

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

IN THE MATTER OF THE APPLICATION OF )  
OKLAHOMA GAS AND ELECTRIC COMPANY )  
FOR AN ORDER OF THE COMMISSION )  
AUTHORIZING APPLICANT TO MODIFY ITS )  
RATES, CHARGES, AND TARIFFS FOR RETAIL )  
ELECTRIC SERVICE IN OKLAHOMA )

CASE NO. PUD 2023-000087



**RESPONSIVE TESTIMONY**

**OF**

**TRENT A. CAMPBELL**

**APRIL 26, 2024**

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

**RESPONSIVE TESTIMONY**

**OF**

**TRENT A. CAMPBELL**

**APRIL 26, 2024**

**TABLE OF CONTENTS**

**EXECUTIVE SUMMARY ..... 3**  
**INTRODUCTION..... 4**  
**PURPOSE ..... 5**  
**PUD’S REVIEW PROCESS..... 5**  
**FUEL RELATED OPERATIONS AND MAINTENANCE EXPENSES (“O&M”) ..... 6**  
**FUEL INVENTORIES AND GAS IN STORAGE ..... 7**  
**RIDER REVENUE ..... 10**  
**FUEL ADJUSTMENT CLAUSE REVENUE..... 11**  
**GRID ENHANCEMENT MECHANISM ..... 11**  
**RECOMMENDATION ..... 13**  
**LIST OF EXHIBITS..... 15**

**EXECUTIVE SUMMARY**

1  
2 On December 29, 2023, Oklahoma Gas and Electric Company (“OG&E” or “Company”)   
3 filed an Application for a modification of its rates, charges, and tariffs for electric utility   
4 service in Oklahoma. The Public Utility Division (“PUD”) of the Oklahoma Corporation   
5 Commission (“OCC”) reviewed the Application, workpapers and testimony filed by   
6 Company witnesses, and prior Commission Orders. PUD issued data requests and   
7 reviewed the responses provided by OG&E as well as the responses to data requests issued   
8 by other parties in the Case. Additionally, PUD conducted multiple onsite and virtual audit   
9 conferences with Company personnel discussing test year and post-test year adjustments.

- 10 1. After review, PUD recommends that the Commission accept the following   
11 adjustments: PUD Adjustment No. B-5 for \$28,093,923 to increase Fuel   
12 Inventories from \$98,020,977 to \$126,114,901 based on the 13-month average as   
13 of the six-month post-test year.
- 14 2. PUD Adjustment No. B-6 for (\$8,055,805) to decrease Gas in Storage from   
15 \$16,840,880 to \$8,785,076 based on the 13-month average as of the six-month post-   
16 test year.
- 17 3. PUD Adjustment No. B-14 to disallow approximately \$4,498,050 of Rider   
18 Revenues Moving to Base Rates. This adjustment is primarily due to the   
19 disallowance of projects as a part of the GEM as recommended in the Responsive   
20 Testimony of Paul Alvarez. The remaining GEM rider revenue in the approximate   
21 amount of \$2,240,254 PUD recommends accepting OG&E’s proposal to move this   
22 remaining rider revenue to base rates for the GEM as referenced in WP H-2,   
23 Adjustment #5C as an offset to the project expenses.

1

2

**INTRODUCTION**

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

4 A: My name is Trent A. Campbell. My business address is Oklahoma Corporation  
5 Commission, Public Utility Division, Will Rogers Office Building, PUD Suite 414, 2401  
6 North Lincoln Boulevard, Oklahoma City, Oklahoma 73105.

7 **Q: Have you previously testified before the Commission and were your qualifications**  
8 **accepted?**

9 A: Yes. I have testified previously before the Commission and my qualifications were  
10 accepted.

11 **Q: Who employs you and what is your position?**

12 A: I am employed by the Commission as a Programs Manager focusing on utility fuel  
13 expenses and Southwest Power Pool (“SPP”) activities as it relates to utility regulation.

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

15 A: I have been employed by the Commission most recently since June 2022. However, I was  
16 employed previously by the Commission from October 2008 to April 2014.

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

18 A: I conduct research and perform comparative analysis of utility applications, reports,  
19 financial records, and workpapers to ensure that PUD can make accurate recommendations.

