

**FILED**  
JAN 16 2018

BEFORE THE CORPORATION COMMISSION OF OKLAHOMA

COURT CLERK'S OFFICE - OKC  
CORPORATION COMMISSION  
OF OKLAHOMA

IN THE MATTER OF THE )  
APPLICATION OF OKLAHOMA GAS )  
AND ELECTRIC COMPANY FOR AN )  
ORDER OF THE COMMISSION )  
AUTHORIZING APPLICANT TO )  
MODIFY ITS RATES, CHARGES AND )  
TARIFFS FOR RETAIL ELECTRIC )  
SERVICE IN OKLAHOMA )  
)

CAUSE NO. PUD 201700496

Direct Testimony

of

John J. Spanos

on behalf of

Oklahoma Gas and Electric Company

January 16, 2018

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EXHIBITS

| <u>EXHIBIT</u>       | <u>DESCRIPTION</u>     |
|----------------------|------------------------|
| Direct Exhibit JJS-1 | Witness Qualifications |
| Direct Exhibit JJS-2 | Depreciation Study     |

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## **I. INTRODUCTION AND PURPOSE**

1 Q. **Please state your name and address.**

2 A. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp Hill,  
3 Pennsylvania.

4

5 Q. **Are you associated with any firm?**

6 A. Yes. I am associated with the firm of Gannett Fleming Valuation and Rate Consultants,  
7 LLC (“Gannett Fleming”).

8

9 Q. **How long have you been associated with Gannett Fleming?**

10 A. I have been associated with the firm since college graduation in June, 1986.

11

12 Q. **What is your position with the firm?**

13 A. I am a Senior Vice President.

14

15 Q. **On whose behalf are you testifying in this case?**

16 A. I am testifying on behalf of Oklahoma Gas and Electric Company (“OG&E” or the  
17 “Company”).

18

19 Q. **Please state your qualifications.**

20 A. I have 31 years of depreciation experience which includes giving expert testimony in over  
21 260 cases before 40 regulatory commissions, including this Commission. Please refer to  
22 Direct Exhibit JJS-1 for my qualifications.

23

24 Q. **What is the purpose of your testimony in this proceeding?**

25 A. I sponsor the depreciation study performed for Oklahoma Gas and Electric Company  
26 attached hereto as Direct Exhibit JJS-2 (“Depreciation Study”). The Depreciation Study  
27 sets forth the calculated annual depreciation accrual rates by account as of December 31,  
28 2016. The proposed rates appropriately reflect the rates at which OG&E’s assets should

1 be depreciated over their useful lives and are based on the most commonly used methods  
2 and procedures for determining depreciation rates.

3 The development of depreciation rates in the Depreciation Study utilize the straight-  
4 line method and the life and salvage parameters were developed consistently with past  
5 practices for Oklahoma Gas and Electric Company. These methods for conducting life and  
6 net salvage analyses is consistent with practices across the United States.

7  
8 **Q. Please summarize your testimony.**

9 A. My testimony presents the results of the depreciation study, which is based on established  
10 and supported methods and procedures and results in the most reasonable depreciation rates  
11 for the Company's assets. The life and net salvage estimates in this study set forth a  
12 recovery pattern that matches utilization of the asset with recovery of the assets, which is  
13 fair to all generations of customers. The overall result of the depreciation study is a net  
14 increase in depreciation expense. However, this is in large part the result of unreasonable  
15 service life cycles and net salvage estimates that form the basis of the current depreciation  
16 rates.

17 The Company's currently approved depreciation rates are, for many accounts, well  
18 outside of a range of industry norms and as a result will not properly or equitably recover  
19 the cost of the Company's assets over their service lives. For this reason, an increase in  
20 depreciation expense is necessary in order to bring the Company's depreciation rates more  
21 in line with reasonable and appropriate life cycles and net salvage expectation for the  
22 Company's assets. The depreciation study I support in this study achieves this objective,  
23 and produces the most appropriate depreciation rates for the Company's assets.

24  
25 **Q. Can you summarize the impact on depreciation rates based on the depreciation  
26 study?**

27 A. Yes. Table 1 below sets forth a comparison of the current depreciation rates and resultant  
28 expense to the proposed depreciation rates and expense by function as of December 31,  
29 2016.

1

**Table 1**

| <u>Function</u>                  | <u>Current</u> |                         | <u>Proposed</u> |                  |
|----------------------------------|----------------|-------------------------|-----------------|------------------|
|                                  | <u>Rates</u>   | <u>Proforma Expense</u> | <u>Rates</u>    | <u>Expense</u>   |
| Intangible                       | 9.82           | 8,000,997               | 6.19            | 5,037,502        |
| Steam                            | 1.78           | 36,559,036              | 2.99            | 61,274,479       |
| Other                            | 3.90           | 59,829,580              | 4.01            | 61,418,445       |
| Transmission                     | 1.99           | 49,730,703              | 2.44            | 60,923,367       |
| Distribution                     | 2.61           | 101,507,091             | 2.93            | 113,885,762      |
| General                          | 3.94           | 14,580,395              | 4.81            | 19,836,292       |
| Unrecovered Reserve Amortization | -              | <u>0</u>                | -               | <u>1,151,200</u> |
| Total                            |                | 270,207,802             |                 | 321,527,047      |

2

3 **Q. Please explain some of the major factors that contribute to the need to change**  
4 **depreciation rates.**

5 A. One of the most significant factors is that the Commission’s Order No. 662059 in Cause  
6 No. PUD 201500273, which adopted OIEC witness Pous’ recommendations for production,  
7 transmission and general plant, and Staff witness David Garrett’s recommendations for  
8 distribution plant, resulted in depreciation parameters that were, for many accounts, far  
9 outside the range of reasonableness for the Company’s assets<sup>1</sup>. I will discuss this in more  
10 detail in the next section, but as an example, the current depreciation rates for Account 362,  
11 Station Equipment incorporate the expectation that the Company’s substation equipment,  
12 such as transformers and circuit breakers, will have an average service life of 68 years and  
13 that some substation equipment will remain in service for more than 120 years. These types  
14 of assets typically have average service lives in the 40 to 55-year range (with maximum  
15 lives around 100 years), and thus the currently approved depreciation parameter for this  
16 account is far outside the average and well beyond any reasonable life cycle expectation for  
17 these types of assets.

---

<sup>1</sup> Note the life span of 25 years for wind assets was approved in Order No. 662059, which was proposed by the Company, not OIEC witness, Pous.

1           Thus, one of the primary reasons for the change in depreciation rates is that the  
2 current depreciation rates are inadequate to recover the Company's investments over the  
3 service lives of its assets. Specific major components that caused rates to change by  
4 function are as follows:

- 5           • Steam Production Plant: The primary drivers of the increase in depreciation for  
6 this function of \$24.7 million are more negative net salvage estimates for the  
7 Company's steam production plants. This change in net salvage incorporates a  
8 specific decommissioning study for each location, as well as the need to escalate  
9 these costs to the date at which the plants will be decommissioned in order to  
10 recover the full costs of each plant.
- 11          • Other Production Plant: The primary driver of the increase of \$1.6 million for other  
12 production plant is more negative net salvage estimates, which are due to the same  
13 factors as discussed above for steam production plant.
- 14          • Transmission Plant: the primary drivers of the increase of \$11.2 million for  
15 transmission plant are changes to the service life and net salvage estimates for some  
16 accounts.
- 17          • Distribution Plant: The primary driver of the increase in depreciation expense of  
18 \$12.3 million for distribution plant is the result of the recommendation to use more  
19 reasonable service life estimates for the Company's distribution assets.
- 20          • General Plant: The primary reasons for the increase of \$5.3 million is a more  
21 reasonable net salvage estimate for the Company's general plant structures and  
22 transportation equipment, as well as updating the depreciation rates for  
23 amortization accounts to reflect the recommended amortizations.

24  
25 **Q. Why is it important for the Commission not to use unreasonably long service lives for**  
26 **calculating depreciation rates?**

27 **A.** It is important to use service lives in calculating depreciation rates that are as close to the  
28 actual services lives as possible. Unreasonably long service lives burdens future customers  
29 by making them pay more in the long-run. To use an analogy, a longer term mortgage may  
30 reduce one's monthly payment, but in the long run, the homeowner is paying much more

1 in interest. The same is true with depreciation rates and service lives. The longer the life  
2 cycle of recovery, the more customers will pay in the long run. To put this in perspective,  
3 the difference between using the service lives approved in the last OG&E rate case for  
4 distribution assets and the ones proposed by the Company in that last case will increase  
5 costs to customers in the long run by millions of dollars. Therefore, the impact to  
6 customers could be dramatic over the entire life cycle, which emphasizes the need to  
7 estimate service lives that match the utilization of the assets as precisely as possible.  
8

9 **Q. Were there other factors that led to the overall increase in depreciation rates?**

10 A. Yes. Depreciation is a process of determining the timing of the recovery of the Company's  
11 capital investments. Reductions in depreciation expense, such as adopted by the  
12 Commission in the previous cause, do not actually reduce customer rates over the long run.  
13 Instead, reducing depreciation rates defers these costs to the future – resulting in higher  
14 depreciation expense in future depreciation studies, all else equal. Because the recovery  
15 of the Company's costs have been deferred in the most recent rate case, the increase in  
16 depreciation expense in the instant case is higher than it otherwise would be. Further,  
17 deferrals of the recovery of the Company's assets do not actually reduce customer costs in  
18 the long run, but instead result in higher customer rates over time. Because accumulated  
19 depreciation reduces rate base, if depreciation rates are too low, then rate base will be  
20 higher than it otherwise would be. Customers must then pay a return on this higher rate  
21 base, and because the rate of return is typically higher than depreciation rates, the impact  
22 of a higher rate base will tend to exceed any reduction in depreciation rates over time. For  
23 this reason, setting depreciation rates too low will typically result in a higher overall cost  
24 to customers in the long run.

1           **II. ADEQUACY OF CURRENT DEPRECIATION RATES AS APPROVED IN**  
2   **COMMISSION ORDER NO. 662059**

3   Q.    **What did the Commission approve for the company's depreciation in Cause No. PUD**  
4           **201500273?**

5   A.    The Commission adopted the distribution plant depreciation rates proposed by PUD  
6           witness David Garrett and the production, transmission and general plant depreciation rates  
7           proposed by OIEC witness Jacob Pous except the life spans for wind production.  
8           Specifically, the Commission approved the following:

- 9                   • Costs for terminal net salvage of the Company's generating plants that  
10                          are below the level the Company is expected to incur.
- 11                  • Service life cycles for many transmission and distribution plant  
12                          accounts that are outside any reasonable expectation for the Company's  
13                          assets.
- 14                  • Net salvage percentages that are not consistent with historical  
15                          percentages or future expectations for some accounts.

16  
17   Q.    **Please provide an example of how the current depreciation rates are inadequate to**  
18           **provide timely cost recovery.**

19   A.    One of the most pronounced examples can be found in the currently approved service life  
20           estimates for the Company's transmission and distribution plant accounts. For many  
21           accounts, the life cycle estimates are well beyond the range of reasonableness for the  
22           property studied. As an example, Table 2 below provides a comparison of the currently  
23           approved average and maximum service lives for certain accounts to the typical industry  
24           range of service lives estimated for the same assets for other electric utilities.

1

**Table 2**

| <b>Account</b>  | <b>OG&amp;E<br/>Approved<br/>Average<br/>Service<br/>Life</b> | <b>Maximum<br/>Lives</b> | <b>Industry<br/>Range</b>  |                |
|---|---|--------------------------|----------------------------|----------------|
|   |   |                          | <b>Average<sup>2</sup></b> | <b>Maximum</b> |
| 350.2 Land Rights   | 100   | 145                      | 65-75                      | 110            |
| 353 Station Equipment                                     | 63  | 115                      | 40-60                      | 100            |
| 355 Poles and Fixtures                                    | 65  | 130                      | 45-60                      | 110            |
| 362 Station Equipment                                     | 68  | 125                      | 40-60                      | 100            |
| 368 Line Transformers                                     | 44  | 135                      | 35-50                      | 80             |
| 371 Installations on Customers'<br>Premises - Thermostats | 15  | 35                       | 5-10                       | 20             |

2  
3

Note: Current assets in Account 371 are thermostats which are considerably different than assets that were in the account prior to 2012.

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5  
6  
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9  
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12  
13

As can be seen in Table 2, the average service lives and/or maximum lives are well beyond the typical range of estimates for other utilities. They are also very unreasonable for the accounts studied for OG&E. For example, Account 362, which includes distribution substation equipment, the current depreciation rates are based on an average service life of 68 years. Assets such as circuit breakers, power transformers and electronic equipment should not be expected to operate for 68 years on average. The current depreciation rates assume that many of these assets will last many years beyond the average. For substation equipment, this means that the current depreciation rates forecast that some transformers and circuit breakers will last more than 120 years. The assumption inherent to the approved depreciation rates that these assets can last this long is not based

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<sup>2</sup> The industry ranges shown here are based on the numerous depreciation studies Gannett Fleming has conducted throughout the country as well as the range approved by state and federal regulators.

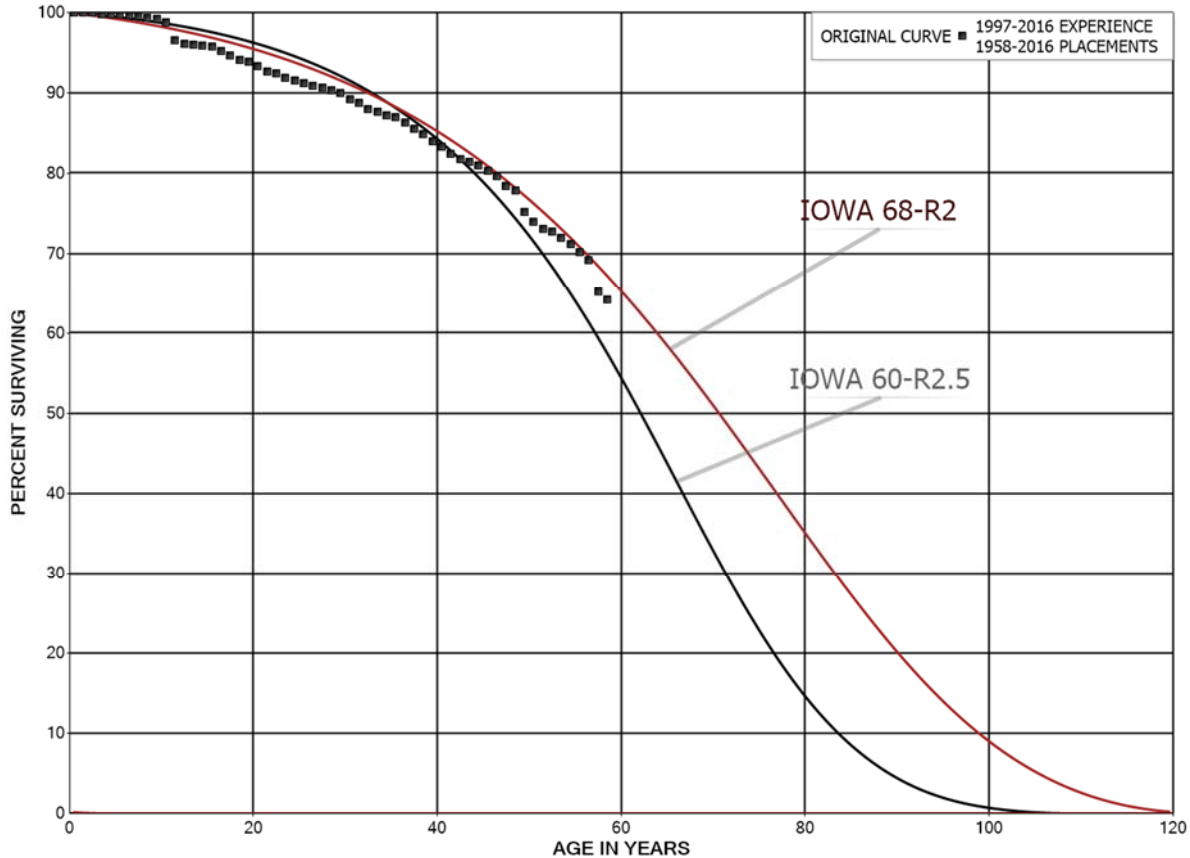
1 on actual historical experience, but instead was (unreasonably) assumed by Staff witness  
2 Garrett in Cause No. PUD 201500273.

3  
4 **Q. Please explain.**

5 A. For Account 362 the survivor curve estimate incorporated into the current depreciation  
6 rates is the 68-R2. While this estimate has an average service life of 68 years, it also  
7 forecasts that many assets will have much longer lives. Figure 1 below provides a graph  
8 of the 68-R2 survivor curve currently approved for Account 362. This graph also shows  
9 the more reasonable estimate I made in both the previous and current depreciation study  
10 (which is labeled IOWA 60-R2.5). The graph shows the percent of plant forecast to survive  
11 (or still be in service) by age for each curve.

1  
2

**Figure 1: Survivor Curves for Account 362, Station Equipment  
(includes assets such as circuit breakers and power transformers)**



3 The graph illustrates that the current estimate incorporates the following unreasonable  
4 assumptions:

- 5 • Close to 50% of the Company's substation equipment will have lives longer  
6 than 70 years.
- 7 • About 10% of the Company's substation equipment will have lives longer than  
8 100 years.
- 9 • Some assets in this account will have lives longer than 120 years.

10 Again, the Company does not have any circuit breakers or transformers that are more than  
11 120 years old. Thus, the extremely long lives assumed in the currently approved  
12 depreciation rates are therefore simply an unrealistic projection, and are not based on the  
13 Company's actual experience. Assets being placed in this account today, such as  
14 transformers, circuit breakers and microprocessor relays, all are built with improved  
15 efficiencies and functionality, but the tighter tolerances will create shorter life cycles.

1 Thus, none of the new assets or their related components will last as long as the current life  
2 cycle that is in place expects.

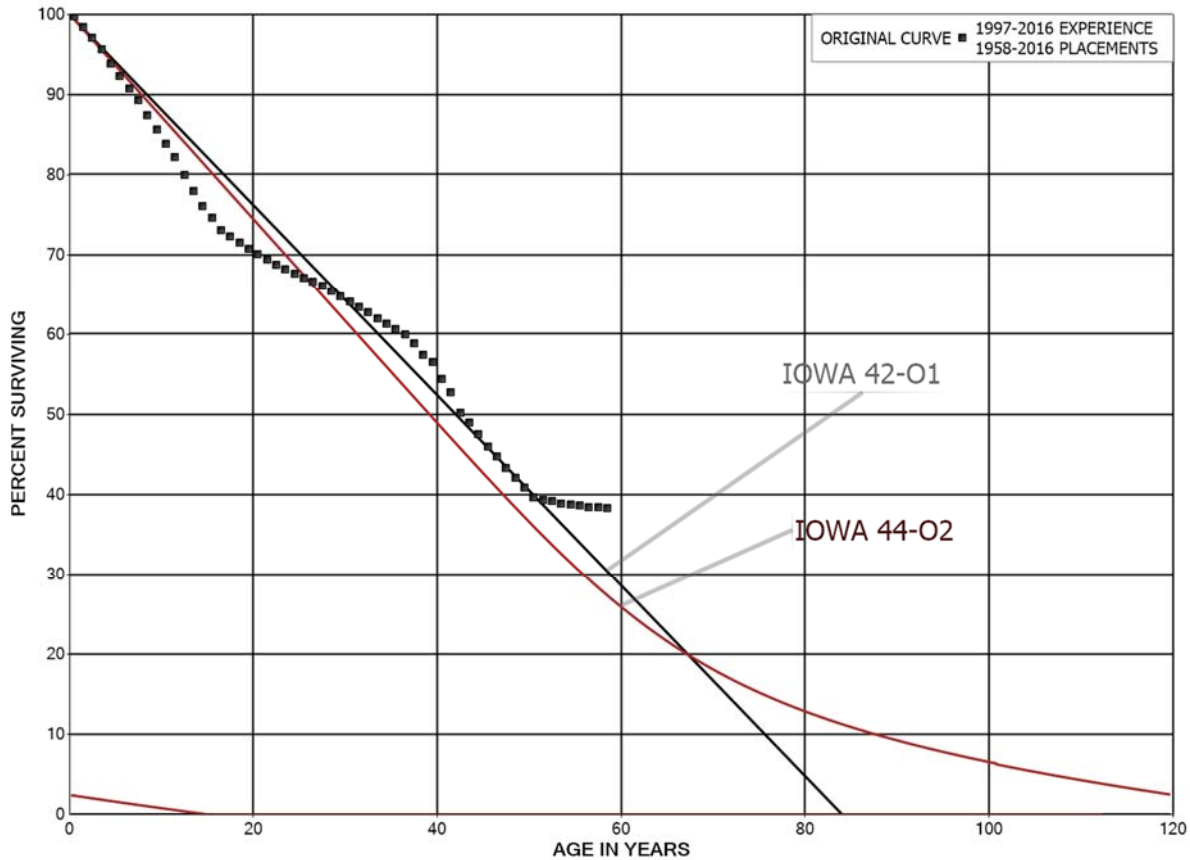
3 In contrast to the unreasonable assumptions in the currently approved estimate for  
4 this account, the 60-R2.5 survivor curve I recommended in both the current and previous  
5 studies projects that most assets will be retired by 100 years of age, which is a much more  
6 reasonable assumption for assets such as circuit breakers and power transformers that  
7 typically have average lives in the 40 to 50-year range.

8  
9 **Q. Please provide other examples of a long life cycle used for the current depreciation**  
10 **rates.**

11 A. Account 368, Line Transformers provides another illustration of the unreasonableness of  
12 the currently approved depreciation rates. The Commission approved an average service  
13 life of 44 years for this account, which is reasonable, however, the life cycle of these assets  
14 assumes a very unrealistic retirement pattern and thus the current depreciation rate assumes  
15 that line transformers will last up to 135 years. This is far longer than is reasonable for  
16 these types of assets. The 44-O2 survivor curve used to establish the current depreciation  
17 rate also assumes many assets will be in service much longer than 100 years. Figure 2  
18 below shows the approved survivor curve for this account, as well as the more reasonable  
19 estimate I proposed in the current depreciation study (labeled IOWA 42-O1). The  
20 proposed estimate in the previous depreciation study was a 40-O1.

1

Figure 2: Survivor Curves for Account 368, Line Transformers



2

Similar to Account 362, the graph illustrates that the current estimate for this account incorporates a number of unreasonable assumptions:

3

4

- Close to 15% of the Company's line transformers will have lives longer than 80 years.

5

6

- Over 5% of the Company's line transformers will have lives longer than 100 years.

7

8

- Some of the assets in this account will have lives that exceed 135 years.

9

10

Further, note that because the curve estimates close to 50% of line transformers surviving at age 40, the 44-O2 forecasts that close to half of the Company's assets in this account will be retired by age 40. It then inexplicably assumes that some of the assets will live more than three times this amount of time (i.e., more than 135 years). In contrast, the 42-O1 survivor curve I have proposed forecasts that assets will continue to be retired at a similar rate as to before age 40. This is a far more reasonable assumption.

11

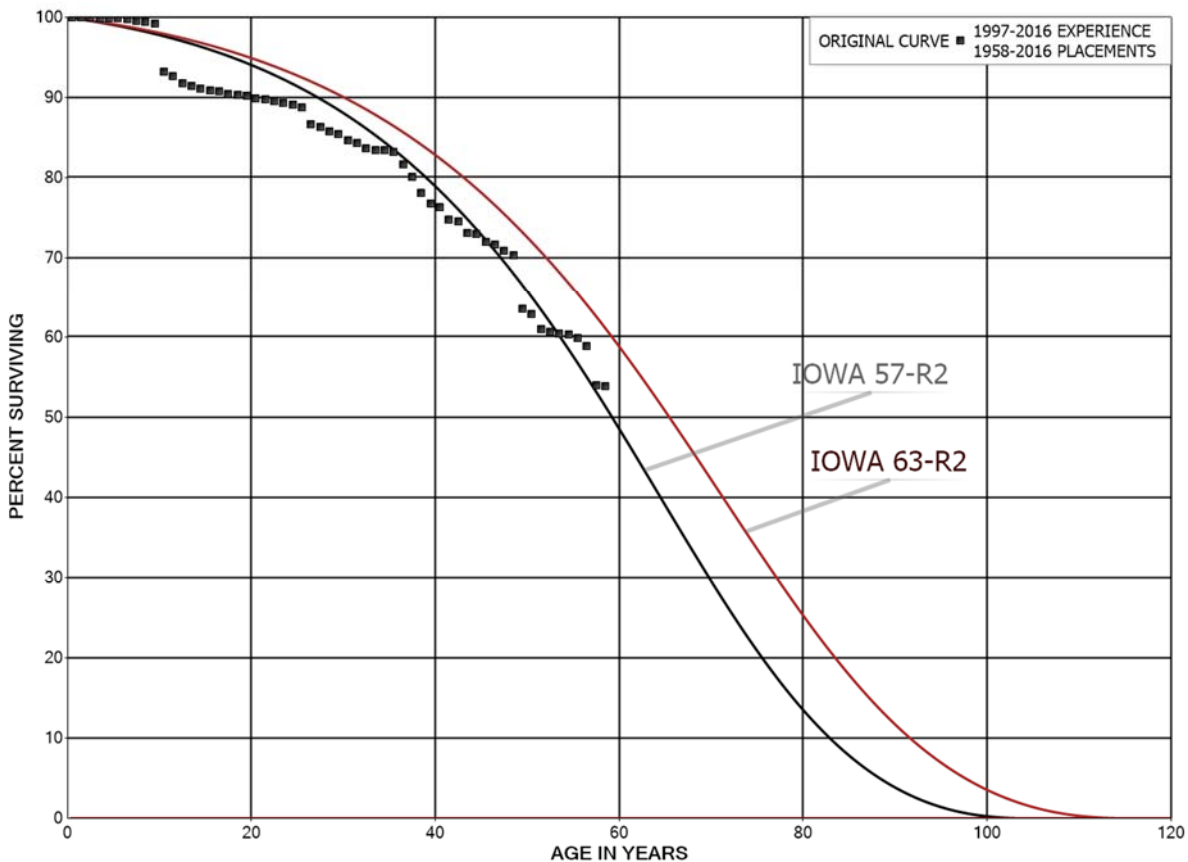
12

13

14

1 I will further illustrate other accounts that have currently approved life cycles that  
2 do not reasonably match asset utilization to recovery. Figure 3 below compares the  
3 currently approved 63-R2 survivor curve to my proposed 57-R2 survivor curve for Account  
4 353. As shown by the 63-R2 survivor curve, over 25 percent of the assets are estimated to  
5 survive over 80 years which is unreasonable for this asset class. The 57-R2 survivor is a  
6 much better match of the historical data for substation equipment and reflects the historical  
7 service lives of transmission substation equipment. It should be noted that the Company  
8 proposed a 60-R2 survivor curve in the previous case and I emphasized that the 60-year  
9 average was long when considering the plans of management for these assets. The 57-year  
10 average life and 100-year maximum life is on the long side for the industry but takes into  
11 account the assets in the account and the likely replacement practices of the Company.

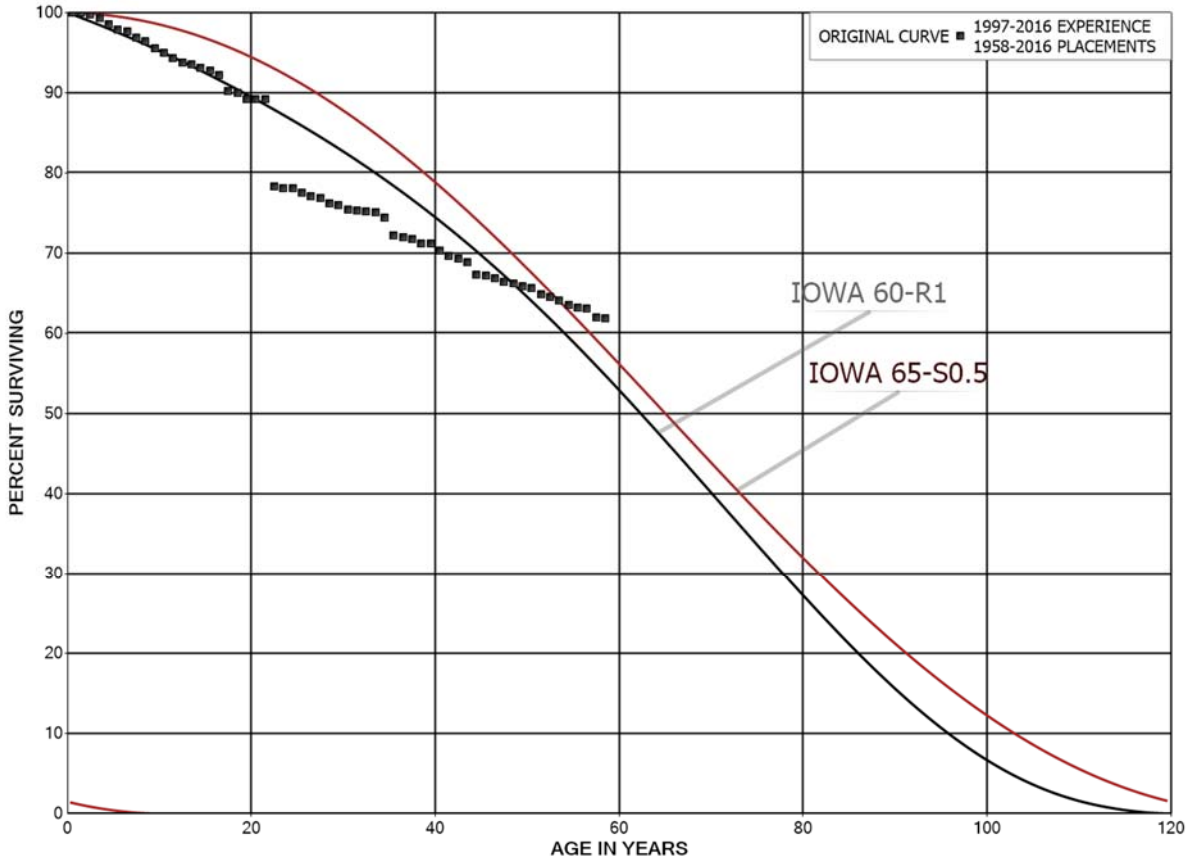
12 **Figure 3: Survivor Curves for Account 353, Station Equipment**



1 The next asset class that I will illustrate has too long a life cycle is Account 355, Poles and  
2 Fixtures. As shown on Figure 4, the currently approved 65-S0.5 survivor curve is not a  
3 good match of the historical data for this account. This clearly shows that conducting only  
4 a mathematical fit of the historical points without using informed judgement creates  
5 unreasonable results. In just two years, the statistical results have changed considerably  
6 due to system upgrades. These plans were considered in the estimate that I proposed last  
7 case as to the proper life cycle. As shown by the survivor curve adopted in the last case,  
8 the 65-S0.5 is not only too long for almost all ages, but does not consider all the forces of  
9 retirement in Oklahoma such as ice storms, which are common events.

10

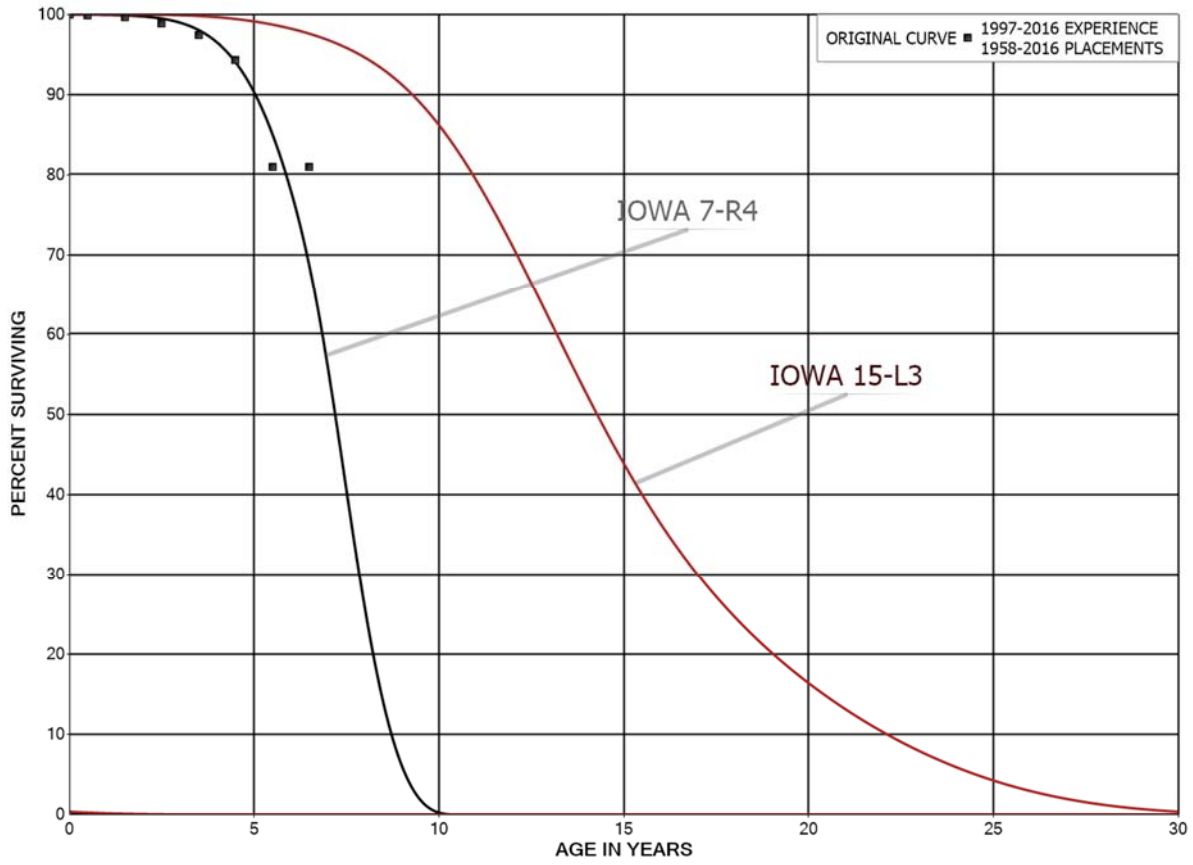
**Figure 4: Survivor Curve for 355, Poles and Fixtures**



1 Q. **Please explain why the current estimate for account 371, installations on customers’**  
2 **premises is inappropriate?**

3 A. This account is a clear example of why relying only on statistical analyses is flawed. When  
4 conducting life estimation, it is imperative to not only review the statistical results, but to  
5 also include informed judgment. In this account, the nature of the assets in service today  
6 is quite different than 5-10 years ago. All of the older lighting assets have been retired and  
7 the new assets are programmable thermostats. These thermostats have an expected life of  
8 5-7 years and become obsolete very quickly due to the evolving technology. In the  
9 previous case, the Company proposed a 5-year average and 11-year maximum life which  
10 was primarily due to understanding the nature of the assets. In the current case, I have  
11 proposed a 7-year average and 11-year maximum life. The currently approved average life  
12 is 15 years. As shown by Figure 5 below, the life cycle currently approved is not close to  
13 matching the expected life cycle of programmable thermostats.

Figure 5: Survivor Curve for Account 371, Installations on Customers' Premises



1 Q. **How do the depreciation rates adopted by the Commission in Cause No. PUD**  
2 **201500273 impact the overall increase in depreciation expense in the instant case?**

3 A. As I have explained in this section, the currently approved depreciation rates are based on  
4 unreasonable assumptions regarding the service lives of the Company's assets, and are  
5 disconnected from the reality of the actual and expected lives of the Company's property.  
6 For this reason, a large portion of the increase in depreciation expense that results from my  
7 study is simply the result of bringing OG&E's estimates of service life and net salvage  
8 back to within a reasonable range that is consistent with industry norms.

9

10 **III. DEPRECIATION STUDY**

11 Q. **Please define the concept of depreciation.**

12 A. Depreciation refers to the loss in service value not restored by current maintenance incurred  
13 in connection with the consumption or prospective retirement of utility plant in the course  
14 of service from causes which are known to be in current operation, against which the  
15 Company is not protected by insurance. Among the causes to be given consideration are  
16 wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art,  
17 changes in demand and the requirements of public authorities.

18

19 Q. **Did you prepare the depreciation study filed by Oklahoma Gas and Electric Company**  
20 **of in this proceeding?**

21 A. Yes. I prepared the depreciation study submitted by OG&E with its filing in this  
22 proceeding. My report is entitled: "2016 Depreciation Study - Calculated Annual  
23 Depreciation Accruals Related to Electric Plant as of December 31, 2016." This report sets  
24 forth the results of my depreciation study for Oklahoma Gas and Electric Company.

25

26 Q. **In preparing the depreciation study, did you follow generally accepted practices in**  
27 **the field of depreciation valuation?**

28 A. Yes.

1 Q. **Are the methods and procedures of this depreciation study consistent with past**  
2 **practices?**

3 A. The methods and procedures of this study are the same as those utilized in past studies of  
4 this Company as well as others before this Commission. Depreciation rates are determined  
5 based on the average service life procedure and the remaining life method.  
6

7 Q. **Please describe the contents of your report.**

8 A. My report is presented in nine parts. Part I, Introduction, presents the scope and basis for  
9 the depreciation study. Part II, Estimation of Survivor Curves, includes descriptions of the  
10 methodology of estimating survivor curves. Parts III and IV set forth the analysis for  
11 determining life and net salvage estimates. Part V, Calculation of Annual and Accrued  
12 Depreciation, includes the concepts of depreciation and amortization using the remaining  
13 life. Part VI, Results of Study, presents a description of the results of my analysis and a  
14 summary of the depreciation calculations. Parts VII, VIII and IX include graphs and tables  
15 that relate to the service life and net salvage analyses and the detailed depreciation  
16 calculations by account.

17 The table on pages VI-4 through VI-10 presents the estimated survivor curve, the net  
18 salvage percent, the original cost as of December 31, 2016, the book depreciation reserve  
19 and the calculated annual depreciation accrual and rate for each account or subaccount.  
20 The section beginning on page VII-2 presents the results of the retirement rate analyses  
21 prepared as the historical bases for the service life estimates. The section beginning on  
22 page VIII-2 presents the results of the salvage analysis. The section beginning on page IX-  
23 2 presents the depreciation calculations related to surviving original cost as of December  
24 31, 2016.  
25

26 Q. **Please explain how you performed your depreciation study.**

27 A. I used the straight line remaining life method of depreciation with the average service life  
28 procedure. The annual depreciation is based on a method of depreciation accounting that  
29 seeks to distribute the unrecovered cost of fixed capital assets over the estimated remaining  
30 useful life of each unit, or group of assets, in a systematic and reasonable manner.

1 For General Plant Accounts 391, 391.1, 393, 394, 395, 397 and 398, I used the  
2 straight line remaining life method of amortization. The account numbers identified  
3 throughout my testimony represent those in effect as of December 31, 2016. The annual  
4 amortization is based on amortization accounting that distributes the unrecovered cost of  
5 fixed capital assets over the remaining amortization period selected for each account and  
6 vintage.

7  
8 **Q. How did you determine the recommended annual depreciation accrual rates?**

9 A. I did this in two phases. In the first phase, I estimated the service life and net salvage  
10 characteristics for each depreciable group, that is, each plant account or subaccount  
11 identified as having similar characteristics. In the second phase, I calculated the composite  
12 remaining lives and annual depreciation accrual rates based on the service life and net  
13 salvage estimates determined in the first phase.

14  
15 **Q. Please describe the first phase of the depreciation study in which you estimated the  
16 service life and net salvage characteristics for each depreciable group.**

17 A. The service life and net salvage study consisted of compiling historical data from records  
18 related to Oklahoma Gas and Electric Company's plant; analyzing these data to obtain  
19 historical trends of survivor characteristics; obtaining supplementary information from  
20 management and operating personnel concerning practices and plans as they relate to plant  
21 operations; and interpreting the above data and the estimates used by other electric utilities  
22 to form judgments of average service life and net salvage characteristics.

23  
24 **Q. You used the term "judgment" in your explanation of how service lives and net  
25 salvage are estimated. Why is judgment important for the estimation of depreciation?**

26 A. Depreciation is a process of forecasting the future, and the service life and net salvage  
27 estimates represent expectations about what will happen many decades from now. The  
28 statistical tools available to help in developing these forecasts necessarily consist of  
29 imperfect information, because the Company's assets have only lived for a fraction of their  
30 lives. Estimation therefore requires extrapolation and judgment, which must incorporate

1 the knowledge and experience of the depreciation professional performing the study. For  
2 example, the strict mechanical curve fitting process for life analysis may result in a wide  
3 range of average service life estimates that could be supported by the data alone. The  
4 judgment of the depreciation professional making the estimate is therefore required to  
5 differentiate between these possible estimates.

6 The National Association of Regulatory Utility Commissioners (“NARUC”)  
7 recognizes the importance of judgment in its 1996 publication *Public Utility Depreciation*  
8 *Practices* (referred to as the “NARUC Manual”). The NARUC Manual has an entire  
9 section dedicated to “informed judgment.” NARUC defines “informed judgment” as:

10 [A] term used to define the subjective portion of the depreciation study process. It  
11 is based on a combination of general experience, knowledge of the properties and  
12 a physical inspection, information gathered throughout the industry, and other  
13 factors which assist the analyst in making a knowledgeable estimate.<sup>3</sup>

14 NARUC also notes that “the use of informed judgment can be a major factor in  
15 forecasting”<sup>4</sup> and explains that “[t]he analyst’s judgment, comprised of a combination of  
16 experience and knowledge, will determine the most reasonable estimate.”<sup>5</sup>

17  
18 **Q. What historical data did you analyze for the purpose of estimating service life**  
19 **characteristics?**

20 A. I analyzed the Company’s accounting entries that record plant transactions during the  
21 period 1997 through 2016. The transactions included additions, retirements, transfers,  
22 sales and the related balances. The Company records also included surviving dollar value  
23 by year installed for each plant account as of December 31, 2016.

24  
25 **Q. What method did you use to analyze these service life data?**

26 A. I used the retirement rate method. This is the most appropriate method when retirement  
27 data covering a long period of time is available because this method determines the average

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<sup>3</sup> *Public Utility Depreciation Practices*, National Association of Regulatory Utility Commissioners, 1996, p. 128

<sup>4</sup> *Ibid.*

<sup>5</sup> *Ibid.*, p. 129

1 rates of retirement actually experienced by the Company during the period of time covered  
2 by the depreciation study.

3  
4 **Q. Please describe how you used the retirement rate method to analyze Oklahoma Gas  
5 and Electric Company's service life data.**

6 A. I applied the retirement rate analysis to each different group of property in the study. For  
7 each property group, I used the retirement rate data to form a life table which, when plotted,  
8 shows an original survivor curve for that property group. Each original survivor curve  
9 represents the average survivor pattern experienced by the several vintage groups during  
10 the experience band studied. The survivor patterns do not necessarily describe the life  
11 characteristics of the property group; therefore, interpretation of the original survivor  
12 curves is required in order to use them as valid considerations in estimating service life.  
13 The Iowa type survivor curves were used to perform these interpretations.

14  
15 **Q. What is an "Iowa type survivor curve" and how did you use such curves to estimate  
16 the service life characteristics for each property group?**

17 A. Iowa type curves are a widely-used group of survivor curves that contain the range of  
18 survivor characteristics usually experienced by utilities and other industrial companies.  
19 The Iowa curves were developed at the Iowa State College Engineering Experiment Station  
20 through an extensive process of observing and classifying the ages at which various types  
21 of property used by utilities and other industrial companies had been retired.

22 Iowa type curves are used to smooth and extrapolate original survivor curves  
23 determined by the retirement rate method. The Iowa curves, and truncated Iowa curves,  
24 were used in this study to describe the forecasted rates of retirement based on the observed  
25 rates of retirement and the outlook for future retirements.

26 The estimated survivor curve designations for each depreciable property group  
27 indicate the average service life, the family within the Iowa system to which the property  
28 group belongs, and the relative height of the mode. For example, the Iowa 62-R2.5  
29 indicates an average service life of sixty-two years; a right-moded, or R, type curve (the  
30 mode occurs after average life for right-moded curves); and a moderate height, 2.5, for the

1 mode (possible modes for R type curves range from 1 to 5). Graphs of the Iowa curves  
2 have been provided on pages II-4 through II-8 of the depreciation study report.

3  
4 **Q. What approach did you use to estimate the lives of significant facilities such as**  
5 **production plant?**

6 A. I used the life span technique to estimate the lives of significant facilities for which  
7 concurrent retirement of the entire facility is anticipated. In this technique, the survivor  
8 characteristics of such facilities are described by the use of interim survivor curves and  
9 estimated probable retirement dates.

10 The interim survivor curves describe the rate of retirement related to the  
11 replacement of elements of the facility, such as, for a building, the retirements of plumbing,  
12 heating, doors, windows, roofs, etc., that occur during the life of the facility. The probable  
13 retirement date provides the rate of final retirement for each year of installation for the  
14 facility by truncating the interim survivor curve for each installation year at its attained age  
15 at the date of probable retirement. The use of interim survivor curves truncated at the date  
16 of probable retirement provides a consistent method for estimating the lives of the several  
17 years of installation for a particular facility in as much as a single concurrent retirement for  
18 all years of installation will occur when it is retired.

19  
20 **Q. Has Gannett Fleming used this approach in other proceedings?**

21 A. Yes, we have used the life span technique in performing depreciation studies presented to  
22 and accepted by many public utility commissions across the United States and Canada,  
23 including Oklahoma.<sup>6</sup> This technique is currently being utilized by Oklahoma Gas and  
24 Electric Company.

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<sup>6</sup> For example, the life span technique was approved for OG&E in Cause No. PUD 201500273 and for PSO in Cause No. PUD 201500208.

1 Q. **Are the factors considered in your estimate of service life and net salvage percentages**  
2 **presented in Direct Exhibit JJS-2?**

3 A. Yes. A discussion of the factors considered in the estimation of service lives and net  
4 salvage percentages are presented in Parts III and IV of Direct Exhibit JJS-2.  
5

6 Q. **What are the bases for the probable retirement years that you have estimated for**  
7 **each facility?**

8 A. The probable retirement years are life spans for each facility that are estimated based on  
9 informed judgment that incorporates a consideration of the age, use, size, nature of  
10 construction, management outlook and typical life spans experienced and used by other  
11 electric utilities for similar facilities. Most of the life spans result in probable retirement  
12 years that are many years in the future. As a result, the retirements of these facilities are  
13 not yet subject to specific management plans. Such plans would be premature. At the  
14 appropriate time, detailed studies of the economics of rehabilitation and continued use or  
15 retirement of the structure will be performed and the results incorporated in the estimation  
16 of the facility's life span.  
17

18 Q. **Have you physically observed OG&E's plant and equipment as part of your**  
19 **depreciation studies?**

20 A. Yes. I have made field reviews of OG&E's property during November 2014, November  
21 2008 and July 2003 to observe representative portions of plant. Field reviews are  
22 conducted to become familiar with Company operations and to obtain an understanding of  
23 the function of the plant and information with respect to the reasons for past retirements  
24 and the expected future causes of retirements. This knowledge, as well as information from  
25 other discussions with management, was incorporated in the interpretation and  
26 extrapolation of the statistical analyses. Without this key information, a full understanding  
27 of the life characteristics would not be possible.

1 Q. **Please describe how you estimated net salvage percentages.**

2 A. I estimated the net salvage percentages by incorporating the historical data for the period  
3 1991 through 2016, and I considered estimates for other electric companies. The process  
4 in which I conducted net salvage percentages and the methodology utilized is consistent  
5 with authoritative texts and utilized almost exclusively by 46 of 50 states, as well as  
6 followed by the Federal Energy Regulatory Commission (FERC).

7  
8 Q. **Were the net salvage percentages for generating facilities based on the same analyses?**

9 A. Yes, for the interim analyses. The net salvage percentages for generating facilities were  
10 based on two components, the interim net salvage percentage and the final net salvage  
11 percentage. The interim net salvage percentage is determined based on the historical  
12 indications from the period 1991 to 2016 of the cost of removal and gross salvage amounts  
13 as a percentage of the associated plant retired. The final, terminal net salvage or  
14 “dismantlement” component was determined based on the assets anticipated to be retired  
15 at the concurrent date of final retirement.

16  
17 Q. **Have you included a dismantlement component into the overall recovery of  
18 generating facilities?**

19 A. Yes. A dismantlement component has been included to the net salvage percentage for  
20 steam and other production facilities.

21  
22 Q. **Can you explain how the dismantlement component is included in the depreciation  
23 study?**

24 A. Yes. The dismantlement component is part of the overall net salvage for each location  
25 within the production assets. Based on studies for other utilities and the cost estimates of  
26 OG&E, it was determined that the dismantlement or decommissioning costs for steam and  
27 other production facilities is best calculated by dividing the dismantlement cost by the  
28 surviving plant at final retirement. These amounts at a location basis are added to the  
29 interim net salvage percentage of the assets anticipated to be retired on an interim basis to

1 produce the weighted net salvage percentage for each location. The detailed calculation  
2 for each location is set forth on page VIII-2 through VIII-4 of Direct Exhibit JJS-2.

3  
4 **Q. What is the basis of the dismantlement or decommissioning cost estimates?**

5 A. The decommissioning cost estimates are based on decommissioning studies of each  
6 generating site performed by Burns and McDonnell. These estimates are based on the  
7 current cost to decommission the facility. However, the costs to decommission power  
8 plants has tended to increase over time (as have construction costs in general). For this  
9 reason, in order to recover the full decommissioning costs for each site, these costs need to  
10 be escalated to the time of retirement. I have utilized a 2.5% escalation factor based on  
11 multiple sources. The 2.5% estimate of future inflation is consistent with current long-term  
12 inflation forecasts. For example, the Philadelphia Federal Reserve compiles economist  
13 forecasts of the Consumer Price Index (“CPI”) with a range of 2.1% to 2.5% and the  
14 Handy-Whitman Utility Construction Index has historically shown an inflation factor  
15 higher than 2.5%. The calculations of the escalation of these costs have been provided in  
16 the table set forth on pages VIII-2 through VIII-4 of the Direct Exhibit JJS-2.

17  
18 **Q. Please describe the second phase of the process that you used in the depreciation study  
19 in which you calculated composite remaining lives and annual depreciation accrual  
20 rates.**

21 A. After I estimated the service life and net salvage characteristics for each depreciable  
22 property group, I calculated the annual depreciation accrual rates for each group, using the  
23 straight line remaining life method and using remaining lives weighted consistent with the  
24 average service life procedure.

25  
26 **Q. Please describe the straight line remaining life method of depreciation.**

27 A. The straight line remaining life method of depreciation allocates the original cost of the  
28 property, less accumulated depreciation, less future net salvage, in equal amounts to each  
29 year of remaining service life.

1 Q. **Please describe amortization accounting.**

2 A. In amortization accounting, units of property are capitalized in the same manner as they  
3 are in depreciation accounting. Amortization accounting is used for accounts with a large  
4 number of units, but small asset values, therefore, depreciation accounting is difficult for  
5 these assets because periodic inventories are required to properly reflect plant in service.  
6 Consequently, retirements are recorded when a vintage is fully amortized rather than as the  
7 units are removed from service. That is, there is no dispersion of retirement. All units are  
8 retired when the age of the vintage reaches the amortization period. Each plant account or  
9 group of assets is assigned a fixed period which represents an anticipated life during which  
10 the asset will render full benefit. For example, in amortization accounting, assets that have  
11 a 20-year amortization period will be fully recovered after 20 years of service and taken  
12 off the Company's books, but not necessarily removed from service. In contrast, assets  
13 that are taken out of service before 20 years remain on the books until the amortization  
14 period for that vintage has expired.

15

16 Q. **For which plant accounts is amortization accounting being utilized?**

17 A. Amortization accounting is only appropriate for certain General Plant accounts. These  
18 accounts are 391, 391.1, 393, 394, 395, 397 and 398 which represent less than one percent  
19 of depreciable plant.

20

21 Q. **Please use an example to illustrate how the annual depreciation accrual rate for a  
22 particular group of property is presented in your depreciation study.**

23 A. I will use Account 364.00, Poles, Towers and Fixtures, as an example because it is one of  
24 the largest depreciable groups.

25 The retirement rate method was used to analyze the survivor characteristics of this  
26 property group. Aged plant accounting data was compiled from 1997 through 2016 and  
27 analyzed to best represent the overall service life of this property. The life table for the  
28 1997-2016 experience band is presented on pages VII-83 and VII-84 of Direct Exhibit JJS-  
29 2. The life table displays the retirement and surviving ratios of the aged plant data exposed  
30 to retirement by age interval. For example, page VII-83 shows \$2,076,029 retired at age

1 0.5-1.5 with \$411,294,411 exposed to retirement at the beginning of the interval.  
2 Consequently, the retirement ratio is 0.0050 ( $\$2,076,029/\$411,294,411$ ) and the surviving  
3 ratio is 0.9950 (1-.0050). The percent surviving at age 0.5 of .9972 percent is multiplied  
4 by survivor ratio of 99.50 to derive the percent surviving at age 1.5 of 99.21 percent. This  
5 process continues for the remaining age intervals for which plant was exposed to retirement  
6 during the period 1997-2016. The resultant life tables, or original survivor curve, is plotted  
7 along with the estimated smooth survivor curve, the 55-R1 on page VII-82.

8 The net salvage percent is presented on pages VIII-44 and VIII-45. The percentage  
9 is based on the result of annual gross salvage minus the cost to remove plant assets as  
10 compared to the original cost of plant retired during the period 1991 through 2016. The  
11 26-year period experienced \$43,779,835 ( $\$20,786,457-\$64,566,292$ ) in net salvage for  
12 \$67,746,072 plant retired. The result is negative net salvage of 65 percent  
13 ( $\$43,779,835/\$67,746,072$ ); however, the most recent five-year average is 91 percent.  
14 Therefore, based on the statistics for this account as well as the three-year rolling averages  
15 and trend in recent years, the recommended net salvage for distribution poles is negative  
16 65 percent.

17 My calculation of the annual depreciation related to the original cost of Account  
18 364.00, Poles, Towers and Fixtures at December 31, 2016, is presented on pages IX-102  
19 and IX-103 of Direct Exhibit JJS-2. The calculation is based on the 55-R1 survivor curve,  
20 the 65 percent negative net salvage, the attained age, and the allocated book reserve. The  
21 tabulation sets forth the installation year, the original cost, calculated accrued depreciation,  
22 allocated book reserve, future accruals, remaining life and annual accrual. These totals are  
23 brought forward to the table on page VI-4.

24  
25 **Q. Was there any life analysis performed to include future plans?**

26 **A.** Yes. The Company has planned a conversion to LED lighting in Account 373, Street  
27 Lighting and Signal Systems. The program is scheduled to take 9 to 10 years for full  
28 implementation. However, not all assets within the account will be replaced. The life  
29 analyses for Account 373, Street Lighting and Signal Systems, set forth on pages VII-109  
30 and VII-110 of Direct Exhibit JJS-2 includes the historical analyses from 1997 through

1 2016 as well as the projected analyses for 2017 through 2028. The 27-L1 survivor curve  
2 represents the most appropriate life characteristics of past and future expectations for street  
3 lighting.  
4

5 **Q. Were there any changes to plant in service for the Mustang Units since the last case?**

6 A. Yes. Mustang Units 1 and 2 have been retired. The remaining common plant for all  
7 Mustang Units which were classified in Units 1 and 2 as well as any remaining accumulated  
8 depreciation associated with these units and the common plant were transferred to Mustang  
9 Units 3 and 4. Additionally, if any small remaining amounts for Mustang Units 3 and 4  
10 have not been recovered at retirement, then these amounts will be transferred to other  
11 locations, which is consistent with the remaining life depreciation and previous accounting  
12 practices. These transfers do not affect life analyses since life analyses is performed on an  
13 account basis.  
14

15 **Q. Were there any rates developed for future assets?**

16 A. Yes. There are new facilities planned to be constructed at Mustang and Sooner as well as  
17 unique assets at Muskogee. There are depreciation rates established for new facilities being  
18 constructed and placed into service after December 31, 2016 which are presented on page  
19 VI-4 of Direct Exhibit JJS-2. The first set of depreciation rates represent the combustion  
20 turbine units being installed at Mustang. These rates are based on a 35-year life span,  
21 interim survivor curve by account and net salvage percent as of mid-year 2019. Each of  
22 these parameters are based on estimates of comparable OG&E facilities and other units  
23 installed by other electric companies. The second set of depreciation rates represent the  
24 two scrubbers being installed on Sooner Units 1 and 2. These rates are based on the current  
25 life span date of the respective Sooner Units, interim survivor curves and net salvage  
26 percent for the Sooner units as of the year the assets are to be placed into service. Sooner  
27 Unit 1 is 2018 and Sooner Unit 2 is 2019. The third rate relates to the addition of Activated  
28 Carbon Injection (ACI) on the Muskogee Units 4 & 5. These assets have a 3-year life, or  
29 33.33%, as they are needed until the units are converted to natural gas. The final set of

1 rates relates to the converted Muskogee Units 4 and 5. The new and converted assets will  
2 have a 30-year remaining service life from conversion.

3  
4 **Q. In your opinion, are the depreciation rates set forth in Direct Exhibit JJS-2 the**  
5 **appropriate rates for the Oklahoma Commission to adopt in this proceeding for**  
6 **OG&E?**

7 **A.** Yes. These rates appropriately reflect the rates at which the value of OG&E's assets are  
8 being consumed over their useful lives. These rates are an appropriate basis for setting  
9 electric rates in this matter and for the Company to use for booking depreciation and  
10 amortization expense going forward.

11  
**IV. CONCLUSION**

12 **Q. Was the depreciation study filed by Oklahoma Gas and Electric Company in this**  
13 **proceeding prepared by you or under your direction and control?**

14 **A.** Yes.

15  
16 **Q. Does this conclude your pre-filed direct testimony?**

17 **A.** Yes.

Direct Exhibit JJS-1

**JOHN J. SPANOS**

**DEPRECIATION EXPERIENCE**

**Q. Please outline your experience in the field of depreciation.**

A. In June, 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June, 1986 through December, 1995, I helped prepare numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey, and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

I helped perform depreciation studies for the following organizations in the electric utility industry: Chugach Electric Association, The Cincinnati Gas and Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation, and the City of Calgary - Electric System.

I helped perform depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I helped perform depreciation studies for the following gas utility companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I helped perform depreciation studies for the following water utility companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York Water Company; and

depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state public utility commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January, 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July, 1999, I was promoted to the position of Manager, Depreciation and Valuation Studies. In December, 2000, I was promoted to the position as Vice-President of Gannett Fleming Valuation and Rate Consultants, Inc. and in April 2012, I was promoted to my present position as Senior Vice President of the Valuation and Rate Division of Gannett Fleming Inc. (now doing business as Gannett Fleming Valuation and Rate Consultants, LLC). In my current position I am responsible for conducting all depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Iowa-American Water Company; New Jersey-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP;

Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas Company; Idaho Power Company; El Paso Electric Company; Aqua North Carolina; Aqua Ohio; Aqua Texas, Inc.; Ameren Missouri; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and Light; Duke Energy North Carolina; Duke Energy South Carolina; Monongahela Power Company; Potomac Edison Company; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Duke Energy Progress; Northern Indiana Public Service Company; Tennessee-American Water Company; Columbia Gas of Maryland; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana; Entergy Gulf States Louisiana; the Borough of Hanover; Louisville Gas and Electric Company; Kentucky Utilities Company; Madison Gas and Electric; Central Maine Power; PEPCO; PacifiCorp; Minnesota Energy Resource Group; Jersey Central Power & Light Company; Cheyenne Light, Fuel and Power Company; United Water Arkansas; Central Vermont Public Service Corporation; Green Mountain Power; Portland General Electric Company; Atlantic City Electric;

Nicor Gas Company; Black Hills Power; Black Hills Colorado Gas; Black Hills Kansas Gas; Black Hills Service Company; Black Hills Utility Holdings; Public Service Company of Oklahoma; City of Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group ; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company and Northern Illinois Gas Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

**Q. Have you submitted testimony to any state utility commission on the subject of utility plant depreciation?**

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California

Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission and the North Carolina Utilities Commission.

**Q. Have you had any additional education relating to utility plant depreciation?**

A. Yes. I have completed the following courses conducted by Depreciation Programs, Inc.: “Techniques of Life Analysis,” “Techniques of Salvage and Depreciation Analysis,” “Forecasting Life and Salvage,” “Modeling and Life Analysis Using Simulation,” and “Managing a Depreciation Study.” I have also completed the “Introduction to Public Utility Accounting” program conducted by the American Gas Association.

**Q. Does this conclude your qualification statement?**

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

|     | <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u>                               | <u>Subject</u>                 |
|-----|-------------|---------------------|-------------------|---|--------------------------------|
| 01. | 1998        | PA PUC              | R-00984375        | City of Bethlehem – Bureau of Water                 | Original Cost and Depreciation |
| 02. | 1998        | PA PUC              | R-00984567        | City of Lancaster                                   | Original Cost and Depreciation |
| 03. | 1999        | PA PUC              | R-00994605        | The York Water Company                              | Depreciation                   |
| 04. | 2000        | D.T.&E.             | DTE 00-105        | Massachusetts-American Water Company                | Depreciation                   |
| 05. | 2001        | PA PUC              | R-00016114        | City of Lancaster                                   | Original Cost and Depreciation |
| 06. | 2001        | PA PUC              | R-00017236        | The York Water Company                              | Depreciation                   |
| 07. | 2001        | PA PUC              | R-00016339        | Pennsylvania-American Water Company                 | Depreciation                   |
| 08. | 2001        | OH PUC              | 01-1228-GA-AIR    | Cinergy Corp – Cincinnati Gas & Elect Co.           | Depreciation                   |
| 09. | 2001        | KY PSC              | 2001-092          | Cinergy Corp – Union Light, Heat & Power Co.        | Depreciation                   |
| 10. | 2002        | PA PUC              | R-00016750        | Philadelphia Suburban Water Company                 | Depreciation                   |
| 11. | 2002        | KY PSC              | 2002-00145        | Columbia Gas of Kentucky                            | Depreciation                   |
| 12. | 2002        | NJ BPU              | GF02040245        | NUI Corporation/Elizabethown Gas Co.                | Depreciation                   |
| 13. | 2002        | ID PUC              | IPC-E-03-7        | Idaho Power Company                                 | Depreciation                   |
| 14. | 2003        | PA PUC              | R-0027975         | The York Water Company                              | Depreciation                   |
| 15. | 2003        | IN URC              | R-0027975         | Cinergy Corp – PSI Energy, Inc.                     | Depreciation                   |
| 16. | 2003        | PA PUC              | R-00038304        | Pennsylvania-American Water Co.                     | Depreciation                   |
| 17. | 2003        | MO PSC              | WR-2003-0500      | Missouri-American Water Co.                         | Depreciation                   |
| 18. | 2003        | FERC                | ER-03-1274-000    | NSTAR-Boston Edison Company                         | Depreciation                   |
| 19. | 2003        | NJ BPU              | BPU 03080683      | South Jersey Gas Company                            | Depreciation                   |
| 20. | 2003        | NV PUC              | 03-10001          | Nevada Power Company                                | Depreciation                   |
| 21. | 2003        | LA PSC              | U-27676           | CenterPoint Energy – Arkla                          | Depreciation                   |
| 22. | 2003        | PA PUC              | R-00038805        | Pennsylvania Suburban Water Company                 | Depreciation                   |
| 23. | 2004        | AB En/Util Bd       | 1306821           | EPCOR Distribution, Inc.                            | Depreciation                   |
| 24. | 2004        | PA PUC              | R-00038168        | National Fuel Gas Distribution Corp (PA)            | Depreciation                   |
| 25. | 2004        | PA PUC              | R-00049255        | PPL Electric Utilities                              | Depreciation                   |
| 26. | 2004        | PA PUC              | R-00049165        | The York Water Company                              | Depreciation                   |
| 27. | 2004        | OK Corp Cm          | PUC 200400187     | CenterPoint Energy – Arkla                          | Depreciation                   |
| 28. | 2004        | OH PUC              | 04-680-EI-AIR     | Cinergy Corp. – Cincinnati Gas and Electric Company | Depreciation                   |
| 29. | 2004        | RR Com of TX        | GUID#             | CenterPoint Energy – Entex Gas Services Div.        | Depreciation                   |
| 30. | 2004        | NY PUC              | 04-G-1047         | National Fuel Gas Distribution Gas (NY)             | Depreciation                   |
| 31. | 2004        | AR PSC              | 04-121-U          | CenterPoint Energy – Arkla                          | Depreciation                   |

**Direct Exhibits-1**

| <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u>       | <u>Client Utility</u>                        |              |
|-------------|---------------------|-------------------------|--|--------------|
| 32.         | 2005                | IL CC                   | North Shore Gas Company                      | Depreciation |
| 33.         | 2005                | IL CC                   | Peoples Gas Light and Coke Company           | Depreciation |
| 34.         | 2005                | KY PSC                  | Union Light Heat & Power                     | Depreciation |
| 35.         | 2005                | IL CC                   | MidAmerican Energy Company                   | Depreciation |
| 36.         | 2005                | MO PSC                  | Laclede Gas Company                          | Depreciation |
| 37.         | 2005                | KS CC                   | Westar Energy                                | Depreciation |
| 38.         | 2005                | RR Com of TX            | CenterPoint Energy – Entex Gas Services Div. | Depreciation |
| 39.         | 2005                | FERC                    | Cinergy Corporation                          | Accounting   |
| 40.         | 2005                | OK CC                   | Oklahoma Gas and Electric Co.                | Depreciation |
| 41.         | 2005                | MA Dept Tele-com & Ergy | NSTAR  | Depreciation |
| 42.         | 2005                | NY PUC                  | Central Hudson Gas & Electric Co.            | Depreciation |
| 43.         | 2005                | AK Reg Com              | Chugach Electric Association                 | Depreciation |
| 44.         | 2005                | CA PUC                  | Pacific Gas & Electric                       | Depreciation |
| 45.         | 2006                | PA PUC                  | Aqua Pennsylvania, Inc.                      | Depreciation |
| 46.         | 2006                | PA PUC                  | T.W. Phillips Gas and Oil Co.                | Depreciation |
| 47.         | 2006                | NC Util Cm.             | Pub. Service Co. of North Carolina           | Depreciation |
| 48.         | 2006                | PA PUC                  | City of Lancaster                            | Depreciation |
| 49.         | 2006                | PA PUC                  | Duquesne Light Company                       | Depreciation |
| 50.         | 2006                | PA PUC                  | The York Water Company                       | Depreciation |
| 51.         | 2006                | PA PUC                  | PPL GAS Utilities                            | Depreciation |
| 52.         | 2006                | PUC of TX               | CenterPoint Energy – Houston Electric        | Depreciation |
| 53.         | 2006                | KY PSC                  | Duke Energy Kentucky                         | Depreciation |
| 54.         | 2006                | SC PSC                  | SCANA  |              |
| 55.         | 2006                | AK Reg Com              | Municipal Light and Power                    | Depreciation |
| 56.         | 2006                | DE PSC                  | Delmarva Power and Light                     | Depreciation |
| 57.         | 2006                | IN URC                  | Indiana American Water Company               | Depreciation |
| 58.         | 2006                | AK Reg Com              | Chugach Electric Association                 | Depreciation |
| 59.         | 2006                | MO PSC                  | Missouri American Water Company              | Depreciation |
| 60.         | 2006                | FERC                    | TransAlaska Pipeline                         | Depreciation |
| 61.         | 2006                | PA PUC                  | National Fuel Gas Distribution Corp. (PA)    | Depreciation |
| 62.         | 2007                | NC Util Com.            | Duke Energy Carolinas, LLC                   | Depreciation |
| 63.         | 2007                | OH PSC                  | Duke Energy Ohio Gas                         | Depreciation |
| 64.         | 2007                | PA PUC                  | PPL Electric Utilities Corporation           | Depreciation |
| 65.         | 2007                | KY PSC                  | Kentucky American Water Company              | Depreciation |
| 66.         | 2007                | PA PUC                  | Pennsylvania American Water Company          | Depreciation |

**Direct Exhibits-1**

| <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u> |  |              |
|-------------|---------------------|-------------------|-----------------------|--|--------------|
| 67.         | 2007                | KY PSC            | 2007-0008             | NISource – Columbia Gas of Kentucky        | Depreciation |
| 68.         | 2007                | NY PSC            | 07-G-0141             | National Fuel Gas Distribution Corp (NY)   | Depreciation |
| 69.         | 2008                | AK PSC            | U-08-004              | Anchorage Water & Wastewater Utility       | Depreciation |
| 70.         | 2008                | TN Reg Auth       | 08-00039              | Tennessee-American Water Company           | Depreciation |
| 71.         | 2008                | DE PSC            | 08-96                 | Artesian Water Company                     | Depreciation |
| 72.         | 2008                | PA PUC            | R-2008-2023067        | The York Water Company                     | Depreciation |
| 73.         | 2008                | KS CC             | 08-WSEE1-RTS          | Westar Energy                              | Depreciation |
| 74.         | 2008                | IN URC            | 43526                 | Northern Indiana Public Service Co.        | Depreciation |
| 75.         | 2008                | IN URC            | 43501                 | Duke Energy Indiana                        | Depreciation |
| 76.         | 2008                | MD PSC            | 9159                  | NISource – Columbia Gas of Maryland        | Depreciation |
| 77.         | 2008                | KY PSC            | 2008-000251           | Kentucky Utilities                         | Depreciation |
| 78.         | 2008                | KY PSC            | 2008-000252           | Louisville Gas & Electric                  | Depreciation |
| 79.         | 2008                | PA PUC            | 2008-20322689         | Pennsylvania American Water Co.-Wastewater | Depreciation |
| 80.         | 2008                | NY PSC            | 08-E887/08-00888      | Central Hudson                             | Depreciation |
| 81.         | 2008                | WV TC             | VE-080416/VG-8080417  | Avista Corporation                         | Depreciation |
| 82.         | 2008                | IL CC             | ICC-09-166            | Peoples Gas, Light and Coke Co.            | Depreciation |
| 83.         | 2009                | IL CC             | ICC-09-167            | North Shore Gas Company                    | Depreciation |
| 84.         | 2009                | DC PSC            | 1076                  | Potomac Electric Power Company             | Depreciation |
| 85.         | 2009                | KY PSC            | 2009-00141            | NISource – Columbia Gas of Kentucky        | Depreciation |
| 86.         | 2009                | FERC              | ER08-1056-002         | Entergy Services                           | Depreciation |
| 87.         | 2009                | PA PUC            | R-2009-2097323        | Pennsylvania American Water Co.            | Depreciation |
| 88.         | 2009                | NC Util Cm        | E-7, Sub 090          | Duke Energy Carolinas, LLC                 | Depreciation |
| 89.         | 2009                | KY PSC            | 2009-00202            | Duke Energy Kentucky                       | Depreciation |
| 90.         | 2009                | VA St. CC         | PUE-2009-00059        | Aqua Virginia, Inc.                        | Depreciation |
| 91.         | 2009                | PA PUC            | 2009-2132019          | Aqua Pennsylvania, Inc.                    | Depreciation |
| 92.         | 2009                | MS PSC            | 09-                   | Entergy Mississippi                        | Depreciation |
| 93.         | 2009                | AK PSC            | 09-08-U               | Entergy Arkansas                           | Depreciation |
| 94.         | 2009                | TX PUC            | 37744                 | Entergy Texas                              | Depreciation |
| 95.         | 2009                | TX PUC            | 37690                 | El Paso Electric Company                   | Depreciation |
| 96.         | 2009                | PA PUC            | R-2009-2106908        | The Borough of Hanover                     | Depreciation |
| 97.         | 2009                | KS CC             | 10-KCPE-415-RTS       | Kansas City Power & Light                  | Depreciation |
| 98.         | 2009                | PA PUC            | R-2009-               | United Water Pennsylvania                  | Depreciation |
| 99.         | 2009                | OH PUC            |                       | Aqua Ohio Water Company                    | Depreciation |
| 100.        | 2009                | WI PSC            | 3270-DU-103           | Madison Gas & Electric Co.                 | Depreciation |
| 101.        | 2009                | MO PSC            | WR-2010               | Missouri American Water Co.                | Depreciation |
| 102.        | 2009                | AK Reg Cm         | U-09-097              | Chugach Electric Association               | Depreciation |
| 103.        | 2010                | IN URC            | 43969                 | Northern Indiana Public Service Co.        | Depreciation |

**Direct Exhibits-1**

| <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u>   | <u>Client Utility</u>                      |              |
|-------------|---------------------|---------------------|--|--------------|
| 104.        | WI PSC              | 6690-DU-104         | Wisconsin Public Service Corp.             | Depreciation |
| 105.        | PA PUC              | R-2010-2161694      | PPL Electric Utilities Corp.               | Depreciation |
| 106.        | KY PSC              | 2010-00036          | Kentucky American Water Company            | Depreciation |
| 107.        | PA PUC              | R-2009-2149262      | Columbia Gas of Pennsylvania               | Depreciation |
| 108.        | MO PSC              | GR-2010-0171        | Laclede Gas Company                        | Depreciation |
| 109.        | SC PSC              | 2009-489-E          | South Carolina Electric & Gas Co.          | Depreciation |
| 110.        | NJ BD OF PU         | ER09080664          | Atlantic City Electric                     | Depreciation |
| 111.        | VA St. CC           | PUE-2010-00001      | Virginia American Water Company            | Depreciation |
| 112.        | PA PUC              | R-2010-2157140      | The York Water Company                     | Depreciation |
| 113.        | MO PSC              | ER-2010-0356        | Greater Missouri Operations Co.            | Depreciation |
| 114.        | MO PSC              | ER-2010-0355        | Kansas City Power and Light                | Depreciation |
| 115.        | PA PUC              | R-2010-2167797      | T.W. Phillips Gas and Oil Co.              | Depreciation |
| 116.        | PSC SC              | 2009-489-E          | SCANA – Electric                           | Depreciation |
| 117.        | PA PUC              | R-2010-22010702     | Peoples Natural Gas, LLC                   | Depreciation |
| 118.        | AK PSC              | 10-067-U            | Oklahoma Gas and Electric Co.              | Depreciation |
| 119.        | IN URC              |                     | Northern Indiana Public Serv. Co. - NIFL   | Depreciation |
| 120.        | IN URC              |                     | Northern Indiana Public Serv. Co. - Kokomo | Depreciation |
| 121.        | PA PUC              | R-2010-2166212      | Pennsylvania American Water Co - WW        | Depreciation |
| 122.        | NC Util Cn.         | W-218,SUB310        | Aqua North Carolina, Inc.                  | Depreciation |
| 123.        | OH PUC              | 11-4161-WS-AIR      | Ohio American Water Company                | Depreciation |
| 124.        | MS PSC              | EC-123-0082-00      | Entergy Mississippi                        | Depreciation |
| 125.        | CO PUC              | 11AL-387E           | Black Hills Colorado                       | Depreciation |
| 126.        | PA PUC              | R-2010-2215623      | Columbia Gas of Pennsylvania               | Depreciation |
| 127.        | PA PUC              | R-2010-2179103      | Lancaster, City of – Bureau of Water       | Depreciation |
| 128.        | IN URC              | 43114 IGCC 45       | Duke Energy Indiana                        | Depreciation |
| 129.        | FERC                | IS11-146-000        | Enbridge Pipelines (Southern Lights)       | Depreciation |
| 130.        | IL CC               | 11-0217             | MidAmerican Energy Corporation             | Depreciation |
| 131.        | OK CC               | 201100087           | Oklahoma Gas & Electric Co.                | Depreciation |
| 132.        | PA PUC              | 2011-2232243        | Pennsylvania American Water Company        | Depreciation |
| 133.        | FERC                | 2011-2232243        | Carolina Gas Transmission                  | Depreciation |
| 134.        | WA UTC              | UE-120436/UG-120437 | Avista Corporation                         | Depreciation |
| 135.        | AK Reg Cm           | U-12-009            | Chugach Electric Association               | Depreciation |
| 136.        | MA PUC              | DPU 12-25           | Columbia Gas of Massachusetts              | Depreciation |
| 137.        | TX PUC              | 40094               | El Paso Electric Company                   | Depreciation |
| 138.        | ID PUC              | IPC-E-12            | Idaho Power Company                        | Depreciation |
| 139.        | PA PUC              | R-2012-2290597      | PPL Electric Utilities                     | Depreciation |
| 140.        | PA PUC              | R-2012-2311725      | Hanover, Borough of – Bureau of Water      | Depreciation |

