

BEFORE THE
ARKANSAS PUBLIC SERVICE COMMISSION

IN THE MATTER OF THE APPLICATION OF)	
OKLAHOMA GAS AND ELECTRIC COMPANY)	DOCKET NO. 16-052-U
FOR APPROVAL OF A GENERAL CHANGE IN)	
RATES, CHARGES, AND TARIFFS)	

SURREBUTTAL EXHIBITS

OF

JUDY KAY LINDHOLM
SENIOR PUBLIC UTILITY AUDITOR
ELECTRIC UTILITIES SECTION

ON BEHALF OF THE GENERAL STAFF OF THE
ARKANSAS PUBLIC SERVICE COMMISSION

MARCH 30, 2017

SURREBUTTAL EXHIBIT JKL-1

OKLAHOMA GAS AND ELECTRIC COMPANY
Response to Attorney General of the State of Arkansas
Staff Data Request AG-003
Docket No. 16-052-U

Date Requested: 11/4/2016

Date Required: 11/21/2016

Requested by: Leslie Rutledge

- 3.35 Fees.** For each miscellaneous service fee a customer may be charged, please provide the following data:
- a. Please provide all analyses, compilations of data/information, studies, or documents prepared by or for the Company which examine the cost of providing the service(s) associated with each of the Company's other service charges. Please provide the requested documents in electronic form with all spreadsheet links and formulas intact, source data used, and explain all assumptions and calculations used.
 - b. If no analyses, compilations of data/information, studies, or documents were prepared, please explain how the charges were developed and explain the basis for the amount charged to customers.
 - c. Provide all source documents and workpapers used to calculate all labor rates used for each fee. Please provide the requested documents in electronic form with all spreadsheet links and formulas intact, source data used, and explain all assumptions and calculations used.
 - d. Provide all time and motion or other studies used to determine the labor times used. Please provide the requested documents in electronic form with all spreadsheet links and formulas intact, source data used, and explain all assumptions and calculations used.
 - e. For any labor times for which there are no supporting studies please describe in detail how those labor times were determined.
 - f. Please identify all regulated investor-owned electric utilities in Arkansas whose miscellaneous service charges the Company compared to its miscellaneous service charges. Provide the comparison made by the Company and the source documents used in the comparison. Please provide the requested documents in electronic form with all spreadsheet links and formulas intact, source data used, and explain all assumptions and calculations used.

- b. See a.
- c. All labor rates are provided via a query directly into our accounting system and did not require a separate calculation step.
- d. There were no time and motion or other studies used to determine labor times.
- e. All of the rates are calculated, or revalued, based on actual costs within our accounting system. Our process includes loading activity rates per Functional Cost Center (cost object where the employees costs are located, these include salaries, benefits, and other employee expenses) and per Activity Type (each employee is given an activity type based on the Business Unit they belong to and their specific pay grade). Then, as part of the Month End Closing Process, a revaluation step is done in order to true the labor up to the actual amount. This is done, because as a SOX control, all costs must be zeroed out of the Functional Cost Centers each month. As the system trues up the activities, based on all costs included, a new rate is calculated based on hours charged out and dollars sent out.
- f. OG&E did not do a comparative study.

SURREBUTTAL EXHIBIT JKL-2

Outbound Labor Cost per Call Mailing Cost Notices Disc - Reco

CERTIFICATE OF SERVICE

I, Justin A. Hinton, hereby certify that a copy of the foregoing has been served on all parties of record by electronic mail via the Electronic Filing System this 30th day of March, 2017.

/s/ Justin A. Hinton

Justin A. Hinton