595	\$185,840	\$97,447	\$747	\$7,197
17	PRESENT RATE OF RETURN			3.4474%	3.9871%	3.7068%	3.4947%	1.2570%	3.7424%	0.2661%	3.7830%
REVENUE REQUIREMENT											
EQUAL RATES OF RETURN FOR ALL CLASSES: 7.38%											
18	REQUIRED RATE OF RETURN	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%
19	REQUIRED OPERATING INCOME (L6*L18)	\$68,841,853	\$59,979,040	\$8,862,813	\$3,567,273	\$1,328,079	\$2,649,442	\$1,091,110	\$192,165	\$20,705	\$14,039
20	OPERATING INCOME DEFICIENCY / (EXCESS) (L19-L16)	\$28,767,267	\$24,044,572	\$4,722,695	\$1,640,040	\$661,020	\$1,394,847	\$905,270	\$94,717	\$19,958	\$6,843
21	REVENUE CONVERSION FACTOR	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000
22	REVENUE DEFICIENCY (L20*L21)	\$47,149,531	\$39,409,053	\$7,740,499	\$2,688,025	\$1,083,411	\$2,286,155	\$1,483,737	\$155,242	\$32,711	\$11,215
23	% INCREASE (L22/L7)	31.98%	30.28%	44.80%	36.34%	43.00%	43.81%	87.32%	39.91%	133.41%	38.22%
24	COST OF SERV. RATE SCHED. / CLASS REV. REQUIREMENT	\$194,584,112	\$169,566,350	\$25,017,763	\$10,085,457	\$3,603,161	\$7,504,169	\$3,182,944	\$544,239	\$57,230	\$40,560

Supporting Schedules
(a) G-2
(b) H-1
(c) G-3

Recap Schedules
A-1

OKLAHOMA GAS AND ELECTRIC COMPANY
COST OF SERVICE SUMMARY
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-1-A
DISTRIBUTION FUNCTION
CUSTOMER COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10
RATE BASE (a)											
1	GROSS PLANT IN SERVICE	\$1,307,006,291	\$1,270,659,295	\$36,346,996	\$16,263,858	\$4,372,676	\$1,904,624	\$213,190	\$13,543,875	\$37,332	\$11,441
2	ACCUMULATED DEPRECIATION	\$458,436,703	\$443,859,979	\$14,576,724	\$6,724,714	\$1,893,998	\$788,034	\$71,012	\$5,077,981	\$16,143	\$4,842
3	TOTAL NET PLANT	\$848,569,588	\$826,799,316	\$21,770,272	\$9,539,144	\$2,478,678	\$1,116,590	\$142,178	\$8,465,894	\$21,189	\$6,599
4	PLANT HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	WORKING CAPITAL ASSETS & MISC.	\$222,051,786	\$205,645,092	\$16,406,694	\$6,415,469	\$1,811,074	\$3,851,547	\$3,129,572	\$1,175,293	\$14,320	\$9,419
6	TOTAL RATE BASE	\$1,070,621,374	\$1,032,444,408	\$38,176,966	\$15,954,613	\$4,289,752	\$4,968,137	\$3,271,750	\$9,641,187	\$35,509	\$16,018
NON-FUEL OPERATING REVENUES											
7	PRESENT RATE SCHEDULE/CLASS (b)	\$153,910,300	\$149,115,055	\$4,795,245	\$1,819,425	\$447,928	\$474,155	\$199,316	\$1,850,980	\$1,796	\$1,644
8	OTHER REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL OPERATING REVENUES	\$153,910,300	\$149,115,055	\$4,795,245	\$1,819,425	\$447,928	\$474,155	\$199,316	\$1,850,980	\$1,796	\$1,644
OPERATING EXPENSES (c)											
10	OPERATION AND MAINTENANCE	\$40,603,544	\$39,192,274	\$1,411,270	\$385,090	\$97,838	\$180,349	\$139,857	\$606,882	\$783	\$471
11	DEPRECIATION	\$40,785,015	\$39,429,644	\$1,355,371	\$499,607	\$118,586	\$58,412	\$9,683	\$667,735	\$1,018	\$330
12	TOTAL OPERATING EXPENSES	\$81,388,559	\$78,621,918	\$2,766,641	\$884,697	\$216,424	\$238,761	\$149,540	\$1,274,617	\$1,801	\$801
13	TAXES OTHER THAN INCOME	\$12,494,643	\$12,158,986	\$335,657	\$143,047	\$38,189	\$16,750	\$1,929	\$135,316	\$326	\$100
14	FEDERAL & STATE INCOME TAXES	\$12,982,766	\$12,684,785	\$297,982	\$155,559	\$34,621	\$38,163	(\$10,305)	\$80,232	(\$425)	\$137
15	TOTAL EXPENSES	\$106,865,968	\$103,465,688	\$3,400,280	\$1,183,303	\$289,234	\$293,674	\$141,164	\$1,490,166	\$1,702	\$1,038
16	OPERATING INCOME	\$47,044,332	\$45,649,366	\$1,394,965	\$636,122	\$158,694	\$180,481	\$58,152	\$360,814	\$94	\$606
17	PRESENT RATE OF RETURN			3.6539%	3.9871%	3.6994%	3.6328%	1.7774%	3.7424%	0.2661%	3.7830%
COST OF SERVICE REVENUE REQUIREMENT GIVEN EQUAL RATES OF RETURN FOR ALL CLASSES: 7.38%											
18	REQUIRED RATE OF RETURN	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%
19	REQUIRED OPERATING INCOME (L6*L18)	\$79,011,857	\$76,194,397	\$2,817,460	\$1,177,450	\$316,584	\$366,649	\$241,455	\$711,520	\$2,621	\$1,182
20	OPERATING INCOME DEFICIENCY / (EXCESS) (L19-L16)	\$31,967,326	\$30,545,031	\$1,422,495	\$541,328	\$157,889	\$186,168	\$183,303	\$350,706	\$2,526	\$576
21	REVENUE CONVERSION FACTOR	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000
22	REVENUE DEFICIENCY (L20*L21)	\$52,394,774	\$50,063,306	\$2,331,471	\$887,237	\$258,781	\$305,129	\$300,433	\$574,807	\$4,140	\$944
23	% INCREASE (L22/L7)	34.04%	33.57%	48.62%	48.76%	57.77%	64.35%	150.73%	31.05%	230.47%	57.44%
24	COST OF SERV. RATE SCHED. / CLASS REV. REQUIREMENT	\$206,305,074	\$199,178,361	\$7,126,716	\$2,706,662	\$706,709	\$779,284	\$499,749	\$2,423,787	\$5,937	\$2,588

Supporting Schedules
(a) G-2
(b) H-1
(c) G-3

Recap Schedules
A-1

OKLAHOMA GAS AND ELECTRIC COMPANY
COST OF SERVICE SUMMARY
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-1-1A
CUSTOMER FUNCTION
CUSTOMER COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10
RATE BASE (a)											
1	GROSS PLANT IN SERVICE	\$51,428,770	\$47,108,907	\$4,319,863	\$3,628,609	\$612,311	\$65,312	\$4,579	\$1,748	\$5,195	\$2,109
2	ACCUMULATED DEPRECIATION	\$30,641,443	\$28,067,653	\$2,573,790	\$2,161,938	\$364,817	\$38,914	\$2,727	\$1,042	\$3,095	\$1,257
3	TOTAL NET PLANT	\$20,787,327	\$19,041,254	\$1,746,073	\$1,466,671	\$247,494	\$26,398	\$1,852	\$706	\$2,100	\$852
4	PLANT HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	WORKING CAPITAL ASSETS & MISC.	\$30,752,411	\$28,169,299	\$2,583,112	\$2,169,767	\$366,138	\$39,054	\$2,739	\$1,046	\$3,107	\$1,261
6	TOTAL RATE BASE	\$51,539,738	\$47,210,553	\$4,329,185	\$3,636,438	\$613,632	\$65,452	\$4,591	\$1,752	\$5,207	\$2,113
NON-FUEL OPERATING REVENUES											
7	PRESENT RATE SCHEDULE/CLASS (b)	(\$36,711,375)	(\$41,518,680)	\$4,807,305	\$4,284,213	\$647,768	(\$30,318)	(\$97,341)	(\$4,322)	\$5,085	\$2,219
8	OTHER REVENUES	\$95,113,596	\$94,438,547	\$675,049	\$356,496	\$70,718	\$119,793	\$121,239	\$6,267	\$407	\$129
9	TOTAL OPERATING REVENUES	\$58,402,221	\$52,919,867	\$5,482,354	\$4,640,709	\$718,486	\$89,475	\$23,898	\$1,945	\$5,492	\$2,348
OPERATING EXPENSES (c)											
10	OPERATION AND MAINTENANCE	\$50,719,598	\$45,852,568	\$4,867,030	\$4,121,362	\$633,568	\$79,954	\$23,337	\$1,702	\$5,055	\$2,052
11	DEPRECIATION	\$2,730,760	\$2,501,382	\$229,378	\$192,672	\$32,513	\$3,468	\$244	\$93	\$276	\$112
12	TOTAL OPERATING EXPENSES	\$53,450,358	\$48,353,950	\$5,096,408	\$4,314,034	\$666,081	\$83,422	\$23,581	\$1,795	\$5,331	\$2,164
13	TAXES OTHER THAN INCOME	\$2,072,566	\$1,898,473	\$174,093	\$146,232	\$24,677	\$2,633	\$185	\$70	\$210	\$86
14	FEDERAL & STATE INCOME TAXES	\$621,153	\$580,037	\$41,117	\$35,456	\$4,980	\$702	\$10	\$15	(\$62)	\$18
15	TOTAL EXPENSES	\$56,144,077	\$50,832,460	\$5,311,618	\$4,495,721	\$695,738	\$86,757	\$23,775	\$1,880	\$5,479	\$2,268
16	OPERATING INCOME	\$2,258,143	\$2,087,407	\$170,736	\$144,988	\$22,748	\$2,718	\$123	\$66	\$14	\$80
17	PRESENT RATE OF RETURN			3.9438%	3.9871%	3.7071%	4.1530%	2.6771%	3.7424%	0.2662%	3.7831%
COST OF SERVICE REVENUE REQUIREMENT GIVEN EQUAL RATES OF RETURN FOR ALL CLASSES: 7.38%											
18	REQUIRED RATE OF RETURN	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%	7.38%
19	REQUIRED OPERATING INCOME (L6*L18)	\$3,803,633	\$3,484,139	\$319,494	\$268,369	\$43,286	\$4,830	\$339	\$129	\$384	\$156
20	OPERATING INCOME DEFICIENCY / (EXCESS) (L19-L16)	\$1,545,489	\$1,396,732	\$148,758	\$123,382	\$22,538	\$2,112	\$216	\$64	\$370	\$76
21	REVENUE CONVERSION FACTOR	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000	1.639000
22	REVENUE DEFICIENCY (L20*L21)	\$2,533,057	\$2,289,243	\$243,815	\$202,222	\$36,940	\$3,462	\$354	\$104	\$607	\$125
23	% INCREASE (L22/L7)	-6.90%	-5.51%	5.07%	4.72%	5.70%	-11.42%	-0.36%	-2.42%	11.94%	5.61%
24	COST OF SERV. RATE SCHED. / CLASS REV. REQUIREMENT	\$60,935,277	\$55,209,110	\$5,726,169	\$4,842,931	\$755,426	\$92,937	\$24,252	\$2,050	\$6,100	\$2,472

