

BEFORE THE CORPORATION COMMISSION OF THE STATE OF OKLAHOMA

IN THE MATTER OF THE APPLICATION OF)
OKLAHOMA GAS AND ELECTRIC COMPANY)
FOR AN ORDER OF THE COMMISSION)
AUTHORIZING APPLICANT TO MODIFY ITS)
RATES, CHARGES, AND TARIFFS FOR RETAIL)
ELECTRIC SERVICE IN OKLAHOMA)

CAUSE NO. PUD 201700496

FILED
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CORPORATION COMMISSION
OF OKLAHOMA



RESPONSIVE TESTIMONY

OF

ANDREW SCRIBNER

MAY 2, 2018

BEFORE THE CORPORATION COMMISSION OF THE STATE OF OKLAHOMA

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1 INTRODUCTION

2 **Q: Please state your name and your business address.**

3 A: My name is Andrew Scribner. My business address is Oklahoma Corporation
4 Commission, Public Utility Division, Jim Thorpe Office Building, Room 580, 2101
5 North Lincoln Boulevard, Oklahoma City, Oklahoma 73105.

6 **Q: Have you previously testified before the Oklahoma Corporation Commission
7 (“OCC” or “Commission”) and were your qualifications accepted?**

8 A: Yes. I have previously testified before the Commission and my qualifications were
9 accepted at that time.

10 **Q: What is your occupation and who employs you?**

11 A: I am employed by the Public Utility Division (“PUD”) of the Commission as a Public
12 Utility Regulatory Analyst.

13 **Q: How long have you been so employed?**

14 A: I have been employed by the Commission since November 6, 2017.

15 **Q: What are your duties and responsibilities with PUD?**

16 A: I conduct research and perform comparative analysis of utility applications, reports,
17 financial records, and workpapers to ensure that PUD can make accurate

1 recommendations. For a complete list of my work history and educational background,
2 please review the attached curriculum vitae.¹

3 **PURPOSE**

4 **Q: What is the purpose of your testimony regarding the Application filed by Oklahoma**
5 **Gas and Electric Company (“OG&E” or “Company”) for an Order of the**
6 **Commission authorizing Applicant to modify its rates, charges, and tariffs for retail**
7 **electric service in Oklahoma as filed in Cause No. PUD 201700496?**

8 **A:** The purpose of this Responsive Testimony is to present PUD’s recommendations regarding
9 Non-recoverable Expenses, Dues and Donations, Advertising Expenses, Informational,
10 Instructional, Miscellaneous, and Sales Expenses, and Legal Settlements.

11 **EXECUTIVE SUMMARY**

12 On January 16, 2018, Oklahoma Gas & Electric Company (“OG&E” or “Company”) filed
13 its Application for an adjustment in its rates, charges, and tariffs for retail electric service
14 in Oklahoma. PUD reviewed the Application, testimony of Company witnesses, and
15 Company workpapers. PUD also issued a data request and reviewed the associated
16 responses, interviewed Company personnel, and conducted onsite audits at the
17 Company’s corporate office in Oklahoma City, Oklahoma.

18 After reviewing the areas of Non-recoverable Expenses, Dues and Donations, Advertising

¹ Exhibit AMS-1.

1 Expenses, Informational, Instructional, Miscellaneous, and Sales Expenses, and Legal
2 Settlements, PUD recommends the Commission accept OG&E's proposed Adjustment
3 H-2-34 to decrease OG&E's operating expenses by \$599,240 to exclude various Non-
4 recoverable Expenses that are not allowed for ratemaking purposes. These expenses are
5 not allowed for ratemaking purposes because they do not facilitate the provision of
6 electric service and may force ratepayers to involuntarily contribute to activities,
7 associations, organizations, and institutions of which they have no knowledge, choice, or
8 direct benefit.

