

### Attachment A-1

#### Formula Rate Plan Rate Adjustment

All retail base rates and applicable riders on file with the APSC will be increased or decreased by a percentage of base revenues listed below, except those specifically excluded below:

Rate Class	FRP Rate (%)
Residential	14.4180%
General Service	13.9736%
Power and Light	15.6974%
Other*	13.1946%

\*Other includes Municipal Water Pumping, Municipal Roadway and Area Lighting, Outdoor Security Lighting, Athletic Field Lighting, and the LED lighting rates

**Excluded Schedules:**

- Energy Cost Recovery Rider (ECR)
- Energy Efficiency Cost Recovery Rider (EECR)
- Transmission Cost Recovery Rider (TCR)
- Environmental Compliance Plan Rider (ECP)
- Day-Ahead Pricing (DAP) (DAP energy component only)
- Flex Pricing (FP) (FP energy component only)
- Rider for Municipal Tax Adjustment (MTA)
- Renewable Energy Program Rider (REP)
- Load Reduction Rider (LR)
- Tax Adjustment Rider (TA)

**Special Rate Contracts:** Special Contracted Rates shall be included or excluded pursuant to the terms of the Special Rate Contract.

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**Attachment A-2  
FRP Rider Revenue Change**

Line No.	Description	Total	Residential	General Service	Power and Light	Other
A	B	C	D	E	F	G
1	Base Rate Revenues: Docket No. 16-052-U	\$ 102,193,196	\$ 38,919,157	\$ 11,861,458	\$ 48,208,613	\$ 3,203,968
2	Rate Class Allocation:(Percent of total calculated from L1)	100%	38.08%	11.61%	47.17%	3.14%
3	<b>FRP Constraint Calculation [1]</b>					
4	Total Annualized Filing Year Revenues by Rate Class	\$ 166,984,654	59,291,708	16,757,877	86,848,084	4,086,985
5	FRP Revenue Change = ±4% per Rate Class	4.00%	4.00%	4.00%	4.00%	4.00%
6	+Projected Year upper Rider FRP Revenue Constraint	6,679,386	2,371,668	670,315	3,473,923	163,479
7	-Projected Year lower Rider FRP Revenue Constraint		(2,371,668)	(670,315)	(3,473,923)	(163,479)
8	<b>Net Change in Req. FRP Revenue Calc [2]</b>					
9	ROE Bandwidth Rate Adjustment (D-6 L13 * L2)	10,104,779	3,848,294	1,172,851	4,766,828	316,806
10	<b>Cumulative FRP Revenue Calculation [3]</b>					
11	Maximum Inc/Dec in FRP Revenue calculated on L9 bounded by the constraint defined on L6 and L7.	6,679,386	2,371,668	670,315	3,473,923	163,479
12	Annualized Filing Year FRP Rider Revenue [4]	8,211,939	3,102,640	911,909	3,938,102	259,288
13	Cumulative Total FRP Rider revenue (L11+L12)	14,891,325	5,474,308	1,582,224	7,412,025	422,767
14	<b>FRP Rate Development Calculation [5]</b>					
15	Adjusted Projected Year Base Rate Revenue	99,713,912	37,968,655	11,322,917	47,218,236	3,204,104
16	<b>FRP Projected Year Rate Change (L13 ÷ L15)</b>	<b>14.9340%</b>	<b>14.4180%</b>	<b>13.9736%</b>	<b>15.6974%</b>	<b>13.1946%</b>
17	<b>For Informational Purposes Only</b>					
18	Incremental FRP Base Rate Change Requirec (L9 ÷ (L1 + L12))	9.1525%	9.1579%	9.1820%	9.1412%	9.1476%
19	Incremental FRP Base Rate Change Allowec (L11 ÷ (L1 + L12))	6.0499%	5.6439%	5.2478%	6.6618%	4.7204%

**NOTES:**

- [1] The FRP Constraint Calculation determines the limit of the FRP revenue increase/decrease per rate class, which shall not exceed four percent (4%) of Total Unadjusted Annualized Filing Year (the year in which the Evaluation Report is filed) revenues.
- [2] The Net Change in Required FRP Revenue Calculation takes the Historical Year Netting adjustment (D.6 Line 13) and allocates the amount required to each rate class based on the class allocation approved by the Commission in Docket No. 16-052-U listed on Line 2. The netting adjustment on line 9 shall be zero (0) until there is an actual twelve (12) months of Historical Year data to report.
- [3] The Cumulative FRP revenue calculation adjusts the Required FRP revenue determined on Line 9 to be within the limits of the FRP constraint calculation and adds the Annualized Filing Year FRP Revenues to calculate Cumulative Total FRP Revenue required in the Projected Year.
- [4] The Annualized Filing Year FRP Rider Revenue in the initial Filing Year will be zero (\$0). In subsequent Filing Years, the Annualized Filing Year FRP Rider Revenue will include actual FRP Rider revenues collected in the Filing Year (up to the latest month the Company has actual data for) to calculate the Annualized FRP Rider Revenue amount to be used in the Cumulative FRP Rider Revenue Calculation.
- [5] The FRP Rider Rate Development Calculation determines the percent increase/decrease that will be applied to all base rate components. The Adjusted Projected Year Base Rate Revenue is calculated using the Retail Rate Schedule Revenue (as adjusted pursuant to Attachment C, Section II, A-2) excluding Projected Year Rider FRP Revenue and any revenue pursuant to excluded schedules listed on Attachment A-1. The percent increase/decrease is calculated by taking the Total FRP Rider Revenue listed on Line 13 and dividing it by the Adjusted Projected Year Revenues listed in Line 15.

