

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

Calculation of Average and Future Net Salvage Based on Table 6.11 of Wolf and Fitch

Annual Inflation Rate 2.00%
 Net Salvage at Age 0 -25.00%

Age (a)	% Surviving (b)	% Retired (c)	NS % (d)	Weighted NS % (e)	Realized NS (f)	Future NS (g)
0	100.0000	0.2346	-25.00%	-0.06%	0.00%	-83.96%
0.5	99.7654	0.4782	-25.50%	-0.12%	-25.00%	-84.09%
1.5	99.2872	0.4901	-26.01%	-0.13%	-25.34%	-84.38%
2.5	98.7971	0.5020	-26.53%	-0.13%	-25.61%	-84.67%
3.5	98.2951	0.5139	-27.06%	-0.14%	-25.88%	-84.96%
4.5	97.7812	0.5258	-27.60%	-0.15%	-26.15%	-85.27%
5.5	97.2555	0.5382	-28.15%	-0.15%	-26.43%	-85.58%
6.5	96.7172	0.5500	-28.72%	-0.16%	-26.71%	-85.90%
7.5	96.1672	0.5618	-29.29%	-0.16%	-27.00%	-86.23%
8.5	95.6054	0.5735	-29.88%	-0.17%	-27.29%	-86.56%
9.5	95.0319	0.5851	-30.47%	-0.18%	-27.59%	-86.90%
10.5	94.4468	0.5970	-31.08%	-0.19%	-27.90%	-87.25%
11.5	93.8498	0.6088	-31.71%	-0.19%	-28.21%	-87.61%
12.5	93.2410	0.6202	-32.34%	-0.20%	-28.52%	-87.97%
13.5	92.6208	0.6315	-32.99%	-0.21%	-28.84%	-88.35%
14.5	91.9893	0.6427	-33.65%	-0.22%	-29.17%	-88.73%
15.5	91.3466	0.6538	-34.32%	-0.22%	-29.50%	-89.11%
16.5	90.6928	0.6656	-35.01%	-0.23%	-29.84%	-89.51%
17.5	90.0271	0.6771	-35.71%	-0.24%	-30.18%	-89.91%
18.5	89.3501	0.6888	-36.42%	-0.25%	-30.54%	-90.32%
19.5	88.6613	0.7009	-37.15%	-0.26%	-30.89%	-90.74%
20.5	87.9603	0.7135	-37.89%	-0.27%	-31.26%	-91.17%
21.5	87.2468	0.7270	-38.65%	-0.28%	-31.63%	-91.60%
22.5	86.5198	0.7411	-39.42%	-0.29%	-32.01%	-92.05%
23.5	85.7787	0.7554	-40.21%	-0.30%	-32.39%	-92.50%
24.5	85.0232	0.7703	-41.02%	-0.32%	-32.79%	-92.97%
25.5	84.2530	0.7858	-41.84%	-0.33%	-33.19%	-93.44%
26.5	83.4672	0.8018	-42.67%	-0.34%	-33.60%	-93.93%
27.5	82.6654	0.8194	-43.53%	-0.36%	-34.02%	-94.43%
28.5	81.8460	0.8367	-44.40%	-0.37%	-34.45%	-94.94%
29.5	81.0093	0.8545	-45.28%	-0.39%	-34.89%	-95.46%
30.5	80.1548	0.8728	-46.19%	-0.40%	-35.34%	-95.99%
31.5	79.2819	0.8917	-47.11%	-0.42%	-35.79%	-96.54%
32.5	78.3903	0.9115	-48.06%	-0.44%	-36.26%	-97.10%
33.5	77.4787	0.9318	-49.02%	-0.46%	-36.74%	-97.68%
34.5	76.5469	0.9519	-50.00%	-0.48%	-37.23%	-98.27%
35.5	75.5950	0.9724	-51.00%	-0.50%	-37.72%	-98.88%
36.5	74.6226	0.9931	-52.02%	-0.52%	-38.23%	-99.50%
37.5	73.6295	1.0140	-53.06%	-0.54%	-38.75%	-100.15%
38.5	72.6155	1.0363	-54.12%	-0.56%	-39.28%	-100.80%
39.5	71.5791	1.0576	-55.20%	-0.58%	-39.82%	-101.48%
40.5	70.5216	1.0789	-56.31%	-0.61%	-40.37%	-102.17%
41.5	69.4427	1.1001	-57.43%	-0.63%	-40.94%	-102.89%
42.5	68.3426	1.1213	-58.58%	-0.66%	-41.51%	-103.62%
43.5	67.2213	1.1429	-59.75%	-0.68%	-42.09%	-104.37%
44.5	66.0783	1.1643	-60.95%	-0.71%	-42.69%	-105.14%
45.5	64.9140	1.1848	-62.17%	-0.74%	-43.29%	-105.93%
46.5	63.7292	1.2049	-63.41%	-0.76%	-43.91%	-106.75%
47.5	62.5243	1.2247	-64.68%	-0.79%	-44.54%	-107.58%
48.5	61.2996	1.2439	-65.97%	-0.82%	-45.17%	-108.44%
49.5	60.0557	1.2636	-67.29%	-0.85%	-45.82%	-109.32%
50.5	58.7922	1.2815	-68.64%	-0.88%	-46.48%	-110.22%
51.5	57.5107	1.2987	-70.01%	-0.91%	-47.15%	-111.15%

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ACCOUNT 364 POLES, TOWERS AND FIXTURES

Calculation of Average and Future Net Salvage Based on Table 6.11 of Wolf and Fitch

