BEFORE THE CORPORATION COMMISSION OF THE STATE OF OKLAHOMA

IN THE MATTER OF THE APPLICATION OF OKLAHOMA GAS AND ELECTRIC COMPANY FOR COMMISSION APPROVAL OF ELECTRIC SERVICE AGREEMENTS AND PREAPPROVAL OF CAPACITY PURCHASE AGREEMENTS PURSUANT TO 17 O.S. § 286(C)	PUD 2026-000031

REDACTED RESPONSIVE TESTIMONY OF FRANK J. BELING
ON BEHALF OF
GENTNER F. DRUMMOND, OKLAHOMA ATTORNEY GENERAL

Gentner F. Drummond, the Attorney General of Oklahoma, on behalf of the utility customers of this State, hereby submits the Redacted Responsive Testimony of Frank J. Beling in the proceeding referenced above. The Attorney General urges close consideration of the testimony.

Respectfully submitted,

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CERTIFICATE OF SERVICE

On this 5th day of August 2026, a true and correct copy of the *Redacted Responsive Testimony of Frank J. Beling on Behalf of Gentner F. Drummond, Oklahoma Attorney General* was sent via electronic mail to the following interested parties:

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REDACTED

RESPONSIVE TESTIMONY

OF

FRANK J. BELING

ON BEHALF OF

GENTNER F. DRUMMOND,

OKLAHOMA ATTORNEY GENERAL

August 5, 2026

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I. Introduction

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Frank J. Beling, and my business address is 5555 North Grand Boulevard, Oklahoma City, Oklahoma 73112.

Q. BY WHOM ARE YOU EMPLOYED, WHAT IS YOUR POSITION, AND WHAT ARE YOUR GENERAL AREAS OF RESPONSIBILITY?

A. I am employed by C. H. Guernsey and Company ("Guernsey") its Analytical Solutions Group, and my current title is Executive Vice President. My primary areas of responsibility include rate analysis, power supply planning, and risk management.

Q. PLEASE BRIEFLY SUMMARIZE YOUR EDUCATIONAL AND PROFESSIONAL EXPERIENCE.

A. I have a Bachelor of Science degree in mechanical engineering, a Master of Science degree in mechanical engineering, and a Master of Business Administration. Please refer to Exhibit FJB-1 for a summary of my experience.

Q. HAVE YOU PREVIOUSLY PROVIDED TESTIMONY BEFORE THE OKLAHOMA CORPORATION COMMISSION OR BEFORE A UTILITY COMMISSION IN ANY OTHER JURISDICTION?

A. Yes. I have previously appeared before the Oklahoma Corporation Commission ("Commission"). My credentials were accepted at that time.

Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

A. I am appearing on behalf of the Oklahoma Attorney General ("Attorney General").

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. The purpose of my testimony is to evaluate Oklahoma Gas and Electric Company's ("OG&E" or "Company") request for preapproval of cost recovery for two Capacity Purchase Agreements ("CPA"), to comment on the Company's three proposed Electric Service Agreements, ("ESAs") with Google, and to recommend consumer protections.

II. Summary

Q. PLEASE SUMMARIZE YOUR TESTIMONY.

A. In my testimony, I first discuss the Company's forecasted need for additional capacity. I explain that new large loads are a significant driver of that need, and that Google's projected load represents a meaningful portion of the Company's projected demand forecast. I also describe the Company's recent resource procurement efforts and explain that Google secured and sold to the Company two CPAs to help address the capacity need associated with Google's proposed data center load.

Next, I discuss the Company's requested preapproval of cost recovery for the Rush Springs and High Spring CPAs. I also explain that the CPAs were not bid into the Company's 2024 All-Source Request for Proposals ("RFP") but instead resulted from negotiations between the Company and Google after the RFP process. I note that the CPAs appear to have favorable pricing compared to the CPA options available in the Company's RFP, but I also elaborate that the Company did not evaluate the CPAs using the same scoring methodology applied to the RFP bids. I then recommend that in the future the Company evaluate post-RFP proposals using the same scoring methodology applied in the applicable competitive solicitation when those proposals are relied upon to support a request for pre-approval of cost recovery. The Attorney General continues to recommend resources be evaluated in an

RFP process. However, based on the particular facts and circumstances in this Case, the Attorney General does not object to the selection of the two CPAs.

Subsequently, I summarize the provisions of the Company's proposed Electric Service Agreements with Google, including the proposed Supplemental Resource Administrative Charge. I explain that one of the purposes of this charge is to provide the Company with a mechanism for earning a return. I state that although I generally do not support a utility earning a return on CPAs, I explain the Supplemental Resource Administrative Charge is acceptable in this Case because it is related to the unique set of transactions between Google and the Company and does not affect other customers' rates. I further clarify that any approval of the Supplemental Resource Administrative charge should not be viewed as precedent for allowing utilities to earn a return on CPAs.

Next, I discuss several risks associated with serving large loads such as stranded investment, cost shifts due to lagging allocation factors, misallocation of Construction Work in Progress, and upward rate pressure on Company rates. For each of these risks, I discuss if the risks are addressed by the terms of the ESAs.

I then address the Company's assertion that adding Google's load will result in reduced rates for the other classes. I describe the analysis performed by the Company to reach this conclusion, and how it fails to appropriately recognize the costs associated with serving Google.

Next, I discuss the "failsafe" analysis proposed by the Company. I explain that such a mechanism is a beneficial tool to identify any adverse rate impacts caused by Google. I describe how the Company did not provide details on the methodology that should be used in the analysis, and I explain how the analysis should be performed.

Afterward, I discuss additional consumer protections that should apply to the Company's service to Google and other new large load customers. I recommend that if future network transmission upgrades are required to serve Google's load, Google should pre-fund the portion of those costs necessary to prevent an increase in transmission related costs allocated to other customer classes. I also recommend the Company update allocation factors on a more frequent basis, and that the Company should develop a mechanism to ensure that new large load customers participate in their fair share of any approved return on Construction Work in Progress ("CWIP").

Finally, I discuss the interaction between the ESAs and any future large load tariff. I explain that while the rates in the ESAs are subject to change according to a subsequent tariff, many of the non-rate terms and conditions of the ESAs would remain in effect. I then compare the protections in the ESAs with protections in the Company's proposed large load tariff. I note that although the Attorney General's preference is that the special contracts provide protections at least as stringent to those included in the new large load tariff once approved, the proposed special contracts comply with HB 2992.