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## **Attachment B-1 through B-6**

**Per Order No. 10, Docket No. 18-046-FR, Attachment B schedules are eliminated.**

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## Attachment C

### Oklahoma Gas & Electric FORMULA RATE PLAN ADJUSTMENTS

The amounts reflected in Attachment D shall be adjusted to reflect the following:

#### I. General

- A) The rate base, revenue and expense effects associated with riders which recover specific costs or other rate mechanisms the utility may have in effect shall not be included in the Formula Rate Plan Historical Year period.
- B) The Historical Year balance sheet shall be the source for rate base and capital for the Evaluation Period used in Attachment D. The Historical Year income statement shall be the source for revenue and expense amounts used in Attachment D.
- C) The Evaluation Period shall be adjusted to remove rider revenue and expenses, remove amounts, or otherwise make adjustments, consistent with the most recent general rate case, and other adjustments as described in Attachment C.
- D) Rate base amounts for the Evaluation Period shall exclude construction work in progress (CWIP), Non-Utility Plant, and Plant Held for Future Use. Plant and Accumulated Depreciation amounts for the Evaluation Period shall be adjusted to remove Asset Retirement Obligations.
- E) No adjustments shall be made in the Evaluation Period to annualize any expense.
- F) During the term of the FRP, the Lost Contribution to Fixed Costs portion of the utility's Energy Efficiency Rider shall be set to zero.
- G) Depreciation Expenses and Accumulated Depreciation shall reflect Commission-approved rates. No changes in depreciation rates shall be made in the annual FRP filing. During an annual FRP filing, a utility may request an interim rate for plant added which has no approved depreciation rate, excluding major plant acquisitions. OG&E shall request depreciation rates for major plant acquisitions within the docket requesting approval for the purchase of the plant.
- H) Revenue and cost effects that were imputed in the general rate case shall be similarly imputed in the annual FRP filing.
- I) OG&E shall not record a regulatory asset or a regulatory liability representing the amount by which an FRP increase or decrease absent the operation of the 4 percent cap exceeds the actual FRP increase or decrease that is implemented pursuant to the operation of this tariff.

#### II. Cost of Service Categories

##### A. Revenues

- 1. For the Filing Year, total revenue used on Attachment A-2 shall be based on OG&E's projected annualized billing determinants and rates which will be in effect at year-end. Because year-end data will not be available at the time of the filing, revenue projections for the Filing Year shall be updated based on actual data during the Rider FRP procedural schedule.
- 2. For the Projected Year, base rate revenue used on Attachment A-2 shall be based on OG&E's projected annualized billing determinants and rates which will be in effect at year-end. Adjustments

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for customer growth and thirty-year weather normalized average usage and average demands established from Docket No.16-052-U.

3. The Evaluation Period shall reflect actual Historical Year revenues. No adjustments for growth or weather shall be included.
4. Revenues associated with special rate contracts shall be treated consistent with the terms of the contract.

B. Rate Base

1. For the Evaluation Period, plant shall reflect the average of beginning and ending year balances.
2. For the Evaluation Period, working capital assets (WCA) shall reflect a 13-month average.

C. Expenses

1. The Evaluation Period shall reflect actual expenses, adjusted as described in Attachment C.

D. Income Tax Expense

All state and federal income tax effects including 1) adjustments to taxable income, 2) adjustments to current taxes, and 3) provisions for deferred income tax (debit and credit) shall be adjusted or eliminated, as appropriate, to comport with the following principles:

1. All Evaluation Period interest expenses shall be eliminated and replaced with an imputed interest expense amount equal to the rate base multiplied by the weighted embedded cost of debt;
2. Effects associated with other adjustments shall be similarly and consistently adjusted;
3. The Evaluation Period shall reflect the corporate state and federal income tax laws legally in effect at year-end;
4. For the Evaluation Period, tax effects normally excluded for ratemaking purposes shall be eliminated.

E. Benchmark Rate of Return on Rate Base

For the Evaluation Period, the following adjustments shall be made:

1. Current, accrued, and other liabilities (CAOL) shall be based on the Historical Year 13-month averages, as adjusted, and include all accounts consistent with those ordered by the Commission in Docket No. 16-052-U;
2. Accumulated Deferred Income Taxes (ADIT) shall be based on the beginning and ending year average and include all accounts consistent with those ordered by the Commission in Docket No. 16-052-U;
3. The capital balances for Long-Term Debt, Capital Leases, Preferred Equity, Common Equity, DOE Obligation and Other Capital shall be mid-year (September 30) balances adjusted to reflect intercompany payables balances using any 13 month average, if applicable, consistent with those ordered by the Commission in Docket No. 16-052-U;
4. The debt-to-equity (DTE) ratio for external capital, including the short-term debt percentage of 2.9%, shall be fixed at 50/50.
5. The return on equity shall be the value determined in Docket No. 16-052-U.

F. Load Data

1. For the Evaluation Period, load data shall reflect actual Historical Year load. There will be no adjustments for customer growth or weather normalization. The load data for any load management tariff customers will be actual load.

**III. Other Adjustments**

A. Reclassifications

1. For the Evaluation Period, revenues included in Other Electric Revenue shall be reclassified to the appropriate jurisdictional rate schedule revenue category.
2. For the Evaluation Period, costs not allowable for ratemaking purposes shall be excluded as specified in Section I, or removed by adjustment. Likewise, costs that are allowed, but recorded below the utility operating income line, shall be included in the annual FRP filing cost data through appropriate reclassification adjustments.

B. Out-of-Period Items

Expenses and revenues that are related to transactions occurring prior to the Evaluation Period but are recorded in the Evaluation Period shall be eliminated, including any associated tax adjustments.

C. Other

Nothing in this Attachment shall preclude OG&E or any party from proposing additional adjustment(s) beyond those described above.

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**Attachment D-1**

Oklahoma Gas & Electric  
Formula Rate Plan  
Earned Rate of Return on Common Equity Formula  
For the Evaluation Period Ending March 31, 2020

Line No	Description	Source	Adjusted Amount
<b>TOTAL ARKANSAS RETAIL</b>			
1	ARKANSAS RETAIL RATE BASE	D-2, Line 27, Column D	670,546,328
2	ARKANSAS RETAIL RATE SCHEDULE REVENUE	D-3, Line 2, Column D	101,112,592
3	ARKANSAS RETAIL OPERATING REVENUE	D-3, Line 5, Column D	101,881,564
4	ARKANSAS RETAIL OPERATING EXPENSE	D-3, Line 29, Column D	76,111,944
5	ARKANSAS RETAIL OPERATING INCOME	Line 3 – Line 4	25,769,620
6	EARNED RETURN ON RATE BASE	Line 5 / Line 1	0.03843
7	BENCHMARK RATE OF RETURN ON RATE BASE	D-5, Line 12, Column F	5.31%
8	REQUIRED ARKANSAS RETAIL OPERATING INCOME	Line 7 * Line 1	35,628,138
9	ARKANSAS RETAIL OPERATING INCOME DEFICIENCY/(EXCESS)	Line 8 – Line 5	9,858,518
10	REVENUE CONVERSION FACTOR	Note [1]	1.356605
11	ARKANSAS RETAIL REVENUE DEFICIENCY/(EXCESS)	Line 9 * Line 10	13,374,115
12	RETAIL REVENUE REQUIREMENT	Note [2]	114,486,707
13	COMMON EQUITY DEFICIENCY/(EXCESS) (%)	Line 9 / Line 1	1.47%
14	WEIGHTED EVALUATION PERIOD COST RATE FOR COMMON EQUITY (%)	D-5, Line 3, Column F	3.60%
15	WEIGHTED EARNED COMMON EQUITY RATE (%)	Line 14 - Line 13	2.13%
16	COMMON EQUITY RATIO (%)	D-5, Line 3, Column D	37.92%
17	<b>EARNED RATE OF RETURN ON COMMON EQUITY (%)</b>	<b>Line 15 / Line 16</b>	<b>5.62%</b>

