

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) CAUSE NO. PUD 2008-00398
AUTHORIZING APPLICANT TO MODIFY ITS)
RATES, CHARGES, AND TARIFFS FOR RETAIL)
ELECTRIC SERVICE IN OKLAHOMA.)

**OKLAHOMA INDUSTRIAL ENERGY CONSUMERS
MAJOR ISSUES LIST**

Oklahoma Industrial Energy Consumers (OIEC) hereby submits the following list of major issues in this Cause:

Rate Base

Plant in Service
CWIP
Cash Working Capital
Fuel Inventories (Coal)
Fuel Inventories (Oil)
Materials and Supplies
Accumulated Deferred Income Tax
Prepaid Pension Asset
Alternate Financing on CWC, Materials and Supplies and Prepayments


Operating Revenue and Expense Adjustments

Labor Adjustment for Estimate New Employees after Test Year End
Pension Expense and OPEBS
Supplemental Retirement Plan Expense
Incentive Payments to Executives
Incentive Payments to Non-Executives
Legislative Advocacy Expense
Outside Services Expense
Bad Debt Expense
Storm Damage Expense
Regulatory Expense
Marketing Expense
Depreciation Expense
Holding Company Allocations
Payroll Expense
Gain on the Sale of Utility Property

Other

Allocation of Wind Energy Costs
Generation Fuel Cost Responsibility
Industrial Rates in General
TOU (time-of-use) FAC
Cost Allocation Methods in General
OG&E's Pro forma Calculation of Fuel Cost to the Various Classes
Marginal Cost Concept and Fuel Cost
Customer Class Cost of Service (CCOS)
Power Factor Increase From 80% to 90 % for Service Level 1 and 2 Customers
Rate Allocation to the Various Classes
Rate Design in General
Cogeneration Credit Rider (CCR)
An Adjustment to RTP Revenues and Expenses
Capital Structure, Shareholder's Return on Equity and Cost of Debt
LPL - TOU Tariff
Smart Power Pilot Program
Load Reduction Rider
Time Differentiated Embedded Fuel
ICP Average and Excess Production Demand Allocator

Respectfully submitted,



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- and-

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ATTORNEYS FOR OKLAHOMA
INDUSTRIAL ENERGY CONSUMERS

CERTIFICATE OF SERVICE

This is to certify that on this 28th day of May 2009, a true and correct copy of the above and foregoing was served via e-mail on the below named parties:

William J. Bullard, Patrick D. Shore and Kimber L. Shoop and Stephanie Houle
Oklahoma Gas and Electric Company

James L. Myles
Oklahoma Corporation Commission

William L. Humes and Elizabeth Ryan
Attorney General's Office


Ronald E. Stakem and Jack G. Clark, Jr.
OG&E Shareholders Association

Kendall W. Parrish
AES Shady Point, LLC

Shelton L. Benedict
PowerSmith CoGeneration Project, Limited Partnership

Rick D. Chamberlain.
Wal-Mart Stores East, LP and Sam's East, Inc.

Cheryl A. Vaught and Deborah Thompson
Oklahoma Sustainability Network



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