

**FILED**

MAY 28 2009

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

COURT CLERK'S OFFICE — OKC  
CORPORATION COMMISSION  
OF OKLAHOMA

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

CAUSE NO. PUD 200800398

**COMMISSION STAFF'S INITIAL MAJOR ISSUES LIST**

COMES NOW David B. Dykeman, Director of the Public Utility Division of the Oklahoma Corporation Commission (Staff), by and through the undersigned counsel, to hereby submit the following initial major issues list as required by Commission rules at OAC 165:5-7-61(f)(2) and Commission Order No. 567320, the procedural schedule issued in this cause.

- 1) Plant in service,
- 2) Corporate allocations,
- 3) Cash working capital,
- 4) Consumer Fees,
- 5) Materials and supplies balance,
- 6) Fuel inventory,
- 7) Accumulated depreciation expense,
- 8) Regulatory assets,
- 9) Regulatory liabilities,
- 10) Prepaid pension benefit obligation,
- 11) Deferred income taxes,
- 12) Prepayments,

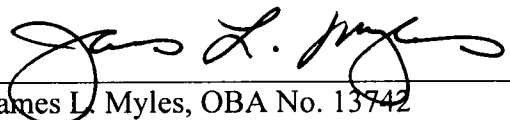
- 13) Advertising and marketing expenses,
- 14) Regulatory expenses,
- 15) Dues, donations, contributions, and certain membership expenses,
- 16) Lobbying expenses,
- 17) Research and development expenses,
- 18) Payroll expenses and related changes to payroll taxes,
- 19) Incentive compensation,
- 20) Legal fees,
- 21) Gas transportation expense,
- 22) Plant operations and maintenance expense,
- 23) Vegetation management,
- 24) Red Bud Plant adjustments,
- 25) Sale of assets,
- 26) Pension expense,
- 27) Post retirement benefits other than pensions,
- 28) Medical benefits expense,
- 29) Retirement savings plan,
- 30) Removal of riders,
- 31) Depreciation expense for plant and construction work in progress,
- 32) Insurance expense,
- 33) Transmission expenses/SPP,
- 34) Interest on working capital items and regulatory assets,
- 35) Related taxes,

- 36) Boiler plant expense,
- 37) Electric plant expense,
- 38) OG&E's operating expenses,
- 39) OG&E's rate of return on rate base,
- 40) OG&E's return on equity,
- 41) OG&E's base rates,
- 42) OG&E's capital structure,
- 43) OG&E's cost of debt,
- 44) Cost of Service,
- 45) Revenues,
- 46) Rate design.

Staff reserves the right to supplement this initial issue list.

Dated: May 28, 2009.

Respectfully submitted,



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**CERTIFICATE OF SERVICE**

I, the undersigned, do hereby certify that on the 28<sup>th</sup> day of May, 2009, a true and correct copy of the above and foregoing was deposited, with postage prepaid thereon, in the U.S. Mail to:

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