Supporting Schedules
(a) G-2
(b) H-1
(c) G-3

Recap Schedules
A-1

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 09-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>ELECTRIC PLANT IN SERVICE</u>												
<u>INTANGIBLE PLANT</u>												
1	301.0 INTANGIBLE PLANT - TOTAL CO. RELATED	\$12,780,546	\$11,440,006	\$1,340,540	\$385,346	\$118,953	\$363,596	\$461,574	\$9,537	\$1,212	\$322	SUP_OM
2	302.0 INTANGIBLE PLANT - OKLA. JURIS. ONLY	\$2,284,193	\$2,284,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP1OR
3	303.0 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
<u>PRODUCTION PLANT</u>												
4	310 PROD PLT LAND & LAND RIGHTS	\$12,253,857	\$10,980,399	\$1,273,458	\$385,751	\$120,370	\$342,925	\$415,908	\$6,948	\$1,323	\$233	CAP1SY
5	310.1 PROD PLT LESS LAND & LAND RIGHTS	\$2,485,463,600	\$2,227,166,768	\$258,296,832	\$78,242,394	\$24,414,708	\$69,555,698	\$84,359,120	\$1,409,258	\$268,430	\$47,224	CAP1SY
6	310.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	341, 344 & 347 WIND FARM	\$190,471,748	\$168,983,677	\$21,488,071	\$5,496,824	\$1,659,771	\$5,854,149	\$8,245,332	\$210,662	\$14,095	\$7,238	WINDFRM
8	TOTAL PRODUCTION PLANT	\$2,688,189,205	\$2,407,130,844	\$281,058,361	\$84,124,969	\$26,194,849	\$75,752,772	\$93,020,360	\$1,626,868	\$283,848	\$54,695	
<u>TRANSMISSION PLANT</u>												
9	LAND & LAND RIGHTS											
10	350.1 TRANS FUNCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
11	350.2 WIND FARM	\$201,920	\$179,140	\$22,780	\$5,827	\$1,760	\$6,206	\$8,741	\$223	\$15	\$8	WINDFRM
12	350.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
13	350.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	350.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
15	350.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	350.4 TRANS OVERHEAD LINES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
17	TOTAL ACCOUNT 350	\$201,920	\$179,140	\$22,780	\$5,827	\$1,760	\$6,206	\$8,741	\$223	\$15	\$8	
18	STRUCTURES & IMPROVEMENTS											
19	352.1 TRANS FUNCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
20	352.2 WIND FARM	\$252,739	\$224,224	\$28,515	\$7,294	\$2,203	\$7,768	\$10,941	\$280	\$19	\$10	WINDFRM
21	383 REGIONAL TRANS & MARKET OPER PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
22	352.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
23	352.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
24	TOTAL ACCOUNT 352	\$252,739	\$224,224	\$28,515	\$7,294	\$2,203	\$7,768	\$10,941	\$280	\$19	\$10	
25	STATION EQUIPMENT											
26	353.1 TRANS FUNCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
27	353.2 WIND FARM	\$3,738,258	\$3,316,527	\$421,731	\$107,882	\$32,575	\$114,895	\$161,825	\$4,135	\$277	\$142	WINDFRM
28	353.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
29	353.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
30	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
31	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
32	TOTAL ACCOUNT 353	\$3,738,258	\$3,316,527	\$421,731	\$107,882	\$32,575	\$114,895	\$161,825	\$4,135	\$277	\$142	
33	354 TOWER & FIXTURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
34	355 POLES & FIXTURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
35	356 OH CONDUCTORS & DEVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
36	358 UNDERGROUND CONDUCTOR & DEVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
37	355 & 356 WIND FARM	\$9,391,133	\$8,331,672	\$1,059,461	\$271,019	\$81,834	\$288,637	\$406,532	\$10,387	\$695	\$357	WINDFRM
38	TOTAL TRANSMISSION PLANT	\$13,584,050	\$12,051,563	\$1,532,487	\$392,022	\$118,372	\$417,506	\$588,039	\$15,025	\$1,006	\$517	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>DISTRIBUTION PLANT</u>												
1	LAND & LAND RIGHTS SUBSTATIONS											
2	360.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
3	360.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
4	360.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
5	360.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
6	360.3 DISTRIBUTION FUNCTION OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
7	360.3 DISTRIBUTION FUNCTION ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
8	TOTAL SUBSTATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	OVERHEAD LINES											
10	360.4 LAND RIGHTS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	PLT364365OK
11	360.5 LAND RIGHTS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	PLT364365ARK
12	TOTAL ACCOUNT 360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	STRUCTURES & IMPROVEMENTS											
14	361.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
15	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
17	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
18	361.3 DISTRIBUTION FUNCTION OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
19	361.3 DISTRIBUTION FUNCTION ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
20	TOTAL ACCOUNT 361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	STATION EQUIPMENT											
22	362.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
23	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
24	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
25	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
26	362.3 DISTRIBUTION FUNCTION OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
27	362.3 DISTRIBUTION FUNCTION ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
28	TOTAL ACCOUNT 362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	POLES, TOWERS & FIXTURES											
30	364.1 POLES, TOWERS & FIXTURES OK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
31	364.1 POLES, TOWERS & FIXTURES OK (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS10S
32	364.2 POLES, TOWERS & FIXTURES ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
33	364.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
34	TOTAL ACCOUNT 364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT (CONTINUED)												
1	OVERHEAD CONDUCTORS & DEVICES											
2	365.1 OH CONDUCT & DEV OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
3	365.1 OH CONDUCT & DEV OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS2OS
4	365.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
5	365.2 OH CONDUCT & DEV ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
6	365.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	365.3 SEC LIGHTING OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OKLSL
8	365.4 SEC LIGHTING ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ARKSL
9	TOTAL ACCOUNT 365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	UNDERGROUND CONDUIT											
11	366.1 UNDERGROUND CONDUIT OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
12	366.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
13	366.1 UNDERGROUND CONDUIT OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS3OS
14	366.2 UNDERGROUND CONDUIT ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
15	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
17	TOTAL ACCOUNT 366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	UNDERGROUND CONDUCTOR & DEVICES											
19	367.1 UG COND & DEVICES OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
20	367.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
21	367.1 UG COND & DEVICES OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS4OS
22	367.2 UG COND & DEVICES ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
23	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
24	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
25	TOTAL ACCOUNT 367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	LINE TRANSFORMERS											
27	368.1 LINE TRANSFORMERS OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP7OS
28	368.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
29	368.2 LINE TRANSFORMERS ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP7AS
30	368.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
31	TOTAL ACCOUNT 368	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
32	SERVICES											
33	369.1 SERVICES OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS5OS
34	369.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
35	369.2 SERVICES ARK (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS5AS
36	369.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
37	TOTAL ACCOUNT 369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>DISTRIBUTION PLANT (CONTINUED)</u>												
1	METERS											
2	370.1 METERS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS6OS
3	370.2 METERS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS6AS
4	TOTAL ACCOUNT 370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	INSTALLATION ON CUST PROPERTY											
6	371.1 INSTALLATIONS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	371.2 INSTALLATIONS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	TOTAL ACCOUNT 371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	LEASED PROPERTY											
10	372.1 LEASES OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
11	372.2 LEASES ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	TOTAL ACCOUNT 372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	STREET LIGHT & SIGNAL SYSTEM											
14	373.1 STREET LGHT & SIGNAL SYSTEM OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OKLML
15	373.2 STREET LGHT & SIGNAL SYSTEM ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ARKML
16	TOTAL ACCOUNT 373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	TOTAL DISTRIBUTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<u>GENERAL PLANT</u>												
18	389.1 LAND & LAND RIGHTS	\$1,409,379	\$1,261,549	\$147,830	\$42,494	\$13,118	\$40,096	\$50,900	\$1,052	\$134	\$36	SUP_OM
19	389.2 GEN PLANT LESS LAND & LAND RIGHTS	\$135,923,226	\$121,666,363	\$14,256,863	\$4,098,220	\$1,265,087	\$3,866,902	\$4,908,915	\$101,425	\$12,890	\$3,424	SUP_OM
20	TOTAL GENERAL PLANT	\$137,332,605	\$122,927,912	\$14,404,693	\$4,140,714	\$1,278,205	\$3,906,998	\$4,959,815	\$102,477	\$13,024	\$3,460	
21	TOTAL PLANT	\$2,854,170,599	\$2,555,834,518	\$298,336,081	\$89,043,051	\$27,710,379	\$80,440,872	\$99,029,788	\$1,753,907	\$299,090	\$58,994	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>ACCUM PROVISION FOR DEPRECIATION</u>												
<u>INTANGIBLE PLANT</u>												
1	301.0 INTANGIBLE PLANT - TOTAL CO. RELATED	\$10,529,377	\$9,424,960	\$1,104,417	\$317,471	\$98,001	\$299,552	\$380,272	\$7,857	\$999	\$265	SUP_OM
2	302.0 INTANGIBLE PLANT - OKLA. JURIS. ONLY	\$1,128,387	\$1,128,387	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP10R
<u>PRODUCTION PLANT</u>												
3	310.1 PROD PLT LESS LAND & LAND RIGHTS	\$1,251,049	\$1,121,035	\$130,014	\$39,383	\$12,290	\$35,011	\$42,462	\$709	\$135	\$24	CAP3SY
4	310.2 PROD PLT	\$1,428,940,059	\$1,280,440,321	\$148,499,738	\$44,983,033	\$14,036,478	\$39,988,887	\$48,499,655	\$810,209	\$154,326	\$27,150	CAP1SY
5	310.3 PROD PLT	\$7,458,541	\$6,617,106	\$841,435	\$215,246	\$64,994	\$229,239	\$322,872	\$8,249	\$552	\$283	WNDFRM
6	TOTAL PRODUCTION PLANT	\$1,437,649,649	\$1,288,178,462	\$149,471,187	\$45,237,662	\$14,113,762	\$40,253,137	\$48,864,989	\$819,167	\$155,013	\$27,457	
<u>TRANSMISSION PLANT</u>												
7	350.4 LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
8	STRUCTURES & IMPROVEMENTS											
9	352.1 TRANS FUNCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
10	383 REGIONAL TRANS & MARKET OPER PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
11	350 & 352 WIND FARM	(\$1,574)	(\$1,397)	(\$177)	(\$45)	(\$14)	(\$48)	(\$68)	(\$2)	\$0	\$0	WNDFRM
12	TOTAL ACCOUNT 352	(\$1,574)	(\$1,397)	(\$177)	(\$45)	(\$14)	(\$48)	(\$68)	(\$2)	\$0	\$0	
13	STATION EQUIPMENT											
14	353.1 TRANS FUNCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
15	353.2 WIND FARM	(\$82,963)	(\$73,604)	(\$9,359)	(\$2,394)	(\$723)	(\$2,550)	(\$3,591)	(\$92)	(\$6)	(\$3)	WNDFRM
16	353.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
17	355 & 356 WIND FARM	\$631,616	\$560,358	\$71,258	\$18,228	\$5,504	\$19,413	\$27,343	\$699	\$47	\$24	WNDFRM
18	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
19	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
20	TOTAL ACCOUNT 353	\$548,653	\$486,754	\$61,899	\$15,834	\$4,781	\$16,863	\$23,752	\$607	\$41	\$21	
21	354 TOWER & FIXTURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
22	355 POLES & FIXTURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
23	356 OH CONDUCTORS & DEVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
24	358 UNDERGROUND CONDUCTOR & DEVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
25	TOTAL TRANSMISSION PLANT	\$547,079	\$485,357	\$61,722	\$15,789	\$4,767	\$16,815	\$23,684	\$605	\$41	\$21	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>DISTRIBUTION PLANT</u>												
1	360.4 LAND RIGHTS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 PLT364365OK
2	360.5 LAND RIGHTS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 PLT364365ARK
3	STRUCTURES & IMPROVEMENTS											
4	361.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
5	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
6	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
7	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
8	361.3 DISTRIBUTION FUNCTION OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6OS
9	361.3 DISTRIBUTION FUNCTION ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
10	TOTAL ACCOUNT 361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	STATION EQUIPMENT											
12	362.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
13	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
14	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
15	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
16	362.3 DISTRIBUTION FUNCTION OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6OS
17	362.3 DISTRIBUTION FUNCTION ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
18	TOTAL ACCOUNT 362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	POLES, TOWERS & FIXTURES											
20	364.1 POLES, TOWERS & FIXTURES OK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6OS
21	364.1 POLES, TOWERS & FIXTURES OK (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS1OS
22	364.2 POLES, TOWERS & FIXTURES ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
23	364.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
24	TOTAL ACCOUNT 364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	OVERHEAD CONDUCTORS & DEVICES											
26	365.1 OH CONDUCT & DEV OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6OS
27	365.1 OH CONDUCT & DEV OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS2OS
28	365.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
29	365.2 OH CONDUCT & DEV ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
30	365.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
31	365.3 SEC LIGHTING OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 OKLSL
32	365.4 SEC LIGHTING ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 ARKSL
33	TOTAL ACCOUNT 365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	UNDERGROUND CONDUIT											
35	366.1 UNDERGROUND CONDUIT OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6OS
36	366.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
37	366.1 UNDERGROUND CONDUIT OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS3OS
38	366.2 UNDERGROUND CONDUIT ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
39	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
40	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
41	TOTAL ACCOUNT 366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT (CONTINUED)												
1	UNDERGROUND CONDUCTOR & DEVICES											
2	367.1 UG COND & DEVICES OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP60S
3	367.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
4	367.1 UG COND & DEVICES OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS40S
5	367.2 UG COND & DEVICES ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
6	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
7	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
8	TOTAL ACCOUNT 367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	LINE TRANSFORMERS											
10	368.1 LINE TRANSFORMERS OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP70S
11	368.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
12	368.2 LINE TRANSFORMERS ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP7AS
13	368.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
14	TOTAL ACCOUNT 368	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	SERVICES											
16	369.1 SERVICES OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS50S
17	369.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
18	369.2 SERVICES ARK (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS5AS
19	369.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
20	TOTAL ACCOUNT 369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	METERS											
22	370.1 METERS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS60S
23	370.2 METERS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS6AS
24	TOTAL ACCOUNT 370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>DISTRIBUTION PLANT (CONTINUED)</u>												
1	INSTALLATION ON CUST PROPERTY											
2	371.1 INSTALLATIONS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
3	371.2 INSTALLATIONS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
4	TOTAL ACCOUNT 371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	LEASED PROPERTY											
6	372.1 LEASES OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	372.2 LEASES ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	TOTAL ACCOUNT 372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	STREET LIGHT & SIGNAL SYSTEM											
10	373.1 STREET LGHT & SIGNAL SYSTEM OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OKLML
11	373.2 STREET LGHT & SIGNAL SYSTEM ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ARKML
12	TOTAL ACCOUNT 373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	TOTAL DISTRIBUTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<u>GENERAL PLANT</u>												
14	389.1 LAND & LAND RIGHTS	\$41,908	\$37,512	\$4,396	\$1,264	\$390	\$1,193	\$1,513	\$31	\$4	\$1	SUP_OM
15	389.2 GEN PLANT LESS LAND & LAND RIGHTS	\$78,866,659	\$70,594,407	\$8,272,252	\$2,377,908	\$734,041	\$2,243,691	\$2,848,297	\$58,849	\$7,479	\$1,987	SUP_OM
16	TOTAL GENERAL PLANT	\$78,908,567	\$70,631,919	\$8,276,648	\$2,379,172	\$734,431	\$2,244,884	\$2,849,810	\$58,880	\$7,483	\$1,988	
17	TOT ACCUM PROV FOR DEPR	\$1,528,763,059	\$1,369,849,085	\$158,913,974	\$47,950,094	\$14,950,961	\$42,814,388	\$52,118,755	\$886,509	\$163,536	\$29,731	
18	NET ELECTRIC PLANT IN SERVICE	\$1,325,407,540	\$1,185,985,433	\$139,422,107	\$41,092,957	\$12,759,418	\$37,626,484	\$46,911,033	\$867,398	\$135,554	\$29,263	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
ADDITIONS TO RATE BASE												
PLANT HELD FOR FUTURE USE												
1	105 PRODUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
2	105 TRANSMISSION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
3	105 DISTRIBUTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	DISTSUB
4	105 GENERAL PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
5	TOTAL FLT HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
WORKING CAPITAL												
MATERIALS AND SUPPLIES												
6	151 FUEL INVENTORY	\$94,183,444	\$84,207,910	\$9,975,534	\$2,605,302	\$786,620	\$2,741,963	\$3,731,642	\$99,929	\$6,687	\$3,391	ENRISY
7	GAS IN STORAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	154 MAT & SUPPLIES											
9	154 PRODUCTION	\$35,187,298	\$31,530,528	\$3,636,770	\$1,107,696	\$345,645	\$984,716	\$1,194,293	\$19,951	\$3,800	\$669	CAP1SY
10	154 TRANS & DISTR	\$125,540	\$111,378	\$14,162	\$3,623	\$1,094	\$3,858	\$5,434	\$139	\$9	\$5	TRANDIST
11	NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
13	NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	TOT PLANT MAT & SUPP	\$35,312,838	\$31,641,906	\$3,670,932	\$1,111,319	\$346,739	\$988,574	\$1,199,727	\$20,090	\$3,809	\$674	
15	TOTAL MATERIALS & SUPPLIES	\$129,496,282	\$115,849,816	\$13,646,466	\$3,716,621	\$1,133,359	\$3,730,537	\$4,931,369	\$120,019	\$10,496	\$4,065	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
OTHER WORKING CAPITAL												
1	123 INVEST IN SUB - ARKLAHOMA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
2	124,135,143,146,174,182.3&186 WC FOR SUPVO&M	\$88,210,184	\$78,957,899	\$9,252,285	\$2,659,624	\$821,005	\$2,509,506	\$3,185,741	\$65,822	\$8,365	\$2,222	SUP_OM
3	165, 172 182.3 & 186 WC FOR GROSSPLT	\$29,502,307	\$26,418,538	\$3,083,769	\$920,399	\$286,430	\$831,482	\$1,023,627	\$18,129	\$3,092	\$610	GROSSPLT
4	142, 144 & 173 WC FOR REVASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	REVASSETS
5	183 & 188 WC FOR TRANDIST	\$4,988	\$4,426	\$562	\$144	\$43	\$153	\$216	\$6	\$0	\$0	TRANDIST
6	TOTAL OTHER WORKING CAPITAL	\$117,717,479	\$105,380,863	\$12,336,616	\$3,580,167	\$1,107,478	\$3,341,141	\$4,209,584	\$83,957	\$11,457	\$2,832	
WORKING CASH REQUIREMENT												
7	WORKING CAPITAL - CASH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	TOTAL WORKING CAPITAL	\$247,213,761	\$221,230,679	\$25,983,082	\$7,296,788	\$2,240,837	\$7,071,678	\$9,140,953	\$203,976	\$21,953	\$6,897	
MISCELLANEOUS OTHER												
9	114 ACQUISITION - HIGH SIDE TRANS. FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
10	CUSTOMER DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
11	TOTAL MISCELLANEOUS OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	RATE BASE DEFERRED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
13	REGULATORY ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	REGULATORY ASSET - NEW POWER PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
15	REGULATORY LIABILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	TOTAL NET RB DEFERRED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	TOTAL RATE BASE (a)	\$1,572,621,301	\$1,407,216,112	\$165,405,189	\$48,389,745	\$15,000,255	\$44,698,162	\$56,051,986	\$1,071,374	\$157,507	\$36,160	