Annual Inflation Rate 2.00%
 Net Salvage at Age 0 -25.00%

Age (a)	% Surviving (b)	% Retired (c)	NS % (d)	Weighted NS % (e)	Realized NS (f)	Future NS (g)
52.5	56.2120	1.3151	-71.41%	-0.94%	-47.83%	-112.10%
53.5	54.8968	1.3307	-72.84%	-0.97%	-48.51%	-113.07%
54.5	53.5661	1.3457	-74.29%	-1.00%	-49.21%	-114.07%
55.5	52.2204	1.3597	-75.78%	-1.03%	-49.92%	-115.10%
56.5	50.8607	1.3721	-77.29%	-1.06%	-50.63%	-116.15%
57.5	49.4886	1.3834	-78.84%	-1.09%	-51.36%	-117.23%
58.5	48.1052	1.3935	-80.42%	-1.12%	-52.09%	-118.33%
59.5	46.7117	1.4024	-82.03%	-1.15%	-52.83%	-119.46%
60.5	45.3093	1.4102	-83.67%	-1.18%	-53.58%	-120.62%
61.5	43.8991	1.4161	-85.34%	-1.21%	-54.34%	-121.81%
62.5	42.4830	1.4206	-87.05%	-1.24%	-55.10%	-123.02%
63.5	41.0624	1.4235	-88.79%	-1.26%	-55.87%	-124.27%
64.5	39.6389	1.4249	-90.56%	-1.29%	-56.65%	-125.54%
65.5	38.2140	1.4246	-92.37%	-1.32%	-57.43%	-126.85%
66.5	36.7894	1.4225	-94.22%	-1.34%	-58.22%	-128.18%
67.5	35.3669	1.4187	-96.11%	-1.36%	-59.01%	-129.55%
68.5	33.9482	1.4131	-98.03%	-1.39%	-59.80%	-130.94%
69.5	32.5352	1.4057	-99.99%	-1.41%	-60.61%	-132.37%
70.5	31.1295	1.3965	-101.99%	-1.42%	-61.41%	-133.84%
71.5	29.7330	1.3846	-104.03%	-1.44%	-62.22%	-135.33%
72.5	28.3484	1.3714	-106.11%	-1.46%	-63.02%	-136.86%
73.5	26.9770	1.3563	-108.23%	-1.47%	-63.83%	-138.42%
74.5	25.6207	1.3392	-110.40%	-1.48%	-64.64%	-140.02%
75.5	24.2815	1.3202	-112.60%	-1.49%	-65.45%	-141.66%
76.5	22.9612	1.2987	-114.86%	-1.49%	-66.26%	-143.33%
77.5	21.6626	1.2750	-117.15%	-1.49%	-67.07%	-145.03%
78.5	20.3876	1.2499	-119.50%	-1.49%	-67.87%	-146.78%
79.5	19.1377	1.2229	-121.89%	-1.49%	-68.67%	-148.56%
80.5	17.9148	1.1940	-124.32%	-1.48%	-69.46%	-150.38%
81.5	16.7208	1.1633	-126.81%	-1.48%	-70.25%	-152.24%
82.5	15.5575	1.1288	-129.35%	-1.46%	-71.02%	-154.14%
83.5	14.4287	1.0942	-131.93%	-1.44%	-71.79%	-156.08%
84.5	13.3345	1.0578	-134.57%	-1.42%	-72.55%	-158.06%
85.5	12.2767	1.0198	-137.26%	-1.40%	-73.30%	-160.09%
86.5	11.2569	0.9802	-140.01%	-1.37%	-74.04%	-162.16%
87.5	10.2766	0.9380	-142.81%	-1.34%	-74.76%	-164.27%
88.5	9.3387	0.8941	-145.67%	-1.30%	-75.46%	-166.42%
89.5	8.4445	0.8502	-148.58%	-1.26%	-76.15%	-168.62%
90.5	7.5943	0.8051	-151.55%	-1.22%	-76.81%	-170.87%
91.5	6.7893	0.7590	-154.58%	-1.17%	-77.46%	-173.16%
92.5	6.0303	0.7120	-157.67%	-1.12%	-78.08%	-175.49%
93.5	5.3183	0.6617	-160.83%	-1.06%	-78.68%	-177.88%
94.5	4.6567	0.6135	-164.04%	-1.01%	-79.25%	-180.30%
95.5	4.0431	0.5652	-167.32%	-0.95%	-79.79%	-182.77%
96.5	3.4779	0.5169	-170.67%	-0.88%	-80.30%	-185.28%
97.5	2.9610	0.4691	-174.08%	-0.82%	-80.79%	-187.83%
98.5	2.4919	0.4207	-177.56%	-0.75%	-81.23%	-190.42%
99.5	2.0712	0.3736	-181.12%	-0.68%	-81.65%	-193.03%
100.5	1.6976	0.3297	-184.74%	-0.61%	-82.03%	-195.65%
101.5	1.3679	0.2884	-188.43%	-0.54%	-82.37%	-198.28%
102.5	1.0795	0.2507	-192.20%	-0.48%	-82.68%	-200.92%
103.5	0.8288	0.2182	-196.05%	-0.43%	-82.96%	-203.55%
104.5	0.6106	0.1848	-199.97%	-0.37%	-83.20%	-206.23%

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 Net Salvage at Age 0 -25.00%

Age (a)	% Surviving (b)	% Retired (c)	NS % (d)	Weighted NS % (e)	Realized NS (f)	Future NS (g)
105.5	0.4258	0.1524	-203.97%	-0.31%	-83.42%	-208.95%
106.5	0.2734	0.1193	-208.05%	-0.25%	-83.61%	-211.73%
107.5	0.1541	0.0856	-212.21%	-0.18%	-83.75%	-214.59%
108.5	0.0685	0.0513	-216.45%	-0.11%	-83.86%	-217.57%
109.5	0.0172	0.0168	-220.78%	-0.04%	-83.93%	-220.89%
110.5	0.0004	0.0004	-225.20%	0.00%	-83.95%	-225.20%
111.5	0.0000				-83.96%	
Average NS =				-83.96%		

