

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) CASE NO. PUD 2023-000087
AUTHORIZING APPLICANT TO MODIFY ITS)
RATES, CHARGES, AND TARIFFS FOR RETAIL)
ELECTRIC SERVICE IN OKLAHOMA)



RESPONSIVE TESTIMONY

OF

JOHN GIVENS

APRIL 26, 2024

BEFORE THE CORPORATION COMMISSION OF THE STATE OF OKLAHOMA

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TABLE OF CONTENTS

EXECUTIVE SUMMARY	3
INTRODUCTION.....	4
PURPOSE	5
PUD’S REVIEW PROCESS.....	5
PLANT HELD FOR FUTURE USE (“PHFU”)	6
GENERATION CAPITAL ADDITIONS.....	7
ACCUMULATED DEPRECIATION	9
DEPRECIATION EXPENSE	10
RECOMMENDATION	11
LIST OF EXHIBITS	14

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27

EXECUTIVE SUMMARY

On December 29, 2023, Oklahoma Gas and Electric Company (“OG&E” or “Company”) filed an Application for a modification of its rates, charges, and tariffs for retail electric service in Oklahoma.

After conducting a thorough review of OG&E’s proposed adjustments and the supporting workpapers and documentation, the Public Utility Division (“PUD”) makes the following conclusions and recommendations to the Oklahoma Corporation Commission (“Commission”):

- PUD recommends that the Commission accept PUD Adjustment B-3 to reduce rate base in the amount of (\$2,099,537) by removing all Plant Held for Future Use. Plant Held for Future Use is not used and useful, and it provides no benefit to current OG&E customers. Requiring current customers to pay for assets acquired up to ten years ago which may not provide any benefit for years to come introduces intergenerational inequity and is unfair and unreasonable.
- PUD does not recommend an adjustment to Generation Capital Spending in this Case. While recent year-over-year increases have been significant, the necessity of the projects was well demonstrated in the Direct Testimony of Company witness Doupe. The Company has also cited changing environmental regulations and increased SPP planning reserve margins as contributing to increased spending on Generation.
- PUD recommends that the Commission accept Adjustment B-4 to increase rate base in the amount of \$10,427,655 by adjusting Accumulated Depreciation based on PUD’s recommended plant balances.
- PUD also recommends that the Commission accept Adjustment H-13 to increase operating income in the amount of \$91,979,480 by reducing Depreciation Expense based on PUD’s recommended plant balances and depreciation rates.

1 **INTRODUCTION**

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

3 A: My name is John Givens. My business address is Oklahoma Corporation Commission,
4 Public Utility Division, Jim Thorpe Office Building, Room 580, 2101 North Lincoln
5 Boulevard, Oklahoma City, Oklahoma 73105.

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

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

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

11 A: I am employed by the Oklahoma Corporation Commission Public Utility Division as a
12 Senior Public Utility Regulatory Analyst.

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

14 A: I have been employed by the Commission since 2014.

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

16 A: I conduct research and perform comparative analysis of utility applications, reports,
17 financial records, and workpapers to ensure that PUD can make accurate recommendations.
18 My work focuses on Plant in Service, Depreciation, and other aspects of the Revenue

1 Requirement. For a complete list of my work history and educational background, please
2 review the attached curriculum vitae.¹

3 **PURPOSE**

4 **Q: What is the purpose of your Responsive Testimony regarding the Application filed by**
5 **OG&E in Case No. PUD 2023-000087?**

6 A: The purpose of my Responsive Testimony is to present PUD's calculations and
7 recommended adjustments for Plant Held for Future Use, Generation Capital Additions,
8 Accumulated Depreciation, and Depreciation Expense.

9 **PUD'S REVIEW PROCESS**

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

11 A: PUD reviewed the Application, the workpapers and testimony filed by OG&E witnesses,
12 and Final Order No. 728277 in Cause No. PUD 202100164. PUD issued data requests and
13 reviewed the associated responses, including responses to data requests issued by
14 intervenors to this Case. PUD conducted onsite audit conferences with OG&E personnel.
15 PUD also conducted subsequent audit conferences with OG&E personnel to further discuss
16 areas of review and the six-month post-test year updates once they were made available.

¹ Exhibit JTG-1.

1 **PLANT HELD FOR FUTURE USE (“PHFU”)**

2 **Q: Please describe the Company’s request for PHFU.**

3 A: The Company is requesting to earn a return on \$2,099,537 in PHFU for assets acquired
4 within ten years before the test year end.²

5 **Q: Does the Company address its request for PHFU in Direct Testimony?**

6 A: Company witness Lauren Maxey notes that the PHFU information for the Cost of Service
7 Study is found in Schedule K-2.8,³ and Company witness James Fenno explains the rate
8 base adjustment to remove assets acquired more than ten years ago.⁴ No witness addresses
9 the prudence of the purchases or why it would be fair and reasonable to charge current
10 customers for assets which are not currently in use.

11 **Q: Does PUD agree with the Company’s request to earn a return on PHFU?**

12 A: No. PHFU is not used and useful, and it provides no benefit to current OG&E customers.
13 Requiring current customers to pay for assets acquired up to ten years ago which may not
14 provide any benefit for years to come introduces intergenerational inequity and is unfair
15 and unreasonable.

16 **Q: What does PUD recommend regarding PHFU?**

17 A: PUD recommends that the Commission accept PUD Adjustment B-3 to reduce rate base in
18 the amount of (\$2,099,537) by removing all PHFU.

² Supplemental Workpaper B-3-11.

³ Direct Testimony of Company witness Lauren Maxey, page 12 at Figure 7.

⁴ Direct Testimony of Company witness James Fenno, page 7, lines 9-12.

1 **GENERATION CAPITAL ADDITIONS**

2 **Q: Please describe how PUD reviewed OG&E's Generation Capital Additions.**

3 A: PUD reviewed the Company's most recent Form 10-K SEC filing, the Direct Testimony
4 of Company witness Robert Doupe, and the responses to relevant data requests.

5 **Q: Did PUD find any items of concern in its review of the Company's Form 10-K SEC**
6 **filing?**

7 A: No. The Company discussed generation in broad terms in its SEC filing, and PUD did not
8 find any items of concern directly related to this Case. The filing does mention evolving
9 environmental regulations and increasing Southwest Power Pool ("SPP") planning reserve
10 margins,⁵ both of which may lead to increased generation investment levels.

11 **Q: Please describe the Direct Testimony of Company witness Robert Doupe.**

12 A: Mr. Doupe's Direct Testimony lists and explains the Company's major Generation Capital
13 Additions since the last test year. It goes into a significant level of detail about all major
14 Generation plant projects during that time, including all 10 projects contained in Data
15 Request OIEC 3-4.

⁵ OG&E Form 10-K for the Year Ended December 31, 2023, page 16.

