BEFORE THE ARKANSAS PUBLIC SERVICE COMMISSION

IN THE MATTER OF AN INTERIM RATE SCHEDULE)	
OF OKLAHOMA GAS AND ELECTRIC COMPANY)	
IMPOSING A SURCHARGE TO RECOVER ALL)	
INVESTMENTS AND EXPENSES INCURRED)	
THROUGH COMPLIANCE WITH LEGISLATIVE OR)	DOCKET NO. 15-034-U
ADMINISTRATIVE RULES, REGULATIONS, OR)	
REQUIREMENTS RELATING TO THE PUBLIC HEALTH,)	
SAFETY OR THE ENVIRONMENT UNDER THE)	
FEDERAL CLEAN AIR ACT FOR CERTAIN OF ITS)	
EXISTING GENERATION FACILITIES)	

DIRECT TESTIMONY AND EXHIBITS OF STEVE W. CHRISS

ON BEHALF OF

WAL-MART STORES ARKANSAS, LLC,

AND

SAM'S WEST, INC.

Filed: August 10, 2015

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Introduction

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- 2 Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND OCCUPATION.
- A. My name is Steve W. Chriss. My business address is 2001 SE 10th St., Bentonville,
- 4 AR 72716-0550. I am employed by Wal-Mart Stores, Inc. as Senior Manager,
- 5 Energy Regulatory Analysis.
 - Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS DOCKET?
- 7 A. I am testifying on behalf of Wal-Mart Stores Arkansas, LLC and Sam's West, Inc.
- 8 ("Walmart").
- 9 Q. PLEASE DESCRIBE YOUR EDUCATION AND EXPERIENCE.
- In 2001, I completed a Master of Science in Agricultural Economics at Louisiana State 10 Α. University. From 2001 to 2003, I was an Analyst and later a Senior Analyst at the 11 Houston office of Econ One Research, Inc., a Los Angeles-based consulting firm. My 12 duties included research and analysis on domestic and international energy and 13 regulatory issues. From 2003 to 2007, I was an Economist and later a Senior Utility 14 Analyst at the Public Utility Commission of Oregon in Salem, Oregon. My duties 15 included appearing as a witness for PUC Staff in electric, natural gas, and 16 telecommunications dockets. I joined the energy department at Walmart in July 2007 17 as Manager, State Rate Proceedings, and was promoted to my current position in June 18

2011. My Witness Qualifications Statement is included herein as Exhibit SWC-1.

1	Q.	HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY BEFORE THE ARKANSAS PUBLIC
2		SERVICE COMMISSION ("THE COMMISSION")?
3	A.	Yes. I submitted testimony in Docket Nos. 09-008-U, 09-084-U, 10-010-U, and 13-028-
4		U.
5	Q.	HAVE YOU PREVIOUSLY SUBMITTED TESTIMONY BEFORE OTHER STATE
6		REGULATORY COMMISSIONS?
7	Α.	Yes. I have submitted testimony in over 120 proceedings before 34 other utility
8		regulatory commissions and before the Missouri House Committee on Utilities, the
9		Missouri Senate Veterans' Affairs, Emerging Issues, Pensions, and Urban Affairs
10		Committee, and the Kansas House Standing Committee on Utilities and
11		Telecommunications. My testimony has addressed topics including, but not limited
12		to, cost of service and rate design, revenue requirement, ratemaking policy, qualifying
13		facility rates, telecommunications deregulation, resource certification, energy
14		efficiency/demand side management, fuel cost adjustment mechanisms, decoupling,
15		and the collection of cash earnings on construction work in progress.
16	Q.	ARE YOU SPONSORING ANY EXHIBITS WITH YOUR TESTIMONY?
17	A.	Yes. I am sponsoring the exhibits listed in the Table of Contents.
18	Q.	PLEASE BRIEFLY DESCRIBE WALMART'S OPERATIONS IN ARKANSAS.
19	A.	Arkansas is Walmart's home state and our Home Office is located in Bentonville.

Additionally, Walmart operates 132 retail units and employs 50,096 associates in

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Direct Testimony of Steve W. Chriss Arkansas Docket No. 15-034-U

1 Arkansas. In fiscal year ending 2015, Walmart purchased \$4.5 billion worth of goods and services from Arkansas-based suppliers, supporting 41,188 supplier jobs.¹ 2 PLEASE BRIEFLY DESCRIBE WALMART'S OPERATIONS WITHIN THE COMPANY'S Q. 3 **SERVICE TERRITORY.** 4 Walmart has approximately 10 stores and related facilities, as well as a distribution 5 A. center that take service from Oklahoma Gas and Electric Company ("OG&E" or "the 6 7 Company"), primarily on the Power and Light Rate Time of Use ("PL-TOU") schedule. 8 **Purpose of Testimony and Summary of Recommendations** 9 WHAT IS THE PURPOSE OF YOUR TESTIMONY? 10 Q. The purpose of my testimony is to respond to issues related to the Company's Act 310 A. 11 surcharge filing. I respond specifically to issues related to the allocation of the cost 12 13 included in the Company's proposed rider and the design of the Company's proposed rider rates. 14 PLEASE SUMMARIZE YOUR RECOMMENDATIONS TO THE COMMISSION. 15 Q. My recommendations to the Commission are as follows: Α. 16 1) The Commission should impose a time limit on the duration of any Act 310 17 surcharge approved in this docket and a dollar limit on the amount that can 18

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be collected through the surcharge. The Commission should also require

¹ http://corporate.walmart.com/our-story/locations/united-states#/united-states/arkansas

1			OG&E to file a general rate case prior to any filing for a future increase in any
2			approved surcharge in this docket.
3		2)	If the Commission approves the Company's proposed Environmental
4			Compliance Plan ("ECP") rider in this docket, the Commission should approve
5			the Average & Excess ("A&E") production plant allocator using the four
6			monthly coincident peaks for the months of June, July, August, and September
7			("4CP") (together "A&E 4CP") as a reasonable methodology for the allocation
8			of ECP costs among the customer classes. If the Commission does not approve
9			the A&E 4CP, it should recognize that the issue of production capacity cost
10			allocation is a key driver in the requirement for the Company to file a general
11			rate case.
12		3)	If the Commission approves the Company's proposed ECP rider, it should (a)
13			separately calculate and charge the ECP rate on a subclass level and (b) reject
14			the Company's proposal to charge the ECP rider to demand-metered classes
15			on a \$/kWh energy charge and, instead, require the Company to charge the
16			ECP rider to demand-metered classes on a \$/kW demand charge.
17			The fact that an issue is not addressed herein or in related filings should not
18		be co	nstrued as an endorsement of any filed position.
19			
20	Environm	nental C	compliance Rider ("ECP")
21	Q.	WHA ⁻	T IS YOUR UNDERSTANDING OF THE COMPANY'S REQUESTS FOR APPROVAL IN
22		THIS I	PROCEEDING?

APSC FILED Time: 8/10/2015 11:24:43 AM: Recvd 8/10/2015 11:22:57 AM: Docket 15-034-u-Doc. 22 Wal-Mart Stores Arkansas, LLC and Sam's West, Inc.

Wal-Mart Stores Arkansas, LLC and Sam's West, Inc.
Direct Testimony of Steve W. Chriss
Arkansas Docket No. 15-034-U

1	A.	It is u	nclear exactly what approval OG&E is requesting. The testimony filed by the
2		Comp	any appears to request approval of only the following in this proceeding:
3		1)	An Arkansas revenue requirement of approximately \$489,934 related to the
4			Company's investments for compliance with Regional Haze NOx emissions
5			limited under the Clean Air Act; and
6		2)	The initiation of the ECP rider to recover the \$489,934 revenue requirement
7			pursuant to Ark. Code Ann. §23-4-501 et seq.
8		See Di	rect Testimony of Donald R. Rowlett, page 4, line 21 to line 26.
9			However, based upon OG&E's responses to discovery requests propounded by
10		Walm	art and by the Arkansas Valley Energy Consumers ("ARVEC"), it appears that the
11		actual	ramifications for customers of the Company's request are as follows:
12		1)	The Company is likely to defer the filing of a general rate case in Arkansas until
13			2020;
L 4	et e	2)	The Company will implement an ECP rider that will be in place at least until
L 5			2020; and
16		3)	The Company will recover at least \$40,240,997 from Arkansas customers over
L 7			the period 2015-2020.
18	Q.	PLEAS	E EXPLAIN.
19	A.	In its	data request 2.1 Walmart asked the Company to "[s]pecifically identify the
20		anticip	pated date when OG&E will file its next general rate case in Arkansas." The
21		Compa	any's response states: "The Company does not have a planned date for a general
22		rate ca	ase in Arkansas." <i>See</i> Exhibit SWC-2.

APSC FILED Time: 8/10/2015 11:24:43 AM: Recvd 8/10/2015 11:22:57 AM: Docket 15-034-u-Doc. 22 Wal-Mart Stores Arkansas, LLC and Sam's West, Inc.

Direct Testimony of Steve W. Chriss Arkansas Docket No. 15-034-U

1 In its data request 2.3, Walmart asked the Company to "specifically identify 2 the amounts and time periods for all amounts that OG&E is requesting to recover through the proposed ECP Rider." The Company's initial response referred to 3 ARVEC1-2_Att1, which was its response to ARVEC data request 1-2. Among other 4 things, ARVEC1-2_Att1 makes the following statement: "Assumes no rate case to 5 6 2020." See Exhibit SWC-3, Summary, Assumptions 2. ARVEC1-2 Att1 also reflects 7 Arkansas jurisdictional revenue requirements for the years 2015, 2016, 2017, 2018, 2019 and 2020. See Exhibit SWC-3, Scrub Convert Case with fuel, line 32. 8 9 Finally, in its amended response to Walmart's data request 2.3 the Company refers to ARVEC 1-6 Att1, which was its response to data request ARVEC 1-6. 10 ARVEC Att1 contains Arkansas jurisdictional revenue requirements for the years 11 12 2015, 2016, 2017, 2018, 2019 and 2020 totaling \$40,240,997. See Exhibit SWC-4. Based upon these data request responses, it appears likely that the Company 13 intends to collect more than \$40 million from its Arkansas customers through the 14 proposed ECP and not to file a general rate case until at least 2020. 15 Q. DOES THE COMPANY PROPOSE A SUNSET TO THE PROPOSED ECP? 16 17 A. No. The Company's testimony contains the following statement: 18 "The interim surcharge rider shall remain in effect until the investments or expenses associated with the interim surcharge can be included in the 19 Company's next general rate filing and included in the Company's base 20 rates." 21

See Direct Testimony of Donald R. Rowlett, page 7, line 28 to line 30.

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1 However, based upon its responses to data requests discussed previously, it 2 appears that OG&E does not intend to file a general rate case until at least 2020, and to place the entire body of compliance costs into rates without a full rate case review. 3 WHAT IS YOUR UNDERSTANDING OF THE PURPOSE OF THE SURCHARGE ALLOWED Q. 4 **UNDER ACT 310?** 5 6 Α. While I am not an attorney, it is my understanding that Act 310 surcharges are for the purpose of allowing a utility to recover certain mandated investments and expenses 7 until they can be recovered in a general rate case filing. Counsel for Walmart will 8 provide more information in briefs regarding the applicability and purpose of the 9 provisions of Act 310. OG&E witness Rowlett appears to have the same 10 understanding: 11 12 "The interim surcharge rider shall remain in effect until the investments or expenses associated with the interim surcharge can 13 be included in the Company's next general rate filing and included 14 in the Company's base rates." 15 Id., page 7, line 28 to line 30 (emphasis added). 16 In explaining why the investments and expenses "[c]annot otherwise be 17 18 recovered in a prompt and timely manner," as required by Act 310, Mr. Rowlett states: "OG&E does not have a mechanism to collect in a prompt and 19 20 timely manner the costs requested for recovery in this Docket. There is no current rider provision that allows recovery of the costs 21 22 of these investments and expenses other than the Act 310 23 provisions being requested. The only other option is the filing of a general rate case, which can take up to ten months after it is filed 24 before any rate relief is implemented. It also requires many months 25 of preparation and it is very time consuming and expensive to 26 prepare and process the filing." 27

Id., page 6, line 25 to page 7, line 2.

Α.

A.

While it will certainly take the Company some time to prepare, file and process a general rate case, the Commission should not allow the Company to use Act 310 to justify the deferral of a general rate case until 2020 and the recovery of more than \$40 million from OG&E's Arkansas customers in the interim.

Q. ACT 310 NOTWITHSTANDING, WHAT DO YOU BELIEVE IS THE APPROPRIATE FORUM FOR CONSIDERATION OF RECOVERY OF COSTS INCURRED BY THE COMPANY?

I believe the appropriate forum for consideration of recovery of costs incurred by the Company is a general rate case, as all costs, benefits, and risks - both those related to any approved plans as well as those interrelated with, or related to the Company's overall business - can be systematically considered. In particular, because the proposed ECP revolves around the addition of or modifications to generation plant, there are other relevant factors that are considered as part of a general rate case that the Company has not proposed for consideration in this docket.

Q. PLEASE EXPLAIN.

For example, in a general rate case, the operating income underlying Commission-approved rate levels is set through a comprehensive examination of the Company's test year rate base, rate of return, and capital structure. In contrast, only specific portions of the Company's rate base, and no part of the Company's rate of return or capital structure, are proposed for consideration in this docket, even though all are implicated by the Company's proposals, such as the use of the Company's rate of

return in Construction Work in Progress ("CWIP") or Allowance for Funds Used During
Construction ("AFUDC") calculations.

Additionally, factors such as the proposed use of CWIP regulatory treatment and trued-up rider recovery reduce the Company's business risk and, as part of a general rate case, would be included in consideration of the appropriate authorized ROE. No such consideration will occur in this case under OG&E's proposal or, as it appears, until at least 2020.

Finally, as I will discuss below, a general rate case is where a full cost of service study is performed and cost allocators, such as the production capacity cost allocator, are examined and approved. The allocation of production capacity cost is critical as underlying production costs incurred by the Company are forecast to increase over the next five years. Additionally, as I will discuss below, the passage of Act 725 has created new requirements around production capacity cost allocation that need to be considered by the Commission.

Q. WHEN WAS THE COMPANY'S LAST RATE CASE?

Α.

The Company's last rate case, Docket No. 10-067-U, was filed in 2010 and decided in 2011. The application in that case indicates that it was based upon "a historical test period...ending December 31, 2009, adjusted for reasonably known and measurable changes through December 31, 2010." Application, page 3, ¶ 6, Docket No. 10-067-U (filed Sep. 28, 2010).

As of the filing of this testimony nearly 6 years have elapsed since the end of the 2009 test year on which OG&E's current rates are based. As such, a number of

1		factors that determine the Company's rates are due for review. If OG&E is allowed to
2		defer its next general rate case until 2020, the current base rates will have been in
3		place for nearly a decade without a review.
4	Q.	WHAT IS YOUR RECOMMENDATION TO THE COMMISSION ON THIS ISSUE?
5	A.	The Commission should impose a time limit on the duration of any Act 310 surcharge
6		approved in this docket and a dollar limit on the amount that can be collected through
7		the surcharge. The Commission should also require OG&E to file a general rate case
8		prior to any filing for a future increase in any approved surcharge in this docket. This
9		will accomplish several things:
10		1) Allow the Company to collect mandatory investments and expenses while a
11		general rate case filing is prepared and processed;
12		2) Provide a timely update of OG&E's current base rates; and
13		3) Provide OG&E's Arkansas customers with the comprehensive analysis of a
14		general rate case rather than simply authorizing the collection of additional
15		revenues.
16		
17	Revenue	Allocation
18	Q.	GENERALLY, WHAT IS WALMART'S POSITION ON SETTING RATES BASED ON THE
19		UTILITY'S COST OF SERVICE?
20	A.	Walmart advocates that rates be set based on the utility's cost of service for each rate
21		class. This produces equitable rates that reflect cost causation, send proper price
22		signals, and minimize price distortions.

1	ų.	WHAT WETHODOLOGY DOES THE COMPANY PROPOSE TO ALLOCATE ECP
2		REVENUES?
3	A.	The Company states in testimony that it proposes that:
4		"the revenue requirement from line 6 is allocated to the Arkansas
5		jurisdictional retail customer classes based on the production demand
6		allocator used and approved in the Company's last base rate filing."
7		
8		See Direct Testimony of Donald R. Rowlett, page 10, line 10 to line 12.
9		
10		However, in a data request response, the Company states that:
11		"The Arkansas Jurisdiction production cost allocator is the same
12		jurisdictional allocator from the settled class cost of service (CCOS) in
13		OG&E's last rate case (10-067-U). However, the Class production allocators
14		used in this filing were the "as filed" allocators rather than the settled Class
15		allocators from 10-067-U."
16		
17		See Exhibit SWC-5.
18		
19		As such, it appears that the Company does <i>not</i> propose to use the production demand
20		allocator "used and approved" in their last base rate case.
21	Q.	WHAT IS YOUR UNDERSTANDING OF THE PRODUCTION CAPACITY COST
22		ALLOCATION METHODOLOGY TO BE USED IN THE PROPOSED ECP?
23	A.	My understanding is that the Company proposes to use the Average & Peak ("A&P")
24		allocator based on the Company's 1 coincident peak ("CP") (together, "A&P CP")
25		allocator, adjusted to "exclude jurisdictions not at issue." See Exhibit DRR-1.
26		Additionally, the Company proposes to use the major class groupings to allocate ECP
27		revenues and set rates as opposed to breaking the allocation down to the subclass
28		level. <i>Id.</i>

Q. DOES THE COMPANY PROPOSE TO UPDATE THE DATA UNDERLYING THE PRODUCTION CAPACITY COST ALLOCATOR AND SET RATES?

A.

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A.

No. My understanding is that the Company proposes to continue using stale 2009 data to calculate the production capacity cost allocator and set rates. As such, the A&P CP (and, admittedly, any production capacity cost allocator that would be approved in this docket unless updated customer data is introduced) is based on stale data that typically requires a rate case to update.

Q. DO YOU HAVE CONCERNS WITH THE COMPANY'S PROPOSED ALLOCATION METHODOLOGY?

Yes. As I will discuss below, the A&P CP allocator has structural and computational flaws that call into question its fairness and viability as a reasonable allocator of production capacity cost. Ultimately, production capacity is a fixed cost, and the A&P CP allocator undercuts the nature of that cost by relying heavily on an energy consumption-based allocation.

Q. DO YOU HAVE ADDITIONAL GENERAL CONCERNS WITH THE A&P CP?

Yes. While I am not an attorney, my understanding is that Arkansas Act 725, passed earlier this year, contains provisions regarding the use of an Average & Excess ("A&E") production plant allocator using the four monthly coincident peaks for the months of June, July, August, and September ("4CP") (together "A&E 4CP"). My understanding is that Act 725 requires the Commission to consider A&E 4CP for general rate cases but does not prohibit its consideration for other ratemaking dockets, such as the instant docket. Counsel for Walmart will provide more information in briefs regarding

the potential applicability of Act 725 cost allocation provisions in this docket. As I will discuss below, the A&E 4CP corrects the structural and computational flaws found in the A&P CP allocator and is a reasonable allocator of production capacity cost.