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Calculation of Average and Future Net Salvage Based on Table 6.11 of Wolf and Fitch

Annual Inflation Rate 2.50%
 Net Salvage at Age 0 -25.00%

Age (a)	% Surviving (b)	% Retired (c)	NS % (d)	Weighted NS % (e)	Realized NS (f)	Future NS (g)
0	100.0000	0.2346	-25.00%	-0.06%	0.00%	-117.20%
0.5	99.7654	0.4782	-25.63%	-0.12%	-25.00%	-117.42%
1.5	99.2872	0.4901	-26.27%	-0.13%	-25.42%	-117.86%
2.5	98.7971	0.5020	-26.92%	-0.14%	-25.76%	-118.31%
3.5	98.2951	0.5139	-27.60%	-0.14%	-26.11%	-118.78%
4.5	97.7812	0.5258	-28.29%	-0.15%	-26.45%	-119.26%
5.5	97.2555	0.5382	-28.99%	-0.16%	-26.80%	-119.75%
6.5	96.7172	0.5500	-29.72%	-0.16%	-27.16%	-120.26%
7.5	96.1672	0.5618	-30.46%	-0.17%	-27.53%	-120.78%
8.5	95.6054	0.5735	-31.22%	-0.18%	-27.90%	-121.31%
9.5	95.0319	0.5851	-32.00%	-0.19%	-28.29%	-121.85%
10.5	94.4468	0.5970	-32.80%	-0.20%	-28.68%	-122.41%
11.5	93.8498	0.6088	-33.62%	-0.20%	-29.08%	-122.98%
12.5	93.2410	0.6202	-34.46%	-0.21%	-29.49%	-123.56%
13.5	92.6208	0.6315	-35.32%	-0.22%	-29.91%	-124.16%
14.5	91.9893	0.6427	-36.21%	-0.23%	-30.33%	-124.77%
15.5	91.3466	0.6538	-37.11%	-0.24%	-30.77%	-125.39%
16.5	90.6928	0.6656	-38.04%	-0.25%	-31.21%	-126.03%
17.5	90.0271	0.6771	-38.99%	-0.26%	-31.67%	-126.68%
18.5	89.3501	0.6888	-39.97%	-0.28%	-32.14%	-127.34%
19.5	88.6613	0.7009	-40.97%	-0.29%	-32.61%	-128.02%
20.5	87.9603	0.7135	-41.99%	-0.30%	-33.10%	-128.71%
21.5	87.2468	0.7270	-43.04%	-0.31%	-33.60%	-129.42%
22.5	86.5198	0.7411	-44.12%	-0.33%	-34.10%	-130.15%
23.5	85.7787	0.7554	-45.22%	-0.34%	-34.63%	-130.89%
24.5	85.0232	0.7703	-46.35%	-0.36%	-35.16%	-131.65%
25.5	84.2530	0.7858	-47.51%	-0.37%	-35.71%	-132.43%
26.5	83.4672	0.8018	-48.70%	-0.39%	-36.27%	-133.23%
27.5	82.6654	0.8194	-49.91%	-0.41%	-36.84%	-134.05%
28.5	81.8460	0.8367	-51.16%	-0.43%	-37.43%	-134.89%
29.5	81.0093	0.8545	-52.44%	-0.45%	-38.04%	-135.76%
30.5	80.1548	0.8728	-53.75%	-0.47%	-38.66%	-136.65%
31.5	79.2819	0.8917	-55.09%	-0.49%	-39.29%	-137.56%
32.5	78.3903	0.9115	-56.47%	-0.51%	-39.95%	-138.50%
33.5	77.4787	0.9318	-57.88%	-0.54%	-40.61%	-139.46%
34.5	76.5469	0.9519	-59.33%	-0.56%	-41.30%	-140.46%
35.5	75.5950	0.9724	-60.81%	-0.59%	-42.00%	-141.48%
36.5	74.6226	0.9931	-62.33%	-0.62%	-42.72%	-142.53%
37.5	73.6295	1.0140	-63.89%	-0.65%	-43.46%	-143.61%
38.5	72.6155	1.0363	-65.49%	-0.68%	-44.22%	-144.72%
39.5	71.5791	1.0576	-67.13%	-0.71%	-45.00%	-145.87%
40.5	70.5216	1.0789	-68.80%	-0.74%	-45.79%	-147.05%
41.5	69.4427	1.1001	-70.52%	-0.78%	-46.60%	-148.27%
42.5	68.3426	1.1213	-72.29%	-0.81%	-47.43%	-149.52%
43.5	67.2213	1.1429	-74.10%	-0.85%	-48.28%	-150.81%
44.5	66.0783	1.1643	-75.95%	-0.88%	-49.15%	-152.13%
45.5	64.9140	1.1848	-77.85%	-0.92%	-50.04%	-153.50%
46.5	63.7292	1.2049	-79.79%	-0.96%	-50.95%	-154.91%
47.5	62.5243	1.2247	-81.79%	-1.00%	-51.88%	-156.35%
48.5	61.2996	1.2439	-83.83%	-1.04%	-52.82%	-157.84%
49.5	60.0557	1.2636	-85.93%	-1.09%	-53.79%	-159.38%
50.5	58.7922	1.2815	-88.08%	-1.13%	-54.78%	-160.96%
51.5	57.5107	1.2987	-90.28%	-1.17%	-55.78%	-162.58%

