

STANDARD PRICING SCHEDULE: TC
Tax Change Rider

STATE OF OKLAHOMA

EFFECTIVE IN: All territory served.

PURPOSE:

Federal Tax Change (“FTC”): This factor was originally established to credit Oklahoma retail customers the Oklahoma jurisdictional difference between what the Company recorded as income tax expense with a federal corporate income tax rate of 35% and what the Company otherwise would have recorded with the new federal corporate income tax rate of 21%, as a result of the federal Tax Cuts and Jobs Act of 2017. This original credit captured the tax change difference between the time period of January 1, 2018, when the Tax Cuts and Jobs Act of 2017 went into effect, and July 1, 2018, when new rates went into effect as a result of Cause No. PUD 201700496.

This FTC factor shall continue in the event another federal tax rate change is implemented. In such event, the difference between what the Company recorded as income tax expense and what the Company otherwise would have recorded with the new federal corporate income tax will be included in this rider and billed/credited to customers until the tax rate is updated in base rates in the next general rate case proceeding following implementation of new tax rates.

Amortization of the Federal Regulatory Liability (“ARL”): This factor is established to comply with final Order No. 671982 of Cause No. PUD 201700569. The Company established an Oklahoma jurisdictional regulatory liability to record the difference in ADIT due to the reduced federal corporate income tax rate as a result of the Tax Cuts and Jobs Act of 2017. This rider will true-up the difference between the level of amortization of the regulatory liability included in base rates and the actual level of amortization.

State Tax Change (“STC”): This factor is established to credit Oklahoma retail customers the Oklahoma jurisdictional difference between what the Company recorded as income tax expense with a state corporate income tax rate of 6% and what the Company otherwise would have recorded with the new state corporate income tax rate of 4%. This original credit captures the tax change difference between the time period of January 1, 2022, when the tax change went into effect, and July 1, 2022, when new rates went into effect as a result of Cause No. PUD 202100164.

This STC factor shall continue in the event another state tax rate change is implemented. In such event, the difference between what the Company recorded as income tax expense and what the Company otherwise would have recorded with the new state corporate income tax will be included in this rider and billed/credited to customers until the tax rate is updated in base rates in the next general rate case proceeding following implementation of new tax rates.

Rates Authorized by the Oklahoma Corporation Commission:

Public Utilities Division Stamp

(Effective)	(Order No.)	(Case No.)
January 1, 2025	745601	PUD 2023-000087
October 1, 2022	728277	PUD 202100164
July 1, 2022		O.S. §17-152
July 1, 2018	679358	PUD 201700496 (original)

APPROVED
December 20, 2024
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Amortization of the State Regulatory Liability (“ASRL”): This factor is established to comply with final Order No. 728277 of Cause No. PUD 202100164. The Company established an Oklahoma jurisdictional regulatory liability to record the difference in ADIT due to the reduced state corporate income tax rate from 6% to 4%. This rider will true-up the difference between the level of amortization of the regulatory liability included in base rates and the actual level of amortization.

APPLICABILITY: This rider is applicable to all Oklahoma retail rate classes and customers except those specifically exempted by special contract.

TERM:

FTC: The FTC factors implementation will coincide with future federal tax rate changes and will continue until the change in federal tax rates are included in base rates in a general rate case proceeding following the change in federal tax rates.

ARL: The ARL factors implementation will coincide with the implementation of new rates as a result of Cause No. PUD 201700496 and will remain in effect for as long as the amortization of the regulatory liability remains in base rates, or until closed by Commission order.

STC: The STC factors implementation will coincide with future state tax rate changes and will continue until the change in state tax rates are included in base rates in a general rate case proceeding following the change in state tax rates.

ASRL: The ASRL factors implementation will coincide with the implementation of new rates as a result of Cause No. PUD 202100164 and will remain in effect for as long as the amortization of the state regulatory liability remains in base rates, or until closed by Commission order.