Production Capacity Cost is a Fixed Cost

- Q. WHAT IS YOUR UNDERSTANDING OF THE PURPOSE OF PRODUCTION CAPACITY

 COST ALLOCATION?
- A. Production capacity cost allocation is the process of allocating to each customer class the fixed costs of a utility's generation assets. Fixed costs are defined as costs that do not vary with the level of output and must be paid even if there is no output.²
- 11 Q. DOES A UTILITY'S FIXED PRODUCTION CAPACITY COSTS CHANGE WITH CHANGES IN
 12 THE AMOUNT OF ELECTRICITY GENERATED?
 - A. No. A utility's fixed production capacity costs do not change with changes in the amount of electricity generated. For example, if a baseload unit is not dispatched and produces no energy, the fixed costs are not avoided by the utility or customers. Generation units can be built and operated for different reasons, such as lower fuel costs, peaking needs, or reliability, but the way in which a generation unit is operated does not change the fact that the fixed costs are, in fact, fixed, and should be treated as such in the production capacity cost allocation.

² Pindyck, Robert S. and Daniel L. Rubinfeld, "Microeconomics", 5th ed., 2001, page 206.

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Q. IS IT YOUR UNDERSTANDING THAT PRODUCTION CAPACITY IS SIZED TO MEET THE MAXIMUM DEMAND IMPOSED ON THE SYSTEM BY THE COMPANY'S CUSTOMERS?
 A. Yes. It is my understanding that the timing and size of a utility's production plant capacity additions are made to meet the maximum demand placed on the utility's

system by all customer classes, also known as its coincident peak ("CP"). All of a

utility's generation units are needed to meet that demand, and removing any of the

units from that stack will limit the utility's ability to do so.

Q.

A.

WHY IS IT IMPORTANT WHEN ALLOCATING PRODUCTION CAPACITY COST TO RECOGNIZE THAT PRODUCTION CAPACITY IS DESIGNED TO MEET SYSTEM PEAK?

Basing the allocation of production capacity cost on the utility's system peak ensures that the resulting rates reflect cost causation and minimizes cost responsibility shifts between rate classes. Allocation of fixed production capacity costs on a variable, or energy, basis can introduce shifts in cost responsibility from lower load factor classes to higher load factor classes. Under an energy allocator, two customer classes can have the same level of peak demand in the test year and cause the Company to incur the same amount of fixed cost to meet that demand, but because one class uses more kWh than the other, that class will pay more of the demand cost than the class that uses fewer kWh. Additionally, use of an energy allocator implies that the generation plant to which that allocator is applied has no fixed cost, which is plainly not the case.

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Q. CAN YOU GIVE AN EXAMPLE TO SHOW THAT PRODUCTION CAPACITY COSTS ARE
DESIGNED TO MEET SYSTEM PEAK DEMAND RATHER THAN JUST ENERGY NEEDS?

Α.

Q.

A.

Yes. If energy needs were the primary driver of production capacity, utilities would simply rely on the generation type with the lowest incremental variable cost, such as wind. That said, wind generation is not necessarily producing when the utility is experiencing its peak demand. For this reason, utilities rely on a combination of generation facilities. Clearly, it is the need to meet peak demand and not simply energy needs that drives the utility's decision to construct and operate generation facilities. Given this, the allocation of the costs of constructing those generation facilities should rely principally on peak demand and not energy usage.

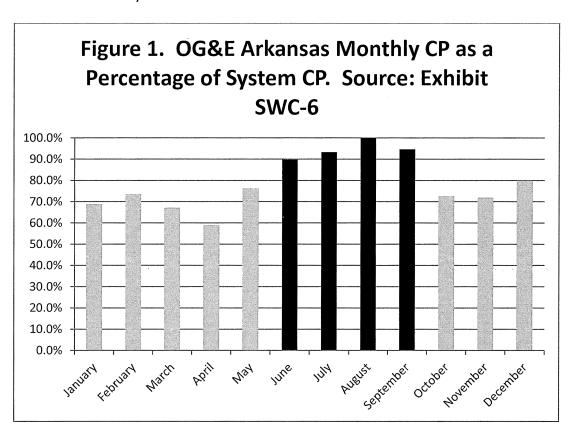
IN YOUR EXPERIENCE, IS IT COMMON FOR PRODUCTION CAPACITY COSTS TO BE ALLOCATED ON A CP BASIS?

Yes. Allocating costs on a CP basis reflects the fact that generation is built to meet system peak. This can range from consideration of a one month peak (1CP) to the peaks of all twelve months (12CP), depending on the specific characteristics of a given utility. Additionally, some jurisdictions use one or more CP or a non-coincident peak ("NCP") for each customer class. For instance, a distinctly summer peaking utility may reflect consideration of the four summer months while a summer/winter peaking utility may consider all 12 monthly peaks. In my experience, a rule of thumb is to identify the month with the highest CP in the year and count that month plus any additional months that have a CP demand within 10 percent of the overall CP demand.

Q. BASED ON YOUR ANALYSIS, HOW MANY CP SHOULD BE INCLUDED IN A CP-BASED PRODUCTION COST ALLOCATOR FOR OG&E?

A.

Based on my analysis of OG&E's monthly peaks, a CP-based production cost allocator should use 4CP, as the CPs for June through September are significantly higher than the CPs for the remaining months. *See* Figure 1. As such, OG&E's need for generation units is primarily driven by its customers' demand in those four months and not during the rest of the year.



- Q. DOES THE USE OF A CP-BASED PRODUCTION COST ALLOCATOR CORRECTLY REFLECT

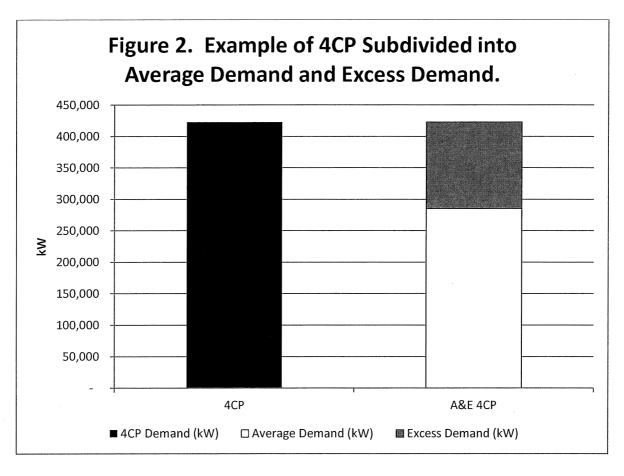
 BOTH THE FIXED NATURE OF PRODUCTION COSTS AND THE USE OF ALL

 GENERATION PLANT TO MEET SYSTEM PEAK DEMAND?
- A. Yes, and optimally this is the production cost allocator that would result from a Commission decision in this docket. However, I recognize that the provisions of Act 725 call for the use of an A&E 4CP production plant allocator using the four monthly coincident peaks for the months of June, July, August, and September and support its use for the purposes of this docket.

The Average & Excess Allocator is a Reasonable Production Capacity Cost Allocator

Q. WHAT IS AN A&E ALLOCATOR?

A. An A&E allocator is an allocator that recognizes the contribution of each class to average demand, as well as the relative peak demand of each class. The CP or NCP peak demand value, such 1NCP or 4CP, for each class is subdivided into average demand and excess demand. The average demand, or energy portion for each class is weighted by the system load factor. The excess demand portion, which is the difference between the average demand and peak demand for each class, is weighted by 1 minus the system load factor. As system load factor increases, the weighting of the average demand portion of the allocator increases — that is, as the system load factor increases, more weight is given to the energy portion of the allocator. As such, this methodology recognizes that production plants are used to meet peak demand as well as provide energy. See Figure 2.



Q. HAVE YOU CALCULATED AN A&E ALLOCATOR USING 4CP?

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A. Yes. Exhibit SWC-7 shows the calculation of the A&E 4CP allocator. The resulting allocation by major class and comparison to OG&E's A&P CP is shown in Table 1 below.

A full comparison at the subclass level can be found in Exhibit SWC-9.

Customer Class	A&E 4CP, AR Jurisdictional SLF	OG&E A&P CP
Residential	32.8238%	31.7101%
General Service	10.9952%	9.3189%
Power and Light	55.4912%	58.3398%
Other	0.6898%	0.6312%
System	100.00%	100.00%

Q. DO YOU USE THE SAME SYSTEM LOAD FACTOR FOR THE A&E 4CP CALCULATION AS OG&E DOES FOR THEIR A&P CP CALCULATION?

No. I use the Arkansas jurisdictional data to calculate the system load factor for the A&E 4CP calculation. *See* Exhibit SWC-7, line 16. The use of the jurisdictional load factor appears to be consistent with the language of Act 725 which, as I discuss above, requires the use of the June, July, August, and September peaks. OG&E uses their total system load factor, which includes Oklahoma and federal jurisdictions. *See* Exhibit SWC-8. The resulting allocation by major class and comparison to OG&E's A&P CP is shown in Table 2 below.

· A.

A.

Table 2. A&E 4CP Results, OG&E Total System Load Factor vs. OG&E A&P CP Results.

Customer Class	A&E 4CP, OG&E Total SLF	OG&E A&P CP
Residential	34.0507%	31.7101%
General Service	11.6479%	9.3189%
Power and Light	53.7056%	58.3398%
Other	0.5957%	0.6312%
System	100.00%	100.00%

Q. WHAT IS YOUR RECOMMENDATION TO THE COMMISSION ON THIS ISSUE?

If the Commission approves the Company's proposed ECP rider, the Commission should also approve the A&E 4CP as a reasonable methodology for the allocation of ECP costs among the customer classes. If the Commission does not approve the A&E 4CP, it should recognize that the issue of production capacity cost allocation is a key driver in the requirement for the Company to file a general rate case.

ECP Rate Design

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- 2 Q. WHAT IS YOUR UNDERSTANDING OF THE COMPANY'S PROPOSED ECP RATE
- 3 **DESIGN?**
- A. My understanding is that Company's proposes to recover the proposed ECP revenue requirement solely through \$/kWh energy charges assessed to each rate class, even those that are demand metered. See Exhibit DRR-1. It appears that the Company will also assess the same \$/kWh charge to all PL and PL TOU customers. See Direct Testimony of Donald R. Rowlett, page 10, Chart 2.
 - Q. ARE YOU CONCERNED WITH THE COMPANY'S PROPOSED ECP RATE DESIGN?
- A. Yes. The costs proposed to be included in the ECP are related to generation assets 10 and, as such, are properly allocated on the basis of the production demand allocator 11 and charged to demand-metered classes through a \$/kW demand charge rather than 12 through a \$/kWh energy charge as proposed. Additionally, assessing the same \$/kWh 13 charge to all PL and PL TOU customers is inconsistent with both 1) the underlying cost 14 allocation, which is performed at a subclass level prior to being aggregated to the 15 16 major class level, and 2) with the Company's base rate structure, which includes separate rates for each subclass. 17
 - Q. IF ECP RIDER COSTS ARE ALLOCATED USING A PRODUCTION DEMAND ALLOCATOR,

 IS THE RECOVERY OF THOSE COSTS THROUGH AN ENERGY CHARGE CONSISTENT

 WITH THAT ALLOCATION?
- A. No. ECP costs should be recovered in a manner that reflects how they are allocated,
 i.e., costs allocated on the basis of demand should also be recovered on the basis of

demand. Recovering demand-related costs through an energy charge violates cost causation principles. Those principles hold that, to the extent possible, costs should be allocated to, and recovered from customers on the same basis (i.e., demand-related costs should be recovered through demand charges and energy-related costs should be recovered through energy charges).

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Q. DOES THE RECOVERY OF DEMAND-RELATED COSTS THROUGH AN ENERGY CHARGE DISADVANTAGE HIGHER LOAD FACTOR CUSTOMERS?

Yes. The shift of distribution demand costs from per kW demand charges to per kWh energy charges results in a shift in demand cost responsibility from lower load factor customers to higher load factor customers, who are more efficiently utilizing Company facilities. In essence, under the Company's proposal two customers can have the same level of demand and cause the utility to incur the same amount of fixed costs, but because one customer uses more kWh than the other, that customer will pay more of the demand cost than the customer that uses fewer kWh. This results in misallocation of cost responsibility as higher load factor customers overpay for the demand-related costs incurred by the Company to serve them and are essentially penalized for more efficiently using the Company's system.

Q. CAN YOU PROVIDE A GENERAL ILLUSTRATION OF A SHIFT IN DEMAND COST RESPONSIBILITY?

- A. Yes. To provide my illustration, I assume the following:
 - a) A utility has only two customers (Customer 1 and Customer 2), with individual monthly peak demands of 20 kW for a total monthly system load of 40 kW.

1		b) The annual fixed cost revenue requirement or cost to the utility associated
2		with the investment for the 40 kW infrastructure is \$2,000, and the entire cost
3		will be collected each year, so each customer has caused the utility to incur
4		\$1,000 of demand-related or fixed costs.
5		c) Customer 1 has a monthly demand of 20 kW and a load factor of 60 percent
6		and thus consumes 105,120 kWh/year (20 kW * 0.6 * 8760).
7		d) Customer 2 has a monthly demand of 20 kW and load factor of 30 percent and
8		thus consumes 52,560 kWh/year (20kW * 0.3 * 8760).
9	Q.	IF THE DEMAND-RELATED COSTS WERE CHARGED ON A PER KW BASIS, WHAT
10		WOULD THE PER KW CHARGE BE?
11	A.	The charge would be \$4.17 per kW-month (\$2,000 / 40 kW / 12 months). Each
12		customer would then pay \$1,000 for the demand-related cost they impose on the
13		system (20 kW * \$4.17/kW * 12).
14	, , , Q, -,	IF THE DEMAND-RELATED COSTS WERE CHARGED ON A PER KWH BASIS, WHAT
15		WOULD THE PER KWH CHARGE BE?
16	A.	If the utility were to charge the demand-related costs on a per kWh basis, the energy
17		charge would be 1.2684 cents/kWh (or \$0.012684/kWh). This is calculated as follows:
18		\$2,000 / 157,680 kWh, using total company sales (i.e., the sum of the two customers'
19		annual kWh usage) as the denominator.
20	Q.	WHAT WOULD EACH CUSTOMER PAY UNDER THE PER KWH CHARGE?
21	A.	Customer 1, who caused the utility to incur \$1,000 in demand-related costs, with a
22		load factor of 60 percent and an annual usage of 105 120 kWh, would pay \$1 333

(\$0.012684/kWh * 105,120 kWh). Customer 2, who also caused the utility to incur \$1,000 in demand-related costs, with a load factor of 30 percent and an annual usage of 52,560 kWh, would pay only \$667 (\$0.012684/kWh * 52,560).

Q. IS THIS AN EQUITABLE RESULT?

No. Even though each customer caused the utility to incur \$1,000 in fixed costs, the utility will be over-recovering from one customer and under-recovering from the other. Under the per kWh method, the utility would over-recover from Customer 1, the higher load factor customer, by \$333 (i.e. \$1,333 in revenues minus \$1,000 in costs), and under-recover from Customer 2, the lower load factor customer, by \$333 (i.e. \$667 in revenues minus \$1,000 in costs).

Q. WHAT IS YOUR RECOMMENDATION TO THE COMMISSION ON THIS ISSUE?

If the Commission approves the Company's proposed ECP rider, it should also (a) separately calculate and charge the ECP rate on a subclass level and (b) reject the Company's proposal to charge the ECP rider to demand-metered classes on a \$/kWh energy charge and, instead, require the Company to charge the ECP rider to demand-metered classes on a \$/kW demand charge.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

18 A. Yes.

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Arkansas Docket No. 15-034-U

Steve W. Chriss

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EXPERIENCE

July 2007 – Present

Wal-Mart Stores, Inc., Bentonville, AR

Senior Manager, Energy Regulatory Analysis (June 2011 – Present)

Manager, State Rate Proceedings (July 2007 – June 2011)

June 2003 – July 2007 **Public Utility Commission of Oregon**, Salem, OR **Senior Utility Analyst** (February 2006 – July 2007) **Economist** (June 2003 – February 2006)

January 2003 - May 2003 North Harris College, Houston, TX Adjunct Instructor, Microeconomics

June 2001 - March 2003

Econ One Research, Inc., Houston, TX

Senior Analyst (October 2002 – March 2003)

Analyst (June 2001 – October 2002)

EDUCATION

1997-1998

2001

Louisiana State University

University of Florida

M.S., Agricultural Economics

Graduate Coursework, Agricultural Education

and Communication

1997

Texas A&M University

B.S., Agricultural Development

B.S., Horticulture

TESTIMONY BEFORE REGULATORY COMMISSIONS

2015

Kansas Docket No. 15-WSEE-115-RTS: In the Matter of the Application of Westar Energy, Inc. and Kansas Gas and Electric Company to Make Certain Changes in their Charges for Electric Service.

Michigan Case No. U-17767: In the Matter of the Application of DTE Electric Company for Authority to Increase its Rates, Amend its Rate Schedules and Rules Governing the Distribution and Supply of Electric Energy, and for Miscellaneous Accounting Authority.

Texas Docket No. 43695: Application of Southwestern Public Service Company for Authority to Change Rates.

Kansas Docket No. 15-KCPE-116-RTS: In the Matter of the Application of Kansas City Power & Light Company to Make Certain Changes in its Charges for Electric Service.

Michigan Case No. U-17735: In the Matter of the Application of the Consumers Energy Company for Authority to Increase its Rates for the Generation and Distribution of Electricity and for Other Relief.

Kentucky Public Service Commission Case No. 2014-00396: Application of Kentucky Power Company for a General Adjustment of its Rates for Electric Service; (2) an Order Approving its 2014 Environmental Compliance Plan; (3) an Order Approving its Tariffs and Riders; and (4) an Order Granting All Other Required Approvals and Relief.

Kentucky Public Service Commission Case No. 2014-00371: In the Matter of the Application of Kentucky Utilities Company for an Adjustment of its Electric Rates.

Kentucky Public Service Commission Case No. 2014-00372: In the Matter of the Application of Louisville Gas and Electric Company for an Adjustment of its Electric and Gas Rates.

2014

Ohio Public Utilities Commission Case No. 14-1297-EL-SSO: In the Matter of the Application of Ohio Edison Company, The Cleveland Electric Illuminating Company and the Toledo Edison Company for Authority to Provide for a Standard Service Offer Pursuant to R.C. 4928.143 in the Form of an Electric Security Plan.

West Virginia Case No. 14-1152-E-42T: Appalachian Power Company and Wheeling Power Company, Both d/b/a American Electric Power, Joint Application for Rate Increases and Changes in Tariff Provisions.