**Notes:**

- [1] Revenue Conversion Factor = 1 / [(1 - Composite Tax Rate \* (1 - Bad Debt + Forfeited Discounts)]. Forfeited discount revenues for Arkansas are determined in accordance with APSC General Service Rule 5.05.
- [2] Arkansas Jurisdictional Revenue Requirement as determined by running the total company Evaluation Period costs through the approved Cost of Service model from Docket No. 16-052-U.

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**Attachment D-2**

Oklahoma Gas & Electric  
Formula Rate Plan  
Rate Base

For the Evaluation Period Ending March 31, 2020

Line No	Description	Evaluation Period Per Books A	Evaluation Period Adjustments B [1]	Adjusted Evaluation Period C	Arkansas Retail Adjusted Evaluation Period D [2]
1	PLANT IN SERVICE				
2	Beginning Balance	12,214,978,674	(1,119,857,972)	11,095,120,702	
3	Ending Balance	13,305,472,574	(1,130,460,728)	12,175,011,846	
4	Average Balance	12,760,225,624	(1,125,159,350)	11,635,066,274	982,457,218
5	ACCUMULATED DEPRECIATION				
6	Beginning Balance	(4,145,187,567)	69,333,528	(4,075,854,039)	
7	Ending Balance	(4,899,614,865)	64,789,432	(4,834,825,433)	
8	Average Balance	(4,522,401,216)	67,061,480	(4,455,339,736)	(363,238,203)
9	<b>AVERAGE NET UTILITY PLANT (L4 + L8)</b>	<b>8,237,824,408</b>	<b>(1,058,097,870)</b>	<b>7,179,726,538</b>	<b>619,219,015</b>
10	PLANT ACQUISITION ADJUSTMENT				
11	Beginning Balance	151,643,703	(3,341,804)	148,301,899	
12	Ending Balance	151,643,703	(3,341,804)	148,301,899	
13	Average Balance	151,643,703	(3,341,804)	148,301,899	13,108,701
14	AMORTIZATION OF ACQUISITION AD.				
15	Beginning Balance	(58,409,803)	736,843	(57,672,960)	
16	Ending Balance	(63,977,140)	811,517	(63,165,623)	
17	Average Balance	(61,193,472)	774,180	(60,419,292)	(5,340,582)
18	WORKING CAPITAL ASSETS				
19	MATERIALS AND SUPPLIES	96,488,137	(11,146,661)	85,341,476	7,263,354
20	PREPAYMENTS	10,211,335	(2,072,862)	8,138,473	687,207
21	FUEL INVENTORY	45,458,346	(25,850,864)	19,607,482	1,797,418
22	WORKING CASH	1,434,450,992	(1,125,944,294)	308,506,698	33,811,214
23	TOTAL WORKING CAPITAL ASSETS	1,586,608,810	(1,165,014,681)	421,594,129	43,559,194
24	OTHER	0	0	0	0
25	<b>TOTAL RATE BASE:</b>				
26	Ending Balances (L3+L7+L12+L16+L23+L24)	<b>10,080,133,082</b>	<b>(2,233,216,264)</b>	<b>7,846,916,819</b>	
27	Adj Evaluation Period (L9+L13+L17+L23+L24)	<b>9,914,883,450</b>	<b>(2,225,680,175)</b>	<b>7,689,203,275</b>	<b>670,546,328</b>

Notes:

- [1] Adjustments as set out in Attachment C to this FRP.
- [2] Arkansas Retail Jurisdictional Rate Base as determined by running the total company historical costs through the approved Cost of Service model from Docket No. 16-052-U, as adjusted pursuant to Attachment C, Section II, F. .

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Attachment D-3

Oklahoma Gas & Electric  
Formula Rate Plan  
Operating Income  
For the Evaluation Period Ending March 31, 2020

Line No	Description	Evaluation Period Per Books A	Evaluation Period Adjustments B [1]	Adjusted Evaluation Period C	Arkansas Retail Adjusted Evaluation Period D [2]
<b>REVENUES</b>					
1	SALES TO ULTIMATE CUSTOMERS				
2	ARKANSAS RETAIL RATE SCHEDULE REVENUE [4]	176,950,302	(75,837,710)	101,112,592	101,112,592
3	ARKANSAS OTHER ELECTRIC REVENUE	(7,278,602)	8,047,574	768,972	768,972
4	OTHER JURISDICTIONAL REVENUE	2,003,287,552	(817,518,005)	1,185,769,547	0
5	<b>TOTAL OPERATING REVENUES (Sum of L2 thru L4)</b>	<b>2,172,959,252</b>	<b>(885,308,141)</b>	<b>1,287,651,111</b>	<b>101,881,564</b>
<b>EXPENSES</b>					
6	OPERATION & MAINTENANCE				
7	PRODUCTION	836,763,199	(695,690,132)	141,073,068	16,494,390
8	TRANSMISSION	175,622,295	(156,715,216)	18,907,079	1,287,523
9	REGIONAL MARKET	9,637,789	(5,960,525)	3,677,264	286,812
10	DISTRIBUTION	95,266,679	(13,142,863)	82,123,816	7,981,880
11	CUSTOMER ACCOUNTS	23,517,389	(2,857,441)	20,659,948	1,864,582
12	CUSTOMER SERVICE & INFORMATION	47,244,888	(42,276,715)	4,968,173	293,702
13	SALES	5,032,897	(508,790)	4,524,106	407,202
14	ADMINISTRATIVE & GENERAL	131,343,373	(17,899,748)	113,443,625	12,389,263
15	<b>TOTAL O &amp; M EXPENSE (Sum of L6 thru L14)</b>	<b>1,324,428,509</b>	<b>(935,051,430)</b>	<b>389,377,079</b>	<b>41,005,354</b>
16	GAIN FROM DISPOSITION OF ALLOWANCES	(59)	59	0	0
17	REGULATORY DEBITS & CREDITS	0	0	0	0
18	DEPRECIATION & AMORTIZATION EXPENSES	351,581,439	(6,921,070)	344,660,369	29,350,138
19	ACCRETION EXPENSES	0	0	0	0
20	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	5,492,663	5,492,663	485,507
21	OTHER CREDIT FEES	0	0	0	0
22	TAXES OTHER THAN INCOME	91,776,992	(8,921,770)	82,855,222	7,143,314
23	STATE INCOME TAX [3]	(6,820,813)	4,194,814	(2,597,528)	(1,244,107)
24	FEDERAL INCOME TAX [3]	25,978,490	4,433,927	30,504,424	(628,263)
25	GAIN/LOSS - DISPOSITION OF UTILITY PLANT	0	0	0	0
26	OTHER	0	0	0	0
27	<b>TOTAL UTILITY OPERATING EXPENSE (Sum of L15 thru L26)</b>	<b>1,786,944,559</b>	<b>(936,772,808)</b>	<b>850,292,229</b>	<b>76,111,944</b>
28	<b>NET UTILITY OPERATING INCOME (L5 - L27)</b>	<b>386,014,693</b>	<b>51,464,667</b>	<b>437,358,882</b>	<b>25,769,620</b>