**Direct Exhibits-1**

| <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u>                    |              |
|-------------|---------------------|-------------------|--|--------------|
| 141.        | 2012                | KY PSC            | Louisville Gas and Electric Company      | Depreciation |
| 142.        | 2012                | KY PSC            | Kentucky Utilities Company               | Depreciation |
| 143.        | 2012                | PA PUC            | Peoples Natural Gas Company              | Depreciation |
| 144.        | 2012                | DC PSC            | Potomac Electric Power Company           | Depreciation |
| 145.        | 2012                | OH PSC            | Duke Energy Ohio (Electric)              | Depreciation |
| 146.        | 2012                | OH PSC            | Duke Energy Ohio (Gas)                   | Depreciation |
| 147.        | 2012                | PA PUC            | Lancaster, City of – Sewer Fund          | Depreciation |
| 148.        | 2012                | PA PUC            | Columbia Gas of Pennsylvania             | Depreciation |
| 149.        | 2012                | FERC              | ITC Holdings                             | Depreciation |
| 150.        | 2012                | MO PSC            | Kansas City Power and Light              | Depreciation |
| 151.        | 2012                | MO PSC            | KCPL Greater Missouri Operations Co.     | Depreciation |
| 152.        | 2012                | MO PSC            | Laclede Gas Company                      | Depreciation |
| 153.        | 2012                | MN PUC            | Integrty – MN Energy Resource Group      | Depreciation |
| 155.        | 2012                | TX PUC            | Aqua Texas                               | Depreciation |
| 156.        | 2012                | PA PUC            | York Water Company                       | Depreciation |
| 157.        | 2013                | NJ BPU            | PHI Service Co. – Atlantic City Electric | Depreciation |
| 158.        | 2013                | KY PSC            | Columbia Gas of Kentucky                 | Depreciation |
| 159.        | 2013                | VA St CC          | Virginia Electric and Power Co.          | Depreciation |
| 160.        | 2013                | IA Util Bd        | MidAmerican Energy Corporation           | Depreciation |
| 161.        | 2013                | PA PUC            | Pennsylvania American Water Co.          | Depreciation |
| 162.        | 2013                | NY PSC            | Consolidated Edison of New York          | Depreciation |
| 163.        | 2013                | PA PUC            | Peoples TWP LLC                          | Depreciation |
| 164.        | 2013                | TN Reg Auth       | Tennessee American Water                 | Depreciation |
| 165.        | 2013                | ME PUC            | Central Maine Power Company              | Depreciation |
| 166.        | 2013                | DC PSC            | PHI Service Co. – PEPCO                  | Depreciation |
| 167.        | 2013                | WY PSC            | Cheyenne Light, Fuel and Power Co.       | Depreciation |
| 168.        | 2013                | FERC              | Kentucky Utilities                       | Depreciation |
| 169.        | 2013                | FERC              | MidAmerican Energy Company               | Depreciation |
| 170.        | 2013                | FERC              | PPL Utilities                            | Depreciation |
| 171.        | 2013                | PA PUC            | Duquesne Light Company                   | Depreciation |
| 172.        | 2013                | NJ BPU            | Jersey Central Power and Light Co.       | Depreciation |
| 173.        | 2013                | PA PUC            | Bethlehem, City of – Bureau of Water     | Depreciation |
| 174.        | 2013                | OK CC             | Oklahoma, Public Service Company of      | Depreciation |
| 175.        | 2013                | IL CC             | Nicor Gas Company                        | Depreciation |
| 176.        | 2013                | WY PSC            | PacifiCorp                               | Depreciation |
|             |                     | UT PSC            | PacifiCorp                               | Depreciation |

**Direct Exhibits-1**

| <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u>         | <u>Client Utility</u>   |              |
|-------------|---------------------|---------------------------|---|--------------|
| 177.        | OR PUC              | UM 1647                   | PacifiCorp  | Depreciation |
| 178.        | PA PUC              | 2013-2350509              | Dubois, City of   | Depreciation |
| 179.        | IL CC               | 14-0224                   | North Shore Gas Company                                       | Depreciation |
| 180.        | FERC                | ER14-                     | Duquesne Light Company  | Depreciation |
| 181.        | SD PUC              | EL14-026                  | Black Hills Power Company                                     | Depreciation |
| 182.        | WY PSC              | 20002-91-ER-14            | Black Hills Power Company                                     | Depreciation |
| 183.        | PA PUC              | 2014-2428304              | Hanover, Borough of – Municipal Water Works                   | Depreciation |
| 184.        | PA PUC              | 2014-2406274              | Columbia Gas of Pennsylvania                                  | Depreciation |
| 185.        | IL CC               | 14-0225                   | Peoples Gas Light and Coke Company                            | Depreciation |
| 186.        | MO PSC              | ER-2014-0258              | Ameren Missouri   | Depreciation |
| 187.        | KS CC               | 14-BHCG-502-RTS           | Black Hills Service Company                                   | Depreciation |
| 188.        | KS CC               | 14-BHCG-502-RTS           | Black Hills Utility Holdings                                  | Depreciation |
| 189.        | KS CC               | 14-BHCG-502-RTS           | Black Hills Kansas Gas  | Depreciation |
| 190.        | PA PUC              | 2014-2418872              | Lancaster, City of – Bureau of Water                          | Depreciation |
| 191.        | WV PSC              | 14-0701-E-D               | First Energy – MonPower/PotomacEdison                         | Depreciation |
| 192.        | VA St CC            | PUC-2014-00045            | Aqua Virginia   | Depreciation |
| 193.        | VA St CC            | PUE-2013                  | Virginia American   | Depreciation |
| 194.        | OK CC               | PUD201400229              | Oklahoma Gas and Electric                                     | Depreciation |
| 195.        | OR PUC              | UM1679                    | Portland General Electric                                     | Depreciation |
| 196.        | IN URC              | Cause No. 44576           | Indianapolis Power & Light                                    | Depreciation |
| 197.        | MA DPU              | DPU. 14-150               | NSTAR Gas   | Depreciation |
| 198.        | CT PURA             | 14-05-06                  | Connecticut Light and Power                                   | Depreciation |
| 199.        | MO PSC              | ER-2014-0370              | Kansas City Power & Light                                     | Depreciation |
| 200.        | KY PSC              | 2014-00371                | Kentucky Utilities Company                                    | Depreciation |
| 201.        | KY PSC              | 2014-00372                | Louisville Gas and Electric Company                           | Depreciation |
| 202.        | PA PUC              | R-2015-2462723            | United Water Pennsylvania Inc.                                | Depreciation |
| 203.        | PA PUC              | R-2015-2468056            | Columbia Gas of Pennsylvania                                  | Depreciation |
| 204.        | NY PSC              | 15-E-0283/15-G-0284       | New York State Electric and Gas Corporation                   | Depreciation |
| 205.        | NY PSC              | 15-E-0285/15-G-0286       | Rochester Gas and Electric Corporation                        | Depreciation |
| 206.        | MO PSC              | WR-2015-0301/SR-2015-0302 | Missouri American Water Company                               | Depreciation |
| 207.        | OK CC               | PUD 201500208             | Oklahoma, Public Service Company of                           | Depreciation |
| 208.        | WV PSC              | 15-0676-W-42T             | West Virginia American Water Company                          | Depreciation |
| 209.        | PA PUC              | 2015-2469275              | PPL Electric Utilities  | Depreciation |
| 210.        | IN URC              | Cause No. 44688           | Northern Indiana Public Service Company                       | Depreciation |
| 211.        | OH PSC              | 14-1929-EL-RDR            | First Energy-Ohio Edison/Cleveland Electric/<br>Toledo Edison | Depreciation |
| 212.        | NM PRC              | 15-00127-UT               | El Paso Electric  | Depreciation |

**Direct Exhibits-1**

| <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u>           | <u>Client Utility</u>   |              |
|-------------|---------------------|-----------------------------|---|--------------|
| 213.        | TX PUC              | PUC-44941; SOAH 473-15-5257 | El Paso Electric  | Depreciation |
| 214.        | WI PSC              | 3370-DU-104                 | Madison Gas and Electric Company                                  | Depreciation |
| 215.        | OK CC               | PUD 201500273               | Oklahoma Gas and Electric   | Depreciation |
| 216.        | KY PSC              | Doc. No. 2015-00418         | Kentucky American Water Company                                   | Depreciation |
| 217.        | NC UC               | Doc. No. G-5, Sub 565       | Public Service Company of North Carolina                          | Depreciation |
| 218.        | WA UTC              | Docket UE-17                | Puget Sound Energy  | Depreciation |
| 219.        | NY PSC              | Case No. 16-W-0130          | Suez Water New York, Inc.   | Depreciation |
| 220.        | MO PSC              | ER-2016-0156                | KCPL – Greater Missouri   | Depreciation |
| 221.        | WI PSC              |                             | Wisconsin Public Service Commission                               | Depreciation |
| 222.        | KY PSC              | Case No. 2016-00026         | Kentucky Utilities Company  | Depreciation |
| 223.        | KY PSC              | Case No. 2016-00027         | Louisville Gas and Electric Company                               | Depreciation |
| 224.        | OH PUC              |                             | Aqua Ohio   | Depreciation |
| 225.        | MD PSC              | Case 9417                   | Columbia Gas of Maryland  | Depreciation |
| 226.        | KY PSC              | 2016-00162                  | Columbia Gas of Kentucky  | Depreciation |
| 227.        | DE PSC              | 16-0649                     | Delmarva Power and Light Co. – Electric                           | Depreciation |
| 228.        | DE PSC              | 16-0650                     | Delmarva Power and Light Co. – Gas                                | Depreciation |
| 229.        | NY PSC              | Case 16-G-0257              | National Fuel Gas Distribution Corp – NY Div                      | Depreciation |
| 230.        | PA PUC              | R-2016-2537349              | Metropolitan Edison Company                                       | Depreciation |
| 231.        | PA PUC              | R-2016-2537352              | Pennsylvania Electric Company                                     | Depreciation |
| 232.        | PA PUC              | R-2016-2537355              | Pennsylvania Power Company  | Depreciation |
| 233.        | PA PUC              | R-2016-2537359              | West Penn Power Company   | Depreciation |
| 234.        | PA PUC              | R-2016-2529660              | Columbia Gas of PA  | Depreciation |
| 235.        | KY PSC              | Case No. 2016-00063         | Kentucky Utilities / Louisville Gas & Electric Co                 | Depreciation |
| 236.        | MO PSC              | ER-2016-0285                | KCPL Missouri   | Depreciation |
| 237.        | AR PSC              | 16-052-U                    | Oklahoma Gas & Electric Co  | Depreciation |
| 238.        | PSCW                | 6680-DU-104                 | Wisconsin Power and Light   | Depreciation |
| 239.        | ID PUC              | IPC-E-16-23                 | Idaho Power Company   | Depreciation |
| 240.        | OR PUC              | UM1801                      | Idaho Power Company   | Depreciation |
| 241.        | ILL CC              | 16-                         | MidAmerican Energy Company  | Depreciation |
| 242.        | KY PSC              | Case No. 2016-00370         | Kentucky Utilities Company  | Depreciation |
| 243.        | KY PSC              | Case No. 2016-00371         | Louisville Gas and Electric Company                               | Depreciation |
| 244.        | IN URC              |                             | Indianapolis Power & Light  | Depreciation |
| 245.        | AL RC               | U-16-081                    | Chugach Electric Association                                      | Depreciation |
| 246.        | MA DPU              | D.P.U. 17-05                | NSTAR Electric Company and Western Massachusetts Electric Company | Depreciation |
| 247.        | TX PUC              |                             | EL Paso Electric Company  | Depreciation |
| 248.        | WA UT&C             | UE-17033 and UG-170034      | Puget Sound Energy  | Depreciation |

**Direct Exhibits-1**

| <u>Year</u> | <u>Jurisdiction</u> | <u>Docket No.</u> | <u>Client Utility</u>                     | <u>Depreciation</u> |
|-------------|---------------------|-------------------|---|---------------------|
| 249.        | 2017                | OH PUC            | Duke Energy Ohio                          | Depreciation        |
| 250.        | 2017                | VA SCC            | Virginia Natural Gas, Inc.                | Depreciation        |
| 251.        | 2017                | OK CC             | Oklahoma, Public Service Company of       | Depreciation        |
| 252.        | 2017                | MD PSC            | Columbia Gas of Maryland                  | Depreciation        |
| 253.        | 2017                | NC UC             | Duke Energy Progress                      | Depreciation        |
| 254.        | 2017                | PA PUC            | Pennsylvania American Water Company       | Depreciation        |
| 255.        | 2017                | OR PUC            | Portland General Electric                 | Depreciation        |
| 256.        | 2017                | FERC              | Jersey Central Power & Light              | Depreciation        |
| 257.        | 2017                | FERC              | Mid-Atlantic Interstate Transmission, LLC | Depreciation        |
| 258.        | 2017                | MN PUC            | Minnesota Energy Resources Corporation    | Depreciation        |
| 259.        | 2017                | IL CC             | Northern Illinois Gas Company             | Depreciation        |
| 260.        | 2017                | OR PUC            | Northwest Natural Gas Company             | Depreciation        |
| 261.        | 2017                | NY PSC            | SUEZ Water Owego-Nichols                  | Depreciation        |
| 262.        | 2017                | ILL CC            | Illinois-American Water Company           | Depreciation        |
| 263.        | 2017                | PA PUC            | PPL Electric Utilities Corporation        | Depreciation        |
| 264.        | 2017                | IN URC            | Northern Indiana Public Service Company   | Depreciation        |
| 265.        | 2017                | NJ BPU            | New Jersey American Water Company, Inc.   | Depreciation        |



## 2016 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO ELECTRIC PLANT  
AS OF DECEMBER 31, 2016

*Prepared by:*



*Excellence Delivered **As Promised***

OKLAHOMA GAS AND ELECTRIC COMPANY

Oklahoma City, Oklahoma

2016 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION  
ACCRUALS RELATED TO ELECTRIC PLANT  
AS OF DECEMBER 31, 2016

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



*Excellence Delivered **As Promised***

January 11, 2018

Oklahoma Gas and Electric Company  
321 N. Harvey Avenue  
Oklahoma City, OK 73102

Attention Mr. Scott Forbes  
Controller / Chief Accounting Officer

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Oklahoma Gas and Electric Company as of December 31, 2016. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION  
AND RATE CONSULTANTS, LLC

A handwritten signature in blue ink that reads "John J. Spanos".

JOHN J. SPANOS  
Sr. Vice President

JJS:mle

062591.000

Gannett Fleming Valuation and Rate Consultants, LLC

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## OKLAHOMA GAS AND ELECTRIC COMPANY

### DEPRECIATION STUDY

#### EXECUTIVE SUMMARY

Pursuant to Oklahoma Gas and Electric Company's ("OG&E" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of December 31, 2016. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

OG&E's accounting policy has not changed since the last depreciation study was prepared. However, there have been significant changes in past and future retirement plans of assets, particularly at steam facilities. These changes have caused the proposed remaining lives for many accounts to fluctuate from those proposed in the previous depreciation study as of December 31, 2014.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2016 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$321.5 million when applied to depreciable plant balances as of December 31, 2016. The results are summarized at the functional level as follows:

**SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS**

| <b>FUNCTION</b>                    | <b>ORIGINAL COST<br/>AS OF<br/>DECEMBER 31, 2016</b> | <b>PROPOSED<br/>RATE</b> | <b>PROPOSED<br/>EXPENSE</b> |
|------------------------------------|--|--------------------------|-----------------------------|
| Intangible Plant                   | \$ 81,405,417.53                                     | 6.19                     | \$ 5,037,502                |
| Steam Production Plant             | 2,040,036,528.99                                     | 3.00                     | 61,274,479                  |
| Other Production Plant             | 1,532,424,574.72                                     | 4.01                     | 61,418,445                  |
| Transmission Plant                 | 2,495,409,573.89                                     | 2.44                     | 60,923,367                  |
| Distribution Plant                 | 3,884,984,790.25                                     | 2.93                     | 113,885,762                 |
| General Plant                      | 367,462,831.08                                       | 4.85                     | 17,836,292                  |
| General Plant Reserve Amortization | -  | -                        | <u>1,151,200</u>            |
| <b>Total</b>                       | <b><u>\$12,441,840,845.45</u></b>                    | <b>2.58</b>              | <b><u>\$321,527,047</u></b> |

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**PART I. INTRODUCTION**

## OKLAHOMA GAS AND ELECTRIC COMPANY DEPRECIATION STUDY

### PART I. INTRODUCTION

#### SCOPE

This report sets forth the results of the depreciation study for Oklahoma Gas and Electric Company ("Company"), as applied to specific electric plant in service as of December 31, 2016. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to current electric plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2016, the net salvage analyses of historical plant retirement data recorded through 2016; a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

#### PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life study. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study,

presents a summary by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

## **BASIS OF THE STUDY**

### **Depreciation**

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight-line method of depreciation.

For all accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. The calculated remaining lives and annual depreciation accrual rates were based on

attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group. Amortization accounting or vintage pooling is proposed for most general plant accounts.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use.

### **Service Life and Net Salvage Estimates**

The service life and net salvage estimates used in the depreciation calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for utility property. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts. For steam and other production plants, the life span technique was used. In this technique, the date of final retirement was estimated for each unit, and the estimated survivor curves applied to each vintage were truncated at ages coinciding with the date of final retirement.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements, and consideration of trends

exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

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**PART II. ESTIMATION OF  
SURVIVOR CURVES**

## PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

### SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

### **Iowa Type Curves**

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves,

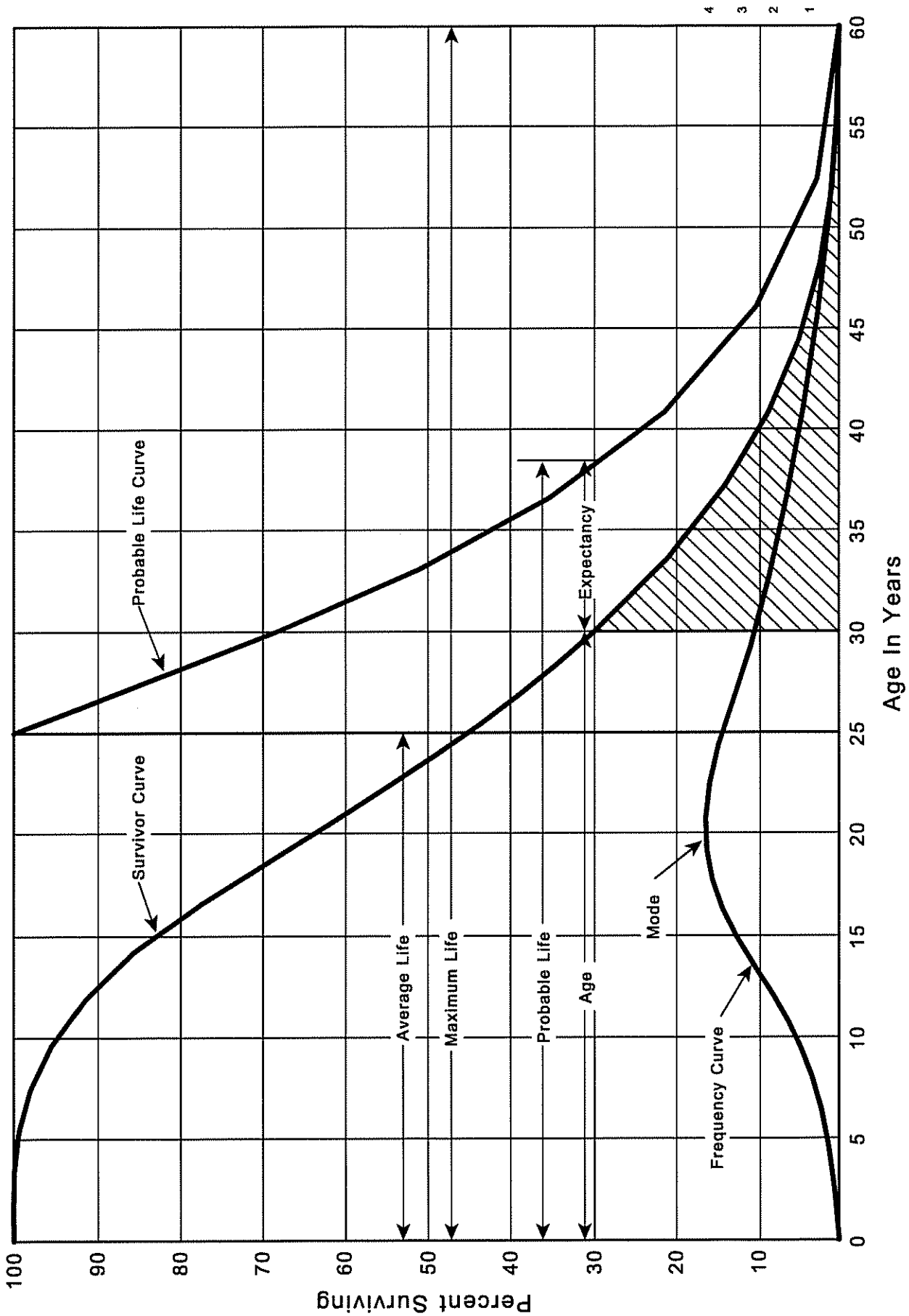


Figure 1. A Typical Survivor Curve and Derived Curves

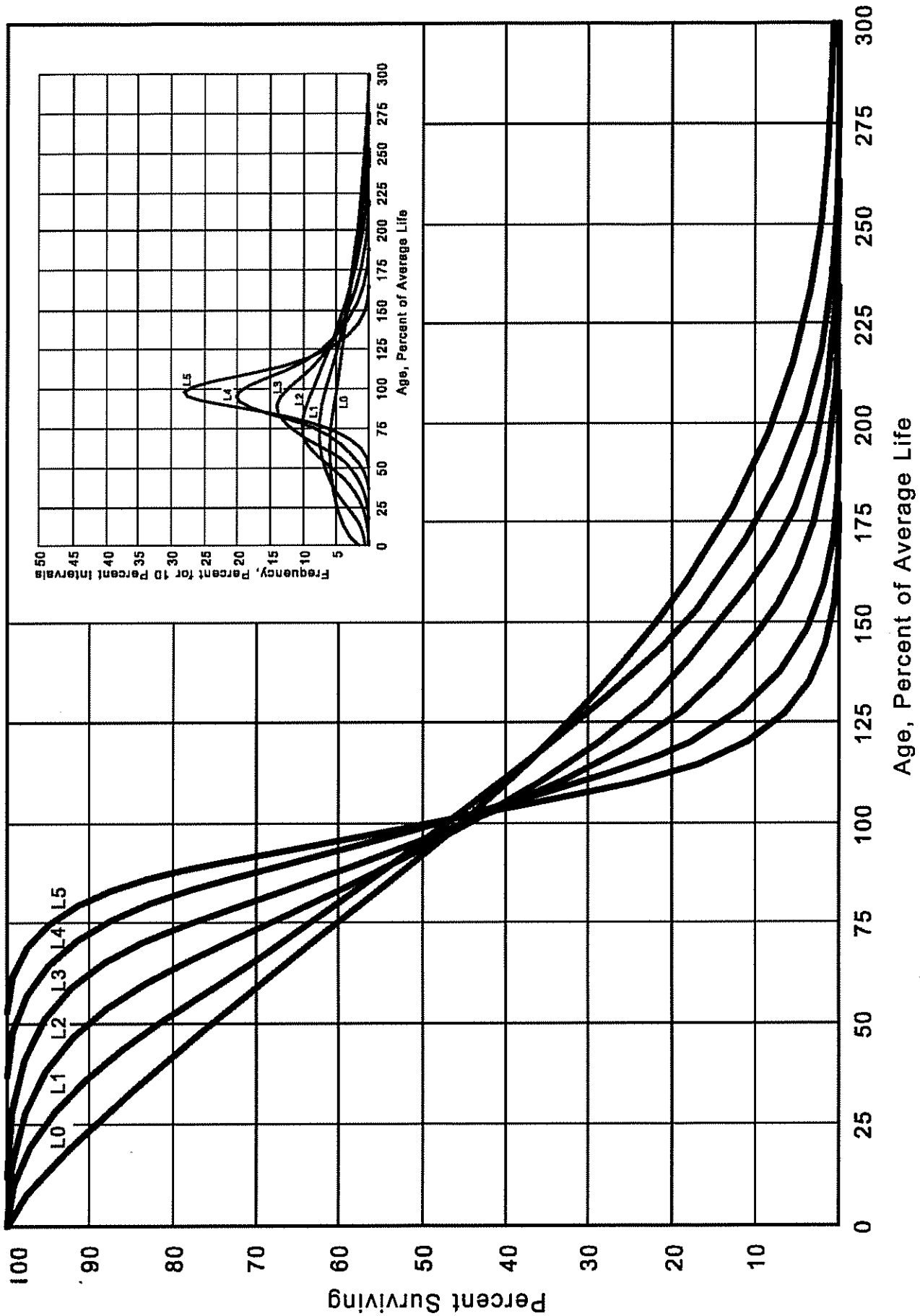


Figure 2. Left Modal or "L" lowa Type Survivor Curves

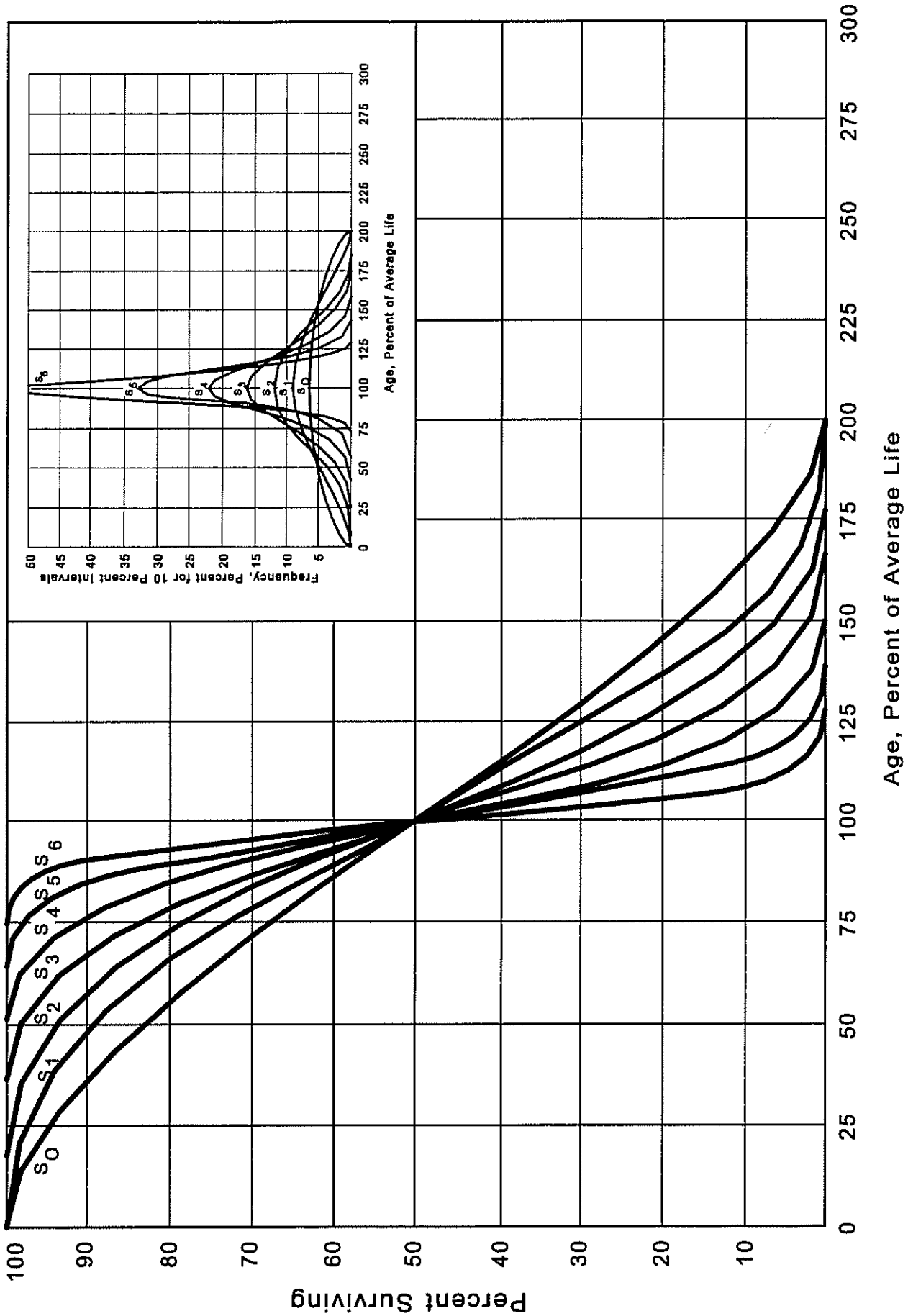


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

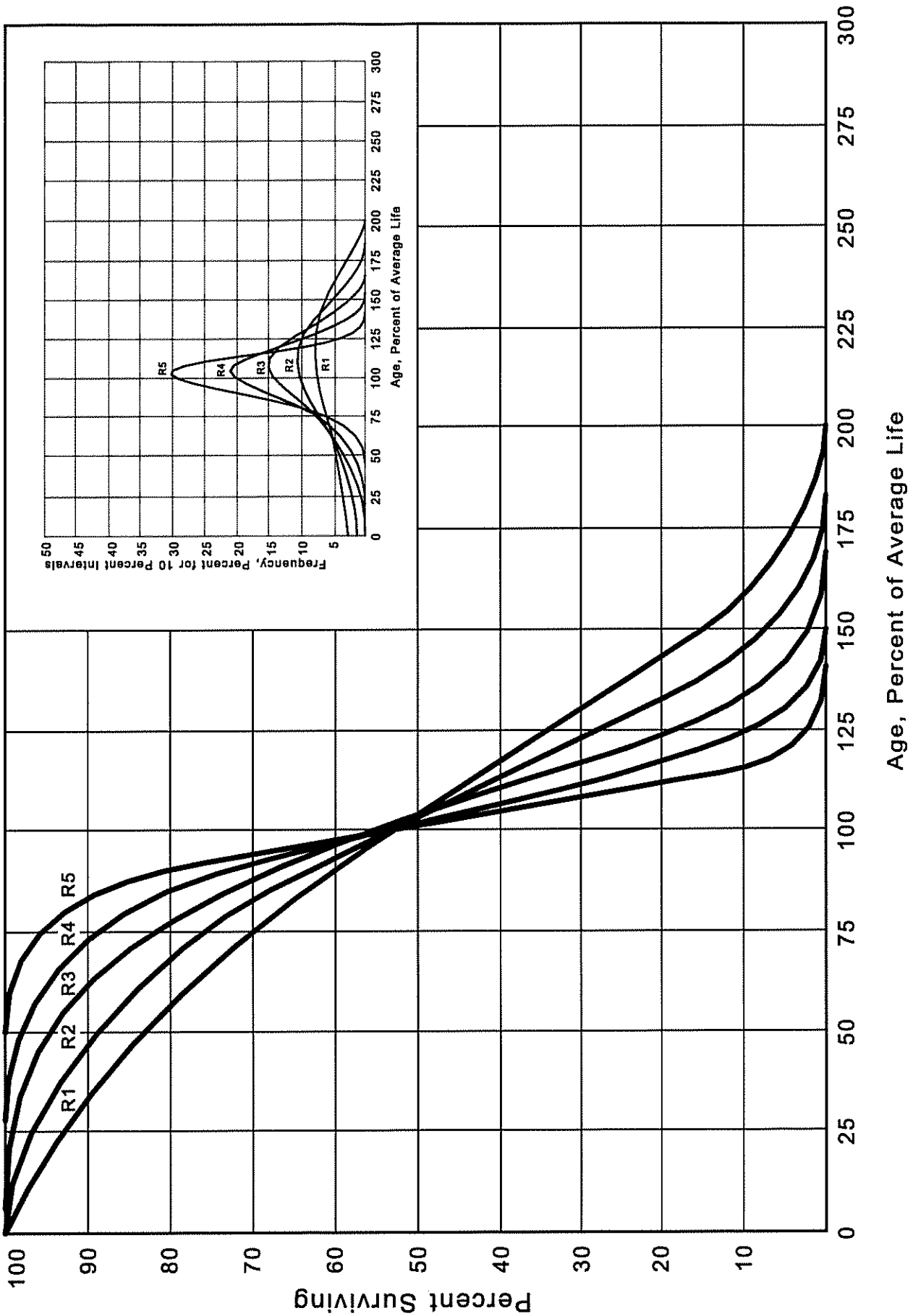


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

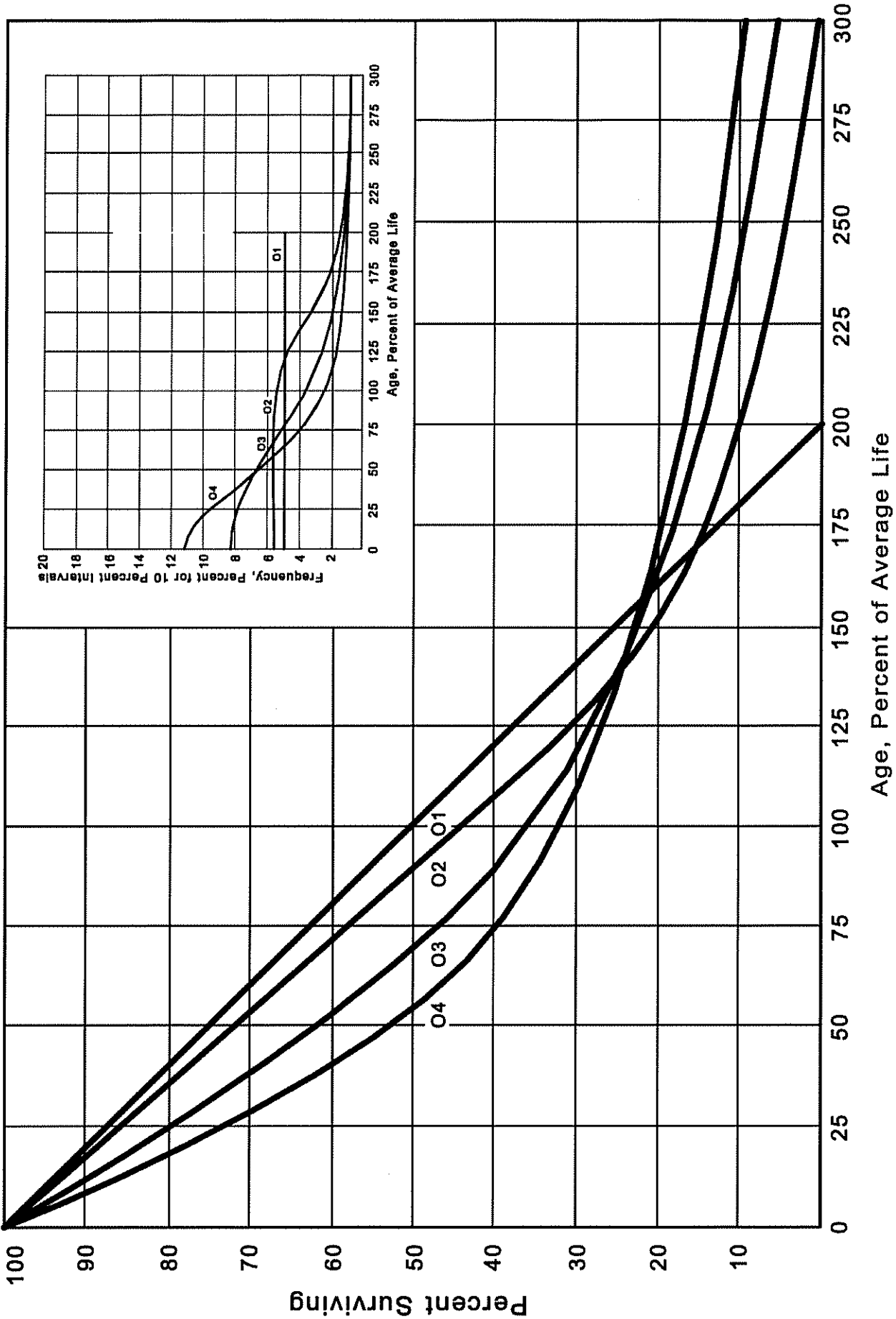


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."<sup>1</sup> In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

### **Retirement Rate Method of Analysis**

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"<sup>2</sup> "Engineering Valuation and Depreciation,"<sup>3</sup> and "Depreciation Systems."<sup>4</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes

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<sup>1</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>2</sup>Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College Engineering Experiment Station, Bulletin 125. 1935..

<sup>3</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

<sup>4</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

### **Schedules of Annual Transactions in Plant Records**

The property group used to illustrate the retirement rate method is observed for the experience band 2007-2016 during which there were placements during the years 2002-2016. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2002 were retired in 2007. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2007 retirements of 2002 installations and ending with the 2016 retirements of the 2011 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
 JANUARY 1 OF EACH YEAR 2007-2016  
 SUMMARIZED BY AGE INTERVAL

| Year Placed<br>(1) | Exposures, Thousands of Dollars |                  |                  |                  |                  |                  |                  |                  |                    |                    |               | Total at                             |         | Age Interval<br>(13) |
|--------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|---------------|--------------------------------------|---------|----------------------|
|                    | 2007<br>(2)                     | 2008<br>(3)      | 2009<br>(4)      | 2010<br>(5)      | 2011<br>(6)      | 2012<br>(7)      | 2013<br>(8)      | 2014<br>(9)      | 2015<br>(10)       | 2016<br>(11)       | 2016<br>(11)  | Beginning of<br>Age Interval<br>(12) |         |                      |
| 2002               | 255                             | 245              | 234              | 222              | 209              | 195              | 239              | 216              | 192                | 167                | 167           | 167                                  | 13½-14½ |                      |
| 2003               | 279                             | 268              | 256              | 243              | 228              | 212              | 194              | 174              | 153                | 131                | 131           | 323                                  | 12½-13½ |                      |
| 2004               | 307                             | 296              | 284              | 271              | 257              | 241              | 224              | 205              | 184                | 162                | 162           | 531                                  | 11½-12½ |                      |
| 2005               | 338                             | 330              | 321              | 311              | 300              | 289              | 276              | 262              | 242                | 226                | 226           | 823                                  | 10½-11½ |                      |
| 2006               | 376                             | 367              | 357              | 346              | 334              | 321              | 307              | 297              | 280                | 261                | 261           | 1,097                                | 9½-10½  |                      |
| 2007               | 420 <sup>a</sup>                | 416              | 407              | 397              | 386              | 374              | 361              | 347              | 332                | 316                | 316           | 1,503                                | 8½-9½   |                      |
| 2008               |                                 | 460 <sup>a</sup> | 455              | 444              | 432              | 419              | 405              | 390              | 374                | 356                | 356           | 1,952                                | 7½-8½   |                      |
| 2009               |                                 |                  | 510 <sup>a</sup> | 504              | 492              | 479              | 464              | 448              | 431                | 412                | 412           | 2,463                                | 6½-7½   |                      |
| 2010               |                                 |                  |                  | 580 <sup>a</sup> | 574              | 561              | 546              | 530              | 501                | 482                | 482           | 3,057                                | 5½-6½   |                      |
| 2011               |                                 |                  |                  |                  | 660 <sup>a</sup> | 653              | 639              | 623              | 628                | 609                | 609           | 3,789                                | 4½-5½   |                      |
| 2012               |                                 |                  |                  |                  |                  | 750 <sup>a</sup> | 742              | 724              | 685                | 663                | 663           | 4,332                                | 3½-4½   |                      |
| 2013               |                                 |                  |                  |                  |                  |                  | 850 <sup>a</sup> | 841              | 821                | 799                | 799           | 4,955                                | 2½-3½   |                      |
| 2014               |                                 |                  |                  |                  |                  |                  |                  | 960 <sup>a</sup> | 949                | 926                | 926           | 5,719                                | 1½-2½   |                      |
| 2015               |                                 |                  |                  |                  |                  |                  |                  |                  | 1,080 <sup>a</sup> | 1,069              | 1,069         | 6,579                                | ½-1½    |                      |
| 2016               |                                 |                  |                  |                  |                  |                  |                  |                  |                    | 1,220 <sup>a</sup> | 7,490         | 7,490                                | 0-½     |                      |
| <b>Total</b>       | <b>1,975</b>                    | <b>2,382</b>     | <b>2,824</b>     | <b>3,318</b>     | <b>3,872</b>     | <b>4,494</b>     | <b>5,247</b>     | <b>6,017</b>     | <b>6,852</b>       | <b>7,799</b>       | <b>44,780</b> |                                      |         |                      |

<sup>a</sup>Additions during the year

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2007-2016  
SUMMARIZED BY AGE INTERVAL

Experience Band 2007-2016 Placement Band 2002-2016

| Year<br>Placed<br>(1) | During Year |             |             |             |             |             |                 |                   |                 |                    |       | Total During<br>Age Interval<br>(12) | Age<br>Interval<br>(13) |         |
|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------------|-------------------|-----------------|--------------------|-------|--------------------------------------|-------------------------|---------|
|                       | 2007<br>(2) | 2008<br>(3) | 2009<br>(4) | 2010<br>(5) | 2011<br>(6) | 2012<br>(7) | 2013<br>(8)     | 2014<br>(9)       | 2015<br>(10)    | 2016<br>(11)       |       |                                      |                         |         |
| 2002                  | -           | -           | -           | -           | -           | -           | 60 <sup>a</sup> | -                 | -               | -                  | -     | -                                    | -                       | 13½-14½ |
| 2003                  | -           | -           | -           | -           | -           | -           | -               | -                 | -               | -                  | -     | -                                    | -                       | 12½-13½ |
| 2004                  | -           | -           | -           | -           | -           | -           | -               | -                 | -               | -                  | -     | -                                    | -                       | 11½-12½ |
| 2005                  | -           | -           | -           | -           | -           | -           | -               | (5) <sup>b</sup>  | -               | -                  | 60    | -                                    | -                       | 10½-11½ |
| 2006                  | -           | -           | -           | -           | -           | -           | -               | 6 <sup>a</sup>    | -               | -                  | -     | -                                    | -                       | 9½-10½  |
| 2007                  | -           | -           | -           | -           | -           | -           | -               | -                 | -               | -                  | (5)   | -                                    | -                       | 8½-9½   |
| 2008                  | -           | -           | -           | -           | -           | -           | -               | -                 | -               | -                  | 6     | -                                    | -                       | 7½-8½   |
| 2009                  | -           | -           | -           | -           | -           | -           | -               | -                 | -               | -                  | -     | -                                    | -                       | 6½-7½   |
| 2010                  | -           | -           | -           | -           | -           | -           | -               | (12) <sup>b</sup> | -               | -                  | -     | -                                    | -                       | 5½-6½   |
| 2011                  | -           | -           | -           | -           | -           | -           | -               | -                 | 22 <sup>a</sup> | -                  | -     | -                                    | -                       | 4½-5½   |
| 2012                  | -           | -           | -           | -           | -           | -           | -               | (19) <sup>b</sup> | -               | -                  | 10    | -                                    | -                       | 3½-4½   |
| 2013                  | -           | -           | -           | -           | -           | -           | -               | -                 | -               | -                  | -     | -                                    | -                       | 2½-3½   |
| 2014                  | -           | -           | -           | -           | -           | -           | -               | -                 | -               | (102) <sup>c</sup> | (121) | -                                    | -                       | 1½-2½   |
| 2015                  | -           | -           | -           | -           | -           | -           | -               | -                 | -               | -                  | -     | -                                    | -                       | ½-1½    |
| 2016                  | -           | -           | -           | -           | -           | -           | -               | -                 | -               | -                  | -     | -                                    | -                       | 0-½     |
| <b>Total</b>          | -           | -           | -           | -           | -           | -           | 60              | (30)              | 22              | (102)              | (50)  | -                                    | -                       |         |

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

### **Schedule of Plant Exposed to Retirement**

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2007 through 2016 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or additions are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2012 are calculated in the following manner:

|                     |                                   |             |
|---------------------|-----------------------------------|-------------|
| Exposures at age 0  | = amount of addition              | = \$750,000 |
| Exposures at age ½  | = \$750,000 - \$ 8,000            | = \$742,000 |
| Exposures at age 1½ | = \$742,000 - \$18,000            | = \$724,000 |
| Exposures at age 2½ | = \$724,000 - \$20,000 - \$19,000 | = \$685,000 |
| Exposures at age 3½ | = \$685,000 - \$22,000            | = \$663,000 |

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2007-2016  
SUMMARIZED BY AGE INTERVAL

| Year Placed<br>(1) | Retirements, Thousands of Dollars |             |             |             |             |             |             |             |              |              |                      | Total During         |         | Age Interval<br>(13) |
|--------------------|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|----------------------|----------------------|---------|----------------------|
|                    | 2007<br>(2)                       | 2008<br>(3) | 2009<br>(4) | 2010<br>(5) | 2011<br>(6) | 2012<br>(7) | 2013<br>(8) | 2014<br>(9) | 2015<br>(10) | 2016<br>(11) | Age Interval<br>(12) | Age Interval<br>(13) |         |                      |
| 2002               | 10                                | 11          | 12          | 13          | 14          | 16          | 23          | 24          | 25           | 26           | 26                   | 26                   | 13½-14½ |                      |
| 2003               | 11                                | 12          | 13          | 15          | 16          | 18          | 20          | 21          | 22           | 19           | 19                   | 44                   | 12½-13½ |                      |
| 2004               | 11                                | 12          | 13          | 14          | 16          | 17          | 19          | 21          | 22           | 18           | 18                   | 64                   | 11½-12½ |                      |
| 2005               | 8                                 | 9           | 10          | 11          | 11          | 13          | 14          | 15          | 16           | 17           | 17                   | 83                   | 10½-11½ |                      |
| 2006               | 9                                 | 10          | 11          | 12          | 13          | 14          | 16          | 17          | 19           | 20           | 20                   | 93                   | 9½-10½  |                      |
| 2007               | 4                                 | 9           | 10          | 11          | 12          | 13          | 14          | 15          | 16           | 20           | 20                   | 105                  | 8½-9½   |                      |
| 2008               |                                   | 5           | 11          | 12          | 13          | 14          | 15          | 16          | 18           | 20           | 20                   | 113                  | 7½-8½   |                      |
| 2009               |                                   |             | 6           | 12          | 13          | 15          | 16          | 17          | 19           | 19           | 19                   | 124                  | 6½-7½   |                      |
| 2010               |                                   |             |             | 6           | 13          | 15          | 16          | 17          | 19           | 19           | 19                   | 131                  | 5½-6½   |                      |
| 2011               |                                   |             |             |             | 7           | 14          | 16          | 17          | 19           | 20           | 20                   | 143                  | 4½-5½   |                      |
| 2012               |                                   |             |             |             |             | 8           | 18          | 20          | 22           | 23           | 23                   | 146                  | 3½-4½   |                      |
| 2013               |                                   |             |             |             |             |             | 9           | 20          | 22           | 25           | 25                   | 150                  | 2½-3½   |                      |
| 2014               |                                   |             |             |             |             |             |             | 11          | 23           | 25           | 25                   | 151                  | 1½-2½   |                      |
| 2015               |                                   |             |             |             |             |             |             |             | 11           | 24           | 24                   | 153                  | ½-1½    |                      |
| 2016               |                                   |             |             |             |             |             |             |             |              | 13           | 13                   | 80                   | 0-½     |                      |
| Total              | 53                                | 68          | 86          | 106         | 128         | 157         | 196         | 231         | 273          | 308          | 1,606                |                      |         |                      |

Experience Band 2007-2016

Placement Band 2002-2016

For the entire experience band 2007-2016, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

### Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

|                               |   |                           |          |
|-------------------------------|---|---------------------------|----------|
| Percent surviving at age 4½   | = | 88.15                     |          |
| Exposures at age 4½           | = | 3,789,000                 |          |
| Retirements from age 4½ to 5½ | = | 143,000                   |          |
| Retirement Ratio              | = | $143,000 \div 3,789,000$  | = 0.0377 |
| Survivor Ratio                | = | $1.000 - 0.0377$          | = 0.9623 |
| Percent surviving at age 5½   | = | $(88.15) \times (0.9623)$ | = 84.83  |

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE  
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2007-2016

Placement Band 2002-2016

(Exposure and Retirement Amounts are in Thousands of Dollars)

| Age at<br>Beginning of<br>Interval | Exposures at<br>Beginning of<br>Age Interval | Retirements<br>During Age<br>Interval | Retirement<br>Ratio | Survivor<br>Ratio | Percent<br>Surviving at<br>Beginning of<br>Age Interval |
|------------------------------------|--|---------------------------------------|---------------------|-------------------|---|
| (1)                                | (2)  | (3)                                   | (4)                 | (5)               | (6)   |
| 0.0                                | 7,490  | 80                                    | 0.0107              | 0.9893            | 100.00  |
| 0.5                                | 6,579  | 153                                   | 0.0233              | 0.9767            | 98.93   |
| 1.5                                | 5,719  | 151                                   | 0.0264              | 0.9736            | 96.62   |
| 2.5                                | 4,955  | 150                                   | 0.0303              | 0.9697            | 94.07   |
| 3.5                                | 4,332  | 146                                   | 0.0337              | 0.9663            | 91.22   |
| 4.5                                | 3,789  | 143                                   | 0.0377              | 0.9623            | 88.15   |
| 5.5                                | 3,057  | 131                                   | 0.0429              | 0.9571            | 84.83   |
| 6.5                                | 2,463  | 124                                   | 0.0503              | 0.9497            | 81.19   |
| 7.5                                | 1,952  | 113                                   | 0.0579              | 0.9421            | 77.11   |
| 8.5                                | 1,503  | 105                                   | 0.0699              | 0.9301            | 72.65   |
| 9.5                                | 1,097  | 93                                    | 0.0848              | 0.9152            | 67.57   |
| 10.5                               | 823  | 83                                    | 0.1009              | 0.8991            | 61.84   |
| 11.5                               | 531  | 64                                    | 0.1205              | 0.8795            | 55.60   |
| 12.5                               | 323  | 44                                    | 0.1362              | 0.8638            | 48.90   |
| 13.5                               | <u>167</u>                                   | <u>26</u>                             | 0.1557              | 0.8443            | 42.24   |
|                                    |  |                                       |                     |                   | 35.66   |
| Total                              | <u>44,780</u>                                | <u>1,606</u>                          |                     |                   |   |

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Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

### **Smoothing the Original Survivor Curve**

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

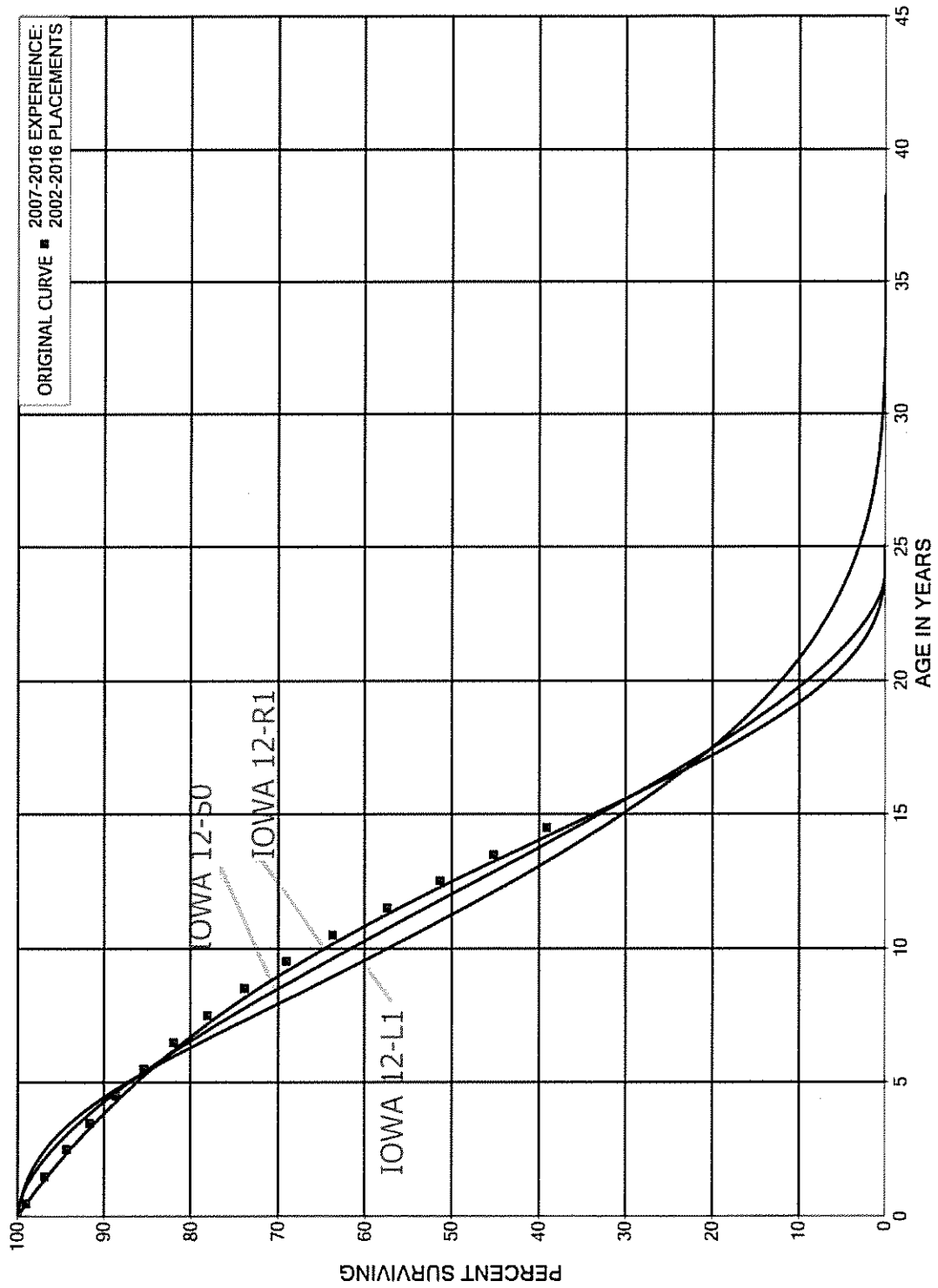


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES

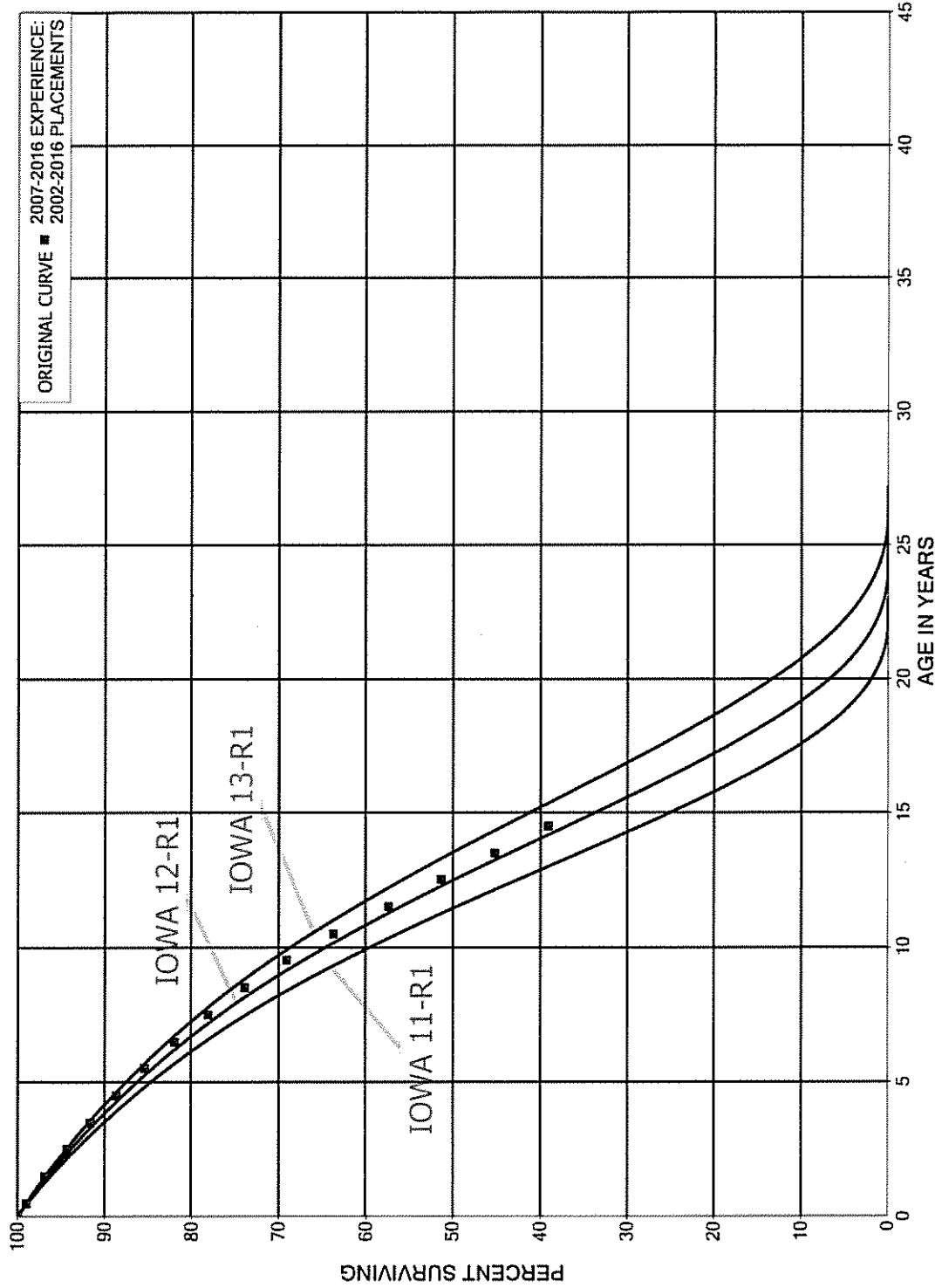


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES

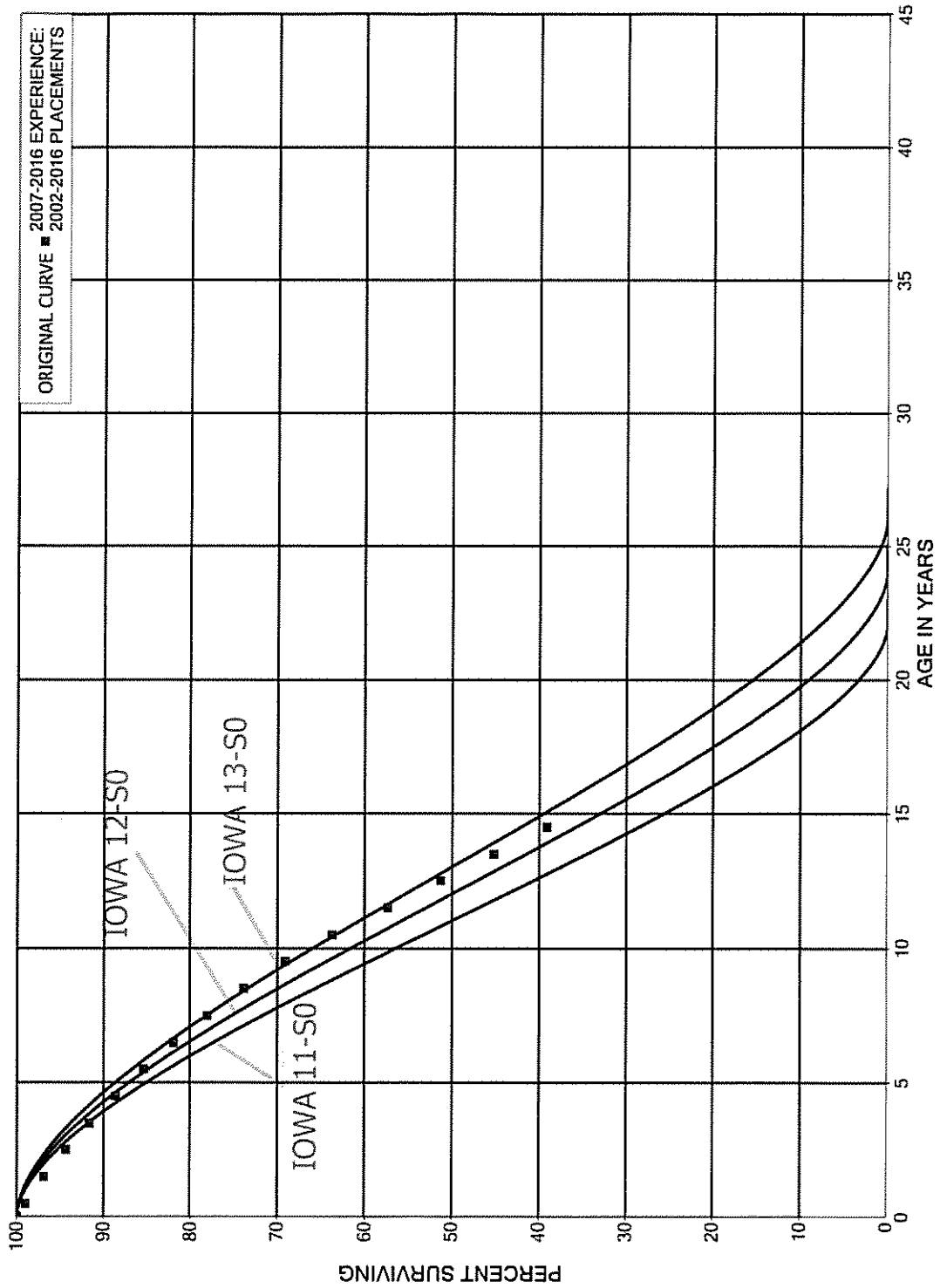
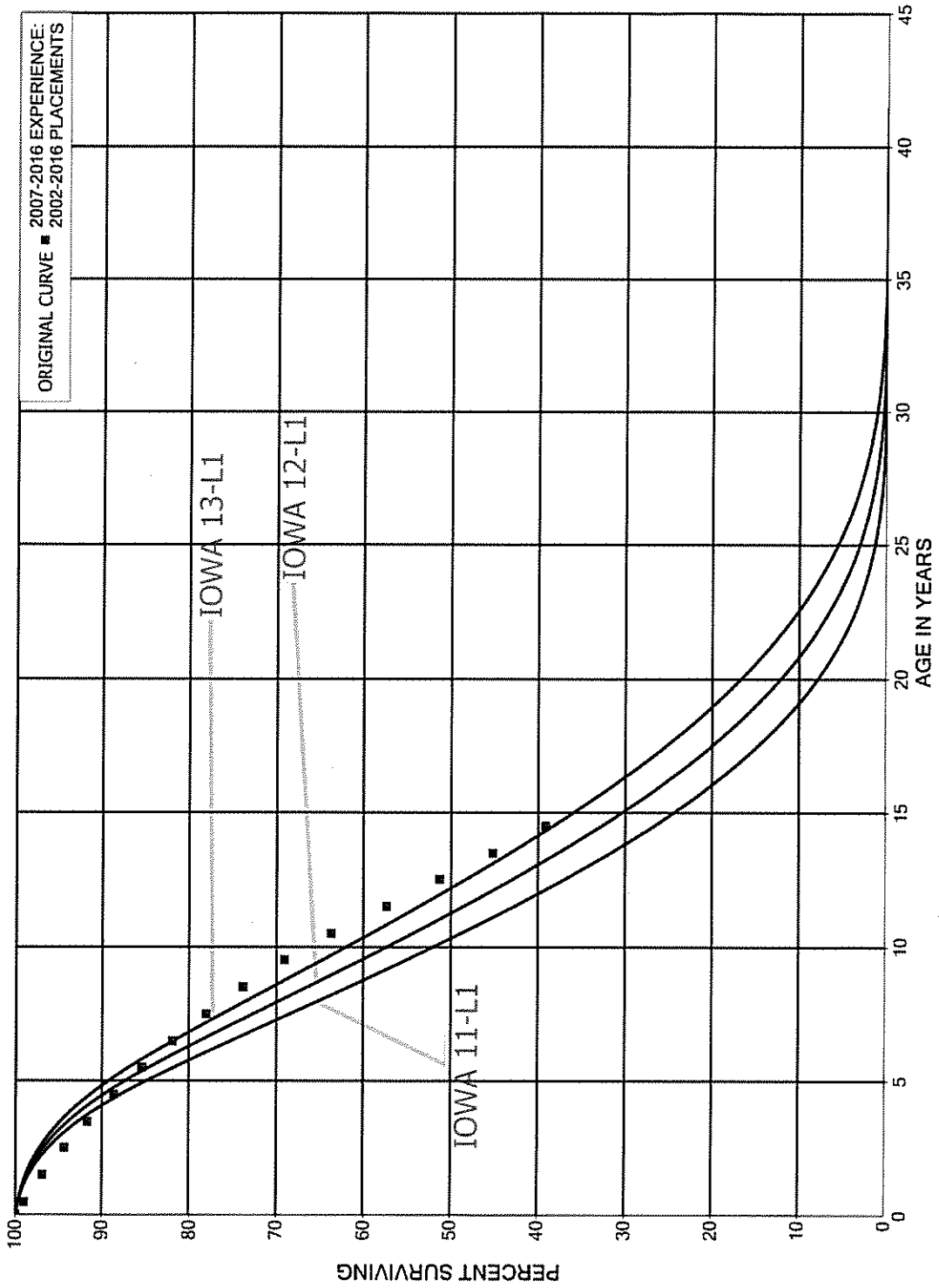


FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



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**PART III. SERVICE LIFE CONSIDERATIONS**

### PART III. SERVICE LIFE CONSIDERATIONS

#### FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, field trips have been conducted. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during recent field trips.

#### November 10-11, 2014

- Sooner Generating Plant
- Horseshoe Lake Generating Plant
- Muskogee Generating Plant
- Seminole Generating Plant
- Robinson Avenue Substation
- Lightning Creek Substation
- North District Operations Center
- Metro Service Center

#### November 11-12, 2009

- Red Bud Generating Station
- McClain Generating Station
- Arcadia Substation
- Capital Hill Substation
- Robinson Avenue Substation
- Oklahoma University Medical Center Substation
- Metro Service Center
- General Service Center
- North District Service Center

#### July 1-2, 2003

- Horseshoe Lake Generating Plant
- Seminole Generating Plant
- Seminole Substation
- Muskogee Generating Plant
- Sooner Generating Plant
- Rushing Substation

Midway Substation  
 Robinson Avenue Substation  
 Muskogee Service Center  
 Shawnee Substation  
 Shawnee Service Center  
 Metro Service Center  
 South Broadway Service Center  
 Oklahoma City Headquarters Building  
 North District Service Center

## SERVICE LIFE ANALYSIS

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data, current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utility companies.

For 26 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 85 percent of depreciable plant. Generally, the information external to the statistics led to minimal or no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

### ELECTRIC PLANT

#### Steam Production Plant

|        |                               |
|--------|-------------------------------|
| 311.00 | Structures and Improvements   |
| 312.00 | Boiler Plant Equipment        |
| 314.00 | Turbogenerator Units          |
| 315.00 | Accessory Electric Equipment  |
| 316.00 | Miscellaneous Plant Equipment |

#### Other Production Plant

|        |              |
|--------|--------------|
| 343.00 | Prime Movers |
| 344.00 | Generators   |

|                    |  |
|--------------------|--|
| 344.01             | Generators – Wind                          |
| 345.00             | Accessory Electric Equipment               |
| Transmission Plant |  |
| 353.00             | Station Equipment                          |
| 353.10             | Station Equipment - Step-Up Transformers   |
| 355.00             | Poles and Fixtures                         |
| Distribution Plant |  |
| 362.00             | Station Equipment                          |
| 364.00             | Poles, Towers and Fixtures                 |
| 365.00             | Overhead Conductors and Devices            |
| 367.00             | Underground Conductors and Devices         |
| 368.00             | Line Transformers                          |
| 369.00             | Services                                   |
| 370.10             | Meters - Metering Equipment                |
| 371.00             | Installations on Customers' Premises       |
| 373.00             | Street Lighting and Signal Systems         |
| General Plant      |  |
| 390.00             | Structures and Improvements                |
| 392.10             | Transportation Equipment - Cars and Trucks |
| 392.50             | Transportation Equipment - Heavy Trucks    |
| 392.60             | Transportation Equipment - Trailers        |
| 396.00             | Power Operated Equipment                   |

Electric Plant Account 364.00, Poles, Towers and Fixtures is used to illustrate the manner in which the study was conducted for the group in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1997 through 2016. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VII-82 and the life table for the experience band, 1997-2016, is plotted on the chart that follows.

Typical service lives for distribution poles of other electric companies range from 40 to 55 years. The Iowa 55-R1 survivor curve is estimated to represent the future,

inasmuch as it is a reasonable interpretation of the significant portion of the stub survivor curve through age 40, reflects the outlook of management and is within the typical range of lives for this account.

Another large account is Account 362.00, Station Equipment. The estimate of survivor characteristics is based on the 1997-2016 experience band. As the survivor curve chart illustrates, the experience band represents similar life characteristics and supports the 60-R2.5 survivor curve. The 60-year average life is at the upper end of the range of lives used by others in the industry. Most other electric companies estimate lives between 45 and 60 years.

For Electric Plant Account 373.00, Street Lighting and Signal Systems, analyses included a 10-year program to convert to LED lighting through 2028. The analyses included replacing the lighting fixtures of all facilities within the 10-year period 2019 through 2028. The overall experience band, 1997-2028, sets forth the life characteristics of historic and future street lighting. The 27-L1 curve is most representative of the account.

Electric Plant Account 392.50, Transportation Equipment - Heavy Trucks, is one of the largest accounts for general plant assets. Similar to the other accounts, aged plant accounting data have been compiled for the years 1997 through 2016. The survivor curve estimate is based on the statistical indications for the period 1997 through 2016. The Iowa 13-L2.5 is a reasonable fit of the stub original survivor for heavy trucks. The 13-year service life is within the typical service life range of 10 to 14 years for heavy trucks. The 13-year life reflects the Company's plans to replace heavy trucks at the time the equipment has reached an anticipated mile or year limit and maintenance costs no longer are an economic option.

### Life Span Estimates

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differs from account to account. The interim survivor curves estimated for steam and other production plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1997 through 2016.

The depreciable life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units, and the estimate of the operating partner, if applicable. These life spans represent the expected depreciable life of each facility under their current configuration. Future capital expenditures can extend a facility's depreciable life, however, such changes to depreciable life would not be prudent until the capital expenditures are actually put into plant in service.

The life span estimate for the coal-fired and gas-fired, base-load units is 55 to 65 years, which is within the typical range of life spans for such units. The 55 to 65-year life span estimate applies to all the steam units. Life spans of 35 to 45 years were estimated for the combustion turbines. These life span estimates are typical for

combustion turbines which are used primarily as peaking units. Life spans for wind turbines and solar assets were estimated at 25 years.