Supporting Schedules
(a) B-1
(b) G-4

Recap Schedules
G-1-(A)
G-2

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>ELECTRIC PLANT IN SERVICE</u>												
<u>INTANGIBLE PLANT</u>												
1	301.0 INTANGIBLE PLANT - TOTAL CO. RELATED	\$8,186,778	\$7,335,982	\$850,796	\$257,720	\$80,419	\$229,107	\$277,867	\$4,642	\$885	\$156	SUP_OM
2	302.0 INTANGIBLE PLANT - OKLA. JURIS. ONLY	\$2,284,193	\$2,284,193	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP10R
3	303.0 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
<u>PRODUCTION PLANT</u>												
4	310 PROD PLT LAND & LAND RIGHTS	\$12,253,857	\$10,980,399	\$1,273,458	\$385,751	\$120,370	\$342,925	\$415,908	\$6,948	\$1,323	\$233	CAP15Y
5	310.1 PROD PLT LESS LAND & LAND RIGHTS	\$2,485,463,600	\$2,227,166,768	\$258,296,832	\$78,242,394	\$24,414,708	\$69,555,698	\$84,359,120	\$1,409,258	\$268,430	\$47,224	CAP15Y
6	310.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	341, 344 & 347 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WINDFRM
8	TOTAL PRODUCTION PLANT	\$2,497,717,457	\$2,238,147,167	\$259,570,290	\$78,628,145	\$24,535,078	\$69,898,623	\$84,775,028	\$1,416,206	\$269,753	\$47,457	
<u>TRANSMISSION PLANT</u>												
9	LAND & LAND RIGHTS											
10	350.1 TRANS FUNCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
11	350.2 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WINDFRM
12	350.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
13	350.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	350.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
15	350.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	350.4 TRANS OVERHEAD LINES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
17	TOTAL ACCOUNT 350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	STRUCTURES & IMPROVEMENTS											
19	352.1 TRANS FUNCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
20	352.2 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WINDFRM
21	383 REGIONAL TRANS & MARKET OPER PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
22	352.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
23	352.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
24	TOTAL ACCOUNT 352	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	STATION EQUIPMENT											
26	353.1 TRANS FUNCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
27	353.2 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WINDFRM
28	353.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
29	353.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
30	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
31	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
32	TOTAL ACCOUNT 353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33	354 TOWER & FIXTURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
34	355 POLES & FIXTURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
35	356 OH CONDUCTORS & DEVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
36	358 UNDERGROUND CONDUCTOR & DEVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
37	355 & 356 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WINDFRM
38	TOTAL TRANSMISSION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT												
1	LAND & LAND RIGHTS SUBSTATIONS											
2	360.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
3	360.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
4	360.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
5	360.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
6	360.3 DISTRIBUTION FUNCTION OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
7	360.3 DISTRIBUTION FUNCTION ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
8	TOTAL SUBSTATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	OVERHEAD LINES											
10	360.4 LAND RIGHTS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	PLT364365OK
11	360.5 LAND RIGHTS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	PLT364365ARK
12	TOTAL ACCOUNT 360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	STRUCTURES & IMPROVEMENTS											
14	361.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
15	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
17	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
18	361.3 DISTRIBUTION FUNCTION OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
19	361.3 DISTRIBUTION FUNCTION ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
20	TOTAL ACCOUNT 361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	STATION EQUIPMENT											
22	362.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
23	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
24	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
25	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
26	362.3 DISTRIBUTION FUNCTION OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
27	362.3 DISTRIBUTION FUNCTION ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
28	TOTAL ACCOUNT 362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	POLES, TOWERS & FIXTURES											
30	364.1 POLES, TOWERS & FIXTURES OK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
31	364.1 POLES, TOWERS & FIXTURES OK (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS10S
32	364.2 POLES, TOWERS & FIXTURES ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
33	364.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
34	TOTAL ACCOUNT 364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT (CONTINUED)												
1	OVERHEAD CONDUCTORS & DEVICES											
2	365.1 OH CONDUCT & DEV OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
3	365.1 OH CONDUCT & DEV OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS2OS
4	365.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
5	365.2 OH CONDUCT & DEV ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
6	365.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	365.3 SEC LIGHTING OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OKLSL
8	365.4 SEC LIGHTING ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ARKSL
9	TOTAL ACCOUNT 365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	UNDERGROUND CONDUIT											
11	366.1 UNDERGROUND CONDUIT OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
12	366.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
13	366.1 UNDERGROUND CONDUIT OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS3OS
14	366.2 UNDERGROUND CONDUIT ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
15	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
17	TOTAL ACCOUNT 366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	UNDERGROUND CONDUCTOR & DEVICES											
19	367.1 UG COND & DEVICES OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
20	367.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
21	367.1 UG COND & DEVICES OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS4OS
22	367.2 UG COND & DEVICES ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
23	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
24	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
25	TOTAL ACCOUNT 367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	LINE TRANSFORMERS											
27	368.1 LINE TRANSFORMERS OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP7OS
28	368.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
29	368.2 LINE TRANSFORMERS ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP7AS
30	368.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
31	TOTAL ACCOUNT 368	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
32	SERVICES											
33	369.1 SERVICES OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS5OS
34	369.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
35	369.2 SERVICES ARK (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS5AS
36	369.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
37	TOTAL ACCOUNT 369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>DISTRIBUTION PLANT (CONTINUED)</u>												
1	METERS											
2	370.1 METERS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS60S
3	370.2 METERS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS6AS
4	TOTAL ACCOUNT 370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	INSTALLATION ON CUST PROPERTY											
6	371.1 INSTALLATIONS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	371.2 INSTALLATIONS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	TOTAL ACCOUNT 371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	LEASED PROPERTY											
10	372.1 LEASES OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
11	372.2 LEASES ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	TOTAL ACCOUNT 372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	STREET LIGHT & SIGNAL SYSTEM											
14	373.1 STREET LGHT & SIGNAL SYSTEM OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OKLML
15	373.2 STREET LGHT & SIGNAL SYSTEM ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ARKML
16	TOTAL ACCOUNT 373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	TOTAL DISTRIBUTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<u>GENERAL PLANT</u>												
18	389.1 LAND & LAND RIGHTS	\$902,800	\$808,978	\$93,822	\$28,420	\$8,869	\$25,264	\$30,642	\$512	\$98	\$17	SUP_OM
19	389.2 GEN PLANT LESS LAND & LAND RIGHTS	\$87,067,737	\$78,019,390	\$9,048,347	\$2,740,893	\$855,265	\$2,436,591	\$2,955,168	\$49,367	\$9,407	\$1,656	SUP_OM
20	TOTAL GENERAL PLANT	\$87,970,537	\$78,828,368	\$9,142,169	\$2,769,313	\$864,134	\$2,461,855	\$2,985,810	\$49,879	\$9,505	\$1,673	
21	TOTAL PLANT	\$2,596,158,965	\$2,326,595,710	\$269,563,255	\$81,653,178	\$25,479,631	\$72,589,585	\$88,038,705	\$1,470,727	\$280,143	\$49,286	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (*) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>ACCUM PROVISION FOR DEPRECIATION</u>												
<u>INTANGIBLE PLANT</u>												
1	301.0 INTANGIBLE PLANT - TOTAL CO. RELATED	\$6,744,755	\$6,043,820	\$700,935	\$212,325	\$66,253	\$188,752	\$228,924	\$3,824	\$729	\$128	SUP_OM
2	302.0 INTANGIBLE PLANT - OKLA. JURIS. ONLY	\$1,128,387	\$1,128,387	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP10R
<u>PRODUCTION PLANT</u>												
3	310.1 PROD PLT LESS LAND & LAND RIGHTS	\$1,251,050	\$1,121,036	\$130,014	\$39,383	\$12,290	\$35,011	\$42,462	\$709	\$135	\$24	CAP3SY
4	310.2 PROD PLT	\$1,428,940,059	\$1,280,440,321	\$148,499,738	\$44,983,033	\$14,036,478	\$39,988,887	\$48,499,655	\$810,209	\$154,326	\$27,150	CAP3SY
5	310.3 PROD PLT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WNDFRM
6	TOTAL PRODUCTION PLANT	\$1,430,191,109	\$1,281,561,357	\$148,629,752	\$45,022,416	\$14,048,768	\$40,023,898	\$48,542,117	\$810,918	\$154,461	\$27,174	
<u>TRANSMISSION PLANT</u>												
7	350.4 LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
8	STRUCTURES & IMPROVEMENTS											
9	352.1 TRANS FUNCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
10	383 REGIONAL TRANS & MARKET OPER PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
11	350 & 352 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WNDFRM
12	TOTAL ACCOUNT 352	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	STATION EQUIPMENT											
14	353.1 TRANS FUNCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
15	353.2 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WNDFRM
16	353.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
17	355 & 356 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WNDFRM
18	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
19	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
20	TOTAL ACCOUNT 353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	354 TOWER & FIXTURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
22	355 POLES & FIXTURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
23	356 OH CONDUCTORS & DEVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
24	358 UNDERGROUND CONDUCTOR & DEVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
25	TOTAL TRANSMISSION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT												
1	360.4 LAND RIGHTS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	PLT364365OK
2	360.5 LAND RIGHTS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	PLT364365ARK
3	STRUCTURES & IMPROVEMENTS											
4	361.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
5	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
6	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	361.3 DISTRIBUTION FUNCTION OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
9	361.3 DISTRIBUTION FUNCTION ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
10	TOTAL ACCOUNT 361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	STATION EQUIPMENT											
12	362.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
13	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
15	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	362.3 DISTRIBUTION FUNCTION OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
17	362.3 DISTRIBUTION FUNCTION ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
18	TOTAL ACCOUNT 362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	POLES, TOWERS & FIXTURES											
20	364.1 POLES, TOWERS & FIXTURES OK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
21	364.1 POLES, TOWERS & FIXTURES OK (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS1OS
22	364.2 POLES, TOWERS & FIXTURES ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
23	364.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
24	TOTAL ACCOUNT 364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	OVERHEAD CONDUCTORS & DEVICES											
26	365.1 OH CONDUCT & DEV OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
27	365.1 OH CONDUCT & DEV OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS2OS
28	365.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
29	365.2 OH CONDUCT & DEV ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
30	365.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
31	365.3 SEC LIGHTING OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OKLSL
32	365.4 SEC LIGHTING ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ARKSL
33	TOTAL ACCOUNT 365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	UNDERGROUND CONDUIT											
35	366.1 UNDERGROUND CONDUIT OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
36	366.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
37	366.1 UNDERGROUND CONDUIT OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS3OS
38	366.2 UNDERGROUND CONDUIT ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
39	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
40	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
41	TOTAL ACCOUNT 366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>DISTRIBUTION PLANT (CONTINUED)</u>												
1	UNDERGROUND CONDUCTOR & DEVICES											
2	367.1 UG COND & DEVICES OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
3	367.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
4	367.1 UG COND & DEVICES OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS4OS
5	367.2 UG COND & DEVICES ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
6	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	TOTAL ACCOUNT 367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	LINE TRANSFORMERS											
10	368.1 LINE TRANSFORMERS OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP7OS
11	368.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	368.2 LINE TRANSFORMERS ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP7AS
13	368.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	TOTAL ACCOUNT 368	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	SERVICES											
16	369.1 SERVICES OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS5OS
17	369.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
18	369.2 SERVICES ARK (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS5AS
19	369.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
20	TOTAL ACCOUNT 369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	METERS											
22	370.1 METERS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS6OS
23	370.2 METERS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS6AS
24	TOTAL ACCOUNT 370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>DISTRIBUTION PLANT (CONTINUED)</u>												
1	INSTALLATION ON CUST PROPERTY											
2	371.1 INSTALLATIONS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
3	371.2 INSTALLATIONS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
4	TOTAL ACCOUNT 371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	LEASED PROPERTY											
6	372.1 LEASES OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	372.2 LEASES ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	TOTAL ACCOUNT 372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	STREET LIGHT & SIGNAL SYSTEM											
10	373.1 STREET LGHT & SIGNAL SYSTEM OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OKLML
11	373.2 STREET LGHT & SIGNAL SYSTEM ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ARKML
12	TOTAL ACCOUNT 373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	TOTAL DISTRIBUTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<u>GENERAL PLANT</u>												
14	389.1 LAND & LAND RIGHTS	\$26,846	\$24,055	\$2,791	\$845	\$263	\$752	\$912	\$15	\$3	\$1	SUP_OM
15	389.2 GEN PLANT LESS LAND & LAND RIGHTS	\$50,519,265	\$45,269,148	\$5,250,117	\$1,590,347	\$496,250	\$1,413,782	\$1,714,675	\$28,644	\$5,458	\$961	SUP_OM
16	TOTAL GENERAL PLANT	\$50,546,111	\$45,293,203	\$5,252,908	\$1,591,192	\$496,513	\$1,414,534	\$1,715,587	\$28,659	\$5,461	\$962	
17	TOT ACCUM PROV FOR DEPR	\$1,488,610,362	\$1,334,026,767	\$154,583,595	\$46,825,933	\$14,611,534	\$41,627,184	\$50,486,628	\$843,401	\$160,651	\$28,264	
18	NET ELECTRIC PLANT IN SERVICE	\$1,107,548,603	\$992,568,943	\$114,979,660	\$34,829,245	\$10,868,097	\$30,962,401	\$37,552,077	\$627,326	\$119,492	\$21,022	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
ADDITIONS TO RATE BASE												
PLANT HELD FOR FUTURE USE												
1	105 PRODUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
2	105 TRANSMISSION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
3	105 DISTRIBUTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	DISTSUB
4	105 GENERAL PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
5	TOTAL PLT HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
WORKING CAPITAL												
MATERIALS AND SUPPLIES												
6	151 FUEL INVENTORY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ENR1SY
7	GAS IN STORAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	154 MAT & SUPPLIES											
9	154 PRODUCTION	\$35,187,298	\$31,530,528	\$3,656,770	\$1,107,696	\$345,645	\$984,716	\$1,194,293	\$19,951	\$3,800	\$669	CAP1SY
10	154 TRANS & DISTR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	TRANDIST
11	NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
13	NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	TOT PLANT MAT & SUPP	\$35,187,298	\$31,530,528	\$3,656,770	\$1,107,696	\$345,645	\$984,716	\$1,194,293	\$19,951	\$3,800	\$669	
15	TOTAL MATERIALS & SUPPLIES	\$35,187,298	\$31,530,528	\$3,656,770	\$1,107,696	\$345,645	\$984,716	\$1,194,293	\$19,951	\$3,800	\$669	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
OTHER WORKING CAPITAL												
1	123 INVEST IN SUB - ARKLAHOMA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP3SY
2	124,135,143,146,174,182.3&186 WC FOR SUPVO&M	\$56,504,405	\$50,632,294	\$3,872,111	\$1,778,759	\$555,042	\$1,581,276	\$1,917,816	\$32,038	\$6,105	\$1,075	\$1,075 SUP_OM
3	165, 172 182.3 & 186 WC FOR GROSSPLT	\$26,835,353	\$24,048,997	\$2,786,356	\$844,034	\$263,371	\$750,326	\$910,018	\$15,202	\$2,896	\$509	\$509 GROSSPLT
4	142, 144 & 173 WC FOR REVASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 REVASSETS
5	183 & 188 WC FOR TRANDIST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 TRANDIST
6	TOTAL OTHER WORKING CAPITAL	\$83,339,758	\$74,681,291	\$8,658,467	\$2,622,793	\$818,413	\$2,331,602	\$2,827,834	\$47,240	\$9,001	\$1,584	
WORKING CASH REQUIREMENT												
7	WORKING CAPITAL - CASH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
8	TOTAL WORKING CAPITAL	\$118,527,056	\$106,211,819	\$12,315,237	\$3,730,489	\$1,164,058	\$3,316,318	\$4,022,127	\$67,191	\$12,801	\$2,253	
9	114 ACQUISITION - HIGH SIDE TRANS. FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP3SY
10	CUSTOMER DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
11	TOTAL MISCELLANEOUS OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	RATE BASE DEFERRED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
13	REGULATORY ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
14	REGULATORY ASSET - NEW POWER PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
15	REGULATORY LIABILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
16	TOTAL NET RB DEFERRED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL RATE BASE (a)	\$1,226,075,659	\$1,098,780,762	\$127,294,897	\$38,559,734	\$12,032,155	\$34,278,719	\$41,574,204	\$694,517	\$132,293	\$23,275	