Notes:

- [1] Adjustments as set out in Attachment C to this FRP.
- [2] Arkansas Retail Jurisdictional Expenses as determined by running the total company historical costs through the approved Cost of Service model from Docket No. 16-052-U, as adjusted pursuant to Attachment C, Section II, F.
- [3] Reference Attachment D-4
- [4] L2 includes only base rate revenues and prior year FRP revenues.

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Attachment D-4

Oklahoma Gas & Electric  
Formula Rate Plan  
Income Tax  
For the Evaluation Period Ending March 31, 2020

Line No	Description	Evaluation Period	Evaluation Period	Adjusted	Arkansas
		Per Books	Adjustments	Evaluation Period	Retail Adjusted
		A	B [1]	C	Evaluation Period D [2]
1	TOTAL OPERATING REVENUES	2,278,275,982	(990,624,871)	1,287,651,111	101,881,564
2	TOTAL O&M EXPENSE	1,324,428,509	(935,051,430)	389,377,079	41,005,354
3	GAIN FROM DISPOSITION OF ALLOWANCES	(59)	59	0	0
4	REGULATORY DEBITS AND CREDITS	0	0	0	0
5	DEPRECIATION & AMORTIZATION EXPENSE	351,581,439	(6,921,070)	344,660,369	29,835,646
6	ACCRETION EXPENSE	0	0	0	0
7	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT	0	5,492,663	5,492,663	0
8	OTHER CREDIT FEES	0	0	0	0
9	TAXES OTHER THAN INCOME	91,776,992	(8,921,770)	82,855,222	7,143,314
10	GAIN/LOSS – DISPOSITION OF UTILITY PLANT	0	0	0	0
11	OTHER	0	0	0	0
12	INTEREST EXPENSE [3]	145,212,795	(13,950,406)	131,262,389	11,446,896
13	<b>NET INCOME BEFORE INCOME TAXES (L1- (Sum L2-L12))</b>	<b>365,276,305</b>	<b>(31,272,916)</b>	<b>334,003,389</b>	<b>12,450,353</b>
14	ADJUSTMENTS TO NET INCOME BEFORE TAXES [4]	(233,488,867)	201,573,886	(31,914,981)	(2,783,185)
15	TAXABLE INCOME (L12 + L13)	131,787,438	170,300,970	302,088,408	9,667,169
<b>COMPUTATION OF STATE INCOME TAX [5]</b>					
16	TAXABLE INCOME (L15)	131,787,438	170,300,970	302,088,408	9,667,169
17	STATE ADJUSTMENTS [4]	0	0	0	0
18	STATE TAXABLE INCOME (L16 + L17)	131,787,438	170,300,970	302,088,408	9,667,169
19	STATE INCOME TAX BEFORE ADJUSTMENTS (L18 * Tax Rate) [1]	8,041,358	10,391,473	16,432,830	589,871
20	ADJUSTMENTS TO STATE TAX [4]	(3,348,779)	(17,681,580)	(21,030,359)	(1,833,978)
21	<b>STATE INCOME TAX (L19 + L20)</b>	<b>4,692,579</b>	<b>(7,290,107)</b>	<b>(2,597,528)</b>	<b>(1,244,107)</b>
<b>COMPUTATION OF FEDERAL INCOME TAX [5]</b>					
22	TAXABLE INCOME (L15)	131,787,438	170,300,970	302,088,408	9,667,169
23	STATE INCOME TAX BEFORE ADJUSTMENTS (L19)	4,692,579	10,391,473	16,432,830	589,871
24	FEDERAL ADJUSTMENTS [4]	0	0	0	0
25	TOTAL FEDERAL TAXABLE INCOME (L22 - L23 + L24)	127,094,859	159,909,497	283,655,577	9,077,297
26	FEDERAL INCOME TAX BEFORE ADJUSTMENTS (L25 * Tax Rate) [1]	26,689,920	32,877,751	59,567,671	1,906,232
27	ADJUSTMENTS TO FEDERAL TAX [4]	(36,043,864)	6,980,617	(29,063,247)	(2,534,496)
28	<b>FEDERAL INCOME TAX (L26 + L27)</b>	<b>(9,353,943)</b>	<b>39,858,368</b>	<b>30,504,424</b>	<b>(628,263)</b>

Notes:

- [1] Adjustments and applicable tax rate as set out in Attachment C to this FRP.
- [2] Arkansas Retail Jurisdiction as determined by running the total company historical costs through the approved Cost of Service model from Docket No. 16-052-U, as adjusted pursuant to Attachment C, Section II, F.
- [3] Interest Expense is Per Books for Column A, Weighted Cost Of Debt (COD) Rate as derived from COD elements reflected in Attachment D-5 x Rate Base per Attachment D-2, Column C.
- [4] List all adjustments including descriptions in a supporting schedule.
- [5] Computation of Income Tax includes both current and deferred income taxes

ATTACHMENT NO. 1

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## Attachment D-5

Oklahoma Gas & Electric  
Formula Rate Plan  
Benchmark Rate of Return on Rate Base  
For the Evaluation Period Ending March 31, 2020

