



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 28, 2010

Scott Forbes
Controller and Chief Accounting Officer
OGE Energy Corp.
321 North Harvey
P.O. Box 321
Oklahoma City, Oklahoma 73101-0321

**Re: OGE Energy Corp.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 18, 2010
Definitive Proxy Statement on Schedule 14A
Filed March 31, 2010
File No. 001-12579**

**Oklahoma Gas and Electric Company
Form 8-K
Filed June 8, 2010
File No. 001-1097**

Dear Mr. Forbes:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director