III. Need for Capacity

Q. HAS THE COMPANY INDICATED THE NEED FOR ADDITIONAL CAPACITY?

A. Yes. In its most recent Integrated Resource Plan ("2026 IRP"), the Company projected a summer capacity need of 976 MW by 2028, increasing to nearly 2,800 MW by 2034.[1]

[1] Direct Test. Of Kimber Shoop for Okla. Gas and Elec. Co. 6:11–13 (May 1, 2026) [hereinafter "Shoop Direct"]

Q. PLEASE DESCRIBE ANY LARGE DRIVERS IN THE COMPANY'S NEED FOR ADDITIONAL CAPACITY.

A. New large loads are a significant driver of the Company's capacity needs. As shown below, Google's load alone is projected to account for nearly [redacted] of the Company's summer demand forecast.

Figure 1 (Confidential)
Company Demand Forecast Changes and Google's Share of the 2026 IRP Demand Forecast



Q. PLEASE DESCRIBE THE COMPANY'S RECENT EFFORTS TO ADDRESS ITS NEED FOR CAPACITY.

A. In 2024, the Company issued multiple requests for proposals for new and existing generation resources and has since received regulatory approval for several projects from

these RFP efforts.[2] The Company's projected summer and winter capacity positions in the 2026 IRP include the approved resources from the Company's 2024 All-Source RFP.[3]

Q. HOW DO THE PROPOSED ELECTRIC SERVICE AGREEMENTS WITH GOOGLE AFFECT THE COMPANY'S PROJECTED LOAD?

A. The Company began negotiations for electric service agreements with Google in the first half of 2025 for service at three new data center sites across Oklahoma.[4] The combined load from these facilities is projected to increase to more than [redacted] by 2028 and exceed [redacted] by 2036.[5]

Q. WHAT ADDITIONAL ACTIONS DID GOOGLE AND THE COMPANY TAKE TO HELP MEET THE INCREASED CAPACITY NEED?

A. Google secured and sold to the Company the generating capacity from two solar generation projects to help meet the increased need for capacity accompanying the Google load.[6] The Company is seeking preapproval of these two CPAs in this proceeding.

IV. Proposed Capacity Purchase Agreements

Q. PLEASE SUMMARIZE THE TERMS OF THE CPAS FOR WHICH THE COMPANY IS REQUESTING PREAPPROVAL OF COST RECOVERY.

A. The CPAs relate to the Rush Springs and High Spring solar facilities that are currently under construction.[7] The Company will only pay for the amount of Southwest Power Pool ("SPP") accredited capacity that is actually received, and the price for each CPA is fixed

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[2] Okla. Gas and Elec. Co., *Integrated Resource Plan,* (pg. i), https://www.oge.com/documents/d/portal/oge-2026-irp-final [hereinafter "Company 2026 IRP"]
[3] 2026 Company IRP, pg i.
[4] Shoop Direct 3:14–16.
[5] Shoop Direct 3:16–18.
[6] Shoop Direct 5:4–6.
[7] Shoop Direct 10:29–31.

over a 15-year term at [redacted] of SPP accredited capacity with no escalation.[8] Together, these CPAs are projected to provide 360 MW of accredited summer capacity and 120 MW of accredited winter capacity.[9]

Q. HOW DOES THE COMPANY PROPOSE IT RECOVER COSTS FROM THE RUSH SPRINGS AND HIGH SPRING CPAS?

A. The Company proposes to recover the costs associated with the Rush Springs and High Spring CPAs through the Company's FCA.[10] This treatment is consistent with Order No. 753440 in Case PUD 2025-000038.[11]

Q. WHAT POSITION HAS THE COMPANY TAKEN REGARDING THE BENEFITS OF THE RUSH SPRINGS AND HIGH SPRING CPAS?

A. The Company states that the CPAs provide a significant quantity of accredited capacity at a competitive cost to help satisfy its resource adequacy requirements.[12] The Company also indicates that, because the agreements are structured as CPAs rather than power purchase agreements ("PPA"), they allow the Company to obtain needed capacity without assuming the energy market pricing risk associated with a PPA.[13]

Q. IS A CPA INHERENTLY PREFERABLE TO A PPA?

A. Not necessarily. Whether a CPA or PPA provides greater value depends on the Company's resource needs, the allocation of risks between the parties, and the overall economics of

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[8] Shoop Direct 11:11–13.
[9] Shoop Direct 11:2–4.
[10] Shoop Direct 7:4–5.
[11] Order No. 753440 21:55, *In the Matter of the Application of Okla. Gas and Elec. Co. For Comm'n Preapproval of New Generation Capacity Pursuant to 17 O.S. § 286(C) and Rider Cost Recovery,* Case No. PUD 2025-000038 (Okla. Corp. Comm'n November 13, 2025).
[12] Direct Test. Of Matthew Schuermann for Okla. Gas and Elec. Co. 5:22–24 (May 1, 2026) [hereinafter "Schuermann Direct"].
[13] Schuermann Direct 5:28–31.

the specific proposals. By serving load in the Southwest Power Pool, the Company, and therefore its customers, are exposed to market pricing risk. Having energy-producing resources like a PPA can help offset part of that energy risk, while a CPA does not provide this same type of energy-hedging value. However, PPAs and CPAs can both be valuable tools in a resource portfolio.

Q. WERE THE RUSH SPRINGS AND HIGH SPRING CPAS INCLUDED IN THE COMPANY'S 2024 ALL-SOURCE RESOURCE SOLICITATION?

A. No. The Rush Springs and High Spring CPAs were not bid into the Company's 2024 All-Source RFP.[14] Instead, the CPAs resulted from the Company's negotiations with Google to provide electric service to its data center sites, which occurred after the 2024 All-Source RFP.[15]

Q. PLEASE DESCRIBE THE COMPANY'S EVALUATION OF THE CPAS.

A. The Rush Springs and High Spring CPAs were not submitted through the Company's 2024 All-Source RFP, and these projects were not evaluated using the Company's complete RFP scoring methodology.[16] The Company did, however, perform a price comparison against several bids submitted through the RFP.[17]

Q. HOW DID THE COST OF THE CPAS COMPARE TO THE COST OF PROJECTS SUBMITTED THROUGH THE COMPANY'S 2024 ALL-SOURCE RFP?

A. When compared to the CPA offers submitted in the Company's RFP on an equivalent eight-month transaction basis, the Rush Springs and High Spring CPAs have lower