1 My primary responsibilities include assigning and reviewing all fuel review audits, acting  
2 as a witness, submitting testimony on fuel related cases, and managing the fuels team on  
3 completion of all fuel audits and fuel related assignments.

4 **Q: During the time in between being employed at the Commission, were you employed  
5 elsewhere and if so, what were your responsibilities?**

6 A: Yes, I was employed by Devon Energy as a Lead Financial Accountant focusing on  
7 Sarbanes-Oxley (SOX) compliance initiatives. After Devon, I was employed by the Federal  
8 Reserve Bank of Kansas City, Oklahoma City Branch office as a Senior Assistant  
9 Examiner focusing on the regulation and supervision of financial institutions within the  
10 Kansas City district. For a complete list of my work history and educational background,  
11 please review the attached curriculum vitae.<sup>1</sup>

12 **PURPOSE**

13 **Q: What is the purpose of your Responsive Testimony regarding OG&E's Application for  
14 a modification in its rates, charges, and tariffs in Case No. PUD 2023-000087?**

15 A: The purpose of my Responsive Testimony is to present PUD's recommendations to the  
16 Commission regarding the following areas of review:

- 17 • Fuel Related O&M Expenses  
18 • Rider Removal  
19 • Fuel Revenues, and  
20 • Rider Revenue Moving to Base Rates

21 **PUD'S REVIEW PROCESS**

22 **Q: Please explain PUD's review process in this Case.**

---

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

1 A: PUD reviewed the Application, FERC Form, the workpapers and testimony filed by OG&E  
2 witnesses, and Final Order No. 728277 in Case No. PUD 2021-000164. PUD issued data  
3 requests and reviewed the associated responses, including responses to data requests issued  
4 by intervenors in this Case. PUD conducted onsite and virtual audit conferences with  
5 OG&E personnel to review highly confidential data and to have discussions with the  
6 Company regarding the areas of review. PUD also conducted subsequent audit conferences  
7 with OG&E personnel to further discuss six-month post-test year updates.

8 **FUEL RELATED OPERATIONS AND MAINTENANCE EXPENSES (“O&M”)**

9 **Q: Please explain PUD’s objectives in reviewing Fuel Related O&M Expenses.**

10 A: PUD’s objective was to ensure that the appropriate revenue and expenses associated with  
11 fuel were removed from rate base as they are accounted for and collected in the fuel  
12 adjustment clause (“FAC”).

13

14 **Q: What analysis did PUD perform regarding OG&E’s Fuel Related O&M Expenses?**

15 A: PUD reviewed the H-2-33 Workpapers and the company’s six-month post-test year update,  
16 additional supporting workpapers, and responses to related data requests. PUD held  
17 discussions with Company personnel to gain an understanding of the process in which these  
18 expenses were developed and any updates to the six-month post-test year adjustment.

19 **Q: What are Fuel Related O&M Expenses?**

20 A: Fuel Related O&M Expenses are those costs related to the fuel, but not a commodity cost,  
21 that OG&E uses to generate electricity.

1 **Q: Did OG&E propose an adjustment associated with Fuel Related O&M Expense?**

2 A: OG&E proposed an adjustment to remove (\$6,003,637) in fuel related O&M.<sup>2</sup> This amount  
3 was included in the reduction of (\$1,010,701,348) for all fuel, purchase power expenses,  
4 air quality control systems (“AQCS”), and Cogen Capacity payments removed from base  
5 rates and recovered through the FAC.<sup>3</sup>

6

7 **Q: Does PUD propose an adjustment associated with Fuel Related O&M Expense?**

8 A: No. PUD verified that all Fuel Related Operations and Maintenance Expense were  
9 removed from expense with the Company’s adjustment. PUD is recommending that the  
10 Commission accept the Company’s Fuel Related Operations and Maintenance Expense  
11 adjustment (Eligible Fuel Related Adjustments) to remove these expenses from the  
12 Operating Income Statement.

13  
14

**FUEL INVENTORIES AND GAS IN STORAGE**

15 **Q: What Coal and Oil inventories are included in OG&E’s rate base? Please explain the  
16 process used for reviewing Coal and Oil Inventories.**

17 A: Utilities’ primary objectives within the Fuel Inventories account are to: (1) ensure a  
18 continuous supply of coal and oil, of an appropriate quality and quantity, to all of its  
19 coal/oil-fired generation stations; and (2) ensure delivery of coal and oil to those stations  
20 which will result in the lowest reasonable cost per kWh of electricity, within the constraints  
21 of safety, reliability of supply, unit design, and environmental requirements.

