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 200800398**

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CORPORATION COMMISSION
OF OKLAHOMA

PRE-FILED TESTIMONY OF

SHARON D. FISHER, MBA

June 22, 2009

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INTRODUCTION

Q: Please state your name and business address.

A: My name is Sharon Fisher. My business address is The Oklahoma Corporation Commission, Jim Thorpe Office Building, Room 580, 2101 N. Lincoln Blvd., Oklahoma City, Oklahoma 73105.

Q: Please state briefly your educational background and professional experience.

A: See my *curriculum vitae*, attached as Exhibit SDF-1.

Q: What is your occupation and by whom are you employed?

A: I am employed by the Public Utility Division ("PUD") of the Oklahoma Corporation Commission ("Commission") as a public utility regulatory analyst in the Economic Analysis and Research Group.

Q: How long have you been so employed?

A: I have been employed with the Commission since 1994 and with PUD since January 2001.

Q: What are your duties and responsibilities with PUD?

A: My principal responsibilities include research and analysis as assigned on energy utility service issues, Southwest Power Pool, and Federal Energy Regulatory Commission ("FERC") issues, rulemaking issues, general rate change applications, review of financial records, cost of service studies, and other available data to determine ratemaking issues.

Q: Have you previously testified before this Commission and were your qualifications accepted?

A: Yes, I have testified before the Commission, and my qualifications have been accepted.

PURPOSE

Q: What is the purpose of your testimony in Cause No. PUD 200800389?

A: This Cause is a general review of Oklahoma Gas and Electric's ("OG&E" or "Company") rates and charges. The purpose of my testimony is to discuss the Company's statements of financial need and the Company's opportunity to earn a fair return in the context of the Integrated Resources Plan. Staff will also address current riders that have been approved by the Commission as well as adjustments or changes to the following riders:

- Fuel Adjustment Lag ;
- Demand Program Rider Adjustment;
- Annual Public Assessment Fee Rider;
- Redbud Acquisition Recovery Rider Adjustment;
- Storm Cost Recovery Rider;
- Synchronization Of Weather, Military, And Cogeneration Credit Rider;
- Security Rider;
- Load Reduction Rider;
- Centennial Wind Energy Project Rider; and
- Renewable Transmission System Additions Rider

EXECUTIVE SUMMARY

My testimony focuses on the following issues:

The current Integrated Resource Plan ("IRP") and OG&E's opportunity to earn a fair return in the context of its current request for an increase in rates and charges.

The relevance of the IRP is that it establishes the Company's strategy to move to the next level of technology while meeting the growing demand for electricity in Oklahoma. The IRP discusses two significant resources that were added to the Company's portfolio in the last four years: the Redbud Generating Station (OG&E's portion of this plant is 609 MW) and the 120 MW Centennial Wind Generation Facility. Both of these investments occurred since OG&E's previous rate case (Cause No. PUD 200500151).

OG&E's witness, Mr. Jesse Langston's testimony addresses demand side management programs, such as, "Positive Energy," "SmartPower," and smart grid technologies. He also discusses the construction of transmission lines, as continued initiatives geared to the expansion of renewable energy which, if successful, will defer the construction of any incremental fossil fuel generation until 2020. This potential deferral of fossil fuel generation construction until 2020 by expanding OG&E's use of renewable energy has been articulated in the IRP and is referred to in testimony as the "2020 Plan."

The issue of the Company's opportunity to earn a fair return is raised in OG&E's witness, Mr. Scott Forbes testimony as he discusses the Company's $134 million investment to replace aging infrastructure and maintain reliability. He also discusses the $700 million portion of the $1.6 billion investment that has been capitalized and already approved for recovery through riders by the Commission. Mr. Forbes states on page 6, lines 2-4, that a key factor driving OG&E's need for this rate case is the remaining $900 million dollars in investment, which he maintains has been providing benefits to customers, in some instances for years, which has not yet been included in the Company's electric rates. He also discusses the most recent U.S. Securities and Exchange Commission filing outlining approximately $1.5 billion in new investments for 2009-2011.

Staff reviewed the FERC Form 1 filings for the Company for 2004-2008 and the annual reports of OGE Energy Corporation, to verify the assertions made by both Mr. Langston and Mr. Forbes with reference to the level of expenditures and the type of investment the Company has made. Based on the information contained in the Company reports filed with FERC, Staff believes the Company has made substantial investment during the period between 2004 and 2008, and the statements of the Company's witnesses (Langston and Forbes) regarding OG&E investment levels are substantiated by these reports.