Supporting Schedules
(a) B-1
(b) G-4

Recap Schedules
G-1-1A
G-2

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION
ENERGY COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>ELECTRIC PLANT IN SERVICE</u>												
<u>INTANGIBLE PLANT</u>												
1	301.0 INTANGIBLE PLANT - TOTAL CO. RELATED	\$4,593,766	\$4,104,024	\$489,742	\$127,626	\$38,534	\$134,488	\$183,706	\$4,895	\$327	\$166	SUP_OM
2	302.0 INTANGIBLE PLANT - OKLA. JURIS. ONLY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP1OR
3	303.0 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
<u>PRODUCTION PLANT</u>												
4	310 PROD PLT LAND & LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
5	310.1 PROD PLT LESS LAND & LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
6	310.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	341, 344 & 347 WIND FARM	\$190,471,748	\$168,983,677	\$21,488,071	\$5,496,824	\$1,659,771	\$5,854,149	\$8,245,332	\$210,662	\$14,095	\$7,238	WINDFRM
8	TOTAL PRODUCTION PLANT	\$190,471,748	\$168,983,677	\$21,488,071	\$5,496,824	\$1,659,771	\$5,854,149	\$8,245,332	\$210,662	\$14,095	\$7,238	
<u>TRANSMISSION PLANT</u>												
9	LAND & LAND RIGHTS											
10	350.1 TRANS FUNCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
11	350.2 WIND FARM	\$201,920	\$179,140	\$22,780	\$5,827	\$1,760	\$6,206	\$8,741	\$223	\$15	\$8	WINDFRM
12	350.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
13	350.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	350.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
15	350.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	350.4 TRANS OVERHEAD LINES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
17	TOTAL ACCOUNT 350	\$201,920	\$179,140	\$22,780	\$5,827	\$1,760	\$6,206	\$8,741	\$223	\$15	\$8	
18	STRUCTURES & IMPROVEMENTS											
19	352.1 TRANS FUNCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
20	352.2 WIND FARM	\$252,739	\$224,224	\$28,515	\$7,294	\$2,203	\$7,768	\$10,941	\$280	\$19	\$10	WINDFRM
21	383 REGIONAL TRANS & MARKET OPER PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
22	352.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
23	352.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
24	TOTAL ACCOUNT 352	\$252,739	\$224,224	\$28,515	\$7,294	\$2,203	\$7,768	\$10,941	\$280	\$19	\$10	
25	STATION EQUIPMENT											
26	353.1 TRANS FUNCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
27	353.2 WIND FARM	\$3,738,258	\$3,316,527	\$421,731	\$107,882	\$32,575	\$114,895	\$161,825	\$4,135	\$277	\$142	WINDFRM
28	353.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
29	353.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
30	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
31	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
32	TOTAL ACCOUNT 353	\$3,738,258	\$3,316,527	\$421,731	\$107,882	\$32,575	\$114,895	\$161,825	\$4,135	\$277	\$142	
33	354 TOWER & FIXTURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
34	355 POLES & FIXTURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
35	356 OH CONDUCTORS & DEVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
36	358 UNDERGROUND CONDUCTOR & DEVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
37	355 & 356 WIND FARM	\$9,391,133	\$8,331,622	\$1,059,461	\$271,019	\$81,834	\$288,637	\$406,532	\$10,387	\$695	\$357	WINDFRM
38	TOTAL TRANSMISSION PLANT	\$13,584,050	\$12,051,563	\$1,532,487	\$392,022	\$118,372	\$417,506	\$588,039	\$15,025	\$1,006	\$517	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION
ENERGY COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT												
1	LAND & LAND RIGHTS SUBSTATIONS											
2	360.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
3	360.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
4	360.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
5	360.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
6	360.3 DISTRIBUTION FUNCTION OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
7	360.3 DISTRIBUTION FUNCTION ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
8	TOTAL SUBSTATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	OVERHEAD LINES											
10	360.4 LAND RIGHTS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	PLT364365OK
11	360.5 LAND RIGHTS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	PLT364365ARK
12	TOTAL ACCOUNT 360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	STRUCTURES & IMPROVEMENTS											
14	361.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
15	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
17	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
18	361.3 DISTRIBUTION FUNCTION OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
19	361.3 DISTRIBUTION FUNCTION ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
20	TOTAL ACCOUNT 361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	STATION EQUIPMENT											
22	362.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
23	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
24	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
25	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
26	362.3 DISTRIBUTION FUNCTION OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
27	362.3 DISTRIBUTION FUNCTION ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
28	TOTAL ACCOUNT 362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	POLES, TOWERS & FIXTURES											
30	364.1 POLES, TOWERS & FIXTURES OK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
31	364.1 POLES, TOWERS & FIXTURES OK (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS10S
32	364.2 POLES, TOWERS & FIXTURES ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
33	364.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
34	TOTAL ACCOUNT 364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTH JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION
ENERGY COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT (CONTINUED)												
1	OVERHEAD CONDUCTORS & DEVICES											
2	365.1 OH CONDUCT & DEV OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP60S
3	365.1 OH CONDUCT & DEV OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS20S
4	365.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
5	365.2 OH CONDUCT & DEV ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
6	365.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
7	365.3 SEC LIGHTING OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 OKLSL
8	365.4 SEC LIGHTING ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 ARKSL
9	TOTAL ACCOUNT 365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	UNDERGROUND CONDUIT											
11	366.1 UNDERGROUND CONDUIT OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP60S
12	366.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
13	366.1 UNDERGROUND CONDUIT OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS30S
14	366.2 UNDERGROUND CONDUIT ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
15	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
16	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
17	TOTAL ACCOUNT 366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	UNDERGROUND CONDUCTOR & DEVICES											
19	367.1 UG COND & DEVICES OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP60S
20	367.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
21	367.1 UG COND & DEVICES OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS40S
22	367.2 UG COND & DEVICES ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
23	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
24	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
25	TOTAL ACCOUNT 367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	LINE TRANSFORMERS											
27	368.1 LINE TRANSFORMERS OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP70S
28	368.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
29	368.2 LINE TRANSFORMERS ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP7AS
30	368.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
31	TOTAL ACCOUNT 368	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SERVICES											
33	369.1 SERVICES OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS50S
34	369.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
35	369.2 SERVICES ARK (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS5AS
36	369.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
37	TOTAL ACCOUNT 369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION
ENERGY COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>DISTRIBUTION PLANT (CONTINUED)</u>												
1	METERS											
2	370.1 METERS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS60S
3	370.2 METERS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS6AS
4	TOTAL ACCOUNT 370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	INSTALLATION ON CUST PROPERTY											
6	371.1 INSTALLATIONS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	371.2 INSTALLATIONS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	TOTAL ACCOUNT 371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	LEASED PROPERTY											
10	372.1 LEASES OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
11	372.2 LEASES ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	TOTAL ACCOUNT 372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	STREET LIGHT & SIGNAL SYSTEM											
14	373.1 STREET LGHT & SIGNAL SYSTEM OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OKLML
15	373.2 STREET LGHT & SIGNAL SYSTEM ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ARKML
16	TOTAL ACCOUNT 373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	TOTAL DISTRIBUTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<u>GENERAL PLANT</u>												
18	389.1 LAND & LAND RIGHTS	\$506,579	\$452,573	\$54,006	\$14,074	\$4,249	\$14,831	\$20,258	\$540	\$36	\$18	SUP_OM
19	389.2 GEN PLANT LESS LAND & LAND RIGHTS	\$48,855,488	\$43,646,973	\$5,208,515	\$1,357,326	\$409,822	\$1,430,311	\$1,953,748	\$52,057	\$3,483	\$1,768	SUP_OM
20	TOTAL GENERAL PLANT	\$49,362,067	\$44,099,546	\$5,262,521	\$1,371,400	\$414,071	\$1,445,142	\$1,974,006	\$52,597	\$3,519	\$1,786	
21	TOTAL PLANT	\$258,011,631	\$229,238,810	\$28,772,821	\$7,387,872	\$2,230,748	\$7,851,285	\$10,991,083	\$283,179	\$18,947	\$9,707	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION
ENERGY COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
ACCUM PROVISION FOR DEPRECIATION												
INTANGIBLE PLANT												
1	301.0 INTANGIBLE PLANT - TOTAL CO. RELATED	\$3,784,622	\$3,381,140	\$403,482	\$105,146	\$31,747	\$110,800	\$151,349	\$4,033	\$270	\$137	SUP_OM
2	302.0 INTANGIBLE PLANT - OKLA. JURIS. ONLY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP10R
PRODUCTION PLANT												
3	310.1 PROD PLT LESS LAND & LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
4	310.2 PROD PLT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
5	310.3 PROD PLT	\$7,458,541	\$6,617,106	\$841,435	\$215,246	\$64,994	\$229,239	\$322,872	\$8,249	\$552	\$283	WNDFRM
6	TOTAL PRODUCTION PLANT	\$7,458,541	\$6,617,106	\$841,435	\$215,246	\$64,994	\$229,239	\$322,872	\$8,249	\$552	\$283	
TRANSMISSION PLANT												
7	350.4 LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
8	STRUCTURES & IMPROVEMENTS											
9	352.1 TRANS FUNCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
10	383 REGIONAL TRANS & MARKET OPER PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
11	350 & 352 WIND FARM	(\$1,574)	(\$1,397)	(\$177)	(\$45)	(\$14)	(\$48)	(\$68)	(\$2)	\$0	\$0	WNDFRM
12	TOTAL ACCOUNT 352	(\$1,574)	(\$1,397)	(\$177)	(\$45)	(\$14)	(\$48)	(\$68)	(\$2)	\$0	\$0	
13	STATION EQUIPMENT											
14	353.1 TRANS FUNCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
15	353.2 WIND FARM	(\$82,963)	(\$73,604)	(\$9,359)	(\$2,394)	(\$723)	(\$2,350)	(\$3,591)	(\$92)	(\$6)	(\$3)	WNDFRM
16	353.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
17	355 & 356 WIND FARM	\$631,616	\$560,358	\$71,258	\$18,228	\$5,504	\$19,413	\$27,343	\$699	\$47	\$24	WNDFRM
18	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
19	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
20	TOTAL ACCOUNT 353	\$548,653	\$486,754	\$61,899	\$15,834	\$4,781	\$16,863	\$23,752	\$607	\$41	\$21	
21	354 TOWER & FIXTURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
22	355 POLES & FIXTURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
23	356 OH CONDUCTORS & DEVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
24	358 UNDERGROUND CONDUCTOR & DEVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
25	TOTAL TRANSMISSION PLANT	\$547,079	\$485,357	\$61,722	\$15,789	\$4,767	\$16,815	\$23,684	\$605	\$41	\$21	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION
ENERGY COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT												
1	360.4 LAND RIGHTS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 PLT364365OK
2	360.5 LAND RIGHTS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 PLT364365ARK
3	STRUCTURES & IMPROVEMENTS											
4	361.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
5	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
6	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
7	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
8	361.3 DISTRIBUTION FUNCTION OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP60S
9	361.3 DISTRIBUTION FUNCTION ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
10	TOTAL ACCOUNT 361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	STATION EQUIPMENT											
12	362.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
13	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
14	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
15	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
16	362.3 DISTRIBUTION FUNCTION OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP60S
17	362.3 DISTRIBUTION FUNCTION ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
18	TOTAL ACCOUNT 362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	POLES, TOWERS & FIXTURES											
20	364.1 POLES, TOWERS & FIXTURES OK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP60S
21	364.1 POLES, TOWERS & FIXTURES OK (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS10S
22	364.2 POLES, TOWERS & FIXTURES ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
23	364.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
24	TOTAL ACCOUNT 364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	OVERHEAD CONDUCTORS & DEVICES											
26	365.1 OH CONDUCT & DEV OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP60S
27	365.1 OH CONDUCT & DEV OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS20S
28	365.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
29	365.2 OH CONDUCT & DEV ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
30	365.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
31	365.3 SEC LIGHTING OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 OKLSL
32	365.4 SEC LIGHTING ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 ARKSL
33	TOTAL ACCOUNT 365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	UNDERGROUND CONDUIT											
35	366.1 UNDERGROUND CONDUIT OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP60S
36	366.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
37	366.1 UNDERGROUND CONDUIT OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS30S
38	366.2 UNDERGROUND CONDUIT ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
39	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
40	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
41	TOTAL ACCOUNT 366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION
ENERGY COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT (CONTINUED)												
1	UNDERGROUND CONDUCTOR & DEVICES											
2	367.1 UG COND & DEVICES OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
3	367.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
4	367.1 UG COND & DEVICES OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS40S
5	367.2 UG COND & DEVICES ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
6	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	TOTAL ACCOUNT 367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	LINE TRANSFORMERS											
10	368.1 LINE TRANSFORMERS OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP70S
11	368.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	368.2 LINE TRANSFORMERS ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP7AS
13	368.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	TOTAL ACCOUNT 368	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	SERVICES											
16	369.1 SERVICES OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS30S
17	369.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
18	369.2 SERVICES ARK (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS5AS
19	369.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
20	TOTAL ACCOUNT 369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	METERS											
22	370.1 METERS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS60S
23	370.2 METERS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS6AS
24	TOTAL ACCOUNT 370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION
ENERGY COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT (CONTINUED)												
1	INSTALLATION ON CUST PROPERTY											
2	371.1 INSTALLATIONS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
3	371.2 INSTALLATIONS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
4	TOTAL ACCOUNT 371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	LEASED PROPERTY											
6	372.1 LEASES OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	372.2 LEASES ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	TOTAL ACCOUNT 372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	STREET LIGHT & SIGNAL SYSTEM											
10	373.1 STREET LGHT & SIGNAL SYSTEM OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OKLML
11	373.2 STREET LGHT & SIGNAL SYSTEM ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ARKML
12	TOTAL ACCOUNT 373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	TOTAL DISTRIBUTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
GENERAL PLANT												
14	389.1 LAND & LAND RIGHTS	\$15,063	\$13,457	\$1,606	\$418	\$126	\$441	\$603	\$16	\$1	\$1	SUP_OM
15	389.2 GEN PLANT LESS LAND & LAND RIGHTS	\$28,347,394	\$25,325,260	\$3,022,134	\$787,561	\$237,791	\$829,909	\$1,133,621	\$30,205	\$2,021	\$1,026	SUP_OM
16	TOTAL GENERAL PLANT	\$28,362,457	\$25,338,717	\$3,023,740	\$787,979	\$237,917	\$830,350	\$1,134,224	\$30,221	\$2,022	\$1,027	
17	TOT ACCUM PROV FOR DEPR	\$40,152,699	\$35,822,320	\$4,330,379	\$1,124,160	\$339,425	\$1,187,204	\$1,632,129	\$43,108	\$2,885	\$1,468	
18	NET ELECTRIC PLANT IN SERVICE	\$217,858,932	\$193,416,490	\$24,442,442	\$6,263,712	\$1,891,323	\$6,664,081	\$9,358,954	\$240,071	\$16,062	\$8,239	