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(a)	(b)	(c)	(d)	(e)	(f)	(g)
52.5	56.2120	1.3151	-92.53%	-1.22%	-56.80%	-164.25%
53.5	54.8968	1.3307	-94.85%	-1.26%	-57.84%	-165.97%
54.5	53.5661	1.3457	-97.22%	-1.31%	-58.91%	-167.74%
55.5	52.2204	1.3597	-99.65%	-1.35%	-59.98%	-169.55%
56.5	50.8607	1.3721	-102.14%	-1.40%	-61.08%	-171.42%
57.5	49.4886	1.3834	-104.69%	-1.45%	-62.20%	-173.34%
58.5	48.1052	1.3935	-107.31%	-1.50%	-63.33%	-175.32%
59.5	46.7117	1.4024	-109.99%	-1.54%	-64.48%	-177.34%
60.5	45.3093	1.4102	-112.74%	-1.59%	-65.65%	-179.43%
61.5	43.8991	1.4161	-115.56%	-1.64%	-66.83%	-181.57%
62.5	42.4830	1.4206	-118.45%	-1.68%	-68.03%	-183.77%
63.5	41.0624	1.4235	-121.41%	-1.73%	-69.25%	-186.03%
64.5	39.6389	1.4249	-124.45%	-1.77%	-70.48%	-188.35%
65.5	38.2140	1.4246	-127.56%	-1.82%	-71.72%	-190.73%
66.5	36.7894	1.4225	-130.75%	-1.86%	-72.98%	-193.18%
67.5	35.3669	1.4187	-134.02%	-1.90%	-74.25%	-195.69%
68.5	33.9482	1.4131	-137.37%	-1.94%	-75.53%	-198.27%
69.5	32.5352	1.4057	-140.80%	-1.98%	-76.83%	-200.91%
70.5	31.1295	1.3965	-144.32%	-2.02%	-78.14%	-203.63%
71.5	29.7330	1.3846	-147.93%	-2.05%	-79.45%	-206.41%
72.5	28.3484	1.3714	-151.63%	-2.08%	-80.77%	-209.27%
73.5	26.9770	1.3563	-155.42%	-2.11%	-82.11%	-212.20%
74.5	25.6207	1.3392	-159.31%	-2.13%	-83.44%	-215.21%
75.5	24.2815	1.3202	-163.29%	-2.16%	-84.78%	-218.29%
76.5	22.9612	1.2987	-167.37%	-2.17%	-86.13%	-221.45%
77.5	21.6626	1.2750	-171.55%	-2.19%	-87.48%	-224.70%
78.5	20.3876	1.2499	-175.84%	-2.20%	-88.82%	-228.02%
79.5	19.1377	1.2229	-180.24%	-2.20%	-90.17%	-231.43%
80.5	17.9148	1.1940	-184.75%	-2.21%	-91.51%	-234.92%
81.5	16.7208	1.1633	-189.36%	-2.20%	-92.85%	-238.50%
82.5	15.5575	1.1288	-194.10%	-2.19%	-94.18%	-242.18%
83.5	14.4287	1.0942	-198.95%	-2.18%	-95.49%	-245.94%
84.5	13.3345	1.0578	-203.92%	-2.16%	-96.80%	-249.79%
85.5	12.2767	1.0198	-209.02%	-2.13%	-98.09%	-253.75%
86.5	11.2569	0.9802	-214.25%	-2.10%	-99.37%	-257.80%
87.5	10.2766	0.9380	-219.60%	-2.06%	-100.62%	-261.95%
88.5	9.3387	0.8941	-225.09%	-2.01%	-101.85%	-266.21%
89.5	8.4445	0.8502	-230.72%	-1.96%	-103.06%	-270.56%
90.5	7.5943	0.8051	-236.49%	-1.90%	-104.23%	-275.02%
91.5	6.7893	0.7590	-242.40%	-1.84%	-105.37%	-279.59%
92.5	6.0303	0.7120	-248.46%	-1.77%	-106.48%	-284.27%
93.5	5.3183	0.6617	-254.67%	-1.69%	-107.55%	-289.06%
94.5	4.6567	0.6135	-261.04%	-1.60%	-108.57%	-293.95%
95.5	4.0431	0.5652	-267.57%	-1.51%	-109.54%	-298.94%
96.5	3.4779	0.5169	-274.26%	-1.42%	-110.47%	-304.04%
97.5	2.9610	0.4691	-281.11%	-1.32%	-111.34%	-309.24%
98.5	2.4919	0.4207	-288.14%	-1.21%	-112.16%	-314.54%
99.5	2.0712	0.3736	-295.34%	-1.10%	-112.91%	-319.90%
100.5	1.6976	0.3297	-302.73%	-1.00%	-113.61%	-325.30%
101.5	1.3679	0.2884	-310.29%	-0.89%	-114.24%	-330.74%
102.5	1.0795	0.2507	-318.05%	-0.80%	-114.81%	-336.20%
103.5	0.8288	0.2182	-326.00%	-0.71%	-115.32%	-341.70%
104.5	0.6106	0.1848	-334.15%	-0.62%	-115.79%	-347.30%

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

Calculation of Average and Future Net Salvage Based on Table 6.11 of Wolf and Fitch

Annual Inflation Rate 2.50%
 Net Salvage at Age 0 -25.00%

Age (a)	% Surviving (b)	% Retired (c)	NS % (d)	Weighted NS % (e)	Realized NS (f)	Future NS (g)
105.5	0.4258	0.1524	-342.51%	-0.52%	-116.19%	-353.01%
106.5	0.2734	0.1193	-351.07%	-0.42%	-116.54%	-358.87%
107.5	0.1541	0.0856	-359.85%	-0.31%	-116.82%	-364.90%
108.5	0.0685	0.0513	-368.84%	-0.19%	-117.03%	-371.22%
109.5	0.0172	0.0168	-378.06%	-0.06%	-117.16%	-378.29%
110.5	0.0004	0.0004	-387.52%	0.00%	-117.20%	-387.52%
111.5	0.0000				-117.20%	
Average NS =				-117.20%		

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

Calculation of Average and Future Net Salvage Based on Table 6.11 of Wolf and Fitch