Mr. Forbes asserts that the Company is entitled to a reasonable opportunity for both a return of capital and expenses, and a compensatory return on capital commensurate with the returns of other utilities with whom the Company must compete for needed capital in the marketplace. Staff agrees with the principle of an opportunity to earn a fair and reasonable rate of return as established in *Bluefield Water Works v. Public Service Commission, 262 U.S. 679 (1923)* and *FPC v. Hope Natural Gas Co., 320 U.S. 591 (1944)* decisions regarding the rate of return for public utilities. Fairo Mitchell will address Staff's recommendations for both rate of return and return on equity in his testimony.

Staff's review of the current riders is based on adjustments that the Company has made to revenue either because of rider collections or a proposed change to, or termination of, an existing rider. Staff reviewed each rider that was affected.

Fuel Adjustment Lag: The pro-forma adjustment for the fuel adjustment lag is contained within the adjustments for fuel adjustment lag and unbilled revenue. The unbilled revenue portion is $5,225,361, and the fuel adjustment lag is $125,388,821. This combined figure represents the net recovery of fuel expenses and associated carrying costs of $1,520,771 that were recovered from customers during the test year. Staff supports the Company's adjustment for removal.

Demand Program Rider ("DPR'): Staff accepts the Company's pro-forma adjustment that is comprised of two amounts: first, the decrease of revenue received from the Demand Program Rider in the amount of $1,274,736; and, second, the amount of $11,218 for lost revenue from deemed savings. This resulted in a net decrease of revenue in the amount of $1,263,518, and a corresponding adjustment to remove DPR related expenses.

<u>Annual Public Utility Assessment Fee Rider</u>: Staff supports the Company's adjustment to remove the Annual Public Assessment Fee Rider revenue collected from Oklahoma retail customers for the test year. This adjustment represents a revenue decrease of $1,215,917.

<u>Redbud Acquisition Recovery Rider (RARR):</u> Staff accepts the Company's adjustment to annualize the RARR for the test year and to decrease the annual amount by $1,008,571, which is the revenue collected during the test year. This adjustment decreases the test year revenue from $75,366,039 to $74,357,468.

<u>Storm Cost Recovery Rider (SCRR):</u> Staff accepts the Company's removal of SCRR revenues. The adjustment for removal of revenue received for the test year ending September 2008 reduces the test year revenue by $851,596. This figure represents one month's collections since the SCRR was first implemented in September 2008.

<u>Synchronization Weather, Military Rider, and Cogeneration Credit Rider</u> The synchronization adjustment is comprised of three unrelated adjustments; the Military Base Tariff Credit ("MBTC"), Cogeneration Credit Rider ("CCR"), and a weather adjustment. The synchronization adjustment was created by taking the energy and demand from W/P H-2-7 and applying them to their applicable riders. This adjustment was needed to apply the weather normalization billing units to the riders to determine the effect on rider revenue. The total of the three adjustments is a net revenue decrease of $1,512,083.

Security Rider: The OG&E Security Rider was reviewed in a separate proceeding (Cause No. PUD 200600402) and the outcome of that proceeding was Commission Order No. 540971. In that order, the Commission supported the additional recovery of projects proposed by OG&E except for the recovery of the Level I Protection of In-Service Transformers (PD-5) in the amount of $886,859. The Commission found that the PD-5 project had little or no impact on the security or reliability of the OG&E system, consistent with the testimony of Staff's consultant, Mr. Randall E. Nason, P. E., in Cause No. PUD 200200168. The Commission found and held that the PD-5 project should be addressed in OG&E's next rate case. However, this project was not addressed in the Company's application nor is there any testimony offered in support of this Security Rider project at this time.

Load Reduction Rider: Staff accepts the proposed replacement of the Performance Award for Curtailment of Energy Rider ("PACE-1"), Curtailment Rider ("CR-1"), and the Interruptible Rider ("IR-1") with the Load Reduction Rider. According to the Company, the proposed program will be made available to more customers and will provide greater access to load reduction resources than the current programs with fewer administrative constraints. The proposed rider will also offer tiered rewards for subscription credits and performance rewards for participating customers.

REVENUE ADJUSTMENTS

Fuel Adjustment Lag

Q: Does Staff accept the pro-forma adjustment of $125,388,821 presented in Schedule H-3 for fuel adjustment lag?

A: Yes.

Q: What is the basis for Staff's recommendation to accept the pro-forma adjustment presented in W/P H-2-2c fuel adjustment lag and unbilled revenue adjustment?