---

<sup>2</sup> OG&E response to data request PUD 17-04

<sup>3</sup> WP H-2-33

1 OG&E’s pro forma adjustments for a 13-month average reflected for the test year resulted  
 2 in a decrease of (\$18,470,195) for coal, an increase in oil of \$911,083, and a decrease in  
 3 alternate fuel inventory of (\$77,758) for a combined decrease in fuel inventories of  
 4 (\$17,636,870).<sup>4</sup> PUD reviewed the Direct Testimony of James G. Fenno, WPs B-3-04 and  
 5 B-3-05, and the response to Data Request PUD 10-7 to update the six-month post-test year  
 6 amounts. PUD compared the 13-month average based on the six-month post-test year to  
 7 OG&E’s 13-month average balances for Coal and Oil Inventories as filed.

8 **Q: What is PUD’s recommendation for Fuel Inventories?**

9 A: PUD recommends Adjustment No. B-5 to increase the Coal Inventory balance by  
 10 \$28,134,548, decrease Oil Inventories by (\$194,882) and increase Alternate Fuel by  
 11 \$154,257 for a combined increase of \$28,093,923 based on the 13-month average as of  
 12 the six-month post-test year. PUD used OG&E’s 13-month average balance from  
 13 workpaper B-3-4 and used Company responses to Data Request PUD 10-7. PUD  
 14 compared the 13-month average based on the six-month post-test year of \$126,114,901 to  
 15 OG&E’s 13-month average balance of \$98,020,977.<sup>5</sup>

16 **Table 1 – Adjustment B-5 – Fuel Inventories**

| Fuel Inventories          | Pro Forma Balance     | 6 Month Post Test Year Balance |
|---------------------------|-----------------------|--------------------------------|
| OG&E Proposal             | <b>(\$17,636,870)</b> | \$10,457,054                   |
| PUD Recommendation        | (\$17,636,870)        | <b>\$10,457,054</b>            |
| <b>PUD Adjustment B-5</b> | <b>\$28,093,923</b>   |                                |

17

---

<sup>4</sup> W/P B-3-4 – Test Year Ending 9/30/2023 – PUD 2023-000087 – Supplemental Package Section B.pdf  
<sup>5</sup> WP B-3-4 Fuel Invt. – PUD 10-7-Supp1\_At2\_Supp – Rate Base (Six Month Post Test Year Update Ending 3/31/24)



1 **Q: Please describe OG&E’s adjustment for Gas in Storage.**

2 A: OG&E’s pro forma adjustments for a 13-month average reflected for the test year resulted  
 3 in an increase of \$8,894,682 for Gas in Storage.<sup>6</sup> PUD reviewed the Direct Testimony of  
 4 James G. Fenno, WP’s B-3-04 and B-3-05, and the response to Data Request PUD 10-7 to  
 5 update the six-month post-test year amounts. PUD compared the 13-month average based  
 6 on the six-month post-test year to OG&E’s 13-month average balances for Gas in Storage.

7  
 8 **Q: What is PUD’s recommendation for Gas in Storage?**

9 A: PUD recommends Adjustment No. B-6 to decrease the Gas in Storage balance by  
 10 (\$8,055,805) to the 13-month average based on the six-month post-test year. PUD used  
 11 OG&E’s 13-month average balance from workpaper B-3-5 and used Company responses  
 12 to Data Request PUD 10-7. PUD compared the 13-month average as of the six-month  
 13 post-test year of \$8,785,076 to OG&E’s 13-month average balance of \$16,840,880<sup>7</sup>as filed.