Annual Inflation Rate 3.00%
 Net Salvage at Age 0 -25.00%

Age (a)	% Surviving (b)	% Retired (c)	NS % (d)	Weighted NS % (e)	Realized NS (f)	Future NS (g)
0	100.0000	0.2346	-25.00%	-0.06%	0.00%	-165.29%
0.5	99.7654	0.4782	-25.75%	-0.12%	-25.00%	-165.62%
1.5	99.2872	0.4901	-26.52%	-0.13%	-25.50%	-166.30%
2.5	98.7971	0.5020	-27.32%	-0.14%	-25.92%	-166.99%
3.5	98.2951	0.5139	-28.14%	-0.14%	-26.33%	-167.70%
4.5	97.7812	0.5258	-28.98%	-0.15%	-26.75%	-168.44%
5.5	97.2555	0.5382	-29.85%	-0.16%	-27.18%	-169.19%
6.5	96.7172	0.5500	-30.75%	-0.17%	-27.62%	-169.97%
7.5	96.1672	0.5618	-31.67%	-0.18%	-28.06%	-170.76%
8.5	95.6054	0.5735	-32.62%	-0.19%	-28.53%	-171.58%
9.5	95.0319	0.5851	-33.60%	-0.20%	-29.00%	-172.42%
10.5	94.4468	0.5970	-34.61%	-0.21%	-29.48%	-173.28%
11.5	93.8498	0.6088	-35.64%	-0.22%	-29.98%	-174.16%
12.5	93.2410	0.6202	-36.71%	-0.23%	-30.49%	-175.06%
13.5	92.6208	0.6315	-37.81%	-0.24%	-31.01%	-175.99%
14.5	91.9893	0.6427	-38.95%	-0.25%	-31.55%	-176.94%
15.5	91.3466	0.6538	-40.12%	-0.26%	-32.10%	-177.91%
16.5	90.6928	0.6656	-41.32%	-0.28%	-32.66%	-178.90%
17.5	90.0271	0.6771	-42.56%	-0.29%	-33.24%	-179.92%
18.5	89.3501	0.6888	-43.84%	-0.30%	-33.83%	-180.96%
19.5	88.6613	0.7009	-45.15%	-0.32%	-34.44%	-182.03%
20.5	87.9603	0.7135	-46.51%	-0.33%	-35.06%	-183.12%
21.5	87.2468	0.7270	-47.90%	-0.35%	-35.70%	-184.24%
22.5	86.5198	0.7411	-49.34%	-0.37%	-36.36%	-185.38%
23.5	85.7787	0.7554	-50.82%	-0.38%	-37.04%	-186.56%
24.5	85.0232	0.7703	-52.34%	-0.40%	-37.73%	-187.76%
25.5	84.2530	0.7858	-53.91%	-0.42%	-38.45%	-189.00%
26.5	83.4672	0.8018	-55.53%	-0.45%	-39.18%	-190.27%
27.5	82.6654	0.8194	-57.20%	-0.47%	-39.94%	-191.58%
28.5	81.8460	0.8367	-58.91%	-0.49%	-40.72%	-192.92%
29.5	81.0093	0.8545	-60.68%	-0.52%	-41.52%	-194.31%
30.5	80.1548	0.8728	-62.50%	-0.55%	-42.35%	-195.73%
31.5	79.2819	0.8917	-64.38%	-0.57%	-43.19%	-197.20%
32.5	78.3903	0.9115	-66.31%	-0.60%	-44.07%	-198.71%
33.5	77.4787	0.9318	-68.30%	-0.64%	-44.97%	-200.27%
34.5	76.5469	0.9519	-70.35%	-0.67%	-45.90%	-201.88%
35.5	75.5950	0.9724	-72.46%	-0.70%	-46.85%	-203.53%
36.5	74.6226	0.9931	-74.63%	-0.74%	-47.83%	-205.24%
37.5	73.6295	1.0140	-76.87%	-0.78%	-48.84%	-207.00%
38.5	72.6155	1.0363	-79.18%	-0.82%	-49.88%	-208.82%
39.5	71.5791	1.0576	-81.55%	-0.86%	-50.95%	-210.70%
40.5	70.5216	1.0789	-84.00%	-0.91%	-52.04%	-212.63%
41.5	69.4427	1.1001	-86.52%	-0.95%	-53.17%	-214.63%
42.5	68.3426	1.1213	-89.11%	-1.00%	-54.33%	-216.69%
43.5	67.2213	1.1429	-91.79%	-1.05%	-55.52%	-218.82%
44.5	66.0783	1.1643	-94.54%	-1.10%	-56.74%	-221.02%
45.5	64.9140	1.1848	-97.38%	-1.15%	-58.00%	-223.29%
46.5	63.7292	1.2049	-100.30%	-1.21%	-59.28%	-225.63%
47.5	62.5243	1.2247	-103.31%	-1.27%	-60.60%	-228.04%
48.5	61.2996	1.2439	-106.41%	-1.32%	-61.95%	-230.53%
49.5	60.0557	1.2636	-109.60%	-1.38%	-63.34%	-233.11%
50.5	58.7922	1.2815	-112.89%	-1.45%	-64.76%	-235.76%
51.5	57.5107	1.2987	-116.27%	-1.51%	-66.21%	-238.50%

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

Calculation of Average and Future Net Salvage Based on Table 6.11 of Wolf and Fitch