A: Staff reviewed the work papers supplied by the Company in response to Staff's data request PUDSF1-1, outlining the details for this adjustment, and how it was calculated. In that same response, OG&E provided Staff a spreadsheet summarizing the details of what is included in the fuel adjustment lag. This amount is comprised of the culmination of current month fuel adjustment balances adjusted for previous month reversals including carrying costs for the Fuel Cost Adjustment ("FCA") and for each of the approved riders being recovered. (Cogeneration Rider, Centennial Wind Project Rider, Green Power Wind Rider, Security Rider, Demand Program Rider, RTSA Rider, and Storm Recovery Rider). Staff accepts the removal of the fuel adjustment lag from revenue collected from Oklahoma jurisdictional customers. This amount should not be considered as part of the revenue requirement. The pro forma adjustment including both unbilled revenue and fuel adjustment lag is

$130,614,182. This amount is comprised of $125,388,821 for the fuel adjustment lag and $5,225,361 for unbilled revenue.

Demand Program Rider

Q: Does Staff accept the pro-forma adjustment of $1,263,517.72 presented in W/P H-2-2a for Demand Program Rider revenue ("DPR")?

A: Yes.

Q: What is the basis for Staff's recommendation to accept the Pro-forma adjustment presented in W/P H-2-2a for Demand Program Rider revenue?

A: Staff reviewed the Company's work papers and the filed tariffs verifying the approved rates, terms and provisions. Staff also met and had discussions with Company personnel regarding the accounting treatment of the revenue collected pursuant to the DPR provisions and standard ratemaking practices.

The amount of $1,274,735.97 was collected from customers and $11,218.25 was added back to that amount for deemed savings. The resulting net amount of $1,263,518 was then removed from revenue for the test year period. The DPR was implemented in August 2008.

Annual Public Utility Assessment Fee Rider

Q: Does Staff accept the pro-forma adjustment for the Annual Public Utility Assessment Fee Rider?

A: Yes.

Q: What is the basis for Staff's recommendation to accept the pro-forma adjustment presented in Schedule H-3 for the Annual Public Utility Assessment Fee Rider revenue?

A: Staff reviewed the Company's work papers and the filed tariffs verifying the approved rates, terms and provisions. Staff also recalculated the amount to verify the change in the PUD assessment factor that became effective in July 2008 was reflected in the amount being removed from revenue during the test year. The annual amount of $1,215,917 being removed from revenue represents $880,512 for first nine months of the test year and $335,405 for the remaining three months of. Based on this review, Staff agrees with the Company's adjustment.

Redbud Acquisition Recovery Rider

Q: Does Staff accept the pro-forma adjustment of $74,357,468 presented in W/P H-2-2c for the Redbud Acquisition Recover Rider ("RARR")?

A: Yes.

Q: What is the basis for Staff's recommendation to accept the pro-forma adjustment presented in W/P H-2-2c for the RARR?

A: Staff has reviewed Commission Order 559892, from Cause No. PUD 200800086, authorizing the recovery of the Oklahoma jurisdictional annual revenue requirement associated with the acquisition of 51% of the Redbud Generating Facility ("Redbud"). That order states that the Company is entitled to cost recovery from the time OG&E began operation of the plant until the conclusion of OG&E's present rate case and implementation of new rates. Staff also reviewed the current OG&E tariff on file to verify the calculation and application of the factors used to recover the Oklahoma jurisdictional portion of Redbud. Staff reviewed the Company's work papers in support of the revenue requirement of $75,366,039, less $1,008,570.71 already collected from Oklahoma ratepayers. Based upon these reviewed items, Staff supports the Company's RARR adjustment in the net amount of $74,357,468.29 remaining to be recovered.

Storm Cost Recovery Rider ("SCRR")

Q: Does Staff accept the pro-forma adjustment decreasing revenue in the amount of $851,596, presented in Schedule H-3 for SCRR?

A: Yes. Staff accepts the Company's removal of SCRR revenues. Staff reviewed the work papers associated with this adjustment along with the tariff on file with the Commission for the prescribed method of collecting recovery for storm costs, and Final Order No. 558445 issued in Cause No. PUD 200700447, granting recovery of the storm cost regulatory asset and authorizing the recovery rider. The adjustment for removal of revenues received for the test year ending September 2008 reduces the test year revenue by $851,596. This adjustment is reflected in W/P H-2-6. This figure represents one month's collections since the SCRR was first implemented in September 2008.

<u>Synchronization of Weather, Military Base Tariff Credit ("MBTC"), and Cogeneration Credit Rider ("CCR")</u>

Q: Does Staff accept the pro-forma adjustment of ($1,512,083) presented in Schedule H-3 for synchronization of Weather Normalization and the MBTC and CCR?

A: Yes.