14  
 15  
 16  
 17 **Table 2 – Adjustment B-6 – Gas in Storage**

| Gas in Storage            | Pro Forma Balance    | 6-Month Post Test Year Balance |
|---------------------------|----------------------|--------------------------------|
| OG&E Proposal             | <b>\$8,894,682</b>   | \$838,878                      |
| PUD Recommendation        | \$8,894,682          | <b>\$838,878</b>               |
| <b>PUD Adjustment B-6</b> | <b>(\$8,055,805)</b> |                                |

<sup>6</sup> W/P B-3-5 – Test Year Ending 9/30/2023 – PUD 2023-000087 – Supplemental Package Section B.pdf

<sup>7</sup> WP B-3-5 Gas in Storage – PUD 10-7-Supp1\_Att2\_Supp – Rate Base (Six Month Post Test Year Update Ending 3/31/24)

1  
2  
3  
4  
  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16

**RIDER REVENUE**

**Q: What are rider revenue adjustments and has OG&E proposed such an adjustment?**

A: This test year adjustment removes all rider revenue, except the fuel adjustment clause revenues, reducing test year revenues by \$181,032,079.

| <b>Table 3 – Rider Revenue – Test Year</b> Rider | Amount                   |
|--|--------------------------|
| Annual Public Utility Assessment Fee (APUAF)     | \$ (2,473,816)           |
| Energy Efficiency Program Rider (EEP)            | \$ (62,394,321)          |
| Grid Enhancement Mechanism (GEM)                 | \$ (6,770,721)           |
| Green Power Wind Rider (GPWR)                    | \$ (1,512,504)           |
| Military Base Tariff Credit Rider (MBTC)         | \$ (164,823)             |
| Tax Change Rider (TC)                            | \$ 2,971,302             |
| Rider for Tax Credits (RTC)                      | \$ 10,504,339            |
| Interim Rate Rider (IRR)                         | \$ (89,191)              |
| Renewable Energy Program (REP)                   | \$ (930,739)             |
| Storm Cost Recovery Rider (SCRR)                 | \$ (49,895,633)          |
| Southwest Power Pool Cost Tracker Rider (SPPTC)  | \$ (66,338,918)          |
| Non-Active Rider                                 | \$ 1,844                 |
| Utility Solar Pilot Program (USP)                | \$ (3,938,900)           |
| <b>Total</b>                                     | <b>\$ (181,032,081)*</b> |

\* Difference due to rounding

Rider revenues and associated expenses are removed to maintain consistency with the matching principle.

**Q: Does PUD agree with OG&E’s proposed adjustment?**

A: Yes. PUD reviewed supporting documentation for the test year, the Order from the previous case, and data requests from other parties. The rider revenues represent revenues that will be recovered outside of base rates, and PUD recommends that the Commission accept OG&E’s proposed \$181,032,079 adjustment to reduce test year revenues.

**FUEL ADJUSTMENT CLAUSE REVENUE**

**Q: Please describe OG&E’s adjustment for Fuel Adjustment Clause Revenues.**

A: OG&E proposed an adjustment to remove all revenues that are collected as a result of the Fuel Adjustment Clause. This adjustment removes \$1,257,723,324 from Company revenues. PUD reviewed WP-H-2-5b and monthly fuel reports in support of this adjustment. PUD recommends no adjustment to the Fuel and/or Purchased Power Revenues.

**Q: Does PUD recommend any further adjustment to the Fuel and/or Purchased Power Revenues?**

A: No

**GRID ENHANCEMENT MECHANISM**

**Q: What is the Grid Enhancement Mechanism (“GEM”)?**

A: The GEM is a mechanism to recover revenues associated with the Grid Enhancement Projects. These projects are made up of weather hardening investments, underground highway crossings, grid resiliency investments, distribution circuit automation investments, substation automation investments, communication systems investments, technology platforms and applications investments.<sup>8</sup> The GEM rider will terminate no later than July 1, 2025.

**Q: What is OG&E requesting for GEM Revenues?**

A: OG&E is proposing revenue collected within the rider to be moved to base rates. The

---

<sup>8</sup> Direct Testimony of Brian C. Huckabay, Pg. 6, Lines 12-16

1 purpose of this adjustment is to offset expenses made by the enhancement projects.

2 **Q: What is the requested amount to be removed from the GEM Rider?**

3 A: OG&E is requesting \$8,703,657 from the GEM rider to be moved to base rates.<sup>9</sup>  
4 Additionally, there is a rebasing of the Amortization of the Regulatory Liability (“ARL”)  
5 and the Amortization of the State Regulatory Liability (“ASRL”) riders for a combined  
6 total of (\$1,965,353)<sup>10</sup>. The combined total of these adjustments reflected in WP H-2-5C  
7 is \$6,738,304 to move to base rates.