9 PUD also recommends the Commission accept PUD's adjustment No. H-1 to decrease
10 Dues and Donations by \$123,643. This disallowance is necessary as it removes expenses
11 that are not allowed for ratemaking purposes and results in sharing costs that benefit both
12 the ratepayers and the shareholders. PUD determined that certain Chambers of
13 Commerce dues benefit both the ratepayers and shareholders and should be shared
14 between the parties. Therefore, PUD recommends the amount of \$183,538 be divided
15 equally between the ratepayers and shareholders resulting in a disallowance of \$91,769.
16 However, PUD also determined that certain Chambers of Commerce expenses in the
17 amount of \$31,874 did not benefit ratepayers and should be disallowed and removed from
18 OG&E's operating expenses. These two disallowances equal the total recommended
19 adjustment to decrease Dues and Donations by \$123,643.

20 PUD further recommends the Commission accept the Company's proposed Adjustment
21 WP H-2-37 that decreases operating expenses by \$1,659,342 in conjunction with PUD's

1 Adjustment No. H-2 that decreases operating expenses by an additional \$40,845. These
2 two adjustments decrease OG&E's operating expenses by a total of \$1,700,187 to
3 exclude various Advertising Expenses that are not allowed for ratemaking purposes.
4 These expenses are not allowed for ratemaking purposes because they are not associated
5 with advertising campaigns related to: (1) protection of health and safety; (2)
6 environmental protection; (3) safe and economic use of electric equipment; or (4)
7 conservation of electricity. PUD determined that in addition to OG&E's proposed
8 Adjustment H-2-37, the Company operating expense contained certain expenses related
9 to its internal safety program that were not proper for inclusion in Advertising Expenses
10 and should be disallowed.

11 PUD'S REVIEW PROCESS

12 **Q: Please explain PUD's review process in this Cause.**

13 A: PUD reviewed the Application, testimony of Company witnesses, prior rate causes,
14 relevant statutes, and Commission rules. PUD issued a data request and reviewed the
15 responses. Additionally, PUD reviewed Company workpapers, general ledgers, invoices,
16 and other supporting documentation. PUD also conducted multiple onsite audits at the
17 Company's corporate office in Oklahoma City, Oklahoma, and interviewed Company
18 personnel regarding areas under review.

19 NON-RECOVERABLE EXPENSES

20 **Q: Does OG&E have a proposed adjustment for Non-recoverable Expenses?**

21 A: Yes. WP H-2-34 is a pro forma adjustment that proposes to remove certain Non-

1 recoverable Expenses in the amount of \$599,240 from OG&E's operating expenses. WP
2 H-2-34 includes Entertainment, Gifts, Donations/Sponsorships, and OG&E Legal Fees –
3 Shareholder expense.

4 **Q: Does PUD agree with OG&E's proposed adjustment?**

5 A: Yes. The areas of Entertainment, Gifts, and Donations/Sponsorships are not necessary to
6 provide electric service for ratepayers. Thus, the removal of such expenses from
7 OG&E's operating expenses is reasonable. The exclusion of Legal Fees will be
8 addressed in the Responsive Testimony of PUD witness McKlein Aguirre.

9 **DUES AND DONATIONS**

10 **Q: Does PUD recommend an adjustment to the area of Dues and Donations?**

11 A: Yes. PUD recommends adjustment No. H-1 to decrease Dues and Donations by
12 \$123,643.

13 **Q: What analysis did PUD use for its recommended adjustment to decrease Dues and**
14 **Donations?**

15 A: PUD reviewed OG&E's total request of \$1,227,134 for cost recovery in the areas of
16 Chambers of Commerce Membership, Chambers of Commerce Others, Edison Electric
17 Institute ("EEI") Membership, and Professional Membership Dues. While reviewing the
18 expenses, PUD determined that of the amount requested, \$183,538 was related to
19 Chambers of Commerce Membership, \$52,943 was related to Chambers of Commerce
20 Others, \$725,009 was related to EEI Membership, and \$265,644 was related to

1 Professional Membership Dues. PUD analyzed information provided by the Company,
2 issued a data request and reviewed the responses, and reviewed invoices related to these
3 four areas.