Q: What is the basis for Staff's recommendation to accept the pro-forma adjustment presented in W/P H-2-10a to apply rider factors to weather impact kWh?

A: Staff reviewed the Company's work papers for the Military Base Credit, W/PH-2-10b and the Cogeneration Credit W/P H-2-10c along with W/P H-2-10a addressing the weather impact for the riders. Staff had meetings and discussions with Company personnel to discuss the relationship between the three areas. Company personnel explained that the adjustment is comprised of cogeneration credit, military base credit, and weather impact; however, it is better described as an additional revenue adjustment to weather normalization.

Q: Please discuss the rationale for this combination adjustment?

A: This pro-forma adjustment was created by taking the energy and demand numbers from W/P H-2-7 and applying them to the applicable riders. This adjustment was needed to apply the weather normalization billing units to the riders to determine the effect on rider revenue. The revenue adjustment for the MBTC was a revenue decrease of $130,932. The decrease to revenue for the

CCR was $2,090,032. The net sum of $2,220,964 for these two adjustments resulted from over-collection. The increased adjustment of $708,881 completes weather normalization for the test year ending September 2008.

Military Base Tariff Credit: The calculation for the Military Base Tariff Credit (MBTC) is based on an allocation factor applicable to each rate class excluding special contracts. The rider excess amount (or credit) reducing revenue for the MBTC is $130,932.

Cogeneration Credit Rider: The calculation for the Cogeneration Credit Rider ("CCR", which is commonly referred to simply as "Cogen Credit Rider") is based on an allocation factor applicable to each rate class excluding special contracts. The rider's excess amount (or credit) reducing revenue for the CCR is $2,090,032.

Weather Synchronization: The weather impact on riders is an increase of $708,881. This amount was calculated by applying the rider factors to weather-impacted kWh.

The pro forma adjustment decreasing revenue by $1,512,083 is the net result of the three sub adjustments referenced above.

Q: Does OG&E propose including some of the riders' costs in base rates?

A: Yes. There are four separate riders involved in this discussion. Two riders are being eliminated, and their costs will be included in rate base. These eliminated riders are the Centennial Wind Energy Project ("CWEP") and the Redbud Acquisition Recovery Rider ("RARR").

Q: What is the proposed treatment for the remaining two riders?

A: The proposed treatment for the other two riders is to continue them but reset their factors to zero. These two riders are the Security Rider (for Phase I and Phase II) and the Cogeneration Credit Rider.

Q: Please explain how this proposed process will facilitate an end to the riders.

A: OG&E proposes that the above riders all be trued-up approximately 60 to 180 days after rate changes are implemented under this present cause, Cause No. PUD 200800398. After final data is available, and any over or under collection is finalized, the actual true-up amount shall be refunded or collected.

Q: Which method do you recommend to end the rider, e.g., fuel adjustment clause, off-system sales, or another method?

A: While the exact details associated with the true-up of costs have not been finalized, after final data is available, any over or under collection should be refunded or collected by including this amount in the Rider for Off-Systems Sales of Electricity (OSSE). According to OG&E witness, Mr. Bryan Scott, manager of pricing for OG&E, in response to data request PUDSF-2, this can be accomplished within approximately 60 to 180 days after rate changes are implemented under PUD 200800398. The amount of this true-up would be reflected as a line adjustment to the January 2010 OSSE.

Q: Please provide the support or the benefits of the recommended method.

A: The advantage of using this OSSE procedure is that it is already in place and has been used previously for other collections or refunds (recovery of storm costs for example), so new processes do not have to be developed and new Commission audit procedures do not have to be established.

Other alternatives include using the rider for FCA in a similar fashion, or establishing a new rider refund procedure. The disadvantages of pursuing one of these alternatives is that it would be more difficult to track any true-ups in the FCA, and based on the Company's estimated money at issue, a new mechanism would be more costly and time consuming to create than using options which are already available.

Security Rider

Q: Does the Company propose any other request regarding the Security Rider?

A: Security Rider Phase I and Phase II are proposed to be reset to zero. The Company proposes that Phase III Security Rider costs continue to be collected through the Security Rider as set forth in Commission Order No. 568007, Cause No. PUD 200900009, issued on May 29, 2009.

Load Reduction Rider

Q: What is OG&E's proposal for changing the PACE-1, CR-1, and the IR-1 riders?

A: OG&E proposes termination of these three riders on March 31, 2010 upon implementation of the Load Reduction Rider (LRR).

Load Reduction Ride (LRR): Staff has reviewed the current approved programs as described within the OG&E tariffs on file with the Commission, as well as information provided by the Company in data request responses, explaining the proposed replacement of the PACE-1, CR-1, and the IR-1 riders. OG&E proposes termination of these three riders on March 31, 2010 upon implementation of the LRR.