[14] Shoop Direct 11:16.
[15] Schuermann Direct 3:17–19.
[16] OG&E Competitive Confidential Resp. to PUD-OGE-03-02a.
[17] Schuermann Direct 4:11–14.

pricing.[18] The bids with the closest pricing to the Rush Springs and High Spring CPAs were [redacted] priced [redacted] which ranked [redacted] and [redacted] in the Company's evaluation that included [redacted][19]

Q. DOES THE COMPANY'S PRICE COMPARISON PROVIDE A COMPLETE BASIS FOR COMPARING THE CPAS TO THE RFP BIDS?

A. No. The scoring framework that the Company used to evaluate projects in the 2024 All-Source RFP considered many aspects of each proposal, including projected summer and winter accredited capacity and various fuel price scenarios.[20] [redacted][21] [redacted][22]

[18] OG&E Competitive Confidential Resp. to PUD-OGE-03-02a.
[19] OG&E Resp. to AG-OGE-06-04, Competitive Confidential Attachment AG 06-04_Att1_Conf-Competitive.pdf, Table 7.
[20] Direct Test. of Kelly M. Riley for Okla. Gas and Elec. Co., 11:17–24, *In the Matter of the Appl. Of Okla Gas and Elec. Co. for Comm'n Preapproval of New Generation Capacity Pursuant to 17 O.S. § 286(C) And Rider Cost Recovery,* Case No. PUD 2025-000038 (Okla. Corp. Comm'n May 19, 2025) [hereinafter "Riley Direct (PUD 2025-000038)"]; Riley Direct (PUD 2025-000038) 15:16–21.
[21] OG&E Resp. to AG-OGE-06-04, Competitive Confidential Attachment AG 06-04_Att1_Conf-Competitive.pdf, pg. 18.
[22] OG&E Resp. to AG-OGE-06-04, Competitive Confidential Attachment AG 06-04_Att1_Conf-Competitive.pdf, pg. 18.

Q. IS THE COMPANY REQUIRED TO EVALUATE POST RFP PROPOSALS USING THE SAME SCORING METHODOLOGY APPLIED IN THE COMPETITIVE SOLICITATION?

A. No. The Oklahoma Administrative Code ("OAC") does not require the Company to evaluate post-RFP proposals using the same scoring methodology applied in the competitive solicitation. However, using the same scoring methodology as the RFP would promote transparency, facilitate meaningful comparisons among resource alternatives, and provide a more complete record on which to evaluate the reasonableness of the proposed transactions. I recommend that the Commission require the Company to evaluate any bids or proposals received after the final bid due date of a competitive solicitation using the same evaluation methodology applied to bids submitted through that solicitation if the Company relies on those bids to support evidence of considering reasonable alternatives in future proceedings.

Q. WHAT IS YOUR RECOMMENDATION TO THE COMMISSION REGARDING THE RUSH SPRINGS AND HIGH SPRING CPAS?

A. OAC does not require the Company to evaluate post-RFP proposals using the same scoring methodology applied in the competitive solicitation, although doing so would provide stronger evidence of considering reasonable alternatives.

The CPAs have favorable pricing when compared to other RFP bids and better pricing than the other CPA options that were available to the Company in its 2024 RFP.[23] The Attorney General continues to recommend resources be evaluated in an RFP process. However,

[23] Shoop Direct 11:7–9.

based on the particular facts and circumstances in this Case, the Attorney General does not object to the selection of the two CPAs.

V. Proposed Electric Service Agreements

Q. PLEASE SUMMARIZE THE EVENTS THAT LED TO THE SPECIAL CONTRACTS BETWEEN GOOGLE AND THE COMPANY THAT THE COMPANY IS PROPOSING.

A. The ESAs were developed as part of the overall commercial arrangement between the Company and Google to facilitate service to Google's proposed data center loads. After reaching an agreement following several months of negotiation, the parties executed a Memorandum of Understanding ("MOU") on November 4, 2025, which established the framework for negotiating the ESAs that were ultimately executed by the parties.[24]

Q. PLEASE PROVIDE A BRIEF DESCRIPTION AND SUMMARY OF THE ESA PROVISIONS.

A. The ESAs with Google define unique terms and conditions for service to the three Google data center sites. There is one ESA for each site, and each ESA contains the same provisions apart from location and size.[25] In addition to standard terms, the ESAs contain other terms and conditions such as Conditions to Effectiveness, Term and Contract Demand, Rates for Service, Minimum Charges, Supplemental Resource Administrative

[24] Direct Test. Of John P. Laws for Okla. Gas and Elec. Co. 4:19–23 (May 1, 2026) [hereinafter "Laws Direct"]
[25] Shoop Direct 2:27–28.

Charge, Early Termination and Capacity Reduction, T&D Costs, Collateral, Additional Customer Protections, and others.[26]

Q. PLEASE DESCRIBE THE SUPPLEMENTAL RESOURCE ADMINISTRATIVE CHARGE INCLUDED IN THE PROPOSED ESAS.

A. The Supplemental Resource Administrative Charge ("SRAC") is a fee of [redacted] per megawatt-hour of energy generated by the solar facilities on a monthly basis up to the actual measured energy consumption for all three sites, to be paid in full by Google.[27] The Company states the purpose of the SRAC is to [redacted][28]

Q. HAS THE COMMISSION RECENTLY MADE ANY RULINGS ON THE RECOVERY OF A RETURN ON A CPA?

A. Yes. In the recent case PUD 2025-000038, the Company requested approval for recovery of a return on two CPAs at the Company's weighted average cost of capital. In the Final Order, the Commission rejected the request for a return in case PUD 2025-000038 and ruled that the Company would recover the actual costs of the CPAs without return.[29]

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[26] Laws Direct 5: 27-33, 6:1–2.
[27] Laws Direct. Co. 8:13–17.
[28] OG&E Confidential Resp. to PUD-OGE 06-03.
[29] Final Order No. 753440 21:55, *In the Matter of the Application of Okla. Gas and Elec. Co. For Comm'n Preapproval of New Generation Capacity Pursuant to 17 O.S. § 286(C) and Rider Cost Recovery,* Case No. PUD 2025-000038 (Okla. Corp. Comm'n November 13, 2025)

Q. WHAT IS YOUR RECOMMENDATION REGARDING THE RECOVERY OF A RETURN IN THE PRESENT CASE?

A. While I do not support a company earning a return on any CPAs, this ESA is an individual agreement made between the seller and buyer that is also part of a larger arrangement involving a separate sale of capacity. In this Case, the SRAC is related to a generating resource, Google has agreed to pay the SRAC, and the SRAC does not affect any other Company customers or customer classes. For this reason, I believe the SRAC is acceptable in this Case.