4 **Q: Does PUD recommend an adjustment to the area of Chambers of Commerce**
5 **Membership?**

6 A: Yes. Chambers of Commerce Membership expenses represent dues paid to various
7 Chambers of Commerce. Chambers of Commerce support economic development and
8 promote the Oklahoma economy. This may benefit both ratepayers and shareholders.
9 Additional customers benefit both the Company and ratepayers through savings afforded
10 by economies of scale. Therefore, PUD recommends the amount of \$183,538 be divided
11 equally between the ratepayers and shareholders resulting in a disallowance of \$91,769.
12 This is consistent with PUD's treatment of Chambers of Commerce Dues in previous
13 ratemaking causes.²

14 **Q: Does PUD recommend an adjustment to the area of Chambers of Commerce**
15 **Others?**

16 A: Yes. After a discussion with Company personnel and a review of the general ledger,
17 PUD determined that in addition to dues, this category is comprised of donations, events,
18 and banquets for specific Chambers of Commerce. These latter three expenses are not
19 allowed for ratemaking purposes because they do not facilitate the provision of electric or

² Cause Nos. PUD 201500273, Order No. 662059, PUD 201700078, Order No. 669205, PUD 201700079, Order No. 666781, and PUD 201700151, Order No. 672864.

1 gas service and may force ratepayers to involuntarily contribute to activities, associations,
2 organizations, and institutions of which they have no knowledge, choice, or direct benefit.
3 PUD disallowed all expenses that were not Chambers of Commerce dues. PUD then
4 divided the Chambers of Commerce dues in this area equally between the ratepayers and
5 shareholders resulting in a total disallowance of \$31,874.

6 **Q: Does PUD recommend an adjustment to the expense of \$725,009 for EEI**
7 **Membership?**

8 A: No. Membership to the EEI provides OG&E with statistical information and relevant
9 news from the electric industry. This helps OG&E conduct business more efficiently by
10 keeping the Company up to date on industry trends and assisting with industry
11 coordination during times of crises, which benefits the ratepayer. Consistent with PUD's
12 recommendations in previous causes,³ PUD recommends allowing OG&E to recover the
13 costs of its EEI Membership.

14 **Q: Does PUD recommend an adjustment to the expense of \$265,644 for Professional**
15 **Membership Dues?**

16 A: No. PUD issued a data request⁴ to understand how the memberships OG&E holds
17 provide a benefit to the ratepayers. Upon review of the Company's response to the same,
18 PUD determined the memberships benefitted the ratepayers by keeping the Company
19 informed of industry trends, providing the Company with subscription-based tools for

³ Cause Nos. PUD 201500273 and PUD 201700151.

⁴ Data Request PUD AMS 1-2.

1 ratemaking purposes, and allowing the Company convenient access to potential
2 Operations and Maintenance solutions. PUD recommends the expense allowance of
3 \$265,644 for OG&E's Professional Membership Dues.

4 ADVERTISING EXPENSES

5 **Q: What was PUD's review process of Advertising Expenses?**

6 A: PUD reviewed the applicable statute and Commission rule. The statute, Advertising
7 Expenses by Public Utilities, states that "[a]dvertising expenses shall not be included by a
8 public utility in its operating expenses for ratemaking purposes." What advertising does
9 and does not mean under the statute is then defined.⁵ OAC 165:35-7-1 states that 17 O.S.
10 § 180.1 shall govern the promotional policies and practices of each utility. PUD used this
11 information to determine whether an adjustment was necessary to OG&E's proposed
12 Adjustment H-2-37 to remove advertising expenses from its costs to provide service to
13 ratepayers.

14 During a review of Federal Energy Regulatory Commission ("FERC") accounts
15 associated with the Company's advertising expenses, PUD noticed that the balance of
16 FERC Account 913, Advertising Expense, had fluctuated considerably since 2014.
17 According to Company personnel, this was due to a reclassification of expenses originally
18 recorded in FERC Account 930.1, General Advertising. The majority of these expenses
19 were brand-related and recovery was not sought by the Company for these expenses.