8  
9 **Q: Does PUD have any adjustments to this area?**

10 A: Yes. PUD recommends the Commission accept PUD Adjustment No. B-14 to disallow  
11 approximately \$4,498,050 or 51.68 % of Rider Revenues Moving to Base Rates. This  
12 adjustment is primarily due to the disallowance of projects as a part of the GEM as  
13 recommended in the Responsive Testimony of Paul Alvarez of The Wired Group.

14  
15 Mr. Alvarez recommended disallowance of \$90.7 million of the \$175.6 million of the  
16 projects included in the GEM. This accounts for 51.68 % of the recommended  
17 disallowance.<sup>11</sup> Of the remaining GEM rider revenue in the approximate amount of  
18 \$2,240,254 or 48.32 %<sup>12</sup> PUD recommends moving this amount into base rates as  
19 referenced in WP H-2, Adjustment 5C as an offset to the project expenses . PUD will  
20 work with OG&E to finalize a revenue amount and will file errata testimony if necessary.

---

<sup>9</sup> Adjustment 5, WP H-2-5

<sup>10</sup> Adjustment 5, WP H-2-5C

<sup>11</sup>  $\$90.7\text{M} / \$175.6\text{M} = 51.68$  percent (rounding)

<sup>12</sup>  $(\$175.6\text{M} - \$90.7\text{M}) / \$175.6\text{M} = 48.32$  percent (rounding)

1  
2

**Table 4 – GEM Revenue to Base Rates**

|                                    |                       |                |
|------------------------------------|-----------------------|----------------|
| Projects Recommended to Disallow   | \$ 90,744,555         | 51.68%         |
| Projects Recommended for Allowance | \$ 84,859,738         | 48.32%         |
| Total Projects Included in GEM     | <u>\$ 175,604,293</u> |                |
| WP H-2-5C - GEM to BR              | \$ 8,703,657          |                |
| Disallowance Percentage            | 51.68%                |                |
| Project Rev Disallowed             | <u>\$ 4,498,050</u>   | Adj. #B-14 (1) |
| WP H-2-5C - GEM to BR              | \$ 8,703,657          |                |
| Allowance Percentage               | 48.32%                |                |
|                                    | <u>\$ 4,205,607</u>   |                |
| WP H-2-5C - ARL to BR              | \$ (1,965,353)        |                |
| Project Rev Allowed                | <u>\$ 2,240,254</u>   | (2)            |
| OG&E Proposed Adj. #5              | \$ 6,738,304          |                |
| PUD Adjustments (1) + (2)          | <u>\$ 6,738,304</u>   |                |
| Check                              | <u>\$ -</u>           |                |

3  
4  
5  
6

**RECOMMENDATION**

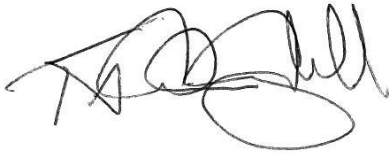
7 **Q: What is the Public Utility Division’s (“PUD”) recommendation to the Oklahoma**  
8 **Corporation Commission (“Commission”) in Case No. PUD 2023-000087?**

9 **A:** After conducting a thorough review of OG&E’s proposed adjustments and the supporting  
10 workpapers and documentation, the Public Utility Division (“PUD”) recommends the  
11 Oklahoma Corporation Commission (“Commission”) accept the following adjustments  
12 and recommendations:

- 13 1. PUD Adjustment No. B-5 for \$28,093,923 to increase Fuel Inventories from  
14 \$98,020,977 to \$126,114,901 as the 13-month average as of the six-month post-test  
15 year.

- 1           2. PUD Adjustment No. B-6 for (\$8,055,805) to decrease Gas in Storage from  
2           \$16,840,880 to \$8,785,076 as the 13-month average as of the six-month post-test year.
- 3           3. PUD Adjustment No, B-14 to disallow approximately \$4,498,050 of Rider Revenues  
4           Moving to Base Rates. This adjustment is primarily due to the disallowance of projects  
5           as a part of the GEM as recommended in the Responsive Testimony of Paul Alvarez.  
6           The remaining GEM rider revenue in the approximate amount of \$2,240,254 PUD  
7           recommends moving this remaining rider revenue to base rates for the GEM as  
8           referenced in WP H-2, Adjustment #5C as an offset to the project expenses.