Q. IF APPROVED BY THE COMMISSION IN THIS PROCEEDING, SHOULD THE SRAC BE VIEWED AS SETTING A PRECEDENT FOR ELECTRIC UTILITIES IN OKLAHOMA TO EARN A RETURN ON CPAS?

A. No. Because of the unique nature of the requested ESAs, the fact that the SRAC is related to a resource being sold by Google, and the fact that the proposed SRAC does not affect the rates of any other customers, I do not view the approval of the SRAC as setting a precedent for including a return on CPAs.

VI. Risks Associated with Serving New Large Load Customers

Q. DO YOU HAVE ANY AREAS OF CONCERN ABOUT THE COMPANY SERVING NEW LARGE LOAD CUSTOMERS?

A. Yes. There are potential risks and benefits for the Company and its ratepayers from serving new large load customers. I will discuss four areas of major concern:

- Risk of stranded investment;
- Cost shifts between classes due to lagging allocation factors;
- Misallocation when recovering Construction Work in Progress; and

- Upward pressure on Company rates (not due to cost shifts).

Q. PLEASE DESCRIBE THE CONCERN OF STRANDED INVESTMENT RELATED TO SERVING NEW LARGE LOAD CUSTOMERS.

A. Stranded investment occurs when a utility makes infrastructure investments to serve loads and those loads later reduce their contract capacity, relocate, or disconnect from the system before the utility has fully recovered its costs. Because the costs are still recovered through rates, but the utility system load has been reduced, stranded investment is typically associated with an increase in rates.

Q. HOW DO THE ESAS ADDRESS THE RISK OF STRANDED INVESTMENT?

A. The ESAs include several protections intended to reduce stranded cost risk. These protections include the following:

- Requirement to pay 100% of the cost of the dedicated transmission infrastructure required to connect to each of the three sites through CIAC ("Contribution in Aid of Construction").[30]
- Initial Term period of [redacted] years excluding Load Ramp Period.[31]
- Requirement to pay a certain monthly minimum charge regardless of the energy consumed in a given monthly period. The minimum charges will consist of the Customer Charge, Winter Event Securitization Charge, Minimum Billing Demand Charge, Minimum Billing Energy Charge, and any applicable riders.[32]

[30] Laws Direct 9:3–5.
[31] Laws Direct 6:19–21.
[32] Laws Direct 7:23–31, 8:7–8.

- Termination exit fee or capacity reduction fee subject to a [redacted] written notice that shall not occur any time prior to the end of the [redacted] year of the ESA's Initial Term.[33]
- Requirement to prepay [redacted] of the Minimum Charges for the remainder of the Initial Contract Term impacted by early termination or capacity reduction in the form of a one-time fee.[34]
- Restriction of Capacity Reduction to a one-time occurrence of no more than [redacted] of the Maximum Contract Demand.[35]
- Required credit support under the ESAs equals [redacted] of the Minimum Charges applicable during the Load Ramp Period and the Initial Term.[36]

Q. PLEASE EXPLAIN THE RISK OF COST SHIFTS BETWEEN CLASSES DUE TO LAGGING ALLOCATION FACTORS.

A. Costs can shift between classes when the allocators used to assign revenue responsibility do not align with the changes in system load and system cost. If new large load customers rapidly expand their share of system demand, but the demand allocators are not updated to reflect that shift, the allocation of new capacity costs becomes misaligned with the actual load on the system. This could cause existing customers to absorb a disproportionately large share of the costs associated with serving new large load customers. In other words, when allocators are not updated frequently enough, they can fail to reflect the proper cost

[33] Laws Direct 8:25–27.
[34] Laws Direct 8:22–24.
[35] Laws Direct 8:21.
[36] Laws Direct 9:16–18.

causation and, as a result, costs that should be attributed to the new large load customers are shifted onto other rate classes.

Q. DO THE ESAS ADDRESS THE POTENTIAL FOR COST SHIFTS BETWEEN CUSTOMER CLASSES DUE TO LAGGING ALLOCATION FACTORS?

A. No, the proposed ESAs do not directly address this risk. Later in the testimony I discuss recommendations on preventing cost shifts resulting from lagging allocation factors.

Q. WHAT IS THE RISK OF COST MISALLOCATION WHEN RECOVERING CONSTRUCTION WORK IN PROGRESS FOR LARGE LOAD INFRASTRUCTURE INVESTMENTS?

A. Potential misallocation of CWIP costs can happen in cases involving the recovery of return on CWIP for a new resource to serve a new load prior to the load coming online. If the return on CWIP is recovered prior to the new load coming online, the new load does not participate in the recovery of the return on CWIP, even though the new load has caused the need for the new resource and therefore has caused the cost of the return on CWIP. In this case, customers that did not cause the need for the investment would bear the costs recovered during the construction period, resulting in a mismatch between cost causation and cost recovery.

Q. HOW DO THE ESAS ADDRESS CONCERNS REGARDING THE RECOVERY OF RETURN ON CONSTRUCTION WORK IN PROGRESS?

A. The ESAs do not directly address this issue. I will further discuss recovery and allocation of return on CWIP costs later in my testimony.

Q. HOW CAN NEW LARGE LOAD CUSTOMERS CAUSE UPWARD PRESSURE ON COMPANY RATES?

A. Rates typically increase over time as new resources replace retiring old resources. The cost of new resources is generally higher than the cost of 30-year-old resources that they would typically replace. Therefore, the utility's incremental capacity cost is typically higher than its embedded capacity cost. In effect, the marginal cost of serving the new load becomes a larger driver of system costs, which can result in upward rate pressure for existing customers unless appropriate cost-allocation mechanisms are in place. When system load increases rapidly (at a level that exceeds normal load growth patterns), the addition of newer resources to meet the capacity need can materially increase system rates because new resources will make up a larger share of the overall resource portfolio.

Q. HOW DO THE ESAS ADDRESS THE POTENTIAL FOR UPWARD PRESSURE ON RATES?

A. The ESAs do not proactively prevent upward rate pressure that may result from the investments necessary to serve Google's load. However, the ESAs do include a provision that could evaluate and address any adverse rate impacts to other customer rate classes in future general rate cases and annual Fuel Adjustment Clause prudence reviews.[37] I will further discuss this proposed protection later in my testimony.