⁵ 17 O.S. § 180.1

1 **Q: What is OG&E's proposed adjustment to Advertising Expenses?**

2 A: OG&E's proposed Adjustment H-2-37 is a decrease of \$1,659,342 to exclude expenses
3 that are not allowed for ratemaking purposes, leaving a balance of \$728,946 for
4 Advertising Expenses to be recovered as a cost to provide service to ratepayers.

5 **Q: Does PUD agree with OG&E's proposed adjustment?**

6 A: No. PUD does not agree with this adjustment because certain expenses were left in the
7 operating expense that do not conform to the provisions of 17 O.S. § 180.1 and should be
8 disallowed. OG&E included an expense for its own internal safety program, which does
9 not promote any of the following via advertising campaigns to OG&E's ratepayers: (1)
10 protection of health and safety; (2) environmental protection; (3) safe and economic use
11 of electric equipment; or (4) conservation of electricity. PUD recommends an adjustment
12 to disallow this expense. PUD Adjustment H-2 removes an additional \$40,845 for a total
13 decrease of \$1,700,187, leaving a remainder of \$688,101 to be included in operating
14 expenses.

15 **INFORMATIONAL, INSTRUCTIONAL, MISCELLANEOUS, AND SALES EXPENSES**

16 **Q: What was PUD's review process of Informational, Instructional, Miscellaneous, and**
17 **Sales Expenses?**

18 A: PUD reviewed the accounts contained within WP H-21, consisting of two distinct
19 sections. The first section contains Supervision (FERC Account 907), Customer
20 Assistance Expenses (FERC Account 908), Informational and Instructional Expense

1 (FERC Account 909), and Miscellaneous Customer Service and Informational Expenses
2 (FERC Account 910). The second section contains Sales Expense, including Supervision
3 (FERC Account 911), Demonstrational and Selling Expense (FERC Account 912),
4 Advertising Expense (FERC Account 913), and Miscellaneous Sales Expense (FERC
5 Account 916). PUD reviewed the FERC account rules relevant to each of these accounts
6 to determine whether adjustments were necessary.

7 Informational and Instructional Expense (FERC Account 909) and Advertising Expense
8 (FERC Account 913) are discussed in the previous section, Advertising Expenses.

9 **Q: Does OG&E have an adjustment to the area of Supervision (FERC Account 907)?**

10 A: Yes. OG&E removed a total of \$11,765 through various pro forma adjustments, with a
11 balance of \$813,801 to be included in operating expenses.

12 **Q: Does PUD agree with OG&E's proposed adjustment?**

13 A: Yes. PUD reviewed the general ledger and explanations provided by the Company for
14 expenses in excess of \$25,000. The balance of expenses remaining after OG&E's pro
15 forma adjustments are properly included in the Company's operating expenses. The
16 Supervision account balance is in line with amounts requested for recovery by the
17 Company in previous rate causes.

18 **Q: Does OG&E have an adjustment to the area of Customer Assistance Expenses**
19 **(FERC Account 908)?**

1 A: Yes. OG&E removed a total of \$41,743,006 through various pro forma adjustments, with
2 a balance of \$6,489,331 to be included in operating expenses. These expenses were
3 removed because they had been recovered through Demand-Side Management (“DSM”)
4 riders, amortization, and wind power education expenses.

5 **Q: Does PUD agree with OG&E’s proposed adjustment?**

6 A: Yes. PUD reviewed the general ledger and explanations provided by the Company for
7 expenses in excess of \$100,000. PUD set a higher threshold for this area of review due to
8 the presence of numerous high-dollar expenses. The balance of expenses remaining after
9 OG&E’s pro forma adjustments are properly included in the Company’s operating
10 expenses.

11 **Q: Does OG&E have an adjustment to the area of Miscellaneous Customer Service and**
12 **Informational Expenses (FERC Account 910)?**

13 A: Yes. OG&E removed a total of \$68,509 through various pro forma adjustments, with a
14 balance of \$1,080,771 to be included in operating expenses. These expenses were
15 removed because they had been recovered through DSM riders, amortization, and wind
16 power education expenses.