I state, under penalty of perjury under the laws of Oklahoma, that the foregoing is true and correct to the best of my knowledge and belief.



---

Trent A. Campbell

**Oklahoma Gas and Electric Company – Case No. PUD 2023-000087**

**LIST OF EXHIBITS**

TAC-1

*Curriculum Vitae*



# Trent Alan Campbell

Exhibit TAC-

2024 Curriculum Vitae

**Contact**

[trent.campbell@occ.ok.gov](mailto:trent.campbell@occ.ok.gov)  
 Tel: 405-534-2123  
 Fax: 405-521-3336

Will Rogers Bldg, PUD Suite 414  
 2401 N. Lincoln Blvd  
 Oklahoma City, OK 73105

**Educatio**

University of Central 1990-1994

- B.B.A, Finance
- Accounting Major Coursework 2000-2003

**Work Experience**

Oklahoma Corporation Commission Oct 2008 –  
2014 / 2022 -  
Present

Public Utility Rates Analyst (October 2008 – 2010)

- Lead case analyst and expert witness on OCC Public Utility Division (PUD) Causes.
- Support analyst on PUD Causes.

Fuels Coordinator (2010 – October 2011)

- Responsible for assigning and reviewing all fuel audits and monthly fuel reviews for the PUD.
- Fuel Audits witness

Electric Transmission Advisor (November 2011 – 2014)

- Sit as a voting member of the Cost Allocation Working Group (CAWG) of the Southwest Power Pool (SPP)
- Advise Commissioner Dana Murphy (sitting and voting member of the Regional State Committee (RSC) for SPP) for the State of Oklahoma
- Review transmission projects for the State of Oklahoma as a part the Integrated Transmission Planning for SPP
- Monitor other committees within SPP for transmission projects and advise accordingly.
- Member of the Transmission Group for the OCC

Programs Manager – Fuels/Transmission (June 2022 – Current)

- Responsible for assigning and reviewing all fuel review audits.
- Fuel Audits witness
- Manage Fuel Team on completion of all fuel audits and all fuel related assignments.

Federal Reserve Bank of Kansas City May 2008 to  
Sept 2008

Senior Assistant Examiner

- Core responsibility was to regulate and supervise financial institutions to promote the safety, soundness, compliance, and stability of the U.S. banking system.
- Performed and/or led supervisory activities for financial institutions or other supervised entities, which mainly included examinations and inspections. Was exposed to broad-based supervisory activities (safety and soundness) with a focus on distinct segments of supervisory work, such as Accounting, Audit/Enterprise Risk Management, Bank Secrecy Act/Anti-Money Laundering, Business Technology, Capital Markets, Credit, Operational Risk, Payments, Trust/Fiduciary Activities, etc.
- Conducted extensive analysis of quantitative and qualitative factors from multiple sources and tools, as well as engaged in challenging discussions with executive level management and boards of directors.
- Applied sound supervisory judgment and considered multiple viewpoints to formulate appropriate supervisory conclusions and recommendations based on large amounts of subjective and potentially conflicting or sensitive information.
- Collaborated with and/or led examination or inspection teams to ensure activities were completed effectively and consistently; managed multiple workflows and interdependencies of work completed by a team; set expectations for team performance and was responsible for holding the





# Trent Alan Campbell

Exhibit TAC-

2024 Curriculum Vitae

team accountable; fostered an inclusive environment that promoted sharing of divergent views and diversity of thought.

- Prepared, or coordinated the preparation of, written reports or other correspondence to communicate findings and matters of supervisory/policy interest to executive level management and boards of directors.
- Represented the Reserve Bank's official position in meetings with executive level management and boards of directors of supervised organizations to communicate and provide support for supervisory conclusions.
- Served as a resource to internal and external constituents on regulatory matters, interpreting and providing guidance, education, and outreach to promote compliance with laws, regulations, and principles of sound risk management.
- Developed and maintained highly specialized technical knowledge consistent with System standards.

|                          |                            |
|--------------------------|----------------------------|
| Devon Energy Corporation | Sept 2014 to February 2016 |
|--------------------------|----------------------------|

**Lead Financial Accountant**

Supports Devon Energy primarily through the maintaining, implementing, and remediation of Sarbanes-Oxley (SOX) compliance initiatives. Primary responsibility is to document and assess internal controls over financial reporting as part of Devon's ongoing SOX compliance efforts.