[37] Laws Direct 9:24–30.

VII. Customer Savings Calculation

Q. DOES THE COMPANY INDICATE IN ITS FILING THAT SERVING GOOGLE'S LOAD PROVIDES BENEFITS TO OTHER CUSTOMERS?

A. Yes. The Company claims that the agreements will provide a direct financial benefit to other customers based on an analysis ("Modified COSS Analysis") that concludes consumers will experience a reduction in rates as a result of providing service to the Google data center sites. The Company's Modified COSS Analysis showed that the proposed addition of Google data centers to the system would create benefits for an average residential customer of approximately $1.83/month by 2027, increasing to an estimated $5.33/month by 2031, and eventually reaching $6.84/month by 2036.[38]

Q. DOES THE MODIFIED COSS ANALYSIS ACCURATELY AND FAIRLY REPRESENT POTENTIAL RATE IMPACTS?

A. No, the analysis is inaccurate and misleading. The Company used the most recently approved cost of service study ("COSS") from Case No. PUD 2023-000087 as a starting point for the analysis.[39] The Company modified the existing study to incorporate the load Google would bring onto the system, using contracted demand and the minimum load factors indicated in the contract.[40] However, the Company did not include any costs of serving the new load when conducting this analysis.[41] In the Company analysis, the addition of billing units to the LPL class increased the LPL allocation factors and correspondingly reduces the allocation factors of the other classes, and therefore, the costs

[38] Direct Test. Of Jason J. Thenmadathil for Okla. Gas and Elec. Co. 5:20–23 (May 1, 2026) [hereinafter "Thenmadathil Direct"].
[39] Thenmadathil Direct 4:10–11.
[40] Thenmadathil Direct 4:11–14.
[41] OG&E Resp. to AG 3-04

allocated to the other classes. The costs associated with serving Google's load may be substantial given the amount of capacity that must be procured to meet requirements.

Q. PLEASE SUMMARIZE THE MAJOR FLAW IN THE COMPANY'S MODIFIED COSS ANALYSIS.

A. The Company analysis included the new load but no new costs. In effect, the only possible result of the analysis would be a rate decrease because the analysis added load without adding any new cost.

Q. IS IT POSSIBLE FOR AN ELECTRIC UTILITY TO SERVE HUNDREDS OR EVEN THOUSANDS OF MW OF NEW LOAD WITHOUT INCURRING ANY COST?

A. No, this is not currently possible for an electric utility such as the Company. For this reason, the presentation of the savings analysis by the Company is misleading and should not be in any way be considered realistic.

VIII. Failsafe Analysis

Q. IN ITS APPLICATION, DOES THE COMPANY DESCRIBE A "FAILSAFE" PROVISION TO PROTECT OTHER CUSTOMERS FROM NEGATIVE IMPACTS?

A. Yes, the Company has proposed a periodic review to ensure the new load is not causing adverse impact for other customers.[42] The Company further describes a framework for the failsafe analysis that involves the comparison of two Cost of Service Studies, which would be performed with and without the impacts of the new large loads.[43]

[42] Laws Direct 9:24–30.
[43] Thenmadathil Direct 7:2–9.

Q. IS IT REASONABLE FOR THE COMPANY TO INCLUDE CONSUMER PROTECTIONS FOR SERVING NEW LARGE LOAD CUSTOMERS TO PREVENT ADVERSE IMPACTS TO OTHER CUSTOMER CLASSES?

A. Yes. It is not only reasonable, but it is strongly recommended in order to mitigate some of the risks I previously described with serving new large load customers. I commend the Company for including the idea of a failsafe analysis in its filing. If implemented correctly, this type of mechanism could be a strong protection against the upward rate pressure I described earlier in my testimony.

Q. HOW SHOULD THE COMPANY-SUGGESTED "FAILSAFE" ANALYSIS BE PERFORMED?

A. The Company-proposed failsafe analysis involves a comparison of two COSS, with and without the impact of new large loads. To fully capture the impacts of new large loads, the failsafe analysis should consider all Company costs and revenues, including net costs of generation resources, market costs and revenues, transmission costs and revenues, etc. The "Base Case" scenario should be actual operation and actual costs including the new large loads, and the "What-if" scenario should remove the new large loads and costs associated with serving them. In the failsafe analysis, "generation resource" should include all types of resources, including owned generation, PPAs, CPAs, or any other contracted resources.

Q. WHAT LEVEL OF GENERATION COSTS SHOULD BE REMOVED IN THE "WHAT-IF" SCENARIO OF THE FAILSAFE ANALYSIS?

A. The volume of generation excluded from the "what-if" scenario should be based on the total amount of accredited MW needed to serve the total amount of new large loads. The cost rate applied to this volume of generation costs should be based on a System Average

Net Cost of Generation ("SANCG"), calculated in $/kW-year, for all system resources with commercial operation date after July 1, 2026, or, in the case of PPA, CPA, or other contracts, with contract start date after July 1, 2026.

Q. PLEASE DESCRIBE HOW THE SYSTEM AVERAGE NET COST OF GENERATION ("SANCG") SHOULD BE CALCULATED IN THE FAILSAFE ANALYSIS.

A. The SANCG should be calculated as the total net revenue requirement of all applicable generation resources, divided by the total accredited capacity, in kW, for those same resources. For clarification, the total revenue requirement of a generating resource would include at least all fixed costs, fuel costs, non-fuel variable costs, and market revenues.

Q. IS IT IMPORTANT TO INCLUDE CONTRACTED RESOURCES IN THE FAILSAFE ANALYSIS CALCULATION OF THE SANCG?

A. Yes. It is important to include all resource ownership structures in the calculation of the SANCG because they will all affect the cost impact to the system, and therefore, to other customer classes.

Q. WHY SHOULD THE FAILSAFE ANALYSIS CALCULATION OF THE SANCG CONSIDER ALL NEW GENERATION RESOURCES ADDED AFTER JULY 1, 2026, INSTEAD OF ONLY INCLUDED THE "INCREMENTAL RESOURCES" ADDED TO SERVE NEW LARGE LOADS?