17 **Q: Does PUD agree with OG&E’s proposed adjustment?**

18 A: Yes. PUD reviewed the general ledger and explanations provided by the Company for
19 expenses in excess of \$25,000. PUD noticed the test year balance increased compared to
20 the previous two years. After questioning Company personnel, PUD determined that the

1 reason for the variance was the addition of a new Smart Hours Cloud Computing IT
2 account. As a result of Order No. 662059 from Cause No. PUD 201500273, this account
3 was included in operating expenses after the expiration of the Smart Grid rider. PUD is
4 satisfied that these expenses are accurate and proper for inclusion in OG&E's operating
5 expenses.

6 **Q: Does OG&E have an adjustment to the area of Supervision (FERC Account 911)?**

7 A: Yes. OG&E removed a total of \$4,912 through various pro forma adjustments, with a
8 balance of \$578,331 to be included in operating expenses.

9 **Q: Does PUD agree with OG&E's proposed adjustment?**

10 A: Yes. PUD reviewed the general ledger and explanations provided by the Company for
11 expenses in excess of \$25,000. The balance of expenses remaining after OG&E's pro
12 forma adjustments are properly included in the Company's operating expenses.

13 **Q: Does OG&E have an adjustment to the area of Demonstrational and Selling
14 Expense (FERC Account 912)?**

15 A: Yes. OG&E removed a total of \$89,196 through various pro forma adjustments, with a
16 balance of \$3,664,109 to be included in operating expenses.

17 **Q: Does PUD agree with OG&E's proposed adjustment?**

18 A: Yes. PUD reviewed the general ledger and explanations provided by the Company for
19 expenses in excess of \$25,000. The expenses were related to various events and

1 sponsorships that OG&E contributed to and were properly removed from its operating
2 expenses. The Demonstrational and Selling Expense account balance is in line with
3 amounts requested for recovery by the Company in previous rate causes.

4 **Q: Does OG&E have an adjustment to the area of Miscellaneous Sales Expense (FERC**
5 **Account 916)?**

6 A: Yes. OG&E removed a total of \$9,927 through pro forma adjustments in WP H-2-24 and
7 WP H-2-34, with a balance of \$703,963 to be included in operating expenses.

8 **Q: Does PUD agree with OG&E's proposed adjustment?**

9 A: Yes. PUD reviewed the general ledger and explanations provided by the Company for
10 expenses in excess of \$25,000. The expenses were recovered through the Arkansas
11 Energy Efficiency Cost Recovery Rider or were miscellaneous gifts and were properly
12 removed from the operating expense. PUD noticed that the balance for Miscellaneous
13 Sales Expense increased compared to prior years. After discussions with Company
14 personnel, PUD determined that the balance increase was a result of OG&E reclassifying
15 certain expenses to FERC accounts following the introduction of the Company's Smart
16 Meter program. PUD is satisfied that these expenses are properly included in the
17 Company's operating expenses.

18 LEGAL SETTLEMENTS

19 **Q: What was PUD's review process of Legal Settlements?**

1 A: PUD requested OG&E provide a redacted list of the legal settlements occurring during
2 the test year and six-month post test year, as well as an analysis of all claims exceeding
3 \$25,000. PUD reviewed the list to determine whether the settlements benefitted the
4 ratepayer and should thus be included in the operating expense or whether the settlements
5 benefitted the shareholders and should thus be removed.

6 PUD noticed that the test year Legal Settlements expense increased compared to the two
7 preceding years. The total expense for the test year was \$2,439,739, while the same
8 expense in 2015 and 2016 was \$1,684,949 and \$1,289,994, respectively. The
9 Condemnation/Tort amount was \$1,329,018 during the test year, while the same amounts
10 in the same area in 2015 and 2016 were \$630,899 and \$473,453, respectively. According
11 to discussions with Company personnel, this was a result of transmission lines being built
12 out through condemned properties, causing an increase in tort claims. These claims are
13 capital costs billed directly to the transmission line project.

