

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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OF OKLAHOMA



RESPONSIVE TESTIMONY OF

ISAAC D. STROUP

MAY 2, 2018

**BEFORE THE CORPORATION COMMISSION OF THE STATE OF OKLAHOMA**

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**INTRODUCTION**

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

A: My name is Isaac Stroup. My business address is Oklahoma Corporation Commission, Public Utility Division, Jim Thorpe Office Building, Room 580, 2101 North Lincoln Boulevard, Oklahoma City, Oklahoma 73105.

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

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

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

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

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

A: I have been employed by PUD since October 2017.

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

A: I conduct research and perform comparative analysis of utility applications, reports, financial records, and workpapers to ensure that PUD can make accurate recommendations. In addition, I currently review the monthly fuel submissions for two

1 regulated electric utilities. For a complete list of my work history and educational  
2 background, please review the attached curriculum vitae.<sup>1</sup>

### 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 Storm Rider Expense Removal, Other Amortization, Regulatory Assets and Liabilities, and  
10 Corporate Expense/Overheads and Allocations.

### 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. The Public Utility Division (“PUD”) reviewed the Application, Company  
15 testimony, and Company workpapers. PUD also issued multiple data requests and  
16 reviewed the responses, interviewed Company personnel, and conducted onsite audits at  
17 the Company’s corporate office in Oklahoma City, Oklahoma.

18 After reviewing the areas of Storm Rider Expense Removal, Other Amortization,

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<sup>1</sup> Exhibit IDS-1.

1 Regulatory Assets and Liabilities, and Corporate Expense/Overheads and Allocations,  
2 PUD recommends the Oklahoma Corporation Commission ("Commission") approve the  
3 Company's adjustment to operating income concerning Storm Rider Expense Removal.  
4 This adjustment removes the amortized storm expense of \$8,513,168 from the test year,  
5 and adds it to operating income.

6 In addition, PUD recommends the Commission approve the Company's adjustment to  
7 operating income concerning Other Amortization. Other Amortization consists of items  
8 that were set up to be amortized in specific ways in previous Commission orders and a  
9 Federal Energy Regulatory Commission decision, the removal of an expiring pension  
10 liability, and the removal of various Arkansas amortizations. The sum of these items  
11 results in an adjustment that increases operating expenses by \$11,292,259, and removes it  
12 from operating income.

13 PUD recommends the Commission approve the Company's adjustment to Regulatory  
14 Assets and Liabilities. The items included in this adjustment are: (1) the removal of the  
15 storm expense asset recoverable through the rider; (2) the removal of assets that will be  
16 fully amortized when new rates are implemented; (3) the removal of pension liabilities  
17 that will be fully amortized by the time rates are implemented; (4) the addition of pension  
18 liabilities realized during the test year; and (5) the tax liability that was realized after the  
19 Tax and Jobs Act was signed into law. The total amount results in an adjustment  
20 decreasing rate base by \$1,070,748,700. In addition, PUD recommends the Commission  
21 accept PUD's adjustments to reflect the Company's six-month post test year figures. The

1 six-month post test year adjustments to Regulatory Assets and Liabilities net to equal a  
2 \$1,656,561 increase to rate base.

3 Lastly, PUD does not have any recommendations regarding Corporate  
4 Expense/Overheads and Allocations. Neither the Company nor PUD recommended any  
5 adjustments to this area, nor are there any significant changes in the Company's  
6 allocation methodology since its last rate cause.

7 PUD believes that these recommendations are fair, just, reasonable, and in the public  
8 interest.

#### 9 **PUD'S REVIEW PROCESS**

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

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

#### 18 **STORM RIDER EXPENSE REMOVAL**

19 **Q: How are the costs associated with storm damage recovered by OG&E?**

1 A: Per Final Order No. 558445 issued in Cause No. PUD 200800215, OG&E is allowed to  
2 collect \$2,739,595 for storm expense in base rates each year. As the costs for storms  
3 have the potential to be much higher than what the Company can collect each year, a rider  
4 is currently in place allowing the Company to collect any expenses incurred that exceed  
5 \$2,739,595. Currently, OG&E's process is to track the actual amount of storm costs each  
6 year, add those costs to the overall balance, and amortize the total amount over the next  
7 five years to recover costs through the rider. PUD analyzes this amortization method  
8 each year to verify it is arithmetically accurate and that the tariff is properly updated.