1 **Q: Please describe the data request responses reviewed by PUD.**

2 A: PUD focused its review on responses to Data Requests OIEC 1-15,⁶ OIEC 3-4,⁷ and AG
3 13-3.⁸

4 The response to Data Request OIEC 1-15 contains a list of all plant projects greater than
5 \$1 million from March 31, 2022, to December 31, 2023.

6 The response to Data Request OIEC-3-4 contains a listing of the top 10 highest-cost
7 Generation projects since the last rate case, Cause No. PUD 202100163. All 10 of these
8 projects, as well as some other high-cost and high-impact projects, are described in detail
9 in Company witness Doupe's Direct Testimony.

10 Finally, the response to Data Request AG-13-3 contains Generation Capital Spending by
11 generating plant, by year from 2021 – 2023. These spending amounts increased 31% from
12 2021 to 2022, and another 14% from 2022 to 2023. While these increases are quite
13 significant, PUD takes note of the Company's requirements to comply with environmental
14 obligations and SPP planning reserve margin requirements, as well as the detailed
15 explanations of projects provided by Company witness Doupe.

⁶ Response and Attachment attached as Exhibit JTG-2.

⁷ Response and Attachment attached as Exhibit JTG-3.

⁸ Response and Attachment attached as Exhibit JTG-4.

1 **Q: What is PUD's recommendation regarding Generation Capital Spending?**

2 A: PUD does not recommend an adjustment to Generation Capital Spending in this Case.
3 While recent year-over-year increases have been significant, the necessity of the projects
4 is well demonstrated in the Direct Testimony of Company witness Doupe. The Company
5 has also cited changing environmental regulations and increased SPP planning reserve
6 margins as contributing to increased spending on Generation.

7 **ACCUMULATED DEPRECIATION**

8 **Q: Please describe PUD's review of depreciation in this Case.**

9 A: The bulk of PUD's review of depreciation is described in the Responsive Testimony of
10 PUD witness William Dunkel. His analysis includes an in-depth review of the Company's
11 Depreciation Study and the determination of PUD's recommended depreciation rates. This
12 Testimony will present the impact of his recommendations, along with other PUD
13 adjustments, on the Revenue Requirement.

14 **Q: How did PUD calculate its recommended adjustment to Accumulated Depreciation?**

15 A: PUD used a two-step process to calculate the adjustment to Accumulated Depreciation.
16 First, it calculated the difference between the pro forma Accumulated Depreciation
17 balance reported on Schedule B-1 and the six-month post-test year balance found in the
18 response to Data Request PUD 10-7. This difference amounted to an increase to rate base
19 of \$4,741,005.

20 Second, PUD calculated the impact of its recommended adjustments to Plant in Service on

1 Accumulated Depreciation. This amounted to an additional increase to rate base of
2 \$5,686,650.⁹

3 Taken together, these adjustments represent an increase to rate base in the amount of
4 \$10,427,655.

5 **Q: What is PUD's recommendation regarding Accumulated Depreciation?**

6 A: PUD recommends that the Commission accept Adjustment B-4 to increase rate base in the
7 amount of \$10,427,655 by adjusting Accumulated Depreciation based on PUD's
8 recommended plant balances.

9 **DEPRECIATION EXPENSE**

10 **Q: Did PUD compute Depreciation Expense separately for each plant account?**

11 A: No. PUD did not have account-level detail of all recommended plant adjustments at the
12 time of filing, so Transmission and Distribution each use a single composite rate to
13 calculate the associated Depreciation Expense. Certain subaccounts were also composited
14 to the FERC account level. For the calculation of composite rates, please see Exhibit JTG-
15 6.

16 **Q: How did PUD calculate its Depreciation Expense adjustment?**

17 A: To calculate the recommended adjustment, PUD performed the following steps:

18 1. Calculate the difference between the pro forma Depreciation Expense reported

⁹ Exhibit JTG-5.

1 on Schedule I-1-1 and the six-month post-test year balance found in the
2 response to Data Request PUD 10-7.

3 2. For each account or composite group, multiply PUD's recommended plant
4 balance by the recommended depreciation rate to get the annual accrual.

5 3. Repeat step 1 for each account or composite group using the Company's
6 proposed pro forma balances and rates.

7 4. Find the difference between PUD's annual accrual and the Company's; this is
8 the adjustment for each account or composite group.

9 5. Sum all adjustments in step 3 and step 1 to reach PUD's final recommended
10 adjustment.

11 The result is a recommended adjustment of \$91,979,480. This amount is a decrease to
12 Depreciation Expense, which is an increase to pro forma operating income. The details of
13 the calculation can be found on Exhibit JTG-7.

14 **Q: What is PUD's recommendation regarding Depreciation Expense?**

15 A: PUD recommends that the Commission accept Adjustment H-13 to increase operating
16 income in the amount of \$91,979,480 by reducing Depreciation Expense based on PUD's
17 recommended plant balances and depreciation rates.

18 **RECOMMENDATION**

19 **Q: What is the Public Utility Division's ("PUD") recommendation to the Oklahoma**
20 **Corporation Commission ("Commission") concerning Accumulated Depreciation**
21 **and Depreciation Expense?**

22 A: PUD recommends that the Commission accept PUD Adjustment B-3 to reduce rate base in
23 the amount of (\$2,099,537) by removing all Plant Held for Future Use. Plant Held for

1 Future Use is not used and useful, and it provides no benefit to current OG&E customers.
2 Requiring current customers to pay for assets acquired up to ten years ago which may not
3 provide any benefit for years to come introduces intergenerational inequity and is unfair
4 and unreasonable.

5 PUD reviewed Generation Capital Additions in this Case and does not recommend an
6 adjustment. While recent year-over-year increases have been significant, the necessity of
7 the projects was well demonstrated in the Direct Testimony of Company witness Doupe.
8 The Company has also cited changing environmental regulations and increased SPP
9 planning reserve margins as contributing to increased spending on Generation.

10 PUD recommends that the Commission accept Adjustment B-4 to increase rate base in the
11 amount of \$10,427,655 by adjusting Accumulated Depreciation based on PUD's
12 recommended plant balances.

13 PUD also recommends that the Commission accept Adjustment H-13 to increase operating
14 income in the amount of \$91,979,480 by reducing Depreciation Expense based on PUD's
15 recommended plant balances and depreciation rates.

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.