**OKLAHOMA GAS AND ELECTRIC COMPANY
 RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
 TEST YEAR ENDING DECEMBER 31, 2007**

**SCHEDULE G-2-1A
 PRODUCTION FUNCTION
 ENERGY COMPONENT**

D

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>ADDITIONS TO RATE BASE</u>												
<u>PLANT HELD FOR FUTURE USE</u>												
1	105 PRODUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
2	105 TRANSMISSION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
3	105 DISTRIBUTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	DISTSUB
4	105 GENERAL PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
5	TOTAL PLT HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<u>WORKING CAPITAL</u>												
<u>MATERIALS AND SUPPLIES</u>												
6	151 FUEL INVENTORY	\$94,183,444	\$84,207,910	\$9,975,534	\$2,605,302	\$786,620	\$2,741,963	\$3,731,642	\$99,929	\$6,687	\$3,391	ENRISY
7	GAS IN STORAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	154 MAT & SUPPLIES											
9	154 PRODUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAPISY
10	154 TRANS & DISTR	\$125,539	\$111,377	\$14,162	\$3,623	\$1,094	\$3,858	\$5,434	\$139	\$9	\$5	TRANDIST
11	NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
13	NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	TOT PLANT MAT & SUPP	\$125,539	\$111,377	\$14,162	\$3,623	\$1,094	\$3,858	\$5,434	\$139	\$9	\$5	
15	TOTAL MATERIALS & SUPPLIES	\$94,308,983	\$84,319,287	\$9,989,696	\$2,608,925	\$787,714	\$2,745,821	\$3,737,076	\$100,068	\$6,696	\$3,396	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
PRODUCTION FUNCTION
ENERGY COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
OTHER WORKING CAPITAL												
1	123 INVEST IN SUB - ARKLAHOMA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
2	124,135,143,146,174,182.3&186 WC FOR SUPVO&M	\$31,705,778	\$28,325,605	\$3,380,173	\$880,865	\$265,963	\$928,229	\$1,267,924	\$33,784	\$2,260	\$1,148	SUP_OM
3	165, 172 182.3 & 186 WC FOR GROSSPLT	\$2,666,952	\$2,369,541	\$297,411	\$76,365	\$23,058	\$81,155	\$113,610	\$2,927	\$196	\$100	GROSSPLT
4	142, 144 & 173 WC FOR REVASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	REVASSETS
5	183 & 188 WC FOR TRANDIST	\$4,987	\$4,425	\$562	\$144	\$43	\$153	\$216	\$6	\$0	\$0	TRANDIST
6	TOTAL OTHER WORKING CAPITAL	\$34,377,717	\$30,699,571	\$3,678,146	\$957,374	\$289,064	\$1,009,537	\$1,381,750	\$36,717	\$2,456	\$1,248	
WORKING CASH REQUIREMENT												
7	WORKING CAPITAL - CASH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	TOTAL WORKING CAPITAL	\$128,686,700	\$115,018,858	\$13,667,842	\$3,566,299	\$1,076,778	\$3,755,358	\$5,118,826	\$136,785	\$9,152	\$4,644	
MISCELLANEOUS OTHER												
9	114 ACQUISITION - HIGH SIDE TRANS. FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
10	CUSTOMER DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
11	TOTAL MISCELLANEOUS OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	RATE BASE DEFERRED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
13	REGULATORY ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	REGULATORY ASSET - NEW POWER PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
15	REGULATORY LIABILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	TOTAL NET RB DEFERRED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	TOTAL RATE BASE (a)	\$346,545,632	\$308,435,348	\$38,110,284	\$9,830,011	\$2,968,101	\$10,419,439	\$14,477,780	\$376,856	\$25,214	\$12,883	

Supporting Schedules
(a) B-1
(b) G-4

Recap Schedules
G-1-1A
G-2

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
TRANSMISSION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>ELECTRIC PLANT IN SERVICE</u>												
<u>INTANGIBLE PLANT</u>												
1	301.0 INTANGIBLE PLANT - TOTAL CO. RELATED	\$3,301,510	\$2,967,089	\$334,421	\$107,481	\$32,147	\$88,606	\$105,067	\$882	\$238		\$0 SUP_OM
2	302.0 INTANGIBLE PLANT - OKLA. JURIS. ONLY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 CAP10R
3	303.0 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 NA
<u>PRODUCTION PLANT</u>												
4	310 PROD PLT LAND & LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 CAP1SY
5	310.1 PROD PLT LESS LAND & LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 CAP1SY
6	310.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 NA
7	341, 344 & 347 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 WNDFRM
8	TOTAL PRODUCTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
<u>TRANSMISSION PLANT</u>												
LAND & LAND RIGHTS												
9	350.1 TRANS FUNCTION	\$568,472	\$510,889	\$57,583	\$18,507	\$5,536	\$15,256	\$18,091	\$152	\$41		\$0 CAP3SY
11	350.2 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 WNDFRM
12	350.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 NA
13	350.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 NA
14	350.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 NA
15	350.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 NA
16	350.4 TRANS OVERHEAD LINES	\$27,378,404	\$24,605,164	\$2,773,240	\$891,304	\$266,584	\$734,781	\$871,290	\$7,310	\$1,971		\$0 CAP3SY
17	TOTAL ACCOUNT 350	\$27,946,876	\$25,116,053	\$2,830,823	\$909,811	\$272,120	\$750,037	\$889,381	\$7,462	\$2,012		\$0
STRUCTURES & IMPROVEMENTS												
18	352.1 TRANS FUNCTION	\$3,620,976	\$3,254,195	\$366,781	\$117,881	\$35,257	\$97,180	\$115,235	\$967	\$261		\$0 CAP3SY
20	352.2 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 WNDFRM
21	383 REGIONAL TRANS & MARKET OPER PLANT	\$20,824	\$18,714	\$2,110	\$678	\$203	\$559	\$663	\$6	\$1		\$0 CAP3SY
22	352.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 NA
23	352.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 NA
24	TOTAL ACCOUNT 352	\$3,641,800	\$3,272,909	\$368,891	\$118,559	\$35,460	\$97,739	\$115,898	\$973	\$262		\$0
STATION EQUIPMENT												
25	353.1 TRANS FUNCTION	\$311,065,710	\$279,556,931	\$31,508,779	\$10,126,744	\$3,028,847	\$8,348,381	\$9,899,355	\$83,055	\$22,397		\$0 CAP3SY
27	353.2 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 WNDFRM
28	353.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 NA
29	353.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 NA
30	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 NA
31	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 NA
32	TOTAL ACCOUNT 353	\$311,065,710	\$279,556,931	\$31,508,779	\$10,126,744	\$3,028,847	\$8,348,381	\$9,899,355	\$83,055	\$22,397		\$0
33	354 TOWER & FIXTURES	\$59,225,532	\$53,226,401	\$5,999,131	\$1,928,087	\$576,679	\$1,589,495	\$1,884,793	\$15,813	\$4,264		\$0 CAP3SY
34	355 POLES & FIXTURES	\$213,757,958	\$192,105,772	\$21,652,186	\$6,958,890	\$2,081,362	\$5,736,836	\$6,802,634	\$57,073	\$15,391		\$0 CAP3SY
35	356 OH CONDUCTORS & DEVICES	\$183,882,270	\$165,256,283	\$18,625,987	\$5,986,287	\$1,790,462	\$4,935,032	\$5,851,869	\$49,097	\$13,240		\$0 CAP3SY
36	358 UNDERGROUND CONDUCTOR & DEVICES	\$110,364	\$99,185	\$11,179	\$3,593	\$1,075	\$2,962	\$3,512	\$29	\$8		\$0 CAP3SY
37	355 & 356 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 WNDFRM
38	TOTAL TRANSMISSION PLANT	\$799,630,510	\$718,633,534	\$80,996,976	\$26,031,971	\$7,786,005	\$21,460,482	\$25,447,442	\$213,502	\$57,574		\$0