Annual Inflation Rate 3.00%
 Net Salvage at Age 0 -25.00%

Age (a)	% Surviving (b)	% Retired (c)	NS % (d)	Weighted NS % (e)	Realized NS (f)	Future NS (g)
52.5	56.2120	1.3151	-119.76%	-1.58%	-67.69%	-241.32%
53.5	54.8968	1.3307	-123.35%	-1.64%	-69.21%	-244.23%
54.5	53.5661	1.3457	-127.05%	-1.71%	-70.76%	-247.24%
55.5	52.2204	1.3597	-130.87%	-1.78%	-72.35%	-250.33%
56.5	50.8607	1.3721	-134.79%	-1.85%	-73.97%	-253.53%
57.5	49.4886	1.3834	-138.84%	-1.92%	-75.62%	-256.82%
58.5	48.1052	1.3935	-143.00%	-1.99%	-77.30%	-260.21%
59.5	46.7117	1.4024	-147.29%	-2.07%	-79.02%	-263.71%
60.5	45.3093	1.4102	-151.71%	-2.14%	-80.77%	-267.31%
61.5	43.8991	1.4161	-156.26%	-2.21%	-82.56%	-271.03%
62.5	42.4830	1.4206	-160.95%	-2.29%	-84.37%	-274.85%
63.5	41.0624	1.4235	-165.78%	-2.36%	-86.22%	-278.79%
64.5	39.6389	1.4249	-170.75%	-2.43%	-88.09%	-282.85%
65.5	38.2140	1.4246	-175.87%	-2.51%	-90.00%	-287.03%
66.5	36.7894	1.4225	-181.15%	-2.58%	-91.93%	-291.34%
67.5	35.3669	1.4187	-186.58%	-2.65%	-93.90%	-295.77%
68.5	33.9482	1.4131	-192.18%	-2.72%	-95.89%	-300.33%
69.5	32.5352	1.4057	-197.95%	-2.78%	-97.91%	-305.03%
70.5	31.1295	1.3965	-203.88%	-2.85%	-99.95%	-309.86%
71.5	29.7330	1.3846	-210.00%	-2.91%	-102.01%	-314.84%
72.5	28.3484	1.3714	-216.30%	-2.97%	-104.10%	-319.96%
73.5	26.9770	1.3563	-222.79%	-3.02%	-106.21%	-325.23%
74.5	25.6207	1.3392	-229.47%	-3.07%	-108.33%	-330.65%
75.5	24.2815	1.3202	-236.36%	-3.12%	-110.48%	-336.24%
76.5	22.9612	1.2987	-243.45%	-3.16%	-112.63%	-341.98%
77.5	21.6626	1.2750	-250.75%	-3.20%	-114.80%	-347.88%
78.5	20.3876	1.2499	-258.27%	-3.23%	-116.98%	-353.96%
79.5	19.1377	1.2229	-266.02%	-3.25%	-119.16%	-360.21%
80.5	17.9148	1.1940	-274.00%	-3.27%	-121.35%	-366.64%
81.5	16.7208	1.1633	-282.22%	-3.28%	-123.54%	-373.25%
82.5	15.5575	1.1288	-290.69%	-3.28%	-125.73%	-380.06%
83.5	14.4287	1.0942	-299.41%	-3.28%	-127.90%	-387.05%
84.5	13.3345	1.0578	-308.39%	-3.26%	-130.07%	-394.24%
85.5	12.2767	1.0198	-317.64%	-3.24%	-132.22%	-401.64%
86.5	11.2569	0.9802	-327.17%	-3.21%	-134.35%	-409.25%
87.5	10.2766	0.9380	-336.99%	-3.16%	-136.45%	-417.08%
88.5	9.3387	0.8941	-347.10%	-3.10%	-138.53%	-425.12%
89.5	8.4445	0.8502	-357.51%	-3.04%	-140.57%	-433.38%
90.5	7.5943	0.8051	-368.24%	-2.96%	-142.56%	-441.88%
91.5	6.7893	0.7590	-379.28%	-2.88%	-144.51%	-450.61%
92.5	6.0303	0.7120	-390.66%	-2.78%	-146.41%	-459.59%
93.5	5.3183	0.6617	-402.38%	-2.66%	-148.24%	-468.81%
94.5	4.6567	0.6135	-414.45%	-2.54%	-150.01%	-478.25%
95.5	4.0431	0.5652	-426.89%	-2.41%	-151.70%	-487.93%
96.5	3.4779	0.5169	-439.69%	-2.27%	-153.31%	-497.85%
97.5	2.9610	0.4691	-452.89%	-2.12%	-154.84%	-508.01%
98.5	2.4919	0.4207	-466.47%	-1.96%	-156.27%	-518.39%
99.5	2.0712	0.3736	-480.47%	-1.80%	-157.60%	-528.93%
100.5	1.6976	0.3297	-494.88%	-1.63%	-158.83%	-539.60%
101.5	1.3679	0.2884	-509.73%	-1.47%	-159.95%	-550.37%
102.5	1.0795	0.2507	-525.02%	-1.32%	-160.97%	-561.23%
103.5	0.8288	0.2182	-540.77%	-1.18%	-161.89%	-572.19%
104.5	0.6106	0.1848	-556.99%	-1.03%	-162.72%	-583.42%

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

Calculation of Average and Future Net Salvage Based on Table 6.11 of Wolf and Fitch

Annual Inflation Rate 3.00%
 Net Salvage at Age 0 -25.00%

Age (a)	% Surviving (b)	% Retired (c)	NS % (d)	Weighted NS % (e)	Realized NS (f)	Future NS (g)
105.5	0.4258	0.1524	-573.70%	-0.87%	-163.46%	-594.88%
106.5	0.2734	0.1193	-590.91%	-0.71%	-164.08%	-606.69%
107.5	0.1541	0.0856	-608.64%	-0.52%	-164.59%	-618.91%
108.5	0.0685	0.0513	-626.90%	-0.32%	-164.97%	-631.74%
109.5	0.0172	0.0168	-645.71%	-0.11%	-165.21%	-646.17%
110.5	0.0004	0.0004	-665.08%	0.00%	-165.29%	-665.08%
111.5	0.0000				-165.29%	
Average NS =				-165.29%		

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

Calculation of Average and Future Net Salvage Based on Table 6.11 of Wolf and Fitch