John Givens

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

LIST OF EXHIBITS

JTG-1	<i>Curriculum Vitae</i>
JTG-2	Company Response to Data Request OIEC 1-15
JTG-3	Company Response to Data Request OIEC 3-4
JTG-4	Company Response to Data Request AG 13-3
JTG-5	Impact of Plant in Service Adjustments on Accumulated Depreciation
JTG-6	Calculation of Composite Depreciation Rates
JTG-7	Calculation of Depreciation Expense Adjustment



John T. Givens

Exhibit JTG-1

Curriculum Vitae

Contact

John.Givens@occ.ok.gov
Tel: 405-521-3376

Will Rogers Memorial Office Building
P.O. Box 52000
Oklahoma City, OK 73152

Work Experience

- | Oklahoma Corporation Commission | 2014 – Present |
|---|----------------|
| Public Utility Division, Rates and Regulation Group – Sr. Public Utility Regulatory Analyst | |
| <ul style="list-style-type: none"> Conduct research and perform comparative analysis of utility applications, reports, financial records, and workpapers. Draft pre-filed testimony and serve as an expert witness in court proceedings. Lead analyst in PUD Case Nos. 2019-000083, 2019-000094, 2021-000028, 2021-000057, 2021-000114, 2021-000154, 2021-000163, 2022-000112, and 2024-000017; and OSF Case Nos. 2020-000240 and 2020-000244. Support analyst in PUD Case Nos. 2020-000021, 2020-000022, 2020-000028, 2021-000054, 2021-000055, 2021-000063, 2021-000081, 2021-000118, 2021-000127, 2021-000142, 2021-000164, 2022-000022, 2022-000023, 2022-000093, 2022-000121, 2023-000012, 2023-000028, 2023-000030, 2023-000038, 2023-000086, and 2023-000087; and OSF Case Nos. 2021-000201, 2022-000018, 2022-000019, 2022-000037, 2022-000055, 2022-000192, 2023-000069, 2023-000070, 2023-000127, 2023-000267, and 2023-000284. | |
| Public Utility Division, OUSF Monthly Payment Team – Public Utility Regulatory Analyst | |
| <ul style="list-style-type: none"> Reviewed and processed Monthly Payment Request and Change Request submissions from eligible Oklahoma Universal Service Fund (“OUSF”) providers. Verified and approved hundreds or thousands of individual pending payment records each month prior to monthly OUSF disbursement. Coordinated development and maintenance of the OUSF Database with contracted Fund Manager, including developing SQL queries and reports. Analyzed pending and historical payment records to ensure compliance with state and federal law, as well as Commission orders, rules, and policies. | |
| Oil & Gas Conservation Division, Well Records Section – Administrative Technician | |
| <ul style="list-style-type: none"> Reviewed and processed transfer-of-operator requests. Performed both systematic and ad hoc reviews and corrections of data in Imaging and Well Data (RBDMS) systems. Assisted operators, mineral owners, and other stakeholders with research involving imaged documents, online databases, microfilm, and hard-copy files. Reviewed mineral leases and various other legal documents, working closely with the Office of General Counsel to ensure compliance. | |

Education

- | University of Oklahoma | 2005 – 2010 |
|--|-------------|
| <ul style="list-style-type: none"> B.A., Multidisciplinary Studies (Minor in Mathematics) | |

Professional Training and Development

- Depreciation and Ratemaking Issues and Net Salvage in the Real World*, Society of Depreciation Professionals, September 17–22, 2023
- Depreciation and Ratemaking Issues and Life Analysis Methods and Applications*, Society of Depreciation Professionals, September 11–16, 2022
- Introduction to Depreciation and Depreciation Fundamentals*, Society of Depreciation Professionals, September 21–October 7, 2021
- Introduction to Regional Wholesale Electricity Markets*, EUCI, March 3–4, 2020
- Telecom 101*, Online School of Network Sciences, completed November 2019
- National Exchange Carrier Association Expo, November 5–8, 2017
- National Regulatory Research Institute Telecommunications Training, March 16, 2017

Oklahoma Industrial Energy Consumers

Data Request OIEC 01-15

Docket No. PUD2023-000087

OIEC 01-15

For each electric plant addition project costing more than \$1 million since March 31, 2022, and continuing through to March 31, 2024, please provide the date the project was placed in service; the total cost of the project; a description of the project; copies of any economic feasibility or cost-benefit studies done for the project; quantification of cost savings achieved from the project, if any; and a description as to the project's purpose, such as replacement, facilitating load growth, etc.

Response*

Please see attachment OIEC 01-15_Att1 for projects greater than \$1M for projects placed in service from March 31, 2022, through December 31, 2023, and the supporting AFEs. Projects from January 1, 2024, through March 31, 2024, are projections and have not been finalized. The Company will update this response when the information is available.

Response provided by: Brent Johnson
Response provided on: 1/15/2024
Contact & Phone No: Peggy Millspaugh -- (405) 553-3504

*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
DATA REQUEST OIEC 01-15
Cause No. PUD 202300087
Projects Greater than \$1M from 3-31-2022 to 12-31-2023**

<u>AFE/Project#</u>	<u>Description</u>	<u>In Service Date</u>	<u>Amount</u>
3886	RB99-CAP Ladder Safety Gates	11/2021	9,076,656.50
5534	Maolcom Road Tap and Malcolm Road Substation	11/2023	1,102,599.16
5637	DLN-US 270 NEAR SEMINOLE	12/2022	2,203,161.39
5759	TSB-TINKER 7 8677	8/2021	14,819,054.04
8745	OGE PLAN 2023 PIEDMONT 69 GA	6/2022	1,349,023.01
6128	Itron Capital license renewal - SW	3/2020	2,507,455.27
6154	AUC-SM03-CAP RPLC GENERATOR RETAINING RI	6/2023	4,920,074.57
6303	IT Digital Fld Serv Mgmt-CADS Refresh-SW	3/2023	9,995,789.65
6365	AUC-S099-CAP RVR PMP DSCHG HEADER REPL	6/2022	2,121,772.01
6378	TLN-[LOCATION]-TINKER UNDERGROUND T-LINE	5/2022	7,880,564.37
6424	AUC-MK99-CAP CITY WATER SUPPLY LINE TO M	1/2023	5,985,060.77
6468	TLN-MUSTANG TO NW 38TH RESTOR	12/2022	1,188,620.88
6472	TSB-2020 SPARE 345KV REACTOR	6/2022	1,629,552.04
7007	TLN-OKTAHA 345KV	10/2021	10,092,513.97
7194	AUC-SM03-CAP TURBINE/GENERATOR WORK 2020	6/2023	38,189,165.03
7198	AUC-SM99-CAP CW INTAKE STRUCTURE PIPING	12/2022	1,864,017.88
7217	TSB-NATION SUB	8/2022	8,393,887.17
7253	AUC-SM02-CAP RPLC ECONOMIZER INLET HEADE	6/2022	1,319,580.51
7335	Microsoft Licenses - SW	10/2020	3,853,936.61
7371	South 4th Street Substation Bank 1 Bus-Tie Replacement	9/2021	1,470,292.68
7393	TLN-WOODWARD DISTRICT EHV-BEAVAR COUNTY	6/2023	7,806,605.22
7404	SM99 - CAP FALL PROTECTION SYSTEMS (ECONOMIZER 02 PROBES & P	11/2023	1,080,677.96
7412	TLN-PLANTERS RD SUB	7/2022	5,607,267.54
7458	TSB-TYPE A - RENO UPGRADES	3/2023	2,258,367.36
7459	DSB-TYPE C - NE 10TH ST. UPGR	6/2022	1,168,922.45
7516	DLN - RELO: SH 4 FROM WILSHIRE TO NW EX	6/2023	1,245,135.24
7524	FLEET LARGE BUCKETS AND DIGGER DERRICKS	11/2021	7,266,798.72
7525	FLEET VEHICLES AND EQUIPMENT	3/2022	4,136,809.76
7598	AUC-SM03-CAP EXCITER RETAINING RING REPL	6/2023	1,366,949.51
7606	TLN-COUNCIL-7725 CONNECT PROJECT AT C	3/2022	3,653,073.06
7638	AUC-SM99-CAP RIVER WELL UPGRADE	9/2023	1,317,903.46
7649	LAND MOBILE RADIO REPLACEMENT	3/2022	3,862,503.00
7677	DLN-WATONGA SUB UPGRADES	6/2022	1,113,700.83
7679	AUC-RV99-CAP WATER TREATMENT RO SKID	8/2023	4,706,967.21
7680	DSB-TRANSFORMER UPGRADE AT RIVERSIDE	4/2022	1,097,095.28
7692	AUC-RV00-CAP SAFETY SHOWER/EYEWASH UPGRA	9/2022	1,633,245.00
7712	HCM-SuccessFactors-SW	6/2023	35,767,292.80
7716	AUC-MK05-CAP COOLING TOWER MCC REPLACEME	6/2023	1,179,719.50
7727	DLN-EMAHAKA-CAPACITY UPGRADE	12/2022	2,905,977.73
7742	DLN-5607-22 GLOBAL NATURAL LLC	7/2022	1,157,273.79