(A) Line No.	(B) Description	(C) Capital Amount (\$) [1]	(D) Capital Ratio (%) [2]	(E) Cost Rate (%) [3]	(F) Benchmark Rate Of Return On Rate Base [4]
1	Long-Term Debt	3,325,432,975	35.24%	4.66%	1.64%
2	Preferred Stock		0.00%		0.00%
3	Common Equity	3,579,048,272	37.92%	9.50%	3.60%
4	Accumulated Deferred Income Taxes	915,767,996	9.70%	0.00%	0.00%
5	Pre-1971 ADITC	-	0.00%	0.00%	0.00%
6	Post-1970 ADITC	7,096,515	0.08%	7.13%	0.01%
7	Customer Deposits	82,745,665	0.88%	2.68%	0.02%
8	Short-Term/Interim Debt	207,584,800	2.20%	1.52%	0.03%
9	Current Accrued, and Other Liabilities	1,312,770,784	13.91%	0.00%	0.00%
10	Capital Leases	-	0.00%	0.00%	0.00%
11	Other Capital Items	6,848,057	0.07%	8.55%	0.01%
<b>12</b>	<b>Total</b>	<b>9,437,295,063</b>	<b>100.00%</b>		<b>5.31%</b>

## Notes:

- [1] The capital balances for Long-Term Debt, Capital Leases, Preferred Equity, Common Equity and Other Capital shall be mid-year (September 30) balances adjusted to reflect any intercompany payables balances using any 13 month average, if applicable, consistent with Commission Order in Docket No. 16-052-U. Support for the 13 month average of the money pool calculations shall be provided. The total DTE for external capital, including the short-term debt percentage of 2.9%, shall be fixed at 50/50, consistent with Commission Order in Docket No. 16-052-U. Capital amounts shall include mid-year (September 30) balances for Post-1970 Investment Tax Credits, Customer Deposits, and Short-Term debt balances, beginning and ending year average for ADIT, and 13-month average balances for CAOL, if applicable. A September 30 balance sheet should be provided as well as a reconciliation between the balance sheet and Column (C) amounts. Support for the CAOL balances shall include the same format and detail as required by the Filing Requirements in Attachment E, Item No. 15.
- [2] Capital amounts each divided by the Total Capital Amount.
- [3] The cost rates shall be calculated in accordance with the calculation applied by the Commission in Docket No. 16-052-U. Support for the cost of Long-Term debt and cost of Preferred Stock shall be provided in the same format and level of detail required by the Filing Requirements, respectively. Support for the Short-Term debt cost rate and DOE Obligation cost rate, if applicable, should include a general description of how the interest rate is determined and the same level of detail provided in the Filing Requirements in Attachment E, Item No. 15. The cost rate for Customer Deposits shall be the Commission-approved rate in effect during the year. The cost rate for Common Equity shall be that approved by Commission Order in Docket No. 16-052-U.
- [4] The components in Column F are the corresponding Cost Rates multiplied by the associated Capital Ratio.

**Attachment D-6**

**Oklahoma Gas & Electric  
Formula Rate Plan  
FRP Revenue Redetermination Formula  
For the Evaluation Period Ending March 31, 2020**

<b>SECTION 1</b>			
<b>BANDWIDTH DEVELOPMENT</b>			
<b>Line No</b>	<b>DESCRIPTION</b>	<b>REFERENCE</b>	
1	Earned Rate of Return on Common Equity ("ERR") [1]	D-1, Line 17	5.62%
2	Target Return Rate ("TRR")	D-5, Line 3, Column E	9.50%
3	Upper Bandwidth Limit	Line 2 + 0.50%	10.00%
4	Lower Bandwidth Limit	Line 2 - 0.50%	9.00%
5	ROE Adjustment	If L1 < L4, then L2 - L1; If L1 > L3, then L2 - L1, but no adjustment if L1 ≥ L4 and L1 ≤ L3	3.88%
<b>SECTION 2</b>			
<b>ROE BANDWIDTH RATE ADJUSTMENT</b>			
<b>Line No</b>	<b>DESCRIPTION</b>	<b>REFERENCE</b>	
6	ROE Adjustment	Per Line 5	3.88%
7	Common Equity Capital Ratio	D-5, Line 3, Column D	37.92%
8	Retail Rate Base	D-1, Line 1	670,546,328
9	Revenue Conversion Factor	D-1, Line 10	1.35661
10	Total Rate Change in Rider FRP Revenue	Line 6 * Line 7 * Line 8 * Line 9	13,374,115
<b>SECTION 3</b>			
<b>TOTAL BANDWIDTH RATE ADJUSTMENT</b>			
<b>Line No</b>	<b>DESCRIPTION</b>	<b>REFERENCE</b>	
11	(Reduction) / Increase in FRP Revenue	Line 10	13,374,115
12	Incremental Evaluation Period FRP Rider Revenue	Note [3]	3,269,336
13	<b>Netting of Evaluation Period Differences Adj. [4]</b>	<b>Line 11 - Line 12</b>	<b>10,104,779</b>

**Notes:**

- [1] The ERR is the Earned Rate of Return on Common Equity, calculated by dividing the weighted earned common equity rate by the common equity ratio percentage.
- [2] The TRR is the Company's cost rate for common equity as established by the Commission in Docket No. 16-052-U.
- [3] Incremental Evaluation Period FRP Rider revenue is the total FRP Rider revenue received in the Evaluation Period not including any previous year FRP Rider revenue.
- [4] Netting shall not begin until there is an actual twelve (12) months of Historical Year to report.