Oklahoma Corporation Commission Cause No. PUD 201400229: In the Matter of the Application of Oklahoma Gas and Electric Company for Commission Authorization of a Plan to Comply with the Federal Clean Air Act and Cost Recovery; and for Approval of the Mustang Modernization Plan.

Missouri Public Service Commission Case No. ER-2014-0258: In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariff to Increase its Revenues for Electric Service.

Pennsylvania Public Utility Commission Docket No. R-2014-2428742: Pennsylvania Public Utility Commission v. West Penn Power Company.

Pennsylvania Public Utility Commission Docket No. R-2014-2428743: Pennsylvania Public Utility Commission v. Pennsylvania Electric Company.

Pennsylvania Public Utility Commission Docket No. R-2014-2428744: Pennsylvania Public Utility Commission v. Pennsylvania Power Company.

Pennsylvania Public Utility Commission Docket No. R-2014-2428745: Pennsylvania Public Utility Commission v. Metropolitan Edison Company.

Washington Utilities and Transportation Commission Docket No. UE-141368: In the Matter of the Petition of Puget Sound Energy to Update Methodologies Used to Allocate Electric Cost of Service and For Electric Rate Design Purposes.

Washington Utilities and Transportation Commission Docket No. UE-140762: 2014 Pacific Power & Light Company General Rate Case.

West Virginia Public Service Commission Case No. 14-0702-E-42T: Monongahela Power Company and the Potomac Edison Company Rule 42T Tariff Filing to Increase Rates and Charges.

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Exhibit SWC-1
Arkansas Docket No. 15-034-U

Ohio Public Utilities Commission Case No. 14-841-EL-SSO: In the Matter of the Application of Duke Energy Ohio for Authority to Establish a Standard Service Offer Pursuant to Section 4928.143, Revised Code, in the Form of Case No. 14-841-EL-SSO an Electric Security Plan, Accounting Modifications and Tariffs for Generation Service.

Colorado Public Utilities Commission Docket No. 14AL-0660E: Re: In the Matter of the Advice Letter No. 1672-Electric Filed by Public Service Company of Colorado to Revise its Colorado PUC No. 7-Electric Tariff to Implement a General Rate Schedule Adjustment and Other Rate Changes Effective July 18, 2014.

Maryland Case No. 9355: In the Matter of the Application of Baltimore Gas and Electric Company for Authority to Increase Existing Rates and Charges for Electric and Gas Service.

Mississippi Public Service Commission Docket No. 2014-UN-132: In Re: Notice of Intent of Entergy Mississippi, Inc. to Modernize Rates to Support Economic Development, Power Procurement, and Continued Investment.

Nevada Public Utilities Commission Docket No. 14-05004: Application of Nevada Power Company d/b/a NV Energy for Authority to Increase its Annual Revenue Requirement for General Rates Charged to All Classes of Electric Customers and for Relief Properly Related Thereto.

Utah Public Service Commission Docket No. 14-035-T02: In the Matter of Rocky Mountain Power's Proposed Electric Service Schedule No. 32, Service From Renewable Energy Facilities.

Florida Public Service Commission Docket No. 140002-EG: In Re: Energy Conservation Cost Recovery Clause.

Wisconsin Docket No. 6690-UR-123: Application of Wisconsin Public Service Corporation for Authority to Adjust Electric and Natural Gas Rates.

Connecticut Docket No. 14-05-06: Application of the Connecticut Light and Power Company to Amend its Rate Schedules.

Virginia Corporation Commission Case No. PUE-2014-00026: Application of Appalachian Power Company for a 2014 Biennial Review for the Provision of Generation, Distribution and Transmission Services Pursuant to § 56-585.1 A of the Code of Virginia.

Virginia Corporation Commission Case No. PUE-2014-00033: Application of Virginia Electric and Power Company to Revise its Fuel Factor Pursuant to Va. Code § 56-249.6.

Arizona Corporation Commission Docket No. E-01345A-11-0224 (Four Corners Phase): In the Matter of Arizona Public Service Company for a Hearing to Determine the Fair Value of Utility Property of the Company for Ratemaking Purposes, to Fix and Just and Reasonable Rate of Return Thereon, to Approve Rate Schedules Designed to Develop Such Return.

Minnesota Public Utilities Commission Docket No. E-002/GR-13-868: In the Matter of the Application of Northern States Power Company, for Authority to Increase Rates for Electric Service in Minnesota.

Utah Public Service Commission Docket No. 13-035-184: In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations.

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Arkansas Docket No. 15-034-U

Missouri Public Service Commission Case No. EC-2014-0224: In the Matter of Noranda Aluminum, Inc.'s Request for Revisions to Union Electric Company d/b/a Ameren Missouri's Large Transmission Service Tariff to Decrease its Rate for Electric Service.

Oklahoma Corporation Commission Cause No. PUD 201300217: Application of Public Service Company of Oklahoma to be in Compliance with Order No. 591185 Issued in Cause No. PUD 201100106 Which Requires a Base Rate Case to be Filed by PSO and the Resulting Adjustment in its Rates and Charges and Terms and Conditions of Service for Electric Service in the State of Oklahoma.

Public Utilities Commission of Ohio Case No. 13-2386-EL-SSO: In the Matter of the Application of Ohio Power Company for Authority to Establish a Standard Service Offer Pursuant to §4928.143, Ohio Rev. Code, in the Form of an Electric Security Plan.

2013

Oklahoma Corporation Commission Cause No. PUD 201300201: Application of Public Service Company of Oklahoma for Commission Authorization of a Standby and Supplemental Service Rate Schedule.

Georgia Public Service Commission Docket No. 36989: Georgia Power's 2013 Rate Case.

Florida Public Service Commission Docket No. 130140-EI: Petition for Rate Increase by Gulf Power Company.

Public Utility Commission of Oregon Docket No. UE 267: In the Matter of PACIFICORP, dba PACIFIC POWER, Transition Adjustment, Five-Year Cost of Service Opt-Out.

Illinois Commerce Commission Docket No. 13-0387: Commonwealth Edison Company Tariff Filing to Present the Illinois Commerce Commission with an Opportunity to Consider Revenue Neutral Tariff Changes Related to Rate Design Authorized by Subsection 16-108.5 of the Public Utilities Act.

Iowa Utilities Board Docket No. RPU-2013-0004: In Re: MidAmerican Energy Company.

South Dakota Public Utilities Commission Docket No. EL12-061: In the Matter of the Application of Black Hills Power, Inc. for Authority to Increase its Electric Rates. (filed with confidential stipulation)

Kansas Corporation Commission Docket No. 13-WSEE-629-RTS: In the Matter of the Applications of Westar Energy, Inc. and Kansas Gas and Electric Company for Approval to Make Certain Changes in their Charges for Electric Service.

Public Utility Commission of Oregon Docket No. UE 263: In the Matter of PACIFICORP, dba PACIFIC POWER, Request for a General Rate Revision.

Arkansas Public Service Commission Docket No. 13-028-U: In the Matter of the Application of Entergy Arkansas, Inc. for Approval of Changes in Rates for Retail Electric Service.

Virginia State Corporation Commission Docket No. PUE-2013-00020: Application of Virginia Electric and Power Company for a 2013 Biennial Review of the Rates, Terms, and Conditions for the Provision of Generation, Distribution, and Transmission Services Pursuant to § 56-585.1 A of the Code of Virginia.

Florida Public Service Commission Docket No. 130040-EI: Petition for Rate Increase by Tampa Electric Company.

South Carolina Public Service Commission Docket No. 2013-59-E: Application of Duke Energy Carolinas, LLC, for Authority to Adjust and Increase Its Electric Rates and Charges.

Public Utility Commission of Oregon Docket No. UE 262: In the Matter of PORTLAND GENERAL ELECTRIC COMPANY, Request for a General Rate Revision.

New Jersey Board of Public Utilities Docket No. ER12111052: In the Matter of the Verified Petition of Jersey Central Power & Light Company For Review and Approval of Increases in and Other Adjustments to Its Rates and Charges For Electric Service, and For Approval of Other Proposed Tariff Revisions in Connection Therewith; and for Approval of an Accelerated Reliability Enhancement Program ("2012 Base Rate Filing")

North Carolina Utilities Commission Docket No. E-7, Sub 1026: In the Matter of the Application of Duke Energy Carolinas, LLC for Adjustment of Rates and Charges Applicable to Electric Service in North Carolina.

Public Utility Commission of Oregon Docket No. UE 264: PACIFICORP, dba PACIFIC POWER, 2014 Transition Adjustment Mechanism.

Public Utilities Commission of California Docket No. 12-12-002: Application of Pacific Gas and Electric Company for 2013 Rate Design Window Proceeding.

Public Utilities Commission of Ohio Docket Nos. 12-426-EL-SSO, 12-427-EL-ATA, 12-428-EL-AAM, 12-429-EL-WVR, and 12-672-EL-RDR: In the Matter of the Application of the Dayton Power and Light Company Approval of its Market Offer.

Minnesota Public Utilities Commission Docket No. E-002/GR-12-961: In the Matter of the Application of Northern States Power Company for Authority to Increase Rates for Electric Service in Minnesota.

North Carolina Utilities Commission Docket E-2, Sub 1023: In the Matter of Application of Progress Energy Carolinas, Inc. For Adjustment of Rates and Charges Applicable to Electric Service in North Carolina.

2012

Public Utility Commission of Texas Docket No. 40443: Application of Southwestern Electric Power Company for Authority to Change Rates and Reconcile Fuel Costs.

South Carolina Public Service Commission Docket No. 2012-218-E: Application of South Carolina Electric & Gas Company for Increases and Adjustments in Electric Rate Schedules and Tariffs and Request for Mid-Period Reduction in Base Rates for Fuel.

Kansas Corporation Commission Docket No. 12-KCPE-764-RTS: In the Matter of the Application of Kansas City Power & Light Company to Make Certain Changes in its Charges for Electric Service.

Kansas Corporation Commission Docket No. 12-GIMX-337-GIV: In the Matter of a General Investigation of Energy-Efficiency Policies for Utility Sponsored Energy Efficiency Programs.

Florida Public Service Commission Docket No. 120015-EI: In Re: Petition for Rate Increase by Florida Power & Light Company.

California Public Utilities Commission Docket No. A.11-10-002: Application of San Diego Gas & Electric Company (U 902 E) for Authority to Update Marginal Costs, Cost Allocation, and Electric Rate Design.

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Wal-Mart Stores Arkansas, LLC and Sam's West, Inc. Exhibit SWC-1

Arkansas Docket No. 15-034-U

Utah Public Service Commission Docket No. 11-035-200: In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations.

Virginia State Corporation Commission Case No. PUE-2012-00051: Application of Appalachian Power Company to Revise its Fuel Factor Pursuant to § 56-249.6 of the Code of Virginia.

Public Utilities Commission of Ohio Case Nos. 11-346-EL-SSO, 11-348-EL-SSO, 11-349-EL-AAM, and 11-350-EL-AAM: In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company for Authority to Establish a Standard Service Offer Pursuant to Section 4928.143, Revised Code, in the Form on an Electric Security Plan and In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company for Approval of Certain Accounting Authority.

New Jersey Board of Public Utilities Docket No. ER11080469: In the Matter of the Petition of Atlantic City Electric for Approval of Amendments to Its Tariff to Provide for an Increase in Rates and Charges for Electric Service Pursuant to N.J.S.A. 48:2-21 and N.J.S.A. 48:2-21.1 and For Other Appropriate Relief.

Public Utility Commission of Texas Docket No. 39896: Application of Entergy Texas, Inc. for Authority to Change Rates and Reconcile Fuel Costs.

Missouri Public Service Commission Case No. EO-2012-0009:In the Matter of KCP&L Greater Missouri Operations Notice of Intent to File an Application for Authority to Establish a Demand-Side Programs Investment Mechanism.

Colorado Public Utilities Commission Docket No. 11AL-947E: In the Matter of Advice Letter No. 1597-Electric Filed by Public Service Company of Colorado to Revise its Colorado PUC No. 7-Electric Tariff to Implement a General Rate Schedule Adjustment and Other Changes Effective December 23, 2011.

Illinois Commerce Commission Docket No. 11-0721: Commonwealth Edison Company Tariffs and Charges Submitted Pursuant to Section 16-108.5 of the Public Utilities Act.

Public Utility Commission of Texas Docket No. 38951: Application of Entergy Texas, Inc. for Approval of Competitive Generation Service tariff (Issues Severed from Docket No. 37744).

California Public Utilities Commission Docket No. A.11-06-007: Southern California Edison's General Rate Case, Phase 2.

2011

Arizona Corporation Commission Docket No. E-01345A-11-0224: In the Matter of Arizona Public Service Company for a Hearing to Determine the Fair Value of Utility Property of the Company for Ratemaking Purposes, to Fix and Just and Reasonable Rate of Return Thereon, to Approve Rate Schedules Designed to Develop Such Return.

Oklahoma Corporation Commission Cause No. PUD 201100087: 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.

South Carolina Public Service Commission Docket No. 2011-271-E: Application of Duke Energy Carolinas, LLC for Authority to Adjust and Increase its Electric Rates and Charges.

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Exhibit SWC-1

Arkansas Docket No. 15-034-U

Pennsylvania Public Utility Commission Docket No. P-2011-2256365: Petition of PPL Electric Utilities Corporation for Approval to Implement Reconciliation Rider for Default Supply Service.

North Carolina Utilities Commission Docket No. E-7, Sub 989: In the Matter of Application of Duke Energy Carolinas, LLC for Adjustment of Rates and Charges Applicable to Electric Service in North Carolina.

Florida Public Service Commission Docket No. 110138: In Re: Petition for Increase in Rates by Gulf Power Company.

Public Utilities Commission of Nevada Docket No. 11-06006: In the Matter of the Application of Nevada Power Company, filed pursuant to NRS 704.110(3) for authority to increase its annual revenue requirement for general rates charged to all classes of customers to recover the costs of constructing the Harry Allen Combined Cycle plant and other generating, transmission, and distribution plant additions, to reflect changes in the cost of capital, depreciation rates and cost of service, and for relief properly related thereto.

North Carolina Utilities Commission Docket Nos. E-2, Sub 998 and E-7, Sub 986: In the Matter of the Application of Duke Energy Corporation and Progress Energy, Inc., to Engage in a Business Combination Transaction and to Address Regulatory Conditions and Codes of Conduct.

Public Utilities Commission of Ohio Case Nos. 11-346-EL-SSO, 11-348-EL-SSO, 11-349-EL-AAM, and 11-350-EL-AAM: In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company for Authority to Establish a Standard Service Offer Pursuant to Section 4928.143, Revised Code, in the Form on an Electric Security Plan and In the Matter of the Application of Columbus Southern Power Company and Ohio Power Company for Approval of Certain Accounting Authority.

Virginia State Corporation Commission Case No. PUE-2011-00037: In the Matter of Appalachian Power Company for a 2011 Biennial Review of the Rates, Terms, and Conditions for the Provision of Generation, Distribution, and Transmission Services Pursuant to § 56-585.1 A of the Code of Virginia.

Illinois Commerce Commission Docket No. 11-0279 and 11-0282 (cons.): Ameren Illinois Company Proposed General Increase in Electric Delivery Service and Ameren Illinois Company Proposed General Increase in Gas Delivery Service.

Virginia State Corporation Commission Case No. PUE-2011-00045: Application of Virginia Electric and Power Company to Revise its Fuel Factor Pursuant to § 56-249.6 of the Code of Virginia.

Utah Public Service Commission Docket No. 10-035-124: In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations.

Maryland Public Utilities Commission Case No. 9249: In the Matter of the Application of Delmarva Power & Light for an Increase in its Retail Rates for the Distribution of Electric Energy.

Minnesota Public Utilities Commission Docket No. E002/GR-10-971: In the Matter of the Application of Northern States Power Company d/b/a Xcel Energy for Authority to Increase Rates for Electric Service in Minnesota.

Michigan Public Service Commission Case No. U-16472: In the Matter of the Detroit Edison Company for Authority to Increase its Rates, Amend its Rate Schedules and Rules Governing the Distribution and Supply of Electric Energy, and for Miscellaneous Accounting Authority.

Exhibit SWC-1

Arkansas Docket No. 15-034-U

2010

Public Utilities Commission of Ohio Docket No. 10-2586-EL-SSO: In the Matter of the Application of Duke Energy Ohio for Approval of a Market Rate Offer to Conduct a Competitive Bidding Process for Standard Service Offer Electric Generation Supply, Accounting Modifications, and Tariffs for Generation Service.

Colorado Public Utilities Commission Docket No. 10A-554EG: In the Matter of the Application of Public Service Company of Colorado for Approval of a Number of Strategic Issues Relating to its DSM Plan, Including Long-Term Electric Energy Savings Goals, and Incentives.

Public Service Commission of West Virginia Case No. 10-0699-E-42T: Appalachian Power Company and Wheeling Power Company Rule 42T Application to Increase Electric Rates.

Oklahoma Corporation Commission Cause No. PUD 201000050: Application of Public Service Company of Oklahoma, an Oklahoma Corporation, for an Adjustment in its Rates and Charges and Terms and Conditions of Service for Electric Service in the State of Oklahoma.

Georgia Public Service Commission Docket No. 31958-U: In Re: Georgia Power Company's 2010 Rate Case.

Washington Utilities and Transportation Commission Docket No. UE-100749: 2010 Pacific Power & Light Company General Rate Case.

Colorado Public Utilities Commission Docket No. 10M-254E: In the Matter of Commission Consideration of Black Hills Energy's Plan in Compliance with House Bill 10-1365, "Clean Air-Clean Jobs Act."

Colorado Public Utilities Commission Docket No. 10M-245E: In the Matter of Commission Consideration of Public Service Company of Colorado Plan in Compliance with House Bill 10-1365, "Clean Air-Clean Jobs Act."

Public Service Commission of Utah Docket No. 09-035-15 *Phase II*: In the Matter of the Application of Rocky Mountain Power for Approval of its Proposed Energy Cost Adjustment Mechanism.

Public Utility Commission of Oregon Docket No. UE 217: In the Matter of PACIFICORP, dba PACIFIC POWER Request for a General Rate Revision.

Mississippi Public Service Commission Docket No. 2010-AD-57: In Re: Proposal of the Mississippi Public Service Commission to Possibly Amend Certain Rules of Practice and Procedure.

Indiana Utility Regulatory Commission Cause No. 43374: Verified Petition of Duke Energy Indiana, Inc. Requesting the Indiana Utility Regulatory Commission to Approve an Alternative Regulatory Plan Pursuant to Ind. Code § 8-1-2.5-1, *ET SEQ.*, for the Offering of Energy Efficiency Conservation, Demand Response, and Demand-Side Management Programs and Associated Rate Treatment Including Incentives Pursuant to a Revised Standard Contract Rider No. 66 in Accordance with Ind. Code §§ 8-1-2.5-1 *ET SEQ.* and 8-1-2-42 (a); Authority to Defer Program Costs Associated with its Energy Efficiency Portfolio of Programs; Authority to Implement New and Enhanced Energy Efficiency Programs, Including the Powershare® Program in its Energy Efficiency Portfolio of Programs; and Approval of a Modification of the Fuel Adjustment Clause Earnings and Expense Tests.