**OG&E
DATA REQUEST OIEC 01-15
Cause No. PUD 202300087
Projects Greater than \$1M from 3-31-2022 to 12-31-2023**

<u>AFE/Project#</u>	<u>Description</u>	<u>In Service Date</u>	<u>Amount</u>
7760	DSB-ADD TRANSFORMER TO WALNUT	6/2022	1,085,702.17
7761	TLN-[LOCATION]-7725 CONNECT PHASE 2	10/2022	8,057,113.90
7789	AUC-SM03-CAP REPLACE REHEATER	1/2023	10,351,843.24
7792	DRAPER-OAK CREEK 138KV TRANSMISSION LINE RESTORATION/RECO	9/2022	1,909,996.77
7802	TSB-BUILD BEAR CLAW SUB	2/2023	5,894,906.06
7818	AUC-SM00-CAP Dam Tainter Gate	2/2023	2,547,799.77
7831	TSB-[SUB NAME]-TYPE A - GLENDALE UPGRADE	9/2022	1,322,125.50
7836	TSB-[LIBERTY]-ADD SUB BAY TO LIBERTY LAK	10/2022	7,106,054.01
7852	DLN GA LAT-REC PAULS VALLEY 22	8/2022	1,297,168.46
7869	MDU Replacement Cycle proj RfS21109-HW	8/2022	3,599,069.61
7874	TLN-EARLSBORO CORNER-FIXICO 69KV	7/2022	1,101,391.59
7885	AUC-SM03-CAP SH VALVE REPLACEMENT	12/2022	1,012,208.44
7886	Wintel Server Refresh - HW	12/2022	2,436,745.67
7889	DSB-CHAIN SUB-7725	5/2023	17,163,827.74
7893	AUC-MK99-CAP TURBINE FLOOR REPLACEMENT	4/2023	1,033,603.27
7909	AUC-SM03-CAP BFPT OST REPLACEMENT	6/2022	1,224,023.42
7915	TSB-PECAN CREEK BUS TIE TRANS	6/2023	10,991,962.77
7918	TSB-BRADEN PARK ADD 12KV CAPACITY	4/2023	2,397,585.30
7921	SITUATIONAL AWARENESS PROGRAM	6/2022	2,070,921.63
7933	AUC-FR01-CAP PLANT CONTROLS UPGRADE	1/2023	9,051,788.83
7947	DLN-STUBBEMAN-CIRCUIT 23	7/2022	1,081,661.09
7978	REDBUD SUBSTATION STATION POWER TO SSVTS	12/2023	3,232,980.01
7986	TSB-[SUB NAME]-ADD REACTORS TO FT SMITH	4/2023	1,801,204.64
7993	AUC-MC99-CAP Mark VI Upgrade to 6E Full	11/2022	1,335,292.88
7996	TLN-MAY AVE TO 38TH ST TLINE	12/2022	1,055,980.06
8004	DLN-PAULS VALLEY 22 CAPACITY	11/2022	1,075,471.14
8008	DLN GR OH BETHANY 27	4/2022	1,608,668.03
8019	DLN GR OH PAULS VALLEY 24	6/2022	1,161,954.28
8031	ENTERPRISE MUSTERING AND ACCESS CONTROL	5/2023	6,578,115.19
8035	2022 - CHQ1 All Floors Construction Remo	9/2023	4,285,465.38
8044	OGE PLAN 2021 DSB AUTO INSTALL WELLS	6/2022	2,562,689.98
8045	OGE PLAN 2021 DSB AUTO INSTALL FIXICO	6/2022	1,885,617.32
8055	MSKPP Unit 4 & 5 Admin HVAC	6/2023	1,080,397.46
8060	AUC-MK06-CAP DYNAMIC CLASSIFIERS	12/2022	3,737,051.05
8068	AUC-SO02-CAP BA WATER DSCHRG ELG COMPL	6/2023	15,602,462.86
8071	TSB- LITTLE CITY ADD 12 KV CAPACITY	7/2023	2,481,114.85
8072	DLN GR OH SOUTHGATE 33	4/2022	1,319,275.47
8081	DLN GA FDR-REC SARA 69	11/2022	1,046,396.63
8083	TLN-GRIFFIN TAP-MUSK-PECAN CRK	1/2023	14,384,281.11