A summary of the year in service, life span and probable retirement year for each power production unit follows:

| <u>Depreciable Group</u> | <u>Year in Service</u> | <u>Probable Retirement Year</u> | <u>Life Span</u> |
|--------------------------|------------------------|---------------------------------|------------------|
| Steam Production Plant   |                        |                                 |                  |
| Horseshoe Lake 6         | 1958                   | 2023                            | 65               |
| Horseshoe Lake 7         | 1964                   | 2028                            | 64               |
| Horseshoe Lake 8         | 1969                   | 2029                            | 60               |
| Mustang 3                | 1955                   | 2017                            | 62               |
| Mustang 4                | 1960                   | 2017                            | 57               |
| Seminole 1               | 1971/1975              | 2030                            | 59,55            |
| Seminole 2               | 1971/1973              | 2030                            | 59,57            |
| Seminole 3               | 1975                   | 2030                            | 55               |
| Muskogee 4               | 1977                   | 2042                            | 65               |
| Muskogee 5               | 1978                   | 2043                            | 65               |
| Muskogee 6               | 1984                   | 2049                            | 65               |
| Sooner 1                 | 1979/1980              | 2044                            | 65,64            |
| Sooner 2                 | 1980                   | 2045                            | 65               |
| Other Production Plant   |                        |                                 |                  |
| Horseshoe Lake 9 & 10    | 2000                   | 2035                            | 35               |
| Tinker                   | 1974/2003              | 2025                            | 51,22            |
| Red Bud 1                | 2004                   | 2049                            | 45               |
| Red Bud 2                | 2004                   | 2049                            | 45               |
| Red Bud 3                | 2004                   | 2049                            | 45               |
| Red Bud 4                | 2004                   | 2049                            | 45               |
| McClain Gas 1            | 2004                   | 2046                            | 42               |
| McClain Gas 2            | 2004                   | 2046                            | 42               |
| McClain Steam 1          | 2004                   | 2046                            | 42               |
| OU Spirit                | 2009                   | 2034                            | 25               |
| Centennial               | 2006                   | 2031                            | 25               |
| Crossroads               | 2011                   | 2037                            | 26               |
| Mustang Solar            | 2015                   | 2040                            | 25               |

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity,

management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

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**PART IV. NET SALVAGE CONSIDERATIONS**

## PART IV. NET SALVAGE CONSIDERATIONS

### SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled through 2016. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

#### Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period, 1991 through 2016 by plant account were analyzed. The analyses contributed significantly toward the net salvage estimates for 28 plant accounts, representing 60 percent of the depreciable plant, as follows:

#### ELECTRIC PLANT

##### Steam Production Plant

|        |                             |
|--------|-----------------------------|
| 311.00 | Structures and Improvements |
| 312.00 | Boiler Plant Equipment      |
| 314.00 | Turbogenerator Units        |

|                        |  |
|------------------------|--|
| 315.00                 | Accessory Electric Equipment               |
| 316.00                 | Miscellaneous Plant Equipment              |
| Other Production Plant |  |
| 341.00                 | Structures and Improvements                |
| 342.00                 | Fuel Holders, Producers and Accessories    |
| 343.00                 | Prime Movers                               |
| 344.00                 | Generators                                 |
| 345.00                 | Accessory Electric Equipment               |
| 346.00                 | Miscellaneous Power Plant Equipment        |
| Transmission Plant     |  |
| 354.00                 | Towers and Fixtures                        |
| 356.00                 | Overhead Conductors and Devices            |
| 358.00                 | Underground Conductors and Devices         |
| Distribution Plant     |  |
| 361.00                 | Structures and Improvements                |
| 364.00                 | Poles, Towers and Fixtures                 |
| 365.00                 | Overhead Conductors and Devices            |
| 366.00                 | Underground Conduit                        |
| 367.00                 | Underground Conductors and Devices         |
| 369.00                 | Services                                   |
| 370.00                 | Meters - Smart Meters                      |
| 370.10                 | Meters - Metering Equipment                |
| 371.00                 | Installations on Customers' Premises       |
| General Plant          |  |
| 390.00                 | Structures and Improvements                |
| 392.10                 | Transportation Equipment - Cars and Trucks |
| 392.50                 | Transportation Equipment - Heavy Trucks    |
| 392.60                 | Transportation Equipment - Trailers        |
| 396.00                 | Power Operated Equipment                   |

Electric Plant Account 364.00, Poles, Tower and Fixtures, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1991 through 2016 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-

year moving averages for the 1991-1993 through 2014-2016 periods were computed to smooth the annual amounts.

Cost of removal was high during the early to mid-1990s and again the past ten years. The primary cause of the high levels of cost of removal was the extra effort needed to take out the larger poles and towers. Many of these retirements were due to highway renovations and weather conditions. Cost of removal for the most recent five years averaged 110 percent.

Gross salvage has varied throughout the period. The most recent five-year average of 19 percent gross salvage reflects recent trends and the overall value for poles and towers.

The net salvage percent based on the overall period 1991 through 2016 is 65 percent negative net salvage and based on the most recent five-year period is 91 percent. Generally, the range of estimates made by other electric companies for Poles, Towers and Fixtures is negative 25 to negative 70 percent. The net salvage estimate for poles is negative 65 percent, is within the range of other estimates and reflects the trend toward a slightly more negative net salvage.

The net salvage percents for the remaining accounts were based on judgment incorporating estimates of previous studies of this and other electric utilities.

The overall net salvage estimates for the Company's production facilities, for which the life span method is used, is based on estimates of both final net salvage and interim net salvage. Final net salvage is the net salvage experienced at the end of a production plant's life span. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The final net salvage estimates in the study were based on decommissioning costs assigned to

comparable facilities. The interim net salvage estimates were based in part on an analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate of negative 21 percent was used for each steam plant account and a negative 6 percent estimate was used for each other production plant account. The interim net salvage for wind and solar assets is negative 5 and negative 4 percent, respectively.

The interim survivor curve estimates for each account and production facility were used to calculate the percentage of plant expected to be retired as interim retirements and terminal retirements. These are shown on Table 1 in the Net Salvage Statistics section on page VIII-2. These percentages were used to determine the weighted net salvage estimate for each account and production facility based on the interim and final net salvage estimates. These calculations, as well as the estimated final net salvage amounts and interim net salvage percents, are shown on Table 2 of the Net Salvage Statistics section on page VIII-3. Table 3 sets forth the calculation for establishing the terminal net salvage percent for each location which is utilized in Table 2.

Generally, the net salvage estimates for the remaining general plant accounts were zero percent, consistent with amortization accounting.

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**PART V. CALCULATION OF ANNUAL AND  
ACCRUED DEPRECIATION**

## PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

### GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

#### Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left( 1 - \frac{6}{10} \right) = \$400.$$

### **Remaining Life Annual Accruals**

For the purpose of calculating remaining life accruals as of December 31, 2016, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2016, are set forth in the Results of Study section of the report.

### **Average Service Life Procedure**

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

## CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of total depreciable electric plant in service. The accounts and their amortization periods are as follows:

| <u>Account</u>                        | <u>Amortization<br/>Period,<br/>Years</u> |
|---------------------------------------|---|
| 391, Office Furniture and Equipment   |   |
| Furniture and Equipment               | 15  |
| Computer Equipment                    | 5   |
| 393, Stores Equipment                 | 25  |
| 394, Tools, Shop and Garage Equipment | 25  |
| 395, Laboratory Equipment             | 20  |
| 397, Communication Equipment          | 10  |
| 398, Miscellaneous Equipment          | 20  |

For the purpose of calculating annual amortization amounts as of December 31, 2016, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater

than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

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**PART VI. RESULTS OF STUDY**

## PART VI. RESULTS OF STUDY

### QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2016. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2016, is reasonable for a period of three to five years.

### DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s),

when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

## **DESCRIPTION OF DEPRECIATION TABULATIONS**

A summary of the results of the study, as applied to the original cost of electric plant as of December 31, 2016, is presented on pages VI-4 through VI-10 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Detailed Depreciation Calculations." The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2016

| ACCOUNT   | SURVIVOR CURVE | NET SALVAGE PERCENT | ORIGINAL COST    | BOOK RESERVE   | FUTURE ACCRUALS | ANNUAL ACCRUAL AMOUNT | TOTAL ACCRUAL RATE | COMPOSITE REMAINING LIFE |
|---|----------------|---------------------|------------------|----------------|-----------------|-----------------------|--------------------|--------------------------|
| (1)   | (2)            | (3)                 | (4)              | (5)            | (6)             | (7)                   | (8)=(7)/(4)        | (9)                      |
| <b>INTANGIBLE PLANT</b>                         |                |                     |                  |                |                 |                       |                    |                          |
| 301.0 ORGANIZATION                              | NONDEPRECIABLE |                     | 80,900.00        |                |                 |                       |                    |                          |
| 302.0 FRANCHISES AND CONSENTS                   | 25-SQ          | 0                   | 2,414,265.55     | 1,387,932      | 1,026,434       | 107,032               | 4.43               | 9.6                      |
| 303.2 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE | 10-SQ          | 0                   | 78,991,151.98    | 42,499,699     | 36,491,453      | 4,930,470             | 6.24               | 7.4                      |
| <b>TOTAL INTANGIBLE PLANT</b>                   |                |                     |                  |                |                 |                       |                    |                          |
|   |                |                     | 81,486,317.53    | 43,887,531     | 37,517,887      | 5,037,502             |                    |                          |
| <b>STEAM PRODUCTION PLANT</b>                   |                |                     |                  |                |                 |                       |                    |                          |
| <b>LAND</b>                                     |                |                     |                  |                |                 |                       |                    |                          |
| 310.1   |                |                     |                  |                |                 |                       |                    |                          |
| <b>HORSESHOE LAKE 6</b>                         |                |                     |                  |                |                 |                       |                    |                          |
|   | NONDEPRECIABLE |                     | 116,198.62       |                |                 |                       |                    |                          |
|   | NONDEPRECIABLE |                     | 101,936.34       |                |                 |                       |                    |                          |
|   | NONDEPRECIABLE |                     | 1,477,854.02     |                |                 |                       |                    |                          |
|   | NONDEPRECIABLE |                     | 1,880,431.95     |                |                 |                       |                    |                          |
|   | NONDEPRECIABLE |                     | 7,006,282.38     |                |                 |                       |                    |                          |
|   | NONDEPRECIABLE |                     | 10,582,703.29    |                |                 |                       |                    |                          |
| <b>TOTAL LAND</b>                               |                |                     |                  |                |                 |                       |                    |                          |
|   |                |                     | 116,198.62       |                |                 |                       |                    |                          |
| <b>RIGHTS OF WAY</b>                            |                |                     |                  |                |                 |                       |                    |                          |
| 310.2   |                |                     |                  |                |                 |                       |                    |                          |
| <b>HORSESHOE LAKE 6</b>                         |                |                     |                  |                |                 |                       |                    |                          |
|   | 100-SA         | 0                   | 28,509.08        | 26,384         | 2,125           | 304                   | 1.07               | 7.0                      |
|   | 100-SA         | 0                   | 27,941.18        |                | 0               | 0                     | -                  | -                        |
|   | 100-SA         | 0                   | 78,916.24        | 55,613         | 23,303          | 1,666                 | 2.11               | 14.0                     |
|   | 100-SA         | 0                   | 18,934.31        | 5,739          | 13,195          | 510                   | 2.89               | 25.9                     |
|   | 100-SA         | 0                   | 813,703.89       | 86,129         | 727,575         | 25,989                | 3.19               | 28.0                     |
|   | 100-SA         | 0                   | 968,004.70       | 201,806        | 766,198         | 28,469                | 2.94               | 26.9                     |
| <b>TOTAL RIGHTS OF WAY</b>                      |                |                     |                  |                |                 |                       |                    |                          |
|   |                |                     | 968,004.70       | 201,806        | 766,198         | 28,469                |                    |                          |
| <b>STRUCTURES AND IMPROVEMENTS</b>              |                |                     |                  |                |                 |                       |                    |                          |
| 311.0   |                |                     |                  |                |                 |                       |                    |                          |
| <b>HORSESHOE LAKE 6</b>                         |                |                     |                  |                |                 |                       |                    |                          |
|   | 105-R1.5       | (16)                | 15,801,688.02    | 9,088,582      | 9,241,376       | 1,331,956             | 8.43               | 6.9                      |
|   | 105-R1.5       | (16)                | 2,757,683.26     | 2,534,285      | 564,628         | 48,441                | 1.76               | 11.7                     |
|   | 105-R1.5       | (16)                | 4,972,754.72     | 4,465,046      | 1,303,349       | 102,857               | 2.07               | 12.7                     |
|   | 105-R1.5       | (22)                | 1,628,466.84     | 1,847,492      | 139,238         | 139,238               | 8.55               | 1.0                      |
|   | 105-R1.5       | (22)                | 11,263,217.10    | 13,255,136     | 485,989         | 485,989               | 4.31               | 1.0                      |
|   | 105-R1.5       | (18)                | 19,334,384.88    | 13,364,689     | 9,449,885       | 688,361               | 3.56               | 13.7                     |
|   | 105-R1.5       | (18)                | 2,515,482.74     | 1,689,503      | 1,268,767       | 93,036                | 3.70               | 13.6                     |
|   | 105-R1.5       | (18)                | 7,193,503.82     | 5,579,398      | 2,908,937       | 213,146               | 2.96               | 13.6                     |
|   | 105-R1.5       | (14)                | 42,323,393.31    | 18,364,553     | 29,884,115      | 1,190,805             | 2.81               | 25.1                     |
|   | 105-R1.5       | (14)                | 7,062,478.30     | 3,872,506      | 4,178,719       | 161,495               | 2.29               | 25.9                     |
|   | 105-R1.5       | (15)                | 51,734,197.57    | 35,669,065     | 23,825,262      | 766,680               | 1.48               | 31.1                     |
|   | 105-R1.5       | (15)                | 92,130,288.88    | 62,641,184     | 43,308,660      | 1,621,117             | 1.76               | 26.7                     |
|   | 105-R1.5       | (15)                | 12,443,473.66    | 8,373,828      | 5,936,167       | 216,757               | 1.74               | 27.4                     |
|   | 105-R1.5       | (15)                | 271,161,023.10   | 180,855,267    | 132,495,092     | 7,059,898             | 2.60               | 18.8                     |
| <b>TOTAL STRUCTURES AND IMPROVEMENTS</b>        |                |                     |                  |                |                 |                       |                    |                          |
|   |                |                     | 271,161,023.10   | 180,855,267    | 132,495,092     | 7,059,898             |                    |                          |
| <b>BOILER PLANT EQUIPMENT</b>                   |                |                     |                  |                |                 |                       |                    |                          |
| 312.0   |                |                     |                  |                |                 |                       |                    |                          |
| <b>HORSESHOE LAKE 6</b>                         |                |                     |                  |                |                 |                       |                    |                          |
|   | 85-R0.5        | (16)                | 17,172,926.35    | 14,727,368     | 5,193,227       | 756,772               | 4.41               | 6.9                      |
|   | 85-R0.5        | (16)                | 14,425,033.65    | 12,945,476     | 3,787,563       | 326,715               | 2.26               | 11.6                     |
|   | 85-R0.5        | (16)                | 18,937,831.36    | 14,383,618     | 7,584,266       | 605,485               | 3.20               | 12.5                     |
|   | 85-R0.5        | (22)                | 6,594,325.74     | 7,210,525      | 834,552         | 834,552               | 12.66              | 1.0                      |
|   | 85-R0.5        | (22)                | 17,554,422.73    | 19,695,832     | 41,542,379      | 10,39                 | 10.39              | 1.0                      |
|   | 85-R0.5        | (18)                | 51,896,788.89    | 18,406,076     | 32,055,456      | 3,076,640             | 5.93               | 13.5                     |
|   | 85-R0.5        | (18)                | 42,764,009.94    | 33,885,282     | 22,872,823      | 2,378,996             | 5.56               | 13.5                     |
|   | 85-R0.5        | (18)                | 48,100,089.31    | 155,515,021.52 | 103,433,498     | 4,287,449             | 3.55               | 13.4                     |
|   | 85-R0.5        | (14)                | 127,323,629.44   | 64,613,632     | 80,535,306      | 3,222,247             | 2.76               | 24.1                     |
|   | 85-R0.5        | (14)                | 252,184,491.95   | 147,921,300    | 142,090,866     | 4,766,683             | 2.53               | 25.0                     |
|   | 85-R0.5        | (15)                | 230,629,199.14   | 127,532,675    | 137,609,904     | 5,335,459             | 1.89               | 29.8                     |
|   | 85-R0.5        | (15)                | 158,475,670.74   | 95,242,564     | 87,004,457      | 3,280,169             | 2.31               | 26.5                     |
|   | 85-R0.5        | (15)                | 1,141,573,440.76 | 650,011,001    | 866,448,667     | 32,402,019            | 2.84               | 20.6                     |
| <b>TOTAL BOILER PLANT EQUIPMENT</b>             |                |                     |                  |                |                 |                       |                    |                          |
|   |                |                     | 1,141,573,440.76 | 650,011,001    | 866,448,667     | 32,402,019            |                    |                          |

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2016

| ACCOUNT<br>(1)                                   | SURVIVOR<br>CURVE<br>(2) | NET<br>SALVAGE<br>PERCENT<br>(3) | ORIGINAL<br>COST<br>(4) | BOOK<br>RESERVE<br>(5) | FUTURE<br>ACCRUALS<br>(6) | ANNUAL ACCRUAL<br>AMOUNT<br>(7) | TOTAL<br>ACCURUAL<br>RATE<br>(8)=(7)/(4) | COMPOSITE<br>REMAINING<br>LIFE<br>(9) |
|--|--------------------------|----------------------------------|-------------------------|------------------------|---------------------------|---------------------------------|--|---------------------------------------|
| <b>314.0 TURBOGENERATOR UNITS</b>                |                          |                                  |                         |                        |                           |                                 |  |                                       |
| HORSESHOE LAKE 6                                 | 55-R1                    | (16)                             | 8,449,621.32            | 5,697,207              | 4,104,354                 | 621,147                         | 7.35                                     | 6.6                                   |
| HORSESHOE LAKE 7                                 | 55-R1                    | (16)                             | 16,213,968.58           | 14,494,884             | 6,213,320                 | 397,596                         | 2.45                                     | 10.8                                  |
| HORSESHOE LAKE 8                                 | 55-R1                    | (16)                             | 18,046,357.78           | 14,225,179             | 6,708,596                 | 553,811                         | 3.07                                     | 12.1                                  |
| MUSTANG 3  | 55-R1                    | (22)                             | 9,011,273.41            | 10,074,192             | 919,562                   | 919,562                         | 10.20                                    | 1.0                                   |
| MUSTANG 4  | 55-R1                    | (22)                             | 15,181,308.57           | 16,254,835             | 2,266,361                 | 2,266,361                       | 14.93                                    | 1.0                                   |
| SEMINOLE 1                                       | 55-R1                    | (18)                             | 29,538,189.88           | 16,934,138             | 17,920,926                | 1,365,593                       | 4.62                                     | 13.1                                  |
| SEMINOLE 2                                       | 55-R1                    | (18)                             | 30,810,875.49           | 20,019,208             | 16,337,625                | 1,259,513                       | 4.09                                     | 13.0                                  |
| SEMINOLE 3                                       | 55-R1                    | (18)                             | 30,342,323.60           | 18,701,111             | 17,102,831                | 1,294,643                       | 4.27                                     | 13.2                                  |
| MUSKOGEE 4                                       | 55-R1                    | (14)                             | 65,638,796.73           | 15,657,396             | 59,170,832                | 2,515,279                       | 3.83                                     | 23.5                                  |
| MUSKOGEE 5                                       | 55-R1                    | (14)                             | 51,024,149.64           | 27,979,579             | 30,187,952                | 1,264,489                       | 2.48                                     | 23.9                                  |
| MUSKOGEE 6                                       | 55-R1                    | (15)                             | 89,914,589.60           | 35,105,304             | 68,296,474                | 2,448,823                       | 2.72                                     | 27.9                                  |
| SOONER 1   | 55-R1                    | (15)                             | 37,211,489.29           | 23,807,349             | 18,985,875                | 783,093                         | 2.10                                     | 24.2                                  |
| SOONER 2   | 55-R1                    | (15)                             | 41,787,357.53           | 26,089,367             | 21,967,106                | 879,628                         | 2.11                                     | 25.0                                  |
| <b>TOTAL TURBOGENERATOR UNITS</b>                |                          |                                  | <b>443,170,321.42</b>   | <b>245,038,749</b>     | <b>268,281,814</b>        | <b>16,569,540</b>               | <b>3.74</b>                              | <b>16.2</b>                           |
| <b>315.0 ACCESSORY ELECTRIC EQUIPMENT</b>        |                          |                                  |                         |                        |                           |                                 |  |                                       |
| HORSESHOE LAKE 6                                 | 75-R2                    | (16)                             | 3,007,723.03            | 1,807,495              | 1,691,464                 | 242,714                         | 8.07                                     | 6.9                                   |
| HORSESHOE LAKE 7                                 | 75-R2                    | (16)                             | 2,213,598.32            | 1,673,604              | 894,170                   | 76,975                          | 3.48                                     | 11.6                                  |
| HORSESHOE LAKE 8                                 | 75-R2                    | (16)                             | 2,542,690.07            | 1,848,836              | 1,100,684                 | 87,127                          | 3.43                                     | 12.6                                  |
| MUSTANG 3  | 75-R2                    | (22)                             | 1,134,098.23            | 1,255,716              | 127,884                   | 127,883                         | 11.28                                    | 1.0                                   |
| MUSTANG 4  | 75-R2                    | (22)                             | 3,011,442.03            | 3,399,909              | 274,050                   | 274,050                         | 9.10                                     | 1.0                                   |
| SEMINOLE 1                                       | 75-R2                    | (18)                             | 3,652,325.35            | 2,119,306              | 2,190,438                 | 161,848                         | 4.43                                     | 13.5                                  |
| SEMINOLE 2                                       | 75-R2                    | (18)                             | 2,058,360.88            | 1,451,621              | 977,245                   | 72,572                          | 3.53                                     | 13.5                                  |
| SEMINOLE 3                                       | 75-R2                    | (18)                             | 5,153,153.99            | 3,819,574              | 2,261,148                 | 166,208                         | 3.23                                     | 13.6                                  |
| MUSKOGEE 4                                       | 75-R2                    | (14)                             | 34,025,649.76           | 11,936,372             | 26,852,869                | 1,094,083                       | 3.22                                     | 24.5                                  |
| MUSKOGEE 5                                       | 75-R2                    | (14)                             | 11,579,335.55           | 7,348,814              | 5,851,629                 | 238,219                         | 2.06                                     | 24.6                                  |
| MUSKOGEE 6                                       | 75-R2                    | (15)                             | 42,835,434.94           | 28,726,824             | 20,533,926                | 690,684                         | 1.61                                     | 29.7                                  |
| SOONER 1   | 75-R2                    | (15)                             | 23,980,814.81           | 16,848,495             | 10,729,442                | 425,986                         | 1.78                                     | 25.2                                  |
| SOONER 2   | 75-R2                    | (15)                             | 12,766,947.14           | 8,416,117              | 6,265,872                 | 240,443                         | 1.88                                     | 26.1                                  |
| <b>TOTAL ACCESSORY ELECTRIC EQUIPMENT</b>        |                          |                                  | <b>147,961,574.10</b>   | <b>90,652,683</b>      | <b>79,740,821</b>         | <b>3,898,794</b>                | <b>2.64</b>                              | <b>20.5</b>                           |
| <b>316.0 MISCELLANEOUS POWER PLANT EQUIPMENT</b> |                          |                                  |                         |                        |                           |                                 |  |                                       |
| HORSESHOE LAKE 6                                 | 50-R0.5                  | (16)                             | 1,929,002.26            | 1,232,226              | 1,005,417                 | 148,627                         | 7.70                                     | 6.8                                   |
| HORSESHOE LAKE 7                                 | 50-R0.5                  | (16)                             | 1,039,113.77            | 974,318                | 231,054                   | 20,966                          | 2.02                                     | 11.0                                  |
| HORSESHOE LAKE 8                                 | 50-R0.5                  | (16)                             | 2,197,414.64            | 1,894,288              | 654,713                   | 54,731                          | 2.49                                     | 12.0                                  |
| MUSTANG 3  | 50-R0.5                  | (22)                             | 453,217.60              | 503,239                | 49,686                    | 49,687                          | 10.96                                    | 1.0                                   |
| MUSTANG 4  | 50-R0.5                  | (22)                             | 1,953,391.23            | 2,222,103              | 161,034                   | 161,035                         | 8.24                                     | 1.0                                   |
| SEMINOLE 1                                       | 50-R0.5                  | (18)                             | 3,832,690.14            | 2,535,838              | 1,986,736                 | 155,432                         | 4.06                                     | 12.8                                  |
| SEMINOLE 2                                       | 50-R0.5                  | (18)                             | 39,168.48               | 9,047                  | 37,172                    | 2,980                           | 7.53                                     | 12.4                                  |
| SEMINOLE 3                                       | 50-R0.5                  | (18)                             | 401,384.18              | 269,886                | 203,747                   | 15,675                          | 3.91                                     | 13.0                                  |
| MUSKOGEE 4                                       | 50-R0.5                  | (14)                             | 8,788,219.61            | 2,180,836              | 7,837,734                 | 347,014                         | 3.95                                     | 22.6                                  |
| MUSKOGEE 5                                       | 50-R0.5                  | (14)                             | 835,595.90              | 604,684                | 347,885                   | 15,494                          | 1.85                                     | 22.5                                  |
| MUSKOGEE 6                                       | 50-R0.5                  | (15)                             | 4,846,466.78            | 2,677,241              | 2,666,173                 | 102,976                         | 2.22                                     | 25.9                                  |
| SOONER 1   | 50-R0.5                  | (15)                             | 5,614,582.99            | 2,521,464              | 3,935,306                 | 163,508                         | 2.91                                     | 24.1                                  |
| SOONER 2   | 50-R0.5                  | (15)                             | 1,132,739.76            | 1,132,737              | 1,194,564                 | 53,113                          | 2.62                                     | 22.5                                  |
| <b>POWER SUPPLY SERVICES</b>                     |                          | (5)                              | <b>1,448,197.57</b>     | <b>407,685</b>         | <b>1,112,922</b>          | <b>24,491</b>                   | <b>1.69</b>                              | <b>45.4</b>                           |
| <b>TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT</b> |                          |                                  | <b>35,202,164.91</b>    | <b>19,165,602</b>      | <b>21,424,143</b>         | <b>1,315,759</b>                | <b>3.74</b>                              | <b>19.1</b>                           |
| <b>TOTAL STEAM PRODUCTION PLANT</b>              |                          |                                  | <b>2,050,619,232.28</b> | <b>1,185,925,108</b>   | <b>1,169,156,735</b>      | <b>61,274,479</b>               | <b>2.99</b>                              | <b>19.1</b>                           |

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2016

| ACCOUNT<br>(1)                                       | SURVIVOR<br>CURVE<br>(2) | NET<br>SALVAGE<br>PERCENT<br>(3) | ORIGINAL<br>COST<br>(4) | BOOK<br>RESERVE<br>(5) | FUTURE<br>ACCRUALS<br>(6) | ANNUAL ACCRUAL<br>AMOUNT<br>(7) | TOTAL<br>ACCRUAL<br>RATE<br>(8)=(7)/(4) | COMPOSITE<br>REMAINING<br>LIFE<br>(9) |
|--|--------------------------|----------------------------------|-------------------------|------------------------|---------------------------|---------------------------------|---|---------------------------------------|
| <b>340.0 OTHER PRODUCTION PLANT</b>                  |                          |                                  |                         |                        |                           |                                 |   |                                       |
| LAND   |                          |                                  |                         |                        |                           |                                 |   |                                       |
| REDBUD 1   | NONDEPRECIABLE           |                                  | 326,889.60              |                        |                           |                                 |   |                                       |
| MCCLAIN GAS 1  | NONDEPRECIABLE           |                                  | 527,699.29              |                        |                           |                                 |   |                                       |
| TOTAL LAND   |                          |                                  | 854,588.89              |                        |                           |                                 |   |                                       |
| <b>341.0 STRUCTURES AND IMPROVEMENTS</b>             |                          |                                  |                         |                        |                           |                                 |   |                                       |
| REDBUD 1   | 45-R4                    | (10)                             | 32,437,692.05           | 12,792,482             | 22,888,979                | 779,580                         | 2.40                                    | 29.4                                  |
| REDBUD 2   | 45-R4                    | (10)                             | 154,022.73              | 15,329                 | 154,096                   | 4,836                           | 3.14                                    | 31.9                                  |
| REDBUD 3   | 45-R4                    | (10)                             | 137,828.33              | 14,076                 | 137,535                   | 4,319                           | 3.13                                    | 31.8                                  |
| REDBUD 4   | 45-R4                    | (10)                             | 169,811.28              | 21,013                 | 165,779                   | 5,209                           | 3.07                                    | 31.8                                  |
| HORSESHOE LAKE 9 AND 10                              | 45-R4                    | (4)                              | 987,208.14              | 486,971                | 539,725                   | 29,770                          | 3.02                                    | 18.1                                  |
| TINKER   | 45-R4                    | (6)                              | 972,163.95              | 908,421                | 122,073                   | 13,648                          | 1.40                                    | 8.9                                   |
| MCCLAIN GAS 1  | 45-R4                    | (9)                              | 8,326,702.03            | 2,170,947              | 6,905,158                 | 241,251                         | 2.90                                    | 28.6                                  |
| MCCLAIN GAS 2  | 45-R4                    | (9)                              | 959,632.02              | 434,649                | 611,350                   | 23,033                          | 2.40                                    | 26.5                                  |
| MCCLAIN STEAM 1                                      | 45-R4                    | (8)                              | 528,863.87              | 231,920                | 339,253                   | 12,643                          | 2.39                                    | 26.8                                  |
| MUSTANG SOLAR  | 40-S3                    | (4)                              | 700,769.00              | 43,435                 | 685,365                   | 29,465                          | 4.20                                    | 23.3                                  |
| TOTAL STRUCTURES AND IMPROVEMENTS                    |                          |                                  | 45,374,693.40           | 17,119,243             | 32,549,313                | 1,143,754                       | 2.52                                    | 28.5                                  |
| <b>341.0 STRUCTURES AND IMPROVEMENTS - WIND</b>      |                          |                                  |                         |                        |                           |                                 |   |                                       |
| CENTENNIAL WIND FARM                                 | 45-S3                    | (2)                              | 2,382,899.46            | 898,101                | 1,532,456                 | 102,969                         | 4.32                                    | 14.9                                  |
| OU SPIRIT WIND FARM                                  | 45-S3                    | (2)                              | 5,209,833.16            | 1,517,760              | 3,796,270                 | 212,523                         | 4.08                                    | 17.9                                  |
| CROSSROADS WIND FARM                                 | 45-S3                    | (3)                              | 11,586,653.31           | 2,436,409              | 9,497,844                 | 456,182                         | 3.94                                    | 20.8                                  |
| TOTAL STRUCTURES AND IMPROVEMENTS - WIND             |                          |                                  | 19,179,385.93           | 4,852,270              | 14,826,570                | 771,674                         | 4.02                                    | 19.2                                  |
| <b>342.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES</b> |                          |                                  |                         |                        |                           |                                 |   |                                       |
| REDBUD 1   | 55-R4                    | (10)                             | 12,118,339.32           | 4,929,526              | 8,400,647                 | 289,637                         | 2.39                                    | 29.0                                  |
| REDBUD 2   | 55-R4                    | (10)                             | 690,650.06              | 289,931                | 469,784                   | 16,210                          | 2.35                                    | 29.0                                  |
| REDBUD 3   | 55-R4                    | (10)                             | 691,291.31              | 290,169                | 470,251                   | 16,226                          | 2.35                                    | 29.0                                  |
| REDBUD 4   | 55-R4                    | (10)                             | 718,677.29              | 290,628                | 499,917                   | 17,221                          | 2.40                                    | 29.0                                  |
| TINKER   | 55-R4                    | (6)                              | 167,149.95              | 112,519                | 64,660                    | 7,192                           | 4.30                                    | 9.0                                   |
| MCCLAIN GAS 1  | 55-R4                    | (9)                              | 249,233.47              | 105,563                | 166,101                   | 5,737                           | 2.30                                    | 29.0                                  |
| MCCLAIN GAS 2  | 55-R4                    | (9)                              | 166,167.43              | 66,793                 | 114,351                   | 3,970                           | 2.39                                    | 28.8                                  |
| TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES        |                          |                                  | 14,801,528.83           | 6,085,129              | 10,185,711                | 356,193                         | 2.41                                    | 28.6                                  |
| <b>343.0 PRIME MOVERS</b>                            |                          |                                  |                         |                        |                           |                                 |   |                                       |
| REDBUD 1   | 35-R2                    | (10)                             | 87,228,318.90           | 26,026,566             | 69,924,565                | 2,890,874                       | 3.31                                    | 24.2                                  |
| REDBUD 2   | 35-R2                    | (10)                             | 66,095,042.09           | 16,331,407             | 56,373,139                | 2,336,362                       | 3.53                                    | 24.1                                  |
| REDBUD 3   | 35-R2                    | (10)                             | 66,000,280.58           | 20,691,473             | 51,908,636                | 2,129,256                       | 3.23                                    | 24.4                                  |
| REDBUD 4   | 35-R2                    | (10)                             | 60,507,530.90           | 17,468,552             | 49,089,732                | 2,033,786                       | 3.36                                    | 24.1                                  |
| HORSESHOE LAKE 9 AND 10                              | 35-R2                    | (4)                              | 5,529,836.60            | 2,261,014              | 3,490,016                 | 212,808                         | 3.85                                    | 16.4                                  |
| TINKER   | 35-R2                    | (6)                              | 3,909,264.77            | 3,426,848              | 716,973                   | 83,126                          | 2.13                                    | 8.6                                   |
| MCCLAIN GAS 1  | 35-R2                    | (9)                              | 81,298,521.13           | 16,451,912             | 72,152,576                | 3,084,951                       | 3.80                                    | 23.4                                  |
| MCCLAIN GAS 2  | 35-R2                    | (9)                              | 72,644,774.08           | 20,778,280             | 58,404,524                | 2,565,685                       | 3.53                                    | 22.8                                  |
| MCCLAIN STEAM 1                                      | 35-R2                    | (8)                              | 32,694,810.23           | 13,114,153             | 22,185,442                | 1,039,658                       | 3.18                                    | 21.3                                  |
| TOTAL PRIME MOVERS                                   |                          |                                  | 475,888,379.28          | 136,550,225            | 384,245,803               | 16,376,506                      | 3.44                                    | 23.5                                  |

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2016

|       | ACCOUNT<br>(1)                            | SURVIVOR<br>CURVE<br>(2) | NET<br>SALVAGE<br>PERCENT<br>(3) | ORIGINAL<br>COST<br>(4) | BOOK<br>RESERVE<br>(5) | FUTURE<br>ACCRUALS<br>(6) | ANNUAL ACCRUAL<br>AMOUNT<br>(7) | TOTAL<br>ACCRAUAL<br>RATE<br>(8)=(7)/(4) | COMPOSITE<br>REMAINING<br>LIFE<br>(9) |
|-------|---|--------------------------|----------------------------------|-------------------------|------------------------|---------------------------|---------------------------------|--|---------------------------------------|
| 343.1 | L TSA<br>5-YEAR                           |                          |                                  |                         |                        |                           |                                 |  |                                       |
|       | REDBUD 1                                  | 5-SQ                     | 0                                | 2,129,175.84            | 1,120,058              | 1,009,118                 | 403,647                         | 18.96                                    | 2.5                                   |
|       | REDBUD 2                                  | 5-SQ                     | 0                                | 1,786,505.49            | 781,004                | 1,005,501                 | 402,200                         | 22.51                                    | 2.5                                   |
|       | REDBUD 3                                  | 5-SQ                     | 0                                | 1,908,402.25            | 1,087,776              | 820,626                   | 328,250                         | 17.20                                    | 2.5                                   |
|       | REDBUD 4                                  | 5-SQ                     | 0                                | 2,141,158.66            | 1,054,413              | 1,086,746                 | 421,898                         | 19.70                                    | 2.5                                   |
|       | MCCLAIN GAS 1                             | 5-SQ                     | 0                                | 6,126,359.85            | 5,361,585              | 2,764,775                 | 1,255,893                       | 15.45                                    | 2.2                                   |
|       | MCCLAIN GAS 2                             | 5-SQ                     | 0                                | 7,601,182.66            | 5,883,045              | 1,718,138                 | 693,722                         | 9.13                                     | 2.5                                   |
| 343.2 | 20-YEAR                                   |                          |                                  |                         |                        |                           |                                 |  |                                       |
|       | REDBUD 1                                  | 20-SQ                    | 0                                | 1,490,677.83            | 980,218                | 510,460                   | 68,061                          | 4.57                                     | 7.5                                   |
|       | REDBUD 2                                  | 20-SQ                    | 0                                | 1,490,677.83            | 814,597                | 676,081                   | 90,144                          | 6.05                                     | 7.5                                   |
|       | REDBUD 3                                  | 20-SQ                    | 0                                | 1,490,677.83            | 1,062,096              | 428,582                   | 57,144                          | 3.83                                     | 7.5                                   |
|       | REDBUD 4                                  | 20-SQ                    | 0                                | 1,490,677.83            | 945,454                | 545,224                   | 72,697                          | 4.88                                     | 7.5                                   |
|       | TOTAL LTSA                                |                          |                                  | 29,655,496.07           | 19,122,246             | 10,533,251                | 3,793,656                       |  |                                       |
|       | TOTAL ACCOUNT 343                         |                          |                                  | 505,543,875.35          | 155,672,471            | 394,779,054               | 20,170,162                      | 3.99                                     | 19.6                                  |
| 344.0 | GENERATORS                                |                          |                                  |                         |                        |                           |                                 |  |                                       |
|       | REDBUD 1                                  | 50-R2                    | (10)                             | 717,739.32              | 166,013                | 623,500                   | 20,901                          | 2.91                                     | 29.8                                  |
|       | REDBUD 3                                  | 50-R2                    | (10)                             | 23,198.65               | 3,834                  | 21,685                    | 719                             | 3.10                                     | 30.2                                  |
|       | REDBUD 4                                  | 50-R2                    | (10)                             | 23,034.59               | 3,807                  | 21,531                    | 714                             | 3.10                                     | 30.2                                  |
|       | HORSESHOE LAKE 9 AND 10                   | 50-R2                    | (6)                              | 34,611,165.27           | 13,202,403             | 22,793,230                | 1,281,586                       | 3.70                                     | 17.8                                  |
|       | TINKER                                    | 50-R2                    | (6)                              | 3,314,013.04            | 2,484,146              | 1,028,708                 | 116,407                         | 3.51                                     | 8.8                                   |
|       | MUSTANG SOLAR                             | 30-SZ.5                  | (4)                              | 4,750,612.33            | 310,394                | 4,630,451                 | 209,903                         | 4.42                                     | 22.1                                  |
|       | TOTAL GENERATORS                          |                          |                                  | 43,439,983.20           | 16,170,597             | 29,119,105                | 1,630,230                       | 3.75                                     | 17.9                                  |
| 344.0 | GENERATORS - WIND                         |                          |                                  |                         |                        |                           |                                 |  |                                       |
|       | CENTENNIAL WIND FARM                      | 40-R2.5                  | (2)                              | 186,823,660.22          | 74,348,802             | 116,211,331               | 8,109,100                       | 4.34                                     | 14.3                                  |
|       | OU SPIRIT WIND FARM                       | 40-R2.5                  | (2)                              | 243,118,183.90          | 64,842,929             | 183,137,619               | 10,693,114                      | 4.40                                     | 17.1                                  |
|       | CROSSROADS WIND FARM                      | 40-R2.5                  | (3)                              | 359,048,688.93          | 73,649,980             | 296,170,170               | 14,880,455                      | 4.14                                     | 19.9                                  |
|       | TOTAL GENERATORS - WIND                   |                          |                                  | 788,990,533.05          | 212,841,711            | 595,519,120               | 33,682,669                      | 4.27                                     | 17.7                                  |
| 345.0 | ACCESSORY ELECTRIC EQUIPMENT              |                          |                                  |                         |                        |                           |                                 |  |                                       |
|       | REDBUD 1                                  | 50-R2.5                  | (10)                             | 12,859,566.05           | 5,890,607              | 8,254,916                 | 282,777                         | 2.20                                     | 29.2                                  |
|       | REDBUD 2                                  | 50-R2.5                  | (10)                             | 9,277,991.42            | 4,308,081              | 5,896,710                 | 201,908                         | 2.18                                     | 29.2                                  |
|       | REDBUD 3                                  | 50-R2.5                  | (10)                             | 9,105,044.92            | 4,280,913              | 5,734,636                 | 196,729                         | 2.16                                     | 29.1                                  |
|       | REDBUD 4                                  | 50-R2.5                  | (10)                             | 9,344,182.17            | 4,321,024              | 5,857,576                 | 198,198                         | 2.12                                     | 30.1                                  |
|       | HORSESHOE LAKE 9 AND 10                   | 50-R2.5                  | (4)                              | 4,302,451.14            | 2,138,515              | 2,336,034                 | 130,727                         | 3.04                                     | 17.9                                  |
|       | TINKER                                    | 50-R2.5                  | (6)                              | 3,023,750.52            | 2,721,440              | 483,736                   | 55,619                          | 1.84                                     | 8.7                                   |
|       | MCCLAIN GAS 1                             | 50-R2.5                  | (9)                              | 4,116,839.47            | 1,439,950              | 3,047,405                 | 112,136                         | 2.72                                     | 27.2                                  |
|       | MCCLAIN GAS 2                             | 50-R2.5                  | (9)                              | 3,955,059.49            | 1,563,069              | 2,747,946                 | 101,775                         | 2.57                                     | 27.0                                  |
|       | MCCLAIN STEAM 1                           | 50-R2.5                  | (6)                              | 2,217,820.99            | 1,015,431              | 1,379,816                 | 52,002                          | 2.34                                     | 26.5                                  |
|       | MUSTANG SOLAR                             | 45-SZ.5                  | (4)                              | 1,319,569.16            | 82,022                 | 1,290,330                 | 55,546                          | 4.21                                     | 23.2                                  |
|       | TOTAL ACCESSORY ELECTRIC EQUIPMENT        |                          |                                  | 59,522,275.33           | 27,762,052             | 37,129,105                | 1,387,417                       | 2.33                                     | 26.8                                  |
| 345.0 | ACCESSORY ELECTRIC EQUIPMENT - WIND       |                          |                                  |                         |                        |                           |                                 |  |                                       |
|       | CENTENNIAL WIND FARM                      | 35-R3                    | (2)                              | 1,036,193.50            | 313,057                | 743,860                   | 50,851                          | 4.91                                     | 14.6                                  |
|       | OU SPIRIT WIND FARM                       | 35-R3                    | (2)                              | 1,294,503.96            | 110,123                | 1,210,271                 | 69,005                          | 5.33                                     | 17.5                                  |
|       | CROSSROADS WIND FARM                      | 35-R3                    | (3)                              | 43,987,182.00           | 8,890,148              | 36,416,649                | 1,834,964                       | 4.17                                     | 19.8                                  |
|       | TOTAL ACCESSORY ELECTRIC EQUIPMENT - WIND |                          |                                  | 46,317,879.46           | 9,313,328              | 38,370,780                | 1,954,820                       | 4.22                                     | 19.6                                  |

OKLAHOMA GAS AND ELECTRIC COMPANY

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|       | (1)  | (2)            | (3)                 | (4)              | (5)          | (6)             | (7)                   | (8)=(7)/(4)        | (9)                      |
|-------|--|----------------|---------------------|------------------|--------------|-----------------|-----------------------|--------------------|--------------------------|
|       | ACCOUNT  | SURVIVOR CURVE | NET SALVAGE PERCENT | ORIGINAL COST    | BOOK RESERVE | FUTURE ACCRUALS | ANNUAL ACCRUAL AMOUNT | TOTAL ACCRUAL RATE | COMPOSITE REMAINING LIFE |
| 346.0 | MISCELLANEOUS POWER PLANT EQUIPMENT              |                |                     |                  |              |                 |                       |                    |                          |
|       | REDBUD 1   | 40-R2          | (10)                | 2,527,995.70     | 701,469      | 2,079,326       | 76,370                | 3.02               | 27.2                     |
|       | REDBUD 2   | 40-R2          | (10)                | 15,972.51        | 2,797        | 14,773          | 521                   | 3.26               | 28.4                     |
|       | REDBUD 3   | 40-R2          | (10)                | 4,913.58         | 476          | 4,929           | 171                   | 3.48               | 28.8                     |
|       | REDBUD 4   | 40-R2          | (10)                | 4,913.58         | 476          | 4,929           | 171                   | 3.48               | 28.8                     |
|       | HORSESHOE LAKE 9 AND 10                          | 40-R2          | (4)                 | 941,452.30       | 482,705      | 496,405         | 29,693                | 3.15               | 16.7                     |
|       | TINKER   | 40-R2          | (6)                 | 8,664.46         | 7,227        | 1,957           | 228                   | 2.63               | 8.6                      |
|       | MCCLAIN GAS 1                                    | 40-R2          | (9)                 | 4,254,964.96     | 1,530,840    | 3,107,072       | 129,674               | 3.05               | 24.0                     |
|       | TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT        |                |                     | 7,786,877.10     | 2,725,990    | 5,709,391       | 236,828               | 3.05               | 24.1                     |
| 346.0 | MISCELLANEOUS POWER PLANT EQUIPMENT - WIND       |                |                     |                  |              |                 |                       |                    |                          |
|       | CENTENNIAL WIND FARM                             | 35-R2.5        | (2)                 | 871,839.57       | 121,250      | 768,026         | 52,815                | 6.06               | 14.5                     |
|       | OU SPIRIT WIND FARM                              | 35-R2.5        | (2)                 | 307,017.65       | 23,423       | 289,735         | 16,716                | 5.44               | 17.3                     |
|       | CROSSROADS WIND FARM                             | 35-R2.5        | (3)                 | 316,685.85       | 22,468       | 303,718         | 15,167                | 4.79               | 20.0                     |
|       | TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT - WIND |                |                     | 1,495,543.07     | 167,141      | 1,361,479       | 84,698                | 5.66               | 16.1                     |
|       | TOTAL OTHER PRODUCTION PLANT                     |                |                     | 1,533,279,163.61 | 452,709,932  | 1,159,549,628   | 61,418,445            | 4.01               | 18.9                     |
| 350.1 | TRANSMISSION PLANT                               |                |                     |                  |              |                 |                       |                    |                          |
|       | LAND   | NONDEPRECIABLE |                     | 3,737,687.05     |              |                 |                       |                    |                          |
| 350.2 | LAND RIGHTS                                      | 75-S4          | 0                   | 113,308,499.61   | 19,080,992   | 94,227,508      | 1,526,876             | 1.35               | 61.7                     |
| 352.0 | STRUCTURES AND IMPROVEMENTS                      | 65-S4          | (5)                 | 6,702,508.26     | 1,435,089    | 5,602,545       | 106,993               | 1.60               | 52.4                     |
| 353.0 | STATION EQUIPMENT                                |                |                     |                  |              |                 |                       |                    |                          |
|       | STATION EQUIPMENT                                | 57-R2          | (30)                | 667,860,981.58   | 138,901,014  | 729,318,262     | 15,619,120            | 2.34               | 46.7                     |
| 353.1 | STATION EQUIPMENT - STEP UP TRANSFORMERS         | 50-R1.5        | (10)                | 53,026,203.07    | 12,207,041   | 46,121,762      | 1,203,074             | 2.27               | 38.3                     |
|       | TOTAL STATION EQUIPMENT                          |                |                     | 720,887,184.65   | 151,108,055  | 775,440,044     | 16,822,194            |                    |                          |
| 354.0 | TOWERS AND FIXTURES                              | 75-R4          | (25)                | 161,794,746.77   | 46,703,265   | 155,540,168     | 2,630,663             | 1.63               | 59.1                     |
| 355.0 | POLES AND FIXTURES                               | 60-R1          | (70)                | 903,252,385.68   | 176,718,113  | 1,358,810,943   | 25,185,996            | 2.79               | 54.0                     |
| 356.0 | OVERHEAD CONDUCTORS AND DEVICES                  | 65-R2.5        | (60)                | 569,353,754.74   | 147,835,617  | 795,130,391     | 14,650,645            | 2.49               | 54.3                     |
| 358.0 | UNDERGROUND CONDUCTORS AND DEVICES               | 45-S2.5        | 0                   | 110,494.18       | 110,976      | (482)           | 0                     |                    |                          |
|       | TOTAL TRANSMISSION PLANT                         |                |                     | 2,499,147,260.94 | 542,992,107  | 3,184,751,117   | 60,923,367            | 2.44               | 52.3                     |

OKLAHOMA GAS AND ELECTRIC COMPANY

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| ACCOUNT<br>(1)                              | SURVIVOR<br>CURVE<br>(2)                   | NET<br>SALVAGE<br>PERCENT<br>(3) | ORIGINAL<br>COST<br>(4) | BOOK<br>RESERVE<br>(5) | FUTURE<br>ACCRUALS<br>(6) | ANNUAL ACCRUAL<br>AMOUNT<br>(7) | TOTAL<br>ACCURUAL<br>RATE<br>(8)=(7)/(4) | COMPOSITE<br>REMAINING<br>LIFE<br>(9) |
|---|--|----------------------------------|-------------------------|------------------------|---------------------------|---------------------------------|--|---------------------------------------|
| <b>DISTRIBUTION PLANT</b>                   |  |                                  |                         |                        |                           |                                 |  |                                       |
| 360.1                                       | LAND                                       | NONDEPRECIABLE                   | 8,067,504.90            |                        |                           |                                 |  |                                       |
| 360.2                                       | LAND RIGHTS                                | 70-S4                            | 5,107,131.03            | 1,518,013              | 3,589,118                 | 68,501                          | 1.34                                     | 52.4                                  |
| 361.0                                       | STRUCTURES AND IMPROVEMENTS                | 65-R2.5                          | 7,281,947.18            | 2,011,103              | 5,634,942                 | 103,572                         | 14.42                                    | 54.4                                  |
| 362.0                                       | STATION EQUIPMENT                          | 60-R2.5                          | 615,608,480.64          | 180,346,440            | 619,944,585               | 13,310,342                      | 2.16                                     | 46.6                                  |
| 364.0                                       | POLES, TOWERS AND FIXTURES                 | 55-R1                            | 616,505,090.71          | 239,324,082            | 777,909,318               | 17,569,271                      | 2.85                                     | 44.3                                  |
| 365.0                                       | OVERHEAD CONDUCTORS AND DEVICES            | 55-R0.5                          | 484,430,647.56          | 163,299,262            | 587,568,242               | 13,040,215                      | 2.69                                     | 45.1                                  |
| 366.0                                       | UNDERGROUND CONDUIT                        | 60-R2                            | 218,229,722.40          | 65,340,052             | 196,535,615               | 3,927,259                       | 1.80                                     | 50.0                                  |
| 367.0                                       | UNDERGROUND CONDUCTORS AND DEVICES         | 62-R2.5                          | 764,422,263.69          | 232,605,300            | 761,143,643               | 15,107,139                      | 1.98                                     | 50.4                                  |
| 368.0                                       | LINE TRANSFORMERS                          | 42-O1                            | 455,509,839.49          | 90,898,800             | 501,263,991               | 15,337,358                      | 3.37                                     | 32.7                                  |
| 369.0                                       | SERVICES                                   | 55-R4                            | 244,430,623.56          | 124,565,148            | 168,751,600               | 4,298,910                       | 1.76                                     | 39.3                                  |
| <b>METERS</b>                               |  |                                  |                         |                        |                           |                                 |  |                                       |
| 370.0                                       | METERS - SMART METERS                      | 15-S2.5                          | 143,337,369.96          | 49,676,301             | 107,992,806               | 10,169,577                      | 7.11                                     | 10.6                                  |
| 370.1                                       | METERS - METERING EQUIPMENT                | 13-L0                            | 37,450,057.31           | 17,330,311             | 23,534,752                | 2,715,071                       | 7.31                                     | 8.7                                   |
|   | TOTAL METERS                               |                                  | 180,487,427.27          | 67,008,612             | 131,527,558               | 12,904,648                      |  |                                       |
| 371.0                                       | INSTALLATIONS ON CUSTOMERS' PREMISES       | 7-R4                             | 53,726,325.65           | 29,720,800             | 24,005,526                | 5,236,668                       | 9.75                                     | 4.6                                   |
| 373.0                                       | STREET LIGHTING AND SIGNAL SYSTEMS         | 27-L1                            | 239,244,991.07          | 104,671,973            | 230,271,014               | 12,981,879                      | 5.43                                     | 17.7                                  |
|   | TOTAL DISTRIBUTION PLANT                   |                                  | 3,893,051,995.15        | 1,301,309,585          | 4,008,145,152             | 113,885,762                     | 2.93                                     | 35.2                                  |
| <b>GENERAL PLANT</b>                        |  |                                  |                         |                        |                           |                                 |  |                                       |
| 389.1                                       | LAND                                       | NONDEPRECIABLE                   | 3,002,965.30            |                        |                           |                                 |  |                                       |
| 389.2                                       | LAND RIGHTS                                | 50-R4                            | 147,825.62              | 89,798                 | 58,028                    | 3,038                           | 2.06                                     | 19.1                                  |
| 390.0                                       | STRUCTURES AND IMPROVEMENTS                | 40-R2.5                          | 178,876,849.97          | 66,104,741             | 121,715,951               | 4,174,936                       | 2.33                                     | 29.2                                  |
| <b>OFFICE FURNITURE AND EQUIPMENT</b>       |  |                                  |                         |                        |                           |                                 |  |                                       |
| 391.0                                       | OFFICE FURNITURE AND EQUIPMENT             | 15-SQ                            | 13,996,151.05           | 4,995,620              | 9,000,531                 | 933,878                         | 6.67                                     | 9.6                                   |
| 391.1                                       | COMPUTER EQUIPMENT                         | 5-SQ                             | 16,150,015.44           | 2,638,683              | 13,511,332                | 3,230,541                       | 20.00                                    | 4.2                                   |
|   | TOTAL OFFICE AND FURNITURE EQUIPMENT       |                                  | 30,146,166.49           | 7,634,303              | 22,511,863                | 4,164,419                       |  |                                       |
| <b>TRANSPORTATION EQUIPMENT</b>             |  |                                  |                         |                        |                           |                                 |  |                                       |
| 392.1                                       | CARS AND TRUCKS                            | 10-S2.5                          | 22,222,368.82           | 12,803,387             | 7,196,745                 | 1,351,045                       | 6.08                                     | 5.3                                   |
| 392.5                                       | HEAVY TRUCKS                               | 13-L2.5                          | 59,365,922.01           | 28,321,338             | 25,107,992                | 3,256,893                       | 5.49                                     | 7.7                                   |
| 392.6                                       | TRAILERS                                   | 23-S0.5                          | 6,184,111.35            | 1,673,874              | 3,891,826                 | 214,760                         | 3.47                                     | 18.1                                  |
|   | TOTAL TRANSPORTATION EQUIPMENT             |                                  | 87,772,402.18           | 42,798,599             | 36,196,563                | 4,822,698                       |  |                                       |
| 393.0                                       | STORES EQUIPMENT                           | 25-SQ                            | 1,366,201.85            | 440,380                | 945,822                   | 55,408                          | 4.00                                     | 17.1                                  |
| 394.0                                       | TOOLS, SHOP AND GARAGE EQUIPMENT           | 25-SQ                            | 11,609,251.18           | 4,580,487              | 7,028,764                 | 464,079                         | 4.00                                     | 15.1                                  |
| 395.0                                       | LABORATORY EQUIPMENT                       | 20-SQ                            | 12,071,163.04           | 5,835,115              | 6,236,048                 | 603,434                         | 5.00                                     | 10.3                                  |
| 396.0                                       | POWER OPERATED EQUIPMENT                   | 18-L2                            | 12,650,956.11           | 4,147,380              | 6,605,933                 | 579,926                         | 4.58                                     | 11.4                                  |
| 397.0                                       | COMMUNICATION EQUIPMENT                    | 10-SQ                            | 26,562,652.65           | 12,033,427             | 14,529,226                | 2,656,107                       | 10.00                                    | 5.5                                   |
| 398.0                                       | MISCELLANEOUS EQUIPMENT                    | 20-SQ                            | 6,239,361.99            | 2,737,383              | 3,501,979                 | 312,247                         | 5.00                                     | 11.2                                  |
|   | TOTAL GENERAL PLANT                        |                                  | 370,465,796.38          | 146,401,613            | 219,330,177               | 17,836,292                      | 4.81                                     | 12.3                                  |
| <b>UNRECOVERED RESERVE FOR AMORTIZATION</b> |  |                                  |                         |                        |                           |                                 |  |                                       |
| 391.0                                       | OFFICE FURNITURE AND EQUIPMENT             |                                  |                         | (4,218,000)            |                           | 843,600                         |  |                                       |
| 393.0                                       | STORES EQUIPMENT                           |                                  |                         | (33,000)               |                           | 6,600                           |  |                                       |
| 394.0                                       | TOOLS, SHOP AND GARAGE EQUIPMENT           |                                  |                         | (585,000)              |                           | 117,000                         |  |                                       |
| 395.0                                       | LABORATORY EQUIPMENT                       |                                  |                         | (1,693,000)            |                           | 338,600                         |  |                                       |
| 397.0                                       | COMMUNICATION EQUIPMENT                    |                                  |                         | (510,000)              |                           | 102,000                         |  |                                       |
| 398.0                                       | MISCELLANEOUS EQUIPMENT                    |                                  |                         | 1,283,000              |                           | (256,600)                       |  |                                       |
|   | TOTAL UNRECOVERED RESERVE FOR AMORTIZATION |                                  |                         | (5,756,000)            |                           | 1,151,200                       |  |                                       |

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2016

| ACCOUNT<br>(1)              | SURVIVOR<br>CURVE<br>(2)                         | NET<br>SALVAGE<br>PERCENT<br>(3) | ORIGINAL<br>COST<br>(4)     | BOOK<br>RESERVE<br>(5) | FUTURE<br>ACCRUALS<br>(6) | ANNUAL ACCRUAL<br>AMOUNT<br>(7) | TOTAL<br>ACCURUAL<br>RATE<br>(8)=(7)/(4) | COMPOSITE<br>REMAINING<br>LIFE<br>(9) |
|-----------------------------|--|----------------------------------|-----------------------------|------------------------|---------------------------|---------------------------------|--|---------------------------------------|
| <b>ACCOUNTS NOT STUDIED</b> |  |                                  |                             |                        |                           |                                 |  |                                       |
| 314.0                       | SEMINOLE GT<br>TURBOGENERATOR UNITS              |                                  | 0.00                        | 79,097                 |                           |                                 |  |                                       |
| 317.0                       | ARO  |                                  |                             |                        |                           |                                 |  |                                       |
| 347.0                       | ARO FOR STEAM PRODUCTION                         |                                  | 9,103,934.39                | (5,034,744)            |                           |                                 |  |                                       |
| 359.0                       | ARO FOR OTHER PRODUCTION<br>ARO FOR TRANSMISSION |                                  | 43,620,335.30<br>585,056.78 | 9,850,989<br>(155,183) |                           |                                 |  |                                       |
|                             | <b>TOTAL ACCOUNTS NOT STUDIED</b>                |                                  | <b>53,309,326.47</b>        | <b>4,740,159</b>       |                           |                                 |  |                                       |
|                             | <b>TOTAL ELECTRIC PLANT</b>                      |                                  | <b>10,481,359,092.36</b>    | <b>3,672,210,035</b>   | <b>9,778,450,696</b>      | <b>321,527,047</b>              | <b>3.07</b>                              | <b>30.4</b>                           |

\* INDICATES LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

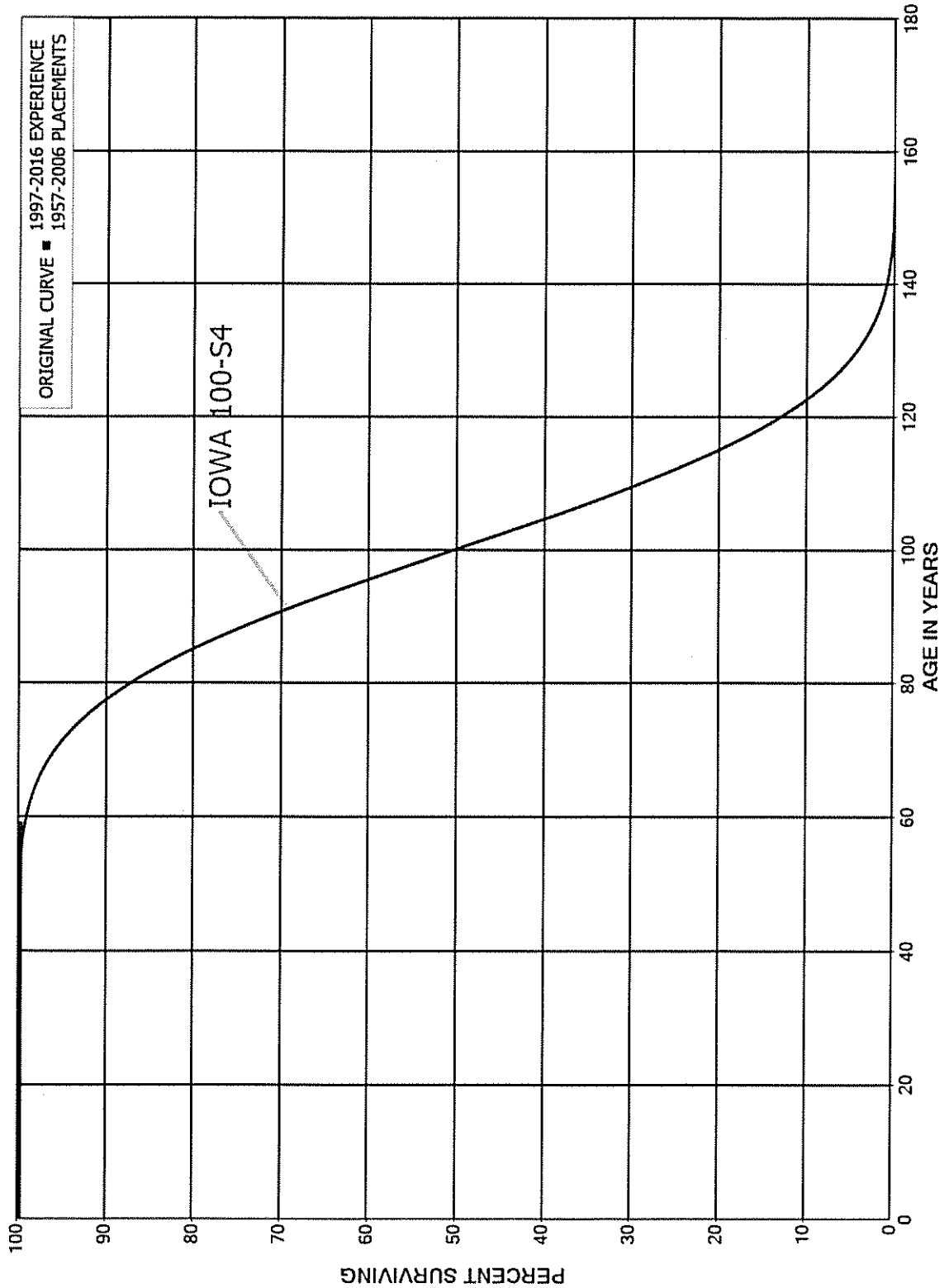
NOTE: ACCRUAL RATES FOR NEW FACILITIES TO BE PLACED INTO SERVICE AFTER DECEMBER 31, 2016 ARE LISTED BELOW.

| ACCOUNT                | RATE | ACCOUNT                       | RATE  |
|------------------------|------|-------------------------------|-------|
| MUSTANG CTS            |      | SOONER SCRUBBER UNITS 1 AND 2 |       |
| 341                    | 3.03 | 311                           | 4.22  |
| 342                    | 2.86 | 312                           | 4.38  |
| 343                    | 3.49 | 316                           | 4.59  |
| 344                    | 3.19 |                               |       |
| 345                    | 3.13 | ACI ASSETS                    | 33.33 |
| 346                    | 3.34 |                               |       |
| MUSKOGEE UNITS 4 AND 5 |      |                               |       |
| 341                    | 3.45 |                               |       |
| 342                    | 3.42 |                               |       |
| 343                    | 3.84 |                               |       |
| 344                    | 3.81 |                               |       |
| 345                    | 3.55 |                               |       |
| 346                    | 3.73 |                               |       |

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**PART VII. SERVICE LIFE STATISTICS**

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 310.2 LAND RIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 310.2 LAND RIGHTS

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1957-2006       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 763,958                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 763,958                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 763,958                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 763,958                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 763,958                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 763,958                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 763,958                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 763,958                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 763,958                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 763,958                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 783,490                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 19,532                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 19,532                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 19,532                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 41,865                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 41,865                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 41,865                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 43,525                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 70,939                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 100,285                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 102,687                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 102,687                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 144,414                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 174,643                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 174,643                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 174,643                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 257,592                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 257,592                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 257,592                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 253,703                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 29.5                           | 253,703                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 30.5                           | 253,703                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 31.5                           | 253,703                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 32.5                           | 253,703                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 33.5                           | 231,370                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 34.5                           | 231,370                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 35.5                           | 229,710                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 36.5                           | 235,549                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 37.5                           | 224,668                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 38.5                           | 196,211                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |

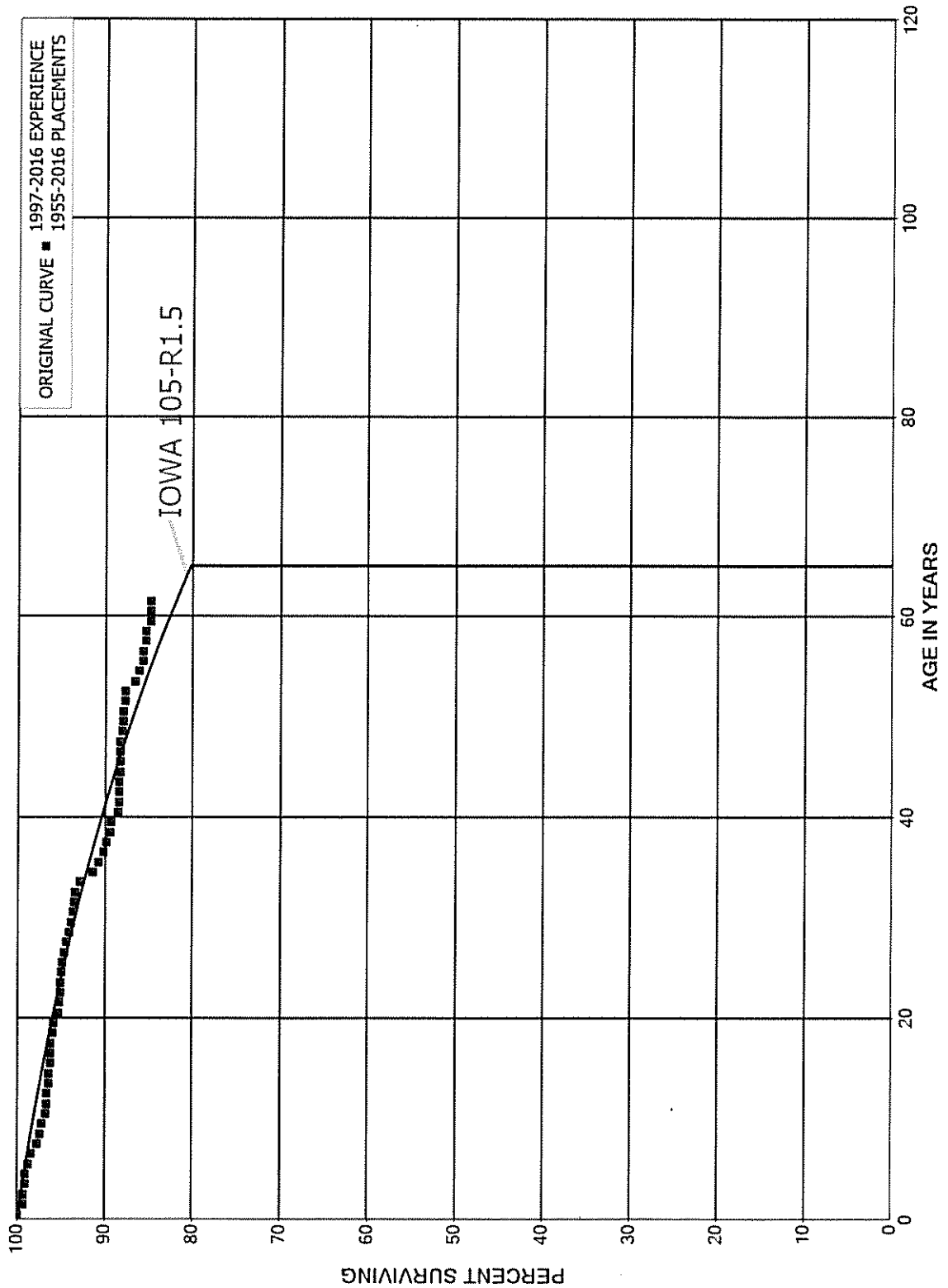
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 310.2 LAND RIGHTS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1957-2006       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 178,187                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 40.5                           | 178,187                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 41.5                           | 59,633                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 42.5                           | 29,404                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 43.5                           | 29,404                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 44.5                           | 29,404                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 45.5                           | 23,282                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 46.5                           | 7,639  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 47.5                           | 7,639  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 48.5                           | 7,639  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 49.5                           | 7,639  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 50.5                           | 7,639  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 51.5                           | 7,639  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 52.5                           | 7,639  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 53.5                           | 7,639  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 54.5                           | 7,639  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 55.5                           | 1,800  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 56.5                           | 910  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 57.5                           | 910  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 58.5                           |  |                                       |                           |               | 100.00                           |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2016

EXPERIENCE BAND 1997-2016

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 73,823,014                                   | 1,600                                 | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 74,779,727                                   | 502,905                               | 0.0067         | 0.9933        | 100.00                           |
| 1.5                            | 68,371,368                                   | 17,258                                | 0.0003         | 0.9997        | 99.33                            |
| 2.5                            | 66,225,166                                   | 129,517                               | 0.0020         | 0.9980        | 99.30                            |
| 3.5                            | 60,266,281                                   | 49,703                                | 0.0008         | 0.9992        | 99.11                            |
| 4.5                            | 52,786,536                                   | 165,406                               | 0.0031         | 0.9969        | 99.02                            |
| 5.5                            | 39,395,610                                   | 114,535                               | 0.0029         | 0.9971        | 98.71                            |
| 6.5                            | 36,403,667                                   | 275,398                               | 0.0076         | 0.9924        | 98.43                            |
| 7.5                            | 35,965,779                                   | 107,490                               | 0.0030         | 0.9970        | 97.68                            |
| 8.5                            | 31,211,179                                   | 85,226                                | 0.0027         | 0.9973        | 97.39                            |
| 9.5                            | 31,259,366                                   | 111,886                               | 0.0036         | 0.9964        | 97.12                            |
| 10.5                           | 24,525,281                                   | 29,502                                | 0.0012         | 0.9988        | 96.78                            |
| 11.5                           | 24,115,527                                   | 3,692                                 | 0.0002         | 0.9998        | 96.66                            |
| 12.5                           | 71,162,247                                   | 201,817                               | 0.0028         | 0.9972        | 96.65                            |
| 13.5                           | 67,734,018                                   | 8,640                                 | 0.0001         | 0.9999        | 96.37                            |
| 14.5                           | 67,449,551                                   | 129,934                               | 0.0019         | 0.9981        | 96.36                            |
| 15.5                           | 67,393,670                                   | 35,663                                | 0.0005         | 0.9995        | 96.17                            |
| 16.5                           | 83,996,543                                   |                                       | 0.0000         | 1.0000        | 96.12                            |
| 17.5                           | 116,418,713                                  | 165,432                               | 0.0014         | 0.9986        | 96.12                            |
| 18.5                           | 140,408,466                                  | 250,011                               | 0.0018         | 0.9982        | 95.99                            |
| 19.5                           | 179,895,147                                  | 991,606                               | 0.0055         | 0.9945        | 95.82                            |
| 20.5                           | 178,731,815                                  | 300,058                               | 0.0017         | 0.9983        | 95.29                            |
| 21.5                           | 189,648,336                                  | 41,645                                | 0.0002         | 0.9998        | 95.13                            |
| 22.5                           | 189,259,531                                  |                                       | 0.0000         | 1.0000        | 95.11                            |
| 23.5                           | 190,549,000                                  | 270,141                               | 0.0014         | 0.9986        | 95.11                            |
| 24.5                           | 188,392,540                                  | 318,972                               | 0.0017         | 0.9983        | 94.97                            |
| 25.5                           | 185,861,007                                  | 382,253                               | 0.0021         | 0.9979        | 94.81                            |
| 26.5                           | 185,338,529                                  | 391,841                               | 0.0021         | 0.9979        | 94.62                            |
| 27.5                           | 187,516,573                                  | 624,455                               | 0.0033         | 0.9967        | 94.42                            |
| 28.5                           | 185,497,259                                  | 603,596                               | 0.0033         | 0.9967        | 94.10                            |
| 29.5                           | 182,478,734                                  | 338,429                               | 0.0019         | 0.9981        | 93.80                            |
| 30.5                           | 175,990,058                                  | 266,592                               | 0.0015         | 0.9985        | 93.62                            |
| 31.5                           | 175,060,682                                  | 101,952                               | 0.0006         | 0.9994        | 93.48                            |
| 32.5                           | 131,204,316                                  | 870,402                               | 0.0066         | 0.9934        | 93.42                            |
| 33.5                           | 125,317,631                                  | 1,849,893                             | 0.0148         | 0.9852        | 92.81                            |
| 34.5                           | 123,441,354                                  | 899,146                               | 0.0073         | 0.9927        | 91.44                            |
| 35.5                           | 122,411,488                                  | 754,119                               | 0.0062         | 0.9938        | 90.77                            |
| 36.5                           | 113,173,999                                  | 511,828                               | 0.0045         | 0.9955        | 90.21                            |
| 37.5                           | 81,881,016                                   | 373,112                               | 0.0046         | 0.9954        | 89.80                            |
| 38.5                           | 65,133,568                                   | 104,796                               | 0.0016         | 0.9984        | 89.39                            |