Public Utility Commission of Texas Docket No. 37744: Application of Entergy Texas, Inc. for Authority to Change Rates and to Reconcile Fuel Costs.

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Exhibit SWC-1
Arkansas Docket No. 15-034-U

South Carolina Public Service Commission Docket No. 2009-489-E: Application of South Carolina Electric & Gas Company for Adjustments and Increases in Electric Rate Schedules and Tariffs.

Kentucky Public Service Commission Case No. 2009-00459: In the Matter of General Adjustments in Electric Rates of Kentucky Power Company.

Virginia State Corporation Commission Case No. PUE-2009-00125: For acquisition of natural gas facilities Pursuant to § 56-265.4:5 B of the Virginia Code.

Arkansas Public Service Commission Docket No. 10-010-U: In the Matter of a Notice of Inquiry Into Energy Efficiency.

Connecticut Department of Public Utility Control Docket No. 09-12-05: Application of the Connecticut Light and Power Company to Amend its Rate Schedules.

Arkansas Public Service Commission Docket No. 09-084-U: In the Matter of the Application of Entergy Arkansas, Inc. For Approval of Changes in Rates for Retail Electric Service.

Missouri Public Service Commission Docket No. ER-2010-0036: In the Matter of Union Electric Company d/b/a AmerenUE for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Company's Missouri Service Area.

Public Service Commission of Delaware Docket No. 09-414: In the Matter of the Application of Delmarva Power & Light Company for an Increase in Electric Base Rates and Miscellaneous Tariff Charges.

2009

Virginia State Corporation Commission Case No. PUE-2009-00030: In the Matter of Appalachian Power Company for a Statutory Review of the Rates, Terms, and Conditions for the Provision of Generation, Distribution, and Transmission Services Pursuant to § 56-585.1 A of the Code of Virginia.

Public Service Commission of Utah Docket No. 09-035-15 *Phase I:* In the Matter of the Application of Rocky Mountain Power for Approval of its Proposed Energy Cost Adjustment Mechanism.

Public Service Commission of Utah Docket No. 09-035-23: In the Matter of the Application of Rocky Mountain Power for Authority To Increase its Retail Electric Utility Service Rates in Utah and for Approval of Its Proposed Electric Service Schedules and Electric Service Regulations.

Colorado Public Utilities Commission Docket No. 09AL-299E: Re: The Tariff Sheets Filed by Public Service Company of Colorado with Advice Letter No. 1535 – Electric.

Arkansas Public Service Commission Docket No. 09-008-U: In the Matter of the Application of Southwestern Electric Power Company for Approval of a General Change in Rates and Tariffs.

Oklahoma Corporation Commission Docket No. PUD 200800398: 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.

Public Utilities Commission of Nevada Docket No. 08-12002: In the Matter of the Application by Nevada Power Company d/b/a NV Energy, filed pursuant to NRS §704.110(3) and NRS §704.110(4) for authority to increase its annual revenue requirement for general rates charged to all classes of customers, begin to recover the costs of acquiring the Bighorn Power Plant, constructing the Clark Peakers, Environmental

APSC FILED Time: 8/10/2015 11:24:43 AM; Recvol 8/10/2015 11:22:57 AM; Docket 15-034-u-Doc. 22 Wal-Mart Stores Arkansas, LLC and Sam's West, Inc.

Exhibit SWC-1
Arkansas Docket No. 15-034-U

Retrofits and other generating, transmission and distribution plant additions, to reflect changes in cost of service and for relief properly related thereto.

New Mexico Public Regulation Commission Case No. 08-00024-UT: In the Matter of a Rulemaking to Revise NMPRC Rule 17.7.2 NMAC to Implement the Efficient Use of Energy Act.

Indiana Utility Regulatory Commission Cause No. 43580: Investigation by the Indiana Utility Regulatory Commission, of Smart Grid Investments and Smart Grid Information Issues Contained in 111(d) of the Public Utility Regulatory Policies Act of 1978 (16 U.S.C. § 2621(d)), as Amended by the Energy Independence and Security Act of 2007.

Louisiana Public Service Commission Docket No. U-30192 *Phase II (February 2009)*: Ex Parte, Application of Entergy Louisiana, LLC for Approval to Repower Little Gypsy Unit 3 Electric Generating Facility and for Authority to Commence Construction and for Certain Cost Protection and Cost Recovery.

South Carolina Public Service Commission Docket No. 2008-251-E: In the Matter of Progress Energy Carolinas, Inc.'s Application For the Establishment of Procedures to Encourage Investment in Energy Efficient Technologies; Energy Conservation Programs; And Incentives and Cost Recovery for Such Programs.

2008

Colorado Public Utilities Commission Docket No. 08A-366EG: In the Matter of the Application of Public Service Company of Colorado for approval of its electric and natural gas demand-side management (DSM) plan for calendar years 2009 and 2010 and to change its electric and gas DSM cost adjustment rates effective January 1, 2009, and for related waivers and authorizations.

Public Service Commission of Utah Docket No. 07-035-93: In the Matter of the Application of Rocky Mountain Power for Authority to Increase its Retail Electric Utility Service Rates in Utah and for Approval of its Proposed Electric Service Schedules and Electric Service Regulations, Consisting of a General Rate Increase of Approximately \$161.2 Million Per Year, and for Approval of a New Large Load Surcharge.

Indiana Utility Regulatory Commission Cause No. 43374: Petition of Duke Energy Indiana, Inc. Requesting the Indiana Utility Regulatory Commission Approve an Alternative Regulatory Plan for the Offering of Energy Efficiency, Conservation, Demand Response, and Demand-Side Management.

Public Utilities Commission of Nevada Docket No. 07-12001: In the Matter of the Application of Sierra Pacific Power Company for authority to increase its general rates charged to all classes of electric customers to reflect an increase in annual revenue requirement and for relief properly related thereto.

Louisiana Public Service Commission Docket No. U-30192 *Phase II*: Ex Parte, Application of Entergy Louisiana, LLC for Approval to Repower Little Gypsy Unit 3 Electric Generating Facility and for Authority to Commence Construction and for Certain Cost Protection and Cost Recovery.

Colorado Public Utilities Commission Docket No. 07A-420E: In the Matter of the Application of Public Service Company of Colorado For Authority to Implement and Enhanced Demand Side Management Cost Adjustment Mechanism to Include Current Cost Recovery and Incentives.

2007

Louisiana Public Service Commission Docket No. U-30192: Ex Parte, Application of Entergy Louisiana, LLC for Approval to Repower Little Gypsy Unit 3 Electric Generating Facility and for Authority to Commence Construction and for Certain Cost Protection and Cost Recovery.

Exhibit SWC-1

Arkansas Docket No. 15-034-U

Public Utility Commission of Oregon Docket No. UG 173: In the Matter of PUBLIC UTILITY COMMISSION OF OREGON Staff Request to Open an Investigation into the Earnings of Cascade Natural Gas.

2006

Public Utility Commission of Oregon Docket No. UE 180/UE 181/UE 184: In the Matter of PORTLAND GENERAL ELECTRIC COMPANY Request for a General Rate Revision.

Public Utility Commission of Oregon Docket No. UE 179: In the Matter of PACIFICORP, dba PACIFIC POWER AND LIGHT COMPANY Request for a general rate increase in the company's Oregon annual revenues.

Public Utility Commission of Oregon Docket No. UM 1129 *Phase II*: Investigation Related to Electric Utility Purchases From Qualifying Facilities.

2005

Public Utility Commission of Oregon Docket No. UM 1129 *Phase I Compliance*: Investigation Related to Electric Utility Purchases From Qualifying Facilities.

Public Utility Commission of Oregon Docket No. UX 29: In the Matter of QWEST CORPORATION Petition to Exempt from Regulation Qwest's Switched Business Services.

2004

Public Utility Commission of Oregon Docket No. UM 1129 *Phase I*: Investigation Related to Electric Utility Purchases From Qualifying Facilities.

TESTIMONY BEFORE LEGISLATIVE BODIES

2014

Regarding Kansas House Bill 2460: Testimony Before the Kansas House Standing Committee on Utilities and Telecommunications, February 12, 2014.

2012

Regarding Missouri House Bill 1488: Testimony Before the Missouri House Committee on Utilities, February 7, 2012.

2011

Regarding Missouri Senate Bills 50, 321, 359, and 406: Testimony Before the Missouri Senate Veterans' Affairs, Emerging Issues, Pensions, and Urban Affairs Committee, March 9, 2011.

AFFIDAVITS

2015

Supreme Court of Illinois, Docket No. 118129, Commonwealth Edison Company et al., respondents, v. Illinois Commerce Commission et al. (Illinois Competitive Energy Association et al., petitioners). Leave to appeal, Appellate Court, First District.

2011

Colorado Public Utilities Commission Docket No. 11M-951E: In the Matter of the Petition of Public Service Company of Colorado Pursuant to C.R.S. § 40-6-111(1)(d) for Interim Rate Relief Effective on or before January 21, 2012.

ENERGY INDUSTRY PUBLICATIONS AND PRESENTATIONS

Panelist, The Governor's Utah Energy Development Summit 2015, May 21, 2015.

Exhibit SWC-1
Arkansas Docket No. 15-034-U

Mock Trial Expert Witness, The Energy Bar Association State Commission Practice and Regulation Committee and Young Lawyers Committee and Environment, Energy and Natural Resources Section of the D.C. Bar, Mastering Your First (or Next) State Public Utility Commission Hearing, February 13, 2014.

Panelist, Customer Panel, Virginia State Bar 29th National Regulatory Conference, Williamsburg, Virginia, May 19, 2011.

Chriss, S. (2006). "Regulatory Incentives and Natural Gas Purchasing – Lessons from the Oregon Natural Gas Procurement Study." Presented at the 19th Annual Western Conference, Center for Research in Regulated Industries Advanced Workshop in Regulation and Competition, Monterey, California, June 29, 2006.

Chriss, S. (2005). "Public Utility Commission of Oregon Natural Gas Procurement Study." Public Utility Commission of Oregon, Salem, OR. Report published in June, 2005. Presented to the Public Utility Commission of Oregon at a special public meeting on August 1, 2005.

Chriss, S. and M. Radler (2003). "Report from Houston: Conference on Energy Deregulation and Restructuring." USAEE Dialogue, Vol. 11, No. 1, March, 2003.

Chriss, S., M. Dwyer, and B. Pulliam (2002). "Impacts of Lifting the Ban on ANS Exports on West Coast Crude Oil Prices: A Reconsideration of the Evidence." Presented at the 22nd USAEE/IAEE North American Conference, Vancouver, BC, Canada, October 6-8, 2002.

Contributed to chapter on power marketing: "Power System Operations and Electricity Markets," Fred I. Denny and David E. Dismukes, authors. Published by CRC Press, June 2002.

Contributed to "Moving to the Front Lines: The Economic Impact of the Independent Power Plant Development in Louisiana," David E. Dismukes, author. Published by the Louisiana State University Center for Energy Studies, October 2001.

Dismukes, D.E., D.V. Mesyanzhinov, E.A. Downer, S. Chriss, and J.M. Burke (2001). "Alaska Natural Gas In-State Demand Study." Anchorage: Alaska Department of Natural Resources.

OKLAHOMA GAS AND ELECTRIC COMPANY Response to Wal-Mart Stores Arkansas, LLC and Sam's West, Inc. Staff Data Request WMT-2

Docket No. 15-034-U

Date Requested: 7/23/2015

Date Required: 8/7/2015

Requested by: Rick D. Chamberlain

2.1 Please refer to p. 6, ln. 23 – p. 7, ln. 2, of Rowlett's Direct. Specifically identify the anticipated date when OG&E will file its next general rate case in Arkansas.

Response*: The Company does not have a planned date for a general rate case in Arkansas.

Response provided by:

Donald Rowlett

Response provided on:

August 7, 2015

Contact & Phone No:

Sheri Richard (405) 553-3747

*By responding to these Data Requests, OG&E is not indicating that the provided information is relevant or material and OG&E is not waiving any objection as to relevance or materiality or confidentiality of the information or documents provided or the admissibility of such information or documents in this or in any other proceeding.



ACTUALS THRU JUNE 2015

Incremental Annual Impact (with fuel) - Scrub/Convert Case

Class	Average Monthly kWh	(R	2015 evised) ¹	2016	2017	2018	2019	2020
Residential	1,000	\$	0.22	\$ 2.66	\$ 1.11	\$ 1.71	\$ 6.73	\$ 0.35
General Service	1,800	\$	0.39	\$ 4.78	\$ 1.99	\$ 3.06	\$ 12.09	\$ 0.63
Power & Light	130,000	\$	21.19	\$ 304.39	\$ 114.96	\$ 182.38	\$ 782.15	\$ 44.79

Note 1)

e.g. For Residential Class

See tab "Scrub_Convert Case with fuel"

Cell E:46 + E:70

Purpose: This tab shows the incremental customer impact of all environmental projects going through the ECP Rider with the associated fuel impact, assuming OG&E files an application to recover costs in January and June of each year.

Assumptions:

- 1. kWhs utilized are from the prior settled rate case
- 2. Assumes no rate case to 2020.
- 3. Revenue requirement includes cost of Low Nox, ACI, Scrubbers, and Gas Conversion.
- 4. Return requirements are calculated using an 8.2% tax grossed up rate of return for plant and CWIP per the last settled rate case



Arkansas Estimated Customer Impacts for Environmental Revenue Requirements - Scrub/Convert Case with fuel

		1	2	3	4	5	6
		2015	2016 1	2017	2018	2019	2020
	Rate Base ²						
1	Capital Investment (Plant & CWIP)	\$ 42,852,320	\$ 356,508,806	\$ 519,977,513	\$ 670,812,302	\$ 690,380,556	\$ 690,466,755
2	Accumulated Provision for Depreciation	\$ (661,831)	\$ (6,027,920)	\$ (11,469,159)	\$ (27,541,303)	\$ (59,431,608)	\$ (91,952,306)
3	Regulatory Assets	\$ -	\$ -	\$ -	\$ -	\$ 30,378,344	\$ 24,444,688
4	Total Rate Base	\$ 42,190,489	\$ 350,480,885	\$ 508,508,354	\$ 643,270,999	\$ 661,327,292	\$ 622,959,137
5							
6	Return on Rate Base	\$ 3,459,620	\$ 21,702,800	\$ 37,080,638	\$ 47,586,786	\$ 54,786,064	\$ 52,522,436
	Expenses ²						
7	O&M Expense	\$ -	\$ 845,067	\$ 860,447	\$ 5,680,333	\$ 13,366,534	\$ 13,876,897
8	Depreciation Expense	\$ 568,759	\$ 4,927,456	\$ 5,441,239	\$ 16,072,143	\$ 31,890,305	\$ 32,520,698
9	Amortization of Regulatory Assets	\$ -	\$ -	\$ -	\$ -	\$ 5,933,656	\$ 5,933,656
10	Property Taxes	\$ 428,523	\$ 1,791,915	\$ 3,565,088	\$ 5,199,775	\$ 6,708,123	\$ 6,903,806
11	Total Expenses	\$ 997,283	\$ 7,564,437	\$ 9,866,774	\$ 26,952,251	\$ 57,898,618	\$ 59,235,057

12 Revenue Requirement @ 100% *** \$ 4,456,903 \$ 26,139,986 \$ 43,987,638 \$ 67,282,146 \$ 112,904,494 \$ 112,413,366

Allocation Methods:	AR Juris	Residential	GS	PL	Other **
Production Demand Allocator *	10.9927%	3.4569%	1.0267%	6.4361%	0.0730%
Energy Allocator *	11.4613%	3.0653%	0.9162%	7.3457%	0.1341%

^{*} Allocators per Docket No. 10-067-U settled case

** Other includes pumping and lighting classes.

Allocation of Revenue Require	ment ³ :						
Rev Req @ Demand:	Allocator	2015	2016	2017	2018	2019	2020
Arkansas Jurisdiction	10.9927% \$	489,934	\$ 2,873,490	\$ 4,835,429	\$ 7,396,125	\$ 12,411,252	\$ 12,357,264
Residential	3.4569% \$	154,071	\$ 903,633	\$ 1,520,609	\$ 2,325,877	\$ 3,902,995	\$ 3,886,018
General Service	1.0267% \$	45,759	\$ 268,379	\$ 451,621	\$ 690,786	\$ 1,159,190	\$ 1,154,148
Power & Light	6.4361% \$	286,851	\$ 1,682,396	\$ 2,831,088	\$ 4,330,346	\$ 7,266,646	\$ 7,235,037
Other	0.0730% \$	3,254	\$ 19,082	\$ 32,111	\$ 49,116	\$ 82,420	\$ 82,062

	Average						
Class	Monthly kWh	2015 4	2016	2017	2018	2019	2020
Residential	1,000	\$ 0.22	\$ 1.28	\$ 2.15	\$ 3.28	\$ 5.51	\$ 5.49
General Service	1,800	\$ 0.39	\$ 2.28	\$ 3.84	\$ 5.87	\$ 9.85	\$ 9.81
Power & Light	130,000	\$ 21.19	\$ 124.28	\$ 209.13	\$ 319.88	\$ 536.79	\$ 534.45

			Incremen	tal Aı	nnual Impa	act -	Scrub/Con	vert	Case 5			
	Av	erage	Average									
Class	Mon	th i y Bili	Monthly kWh	2015	(Revised)		2016		2017	2018	2019	2020
Residential	\$	-	1,000	\$	0.22	\$	1.06	\$	0.87	\$ 1.14	\$ 2.23	\$ (0.02)
General Service	\$	-	1,800	\$	0.39	\$	1.89	\$	1.56	\$ 2.03	\$ 3.98	\$ (0.04)
Danier O Links	<u>^</u>		120.000	è	21.10	4	102.00		04.05	440.75	24.04	(2.24)

			FU	EL ONLY IMP	ACT	'S BELOW			
		2015		2016 ⁶		2017	2018	2019	2020
Fuel Impacts - Scrub/C	onvert Case	\$ -	\$	37,096,560	\$	42,644,200	\$ 55,843,735	\$ 160,010,601	\$ 168,695,566
Fuel Impacts @ Energy:									
Arkansas Jurisdiction	11.461%	\$ -	\$	4,251,748	\$	4,887,580	\$ 6,400,418	\$ 18,339,295	\$ 19,334,705
Residential	3.0653%	\$ -	\$	1,137,121	\$	1,307,173	\$ 1,711,778	\$ 4,904,805	\$ 5,171,025
General Service	0.9162%	\$ -	\$	339,879	\$	390,706	\$ 511,640	\$ 1,466,017	\$ 1,545,589
Power & Light	7.3457%	\$ -	\$	2,725,002	\$	3,132,515	\$ 4,102,113	\$ 11,753,899	\$ 12,391,870
Other	0.1341%	\$ -	\$	49,746	\$	57,186	\$ 74,886	\$ 214,574	\$ 226,221
	Average								
Monthly Fuel Impact ¢/kWh @ E	Monthly kWh			2016		2017	2018	2019	2020
Residential	1,000		\$	1.61	\$	1.85	\$ 2.42	\$ 6.92	\$ 7.30
General Service	1,800		\$	2.89	\$	3.32	\$ 4.35	\$ 12.46	\$ 13.14
Power & Light	130,000		\$	201.30	\$	231.40	\$ 303.02	\$ 868.26	\$ 915.39

			Incrementa	l Ar	nual Fuel	Impa	ct - Scrub/C	onv	ert Case			
	Α	verage	Average									
Class	Mo	nthly Bill	Monthly kWh		2015		2016		2017	2018	2019	2020
Residential	\$	-	1,000	\$	-	\$	1.61	\$	0.24	\$ 0.57	\$ 4.51	\$ 0.38
General Service	\$	-	1,800	\$	-	\$	2.89	\$	0.43	\$ 1.03	\$ 8.11	\$ 0.68
Power & Light	\$	-	130,000	\$	-	\$	201.30	\$	30.10	\$ 71.62	\$ 565.24	\$ 47.13

Footnotes

- 1. For supporting revenue requirement workpapers by year and by month for 2016-2020, please see attachment ARVEC 1-2 Att_2.
- 2. Based on year-ending actual numbers. Please note that the total revenue requirment is recovered on a semi-annual basis.
- 3. Calculated multiplying total company revenue requirement by jurisdictional allocators from cell C:32-36.