**OG&E
DATA REQUEST OIEC 01-15
Cause No. PUD 202300087**

Exhibit JTG-2
Company Response to Data Request OIEC-1-15

Projects Greater than \$1M from 3-31-2022 to 12-31-2023

<u>AFE/Project#</u>	<u>Description</u>	<u>In Service Date</u>	<u>Amount</u>
8093	AUC-SM03-CAP BLADE REPL BFPT 3A	5/2023	2,126,267.83
8098	ENTERPRISE SECURITY - VIDEO ANALYTICS	12/2022	1,228,509.66
8104	DLN GR OH TULSA AVE 22	10/2022	1,936,266.65
8106	AUC-MK06-CAP PRECIPITATOR ROOF REPLACE	12/2022	6,583,020.55
8135	Meter Data Migration to Azure DL-SW	4/2023	3,739,046.93
8140	DLN GR OH TULSA AVE 23	11/2022	1,640,863.89
8142	DSB GR STONEWALL SUBSTATION	6/2022	2,400,834.89
8146	DLN - OAK DEVELOPMENT-OKC	8/2022	1,167,585.42
8148	AUC-ME08-CAP REPL CT MODULE 8/LP SECTION	6/2023	3,135,196.97
8150	DLN-7433-28 ROCK CREEK	12/2022	1,301,088.96
8152	DSB-CLASSEN REPL SITE	6/2022	1,169,095.12
8154	AUC-ME09-CAP REPL CT MODULE 8/LP SECTION	9/2022	2,967,597.10
8157	SHAREPOINT MODERNIZATION	8/2022	1,698,576.64
8169	DLN GR OH STONEWALL 23	6/2022	1,283,258.65
8173	TLN-[NATION-JAMESVILLE]-[QUAL]	12/2022	5,487,863.55
8174	TLN-[69KV BEELINE-NATION]	3/2023	5,240,330.74
8178	HCL 9.5 Upgrade - Phase 2	11/2022	1,367,958.91
8180	DSB GR WOODLAWN SUBSTATION	5/2022	1,512,030.33
8185	DSB-SOUTH LAKE ADD 34.5KV CAPACITY	6/2023	8,377,068.72
8187	DLN GR OH LAKESIDE 21	6/2022	1,025,882.99
8191	TLN-SEMINOLE-ASHLAND 345KV	12/2022	1,803,871.45
8192	TLN-TARBY-KERR DAM 161KV	1/2023	1,331,737.58
8210	OGE PLAN 2022 TULSA AVE 26 GR	12/2023	1,442,202.00
8217	TRANSMISSION LINE RESTORATION: 138KV SEMINOLE-PAOLI	10/2023	10,917,920.52
8219	DLN GR OH LAKESIDE 23	5/2022	1,377,594.48
8221	CMT Upgrade - SW	9/2022	1,201,930.74
8224	Ent Sec - Enterprise MonitoringTrans-HW	9/2023	4,411,938.04
8226	AEMS I - SUBSTATION ENTRY	11/2023	2,509,376.08
8227	DSB GR KELLYVILLE SUBSTATION	6/2022	1,059,880.44
8237	OGE PLAN 2022 TULSA AVE 25 GR	12/2023	1,878,511.87
8240	DSB-DISCOVERY-34.5KV ADDITIONS	12/2022	1,427,529.04
8251	OGE PLAN 2022 TROSPER 21 GR	10/2023	2,728,628.47
8253	DLN GR OH KELLYVILLE 29	8/2022	1,862,783.85
8255	DLN GR OH PAULS VALLEY 22	2/2023	2,247,980.80
8262	DSB GA TROSPER SUBSTATION	8/2022	1,585,452.28
8265	OGE PLAN 2022 MAY AVE 23 GR	12/2023	1,279,075.01
8274	AUC-SM03-CAP BOILER PIPING INSULATION	12/2022	1,060,706.25
8278	DLN GR OH NE 10TH 33	1/2023	1,112,962.74
8279	Core Office LAN Refresh(CHQ, Metro)-HW	3/2023	1,275,236.87

**OG&E
DATA REQUEST OIEC 01-15
Cause No. PUD 202300087**

Projects Greater than \$1M from 3-31-2022 to 12-31-2023

<u>AFE/Project#</u>	<u>Description</u>	<u>In Service Date</u>	<u>Amount</u>
8301	DLN GR OH THIRTY EIGHTH 27	2/2023	1,699,600.79
8309	OGE.COM MOBILE APP	12/2022	1,344,547.91
8310	TLN-[LOCATION]-HSL WATER POLES	7/2023	3,562,455.38
8318	OGE PLAN 2022 TULSA AVENUE SUB	12/2023	1,937,006.28
8319	DSB-CRESCENT-ADD 10MVA TRANS	6/2023	1,816,369.34
8320	DLN-GLASS MOUNTAIN	7/2022	1,490,649.49
8322	OGE PLAN 2022 WOODLAWN 24 GR	10/2022	1,000,048.42
8335	DSB GA SANTA FE SUBSTATION	11/2022	1,398,521.99
8353	DSB GR LAKESIDE SUBSTATION	8/2022	1,309,717.44
8368	PURCH PLACE IN SERVICE F28-995	12/2022	1,215,881.33
8393	FREEWAVE RADIO REPLACEMENT	2/2023	1,351,356.57
8399	WWDSC New Building Purchase	8/2022	4,962,389.19
8428	DSB GA BETHANY SUB	2/2023	3,207,945.65
8429	AUC-MK05-CAP GENERATOR HVB REPLACEMENT	6/2023	1,115,534.75
8440	DLN-RELO: SH152 FROM US HWY 81 TO BANNE	6/2023	4,194,882.54
8443	AUC-ME10-CAP REPL CT MODULE 8/LP SECTION	9/2023	3,297,769.19
8466	AUC-FR01-CAP 32K COMBUSTION HARDWARE UPG	6/2023	2,493,482.83
8485	DLN-2022 DLRP1 MIDWAY 61 CYCLE	11/2022	1,366,234.51
8489	DLN-2021 DLRP WPC RUSSETT 64	10/2022	1,491,819.19
8518	AUC-ME06-CAP REPL CT MODULE 8/LP SECTION	9/2023	4,211,377.22
8522	DLN - 2022 WxR SR Macarthur 22	11/2022	1,235,796.69
8527	DLN - 2022 WxR SR Piedmont 62	12/2022	1,166,232.99
8530	MK05-CAP ECAP EVERGREEN UPDATE	10/2023	1,640,845.89
8540	DLN - 2022 WxR SR Roman Nose 52	1/2023	2,084,058.68
8550	Ent Sec - Enterp Ntwk Sec Monitor	12/2022	1,413,753.67
8565	DLN-AIR NATINAL GUARD SECONDARY FEED	9/2023	1,491,599.94
8569	LAND PURCHASE - HAMPEL OIL	5/2023	1,141,127.13
8575	TSB-ARCADIA TRANS BK 2	5/2023	4,572,855.26
8578	DSB GR PAULS VALLEY SUBSTATION	12/2022	1,972,142.50
8581	DSB GA THIRTY EIGHTTH STREET SUBSTATION	2/2023	2,875,300.99
8588	2022 - Metro HVAC - NW Side of Building/	12/2021	1,875,869.49
8590	2022 MCCLAIN SUBSTATION TARGETED INFRASTRUCTURE	11/2023	1,918,619.47
8592	CISCO ENTERPRISE AGREEMENT	12/2022	3,037,028.85
8604	ENTERPRISE SECURITY - VEHICLE GATE SECURITY ENHANCEMENTS	6/2023	1,907,219.02
8610	ITOPS.2023 WINTEL SERVER REFRESH	12/2023	3,210,488.92
8617	DSB GA BELLE ISLE SUB	3/2023	1,715,871.54
8622	AUC-MK05-CAP AGB REPLACEMENT	6/2023	1,353,533.78
8626	DSB GA SW 22ND STREET SUBSTATION	5/2023	2,311,112.20
8630	DSB GA NE 30TH SUBSTATION	6/2023	3,533,383.21
8636	WOODWARD SC BUILD OUT	12/2023	3,854,977.68