A. Resource planning for electric utilities is complex, and although new large loads are a significant driver for the addition of new generation resources, there are also other drivers that affect the need for resources such as:

- Load growth of existing customer loads (non-large loads);

- Retirement of existing generation resources;
- SPP rule changes that affect the required level of planning reserve margin; and
- Changes in accreditation for existing generation resources.

Utility resource planning must plan for an uncertain future given all of the factors listed above. In addition, often the commercial operation date ("COD") of generation does not exactly coincide with the start date of a new load. Because the need for a new generation resource may be driven by any combination of the factors listed above, and because it may not align with a specific new load coming online, it is very difficult to specifically identify which resource(s) should be considered to be the "incremental resource" to serve new large loads.

Instead, I recommend considering all new generation resources (added after July 1, 2026) as being part of the portfolio that is serving any new large loads.

Q. WHY IS IT IMPORTANT TO CONSIDER THE TOTAL NET REVENUE REQUIREMENT OF A GENERATION RESOURCE IN THE FAILSAFE ANALYSIS CALCULATION OF THE SANCG?

A. Different generation resources create value in different ways. Some generation resources produce high levels of energy value in the SPP market, while other types of resources provide mostly capacity value. Because the Company's resource portfolio includes a range of varying resource types, it is important to include all the costs and value that different generation resources create. If certain components were excluded, such as fuel cost or market revenue, the calculation would be skewed and would unfairly favor or penalize certain types of resources or ownership structures.

Q. DO YOU HAVE ANY ADDITIONAL RECOMMENDATIONS REGARDING COST ALLOCATION FOR NEW LARGE LOAD CUSTOMERS?

A. Yes. While the Company proposes allocating certain costs using contract demand and billing minimums,[44] I recommend that these costs be allocated using the greater of actual metered demand or contract demand for demand-based cost allocators and the greater of actual metered energy or minimum billing energy for energy-based cost allocators.

Q. WHY IS IT IMPORTANT TO ESTABLISH DEFINED PARAMETERS AND METHODOLOGY FOR THE FAILSAFE ANALYSIS?

A. It is important to establish defined parameters and a clear methodology for the failsafe analysis to ensure that it is an effective tool to measure impact on other Company customers. If certain cost components or generation resources are not considered in the failsafe analysis, the result will not represent the true impact of serving new large load customers.

IX. Other Consumer Protections

Q. DO THE TERMS AND CONDITIONS OF THE ESAS PROVIDE ADEQUATE PROTECTIONS AGAINST SERVING NEW LARGE LOADS?

A. While the terms and conditions of the ESAs are a step in the right direction and include several important consumer protections, they do not fully address all of the risks associated with serving new large load customers. In particular, additional measures are needed to address the recovery of costs associated with network transmission upgrades, the recovery of certain costs directly attributable to direct connect facilities, potential cost shifts

[44] Direct Test. Of Gwin Cash for Okla. Gas and Elec. Co. 5:17–24 (May 1, 2026) [hereinafter "Cash Direct"]; Cash Direct 6: 2–3.

resulting from lagging allocation factors, and the recovery and allocation of Construction Work in Progress.

Q. HAVE THERE BEEN ANY NETWORK TRANSMISSION UPGRADES IDENTIFIED AS NEEDED FOR SERVING GOOGLE'S LOAD?

A. The Company indicated that there are no network transmission upgrades identified to serve Google's load.[45]

Q. IF FUTURE NETWORK TRANSMISSION UPGRADES ARE IDENTIFIED RELATED TO THE GOOGLE LOADS, HOW SHOULD RESPONSIBILITY FOR THOSE COSTS BE DETERMINED?

A. For any potential future network transmission upgrades caused by the new Google loads, Google should pre-fund through a CIAC payment the portion of the costs necessary to prevent an increase in the allocation of overall transmission costs to other customer classes. In other words, Google should prefund enough of the network upgrades such that the changes to Company costs resulting from the network upgrade (network upgrade costs not pre-funded, network transmission service charges, changes in allocated SPP transmission costs, etc.) and the new billing units are added to the Company system, the total amount of transmission-related costs allocated to other customer classes does not increase.

Q. WHY IS THIS TREATMENT APPROPRIATE?

A. This treatment is appropriate to align with cost-causation principles. If network upgrades are required to serve a specific load, that load has caused those necessary upgrades. Although network upgrades may be characterized as shared system assets that benefit the

[45] OG&E Resp. to AG-OGE 03-02(a).

broader system, cost-causation principles support assigning the load, at minimum, a portion of the costs of upgrades needed to serve it.

Q. HOW SHOULD THE COMPANY ADDRESS THE RISK OF COST SHIFTS RESULTING FROM LAGGING ALLOCATION FACTORS?

A. The Company should update the allocation factors used to assign costs to customer classes on a more frequent basis. More frequent updates would better reflect changes in the composition of system load resulting from the addition of new large load customers.

Q. HOW SHOULD THE COMPANY ADDRESS THE RISK OF MISALLOCATION OF CWIP?

A. The Company should propose a mechanism to recover any approved return on CWIP from the customers that are causing the need for new generation. If those customers are not online yet at their full ramp levels, the Company should propose a true-up or some other mechanism to ensure that new large load customers pay their fair share of any approved return on CWIP. In other words, customers who drive the need for new capacity resources should participate in the costs of return on CWIP for those new capacity resources.

X. Interaction of ESAs with Future Large Load Tariff

Q. DO THE ESAS CONTAIN PROVISIONS TO MIGRATE TO A SUBSEQUENT LARGE LOAD TARIFF?

A. Yes, the Company indicates that if during the term of the ESAs a new large load tariff is approved, Google's rates for service will be subject to change.[46]

[46] Laws Direct 7:14–20.

Q. HAS THE COMPANY PROPOSED A NEW LARGE LOAD TARIFF?

A. Yes, the Company has proposed a new Extra Large Power and Light ("XLPL") tariff, designed with the intent of serving customers who meet the requirements of HB 2992.[47]

Q. HAS THE COMPANY INDICATED WHICH CUSTOMER TYPE GOOGLE'S DATA CENTERS WOULD BE CATEGORIZED AS ON THE PROPOSED LARGE LOAD TARIFF?