The PACE-1 program did not have any credits and did not have any load curtailment events in the test year. The total credits paid for the CR-1 and the IR-1 are shown in detail in work paper M-4-1, pages 25-34. The proposed replacement LRR provides the same essential elements of the current riders. The LRR will provide subscription credits aligned with peak period loads of the participants. The proposed LRR provides for tiered rewards for capacity reservation (subscription credits) and performance rewards for participating customers. According to information received from OG&E witness, Mr. Greg Tillman responses to data request PUDSF-3, the LRR program will be made available to more customers and will provide access to more load reduction resources than the current programs. Failure to perform under the proposed

LRR is not penalized through loss of credits or removal of customers; rather, it would be offset by higher revenues paid to the Company.

Centennial Wind Energy Project Rider

Q: What is the Company's request regarding Centennial Wind Energy Project Rider (CWEPR)?

A: Pursuant to Commission Order 524078, Cause No. PUD 200500177, the CWEPR shall terminate upon implementation of new rates from this rate case. Information received from OG&E in response to data request PUDSF2-1, indicates this rider is currently recovering $17,977,354 in cost, with annual adjustment until it sunsets in this present rate case.

Renewable Transmission System Additions Rider

Q: What is the Company's request regarding the Renewable Transmission System Additions Rider (RTSA)?

A: Pursuant to Commission Order 559353, Cause No. PUD 200800148, the RTSA will continue until reviewed in the 2011 rate case. According to information received in data request PUDSF 2-1, the RTSA-New Renewable Energy Credits and Green Power Wind Rider Recovery are ongoing with costs that vary upon differing customer subscriptions.

I state under penalty or perjury under the laws of Oklahoma that the foregoing is true and correct to the best of my knowledge at this time.

Sharon Fisher
(Signature)

June 22, 2009, OKC, OK
(Date and Place)

Qualifications Outline
Of
Sharon Fisher

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Professional Experience

Public Utility Regulatory Analyst
Telecommunications

Public Utility Regulatory Analyst
Accounting and Financial Analysis

Public Utility Regulatory Analyst
Economic Analysis and Research

Education

BFA, Drama/Speech
University of Oklahoma

MBA,
Oklahoma City University

Seminars and Training

Telecommunications Industry Basics
Madison, Wisconsin

Regulatory Studies Program
Michigan State University,
Lansing, MI

"VOIP: Standing On The Cutting Edge",
Austin Texas

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Miami, FL

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NARUC Rate School
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Ms. Fisher is a Public Utility Regulatory Analyst with the Oklahoma Corporation Commission. She has several years experience with Public Utility Division as an analyst in telecommunications, electric utility, and natural gas utility regulation. She has developed expertise in the analysis of costs and pricing issues, regulatory strategies, resource planning, financial analysis, and expert witness testimony.

Professional Experience

Public Utility Regulatory Analyst II
Telecommunications

Analyzed telecom causes ranging from Reseller CCN applications to CLEC and ILEC tariff revisions.

Performed market impact analysis and trend analysis for recommendations on rate changes for telecom carriers.

Assisted in developing the Corporation Commission's telecommunication rules.

Assisted in developing a process for CCN revocations and withdrawals for Telecommunication service providers.

Assisted with designing and preparing of the "*Study of the Telecommunications Service Provider Industry in Oklahoma*." The Oklahoma Legislative Task Force, on Deregulation of the Oklahoma Telecommunications Service Provider Industry, commissioned this research study. The study was presented to both the Corporation Commission and Oklahoma State Legislature.

Public Utility Regulatory Analyst
Accounting and Financial Analysis

Performed Monthly PGA, PPA, and FCA Analysis for major utilities, electric cooperatives, and small gas companies.

Performed the Annual Fuel Review for Electric Cooperatives and Small Gas Companies for 2005.

Performed Cost-of-gas trend analysis and comparative analysis for small gas companies operating within the state.

Managed and coordinated the discovery strategy for major utility rate cases.

Public Utility Regulatory Analyst
Economic Analysis and Research

Researched and assisted in policy development for demand programs, underground electric distribution, competitive bidding and vegetation management.

Assisted in developing rules for electric utilities regarding competitive bidding, and demand programs.

Analyzed and prepared written testimony for several causes related to the competitive bidding process.

CERTIFICATE OF SERVICE

I, the undersigned, do hereby certify that on the 22nd day of June, 2009, a true and correct copy of the above and foregoing was deposited, with postage prepaid thereon, in the U.S. Mail to:

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