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
TRANSMISSION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT												
1	LAND & LAND RIGHTS SUBSTATIONS											
2	360.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
3	360.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
4	360.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
5	360.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
6	360.3 DISTRIBUTION FUNCTION OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
7	360.3 DISTRIBUTION FUNCTION ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
8	TOTAL SUBSTATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	OVERHEAD LINES											
10	360.4 LAND RIGHTS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	PLT364365OK
11	360.5 LAND RIGHTS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	PLT364365ARK
12	TOTAL ACCOUNT 360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	STRUCTURES & IMPROVEMENTS											
14	361.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
15	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
17	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
18	361.3 DISTRIBUTION FUNCTION OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
19	361.3 DISTRIBUTION FUNCTION ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
20	TOTAL ACCOUNT 361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	STATION EQUIPMENT											
22	362.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
23	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
24	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
25	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
26	362.3 DISTRIBUTION FUNCTION OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
27	362.3 DISTRIBUTION FUNCTION ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
28	TOTAL ACCOUNT 362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	POLES, TOWERS & FIXTURES											
30	364.1 POLES, TOWERS & FIXTURES OK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP60S
31	364.1 POLES, TOWERS & FIXTURES OK (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS10S
32	364.2 POLES, TOWERS & FIXTURES ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6AS
33	364.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
34	TOTAL ACCOUNT 364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
TRANSMISSION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT (CONTINUED)												
1	OVERHEAD CONDUCTORS & DEVICES											
2	365.1 OH CONDUCT & DEV OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP60S
3	365.1 OH CONDUCT & DEV OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS20S
4	365.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
5	365.2 OH CONDUCT & DEV ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
6	365.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
7	365.3 SEC LIGHTING OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 OKLSL
8	365.4 SEC LIGHTING ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 ARKSL
9	TOTAL ACCOUNT 365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	UNDERGROUND CONDUIT											
11	366.1 UNDERGROUND CONDUIT OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP60S
12	366.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
13	366.1 UNDERGROUND CONDUIT OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS30S
14	366.2 UNDERGROUND CONDUIT ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
15	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
16	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
17	TOTAL ACCOUNT 366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	UNDERGROUND CONDUCTOR & DEVICES											
19	367.1 UG COND & DEVICES OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP60S
20	367.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
21	367.1 UG COND & DEVICES OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS40S
22	367.2 UG COND & DEVICES ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
23	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
24	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
25	TOTAL ACCOUNT 367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	LINE TRANSFORMERS											
27	368.1 LINE TRANSFORMERS OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP70S
28	368.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
29	368.2 LINE TRANSFORMERS ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP7AS
30	368.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
31	TOTAL ACCOUNT 368	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SERVICES											
33	369.1 SERVICES OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS50S
34	369.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
35	369.2 SERVICES ARK (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS5AS
36	369.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
37	TOTAL ACCOUNT 369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
TRANSMISSION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>DISTRIBUTION PLANT (CONTINUED)</u>												
1	METERS											
2	370.1 METERS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS60S
3	370.2 METERS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS6AS
4	TOTAL ACCOUNT 370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	INSTALLATION ON CUST PROPERTY											
6	371.1 INSTALLATIONS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	371.2 INSTALLATIONS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	TOTAL ACCOUNT 371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	LEASED PROPERTY											
10	372.1 LEASES OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
11	372.2 LEASES ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	TOTAL ACCOUNT 372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	STREET LIGHT & SIGNAL SYSTEM											
14	373.1 STREET LGHT & SIGNAL SYSTEM OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OKLML
15	373.2 STREET LGHT & SIGNAL SYSTEM ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ARKML
16	TOTAL ACCOUNT 373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	TOTAL DISTRIBUTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<u>GENERAL PLANT</u>												
18	389.1 LAND & LAND RIGHTS	\$364,075	\$327,196	\$36,879	\$11,852	\$3,545	\$9,772	\$11,587	\$97	\$26	\$0	SUP_OM
19	389.2 GEN PLANT LESS LAND & LAND RIGHTS	\$35,112,093	\$31,555,486	\$3,556,607	\$1,143,076	\$341,885	\$942,340	\$1,117,402	\$9,375	\$2,529	\$0	SUP_OM
20	TOTAL GENERAL PLANT	\$35,476,168	\$31,882,682	\$3,593,486	\$1,154,928	\$345,430	\$952,112	\$1,128,989	\$9,472	\$2,555	\$0	
21	TOTAL PLANT	\$838,408,188	\$753,483,305	\$84,924,883	\$27,294,380	\$8,163,582	\$22,501,200	\$26,681,498	\$223,856	\$60,367	\$0	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
TRANSMISSION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
ACCUM PROVISION FOR DEPRECIATION												
INTANGIBLE PLANT												
1	301.0 INTANGIBLE PLANT - TOTAL CO. RELATED	\$2,719,980	\$2,444,465	\$275,515	\$88,549	\$26,484	\$73,000	\$86,560	\$726	\$196	\$0	SUP_OM
2	302.0 INTANGIBLE PLANT - OKLA. JURIS. ONLY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP10R
PRODUCTION PLANT												
3	310.1 PROD PLT LESS LAND & LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP1SY
4	310.2 PROD PLT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP1SY
5	310.3 PROD PLT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WNDFRM
6	TOTAL PRODUCTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TRANSMISSION PLANT												
7	350.4 LAND RIGHTS	\$9,255,458	\$8,317,945	\$937,513	\$301,311	\$90,121	\$248,398	\$294,546	\$2,471	\$666	\$0	CAP3SY
8	STRUCTURES & IMPROVEMENTS											
9	352.1 TRANS FUNCTION	\$573,874	\$515,746	\$58,128	\$18,683	\$5,588	\$15,401	\$18,262	\$153	\$41	\$0	CAP3SY
10	383 REGIONAL TRANS & MARKET OPER PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
11	350 & 352 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WNDFRM
12	TOTAL ACCOUNT 352	\$573,874	\$515,746	\$58,128	\$18,683	\$5,588	\$15,401	\$18,262	\$153	\$41	\$0	
13	STATION EQUIPMENT											
14	353.1 TRANS FUNCTION	\$91,623,517	\$82,342,697	\$9,280,820	\$2,982,804	\$892,138	\$2,458,992	\$2,915,826	\$24,463	\$6,597	\$0	CAP3SY
15	353.2 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WNDFRM
16	353.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
17	355 & 356 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WNDFRM
18	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
19	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
20	TOTAL ACCOUNT 353	\$91,623,517	\$82,342,697	\$9,280,820	\$2,982,804	\$892,138	\$2,458,992	\$2,915,826	\$24,463	\$6,597	\$0	
21	354 TOWER & FIXTURES	\$28,785,773	\$25,869,976	\$2,915,797	\$937,121	\$280,287	\$772,552	\$916,078	\$7,686	\$2,073	\$0	CAP3SY
22	355 POLES & FIXTURES	\$73,529,203	\$66,081,210	\$7,447,993	\$2,393,743	\$715,954	\$1,973,377	\$2,339,993	\$19,632	\$5,294	\$0	CAP3SY
23	356 OH CONDUCTORS & DEVICES	\$73,822,197	\$66,344,526	\$7,477,671	\$2,403,282	\$718,807	\$1,981,240	\$2,349,316	\$19,711	\$5,315	\$0	CAP3SY
24	358 UNDERGROUND CONDUCTOR & DEVICES	\$113,488	\$101,992	\$11,496	\$3,695	\$1,105	\$3,046	\$3,612	\$30	\$8	\$0	CAP3SY
25	TOTAL TRANSMISSION PLANT	\$277,703,510	\$249,574,092	\$28,129,418	\$9,040,639	\$2,704,000	\$7,453,006	\$8,837,633	\$74,146	\$19,994	\$0	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
POCKET NO. 08-102-U

SCHEDULE G-2-1A
TRANSMISSION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT												
1	360.4 LAND RIGHTS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 PLT364365OK
2	360.5 LAND RIGHTS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 PLT364365ARK
3	STRUCTURES & IMPROVEMENTS											
4	361.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
5	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
6	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
7	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
8	361.3 DISTRIBUTION FUNCTION OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6OS
9	361.3 DISTRIBUTION FUNCTION ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
10	TOTAL ACCOUNT 361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
STATION EQUIPMENT												
12	362.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
13	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
14	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
15	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
16	362.3 DISTRIBUTION FUNCTION OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6OS
17	362.3 DISTRIBUTION FUNCTION ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
18	TOTAL ACCOUNT 362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
POLES, TOWERS & FIXTURES												
20	364.1 POLES, TOWERS & FIXTURES OK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6OS
21	364.1 POLES, TOWERS & FIXTURES OK (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS1OS
22	364.2 POLES, TOWERS & FIXTURES ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
23	364.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
24	TOTAL ACCOUNT 364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OVERHEAD CONDUCTORS & DEVICES												
26	365.1 OH CONDUCT & DEV OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6OS
27	365.1 OH CONDUCT & DEV OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS2OS
28	365.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
29	365.2 OH CONDUCT & DEV ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
30	365.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
31	365.3 SEC LIGHTING OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 OKLSL
32	365.4 SEC LIGHTING ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 ARKSL
33	TOTAL ACCOUNT 365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UNDERGROUND CONDUIT												
35	366.1 UNDERGROUND CONDUIT OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6OS
36	366.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
37	366.1 UNDERGROUND CONDUIT OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS3OS
38	366.2 UNDERGROUND CONDUIT ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
39	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
40	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
41	TOTAL ACCOUNT 366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
TRANSMISSION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT (CONTINUED)												
1	UNDERGROUND CONDUCTOR & DEVICES											
2	367.1 UG COND & DEVICES OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP60S
3	367.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
4	367.1 UG COND & DEVICES OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS40S
5	367.2 UG COND & DEVICES ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6AS
6	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
7	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
8	TOTAL ACCOUNT 367	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	LINE TRANSFORMERS											
10	368.1 LINE TRANSFORMERS OKLA (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP70S
11	368.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
12	368.2 LINE TRANSFORMERS ARK (CAP)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP7AS
13	368.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
14	TOTAL ACCOUNT 368	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	SERVICES											
16	369.1 SERVICES OKLA (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS30S
17	369.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
18	369.2 SERVICES ARK (CUST)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS5AS
19	369.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
20	TOTAL ACCOUNT 369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	METERS											
22	370.1 METERS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS60S
23	370.2 METERS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS6AS
24	TOTAL ACCOUNT 370	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
TRANSMISSION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>DISTRIBUTION PLANT (CONTINUED)</u>												
1	INSTALLATION ON CUST PROPERTY											
2	371.1 INSTALLATIONS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
3	371.2 INSTALLATIONS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
4	TOTAL ACCOUNT 371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	LEASED PROPERTY											
6	372.1 LEASES OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	372.2 LEASES ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	TOTAL ACCOUNT 372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	STREET LIGHT & SIGNAL SYSTEM											
10	373.1 STREET LGHT & SIGNAL SYSTEM OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OKLML
11	373.2 STREET LGHT & SIGNAL SYSTEM ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ARKML
12	TOTAL ACCOUNT 373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	TOTAL DISTRIBUTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<u>GENERAL PLANT</u>												
14	389.1 LAND & LAND RIGHTS	\$10,825	\$9,729	\$1,096	\$352	\$105	\$290	\$345	\$3	\$1	\$0	SUP_OM
15	389.2 GEN PLANT LESS LAND & LAND RIGHTS	\$20,373,074	\$18,309,423	\$2,063,651	\$663,246	\$198,372	\$546,774	\$648,351	\$5,440	\$1,468	\$0	SUP_OM
16	TOTAL GENERAL PLANT	\$20,383,899	\$18,319,152	\$2,064,747	\$663,598	\$198,477	\$547,064	\$648,696	\$5,443	\$1,469	\$0	
17	TOT ACCUM PROV FOR DEPR	\$300,807,389	\$270,337,709	\$30,469,680	\$9,792,786	\$2,928,961	\$8,073,070	\$9,572,869	\$80,315	\$21,639	\$0	
18	NET ELECTRIC PLANT IN SERVICE	\$537,600,799	\$483,145,596	\$54,455,203	\$17,501,594	\$5,234,621	\$14,428,130	\$17,108,609	\$143,541	\$38,708	\$0	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
TRANSMISSION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>ADDITIONS TO RATE BASE</u>												
<u>PLANT HELD FOR FUTURE USE</u>												
1	105 PRODUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
2	105 TRANSMISSION	\$682,727	\$613,572	\$69,155	\$22,226	\$6,648	\$18,323	\$21,727	\$182	\$49	\$0	CAP3SY
3	105 DISTRIBUTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	DISTSUB
4	105 GENERAL PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
5	TOTAL PLT HELD FOR FUTURE USE	\$682,727	\$613,572	\$69,155	\$22,226	\$6,648	\$18,323	\$21,727	\$182	\$49	\$0	
<u>WORKING CAPITAL</u>												
<u>MATERIALS AND SUPPLIES</u>												
6	151 FUEL INVENTORY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ENRISY
7	GAS IN STORAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	154 MAT & SUPPLIES											
9	154 PRODUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAPISY
10	154 TRANS & DISTR	\$7,239,329	\$6,506,037	\$733,292	\$235,676	\$70,489	\$194,289	\$230,384	\$1,933	\$521	\$0	TRANDIST
11	NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
13	NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	TOT PLANT MAT & SUPP	\$7,239,329	\$6,506,037	\$733,292	\$235,676	\$70,489	\$194,289	\$230,384	\$1,933	\$521	\$0	
15	TOTAL MATERIALS & SUPPLIES	\$7,239,329	\$6,506,037	\$733,292	\$235,676	\$70,489	\$194,289	\$230,384	\$1,933	\$521	\$0	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
TRANSMISSION FUNCTION
DEMAND COMPONENT

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
OTHER WORKING CAPITAL												
1	123 INVEST IN SUB - ARKLAHOMA	\$17,159	\$15,421	\$1,738	\$559	\$167	\$460	\$546	\$5	\$1		\$0 CAP3SY
2	124, 135, 143, 146, 174, 182.3 & 186 WC FOR SUPVO&M	\$22,786,719	\$20,478,585	\$2,308,134	\$741,823	\$221,873	\$611,551	\$725,162	\$6,084	\$1,641		\$0 SUP_OM
3	165, 172 182.3 & 186 WC FOR GROSSPLT	\$8,666,260	\$7,788,426	\$877,834	\$282,130	\$84,384	\$232,586	\$275,796	\$2,314	\$624		\$0 GROSSPLT
4	142, 144 & 173 WC FOR REVASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 REVASSETS
5	183 & 188 WC FOR TRANSDIST	\$287,650	\$258,513	\$29,137	\$9,364	\$2,801	\$7,719	\$9,155	\$77	\$21		\$0 TRANDIST
6	TOTAL OTHER WORKING CAPITAL	\$31,757,788	\$28,540,945	\$3,216,843	\$1,033,876	\$309,225	\$852,316	\$1,010,659	\$8,480	\$2,287		\$0
WORKING CASH REQUIREMENT												
7	WORKING CAPITAL - CASH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 NA
8	TOTAL WORKING CAPITAL	\$38,997,117	\$35,046,982	\$3,950,135	\$1,269,552	\$379,714	\$1,046,605	\$1,241,043	\$10,413	\$2,808		\$0
MISCELLANEOUS OTHER												
9	114 ACQUISITION - HIGH SIDE TRANS. FACILITIES	\$500,274	\$449,599	\$50,675	\$16,286	\$4,871	\$13,427	\$15,921	\$134	\$36		\$0 CAP3SY
10	CUSTOMER DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 NA
11	TOTAL MISCELLANEOUS OTHER	\$500,274	\$449,599	\$50,675	\$16,286	\$4,871	\$13,427	\$15,921	\$134	\$36		\$0
12	RATE BASE DEFERRED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 NA
13	REGULATORY ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 NA
14	REGULATORY ASSET - NEW POWER PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 NA
15	REGULATORY LIABILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0 NA
16	TOTAL NET RB DEFERRED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
17	TOTAL RATE BASE (a)	\$577,780,917	\$519,255,749	\$58,525,168	\$18,809,658	\$5,625,854	\$15,506,485	\$18,387,300	\$154,270	\$41,601		\$0