A. Yes. The Company stated that Google would be categorized as Customer Type 1.[48] This customer type refers to any customer who will begin service after July 1, 2026, and is expected to have an annual peak demand of 75 MW or more.[49]

Q. WHAT EFFECT WOULD MIGRATION TO A SUBSEQUENT LARGE LOAD TARIFF HAVE ON THE TERMS OF THE ESAS?

A. Googles rates for service will change to reflect the applicable tariff.[50] However, all non-rate terms and conditions of the ESAs would remain in effect pursuant to the terms of the agreements.[51] These provisions include [redacted].[52]

[47] Direct Test. Of Gwin Cash for Okla. Gas and Elec. Co. 3:16–18, *In the Matter of the Appl. of Okla. Gas and Elec. Co. for an Order of the Comm'n Approving its New Extra Large Load Tariff and Terms and Conditions of Service for Extra Large Load Customers and a Regulatory Asset to Recover Costs Associated with Portfolio Optimization Software*, Case No. PUD2026-000046 (Okla. Corp. Comm'n June 17, 2026) [hereinafter "Cash Direct (PUD2026-000046)"].
[48] OG&E Resp. to AG-OGE 04-01(a).
[49] Cash Direct (PUD2026-000046) 5:22–23.
[50] Laws Direct 7:18–19.
[51] Laws Direct 7:19–20.
[52] OG&E Confidential Resp. to AG-OGE 05-02.

Q. PLEASE DESCRIBE THE DIFFERENCES IN PROTECTIONS OFFERED IN THE ESAS AND PROPOSED LARGE LOAD TARIFF.

A. There are multiple differences between the protections offered in the ESAs and the proposed large load tariff. I have summarized a few of these differences below:

- The minimum term length under the proposed large load tariff (15 years)[53] is [redacted] than the terms of the projects in the ESAs [redacted]
- The proposed large load tariff has a [redacted] requirement for Minimum Billing Demand (85% of Contract Demand)[54] than what is proposed in the ESAs [redacted][55]
- The required load factor for calculating Minimum Billing Energy in the proposed large load tariff is [redacted] (90%)[56] than what is proposed in the ESAs [redacted][57]
- The proposed large load tariff requires collateral equal to 100% of the minimum charges for the first five years of the Initial Term[58], whereas the ESAs require credit support equal to [redacted] of the Minimum Charges throughout the Load Ramp Period and the Initial Term [redacted][59]

[53] Cash Direct (PUD2026-000046), Exhibit GC-2 Section 504.
[54] Cash Direct (PUD2026-000046), Exhibit GC-2 Section 502.
[55] Direct Test. Of Matthew DeCourcey for Okla. Gas and Elec. Co. 10:16–18 (May 1, 2026) [hereinafter "DeCourcey Direct"].
[56] Cash Direct (PUD2026-000046), Exhibit GC-2 Section 502.
[57] DeCourcey Direct 10:25–27.
[58] Cash Direct (PUD2026-000046), Exhibit GC-2 Section 510.
[59] Laws Direct 9:16–18.

- The proposed large load tariff provides the option to terminate or reduce capacity after nine years,[60] compared to [redacted] under the ESAs.[61]
- The proposed large load tariff includes a "Customer Class Protection Charge"[62] which will be adjusted in future rate cases, while the ESAs include a mechanism that allows a "failsafe" analysis to be performed.
- The proposed large load tariff includes a "Customer Affordability Charge" credited to residential customers, while the ESAs do not.[63]

Q. HOW DO YOU RECOMMEND THE COMMISSION ADDRESSES THE DIFFERENCES BETWEEN THE ESA AND PROPOSED LARGE LOAD TARIFF PROVISIONS?

A. The Attorney General's preference is for the special contracts to, at a minimum, contain protections at least as rigorous as those adopted by the new large load tariff that will apply to similarly situated new large load customers. However, the proposed special contracts comply with the requirements of HB 2992, and the Attorney General does not object to them.

XI. Conclusion

Q. PLEASE SUMMARIZE YOUR RECOMMENDATIONS.

A. In my testimony, I reviewed the Company's projected need for additional capacity and identified new large load growth as a major contributor to that need. I also addressed the role of Google's proposed data center loads and described how two Capacity Purchase

[60] Cash Direct (PUD2026-000046), Exhibit GC-2 Section 508.
[61] Laws Direct 8:25–27.
[62] Cash Direct (PUD2026-000046) 7:8–18.
[63] Cash Direct (PUD2026-000046) 7:21–23.

Agreements ("CPAs") were brought forward as part of an effort to support the capacity requirements associated with that load.

Next, I discussed the Rush Springs and High Spring CPAs. I explained that these CPAs were not submitted as part of the Company's 2024 All-Source RFP but instead were developed through later negotiations between the Company and Google. While I recognized that the CPAs appeared favorable when compared with other CPA options available through the RFP process, I pointed out that the Company had not evaluated them under the same complete scoring framework that was applied to RFP proposals. For that reason, I recommended that in the future when post-RFP proposals are used to support a request for preapproval of cost recovery, the Company should evaluate those proposals using the same methodology applied in the relevant competitive solicitation. The Attorney General continues to recommend resources be evaluated in an RFP process. However, based on the particular facts and circumstances in this Case, the Attorney General does not object to the selection of the two CPAs.

I also reviewed the Company's proposed ESAs with Google, including the SRAC. I clarified that although I do not generally support allowing a utility to earn a return on CPAs, I concluded that the SRAC was acceptable under the specific facts of this case because it was connected to the unique transaction between Google and the Company, would be paid by Google, and would not affect other customer rates. I also emphasized that any approval of the SRAC should not establish precedent for utility recovery of a return on CPAs in future proceedings.

I further addressed the Company's claimed customer savings from serving Google's load. I found that the Company's analysis did not provide a realistic estimate of customer savings

because it added the new load to the system without adding the corresponding costs required to serve that load. As a result, the analysis produced an apparent reduction in rates by increasing billing units without recognizing the related cost impacts. I therefore concluded that the analysis should not be relied upon as evidence of actual savings to other customers.

I then examined the Company's proposed failsafe analysis. I agreed that a properly designed failsafe mechanism could serve as an important consumer protection, but I emphasized that the methodology must be clearly defined and must include all relevant costs and revenues. I described that the Company did not provide detail on the methodology that should be used in the analysis. After, I explained the risks of performing such an analysis using faulty methodology and recommended a methodology to accurately identify adverse rate impacts.

I additionally proposed several consumer protections for Google and other new large load customers. For future network transmission upgrades required to serve Google's load, I recommended that Google pre-fund the portion of costs necessary to prevent increased transmission-related cost responsibility for other customer classes. I also recommended more frequent updates to allocation factors to reduce the risk of cost shifts and proposed that the Company develop a mechanism so new large load customers pay their fair share of any approved return on CWIP for resources needed to serve them.