Annual Inflation Rate 4.00%
 Net Salvage at Age 0 -25.00%

Age (a)	% Surviving (b)	% Retired (c)	NS % (d)	Weighted NS % (e)	Realized NS (f)	Future NS (g)
0	100.0000	0.2346	-25.00%	-0.06%	0.00%	-337.66%
0.5	99.7654	0.4782	-26.00%	-0.12%	-25.00%	-338.39%
1.5	99.2872	0.4901	-27.04%	-0.13%	-25.67%	-339.90%
2.5	98.7971	0.5020	-28.12%	-0.14%	-26.23%	-341.45%
3.5	98.2951	0.5139	-29.25%	-0.15%	-26.79%	-343.05%
4.5	97.7812	0.5258	-30.42%	-0.16%	-27.36%	-344.70%
5.5	97.2555	0.5382	-31.63%	-0.17%	-27.94%	-346.40%
6.5	96.7172	0.5500	-32.90%	-0.18%	-28.55%	-348.15%
7.5	96.1672	0.5618	-34.21%	-0.19%	-29.17%	-349.95%
8.5	95.6054	0.5735	-35.58%	-0.20%	-29.82%	-351.81%
9.5	95.0319	0.5851	-37.01%	-0.22%	-30.48%	-353.72%
10.5	94.4468	0.5970	-38.49%	-0.23%	-31.17%	-355.68%
11.5	93.8498	0.6088	-40.03%	-0.24%	-31.88%	-357.70%
12.5	93.2410	0.6202	-41.63%	-0.26%	-32.61%	-359.77%
13.5	92.6208	0.6315	-43.29%	-0.27%	-33.37%	-361.90%
14.5	91.9893	0.6427	-45.02%	-0.29%	-34.15%	-364.09%
15.5	91.3466	0.6538	-46.82%	-0.31%	-34.96%	-366.33%
16.5	90.6928	0.6656	-48.70%	-0.32%	-35.79%	-368.64%
17.5	90.0271	0.6771	-50.65%	-0.34%	-36.66%	-371.00%
18.5	89.3501	0.6888	-52.67%	-0.36%	-37.54%	-373.43%
19.5	88.6613	0.7009	-54.78%	-0.38%	-38.46%	-375.92%
20.5	87.9603	0.7135	-56.97%	-0.41%	-39.41%	-378.48%
21.5	87.2468	0.7270	-59.25%	-0.43%	-40.40%	-381.11%
22.5	86.5198	0.7411	-61.62%	-0.46%	-41.41%	-383.81%
23.5	85.7787	0.7554	-64.08%	-0.48%	-42.47%	-386.60%
24.5	85.0232	0.7703	-66.65%	-0.51%	-43.56%	-389.46%
25.5	84.2530	0.7858	-69.31%	-0.54%	-44.69%	-392.41%
26.5	83.4672	0.8018	-72.08%	-0.58%	-45.86%	-395.46%
27.5	82.6654	0.8194	-74.97%	-0.61%	-47.07%	-398.59%
28.5	81.8460	0.8367	-77.97%	-0.65%	-48.33%	-401.83%
29.5	81.0093	0.8545	-81.08%	-0.69%	-49.63%	-405.18%
30.5	80.1548	0.8728	-84.33%	-0.74%	-50.99%	-408.63%
31.5	79.2819	0.8917	-87.70%	-0.78%	-52.39%	-412.20%
32.5	78.3903	0.9115	-91.21%	-0.83%	-53.85%	-415.89%
33.5	77.4787	0.9318	-94.86%	-0.88%	-55.36%	-419.71%
34.5	76.5469	0.9519	-98.65%	-0.94%	-56.93%	-423.67%
35.5	75.5950	0.9724	-102.60%	-1.00%	-58.56%	-427.76%
36.5	74.6226	0.9931	-106.70%	-1.06%	-60.25%	-432.00%
37.5	73.6295	1.0140	-110.97%	-1.13%	-62.00%	-436.39%
38.5	72.6155	1.0363	-115.41%	-1.20%	-63.81%	-440.93%
39.5	71.5791	1.0576	-120.03%	-1.27%	-65.69%	-445.64%
40.5	70.5216	1.0789	-124.83%	-1.35%	-67.64%	-450.53%
41.5	69.4427	1.1001	-129.82%	-1.43%	-69.66%	-455.59%
42.5	68.3426	1.1213	-135.01%	-1.51%	-71.75%	-460.83%
43.5	67.2213	1.1429	-140.41%	-1.60%	-73.91%	-466.26%
44.5	66.0783	1.1643	-146.03%	-1.70%	-76.15%	-471.90%
45.5	64.9140	1.1848	-151.87%	-1.80%	-78.47%	-477.75%
46.5	63.7292	1.2049	-157.95%	-1.90%	-80.87%	-483.80%
47.5	62.5243	1.2247	-164.26%	-2.01%	-83.35%	-490.08%
48.5	61.2996	1.2439	-170.83%	-2.13%	-85.91%	-496.59%
49.5	60.0557	1.2636	-177.67%	-2.24%	-88.55%	-503.34%
50.5	58.7922	1.2815	-184.77%	-2.37%	-91.29%	-510.34%
51.5	57.5107	1.2987	-192.16%	-2.50%	-94.11%	-517.59%

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

Calculation of Average and Future Net Salvage Based on Table 6.11 of Wolf and Fitch

