

EMPLOYEE COMPLAINT PROCEDURES FOR ACCOUNTING AND AUDITING MATTERS

Any employee of OGE Energy Corp. or any of its subsidiaries (collectively, the "Company") may submit a good faith complaint regarding accounting or auditing matters to the management of the Company without fear of dismissal or retaliation. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls, and audit practices. The Company's Audit Committee will oversee the treatment of employee concerns in this area.

To facilitate the reporting of employee complaints, the Company's Audit Committee has established the following procedures for the receipt, retention, and treatment of complaints regarding accounting, internal accounting controls, or auditing matters ("Accounting Matters").

Receipt of Employee Complaints

- Employees with concerns regarding Accounting Matters may report their concerns to the Company's Internal Auditing Executive (Director - Audits) or the Audit Committee.
- Employees may forward complaints on a confidential or anonymous basis to the Internal Auditing Executive at (405) 553-3092 or by using the OGE ethics hotline or to the Audit Committee c/o the Company's Corporate Secretary.

Scope of Matters Covered by These Procedures

These procedures relate to employee complaints relating to any questionable accounting or auditing matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review, or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company's internal accounting controls;

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- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports, or audit reports of the Company; or
- deviation from full and fair reporting of the ' 'Company's financial condition.

Treatment of Complaints

- Upon receipt of a complaint, the senior internal auditing executive will (i) determine whether the complaint pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender.
- Complaints relating to Accounting Matters will be reviewed under the Audit Committee's direction with oversight by the Internal Auditing Executive, the General Counsel, or other persons the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
- The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

Reporting and Retention of Complaints and Investigations

- The Internal Auditing Executive will maintain a log of all complaints, tracking their receipt, investigation, and resolution, and shall prepare a periodic summary report for the Audit Committee. Copies of complaints and such log will be maintained in accordance with the Company's document retention policy.