Supporting Schedules

(a) B-1
(b) G-4

Recap Schedules

G-1-1A
G-2

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
DISTRIBUTION FUNCTION

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>ELECTRIC PLANT IN SERVICE</u>												
<u>INTANGIBLE PLANT</u>												
1	301.0 INTANGIBLE PLANT - TOTAL CO. RELATED	\$7,558,060	\$6,947,650	\$610,410	\$232,115	\$70,553	\$167,119	\$75,487	\$63,038	\$1,136	\$962	SUP_OM
2	302.0 INTANGIBLE PLANT - OKLA. JURIS. ONLY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP10R
3	303.0 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
<u>PRODUCTION PLANT</u>												
4	310 PROD PLT LAND & LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP15Y
5	310.1 PROD PLT LESS LAND & LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP15Y
6	310.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	341, 344 & 347 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WINDFRM
8	TOTAL PRODUCTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<u>TRANSMISSION PLANT</u>												
LAND & LAND RIGHTS												
9	350.1 TRANS FUNCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
10	350.2 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WINDFRM
11	350.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	350.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
13	350.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	350.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
15	350.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	350.4 TRANS OVERHEAD LINES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
17	TOTAL ACCOUNT 350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
STRUCTURES & IMPROVEMENTS												
18	352.1 TRANS FUNCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
19	352.2 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WINDFRM
20	352.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
21	383 REGIONAL TRANS & MARKET OPER PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
22	352.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
23	352.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
24	TOTAL ACCOUNT 352	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
STATION EQUIPMENT												
25	353.1 TRANS FUNCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
26	353.2 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WINDFRM
27	353.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
28	353.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
29	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
30	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
31	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
32	TOTAL ACCOUNT 353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33	354 TOWER & FIXTURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
34	355 POLES & FIXTURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
35	356 OH CONDUCTORS & DEVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
36	358 UNDERGROUND CONDUCTOR & DEVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
37	355 & 356 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WINDFRM
38	TOTAL TRANSMISSION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
DISTRIBUTION FUNCTION

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT												
1	LAND & LAND RIGHTS SUBSTATIONS											
2	360.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
3	360.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
4	360.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
5	360.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
6	360.3 DISTRIBUTION FUNCTION OKLA	\$5,276,137	\$5,276,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
7	360.3 DISTRIBUTION FUNCTION ARK	\$1,309,462	\$83,038	\$1,226,424	\$500,022	\$153,538	\$372,186	\$168,965	\$27,061	\$2,504	\$2,148	CAP6AS
8	TOTAL SUBSTATIONS	\$6,585,599	\$5,359,175	\$1,226,424	\$500,022	\$153,538	\$372,186	\$168,965	\$27,061	\$2,504	\$2,148	
9	OVERHEAD LINES											
10	360.4 LAND RIGHTS OKLA	\$2,297,686	\$2,297,686	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	PLT364365OK
11	360.5 LAND RIGHTS ARK	\$187,419	\$11,885	\$175,534	\$71,567	\$21,975	\$53,270	\$24,184	\$3,873	\$358	\$307	PLT364365ARK
12	TOTAL ACCOUNT 360	\$9,070,704	\$7,668,746	\$1,401,958	\$571,589	\$175,513	\$425,456	\$193,149	\$30,934	\$2,862	\$2,455	
13	STRUCTURES & IMPROVEMENTS											
14	361.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
15	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
16	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
17	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
18	361.3 DISTRIBUTION FUNCTION OKLA	\$3,205,105	\$3,205,105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
19	361.3 DISTRIBUTION FUNCTION ARK	\$550,173	\$34,889	\$515,284	\$210,085	\$64,509	\$156,375	\$70,991	\$11,370	\$1,052	\$902	CAP6AS
20	TOTAL ACCOUNT 361	\$3,755,278	\$3,239,994	\$515,284	\$210,085	\$64,509	\$156,375	\$70,991	\$11,370	\$1,052	\$902	
21	STATION EQUIPMENT											
22	362.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
23	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
24	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
25	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
26	362.3 DISTRIBUTION FUNCTION OKLA	\$344,210,146	\$344,210,146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
27	362.3 DISTRIBUTION FUNCTION ARK	\$44,687,997	\$2,833,845	\$41,854,152	\$17,064,246	\$5,239,802	\$12,701,580	\$5,766,271	\$923,522	\$85,443	\$73,288	CAP6AS
28	TOTAL ACCOUNT 362	\$388,898,143	\$347,043,991	\$41,854,152	\$17,064,246	\$5,239,802	\$12,701,580	\$5,766,271	\$923,522	\$85,443	\$73,288	
29	POLES, TOWERS & FIXTURES											
30	364.1 POLES, TOWERS & FIXTURES OK (CAP)	\$174,011,344	\$174,011,344	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP6OS
31	364.1 POLES, TOWERS & FIXTURES OK (CUST)	\$212,680,531	\$212,680,531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CUS1OS
32	364.2 POLES, TOWERS & FIXTURES ARK (CAP)	\$33,938,711	\$2,352,189	\$31,786,522	\$12,959,599	\$3,979,416	\$9,646,332	\$4,379,248	\$701,377	\$64,891	\$55,659	CAP6AS
33	364.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
34	TOTAL ACCOUNT 364	\$420,630,586	\$388,844,064	\$31,786,522	\$12,959,599	\$3,979,416	\$9,646,332	\$4,379,248	\$701,377	\$64,891	\$55,659	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
DISTRIBUTION FUNCTION

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT (CONTINUED)												
1	OVERHEAD CONDUCTORS & DEVICES											
2	365.1 OH CONDUCT & DEV OKLA (CAP)	\$207,368,963	\$207,368,963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6OS
3	365.1 OH CONDUCT & DEV OKLA (CUST)	\$88,872,413	\$88,872,413	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS2OS
4	365.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
5	365.2 OH CONDUCT & DEV ARK (CAP)	\$29,779,818	\$1,888,437	\$27,891,361	\$11,371,513	\$3,491,773	\$8,464,258	\$3,842,609	\$615,430	\$56,939	\$48,839	\$0 CAP6AS
6	365.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
7	365.3 SEC LIGHTING OKLA	\$98,072,613	\$98,072,613	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 OKLSL
8	365.4 SEC LIGHTING ARK	\$8,711,218	\$0	\$8,711,218	\$0	\$0	\$0	\$0	\$8,711,218	\$0	\$0	\$0 ARKSL
9	TOTAL ACCOUNT 365	\$432,805,025	\$396,202,446	\$36,602,579	\$11,371,513	\$3,491,773	\$8,464,258	\$3,842,609	\$9,326,648	\$56,939	\$48,839	
10	UNDERGROUND CONDUIT											
11	366.1 UNDERGROUND CONDUIT OKLA (CAP)	\$10,823,012	\$10,823,012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6OS
12	366.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
13	366.1 UNDERGROUND CONDUIT OKLA (CUST)	\$97,407,110	\$97,407,110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS3OS
14	366.2 UNDERGROUND CONDUIT ARK (CAP)	\$11,943,767	\$757,402	\$11,186,365	\$4,560,763	\$1,400,443	\$3,394,753	\$1,541,152	\$246,830	\$22,836	\$19,588	\$0 CAP6AS
15	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
16	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
17	TOTAL ACCOUNT 366	\$120,173,889	\$108,987,524	\$11,186,365	\$4,560,763	\$1,400,443	\$3,394,753	\$1,541,152	\$246,830	\$22,836	\$19,588	
18	UNDERGROUND CONDUCTOR & DEVICES											
19	367.1 UG COND & DEVICES OKLA (CAP)	\$45,407,981	\$45,407,981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6OS
20	367.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
21	367.1 UG COND & DEVICES OKLA (CUST)	\$408,671,833	\$408,671,833	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS4OS
22	367.2 UG COND & DEVICES ARK (CAP)	\$26,321,851	\$1,669,174	\$24,652,677	\$10,051,078	\$3,086,316	\$7,481,407	\$3,396,414	\$543,967	\$50,327	\$43,168	\$0 CAP6AS
23	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
24	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
25	TOTAL ACCOUNT 367	\$480,401,665	\$455,748,988	\$24,652,677	\$10,051,078	\$3,086,316	\$7,481,407	\$3,396,414	\$543,967	\$50,327	\$43,168	
26	LINE TRANSFORMERS											
27	368.1 LINE TRANSFORMERS OKLA (CAP)	\$275,288,232	\$275,288,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP7OS
28	368.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
29	368.2 LINE TRANSFORMERS ARK (CAP)	\$17,509,485	\$27,245	\$17,482,240	\$6,356,101	\$5,841,077	\$4,633,868	\$236,973	\$329,003	\$79,335	\$5,883	\$0 CAP7AS
30	368.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
31	TOTAL ACCOUNT 368	\$292,797,717	\$275,315,477	\$17,482,240	\$6,356,101	\$5,841,077	\$4,633,868	\$236,973	\$329,003	\$79,335	\$5,883	
32	SERVICES											
33	369.1 SERVICES OKLA (CUST)	\$184,971,046	\$184,971,046	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS5OS
34	369.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
35	369.2 SERVICES ARK (CUST)	\$18,389,494	\$49,854	\$18,339,640	\$12,893,628	\$3,787,316	\$1,511,874	\$105,096	\$0	\$32,237	\$9,489	\$0 CUS5AS
36	369.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
37	TOTAL ACCOUNT 369	\$203,360,540	\$185,020,900	\$18,339,640	\$12,893,628	\$3,787,316	\$1,511,874	\$105,096	\$0	\$32,237	\$9,489	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 98-103-U

SCHEDULE G-2-1A
DISTRIBUTION FUNCTION

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>DISTRIBUTION PLANT (CONTINUED)</u>												
1	METERS											
2	370.1 METERS OKLA	\$83,765,801	\$83,765,801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS60S
3	370.2 METERS ARK	\$4,652,736	\$330,358	\$4,322,378	\$3,264,629	\$565,484	\$380,436	\$105,017	\$0	\$4,923	\$1,889	CUS6AS
4	TOTAL ACCOUNT 370	\$88,418,537	\$84,096,159	\$4,322,378	\$3,264,629	\$565,484	\$380,436	\$105,017	\$0	\$4,923	\$1,889	
5	INSTALLATION ON CUST PROPERTY											
6	371.1 INSTALLATIONS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
7	371.2 INSTALLATIONS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
8	TOTAL ACCOUNT 371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	LEASED PROPERTY											
10	372.1 LEASES OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
11	372.2 LEASES ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
12	TOTAL ACCOUNT 372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	STREET LIGHT & SIGNAL SYSTEM											
14	373.1 STREET LGHT & SIGNAL SYSTEM OKLA	\$55,571,802	\$55,571,802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 OKLML
15	373.2 STREET LGHT & SIGNAL SYSTEM ARK	\$4,234,065	\$0	\$4,234,065	\$0	\$0	\$0	\$0	\$4,234,065	\$0	\$0	\$0 ARKML
16	TOTAL ACCOUNT 373	\$59,805,867	\$55,571,802	\$4,234,065	\$0	\$0	\$0	\$0	\$4,234,065	\$0	\$0	\$0
17	TOTAL DISTRIBUTION PLANT	\$2,500,117,951	\$2,307,740,091	\$192,377,860	\$79,303,231	\$27,631,649	\$48,796,339	\$19,636,920	\$16,347,716	\$400,845	\$261,160	
<u>GENERAL PLANT</u>												
18	389.1 LAND & LAND RIGHTS	\$833,467	\$766,153	\$67,314	\$25,597	\$7,780	\$18,429	\$8,325	\$6,952	\$125	\$106	SUP_OM
19	389.2 GEN PLANT LESS LAND & LAND RIGHTS	\$80,381,255	\$73,889,416	\$6,491,839	\$2,468,585	\$750,343	\$1,777,346	\$802,831	\$670,419	\$12,086	\$10,229	SUP_OM
20	TOTAL GENERAL PLANT	\$81,214,722	\$74,655,569	\$6,559,153	\$2,494,182	\$758,123	\$1,795,775	\$811,156	\$677,371	\$12,211	\$10,335	
21	TOTAL PLANT	\$2,588,890,733	\$2,389,343,310	\$199,547,423	\$82,029,528	\$28,460,325	\$50,759,233	\$20,523,563	\$17,088,125	\$414,192	\$272,457	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
DISTRIBUTION FUNCTION

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
ACCUM PROVISION FOR DEPRECIATION												
PLANT												
1	301.0 INTANGIBLE PLANT - TOTAL CO. RELATED	\$6,226,782	\$5,723,889	\$502,893	\$191,230	\$58,126	\$137,683	\$62,192	\$51,934	\$936	\$792	SUP_OM
2	302.0 INTANGIBLE PLANT - OKLA. JURIS. ONLY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP10R
PRODUCTION PLANT												
3	310.1 PROD PLT LESS LAND & LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP15Y
4	310.2 PROD PLT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP15Y
5	310.3 PROD PLT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WINDFRM
6	TOTAL PRODUCTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
PLANT												
7	350.4 LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
8	STRUCTURES & IMPROVEMENTS											
9	352.1 TRANS FUNCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
10	383 REGIONAL TRANS & MARKET OPER PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
11	350 & 352 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WINDFRM
12	TOTAL ACCOUNT 352	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
STATION EQUIPMENT												
13	STATION EQUIPMENT											
14	353.1 TRANS FUNCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
15	353.2 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WINDFRM
16	353.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
17	355 & 356 WIND FARM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WINDFRM
18	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
19	353.3 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
20	TOTAL ACCOUNT 353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	354 TOWER & FIXTURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
22	355 POLES & FIXTURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
23	356 OH CONDUCTORS & DEVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
24	358 UNDERGROUND CONDUCTOR & DEVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP35Y
25	TOTAL TRANSMISSION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
DISTRIBUTION FUNCTION