OG&E
DATA REQUEST OIEC 01-15
Cause No. PUD 202300087

Projects Greater than \$1M from 3-31-2022 to 12-31-2023

<u>AFE/Project#</u>	<u>Description</u>	<u>In Service Date</u>	<u>Amount</u>
8652	DSB-[BUNCH CREEK]-[QUAL]	2/2023	1,355,615.48
8653	DLN-770622	6/2023	1,713,286.76
8656	DLN - KNIPE-CIRCUIT 22-KINDER WELLS	2/2023	2,361,437.01
8658	DLN-2022 WxR SR Green Pastures 22	12/2022	1,020,540.61
8667	DLN-2022 WxR SR Wolf Creek 21	1/2023	1,136,321.61
8670	AUC-RV02-CAP 2B COAL SILO RING REPLACEME	6/2023	2,212,104.02
8681	ESNM - SIEM Updates and Enhance-HW	3/2023	1,097,287.10
8687	DLN GA FDR-REC MIDWAY 61	5/2023	1,042,390.47
8688	DLN-2022 WxR SR Russett 64	1/2023	2,399,858.13
8691	DLN-2022 WxR SR Healdton 23	1/2023	2,359,875.30
8692	RB - CAP COOLING TOWER 1, 2, 3, 4 REBUILD	12/2023	2,381,069.08
8716	DLN GA LAT-REC COTTONWOOD CREEK 21	4/2023	1,009,798.98
8720	PC Laptop Refresh 2022-HW	8/2022	1,779,613.52
8727	MOBILE APP CONTINUOUS IMPROVEMENT	12/2023	1,527,899.91
8731	DLN-2023 WxR SR Ratliff 25	2/2023	1,038,184.56
8735	2023 WEATHER RESILIENCY - MENO TAP 21 STRUCTURAL TRUSSING	11/2023	2,221,314.40
8736	DLN-2023 WxR SR Hennessey 23	9/2023	1,444,534.83
8737	ESNM - ANTI-MALWARE DETECTION AND RESPONSE REFRESH	12/2023	1,301,433.64
8740	ESNM - COMPLIANCE TECHNOLOGY REVIEW AND ENHANCEMENTS	12/2023	1,405,437.76
8741	ESNM - PRIVILEGED ACCESS REFRESH AND ENHANCEMENTS	12/2023	1,108,356.39
8748	2023 WEATHER RESILIENCY - WATERLOO 23 STRUCTURAL TRUSSING	10/2023	2,178,892.10
8749	2023 WEATHER RESILIENCY - DRUMRIGHT 44 STRUCTURAL TRUSSING	11/2023	1,977,090.32
8758	CEDAR CREEK ADDITION RECONDUCTOR	10/2023	1,791,557.28
8760	DSB-TENNESSEE SUB-2021 TSER DISTRUBUTION	8/2023	1,043,010.84
8770	TSB-GRIFFIN-NEW TERMINAL	4/2023	1,345,433.12
8771	ESNM - MONITORING TRANSFORMATION PHASE 2	12/2023	4,387,496.59
8772	ESNM - PHYSICAL SECURITY TECHNOLOGY ENHANCEMENT	12/2023	1,458,254.73
8775	BENEFIT FOCUS	12/2023	1,466,660.33
8781	ESNM - UNIFIED COMMUNICATIONS	12/2023	1,316,064.52
8783	AUC-MK05-CAP GENERATOR MAJOR ROTOR	6/2023	1,440,751.80
8785	HICKORY HILL CAPACITY PROJECT	12/2023	3,539,842.08
8786	HAYMAKER SUBSTATION ADDING 50 MVA TRANSFORMER	12/2023	2,667,409.99
8793	OGE PLAN 2023 CLASSEN SUB	12/2023	3,108,472.94
8796	TSB-TYPE A - CLEO CORNER UPGR	6/2023	1,137,140.71
8816	OGE PLAN 2023 KENTUCKY SUB	11/2023	4,684,543.04
8827	OGE PLAN 2023 WRWA SUB	12/2023	2,336,599.86
8834	TLN-PAOLI-RATLIFF 138KV	5/2023	1,106,221.92
8889	PCI Software	3/2022	1,584,000.00
8890	Water Heater Test Station	9/2022	1,058,348.64
8894	2023 WEATHER RESILIENCY - BRYANT 21 STRUCTURAL RESILIENCY	11/2023	1,118,613.33

**OG&E
DATA REQUEST OIEC 01-15
Cause No. PUD 202300087
Projects Greater than \$1M from 3-31-2022 to 12-31-2023**

<u>AFE/Project#</u>	<u>Description</u>	<u>In Service Date</u>	<u>Amount</u>
8896	2023 WEATHER RESILIENCY - LIBERTY LAKE 23 STRUCTURAL TRUSSIN	10/2023	1,097,134.51
8897	2023 WEATHER RESILIENCY - ACORN 70 STRUCTURAL TRUSSING	11/2023	1,078,019.58
8898	2023 WEATHER RESILIENCY - DUNJEE 23 STRUCTURAL TRUSSING	12/2023	1,894,198.66
8904	2023 WEATHER RESILIENCY - SHELL ELMORE CITY TAP 21	11/2023	1,511,252.91
8915	ONE64 MULTIFAMILY	12/2023	1,185,933.63
8945	7320 HARDWARE DEPLOYMENT	12/2023	2,379,025.00
8991	Appian Licenses/New Functionality-2022	4/2022	1,492,632.10
8178	HCL Digital Experience-Asponte-SW	12/2022	1,470,636.12
7552	Tibco Subscription-2023-SW	3/2023	1,695,873.65

Oklahoma Industrial Energy Consumers

Data Request OIEC 03-04

Docket No. PUD2023-000087

OIEC 03-04

Please provide project descriptions, in-service dates, cost, and cost/benefit summaries for the ten highest cost Production Plant capital projects for which OG&E is requesting cost recovery through rates for the first time in this case.

Response*

Please see attachment OIEC 03-04_Att1 for the ten highest cost Production Plant projects for which OG&E is requesting cost recovery through rates for the first time in this case. Please see the response to OIEC 01-15 for the supporting AFEs.

Response provided by: Brent Johnson
Response provided on: 1/17/2024
Contact & Phone No: Peggy Millspaugh -- (405) 553-3504

*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.

