

BEFORE THE CORPORATION COMMISSION OF THE STATE OF OKLAHOMA

IN THE MATTER OF THE APPLICATION OF)
OKLAHOMA GAS AND ELECTRIC COMPANY) Case No. PUD2025-000084
FOR COMMISSION PREAPPROVAL OF NEW)
GENERATION CAPACITY PURSUANT TO)
17 O.S. § 286(C) AND RIDER COST RECOVERY)

Direct Testimony

of

Gwin Cash

on behalf of

Oklahoma Gas and Electric Company

December 19, 2025

Gwin Cash
Direct Testimony

1 Q. **Please state your name, position, by whom you are employed, and your business**
2 **address.**

3 A. My name is Gwin Cash. I am the Senior Manager of Pricing, Rate Administration, and
4 Load for Oklahoma Gas and Electric Company (“OG&E” or “Company”). My business
5 address is 321 N. Harvey, Oklahoma City, Oklahoma, 73102.
6

7 Q. **Please summarize your professional qualifications and educational background.**

8 A. I have worked for OG&E in various capacities for over 24 years. I joined the Company’s
9 regulatory department in January 2015 as the Rate Administration Manager and in July of
10 2017 I assumed additional responsibilities as the manager of Cost of Service. In May of
11 2023 I became the manager of Pricing and Rate Administration and in November of 2025
12 I was given the additional responsibility of the Load Analysis functions. My Pricing
13 responsibilities include oversight of the department’s development of rates and charges in
14 the Company’s retail electric tariffs. My Load Analysis responsibilities include oversight
15 of the research of retail customer electric load, primarily at the customer, class, and system
16 levels; the construction of the Control Area Load model; ad-hoc statistical analyses; and
17 retrieval and analysis of customer usage data. My Rate Administration responsibilities
18 include maintaining OG&E’s tariffs on file with the regulatory commissions and ensuring
19 consistent application of these tariffs in the manner in which they are intended. Additional
20 duties include computing rider factors and monthly retail revenue reporting. Prior to
21 joining OG&E’s regulatory department, I worked as a Senior Business Analyst in OG&E’s
22 Sales and Customer Support department and as a Workforce Analyst in OG&E’s Customer
23 Service department. I received a Bachelor of Science in Applied Mathematics with a
24 Specialization in Computing from the University of California, Los Angeles in 1999.

1 Q. **Have you previously testified before the Oklahoma Corporation Commission**
2 **(“OCC”)?**

3 A. Yes. I have testified before the OCC in the following Cases: PUD 2025-000038, PUD
4 2023-000087, PUD 2023-000038, PUD 2021-000164, PUD 2021-000072, PUD 2020-
5 000021, PUD 2018-000140, PUD 2017-000496, and PUD 2015-000273.

6
7 Q. **What is the purpose of your testimony?**

8 A. The purpose of my testimony is to support updates to the Generation Capacity Rider that
9 will accommodate the specific capacity resources requested in this Case.

10

11 Q. **Please give a brief overview of this tariff.**

12 A. This tariff, named the Generation Capacity Rider (“GCR”) was previously approved in
13 Case Nos. PUD 2023-000038 and PUD 2025-000038 and currently allows for recovery of
14 Company-owned capacity projects for Horseshoe Lake units 11 & 12 (“HL 11 & 12”) and
15 Horseshoe Lake units 13 & 14 (“HL 13 & 14”).

16

17 Q. **What updates to the GCR is the Company proposing at this time?**

18 A. The Company is requesting to update the GCR to allow for cost recovery of the Frontier
19 Energy Storage Project (hereinafter “Frontier Energy Storage Project” or “Project”)
20 requested in this Case.

21

22 Q. **In what sections of the GCR tariff are the updates reflected?**

23 A. These changes necessitated updates to the PURPOSE, TERM, and GCR FACTOR
24 CALCULATION sections. These changes to the tariff can be viewed in Exhibit GC-1 and
25 a clean version of the tariff is attached as Exhibit GC-2.

26

27 Q. **Please summarize the updates to the PURPOSE section of the GCR rider?**

28 A. The PURPOSE section is updated to strike the reference to “natural gas” and will instead
29 simply state that the purpose of the tariff is to recover cost for generation capacity projects
30 having reached in-service status and not yet included for recovery in base rates. This

1 change generalizes the language to include cost recovery for any type of generation
2 approved for recovery through the GCR.

3

4 **Q. Please summarize the updates to the TERM section of the GCR rider?**

5 A. The TERM section is updated to include language referencing the term for GCR cost
6 recovery specific to the Project. This language is similar to the term for the other projects
7 included for recovery, HL 11 & 12 and HL 13 & 14, in that cost recovery will begin when
8 the projects reach in-service status and will terminate with the inclusion of the Frontier
9 Energy Storage Project in base rates.