## Attachment E

### OKLAHOMA GAS & ELECTRIC FORMULA RATE PLAN FILING REQUIREMENTS

Item No.	Filing Requirements
1	OG&E shall file all FRP Attachments supporting the Historical Year.
The following information shall be provided to the Parties:	
2	Comparative Balance Sheet for the Historical Year, and as of March 31 for the four (4) years preceding the Historical Year. Reconcile to the Trial Balances and the Attachment D Schedules that it supports, and reconcile to the FERC Form 1 and FERC Form 3-Q, as applicable.
3	Operating statement of revenues and expenses for the Historical Year, and for twelve months ending March 31 for the four (4) years preceding the Historical Year. Reconcile to the Trial Balances and the Attachment D Schedules that it supports, and reconcile to the FERC Form 1 and FERC Form 3-Q, as applicable.
4	Trial Balance by detail general ledger subaccount number for the Historical Year and as of March 31 for the four (4) years preceding the Historical Year. Reconcile to the Balance Sheets and the Attachment D Schedules that it supports.
5	Monthly Trial Balances (FERC and Natural accounts) by detail general ledger subaccount number for the beginning of the Historical Year and each of the monthly balances for the Historical Year. Reconcile to the Balance Sheet, Income Statement, and the Attachment D Schedules that it supports. Also, provide the monthly Trial Balance information for the Filing Year to date.
6	Monthly balances for the "300" series plant accounts for the beginning of the Historical Year and at each month-end of the Historical Year (13 months). In additional columns, the accumulated depreciation balances, the removal of securitized amounts (plant and accumulated depreciation) and asset retirement obligations and any other adjustments by each "300" series plant amount for the beginning of and each month-end of the Historical Year (13 months). Reconcile to the utility plant accounts in the Trial Balance and the Attachment D Schedules it supports.
7	Monthly plant and accumulated depreciation balances by account and plant and unit, if applicable, for the Historical Year showing the additions and retirements and any adjustments. Provide the cost of removal and salvage amounts by plant account for the year. Reconcile all amounts to the monthly Trial Balances for the "300" series plant accounts.
8	Identify all construction projects or purchases that closed to plant during the Historical Year. Include the project number, project description, start date, completion date, date closed to plant, cost to complete, and plant accounts where it was closed. Provide the detailed costs, including the AFUDC calculation, included in the five (5) largest projects completed during the year.
9	Plant balances by subaccount and plant/unit, as applicable for the ten (10) calendar years preceding the Filing Year showing the additions and retirements. Include the 10-year average of each and explain any amount that deviates from the average by more than thirty percent (30%). Provide the cost of removal and salvage amounts by plant subaccount and plant/unit, as applicable for the same ten (10) years. Determine the 10-year average percentage of plant additions, by plant account, for retirements, and the 10-year average percentage of retirements by plant (accumulated depreciation) account for cost of removal and salvage.

10	Detailed chart of accounts, including subaccounts and detailed description (i.e. MFR E-9). List of Source Object Codes, including cost center, order, and work breakdown structure and a detailed description for each.
11	OG&E internal and external audit reports for the Historical Year and any proposed auditor's adjustments.
12	The most recently filed State and Federal Income Tax Returns for OG&E and OGE Energy Corp.
13	Web access for the period of time between filing and a final order in the formula rate review process to OG&E's database containing all general ledger accounting activity for the Historical Year and Filing Year to date.
14	Rules of Practice and Procedure, Appendix 8-1 Minimum Filing Requirements (MFR) Schedules, as modified to substitute the Historical Year for the test year, B-1, B-2, B-4, B-5, B-10, C-4, C-5, C-8, C-9, C-10, C-11, C-12, D-2, D-3, D-5, D-6.1, D-6.2, D-6.3, D-7, F-1, G-1, G-2, G-3 and G-4, including the supporting cost of service study (Jurisdictional Only). These schedules shall be used to support the adjustments described in Item 17 below. Note, C-5 shall be used to recalculate the revenue conversion factor. Note, D-2 and D-3 shall be modified to substitute the Historical Year as of September 30 for the test year.
15	Schedule of the expenses paid to each vendor for the Historical Year and Filing Year to date sorted by vendor name.
16	Web access for the period of time between filing and a final order in the formula rate review process to invoices for all vendors, regardless of originating company (OG&E and OGE Energy Corp.) included in Item 15.
17	Separate schedules of proposed adjustments to the actual financial statement amounts in determining the Adjusted Historical Year by general ledger subaccount for 1) rate base, 2) revenues and expenses (excluding current and deferred income taxes), 3) current and deferred income taxes, 4) CAOL, 5) ADIT and 6) other capital components. Within each schedule, the adjustments should be in separate columns, but grouped by 1) adjustments to remove rider revenue and expenses, 2) those consistent with adjustments ordered by the Commission in Docket No. 16-052-U (such as removal of disallowed expenses such as charitable contributions, or exclusion of temporary accounts from WCA), or 3) or other adjustments. The adjustments within each schedule (rate base, revenues and expense, income taxes, cost of capital components) shall directly support and reconcile to the appropriate Attachment D Schedules.
18	For the Historical Year, by rate class and rate schedule, provide a statement showing customer count, kWh, weather adjusted kWh, base rate revenues, and rider revenues.
19	Provide expense totals for the Historical Year and the four (4) years preceding the Historical Year by Source Object Code. Each year should include separate columns for expenses included in the determination of base rates and other riders (non-base rates) expenses. Reconcile to Trial Balance.
20	Schedule of total payroll and related costs supporting base rates (excluding riders) by FERC subaccount (expense and non-expense accounts) for the Historical Year and four (4) years preceding the Historical Year. The costs should be shown in separate groups of columns for each company (OG&E and OGE Energy Corp.). Within each company, for full-time employees only, include separate columns for: base pay, overtime, STI, LTI, other bonuses (identify each separately), and payroll taxes. Provide part-time pay and payroll taxes. Include a separate column for reductions for any payroll costs paid by other affiliates or other companies per loaned labor/mutual assistance programs.

21	Non-payroll balances supporting base rates (excluding riders) by FERC subaccount for the twelve (12) months ending March 31 for the Historical Year and four (4) years preceding the Historical Year. Either in a separate analysis or in separate columns, identify the expense amounts in each subaccount, by company (OG&E and OGE Energy Corp.). Identify and explain all significant changes in accounting procedures during the five (5) years. For any accounting reclassifications identified in the accounting changes, align and reconcile accounts that reflect accounting changes in order to consistently track the accounting change through the five-year period. Identify and explain changes between the twelve (12) months ending March 31 of the Historical Year costs and the five-year average by FERC Account for all variances greater than thirty percent (30%) and five hundred thousand dollars (\$500,000). The explanation and work papers shall include the specific underlying reason for the variance.
22	Provide an analysis of non-payroll, non-rider expenses and plant amounts using the historical data and results of Items 9 and 21. In addition to the averages developed in the other Items, determine a trended average, or average of annual changes, for each FERC subaccount balance for the five years of historical expense data and ten years of historical plant data, ending with the Historical Year (Plant in Service will be presented at the 300 FERC subaccount and plant/unit level). Summarize the results, showing a comparison of the Historical Year balances, averages, and trended averages, by FERC subaccount or plant subaccount and plant/unit, if applicable.
23	Affiliate transaction analysis of OG&E expense account and project code shown in separate columns for the following: a) amounts billed, segregated between direct and allocated, from each affiliated company with separate columns for each affiliate; b) amounts directly incurred by OG&E for its own operations; c) all other amounts in the account not corresponding to (a) or (b); and d) the sum of columns (a) through (c) which would equal the account's general ledger balance at the end of the Historical Year. Provide an explanation of all items in (c). Provide copies of all allocation manuals used in allocating common costs among and between the Company and its affiliates, and billing method tables for all affiliates which have direct-billed or allocated charges to OG&E.
24	The Company will provide a fully-functioning cost of service model as approved by the Commission in Docket 16-052-U and pursuant to Attachment C, Section II. F. The Cost of Service model should be able to replicate the Company's determination of the jurisdictional revenue requirement for the 1 Evaluation Period, containing links to the supporting accounting schedules which contains the level of detail (e.g., subaccounts or detailed plant information) commensurate with the detail required by the cost of service model.