 4. Monthly total impact is calculated by dividing cell D:33 (Jurisdictional revenue requirement) by kWh by class (Tab "Arkansas kWh by Class", Cell B:6) and multiplying total by average monthly kWh in cell C:40. Same formula is utilized for each corresponding year.
- 5. Incremental customer impact represents increase per year.
 6. Fuel cost also includes variable O&M from Air Quality Control Systems ("AQCS") associated with ACI and Scrubbers, assuming dollars are recovered through the ECR. Fuel costs are based on the IRP information in tab "IRP Prod Scrub_convert" on Line 48 of that tab. Fuel costs assume recovery of water and bag replacement costs through the ECP Rider.

^{***} Revenue Requirement based on semi-annual case filings.

Benchmark (5,000)	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	.		2029		2031	- 1		2034 2035	- 1				- 1		41 2042		- 1
Fuel Cost	489,051	520,906	577.264	690,962		836,157 883,937 883,688	883,937	883,688	929,160	1,119,689				1,247,115 1,1				1,702,028 1,786	1,786,001 1,735,377		2	,702 2,365,544	~	e,	2	57 3,400,257		7	e
Variable O&M	28,802	30,802		38,778	38,191	49,471	52.211	52,557	55,253	68,054	67,383					91,740													
Generation Market Sales Revenue	(787,840)	(840,718)	(973,449)	(1,209,009)		(1,371,030)	(1,459,599)	(1,455,903)	(1,411,986)	(1,671,836)	_	_	_	Ξ			Ξ	_			_	_		_	_	_	_	_	(4,991,367)
Unit Generation (MW/H)	20,352,812	21,111,768 .	20,352,812 21,111,768 22,874,428 25,232,000	25,232,000	24,161,764	28,317,465	28.664.579	28.383.973	26,938,539	30,695,210	29,828,831	30,646,250 30	80,656,019 29	29,734,271 34.	34,739,856 34,2	34,216,414 32,78	32,783,013 34,40	34,402,704 34,567	34,567,618 32,506,169	169 37,688,302	302 36,195,727	.727 38.274,812	.812 41,794.877	877 46.142.605	05 41,679,007	07 46,340,244	14 45,363,836	34,733,108	-
Scrub/Convert (5.000)	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026		2028	2029	2030	2031	2032	2033	2034 2	2035 20	2036 2		2038 20	39 20	304	41 2042	2 2043	2044
Fuel Cost	489,051	462,038	521,130	638,677	516,334	635,771	687,427	681,878	716,970	889,298		946,295			1,238,619 1,3			1,399,995 1,463		1,809			2,258	1	20 2,497,953	í	Į	2,632	
Variable O&M	28.802	60,353	68,407	85,041	65,264	79,966	83,025	86,449	93,469	105,648				112,284															
Generation Market Sales Revenue	(787,840)	(774,303)		(1,147,155)	(892,942)	(1,030,637)	(1,116,620)	1 (1.116,620) (1.111,196)	(1,057,320)	(1.283,484)	_	(1.376,831) (1	_		(1.795,389) (1.9	Ξ	_	(1.982,404) (2,035		(2,025,775) (2,511,570)	570) (2,477,232)	.232) [2,800,492]		311) (3,518,612)		_	_	13,493,0571	(4,923,313)
Unit Generation (MWH)	20,352,812	20,352,812 18,284,143 20,228,578		22,778,767	16.273,257	19,610,383	20.320.152	20,153,989	18,760,284	22,103,031	21,699,409		22,399,441 21	1.593,129 25,		25,830,733 24,9	4,938,387 25,77						.399 33.005.117		50 33.353,383	83 37,363,992	26,707,619		
Scrub/Convert - Benchmark (5,000)	2015	2016	2017	2018	2019	2020	2021	2022	- 1	2024	2025	2026				- 1	- 1												
Fuel Cost		(58,868)	(56,134)	(52,284)	(170,794)	(200,386)	(196,510)	(201,810)		(230,390)	(228,287)	(249,045)					(267,100) (30;			(305,461) (324,3			(542) (382,612)			04) (439,354)	(432,525)		
Variable O&M		29.550	34,687	47,263	27.073	30,496	30,814	33,892	38,217	37,595	40,045	39,008	45,020	39,610	43.708	45,243		48,973 46	46,895 48	1.194 56,153	153 52,500		51.804 60.3	395 63,652	52 54,810			69,435	91,929
Generation Market Sales Revenue		66,415	64.091	61.854	305,132	340,392	342.980	344,707	1	388.352	387.320	419.714	١			1			1	١		١					1		
Portfolio Comparison		37,097	42,644	56,833	161.411	170,502	177.283	176,789		195,557	199,078	209.677	221,405	222,331	251,069 2	260,455 25	254,508 29.	292,165 308		309,901 336,995	995 368,280		357,616 387,018	390,766	56 387,754	54 436,744	453,190		
New CT Production Cost with Market Impact																													
New CT - GE LM6000 (5,000)	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	5029	2030	2031	2032	2093	2034 2	2035 20	2036 2	2037 2	2038 20	2039 20	2040 2041	41 2042	2 2043	2044
Fuel Cost																													
warden Oom																													
Generation Market bales Revenue																					ľ					ľ			
Impact to Customer																													
impact to Customer (5,000)	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	202	2026	1	2028	6202		2037	2032	2033	1	2035 2036		1	-	1		41 2042	2 2043	
Fuel Cost		(58,868)	(56,134)	(52,284)	(170,794)	(200,386)	(196.510)	(201,810)	(212,190)	(230,390)	(228.287)	(249,045)																	_
Variable O&M	1	29,550	34,687	47,263	27,073	30,496	30.814		38,217	37,595	40,045	39,008																	
Estimated Increase from Additional Variable Costs		33,432	38,369	51,250	40,637	45,939	45,937		53,589	24,260	56,104	56,164																	
Estimated Reduction from less MWhs Produced		(3,882)	(3,683)	(3,987)	(13,565)	(15,443)	(15,123)	(15,247)	(15,373)	(16,665)	(16,059)	(17,136)	(17,124)	(17,359)	(19,266)	(18,679)	(11,911)	(20,222) (2	(21,040) (21	(20,267) (20,	(20,916) (22,	(22,669) (21,	(21,612) (23,959)	(25,257) (828,357)	(23,763)	(26,243)	43) (26,016)	9 (12,817)	(3,529)
Generation Market Sales Revenue	-	66,415	64,091	61,854	305,132	340,392	342.980	344.707	354,665	388.352	387.320	419,714	1		1	1		1	1	1	П	1	ı	1	1			-	
Total Impact		37.097	42.644	56,833	161,411	170,502	177.283	176.789	180,692	195,557	199,078	209,677	221,405	222.331	251,069 2	260,455 21											14 453,190	259,665	
•																													
Attachment (Scrub/Convert Impacts)																													
Total Impact -FAC Costs (dollars in millions)		2016	2017	2018	2019	2020	2021		2023	2024	2025	2026	2027	2028	5029	2030													
Fuel Cost Decrease Due to Less MWhs Produced		(58.9)	(56.1)	(52.3)	(170.8)	(200.4)	(196.5)	(201.8)	(212.2)	(230.4)	(228.3)	(249.0)	(246.2)	(240.8)	(284.9)	(272.3)	(267.1)	(302.0) (3	(322.4) (3	1305.51 (32	(324.3) (35)	(355.3) (34	340.6) (38	(382.6) (37;	372.81 (394	(439.4)	.4) (432.5)	(201.9)	(33.9)
Increase Due to Additional Variable Costs		33,4	38.4	51,2	40.6	45.9			53.6	54.3	56.1	56.2	62.1	57.0	63.0	63.9													
Reduction of O&M due to less MWhs Produced		(3.9)	(3.7)	(4.0)	(13.6)	(15.4)			(15.4)	(16.7)	(16.1)	(17.2)	(17.1)	(17.4)	(19.3)	(18.7)													
SPP IM Sales and Purchases		66.4	64.1	61.9	305.1	340.4	343.0	344.7	354.7	388.4	387.3	419.7	422.6	423.6	492.2	487.5													
Total impact per IRP		37.1	42.6	56.8	161.4	170.5	177.3	176.8	180.7	195.6	199.1	209.7	221.4	222.3	251.1	260.5													
Adjustments					1	4	9		i	1		3	9			3	:	:	:										
Less Fivash Sales				(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0,4)	(0.4)	(0,4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)			(0.4)	(0.4)	(0.4)	
Less Costs Included in EGP rider				(9.0)	(1.0)	(1.4)	(14)		(1.7)	17.7	(1.7)	(1.8)	(2.0)	(1.7)	(2.0)				1					(2.7)	(2.8)		(2.9)		(3.0)
Net Total Impact - Adiusted FCA Costs		37.1	42.6	55.84	160.01	168.70	175.48	174.89	178.60	193.44	196.98	207.53	219.04	220.20	248.72	258.03	252.22 2	289.59 30	305.74 30	307.41 334	334,19 365	365.48 354	354.99 383		60 384.97	97 433.67		256,76	

ECP Rider Factor Calculation

	Annual KWH
	Approved 10-067-U
Arkansas Jurisdiction	2,711,023,738
Residential	708,433,198
General Service	211,769,454

1,759,841,146 Power & Light 30,979,940 Other

Monthly Impact ¢/kWh: Average Monthly kWh 1,000 Residential 1,800 **General Service** 130,000 Power & Light

APSC GENERAL STAFF
Title for all workoppers
PRO FORMA YEAR ENDING DECEMBER 31, 2010
DOCKET NO. 10-067-U

SCHEDULE E-13 SUMMARY OF ADJUSTMENTS REVENUE ADJUSTMENTS TO BOOKS

1000 SALES OF ELECTRICITY BY PATE SCH

Part	OKET NO. 10-067-0		1000			SALES OF EL	ECTRICITY BY RATE	SCHEDULE							
SECOLAL SECONAL SECONA	RATE DESCRIPTION					MAY	JUNE	JULY						12 MONTHS TOTAL	
March Marc	ARKANSAS SIDENTIAL S/L 5 - KWH	- 76.141.810	69.256.405	50.927.524	33,513,235	52.466.284	51.450.426	84.090.280	80.765.658	64.169.206	42.616.347	42.059.928	60.976.095	708.433.198	708.433.198
The color of the	800 (W) 801- 04/	29.474.538 46.667.272	30.166.395	27.729.421	20.397.032	33.658.978 18.807.308	4.5	:	:	:	:			190,007,567	
Company Comp	1500 (S)	-	- :	- :	:	1	6 872 504	20.742.158	16,809,254	8.606.304	2.282.251	-		55.312.472	
11 15 15 15 15 15 15 15	NERAL SERVICE - KWH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,87	0.00	0.87	
15 1 1970. 16800 1	S/I 3	45.391	62.458	45.282	64,414	39.886	12.720	63.300	36.840	41.040	30.485	37.100	45.127	524.043	524.043
14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	S/L 5		16.727.009	14.518.761	12,737.274		17.438.035 17.450.755	23.988.058	23,631,053	20.402.154	15.517.209 15.547.694	14,412,938	16.271.840 16.316.967	211,245,411	211.245.411
1		17.030.415	10.703.407	14.004.043	12.001.000	10.047.542	17.400,700	24,001,000	23,007.083	20.440.184	10.547,054	14,400,030	10.310.307	211.708.404	
14 - 1997 W P P P P P P P P P P P P P P P P P P	S/L 2 1001- (W)	•	-	=	-	-			- :		:	:	:		
\$\$ \$1.5 \$1.5 \text{\$1.5 \te			. 8.967 53.491	7,124 38 158	10.467 53.947	7.832 32.054		:	-	-	-	6.222 30.878	6.222 38.905	52.732 286.926	
84 4 6 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	S/L 3 STANDARD (S)						12.720 0.00	63.300 0.00		41.040 0.00			-	184.385	
6.5 1.6	S/L 4 1001- (W)	-	-	:	:	:	:	:	-	-			-	:	
1. 156.4 6.0 16.0 16.0 16.0 16.0 16.0 16.0 16.0					•	•	•	-	•	-	-	-	-	-	
Column	SAL 5 1001- (W)													69,369,141	
\$\frac{1}{2} \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		0.00	0.00	0.00	0.88	0.00						0.00	(0,99)		
1. 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	S/L 1	. 447.000	2 400 600	0.400.000	0.244.400	2 707 200	2 074 000	0.824.000	2.052.000	2.150.000	2 826 400	2700 800	2 500 200	20 405 000	32 465 600
\$\$\frac{1}{\text{C}}\$\$ \text{Signature}{\text{C}}\$ \text{Signature}{\text{C}}\$ \text{Signature}{\text{C}}\$ \text{Signature}{\text{C}}\$ \text{Signature}{\text{Signature}{\text{C}}\$ \text{Signature}{\text{Signature}{\text{C}}\$ \text{Signature}{\text{Signature}{\text{Signature}{\text{C}}\$ \text{Signature}{Signa	S/L 3							22,065,800	22.831.560	22.946.360	18.103,424	16.944.981		232.726.229	232.726.229 445.488
Company Comp	S/L 5	34.898.132 54.475.372	35,327,618 55,245,778	32.374,609 52.736.102	34,009.470 54,608.241	36,380.918 58,628.060	47.431.951 72.719.911	48.221.797	50.241.816	50.610.168	35.774.965	35,250,038	34,820,742 54,663,280	475,342,224	475,342,224
54. 2 97.700 8.77.00 8.77.00 8.07.00 11.46.200 11.66.200 11.53.000 11.65.000	WER AND LIGHT - TOU - KWH														
\$\frac{1}{24.4}\$	S/L 2	9,275,200	8,572,800	9,980,800	10.147.200	11.097.600	12.137.600	11.833.600	11,656,000	11.630.400	10.116,800	9,736,000	8,939,200	125.123.200	454,330,801 125,123,200
TOTAL \$7.06.00 \$2.00.	S/L 4	-	-	-	-	_	-		_	_	-	_	_	_	314.293,600
54.1	S/L 5 TOTAL	9,405,567 87,055,561	9.584.291 85.260.261	9.395.036 83.239.287	9.902.985 72.166.468	10.676.558 87.420.953	11.774.850 92.581.176	11.219.122 92.897.626	11.725.328 95.209.259	12.170.487 93.244.558	9,943,613 86,423,208	9.367.735 82.415,535	9.948.432 60.947.713	125.114.004 1.018.861.605	125.114.004
\$1.2 \$ 3.972 \$ 3.940 \$ 3.877 \$ 4.977 \$ 4.960 \$ 4.975 \$ 4.950 \$ 4.575 \$ 4.950 \$ 4.575 \$ 4.950 \$ 4.575 \$ 4.950 \$ 4.575 \$ 4.950 \$ 4.575 \$ 4.950 \$ 4.575 \$ 4.950 \$ 4.575 \$ 4.950 \$ 4.575 \$ 4.950 \$ 4.575 \$ 4.950 \$ 4.575 \$ 4.950 \$ 4.575 \$ 4.950 \$ 4.575 \$ 4.950 \$	WER AND LIGHT - REGULAR - KW														
84.4 1976 1976 1976 1976 1976 1976 1976 1976	S/L 2														53,498 498,653
TOTAL 14.371 15.840 14.772 15.850 14.775 15.851 15.861 18.1776 183.314 18.776 185.314 18.776 15.570 15.536 143.33 1.592.719 OMERIAND LIGHT-TOU MAX - NW	SAL 4	475	475	475	475	475	475	767	747	475	475	475	475	6.264	6.264 1.394.304
8.1	TOTAL	143.371	151,840	144.776	150.715	158.681	181.776	183,314	188.768	181.599	165,170	156.356	146.353	1.952.719	
84.3	WER AND LIGHT - TOU MAX - KW S/L 1													1.066,446	1.066,446
Sh. 5 1 21,504 21,505 21,607 21,607 21,607 22,208 23,819 25,602 20,139 20,507 20,508 22,407 21,144 21,722 278,669 707LL 17,125 18,507 17,146 18,148 186,508 20,139 20,509 20,509 20,609 192,862 21,125,869 122,869 21,125 2	S/L3	20.092 45.945	19.222 52.900	19,966 49,929	20.348 53.017	20,919 56,292	24.039 63.279	24.582 64.688	24.574 66.235	24.240 63.743	22.840 58.093	21.777 54.526	18.993 49.153	261.592 677.800	261,592 677,800
POWER AND LICHT - TOU ON PEAK - KW	S/L 5			21.627										276,669	276.669
Sil 1 85.68 94.40 85.994 85.507 85.006 99.268 90.406 90.6069 90.262 90.765 87.401 1.0667.405 1.1667		175.125	100.501	177,410	101,150	100.000	202,130	203.301	200,702	204,037	153,002	100,242	177,209	2.202.507	
St. 4	S/L 1 S/L 2	85,584	94.404	85.894	85.507	85.606	23.008	23,587	23,186	22,528	21.323	90.785	87.401	113.632	1.066.446
TOTAL 85.584 94.404 85.894 85.507 85.606 198.084 199.098 201.500 199.115 189.280 90.785 87.401 1.602.288 PLITOU - INDIREMENTAL - KWH SL. 1 RTP	S/L 4	:				:				-	-	:	-		303.530
SL1 RTP	S/L 5 TOTAL	85,584	94.404	85.894	85.507	85.606	24 739 198.064	22.837 199.098		24.682 199.115	21,983 189,280	90.785	87.401	118.630 1.602.238	118.630
PLTOU - INCREMENTAL - KWH S.C. 1 RTP FUTOU - GEOGRAM RWH S.C. 1 RTP S.C. 1 S.C.	TOU - CBL - KWH														
PLTOU - DECREMENTAL - KWH SK.1 RTP														_	
S.L. RIP	S/L1 RTP	•	-	*		•		-	*	•		•	•	-	
S.1. RTP	S/L1 RTP		-		-			-		-	-	-	-	-	
PLTOU - CBL MAX - KW St. 1 RTP	TOU - TOTAL - KWH S/L1 RTP	-	_										(0)	(0)	
PLTOU - CBL ON PEAK - KW SL 1 RTP	TOU - CBL MAX - KW														
SL1 RTP MUNICIPAL LIGHTING - KWH SL5 744.948 744.948 744.972 745.265 746.076 746.157 746.194 746.239 746.169 746.174 746.221 742.286 8.945.671 OUTDOOR SECURITY LIGHTING - KWH SL5 1602.199 1.612.836 1.618.999 1.615.861 1.619.361 1.610.465 1.624.105 1.612.994 1.620.275 1.611.937 1.620.531 1.606.036 19.375.589 MUNICIPAL PUMPING - KWH SL 4 5.600 4.800 4.800 5.600 4.800 1.600 - 5.600 39.200 SL5 171.453 217.552 151.630 132.000 110.546 97.557 85.753 88.474 96.072 72.857 92.909 147.373 1.446.375 ATH-LETIC FIELD LIGHTING - KWH		•	•					•	•			-	-	•	
St. 5 744.948 744.948 744.972 745.285 746.078 746.197 746.194 746.239 746.169 746.174 746.221 742.286 8.945.671 OUTDOOR SECURITY LIGHTING - KWH St. 5 1.602.199 1.612.830 1.618.999 1.615.861 1.619.351 1.610.485 1.624.105 1.612.994 1.620.275 1.611.937 1.620.531 1.606.036 19.375.589 MUNICIPAL PUMPING - KWH St. 4 5.600 4.800 4.800 5.600 4.800 1.6100 - 800 800 - 5.800 39.200 St. 5 174.653 212.852 151.830 132.000 105.946 87.587 85.753 88.474 98.072 72.857 32.999 147.373 1.498.775 ATHLETIC FIELD LIGHTING - KWH		=	-	-	-	-	-	-	-	-	-	-		-	
SL.5 1.602.199 1.612.836 1.618.999 1.615.861 1.619.351 1.610.465 1.624.105 1.612.994 1.620.275 1.611.937 1.620.531 1.606.036 19.375.589 MUNICIPAL PUMPING - KWH SL.4 5.600 4.800 4.800 4.800 5.600 4.800 1.6100 - 800 - 5.600 39.200 SL.5 171.453 272.552 151.630 132.000 105.946 97.557 85.753 88.474 96.072 72.857 22.908 147.373 1.448.575 TOTAL 177.053 222.362 156.450 136.800 111.546 92.357 87.353 88.474 96.072 73.657 92.908 152.973 1.488.775 ATH-LETIC FIELD LIGHTING - KWH	INICIPAL LIGHTING - KWH S/L 5	744.948	744,948	744.972	745.285	746,078	746,157	746.194	746.239	746,169	746.174	746.221	742.286	8.945,671	8,945,671
MUNICIPAL PUMPING - KWH SIL 4 5.600 4.800 4.800 4.800 5.600 4.800 1.600 - 800 800 - 5.600 39.200 SIL 5 171.653 277.552 151.630 132.000 105.246 87.557 85.753 88.474 96.072 72.857 92.908 147.753 11.469.775 TOTAL 177.658 222.362 156.430 138.600 111.646 92.357 87.353 88.474 96.072 73.557 92.908 102.973 1.488.775 ATHLETIC FIELD LIGHTING - KWH		1.602.199	1.612.836	1.618.999	1.615.861	1,619,351	1.610.465	1.624.105	1.612.994	1.620.275	1.611.937	1.620.531	1.606.036	19,375,589	19.375.589
SIL 5 171.463 217.552 151.630 132.000 105.946 87.557 85.753 88.474 98.072 72.857 32.908 147.373 1.449.575 TOTAL 177.053 222.352 156.480 136.800 111.546 92.357 87.353 88.474 96.872 73.657 92.908 152.973 1.488.775 ATH_ETIC FIELD LIGHTING - KWH	INICIPAL PUMPING - KWH														
ATHLETIC FIELD LIGHTING - KWH	S/L 5	171,453	217,552	151,630	132,000	105,946	87,557	85,753		96,072	72,857	92,908	147,373	1,449,575	39.200 1,449,575
S/L.5 95.757 99.559 81.064 79.808 95.948 121.412 108.492 92.233 110.124 108.399 85.289 91.820 1.169.905	HLETIC FIELD LIGHTING - KWH														
ADVANCA DETAIL (VIII)	S/L 5														1.169.905
ARKANSAS RETAIL - KWH 237,931,115 229,231,606 204,068.421 175,667,386 219,136,162 236,772,659 276,759,405 278,233,726 257,382,926 203,909,538 196,433,624 195,497,170 2,711,023,738		237,931,115	229,231,606	204,068,421	175,667,386	219,136,162	236,772,659	276,759,405	278,233,726	257,382,926	203,909,538	196,433,624	195,497,170	2,711,023,738	
RKANKAS UNBILLED		-	-									-		•	
THER LURISDICTIONS - KWH 2,301,480,058 2,116,868,391 1,980,316,060 1,864,558,564 1,951,183,761 2,369,384,053 2,795,250,864 2,756,538,740 2,522,637,098 2,023,655,649 1,916,710,594 2,177,575,105 26,778,156,721			_,,,		1,000 (000)			-,,,	-,,,,,	-,,,					
OTAL COMPANY-KWH 2.538.075.227 2.349.358.635 2.191.812.884 2.064.891.204 2.159.537.733 2.606.658.223 3.063.380.377 3.031.055.708 2.782.813.932 2.237.988.513 2.130.989.392 2.398.743.853 29.555.315.881								3,063,380,377	3,031,055,708	2.782.813.932	2.237,988,513	2.130,989.392	2.398.743.853	29.555.315.681	
Supporting Schedules and Workpapers: W/h and W/V ACT WP-E13-ADJ-1 WP-E13-ADJ-5 WP-E13-ADJ-7 WP-E13-ADJ-9 WP-E13-ADJ-8h WP-E13-ADJ-8h ARK KWH			vvr-E13-ADJ-1	WP-E13-AUJ-5		WP-E13-ADJ-7	WP-ET3-ADJ-9								