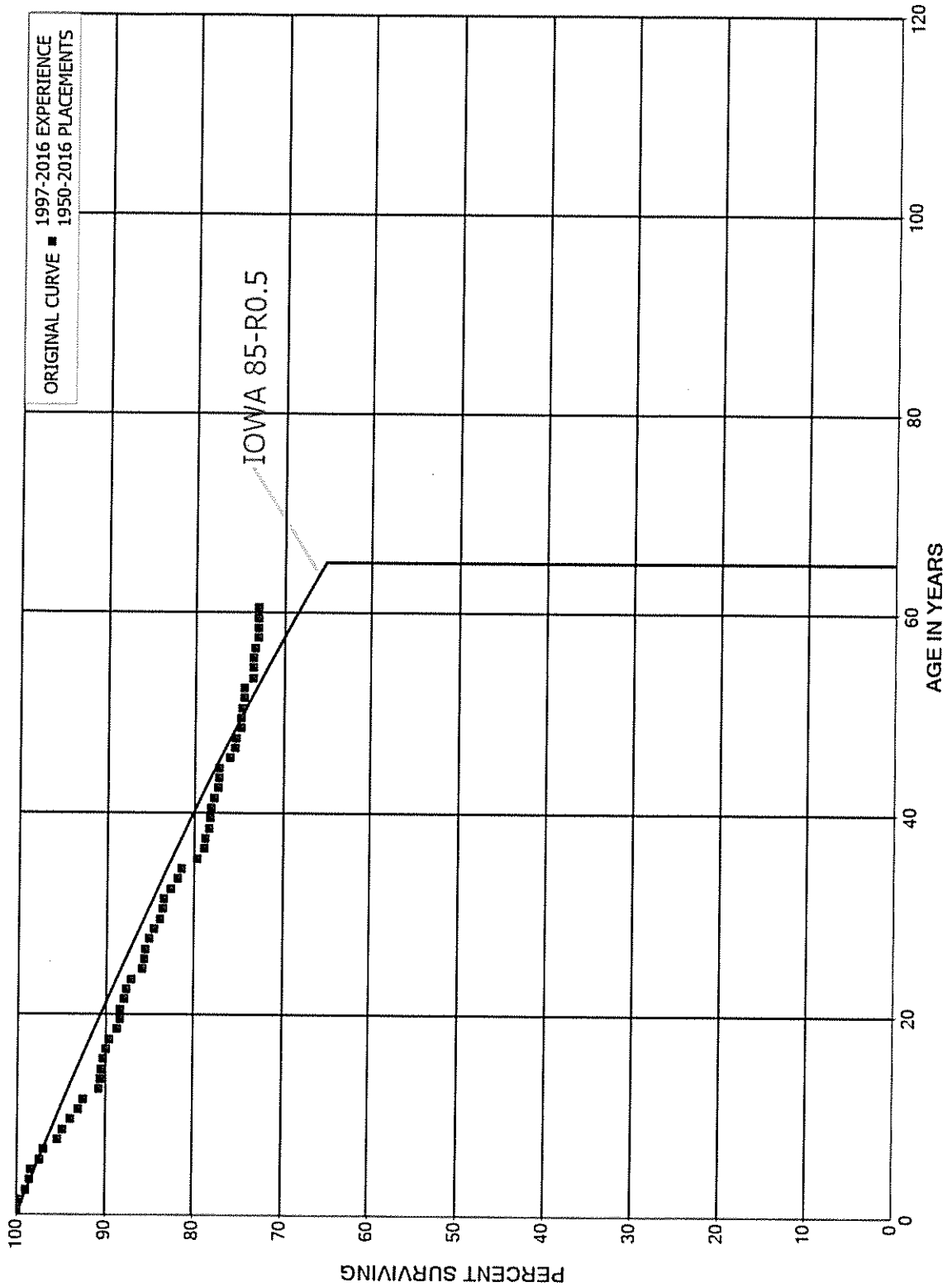
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1955-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 25,493,291                                   | 223,261                               | 0.0088                    | 0.9912        | 89.25                            |
| 40.5                           | 33,958,460                                   | 13,654                                | 0.0004                    | 0.9996        | 88.47                            |
| 41.5                           | 24,539,702                                   | 11,532                                | 0.0005                    | 0.9995        | 88.43                            |
| 42.5                           | 24,414,659                                   | 1,005                                 | 0.0000                    | 1.0000        | 88.39                            |
| 43.5                           | 24,305,866                                   | 16,559                                | 0.0007                    | 0.9993        | 88.39                            |
| 44.5                           | 24,277,804                                   | 284                                   | 0.0000                    | 1.0000        | 88.33                            |
| 45.5                           | 21,971,991                                   | 3,926                                 | 0.0002                    | 0.9998        | 88.33                            |
| 46.5                           | 21,680,714                                   | 11,866                                | 0.0005                    | 0.9995        | 88.31                            |
| 47.5                           | 17,844,827                                   | 36,291                                | 0.0020                    | 0.9980        | 88.26                            |
| 48.5                           | 17,757,943                                   | 16,942                                | 0.0010                    | 0.9990        | 88.08                            |
| 49.5                           | 17,733,295                                   | 19,921                                | 0.0011                    | 0.9989        | 88.00                            |
| 50.5                           | 17,544,159                                   | 27,136                                | 0.0015                    | 0.9985        | 87.90                            |
| 51.5                           | 17,517,022                                   | 5,065                                 | 0.0003                    | 0.9997        | 87.76                            |
| 52.5                           | 14,834,926                                   | 184,042                               | 0.0124                    | 0.9876        | 87.74                            |
| 53.5                           | 14,629,577                                   | 72,603                                | 0.0050                    | 0.9950        | 86.65                            |
| 54.5                           | 14,618,225                                   | 75,569                                | 0.0052                    | 0.9948        | 86.22                            |
| 55.5                           | 11,925,074                                   | 5,193                                 | 0.0004                    | 0.9996        | 85.77                            |
| 56.5                           | 9,853,898                                    | 41,664                                | 0.0042                    | 0.9958        | 85.74                            |
| 57.5                           | 9,898,979                                    |                                       | 0.0000                    | 1.0000        | 85.37                            |
| 58.5                           | 7,226,471                                    | 49,892                                | 0.0069                    | 0.9931        | 85.37                            |
| 59.5                           | 7,079,968                                    |                                       | 0.0000                    | 1.0000        | 84.78                            |
| 60.5                           | 1,274,381                                    |                                       | 0.0000                    | 1.0000        | 84.78                            |
| 61.5                           |  |                                       |                           |               | 84.78                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 312 BOILER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1950-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 467,914,967                                  | 141,076                               | 0.0003                    | 0.9997        | 100.00                           |
| 0.5                            | 441,021,161                                  | 1,189,111                             | 0.0027                    | 0.9973        | 99.97                            |
| 1.5                            | 379,840,483                                  | 2,776,827                             | 0.0073                    | 0.9927        | 99.70                            |
| 2.5                            | 337,557,700                                  | 1,683,335                             | 0.0050                    | 0.9950        | 98.97                            |
| 3.5                            | 270,706,834                                  | 327,515                               | 0.0012                    | 0.9988        | 98.48                            |
| 4.5                            | 218,766,087                                  | 2,049,718                             | 0.0094                    | 0.9906        | 98.36                            |
| 5.5                            | 198,858,276                                  | 1,052,119                             | 0.0053                    | 0.9947        | 97.44                            |
| 6.5                            | 184,788,436                                  | 3,000,632                             | 0.0162                    | 0.9838        | 96.92                            |
| 7.5                            | 187,224,381                                  | 944,267                               | 0.0050                    | 0.9950        | 95.35                            |
| 8.5                            | 170,027,473                                  | 1,615,519                             | 0.0095                    | 0.9905        | 94.87                            |
| 9.5                            | 170,108,575                                  | 1,620,367                             | 0.0095                    | 0.9905        | 93.97                            |
| 10.5                           | 153,681,266                                  | 982,040                               | 0.0064                    | 0.9936        | 93.07                            |
| 11.5                           | 131,284,376                                  | 2,554,646                             | 0.0195                    | 0.9805        | 92.48                            |
| 12.5                           | 291,719,857                                  | 340,596                               | 0.0012                    | 0.9988        | 90.68                            |
| 13.5                           | 287,662,931                                  | 341,336                               | 0.0012                    | 0.9988        | 90.57                            |
| 14.5                           | 287,420,534                                  | 595,028                               | 0.0021                    | 0.9979        | 90.46                            |
| 15.5                           | 283,829,830                                  | 922,920                               | 0.0033                    | 0.9967        | 90.28                            |
| 16.5                           | 440,001,623                                  | 1,676,430                             | 0.0038                    | 0.9962        | 89.98                            |
| 17.5                           | 472,726,954                                  | 4,989,497                             | 0.0106                    | 0.9894        | 89.64                            |
| 18.5                           | 577,993,024                                  | 1,608,253                             | 0.0028                    | 0.9972        | 88.69                            |
| 19.5                           | 656,102,487                                  | 653,089                               | 0.0010                    | 0.9990        | 88.45                            |
| 20.5                           | 653,477,883                                  | 2,714,148                             | 0.0042                    | 0.9958        | 88.36                            |
| 21.5                           | 676,047,826                                  | 2,250,263                             | 0.0033                    | 0.9967        | 87.99                            |
| 22.5                           | 673,281,140                                  | 3,988,860                             | 0.0059                    | 0.9941        | 87.70                            |
| 23.5                           | 677,180,046                                  | 9,111,893                             | 0.0135                    | 0.9865        | 87.18                            |
| 24.5                           | 662,565,324                                  | 2,406,556                             | 0.0036                    | 0.9964        | 86.01                            |
| 25.5                           | 661,855,503                                  | 815,474                               | 0.0012                    | 0.9988        | 85.69                            |
| 26.5                           | 658,132,705                                  | 3,203,305                             | 0.0049                    | 0.9951        | 85.59                            |
| 27.5                           | 658,285,382                                  | 4,415,532                             | 0.0067                    | 0.9933        | 85.17                            |
| 28.5                           | 647,678,008                                  | 5,114,910                             | 0.0079                    | 0.9921        | 84.60                            |
| 29.5                           | 630,757,827                                  | 2,412,814                             | 0.0038                    | 0.9962        | 83.93                            |
| 30.5                           | 625,260,387                                  | 1,055,110                             | 0.0017                    | 0.9983        | 83.61                            |
| 31.5                           | 622,925,281                                  | 5,491,220                             | 0.0088                    | 0.9912        | 83.47                            |
| 32.5                           | 455,347,150                                  | 3,985,176                             | 0.0088                    | 0.9912        | 82.73                            |
| 33.5                           | 454,236,194                                  | 2,655,009                             | 0.0058                    | 0.9942        | 82.01                            |
| 34.5                           | 447,658,252                                  | 9,867,339                             | 0.0220                    | 0.9780        | 81.53                            |
| 35.5                           | 438,475,450                                  | 4,157,966                             | 0.0095                    | 0.9905        | 79.73                            |
| 36.5                           | 298,909,584                                  | 396,345                               | 0.0013                    | 0.9987        | 78.98                            |
| 37.5                           | 266,231,850                                  | 1,521,462                             | 0.0057                    | 0.9943        | 78.87                            |
| 38.5                           | 168,965,483                                  | 294,990                               | 0.0017                    | 0.9983        | 78.42                            |

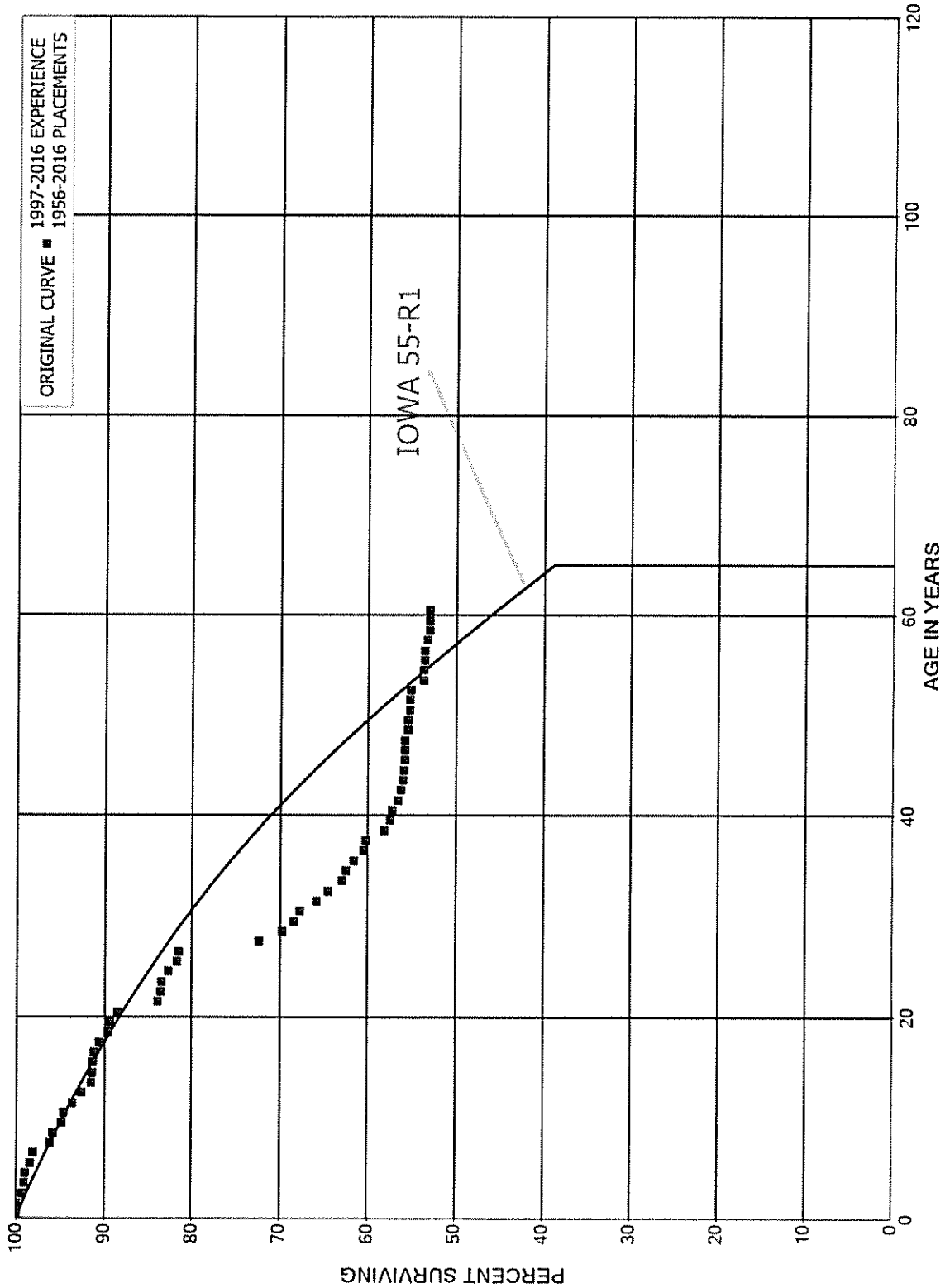
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 312 BOILER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1950-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 98,292,251                                   | 75,530                                | 0.0008                    | 0.9992        | 78.28                            |
| 40.5                           | 112,768,363                                  | 530,442                               | 0.0047                    | 0.9953        | 78.22                            |
| 41.5                           | 76,933,518                                   | 427,734                               | 0.0056                    | 0.9944        | 77.86                            |
| 42.5                           | 76,470,451                                   | 85,595                                | 0.0011                    | 0.9989        | 77.42                            |
| 43.5                           | 63,317,991                                   | 72,303                                | 0.0011                    | 0.9989        | 77.34                            |
| 44.5                           | 63,241,270                                   | 976,933                               | 0.0154                    | 0.9846        | 77.25                            |
| 45.5                           | 52,080,378                                   | 374,812                               | 0.0072                    | 0.9928        | 76.06                            |
| 46.5                           | 51,710,536                                   | 99,477                                | 0.0019                    | 0.9981        | 75.51                            |
| 47.5                           | 42,215,804                                   | 271,740                               | 0.0064                    | 0.9936        | 75.36                            |
| 48.5                           | 41,941,572                                   | 26,633                                | 0.0006                    | 0.9994        | 74.88                            |
| 49.5                           | 41,914,939                                   | 82,906                                | 0.0020                    | 0.9980        | 74.83                            |
| 50.5                           | 41,724,609                                   | 97,501                                | 0.0023                    | 0.9977        | 74.68                            |
| 51.5                           | 41,599,200                                   | 27,854                                | 0.0007                    | 0.9993        | 74.51                            |
| 52.5                           | 33,295,895                                   | 406,953                               | 0.0122                    | 0.9878        | 74.46                            |
| 53.5                           | 32,745,704                                   | 6,121                                 | 0.0002                    | 0.9998        | 73.55                            |
| 54.5                           | 33,105,995                                   | 6,726                                 | 0.0002                    | 0.9998        | 73.53                            |
| 55.5                           | 26,049,823                                   | 75,248                                | 0.0029                    | 0.9971        | 73.52                            |
| 56.5                           | 14,946,396                                   | 70,873                                | 0.0047                    | 0.9953        | 73.31                            |
| 57.5                           | 14,858,272                                   | 4,610                                 | 0.0003                    | 0.9997        | 72.96                            |
| 58.5                           | 8,569,320                                    |                                       | 0.0000                    | 1.0000        | 72.94                            |
| 59.5                           | 5,775,959                                    |                                       | 0.0000                    | 1.0000        | 72.94                            |
| 60.5                           |  |                                       |                           |               | 72.94                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 314 TURBOGENERATOR UNITS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1956-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 267,033,546                                  | 44,429                                | 0.0002                    | 0.9998        | 100.00                           |
| 0.5                            | 244,292,788                                  | 28,728                                | 0.0001                    | 0.9999        | 99.98                            |
| 1.5                            | 225,730,316                                  | 1,639,916                             | 0.0073                    | 0.9927        | 99.97                            |
| 2.5                            | 223,642,463                                  | 337,681                               | 0.0015                    | 0.9985        | 99.25                            |
| 3.5                            | 198,525,581                                  | 359,998                               | 0.0018                    | 0.9982        | 99.10                            |
| 4.5                            | 177,418,573                                  | 928,600                               | 0.0052                    | 0.9948        | 98.92                            |
| 5.5                            | 154,949,838                                  | 506,949                               | 0.0033                    | 0.9967        | 98.40                            |
| 6.5                            | 144,772,950                                  | 2,728,503                             | 0.0188                    | 0.9812        | 98.08                            |
| 7.5                            | 140,091,571                                  | 632,554                               | 0.0045                    | 0.9955        | 96.23                            |
| 8.5                            | 140,373,510                                  | 1,394,162                             | 0.0099                    | 0.9901        | 95.79                            |
| 9.5                            | 144,924,308                                  | 363,171                               | 0.0025                    | 0.9975        | 94.84                            |
| 10.5                           | 135,891,890                                  | 1,360,031                             | 0.0100                    | 0.9900        | 94.60                            |
| 11.5                           | 88,632,358                                   | 1,013,400                             | 0.0114                    | 0.9886        | 93.66                            |
| 12.5                           | 135,364,042                                  | 1,606,957                             | 0.0119                    | 0.9881        | 92.59                            |
| 13.5                           | 126,873,517                                  | 80,091                                | 0.0006                    | 0.9994        | 91.49                            |
| 14.5                           | 123,926,214                                  | 147,165                               | 0.0012                    | 0.9988        | 91.43                            |
| 15.5                           | 119,884,315                                  | 124,375                               | 0.0010                    | 0.9990        | 91.32                            |
| 16.5                           | 151,732,291                                  | 1,056,700                             | 0.0070                    | 0.9930        | 91.23                            |
| 17.5                           | 167,852,271                                  | 1,896,653                             | 0.0113                    | 0.9887        | 90.59                            |
| 18.5                           | 189,471,958                                  | 251,710                               | 0.0013                    | 0.9987        | 89.57                            |
| 19.5                           | 207,739,902                                  | 2,218,677                             | 0.0107                    | 0.9893        | 89.45                            |
| 20.5                           | 201,303,915                                  | 10,298,099                            | 0.0512                    | 0.9488        | 88.49                            |
| 21.5                           | 203,112,138                                  | 734,020                               | 0.0036                    | 0.9964        | 83.97                            |
| 22.5                           | 200,651,885                                  | 361,814                               | 0.0018                    | 0.9982        | 83.66                            |
| 23.5                           | 202,768,194                                  | 2,033,590                             | 0.0100                    | 0.9900        | 83.51                            |
| 24.5                           | 199,653,584                                  | 2,371,261                             | 0.0119                    | 0.9881        | 82.67                            |
| 25.5                           | 197,514,017                                  | 429,584                               | 0.0022                    | 0.9978        | 81.69                            |
| 26.5                           | 205,254,986                                  | 22,879,261                            | 0.1115                    | 0.8885        | 81.51                            |
| 27.5                           | 184,554,778                                  | 6,819,995                             | 0.0370                    | 0.9630        | 72.43                            |
| 28.5                           | 183,043,262                                  | 3,562,343                             | 0.0195                    | 0.9805        | 69.75                            |
| 29.5                           | 161,642,255                                  | 1,639,629                             | 0.0101                    | 0.9899        | 68.39                            |
| 30.5                           | 156,760,871                                  | 4,307,424                             | 0.0275                    | 0.9725        | 67.70                            |
| 31.5                           | 151,367,375                                  | 2,979,458                             | 0.0197                    | 0.9803        | 65.84                            |
| 32.5                           | 120,974,934                                  | 3,066,725                             | 0.0254                    | 0.9746        | 64.54                            |
| 33.5                           | 117,576,613                                  | 836,352                               | 0.0071                    | 0.9929        | 62.91                            |
| 34.5                           | 112,659,471                                  | 1,610,349                             | 0.0143                    | 0.9857        | 62.46                            |
| 35.5                           | 111,525,968                                  | 1,961,372                             | 0.0176                    | 0.9824        | 61.57                            |
| 36.5                           | 91,193,840                                   | 293,901                               | 0.0032                    | 0.9968        | 60.49                            |
| 37.5                           | 84,746,060                                   | 3,015,748                             | 0.0356                    | 0.9644        | 60.29                            |
| 38.5                           | 70,228,538                                   | 759,556                               | 0.0108                    | 0.9892        | 58.14                            |

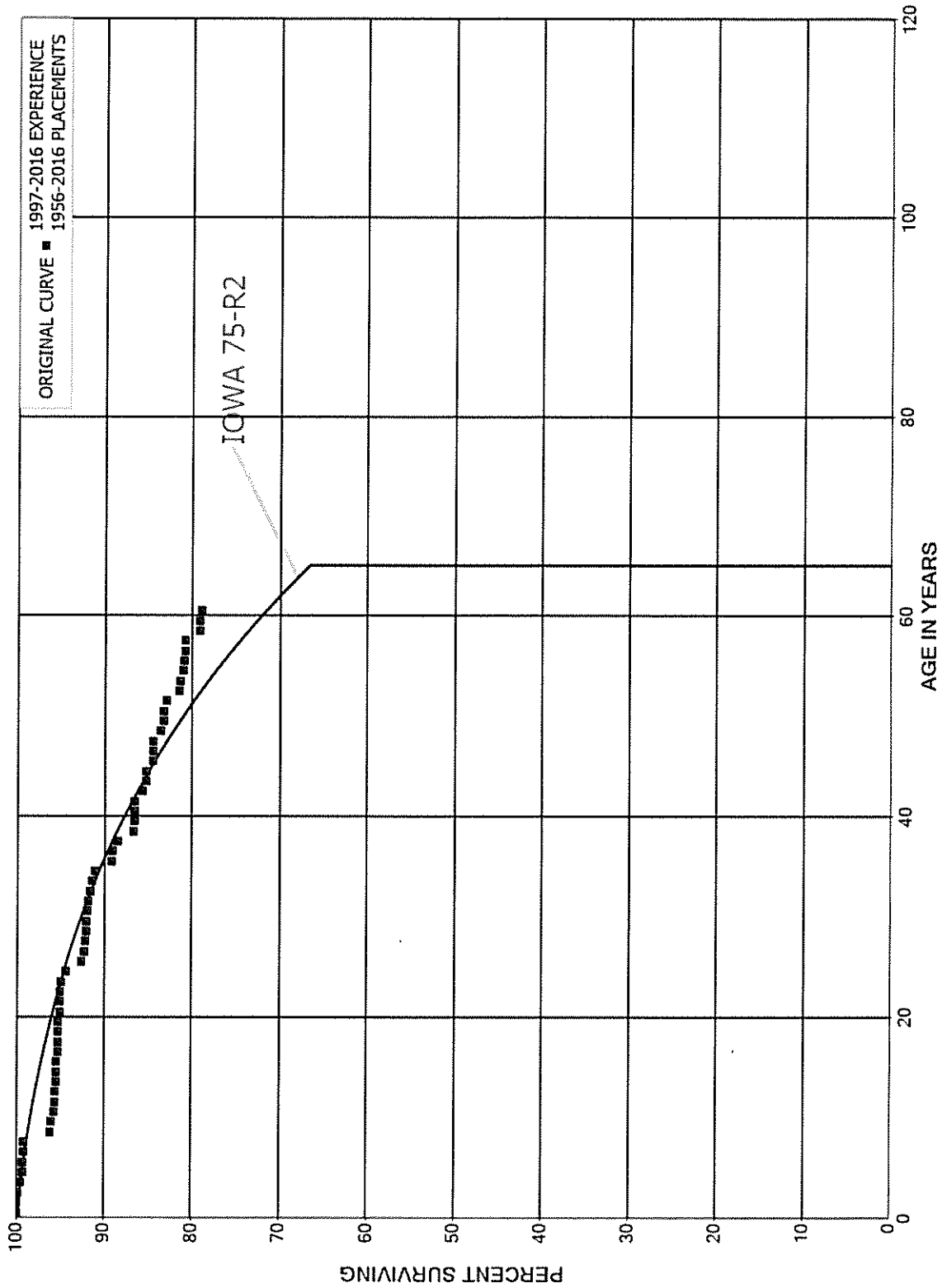
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1956-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 64,880,826                                   | 285,720                               | 0.0044                    | 0.9956        | 57.52                            |
| 40.5                           | 81,026,384                                   | 892,491                               | 0.0110                    | 0.9890        | 57.26                            |
| 41.5                           | 68,817,786                                   | 361,910                               | 0.0053                    | 0.9947        | 56.63                            |
| 42.5                           | 68,113,660                                   | 298,533                               | 0.0044                    | 0.9956        | 56.33                            |
| 43.5                           | 64,812,003                                   | 150,000                               | 0.0023                    | 0.9977        | 56.09                            |
| 44.5                           | 64,600,263                                   | 134,781                               | 0.0021                    | 0.9979        | 55.96                            |
| 45.5                           | 62,910,056                                   | 3,116                                 | 0.0000                    | 1.0000        | 55.84                            |
| 46.5                           | 51,160,582                                   |                                       | 0.0000                    | 1.0000        | 55.84                            |
| 47.5                           | 49,047,533                                   | 322,128                               | 0.0066                    | 0.9934        | 55.84                            |
| 48.5                           | 40,765,495                                   |                                       | 0.0000                    | 1.0000        | 55.47                            |
| 49.5                           | 40,765,495                                   | 98,038                                | 0.0024                    | 0.9976        | 55.47                            |
| 50.5                           | 40,426,181                                   | 5,000                                 | 0.0001                    | 0.9999        | 55.34                            |
| 51.5                           | 40,421,181                                   | 141,673                               | 0.0035                    | 0.9965        | 55.33                            |
| 52.5                           | 29,943,347                                   | 740,068                               | 0.0247                    | 0.9753        | 55.14                            |
| 53.5                           | 29,203,279                                   | 24,875                                | 0.0009                    | 0.9991        | 53.77                            |
| 54.5                           | 29,178,404                                   | 45,551                                | 0.0016                    | 0.9984        | 53.73                            |
| 55.5                           | 23,356,287                                   | 9,700                                 | 0.0004                    | 0.9996        | 53.64                            |
| 56.5                           | 15,391,729                                   | 103,691                               | 0.0067                    | 0.9933        | 53.62                            |
| 57.5                           | 15,272,639                                   | 60,005                                | 0.0039                    | 0.9961        | 53.26                            |
| 58.5                           | 9,663,634                                    |                                       | 0.0000                    | 1.0000        | 53.05                            |
| 59.5                           | 4,892,182                                    |                                       | 0.0000                    | 1.0000        | 53.05                            |
| 60.5                           |  |                                       |                           |               | 53.05                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1956-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 32,348,407                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 31,062,549                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 17,847,591                                   | 32,435                                | 0.0018                    | 0.9982        | 100.00                           |
| 2.5                            | 17,390,745                                   | 53,376                                | 0.0031                    | 0.9969        | 99.82                            |
| 3.5                            | 15,030,196                                   | 40,100                                | 0.0027                    | 0.9973        | 99.51                            |
| 4.5                            | 11,246,907                                   |                                       | 0.0000                    | 1.0000        | 99.25                            |
| 5.5                            | 9,702,312                                    | 2,682                                 | 0.0003                    | 0.9997        | 99.25                            |
| 6.5                            | 9,994,882                                    |                                       | 0.0000                    | 1.0000        | 99.22                            |
| 7.5                            | 10,588,005                                   | 320,471                               | 0.0303                    | 0.9697        | 99.22                            |
| 8.5                            | 8,778,540                                    | 9,835                                 | 0.0011                    | 0.9989        | 96.22                            |
| 9.5                            | 52,398,789                                   | 184,079                               | 0.0035                    | 0.9965        | 96.11                            |
| 10.5                           | 52,522,303                                   | 109,392                               | 0.0021                    | 0.9979        | 95.77                            |
| 11.5                           | 52,499,421                                   |                                       | 0.0000                    | 1.0000        | 95.57                            |
| 12.5                           | 51,418,252                                   | 38,500                                | 0.0007                    | 0.9993        | 95.57                            |
| 13.5                           | 49,855,161                                   |                                       | 0.0000                    | 1.0000        | 95.50                            |
| 14.5                           | 49,598,581                                   | 6,302                                 | 0.0001                    | 0.9999        | 95.50                            |
| 15.5                           | 49,492,188                                   | 111,779                               | 0.0023                    | 0.9977        | 95.49                            |
| 16.5                           | 85,860,302                                   | 12,162                                | 0.0001                    | 0.9999        | 95.27                            |
| 17.5                           | 86,249,093                                   | 500                                   | 0.0000                    | 1.0000        | 95.26                            |
| 18.5                           | 97,483,118                                   | 14,867                                | 0.0002                    | 0.9998        | 95.26                            |
| 19.5                           | 115,045,909                                  | 193,647                               | 0.0017                    | 0.9983        | 95.24                            |
| 20.5                           | 114,529,094                                  | 7,071                                 | 0.0001                    | 0.9999        | 95.08                            |
| 21.5                           | 116,171,641                                  | 61,527                                | 0.0005                    | 0.9995        | 95.08                            |
| 22.5                           | 116,006,123                                  | 121,389                               | 0.0010                    | 0.9990        | 95.03                            |
| 23.5                           | 117,400,092                                  | 635,336                               | 0.0054                    | 0.9946        | 94.93                            |
| 24.5                           | 116,447,382                                  | 2,198,042                             | 0.0189                    | 0.9811        | 94.41                            |
| 25.5                           | 114,087,192                                  | 438,074                               | 0.0038                    | 0.9962        | 92.63                            |
| 26.5                           | 112,319,901                                  | 92,540                                | 0.0008                    | 0.9992        | 92.28                            |
| 27.5                           | 113,536,698                                  | 123,714                               | 0.0011                    | 0.9989        | 92.20                            |
| 28.5                           | 113,325,385                                  | 14,458                                | 0.0001                    | 0.9999        | 92.10                            |
| 29.5                           | 69,183,879                                   | 65,323                                | 0.0009                    | 0.9991        | 92.09                            |
| 30.5                           | 68,203,256                                   | 130,654                               | 0.0019                    | 0.9981        | 92.00                            |
| 31.5                           | 67,846,450                                   | 168,716                               | 0.0025                    | 0.9975        | 91.82                            |
| 32.5                           | 68,847,437                                   | 131,822                               | 0.0019                    | 0.9981        | 91.60                            |
| 33.5                           | 68,673,326                                   | 269,642                               | 0.0039                    | 0.9961        | 91.42                            |
| 34.5                           | 68,403,684                                   | 1,398,685                             | 0.0204                    | 0.9796        | 91.06                            |
| 35.5                           | 66,945,176                                   | 86,435                                | 0.0013                    | 0.9987        | 89.20                            |
| 36.5                           | 34,453,875                                   | 219,245                               | 0.0064                    | 0.9936        | 89.08                            |
| 37.5                           | 33,988,210                                   | 689,050                               | 0.0203                    | 0.9797        | 88.52                            |
| 38.5                           | 24,546,565                                   | 29,736                                | 0.0012                    | 0.9988        | 86.72                            |

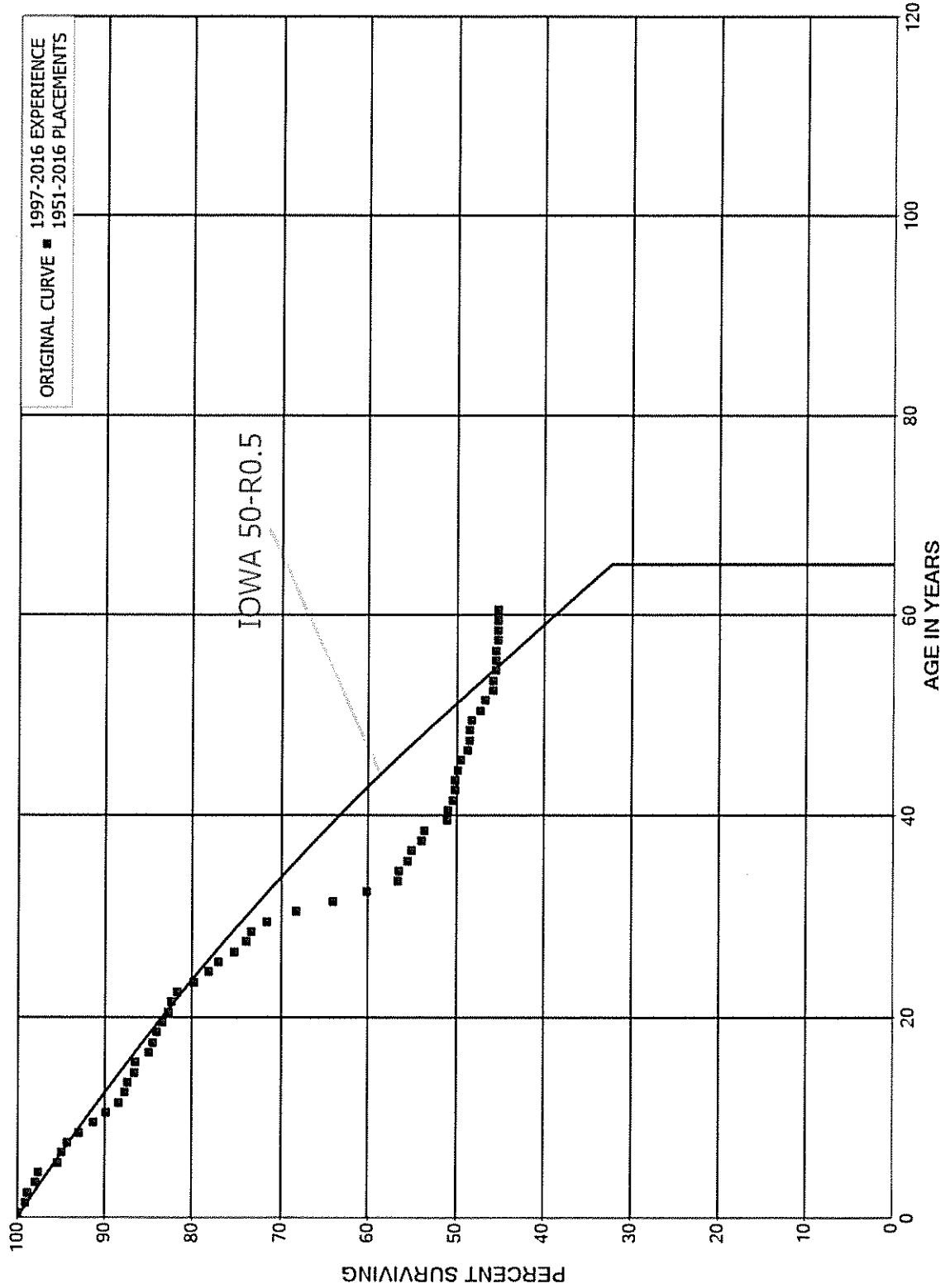
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1956-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 8,147,487                                    |                                       | 0.0000                    | 1.0000        | 86.62                            |
| 40.5                           | 10,503,143                                   | 4,291                                 | 0.0004                    | 0.9996        | 86.62                            |
| 41.5                           | 8,559,036                                    | 79,662                                | 0.0093                    | 0.9907        | 86.58                            |
| 42.5                           | 8,474,717                                    | 45,457                                | 0.0054                    | 0.9946        | 85.78                            |
| 43.5                           | 7,177,992                                    |                                       | 0.0000                    | 1.0000        | 85.32                            |
| 44.5                           | 7,177,992                                    | 68,000                                | 0.0095                    | 0.9905        | 85.32                            |
| 45.5                           | 7,001,233                                    |                                       | 0.0000                    | 1.0000        | 84.51                            |
| 46.5                           | 7,001,233                                    | 1,742                                 | 0.0002                    | 0.9998        | 84.51                            |
| 47.5                           | 5,894,578                                    | 58,930                                | 0.0100                    | 0.9900        | 84.49                            |
| 48.5                           | 5,832,067                                    | 22,931                                | 0.0039                    | 0.9961        | 83.64                            |
| 49.5                           | 5,809,136                                    |                                       | 0.0000                    | 1.0000        | 83.31                            |
| 50.5                           | 5,781,462                                    | 28,146                                | 0.0049                    | 0.9951        | 83.31                            |
| 51.5                           | 5,753,316                                    | 99,730                                | 0.0173                    | 0.9827        | 82.91                            |
| 52.5                           | 4,360,441                                    | 1,517                                 | 0.0003                    | 0.9997        | 81.47                            |
| 53.5                           | 4,300,638                                    | 22,113                                | 0.0051                    | 0.9949        | 81.44                            |
| 54.5                           | 4,278,526                                    | 2,205                                 | 0.0005                    | 0.9995        | 81.02                            |
| 55.5                           | 3,307,207                                    | 4,840                                 | 0.0015                    | 0.9985        | 80.98                            |
| 56.5                           | 2,283,888                                    |                                       | 0.0000                    | 1.0000        | 80.86                            |
| 57.5                           | 2,162,067                                    | 45,054                                | 0.0208                    | 0.9792        | 80.86                            |
| 58.5                           | 1,300,767                                    |                                       | 0.0000                    | 1.0000        | 79.18                            |
| 59.5                           | 1,145,782                                    | 3,318                                 | 0.0029                    | 0.9971        | 79.18                            |
| 60.5                           |  |                                       |                           |               | 78.95                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1951-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 22,446,407                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 21,744,416                                   | 197,013                               | 0.0091                    | 0.9909        | 100.00                           |
| 1.5                            | 16,630,392                                   | 47,543                                | 0.0029                    | 0.9971        | 99.09                            |
| 2.5                            | 16,279,270                                   | 144,195                               | 0.0089                    | 0.9911        | 98.81                            |
| 3.5                            | 14,930,424                                   | 53,547                                | 0.0036                    | 0.9964        | 97.94                            |
| 4.5                            | 14,262,285                                   | 324,201                               | 0.0227                    | 0.9773        | 97.58                            |
| 5.5                            | 11,407,118                                   | 47,833                                | 0.0042                    | 0.9958        | 95.37                            |
| 6.5                            | 11,288,669                                   | 78,094                                | 0.0069                    | 0.9931        | 94.97                            |
| 7.5                            | 13,830,142                                   | 201,542                               | 0.0146                    | 0.9854        | 94.31                            |
| 8.5                            | 13,120,135                                   | 232,678                               | 0.0177                    | 0.9823        | 92.93                            |
| 9.5                            | 20,921,024                                   | 340,393                               | 0.0163                    | 0.9837        | 91.29                            |
| 10.5                           | 19,922,357                                   | 319,586                               | 0.0160                    | 0.9840        | 89.80                            |
| 11.5                           | 19,119,377                                   | 137,878                               | 0.0072                    | 0.9928        | 88.36                            |
| 12.5                           | 18,937,444                                   | 62,518                                | 0.0033                    | 0.9967        | 87.72                            |
| 13.5                           | 18,966,897                                   | 171,249                               | 0.0090                    | 0.9910        | 87.43                            |
| 14.5                           | 18,791,710                                   | 31,955                                | 0.0017                    | 0.9983        | 86.64                            |
| 15.5                           | 18,429,900                                   | 336,200                               | 0.0182                    | 0.9818        | 86.50                            |
| 16.5                           | 22,776,382                                   | 111,230                               | 0.0049                    | 0.9951        | 84.92                            |
| 17.5                           | 23,826,544                                   | 113,608                               | 0.0048                    | 0.9952        | 84.50                            |
| 18.5                           | 24,717,613                                   | 198,877                               | 0.0080                    | 0.9920        | 84.10                            |
| 19.5                           | 26,098,363                                   | 202,459                               | 0.0078                    | 0.9922        | 83.43                            |
| 20.5                           | 25,811,747                                   | 130,201                               | 0.0050                    | 0.9950        | 82.78                            |
| 21.5                           | 24,502,462                                   | 180,771                               | 0.0074                    | 0.9926        | 82.36                            |
| 22.5                           | 24,168,873                                   | 570,668                               | 0.0236                    | 0.9764        | 81.75                            |
| 23.5                           | 19,807,796                                   | 402,183                               | 0.0203                    | 0.9797        | 79.82                            |
| 24.5                           | 19,156,734                                   | 282,634                               | 0.0148                    | 0.9852        | 78.20                            |
| 25.5                           | 19,377,173                                   | 432,485                               | 0.0223                    | 0.9777        | 77.05                            |
| 26.5                           | 18,649,587                                   | 330,944                               | 0.0177                    | 0.9823        | 75.33                            |
| 27.5                           | 16,451,299                                   | 144,168                               | 0.0088                    | 0.9912        | 73.99                            |
| 28.5                           | 16,207,812                                   | 374,031                               | 0.0231                    | 0.9769        | 73.34                            |
| 29.5                           | 11,532,759                                   | 545,145                               | 0.0473                    | 0.9527        | 71.65                            |
| 30.5                           | 10,073,346                                   | 619,149                               | 0.0615                    | 0.9385        | 68.26                            |
| 31.5                           | 9,310,552                                    | 560,417                               | 0.0602                    | 0.9398        | 64.07                            |
| 32.5                           | 8,127,334                                    | 490,007                               | 0.0603                    | 0.9397        | 60.21                            |
| 33.5                           | 7,322,866                                    | 8,923                                 | 0.0012                    | 0.9988        | 56.58                            |
| 34.5                           | 6,975,471                                    | 122,975                               | 0.0176                    | 0.9824        | 56.51                            |
| 35.5                           | 6,747,375                                    | 50,830                                | 0.0075                    | 0.9925        | 55.52                            |
| 36.5                           | 4,098,806                                    | 85,239                                | 0.0208                    | 0.9792        | 55.10                            |
| 37.5                           | 3,630,540                                    | 22,852                                | 0.0063                    | 0.9937        | 53.95                            |
| 38.5                           | 3,182,807                                    | 148,700                               | 0.0467                    | 0.9533        | 53.61                            |

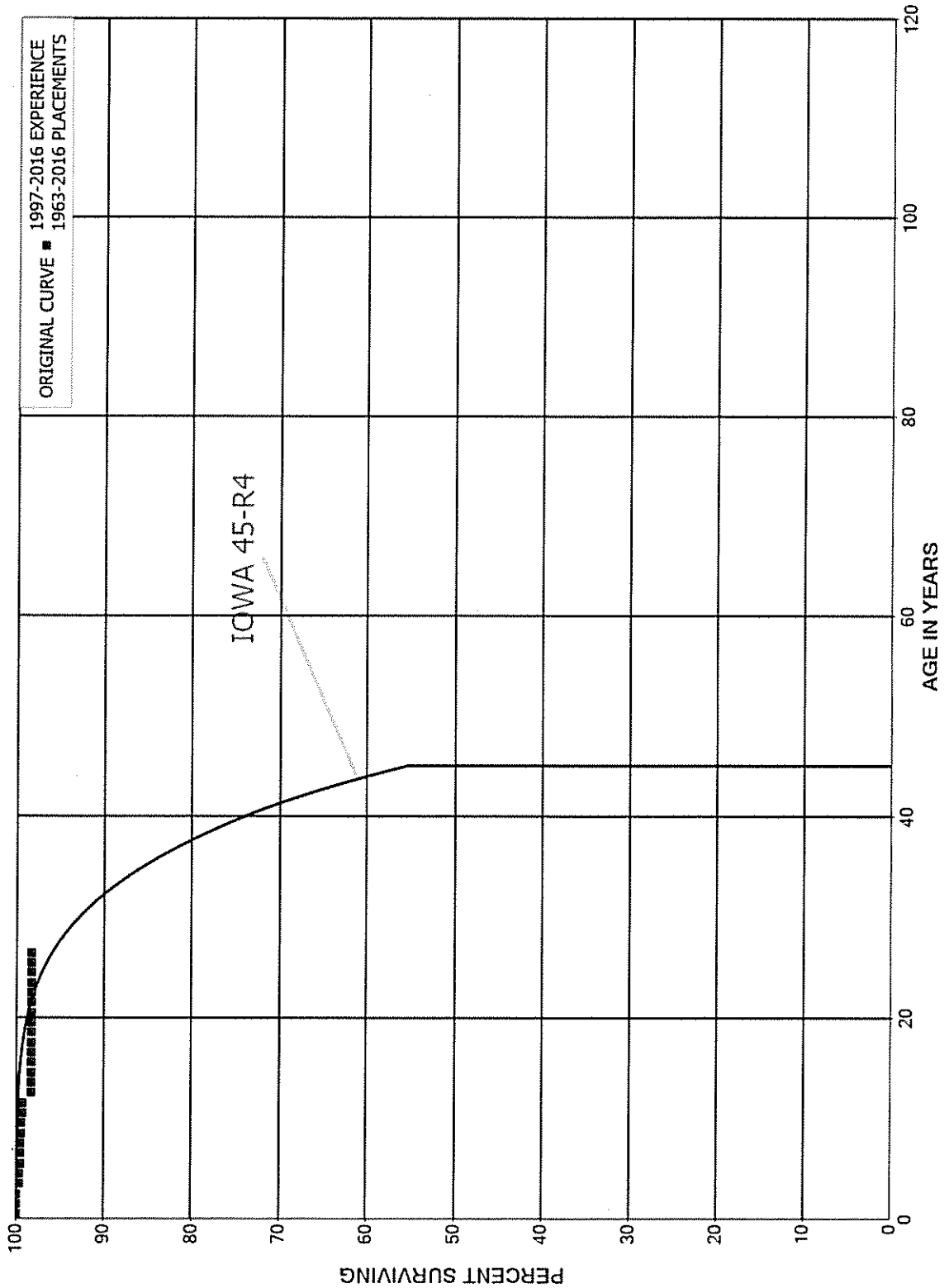
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1951-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 2,052,557                                    | 4,171                                 | 0.0020                    | 0.9980        | 51.11                            |
| 40.5                           | 2,602,823                                    | 32,549                                | 0.0125                    | 0.9875        | 51.00                            |
| 41.5                           | 2,119,132                                    | 6,021                                 | 0.0028                    | 0.9972        | 50.37                            |
| 42.5                           | 2,113,367                                    | 4,055                                 | 0.0019                    | 0.9981        | 50.22                            |
| 43.5                           | 2,099,039                                    | 11,267                                | 0.0054                    | 0.9946        | 50.13                            |
| 44.5                           | 2,082,545                                    | 15,367                                | 0.0074                    | 0.9926        | 49.86                            |
| 45.5                           | 1,552,696                                    | 22,963                                | 0.0148                    | 0.9852        | 49.49                            |
| 46.5                           | 1,518,670                                    | 9,023                                 | 0.0059                    | 0.9941        | 48.76                            |
| 47.5                           | 1,507,610                                    |                                       | 0.0000                    | 1.0000        | 48.47                            |
| 48.5                           | 1,505,028                                    | 4,000                                 | 0.0027                    | 0.9973        | 48.47                            |
| 49.5                           | 1,501,028                                    | 34,413                                | 0.0229                    | 0.9771        | 48.34                            |
| 50.5                           | 1,465,249                                    | 14,424                                | 0.0098                    | 0.9902        | 47.23                            |
| 51.5                           | 1,450,825                                    | 29,680                                | 0.0205                    | 0.9795        | 46.77                            |
| 52.5                           | 1,414,409                                    |                                       | 0.0000                    | 1.0000        | 45.81                            |
| 53.5                           | 1,412,916                                    | 9,853                                 | 0.0070                    | 0.9930        | 45.81                            |
| 54.5                           | 1,402,653                                    |                                       | 0.0000                    | 1.0000        | 45.49                            |
| 55.5                           | 1,312,814                                    |                                       | 0.0000                    | 1.0000        | 45.49                            |
| 56.5                           | 453,600                                      | 1,687                                 | 0.0037                    | 0.9963        | 45.49                            |
| 57.5                           | 451,913                                      |                                       | 0.0000                    | 1.0000        | 45.32                            |
| 58.5                           | 446,842                                      |                                       | 0.0000                    | 1.0000        | 45.32                            |
| 59.5                           | 446,842                                      |                                       | 0.0000                    | 1.0000        | 45.32                            |
| 60.5                           |  |                                       |                           |               | 45.32                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS

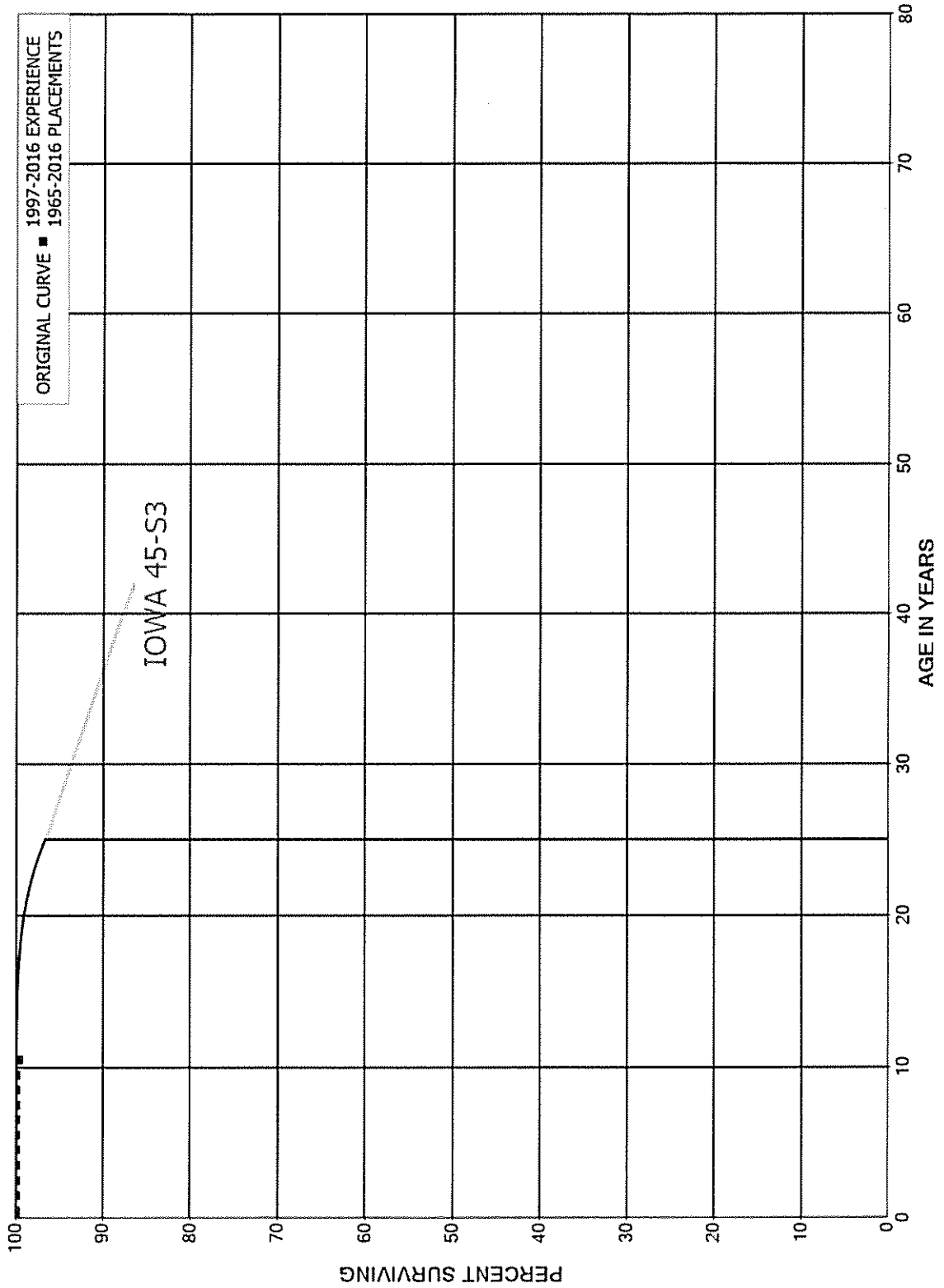
## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1963-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 10,271,498                                   | 1,440                                 | 0.0001                    | 0.9999        | 100.00                           |
| 0.5                            | 8,870,108                                    | 2,662                                 | 0.0003                    | 0.9997        | 99.99                            |
| 1.5                            | 7,105,817                                    |                                       | 0.0000                    | 1.0000        | 99.96                            |
| 2.5                            | 10,569,436                                   | 40,532                                | 0.0038                    | 0.9962        | 99.96                            |
| 3.5                            | 49,623,608                                   | 3,012                                 | 0.0001                    | 0.9999        | 99.57                            |
| 4.5                            | 49,179,264                                   | 10,038                                | 0.0002                    | 0.9998        | 99.57                            |
| 5.5                            | 40,342,990                                   | 8,906                                 | 0.0002                    | 0.9998        | 99.55                            |
| 6.5                            | 40,295,396                                   | 10,779                                | 0.0003                    | 0.9997        | 99.52                            |
| 7.5                            | 38,977,213                                   | 41,216                                | 0.0011                    | 0.9989        | 99.50                            |
| 8.5                            | 38,910,729                                   | 18,970                                | 0.0005                    | 0.9995        | 99.39                            |
| 9.5                            | 39,193,298                                   | 14,178                                | 0.0004                    | 0.9996        | 99.34                            |
| 10.5                           | 39,250,341                                   |                                       | 0.0000                    | 1.0000        | 99.31                            |
| 11.5                           | 39,250,341                                   | 410,633                               | 0.0105                    | 0.9895        | 99.31                            |
| 12.5                           | 6,470,476                                    |                                       | 0.0000                    | 1.0000        | 98.27                            |
| 13.5                           | 4,382,874                                    |                                       | 0.0000                    | 1.0000        | 98.27                            |
| 14.5                           | 4,379,672                                    |                                       | 0.0000                    | 1.0000        | 98.27                            |
| 15.5                           | 1,044,202                                    |                                       | 0.0000                    | 1.0000        | 98.27                            |
| 16.5                           | 47,099                                       |                                       | 0.0000                    | 1.0000        | 98.27                            |
| 17.5                           | 47,099                                       |                                       | 0.0000                    | 1.0000        | 98.27                            |
| 18.5                           | 47,099                                       |                                       | 0.0000                    | 1.0000        | 98.27                            |
| 19.5                           | 47,099                                       |                                       | 0.0000                    | 1.0000        | 98.27                            |
| 20.5                           | 47,099                                       |                                       | 0.0000                    | 1.0000        | 98.27                            |
| 21.5                           | 47,099                                       |                                       | 0.0000                    | 1.0000        | 98.27                            |
| 22.5                           | 47,099                                       |                                       | 0.0000                    | 1.0000        | 98.27                            |
| 23.5                           | 47,099                                       |                                       | 0.0000                    | 1.0000        | 98.27                            |
| 24.5                           | 47,099                                       |                                       | 0.0000                    | 1.0000        | 98.27                            |
| 25.5                           | 47,099                                       |                                       | 0.0000                    | 1.0000        | 98.27                            |
| 26.5                           |  |                                       |                           |               | 98.27                            |
| 27.5                           |  |                                       |                           |               |                                  |
| 28.5                           |  |                                       |                           |               |                                  |
| 29.5                           |  |                                       |                           |               |                                  |
| 30.5                           |  |                                       |                           |               |                                  |
| 31.5                           |  |                                       |                           |               |                                  |
| 32.5                           |  |                                       |                           |               |                                  |
| 33.5                           | 20,608                                       |                                       | 0.0000                    |               |                                  |
| 34.5                           | 20,608                                       |                                       | 0.0000                    |               |                                  |
| 35.5                           | 20,608                                       |                                       | 0.0000                    |               |                                  |
| 36.5                           | 20,608                                       |                                       | 0.0000                    |               |                                  |
| 37.5                           | 20,608                                       |                                       | 0.0000                    |               |                                  |
| 38.5                           | 20,608                                       |                                       | 0.0000                    |               |                                  |

OKLAHOMA GAS AND ELECTRIC COMPANY  
 ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS  
 ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1963-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 20,608                                       |                                       | 0.0000                    |               |                                  |
| 40.5                           | 20,608                                       |                                       | 0.0000                    |               |                                  |
| 41.5                           | 20,608                                       |                                       | 0.0000                    |               |                                  |
| 42.5                           | 20,608                                       |                                       | 0.0000                    |               |                                  |
| 43.5                           | 20,608                                       |                                       | 0.0000                    |               |                                  |
| 44.5                           | 20,608                                       |                                       | 0.0000                    |               |                                  |
| 45.5                           | 20,608                                       |                                       | 0.0000                    |               |                                  |
| 46.5                           | 20,608                                       |                                       | 0.0000                    |               |                                  |
| 47.5                           | 20,608                                       |                                       | 0.0000                    |               |                                  |
| 48.5                           | 20,608                                       |                                       | 0.0000                    |               |                                  |
| 49.5                           |  |                                       |                           |               |                                  |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS - WIND  
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS - WIND

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1965-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 19,197,797                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 19,180,839                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 19,188,571                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 19,176,471                                   | 11,268                                | 0.0006                    | 0.9994        | 100.00                           |
| 3.5                            | 18,903,304                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 4.5                            | 18,819,383                                   |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 5.5                            | 7,270,652                                    |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 6.5                            | 7,270,652                                    |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 7.5                            | 2,189,200                                    |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 8.5                            | 2,189,200                                    |                                       | 0.0000                    | 1.0000        | 99.94                            |
| 9.5                            | 2,189,200                                    | 7,143                                 | 0.0033                    | 0.9967        | 99.94                            |
| 10.5                           |  |                                       |                           |               | 99.62                            |
| 11.5                           |  |                                       |                           |               |                                  |
| 12.5                           |  |                                       |                           |               |                                  |
| 13.5                           |  |                                       |                           |               |                                  |
| 14.5                           |  |                                       |                           |               |                                  |
| 15.5                           |  |                                       |                           |               |                                  |
| 16.5                           |  |                                       |                           |               |                                  |
| 17.5                           |  |                                       |                           |               |                                  |
| 18.5                           | 16,287                                       |                                       | 0.0000                    |               |                                  |
| 19.5                           | 16,287                                       |                                       | 0.0000                    |               |                                  |
| 20.5                           | 16,287                                       |                                       | 0.0000                    |               |                                  |
| 21.5                           | 16,287                                       |                                       | 0.0000                    |               |                                  |
| 22.5                           | 16,287                                       |                                       | 0.0000                    |               |                                  |
| 23.5                           | 16,287                                       |                                       | 0.0000                    |               |                                  |
| 24.5                           | 16,287                                       |                                       | 0.0000                    |               |                                  |
| 25.5                           | 16,287                                       |                                       | 0.0000                    |               |                                  |
| 26.5                           | 16,287                                       |                                       | 0.0000                    |               |                                  |
| 27.5                           | 16,287                                       |                                       | 0.0000                    |               |                                  |
| 28.5                           | 16,287                                       |                                       | 0.0000                    |               |                                  |
| 29.5                           | 16,287                                       |                                       | 0.0000                    |               |                                  |
| 30.5                           | 16,287                                       |                                       | 0.0000                    |               |                                  |
| 31.5                           | 62,485                                       |                                       | 0.0000                    |               |                                  |
| 32.5                           | 62,485                                       |                                       | 0.0000                    |               |                                  |
| 33.5                           | 62,485                                       | 16,287                                | 0.2607                    |               |                                  |
| 34.5                           | 46,198                                       |                                       | 0.0000                    |               |                                  |
| 35.5                           | 46,198                                       |                                       | 0.0000                    |               |                                  |
| 36.5                           | 46,198                                       |                                       | 0.0000                    |               |                                  |
| 37.5                           | 46,198                                       |                                       | 0.0000                    |               |                                  |
| 38.5                           | 46,198                                       |                                       | 0.0000                    |               |                                  |

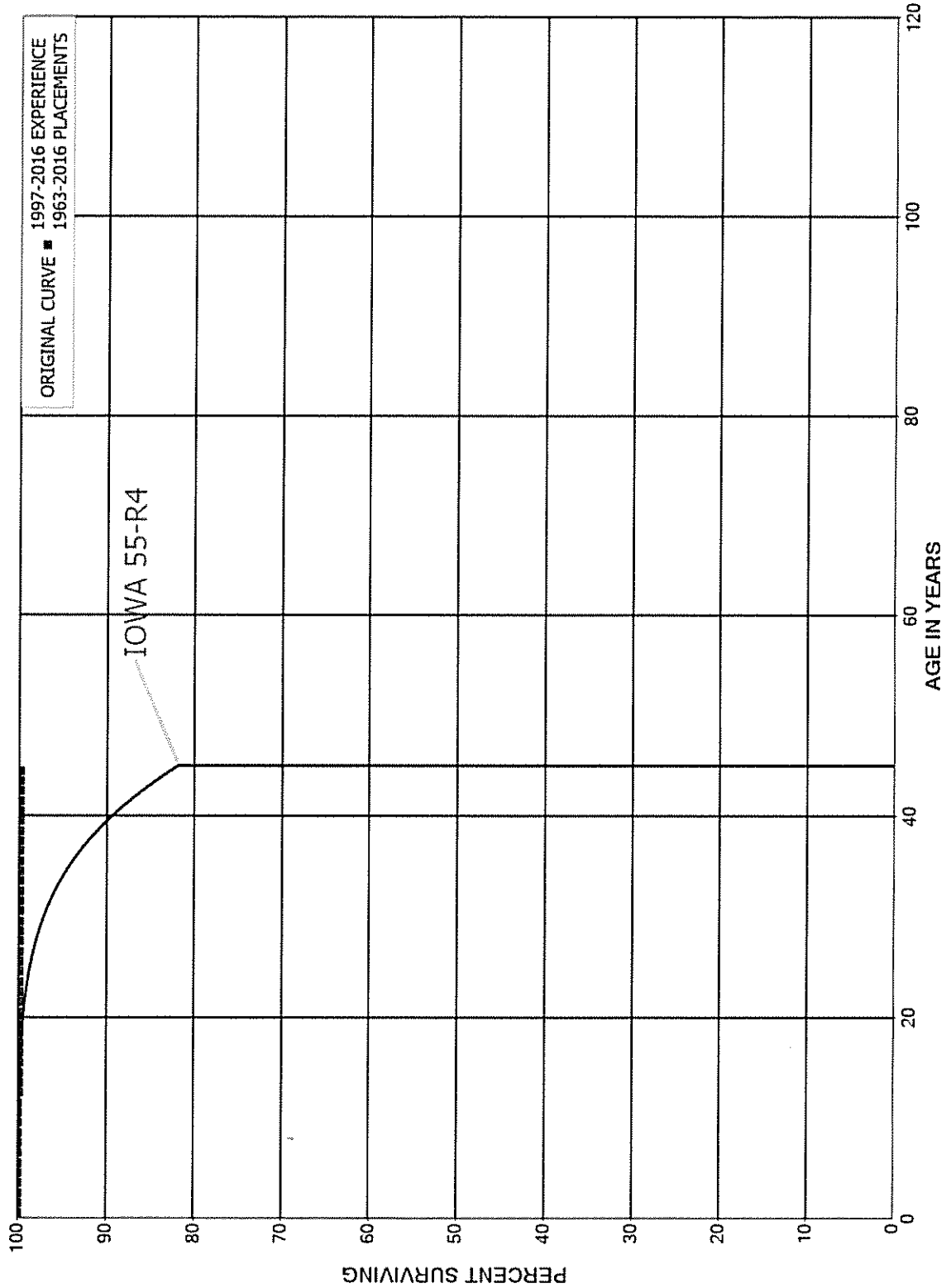
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS - WIND

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1965-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 46,198                                       |                                       | 0.0000                    |               |                                  |
| 40.5                           | 46,198                                       |                                       | 0.0000                    |               |                                  |
| 41.5                           | 46,198                                       |                                       | 0.0000                    |               |                                  |
| 42.5                           | 46,198                                       |                                       | 0.0000                    |               |                                  |
| 43.5                           | 46,198                                       |                                       | 0.0000                    |               |                                  |
| 44.5                           | 46,198                                       |                                       | 0.0000                    |               |                                  |
| 45.5                           | 46,198                                       |                                       | 0.0000                    |               |                                  |
| 46.5                           | 46,198                                       | 46,198                                | 1.0000                    |               |                                  |
| 47.5                           |  |                                       |                           |               |                                  |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 342.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1963-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 1,331,768                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 1,207,507                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 1,193,366                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 1,519,703                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 16,585,651                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 16,343,317                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 26,066,854                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 26,112,106                                   | 4,917                                 | 0.0002                    | 0.9998        | 100.00                           |
| 7.5                            | 26,107,189                                   |                                       | 0.0000                    | 1.0000        | 99.98                            |
| 8.5                            | 26,107,189                                   |                                       | 0.0000                    | 1.0000        | 99.98                            |
| 9.5                            | 25,986,605                                   | 4,000                                 | 0.0002                    | 0.9998        | 99.98                            |
| 10.5                           | 25,784,070                                   |                                       | 0.0000                    | 1.0000        | 99.97                            |
| 11.5                           | 25,784,070                                   | 25,000                                | 0.0010                    | 0.9990        | 99.97                            |
| 12.5                           | 12,229,386                                   |                                       | 0.0000                    | 1.0000        | 99.87                            |
| 13.5                           | 12,135,356                                   | 9,318                                 | 0.0008                    | 0.9992        | 99.87                            |
| 14.5                           | 11,834,560                                   |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 15.5                           | 10,376                                       |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 16.5                           | 10,376                                       |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 17.5                           | 10,376                                       |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 18.5                           | 10,376                                       |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 19.5                           | 10,376                                       |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 20.5                           | 10,376                                       |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 21.5                           | 115,376                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 22.5                           | 115,376                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 23.5                           | 115,376                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 24.5                           | 115,376                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 25.5                           | 115,376                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 26.5                           | 115,376                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 27.5                           | 115,376                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 28.5                           | 115,376                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 29.5                           | 115,376                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 30.5                           | 115,376                                      |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 31.5                           | 22,430                                       |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 32.5                           | 22,430                                       |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 33.5                           | 52,487                                       |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 34.5                           | 52,487                                       |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 35.5                           | 52,487                                       |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 36.5                           | 52,487                                       |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 37.5                           | 52,487                                       |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 38.5                           | 52,487                                       |                                       | 0.0000                    | 1.0000        | 99.79                            |

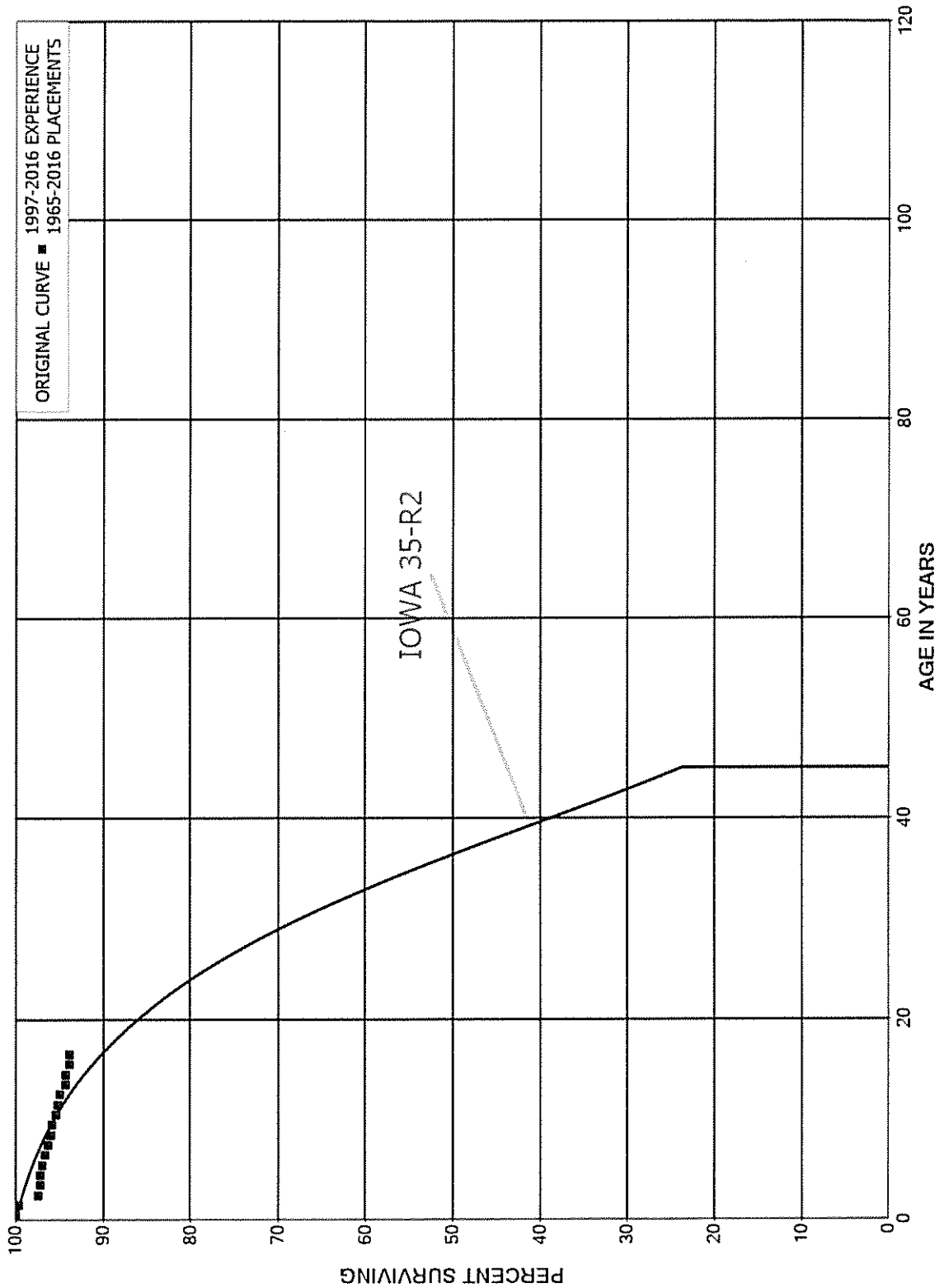
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1963-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 52,487                                       |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 40.5                           | 52,487                                       |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 41.5                           | 52,487                                       |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 42.5                           | 52,487                                       |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 43.5                           | 52,487                                       |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 44.5                           | 52,487                                       |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 45.5                           | 52,487                                       |                                       | 0.0000                    | 1.0000        | 99.79                            |
| 46.5                           | 52,487                                       | 22,430                                | 0.4273                    | 0.5727        | 99.79                            |
| 47.5                           | 30,057                                       |                                       | 0.0000                    | 1.0000        | 57.15                            |
| 48.5                           | 30,057                                       |                                       | 0.0000                    | 1.0000        | 57.15                            |
| 49.5                           |  |                                       |                           |               | 57.15                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 343.0 PRIME MOVERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 343.0 PRIME MOVERS

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1965-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 174,774,487                                  | 43,875                                | 0.0003                    | 0.9997        | 100.00                           |
| 0.5                            | 165,281,734                                  | 557,312                               | 0.0034                    | 0.9966        | 99.97                            |
| 1.5                            | 161,274,389                                  | 3,578,840                             | 0.0222                    | 0.9778        | 99.64                            |
| 2.5                            | 187,146,294                                  | 515,942                               | 0.0028                    | 0.9972        | 97.43                            |
| 3.5                            | 414,076,322                                  | 152,010                               | 0.0004                    | 0.9996        | 97.16                            |
| 4.5                            | 425,156,056                                  | 550,884                               | 0.0013                    | 0.9987        | 97.12                            |
| 5.5                            | 399,568,739                                  | 1,762,255                             | 0.0044                    | 0.9956        | 97.00                            |
| 6.5                            | 380,580,101                                  | 1,060,653                             | 0.0028                    | 0.9972        | 96.57                            |
| 7.5                            | 361,152,340                                  | 1,338,287                             | 0.0037                    | 0.9963        | 96.30                            |
| 8.5                            | 356,221,359                                  | 468,570                               | 0.0013                    | 0.9987        | 95.94                            |
| 9.5                            | 355,525,326                                  | 1,549,636                             | 0.0044                    | 0.9956        | 95.82                            |
| 10.5                           | 337,259,661                                  | 689,414                               | 0.0020                    | 0.9980        | 95.40                            |
| 11.5                           | 336,067,329                                  | 869,265                               | 0.0026                    | 0.9974        | 95.20                            |
| 12.5                           | 123,188,511                                  | 829,984                               | 0.0067                    | 0.9933        | 94.96                            |
| 13.5                           | 113,586,051                                  | 45,013                                | 0.0004                    | 0.9996        | 94.32                            |
| 14.5                           | 113,541,038                                  | 504,273                               | 0.0044                    | 0.9956        | 94.28                            |
| 15.5                           | 4,152,124                                    |                                       | 0.0000                    | 1.0000        | 93.86                            |
| 16.5                           |  |                                       |                           |               | 93.86                            |
| 17.5                           |  |                                       |                           |               |                                  |
| 18.5                           |  |                                       |                           |               |                                  |
| 19.5                           |  |                                       |                           |               |                                  |
| 20.5                           |  |                                       |                           |               |                                  |
| 21.5                           | 2,592  |                                       | 0.0000                    |               |                                  |
| 22.5                           | 2,592  |                                       | 0.0000                    |               |                                  |
| 23.5                           | 2,592  |                                       | 0.0000                    |               |                                  |
| 24.5                           | 2,592  |                                       | 0.0000                    |               |                                  |
| 25.5                           | 2,592  |                                       | 0.0000                    |               |                                  |
| 26.5                           | 2,592  |                                       | 0.0000                    |               |                                  |
| 27.5                           | 2,592  |                                       | 0.0000                    |               |                                  |
| 28.5                           | 2,592  |                                       | 0.0000                    |               |                                  |
| 29.5                           | 2,592  |                                       | 0.0000                    |               |                                  |
| 30.5                           | 2,592  |                                       | 0.0000                    |               |                                  |
| 31.5                           | 10,718                                       |                                       | 0.0000                    |               |                                  |
| 32.5                           | 10,718                                       |                                       | 0.0000                    |               |                                  |
| 33.5                           | 10,718                                       |                                       | 0.0000                    |               |                                  |
| 34.5                           | 10,718                                       |                                       | 0.0000                    |               |                                  |
| 35.5                           | 10,718                                       |                                       | 0.0000                    |               |                                  |
| 36.5                           | 10,718                                       | 2,592                                 | 0.2418                    |               |                                  |
| 37.5                           | 8,126  |                                       | 0.0000                    |               |                                  |
| 38.5                           | 8,126  |                                       | 0.0000                    |               |                                  |