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FTC FACTOR CALCULATION: The Company will calculate the FTC Factors using the following formula, on a per kilowatt-hour (kWh) basis, for each of the major rate classes and the combined minor rate classes and will be computed as follows:

$$FTC\ Factor_{class} = \frac{A * B}{C}$$

Where:

A = Oklahoma Jurisdiction interim period income tax expense change balance = (\$0)

B = Revenue Allocator for each class identified above

C = Base kWh for each Class identified above

And:

- a) **Revenue Allocator:** Determined from the final compliance Proof of Revenue from the Company’s most recent general rate case proceeding.

Rate Class	Revenue Allocator Percentage
Residential	49.8851%
General Service	10.8476%
Power and Light	21.4052%
Large Power and Light	12.1918%
Other	5.6703%

- b) **Base kWh:** The Oklahoma jurisdictional kWh as reflected in the final Schedule H-2 from the Company’s most recent general rate case proceeding, adjusted for growth.

Rate Class	kWh
Residential	8,837,224,285
General Service	1,683,845,704
Power and Light	7,144,191,700
Large Power and Light	8,616,901,605
Other	991,120,010

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ARL FACTOR CALCULATION: The Company will calculate the ARL Factors using the following formula, on a per kilowatt-hour (kWh) basis, for each of the major rate classes and the combined minor rate classes and will be computed as follows:

$$ARL\ Factor_{class} = \frac{Revenue\ Requirement}{Sales}$$

Where:

$$Revenue\ Requirement_{class} = (D - E + F) * G$$

Where:

D = *Actual Oklahoma jurisdictional Amortization of Regulatory Liability Amount*
\$29,393,277

E = *Amortization of Regulatory Liability Amount included in base rates*
\$29,002,027

F = *Annual True-Up*

G = *Revenue Allocator for each class identified above*

Sales = *Base kWh for each Class identified above*

And:

- a) **Revenue Allocator:** Determined from the final compliance Proof of Revenue from the Company's most recent general rate case proceeding.

Rate Class	Revenue Allocator Percentage
Residential	49.8851%
General Service	10.8476%
Power and Light	21.4052%
Large Power and Light	12.1918%
Other	5.6703%

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- b) **Annual True-Up:** The over or under amount which will be the difference between: (the Prior Period Amortization of Regulatory Liability less the amount of Amortization of Regulatory Liability included in Base Rates) less (the Prior Period ARL factor revenues or credits net of the previous Prior Period True-Up).
- c) **Base kWh:** . The Oklahoma jurisdictional annual kWh as reflected in the final Schedule H-2 from the Company’s most recent general rate case proceeding, adjusted for growth

Rate Class	kWh
Residential	8,837,224,285
General Service	1,683,845,704
Power and Light	7,144,191,700
Large Power and Light	8,616,901,605
Other	991,120,010

RATE CLASSES:

Major Rate Classes = *Residential, General Service, Power and Light, and Large Power and Light*

Combined Minor Rate Classes (Other) = *Oil and Gas Producers + Public Schools (Small and Large) + Municipal Pumping + Municipal Lighting + Back-Up and Maintenance Service + Outdoor Security Lighting + LED Lighting*

STC FACTOR CALCULATION: The Company will calculate the STC Factors using the following formula, on a per kilowatt-hour (kWh) basis, for each of the major rate classes and the combined minor rate classes and will be computed as follows:

$$STC\ Factor_{class} = \frac{A * B}{C}$$

Where:

A = *Oklahoma Jurisdiction interim period income tax expense change balance = (\$0)*

B = *Revenue Allocator for each class identified above*

C = *Base kWh for each Class identified above*

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And:

- c) **Revenue Allocator:** Determined from the final compliance Proof of Revenue from the Company's most recent general rate case proceeding.

Rate Class	Revenue Allocator Percentage
Residential	49.8851%
General Service	10.8476%
Power and Light	21.4052%
Large Power and Light	12.1918%
Other	5.6703%

- d) **Base kWh:** The Oklahoma jurisdictional kWh as reflected in the final Schedule H-2 from the Company's most recent general rate case proceeding, adjusted for growth.