Company Response to Data Request OIEC-3-4

OG&E
DATA REQUEST 03-04
Cause No. PUD 202300087
Production Capital Additions

Question: Provide project descriptions, in-service dates, costs, and cost/benefit summaries for the ten highest cost production plant capital projects for which OG&E is requesting recovery through rates for the first time in this case.

Response:

AFE #	Project #	Project Description	In-Service Date	Cost
7194	G:01075-SM03.00	AUC-SM03-CAP TURBINE/GENERATOR WORK 2020	6/2023	38,189,165.03
8068	G:01947-SO02.00	AUC-SO02-CAP BA WATER DSCHRG ELG COMPL	6/2023	15,602,462.86
7789	G:02087-SM03.00	AUC-SM03-CAP REPLACE REHEATER	1/2023	10,351,843.24
7933	G:02076-FR01.00	AUC-FR01-CAP PLANT CONTROLS UPGRADE	1/2023	9,051,788.83
8106	G:03061-MK06.00	AUC-MK06-CAP PRECIPITATOR ROOF REPLACE	12/2022	6,583,020.55
6424	G:00565-MK99.00	AUC-MK99-CAP CITY WATER SUPPLY LINE TO M	1/2023	5,985,060.77
6154	G:00909-SM03.00	AUC-SM03-CAP RPLC GENERATOR RETAINING RI	6/2023	4,920,074.57
7679	G:02032-RV99.00	AUC-RV99-CAP WATER TREATMENT RO SKID	8/2023	4,706,967.21
8518	G:03918-ME06.00	AUC-ME06-CAP REPL CT MODULE 8/LP SECTION	9/2023	4,211,377.22
8060	G:01705-MK06.00	AUC-MK06-CAP DYNAMIC CLASSIFIERS	12/2022	3,737,051.05

Oklahoma Attorney General

Data Request AG 13-03

Docket No. PUD2023-000087

AG 13-03

Please prepare and provide a schedule of annual capital expenditures for each generation plant for each of the last two calendar years, the test year, and as requested in rates for the first time in this case.

Response*

Please see attachment AG 13-03_Att1.

Response provided by: Brent Johnson
Response provided on: 2/13/2024
Contact & Phone No: Peggy Millspaugh -- (405) 553-3504

*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
DATA REQUEST AG 13-03
Cause No. PUD 202300087
Annual Capital Expenditures by Generating Plant

Request: Please prepare and provide a schedule of annual capital expenditures for each generation plant for each of the last two calendar years, the test year, and as requested in rates for the first time in this case.

Response: Please see below for the capital expenditures by generating plant.

<u>Plant</u>	<u>Capital Expenditures for</u> <u>Calendar 2021</u>	<u>Capital Expenditures for</u> <u>Calendar 2022</u>	<u>Capital Expenditures for Test</u> <u>Year 2023</u>
Sooner	17,245,716.20	20,310,226.42	29,719,042.54
Muskogee	24,355,818.95	47,019,174.34	50,162,840.23
Horseshoe	12,302,860.47	6,958,178.09	24,266,817.36
Mustang	1,074,770.41	8,340,383.64	15,010,124.29
Seminole	28,981,345.79	57,181,922.51	45,254,560.93
River Valley	26,755,566.63	21,675,909.35	25,900,866.06
McClain	1,582,244.63	4,738,157.74	3,112,710.02
Power Supply Sevices	1,844,433.10	3,806,672.21	5,201,411.48
Redbud	7,659,700.29	5,975,882.71	7,621,545.65
Frontier	4,890,667.76	12,825,772.56	12,144,594.70
Centennial	3,788,463.13	1,220,914.81	714,866.24
OU Spirit	2,463,137.49	2,228,305.21	2,098,214.41
Crossroads	4,478,941.03	3,728,067.45	3,161,536.04
Solar	13,673,630.25	1,284,474.61	118,186.35

Impact of Plant in Service Adjustments on Accumulated Depreciation

	Current Rates	PUD Proposed	PUD Disallowances	A/D Annual Impact	A/D Total Impact (23 mo.)
	Accrual Rate	Accrual Rate			
TOTAL INTANGIBLE PLANT	8.63%	8.05%			
TOTAL STEAM PRODUCTION PLANT	2.76%	2.83%			
TOTAL OTHER PRODUCTION PLANT	3.51%	3.25%			
TOTAL TRANSMISSION PLANT	2.07%	1.80%	24,285,686	438,168	839,823
TOTAL DISTRIBUTION PLANT	2.65%	2.79%	90,744,555	2,528,779	4,846,827
TOTAL GENERAL PLANT	6.22%	6.40%			
TOTAL DEPRECIABLE ELECTRIC PLANT	2.94%	2.89%	115,030,241	2,966,948	5,686,650

PUD Adjustment 5,686,650

Account	Balance 1	Rate 1	Balance 2	Rate 2	Balance 3	Rate 3	Balance 4	Rate 4	Comp Rate (weighted avg.)
303 (303.1, 303.2)	113,907,272	8.05%	148,826,972	10.18%					9.26%
341 (Therm, Wind, Solar)	104,817,655	2.71%	19,781,871	3.51%	4,465,531	2.71%			2.83%
343 (343, 343.1, 343.2 six-year, 343.2 thirty-year)	901,496,913	2.60%	5,962,712	1.55%	71,562,310	10.56%	693,339	1.93%	3.17%
344 (Therm, Wind, Solar)	79,789,249	2.33%	772,703,418	3.63%	39,650,005	3.20%			3.50%
345 (Therm, Wind, Solar)	99,742,953	2.12%	53,073,763	4.20%	9,653,560	2.74%			2.84%
346 (Therm, Wind)	22,900,415	3.17%	2,107,246	5.17%					3.34%

Note: Composite rates for Distribution and Transmission functions are not included here, and were instead taken from the workpapers of PUD witness Dunkel.