## Attachment F

### FORMULA RATE PROTOCOLS Section I. General Provisions

#### 1. Applicability and Scope

- A. The following protocols shall apply to the annual Evaluation Report filings made pursuant to the Formula Rate Plan Rider Tariff (FRP) approved by the Commission in Docket No. 16-052-U.
- B. The Rules of Practice and Procedure (RPPs) shall apply to all annual Evaluation Report filings, except the following for which the Commission has granted an exemption by approving the FRP:
  - Rule 3.08;
  - Rule 4.02 (a)(2)(A);
  - Rule 4.02 (a)(3);
  - Rule 4.02 (a)(4);
  - Rule 4.03 (c);
  - Rule 4.04 (a)(2);
  - Rule 4.10 (a)(2) & (3); and
  - Rule 5.05(b), (c), & (d).
- C. Any proposed modification of the FRP Tariff, including these protocols, is outside the scope of an annual Evaluation Report filing and as such, no Party shall seek to modify the FRP Tariff, including these protocols, as part of any annual Evaluation Report filing. Proposed modifications to the FRP Tariff, including these protocols, shall be brought in a separate docket.
- D. The filing of an annual Evaluation Report is a Formal Application. The filings of an annual Evaluation Report are not to be construed as a General Rate Change Application, nor are adjustments to rates that result from the filings of an annual Evaluation Report to be construed as a general change in rates pursuant to any provision of the Arkansas Code that references a general change in rates.
- E. The Commission may grant an exemption from compliance with these Protocols if the exemption is found to be in the public interest and for good cause shown.

#### 2. Public Notice

- A. At least thirty (30) days prior to filing an annual Evaluation Report, OG&E shall give public notice of its intent to file.
- B. The notice shall indicate that it is from OG&E and shall include: the docket number, if known; the date on or about which the annual Evaluation Report is to be filed; the effective date of FRP rates; reference to the RPPs and these protocols for persons interested in intervening, making a limited appearance, or submitting public comments in writing or orally at the hearing; deadlines for intervention as provided herein; the name, address, phone number and email address of the Secretary of the Commission and the URL address of the Commission website; and that further information may be obtained by contacting the Secretary of the Commission or viewing the Commission's website.



- C. Public notice shall be given by any method including but not limited to: bill notation, direct mail, email exploder list, publication on OG&E's website, through social media, or publication in a newspaper of general circulation in OG&E's service area.
- D. An annual Evaluation Report filing shall include a declaration that these notice provisions have been complied with.

### 3. Intervention

- A. A Petition to Intervene shall be filed within ten (10) calendar days from the date the annual Evaluation Report is filed.
- B. Any Party desiring to file a Response to a Petition to Intervene shall file the Response within five (5) calendar days of the filing of the Petition. No additional responses or replies shall be permitted unless specifically authorized by the Commission.
- C. The Commission shall rule on the Petition to Interveners within seven (7) calendar days from the date the Petition is filed. If the Commission does not rule within that time frame, the Petition to Intervene shall be deemed denied.

### 4. Discovery

#### A. Time Within Which to Respond or Object

- 1. The Party upon whom discovery is sought shall serve a written response or objection within ten (10) calendar days after service of the discovery. Responses or objections to requests for admission shall be served within ten (10) calendar days of service of the requests. The Commission may prescribe a shorter or longer time. Any objections shall state the specific reasons for such objection.
- 2. If the response to the discovery request contains protected information for which no Protective Order has been issued, the responsive Party shall apply for a Protective Order as soon as reasonably practicable after receipt of the discovery request so as to avoid any delays in responding to discovery, and to the greatest extent practicable no later than five (5) calendar days after receipt of the discovery request. OG&E shall respond to the discovery request on the next business day after the Protective Order is issued or on the date the discovery response is due.

#### B. Discovery Initiation

Unless otherwise ordered, a Party may initiate discovery at any time after filling of an annual Evaluation Report so long as responses or objections and depositions shall be completed at least sixty (60) days before the date on which rates determined by the formula rate review mechanism will go into effect for each year or ten (10) days before a hearing on the merits, whichever is earlier.

#### C. Service and Format

- 1. Service shall be made by electronic mail, facsimile transmission, hand delivery, or overnight delivery service unless unusual circumstances otherwise justify delivery by another method and the Parties agree to the method chosen.
- 2. Attachments to documents shall be provided in native electronic format, with formulae and viable links intact.

3. Any discovery document served electronically or by facsimile after Commission Business Hours but before midnight or received on a non-business day shall be deemed served on Persons on the Official Service List with electronic mail on the next business day. Any discovery document served electronically or by facsimile between midnight and the beginning of Commission Business Hours on a business day shall be deemed served on Persons on the Official Service List on that business day. Any discovery document served by hand delivery or overnight delivery service shall be deemed served pursuant to Rule 3.07 of the RPPs.
4. Parties serving discovery requests shall clearly state the jurisdiction to which a particular data request pertains, if known. Parties shall state in their data request responses to which jurisdiction the response pertains. In light of Order No. 5 in APSC Docket No. 18-046-FR, OG&E will not object to the release under the terms of the Interim Protective Order (Order No. 1 of APSC 18-046-FR) of "specific customer information, or information that would allow the identification of a specific customer." OG&E will endeavor to obtain a thorough understanding of the nature of the inquiry before providing information requested and will timely and accurately provide the information needed for the parties to conduct their reviews.