Rate Class	kWh
Residential	8,837,224,285
General Service	1,683,845,704
Power and Light	7,144,191,700
Large Power and Light	8,616,901,605
Other	991,120,010

ASRL FACTOR CALCULATION: The Company will calculate the ASRL Factors using the following formula, on a per kilowatt-hour (kWh) basis, for each of the major rate classes and the combined minor rate classes and will be computed as follows:

$$ASRL\ Factor_{class} = \frac{Revenue\ Requirement}{Sales}$$

Where:

$$Revenue\ Requirement_{class} = (D - E + F) * G$$

Where:

$$D = Actual\ Oklahoma\ jurisdictional\ Amortization\ of\ State\ Regulatory\ Liability\ Amount$$

$$\$18,564,798$$

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E = *Amortization of State Regulatory Liability Amount included in base rates*
\$18,564,798

F = *Annual True-Up*

G = *Revenue Allocator for each class identified above*

Sales = *Base kWh for each Class identified above*

And:

- d) **Revenue Allocator:** Determined from the final compliance Proof of Revenue from the Company’s most recent general rate case proceeding.

Rate Class	Revenues Allocator Percentage
Residential	49.8851%
General Service	10.8476%
Power and Light	21.4052%
Large Power and Light	12.1918%
Other	5.6703%

- e) **Annual True-Up:** The over or under amount which will be the difference between: (the Prior Period Amortization of State Regulatory Liability less the amount of Amortization of State Regulatory Liability included in Base Rates) less (the Prior Period ASRL factor revenues or credits net of the previous Prior Period True-Up).
- f) **Base kWh:** The Oklahoma jurisdictional annual kWh as reflected in the final Schedule H-2 from the Company’s most recent general rate case proceeding, adjusted for growth

Rate Class	kWh
Residential	8,837,224,285
General Service	1,683,845,704
Power and Light	7,144,191,700
Large Power and Light	8,616,901,605
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OKLAHOMA GAS AND ELECTRIC COMPANY
P. O. Box 321
Oklahoma City, Oklahoma 73101

2nd Revised Sheet No. 52.17
Replacing 1st Revised Sheet No. 52.17
Date Issued November 26, 2024

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RATE CLASSES:

Major Rate Classes = *Residential, General Service, Power and Light, and Large Power and Light*

Combined Minor Rate Classes (Other) = *Oil and Gas Producers + Public Schools (Small and Large) + Municipal Pumping + Municipal Lighting + Outdoor Security Lighting + LED Lighting*

INITIAL FACTOR DETERMINATIONS FOR EACH TAX CHANGE: Initial factors for the ARL and ASRL will be submitted to the PUD and all Stipulating Parties of Cause No. PUD 202100164.

Initial factors for the FTC and STC will be submitted to the PUD and all Stipulating Parties of Cause No. PUD 202100164 a minimum of 45 days prior to the implementation date. If an objection is raised that cannot be resolved between the Company and Stipulating Parties, the Company will initiate a docket to address any such dispute.

ANNUAL RE-DETERMINATION: On or before November 15 of each year, re-determined ARL and ASRL rates will be submitted by the Company to the PUD and shall be implemented on the first billing cycle of January.

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BILLING FACTORS (\$ per kWh):

Rate Class	FTC	ARL	STC	ASRL
Residential	\$0.000000	(\$0.000024)	\$0.000000	(\$0.000002)
General Service	\$0.000000	(\$0.000026)	\$0.000000	(\$0.000002)
Power and Light	\$0.000000	(\$0.000014)	\$0.000000	(\$0.000001)
Large Power and Light	\$0.000000	(\$0.000004)	\$0.000000	(\$0.000000)
Other	\$0.000000	(\$0.000023)	\$0.000000	(\$0.000002)

FINAL REVIEW: The final over/under balances for each of the FTC, ARL, STC and ASRL factors will be refunded or collected through the Rider for Fuel Cost Adjustment. The final over/under balance for the FTC and STC will be determined after the filing of the year-end financial results with regulators for the year-end following the implementation of final rates from a general rate case proceeding following a tax change. The refund for the FTC and STC will true-up to the final balance of the income tax expense change balance, including considerations for income tax expense included in new rates from a general rate case proceeding following a tax change.

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January 1, 2024	728277	PUD 2021000164
July 1, 2018	679358	PUD 201700496 (original)

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