10

11 **Q. Please summarize the updates to the GCR FACTOR CALCULATION section of the**
12 **GCR rider?**

13 A. This section provides the formula for the calculation of the GCR factors themselves. In
14 this formula OG&E updated the description of the Oklahoma Jurisdiction GCR Annual
15 Revenue Requirement component to include the additional cost items for the Project and
16 to remove the reference in "A" of "natural gas."

17

18 **Q. Are there any other updates to the GCR rider?**

19 A. There is one minor, yet noteworthy, item that I will discuss. As recovery has not yet begun
20 through the GCR rider, the Company does not consider it as having become effective,
21 although already authorized by the Commission in previous Cases. Therefore, the
22 Company is proposing to continue to reflect the rider sheets as "Original" instead of "First
23 Revised."

24

25 **Q. What is your recommendation to the Commission?**

26 A. I recommend the Commission approve the updates to "PURPOSE," "TERM," and "GCR
27 FACTOR CALCULATION" sections of the GCR tariff that reflect the Company's request
28 for recovery of the additional cost items associated with the Frontier Energy Storage
29 Project.

- 1 Q. **Does this conclude your testimony?**
- 2 A. Yes.

CERTIFICATE OF SERVICE

I hereby certify that on the 19th day of December 2025, a true and correct copy of the foregoing was electronically served via the Electronic Case Filing System to those on the Official Electronic Case Filing Service List, or via electronic mail to the following persons:

Oklahoma Corporation Commission

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A. Chase Snodgrass

AFFIDAVIT

STATE OF OKLAHOMA)
)
COUNTY OF OKLAHOMA)

On the 18th day of December 2025, before me appeared Gwin Cash, to me personally known, who, being by me first duly sworn, states that he is the Senior Manager of Pricing and Rate Administration for Oklahoma Gas and Electric Company ("OG&E") and acknowledges that he has read the above and foregoing document and believes that the statements therein are true and correct to the best of his information, knowledge, and belief.

Print GWIN CASH

Signature Gwin Cash

Subscribed and sworn to before this 18th day of December, 2025.

Harrison L. Burton
Notary Public

My commission expires: 10-17-2026

Seal



OKLAHOMA GAS AND ELECTRIC COMPANY
P. O. Box 321
Oklahoma City, Oklahoma 73101

Direct Exhibit GC-1
Original Sheet No. 52.30

Date Issued November 14, 2023
November 13, 2025

STANDARD PRICING SCHEDULE: GCR
Generation Capacity Rider

STATE OF OKLAHOMA

EFFECTIVE IN: All territory served.

PURPOSE: The purpose of this rider is to recover the Oklahoma retail jurisdictional portion of costs authorized by the Commission for recovery through this GCR tariff associated with the annual revenue requirement for Company-owned ~~natural gas~~ generation capacity projects ~~having reached in-service status and not yet included for recovery in base rates.~~

APPLICABILITY: This rider is applicable to all Oklahoma retail rate classes and customers except those specifically exempted by special contract.

TERM:

For Horseshoe Lake Units 11 & 12 (“HSL 11 & 12”):

Once the first generation capacity project associated with HSL 11 & 12 reaches in-service status, the Company shall submit revised factors and workpapers supporting those factors to PUD at least 30 calendar days prior to the requested effective date. Recovery of costs will begin the first billing cycle of the month following PUD’s approval.

Recovery of the annual revenue requirement will continue until the sooner of 1.) the natural gas-fired generation capacity projects are included in base rates, or 2.) 18 months of in-service revenue requirement recovery, or 3.) terminated by order of the Commission. If terminated by order of the Commission, the natural gas-fired generation capacity projects shall be included in rate base after receiving a final order approving new rates in the next OG&E general rate case proceeding.

For Horseshoe Lake Units 13 & 14 (“HSL 13 & 14”):

Once the first generation capacity project associated with HSL 13 & 14 reaches in-service status, the Company shall submit revised factors and workpapers supporting those factors to PUD at least 30 calendar days prior to the requested effective date. Recovery of costs will begin the first billing cycle of the month following PUD’s approval.

Recovery of the annual revenue requirement will continue until the sooner of 1.) the natural gas-fired generation capacity projects are included in base rates, or 2.) 18 months of in-service revenue requirement recovery, or 3.) terminated by order of the Commission. If terminated by order of the Commission, the natural gas-fired generation capacity projects shall be included in rate base after receiving a final order approving new rates in the next OG&E general rate case proceeding.

For the Deriva Battery Storage facility:

Once the Deriva Battery storage reaches in-service status, the Company shall submit revised factors and workpapers supporting those factors to PUD at least 30 calendar days prior to the requested effective date. Recovery of costs will begin the first billing cycle of the month following PUD’s approval.