•Activated Carbon Injection - Mercury reduction for MATS-Muskogee 4 & 5

ACI	20	15 ¹	2016	2017	2018	2019	2020
Rate Base Utility Plant	\$	22,683,754 \$	24,601,707 \$	24,601,707 \$	24,601,707 \$	24,601,707 \$	24,601,707

•Convert units to natural gas - SO₂ reduction for Regional Haze, Mercury reduction-Mustang 4 & 5

Gas Conversion	2015	2016	2017	2018	2019	2020
Rate Base Utility Plant	\$ 4,418,121 \$	4,418,121 \$	18,861,732 \$	76,476,778 \$	76,476,778 \$	76,476,778
Low NoX	2015	2016	2017	2018	2019	2020
Rate Base Utility Plant	\$ 63,569,456 \$	88,494,402 \$	99,388,271 \$	99,388,271 \$	99,388,271 \$	99,388,271

•Fuel Gas Desulfurization (scrubber) – SO₂ reduction for Regional Haze-Sooner Unit 1 &2

Scrubbers	2015	2016	2017	2018	2019	2020
Rate Base Utility Plant (Sooner Units 1 & 2)	\$ 88,520,152 \$	238,994,576 \$	377,125,804 \$	470,345,547 \$	489,913,801 \$	490,000,000
TOTAL PROJECT COST ²	\$ 179,191,483 \$	356,508,806 \$	519,977,513 \$	670,812,302 \$	690,380,556 \$	690,466,755

Footnotes

Total project cost is calculated by adding lines 7, 17, 23, and 31.
Project cost represents CWIP / Plant balance at year-end.
Please see Revenue Requirement tabs 2016-2020 in this spreadsheet for the revenue requirement calculation by month.



¹ Please note that for this application, OG&E only requested total project costs for Low Nox as of April 2015.

OKLAHOMA GAS AND ELECTRIC COMPANY LOW NOX REVENUE REQUIREMENT

LINE NO.			 1	L	. 2		3		4	5	6	7	8	99	10	11	12 TO	O DATE 2015
	Rate Base																	
1	Utility Plant & CWIP							\$	42,852,320 \$	45,358,666 \$	45,640,299 \$	48,459,799 \$	50,358,839 \$	52,342,652 \$	54,455,400 \$	57,322,991 \$	63,569,456 \$	63,569,456
2	Accumulated Provision for Deprecia	tion	 					\$	(661,831) \$	(712,025) \$	(762,413) \$	(813,429) \$	(865,072) \$	(917,343) \$	(970,240) \$	(1,023,765) \$	(1,100,465) \$	(1,100,465)
3	Total Rate Base							\$	42,190,489 \$	44,646,641 \$	44,877,886 \$	47,646,370 \$	49,493,767 \$	51,425,309 \$	53,485,159 \$	56,299,226 \$	62,468,992 \$	62,468,992
4	Rate of Return								0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	
5	Return on Rate Base							\$	288,288 \$	305,070 \$	306,651 \$	325,568 \$	338,191 \$	351,389 \$	365,464 \$	384,693 \$	426,851 \$	3,092,164
	Expenses																	
6	O&M Expense							\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
7	Depreciation Expense							\$	47,397 \$	50,194 \$	50,389 \$	51,016 \$	51,643 \$	52,270 \$	52,898 \$	53,525 \$	76,699 \$	486,030
8	Property Taxes							\$	35,710 \$	35,710 \$	35,710 \$	35,710 \$	35,710 \$	35,710 \$	35,710 \$	35,710 \$	35,710 \$	321,392
9	Total Expenses	\$	 \$	-	\$	- \$		- \$	83,107 \$	85,904 \$	86,099 \$	86,726 \$	87,353 \$	87,981 \$	88,608 \$	89,235 \$	112,410 \$	807,423
10	Revenue Requirement @ 100%	\$	 \$		\$	- \$	-	\$	371,394 \$	371,394 \$	371,394 \$	371,394 \$	371,394 \$	371,394 \$	371,394 \$	371,394 \$	371,394 \$	3,342,550
11	AR Jurisdictional Allocation %								10,99%	10.99%	10.99%	10.99%	10.99%	10.99%	10.99%	10.99%	10.99%	10.99%
12	AR Revenue Requirement 1		\$	-	\$	- \$		\$	40,826 \$	40,826 \$	40,826 \$	40,826 \$	40,826 \$	40,826 \$	40,826 \$	40,826 \$	40,826 \$	367,437

¹ Please note that the revenue requirement requested in the current application is annualized.

OKLAHOMA GAS AND ELECTRIC COMPANY ECP Rider REVENUE REQUIREMENT

LINE				_	_	_	_		_			40	44		TO DATE 2016
NO.	DESCRIPTION		11		3	4	5	ь		8	9	10	11	12	
	Data Basa														
4	Rate Base Utility Plant & CWIP	٠,	194,136,207 \$	210,002,747 \$	215.063.508 \$	229,247,361 \$	236,617,621 \$	259.291.156 \$	270.039.305 \$	288.381.466 \$	308,592,992 \$	316,226,804 \$	336.382.411 \$	356.508.806 \$	356.508.806
	Accumulated Provision for Depreciation	ڊ خ	(1,454,553) \$	(1,817,426) \$	(2,189,300) \$	(2,610,694) \$	(3,034,767) \$	(3,460,461) \$	(3,888,337) \$	(4,316,237) \$	(4,744,149) \$	(5,172,073) \$	(5,599,997) \$	(6,027,920) \$	(6,027,920)
2	Regulatory Asset	ģ	(1,454,555) \$	(1,617,420) \$	(2,183,300) \$	(2,010,054) \$	(3,034,707) \$	(3,400,401) \$	(3,888,337) \$	(4,510,257) \$	(4,744,145) \$	(3,172,073) \$	(5,555,557) \$	(0,027,520) \$	(0,027,320)
3	Total Rate Base	è	192,681,654 \$	208,185,320 \$	212.874.208 \$	226,636,668 \$	233,582,854 \$	255,830,694 \$	266.150.968 \$	284.065.229 S	303,848,843 \$	311,054,731 \$	330,782,414 \$	350,480,885 \$	350,480,885
	Rate of Return		0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	330,100,003
				1.422.530 \$	1,454,569 \$	1,548,608 \$	1.596.072 \$	1,748,091 \$	1.818.610 \$	1.941.018 \$	2.076.199 \$	2.125.437 \$	2.260.236 \$	2,394,836 \$	21,702,800
6	Return on Rate Base	->	1,316,594 \$	1,422,530 \$	1,454,509 \$	1,546,606 \$	1,330,072 \$	1,740,031 3	1,010,010 \$	1,541,016 \$	2,070,133 \$	2,123,437 3	2,200,230 \$	2,354,630 \$	21,702,800
	Frances														
-	Expenses O&M Expense	ė	70,422 \$	70,422 \$	70,422 \$	70,422 \$	70,422 \$	70,422 \$	70,422 \$	70,422 \$	70,422 \$	70.422 S	70.422 \$	70.422 \$	845.067
,	Depreciation Expense	ç ċ	354,088 \$	362,873 \$	371,874 \$	421,394 \$	424,073 \$	425,695 \$	427,876 \$	427,900 \$	427,912 \$	427,924 \$	427,924 \$	427,924 \$	4,927,456
	Amortization of Regulatory Asset	ې خ	د 354,000 خ	302,873 \$	- \$	- 4	- \$	- \$	- \$	- 6	- ¢	- 9	427,524 \$	- \$	-,527,-50
	Property Taxes	چ خ	149.326 \$	149.326 \$	149,326 \$	149,326 \$	149,326 \$	149,326 \$	149,326 \$	149,326 \$	149,326 \$	149,326 \$	149,326 \$	149,326 \$	1,791,915
		2		582,622 \$	591,622 \$	641,142 \$	643,822 \$	645,443 \$	647,624 \$	647,648 \$	647,660 \$	647,672 \$	647,672 \$	647.672 \$	7,564,437
11	Total Expenses	_\$	573,837 \$	582,622 \$	591,622 \$	641,142 \$	043,822 \$	045,445 \$	047,024 \$	047,046 \$	047,000 \$	047,072 3	047,072 \$	047,072 \$	7,304,437
4.2	D		1,890,430 \$	1.890.430 \$	1,890,430 \$	1.890.430 \$	1.890,430 \$	1,890,430 \$	2,466,234 \$	2,466,234 \$	2,466,234 \$	2,466,234 \$	2,466,234 \$	2,466,234 \$	26,139,986
12	Revenue Requirement @ 100%	<u> </u>	1,890,430 \$	1,690,430 \$	1,090,430 \$	1,690,430 \$	1,050,450 \$	1,090,430 3	2,400,234 \$	2,400,234 3	2,400,234 \$	2,400,234 \$	2,400,234 \$	2,400,234 3	20,139,960
12	AR Jurisdictional Allocation %		11%	11%	11%	11%	11%	11%	11%	11%	11%	11%	11%	11%	
13	AR Juristictional Anocation %		11%	1170	1176	1176	1170	11/6	11/0	11/6	11/0	1170	1170	11/0	
1.4	AR Revenue Requirement	ė	207,809 \$	220.420 \$	224.932 \$	240,713 \$	246,225 \$	263,114 \$	271,106 \$	284,564 \$	299,426 \$	304,840 \$	319,658 \$	334,454 \$	3,217,260
14	AR Revenue Requirement	_\$	207,003 \$	220,420 \$	224,332 3	240,713 3	240,223 3	203,114 3	271,100 3	284,304 \$	233,420 \$	304,040 \$	319,036 \$	334,434 3	3,217,200
15	Credit for O&M in Base Rates	\$	- \$	- ¢	- \$		- Ś	- Ś	- \$	" ¢	- \$	- 6	- \$	- \$	
15	Cledit for Oxivi iii base Rates	Ş	- ş	- >	- -	>	- 7	- 7		- 7	- 7	- +	· - >	- >	•
16	AR Revenue Requirement with Credits	\$	207.809 \$	207,809 \$	207,809 \$	207.809 S	207,809 \$	207,809 \$	271,106 \$	271,106 \$	271,106 \$	271,106 \$	271.106 Ś	271,106 \$	2,873,490
10	An nevenue nequirement with credits	28.55	چ _{(207,005} ع	چ و07,003	201,009 3	207,003 3	201,003 3	207,003 3	2,1,100 3	2,1,100 3	4,1,100 3	2,1,100 3	Z/1,100 3	2,1,100 3	2,673,490