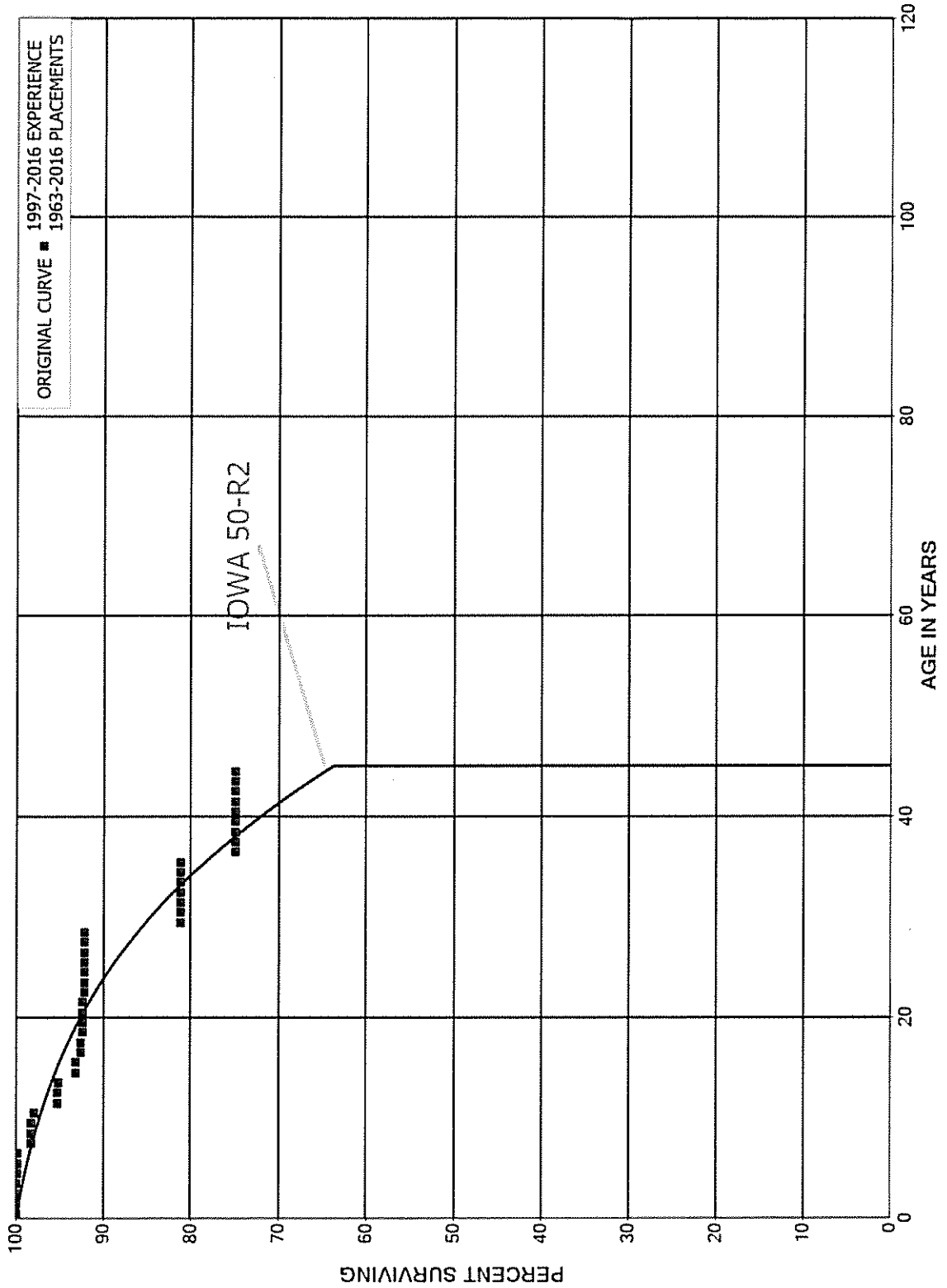
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.0 PRIME MOVERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1965-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 8,126  |                                       | 0.0000                    |               |                                  |
| 40.5                           | 8,126  |                                       | 0.0000                    |               |                                  |
| 41.5                           | 8,126  |                                       | 0.0000                    |               |                                  |
| 42.5                           | 8,126  |                                       | 0.0000                    |               |                                  |
| 43.5                           | 8,126  |                                       | 0.0000                    |               |                                  |
| 44.5                           | 8,126  |                                       | 0.0000                    |               |                                  |
| 45.5                           | 8,126  |                                       | 0.0000                    |               |                                  |
| 46.5                           | 8,126  | 8,126                                 | 1.0000                    |               |                                  |
| 47.5                           |  |                                       |                           |               |                                  |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 344.0 GENERATORS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 344.0 GENERATORS

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1963-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 58,937,939                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 59,870,004                                   | 9,255                                 | 0.0002                    | 0.9998        | 100.00                           |
| 1.5                            | 62,372,793                                   |                                       | 0.0000                    | 1.0000        | 99.98                            |
| 2.5                            | 47,269,781                                   |                                       | 0.0000                    | 1.0000        | 99.98                            |
| 3.5                            | 47,269,781                                   | 45,600                                | 0.0010                    | 0.9990        | 99.98                            |
| 4.5                            | 47,634,294                                   | 38,200                                | 0.0008                    | 0.9992        | 99.89                            |
| 5.5                            | 60,344,432                                   | 7,876                                 | 0.0001                    | 0.9999        | 99.81                            |
| 6.5                            | 59,549,816                                   | 870,500                               | 0.0146                    | 0.9854        | 99.79                            |
| 7.5                            | 58,635,515                                   |                                       | 0.0000                    | 1.0000        | 98.34                            |
| 8.5                            | 58,635,515                                   |                                       | 0.0000                    | 1.0000        | 98.34                            |
| 9.5                            | 58,233,574                                   | 200,000                               | 0.0034                    | 0.9966        | 98.34                            |
| 10.5                           | 59,169,901                                   | 1,633,787                             | 0.0276                    | 0.9724        | 98.00                            |
| 11.5                           | 50,224,812                                   | 6,700                                 | 0.0001                    | 0.9999        | 95.29                            |
| 12.5                           | 49,753,595                                   | 70,000                                | 0.0014                    | 0.9986        | 95.28                            |
| 13.5                           | 47,967,652                                   | 976,646                               | 0.0204                    | 0.9796        | 95.15                            |
| 14.5                           | 45,609,729                                   | 2,235                                 | 0.0000                    | 1.0000        | 93.21                            |
| 15.5                           | 29,569,292                                   | 197,555                               | 0.0067                    | 0.9933        | 93.20                            |
| 16.5                           | 1,169,294                                    |                                       | 0.0000                    | 1.0000        | 92.58                            |
| 17.5                           | 1,169,294                                    | 3,000                                 | 0.0026                    | 0.9974        | 92.58                            |
| 18.5                           | 1,166,294                                    |                                       | 0.0000                    | 1.0000        | 92.34                            |
| 19.5                           | 1,166,294                                    |                                       | 0.0000                    | 1.0000        | 92.34                            |
| 20.5                           | 1,166,294                                    |                                       | 0.0000                    | 1.0000        | 92.34                            |
| 21.5                           | 1,166,294                                    | 1,800                                 | 0.0015                    | 0.9985        | 92.34                            |
| 22.5                           | 7,476,608                                    |                                       | 0.0000                    | 1.0000        | 92.20                            |
| 23.5                           | 7,476,608                                    |                                       | 0.0000                    | 1.0000        | 92.20                            |
| 24.5                           | 7,476,608                                    |                                       | 0.0000                    | 1.0000        | 92.20                            |
| 25.5                           | 7,477,307                                    |                                       | 0.0000                    | 1.0000        | 92.20                            |
| 26.5                           | 6,382,877                                    |                                       | 0.0000                    | 1.0000        | 92.20                            |
| 27.5                           | 6,386,259                                    |                                       | 0.0000                    | 1.0000        | 92.20                            |
| 28.5                           | 6,386,259                                    | 766,000                               | 0.1199                    | 0.8801        | 92.20                            |
| 29.5                           | 202,729                                      |                                       | 0.0000                    | 1.0000        | 81.14                            |
| 30.5                           | 132,665                                      |                                       | 0.0000                    | 1.0000        | 81.14                            |
| 31.5                           | 132,665                                      |                                       | 0.0000                    | 1.0000        | 81.14                            |
| 32.5                           | 132,665                                      |                                       | 0.0000                    | 1.0000        | 81.14                            |
| 33.5                           | 163,122                                      |                                       | 0.0000                    | 1.0000        | 81.14                            |
| 34.5                           | 163,122                                      |                                       | 0.0000                    | 1.0000        | 81.14                            |
| 35.5                           | 163,122                                      | 12,346                                | 0.0757                    | 0.9243        | 81.14                            |
| 36.5                           | 150,776                                      |                                       | 0.0000                    | 1.0000        | 75.00                            |
| 37.5                           | 150,776                                      |                                       | 0.0000                    | 1.0000        | 75.00                            |
| 38.5                           | 150,776                                      |                                       | 0.0000                    | 1.0000        | 75.00                            |

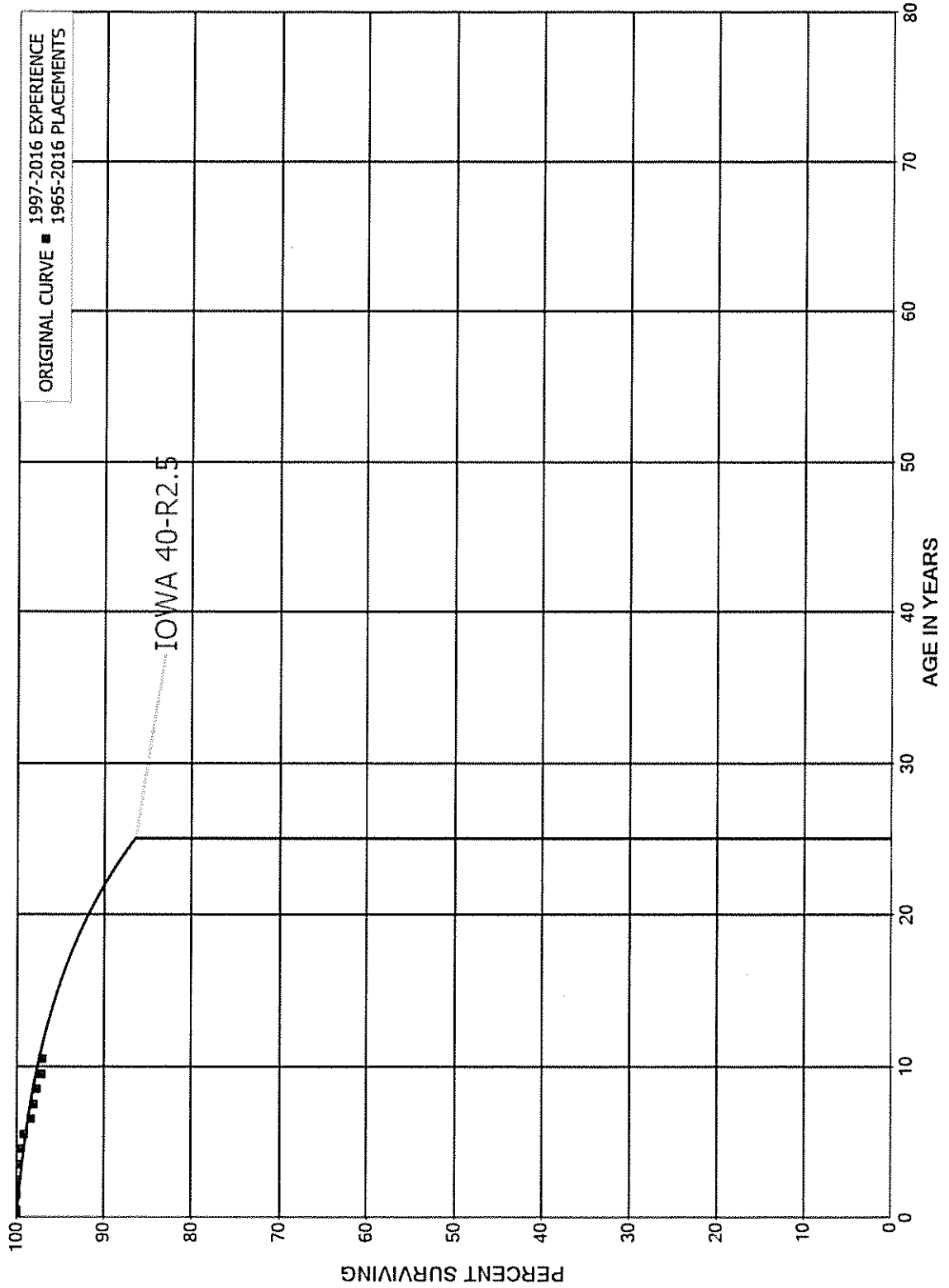
## OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1963-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 150,776                                      |                                       | 0.0000                    | 1.0000        | 75.00                            |
| 40.5                           | 150,776                                      |                                       | 0.0000                    | 1.0000        | 75.00                            |
| 41.5                           | 150,776                                      |                                       | 0.0000                    | 1.0000        | 75.00                            |
| 42.5                           | 34,538                                       |                                       | 0.0000                    | 1.0000        | 75.00                            |
| 43.5                           | 31,156                                       |                                       | 0.0000                    | 1.0000        | 75.00                            |
| 44.5                           | 31,156                                       |                                       | 0.0000                    | 1.0000        | 75.00                            |
| 45.5                           | 30,457                                       |                                       | 0.0000                    | 1.0000        | 75.00                            |
| 46.5                           | 30,457                                       |                                       | 0.0000                    | 1.0000        | 75.00                            |
| 47.5                           | 30,457                                       |                                       | 0.0000                    | 1.0000        | 75.00                            |
| 48.5                           | 30,457                                       |                                       | 0.0000                    | 1.0000        | 75.00                            |
| 49.5                           |  |                                       |                           |               | 75.00                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
 ACCOUNT 344.0 GENERATORS - WIND  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS - WIND

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1965-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 801,070,640                                  | 117,993                               | 0.0001                    | 0.9999        | 100.00                           |
| 0.5                            | 796,944,119                                  | 2,979                                 | 0.0000                    | 1.0000        | 99.99                            |
| 1.5                            | 795,969,725                                  |                                       | 0.0000                    | 1.0000        | 99.98                            |
| 2.5                            | 792,151,514                                  | 563,917                               | 0.0007                    | 0.9993        | 99.98                            |
| 3.5                            | 793,884,001                                  | 1,069,609                             | 0.0013                    | 0.9987        | 99.91                            |
| 4.5                            | 754,885,636                                  | 4,955,197                             | 0.0066                    | 0.9934        | 99.78                            |
| 5.5                            | 430,659,926                                  | 2,962,360                             | 0.0069                    | 0.9931        | 99.12                            |
| 6.5                            | 427,691,543                                  | 1,523,997                             | 0.0036                    | 0.9964        | 98.44                            |
| 7.5                            | 186,774,693                                  | 644,664                               | 0.0035                    | 0.9965        | 98.09                            |
| 8.5                            | 186,130,029                                  | 1,114,682                             | 0.0060                    | 0.9940        | 97.75                            |
| 9.5                            | 43,795,350                                   | 39,215                                | 0.0009                    | 0.9991        | 97.17                            |
| 10.5                           |  |                                       |                           |               | 97.08                            |
| 11.5                           | 2,420,270                                    |                                       | 0.0000                    |               |                                  |
| 12.5                           |  |                                       |                           |               |                                  |
| 13.5                           |  |                                       |                           |               |                                  |
| 14.5                           |  |                                       |                           |               |                                  |
| 15.5                           | 11,412                                       |                                       | 0.0000                    |               |                                  |
| 16.5                           | 11,412                                       |                                       | 0.0000                    |               |                                  |
| 17.5                           | 11,412                                       |                                       | 0.0000                    |               |                                  |
| 18.5                           | 11,412                                       |                                       | 0.0000                    |               |                                  |
| 19.5                           | 11,412                                       |                                       | 0.0000                    |               |                                  |
| 20.5                           | 11,412                                       |                                       | 0.0000                    |               |                                  |
| 21.5                           | 11,412                                       |                                       | 0.0000                    |               |                                  |
| 22.5                           | 11,412                                       |                                       | 0.0000                    |               |                                  |
| 23.5                           | 11,412                                       |                                       | 0.0000                    |               |                                  |
| 24.5                           | 11,412                                       |                                       | 0.0000                    |               |                                  |
| 25.5                           | 11,412                                       |                                       | 0.0000                    |               |                                  |
| 26.5                           | 11,412                                       |                                       | 0.0000                    |               |                                  |
| 27.5                           | 11,412                                       |                                       | 0.0000                    |               |                                  |
| 28.5                           | 11,412                                       |                                       | 0.0000                    |               |                                  |
| 29.5                           | 11,412                                       |                                       | 0.0000                    |               |                                  |
| 30.5                           | 4,169,595                                    | 11,412                                | 0.0027                    |               |                                  |
| 31.5                           | 4,169,558                                    |                                       | 0.0000                    |               |                                  |
| 32.5                           | 4,169,558                                    |                                       | 0.0000                    |               |                                  |
| 33.5                           | 4,169,558                                    |                                       | 0.0000                    |               |                                  |
| 34.5                           | 4,169,558                                    |                                       | 0.0000                    |               |                                  |
| 35.5                           | 4,169,558                                    |                                       | 0.0000                    |               |                                  |
| 36.5                           | 4,169,558                                    |                                       | 0.0000                    |               |                                  |
| 37.5                           | 4,169,558                                    |                                       | 0.0000                    |               |                                  |
| 38.5                           | 4,169,558                                    |                                       | 0.0000                    |               |                                  |

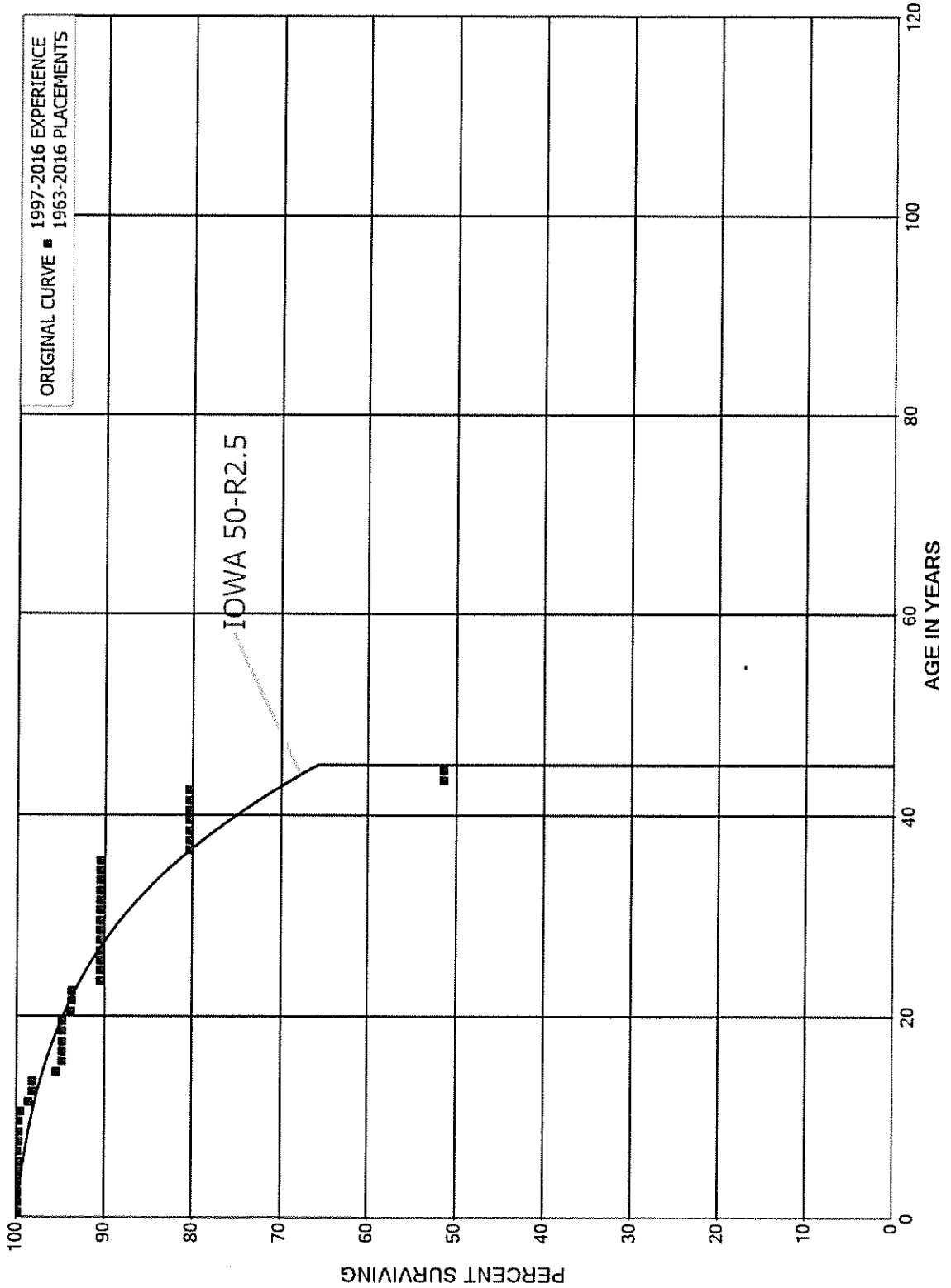
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS - WIND

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1965-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 4,169,558                                    |                                       | 0.0000                    |               |                                  |
| 40.5                           | 4,169,558                                    |                                       | 0.0000                    |               |                                  |
| 41.5                           | 4,169,558                                    |                                       | 0.0000                    |               |                                  |
| 42.5                           | 4,169,558                                    |                                       | 0.0000                    |               |                                  |
| 43.5                           | 4,169,558                                    |                                       | 0.0000                    |               |                                  |
| 44.5                           | 4,169,558                                    |                                       | 0.0000                    |               |                                  |
| 45.5                           | 4,169,558                                    | 4,158,183                             | 0.9973                    |               |                                  |
| 46.5                           | 11,375                                       | 11,375                                | 1.0000                    |               |                                  |
| 47.5                           |  |                                       |                           |               |                                  |

OKLAHOMA GAS AND ELECTRIC COMPANY  
 ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

## ORIGINAL LIFE TABLE

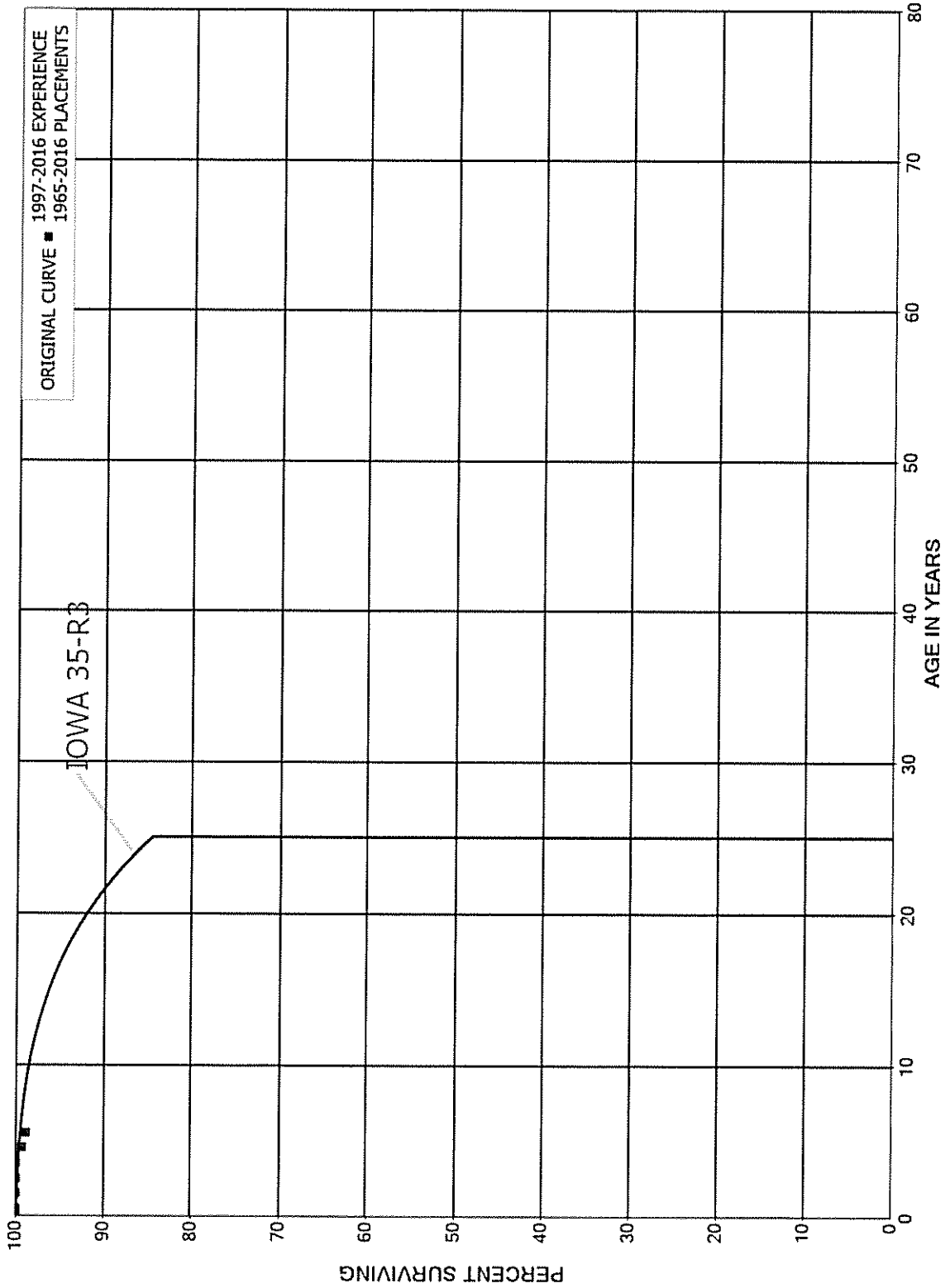
| PLACEMENT BAND 1963-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 15,479,000                                   | 17,029                                | 0.0011                    | 0.9989        | 100.00                           |
| 0.5                            | 15,000,633                                   |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 1.5                            | 12,558,359                                   |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 2.5                            | 27,250,963                                   | 2,786                                 | 0.0001                    | 0.9999        | 99.89                            |
| 3.5                            | 57,730,538                                   |                                       | 0.0000                    | 1.0000        | 99.88                            |
| 4.5                            | 55,752,869                                   |                                       | 0.0000                    | 1.0000        | 99.88                            |
| 5.5                            | 59,148,137                                   |                                       | 0.0000                    | 1.0000        | 99.88                            |
| 6.5                            | 61,660,532                                   | 82,701                                | 0.0013                    | 0.9987        | 99.88                            |
| 7.5                            | 61,462,721                                   | 20,897                                | 0.0003                    | 0.9997        | 99.75                            |
| 8.5                            | 52,433,267                                   |                                       | 0.0000                    | 1.0000        | 99.71                            |
| 9.5                            | 52,021,546                                   | 82,326                                | 0.0016                    | 0.9984        | 99.71                            |
| 10.5                           | 50,068,096                                   | 494,677                               | 0.0099                    | 0.9901        | 99.55                            |
| 11.5                           | 49,559,374                                   | 181,651                               | 0.0037                    | 0.9963        | 98.57                            |
| 12.5                           | 19,028,105                                   | 5,713                                 | 0.0003                    | 0.9997        | 98.21                            |
| 13.5                           | 18,999,693                                   | 524,668                               | 0.0276                    | 0.9724        | 98.18                            |
| 14.5                           | 18,186,758                                   | 116,266                               | 0.0064                    | 0.9936        | 95.47                            |
| 15.5                           | 6,925,771                                    |                                       | 0.0000                    | 1.0000        | 94.86                            |
| 16.5                           | 2,744,646                                    |                                       | 0.0000                    | 1.0000        | 94.86                            |
| 17.5                           | 2,744,646                                    |                                       | 0.0000                    | 1.0000        | 94.86                            |
| 18.5                           | 2,744,646                                    |                                       | 0.0000                    | 1.0000        | 94.86                            |
| 19.5                           | 2,744,646                                    | 28,348                                | 0.0103                    | 0.9897        | 94.86                            |
| 20.5                           | 2,716,298                                    | 5,802                                 | 0.0021                    | 0.9979        | 93.88                            |
| 21.5                           | 2,711,348                                    |                                       | 0.0000                    | 1.0000        | 93.68                            |
| 22.5                           | 2,736,164                                    | 91,871                                | 0.0336                    | 0.9664        | 93.68                            |
| 23.5                           | 2,756,328                                    |                                       | 0.0000                    | 1.0000        | 90.53                            |
| 24.5                           | 2,747,005                                    |                                       | 0.0000                    | 1.0000        | 90.53                            |
| 25.5                           | 2,747,005                                    |                                       | 0.0000                    | 1.0000        | 90.53                            |
| 26.5                           | 58,050                                       |                                       | 0.0000                    | 1.0000        | 90.53                            |
| 27.5                           | 61,820                                       |                                       | 0.0000                    | 1.0000        | 90.53                            |
| 28.5                           | 61,820                                       |                                       | 0.0000                    | 1.0000        | 90.53                            |
| 29.5                           | 29,438                                       |                                       | 0.0000                    | 1.0000        | 90.53                            |
| 30.5                           | 29,438                                       |                                       | 0.0000                    | 1.0000        | 90.53                            |
| 31.5                           | 29,438                                       |                                       | 0.0000                    | 1.0000        | 90.53                            |
| 32.5                           | 29,438                                       |                                       | 0.0000                    | 1.0000        | 90.53                            |
| 33.5                           | 36,109                                       |                                       | 0.0000                    | 1.0000        | 90.53                            |
| 34.5                           | 36,109                                       |                                       | 0.0000                    | 1.0000        | 90.53                            |
| 35.5                           | 36,109                                       | 4,033                                 | 0.1117                    | 0.8883        | 90.53                            |
| 36.5                           | 32,076                                       |                                       | 0.0000                    | 1.0000        | 80.42                            |
| 37.5                           | 31,224                                       |                                       | 0.0000                    | 1.0000        | 80.42                            |
| 38.5                           | 31,224                                       |                                       | 0.0000                    | 1.0000        | 80.42                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1963-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 31,224                                       |                                       | 0.0000                    | 1.0000        | 80.42                            |
| 40.5                           | 31,224                                       |                                       | 0.0000                    | 1.0000        | 80.42                            |
| 41.5                           | 31,224                                       |                                       | 0.0000                    | 1.0000        | 80.42                            |
| 42.5                           | 10,441                                       | 3,770                                 | 0.3611                    | 0.6389        | 80.42                            |
| 43.5                           | 6,671  |                                       | 0.0000                    | 1.0000        | 51.38                            |
| 44.5                           | 6,671  |                                       | 0.0000                    | 1.0000        | 51.38                            |
| 45.5                           | 6,671  |                                       | 0.0000                    | 1.0000        | 51.38                            |
| 46.5                           | 6,671  |                                       | 0.0000                    | 1.0000        | 51.38                            |
| 47.5                           | 6,671  |                                       | 0.0000                    | 1.0000        | 51.38                            |
| 48.5                           | 6,671  |                                       | 0.0000                    | 1.0000        | 51.38                            |
| 49.5                           |  |                                       |                           |               | 51.38                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT - WIND  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT - WIND

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1965-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 47,280,215                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 47,705,409                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 45,797,311                                   | 7,880                                 | 0.0002                    | 0.9998        | 100.00                           |
| 2.5                            | 44,553,962                                   |                                       | 0.0000                    | 1.0000        | 99.98                            |
| 3.5                            | 44,881,516                                   | 314,320                               | 0.0070                    | 0.9930        | 99.98                            |
| 4.5                            | 38,718,177                                   | 157,160                               | 0.0041                    | 0.9959        | 99.28                            |
| 5.5                            |  |                                       |                           |               | 98.88                            |
| 6.5                            |  |                                       |                           |               |                                  |
| 7.5                            |  |                                       |                           |               |                                  |
| 8.5                            |  |                                       |                           |               |                                  |
| 9.5                            |  |                                       |                           |               |                                  |
| 10.5                           |  |                                       |                           |               |                                  |
| 11.5                           | 898,995                                      |                                       | 0.0000                    |               |                                  |
| 12.5                           |  |                                       |                           |               |                                  |
| 13.5                           |  |                                       |                           |               |                                  |
| 14.5                           |  |                                       |                           |               |                                  |
| 15.5                           |  |                                       |                           |               |                                  |
| 16.5                           |  |                                       |                           |               |                                  |
| 17.5                           |  |                                       |                           |               |                                  |
| 18.5                           |  |                                       |                           |               |                                  |
| 19.5                           |  |                                       |                           |               |                                  |
| 20.5                           |  |                                       |                           |               |                                  |
| 21.5                           | 5,043  |                                       | 0.0000                    |               |                                  |
| 22.5                           | 5,043  |                                       | 0.0000                    |               |                                  |
| 23.5                           | 5,043  |                                       | 0.0000                    |               |                                  |
| 24.5                           | 5,043  |                                       | 0.0000                    |               |                                  |
| 25.5                           | 5,043  |                                       | 0.0000                    |               |                                  |
| 26.5                           | 5,043  |                                       | 0.0000                    |               |                                  |
| 27.5                           | 5,043  |                                       | 0.0000                    |               |                                  |
| 28.5                           | 5,043  |                                       | 0.0000                    |               |                                  |
| 29.5                           | 5,043  |                                       | 0.0000                    |               |                                  |
| 30.5                           | 5,043  |                                       | 0.0000                    |               |                                  |
| 31.5                           | 58,389                                       |                                       | 0.0000                    |               |                                  |
| 32.5                           | 58,389                                       |                                       | 0.0000                    |               |                                  |
| 33.5                           | 58,389                                       |                                       | 0.0000                    |               |                                  |
| 34.5                           | 58,389                                       |                                       | 0.0000                    |               |                                  |
| 35.5                           | 58,389                                       |                                       | 0.0000                    |               |                                  |
| 36.5                           | 58,389                                       | 5,043                                 | 0.0864                    |               |                                  |
| 37.5                           | 53,346                                       |                                       | 0.0000                    |               |                                  |
| 38.5                           | 53,346                                       |                                       | 0.0000                    |               |                                  |

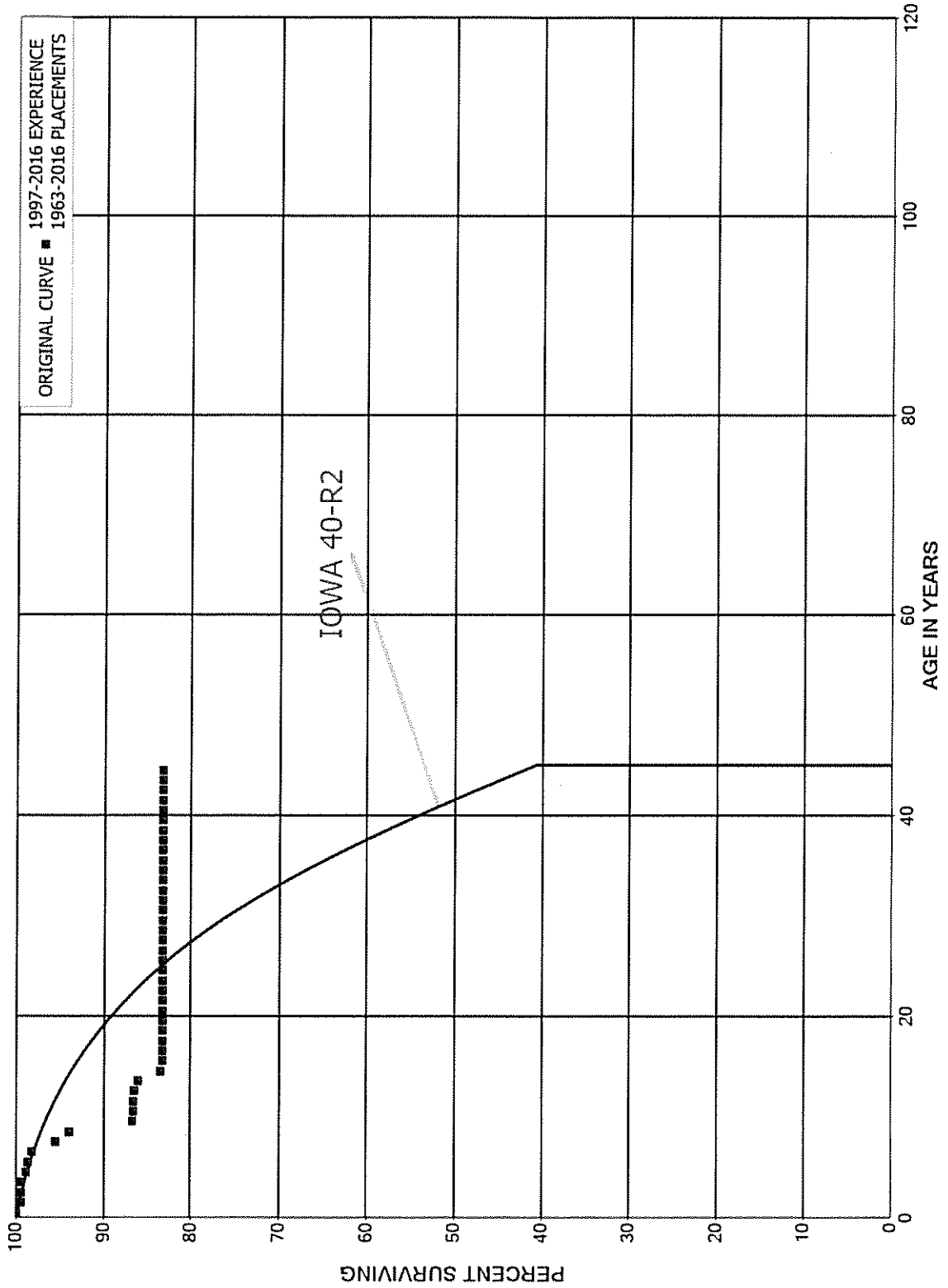
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT - WIND

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1965-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 53,346                                       |                                       | 0.0000                    |               |                                  |
| 40.5                           | 53,346                                       |                                       | 0.0000                    |               |                                  |
| 41.5                           | 53,346                                       |                                       | 0.0000                    |               |                                  |
| 42.5                           | 53,346                                       |                                       | 0.0000                    |               |                                  |
| 43.5                           | 53,346                                       |                                       | 0.0000                    |               |                                  |
| 44.5                           | 53,346                                       |                                       | 0.0000                    |               |                                  |
| 45.5                           | 53,346                                       |                                       | 0.0000                    |               |                                  |
| 46.5                           | 53,346                                       | 53,346                                | 1.0000                    |               |                                  |
| 47.5                           |  |                                       |                           |               |                                  |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1963-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 2,716,524                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 2,211,843                                    | 12,972                                | 0.0059                    | 0.9941        | 100.00                           |
| 1.5                            | 1,786,351                                    |                                       | 0.0000                    | 1.0000        | 99.41                            |
| 2.5                            | 6,524,497                                    |                                       | 0.0000                    | 1.0000        | 99.41                            |
| 3.5                            | 7,840,080                                    | 43,388                                | 0.0055                    | 0.9945        | 99.41                            |
| 4.5                            | 7,745,071                                    | 17,171                                | 0.0022                    | 0.9978        | 98.86                            |
| 5.5                            | 7,921,766                                    | 38,531                                | 0.0049                    | 0.9951        | 98.64                            |
| 6.5                            | 7,881,090                                    | 214,586                               | 0.0272                    | 0.9728        | 98.16                            |
| 7.5                            | 7,619,779                                    | 122,708                               | 0.0161                    | 0.9839        | 95.49                            |
| 8.5                            | 7,410,035                                    | 573,934                               | 0.0775                    | 0.9225        | 93.95                            |
| 9.5                            | 6,802,862                                    | 7,922                                 | 0.0012                    | 0.9988        | 86.68                            |
| 10.5                           | 6,507,455                                    |                                       | 0.0000                    | 1.0000        | 86.58                            |
| 11.5                           | 6,495,430                                    | 9,156                                 | 0.0014                    | 0.9986        | 86.58                            |
| 12.5                           | 5,020,034                                    | 21,053                                | 0.0042                    | 0.9958        | 86.45                            |
| 13.5                           | 4,998,981                                    | 151,921                               | 0.0304                    | 0.9696        | 86.09                            |
| 14.5                           | 4,845,483                                    | 8,802                                 | 0.0018                    | 0.9982        | 83.47                            |
| 15.5                           | 1,012,725                                    |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 16.5                           | 108,409                                      |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 17.5                           | 108,409                                      |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 18.5                           | 108,614                                      |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 19.5                           | 108,614                                      |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 20.5                           | 80,264                                       |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 21.5                           | 80,264                                       |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 22.5                           | 84,297                                       |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 23.5                           | 84,297                                       |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 24.5                           | 84,297                                       |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 25.5                           | 84,646                                       |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 26.5                           | 5,219  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 27.5                           | 5,790  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 28.5                           | 5,790  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 29.5                           | 5,790  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 30.5                           | 5,790  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 31.5                           | 5,790  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 32.5                           | 5,384  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 33.5                           | 6,124  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 34.5                           | 5,919  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 35.5                           | 5,919  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 36.5                           | 1,886  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 37.5                           | 1,886  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 38.5                           | 1,886  |                                       | 0.0000                    | 1.0000        | 83.32                            |

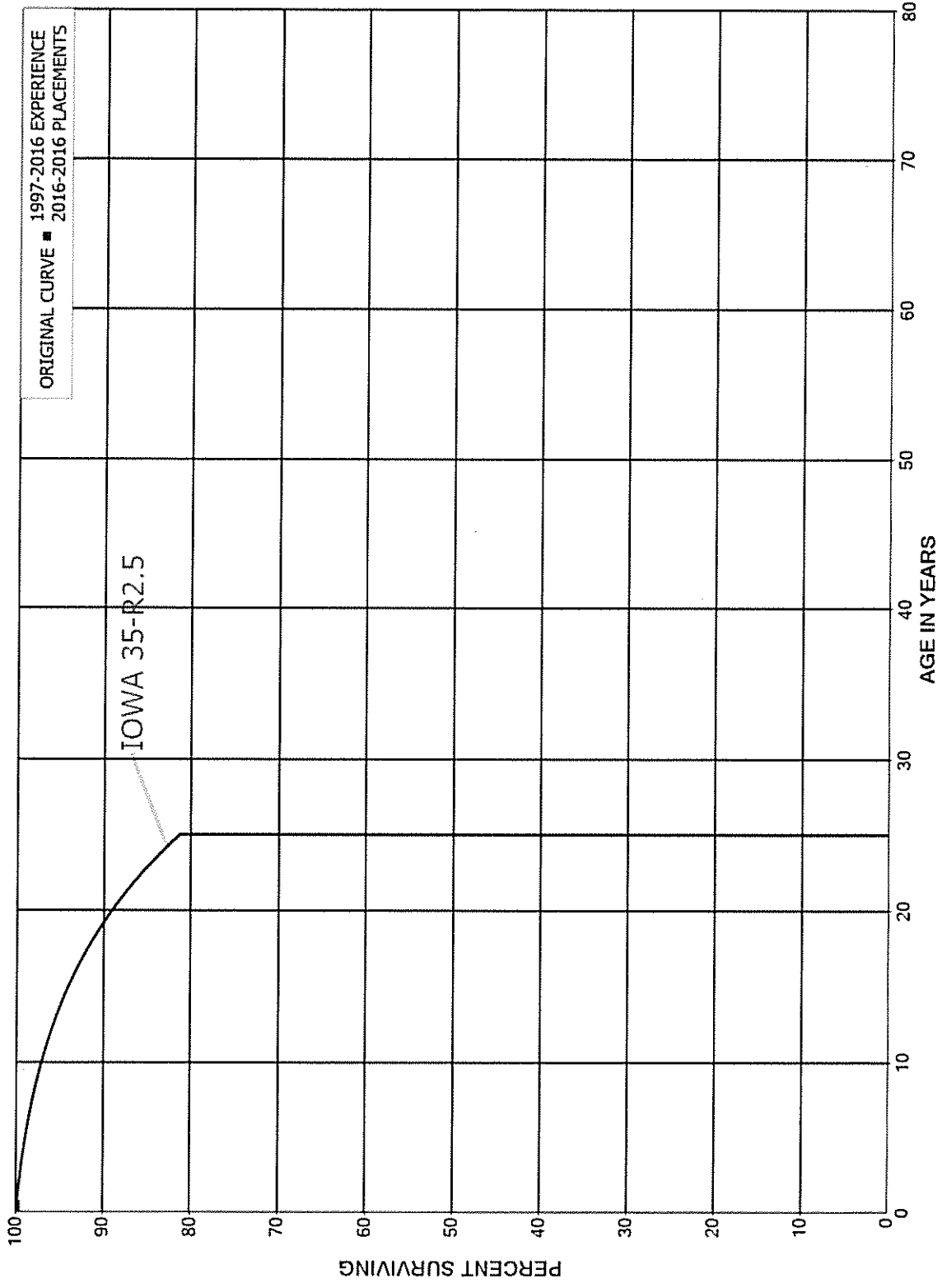
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1963-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 1,886  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 40.5                           | 1,886  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 41.5                           | 1,536  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 42.5                           | 1,311  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 43.5                           | 740  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 44.5                           | 740  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 45.5                           | 740  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 46.5                           | 740  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 47.5                           | 740  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 48.5                           | 740  |                                       | 0.0000                    | 1.0000        | 83.32                            |
| 49.5                           |  |                                       |                           |               | 83.32                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND  
ORIGINAL AND SMOOTH SURVIVOR CURVES



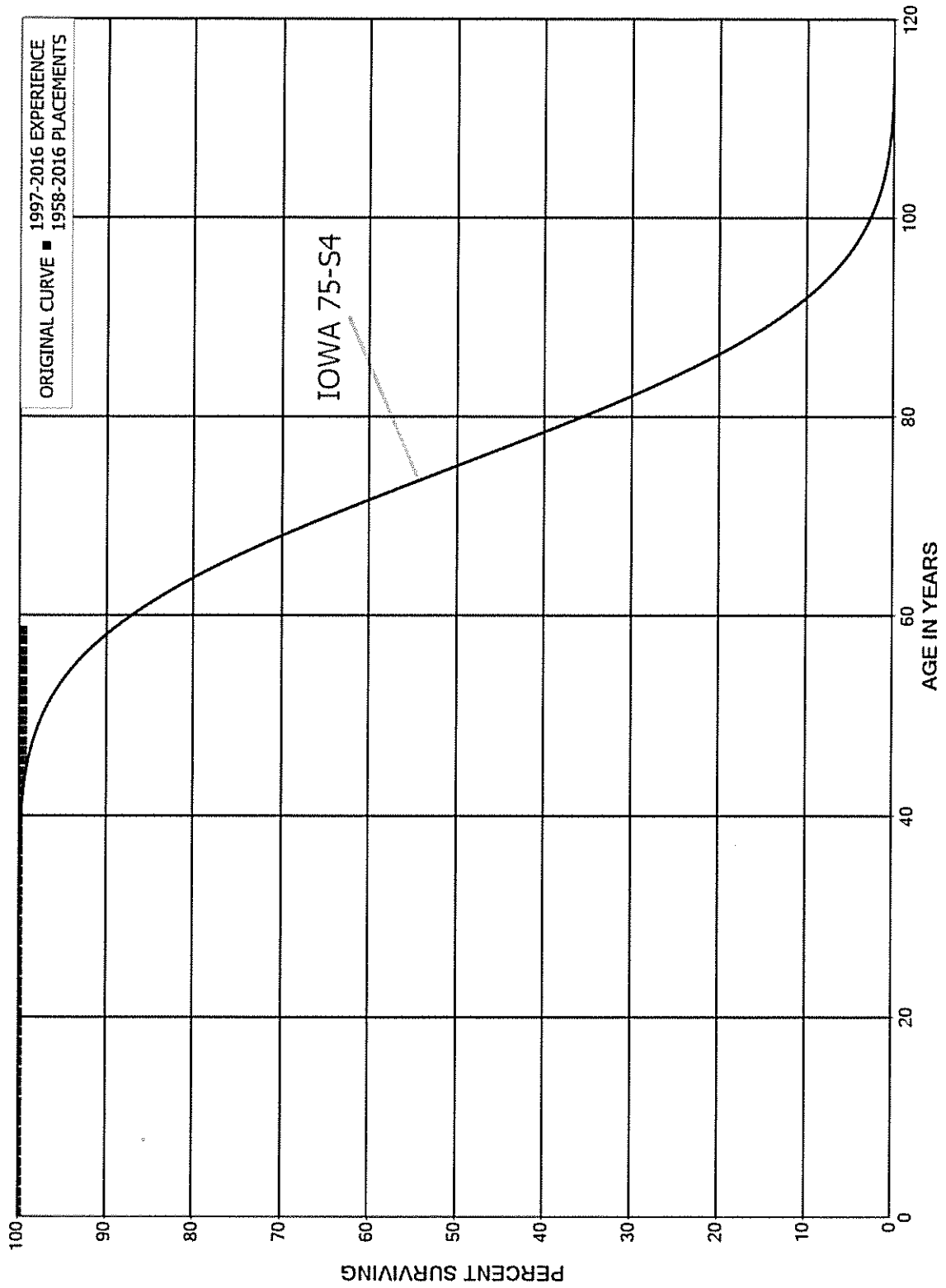
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

ORIGINAL LIFE TABLE

| PLACEMENT BAND 2016-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 922,597                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            |  |                                       |                           |               | 100.00                           |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 350.2 LAND RIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 350.2 LAND RIGHTS

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 91,068,759                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 111,723,855                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 110,527,913                                  | 10,935                                | 0.0001                    | 0.9999        | 100.00                           |
| 2.5                            | 79,029,914                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 3.5                            | 42,370,577                                   |                                       | 0.0000                    | 1.0000        | 99.99                            |
| 4.5                            | 28,030,204                                   | 23,430                                | 0.0008                    | 0.9992        | 99.99                            |
| 5.5                            | 24,891,501                                   |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 6.5                            | 6,499,963                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 7.5                            | 5,286,394                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 8.5                            | 5,148,314                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 9.5                            | 5,108,983                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 10.5                           | 4,338,045                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 11.5                           | 2,906,565                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 12.5                           | 1,742,427                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 13.5                           | 3,138,305                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 14.5                           | 2,507,721                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 15.5                           | 3,235,061                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 16.5                           | 3,155,788                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 17.5                           | 3,155,788                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 18.5                           | 3,112,159                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 19.5                           | 4,496,005                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 20.5                           | 4,496,005                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 21.5                           | 4,496,005                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 22.5                           | 4,500,405                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 23.5                           | 4,924,863                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 24.5                           | 4,924,863                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 25.5                           | 5,469,360                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 26.5                           | 5,883,833                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 27.5                           | 6,300,219                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 28.5                           | 7,656,915                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 29.5                           | 7,829,342                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 30.5                           | 5,798,609                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 31.5                           | 6,261,122                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 32.5                           | 6,048,259                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 33.5                           | 10,238,149                                   |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 34.5                           | 10,738,919                                   |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 35.5                           | 10,911,171                                   |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 36.5                           | 9,565,762                                    |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 37.5                           | 10,291,186                                   |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 38.5                           | 11,477,297                                   |                                       | 0.0000                    | 1.0000        | 99.91                            |

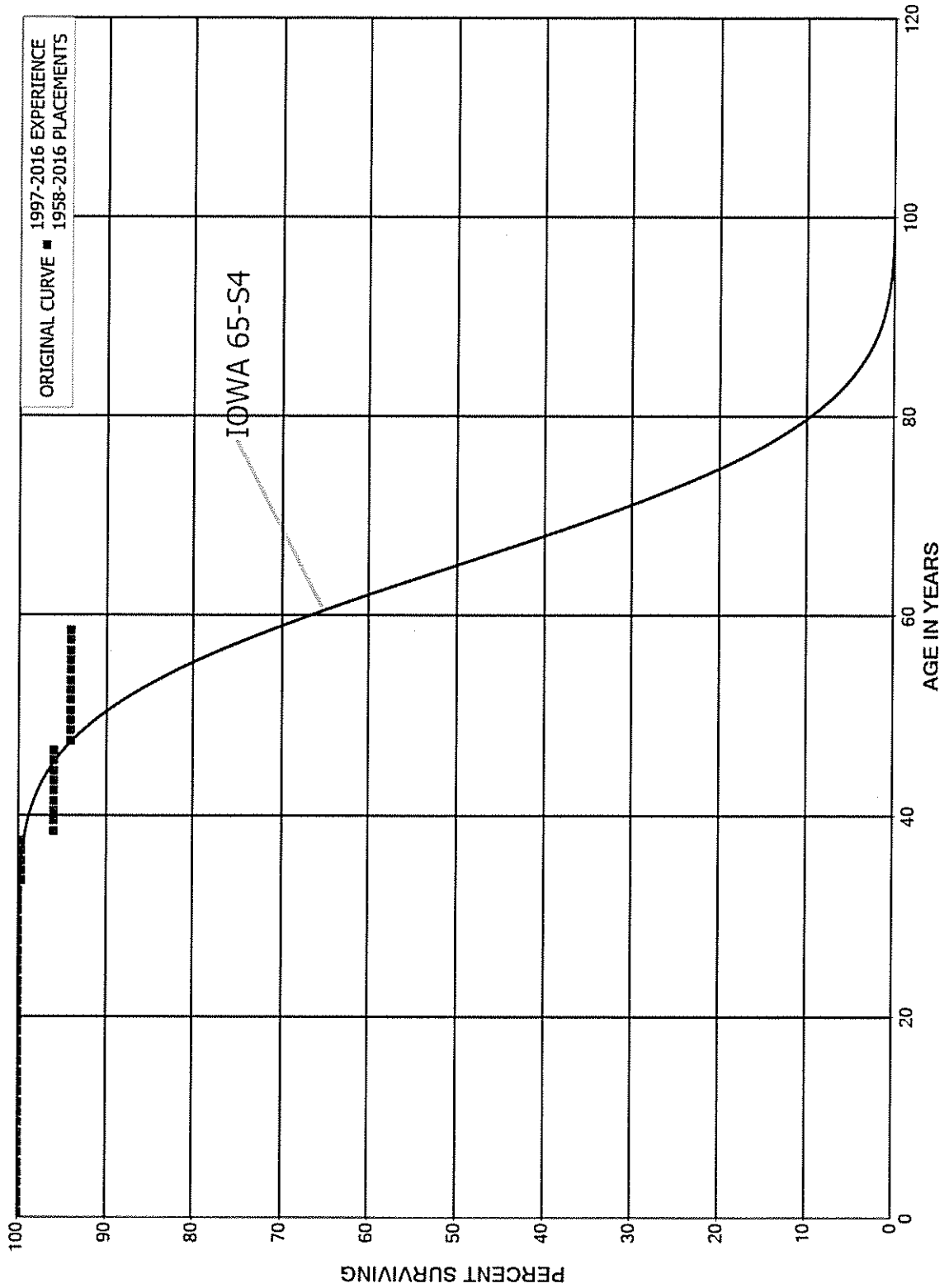
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 350.2 LAND RIGHTS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 11,500,277                                   |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 40.5                           | 11,079,445                                   |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 41.5                           | 17,613,580                                   |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 42.5                           | 17,118,586                                   |                                       | 0.0000                    | 1.0000        | 99.91                            |
| 43.5                           | 16,704,113                                   | 63,762                                | 0.0038                    | 0.9962        | 99.91                            |
| 44.5                           | 16,071,464                                   |                                       | 0.0000                    | 1.0000        | 99.53                            |
| 45.5                           | 14,557,823                                   |                                       | 0.0000                    | 1.0000        | 99.53                            |
| 46.5                           | 14,391,055                                   |                                       | 0.0000                    | 1.0000        | 99.53                            |
| 47.5                           | 14,266,535                                   |                                       | 0.0000                    | 1.0000        | 99.53                            |
| 48.5                           | 13,794,899                                   |                                       | 0.0000                    | 1.0000        | 99.53                            |
| 49.5                           | 13,253,882                                   |                                       | 0.0000                    | 1.0000        | 99.53                            |
| 50.5                           | 9,057,886                                    |                                       | 0.0000                    | 1.0000        | 99.53                            |
| 51.5                           | 8,553,967                                    |                                       | 0.0000                    | 1.0000        | 99.53                            |
| 52.5                           | 8,379,075                                    |                                       | 0.0000                    | 1.0000        | 99.53                            |
| 53.5                           | 8,218,935                                    |                                       | 0.0000                    | 1.0000        | 99.53                            |
| 54.5                           | 7,498,492                                    |                                       | 0.0000                    | 1.0000        | 99.53                            |
| 55.5                           | 6,332,790                                    |                                       | 0.0000                    | 1.0000        | 99.53                            |
| 56.5                           | 6,299,021                                    |                                       | 0.0000                    | 1.0000        | 99.53                            |
| 57.5                           | 6,299,021                                    |                                       | 0.0000                    | 1.0000        | 99.53                            |
| 58.5                           |  |                                       |                           |               | 99.53                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 352.0 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 352.0 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 4,939,214                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 4,646,256                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 5,360,395                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 4,743,122                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 4,627,494                                    | 4,896                                 | 0.0011                    | 0.9989        | 100.00                           |
| 4.5                            | 4,280,283                                    |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 5.5                            | 3,655,178                                    |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 6.5                            | 2,787,366                                    |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 7.5                            | 2,494,095                                    |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 8.5                            | 2,428,556                                    |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 9.5                            | 3,540,504                                    |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 10.5                           | 1,220,251                                    |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 11.5                           | 1,198,923                                    |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 12.5                           | 128,880                                      |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 13.5                           | 128,880                                      |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 14.5                           | 128,880                                      |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 15.5                           | 136,141                                      |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 16.5                           | 136,141                                      |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 17.5                           | 150,991                                      |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 18.5                           | 147,040                                      |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 19.5                           | 147,040                                      |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 20.5                           | 263,487                                      |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 21.5                           | 264,628                                      |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 22.5                           | 329,942                                      |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 23.5                           | 512,460                                      |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 24.5                           | 585,053                                      |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 25.5                           | 657,755                                      |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 26.5                           | 622,005                                      |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 27.5                           | 806,233                                      |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 28.5                           | 806,233                                      |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 29.5                           | 765,331                                      |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 30.5                           | 765,331                                      |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 31.5                           | 785,310                                      |                                       | 0.0000                    | 1.0000        | 99.89                            |
| 32.5                           | 774,941                                      | 2,400                                 | 0.0031                    | 0.9969        | 99.89                            |
| 33.5                           | 784,115                                      |                                       | 0.0000                    | 1.0000        | 99.58                            |
| 34.5                           | 769,265                                      |                                       | 0.0000                    | 1.0000        | 99.58                            |
| 35.5                           | 846,199                                      |                                       | 0.0000                    | 1.0000        | 99.58                            |
| 36.5                           | 854,992                                      |                                       | 0.0000                    | 1.0000        | 99.58                            |
| 37.5                           | 854,992                                      | 30,921                                | 0.0362                    | 0.9638        | 99.58                            |
| 38.5                           | 848,189                                      |                                       | 0.0000                    | 1.0000        | 95.98                            |

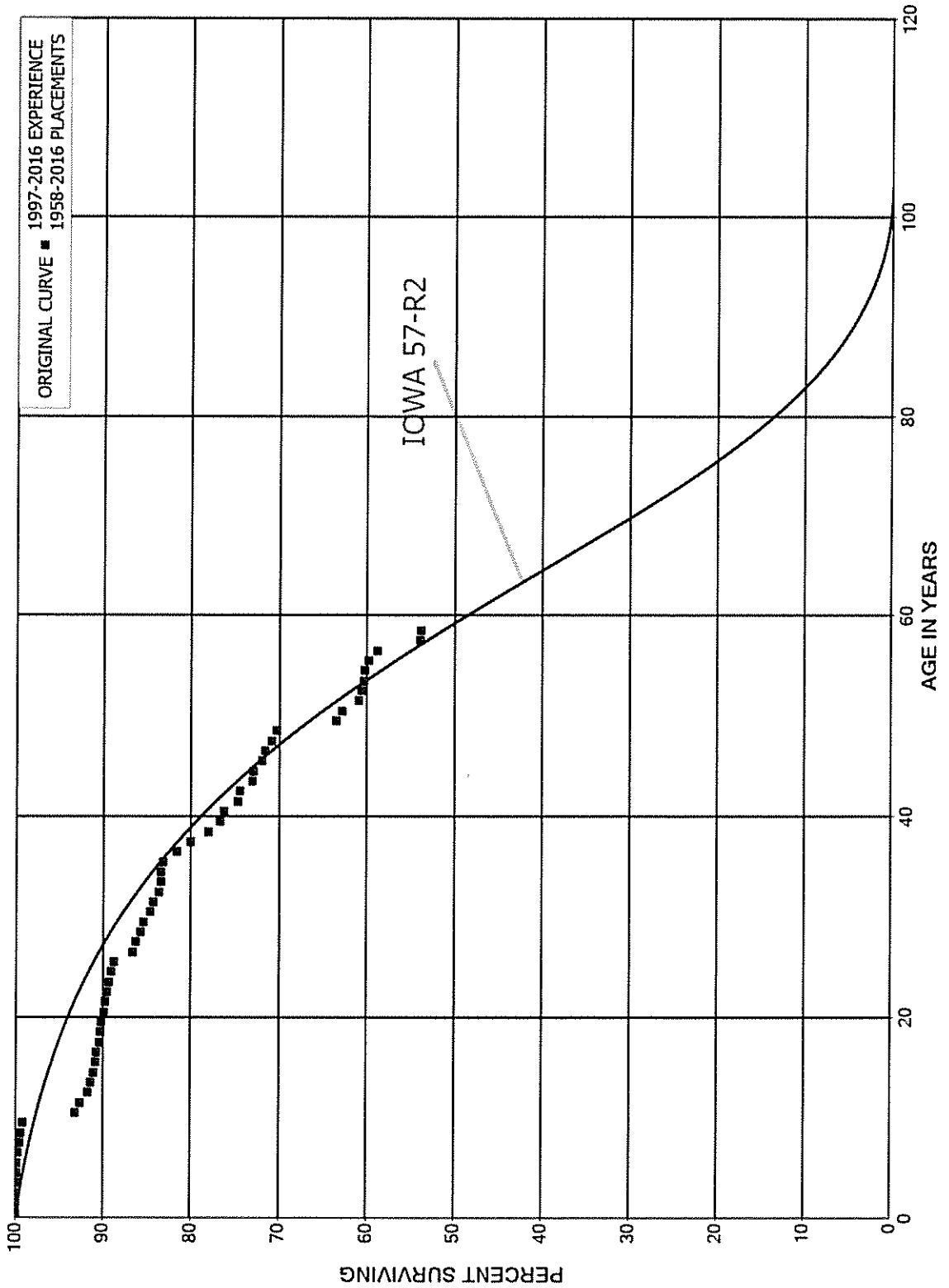
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 352.0 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 789,694                                      |                                       | 0.0000                    | 1.0000        | 95.98                            |
| 40.5                           | 465,614                                      |                                       | 0.0000                    | 1.0000        | 95.98                            |
| 41.5                           | 562,232                                      |                                       | 0.0000                    | 1.0000        | 95.98                            |
| 42.5                           | 482,711                                      |                                       | 0.0000                    | 1.0000        | 95.98                            |
| 43.5                           | 477,638                                      |                                       | 0.0000                    | 1.0000        | 95.98                            |
| 44.5                           | 266,444                                      |                                       | 0.0000                    | 1.0000        | 95.98                            |
| 45.5                           | 266,444                                      |                                       | 0.0000                    | 1.0000        | 95.98                            |
| 46.5                           | 266,444                                      | 5,181                                 | 0.0194                    | 0.9806        | 95.98                            |
| 47.5                           | 215,636                                      |                                       | 0.0000                    | 1.0000        | 94.12                            |
| 48.5                           | 203,239                                      |                                       | 0.0000                    | 1.0000        | 94.12                            |
| 49.5                           | 198,091                                      |                                       | 0.0000                    | 1.0000        | 94.12                            |
| 50.5                           | 198,091                                      |                                       | 0.0000                    | 1.0000        | 94.12                            |
| 51.5                           | 198,091                                      |                                       | 0.0000                    | 1.0000        | 94.12                            |
| 52.5                           | 152,078                                      |                                       | 0.0000                    | 1.0000        | 94.12                            |
| 53.5                           | 130,032                                      |                                       | 0.0000                    | 1.0000        | 94.12                            |
| 54.5                           | 130,032                                      |                                       | 0.0000                    | 1.0000        | 94.12                            |
| 55.5                           | 130,032                                      |                                       | 0.0000                    | 1.0000        | 94.12                            |
| 56.5                           | 130,032                                      |                                       | 0.0000                    | 1.0000        | 94.12                            |
| 57.5                           | 121,877                                      |                                       | 0.0000                    | 1.0000        | 94.12                            |
| 58.5                           |  |                                       |                           |               | 94.12                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 353.0 STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 353.0 STATION EQUIPMENT

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 524,509,727                                  | 20                                    | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 475,206,062                                  | 159,859                               | 0.0003                    | 0.9997        | 100.00                           |
| 1.5                            | 446,737,026                                  | 246,810                               | 0.0006                    | 0.9994        | 99.97                            |
| 2.5                            | 357,029,609                                  | 145,263                               | 0.0004                    | 0.9996        | 99.91                            |
| 3.5                            | 320,490,259                                  | 131,666                               | 0.0004                    | 0.9996        | 99.87                            |
| 4.5                            | 269,828,603                                  | 49,891                                | 0.0002                    | 0.9998        | 99.83                            |
| 5.5                            | 221,538,116                                  | 75,225                                | 0.0003                    | 0.9997        | 99.81                            |
| 6.5                            | 190,083,549                                  | 503,367                               | 0.0026                    | 0.9974        | 99.78                            |
| 7.5                            | 190,393,637                                  | 169,547                               | 0.0009                    | 0.9991        | 99.51                            |
| 8.5                            | 166,336,731                                  | 403,561                               | 0.0024                    | 0.9976        | 99.42                            |
| 9.5                            | 233,433,055                                  | 14,197,716                            | 0.0608                    | 0.9392        | 99.18                            |
| 10.5                           | 193,716,395                                  | 1,042,954                             | 0.0054                    | 0.9946        | 93.15                            |
| 11.5                           | 160,342,937                                  | 1,516,529                             | 0.0095                    | 0.9905        | 92.65                            |
| 12.5                           | 70,599,012                                   | 274,149                               | 0.0039                    | 0.9961        | 91.77                            |
| 13.5                           | 62,380,071                                   | 264,187                               | 0.0042                    | 0.9958        | 91.42                            |
| 14.5                           | 64,713,390                                   | 152,908                               | 0.0024                    | 0.9976        | 91.03                            |
| 15.5                           | 65,531,545                                   | 87,064                                | 0.0013                    | 0.9987        | 90.81                            |
| 16.5                           | 66,664,414                                   | 216,170                               | 0.0032                    | 0.9968        | 90.69                            |
| 17.5                           | 66,445,258                                   | 65,773                                | 0.0010                    | 0.9990        | 90.40                            |
| 18.5                           | 67,913,588                                   | 65,593                                | 0.0010                    | 0.9990        | 90.31                            |
| 19.5                           | 68,397,298                                   | 305,034                               | 0.0045                    | 0.9955        | 90.22                            |
| 20.5                           | 66,726,033                                   | 108,416                               | 0.0016                    | 0.9984        | 89.82                            |
| 21.5                           | 62,622,499                                   | 90,308                                | 0.0014                    | 0.9986        | 89.67                            |
| 22.5                           | 65,407,118                                   | 227,199                               | 0.0035                    | 0.9965        | 89.55                            |
| 23.5                           | 71,991,413                                   | 127,735                               | 0.0018                    | 0.9982        | 89.23                            |
| 24.5                           | 73,557,463                                   | 253,310                               | 0.0034                    | 0.9966        | 89.08                            |
| 25.5                           | 76,355,211                                   | 1,841,217                             | 0.0241                    | 0.9759        | 88.77                            |
| 26.5                           | 70,107,472                                   | 288,033                               | 0.0041                    | 0.9959        | 86.63                            |
| 27.5                           | 66,943,229                                   | 430,156                               | 0.0064                    | 0.9936        | 86.27                            |
| 28.5                           | 60,813,695                                   | 242,039                               | 0.0040                    | 0.9960        | 85.72                            |
| 29.5                           | 62,062,379                                   | 561,169                               | 0.0090                    | 0.9910        | 85.38                            |
| 30.5                           | 63,416,503                                   | 279,557                               | 0.0044                    | 0.9956        | 84.61                            |
| 31.5                           | 59,168,825                                   | 468,267                               | 0.0079                    | 0.9921        | 84.23                            |
| 32.5                           | 58,465,030                                   | 127,038                               | 0.0022                    | 0.9978        | 83.57                            |
| 33.5                           | 59,616,760                                   | 29,317                                | 0.0005                    | 0.9995        | 83.38                            |
| 34.5                           | 62,146,497                                   | 138,883                               | 0.0022                    | 0.9978        | 83.34                            |
| 35.5                           | 65,911,825                                   | 1,202,290                             | 0.0182                    | 0.9818        | 83.16                            |
| 36.5                           | 63,219,267                                   | 1,208,086                             | 0.0191                    | 0.9809        | 81.64                            |
| 37.5                           | 64,345,827                                   | 1,590,471                             | 0.0247                    | 0.9753        | 80.08                            |
| 38.5                           | 63,597,700                                   | 1,131,899                             | 0.0178                    | 0.9822        | 78.10                            |

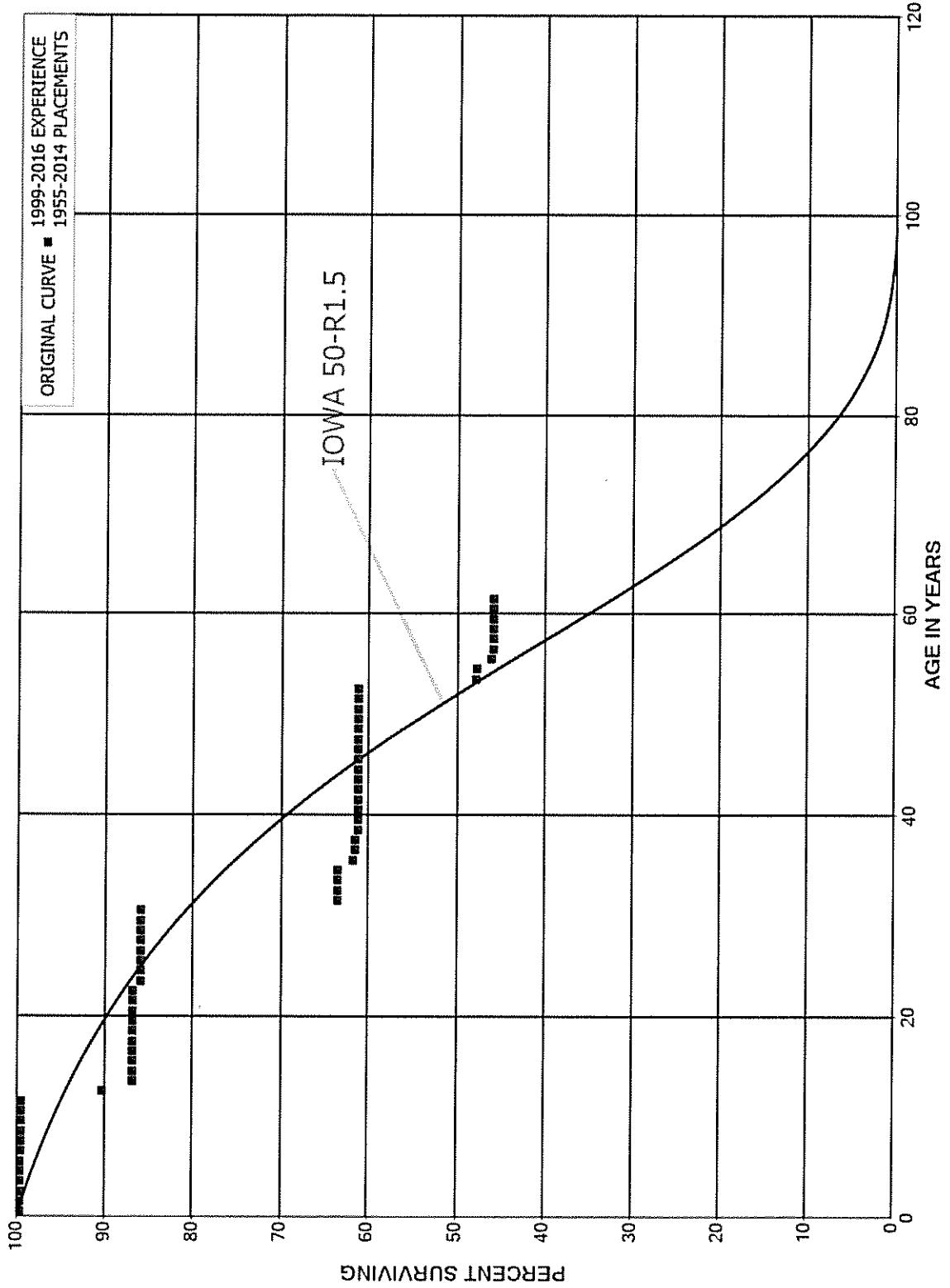
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 353.0 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 59,399,670                                   | 359,889                               | 0.0061                    | 0.9939        | 76.71                            |
| 40.5                           | 45,814,046                                   | 938,965                               | 0.0205                    | 0.9795        | 76.25                            |
| 41.5                           | 54,973,362                                   | 118,358                               | 0.0022                    | 0.9978        | 74.68                            |
| 42.5                           | 50,673,828                                   | 1,024,600                             | 0.0202                    | 0.9798        | 74.52                            |
| 43.5                           | 46,733,716                                   | 14,438                                | 0.0003                    | 0.9997        | 73.02                            |
| 44.5                           | 38,287,467                                   | 577,753                               | 0.0151                    | 0.9849        | 72.99                            |
| 45.5                           | 37,292,564                                   | 141,195                               | 0.0038                    | 0.9962        | 71.89                            |
| 46.5                           | 35,387,571                                   | 404,355                               | 0.0114                    | 0.9886        | 71.62                            |
| 47.5                           | 34,447,274                                   | 271,334                               | 0.0079                    | 0.9921        | 70.80                            |
| 48.5                           | 30,960,510                                   | 2,992,323                             | 0.0966                    | 0.9034        | 70.24                            |
| 49.5                           | 29,378,010                                   | 300,306                               | 0.0102                    | 0.9898        | 63.45                            |
| 50.5                           | 25,431,030                                   | 763,882                               | 0.0300                    | 0.9700        | 62.81                            |
| 51.5                           | 24,240,572                                   | 140,529                               | 0.0058                    | 0.9942        | 60.92                            |
| 52.5                           | 20,719,879                                   | 58,762                                | 0.0028                    | 0.9972        | 60.57                            |
| 53.5                           | 20,341,545                                   | 41,115                                | 0.0020                    | 0.9980        | 60.39                            |
| 54.5                           | 19,943,463                                   | 133,332                               | 0.0067                    | 0.9933        | 60.27                            |
| 55.5                           | 19,248,783                                   | 334,269                               | 0.0174                    | 0.9826        | 59.87                            |
| 56.5                           | 18,245,700                                   | 1,526,653                             | 0.0837                    | 0.9163        | 58.83                            |
| 57.5                           | 15,723,649                                   | 16,786                                | 0.0011                    | 0.9989        | 53.91                            |
| 58.5                           |  |                                       |                           |               | 53.85                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 353.1 STATION EQUIPMENT - STEP UP TRANSFORMERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 353.1 STATION EQUIPMENT - STEP UP TRANSFORMERS