Rates Authorized by the Oklahoma Corporation Commission:		
(Effective)	(Order No.)	(Cause/Docket No.)
December 1, 2025	753440	PUD 2025-000038
	738566	PUD 2023-000038 (original)

Public Utilities Division Stamp

OKLAHOMA GAS AND ELECTRIC COMPANY
 P. O. Box 321
 Oklahoma City, Oklahoma 73101

Direct Exhibit GC-1
 Original Sheet No. 52.31

Date Issued November 14, 2023
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STATE OF OKLAHOMA

Recovery of the annual revenue requirement will continue until the Deriva project is included in base rates. If terminated by order of the Commission, the natural gas-fired generation capacity projects shall be included in rate base after receiving a final order approving new rates in the next OG&E general rate case proceeding.

GCR FACTOR CALCULATION: GCR factors shall be calculated using the following formula for each of the major rate classes and the combined minor rate classes:

$$GCR\ Factor_{class} = \frac{(A * B_{class}) + C_{class}}{D_{class}}$$

Where:

- A = Oklahoma jurisdictional portion of the Annual Revenue Requirement for each Company-owned ~~natural gas~~ generation asset that has reached in-service status
- B = Oklahoma jurisdictional rate class Production Demand Allocator
- C = Annual True-Up for each rate class
- D = Projected annual kWh or kW for each rate class

and where the:

Annual Revenue Requirement includes

- a. For Horseshoe Lake 11 & 12
 - i. Return on the capital investment calculated using the Company's most recently approved weighted average cost of capital ("WACC"). The capital investment shall be inclusive of:
 - 1. \$249 million for costs associated with the purchase of combustion turbines;
 - 2. Internal labor, construction oversight, engineering oversight to ensure design adequacy and technical compliance with specifications, project management, legal cost and performance testing, all capped at \$26 million; and
 - 3. Allowance for Funds Used During Construction and capitalized Property Taxes.
 - ii. Depreciation and property tax expenses associated with the items included in i. above.
 - iii. Investment tax credits associated with the items in i. above. These tax credits will be included for recovery in the Rider for Tax Credits tariff at such time that the projects associated with this rider are authorized for recovery in base rates.

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- b. For Horseshoe Lake 13 and 14
 - i. Return on the capital investment calculated using the Company's most recently approved WACC. The capital investment recovered through this GCR shall be \$506.4 million inclusive of contract costs, contingency costs, and owner's costs, plus AFUDC and capitalized Property Taxes, and shall not include internal labor.
 - ii. Depreciation and property tax expenses associated with the items included in i. above,
 - iii. Investment tax credits associated with the items in i. above. These tax credits will be included for recovery in the Rider for Tax Credits tariff at such time that the projects associated with this rider are authorized for recovery in base rates.

c. For Deriva

- i. Return on the capital investment calculated using the Company's most recently approved WACC. The capital investment recovered through this GCR shall be approximately \$394 million inclusive of contract costs, contingency costs, and owner's costs, plus AFUDC and capitalized Property Taxes.
- ii. Depreciation and property tax expenses associated with the items included in i. above,
- iii. Investment tax credits associated with the items in i. above. These tax credits will be included for recovery in the Rider for Tax Credits tariff at such time that the projects associated with this rider are authorized for recovery in base rates.

ANNUAL TRUE-UP is the over or under balance and will be the difference between actual GCR revenue requirements and the factor revenues net of the prior factors' Annual True-Ups.

PRODUCTION DEMAND ALLOCATION FACTOR: The most recently approved production demand allocation factor, adjusted to exclude jurisdictions not at issue.

Rate Class	Allocator Percentage*
Residential	46.0508%
General Service	8.7316%
Power and Light	22.9876%

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Large Power and Light	19.0125%
Other	3.2175%

*Adjusted to exclude jurisdictions not at issue

PROJECTED kWh or kW: The applicable annual Oklahoma jurisdictional kWh as calculated by the Company for the Residential, General Service, and Other classes. The applicable annual Oklahoma jurisdictional kW as calculated by the Company for the Power & Light and Large Power and Light classes.

RATE CLASSES:

Major Rate Classes = *Residential, General Service, Power and Light (inclusive of Supplemental, Backup, and Maintenance Service rates), and Large Power and Light (inclusive of Outside Certified Territory customers)*

Combined Minor Rate Classes (Other) = *Oil and Gas Producers + Public Schools (Small and Large) + Municipal Pumping + Municipal Lighting + Outdoor Security Lighting + LED Lighting*

ANNUAL RE-DETERMINATION: On or before August 15 of each year, re-calculated GCR factors shall be submitted by the Company to the Public Utility Division for review and shall be implemented the first billing cycle of October.

FINAL REVIEW: The final over/under balance for the GCR factors will be refunded or collected through the Rider for Fuel Cost Adjustment.

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Attachment A

GCR FACTORS

Class	\$ per kWh	\$ per kW
Residential	\$0.000000	-
General Service	\$0.000000	-
Power and Light	-	\$0.00
Large Power and Light	-	\$0.00
Other	\$0.000000	-

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Attachment A

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Rates Authorized by the Oklahoma Corporation Commission:

Public Utilities

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