9 **Q: How much did OG&E spend on storm expense during the test year?**

10 A: OG&E spent \$18,658,612 on storm expenses for Oklahoma during the test year.  
11 \$2,739,595 was collected in base rates and \$15,919,017 was transferred to Regulatory  
12 Assets to be amortized and collected through the rider.<sup>2</sup>

13 **Q: What was the amount of storm expense that OG&E recovered through its rider**  
14 **during the test year?**

15 A: OG&E recovered \$11,999,222 through the storm rider during the test year. That amount  
16 is equal to the amortization amount of \$8,513,168 plus the impact of carrying cost.<sup>3</sup>

17 **Q: Does PUD recommend any adjustments to storm expense?**

18 A: No. The \$8,513,168 adjustment is arithmetically accurate, flows through the appropriate

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<sup>2</sup> Thenmadathil WP H 2-27 Removal of Storm Expense – Storm Summary TY.

<sup>3</sup> IDS 2-1 Att. – 2018 Total Storm Amortization.

1 schedules correctly, and is properly adjusted to increase operating income. PUD has no  
2 additional adjustments to the storm expense.

3 **Q: Does OG&E or PUD recommend any changes to the way the Company recovers**  
4 **storm expense?**

5 A: No. Neither OG&E nor PUD proposes any changes to the Company's recovery method.  
6 The current method is supported by previous Commission order and is fair, just,  
7 reasonable, and in the public interest.

#### 8 **OTHER AMORTIZATION**

9 **Q: What items are included in Other Amortization?**

10 A: Other Amortization includes various assets that are being amortized in specific ways.  
11 This includes the Annual Amortization on Stranded Meters, the Annual Amortization of  
12 Smart Grid Web Portal, the Annual Amortization of Retail Transmission Allowance for  
13 Funds Used During Construction ("AFUDC"), and the Annual Amortization of Red Rock  
14 Regulatory Asset. It also includes the expiration of the Amortization of the Oklahoma  
15 Pension Regulatory Liability, and removes all Arkansas Amortization.

16 **Q: Why are these regulatory assets not included in the depreciation analysis?**

17 A: The regulatory assets included in Other Amortization are separate from the other  
18 depreciation analysis because they are amortized in specific ways outlined in previous  
19 Commission orders or Federal Energy Regulatory Commission ("FERC") decisions. The  
20 amortization method for stranded meters and the smart grid web portal was determined in



1 Cause No. PUD 201500273, and these assets were allowed to be amortized over a six-  
2 year period. The amortization method for retail transmission AFUDC was determined in  
3 FERC Docket No. ER11-2926-000. According to FERC, the amount is to be amortized  
4 over the life of the depreciable assets and placed in Other Amortizations instead of Plant  
5 in order to prevent double recovery from wholesale customers. This amortization began  
6 in April 2010, and several large projects were added between 2012 and 2014. The total  
7 amortization amount depends on the service life of each project, and adds up to \$214,317  
8 per year. The amortization method for the Red Rock regulatory asset was determined in  
9 Cause No. PUD 200800215.<sup>4</sup> This asset consists of expenses related to the Red Rock  
10 Generating Facility. As a result of a Joint Stipulation Agreement and Final Order No.  
11 558445, OG&E was allowed to accrue a regulatory asset of \$7,190,102 and amortize it  
12 over 27 years.

13 **Q: What are the amortization amounts of the items outlined in Other Amortization?**

14 A: The amounts relating to annual amortization of stranded meters, the smart grid web  
15 portal, the retail transmission AFUDC, and the Red Rock regulatory asset total  
16 \$7,236,765. This results in an increase to operating expense of \$7,236,765. The removal  
17 of the expiring amortization pension liability results in an increase to operating expenses  
18 in the amount of \$4,730,420. Finally, the removal of various Arkansas amortization  
19 results in a decrease to operating expenses in the amount of \$674,926. The net operating  
20 expense adjustment relating to Other Amortization is an increase of \$11,292,259.<sup>5</sup>

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<sup>4</sup> AG DR 1-17 Attachment 1.

<sup>5</sup> WP H 2-38 Other Amortization.

1   **Q:   Does PUD recommend any adjustments regarding Other Amortization?**

2   A:   No.   PUD has no recommended adjustments regarding Other Amortization.   The  
3       Company's adjustments are arithmetically accurate, flow through the appropriate  
4       schedules correctly, and the amount of \$11,292,259 is properly removed from operating  
5       income.

