

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

DIVISION OF CORPORATION FINANCE

September 20, 2012

<u>Via E-mail</u> Mr. Peter B. Delaney Chief Executive Officer OGE Energy Corp 321 North Harvey P.O. Box 321 Oklahoma City, Oklahoma 73101-0321

> Re: OGE Energy Corp. Form 10-K for Fiscal Year Ended December 31, 2011 Filed February 16, 2012 File No. 001-12579 Oklahoma Gas & Electric Company Form 10-K for Fiscal Year Ended December 31, 2011 Filed February 16, 2012 File No. 001-01097

Dear Mr. Delaney:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson Accounting Branch Chief