Finally, I considered how the ESAs would interact with any future large load tariff. I explained that Google's rates may change if a new large load tariff is approved, while many non-rate terms and conditions of the ESAs would remain in place. Although the Attorney General believes the special contracts should contain protections at least as stringent as

those adopted in the new large load tariff, I noted the proposed special contracts satisfy the requirements of HB 2992 and that the Attorney General does not object to them.

Q. DO YOU HAVE ANY ADDITIONAL COMMENTS?

A. Yes. My testimony is limited to the subject matters discussed. The Commission and the stakeholders should not infer my agreement with or support for a subject matter not covered in this testimony.

Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes, it does.

AFFIDAVIT OF FRANK J. BELING

STATE OF OKLAHOMA)
) ss
COUNTY OF OKLAHOMA)

I, Frank J. Beling, do hereby swear/affirm that the foregoing testimony is true and correct to the best of my knowledge and belief.

Frank J. Beling

Subscribed and sworn to/affirmed before me this 4th day of August 2026.

KATHLEEN TANKSLEY
NOTARY PUBLIC
COMM # 04000797
EXPIRES 1-28-2028
STATE OF OKLAHOMA

Notary Public

My Commission expires on 1-28-28
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guernsey ENGINEERS ARCHITECTS CONSULTANTS

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2026-Present	Executive Vice President, Board Member
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2007-2008:	Analytical Intern

Mr. Beling provides services to cooperative and municipal utility systems, specializing in rate design, power supply planning, and risk management. Mr. Beling has appeared before the Oklahoma state commission.

Rates

Mr. Beling provides rate design expertise to G&T cooperative and municipal clients around the country. Mr. Beling assists in rate reviews to build consensus among participants and to identify relevant issues in rate design, then designs and recommends rate structures to meet client needs.

Mr. Beling provides expertise in areas such as rate unbundling, allocation of margin, alignment of rates with structured markets, cost of service analysis, tiered rate structures, interruptible / demand side management rates, market-based rates, standby/backup rates, etc.

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Mr. Beling provides wholesale power supply analysis, including the evaluation and integration of thermal and renewable resources. Mr. Beling performs resource valuations in both bilateral and integrated markets; he also provides analysis of regulatory and environmental requirements.

Mr. Beling provides production cost modeling for system optimization and for regular budgeting processes.

Risk Management

Mr. Beling designs and implements risk management strategies for clients to understand and reduce exposure to markets. Mr. Beling works in power markets, gas markets, capacity markets, etc., and has helped implement risk management strategies for clients using physical and financial hedges to protect against potential unfavorable changes in market conditions.

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SPECIFIC CONSULTING EXPERIENCE:

Wholesale Rate Design, Cost of Service, and Rate-Related Analysis

- 1803 Electric Cooperative, Baton Rouge, Louisiana
- Associated Electric Cooperative Inc, Springfield, Missouri
- Arizona Electric Power Cooperative, Benson, Arizona
- Basin Electric Power Cooperative, Bismarck, North Dakota
- Brazos Electric Power Cooperative, Waco, Texas
- Central Iowa Power Cooperative, Cedar Rapids, Iowa
- Corn Belt Electric Power Cooperative, Humboldt, Iowa
- Cooperative Energy, Hattiesburg, Mississippi
- East Texas Electric Cooperative, Nacogdoches, Texas
- Golden Spread Electric Cooperative, Amarillo, Texas
- Grand River Dam Authority, Vinita, Oklahoma
- Great River Energy, Maple Grove, Minnesota
- Hoosier Energy REC, Bloomington, Indiana
- Kansas Electric Power Cooperative, Topeka, Kansas
- Northwest Iowa Power Cooperative, Le Mars, Iowa
- Oklahoma Municipal Power Authority, Edmond, Oklahoma
- PNGC Power, Clackamas, Oregon
- South Texas Electric Cooperative, Nursery, Texas
- Upper Missouri Power Cooperative, Sidney, Montana
- Western Farmers Electric Cooperative, Anadarko, Oklahoma
- Wabash Valley Power Alliance, Indianapolis, Indiana

Power Supply / System Resource Planning

- Diverse Power (Georgia: SERC)
- Golden Spread Electric Cooperative (Texas: SPP & ERCOT)
- Grand River Dam Authority (Oklahoma: SPP)
- Greystone Power Corporation (Georgia: SERC)
- High Plains Power (Wyoming: WECC)
- Jackson Electric Membership Cooperative (Georgia: SERC)
- Mohave Electric Cooperative (Arizona: SRSG)
- Navopache Electric Cooperative (Arizona: SRSG)
- Poudre Valley Rural Electric Association (Colorado: WECC)
- Rayburn Electric Cooperative (Texas: ERCOT)
- South Texas Electric Cooperative (Texas: ERCOT)
- Trico Electric Cooperative (Arizona: SRSG)

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Expert Witness / Regulatory Support

- Expert Witness / support for Oklahoma Attorney General:
  - OCC Case No. PUD 2017-267 (PSO Pre-approval filing)
  - OCC Case No. PUD 2022-121 (PSO Pre-approval filing)
  - OCC Case No. PUD 2023-086 (PSO General Rate Case)
  - OCC Case No. PUD 2023-087 (OG&E General Rate Case)
  - OCC Case No. PUD 2024-057 (PSO Pre-approval filing)
  - OCC Case No. PUD 2025-028 (SUO Gas Utility Rate Case)
  - OCC Case No. PUD 2025-038 (OG&E Pre-approval filing)
  - OCC Case No. PUD 2025-064 (PSO Pre-approval filing)
  - OCC Case No. PUD 2025-075 (PSO General Rate Case, Large Load Tariff)
  - OCC Case No. PUD 2026-031 (OG&E Pre-approval filing)

- Independent Evaluator on behalf of Public Utility Division of Oklahoma Corporation Commission:
  - OCC Case No. PUD 2018-138 (PSO Procurement of Wind Resource)
  - OCC Case No. PUD 2021-166 (OG&E Procurement of Gas Storage)
  - OCC Case No. PUD 2021-165 (OG&E Procurement of Solar Resource)
  - OCC Case No. PUD 2022-013 (OG&E Procurement of Flex Resource)
  - OCC Case No. PUD 2022-049 (OG&E Procurement of Existing Capacity)