Calculation of Depreciation Expense Adjustment

Line No.	Account	Plant	Pro Forma Adjusted Depreciable Plant In Service	Company Proposed Annual Rate	Company Proposed DD&A Expense	PUD Annual Rate	PUD Rec. DD&A Expense	PUD Rec. Adjustment
INTANGIBLE PLANT								
1	301	Organization	-	0.00%	-	N/A	-	-
2	302	Franchise and Consents	1,703,550	4.28%	72,912	4.28%	72,912	-
3	303	Miscellaneous Intangible Plant	375,818,914	14.74%	55,395,708	9.26%	34,798,034	(20,597,674)
4		CWIP - Completed by March 2024	-	14.68%	-	N/A	-	-
5		TOTAL INTANGIBLE PLANT	\$ 377,522,464		\$ 55,468,620		\$ 34,870,946	\$ (20,597,674)
PRODUCTION PLANT								
STEAM PRODUCTION								
6	310	Land and Land Rights	940,062	2.01%	18,895	2.01%	18,895	-
7	311	Structures and Improvements	447,395,043	2.94%	13,153,414	2.75%	12,281,033	(872,381)
8	312	Boiler Plant Equipment	2,079,892,142	2.99%	62,188,775	2.80%	58,239,937	(3,948,838)
9	314	Turbogenerator Units	587,692,953	3.41%	20,040,330	3.10%	18,208,891	(1,831,439)
10	315	Accessory Electric Equipment	197,174,630	2.32%	4,574,451	2.09%	4,129,974	(444,478)
11	316	Miscellaneous Power Plant Equipment	61,038,821	4.75%	2,899,344	4.30%	2,625,613	(273,731)
12	317	ARO Cost - Steam Production	22,119,046	0.00%	0	N/A	-	-
13		TOTAL STEAM PRODUCTION	\$ 3,396,252,698		\$ 102,875,210		\$ 95,504,343	\$ (7,370,867)
OTHER PRODUCTION								
14	340	Land and Land Rights	10,816	0.69%	75	0.69%	75	-
15	341	Structures and Improvements	131,516,780	3.25%	4,274,295	2.83%	3,723,023	(551,273)
16	342	Fuel Holders, Producers and Accessories	23,693,046	2.38%	563,894	2.22%	526,036	(37,858)
17	343	Prime movers	989,104,315	3.34%	33,036,084	3.17%	31,356,613	(1,679,471)
18	344	Generators	893,633,787	4.82%	43,073,149	3.50%	31,260,145	(11,813,004)
19	345	Accessory Electric Equipment	172,724,495	3.45%	5,958,995	2.84%	4,897,509	(1,061,486)
20	346	Miscellaneous Power Plant Equipment	25,969,235	3.77%	979,040	3.34%	867,431	(111,609)
21	347	ARO Cost - Other Production	37,060,911	0.00%	0	0.00%	-	-
22	114	Acquisition Adjustment - Redbud	148,301,899	3.70%	5,487,170	3.70%	5,487,170	-
23		TOTAL OTHER PRODUCTION	\$ 2,422,015,284		\$ 93,372,703		\$ 68,907,734	\$ (24,464,969)
24		CWIP - Completed by March 2024	-	3.40%	-			

Responsive Testimony – Givens

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

Calculation of Depreciation Expense Adjustment

25		TOTAL PRODUCTION PLANT	\$	5,818,267,981		\$	196,247,912		
		TRANSMISSION PLANT							
26	350	Land and Land Rights		132,007,267	1.37%		1,808,500		See Below
27	352	Structures and Improvements		9,109,122	1.53%		139,370		See Below
28	353	Station Equipment		1,016,226,666	2.12%		21,544,005		See Below
29	354	Towers and Fixtures		174,385,293	1.57%		2,737,849		See Below
30	355	Poles and Fixtures		1,167,778,643	2.12%		24,756,907		See Below
31	356	Overhead Conductors and Devices		711,318,672	2.01%		14,297,505		See Below
32	358	Underground Conductors and Devices		110,494	0.00%		-		See Below
33	359	ARO Cost - Transmission		1,175,724	0.00%		-		See Below
34	114	Acquisition Adjustment - SpringCreek/Edmond		3,341,804	2.23%		74,522		See Below
35		CWIP - Completed by March 2024		-	2.03%		-		See Below
				-					
				-					
36		TOTAL TRANSMISSION PLANT	\$	3,215,453,685		\$	65,358,658		
		PUD Transmission Adjustments	\$	(24,285,686)					
		Total Transmission Plant - PUD	\$	3,191,167,999		\$	65,358,658	1.80%	57,575,844
									<u>\$ (7,782,815)</u>
		DISTRIBUTION PLANT							
37	360	Land and Land Rights		6,552,465	1.31%		85,837		See Below
38	361	Structures and Improvements		7,877,941	1.51%		118,957		See Below
39	362	Station Equipment		952,118,105	2.31%		21,993,928		See Below
40	363	Storage Battery Equipment		851,046	6.91%		58,807		See Below
41	364	Poles, Towers, and Fixtures		882,476,841	2.94%		25,944,819		See Below
42	365	Overhead Conductors and Devices		1,344,325,800	2.51%		33,742,578		See Below
43	366	Underground Conduit		389,919,798	1.86%		7,252,508		See Below
44	367	Underground Conductors and Devices		1,025,930,916	3.07%		31,496,079		See Below
45	368	Line Transformers		758,126,026	4.70%		35,631,923		See Below
46	369	Services		270,829,304	1.74%		4,712,430		See Below
47	370	Meters		231,252,891	6.86%		15,863,948		See Below
48	371	Installation on Customers' Premises		57,410,706	4.05%		2,325,134		See Below
49	373	Street Lighting and Signal Systems		317,627,758	5.35%		16,993,085		See Below
50		CWIP - Completed by March 2024		-	3.17%		-		See Below

Responsive Testimony – Givens

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

Calculation of Depreciation Expense Adjustment

51	TOTAL DISTRIBUTION PLANT	\$ 6,245,299,598		\$ 196,220,034			
	PUD Distribution Adjustments	\$ (90,744,555)					
	Total Distribution Plant - PUD	\$ 6,154,555,043		\$ 196,220,034	2.79%	\$ 171,509,035	\$ (24,710,999)
GENERAL PLANT							
52	389 Land and Land Rights	178,597	2.10%	3,751	2.10%	3,751	-
53	390 Structures and Improvements	243,332,737	1.94%	4,720,655	1.94%	4,720,655	-
54	391 Office Furniture and Equipment	122,020,567	17.62%	21,500,024	17.62%	21,500,024	-
55	392 Transportation Equipment	137,744,109	6.00%	8,264,647	6.00%	8,264,647	-
56	393 Stores Equipment	1,334,157	4.87%	64,973	4.87%	64,973	-
57	394 Tools, Shop and Garage Equipment	34,781,283	4.24%	1,474,726	4.24%	1,474,726	-
58	395 Laboratory Equipment	11,488,764	6.38%	732,983	6.38%	732,983	-
59	396 Power Operated Equipment	17,518,006	4.54%	795,317	4.54%	795,317	-
60	397 Communication Equipment	23,433,143	10.27%	2,406,584	10.27%	2,406,584	-
61	398 Miscellaneous Equipment	12,388,312	4.42%	547,563	4.42%	547,563	-
62	CWIP - Completed by March 2024	-	6.40%	-			
63	TOTAL GENERAL PLANT	\$ 604,219,675		\$ 40,511,224		\$ 40,511,224	\$ -
64	TOTAL ELECTRIC PLANT IN SERVICE	\$ 16,260,763,403		\$ 553,806,448		\$ 468,879,125	\$ (84,927,323)
						Six-Month Post-Test Year Adj.	(7,052,157)
						Total PUD Recommended Adj.	\$ (91,979,480)