14 **Q: Does PUD recommend an adjustment to the area of Legal Settlements?**

15 A: No. PUD determined that all legal settlements occurring during the test year and six-
16 month post test year were beneficial to the ratepayers and were proper to include in
17 OG&E's operating expense.

18 **OVERALL RECOMMENDATION**

19 **Q: What is PUD's overall recommendation?**

1 A: PUD's overall recommendation is that the Commission accept the following adjustments
2 from OG&E and PUD. PUD recommends that the Commission accept OG&E's
3 proposed adjustment H-2-34 to decrease operating expenses by \$599,240 to remove
4 expenses from the area of Non-recoverable Expenses that are not allowed for ratemaking
5 purposes. PUD also recommends that the Commission accept PUD's adjustment No. H-1
6 to decrease Dues and Donations by \$123,643 to exclude expenses that are not allowed for
7 ratemaking purposes. Finally, PUD recommends the Commission accept OG&E's
8 proposed adjustment H-2-37 to decrease Advertising Expenses by \$1,659,342 in
9 conjunction with PUD's adjustment No. H-2 to decrease Advertising Expenses by
10 \$40,845. These two adjustments total \$1,700,187 and exclude Advertising Expenses that
11 are not allowed for ratemaking purposes. PUD believes that the recommendations made
12 are fair, just, reasonable, and in the public interest.

I state, under penalty of perjury under the laws of Oklahoma, that the foregoing is true and correct to the best of my knowledge and belief.

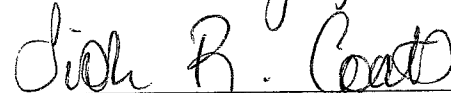


(Andrew Scribner)

State of Oklahoma
County of Oklahoma

Subscribed and sworn to before me this 2nd day of May, 2018





NOTARY PUBLIC

(Seal, if any)

PUD Manager

Title

My Commission Number: 16005761

My Commission Expires: June 13, 2020

Oklahoma Gas and Electric Company – Cause No. PUD 201700496

LIST OF EXHIBITS

AMS-1

Curriculum Vitae



Andrew Scribner

Curriculum Vitae

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580 Jim Thorpe Building
P.O. Box 52000
Oklahoma City, OK 73152

Work Experience

Oklahoma Corporation Commission

2017 - Present

Public Utility Regulatory Analyst

- Conduct research and perform comparative analysis of utility applications, reports, financial records, and workpapers.
- Draft testimony for Causes and serve as a peer editor for other Regulatory Analysts.
- Conduct monthly review of utility purchased power and fuel adjustments.
- Perform compliance audits of utility customer billing calculations.
- Lead Analyst responsible for monitoring, tracking, and attending bid openings for Requests for Proposal from natural gas utilities.

Mary Lynn Mihm, Attorney at Law

2015

Of Counsel

- Performed legal research on a variety of issues pertaining to family law (tax, income assignment orders, and statutory deadlines within which to bring an action).
- Assisted in proofreading documents and drafting legal briefs.
- Drafted pleadings, motions, briefs, and orders in preparation for trial.
- Responsible for compiling documents in preparation for the settlement of cases.

Mary Lynn Mihm, Attorney at Law

2005 – 2011

Legal Intern

- Corresponded with clients, opposing counsel, and court clerks and deputies.
- Drafted pleadings, motions, briefs, discovery responses, and proposed orders.
- Assisted in trial preparation, including reviewing interrogatories and compiling and organizing client records.
- Attended and assisted in depositions, hearings, and trials.
- Managed case documents and directed discovery requests and responses.

Education

University of Oklahoma College of Law

2011 – 2014

- Juris Doctor

University of Oklahoma

2006 – 2010

- Bachelor of Arts, Letters

Professional Licenses and Associations

- Oklahoma Bar Association

CERTIFICATE OF SERVICE

I, the undersigned, do hereby certify that on the 2nd day of May, 2018, a true and correct copy of the above and foregoing was sent **electronically**, addressed to the following:

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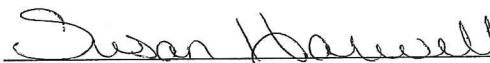
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