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1955-2014       |  |                                       | EXPERIENCE BAND 1999-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 35,800,340                                   | 118,403                               | 0.0033                    | 0.9967        | 100.00                           |
| 0.5                            | 35,653,434                                   |                                       | 0.0000                    | 1.0000        | 99.67                            |
| 1.5                            | 35,753,500                                   |                                       | 0.0000                    | 1.0000        | 99.67                            |
| 2.5                            | 39,478,758                                   |                                       | 0.0000                    | 1.0000        | 99.67                            |
| 3.5                            | 39,160,038                                   | 1,500                                 | 0.0000                    | 1.0000        | 99.67                            |
| 4.5                            | 39,502,468                                   |                                       | 0.0000                    | 1.0000        | 99.67                            |
| 5.5                            | 27,048,678                                   | 42,382                                | 0.0016                    | 0.9984        | 99.67                            |
| 6.5                            | 20,132,793                                   |                                       | 0.0000                    | 1.0000        | 99.51                            |
| 7.5                            | 15,366,540                                   |                                       | 0.0000                    | 1.0000        | 99.51                            |
| 8.5                            | 13,682,370                                   |                                       | 0.0000                    | 1.0000        | 99.51                            |
| 9.5                            | 11,925,260                                   |                                       | 0.0000                    | 1.0000        | 99.51                            |
| 10.5                           | 10,093,016                                   |                                       | 0.0000                    | 1.0000        | 99.51                            |
| 11.5                           | 10,093,016                                   | 931,967                               | 0.0923                    | 0.9077        | 99.51                            |
| 12.5                           | 10,036,765                                   | 381,670                               | 0.0380                    | 0.9620        | 90.32                            |
| 13.5                           | 9,270,881                                    |                                       | 0.0000                    | 1.0000        | 86.89                            |
| 14.5                           | 9,161,049                                    |                                       | 0.0000                    | 1.0000        | 86.89                            |
| 15.5                           | 5,209,543                                    |                                       | 0.0000                    | 1.0000        | 86.89                            |
| 16.5                           | 3,458,789                                    |                                       | 0.0000                    | 1.0000        | 86.89                            |
| 17.5                           | 3,458,789                                    |                                       | 0.0000                    | 1.0000        | 86.89                            |
| 18.5                           | 4,557,101                                    |                                       | 0.0000                    | 1.0000        | 86.89                            |
| 19.5                           | 6,209,788                                    |                                       | 0.0000                    | 1.0000        | 86.89                            |
| 20.5                           | 7,635,243                                    |                                       | 0.0000                    | 1.0000        | 86.89                            |
| 21.5                           | 8,834,300                                    |                                       | 0.0000                    | 1.0000        | 86.89                            |
| 22.5                           | 9,217,747                                    | 95,911                                | 0.0104                    | 0.9896        | 86.89                            |
| 23.5                           | 10,758,772                                   |                                       | 0.0000                    | 1.0000        | 85.98                            |
| 24.5                           | 10,758,772                                   |                                       | 0.0000                    | 1.0000        | 85.98                            |
| 25.5                           | 8,240,119                                    |                                       | 0.0000                    | 1.0000        | 85.98                            |
| 26.5                           | 8,240,119                                    |                                       | 0.0000                    | 1.0000        | 85.98                            |
| 27.5                           | 8,993,558                                    |                                       | 0.0000                    | 1.0000        | 85.98                            |
| 28.5                           | 8,226,321                                    |                                       | 0.0000                    | 1.0000        | 85.98                            |
| 29.5                           | 8,979,760                                    |                                       | 0.0000                    | 1.0000        | 85.98                            |
| 30.5                           | 8,979,760                                    | 2,345,267                             | 0.2612                    | 0.7388        | 85.98                            |
| 31.5                           | 7,232,636                                    |                                       | 0.0000                    | 1.0000        | 63.53                            |
| 32.5                           | 6,134,323                                    |                                       | 0.0000                    | 1.0000        | 63.53                            |
| 33.5                           | 6,134,323                                    |                                       | 0.0000                    | 1.0000        | 63.53                            |
| 34.5                           | 6,134,323                                    | 172,929                               | 0.0282                    | 0.9718        | 63.53                            |
| 35.5                           | 5,961,394                                    | 20,008                                | 0.0034                    | 0.9966        | 61.74                            |
| 36.5                           | 4,288,700                                    |                                       | 0.0000                    | 1.0000        | 61.53                            |
| 37.5                           | 4,628,700                                    | 24,706                                | 0.0053                    | 0.9947        | 61.53                            |
| 38.5                           | 3,404,937                                    |                                       | 0.0000                    | 1.0000        | 61.20                            |

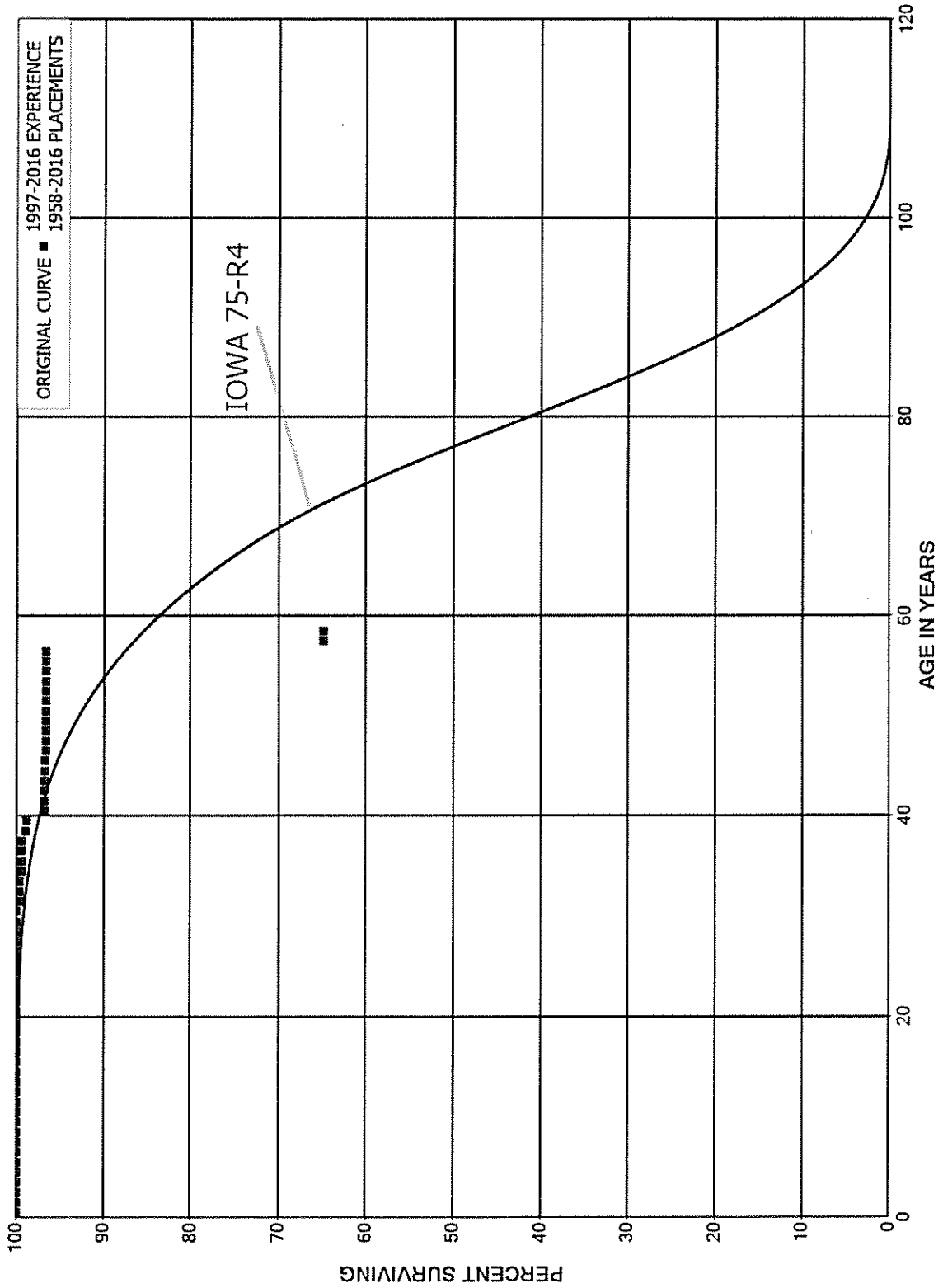
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 353.1 STATION EQUIPMENT - STEP UP TRANSFORMERS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1955-2014       |  |                                       | EXPERIENCE BAND 1999-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 3,021,489                                    |                                       | 0.0000                    | 1.0000        | 61.20                            |
| 40.5                           | 3,021,489                                    |                                       | 0.0000                    | 1.0000        | 61.20                            |
| 41.5                           | 3,514,882                                    |                                       | 0.0000                    | 1.0000        | 61.20                            |
| 42.5                           | 2,972,782                                    |                                       | 0.0000                    | 1.0000        | 61.20                            |
| 43.5                           | 2,972,782                                    |                                       | 0.0000                    | 1.0000        | 61.20                            |
| 44.5                           | 2,556,419                                    |                                       | 0.0000                    | 1.0000        | 61.20                            |
| 45.5                           | 2,674,822                                    |                                       | 0.0000                    | 1.0000        | 61.20                            |
| 46.5                           | 1,921,383                                    |                                       | 0.0000                    | 1.0000        | 61.20                            |
| 47.5                           | 1,921,383                                    |                                       | 0.0000                    | 1.0000        | 61.20                            |
| 48.5                           | 1,546,282                                    |                                       | 0.0000                    | 1.0000        | 61.20                            |
| 49.5                           | 1,546,282                                    |                                       | 0.0000                    | 1.0000        | 61.20                            |
| 50.5                           | 1,546,282                                    |                                       | 0.0000                    | 1.0000        | 61.20                            |
| 51.5                           | 1,427,879                                    |                                       | 0.0000                    | 1.0000        | 61.20                            |
| 52.5                           | 1,427,879                                    | 312,370                               | 0.2188                    | 0.7812        | 61.20                            |
| 53.5                           | 1,115,509                                    | 2,617                                 | 0.0023                    | 0.9977        | 47.81                            |
| 54.5                           | 772,892                                      | 25,930                                | 0.0335                    | 0.9665        | 47.70                            |
| 55.5                           | 746,962                                      | 3,851                                 | 0.0052                    | 0.9948        | 46.10                            |
| 56.5                           | 743,111                                      |                                       | 0.0000                    | 1.0000        | 45.86                            |
| 57.5                           | 743,111                                      |                                       | 0.0000                    | 1.0000        | 45.86                            |
| 58.5                           | 590,636                                      |                                       | 0.0000                    | 1.0000        | 45.86                            |
| 59.5                           | 312,370                                      |                                       | 0.0000                    | 1.0000        | 45.86                            |
| 60.5                           | 312,370                                      |                                       | 0.0000                    | 1.0000        | 45.86                            |
| 61.5                           |  |                                       |                           |               | 45.86                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 354.0 TOWERS AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 354.0 TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 112,596,738                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 111,092,488                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 111,280,626                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 114,785,433                                  | 4,955                                 | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 115,180,519                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 114,889,188                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 114,296,678                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 9,912,924                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 9,479,747                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 8,291,649                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 8,019,348                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 16,066,579                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 14,668,389                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 13,387,381                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 12,880,632                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 8,682,578                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 8,682,123                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 16,155,221                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 16,155,221                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           | 16,155,221                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 19.5                           | 15,843,418                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 20.5                           | 19,875,908                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 21.5                           | 19,875,908                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 22.5                           | 19,875,908                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 23.5                           | 21,281,365                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 24.5                           | 24,847,203                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 25.5                           | 27,952,331                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 26.5                           | 27,952,331                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 27.5                           | 28,000,543                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 28.5                           | 28,161,064                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 29.5                           | 28,168,941                                   |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 30.5                           | 35,194,258                                   | 141,000                               | 0.0040                    | 0.9960        | 100.00                           |
| 31.5                           | 35,053,258                                   |                                       | 0.0000                    | 1.0000        | 99.60                            |
| 32.5                           | 35,053,258                                   |                                       | 0.0000                    | 1.0000        | 99.60                            |
| 33.5                           | 35,059,946                                   | 71,656                                | 0.0020                    | 0.9980        | 99.60                            |
| 34.5                           | 34,988,290                                   |                                       | 0.0000                    | 1.0000        | 99.39                            |
| 35.5                           | 34,988,290                                   |                                       | 0.0000                    | 1.0000        | 99.39                            |
| 36.5                           | 27,609,141                                   |                                       | 0.0000                    | 1.0000        | 99.39                            |
| 37.5                           | 75,331,769                                   | 356,968                               | 0.0047                    | 0.9953        | 99.39                            |
| 38.5                           | 74,974,801                                   | 42,332                                | 0.0006                    | 0.9994        | 98.92                            |

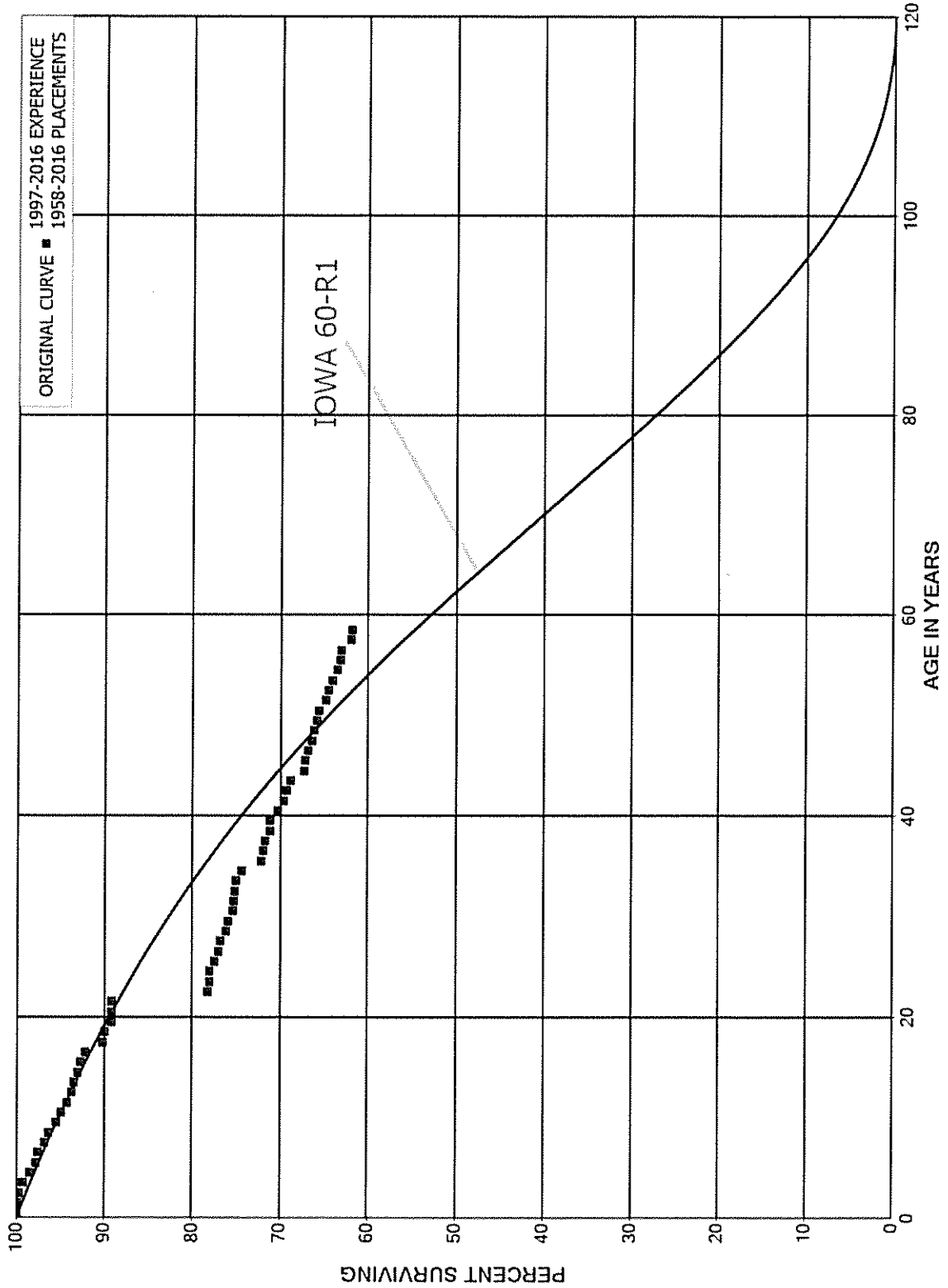
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 354.0 TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 74,932,469                                   | 1,499,746                             | 0.0200                    | 0.9800        | 98.86                            |
| 40.5                           | 23,177,350                                   |                                       | 0.0000                    | 1.0000        | 96.89                            |
| 41.5                           | 26,399,141                                   |                                       | 0.0000                    | 1.0000        | 96.89                            |
| 42.5                           | 26,190,408                                   | 6,657                                 | 0.0003                    | 0.9997        | 96.89                            |
| 43.5                           | 25,443,079                                   | 25,365                                | 0.0010                    | 0.9990        | 96.86                            |
| 44.5                           | 21,107,486                                   |                                       | 0.0000                    | 1.0000        | 96.76                            |
| 45.5                           | 18,049,771                                   | 33,442                                | 0.0019                    | 0.9981        | 96.76                            |
| 46.5                           | 18,016,329                                   |                                       | 0.0000                    | 1.0000        | 96.59                            |
| 47.5                           | 18,009,641                                   |                                       | 0.0000                    | 1.0000        | 96.59                            |
| 48.5                           | 18,009,641                                   |                                       | 0.0000                    | 1.0000        | 96.59                            |
| 49.5                           | 18,001,764                                   |                                       | 0.0000                    | 1.0000        | 96.59                            |
| 50.5                           | 2,802,038                                    |                                       | 0.0000                    | 1.0000        | 96.59                            |
| 51.5                           | 2,802,038                                    |                                       | 0.0000                    | 1.0000        | 96.59                            |
| 52.5                           | 2,802,038                                    |                                       | 0.0000                    | 1.0000        | 96.59                            |
| 53.5                           | 2,802,038                                    |                                       | 0.0000                    | 1.0000        | 96.59                            |
| 54.5                           | 2,802,038                                    |                                       | 0.0000                    | 1.0000        | 96.59                            |
| 55.5                           | 2,668,270                                    |                                       | 0.0000                    | 1.0000        | 96.59                            |
| 56.5                           | 2,503,501                                    | 822,672                               | 0.3286                    | 0.6714        | 96.59                            |
| 57.5                           | 998,613                                      |                                       | 0.0000                    | 1.0000        | 64.85                            |
| 58.5                           |  |                                       |                           |               | 64.85                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 355.0 POLES AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 355.0 POLES AND FIXTURES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2016

EXPERIENCE BAND 1997-2016

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 835,536,797                                  | 103,559                               | 0.0001         | 0.9999        | 100.00                           |
| 0.5                            | 767,085,800                                  | 545,036                               | 0.0007         | 0.9993        | 99.99                            |
| 1.5                            | 741,502,624                                  | 1,139,129                             | 0.0015         | 0.9985        | 99.92                            |
| 2.5                            | 468,883,981                                  | 2,279,055                             | 0.0049         | 0.9951        | 99.76                            |
| 3.5                            | 319,271,659                                  | 2,403,833                             | 0.0075         | 0.9925        | 99.28                            |
| 4.5                            | 187,988,212                                  | 1,227,306                             | 0.0065         | 0.9935        | 98.53                            |
| 5.5                            | 158,945,937                                  | 491,541                               | 0.0031         | 0.9969        | 97.89                            |
| 6.5                            | 138,081,707                                  | 1,105,100                             | 0.0080         | 0.9920        | 97.58                            |
| 7.5                            | 114,055,375                                  | 507,299                               | 0.0044         | 0.9956        | 96.80                            |
| 8.5                            | 96,051,457                                   | 899,512                               | 0.0094         | 0.9906        | 96.37                            |
| 9.5                            | 84,492,068                                   | 461,229                               | 0.0055         | 0.9945        | 95.47                            |
| 10.5                           | 69,931,697                                   | 466,143                               | 0.0067         | 0.9933        | 94.95                            |
| 11.5                           | 63,951,240                                   | 397,525                               | 0.0062         | 0.9938        | 94.32                            |
| 12.5                           | 59,534,936                                   | 123,017                               | 0.0021         | 0.9979        | 93.73                            |
| 13.5                           | 53,888,944                                   | 254,890                               | 0.0047         | 0.9953        | 93.54                            |
| 14.5                           | 28,763,759                                   | 100,537                               | 0.0035         | 0.9965        | 93.09                            |
| 15.5                           | 23,758,349                                   | 144,066                               | 0.0061         | 0.9939        | 92.77                            |
| 16.5                           | 22,997,708                                   | 495,734                               | 0.0216         | 0.9784        | 92.21                            |
| 17.5                           | 13,421,835                                   | 42,533                                | 0.0032         | 0.9968        | 90.22                            |
| 18.5                           | 11,688,208                                   | 99,062                                | 0.0085         | 0.9915        | 89.93                            |
| 19.5                           | 13,436,998                                   |                                       | 0.0000         | 1.0000        | 89.17                            |
| 20.5                           | 14,108,112                                   |                                       | 0.0000         | 1.0000        | 89.17                            |
| 21.5                           | 14,021,601                                   | 1,707,385                             | 0.1218         | 0.8782        | 89.17                            |
| 22.5                           | 15,906,761                                   | 51,203                                | 0.0032         | 0.9968        | 78.31                            |
| 23.5                           | 16,035,202                                   |                                       | 0.0000         | 1.0000        | 78.06                            |
| 24.5                           | 19,446,384                                   | 134,836                               | 0.0069         | 0.9931        | 78.06                            |
| 25.5                           | 23,462,319                                   | 123,141                               | 0.0052         | 0.9948        | 77.52                            |
| 26.5                           | 26,573,053                                   | 82,740                                | 0.0031         | 0.9969        | 77.11                            |
| 27.5                           | 26,112,362                                   | 241,984                               | 0.0093         | 0.9907        | 76.87                            |
| 28.5                           | 31,079,195                                   | 107,363                               | 0.0035         | 0.9965        | 76.16                            |
| 29.5                           | 36,579,594                                   | 231,421                               | 0.0063         | 0.9937        | 75.90                            |
| 30.5                           | 39,207,772                                   | 47,694                                | 0.0012         | 0.9988        | 75.42                            |
| 31.5                           | 42,260,676                                   | 80,103                                | 0.0019         | 0.9981        | 75.32                            |
| 32.5                           | 40,694,432                                   | 78,382                                | 0.0019         | 0.9981        | 75.18                            |
| 33.5                           | 43,157,501                                   | 339,639                               | 0.0079         | 0.9921        | 75.04                            |
| 34.5                           | 45,997,953                                   | 1,379,489                             | 0.0300         | 0.9700        | 74.45                            |
| 35.5                           | 51,954,964                                   | 175,766                               | 0.0034         | 0.9966        | 72.21                            |
| 36.5                           | 52,341,579                                   | 205,406                               | 0.0039         | 0.9961        | 71.97                            |
| 37.5                           | 157,331,796                                  | 1,049,268                             | 0.0067         | 0.9933        | 71.69                            |
| 38.5                           | 158,820,024                                  | 131,127                               | 0.0008         | 0.9992        | 71.21                            |

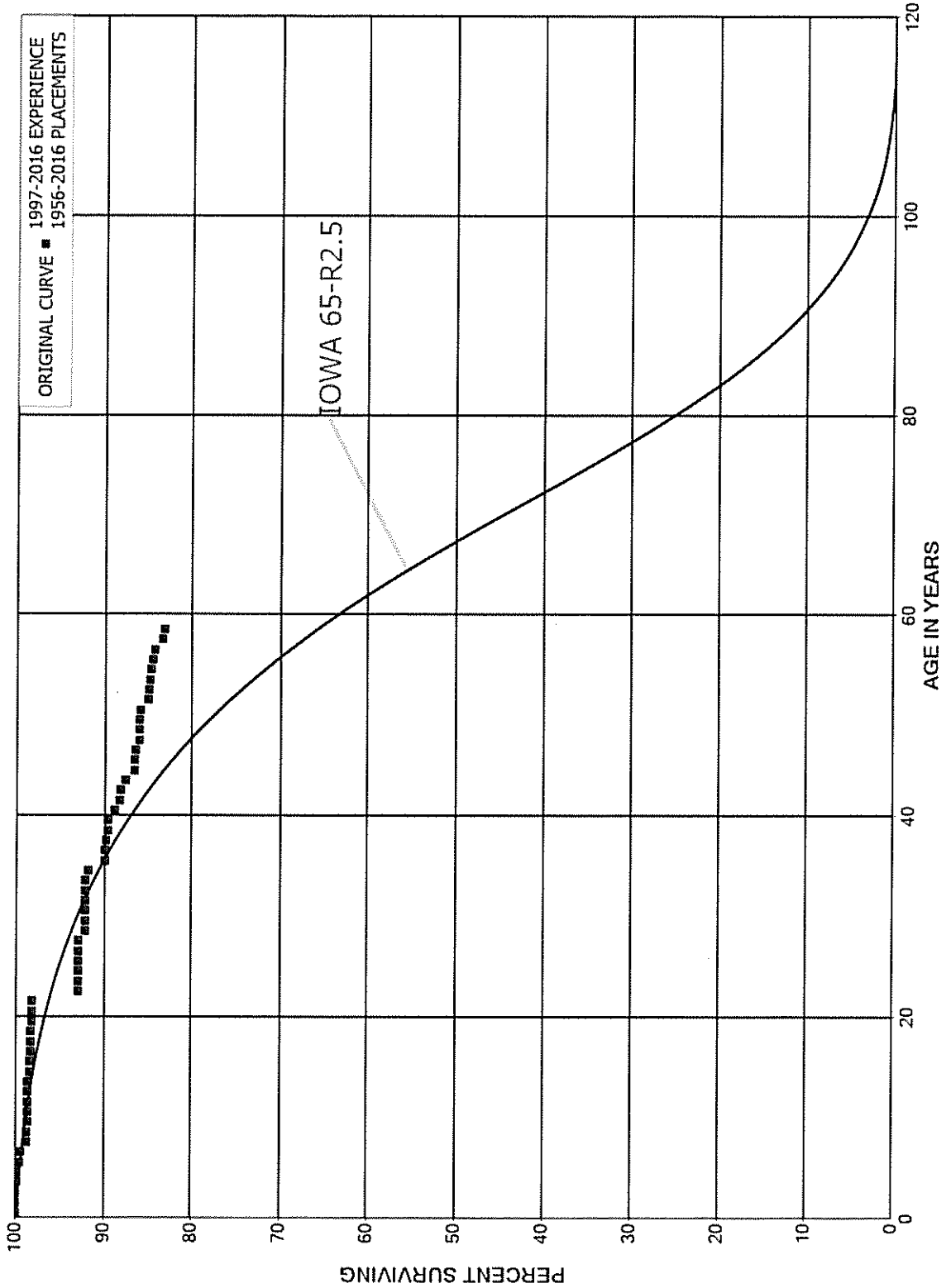
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 355.0 POLES AND FIXTURES

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 154,050,493                                  | 1,989,542                             | 0.0129                    | 0.9871        | 71.15                            |
| 40.5                           | 47,610,517                                   | 394,250                               | 0.0083                    | 0.9917        | 70.23                            |
| 41.5                           | 100,862,337                                  | 555,726                               | 0.0055                    | 0.9945        | 69.65                            |
| 42.5                           | 94,676,703                                   | 618,779                               | 0.0065                    | 0.9935        | 69.27                            |
| 43.5                           | 89,959,009                                   | 1,968,977                             | 0.0219                    | 0.9781        | 68.81                            |
| 44.5                           | 68,945,925                                   | 159,081                               | 0.0023                    | 0.9977        | 67.31                            |
| 45.5                           | 65,112,471                                   | 303,492                               | 0.0047                    | 0.9953        | 67.15                            |
| 46.5                           | 63,576,348                                   | 379,572                               | 0.0060                    | 0.9940        | 66.84                            |
| 47.5                           | 61,647,371                                   | 232,067                               | 0.0038                    | 0.9962        | 66.44                            |
| 48.5                           | 57,911,067                                   | 307,697                               | 0.0053                    | 0.9947        | 66.19                            |
| 49.5                           | 55,728,965                                   | 159,817                               | 0.0029                    | 0.9971        | 65.84                            |
| 50.5                           | 53,494,951                                   | 646,275                               | 0.0121                    | 0.9879        | 65.65                            |
| 51.5                           | 50,591,709                                   | 288,523                               | 0.0057                    | 0.9943        | 64.86                            |
| 52.5                           | 49,007,550                                   | 284,886                               | 0.0058                    | 0.9942        | 64.49                            |
| 53.5                           | 47,098,797                                   | 432,078                               | 0.0092                    | 0.9908        | 64.11                            |
| 54.5                           | 44,254,298                                   | 241,912                               | 0.0055                    | 0.9945        | 63.52                            |
| 55.5                           | 36,924,496                                   | 92,808                                | 0.0025                    | 0.9975        | 63.18                            |
| 56.5                           | 36,172,661                                   | 593,037                               | 0.0164                    | 0.9836        | 63.02                            |
| 57.5                           | 35,356,936                                   | 95,245                                | 0.0027                    | 0.9973        | 61.98                            |
| 58.5                           |  |                                       |                           |               | 61.82                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 356.0 OVERHEAD CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 356.0 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1956-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 489,141,859                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 474,967,967                                  | 259,006                               | 0.0005                    | 0.9995        | 100.00                           |
| 1.5                            | 470,895,721                                  | 33,783                                | 0.0001                    | 0.9999        | 99.95                            |
| 2.5                            | 349,028,470                                  | 236,893                               | 0.0007                    | 0.9993        | 99.94                            |
| 3.5                            | 270,698,040                                  | 132,907                               | 0.0005                    | 0.9995        | 99.87                            |
| 4.5                            | 194,111,436                                  | 670,965                               | 0.0035                    | 0.9965        | 99.82                            |
| 5.5                            | 175,163,460                                  | 47,719                                | 0.0003                    | 0.9997        | 99.48                            |
| 6.5                            | 100,495,436                                  | 780,109                               | 0.0078                    | 0.9922        | 99.45                            |
| 7.5                            | 85,679,880                                   |                                       | 0.0000                    | 1.0000        | 98.68                            |
| 8.5                            | 73,605,571                                   | 18,564                                | 0.0003                    | 0.9997        | 98.68                            |
| 9.5                            | 64,898,283                                   | 8,767                                 | 0.0001                    | 0.9999        | 98.65                            |
| 10.5                           | 58,623,536                                   | 14                                    | 0.0000                    | 1.0000        | 98.64                            |
| 11.5                           | 54,691,609                                   |                                       | 0.0000                    | 1.0000        | 98.64                            |
| 12.5                           | 53,324,712                                   | 24,830                                | 0.0005                    | 0.9995        | 98.64                            |
| 13.5                           | 51,093,967                                   | 106,566                               | 0.0021                    | 0.9979        | 98.59                            |
| 14.5                           | 14,513,205                                   | 2,050                                 | 0.0001                    | 0.9999        | 98.39                            |
| 15.5                           | 12,647,162                                   | 15,336                                | 0.0012                    | 0.9988        | 98.37                            |
| 16.5                           | 16,720,293                                   | 860                                   | 0.0001                    | 0.9999        | 98.25                            |
| 17.5                           | 16,406,752                                   |                                       | 0.0000                    | 1.0000        | 98.25                            |
| 18.5                           | 20,232,893                                   | 10,815                                | 0.0005                    | 0.9995        | 98.25                            |
| 19.5                           | 22,297,136                                   | 279                                   | 0.0000                    | 1.0000        | 98.20                            |
| 20.5                           | 24,954,896                                   |                                       | 0.0000                    | 1.0000        | 98.20                            |
| 21.5                           | 24,875,358                                   | 1,313,809                             | 0.0528                    | 0.9472        | 98.20                            |
| 22.5                           | 26,204,047                                   | 3,665                                 | 0.0001                    | 0.9999        | 93.01                            |
| 23.5                           | 27,966,808                                   | 21,603                                | 0.0008                    | 0.9992        | 93.00                            |
| 24.5                           | 32,477,554                                   | 550                                   | 0.0000                    | 1.0000        | 92.92                            |
| 25.5                           | 42,097,931                                   |                                       | 0.0000                    | 1.0000        | 92.92                            |
| 26.5                           | 41,963,857                                   |                                       | 0.0000                    | 1.0000        | 92.92                            |
| 27.5                           | 41,513,458                                   | 325,723                               | 0.0078                    | 0.9922        | 92.92                            |
| 28.5                           | 43,387,537                                   | 60                                    | 0.0000                    | 1.0000        | 92.19                            |
| 29.5                           | 49,780,048                                   | 28,988                                | 0.0006                    | 0.9994        | 92.19                            |
| 30.5                           | 63,043,965                                   |                                       | 0.0000                    | 1.0000        | 92.14                            |
| 31.5                           | 64,151,188                                   |                                       | 0.0000                    | 1.0000        | 92.14                            |
| 32.5                           | 60,668,096                                   | 12,472                                | 0.0002                    | 0.9998        | 92.14                            |
| 33.5                           | 62,340,031                                   | 170,245                               | 0.0027                    | 0.9973        | 92.12                            |
| 34.5                           | 65,217,494                                   | 1,348,640                             | 0.0207                    | 0.9793        | 91.87                            |
| 35.5                           | 68,271,197                                   | 30,531                                | 0.0004                    | 0.9996        | 89.97                            |
| 36.5                           | 57,407,969                                   | 30,538                                | 0.0005                    | 0.9995        | 89.93                            |
| 37.5                           | 158,094,738                                  | 559,532                               | 0.0035                    | 0.9965        | 89.88                            |
| 38.5                           | 196,633,033                                  | 1,380                                 | 0.0000                    | 1.0000        | 89.56                            |

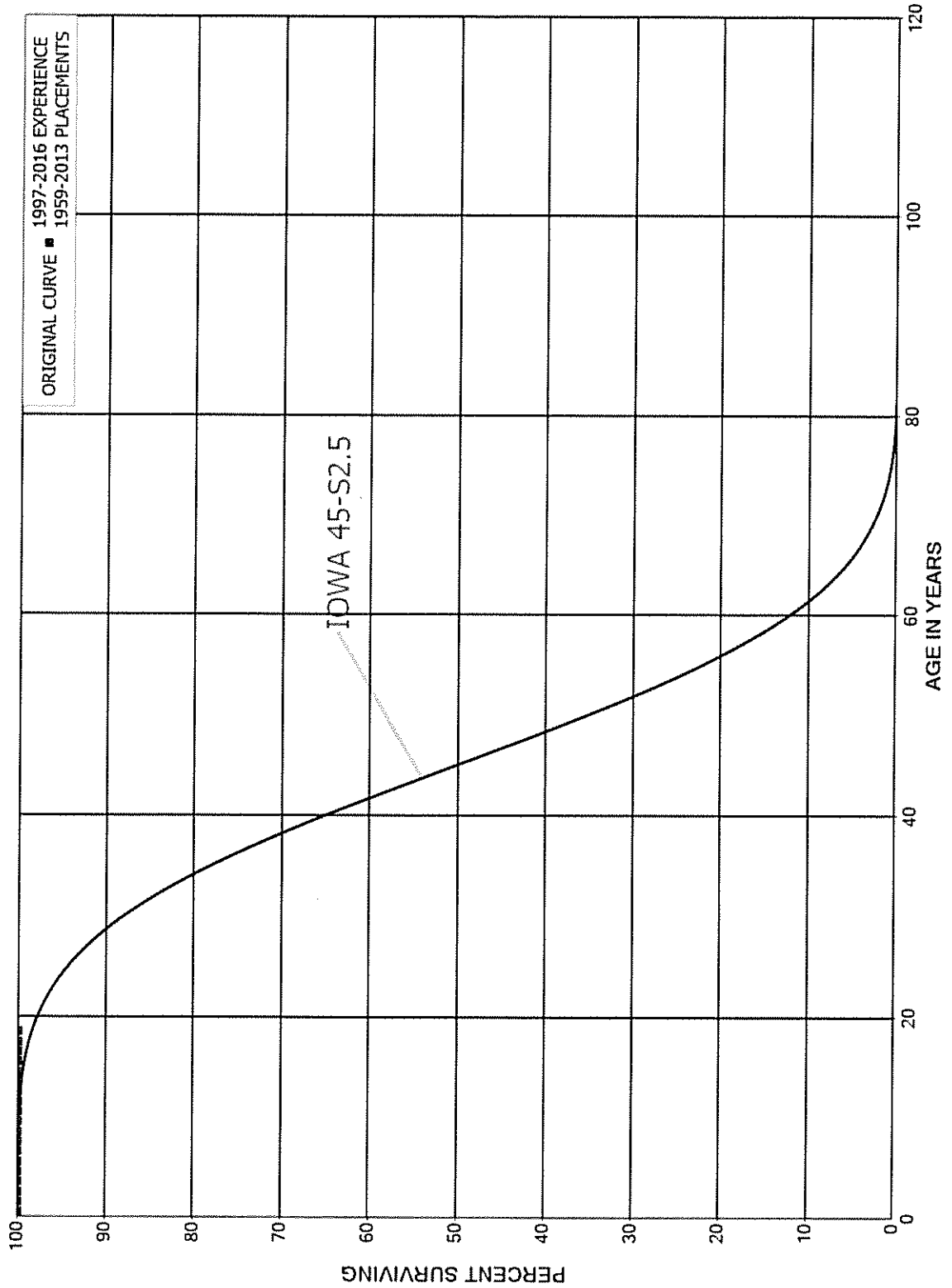
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 356.0 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1956-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 190,327,871                                  | 1,526,611                             | 0.0080                    | 0.9920        | 89.56                            |
| 40.5                           | 85,158,592                                   | 490,635                               | 0.0058                    | 0.9942        | 88.84                            |
| 41.5                           | 82,645,592                                   | 107,306                               | 0.0013                    | 0.9987        | 88.33                            |
| 42.5                           | 78,356,996                                   | 510,917                               | 0.0065                    | 0.9935        | 88.22                            |
| 43.5                           | 73,840,829                                   | 822,712                               | 0.0111                    | 0.9889        | 87.64                            |
| 44.5                           | 54,709,094                                   | 6,950                                 | 0.0001                    | 0.9999        | 86.67                            |
| 45.5                           | 46,965,412                                   | 75,855                                | 0.0016                    | 0.9984        | 86.66                            |
| 46.5                           | 45,539,715                                   | 217,240                               | 0.0048                    | 0.9952        | 86.52                            |
| 47.5                           | 44,161,541                                   | 1,127                                 | 0.0000                    | 1.0000        | 86.10                            |
| 48.5                           | 42,888,222                                   | 28,846                                | 0.0007                    | 0.9993        | 86.10                            |
| 49.5                           | 40,909,375                                   | 24,488                                | 0.0006                    | 0.9994        | 86.04                            |
| 50.5                           | 32,717,332                                   | 340,451                               | 0.0104                    | 0.9896        | 85.99                            |
| 51.5                           | 31,606,701                                   | 52,919                                | 0.0017                    | 0.9983        | 85.10                            |
| 52.5                           | 30,693,920                                   | 24,192                                | 0.0008                    | 0.9992        | 84.95                            |
| 53.5                           | 29,670,062                                   | 43,465                                | 0.0015                    | 0.9985        | 84.89                            |
| 54.5                           | 27,668,751                                   | 96,155                                | 0.0035                    | 0.9965        | 84.76                            |
| 55.5                           | 23,036,525                                   | 46,095                                | 0.0020                    | 0.9980        | 84.47                            |
| 56.5                           | 22,510,034                                   | 229,963                               | 0.0102                    | 0.9898        | 84.30                            |
| 57.5                           | 21,892,659                                   | 80,093                                | 0.0037                    | 0.9963        | 83.44                            |
| 58.5                           |  |                                       |                           |               | 83.13                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 358.0 UNDERGROUND CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 358.0 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

| PLACEMENT BAND 1959-2013       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 93,110                                       |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 1,142  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 1,142  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 1,142  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 1,142  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 1,142  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 1,142  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 1,142  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 1,142  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 1,142  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 1,142  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 1,142  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 1,142  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 12.5                           | 1,142  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 13.5                           | 1,142  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 14.5                           | 1,142  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 15.5                           | 1,142  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 16.5                           | 1,142  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 17.5                           | 1,142  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 18.5                           |  |                                       |                           |               | 100.00                           |
| 19.5                           |  |                                       |                           |               |                                  |
| 20.5                           |  |                                       |                           |               |                                  |
| 21.5                           |  |                                       |                           |               |                                  |
| 22.5                           |  |                                       |                           |               |                                  |
| 23.5                           |  |                                       |                           |               |                                  |
| 24.5                           |  |                                       |                           |               |                                  |
| 25.5                           |  |                                       |                           |               |                                  |
| 26.5                           |  |                                       |                           |               |                                  |
| 27.5                           |  |                                       |                           |               |                                  |
| 28.5                           |  |                                       |                           |               |                                  |
| 29.5                           |  |                                       |                           |               |                                  |
| 30.5                           |  |                                       |                           |               |                                  |
| 31.5                           |  |                                       |                           |               |                                  |
| 32.5                           |  |                                       |                           |               |                                  |
| 33.5                           | 109,352                                      |                                       | 0.0000                    |               |                                  |
| 34.5                           | 109,352                                      |                                       | 0.0000                    |               |                                  |
| 35.5                           | 109,352                                      |                                       | 0.0000                    |               |                                  |
| 36.5                           | 109,352                                      |                                       | 0.0000                    |               |                                  |
| 37.5                           | 222,781                                      |                                       | 0.0000                    |               |                                  |
| 38.5                           | 222,781                                      |                                       | 0.0000                    |               |                                  |

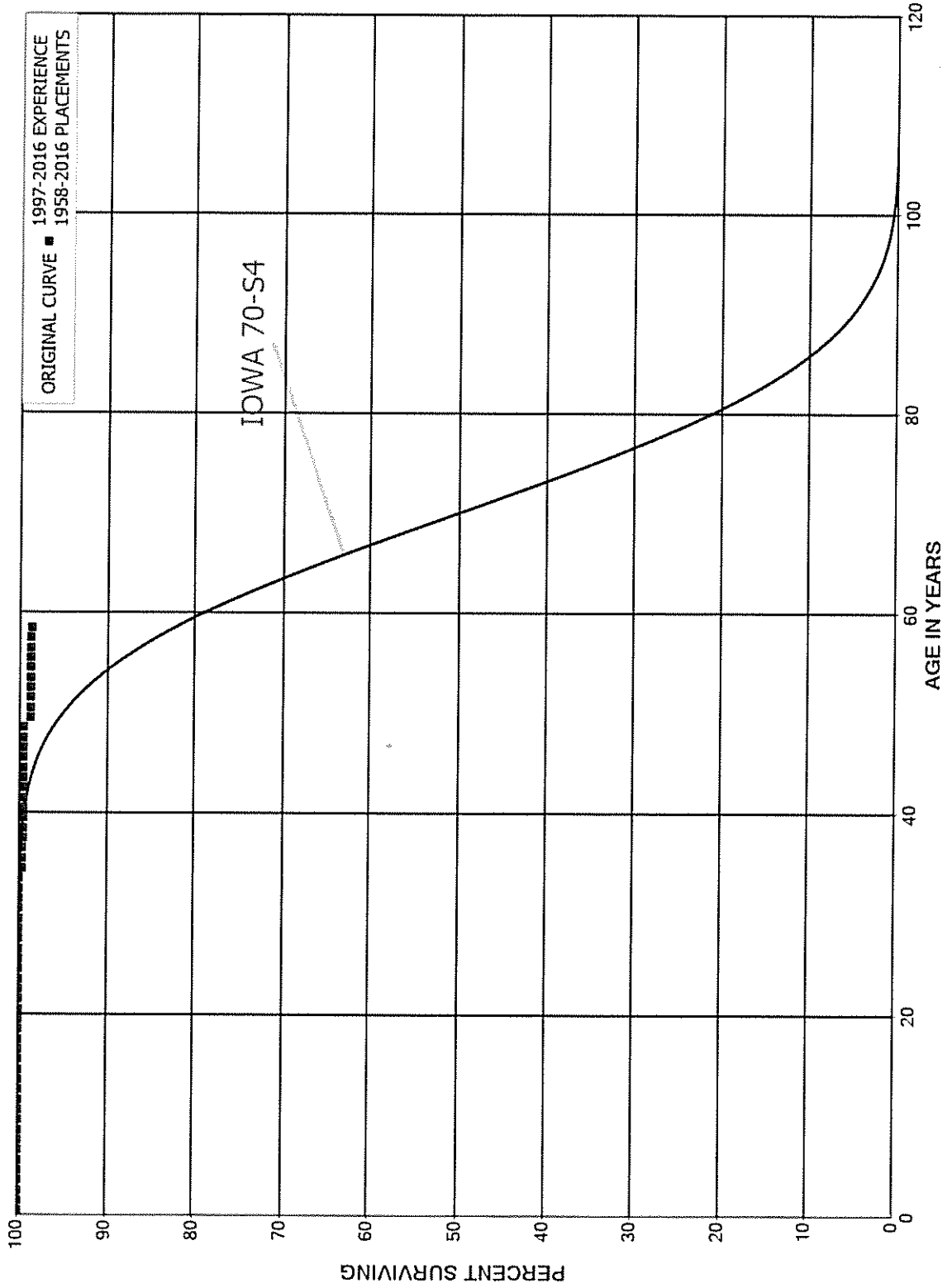
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 358.0 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1959-2013       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 222,781                                      | 4,077                                 | 0.0183                    |               |                                  |
| 40.5                           | 109,352                                      |                                       | 0.0000                    |               |                                  |
| 41.5                           | 109,352                                      |                                       | 0.0000                    |               |                                  |
| 42.5                           | 109,352                                      |                                       | 0.0000                    |               |                                  |
| 43.5                           | 109,352                                      |                                       | 0.0000                    |               |                                  |
| 44.5                           | 109,352                                      |                                       | 0.0000                    |               |                                  |
| 45.5                           | 109,352                                      |                                       | 0.0000                    |               |                                  |
| 46.5                           | 109,352                                      |                                       | 0.0000                    |               |                                  |
| 47.5                           | 109,352                                      |                                       | 0.0000                    |               |                                  |
| 48.5                           | 109,352                                      |                                       | 0.0000                    |               |                                  |
| 49.5                           | 109,352                                      |                                       | 0.0000                    |               |                                  |
| 50.5                           |  |                                       |                           |               |                                  |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 360.2 LAND RIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 360.2 LAND RIGHTS

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2016

EXPERIENCE BAND 1997-2016

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 3,547,662                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 0.5                            | 3,413,587                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 1.5                            | 3,314,914                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 2.5                            | 3,212,112                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 3.5                            | 3,031,643                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 4.5                            | 3,005,840                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 5.5                            | 2,654,930                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 6.5                            | 2,654,692                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 7.5                            | 2,598,989                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 8.5                            | 2,329,233                                    |                                       | 0.0000         | 1.0000        | 100.00                           |
| 9.5                            | 1,625,538                                    | 536                                   | 0.0003         | 0.9997        | 100.00                           |
| 10.5                           | 1,517,685                                    |                                       | 0.0000         | 1.0000        | 99.97                            |
| 11.5                           | 1,435,207                                    |                                       | 0.0000         | 1.0000        | 99.97                            |
| 12.5                           | 1,012,214                                    |                                       | 0.0000         | 1.0000        | 99.97                            |
| 13.5                           | 899,611                                      |                                       | 0.0000         | 1.0000        | 99.97                            |
| 14.5                           | 851,012                                      |                                       | 0.0000         | 1.0000        | 99.97                            |
| 15.5                           | 782,469                                      |                                       | 0.0000         | 1.0000        | 99.97                            |
| 16.5                           | 794,228                                      |                                       | 0.0000         | 1.0000        | 99.97                            |
| 17.5                           | 818,415                                      |                                       | 0.0000         | 1.0000        | 99.97                            |
| 18.5                           | 817,581                                      |                                       | 0.0000         | 1.0000        | 99.97                            |
| 19.5                           | 818,652                                      |                                       | 0.0000         | 1.0000        | 99.97                            |
| 20.5                           | 787,414                                      |                                       | 0.0000         | 1.0000        | 99.97                            |
| 21.5                           | 757,377                                      |                                       | 0.0000         | 1.0000        | 99.97                            |
| 22.5                           | 729,341                                      |                                       | 0.0000         | 1.0000        | 99.97                            |
| 23.5                           | 701,879                                      |                                       | 0.0000         | 1.0000        | 99.97                            |
| 24.5                           | 678,134                                      |                                       | 0.0000         | 1.0000        | 99.97                            |
| 25.5                           | 656,879                                      |                                       | 0.0000         | 1.0000        | 99.97                            |
| 26.5                           | 634,196                                      |                                       | 0.0000         | 1.0000        | 99.97                            |
| 27.5                           | 610,457                                      |                                       | 0.0000         | 1.0000        | 99.97                            |
| 28.5                           | 586,756                                      |                                       | 0.0000         | 1.0000        | 99.97                            |
| 29.5                           | 565,233                                      | 155                                   | 0.0003         | 0.9997        | 99.97                            |
| 30.5                           | 551,469                                      |                                       | 0.0000         | 1.0000        | 99.94                            |
| 31.5                           | 532,437                                      |                                       | 0.0000         | 1.0000        | 99.94                            |
| 32.5                           | 515,348                                      |                                       | 0.0000         | 1.0000        | 99.94                            |
| 33.5                           | 497,856                                      | 1,373                                 | 0.0028         | 0.9972        | 99.94                            |
| 34.5                           | 478,792                                      |                                       | 0.0000         | 1.0000        | 99.66                            |
| 35.5                           | 461,572                                      |                                       | 0.0000         | 1.0000        | 99.66                            |
| 36.5                           | 444,893                                      | 521                                   | 0.0012         | 0.9988        | 99.66                            |
| 37.5                           | 428,641                                      |                                       | 0.0000         | 1.0000        | 99.55                            |
| 38.5                           | 2,103,451                                    |                                       | 0.0000         | 1.0000        | 99.55                            |

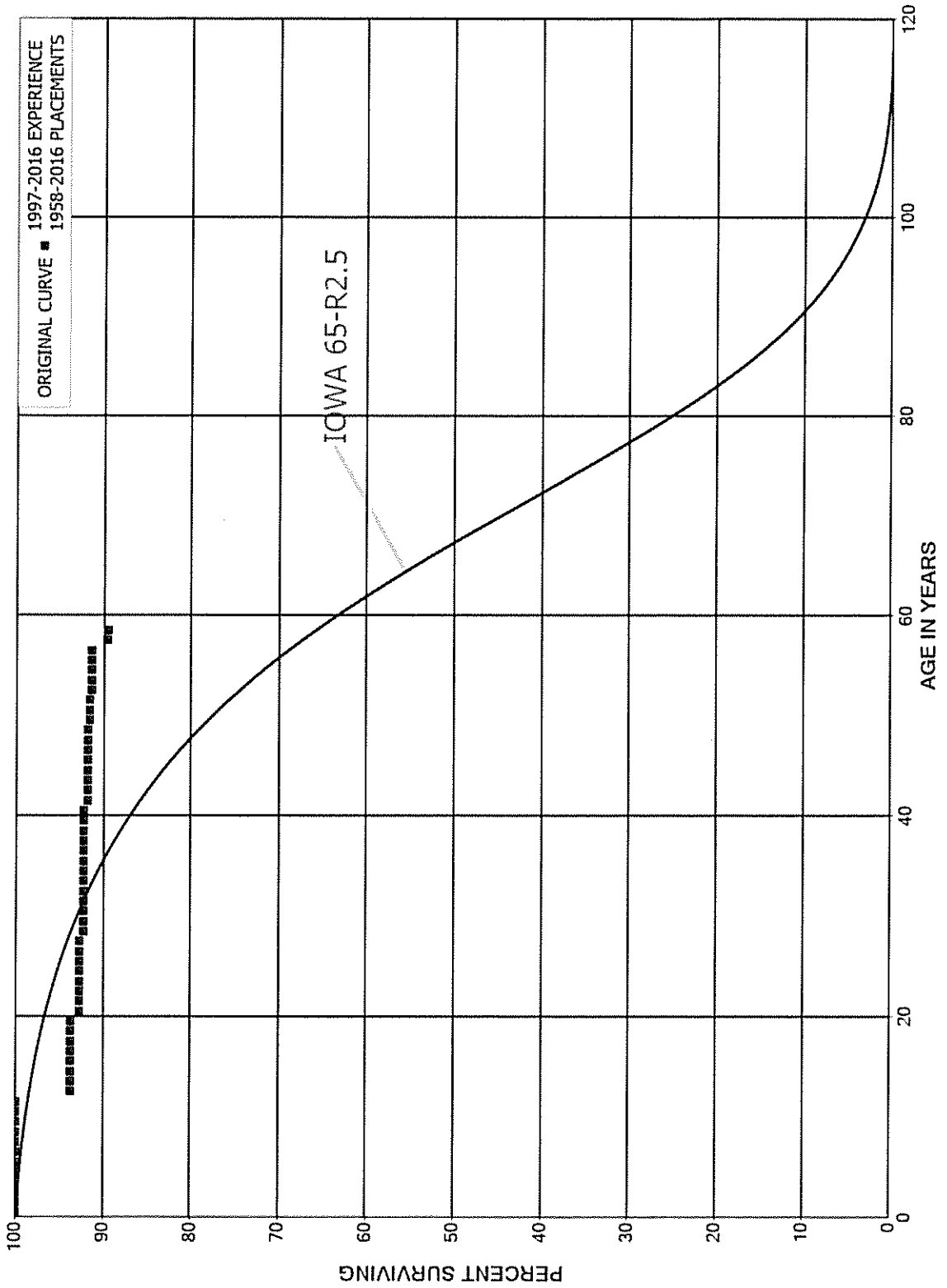
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 360.2 LAND RIGHTS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 2,088,624                                    |                                       | 0.0000                    | 1.0000        | 99.55                            |
| 40.5                           | 2,074,367                                    |                                       | 0.0000                    | 1.0000        | 99.55                            |
| 41.5                           | 2,060,659                                    |                                       | 0.0000                    | 1.0000        | 99.55                            |
| 42.5                           | 682,021                                      |                                       | 0.0000                    | 1.0000        | 99.55                            |
| 43.5                           | 654,675                                      |                                       | 0.0000                    | 1.0000        | 99.55                            |
| 44.5                           | 624,409                                      |                                       | 0.0000                    | 1.0000        | 99.55                            |
| 45.5                           | 595,712                                      | 59                                    | 0.0001                    | 0.9999        | 99.55                            |
| 46.5                           | 563,348                                      |                                       | 0.0000                    | 1.0000        | 99.54                            |
| 47.5                           | 540,104                                      |                                       | 0.0000                    | 1.0000        | 99.54                            |
| 48.5                           | 512,779                                      | 4,033                                 | 0.0079                    | 0.9921        | 99.54                            |
| 49.5                           | 487,255                                      |                                       | 0.0000                    | 1.0000        | 98.75                            |
| 50.5                           | 465,457                                      |                                       | 0.0000                    | 1.0000        | 98.75                            |
| 51.5                           | 444,327                                      |                                       | 0.0000                    | 1.0000        | 98.75                            |
| 52.5                           | 422,800                                      |                                       | 0.0000                    | 1.0000        | 98.75                            |
| 53.5                           | 403,160                                      |                                       | 0.0000                    | 1.0000        | 98.75                            |
| 54.5                           | 385,149                                      |                                       | 0.0000                    | 1.0000        | 98.75                            |
| 55.5                           | 368,039                                      | 3                                     | 0.0000                    | 1.0000        | 98.75                            |
| 56.5                           | 351,668                                      |                                       | 0.0000                    | 1.0000        | 98.75                            |
| 57.5                           | 335,659                                      | 461                                   | 0.0014                    | 0.9986        | 98.75                            |
| 58.5                           |  |                                       |                           |               | 98.62                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 361.0 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 361.0 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 5,390,871                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 5,600,727                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 5,240,415                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 4,857,475                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 4,700,298                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 4.5                            | 4,521,095                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 5.5                            | 4,178,484                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 6.5                            | 3,745,733                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 7.5                            | 3,392,777                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 8.5                            | 2,491,689                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 9.5                            | 1,981,208                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 10.5                           | 718,840                                      |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 11.5                           | 601,629                                      | 37,629                                | 0.0625                    | 0.9375        | 100.00                           |
| 12.5                           | 509,761                                      |                                       | 0.0000                    | 1.0000        | 93.75                            |
| 13.5                           | 408,043                                      |                                       | 0.0000                    | 1.0000        | 93.75                            |
| 14.5                           | 394,600                                      |                                       | 0.0000                    | 1.0000        | 93.75                            |
| 15.5                           | 388,403                                      |                                       | 0.0000                    | 1.0000        | 93.75                            |
| 16.5                           | 365,276                                      |                                       | 0.0000                    | 1.0000        | 93.75                            |
| 17.5                           | 361,057                                      |                                       | 0.0000                    | 1.0000        | 93.75                            |
| 18.5                           | 336,367                                      |                                       | 0.0000                    | 1.0000        | 93.75                            |
| 19.5                           | 359,434                                      | 3,856                                 | 0.0107                    | 0.9893        | 93.75                            |
| 20.5                           | 387,120                                      |                                       | 0.0000                    | 1.0000        | 92.74                            |
| 21.5                           | 265,076                                      |                                       | 0.0000                    | 1.0000        | 92.74                            |
| 22.5                           | 275,390                                      |                                       | 0.0000                    | 1.0000        | 92.74                            |
| 23.5                           | 413,080                                      |                                       | 0.0000                    | 1.0000        | 92.74                            |
| 24.5                           | 434,944                                      |                                       | 0.0000                    | 1.0000        | 92.74                            |
| 25.5                           | 497,125                                      |                                       | 0.0000                    | 1.0000        | 92.74                            |
| 26.5                           | 491,826                                      |                                       | 0.0000                    | 1.0000        | 92.74                            |
| 27.5                           | 519,627                                      | 2,400                                 | 0.0046                    | 0.9954        | 92.74                            |
| 28.5                           | 562,962                                      |                                       | 0.0000                    | 1.0000        | 92.31                            |
| 29.5                           | 593,543                                      |                                       | 0.0000                    | 1.0000        | 92.31                            |
| 30.5                           | 627,524                                      |                                       | 0.0000                    | 1.0000        | 92.31                            |
| 31.5                           | 621,325                                      |                                       | 0.0000                    | 1.0000        | 92.31                            |
| 32.5                           | 632,395                                      |                                       | 0.0000                    | 1.0000        | 92.31                            |
| 33.5                           | 659,046                                      |                                       | 0.0000                    | 1.0000        | 92.31                            |
| 34.5                           | 671,422                                      |                                       | 0.0000                    | 1.0000        | 92.31                            |
| 35.5                           | 674,920                                      |                                       | 0.0000                    | 1.0000        | 92.31                            |
| 36.5                           | 710,721                                      |                                       | 0.0000                    | 1.0000        | 92.31                            |
| 37.5                           | 668,494                                      |                                       | 0.0000                    | 1.0000        | 92.31                            |
| 38.5                           | 899,528                                      |                                       | 0.0000                    | 1.0000        | 92.31                            |

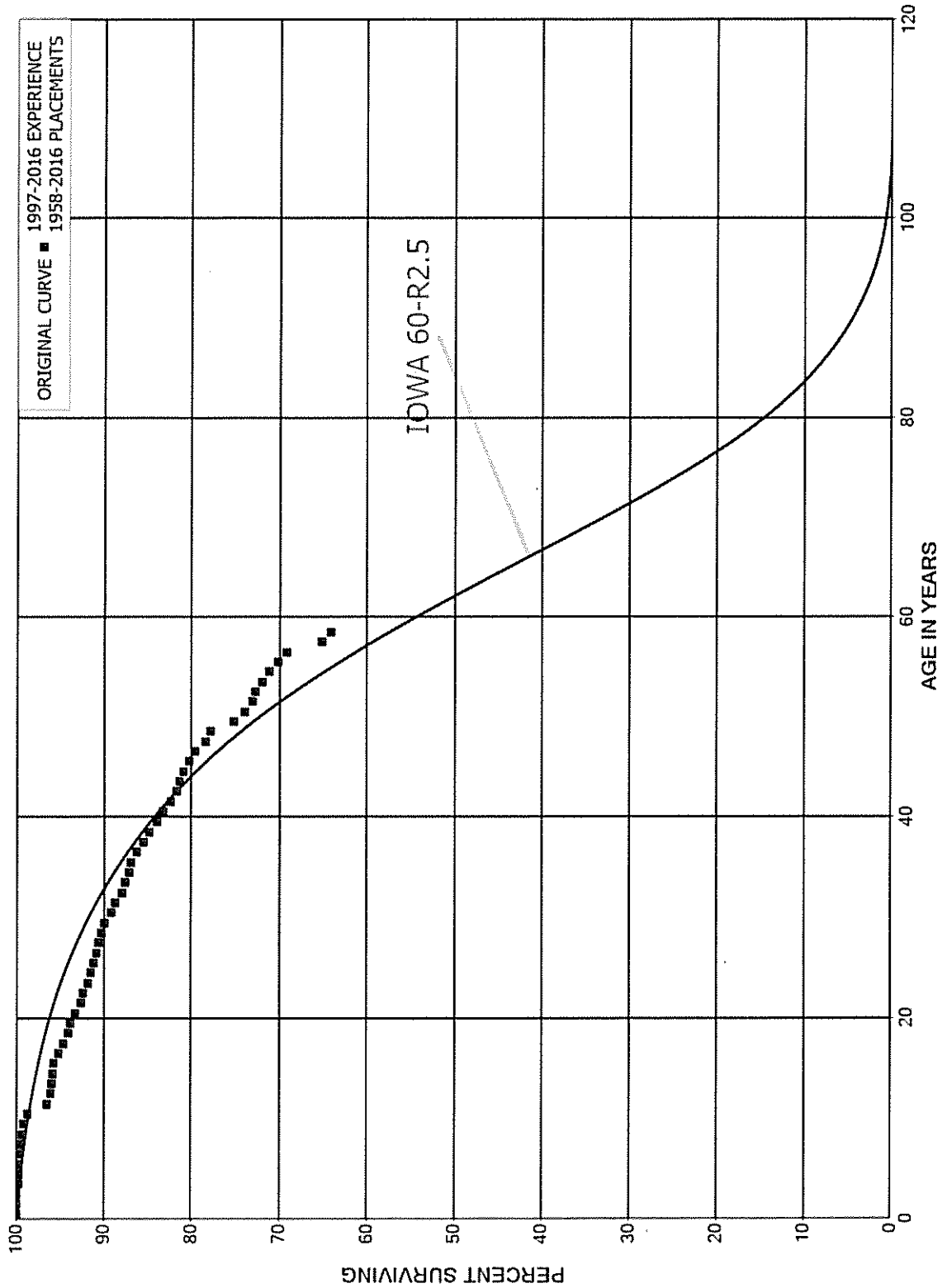
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 361.0 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 883,636                                      |                                       | 0.0000                    | 1.0000        | 92.31                            |
| 40.5                           | 901,567                                      | 4,621                                 | 0.0051                    | 0.9949        | 92.31                            |
| 41.5                           | 1,115,947                                    |                                       | 0.0000                    | 1.0000        | 91.84                            |
| 42.5                           | 1,079,869                                    |                                       | 0.0000                    | 1.0000        | 91.84                            |
| 43.5                           | 941,859                                      |                                       | 0.0000                    | 1.0000        | 91.84                            |
| 44.5                           | 904,720                                      |                                       | 0.0000                    | 1.0000        | 91.84                            |
| 45.5                           | 824,818                                      |                                       | 0.0000                    | 1.0000        | 91.84                            |
| 46.5                           | 817,047                                      |                                       | 0.0000                    | 1.0000        | 91.84                            |
| 47.5                           | 771,617                                      |                                       | 0.0000                    | 1.0000        | 91.84                            |
| 48.5                           | 689,795                                      | 1,770                                 | 0.0026                    | 0.9974        | 91.84                            |
| 49.5                           | 651,892                                      |                                       | 0.0000                    | 1.0000        | 91.60                            |
| 50.5                           | 593,673                                      |                                       | 0.0000                    | 1.0000        | 91.60                            |
| 51.5                           | 579,784                                      | 1,539                                 | 0.0027                    | 0.9973        | 91.60                            |
| 52.5                           | 572,728                                      |                                       | 0.0000                    | 1.0000        | 91.36                            |
| 53.5                           | 568,211                                      |                                       | 0.0000                    | 1.0000        | 91.36                            |
| 54.5                           | 562,218                                      |                                       | 0.0000                    | 1.0000        | 91.36                            |
| 55.5                           | 551,996                                      |                                       | 0.0000                    | 1.0000        | 91.36                            |
| 56.5                           | 511,424                                      | 9,599                                 | 0.0188                    | 0.9812        | 91.36                            |
| 57.5                           | 456,846                                      | 919                                   | 0.0020                    | 0.9980        | 89.64                            |
| 58.5                           |  |                                       |                           |               | 89.46                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 362.0 STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 362.0 STATION EQUIPMENT

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 463,431,948                                  | 20,007                                | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 448,551,895                                  | 121,787                               | 0.0003                    | 0.9997        | 100.00                           |
| 1.5                            | 436,756,826                                  | 79,925                                | 0.0002                    | 0.9998        | 99.97                            |
| 2.5                            | 411,046,544                                  | 746,356                               | 0.0018                    | 0.9982        | 99.95                            |
| 3.5                            | 383,081,188                                  | 68,481                                | 0.0002                    | 0.9998        | 99.77                            |
| 4.5                            | 332,570,497                                  | 90,269                                | 0.0003                    | 0.9997        | 99.75                            |
| 5.5                            | 304,687,537                                  | 362,528                               | 0.0012                    | 0.9988        | 99.72                            |
| 6.5                            | 288,902,377                                  | 398,346                               | 0.0014                    | 0.9986        | 99.61                            |
| 7.5                            | 266,839,315                                  | 504,351                               | 0.0019                    | 0.9981        | 99.47                            |
| 8.5                            | 245,966,292                                  | 159,615                               | 0.0006                    | 0.9994        | 99.28                            |
| 9.5                            | 217,633,690                                  | 1,114,402                             | 0.0051                    | 0.9949        | 99.22                            |
| 10.5                           | 203,880,501                                  | 4,587,995                             | 0.0225                    | 0.9775        | 98.71                            |
| 11.5                           | 178,615,819                                  | 736,846                               | 0.0041                    | 0.9959        | 96.49                            |
| 12.5                           | 163,116,906                                  | 201,715                               | 0.0012                    | 0.9988        | 96.09                            |
| 13.5                           | 141,221,024                                  | 245,512                               | 0.0017                    | 0.9983        | 95.97                            |
| 14.5                           | 133,678,769                                  | 161,440                               | 0.0012                    | 0.9988        | 95.80                            |
| 15.5                           | 126,097,458                                  | 650,515                               | 0.0052                    | 0.9948        | 95.69                            |
| 16.5                           | 117,172,293                                  | 746,703                               | 0.0064                    | 0.9936        | 95.19                            |
| 17.5                           | 106,985,872                                  | 595,436                               | 0.0056                    | 0.9944        | 94.59                            |
| 18.5                           | 102,139,372                                  | 303,179                               | 0.0030                    | 0.9970        | 94.06                            |
| 19.5                           | 103,524,893                                  | 489,035                               | 0.0047                    | 0.9953        | 93.78                            |
| 20.5                           | 100,007,965                                  | 808,104                               | 0.0081                    | 0.9919        | 93.34                            |
| 21.5                           | 98,812,555                                   | 216,893                               | 0.0022                    | 0.9978        | 92.58                            |
| 22.5                           | 99,943,203                                   | 608,304                               | 0.0061                    | 0.9939        | 92.38                            |
| 23.5                           | 102,004,224                                  | 308,146                               | 0.0030                    | 0.9970        | 91.82                            |
| 24.5                           | 96,533,856                                   | 409,303                               | 0.0042                    | 0.9958        | 91.54                            |
| 25.5                           | 94,337,387                                   | 329,275                               | 0.0035                    | 0.9965        | 91.15                            |
| 26.5                           | 87,664,210                                   | 231,018                               | 0.0026                    | 0.9974        | 90.83                            |
| 27.5                           | 76,938,894                                   | 218,206                               | 0.0028                    | 0.9972        | 90.60                            |
| 28.5                           | 66,953,608                                   | 309,784                               | 0.0046                    | 0.9954        | 90.34                            |
| 29.5                           | 68,729,875                                   | 562,612                               | 0.0082                    | 0.9918        | 89.92                            |
| 30.5                           | 70,496,680                                   | 327,615                               | 0.0046                    | 0.9954        | 89.18                            |
| 31.5                           | 72,689,811                                   | 674,258                               | 0.0093                    | 0.9907        | 88.77                            |
| 32.5                           | 71,638,569                                   | 251,592                               | 0.0035                    | 0.9965        | 87.95                            |
| 33.5                           | 73,602,694                                   | 415,341                               | 0.0056                    | 0.9944        | 87.64                            |
| 34.5                           | 72,309,619                                   | 132,262                               | 0.0018                    | 0.9982        | 87.14                            |
| 35.5                           | 72,065,532                                   | 603,029                               | 0.0084                    | 0.9916        | 86.98                            |
| 36.5                           | 69,876,293                                   | 567,482                               | 0.0081                    | 0.9919        | 86.26                            |
| 37.5                           | 67,621,153                                   | 581,339                               | 0.0086                    | 0.9914        | 85.56                            |
| 38.5                           | 73,732,055                                   | 728,444                               | 0.0099                    | 0.9901        | 84.82                            |