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
DISTRIBUTION PLANT												
1	360.4 LAND RIGHTS OKLA	\$777,863	\$777,863	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 PLT364365OK
2	360.5 LAND RIGHTS ARK	\$104,794	\$6,645	\$98,149	\$40,016	\$12,288	\$29,785	\$13,522	\$2,166	\$200	\$172	PLT364365ARK
3	STRUCTURES & IMPROVEMENTS											
4	361.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
5	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
6	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
7	361.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
8	361.3 DISTRIBUTION FUNCTION OKLA	\$778,697	\$778,697	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6OS
9	361.3 DISTRIBUTION FUNCTION ARK	\$106,912	\$6,780	\$100,132	\$40,825	\$12,536	\$30,388	\$13,795	\$2,209	\$204	\$175	CAP6AS
10	TOTAL ACCOUNT 361	\$885,609	\$785,477	\$100,132	\$40,825	\$12,536	\$30,388	\$13,795	\$2,209	\$204	\$175	
STATION EQUIPMENT												
11	362.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
12	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
13	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
14	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
15	362.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
16	362.3 DISTRIBUTION FUNCTION OKLA	\$91,151,176	\$91,151,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6OS
17	362.3 DISTRIBUTION FUNCTION ARK	\$13,969,446	\$885,858	\$13,083,588	\$5,334,274	\$1,637,959	\$3,970,508	\$1,802,534	\$288,693	\$26,710	\$22,910	CAP6AS
18	TOTAL ACCOUNT 362	\$105,120,622	\$92,037,034	\$13,083,588	\$5,334,274	\$1,637,959	\$3,970,508	\$1,802,534	\$288,693	\$26,710	\$22,910	
POLES, TOWERS & FIXTURES												
19	364.1 POLES, TOWERS & FIXTURES OK (CAP)	\$73,746,137	\$73,746,137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6OS
20	364.1 POLES, TOWERS & FIXTURES OK (CUST)	\$90,134,168	\$90,134,168	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS1OS
21	364.2 POLES, TOWERS & FIXTURES ARK (CAP)	\$13,698,586	\$868,682	\$12,829,904	\$5,230,845	\$1,606,200	\$3,893,522	\$1,767,584	\$283,095	\$26,192	\$22,466	CAP6AS
22	364.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
23	364.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
24	TOTAL ACCOUNT 364	\$177,578,891	\$164,748,987	\$12,829,904	\$5,230,845	\$1,606,200	\$3,893,522	\$1,767,584	\$283,095	\$26,192	\$22,466	
OVERHEAD CONDUCTORS & DEVICES												
25	365.1 OH CONDUCT & DEV OKLA (CAP)	\$73,200,462	\$73,200,462	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6OS
26	365.1 OH CONDUCT & DEV OKLA (CUST)	\$31,371,627	\$31,371,627	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS2OS
27	365.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
28	365.2 OH CONDUCT & DEV ARK (CAP)	\$9,121,923	\$578,458	\$8,543,465	\$3,483,233	\$1,069,573	\$2,592,706	\$1,177,038	\$188,514	\$17,441	\$14,960	CAP6AS
29	365.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
30	365.3 SEC LIGHTING OKLA	\$38,541,237	\$38,541,237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 OKLSL
31	365.3 SEC LIGHTING ARK	\$3,177,111	\$0	\$3,177,111	\$0	\$0	\$0	\$0	\$3,177,111	\$0	\$0	\$0 ARKSL
32	TOTAL ACCOUNT 365	\$155,412,360	\$143,691,784	\$11,720,576	\$3,483,233	\$1,069,573	\$2,592,706	\$1,177,038	\$3,365,625	\$17,441	\$14,960	
UNDERGROUND CONDUIT												
33	366.1 UNDERGROUND CONDUIT OKLA (CAP)	\$2,785,492	\$2,785,492	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6OS
34	366.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
35	366.1 UNDERGROUND CONDUIT OKLA (CUST)	\$25,069,430	\$25,069,430	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS3OS
36	366.2 UNDERGROUND CONDUIT ARK (CAP)	\$2,722,754	\$172,661	\$2,550,093	\$1,039,692	\$319,251	\$773,883	\$351,328	\$56,268	\$5,206	\$4,465	CAP6AS
37	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
38	366.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
39	TOTAL ACCOUNT 366	\$30,577,676	\$28,027,583	\$2,550,093	\$1,039,692	\$319,251	\$773,883	\$351,328	\$56,268	\$5,206	\$4,465	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
DISTRIBUTION FUNCTION

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>DISTRIBUTION PLANT (CONTINUED)</u>												
1	UNDERGROUND CONDUCTOR & DEVICES											
2	367.1 UG COND & DEVICES OKLA (CAP)	\$11,966,710	\$11,966,710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP6OS
3	367.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
4	367.1 UG COND & DEVICES OKLA (CUST)	\$107,700,393	\$107,700,393	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS4OS
5	367.2 UG COND & DEVICES ARK (CAP)	\$5,875,445	\$372,585	\$5,502,860	\$2,243,556	\$688,914	\$1,669,966	\$758,132	\$121,422	\$11,234	\$9,636	CAP6AS
6	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
7	367.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
8	TOTAL ACCOUNT 367	\$125,542,548	\$120,039,688	\$5,502,860	\$2,243,556	\$688,914	\$1,669,966	\$758,132	\$121,422	\$11,234	\$9,636	
9	LINE TRANSFORMERS											
10	368.1 LINE TRANSFORMERS OKLA (CAP)	\$71,703,496	\$71,703,496	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP7OS
11	368.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
12	368.2 LINE TRANSFORMERS ARK (CAP)	\$3,684,592	\$5,733	\$3,678,859	\$1,337,540	\$1,229,161	\$975,124	\$49,868	\$69,233	\$16,695	\$1,238	CAP7AS
13	368.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
14	TOTAL ACCOUNT 368	\$75,388,088	\$71,709,229	\$3,678,859	\$1,337,540	\$1,229,161	\$975,124	\$49,868	\$69,233	\$16,695	\$1,238	
15	SERVICES											
16	369.1 SERVICES OKLA (CUST)	\$77,243,442	\$77,243,442	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS5OS
17	369.1 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
18	369.2 SERVICES ARK (CUST)	\$8,617,948	\$23,363	\$8,594,585	\$6,042,396	\$1,774,867	\$708,516	\$49,252	\$0	\$15,107	\$4,447	CUS5AS
19	369.2 NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
20	TOTAL ACCOUNT 369	\$85,861,390	\$77,266,805	\$8,594,585	\$6,042,396	\$1,774,867	\$708,516	\$49,252	\$0	\$15,107	\$4,447	
21	METERS											
22	370.1 METERS OKLA	\$28,145,080	\$28,145,080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CUS6OS
23	370.2 METERS ARK	\$882,767	\$62,679	\$820,088	\$619,401	\$107,290	\$72,180	\$19,925	\$0	\$934	\$358	CUS6AS
24	TOTAL ACCOUNT 370	\$29,027,847	\$28,207,759	\$820,088	\$619,401	\$107,290	\$72,180	\$19,925	\$0	\$934	\$358	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
DISTRIBUTION FUNCTION

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
<u>DISTRIBUTION PLANT (CONTINUED)</u>												
1	INSTALLATION ON CUST PROPERTY											
2	371.1 INSTALLATIONS OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
3	371.2 INSTALLATIONS ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
4	TOTAL ACCOUNT 371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	LEASED PROPERTY											
6	372.1 LEASES OKLA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
7	372.2 LEASES ARK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	TOTAL ACCOUNT 372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	STREET LIGHT & SIGNAL SYSTEM											
10	373.1 STREET LGHT & SIGNAL SYSTEM OKLA	\$21,838,982	\$21,838,982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	OKLML
11	373.2 STREET LGHT & SIGNAL SYSTEM ARK	\$1,544,227	\$0	\$1,544,227	\$0	\$0	\$0	\$0	\$1,544,227	\$0	\$0	ARKML
12	TOTAL ACCOUNT 373	\$23,383,209	\$21,838,982	\$1,544,227	\$0	\$0	\$0	\$0	\$1,544,227	\$0	\$0	
13	TOTAL DISTRIBUTION PLANT	\$809,660,897	\$749,137,836	\$60,523,061	\$25,411,778	\$8,458,039	\$14,716,578	\$6,002,978	\$5,732,938	\$119,923	\$80,827	
<u>GENERAL PLANT</u>												
14	389.1 LAND & LAND RIGHTS	\$24,782	\$22,781	\$2,001	\$761	\$231	\$548	\$247	\$207	\$4	\$3	SUP_OM
15	389.2 GEN PLANT LESS LAND & LAND RIGHTS	\$46,639,572	\$42,872,816	\$3,766,756	\$1,432,346	\$435,371	\$1,031,268	\$465,826	\$388,997	\$7,013	\$5,935	SUP_OM
16	TOTAL GENERAL PLANT	\$46,664,354	\$42,895,597	\$3,768,757	\$1,433,107	\$435,602	\$1,031,816	\$466,073	\$389,204	\$7,017	\$5,938	
17	TOT ACCUM PROV FOR DEPR	\$862,552,033	\$797,757,322	\$64,794,711	\$27,036,115	\$8,951,767	\$15,886,077	\$6,531,243	\$6,174,076	\$127,876	\$87,557	
18	NET ELECTRIC PLANT IN SERVICE	\$1,726,338,700	\$1,591,585,988	\$134,752,712	\$54,993,413	\$19,508,558	\$34,873,156	\$13,992,320	\$10,914,049	\$286,316	\$184,900	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
DISTRIBUTION FUNCTION

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
ADDITIONS TO RATE BASE												
PLANT HELD FOR FUTURE USE												
1	105 PRODUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
2	105 TRANSMISSION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP3SY
3	105 DISTRIBUTION	\$1,182,652	\$1,053,509	\$129,143	\$52,652	\$16,168	\$39,191	\$17,792	\$2,850	\$264	\$226	DISTSUB
4	105 GENERAL PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
5	TOTAL PLT HELD FOR FUTURE USE	\$1,182,652	\$1,053,509	\$129,143	\$52,652	\$16,168	\$39,191	\$17,792	\$2,850	\$264	\$226	
WORKING CAPITAL												
MATERIALS AND SUPPLIES												
6	151 FUEL INVENTORY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	ENRISY
7	GAS IN STORAGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
8	154 MAT & SUPPLIES											
9	154 PRODUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP1SY
10	154 TRANS & DISTR	\$23,369,053	\$21,577,466	\$1,791,587	\$738,599	\$257,572	\$453,778	\$182,406	\$153,071	\$3,734	\$2,427	TRANDIST
11	NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
12	NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
13	NOT USED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
14	TOT PLANT MAT & SUPP	\$23,369,053	\$21,577,466	\$1,791,587	\$738,599	\$257,572	\$453,778	\$182,406	\$153,071	\$3,734	\$2,427	
15	TOTAL MATERIALS & SUPPLIES	\$23,369,053	\$21,577,466	\$1,791,587	\$738,599	\$257,572	\$453,778	\$182,406	\$153,071	\$3,734	\$2,427	

OKLAHOMA GAS AND ELECTRIC COMPANY
RATE BASE ALLOCATION TO OTHER JURISDICTIONS, ARKANSAS, AND ARKANSAS RATE SCHEDULES/CLASSES
TEST YEAR ENDING DECEMBER 31, 2007
DOCKET NO. 08-103-U

SCHEDULE G-2-1A
DISTRIBUTION FUNCTION

LINE NO.	DESCRIPTION	TOTAL COMPANY PRO FORMA (a) 1	OTHER JURISDICTIONS 2	TOTAL ARKANSAS JURISDICTION 3	RESIDENTIAL 4	GENERAL SERVICE 5	POWER & LIGHT 6	POWER & LIGHT TOU 7	LIGHTING 8	MUNICIPAL PUMPING 9	ATHLETIC FIELD LIGHTING 10	ALLOCATOR (b) 11
OTHER WORKING CAPITAL												
1	123 INVEST IN SUB - ARKLAHOMA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP3SY
2	124,135,143,146,174,182.3&186 WC FOR SUPVO&M	\$52,165,075	\$47,952,063	\$4,213,012	\$1,602,039	\$486,950	\$1,153,446	\$521,014	\$435,082	\$7,843	\$6,638	SUP_OM
3	165, 172 182.3 & 186 WC FOR GROSSPLT	\$26,760,226	\$24,697,592	\$2,062,634	\$847,903	\$294,182	\$524,677	\$212,143	\$176,632	\$4,281	\$2,816	GROSSPLT
4	142, 144 & 173 WC FOR REVASSETS	\$172,693,559	\$157,444,545	\$15,249,014	\$6,027,696	\$1,711,739	\$3,806,166	\$3,123,508	\$557,282	\$13,470	\$9,153	REVASSETS
5	183 & 188 WC FOR TRANSDIST	\$928,553	\$857,366	\$71,187	\$29,348	\$10,235	\$18,030	\$7,248	\$6,082	\$148	\$96	TRANSDIST
6	TOTAL OTHER WORKING CAPITAL	\$252,547,413	\$230,951,566	\$21,595,847	\$8,506,986	\$2,503,106	\$5,502,319	\$3,863,913	\$1,175,078	\$25,742	\$18,703	
WORKING CASH REQUIREMENT												
7	WORKING CAPITAL - CASH	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
8	TOTAL WORKING CAPITAL	\$275,916,466	\$252,929,032	\$23,387,434	\$9,245,585	\$2,760,678	\$5,956,097	\$4,046,319	\$1,328,149	\$29,476	\$21,130	
MISCELLANEOUS OTHER												
9	114 ACQUISITION - HIGH SIDE TRANS. FACILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 CAP3SY
10	CUSTOMER DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
11	TOTAL MISCELLANEOUS OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	RATE BASE DEFERRED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
13	REGULATORY ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
14	REGULATORY ASSET - NEW POWER PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
15	REGULATORY LIABILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 NA
16	TOTAL NET RB DEFERRED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL RATE BASE (a)	\$2,003,437,818	\$1,845,168,529	\$158,269,289	\$64,291,650	\$22,285,404	\$40,868,444	\$18,056,431	\$12,245,048	\$316,056	\$206,256	

Supporting Schedules

(a) B-1
(b) G-4

Recap Schedules

G-1-1A
G-2