OKLAHOMA GAS AND ELECTRIC COMPANY ECP Rider REVENUE REQUIREMENT

LINE NO.			1	2	3	4	5	6	7	8	9	10	11	12	TO DATE 2017
	Rate Base	4 255 500 005	A 274.276.200 A	405,542,107 \$	416 744 064 6	420 00C F24 C	441 F02 110 C	4E7 170 630 6	476,016,373 \$	402 422 474 ¢	E00 214 449 . ¢	508,003,796	\$ 511,960,949 \$	519,977,513 \$	519,977,513
1	Utility Plant & CWIP	\$ 356,508,806	\$ 374,276,398 \$		416,744,864 \$	428,886,531 \$	441,593,110 \$	457,179,628 \$		493,432,474 \$	500,314,448 \$. , , .		
2	Accumulated Provision for Depreciation	\$ (6,027,920)	\$ (6,455,844) \$	(6,883,768) \$	(7,311,692) \$	(7,772,078) \$	(8,233,204) \$	(8,694,368) \$	(9,156,758) \$	(9,619,227) \$	(10,081,704) \$	(10,544,189)	\$ (11,006,674) \$	(11,469,159) \$	(11,469,159)
3	Regulatory Asset	\$	\$ - \$	- \$	- \$	- >	- >	- >	- >	- 3	- \$	407.450.507	\$ - \$	- \$	
4	Total Rate Base	\$ 350,480,885	\$ 367,820,554 \$	398,658,339 \$	409,433,172 \$	421,114,453 \$	433,359,906 \$	448,485,260 \$	466,859,614 \$	483,813,247 \$	490,232,744 \$	497,459,607	\$ 500,954,275 \$	508,508,354 \$	508,508,354
5	Rate of Return		0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	
6	Return on Rate Base	\$ 21,702,800 _	\$ 2,513,318 \$	2,724,032 \$	2,797,657 \$	2,877,475 \$	2,961,148 \$	3,064,500 \$	3,190,052 \$	3,305,896 \$	3,349,760 \$	3,399,141	\$ 3,423,021 \$	3,474,638 \$	37,080,638
	Expenses														
7	O&M Expense	\$ 845,067	\$ 71,704 \$	71,704 \$	71,704 \$	71,704 \$	71,704 \$	71,704 \$		71,704 \$	71,704 \$	71,704	\$ 71,704 \$	71,704 \$	860,447
8	Depreciation Expense	\$ 4,927,456	\$ 427,924 \$	427,924 \$	427,924 \$	460,386 \$	461,126 \$	461,164 \$	\$ 462,390 \$	462,469 \$	462,477 \$	462,485	\$ 462,485 \$	462,485 \$	5,441,239
9	Amortization of Regulatory Asset	\$ -	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- :	\$ - \$	- \$	-
10	Property Taxes	\$ 1,791,915	\$ 297,091 \$	297,091 \$	297,091 \$	297,091 \$	297,091 \$	297,091 \$	297,091 \$	297,091 \$	297,091 \$	297,091	\$ 297,091 \$	297,091 \$	3,565,088
11	Total Expenses	\$ 7,564,437	\$ 796,718 \$	796,718 \$	796,718 \$	829,181 \$	829,921 \$	829,958	831,185 \$	831,264 \$	831,272 \$	831,280	\$ 831,280 \$	831,280 \$	9,866,774
12	Revenue Requirement @ 100%	\$ 26,139,986	\$ 3,310,036 \$	3,310,036 \$	3,310,036 \$	3,310,036 \$	3,310,036 \$	3,310,036	4,021,237 \$	4,021,237 \$	4,021,237 \$	4,021,237	\$ 4,021,237 \$	4,021,237 \$	43,987,638
13	AR Jurisdictional Allocation %		11%	11%	11%	11%	11%	11%	11%	11%	11%	11%	11%	11%	
14	AR Revenue Requirement	\$ 3,217,260	\$ 363,862 \$	387,026 \$	395,119 \$	407,462 \$	416,741 \$	428,106	442,042 \$	454,786 \$	459,608 \$	465,038	\$ 467,662 \$	473,337 \$	5,160,788
15	Credit for O&M in Base Rates	\$ -	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-	\$ - \$	- \$	-
		•	•	,	•					•				•	
16	AR Revenue Requirement with Credits	\$ 2,873,490	\$ 363,862 \$	363.862 S	363.862 S	363.862 S	363.862 S	363,862	442.042 S	442.042 S	442.042 S	442.042	\$ 442.042 \$	442.042 S	4.835.429

OKLAHOMA GAS AND ELECTRIC COMPANY ECP Rider REVENUE REQUIREMENT

LINE																	TO DATE 2018
NO.	DESCRIPTION				1	2	3	4	5	6	77	8	9	10	11	12	TO DATE 2016
_	Rate Base						ree eze 474 A										
1	Utility Plant & CWIP		19,977,513	\$	539,272,911 \$	550,164,013 \$	560,876,171 \$	567,240,444 \$	586,301,427 \$	594,114,688 \$	601,919,856 \$	613,897,008 \$	623,804,557 \$	634,417,704 \$	646,871,982 \$	670,812,302 \$	
2	Accumulated Provision for Depreciation	\$ (1	.1,469,159)	\$	(11,935,217) \$	(12,401,274) \$	(12,867,332) \$	(14,420,477) \$	(16,022,351) \$	(17,631,543) \$	(19,248,032) \$	(20,872,906) \$	(22,507,044) \$	(24,154,747) \$	(25,831,245) \$	(27,541,303) \$	(27,541,303)
3	Regulatory Asset	_\$		\$	- \$	<u>- Ş</u>	- \$	- \$	- \$	- \$	- \$	- \$	<u>- Ş</u>	- \$	<u>- Ş</u>	- \$	-
4	Total Rate Base	\$ 50	8,508,354	_\$	527,337,694 \$	537,762,738 \$	548,008,839 \$	552,819,968 \$	570,279,076 \$	576,483,145 \$	582,671,824 \$	593,024,102 \$	601,297,513 \$	610,262,957 \$	621,040,737 \$	643,270,999 \$	643,270,999
5	Rate of Return				0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	
6	Return on Rate Base	\$ 3	37,080,638	\$	3,603,298 \$	3,674,533 \$	3,744,544 \$	3,777,419 \$	3,896,717 \$	3,939,109 \$	3,981,397 \$	4,052,134 \$	4,108,666 \$	4,169,927 \$	4,243,571 \$	4,395,471 \$	47,586,786
	<u>Expenses</u>																
7	O&M Expense	\$	860,447	\$	73,009 \$	73,009 \$	73,009 \$	606,812 \$	606,812 \$	606,812 \$	606,812 \$	606,812 \$	606,812 \$	606,812 \$	606,812 \$	606,812 \$	5,680,333
8	Depreciation Expense	\$	5,441,239	\$	466,058 \$	466,058 \$	466,058 \$	1,553,145 \$	1,601,875 \$	1,609,192 \$	1,616,489 \$	1,624,874 \$	1,634,138 \$	1,647,703 \$	1,676,498 \$	1,710,057 \$	16,072,143
9	Amortization of Regulatory Asset	\$	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
10	Property Taxes	\$	3,565,088	\$	433,315 \$	433,315 \$	433,315 \$	433,315 \$	433,315 \$	433,315 \$	433,315 \$	433,315 \$	433,315 \$	433,315 \$	433,315 \$	433,315 \$	5,199,775
11	Total Expenses	\$	9,866,774	\$	972,381 \$	972,381 \$	972,381 \$	2,593,271 \$	2,642,001 \$	2,649,318 \$	2,656,615 \$	2,665,001 \$	2,674,264 \$	2,687,830 \$	2,716,625 \$	2,750,184 \$	26,952,251
12	Revenue Requirement @ 100%	\$ 4	3,987,638	\$	4,575,680 \$	4,575,680 \$	4,575,680 \$	4,575,680 \$	4,575,680 \$	4,575,680 \$	6,638,012 \$	6,638,012 \$	6,638,012 \$	6,638,012 \$	6,638,012 \$	6,638,012 \$	67,282,146
	, -			***************************************													
13	AR Jurisdictional Allocation %				11%	11%	11%	11%	11%	11%	11%	11%	11%	11%	11%	11%	
14	AR Revenue Requirement	Ś	5,160,788	Ś	502,991 \$	510,821 \$	518,517 \$	700,311 \$	718,782 \$	724,246 \$	729,697 \$	738,394 \$	745,627 \$	753,853 \$	765,113 \$	785,500 \$	8,193,853
	The territory and the territor	*	0,-00,700			5-0,0 Т	<u> </u>	7 33,5 7	7-0,70- 4	,,r	, =5,557, Y	700,007	7.0,027 \$	755,055 \$	700,225 \$	700,000 \$	0,133,033
15	Credit for O&M in Base Rates	Ś	_	Ś	- Ś	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- ¢	- Ś	
13	Clear to Carr III base nates	7		*	- 7	- 4	- 7	- 4	- 4	+	- 7	- 4	- 4	- 2	- 7	- +	-
16	AR Revenue Requirement with Credits	خ	4,835,429	Ś	502,991 \$	502,991 \$	502,991 \$	502,991 \$	502,991 \$	502,991 \$	729,697 \$	729,697 \$	729,697 \$	729,697 \$	729,697 S	729,697 \$	7,396,125
10	An nevenue nequirement with treuts	P	7,000,420		JUE,331 7	302,331 3	302,331 3	JUZ,331 Q	302,331 3	302,331 Q	123,037 3	143,031 2	723,031 3	/43,03/ Ş	123,037 \$	(20,05/ >	7,336,125

OKLAHOMA GAS AND ELECTRIC COMPANY

LINE																	TO DATE 2040
NO.	DESCRIPTION				1	2	3	4	5	6	7	8	9	10	11	12	TO DATE 2019
	Rate Base																
1	Utility Plant & CWIP	\$	670,812,302	\$	672,104,776 \$	673,226,055 \$	674,366,755 \$	675,269,089 \$	676,146,889 \$	680,590,814 \$	681,431,719 \$	682,238,145 \$	683,044,570 \$	683,850,996 \$	684,759,883 \$	690,380,556 \$	690,380,556
2	Accumulated Provision for Depreciation	\$	(27,541,303)	\$	(30,160,868) \$	(32,785,956) \$	(35,416,662) \$	(38,051,812) \$	(40,691,285) \$	(43,352,882) \$	(46,018,623) \$	(48,688,335) \$	(51,362,020) \$	(54,039,676) \$	(56,721,801) \$	(59,431,608) \$	(59,431,608)
3	Regulatory Asset	\$	-	\$	35,817,529 \$	35,323,057 \$	34,828,586 \$	34,334,115 \$	33,839,643 \$	33,345,172 \$	32,850,701 \$	32,356,229 \$	31,861,758 \$	31,367,286 \$	30,872,815 \$	30,378,344 \$	30,378,344
4	Total Rate Base	\$	643,270,999	\$	677,761,436 \$	675,763,156 \$	673,778,679 \$	671,551,392 \$	669,295,248 \$	670,583,104 \$	668,263,797 \$	665,906,039 \$	663,544,309 \$	661,178,607 \$	658,910,898 \$	661,327,292 \$	661,327,292
5	Rate of Return				0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	
6	Return on Rate Base	Ś	47,586,786	Ś	4.631.144 S	4,617,490 \$	4,603,930 \$	4,588,711 \$	4,573,294 \$	4,582,094 \$	4.566,247 \$	4.550.136 \$	4,533,998 \$	4,517,833 \$	4,502,338 \$	4,518,849 \$	54,786,064
	Expenses																
7	O&M Expense	\$	5,680,333	\$	1,113,878 \$	1,113,878 \$	1,113,878 \$	1,113,878 \$	1,113,878 \$	1,113,878 \$	1,113,878 \$	1,113,878 \$	1,113,878 \$	1,113,878 \$	1,113,878 \$	1,113,878 \$	13,366,534
8	Depreciation Expense	Ś	16,072,143	\$	2,619,566 \$	2,625,088 \$	2,630,706 \$	2,635,150 \$	2,639,473 \$	2,661,597 \$	2,665,741 \$	2,669,713 \$	2,673,684 \$	2,677,656 \$	2,682,125 \$	2,709,807 \$	31,890,305
9	Amortization of Regulatory Asset	Ś		Ś	494,471 \$	494,471 \$	494,471 \$	494,471 \$	494,471 \$	494,471 \$	494,471 S	494,471 S	494,471 S	494,471 \$	494,471 \$	494,471 \$	5,933,656
10		Ś	5,199,775	Ś	559,010 \$	559,010 \$	559,010 \$	559,010 \$	559,010 \$	559,010 \$	559,010 \$	559.010 \$	559,010 \$	559,010 \$	559,010 \$	559,010 \$	6,708,123
11	Total Expenses	Ś	26,952,251	\$	4,786,925 \$	4,792,447 \$	4,798,065 \$	4,802,509 \$	4,806,832 \$	4,828,957	4,833,100 \$	4.837.072 \$	4,841,044 \$	4,845,015 \$	4,849,485 \$	4,877,167 \$	57,898,618
	Total Enpoissor	_ 		<u> </u>	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	3,15455	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,000,000	.,020,000	.,000,200 \$	1,007,072 0	1,0-12,0-11 0	4,045,025 \$	4,045,405 \$	4,077,107 \$	37,030,010
12	Revenue Requirement @ 100%	4	67,282,146	٠.	9,418,069 \$	9,418,069 \$	9,418,069 \$	9,418,069 \$	9,418,069 \$	9,418,069 \$	9,399,347 \$	9.399.347 Ś	9,399,347 \$	9,399,347 \$	9,399,347 \$	9,399,347 \$	112,904,494
	Nevenue Neganement @ 100%		07,202,240		3,410,003 \$	3,420,003 \$	3)110,003 Q	3,410,003 Q	5,410,005 \$	3,410,003 \$	3,333,341 \$	3,333,347 \$	J,333,341 4	5,555,547 \$	3,333,347 3	3,333,347 3	112,304,434
13	AR Jurisdictional Allocation %				11%	11%	11%	11%	11%	11%	11%	11%	11%	11%	11%	11%	
13	AN JULISUICIONAL ANDCOLON /N				11/0	1170	11/0	11/0	1170	11/0	11/0	11/0	1170	11/6	11/0	11/0	
1.4	AR Revenue Requirement	ć	8,193,853	Ś	1.035.300 \$	1,034,406 \$	1.033.533 \$	1,032,349 \$	1,031,129 \$	1,034,529 \$	1,033,242 \$	1,031,908 \$	1,030,570 \$	1,029,230 \$	1,028,018 \$	1,032,876 \$	12 207 000
14	An nevenue nequirement	ð	0,193,033	3	1,033,300 \$	1,034,400 \$	1,033,533 \$	1,032,349 \$	1,031,129 \$	1,034,529 3	1,033,242 \$	1,031,908 \$	1,030,570 \$	1,029,230 \$	1,028,018 \$	1,032,876 \$	12,387,089
15	Credit for O&M in Base Rates			ć	,					,	<u>,</u>						
15	Credit for Oxivi iii base Kates	Þ	-	Þ	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
16	AR Revenue Requirement with Credits		7.396.125	Ś	1.035.300 \$	1.035,300 \$	1.035,300 \$	1,035,300 \$	1.035.300 S	1.035.300	1.033.242 \$	1.033.242 \$	1.033.242 \$	1.033.242 \$	1.033.242 \$	1.033.242 \$	12.411.252
					1.035.300 S	1.035.300 S											

OKLAHOMA GAS AND ELECTRIC COMPANY ECP Rider REVENUE REQUIREMENT

LINE NO.					1	2	3	4	5	6	7	8	9	10	11	12	TO DATE 2020
	Rate Base																
1	Utility Plant & CWIP	Ś	690,380,556	\$	690,380,556 \$	690,380,556 \$	690,380,556 \$	690,380,556 \$	690,380,556 \$	690,466,755 \$	690,466,755 \$	690,466,755 \$	690,466,755 \$	690,466,755 \$	690,466,755 \$	690,466,755	690,466,755
2	Accumulated Provision for Depreciation	Ś	(59,431,608)	\$	(62,141,415) \$	(64,851,222) \$	(67,561,029) \$	(70,270,837) \$	(72,980,644) \$	(75,690,881) \$	(78,401,119) \$	(81,111,356) \$	(83,821,593) \$	(86,531,831) \$	(89,242,068) \$	(91,952,306) \$	(91,952,306)
3	Regulatory Asset	\$	30,378,344	\$	29,883,872 \$	29,389,401 \$	28,894,930 \$	28,400,458 \$	27,905,987 \$	27,411,516 \$	26,917,044 \$	26,422,573 \$	25,928,102 \$	25,433,630 \$	24,939,159 \$	24,444,688 \$	24,444,688
4	Total Rate Base	\$	661,327,292	\$	658,123,013 \$	654,918,735 \$	651,714,456 \$	648,510,178 \$	645,305,899 \$	642,187,389 \$	638,982,681 \$	635,777,972 \$	632,573,263 \$	629,368,554 \$	626,163,846 \$	622,959,137	622,959,137
5	Rate of Return				0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	0.683%	
6	Return on Rate Base	Ś	54.786.064	Ś	4,496,955 \$	4,475,060 \$	4.453.165 \$	4,431,270 \$	4,409,375 \$	4,388,066 \$	4,366,169 \$	4,344,271 \$	4,322,373 \$	4,300,475 \$	4,278,578 \$	4,256,680	52,522,436
•		•	- 44		- A construction								· · · · · · · · · · · · · · · · · · ·				
	Expenses																
7	O&M Expense	Ś	13,366,534	Ś	1,156,408 \$	1,156,408 \$	1,156,408 \$	1,156,408 \$	1,156,408 \$	1,156,408 \$	1,156,408 \$	1,156,408 \$	1,156,408 \$	1,156,408 \$	1,156,408 \$	1,156,408	13,876,897
8	Depreciation Expense	Ś	31,890,305	\$	2,709,807 \$	2,709,807 \$	2,709,807 \$	2,709,807 \$	2,709,807 \$	2,710,237 \$	2,710,237 \$	2,710,237 \$	2,710,237 \$	2,710,237 \$	2,710,237 \$	2,710,237	32,520,698
9	Amortization of Regulatory Asset	Ś	5,933,656	\$	494,471 \$	494,471 \$	494,471 \$	494,471 \$	494,471 \$	494,471 \$	494,471 \$	494,471 \$	494,471 \$	494,471 \$	494,471 \$	494,471 \$	5,933,656
10	Property Taxes	Ś	6,708,123	\$	575,317 \$	575,317 \$	575,317 \$	575,317 \$	575,317 \$	575,317 \$	575,317 \$	575,317 \$	575,317 \$	575,317 \$	575,317 \$	575,317	6,903,806
	Total Expenses	\$	57.898.618	Ś	4,936,004 \$	4,936,004 \$	4,936,004 \$	4,936,004 \$	4,936,004 \$	4,936,434 \$	4,936,434 \$	4,936,434 \$	4,936,434 \$	4,936,434 \$	4,936,434 \$	4,936,434	59,235,057
12	Revenue Requirement @ 100%	\$	112,904,494	\$	9,432,958 \$	9,432,958 \$	9,432,958 \$	9,432,958 \$	9,432,958 \$	9,432,958 \$	9,302,603 \$	9,302,603 \$	9,302,603 \$	9,302,603 \$	9,302,603 \$	9,302,603	112,413,366
	· -																
13	AR Jurisdictional Allocation %				11%	11%	11%	11%	11%	11%	11%	11%	11%	11%	11%	11%	
14	AR Revenue Requirement	\$	12,387,089	\$	1,036,937 \$	1,034,530 \$	1,032,123 \$	1,029,716 \$	1,027,309 \$	1,025,014 \$	1,022,607 \$	1,020,200 \$	1,017,793 \$	1,015,386 \$	1,012,979 \$	1,010,571	12,285,166
	•											***************************************					
15	Credit for O&M in Base Rates	\$	-	\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- 5	; -
16	AR Revenue Requirement with Credits	\$	12,411,252	\$	1,036,937 \$	1,036,937 \$	1,036,937 \$	1,036,937 \$	1,036,937 \$	1,036,937 \$	1,022,607 \$	1,022,607 \$	1,022,607 \$	1,022,607 \$	1,022,607 \$	1,022,607	12,357,264

OKLAHOMA GAS AND ELECTRIC COMPANY Response to Wal-Mart Stores Arkansas, LLC and Sam's West, Inc. Staff Data Request WMT-1

Docket No. 15-034-U

Date Requested: 7/15/2015

Date Required: 7/30/2015

Requested by: Rick D. Chamberlain

1.5 Please explain in detail any and all ways in which the production cost allocator used in the proposed ECP Rider differs from the production cost allocator approved by the Arkansas Public Service Commission in Docket No. 10-067-U.