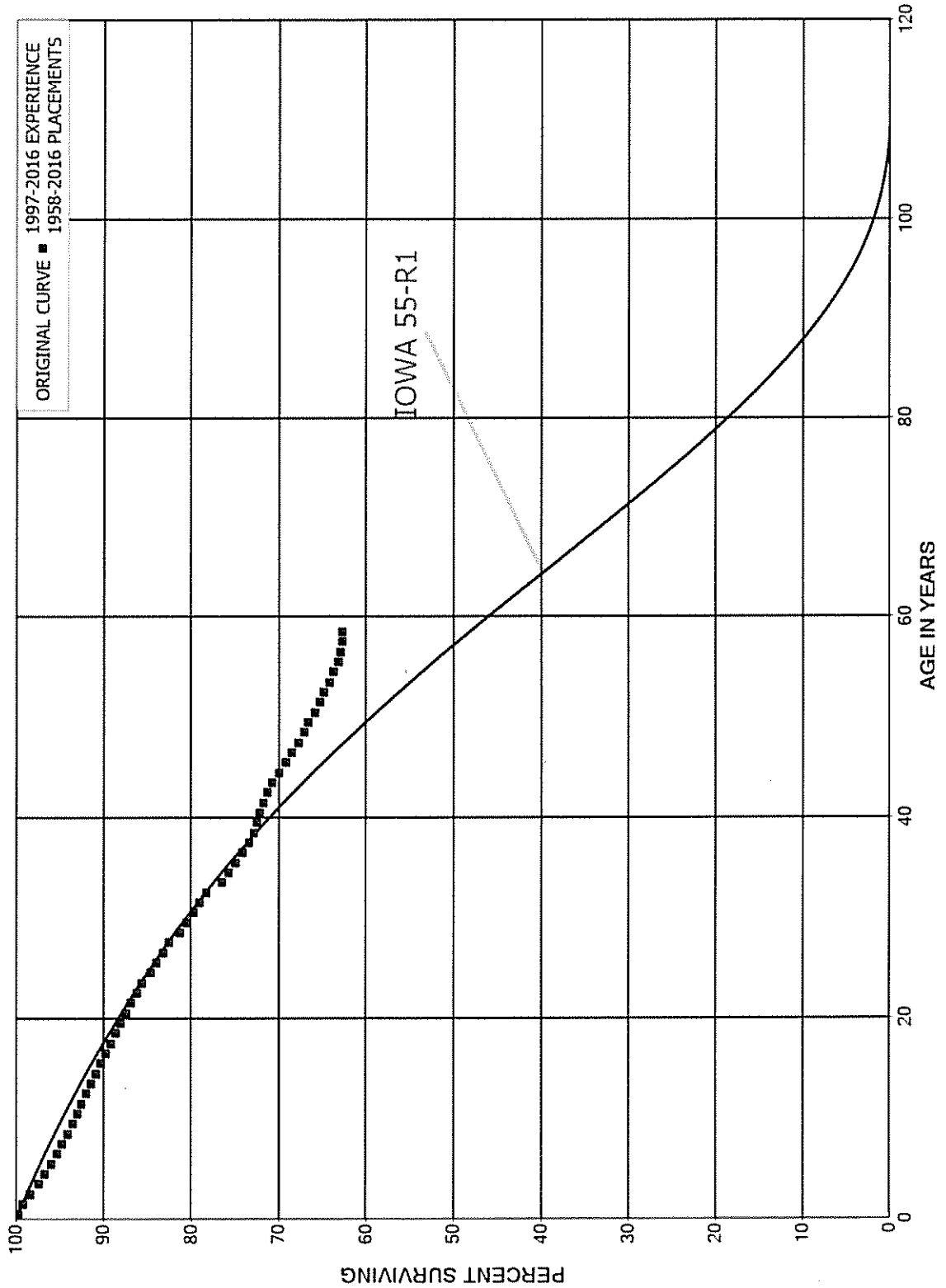
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 362.0 STATION EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 71,572,146                                   | 623,743                               | 0.0087                    | 0.9913        | 83.98                            |
| 40.5                           | 70,687,161                                   | 761,868                               | 0.0108                    | 0.9892        | 83.25                            |
| 41.5                           | 76,636,524                                   | 590,453                               | 0.0077                    | 0.9923        | 82.35                            |
| 42.5                           | 69,600,788                                   | 317,402                               | 0.0046                    | 0.9954        | 81.72                            |
| 43.5                           | 61,949,281                                   | 296,750                               | 0.0048                    | 0.9952        | 81.35                            |
| 44.5                           | 57,068,762                                   | 448,430                               | 0.0079                    | 0.9921        | 80.96                            |
| 45.5                           | 49,179,258                                   | 449,931                               | 0.0091                    | 0.9909        | 80.32                            |
| 46.5                           | 45,305,165                                   | 674,987                               | 0.0149                    | 0.9851        | 79.58                            |
| 47.5                           | 40,805,435                                   | 308,666                               | 0.0076                    | 0.9924        | 78.40                            |
| 48.5                           | 37,164,437                                   | 1,246,195                             | 0.0335                    | 0.9665        | 77.81                            |
| 49.5                           | 27,680,636                                   | 450,353                               | 0.0163                    | 0.9837        | 75.20                            |
| 50.5                           | 24,718,948                                   | 295,973                               | 0.0120                    | 0.9880        | 73.97                            |
| 51.5                           | 22,336,943                                   | 116,459                               | 0.0052                    | 0.9948        | 73.09                            |
| 52.5                           | 20,850,591                                   | 225,654                               | 0.0108                    | 0.9892        | 72.71                            |
| 53.5                           | 18,876,983                                   | 199,977                               | 0.0106                    | 0.9894        | 71.92                            |
| 54.5                           | 17,673,455                                   | 235,280                               | 0.0133                    | 0.9867        | 71.16                            |
| 55.5                           | 16,799,527                                   | 250,311                               | 0.0149                    | 0.9851        | 70.21                            |
| 56.5                           | 14,508,340                                   | 843,633                               | 0.0581                    | 0.9419        | 69.16                            |
| 57.5                           | 11,325,093                                   | 161,691                               | 0.0143                    | 0.9857        | 65.14                            |
| 58.5                           |  |                                       |                           |               | 64.21                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 364.0 POLES, TOWERS AND FIXTURES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 364.0 POLES, TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 440,365,602                                  | 1,253,357                             | 0.0028                    | 0.9972        | 100.00                           |
| 0.5                            | 411,294,411                                  | 2,076,029                             | 0.0050                    | 0.9950        | 99.72                            |
| 1.5                            | 375,318,328                                  | 3,006,968                             | 0.0080                    | 0.9920        | 99.21                            |
| 2.5                            | 353,350,851                                  | 3,696,137                             | 0.0105                    | 0.9895        | 98.42                            |
| 3.5                            | 313,579,758                                  | 2,164,872                             | 0.0069                    | 0.9931        | 97.39                            |
| 4.5                            | 283,608,733                                  | 2,112,956                             | 0.0075                    | 0.9925        | 96.72                            |
| 5.5                            | 265,705,577                                  | 1,938,980                             | 0.0073                    | 0.9927        | 95.99                            |
| 6.5                            | 256,871,665                                  | 1,546,901                             | 0.0060                    | 0.9940        | 95.29                            |
| 7.5                            | 243,439,958                                  | 1,621,685                             | 0.0067                    | 0.9933        | 94.72                            |
| 8.5                            | 221,572,219                                  | 1,437,391                             | 0.0065                    | 0.9935        | 94.09                            |
| 9.5                            | 209,151,673                                  | 1,093,499                             | 0.0052                    | 0.9948        | 93.48                            |
| 10.5                           | 200,580,693                                  | 1,087,283                             | 0.0054                    | 0.9946        | 92.99                            |
| 11.5                           | 193,823,372                                  | 1,139,968                             | 0.0059                    | 0.9941        | 92.49                            |
| 12.5                           | 189,637,387                                  | 1,148,580                             | 0.0061                    | 0.9939        | 91.94                            |
| 13.5                           | 187,997,272                                  | 1,139,347                             | 0.0061                    | 0.9939        | 91.39                            |
| 14.5                           | 169,767,319                                  | 994,119                               | 0.0059                    | 0.9941        | 90.83                            |
| 15.5                           | 163,698,085                                  | 1,105,665                             | 0.0068                    | 0.9932        | 90.30                            |
| 16.5                           | 163,425,294                                  | 1,001,129                             | 0.0061                    | 0.9939        | 89.69                            |
| 17.5                           | 159,897,337                                  | 952,543                               | 0.0060                    | 0.9940        | 89.14                            |
| 18.5                           | 161,313,424                                  | 1,084,220                             | 0.0067                    | 0.9933        | 88.61                            |
| 19.5                           | 151,318,379                                  | 1,035,906                             | 0.0068                    | 0.9932        | 88.01                            |
| 20.5                           | 146,346,415                                  | 1,007,016                             | 0.0069                    | 0.9931        | 87.41                            |
| 21.5                           | 141,040,643                                  | 958,195                               | 0.0068                    | 0.9932        | 86.81                            |
| 22.5                           | 133,553,591                                  | 1,019,393                             | 0.0076                    | 0.9924        | 86.22                            |
| 23.5                           | 126,333,369                                  | 1,330,351                             | 0.0105                    | 0.9895        | 85.56                            |
| 24.5                           | 119,140,206                                  | 1,039,924                             | 0.0087                    | 0.9913        | 84.66                            |
| 25.5                           | 110,784,975                                  | 961,140                               | 0.0087                    | 0.9913        | 83.92                            |
| 26.5                           | 105,209,337                                  | 926,900                               | 0.0088                    | 0.9912        | 83.19                            |
| 27.5                           | 98,815,140                                   | 1,424,467                             | 0.0144                    | 0.9856        | 82.46                            |
| 28.5                           | 92,511,870                                   | 881,082                               | 0.0095                    | 0.9905        | 81.27                            |
| 29.5                           | 84,731,547                                   | 851,386                               | 0.0100                    | 0.9900        | 80.50                            |
| 30.5                           | 77,699,928                                   | 645,657                               | 0.0083                    | 0.9917        | 79.69                            |
| 31.5                           | 70,203,197                                   | 641,443                               | 0.0091                    | 0.9909        | 79.03                            |
| 32.5                           | 62,747,412                                   | 1,408,085                             | 0.0224                    | 0.9776        | 78.31                            |
| 33.5                           | 55,009,503                                   | 586,400                               | 0.0107                    | 0.9893        | 76.55                            |
| 34.5                           | 48,639,241                                   | 498,075                               | 0.0102                    | 0.9898        | 75.73                            |
| 35.5                           | 43,416,645                                   | 456,493                               | 0.0105                    | 0.9895        | 74.96                            |
| 36.5                           | 40,083,986                                   | 438,778                               | 0.0109                    | 0.9891        | 74.17                            |
| 37.5                           | 112,955,805                                  | 836,138                               | 0.0074                    | 0.9926        | 73.36                            |
| 38.5                           | 263,694,496                                  | 1,017,345                             | 0.0039                    | 0.9961        | 72.81                            |

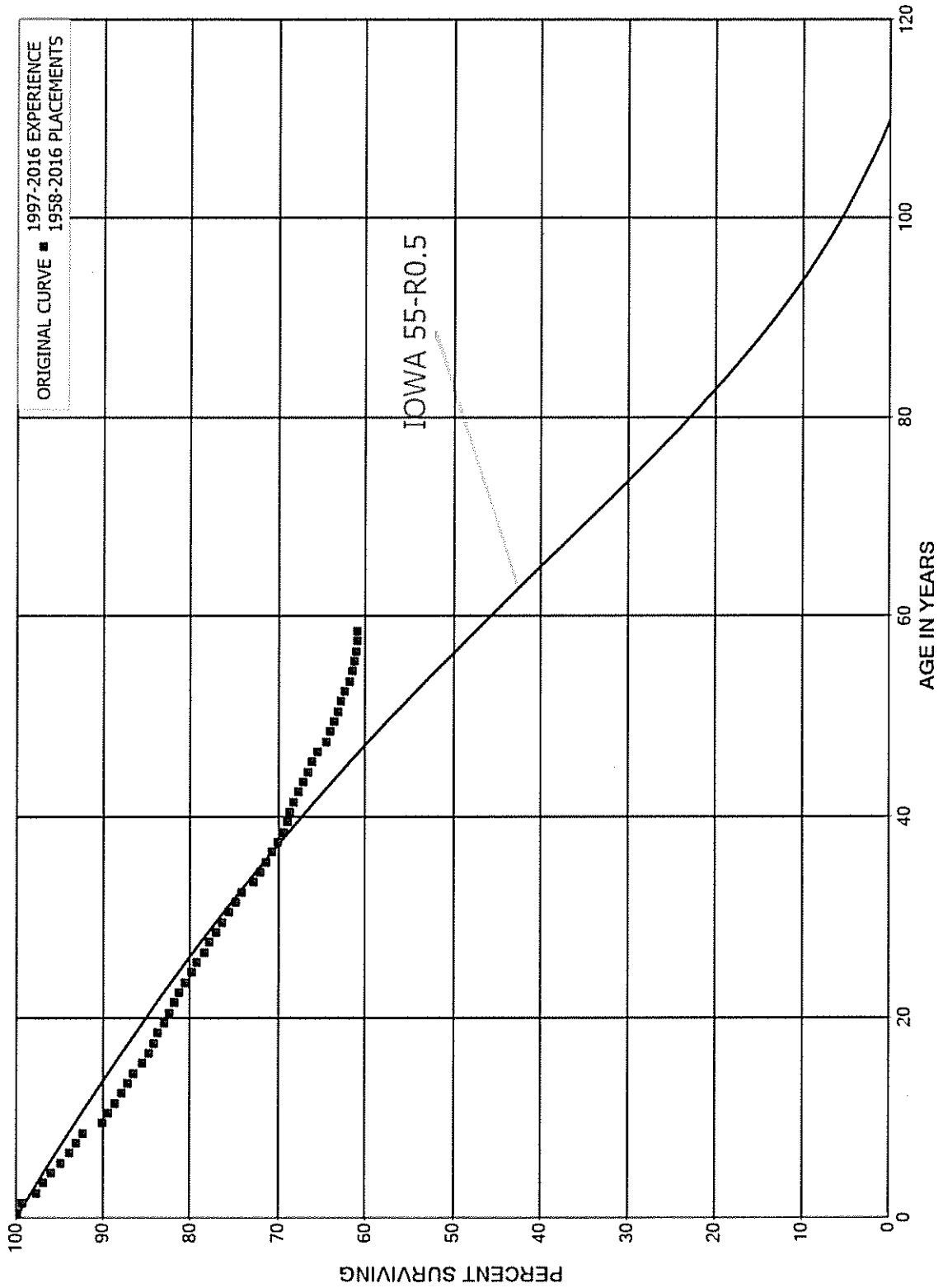
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 364.0 POLES, TOWERS AND FIXTURES

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 260,816,888                                  | 1,418,123                             | 0.0054                    | 0.9946        | 72.53                            |
| 40.5                           | 255,659,530                                  | 1,447,986                             | 0.0057                    | 0.9943        | 72.14                            |
| 41.5                           | 181,603,006                                  | 1,053,093                             | 0.0058                    | 0.9942        | 71.73                            |
| 42.5                           | 38,378,666                                   | 345,874                               | 0.0090                    | 0.9910        | 71.31                            |
| 43.5                           | 35,246,603                                   | 388,059                               | 0.0110                    | 0.9890        | 70.67                            |
| 44.5                           | 32,054,139                                   | 347,413                               | 0.0108                    | 0.9892        | 69.89                            |
| 45.5                           | 29,626,839                                   | 286,318                               | 0.0097                    | 0.9903        | 69.14                            |
| 46.5                           | 27,357,537                                   | 288,907                               | 0.0106                    | 0.9894        | 68.47                            |
| 47.5                           | 26,131,367                                   | 243,451                               | 0.0093                    | 0.9907        | 67.74                            |
| 48.5                           | 24,308,879                                   | 198,817                               | 0.0082                    | 0.9918        | 67.11                            |
| 49.5                           | 22,701,647                                   | 246,315                               | 0.0109                    | 0.9891        | 66.56                            |
| 50.5                           | 20,958,506                                   | 166,154                               | 0.0079                    | 0.9921        | 65.84                            |
| 51.5                           | 19,265,994                                   | 151,794                               | 0.0079                    | 0.9921        | 65.32                            |
| 52.5                           | 17,592,725                                   | 173,071                               | 0.0098                    | 0.9902        | 64.81                            |
| 53.5                           | 15,677,345                                   | 118,479                               | 0.0076                    | 0.9924        | 64.17                            |
| 54.5                           | 14,422,263                                   | 111,898                               | 0.0078                    | 0.9922        | 63.68                            |
| 55.5                           | 13,320,886                                   | 50,007                                | 0.0038                    | 0.9962        | 63.19                            |
| 56.5                           | 12,492,435                                   | 40,433                                | 0.0032                    | 0.9968        | 62.95                            |
| 57.5                           | 11,926,586                                   | 8,290                                 | 0.0007                    | 0.9993        | 62.75                            |
| 58.5                           |  |                                       |                           |               | 62.70                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 365.0 OVERHEAD CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 365.0 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 322,091,842                                  | 700,115                               | 0.0022                    | 0.9978        | 100.00                           |
| 0.5                            | 297,275,363                                  | 1,517,212                             | 0.0051                    | 0.9949        | 99.78                            |
| 1.5                            | 260,653,370                                  | 4,266,358                             | 0.0164                    | 0.9836        | 99.27                            |
| 2.5                            | 230,825,874                                  | 2,006,891                             | 0.0087                    | 0.9913        | 97.65                            |
| 3.5                            | 202,299,342                                  | 1,820,287                             | 0.0090                    | 0.9910        | 96.80                            |
| 4.5                            | 179,222,472                                  | 2,125,881                             | 0.0119                    | 0.9881        | 95.93                            |
| 5.5                            | 169,238,446                                  | 1,625,715                             | 0.0096                    | 0.9904        | 94.79                            |
| 6.5                            | 168,148,522                                  | 1,366,917                             | 0.0081                    | 0.9919        | 93.88                            |
| 7.5                            | 163,562,386                                  | 1,400,613                             | 0.0086                    | 0.9914        | 93.12                            |
| 8.5                            | 151,995,327                                  | 3,671,152                             | 0.0242                    | 0.9758        | 92.32                            |
| 9.5                            | 146,237,616                                  | 1,197,924                             | 0.0082                    | 0.9918        | 90.09                            |
| 10.5                           | 143,458,235                                  | 1,173,911                             | 0.0082                    | 0.9918        | 89.35                            |
| 11.5                           | 140,006,715                                  | 1,161,768                             | 0.0083                    | 0.9917        | 88.62                            |
| 12.5                           | 136,831,756                                  | 1,165,703                             | 0.0085                    | 0.9915        | 87.89                            |
| 13.5                           | 139,318,133                                  | 1,014,217                             | 0.0073                    | 0.9927        | 87.14                            |
| 14.5                           | 135,127,001                                  | 1,616,340                             | 0.0120                    | 0.9880        | 86.50                            |
| 15.5                           | 134,546,672                                  | 1,084,767                             | 0.0081                    | 0.9919        | 85.47                            |
| 16.5                           | 136,906,577                                  | 915,726                               | 0.0067                    | 0.9933        | 84.78                            |
| 17.5                           | 135,127,042                                  | 857,655                               | 0.0063                    | 0.9937        | 84.21                            |
| 18.5                           | 137,326,663                                  | 1,198,945                             | 0.0087                    | 0.9913        | 83.68                            |
| 19.5                           | 138,080,414                                  | 970,969                               | 0.0070                    | 0.9930        | 82.95                            |
| 20.5                           | 132,278,884                                  | 844,214                               | 0.0064                    | 0.9936        | 82.36                            |
| 21.5                           | 125,649,013                                  | 842,275                               | 0.0067                    | 0.9933        | 81.84                            |
| 22.5                           | 118,823,151                                  | 1,020,148                             | 0.0086                    | 0.9914        | 81.29                            |
| 23.5                           | 109,672,111                                  | 1,028,173                             | 0.0094                    | 0.9906        | 80.59                            |
| 24.5                           | 101,835,437                                  | 679,544                               | 0.0067                    | 0.9933        | 79.84                            |
| 25.5                           | 93,884,265                                   | 1,124,204                             | 0.0120                    | 0.9880        | 79.30                            |
| 26.5                           | 87,290,285                                   | 580,142                               | 0.0066                    | 0.9934        | 78.35                            |
| 27.5                           | 82,036,238                                   | 788,987                               | 0.0096                    | 0.9904        | 77.83                            |
| 28.5                           | 77,104,705                                   | 655,573                               | 0.0085                    | 0.9915        | 77.08                            |
| 29.5                           | 70,968,728                                   | 717,941                               | 0.0101                    | 0.9899        | 76.43                            |
| 30.5                           | 65,985,736                                   | 759,095                               | 0.0115                    | 0.9885        | 75.66                            |
| 31.5                           | 59,814,333                                   | 471,756                               | 0.0079                    | 0.9921        | 74.78                            |
| 32.5                           | 53,202,964                                   | 1,013,879                             | 0.0191                    | 0.9809        | 74.19                            |
| 33.5                           | 47,444,054                                   | 491,139                               | 0.0104                    | 0.9896        | 72.78                            |
| 34.5                           | 42,370,433                                   | 396,710                               | 0.0094                    | 0.9906        | 72.03                            |
| 35.5                           | 37,392,126                                   | 317,338                               | 0.0085                    | 0.9915        | 71.35                            |
| 36.5                           | 35,454,622                                   | 321,641                               | 0.0091                    | 0.9909        | 70.75                            |
| 37.5                           | 54,026,710                                   | 587,358                               | 0.0109                    | 0.9891        | 70.11                            |
| 38.5                           | 272,743,444                                  | 1,645,675                             | 0.0060                    | 0.9940        | 69.34                            |

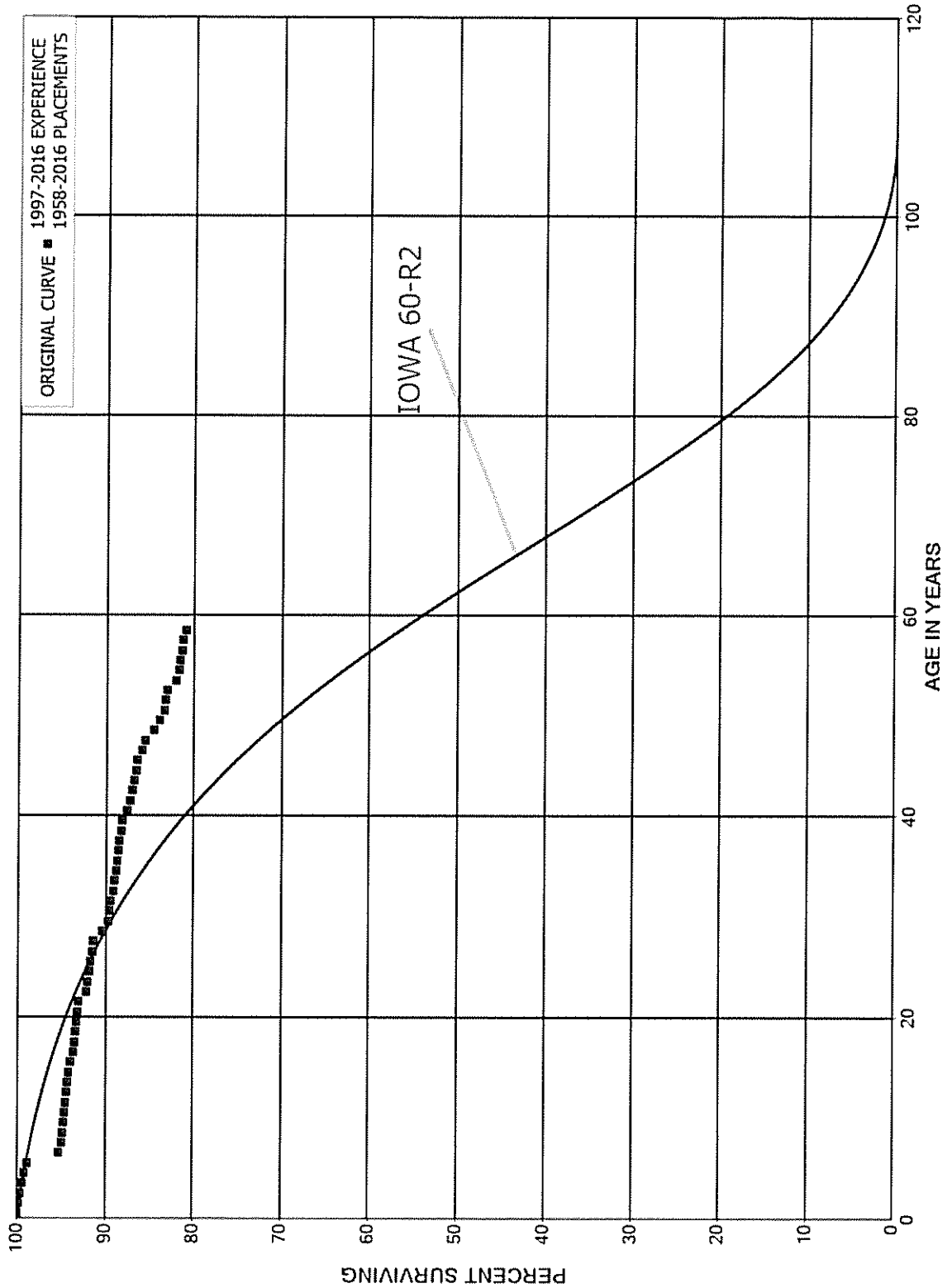
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 365.0 OVERHEAD CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 270,157,268                                  | 978,653                               | 0.0036                    | 0.9964        | 68.93                            |
| 40.5                           | 268,312,407                                  | 1,553,796                             | 0.0058                    | 0.9942        | 68.68                            |
| 41.5                           | 245,424,662                                  | 1,805,773                             | 0.0074                    | 0.9926        | 68.28                            |
| 42.5                           | 42,554,297                                   | 379,770                               | 0.0089                    | 0.9911        | 67.78                            |
| 43.5                           | 39,847,539                                   | 298,653                               | 0.0075                    | 0.9925        | 67.17                            |
| 44.5                           | 37,321,798                                   | 245,527                               | 0.0066                    | 0.9934        | 66.67                            |
| 45.5                           | 35,048,123                                   | 363,588                               | 0.0104                    | 0.9896        | 66.23                            |
| 46.5                           | 32,657,531                                   | 516,269                               | 0.0158                    | 0.9842        | 65.54                            |
| 47.5                           | 30,711,736                                   | 224,637                               | 0.0073                    | 0.9927        | 64.51                            |
| 48.5                           | 28,899,811                                   | 174,771                               | 0.0060                    | 0.9940        | 64.03                            |
| 49.5                           | 27,161,797                                   | 201,422                               | 0.0074                    | 0.9926        | 63.65                            |
| 50.5                           | 25,537,570                                   | 129,809                               | 0.0051                    | 0.9949        | 63.17                            |
| 51.5                           | 23,819,726                                   | 160,362                               | 0.0067                    | 0.9933        | 62.85                            |
| 52.5                           | 22,088,871                                   | 193,347                               | 0.0088                    | 0.9912        | 62.43                            |
| 53.5                           | 20,416,056                                   | 109,399                               | 0.0054                    | 0.9946        | 61.88                            |
| 54.5                           | 19,131,543                                   | 84,080                                | 0.0044                    | 0.9956        | 61.55                            |
| 55.5                           | 17,973,922                                   | 57,120                                | 0.0032                    | 0.9968        | 61.28                            |
| 56.5                           | 17,224,375                                   | 34,448                                | 0.0020                    | 0.9980        | 61.09                            |
| 57.5                           | 16,573,051                                   | 4,876                                 | 0.0003                    | 0.9997        | 60.96                            |
| 58.5                           |  |                                       |                           |               | 60.95                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 366.0 UNDERGROUND CONDUIT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 366.0 UNDERGROUND CONDUIT

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2016

EXPERIENCE BAND 1997-2016

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 164,358,668                                  | 28,932                                | 0.0002         | 0.9998        | 100.00                           |
| 0.5                            | 153,230,808                                  | 157,624                               | 0.0010         | 0.9990        | 99.98                            |
| 1.5                            | 141,294,591                                  | 378,662                               | 0.0027         | 0.9973        | 99.88                            |
| 2.5                            | 129,077,646                                  | 243,633                               | 0.0019         | 0.9981        | 99.61                            |
| 3.5                            | 118,781,388                                  | 264,893                               | 0.0022         | 0.9978        | 99.42                            |
| 4.5                            | 102,043,154                                  | 342,454                               | 0.0034         | 0.9966        | 99.20                            |
| 5.5                            | 93,504,137                                   | 3,431,705                             | 0.0367         | 0.9633        | 98.87                            |
| 6.5                            | 86,072,709                                   | 246,706                               | 0.0029         | 0.9971        | 95.24                            |
| 7.5                            | 77,890,952                                   | 134,349                               | 0.0017         | 0.9983        | 94.97                            |
| 8.5                            | 67,778,457                                   | 86,888                                | 0.0013         | 0.9987        | 94.80                            |
| 9.5                            | 60,689,924                                   | 67,815                                | 0.0011         | 0.9989        | 94.68                            |
| 10.5                           | 52,639,006                                   | 62,978                                | 0.0012         | 0.9988        | 94.58                            |
| 11.5                           | 45,606,912                                   | 51,144                                | 0.0011         | 0.9989        | 94.46                            |
| 12.5                           | 40,801,316                                   | 47,048                                | 0.0012         | 0.9988        | 94.36                            |
| 13.5                           | 37,997,265                                   | 42,122                                | 0.0011         | 0.9989        | 94.25                            |
| 14.5                           | 38,303,609                                   | 57,498                                | 0.0015         | 0.9985        | 94.14                            |
| 15.5                           | 36,742,160                                   | 131,557                               | 0.0036         | 0.9964        | 94.00                            |
| 16.5                           | 40,049,950                                   | 60,841                                | 0.0015         | 0.9985        | 93.67                            |
| 17.5                           | 39,875,146                                   | 45,447                                | 0.0011         | 0.9989        | 93.52                            |
| 18.5                           | 37,799,588                                   | 50,936                                | 0.0013         | 0.9987        | 93.42                            |
| 19.5                           | 39,372,508                                   | 57,196                                | 0.0015         | 0.9985        | 93.29                            |
| 20.5                           | 36,039,338                                   | 34,140                                | 0.0009         | 0.9991        | 93.16                            |
| 21.5                           | 33,100,184                                   | 307,139                               | 0.0093         | 0.9907        | 93.07                            |
| 22.5                           | 32,492,323                                   | 68,288                                | 0.0021         | 0.9979        | 92.20                            |
| 23.5                           | 31,064,074                                   | 50,937                                | 0.0016         | 0.9984        | 92.01                            |
| 24.5                           | 29,014,284                                   | 31,103                                | 0.0011         | 0.9989        | 91.86                            |
| 25.5                           | 28,137,626                                   | 72,789                                | 0.0026         | 0.9974        | 91.76                            |
| 26.5                           | 26,451,462                                   | 33,430                                | 0.0013         | 0.9987        | 91.52                            |
| 27.5                           | 25,001,783                                   | 288,802                               | 0.0116         | 0.9884        | 91.41                            |
| 28.5                           | 23,748,873                                   | 166,229                               | 0.0070         | 0.9930        | 90.35                            |
| 29.5                           | 25,885,838                                   | 34,598                                | 0.0013         | 0.9987        | 89.72                            |
| 30.5                           | 27,025,533                                   | 32,350                                | 0.0012         | 0.9988        | 89.60                            |
| 31.5                           | 20,672,431                                   | 64,165                                | 0.0031         | 0.9969        | 89.49                            |
| 32.5                           | 20,057,335                                   | 39,671                                | 0.0020         | 0.9980        | 89.21                            |
| 33.5                           | 19,548,820                                   | 53,310                                | 0.0027         | 0.9973        | 89.04                            |
| 34.5                           | 67,807,406                                   | 45,551                                | 0.0007         | 0.9993        | 88.80                            |
| 35.5                           | 66,343,168                                   | 110,719                               | 0.0017         | 0.9983        | 88.74                            |
| 36.5                           | 65,801,845                                   | 90,051                                | 0.0014         | 0.9986        | 88.59                            |
| 37.5                           | 64,826,563                                   | 167,868                               | 0.0026         | 0.9974        | 88.47                            |
| 38.5                           | 65,672,913                                   | 59,870                                | 0.0009         | 0.9991        | 88.24                            |

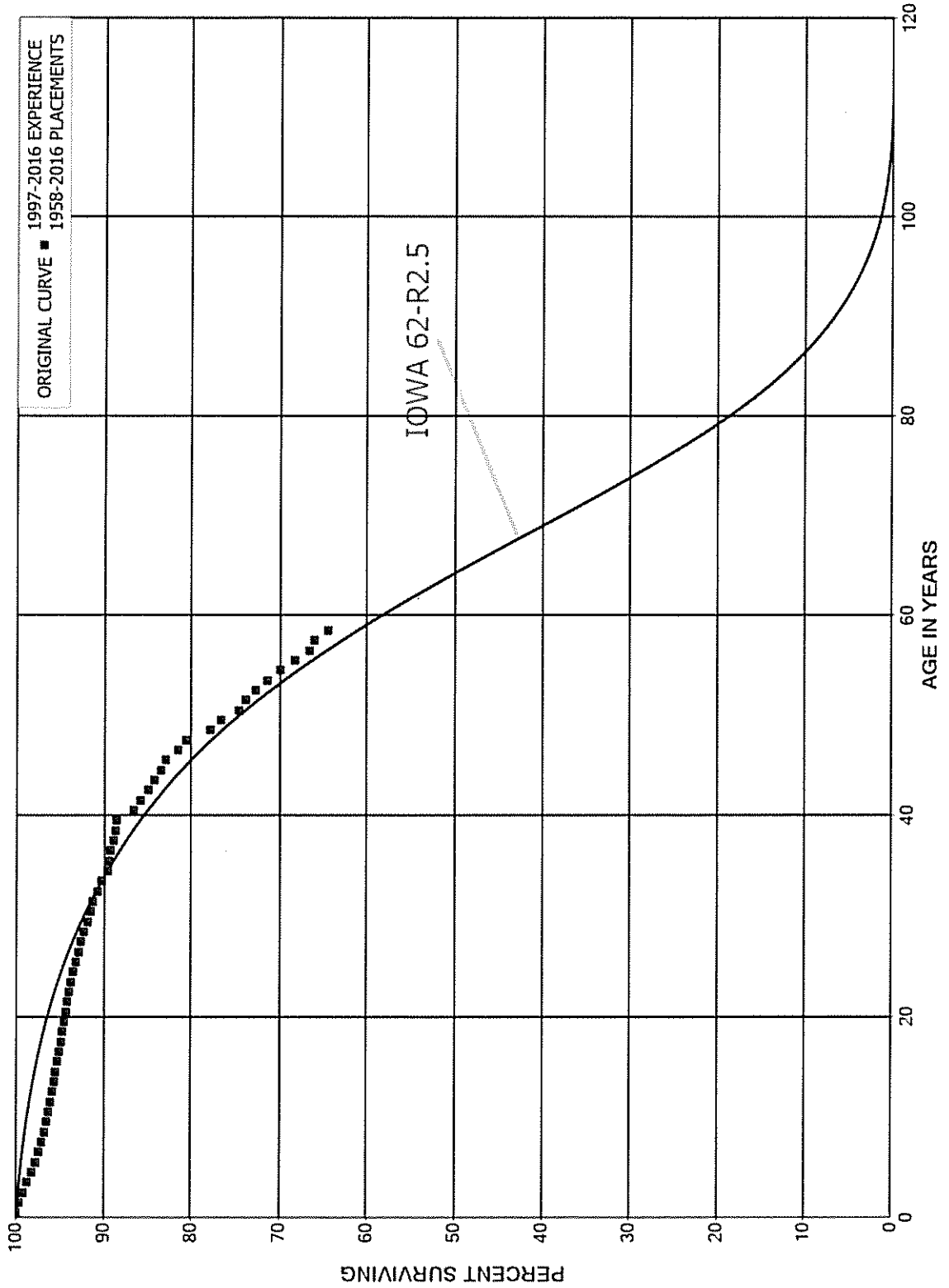
## OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 366.0 UNDERGROUND CONDUIT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 13,846,039                                   | 85,440                                | 0.0062                    | 0.9938        | 88.16                            |
| 40.5                           | 13,685,561                                   | 45,583                                | 0.0033                    | 0.9967        | 87.61                            |
| 41.5                           | 13,534,432                                   | 40,905                                | 0.0030                    | 0.9970        | 87.32                            |
| 42.5                           | 11,777,143                                   | 33,313                                | 0.0028                    | 0.9972        | 87.06                            |
| 43.5                           | 11,256,514                                   | 20,867                                | 0.0019                    | 0.9981        | 86.81                            |
| 44.5                           | 4,722,355                                    | 9,135                                 | 0.0019                    | 0.9981        | 86.65                            |
| 45.5                           | 1,088,087                                    | 6,054                                 | 0.0056                    | 0.9944        | 86.48                            |
| 46.5                           | 1,077,812                                    | 5,328                                 | 0.0049                    | 0.9951        | 86.00                            |
| 47.5                           | 1,072,483                                    | 11,567                                | 0.0108                    | 0.9892        | 85.58                            |
| 48.5                           | 1,060,916                                    | 8,971                                 | 0.0085                    | 0.9915        | 84.65                            |
| 49.5                           | 1,051,945                                    | 7,349                                 | 0.0070                    | 0.9930        | 83.94                            |
| 50.5                           | 1,042,966                                    | 1,200                                 | 0.0012                    | 0.9988        | 83.35                            |
| 51.5                           | 1,041,767                                    | 2,635                                 | 0.0025                    | 0.9975        | 83.26                            |
| 52.5                           | 1,036,288                                    | 12,566                                | 0.0121                    | 0.9879        | 83.04                            |
| 53.5                           | 1,023,723                                    | 4,328                                 | 0.0042                    | 0.9958        | 82.04                            |
| 54.5                           | 1,019,394                                    | 1,145                                 | 0.0011                    | 0.9989        | 81.69                            |
| 55.5                           | 1,018,249                                    | 2,358                                 | 0.0023                    | 0.9977        | 81.60                            |
| 56.5                           | 1,015,891                                    | 1,290                                 | 0.0013                    | 0.9987        | 81.41                            |
| 57.5                           | 1,014,601                                    | 4,306                                 | 0.0042                    | 0.9958        | 81.31                            |
| 58.5                           |  |                                       |                           |               | 80.96                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 367.0 UNDERGROUND CONDUCTORS AND DEVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 367.0 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2016

EXPERIENCE BAND 1997-2016

| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
|--------------------------------|--|---------------------------------------|----------------|---------------|----------------------------------|
| 0.0                            | 579,602,631                                  | 358,700                               | 0.0006         | 0.9994        | 100.00                           |
| 0.5                            | 538,290,614                                  | 1,545,239                             | 0.0029         | 0.9971        | 99.94                            |
| 1.5                            | 497,495,362                                  | 2,299,684                             | 0.0046         | 0.9954        | 99.65                            |
| 2.5                            | 457,441,769                                  | 2,056,875                             | 0.0045         | 0.9955        | 99.19                            |
| 3.5                            | 425,450,488                                  | 2,498,363                             | 0.0059         | 0.9941        | 98.74                            |
| 4.5                            | 376,105,821                                  | 1,612,196                             | 0.0043         | 0.9957        | 98.16                            |
| 5.5                            | 361,690,846                                  | 1,205,797                             | 0.0033         | 0.9967        | 97.74                            |
| 6.5                            | 351,330,965                                  | 1,425,873                             | 0.0041         | 0.9959        | 97.42                            |
| 7.5                            | 331,302,713                                  | 1,014,358                             | 0.0031         | 0.9969        | 97.02                            |
| 8.5                            | 297,464,950                                  | 685,996                               | 0.0023         | 0.9977        | 96.73                            |
| 9.5                            | 271,348,829                                  | 648,230                               | 0.0024         | 0.9976        | 96.50                            |
| 10.5                           | 245,248,650                                  | 533,548                               | 0.0022         | 0.9978        | 96.27                            |
| 11.5                           | 224,596,075                                  | 466,800                               | 0.0021         | 0.9979        | 96.06                            |
| 12.5                           | 204,127,037                                  | 450,668                               | 0.0022         | 0.9978        | 95.86                            |
| 13.5                           | 193,621,684                                  | 396,823                               | 0.0020         | 0.9980        | 95.65                            |
| 14.5                           | 190,785,541                                  | 290,595                               | 0.0015         | 0.9985        | 95.46                            |
| 15.5                           | 181,874,120                                  | 511,726                               | 0.0028         | 0.9972        | 95.31                            |
| 16.5                           | 185,340,291                                  | 320,710                               | 0.0017         | 0.9983        | 95.04                            |
| 17.5                           | 175,761,193                                  | 259,594                               | 0.0015         | 0.9985        | 94.88                            |
| 18.5                           | 170,168,750                                  | 510,647                               | 0.0030         | 0.9970        | 94.74                            |
| 19.5                           | 167,967,031                                  | 319,958                               | 0.0019         | 0.9981        | 94.45                            |
| 20.5                           | 149,338,590                                  | 238,764                               | 0.0016         | 0.9984        | 94.27                            |
| 21.5                           | 133,212,823                                  | 279,370                               | 0.0021         | 0.9979        | 94.12                            |
| 22.5                           | 117,793,666                                  | 268,346                               | 0.0023         | 0.9977        | 93.92                            |
| 23.5                           | 107,881,585                                  | 290,823                               | 0.0027         | 0.9973        | 93.71                            |
| 24.5                           | 103,157,218                                  | 287,858                               | 0.0028         | 0.9972        | 93.46                            |
| 25.5                           | 93,497,624                                   | 327,471                               | 0.0035         | 0.9965        | 93.20                            |
| 26.5                           | 83,933,601                                   | 186,341                               | 0.0022         | 0.9978        | 92.87                            |
| 27.5                           | 75,026,324                                   | 334,804                               | 0.0045         | 0.9955        | 92.66                            |
| 28.5                           | 64,937,212                                   | 273,746                               | 0.0042         | 0.9958        | 92.25                            |
| 29.5                           | 67,244,633                                   | 228,953                               | 0.0034         | 0.9966        | 91.86                            |
| 30.5                           | 68,412,209                                   | 204,074                               | 0.0030         | 0.9970        | 91.55                            |
| 31.5                           | 48,427,726                                   | 274,914                               | 0.0057         | 0.9943        | 91.28                            |
| 32.5                           | 46,182,684                                   | 229,809                               | 0.0050         | 0.9950        | 90.76                            |
| 33.5                           | 44,692,321                                   | 321,852                               | 0.0072         | 0.9928        | 90.31                            |
| 34.5                           | 239,892,041                                  | 370,374                               | 0.0015         | 0.9985        | 89.66                            |
| 35.5                           | 238,649,810                                  | 696,729                               | 0.0029         | 0.9971        | 89.52                            |
| 36.5                           | 237,154,896                                  | 735,538                               | 0.0031         | 0.9969        | 89.26                            |
| 37.5                           | 235,317,344                                  | 558,280                               | 0.0024         | 0.9976        | 88.98                            |
| 38.5                           | 240,481,347                                  | 364,915                               | 0.0015         | 0.9985        | 88.77                            |

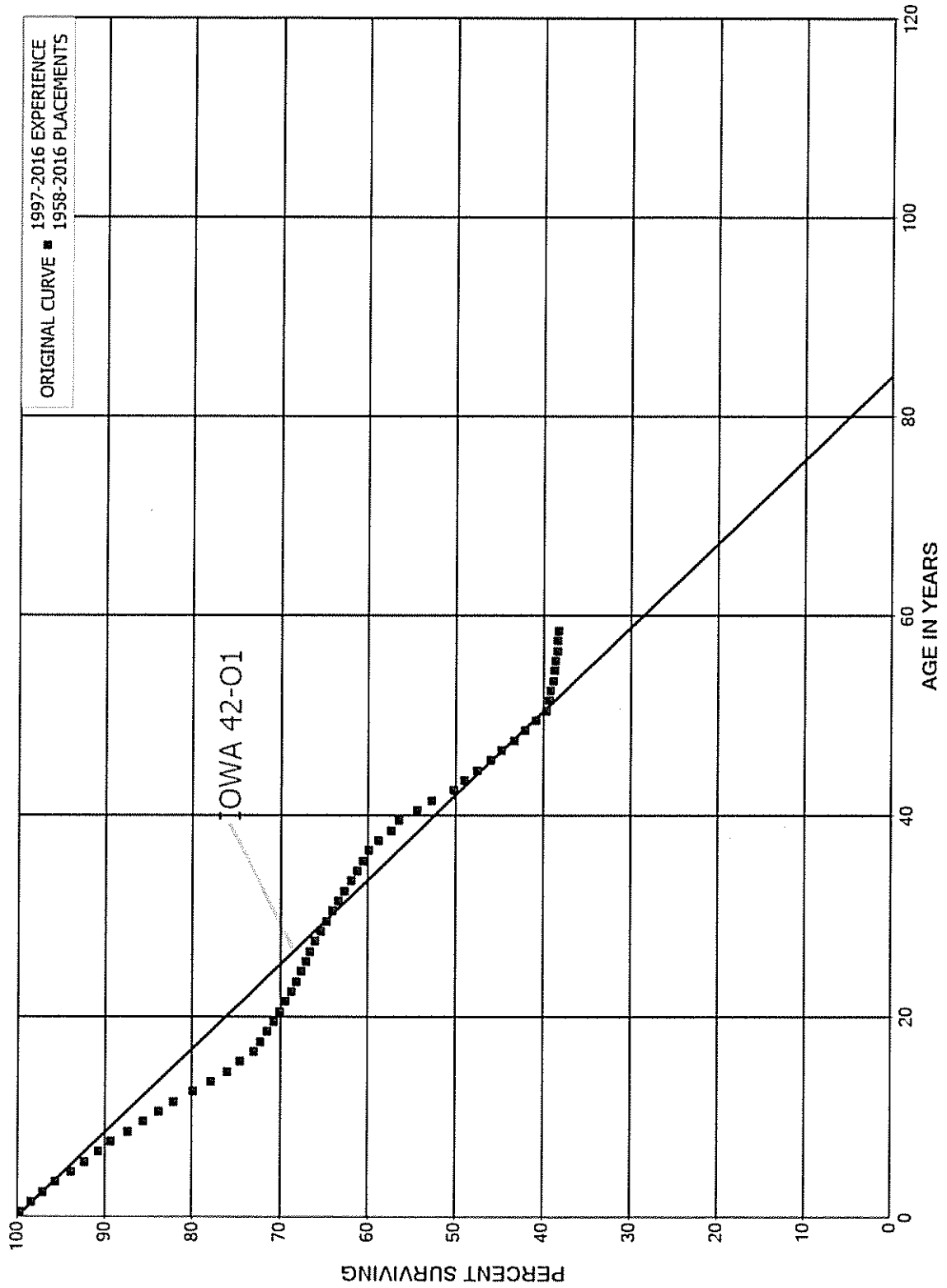
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 367.0 UNDERGROUND CONDUCTORS AND DEVICES

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 39,175,759                                   | 915,569                               | 0.0234                    | 0.9766        | 88.63                            |
| 40.5                           | 37,819,051                                   | 331,471                               | 0.0088                    | 0.9912        | 86.56                            |
| 41.5                           | 37,463,101                                   | 396,688                               | 0.0106                    | 0.9894        | 85.80                            |
| 42.5                           | 31,845,035                                   | 240,004                               | 0.0075                    | 0.9925        | 84.90                            |
| 43.5                           | 30,514,959                                   | 281,881                               | 0.0092                    | 0.9908        | 84.26                            |
| 44.5                           | 13,682,478                                   | 84,866                                | 0.0062                    | 0.9938        | 83.48                            |
| 45.5                           | 3,116,690                                    | 52,762                                | 0.0169                    | 0.9831        | 82.96                            |
| 46.5                           | 3,020,066                                    | 35,873                                | 0.0119                    | 0.9881        | 81.56                            |
| 47.5                           | 2,948,555                                    | 100,963                               | 0.0342                    | 0.9658        | 80.59                            |
| 48.5                           | 2,805,895                                    | 45,652                                | 0.0163                    | 0.9837        | 77.83                            |
| 49.5                           | 2,714,821                                    | 68,205                                | 0.0251                    | 0.9749        | 76.56                            |
| 50.5                           | 2,606,978                                    | 27,295                                | 0.0105                    | 0.9895        | 74.64                            |
| 51.5                           | 2,550,698                                    | 37,857                                | 0.0148                    | 0.9852        | 73.86                            |
| 52.5                           | 2,476,889                                    | 46,966                                | 0.0190                    | 0.9810        | 72.76                            |
| 53.5                           | 2,393,968                                    | 48,977                                | 0.0205                    | 0.9795        | 71.38                            |
| 54.5                           | 2,315,893                                    | 55,689                                | 0.0240                    | 0.9760        | 69.92                            |
| 55.5                           | 2,228,912                                    | 52,032                                | 0.0233                    | 0.9767        | 68.24                            |
| 56.5                           | 2,146,359                                    | 18,902                                | 0.0088                    | 0.9912        | 66.65                            |
| 57.5                           | 2,100,456                                    | 48,123                                | 0.0229                    | 0.9771        | 66.06                            |
| 58.5                           |  |                                       |                           |               | 64.54                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 368.0 LINE TRANSFORMERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 368.0 LINE TRANSFORMERS

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 360,307,528                                  | 860,260                               | 0.0024                    | 0.9976        | 100.00                           |
| 0.5                            | 333,055,222                                  | 4,711,796                             | 0.0141                    | 0.9859        | 99.76                            |
| 1.5                            | 303,357,624                                  | 4,027,941                             | 0.0133                    | 0.9867        | 98.35                            |
| 2.5                            | 272,558,329                                  | 4,092,504                             | 0.0150                    | 0.9850        | 97.04                            |
| 3.5                            | 242,946,861                                  | 4,314,994                             | 0.0178                    | 0.9822        | 95.59                            |
| 4.5                            | 211,506,334                                  | 3,617,984                             | 0.0171                    | 0.9829        | 93.89                            |
| 5.5                            | 176,633,565                                  | 2,884,540                             | 0.0163                    | 0.9837        | 92.28                            |
| 6.5                            | 158,364,916                                  | 2,563,547                             | 0.0162                    | 0.9838        | 90.78                            |
| 7.5                            | 136,322,220                                  | 2,874,990                             | 0.0211                    | 0.9789        | 89.31                            |
| 8.5                            | 117,501,602                                  | 2,475,688                             | 0.0211                    | 0.9789        | 87.42                            |
| 9.5                            | 98,001,967                                   | 1,947,676                             | 0.0199                    | 0.9801        | 85.58                            |
| 10.5                           | 82,057,486                                   | 1,703,431                             | 0.0208                    | 0.9792        | 83.88                            |
| 11.5                           | 69,277,767                                   | 1,823,551                             | 0.0263                    | 0.9737        | 82.14                            |
| 12.5                           | 70,454,522                                   | 1,769,799                             | 0.0251                    | 0.9749        | 79.98                            |
| 13.5                           | 80,422,916                                   | 1,944,378                             | 0.0242                    | 0.9758        | 77.97                            |
| 14.5                           | 72,368,391                                   | 1,403,629                             | 0.0194                    | 0.9806        | 76.08                            |
| 15.5                           | 74,041,117                                   | 1,549,008                             | 0.0209                    | 0.9791        | 74.61                            |
| 16.5                           | 92,121,806                                   | 1,007,916                             | 0.0109                    | 0.9891        | 73.05                            |
| 17.5                           | 84,431,202                                   | 865,354                               | 0.0102                    | 0.9898        | 72.25                            |
| 18.5                           | 85,264,659                                   | 989,718                               | 0.0116                    | 0.9884        | 71.51                            |
| 19.5                           | 92,874,942                                   | 867,872                               | 0.0093                    | 0.9907        | 70.68                            |
| 20.5                           | 100,205,897                                  | 858,087                               | 0.0086                    | 0.9914        | 70.02                            |
| 21.5                           | 100,393,285                                  | 955,342                               | 0.0095                    | 0.9905        | 69.42                            |
| 22.5                           | 112,661,727                                  | 906,313                               | 0.0080                    | 0.9920        | 68.76                            |
| 23.5                           | 116,101,669                                  | 1,068,362                             | 0.0092                    | 0.9908        | 68.20                            |
| 24.5                           | 123,713,119                                  | 951,681                               | 0.0077                    | 0.9923        | 67.58                            |
| 25.5                           | 126,869,820                                  | 930,218                               | 0.0073                    | 0.9927        | 67.06                            |
| 26.5                           | 126,645,610                                  | 959,300                               | 0.0076                    | 0.9924        | 66.56                            |
| 27.5                           | 127,587,945                                  | 1,360,295                             | 0.0107                    | 0.9893        | 66.06                            |
| 28.5                           | 130,673,129                                  | 1,215,029                             | 0.0093                    | 0.9907        | 65.36                            |
| 29.5                           | 129,966,028                                  | 1,384,702                             | 0.0107                    | 0.9893        | 64.75                            |
| 30.5                           | 129,737,530                                  | 1,370,734                             | 0.0106                    | 0.9894        | 64.06                            |
| 31.5                           | 130,454,167                                  | 1,297,247                             | 0.0099                    | 0.9901        | 63.38                            |
| 32.5                           | 118,399,724                                  | 1,541,480                             | 0.0130                    | 0.9870        | 62.75                            |
| 33.5                           | 101,791,363                                  | 1,067,989                             | 0.0105                    | 0.9895        | 61.93                            |
| 34.5                           | 102,008,910                                  | 1,036,189                             | 0.0102                    | 0.9898        | 61.28                            |
| 35.5                           | 93,171,054                                   | 1,062,786                             | 0.0114                    | 0.9886        | 60.66                            |
| 36.5                           | 69,173,298                                   | 1,256,867                             | 0.0182                    | 0.9818        | 59.97                            |
| 37.5                           | 71,966,330                                   | 1,851,908                             | 0.0257                    | 0.9743        | 58.88                            |
| 38.5                           | 90,136,026                                   | 1,352,101                             | 0.0150                    | 0.9850        | 57.36                            |

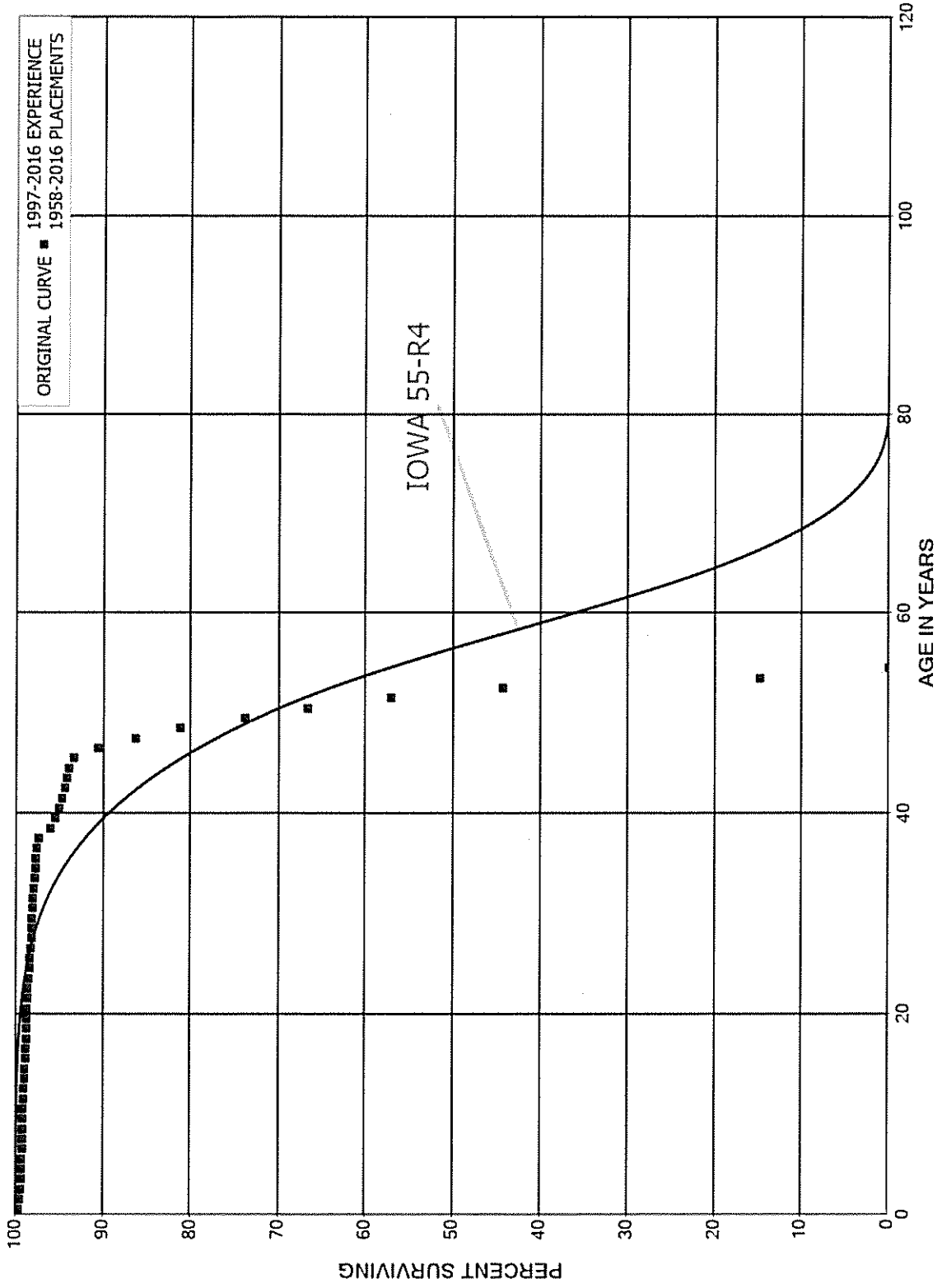
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 368.0 LINE TRANSFORMERS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 75,244,005                                   | 2,873,807                             | 0.0382                    | 0.9618        | 56.50                            |
| 40.5                           | 62,649,617                                   | 1,886,625                             | 0.0301                    | 0.9699        | 54.35                            |
| 41.5                           | 61,023,647                                   | 2,916,653                             | 0.0478                    | 0.9522        | 52.71                            |
| 42.5                           | 39,494,592                                   | 947,298                               | 0.0240                    | 0.9760        | 50.19                            |
| 43.5                           | 35,540,787                                   | 1,062,088                             | 0.0299                    | 0.9701        | 48.99                            |
| 44.5                           | 29,799,812                                   | 967,455                               | 0.0325                    | 0.9675        | 47.52                            |
| 45.5                           | 26,431,087                                   | 706,996                               | 0.0267                    | 0.9733        | 45.98                            |
| 46.5                           | 25,538,608                                   | 847,222                               | 0.0332                    | 0.9668        | 44.75                            |
| 47.5                           | 23,955,373                                   | 636,212                               | 0.0266                    | 0.9734        | 43.27                            |
| 48.5                           | 19,762,353                                   | 611,106                               | 0.0309                    | 0.9691        | 42.12                            |
| 49.5                           | 18,951,340                                   | 536,182                               | 0.0283                    | 0.9717        | 40.81                            |
| 50.5                           | 18,007,298                                   | 190,044                               | 0.0106                    | 0.9894        | 39.66                            |
| 51.5                           | 16,542,392                                   | 47,580                                | 0.0029                    | 0.9971        | 39.24                            |
| 52.5                           | 16,107,573                                   | 111,646                               | 0.0069                    | 0.9931        | 39.13                            |
| 53.5                           | 15,836,083                                   | 58,767                                | 0.0037                    | 0.9963        | 38.86                            |
| 54.5                           | 15,269,407                                   | 58,439                                | 0.0038                    | 0.9962        | 38.71                            |
| 55.5                           | 15,107,664                                   | 62,711                                | 0.0042                    | 0.9958        | 38.56                            |
| 56.5                           | 14,863,118                                   | 19,454                                | 0.0013                    | 0.9987        | 38.40                            |
| 57.5                           | 14,790,244                                   | 30,869                                | 0.0021                    | 0.9979        | 38.35                            |
| 58.5                           |  |                                       |                           |               | 38.27                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 369.0 SERVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 369.0 SERVICES

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 145,837,415                                  | 526,109                               | 0.0036                    | 0.9964        | 100.00                           |
| 0.5                            | 147,509,906                                  | 264,735                               | 0.0018                    | 0.9982        | 99.64                            |
| 1.5                            | 145,075,806                                  | 115,993                               | 0.0008                    | 0.9992        | 99.46                            |
| 2.5                            | 144,974,519                                  | 75,607                                | 0.0005                    | 0.9995        | 99.38                            |
| 3.5                            | 144,866,450                                  | 42,203                                | 0.0003                    | 0.9997        | 99.33                            |
| 4.5                            | 127,561,442                                  | 52,133                                | 0.0004                    | 0.9996        | 99.30                            |
| 5.5                            | 126,463,938                                  | 42,465                                | 0.0003                    | 0.9997        | 99.26                            |
| 6.5                            | 129,270,868                                  | 34,996                                | 0.0003                    | 0.9997        | 99.23                            |
| 7.5                            | 120,511,607                                  | 31,515                                | 0.0003                    | 0.9997        | 99.20                            |
| 8.5                            | 109,013,321                                  | 22,070                                | 0.0002                    | 0.9998        | 99.17                            |
| 9.5                            | 100,337,728                                  | 28,786                                | 0.0003                    | 0.9997        | 99.15                            |
| 10.5                           | 93,442,032                                   | 52,634                                | 0.0006                    | 0.9994        | 99.12                            |
| 11.5                           | 92,031,226                                   | 32,441                                | 0.0004                    | 0.9996        | 99.07                            |
| 12.5                           | 88,211,391                                   | 32,002                                | 0.0004                    | 0.9996        | 99.03                            |
| 13.5                           | 85,407,411                                   | 34,757                                | 0.0004                    | 0.9996        | 99.00                            |
| 14.5                           | 82,265,691                                   | 70,140                                | 0.0009                    | 0.9991        | 98.96                            |
| 15.5                           | 74,496,818                                   | 46,231                                | 0.0006                    | 0.9994        | 98.87                            |
| 16.5                           | 73,517,462                                   | 25,275                                | 0.0003                    | 0.9997        | 98.81                            |
| 17.5                           | 77,762,023                                   | 23,463                                | 0.0003                    | 0.9997        | 98.78                            |
| 18.5                           | 77,558,773                                   | 19,210                                | 0.0002                    | 0.9998        | 98.75                            |
| 19.5                           | 75,346,610                                   | 28,349                                | 0.0004                    | 0.9996        | 98.72                            |
| 20.5                           | 72,895,262                                   | 43,746                                | 0.0006                    | 0.9994        | 98.69                            |
| 21.5                           | 70,326,795                                   | 42,679                                | 0.0006                    | 0.9994        | 98.63                            |
| 22.5                           | 66,840,276                                   | 40,545                                | 0.0006                    | 0.9994        | 98.57                            |
| 23.5                           | 65,610,437                                   | 46,300                                | 0.0007                    | 0.9993        | 98.51                            |
| 24.5                           | 64,096,272                                   | 48,202                                | 0.0008                    | 0.9992        | 98.44                            |
| 25.5                           | 62,475,678                                   | 51,774                                | 0.0008                    | 0.9992        | 98.36                            |
| 26.5                           | 60,969,658                                   | 35,259                                | 0.0006                    | 0.9994        | 98.28                            |
| 27.5                           | 60,242,521                                   | 29,593                                | 0.0005                    | 0.9995        | 98.23                            |
| 28.5                           | 58,627,393                                   | 23,502                                | 0.0004                    | 0.9996        | 98.18                            |
| 29.5                           | 55,803,427                                   | 23,468                                | 0.0004                    | 0.9996        | 98.14                            |
| 30.5                           | 51,289,299                                   | 44,331                                | 0.0009                    | 0.9991        | 98.10                            |
| 31.5                           | 45,727,751                                   | 48,234                                | 0.0011                    | 0.9989        | 98.01                            |
| 32.5                           | 98,917,879                                   | 52,485                                | 0.0005                    | 0.9995        | 97.91                            |
| 33.5                           | 93,524,056                                   | 84,619                                | 0.0009                    | 0.9991        | 97.86                            |
| 34.5                           | 88,941,539                                   | 56,356                                | 0.0006                    | 0.9994        | 97.77                            |
| 35.5                           | 84,724,143                                   | 120,295                               | 0.0014                    | 0.9986        | 97.71                            |
| 36.5                           | 21,770,239                                   | 36,334                                | 0.0017                    | 0.9983        | 97.57                            |
| 37.5                           | 18,896,698                                   | 265,627                               | 0.0141                    | 0.9859        | 97.40                            |
| 38.5                           | 58,573,606                                   | 355,437                               | 0.0061                    | 0.9939        | 96.04                            |

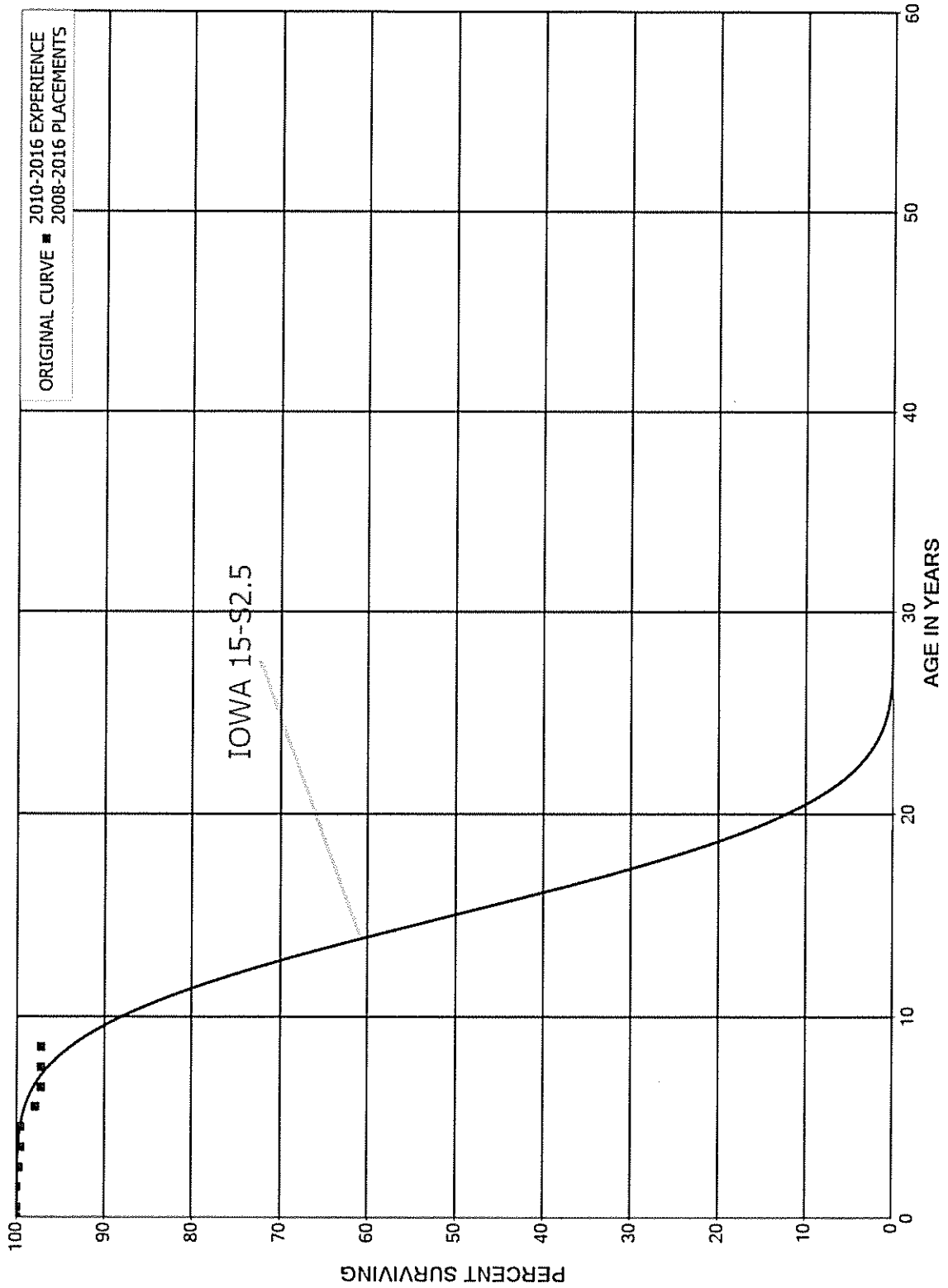
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 369.0 SERVICES

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 55,563,951                                   | 198,947                               | 0.0036                    | 0.9964        | 95.45                            |
| 40.5                           | 52,593,980                                   | 188,839                               | 0.0036                    | 0.9964        | 95.11                            |
| 41.5                           | 50,795,261                                   | 177,498                               | 0.0035                    | 0.9965        | 94.77                            |
| 42.5                           | 7,322,186                                    | 18,015                                | 0.0025                    | 0.9975        | 94.44                            |
| 43.5                           | 5,801,967                                    | 16,959                                | 0.0029                    | 0.9971        | 94.21                            |
| 44.5                           | 4,298,889                                    | 26,137                                | 0.0061                    | 0.9939        | 93.93                            |
| 45.5                           | 3,241,457                                    | 95,072                                | 0.0293                    | 0.9707        | 93.36                            |
| 46.5                           | 2,335,448                                    | 110,950                               | 0.0475                    | 0.9525        | 90.62                            |
| 47.5                           | 1,584,236                                    | 95,123                                | 0.0600                    | 0.9400        | 86.32                            |
| 48.5                           | 1,020,577                                    | 91,930                                | 0.0901                    | 0.9099        | 81.13                            |
| 49.5                           | 555,818                                      | 54,555                                | 0.0982                    | 0.9018        | 73.83                            |
| 50.5                           | 234,523                                      | 33,654                                | 0.1435                    | 0.8565        | 66.58                            |
| 51.5                           | 62,921                                       | 14,029                                | 0.2230                    | 0.7770        | 57.03                            |
| 52.5                           | 115  | 76                                    | 0.6667                    | 0.3333        | 44.31                            |
| 53.5                           | 38   | 38                                    | 1.0000                    |               | 14.77                            |
| 54.5                           |  |                                       |                           |               |                                  |

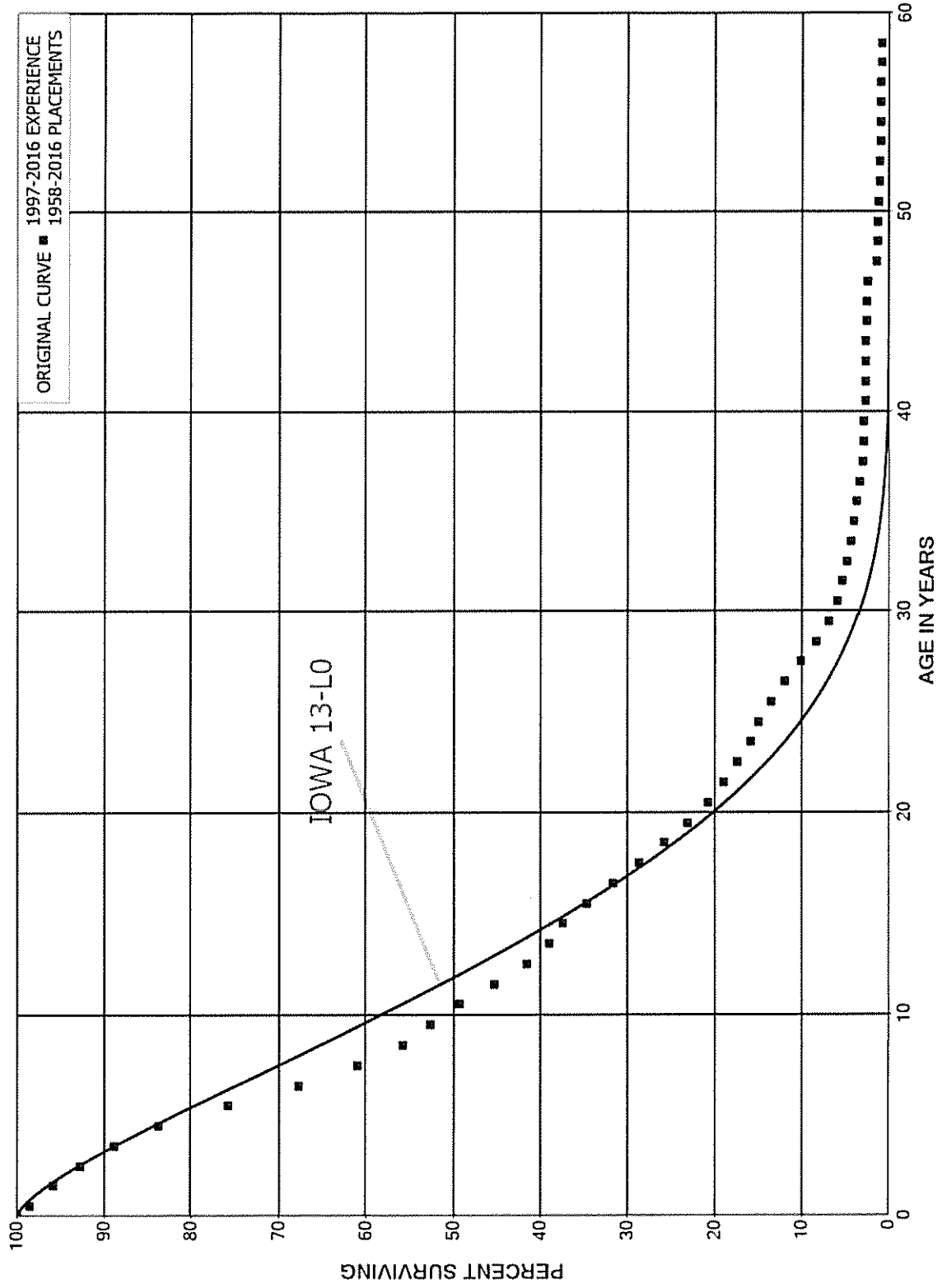
OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 370.0 METERS - SMART METERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 370.0 METERS - SMART METERS  
ORIGINAL LIFE TABLE

| PLACEMENT BAND 2008-2016       |  |                                       | EXPERIENCE BAND 2010-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 136,299,587                                  | 2,761                                 | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 131,429,386                                  | 85,570                                | 0.0007                    | 0.9993        | 100.00                           |
| 1.5                            | 119,920,080                                  | 282,615                               | 0.0024                    | 0.9976        | 99.93                            |
| 2.5                            | 112,730,584                                  | 181,469                               | 0.0016                    | 0.9984        | 99.70                            |
| 3.5                            | 105,513,248                                  | 66,708                                | 0.0006                    | 0.9994        | 99.54                            |
| 4.5                            | 67,333,942                                   | 1,119,765                             | 0.0166                    | 0.9834        | 99.47                            |
| 5.5                            | 25,615,857                                   | 154,993                               | 0.0061                    | 0.9939        | 97.82                            |
| 6.5                            | 2,110,804                                    |                                       | 0.0000                    | 1.0000        | 97.23                            |
| 7.5                            | 2,110,804                                    |                                       | 0.0000                    | 1.0000        | 97.23                            |
| 8.5                            |  |                                       |                           |               | 97.23                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 370.1 METERS - METERING EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 370.1 METERS - METERING EQUIPMENT

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 71,427,742                                   | 1,081,773                             | 0.0151                    | 0.9849        | 100.00                           |
| 0.5                            | 69,648,187                                   | 1,850,918                             | 0.0266                    | 0.9734        | 98.49                            |
| 1.5                            | 64,589,928                                   | 2,106,585                             | 0.0326                    | 0.9674        | 95.87                            |
| 2.5                            | 55,717,405                                   | 2,379,466                             | 0.0427                    | 0.9573        | 92.74                            |
| 3.5                            | 50,361,532                                   | 2,864,458                             | 0.0569                    | 0.9431        | 88.78                            |
| 4.5                            | 45,796,115                                   | 4,369,790                             | 0.0954                    | 0.9046        | 83.73                            |
| 5.5                            | 38,871,403                                   | 4,122,334                             | 0.1061                    | 0.8939        | 75.74                            |
| 6.5                            | 35,587,246                                   | 3,559,257                             | 0.1000                    | 0.9000        | 67.71                            |
| 7.5                            | 32,203,188                                   | 2,754,257                             | 0.0855                    | 0.9145        | 60.94                            |
| 8.5                            | 29,224,044                                   | 1,655,365                             | 0.0566                    | 0.9434        | 55.73                            |
| 9.5                            | 29,026,340                                   | 1,792,360                             | 0.0617                    | 0.9383        | 52.57                            |
| 10.5                           | 27,807,550                                   | 2,253,279                             | 0.0810                    | 0.9190        | 49.32                            |
| 11.5                           | 26,647,517                                   | 2,255,043                             | 0.0846                    | 0.9154        | 45.33                            |
| 12.5                           | 25,069,374                                   | 1,504,373                             | 0.0600                    | 0.9400        | 41.49                            |
| 13.5                           | 22,759,794                                   | 943,276                               | 0.0414                    | 0.9586        | 39.00                            |
| 14.5                           | 23,144,190                                   | 1,738,901                             | 0.0751                    | 0.9249        | 37.38                            |
| 15.5                           | 23,162,279                                   | 1,961,290                             | 0.0847                    | 0.9153        | 34.58                            |
| 16.5                           | 24,416,697                                   | 2,309,767                             | 0.0946                    | 0.9054        | 31.65                            |
| 17.5                           | 25,338,668                                   | 2,574,222                             | 0.1016                    | 0.8984        | 28.65                            |
| 18.5                           | 26,060,048                                   | 2,727,349                             | 0.1047                    | 0.8953        | 25.74                            |
| 19.5                           | 25,499,662                                   | 2,524,134                             | 0.0990                    | 0.9010        | 23.05                            |
| 20.5                           | 24,131,399                                   | 2,174,966                             | 0.0901                    | 0.9099        | 20.77                            |
| 21.5                           | 23,027,109                                   | 1,858,221                             | 0.0807                    | 0.9193        | 18.90                            |
| 22.5                           | 22,344,212                                   | 1,969,077                             | 0.0881                    | 0.9119        | 17.37                            |
| 23.5                           | 21,073,776                                   | 1,230,188                             | 0.0584                    | 0.9416        | 15.84                            |
| 24.5                           | 20,522,858                                   | 1,868,699                             | 0.0911                    | 0.9089        | 14.92                            |
| 25.5                           | 19,207,603                                   | 2,287,469                             | 0.1191                    | 0.8809        | 13.56                            |
| 26.5                           | 17,313,235                                   | 2,715,524                             | 0.1568                    | 0.8432        | 11.94                            |
| 27.5                           | 15,529,904                                   | 2,771,832                             | 0.1785                    | 0.8215        | 10.07                            |
| 28.5                           | 13,725,564                                   | 2,435,846                             | 0.1775                    | 0.8225        | 8.27                             |
| 29.5                           | 12,368,541                                   | 1,696,980                             | 0.1372                    | 0.8628        | 6.80                             |
| 30.5                           | 10,716,803                                   | 1,090,849                             | 0.1018                    | 0.8982        | 5.87                             |
| 31.5                           | 9,702,837                                    | 966,558                               | 0.0996                    | 0.9004        | 5.27                             |
| 32.5                           | 8,855,691                                    | 831,671                               | 0.0939                    | 0.9061        | 4.75                             |
| 33.5                           | 7,879,899                                    | 714,882                               | 0.0907                    | 0.9093        | 4.30                             |
| 34.5                           | 7,221,489                                    | 585,805                               | 0.0811                    | 0.9189        | 3.91                             |
| 35.5                           | 6,681,659                                    | 576,697                               | 0.0863                    | 0.9137        | 3.59                             |
| 36.5                           | 6,542,761                                    | 771,733                               | 0.1180                    | 0.8820        | 3.28                             |
| 37.5                           | 54,303,102                                   | 870,658                               | 0.0160                    | 0.9840        | 2.90                             |
| 38.5                           | 65,373,334                                   | 769,840                               | 0.0118                    | 0.9882        | 2.85                             |