- Acted as Application administrator for SOX SharePoint site.
- Prepared and coordinated review of annual SOX compliance plan with key stakeholders.
- Conducted Control Self-Assessment training for users at all levels.
- Acted as point person for SOX control testing, primarily through the Control Self-Assessment program.
- Conducted SOX testing at the entity level.
- Prepared and maintained quarterly and annual SOX management reports.
- Coordinated management review of sub-process narratives and process flow-charts in preparation for SOX testing.
- Continually analysed processes and procedures in all areas of the SOX program and provides ideas and feedback to supervisor and management.
- Prepared Audit committee communication materials.

|                         |                       |
|-------------------------|-----------------------|
| OFFICE OF STATE FINANCE | May 2008 to Sept 2008 |
|-------------------------|-----------------------|

**Auditor III**

- Assisted in developing and executing audit test plans for accounts payable and alternate systems to be compliant with state statutes
- Conduct pre and post audit transaction processed through statewide core accounts payable system
- Analyze audit results and prepared reports including audit exception trends and transaction errors.
- Communicated recommendations and follow up comments with agency personnel, CPA firms, and university officials

|                   |           |
|-------------------|-----------|
| SONIC CORPORATION | 2002-2008 |
|-------------------|-----------|

**Internal Auditor**

- Responsible for internal audit functions on a corporate, company store and franchise store level.

**Corporate Level -**

- Assisted the external audit firm, Ernst & Young (E&Y) on the preparation of Sonic's yearly financials including testing the documentation received from multiple financial departments to assure E&Y of accuracy and completeness.
- Acted as liaison between Corporate Staff and E&Y.
- Performed analytical work on financial statements and performed



# Trent Alan Campbell

Exhibit TAC-

2024 Curriculum Vitae

research on variances occurring from year-to-year comparisons.

- Performed some Sarbanes-Oxley (SOX) testing and documentation according to industry standards.
- Assisted in reviewing and approving all expense reports for corporate employees, verifying that all expenses were within limits of company and IRS guidelines.

Company Level –

- Performed analysis and audit work at approximately 400 company-owned drive-ins throughout multiple states. Ensured adherence to set policies and procedures.
- Reviewed daily administration functions and record retention, and audited employee payroll and time cards.
- Reviewed employee personnel files for applicable state / federal law requirements.
- Detailed minor food safety procedures and temperature documentation.

Franchise Stores –

- Performed approximately 60 Franchise Sales Audits and Reviews throughout multiple states to validate that reported net sales were true and accurate based on products purchased.
- Reviewed and tested paid invoices, bank statements, general ledgers, daily sales reports and tax returns.
- Audited the franchise operation of international stores in Mexico, resulting in forcing a franchisee from the system and turning 7 drive-ins into company-owned stores.

Attended several Executive Study Groups for Internal Auditors hosted by the National Restaurant Association and was recently a presenter.

Participated in two National Sonic Conventions and two Sonic Employee of the Year ceremonies as the emcee.

|                                 |                  |
|---------------------------------|------------------|
| <b>BANK ONE, OKLAHOMA, N.A.</b> | <b>1991-2002</b> |
|---------------------------------|------------------|

Banking Center Management

- Served as Assistant Vice President at the Midwest City Central and North Banking centers, responsible for profit and loss management and branch goals.
- Supervised approximately 75 tellers and customer service associates, and provided annual reviews.
- Conducted outside calls to create new sales.
- Managed daily critical decision-making at 6 different branch locations.
- Served as Operations Manager/Assistant Manager at 4 different branch locations overseeing day-to-day operations, hiring, training and scheduling customer service staff, and assisting customers with their banking needs.
- Performed Branch Control procedures to ensure policies and procedures were followed and assets were safeguarded.