6                                   **REGULATORY ASSETS AND LIABILITIES**

7   **Q:   Is OG&E proposing any adjustments to Regulatory Assets and Liabilities?**

8   A:   Yes.   OG&E is proposing adjustments to both Regulatory Assets and Regulatory  
9       Liabilities.

10   **Q:   What adjustments is OG&E proposing to Regulatory Assets?**

11   A:   OG&E is proposing an adjustment to Regulatory Assets that would remove any  
12       regulatory assets that will be recovered through riders.   As a result, the total Oklahoma  
13       storm expense in the amount of \$43,262,227 would be removed.   In addition, the  
14       Company is also removing \$550,118 of regulatory assets that will be fully amortized by  
15       the time new rates are implemented.

16   **Q:   What adjustments is OG&E proposing to Regulatory Liabilities?**

17   A:   The Company is proposing an adjustment to decrease Regulatory Liabilities by  
18       \$2,838,252.   This adjustment will account for pension expenses, which will be fully  
19       amortized when new rates are implemented.   OG&E is also proposing an adjustment to

1 decrease Regulatory Liabilities in the amount of \$5,777,448 for additional pension  
2 liability that is expected to be realized during the pro forma period. In addition, OG&E is  
3 proposing an adjustment to increase Regulatory Liabilities by \$1,035,552,055 to account  
4 for the difference between the old tax rate of 35% and the new tax rate of 21%.<sup>6</sup>

5 **Q: Is OG&E proposing any further adjustments?**

6 A: Yes. The Company is also proposing a pro forma adjustment to its pension benefit  
7 obligation, due to a reclassification from the contributory life insurance to the net pension  
8 obligation. This reclassification is the result of the Company previously making an  
9 incorrect adjustment to contributory life insurance. The Company believed that it had no  
10 obligation to pay any of the \$7,718,962 that was on the books for contributory life  
11 insurance, but it found out that it is subsidizing the policies for its retirees. The Company  
12 will continue to make payments on this balance until it is zero. This is an adjustment to  
13 decrease the Contributory Life Insurance Liability by \$3,000,000. As a result of this  
14 reclassification, there will be no impact on rate base, because the \$3,000,000 is offset by  
15 being added to Net Pension Obligation and included in the \$5,777,448 adjustment to  
16 Regulatory Liabilities.

17 **Q: What is the net adjustment being made to Regulatory Assets and Liabilities?**

18 A: The total pro forma net adjustment is a decrease to Regulatory Assets by \$43,812,345,  
19 and an increase to Regulatory Liabilities by \$1,026,936,355. This results in a reduction

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<sup>6</sup> AG 1-17 Attachment 1.

1 of rate base by \$1,070,748,700.<sup>7</sup>

2 **Q: Does PUD recommend any six-month post test year adjustments to Regulatory**  
3 **Assets and Liabilities?**

4 A: Yes. The original adjustment to increase Regulatory Liabilities by \$1,026,936,355 to  
5 account for the change in tax rate consisted of both a tax asset and a tax liability. The  
6 Company now has more precisely accounted for this in its six-month post test year  
7 updates. In addition, most other Regulatory Assets have been decreased due to further  
8 amortization, and most other Regulatory Liabilities have increased. Pension and Post  
9 Retirement Medical have increased due to a higher base rate level of costs than actual  
10 costs incurred, Gain on Sale of Assets increased due to the sale of equipment and land,  
11 and Contributory Life Insurance Refund decreased due to the reclassification mentioned  
12 before. This nets an adjustment to increase Regulatory Assets by \$35,949,543, and an  
13 adjustment to increase Regulatory Liabilities by \$34,292,982. Overall, this is an  
14 adjustment to increase rate base in the amount of \$1,656,561.

15 **Q: Does PUD recommend any further adjustments to Regulatory Assets and**  
16 **Liabilities?**

17 A: No. PUD has no further recommended adjustments to Regulatory Assets and Liabilities.  
18 The Company's adjustments are arithmetically accurate, flow through the appropriate  
19 schedules correctly, and are properly adjusted to decrease rate base by \$1,070,748,700.

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<sup>7</sup> AG 1-17 Attachment 1.

1                   **CORPORATE EXPENSE/OVERHEADS AND ALLOCATIONS**

2   **Q:**    Has the Company made any significant changes to its cost allocation methodology  
3           since its last rate cause?

4   **A:**    No. The Company did not make any significant changes to its methodology since its last  
5           rate cause.