Annual Inflation Rate 4.00%
 Net Salvage at Age 0 -25.00%

Age (a)	% Surviving (b)	% Retired (c)	NS % (d)	Weighted NS % (e)	Realized NS (f)	Future NS (g)
52.5	56.2120	1.3151	-199.85%	-2.63%	-97.01%	-525.11%
53.5	54.8968	1.3307	-207.85%	-2.77%	-100.01%	-532.91%
54.5	53.5661	1.3457	-216.16%	-2.91%	-103.10%	-540.98%
55.5	52.2204	1.3597	-224.81%	-3.06%	-106.29%	-549.35%
56.5	50.8607	1.3721	-233.80%	-3.21%	-109.57%	-558.03%
57.5	49.4886	1.3834	-243.15%	-3.36%	-112.94%	-567.02%
58.5	48.1052	1.3935	-252.88%	-3.52%	-116.41%	-576.33%
59.5	46.7117	1.4024	-262.99%	-3.69%	-119.98%	-585.98%
60.5	45.3093	1.4102	-273.51%	-3.86%	-123.65%	-595.98%
61.5	43.8991	1.4161	-284.45%	-4.03%	-127.42%	-606.34%
62.5	42.4830	1.4206	-295.83%	-4.20%	-131.28%	-617.07%
63.5	41.0624	1.4235	-307.66%	-4.38%	-135.25%	-628.18%
64.5	39.6389	1.4249	-319.97%	-4.56%	-139.31%	-639.69%
65.5	38.2140	1.4246	-332.77%	-4.74%	-143.48%	-651.61%
66.5	36.7894	1.4225	-346.08%	-4.92%	-147.75%	-663.96%
67.5	35.3669	1.4187	-359.92%	-5.11%	-152.11%	-676.74%
68.5	33.9482	1.4131	-374.32%	-5.29%	-156.57%	-689.98%
69.5	32.5352	1.4057	-389.29%	-5.47%	-161.14%	-703.69%
70.5	31.1295	1.3965	-404.86%	-5.65%	-165.79%	-717.89%
71.5	29.7330	1.3846	-421.06%	-5.83%	-170.54%	-732.59%
72.5	28.3484	1.3714	-437.90%	-6.01%	-175.38%	-747.81%
73.5	26.9770	1.3563	-455.41%	-6.18%	-180.31%	-763.56%
74.5	25.6207	1.3392	-473.63%	-6.34%	-185.33%	-779.88%
75.5	24.2815	1.3202	-492.58%	-6.50%	-190.43%	-796.77%
76.5	22.9612	1.2987	-512.28%	-6.65%	-195.61%	-814.26%
77.5	21.6626	1.2750	-532.77%	-6.79%	-200.86%	-832.36%
78.5	20.3876	1.2499	-554.08%	-6.93%	-206.17%	-851.09%
79.5	19.1377	1.2229	-576.24%	-7.05%	-211.55%	-870.49%
80.5	17.9148	1.1940	-599.29%	-7.16%	-216.98%	-890.58%
81.5	16.7208	1.1633	-623.27%	-7.25%	-222.47%	-911.38%
82.5	15.5575	1.1288	-648.20%	-7.32%	-227.99%	-932.92%
83.5	14.4287	1.0942	-674.13%	-7.38%	-233.53%	-955.20%
84.5	13.3345	1.0578	-701.09%	-7.42%	-239.09%	-978.26%
85.5	12.2767	1.0198	-729.13%	-7.44%	-244.66%	-1002.14%
86.5	11.2569	0.9802	-758.30%	-7.43%	-250.23%	-1026.88%
87.5	10.2766	0.9380	-788.63%	-7.40%	-255.78%	-1052.50%
88.5	9.3387	0.8941	-820.18%	-7.33%	-261.29%	-1079.00%
89.5	8.4445	0.8502	-852.98%	-7.25%	-266.75%	-1106.40%
90.5	7.5943	0.8051	-887.10%	-7.14%	-272.15%	-1134.77%
91.5	6.7893	0.7590	-922.59%	-7.00%	-277.46%	-1164.14%
92.5	6.0303	0.7120	-959.49%	-6.83%	-282.67%	-1194.54%
93.5	5.3183	0.6617	-997.87%	-6.60%	-287.76%	-1226.01%
94.5	4.6567	0.6135	-1037.78%	-6.37%	-292.69%	-1258.43%
95.5	4.0431	0.5652	-1079.30%	-6.10%	-297.45%	-1291.91%
96.5	3.4779	0.5169	-1122.47%	-5.80%	-302.03%	-1326.46%
97.5	2.9610	0.4691	-1167.37%	-5.48%	-306.40%	-1362.08%
98.5	2.4919	0.4207	-1214.06%	-5.11%	-310.54%	-1398.73%
99.5	2.0712	0.3736	-1262.62%	-4.72%	-314.42%	-1436.24%
100.5	1.6976	0.3297	-1313.13%	-4.33%	-318.03%	-1474.45%
101.5	1.3679	0.2884	-1365.65%	-3.94%	-321.35%	-1513.34%
102.5	1.0795	0.2507	-1420.28%	-3.56%	-324.40%	-1552.79%
103.5	0.8288	0.2182	-1477.09%	-3.22%	-327.17%	-1592.87%
104.5	0.6106	0.1848	-1536.17%	-2.84%	-329.69%	-1634.24%

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

Calculation of Average and Future Net Salvage Based on Table 6.11 of Wolf and Fitch

Annual Inflation Rate 4.00%
 Net Salvage at Age 0 -25.00%

Age (a)	% Surviving (b)	% Retired (c)	NS % (d)	Weighted NS % (e)	Realized NS (f)	Future NS (g)
105.5	0.4258	0.1524	-1597.62%	-2.43%	-331.93%	-1676.80%
106.5	0.2734	0.1193	-1661.53%	-1.98%	-333.86%	-1720.94%
107.5	0.1541	0.0856	-1727.99%	-1.48%	-335.45%	-1766.95%
108.5	0.0685	0.0513	-1797.11%	-0.92%	-336.64%	-1815.63%
109.5	0.0172	0.0168	-1868.99%	-0.31%	-337.39%	-1870.79%
110.5	0.0004	0.0004	-1943.75%	-0.01%	-337.65%	-1943.75%
111.5	0.0000				-337.66%	
Average NS =				-337.66%		