## Professional Associations

- National Restaurant Association – Internal Auditors Executive Group
- University of Central Oklahoma – Finance Club
- Southwest Baptist Church – Finance Committee
- Capitol Hill Baptist Church – Finance Committee

## Professional Training

- Numerous Executive Study Groups of Internal Auditors – National Restaurant Assn.
- Communicating with Diplomacy and Tact – National Seminars Group
- Business Speaking Skills – National Seminars Group
- Leadership Effectiveness Training – Kent Stickler
- Success 2000 Training – Bank One
- Bank One Managerial and Finance training coursework
- NARUC 30th Annual Western Utility Rate School. May 2009

**CERTIFICATE OF ELECTRONIC SERVICE**

This is to certify that on the 26<sup>th</sup> day of April, 2024, a true and correct copy of the above and foregoing was electronically served via the Electronic Case Filing System to those on the Official Electronic Case Filing Service List, or via electronic mail to the following persons:

William L. Humes  
OKLAHOMA GAS AND ELECTRIC COMPANY  
PO Box 321, MC 1208  
Oklahoma City, OK 73101  
[humeswl@oge.com](mailto:humeswl@oge.com)  
[reginfo@oge.com](mailto:reginfo@oge.com)

Deborah R. Thompson  
Kenneth A. Tillotson  
THOMPSON TILLOTSON PLLC  
P.O. Box 54632  
Oklahoma City, OK 73154  
[deborah@ttfirm.com](mailto:deborah@ttfirm.com)  
[kenneth@ttfirm.com](mailto:kenneth@ttfirm.com)

Thomas P. Schroedter  
HALL, ESTILL, HARDWICK, GABLE,  
GOLDEN & NELSON, P.C.  
521 East 2<sup>nd</sup> St., Suite 1200  
Tulsa, OK 74120  
[tschroedter@hallestill.com](mailto:tschroedter@hallestill.com)

Adam J. Singer  
J. Eric Turner  
DERRYBERRY & NAIFEH, LLP  
4800 N. Lincoln Blvd.  
Oklahoma City, OK 73105  
[asinger@derryberrylaw.com](mailto:asinger@derryberrylaw.com)  
[jeturner@derryberrylaw.com](mailto:jeturner@derryberrylaw.com)

Rick D Chamberlain  
P.O. Box 21866  
Oklahoma City, OK 73156-1866  
[rick@chamberlainlawoffices.com](mailto:rick@chamberlainlawoffices.com)

Lesli R. Newton, Maj USAF  
Federal Executive Agencies Attorney  
139 Barnes Dr., Suite 1  
Tyndall AFB, FL 32403-5317  
[Leslie.newton.1@us.af.mil](mailto:Leslie.newton.1@us.af.mil)

A. Chase Snodgrass  
K. Christine Chevis  
Ashley N. Youngblood  
OFFICE OF THE ATTORNEY GENERAL  
313 N.E. 21<sup>st</sup> Street  
Oklahoma City, OK 73105  
[chase.snodgrass@oag.ok.gov](mailto:chase.snodgrass@oag.ok.gov)  
[christine.chevis@oag.ok.gov](mailto:christine.chevis@oag.ok.gov)  
[ashley.youngblood@oag.ok.gov](mailto:ashley.youngblood@oag.ok.gov)  
[utility.regulation@oag.ok.gov](mailto:utility.regulation@oag.ok.gov)

J. David Jacobson  
JACOBSON & LAASCH  
212 East Second St.  
Edmond, OK 73037  
[Jdj8788@aol.com](mailto:Jdj8788@aol.com)

Jack G. Clark Jr.  
CLARK, WOOD & PATTEN, P.C.  
3545 N.W. 58<sup>th</sup> St., Suite 400  
Oklahoma City, OK 73112  
[cclark@cswp-law.com](mailto:cclark@cswp-law.com)

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

Jeremy E. Melton  
Paul D. Trimble  
TRIMBLE LAW GROUP, PLLC  
5510 N. Francis Avenue  
Oklahoma City, OK 73118  
[jmelton@trimblelawgroup.com](mailto:jmelton@trimblelawgroup.com)  
[ptrimble@trimblelawgroup.com](mailto:ptrimble@trimblelawgroup.com)

*Mary Ellen Sanders*  
Mary Ellen Sanders, Legal Secretary  
OKLAHOMA CORPORATION COMMISSION