6   **Q:**    Is the Company or PUD recommending any adjustments to Corporate  
7           Expense/Overheads?

8   **A:**    No. Neither the Company nor PUD is recommending any adjustments to Corporate  
9           Expense/Overheads. In addition, PUD did not discover any allocations that were  
10          inaccurate or improperly made.

11                   **OVERALL RECOMMENDATION**

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

13   **A:**    PUD recommends that the Commission accept the Company's proposed adjustments to  
14           decrease Regulatory Assets and Liabilities by \$1,070,748,700, decrease Storm Expense  
15           by the amortized amount of \$8,513,168, and increase operating expense regarding Other  
16           Amortization in the amount of \$11,292,259. In addition, PUD recommends that the  
17           Commission accept PUD's adjustment to include the Company's six-month post year  
18           updates to Regulatory Assets and Liabilities. This adjustment increases Regulatory  
19           Assets and Liabilities by \$1,656,561. PUD has no recommendation regarding Corporate

1 Expense/Overheads and Allocations as neither the Company nor PUD propose any  
2 adjustments to that area. PUD believes these recommendations are fair, just, reasonable,  
3 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.

Isaac D. Stroup  
(Isaac Stroup)

State of Oklahoma  
County of Oklahoma

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

Keli L. Webb  
NOTARY PUBLIC

(Seal, if any)

\_\_\_\_\_  
Title



My Commission Number: 14000797

My Commission Expires: 1/28/22

**Oklahoma Gas and Electric Company – Cause No. PUD 201700496**

**LIST OF EXHIBITS**

IDS-1

*Curriculum Vitae*





# Isaac Stroup

Exhibit IDS-1

Curriculum Vitae

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## Contact

[i.stroup@occemail.com](mailto:i.stroup@occemail.com)

Tel: 405-521-4114

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

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## Work Experience

Oklahoma Corporation Commission

2017-Present

Public Utility Regulatory Analyst, Public Utility Division

- Analyzes applications of public utilities for ratemaking purposes
- Performs compliance audits of utility billing calculations
- Conducts review of monthly fuel adjustments for Empire Electric and Oklahoma Gas and Electric Corporation
- Researches and performs comparative analysis of public utility issues
- Filed testimony and testified in Cause No. PUD 201700461

Maine Public Utility Commission

Jun-Aug 2017

Utility Analyst Intern

- Drafted DRs and assisted with analysis for natural gas rate case no. 2017-00065
- Attended all internal meetings and hearings that took place Jun-Aug for prudence investigation case no. 2017-00018
- Completed several special research projects for a Commissioner and the Director of Energy

Illinois State University

2014-2017

Graduate Assistant

- Performed research about wind and nuclear energy
- Assisted with grading for regulatory economics courses

Intern, Institute for Regulatory Policy Studies

- Updated course materials
- Attended IRPS conferences
- Performed research for various energy reports

Nicor Gas

May-June 2015, May-June 2016

Rate Department Intern

- Analyzed bonus depreciation
- Evaluated new business forecasts
- Learned about ratemaking and rate structures of natural gas distribution companies

People's Gas of Chicago

May-June 2014

Regulatory Intern

- Created a database of natural gas rates
- Learned a great deal about public utilities and how they function

Mackinaw IGA

2010-2014

Supervisor

- Oversaw daily operations and shift replacements
- Managed cash drawers and the safe

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## Education

Illinois State University

2013 - 2017

- M.S., Applied Economics with a focus in Public Utility Regulation
- B.S., Managerial Economics, minor in Business Administration

CERTIFICATE OF SERVICE

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

Katy Boren  
Jared Haines  
Victoria Korreect  
A. Chase Snodgrass  
Jennifer Lewis  
Office of Attorney General  
313 NE 21<sup>st</sup> Street  
Oklahoma City, OK 73105  
[katy.boren@oag.ok.gov](mailto:katy.boren@oag.ok.gov)  
[jared.haines@oag.ok.gov](mailto:jared.haines@oag.ok.gov)  
[victoria.korreect@oag.ok.gov](mailto:victoria.korreect@oag.ok.gov)  
[chase.snodgrass@oag.ok.gov](mailto:chase.snodgrass@oag.ok.gov)  
[jennifer.lewis@oag.ok.gov](mailto:jennifer.lewis@oag.ok.gov)