Response*: The Arkansas Jurisdiction production cost allocator is the same jurisdictional allocator from the settled class cost of service (CCOS) in OG&E's last rate case (10-067-U). However, the *Class* production allocators used in this filing were the "as filed" allocators rather than the settled Class allocators from 10-067-U. The difference in the settled class allocators and OG&E's "as filed" are as follows:

	Residential	GS	PL	Other
OG&E Filed	3.4858%	1.0244%	6.4131%	.0694%
Staff COSS	3.4569%	1.0267%	6.4361%	.0730%

See attachment WMT-1.5_Att.xlsx for the revised customer impact file (originally provided as part of the Company's workpapers as "Customer IMPACTS –Low NOx ONLY").

Response provided by:

Donald Rowlett

Response provided on:

July 30, 2015

Contact & Phone No:

Sheri Richard (405) 553-3747

^{*}By responding to these Data Requests, OG&E is not indicating that the provided information is relevant or material and OG&E is not waiving any objection as to relevance or materiality or confidentiality of the information or documents provided or the admissibility of such information or documents in this or in any other proceeding.



OG&E Monthly Coincident Peaks

Month	Arkansas Retail CP	Percent of Maximum CP
	(kW)	(%)
	(1)	(2)
		(1) / Max (1)
January	409,384	68.8%
February	437,485	73.5%
March	399,203	67.1%
April	350,131	58.9%
May	453,721	76.3%
June	534,418	89.8%
July	555,057	93.3%
August	594,918	100.0%
September	563,317	94.7%
October	432,315	72.7%
November	427,845	71.9%
December	475,462	79.9%

Source:

Docket 10-067-U, Schedule G-5-(a), Section 3(d)

Wal-Mart Stores Arkansas, LLC, and Sam's West, Inc. **Exhibit SWC-7** Arkansas Docket No. 15-034-U

Calculation of the Average & Excess 4CP Allocator, Arkansas Jurisdictional System Load Factor

													Athletic Field	Outdoor Security	Muni	Muni	Muni						
					Pow	er & Light			Ge	neral Service		Residential	Lighting	Lighting	Lighting	Pumping	Pumping		Powe	r & Light TOU			
		Se	rvice Level:	1	2	3	4	5	3	4	5	5	5	5	5	4	5	1	2	3	4	5	System
(1)		June Peak			5,218	38,073		92,452	62		52,146	174,535	-	-		7	128	70,710	18,487	61,664		20,936	534,418
(2)		July Peak			4,994	38,822	283	101,833	50		56,339	192,183	-			7	126	59,118	18,987	61,039	-	21,276	555,057
(3)		August Peak		-	5,040	39,004	280	104,306	54	-	65,647	222,480			-	8	130	57,845	18,580	61,170	-	20,373	594,917
(4)		September Peak		-	4,913	35,795	-	123,250	70	-	75,104	154,852	-	-	-	7	140	69,442	20,639	54,256	-	24,849	563,317
(5)	Σ(1)(4)	Total			20,165	151,694	563	421,841	236		249,236	744,050	-	-		29	524	257,115	76,693	238,129		87,434	2,247,709
(6)	(5) / 4	Average		-	5,041	37,924	141	105,460	59	-	62,309	186,013	-	-	-	7	131	64,279	19,173	59,532	-	21,859	561,927
(7)	(Ox) / (C6)	4CP Allocator		0.0%	0.9%	6.7%	0.0%	18.8%	0.0%	0,0%	11.1%	33.1%	0.0%	0.0%	0.0%	0.0%	0.0%	11.4%	3.4%	10.6%	0.0%	3.9%	100.0%
(8)		Weather Normalized Energy	/ Sales		34,790,563	228,379,517	246,818	522,834,408	586,308	-	234,351,166	804,046,331	1,103,514	21,277,886	9,842,888	66,451	1,666,909	467,150,218	142,945,593	373,691,811	-	138,415,251	2,981,395,632
(9)	(8) / 8760	Average kW			3,972	26,071	28	59,684	67		26,752	91,786	126	2,429	1,124	8	190	53,328	16,318	42,659	-	15,801	340,342
(10)	(Cx) / (C6)	Average Ratio		0.0%	1.2%	7.7%	0.0%	17.5%	0.0%	0.0%	7.9%	27.0%	0.0%	0.7%	0,3%	0,0%	0.1%	15.7%	4.8%	12.5%	0.0%	4.6%	100.0%
(11)	(6) - (9)	Excess kW		-	1,070	11,853	113	45,776	-		35,557	94,226	-			-		10,951	2,855	16,873	-	6,058	225,331
(12)	(Cx) / (C6)	Excess Ratio		0.0%	0.5%	5,3%	0.0%	20.3%	0.0%	0.0%	15.8%	41.8%	0.0%	0.0%	0.0%	0.0%	0.0%	4.9%	1,3%	7,5%	0.0%	2.7%	100.0%
(13)	(10) x (16)	Average Ratio * System LF			0.01	0.05	0.00	0.11	0.00	-	0.05	0.16	0.00	0.00	0.00	0.00	0.00	0,09	0,03	0,08	-	0.03	0.61
(14)	(12) x (17)	Excess Ratio * 1 - System LF		-	0.00	0.02	0.00	0.08	-	-	0,06	0.16	-	-	-	-	-	0,02	0,00	0.03	-	0.01	0.39
(15)	(13) + (14)	4CP A&E Allocator		0.0000%	0.8940%	6.7138%	0.0247%	18.6322%	0.0119%	0.0000%	10.9832%	32.8238%	0.0224%	0.4323%	0.2000%	0.0013%	0.0339%	11.4066%	3,4036%	10.5444%	0.0000%	3.8720%	100.0%
(16) (17)		System Annual Load Factor 1 - Load Factor		60,6% 39,4%																			

ECP Class Residential General Service Power and Light Other

Sources: Docket 10-067-U, Schedule G-5-(a), Section 3(b) Docket 10-067-U, Schedule G-5-(a), Section 3(d) OG&E Response to WMT 1-8

32.8238% 10.9952% 55.4912% 0,6898%

OKLAHOMA GAS AND ELECTRIC COMPANY

DEVELOPMENT OF 1CP AND AVERAGE DEMAND ALLOCATOR (CAP1SY)

TEST YEAR ENDING DECEMBER 31, 2009 DOCKET NO. 10-067-U

1CP&AVG - PRODUCTION DEMAND ALLOCATION

DEMAND FACTORS

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)
		SYSTEM COINCIL	DENT PEAK (CP) DEMAND				SYST	TEM ENERGY			1CP&AVG.	1CP&AVG.
	CP DEMAND DATA		ADJUSTED	RATE CLASS	CP RATIO x	CLASS		ADJUSTED	RATE CLASS	ENERGY RATIO	DEMAND ALLOC.	ARK RETAIL DEMAND
LN. RATE CLASSES	KW	ADJUSTMENTS	DEMAND	CP RATIO	COINCIDENT FCTR	KWH	ADJUSTMENTS	KWH	ENERGY RATIO	x LOAD FCTR	"CAPISY"	"CAP1AR"
	COINCIDENT PEAKS (CPs) Tab	SYS PEAK ADJ (SYSA) Tab	Col, (b)+(c)	Ratio of Col.(d)	47.6962%	ENERGY+LOSSES (ENR) Tab	FF1, Pgs. 326 & 327	Col. (g)+(h)	Ratio of Col.(i)	52.3038%	Col. (f)+(k)	Rebase Col. (1) to
												100% Ark. Retail
1 RESIDENTIAL (R-1) S/L-5	222,480	0	222,480	3.9187%	1.8691%	804,046,331	0	804,046,331	3.0910%	1.6167%	3.4858%	31.7101%
2 TOTAL GENERAL SERVICE (Ln 3 + Ln 4)	65,701	0	65,701	1.1573%	0.5520%	234,937,474	0	234,937,474	0.9032%	0,4724%	1.0244%	9,3189%
3 GENERAL SERVICE S/L-3	54	0	54	0.0010%	0.0005%	586,308	0	586,308	0.0023%	0.0012%	0,0017%	0.0155%
4 GENERAL SERVICE S/L-5	65,647	0	65,647	1.1563%	0.5515%	234,351,166	0	234,351,166	0.9009%	0.4712%	1.0227%	9.3034%
5 TOTAL POWER & LIGHT (Ln 6+ Ln 12)	306,598	0	306,598	5.4003%	2,5758%	1,908,454,179	0	1,908,454,179	7.3366%	3.8373%	6.4131%	58.3398%
C. TOTAL DAY, NONTON (C. V. T. C. V.	140,620		140.620	2 (1700)	1.24070/	704 251 204		207.251.207	2.00050/	1.50000/	2.020.01	25 710001
6 TOTAL P&L - NON TOU (Sum Ln 7 thru 11) 7 P&L - NON TOU S/L-1	148,630	0	148,630	2.6179% 0.0000%	1.2487% 0.0000%	786,251,306	0	786,251,306	3.0225% 0,0000%	1.5809% 0,0000%	2.8296% 0,0000%	25.7408% 0.0000%
8 P&L - NON TOU S/L-2	5,040	0	5,040	0.0888%	0.0424%	34,790,563	0	34,790,563	0.1337%	0,0699%	0.1123%	1.0216%
9 P&L - NON TOU S/L-3	39,004		39.004	0.6870%	0.3277%	228,379,517	0	228,379,517	0.1337%	0.4592%	0.7869%	7.1584%
10 P&L - NON TOU S/L-3	280	0	280	0.0049%	0.0023%	246,818	0	246,818	0.0009%	0.0005%	0.7809%	0.0255%
11 P&L - NON TOU S/L-5	104,306	0	104,306	1.8372%	0.8763%	522,834,408	ŏ	522,834,408	2.0099%	1.0513%	1,9276%	17.5353%
II RES-NON TOUSIES	104,500	ů	104,500	1.05/2/0	0.070376	322,834,400	·	322,034,408	2,007978	1.051376	1.527076	17.333376
12 TOTAL P&L - TOU (Sum Ln 13 thru 17)	157,968	0	157,968	2.7824%	1.3271%	1,122,202,873	0	1,122,202,873	4.3141%	2.2564%	3,5835%	32,5990%
13 P&L - TOU S/L-1	57,845	0	57,845	1.0189%	0.4860%	467,150,218	0	467,150,218	1.7959%	0.9393%	1.4253%	12.9659%
14 P&L - TOU S/L-2	18,580	0	18,580	0.3273%	0.1561%	142,945,593	0	142,945,593	0.5495%	0.2874%	0.4435%	4.0345%
15 P&L - TOU S/L-3	61,170	0	61,170	1.0774%	0.5139%	373,691,811	0	373,691,811	1.4366%	0.7514%	1.2653%	11.5104%
16 P&L - TOU S/L-4	0	0	0	0,0000%	0,0000%	0	0	0	0.0000%	0.0000%	0.0000%	0.0000%
17 P&L - TOU S/L-5	20,373	0	20,373	0,3588%	0.1711%	138,415,251	0	138,415,251	0.5321%	0.2783%	0.4494%	4.0882%
18 TOTAL MUNICIPAL PUMPING (Ln 19 + Ln 20)	138	0	138	0.0024%	0.0011%	1,733,360	0	1,733,360	0,0067%	0.0035%	0,0046%	0.0418%
19 MUNICIPAL PUMPING S/L-4	8	0	8	0,0001%	0.0000%	66,451	0	66,451	0,0003%	0,0002%	0,0002%	0.0018%
20 MUNICIPAL PUMPING S/L-5	130	0	130	0.0023%	0.0011%	1,666,909	0	1,666,909	0.0064%	0.0033%	0.0044%	0,0400%
21 TOTAL LIGHTING (Excluding AFL) (Ln 22 + Ln 23)		0	0	0.0000%	0.0000%	31,120,774		31,120,774	0.1196%	0.0626%	0.0626%	0,5694%
22 MUNICIPAL LIGHTING S/L-5	0	0	0	0.0000%	0.0000%	9,842,888	0	9,842,888	0.0378%	0.0198%	0.0198%	0.1801%
23 SECURITY LIGHTING S/L-5	0	. 0	ů .	0.0000%	0.0000%	21,277,886	0	21,277,886	0.0378%	0.0428%	0.0428%	0.3893%
25 SECORIT ERRITING SIL-9	ů	ů	٧	0,000074	0.000070	21,277,000	. •	21,277,860	0.081876	0,042876	0,042676	0.389376
24 ATHLETIC FIELD LIGHTING S/L-5	0	0	0	0.0000%	0,0000%	1,103,514	0	1,103,514	0.0042%	0.0022%	0.0022%	0.0200%
25 ARKANSAS RETAIL JURIS. (Sum Lns 1, 2, 5, 18, 21, & 24)	594,917	0	594,917	10.4787%	4.9980%	2,981,395,632	0	2,981,395,632	11.4613%	5,9947%	10.9927%	100,0000%
26 OKLAHOMA RETAIL JURIS.	5,186,946	(377,080)	4,809,866	84.7203%	40.4084%	24,170,501,373	(2,474,860,000)	21,695,641,373	83.4044%	43,6237%	84.0321%	
27 FERC JURIS.	681,945	(409,379)	272,566	4.8010%	2.2898%	1,335,536,872	0	1,335,536,872	5.1343%	2.6854%	4.9752%	
28 TOTAL COMPANY (Sum Lns 25, 26, & 27)	6,463,808	(786,459)	5,677,349	100.0000%	47.6962%	28,487,433,877	(2,474,860,000)	26,012,573,877	100,0000%	52,3038%	100.0000%	
Load Factor = ((Total Co. Adjusted Energy / 8760) / Total Co. Adjuste	ed Demand) =	52.3038%										
Coincident Factor = 1-Load Factor =		47.6962%										

Wal-Mart Stores Arkansas, LLC, and Sam's West, Inc.
Exhibit SWC-9
Arkansas Docket No. 15-034-U

										Athletic Field	Outdoor Security	Muni	Muni	Muni						
		F	ower & Lig	ht		G	eneral Serv	ice	Residential	Lighting	Lighting	Lighting	Pumping	Pumping		Pow	er & Light TC	U		
Service Level:	1	2	3	4	5	3	4	5	5	5	5	5	4	5	1	2	3	4	5	System
	(C1)	(C2)	(C3)	(C4)	(C5)						(C6)									
A&E 4CP	0.0000%	0.8940%	6.7138%	0.0247%	18.6322%	0.0119%	0.0000%	10.9832%	32.8238%	0.0224%	0.4323%	0.2000%	0.0013%	0.0339%	11.4066%	3.4036%	10.5444%	0.0000%	3.8720%	100%
A&P CP	0.0000%	1.0216%	7.1584%	0.0255%	17.5353%	0.0155%	0.0000%	9.3034%	31.7101%	0.0200%	0.3893%	0.1801%	0.0018%	0.0400%	12.9659%	4.0345%	11.5104%	0.0000%	4.0882%	100%

Calculation of the Average & Excess 4CP Allocator, OG&E Total System Load Factor

												Athletic Field	Outdoor Security	Muni	Muni	Muni						
			Power & Light					General Service			Residential	Lighting	Lighting Lighting		Pumping	Pumping	Power & Light TOU					
	Service L	evel: 1		2	3	4	5	3	4	5	5	5	5	5	4	5	1	2	3	4	5	System
(1)	June Peak			5,218	38,073		92,452	62	-	52,146	174,535	-	-	-	7	128	70,710	18,487	61,664	-	20,936	534,418
(2)	July Peak		-	4,994	38,822	283	101,833	50	-	56,339	192,183	-	-	-	7	126	59,118	18,987	61,039	-	21,276	555,057
(3)	August Peak		-	5,040	39,004	280	104,306	54	-	65,647	222,480	-	-	-	8	130	57,845	18,580	61,170	-	20,373	594,917
(4)	September Peak			4,913	35,795	-	123,250	70	-	75,104	154,852	-	-	-	7	140	69,442	20,639	54,256	-	24,849	563,317
(5) Σ (1)	(4) Total			20,165	151,694	563	421,841	236	-	249,236	744,050	-	-		29	524	257,115	76,693	238,129	-	87,434	2,247,709
(6) (5) /	4 Average		-	5,041	37,924	141	105,460	59	-	62,309	186,013	-	-	-	7	131	64,279	19,173	59,532	-	21,859	561,927
(7) {Ox) /	C6) 4CP Allocator		0.0%	0.9%	6,7%	0.0%	18.8%	0.0%	0.0%	11.1%	33.1%	0.0%	0.0%	0.0%	0.0%	0.0%	11.4%	3.4%	10.6%	0.0%	3.9%	100.0%
(8)	Weather Normalized Energy Sales			34,790,563	228,379,517	246,818	522,834,408	586,308	-	234,351,166	804,046,331	1,103,514	21,277,886	9,842,888	66,451	1,666,909	467,150,218	142,945,593	373,691,811	-	138,415,251	2,981,395,632
(9) (8) / 8	760 Average kW		-	3,972	26,071	28	59,684	67		26,752	91,786	126	2,429	1,124	8	190	53,328	16,318	42,659	-	15,801	340,342
(10) (Cx) /	C6) Average Ratio		0.0%	1.2%	7.7%	0.0%	17.5%	0.0%	0.0%	7.9%	27.0%	0.0%	0.7%	0.3%	0.0%	0.1%	15.7%	4.8%	12.5%	0.0%	4.6%	100.0%
(11) (6) -	9) Excess kW		-	1,070	11,853	113	45,776	-	-	35,557	94,226			-	-		10,951	2,855	16,873		6,058	225,331
(12) (Ox) /	C6) Excess Ratio		0.0%	0.5%	5.3%	0.0%	20.3%	0.0%	0.0%	15.8%	41.8%	0.0%	0.0%	0.0%	0.0%	0.0%	4.9%	1.3%	7.5%	0.0%	2.7%	100.0%
(13) (10) x	16) Average Ratio * System LF		-	0.01	0.04	0.00	0.09	0.00	-	0.04	0.14	0.00	0.00	0.00	0.00	0.00	0.08	0.03	0.07		0.02	0.52
(14) (12) x	17) Excess Ratio * 1 - System LF		-	0.00	0.03	0.00	0.10	-	-	0.08	0.20	-	-	-	-	-	0.02	0.01	0.04	-	0.01	0.48
(15) (13) +	14) 4CP A&E Allocator		0,0000%	0,8368%	6.5154%	0.0282%	18.8617%	0.0103%	0.0000%	11.6376%	34.0507%	0.0194%	0.3733%	0.1727%	0.0012%	0.0292%	10.5134%	3.1121%	10.1274%	0,0000%	3,7105%	100.0%
(16) (17)	System Annual Load Factor 1 - Load Factor		52.3% 47.7%																			

ECP Class Residential General Service Power and Light Other

Sources: Docket 10-067-U, Schedule G-5-(a), Section 3(b) Docket 10-067-U, Schedule G-5-(a), Section 3(d) OG&E Response to WMT 1-8

34.0507% 11.6479% 53.7056% 0.5957%