D. Computation of Time for Performance or Response

In computing the time within which an act must be performed or a response made, the Day of the act from which the designated period of time begins to run shall not be included and the last Day shall be included unless it is a Saturday, Sunday, Legal Holiday, or other Day in which the Commission's office is closed, in which event the period shall extend to the next business Day. Service by mail or commercial delivery service is prohibited; therefore no additional response time as contemplated by the RPPs is necessary.

**5. General Filing Matters**

- A. Beginning with the initial annual Evaluation Report filing after the FRP is approved by the Commission in Docket No. 16-052-U, a separate docket shall be established by the Secretary of the Commission for the annual Evaluation Report filings with an "FR" docket designation.
- B. The initial and all subsequent annual Evaluation Reports filed in the "FR" docket. OG&E shall submit the annual Evaluation Report with a Commission-approved tariff Docket Summary Cover Sheet. In addition to any other information required by the coversheet, OG&E shall reference Docket No. 16-052-U.
- C. The annual Evaluation Report shall provide a fully functioning Cost of Service model, approved by the Commission in Docket 16-052-U, that is linked to the appropriate accounting adjustment schedules (e.g., MFR B and C Schedules for Rate Base and Expense amounts, respectively) capable of replicating the Company's results, and that allocates all accounting adjustments to Arkansas. In addition, the required accounting schedules shall contain fully adjusted amounts at the same level of detail, e.g., subaccounts, as utilized in the Cost of Service model.
- D. Stipulations or Settlements
  1. Parties shall propose by written motion that the Commission adopt stipulations or settlements. Such motion shall be filed, along with supporting testimony, no later than seven (7) calendar days prior to the hearing scheduled in the annual Evaluation Report filing. If the seventh day falls on a weekend or state holiday such settlement agreement and supporting testimony shall be filed on the last business day prior to the seventh day. The motion shall set forth the factual, legal, policy, and other consideration which form the

basis for the Parties' recommendation that the stipulation or agreement be adopted, and shall be supported by written testimony.

2. A Party not joining a proposed stipulation or settlement may file a response no later than five (5) calendar days prior to the scheduled date of the hearing.
3. Such a response shall set forth the factual, legal, policy, and other consideration which form the basis for the Party's opposition to the proposed stipulation or settlement or portions thereof.

## **Section II. Filing Requirements**

### **1. Testimony and Exhibits**

- A. Testimony with or without Exhibits shall be filed simultaneously with the annual Evaluation Report and address, at a minimum:
  1. A description of the filed schedules and all of the adjustments proposed;
  2. A description of any significant cost drivers;
  3. A description of any changes in accounting policies, practices, and procedures if they affect inputs to the FRP or the rate redetermination to be made under the FRP; and
  4. A narrative explanation of the rate impact.

### **2. Workpapers and Supporting Documentation**

- A. The annual Evaluation Report and any revisions thereto shall include:
  1. Data-populated schedules including fully functioning EXCEL spreadsheet with all formulas and links intact, showing all calculations in the annual Evaluation Report;
  2. Sufficient information to enable the Parties to replicate the calculation of the formula results from the applicable schedules; and
  3. Documentation fully supporting all calculations and adjustments.
- B. Workpapers shall be provided to the Parties simultaneously with the filing of the annual Evaluation Report and any revisions thereto, and shall include:
  1. All supporting calculations and documents that explain the calculations in the annual Evaluation Report;
  2. Both references to and support from detailed source information; and
  3. A complete description of any statistical model used, the data used, and the results of the analysis if not addressed in testimony or exhibits.
- C. With respect to any change in accounting that affects inputs to the FRP or the resulting rate redetermination to be billed under the FRP, OG&E shall identify and provide narrative explanation

of the individual impact of such changes on rate redetermination to be billed under the FRP including:

1. The initial implementation of an accounting standard or policy;
  2. The initial implementation of accounting practices for unusual or unconventional items where the Commission has not provided specific accounting direction;
  3. Correction of errors and prior period adjustments that impact the FRP;
  4. The implementation of new estimation methods or policies that change prior estimates; and
  5. Changes to income tax elections.
- D. OG&E shall identify any reorganization or merger transaction and explain the effect of the accounting for such transaction(s) on the inputs to the FRP or the resulting rate determination to be billed under the FRP.

### 3. Waiver of Requirements

OG&E may omit specific items of information from the annual Evaluation Report filing only with prior Commission approval.

### 4. Filing Deficiencies

- A. The Arkansas Public Service Commission General Staff (“Staff”) may review each annual Evaluation Report filing to ascertain whether it complies with the provisions of these Filing Requirements and the FRP, including the provisions of all of the Attachments thereto.
- B. If Staff determines that any deficiencies exist Staff shall file a notice detailing the deficiencies within seven (7) calendar days from the date the annual Evaluation Report is filed.
- C. OG&E shall correct the deficiencies, within seven (7) calendar days of filing of the notification of deficiency, or upon objection being filed by OG&E within that timeframe; the Commission may set a longer period as may be reasonable.
- D. Staff shall review corrections made by OG&E to determine compliance with all information required by the Filing Requirements and the FRP, including the provisions of all of the Attachments thereto.
- E. No more than three (3) business days from the filing of corrections, Staff may file a (1) statement of compliance or (2) a second notice of deficiencies, listing each requirement not met and a brief explanation in support.
- F. The Commission shall resolve any dispute as to deficiencies within seven (7) calendar days of the filing of the second notice of deficiencies by either accepting the corrections made by OG&E or by directing additional corrections to be filed by OG&E.

### 5. Dispute Procedures

- A. Any Party filing with the Commission a statement of errors or objections to the Evaluation Report shall file Testimony with or without Exhibits simultaneously with the statement of errors or objections and the filing shall:
  1. Clearly identify and explain the error in or objection to the annual Evaluation Report;

2. Make a good faith effort to quantify the financial impact of the error or objection;
  3. State specifically any proposed changes to the annual Evaluation Report that the Party recommends; and
  4. Include all documents and workpapers that support the calculation of the error or the facts supporting the objection.
- B. OG&E shall file a corrected FRP rate or Rebuttal Testimony with or without Exhibits to the errors and objections raised by the Parties.
- 6. Extension of Term**
- A. If OG&E requests an extension of the initial term of the FRP, OG&E shall include such request in a separate docket and filed concurrently with the 4th Evaluation Report.
  - B. The extension of the FRP will utilize a Historical Year Test Period.
  - C. OG&E shall provide a class cost of service study for year-end 2021.
  - D. The Commission shall enter a decision on OG&E's request no later than April 1, 2022.