Bill Bullard  
Williams, Box, Foshee & Bullard, PC  
522 Colcord Dr.  
Oklahoma City, OK 73102  
[bullard@wbfbllaw.com](mailto:bullard@wbfbllaw.com)

Kimber Shoop  
Crooks, Stanford & Shoop, PLLC  
171 Stone Bridge Blvd  
Edmond. OK 73010  
[ks@crooksstanford.com](mailto:ks@crooksstanford.com)

J. Eric Turner  
DERRYBERRY & NAIFEH, LLP  
4800 North Lincoln Blvd.  
Oklahoma City, OK 73105  
[eturner@derryberrylaw.com](mailto:eturner@derryberrylaw.com)

Cheryl A. Vaught  
Vaught & Conner, PLLC  
1900 NW Expressway, Suite 1300  
Oklahoma City, OK 73118  
[cvaught@vcokc.com](mailto:cvaught@vcokc.com)

William Humes  
John D. Rhea  
Dominic Williams  
OG&E  
Post Office Box 321  
Oklahoma City, OK 73101-0321  
[humeswl@oge.com](mailto:humeswl@oge.com)  
[rheajd@oge.com](mailto:rheajd@oge.com)  
[williando@oge.com](mailto:williando@oge.com)

Curtis M. Long  
Conner & Winters, LLP  
4000 Williams Center  
Tulsa, OK 74172  
[Clong@cwlaw.com](mailto:Clong@cwlaw.com)

Jack G. "Chip" Clark, Jr.  
Clark Wood & Patten PC  
3545 N. W. 58<sup>th</sup> Street Suite 400  
Oklahoma City, OK 73112  
[cclark@cswp-law.com](mailto:cclark@cswp-law.com)

Thomas P. Schroedter  
Hall Estill Hardwick Gable Golden & Nelson, PC  
320 S. Boston  
Suite 400  
Tulsa, OK 74103  
[tschroedter@hallestill.com](mailto:tschroedter@hallestill.com)

Jon Laasch  
Jacobson & Laasch  
212 East Second Street  
Edmond, OK 73034  
[jonlaasch@yahoo.com](mailto:jonlaasch@yahoo.com)

Jack G. "Chip" Clark, Jr.  
Clark Wood & Patten PC  
3545 N. W. 58<sup>th</sup> Street Suite 400  
Oklahoma City, OK 73112  
[cclark@cswp-law.com](mailto:cclark@cswp-law.com)

Ronald E. Stakem  
Cheek & Falcone, PLLC  
6301 Waterford Blvd., Suite 320  
Oklahoma City, OK 73118  
[rstakem@cheekfalcone.com](mailto:rstakem@cheekfalcone.com)

Rick D. Chamberlain  
Behrens, Taylor, Wheeler & Chamberlain  
Six Northeast 63<sup>rd</sup>, Suite 400  
Oklahoma City, OK 73105  
[rchamberlain@okenergylaw.com](mailto:rchamberlain@okenergylaw.com)

Deborah Thompson  
OK Energy Firm, PLLC  
PO Box 54632  
Oklahoma City, OK 73154  
[dthompson@okenergyfirm.com](mailto:dthompson@okenergyfirm.com)

Jim Roth  
Marc Edwards  
C. Eric Davis  
Phillips Murrah, P.C.  
Corporate Tower, 13<sup>th</sup> Floor  
101 N. Robinson  
Oklahoma City, OK 73102  
[Jaroth@phillipsmurrah.com](mailto:Jaroth@phillipsmurrah.com)  
[medwards@phillipsmurrah.com](mailto:medwards@phillipsmurrah.com)  
[cedavis@phillipsmurrah.com](mailto:cedavis@phillipsmurrah.com)

Andrew Unsicker  
Lanny Zieman  
Matthew Zellner  
AFLOA/JACE-USFSC  
139 Barnes Drive, Suite 1  
Tyndall Air Force Base, FL 32403  
[Andrew.unsicker@us.af.mil](mailto:Andrew.unsicker@us.af.mil)  
[Lanny.zieman.1@us.af.mil](mailto:Lanny.zieman.1@us.af.mil)  
[Matthew.zellner@us.af.mil](mailto:Matthew.zellner@us.af.mil)



TISH COATS, Manager  
BARBARA COLBERT, Administrative Assistant  
SUSAN HARWELL, Regulatory Analyst  
KELI WEBB, Administrative Assistant  
OKLAHOMA CORPORATION COMMISSION