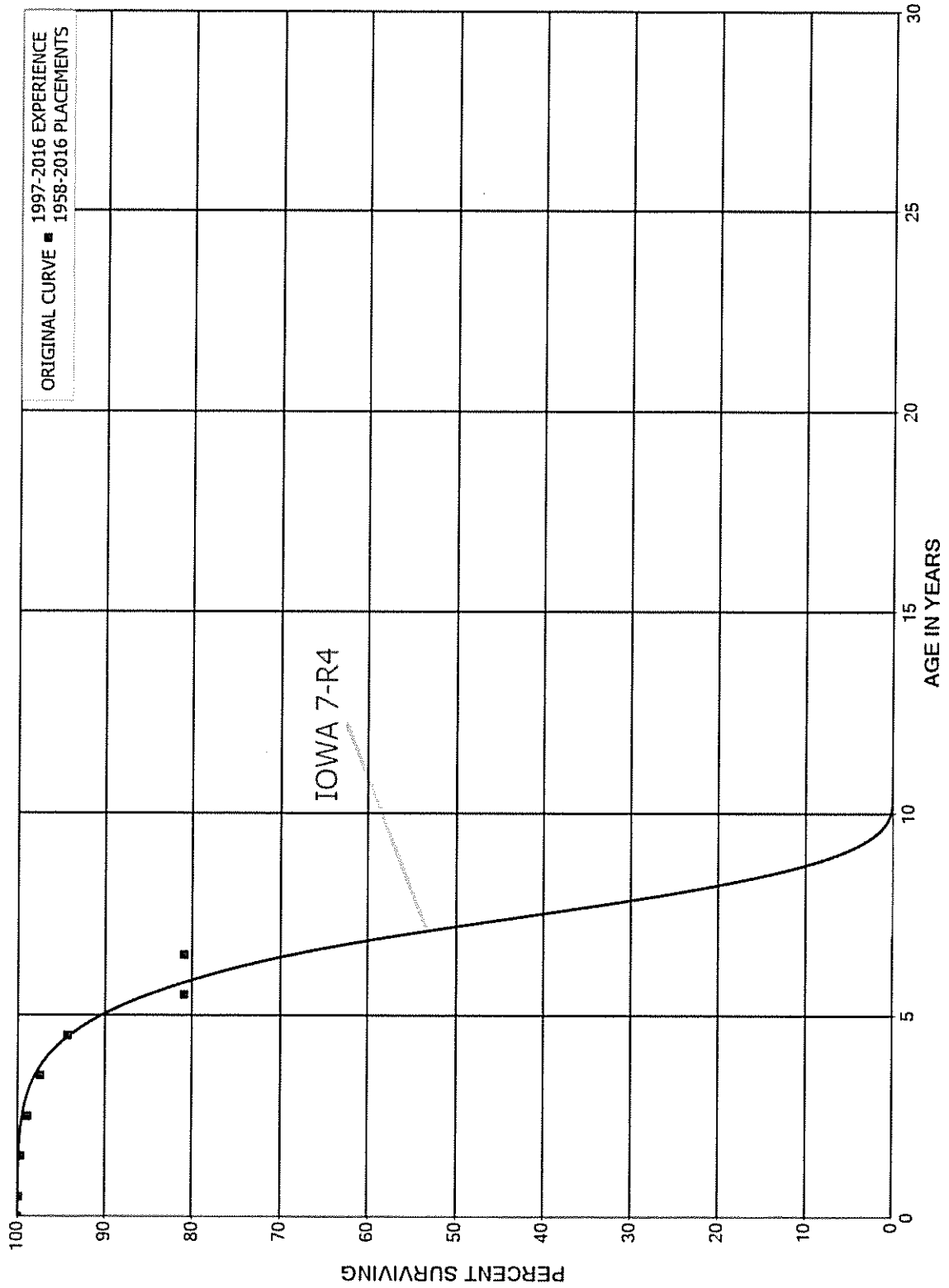
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 370.1 METERS - METERING EQUIPMENT

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 64,710,762                                   | 4,271,779                             | 0.0660                    | 0.9340        | 2.82                             |
| 40.5                           | 60,664,114                                   | 420,613                               | 0.0069                    | 0.9931        | 2.63                             |
| 41.5                           | 12,414,683                                   | 26,901                                | 0.0022                    | 0.9978        | 2.61                             |
| 42.5                           | 7,525,487                                    | 71,897                                | 0.0096                    | 0.9904        | 2.61                             |
| 43.5                           | 7,267,907                                    | 159,455                               | 0.0219                    | 0.9781        | 2.58                             |
| 44.5                           | 6,904,481                                    | 75,073                                | 0.0109                    | 0.9891        | 2.53                             |
| 45.5                           | 6,620,653                                    | 142,493                               | 0.0215                    | 0.9785        | 2.50                             |
| 46.5                           | 6,274,271                                    | 2,819,897                             | 0.4494                    | 0.5506        | 2.44                             |
| 47.5                           | 3,230,364                                    | 135,287                               | 0.0419                    | 0.9581        | 1.35                             |
| 48.5                           | 2,846,053                                    | 83,730                                | 0.0294                    | 0.9706        | 1.29                             |
| 49.5                           | 2,511,783                                    | 133,000                               | 0.0530                    | 0.9470        | 1.25                             |
| 50.5                           | 2,164,623                                    | 195,976                               | 0.0905                    | 0.9095        | 1.19                             |
| 51.5                           | 1,776,507                                    | 89,122                                | 0.0502                    | 0.9498        | 1.08                             |
| 52.5                           | 1,490,199                                    | 24,509                                | 0.0164                    | 0.9836        | 1.02                             |
| 53.5                           | 1,285,767                                    | 88,499                                | 0.0688                    | 0.9312        | 1.01                             |
| 54.5                           | 1,020,962                                    | 24,069                                | 0.0236                    | 0.9764        | 0.94                             |
| 55.5                           | 811,069                                      | 21,043                                | 0.0259                    | 0.9741        | 0.92                             |
| 56.5                           | 609,365                                      | 18,693                                | 0.0307                    | 0.9693        | 0.89                             |
| 57.5                           | 489,400                                      | 6,214                                 | 0.0127                    | 0.9873        | 0.86                             |
| 58.5                           |  |                                       |                           |               | 0.85                             |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 371.0 INSTALLATIONS ON CUSTOMERS' PREMISES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 371.0 INSTALLATIONS ON CUSTOMERS' PREMISES

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 0.0                            | 55,220,705                                   | 72,982                                | 0.0013                    | 0.9987        | 100.00                           |  |
| 0.5                            | 50,257,902                                   | 111,249                               | 0.0022                    | 0.9978        | 99.87                            |  |
| 1.5                            | 39,562,070                                   | 306,754                               | 0.0078                    | 0.9922        | 99.65                            |  |
| 2.5                            | 27,724,616                                   | 429,372                               | 0.0155                    | 0.9845        | 98.87                            |  |
| 3.5                            | 14,803,427                                   | 467,768                               | 0.0316                    | 0.9684        | 97.34                            |  |
| 4.5                            | 589,718                                      | 83,373                                | 0.1414                    | 0.8586        | 94.27                            |  |
| 5.5                            | 69,480                                       |                                       | 0.0000                    | 1.0000        | 80.94                            |  |
| 6.5                            |  |                                       |                           |               | 80.94                            |  |
| 7.5                            |  |                                       |                           |               |                                  |  |
| 8.5                            |  |                                       |                           |               |                                  |  |
| 9.5                            |  |                                       |                           |               |                                  |  |
| 10.5                           |  |                                       |                           |               |                                  |  |
| 11.5                           |  |                                       |                           |               |                                  |  |
| 12.5                           |  |                                       |                           |               |                                  |  |
| 13.5                           |  |                                       |                           |               |                                  |  |
| 14.5                           |  |                                       |                           |               |                                  |  |
| 15.5                           |  |                                       |                           |               |                                  |  |
| 16.5                           |  |                                       |                           |               |                                  |  |
| 17.5                           |  |                                       |                           |               |                                  |  |
| 18.5                           |  |                                       |                           |               |                                  |  |
| 19.5                           |  |                                       |                           |               |                                  |  |
| 20.5                           |  |                                       |                           |               |                                  |  |
| 21.5                           |  |                                       |                           |               |                                  |  |
| 22.5                           |  |                                       |                           |               |                                  |  |
| 23.5                           |  |                                       |                           |               |                                  |  |
| 24.5                           |  |                                       |                           |               |                                  |  |
| 25.5                           |  |                                       |                           |               |                                  |  |
| 26.5                           |  |                                       |                           |               |                                  |  |
| 27.5                           |  |                                       |                           |               |                                  |  |
| 28.5                           |  |                                       |                           |               |                                  |  |
| 29.5                           |  |                                       |                           |               |                                  |  |
| 30.5                           |  |                                       |                           |               |                                  |  |
| 31.5                           |  |                                       |                           |               |                                  |  |
| 32.5                           |  |                                       |                           |               |                                  |  |
| 33.5                           |  |                                       |                           |               |                                  |  |
| 34.5                           |  |                                       |                           |               |                                  |  |
| 35.5                           |  |                                       |                           |               |                                  |  |
| 36.5                           |  |                                       |                           |               |                                  |  |
| 37.5                           | 9,611,794                                    | 8,436,113                             | 0.8777                    |               |                                  |  |
| 38.5                           | 5,495,263                                    |                                       | 0.0000                    |               |                                  |  |

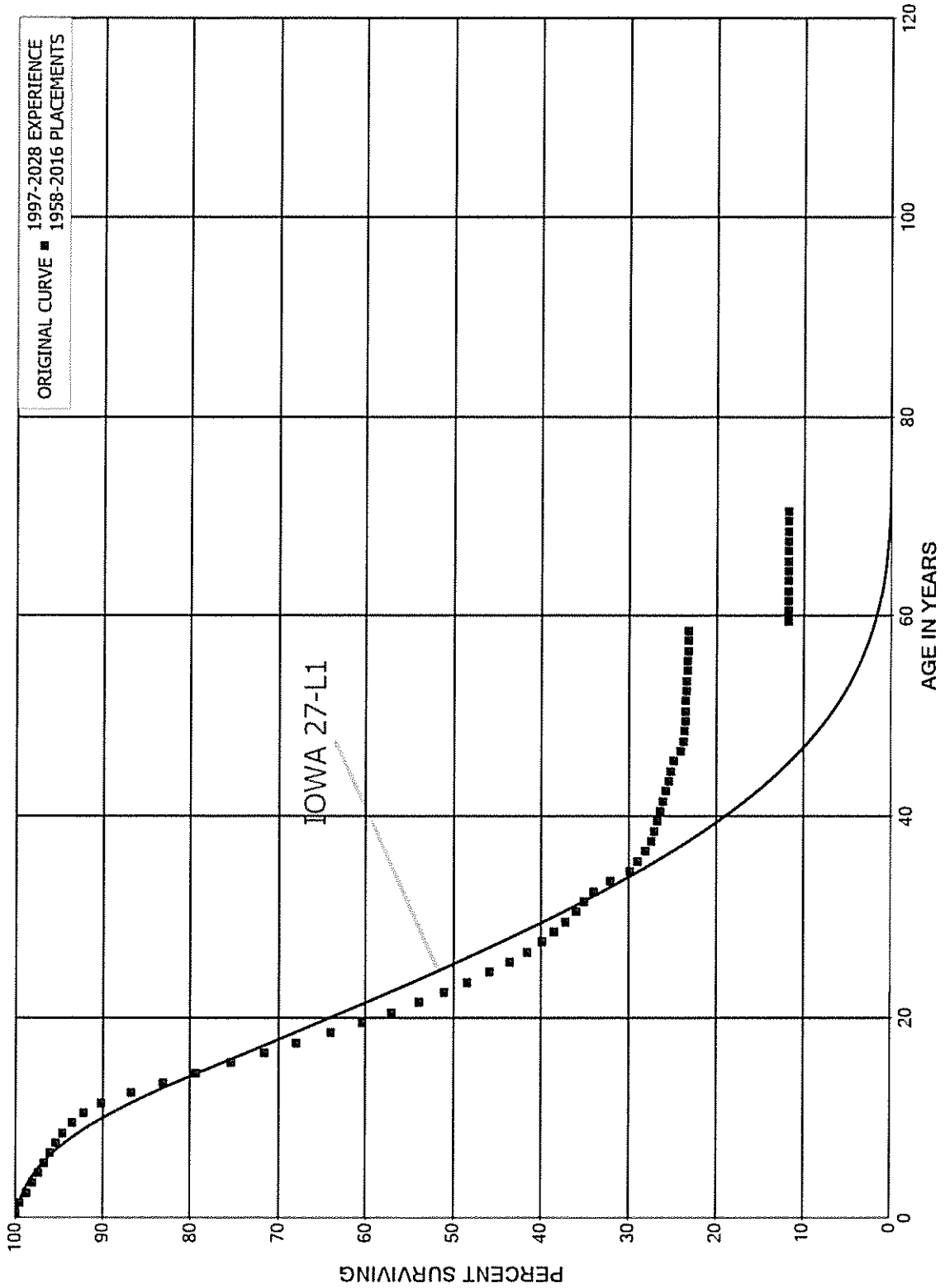
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 371.0 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 5,495,263                                    | 5,485,640                             | 0.9982                    |               |                                  |
| 40.5                           | 9,622  | 9,622                                 | 1.0000                    |               |                                  |
| 41.5                           |  |                                       |                           |               |                                  |

OKLAHOMA GAS AND ELECTRIC  
ACCOUNT 373.0 STREET LIGHTING AND SIGNAL SYSTEMS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC

## ACCOUNT 373.0 STREET LIGHTING AND SIGNAL SYSTEMS

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2028 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 190,639,751                                  | 136,992                               | 0.0007                    | 0.9993        | 100.00                           |
| 0.5                            | 190,448,185                                  | 708,365                               | 0.0037                    | 0.9963        | 99.93                            |
| 1.5                            | 190,220,911                                  | 1,646,626                             | 0.0087                    | 0.9913        | 99.56                            |
| 2.5                            | 188,885,752                                  | 1,159,145                             | 0.0061                    | 0.9939        | 98.69                            |
| 3.5                            | 187,968,690                                  | 1,331,206                             | 0.0071                    | 0.9929        | 98.09                            |
| 4.5                            | 191,526,406                                  | 1,218,984                             | 0.0064                    | 0.9936        | 97.39                            |
| 5.5                            | 193,971,215                                  | 1,340,896                             | 0.0069                    | 0.9931        | 96.77                            |
| 6.5                            | 196,487,005                                  | 1,454,072                             | 0.0074                    | 0.9926        | 96.11                            |
| 7.5                            | 197,859,910                                  | 1,671,530                             | 0.0084                    | 0.9916        | 95.39                            |
| 8.5                            | 198,860,761                                  | 2,169,879                             | 0.0109                    | 0.9891        | 94.59                            |
| 9.5                            | 199,181,223                                  | 3,001,266                             | 0.0151                    | 0.9849        | 93.56                            |
| 10.5                           | 198,570,610                                  | 4,249,494                             | 0.0214                    | 0.9786        | 92.15                            |
| 11.5                           | 196,506,716                                  | 7,616,871                             | 0.0388                    | 0.9612        | 90.17                            |
| 12.5                           | 184,381,777                                  | 7,712,748                             | 0.0418                    | 0.9582        | 86.68                            |
| 13.5                           | 172,323,241                                  | 7,576,260                             | 0.0440                    | 0.9560        | 83.05                            |
| 14.5                           | 162,379,756                                  | 8,150,855                             | 0.0502                    | 0.9498        | 79.40                            |
| 15.5                           | 151,927,659                                  | 7,618,788                             | 0.0501                    | 0.9499        | 75.42                            |
| 16.5                           | 143,241,110                                  | 7,468,627                             | 0.0521                    | 0.9479        | 71.63                            |
| 17.5                           | 133,808,363                                  | 7,692,556                             | 0.0575                    | 0.9425        | 67.90                            |
| 18.5                           | 122,760,360                                  | 6,937,092                             | 0.0565                    | 0.9435        | 64.00                            |
| 19.5                           | 112,143,695                                  | 6,201,499                             | 0.0553                    | 0.9447        | 60.38                            |
| 20.5                           | 100,329,215                                  | 5,452,131                             | 0.0543                    | 0.9457        | 57.04                            |
| 21.5                           | 88,941,512                                   | 4,702,321                             | 0.0529                    | 0.9471        | 53.94                            |
| 22.5                           | 79,049,667                                   | 4,198,593                             | 0.0531                    | 0.9469        | 51.09                            |
| 23.5                           | 70,289,800                                   | 3,725,405                             | 0.0530                    | 0.9470        | 48.38                            |
| 24.5                           | 62,867,498                                   | 3,149,378                             | 0.0501                    | 0.9499        | 45.81                            |
| 25.5                           | 56,529,137                                   | 2,613,662                             | 0.0462                    | 0.9538        | 43.52                            |
| 26.5                           | 50,750,408                                   | 1,993,432                             | 0.0393                    | 0.9607        | 41.50                            |
| 27.5                           | 45,807,427                                   | 1,626,840                             | 0.0355                    | 0.9645        | 39.87                            |
| 28.5                           | 41,541,957                                   | 1,414,577                             | 0.0341                    | 0.9659        | 38.46                            |
| 29.5                           | 37,440,460                                   | 1,154,606                             | 0.0308                    | 0.9692        | 37.15                            |
| 30.5                           | 34,500,500                                   | 940,161                               | 0.0273                    | 0.9727        | 36.00                            |
| 31.5                           | 30,354,550                                   | 911,360                               | 0.0300                    | 0.9700        | 35.02                            |
| 32.5                           | 27,000,864                                   | 1,501,711                             | 0.0556                    | 0.9444        | 33.97                            |
| 33.5                           | 24,017,883                                   | 1,695,700                             | 0.0706                    | 0.9294        | 32.08                            |
| 34.5                           | 32,343,378                                   | 915,508                               | 0.0283                    | 0.9717        | 29.82                            |
| 35.5                           | 30,244,993                                   | 930,421                               | 0.0308                    | 0.9692        | 28.97                            |
| 36.5                           | 28,217,492                                   | 721,377                               | 0.0256                    | 0.9744        | 28.08                            |
| 37.5                           | 48,987,515                                   | 605,559                               | 0.0124                    | 0.9876        | 27.36                            |
| 38.5                           | 59,105,962                                   | 606,177                               | 0.0103                    | 0.9897        | 27.02                            |

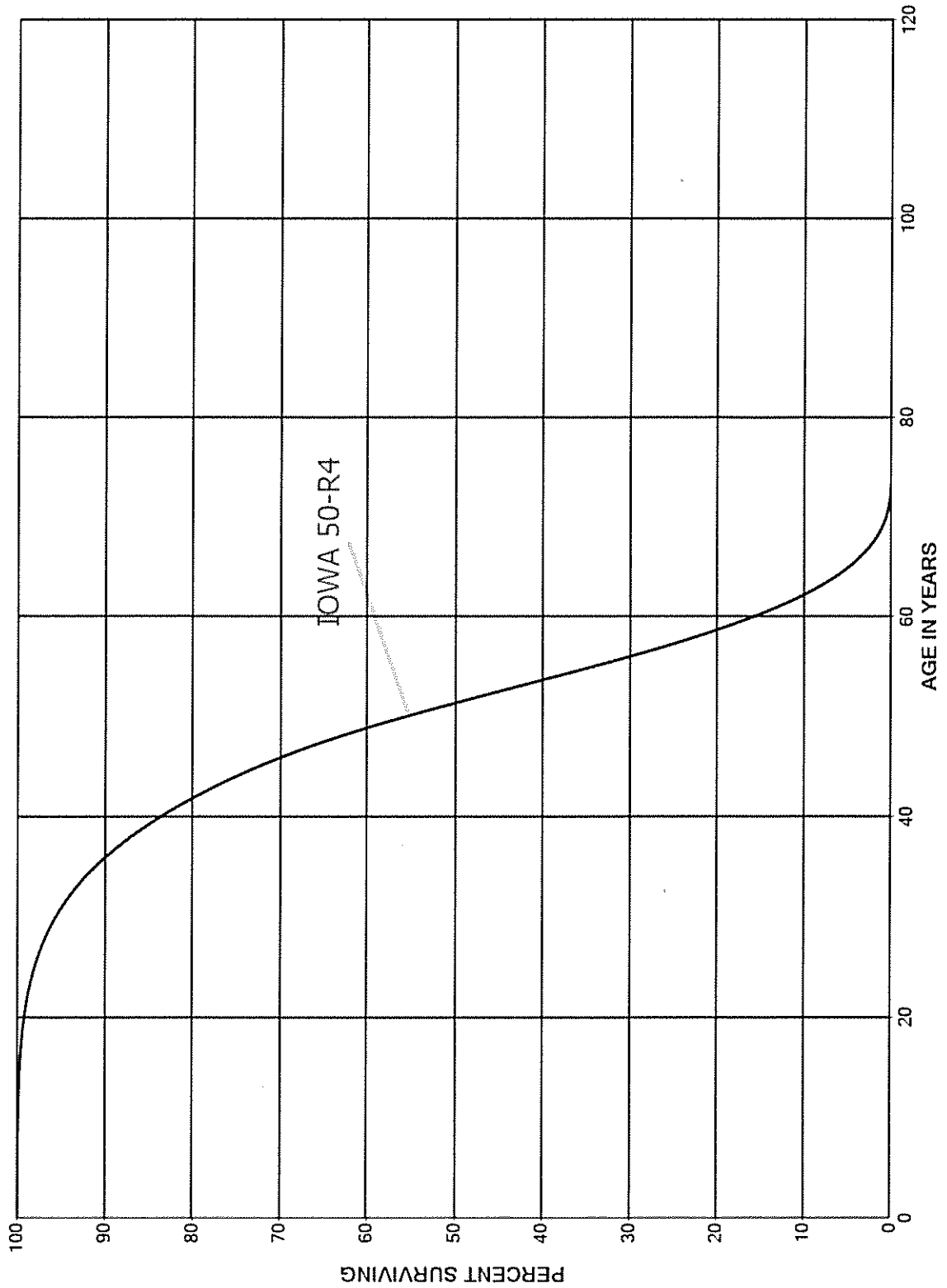
## OKLAHOMA GAS AND ELECTRIC

## ACCOUNT 373.0 STREET LIGHTING AND SIGNAL SYSTEMS

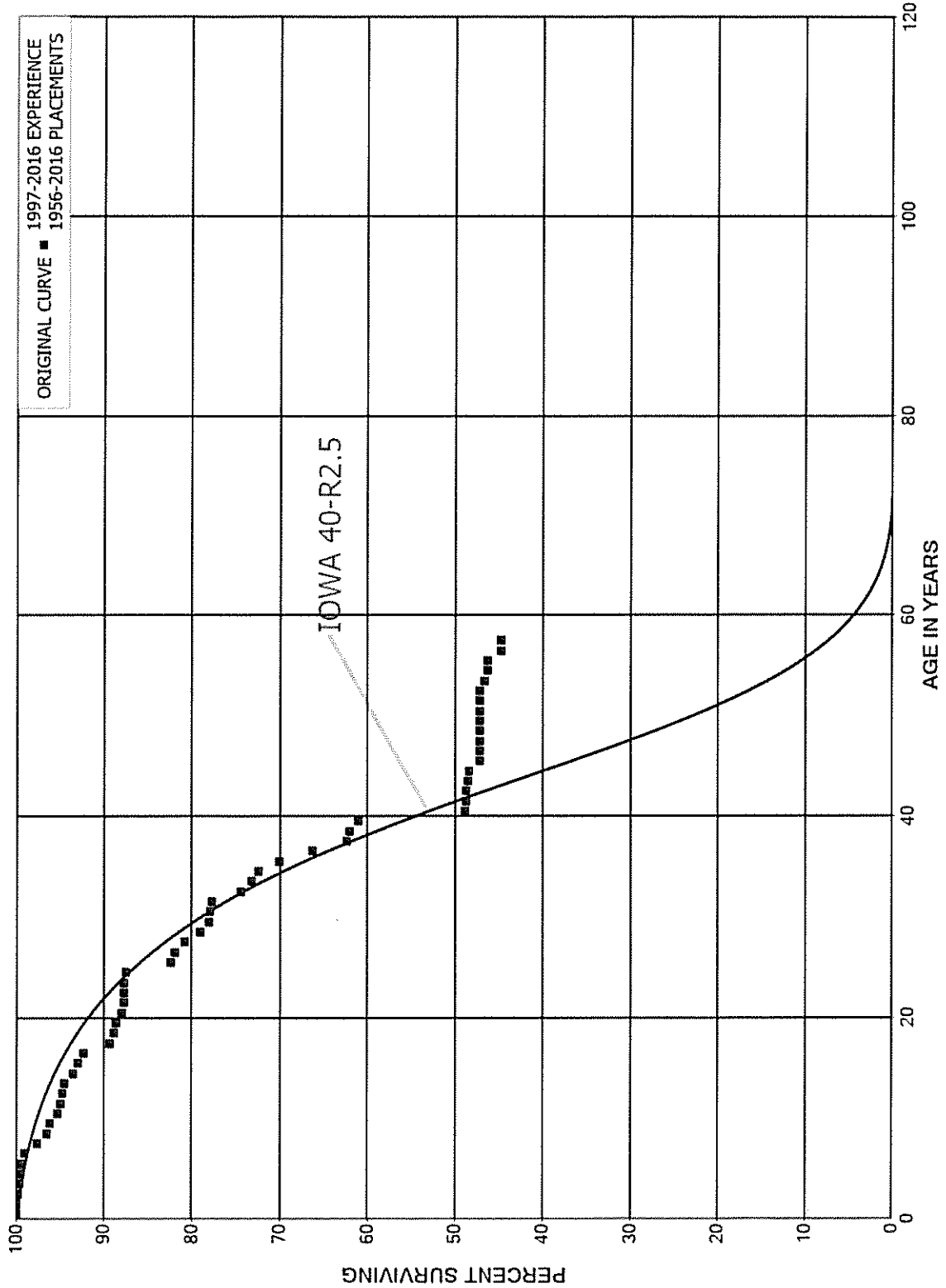
## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2028 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 46,203,451                                   | 656,925                               | 0.0142                    | 0.9858        | 26.75                            |
| 40.5                           | 45,072,468                                   | 467,278                               | 0.0104                    | 0.9896        | 26.37                            |
| 41.5                           | 22,265,413                                   | 305,667                               | 0.0137                    | 0.9863        | 26.09                            |
| 42.5                           | 24,780,923                                   | 295,259                               | 0.0119                    | 0.9881        | 25.74                            |
| 43.5                           | 22,554,795                                   | 244,309                               | 0.0108                    | 0.9892        | 25.43                            |
| 44.5                           | 21,661,165                                   | 311,814                               | 0.0144                    | 0.9856        | 25.15                            |
| 45.5                           | 20,544,765                                   | 594,922                               | 0.0290                    | 0.9710        | 24.79                            |
| 46.5                           | 19,101,462                                   | 311,365                               | 0.0163                    | 0.9837        | 24.07                            |
| 47.5                           | 18,432,405                                   | 66,371                                | 0.0036                    | 0.9964        | 23.68                            |
| 48.5                           | 18,074,675                                   | 35,799                                | 0.0020                    | 0.9980        | 23.60                            |
| 49.5                           | 17,570,587                                   | 38,872                                | 0.0022                    | 0.9978        | 23.55                            |
| 50.5                           | 17,275,439                                   | 27,610                                | 0.0016                    | 0.9984        | 23.50                            |
| 51.5                           | 17,024,985                                   | 26,484                                | 0.0016                    | 0.9984        | 23.46                            |
| 52.5                           | 16,910,212                                   | 32,712                                | 0.0019                    | 0.9981        | 23.42                            |
| 53.5                           | 16,636,003                                   | 36,735                                | 0.0022                    | 0.9978        | 23.38                            |
| 54.5                           | 16,430,670                                   | 40,320                                | 0.0025                    | 0.9975        | 23.33                            |
| 55.5                           | 16,185,343                                   | 41,515                                | 0.0026                    | 0.9974        | 23.27                            |
| 56.5                           | 15,539,915                                   | 30,042                                | 0.0019                    | 0.9981        | 23.21                            |
| 57.5                           | 15,168,596                                   | 27,761                                | 0.0018                    | 0.9982        | 23.16                            |
| 58.5                           | 15,095,659                                   | 7,443,226                             | 0.4931                    | 0.5069        | 23.12                            |
| 59.5                           | 7,640,760                                    |                                       | 0.0000                    | 1.0000        | 11.72                            |
| 60.5                           | 7,630,311                                    |                                       | 0.0000                    | 1.0000        | 11.72                            |
| 61.5                           | 7,617,224                                    |                                       | 0.0000                    | 1.0000        | 11.72                            |
| 62.5                           | 7,602,686                                    |                                       | 0.0000                    | 1.0000        | 11.72                            |
| 63.5                           | 7,590,394                                    |                                       | 0.0000                    | 1.0000        | 11.72                            |
| 64.5                           | 7,571,567                                    |                                       | 0.0000                    | 1.0000        | 11.72                            |
| 65.5                           | 7,543,624                                    |                                       | 0.0000                    | 1.0000        | 11.72                            |
| 66.5                           | 7,528,914                                    |                                       | 0.0000                    | 1.0000        | 11.72                            |
| 67.5                           | 7,502,473                                    |                                       | 0.0000                    | 1.0000        | 11.72                            |
| 68.5                           | 7,488,275                                    |                                       | 0.0000                    | 1.0000        | 11.72                            |
| 69.5                           | 7,470,966                                    |                                       | 0.0000                    | 1.0000        | 11.72                            |
| 70.5                           |  |                                       |                           |               | 11.72                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 389.2 LAND RIGHTS  
SMOOTH SURVIVOR CURVE



OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1956-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 127,560,258                                  |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 128,899,185                                  | 32,198                                | 0.0002                    | 0.9998        | 100.00                           |
| 1.5                            | 102,675,501                                  | 107,983                               | 0.0011                    | 0.9989        | 99.98                            |
| 2.5                            | 100,241,826                                  | 279,888                               | 0.0028                    | 0.9972        | 99.87                            |
| 3.5                            | 102,538,644                                  | 83,895                                | 0.0008                    | 0.9992        | 99.59                            |
| 4.5                            | 83,132,987                                   | 17,563                                | 0.0002                    | 0.9998        | 99.51                            |
| 5.5                            | 60,198,046                                   | 264,371                               | 0.0044                    | 0.9956        | 99.49                            |
| 6.5                            | 65,277,128                                   | 935,378                               | 0.0143                    | 0.9857        | 99.05                            |
| 7.5                            | 60,508,376                                   | 698,083                               | 0.0115                    | 0.9885        | 97.63                            |
| 8.5                            | 67,236,167                                   | 233,558                               | 0.0035                    | 0.9965        | 96.51                            |
| 9.5                            | 68,492,793                                   | 596,531                               | 0.0087                    | 0.9913        | 96.17                            |
| 10.5                           | 79,033,111                                   | 329,540                               | 0.0042                    | 0.9958        | 95.33                            |
| 11.5                           | 78,054,617                                   | 150,632                               | 0.0019                    | 0.9981        | 94.94                            |
| 12.5                           | 79,924,079                                   | 190,709                               | 0.0024                    | 0.9976        | 94.75                            |
| 13.5                           | 77,719,320                                   | 806,700                               | 0.0104                    | 0.9896        | 94.53                            |
| 14.5                           | 78,494,748                                   | 530,428                               | 0.0068                    | 0.9932        | 93.55                            |
| 15.5                           | 78,087,034                                   | 553,630                               | 0.0071                    | 0.9929        | 92.91                            |
| 16.5                           | 77,934,894                                   | 2,525,416                             | 0.0324                    | 0.9676        | 92.25                            |
| 17.5                           | 75,387,151                                   | 355,525                               | 0.0047                    | 0.9953        | 89.26                            |
| 18.5                           | 73,487,960                                   | 185,533                               | 0.0025                    | 0.9975        | 88.84                            |
| 19.5                           | 59,363,395                                   | 429,660                               | 0.0072                    | 0.9928        | 88.62                            |
| 20.5                           | 57,317,695                                   | 144,092                               | 0.0025                    | 0.9975        | 87.98                            |
| 21.5                           | 55,794,551                                   | 5,973                                 | 0.0001                    | 0.9999        | 87.76                            |
| 22.5                           | 55,183,975                                   | 24,102                                | 0.0004                    | 0.9996        | 87.75                            |
| 23.5                           | 47,211,765                                   | 117,427                               | 0.0025                    | 0.9975        | 87.71                            |
| 24.5                           | 46,792,218                                   | 2,723,050                             | 0.0582                    | 0.9418        | 87.49                            |
| 25.5                           | 41,917,711                                   | 201,138                               | 0.0048                    | 0.9952        | 82.40                            |
| 26.5                           | 36,623,837                                   | 537,967                               | 0.0147                    | 0.9853        | 82.00                            |
| 27.5                           | 36,262,857                                   | 773,469                               | 0.0213                    | 0.9787        | 80.80                            |
| 28.5                           | 29,468,556                                   | 380,451                               | 0.0129                    | 0.9871        | 79.08                            |
| 29.5                           | 22,806,787                                   | 41,604                                | 0.0018                    | 0.9982        | 78.06                            |
| 30.5                           | 8,176,638                                    | 20,646                                | 0.0025                    | 0.9975        | 77.91                            |
| 31.5                           | 7,594,575                                    | 323,051                               | 0.0425                    | 0.9575        | 77.72                            |
| 32.5                           | 6,789,243                                    | 116,232                               | 0.0171                    | 0.9829        | 74.41                            |
| 33.5                           | 5,889,092                                    | 57,022                                | 0.0097                    | 0.9903        | 73.14                            |
| 34.5                           | 5,908,046                                    | 191,358                               | 0.0324                    | 0.9676        | 72.43                            |
| 35.5                           | 6,266,858                                    | 340,972                               | 0.0544                    | 0.9456        | 70.08                            |
| 36.5                           | 5,277,960                                    | 310,428                               | 0.0588                    | 0.9412        | 66.27                            |
| 37.5                           | 6,517,798                                    | 31,323                                | 0.0048                    | 0.9952        | 62.37                            |
| 38.5                           | 11,959,624                                   | 203,445                               | 0.0170                    | 0.9830        | 62.07                            |

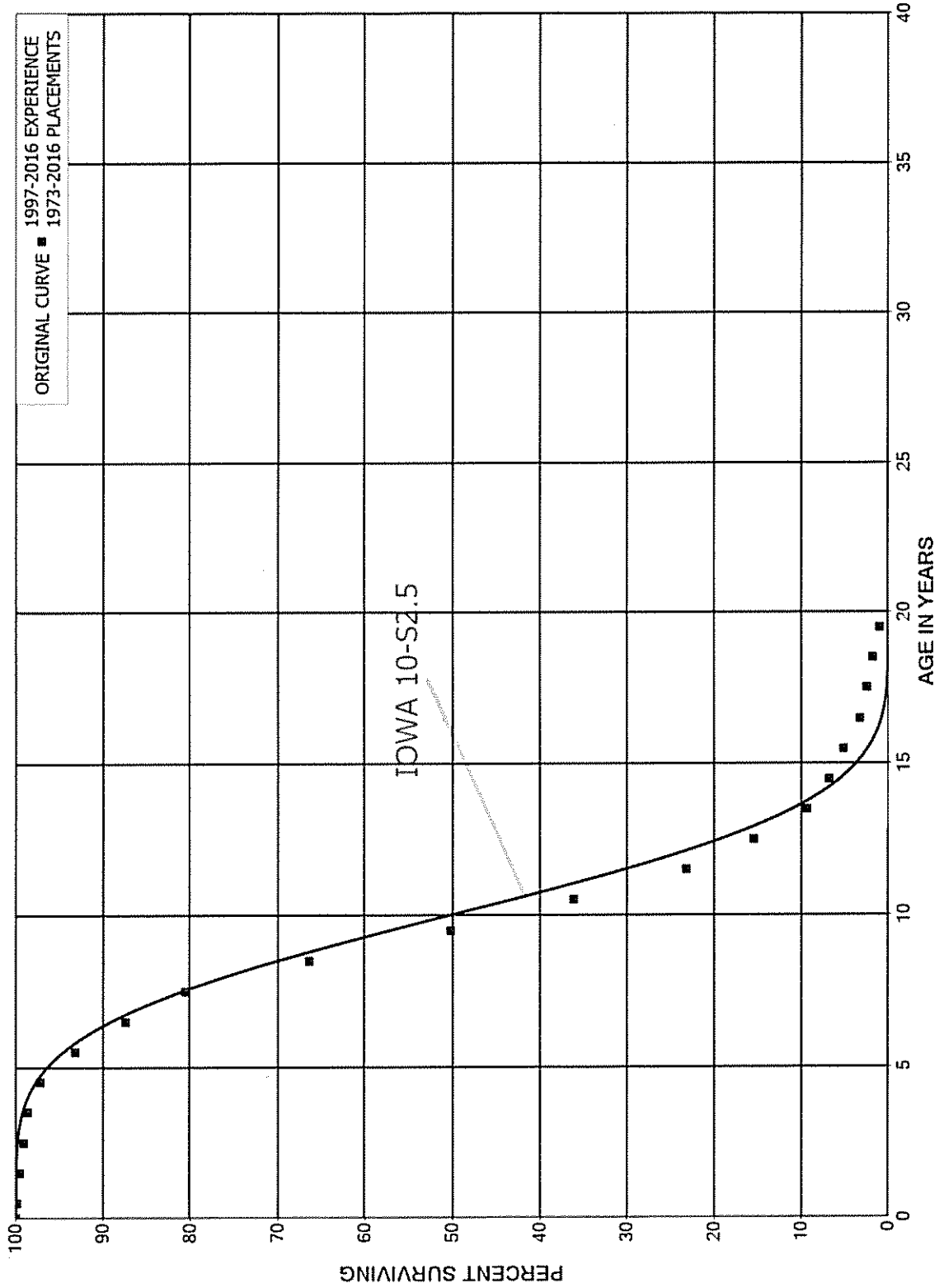
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

## ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1956-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 39.5                           | 11,447,668                                   | 2,291,599                             | 0.2002                    | 0.7998        | 61.02                            |
| 40.5                           | 9,022,201                                    | 12,203                                | 0.0014                    | 0.9986        | 48.80                            |
| 41.5                           | 8,346,195                                    | 4,616                                 | 0.0006                    | 0.9994        | 48.74                            |
| 42.5                           | 7,420,845                                    | 27,778                                | 0.0037                    | 0.9963        | 48.71                            |
| 43.5                           | 7,270,087                                    | 12,072                                | 0.0017                    | 0.9983        | 48.53                            |
| 44.5                           | 6,877,712                                    | 175,062                               | 0.0255                    | 0.9745        | 48.45                            |
| 45.5                           | 6,526,075                                    | 2,363                                 | 0.0004                    | 0.9996        | 47.21                            |
| 46.5                           | 6,441,130                                    | 1,782                                 | 0.0003                    | 0.9997        | 47.20                            |
| 47.5                           | 6,314,867                                    |                                       | 0.0000                    | 1.0000        | 47.18                            |
| 48.5                           | 6,267,674                                    |                                       | 0.0000                    | 1.0000        | 47.18                            |
| 49.5                           | 6,135,874                                    | 139                                   | 0.0000                    | 1.0000        | 47.18                            |
| 50.5                           | 5,878,846                                    | 658                                   | 0.0001                    | 0.9999        | 47.18                            |
| 51.5                           | 5,854,964                                    | 401                                   | 0.0001                    | 0.9999        | 47.18                            |
| 52.5                           | 5,808,918                                    | 63,887                                | 0.0110                    | 0.9890        | 47.17                            |
| 53.5                           | 5,722,160                                    | 41,257                                | 0.0072                    | 0.9928        | 46.65                            |
| 54.5                           | 5,585,875                                    |                                       | 0.0000                    | 1.0000        | 46.32                            |
| 55.5                           | 8,623,579                                    | 299,619                               | 0.0347                    | 0.9653        | 46.32                            |
| 56.5                           | 4,643,833                                    |                                       | 0.0000                    | 1.0000        | 44.71                            |
| 57.5                           |  |                                       |                           |               | 44.71                            |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - STANDARD CARS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



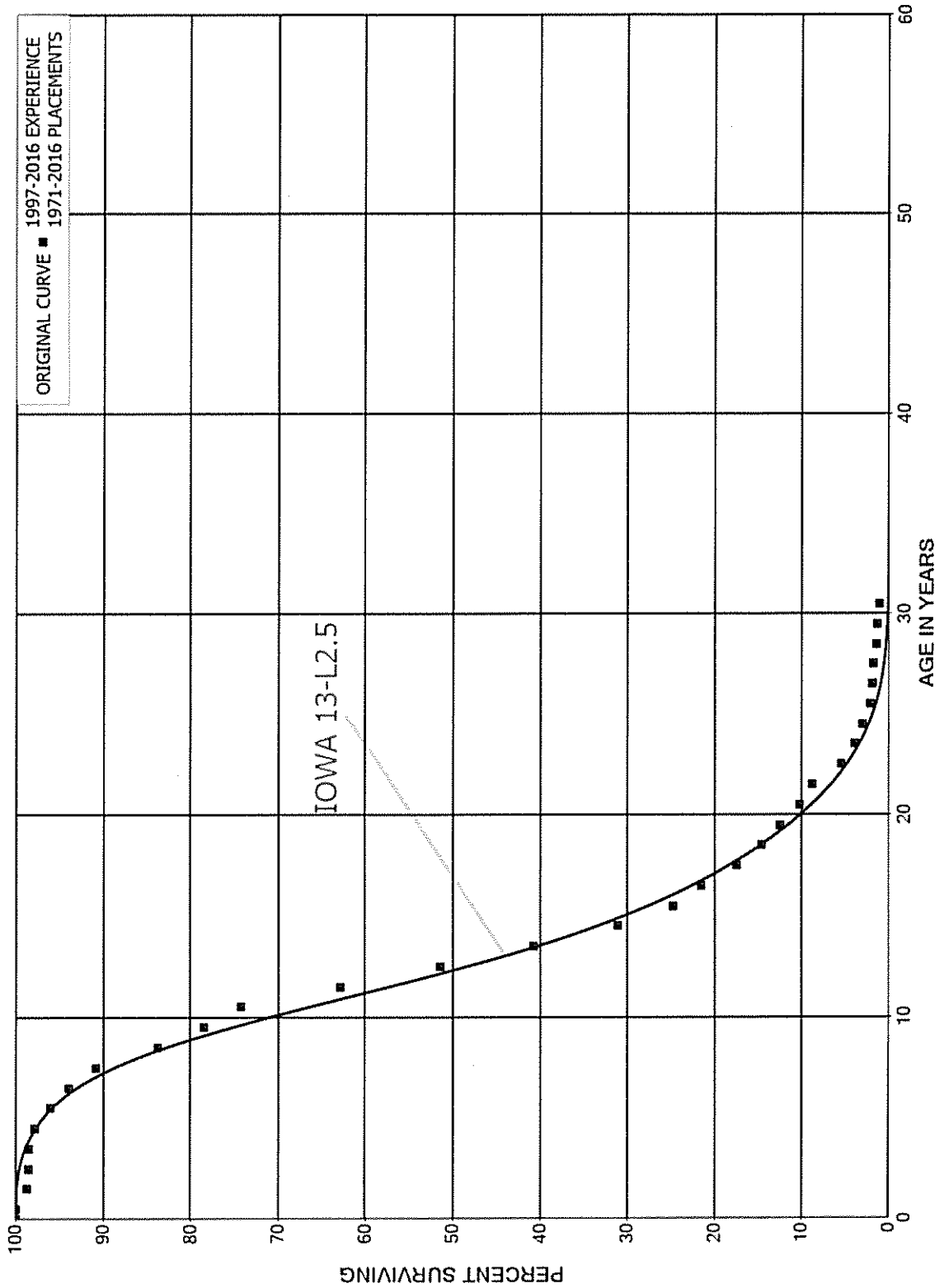
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - STANDARD CARS

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1973-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 39,617,686                                   | 45,457                                | 0.0011                    | 0.9989        | 100.00                           |
| 0.5                            | 40,727,998                                   | 133,411                               | 0.0033                    | 0.9967        | 99.89                            |
| 1.5                            | 38,320,917                                   | 170,051                               | 0.0044                    | 0.9956        | 99.56                            |
| 2.5                            | 36,952,095                                   | 206,214                               | 0.0056                    | 0.9944        | 99.12                            |
| 3.5                            | 36,136,047                                   | 516,869                               | 0.0143                    | 0.9857        | 98.56                            |
| 4.5                            | 35,233,870                                   | 1,456,200                             | 0.0413                    | 0.9587        | 97.15                            |
| 5.5                            | 33,738,800                                   | 2,073,265                             | 0.0615                    | 0.9385        | 93.14                            |
| 6.5                            | 29,161,371                                   | 2,301,740                             | 0.0789                    | 0.9211        | 87.41                            |
| 7.5                            | 23,432,080                                   | 4,121,868                             | 0.1759                    | 0.8241        | 80.51                            |
| 8.5                            | 17,449,911                                   | 4,258,780                             | 0.2441                    | 0.7559        | 66.35                            |
| 9.5                            | 12,673,079                                   | 3,565,956                             | 0.2814                    | 0.7186        | 50.16                            |
| 10.5                           | 9,033,449                                    | 3,238,574                             | 0.3585                    | 0.6415        | 36.04                            |
| 11.5                           | 5,684,047                                    | 1,886,202                             | 0.3318                    | 0.6682        | 23.12                            |
| 12.5                           | 3,758,965                                    | 1,509,969                             | 0.4017                    | 0.5983        | 15.45                            |
| 13.5                           | 2,508,029                                    | 679,002                               | 0.2707                    | 0.7293        | 9.24                             |
| 14.5                           | 2,059,329                                    | 509,806                               | 0.2476                    | 0.7524        | 6.74                             |
| 15.5                           | 1,277,991                                    | 487,911                               | 0.3818                    | 0.6182        | 5.07                             |
| 16.5                           | 673,491                                      | 162,640                               | 0.2415                    | 0.7585        | 3.14                             |
| 17.5                           | 432,000                                      | 124,917                               | 0.2892                    | 0.7108        | 2.38                             |
| 18.5                           | 331,974                                      | 135,954                               | 0.4095                    | 0.5905        | 1.69                             |
| 19.5                           | 153,236                                      | 28,046                                | 0.1830                    | 0.8170        | 1.00                             |
| 20.5                           | 125,190                                      | 39,902                                | 0.3187                    | 0.6813        | 0.82                             |
| 21.5                           | 85,876                                       | 29,012                                | 0.3378                    | 0.6622        | 0.56                             |
| 22.5                           | 56,864                                       | 18,188                                | 0.3198                    | 0.6802        | 0.37                             |
| 23.5                           | 39,720                                       | 14,986                                | 0.3773                    | 0.6227        | 0.25                             |
| 24.5                           | 24,734                                       | 24,734                                | 1.0000                    | 0.0000        | 0.16                             |
| 25.5                           | 11,579                                       |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 26.5                           | 0  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 27.5                           | 0  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 28.5                           | 0  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 29.5                           | 0  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 30.5                           | 0  |                                       | 0.0000                    | 1.0000        | 0.00                             |
| 31.5                           | 0  |                                       | 0.0000                    | 1.0000        | 0.00                             |

OKLAHOMA GAS AND ELECTRIC COMPANY  
 ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



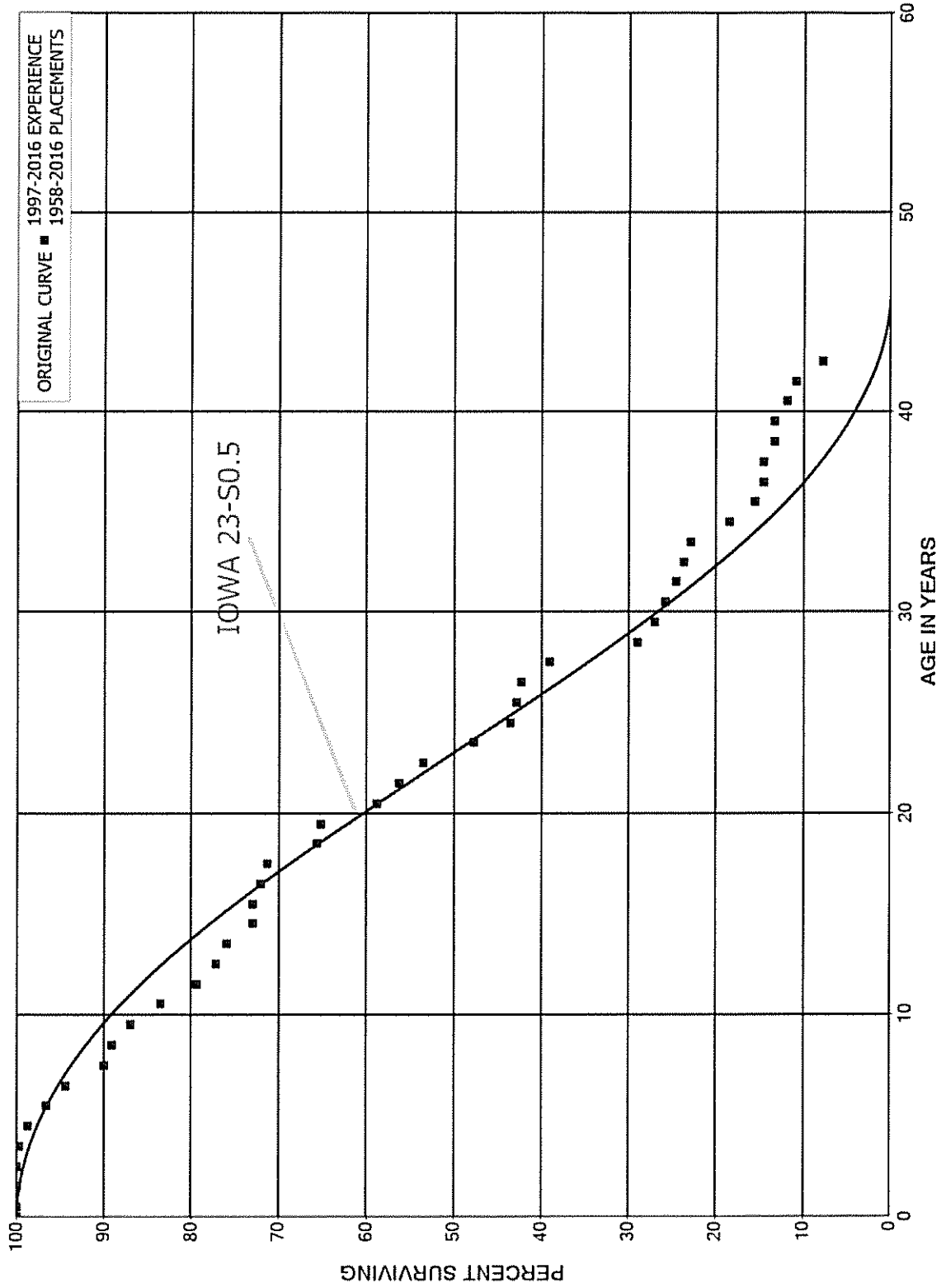
## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1971-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 76,586,347                                   | 33,992                                | 0.0004                    | 0.9996        | 100.00                           |
| 0.5                            | 74,221,769                                   | 915,293                               | 0.0123                    | 0.9877        | 99.96                            |
| 1.5                            | 67,932,631                                   | 112,935                               | 0.0017                    | 0.9983        | 98.72                            |
| 2.5                            | 67,648,484                                   | 26,549                                | 0.0004                    | 0.9996        | 98.56                            |
| 3.5                            | 66,240,413                                   | 456,871                               | 0.0069                    | 0.9931        | 98.52                            |
| 4.5                            | 62,867,653                                   | 1,172,091                             | 0.0186                    | 0.9814        | 97.84                            |
| 5.5                            | 63,086,608                                   | 1,350,674                             | 0.0214                    | 0.9786        | 96.02                            |
| 6.5                            | 56,237,425                                   | 1,866,480                             | 0.0332                    | 0.9668        | 93.96                            |
| 7.5                            | 45,581,541                                   | 3,548,316                             | 0.0778                    | 0.9222        | 90.84                            |
| 8.5                            | 35,136,721                                   | 2,195,276                             | 0.0625                    | 0.9375        | 83.77                            |
| 9.5                            | 38,220,485                                   | 2,044,539                             | 0.0535                    | 0.9465        | 78.54                            |
| 10.5                           | 36,737,167                                   | 5,709,181                             | 0.1554                    | 0.8446        | 74.34                            |
| 11.5                           | 26,151,930                                   | 4,759,531                             | 0.1820                    | 0.8180        | 62.78                            |
| 12.5                           | 20,846,016                                   | 4,331,202                             | 0.2078                    | 0.7922        | 51.36                            |
| 13.5                           | 16,374,228                                   | 3,883,789                             | 0.2372                    | 0.7628        | 40.69                            |
| 14.5                           | 13,782,713                                   | 2,804,582                             | 0.2035                    | 0.7965        | 31.04                            |
| 15.5                           | 9,731,131                                    | 1,244,904                             | 0.1279                    | 0.8721        | 24.72                            |
| 16.5                           | 8,530,003                                    | 1,662,372                             | 0.1949                    | 0.8051        | 21.56                            |
| 17.5                           | 7,408,766                                    | 1,197,256                             | 0.1616                    | 0.8384        | 17.36                            |
| 18.5                           | 5,473,052                                    | 824,072                               | 0.1506                    | 0.8494        | 14.55                            |
| 19.5                           | 4,055,681                                    | 705,707                               | 0.1740                    | 0.8260        | 12.36                            |
| 20.5                           | 3,316,755                                    | 493,578                               | 0.1488                    | 0.8512        | 10.21                            |
| 21.5                           | 3,088,519                                    | 1,166,573                             | 0.3777                    | 0.6223        | 8.69                             |
| 22.5                           | 2,131,282                                    | 610,337                               | 0.2864                    | 0.7136        | 5.41                             |
| 23.5                           | 1,388,615                                    | 335,136                               | 0.2413                    | 0.7587        | 3.86                             |
| 24.5                           | 933,604                                      | 265,584                               | 0.2845                    | 0.7155        | 2.93                             |
| 25.5                           | 674,617                                      | 69,978                                | 0.1037                    | 0.8963        | 2.10                             |
| 26.5                           | 616,218                                      | 51,672                                | 0.0839                    | 0.9161        | 1.88                             |
| 27.5                           | 564,546                                      | 113,844                               | 0.2017                    | 0.7983        | 1.72                             |
| 28.5                           | 450,702                                      | 15,071                                | 0.0334                    | 0.9666        | 1.37                             |
| 29.5                           | 390,849                                      | 69,550                                | 0.1779                    | 0.8221        | 1.33                             |
| 30.5                           | 321,299                                      | 16,218                                | 0.0505                    | 0.9495        | 1.09                             |
| 31.5                           | 305,080                                      |                                       | 0.0000                    | 1.0000        | 1.04                             |
| 32.5                           | 305,080                                      |                                       | 0.0000                    | 1.0000        | 1.04                             |
| 33.5                           | 305,080                                      | 289,769                               | 0.9498                    | 0.0502        | 1.04                             |
| 34.5                           | 15,311                                       | 15,311                                | 1.0000                    |               | 0.05                             |
| 35.5                           |  |                                       |                           |               |                                  |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - TRAILERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - TRAILERS

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 5,069,490                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 4,830,201                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 4,364,368                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 4,185,994                                    | 10,744                                | 0.0026                    | 0.9974        | 100.00                           |
| 3.5                            | 3,417,502                                    | 36,049                                | 0.0105                    | 0.9895        | 99.74                            |
| 4.5                            | 1,843,678                                    | 38,493                                | 0.0209                    | 0.9791        | 98.69                            |
| 5.5                            | 2,044,723                                    | 48,317                                | 0.0236                    | 0.9764        | 96.63                            |
| 6.5                            | 1,766,196                                    | 83,141                                | 0.0471                    | 0.9529        | 94.35                            |
| 7.5                            | 1,470,528                                    | 13,851                                | 0.0094                    | 0.9906        | 89.91                            |
| 8.5                            | 1,349,359                                    | 32,297                                | 0.0239                    | 0.9761        | 89.06                            |
| 9.5                            | 1,854,479                                    | 73,179                                | 0.0395                    | 0.9605        | 86.93                            |
| 10.5                           | 1,751,514                                    | 86,110                                | 0.0492                    | 0.9508        | 83.50                            |
| 11.5                           | 1,905,268                                    | 52,707                                | 0.0277                    | 0.9723        | 79.39                            |
| 12.5                           | 1,495,539                                    | 23,496                                | 0.0157                    | 0.9843        | 77.20                            |
| 13.5                           | 1,499,723                                    | 60,404                                | 0.0403                    | 0.9597        | 75.98                            |
| 14.5                           | 1,326,690                                    |                                       | 0.0000                    | 1.0000        | 72.92                            |
| 15.5                           | 1,386,594                                    | 16,473                                | 0.0119                    | 0.9881        | 72.92                            |
| 16.5                           | 1,332,499                                    | 14,425                                | 0.0108                    | 0.9892        | 72.06                            |
| 17.5                           | 1,406,926                                    | 111,503                               | 0.0793                    | 0.9207        | 71.28                            |
| 18.5                           | 1,274,721                                    | 8,361                                 | 0.0066                    | 0.9934        | 65.63                            |
| 19.5                           | 1,160,416                                    | 112,913                               | 0.0973                    | 0.9027        | 65.20                            |
| 20.5                           | 1,066,807                                    | 46,718                                | 0.0438                    | 0.9562        | 58.85                            |
| 21.5                           | 1,042,950                                    | 50,980                                | 0.0489                    | 0.9511        | 56.28                            |
| 22.5                           | 991,195                                      | 106,401                               | 0.1073                    | 0.8927        | 53.53                            |
| 23.5                           | 917,161                                      | 81,981                                | 0.0894                    | 0.9106        | 47.78                            |
| 24.5                           | 794,357                                      | 11,652                                | 0.0147                    | 0.9853        | 43.51                            |
| 25.5                           | 742,894                                      | 10,265                                | 0.0138                    | 0.9862        | 42.87                            |
| 26.5                           | 706,216                                      | 53,496                                | 0.0758                    | 0.9242        | 42.28                            |
| 27.5                           | 526,450                                      | 136,981                               | 0.2602                    | 0.7398        | 39.08                            |
| 28.5                           | 396,302                                      | 27,596                                | 0.0696                    | 0.9304        | 28.91                            |
| 29.5                           | 349,021                                      | 14,517                                | 0.0416                    | 0.9584        | 26.90                            |
| 30.5                           | 334,504                                      | 16,698                                | 0.0499                    | 0.9501        | 25.78                            |
| 31.5                           | 257,277                                      | 8,784                                 | 0.0341                    | 0.9659        | 24.49                            |
| 32.5                           | 248,543                                      | 9,177                                 | 0.0369                    | 0.9631        | 23.65                            |
| 33.5                           | 187,842                                      | 35,948                                | 0.1914                    | 0.8086        | 22.78                            |
| 34.5                           | 133,760                                      | 21,482                                | 0.1606                    | 0.8394        | 18.42                            |
| 35.5                           | 114,442                                      | 6,895                                 | 0.0603                    | 0.9397        | 15.46                            |
| 36.5                           | 109,768                                      |                                       | 0.0000                    | 1.0000        | 14.53                            |
| 37.5                           | 104,124                                      | 8,636                                 | 0.0829                    | 0.9171        | 14.53                            |
| 38.5                           | 93,386                                       |                                       | 0.0000                    | 1.0000        | 13.33                            |

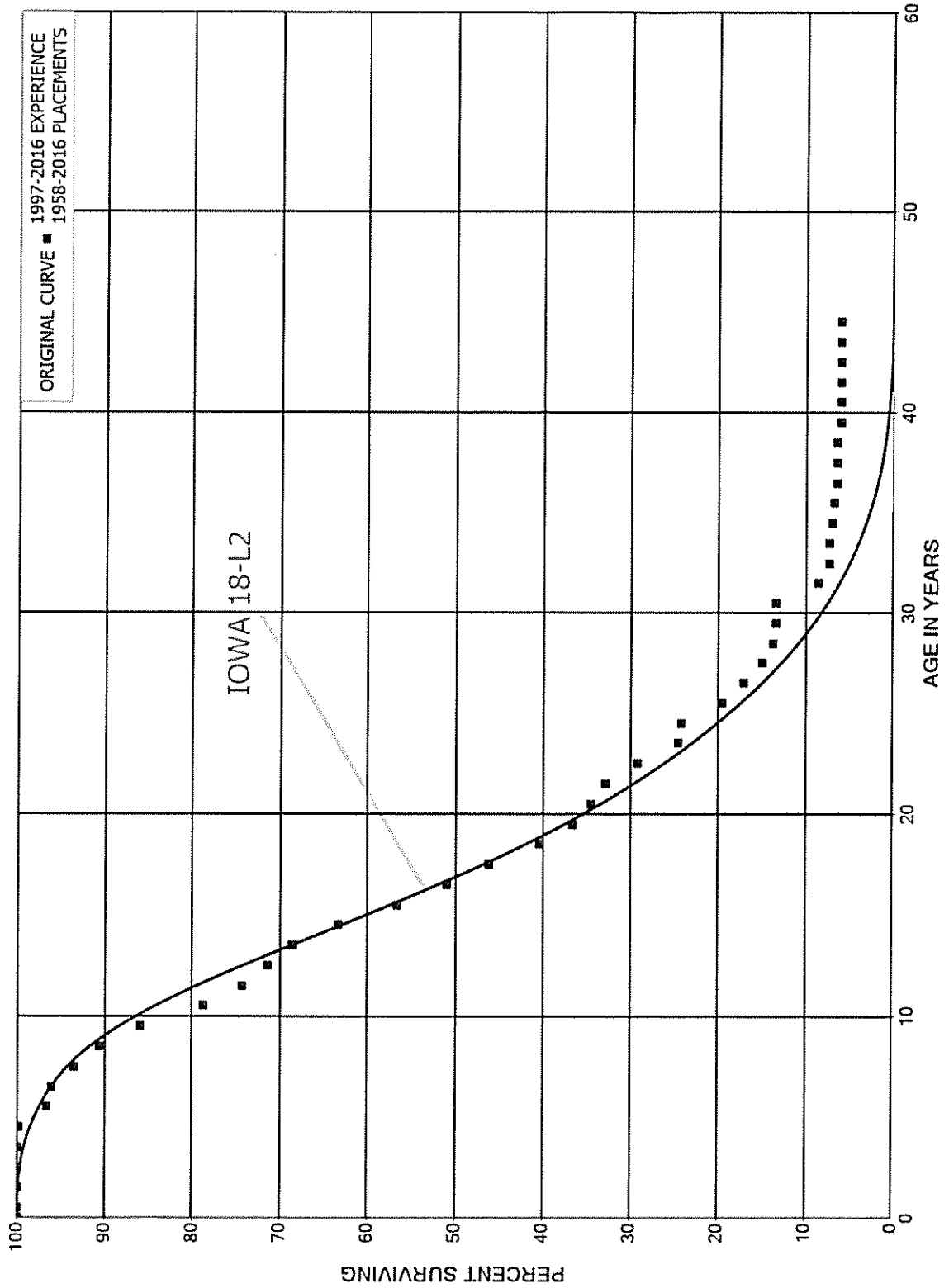
## OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 90,397                                       | 9,779                                 | 0.1082                    | 0.8918        | 13.33                            |  |
| 40.5                           | 77,243                                       | 7,116                                 | 0.0921                    | 0.9079        | 11.88                            |  |
| 41.5                           | 53,123                                       | 15,308                                | 0.2882                    | 0.7118        | 10.79                            |  |
| 42.5                           | 37,816                                       |                                       | 0.0000                    | 1.0000        | 7.68                             |  |
| 43.5                           | 26,680                                       | 50                                    | 0.0019                    | 0.9981        | 7.68                             |  |
| 44.5                           | 26,630                                       | 2,221                                 | 0.0834                    | 0.9166        | 7.67                             |  |
| 45.5                           | 24,409                                       |                                       | 0.0000                    | 1.0000        | 7.03                             |  |
| 46.5                           | 17,293                                       |                                       | 0.0000                    | 1.0000        | 7.03                             |  |
| 47.5                           | 17,293                                       |                                       | 0.0000                    | 1.0000        | 7.03                             |  |
| 48.5                           | 17,293                                       |                                       | 0.0000                    | 1.0000        | 7.03                             |  |
| 49.5                           | 17,293                                       | 2,164                                 | 0.1251                    | 0.8749        | 7.03                             |  |
| 50.5                           | 15,129                                       |                                       | 0.0000                    | 1.0000        | 6.15                             |  |
| 51.5                           | 2,607  |                                       | 0.0000                    | 1.0000        | 6.15                             |  |
| 52.5                           | 2,607  |                                       | 0.0000                    | 1.0000        | 6.15                             |  |
| 53.5                           | 2,607  |                                       | 0.0000                    | 1.0000        | 6.15                             |  |
| 54.5                           | 2,607  |                                       | 0.0000                    | 1.0000        | 6.15                             |  |
| 55.5                           | 2,607  |                                       | 0.0000                    | 1.0000        | 6.15                             |  |
| 56.5                           | 2,607  | 1,707                                 | 0.6548                    | 0.3452        | 6.15                             |  |
| 57.5                           | 900  |                                       | 0.0000                    | 1.0000        | 2.12                             |  |
| 58.5                           |  |                                       |                           |               | 2.12                             |  |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 396 POWER OPERATED EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 396 POWER OPERATED EQUIPMENT

## ORIGINAL LIFE TABLE

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |
| 0.0                            | 9,966,697                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 0.5                            | 8,263,733                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 1.5                            | 8,187,649                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 2.5                            | 8,617,872                                    |                                       | 0.0000                    | 1.0000        | 100.00                           |
| 3.5                            | 8,606,197                                    | 10,435                                | 0.0012                    | 0.9988        | 100.00                           |
| 4.5                            | 7,980,056                                    | 256,820                               | 0.0322                    | 0.9678        | 99.88                            |
| 5.5                            | 7,958,427                                    | 53,722                                | 0.0068                    | 0.9932        | 96.66                            |
| 6.5                            | 7,411,052                                    | 189,773                               | 0.0256                    | 0.9744        | 96.01                            |
| 7.5                            | 6,716,585                                    | 209,328                               | 0.0312                    | 0.9688        | 93.55                            |
| 8.5                            | 5,986,451                                    | 306,297                               | 0.0512                    | 0.9488        | 90.64                            |
| 9.5                            | 4,703,538                                    | 399,395                               | 0.0849                    | 0.9151        | 86.00                            |
| 10.5                           | 3,150,453                                    | 176,273                               | 0.0560                    | 0.9440        | 78.70                            |
| 11.5                           | 3,393,601                                    | 134,188                               | 0.0395                    | 0.9605        | 74.29                            |
| 12.5                           | 3,526,465                                    | 138,002                               | 0.0391                    | 0.9609        | 71.36                            |
| 13.5                           | 3,962,152                                    | 301,706                               | 0.0761                    | 0.9239        | 68.56                            |
| 14.5                           | 4,381,906                                    | 465,027                               | 0.1061                    | 0.8939        | 63.34                            |
| 15.5                           | 4,331,795                                    | 432,515                               | 0.0998                    | 0.9002        | 56.62                            |
| 16.5                           | 3,660,562                                    | 345,397                               | 0.0944                    | 0.9056        | 50.97                            |
| 17.5                           | 3,468,432                                    | 429,587                               | 0.1239                    | 0.8761        | 46.16                            |
| 18.5                           | 3,009,846                                    | 287,151                               | 0.0954                    | 0.9046        | 40.44                            |
| 19.5                           | 2,680,149                                    | 150,311                               | 0.0561                    | 0.9439        | 36.58                            |
| 20.5                           | 2,682,593                                    | 127,617                               | 0.0476                    | 0.9524        | 34.53                            |
| 21.5                           | 2,618,177                                    | 294,936                               | 0.1126                    | 0.8874        | 32.89                            |
| 22.5                           | 2,147,730                                    | 342,559                               | 0.1595                    | 0.8405        | 29.18                            |
| 23.5                           | 1,561,285                                    | 22,270                                | 0.0143                    | 0.9857        | 24.53                            |
| 24.5                           | 1,494,869                                    | 291,280                               | 0.1949                    | 0.8051        | 24.18                            |
| 25.5                           | 1,020,305                                    | 128,698                               | 0.1261                    | 0.8739        | 19.47                            |
| 26.5                           | 921,843                                      | 109,623                               | 0.1189                    | 0.8811        | 17.01                            |
| 27.5                           | 805,556                                      | 65,801                                | 0.0817                    | 0.9183        | 14.99                            |
| 28.5                           | 715,202                                      | 21,993                                | 0.0308                    | 0.9692        | 13.76                            |
| 29.5                           | 641,260                                      |                                       | 0.0000                    | 1.0000        | 13.34                            |
| 30.5                           | 641,210                                      | 234,262                               | 0.3653                    | 0.6347        | 13.34                            |
| 31.5                           | 440,415                                      | 60,729                                | 0.1379                    | 0.8621        | 8.47                             |
| 32.5                           | 377,820                                      |                                       | 0.0000                    | 1.0000        | 7.30                             |
| 33.5                           | 364,857                                      | 17,881                                | 0.0490                    | 0.9510        | 7.30                             |
| 34.5                           | 298,644                                      | 9,760                                 | 0.0327                    | 0.9673        | 6.94                             |
| 35.5                           | 283,968                                      | 14,843                                | 0.0523                    | 0.9477        | 6.72                             |
| 36.5                           | 252,358                                      |                                       | 0.0000                    | 1.0000        | 6.36                             |
| 37.5                           | 287,925                                      |                                       | 0.0000                    | 1.0000        | 6.36                             |
| 38.5                           | 299,043                                      | 16,820                                | 0.0562                    | 0.9438        | 6.36                             |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 396 POWER OPERATED EQUIPMENT  
ORIGINAL LIFE TABLE, CONT.

| PLACEMENT BAND 1958-2016       |  |                                       | EXPERIENCE BAND 1997-2016 |               |                                  |  |
|--------------------------------|--|---------------------------------------|---------------------------|---------------|----------------------------------|--|
| AGE AT<br>BEGIN OF<br>INTERVAL | EXPOSURES AT<br>BEGINNING OF<br>AGE INTERVAL | RETIREMENTS<br>DURING AGE<br>INTERVAL | RETMT<br>RATIO            | SURV<br>RATIO | PCT SURV<br>BEGIN OF<br>INTERVAL |  |
| 39.5                           | 272,948                                      | 3,289                                 | 0.0121                    | 0.9879        | 6.01                             |  |
| 40.5                           | 243,212                                      |                                       | 0.0000                    | 1.0000        | 5.93                             |  |
| 41.5                           | 230,409                                      |                                       | 0.0000                    | 1.0000        | 5.93                             |  |
| 42.5                           | 213,476                                      |                                       | 0.0000                    | 1.0000        | 5.93                             |  |
| 43.5                           | 142,720                                      |                                       | 0.0000                    | 1.0000        | 5.93                             |  |
| 44.5                           | 99,975                                       | 540                                   | 0.0054                    | 0.9946        | 5.93                             |  |
| 45.5                           | 95,157                                       | 7,505                                 | 0.0789                    | 0.9211        | 5.90                             |  |
| 46.5                           | 87,652                                       | 5,578                                 | 0.0636                    | 0.9364        | 5.44                             |  |
| 47.5                           | 82,074                                       | 631                                   | 0.0077                    | 0.9923        | 5.09                             |  |
| 48.5                           | 63,701                                       |                                       | 0.0000                    | 1.0000        | 5.05                             |  |
| 49.5                           | 63,701                                       |                                       | 0.0000                    | 1.0000        | 5.05                             |  |
| 50.5                           | 63,249                                       |                                       | 0.0000                    | 1.0000        | 5.05                             |  |
| 51.5                           | 57,689                                       |                                       | 0.0000                    | 1.0000        | 5.05                             |  |
| 52.5                           | 57,324                                       |                                       | 0.0000                    | 1.0000        | 5.05                             |  |
| 53.5                           | 54,469                                       |                                       | 0.0000                    | 1.0000        | 5.05                             |  |
| 54.5                           | 52,516                                       | 387                                   | 0.0074                    | 0.9926        | 5.05                             |  |
| 55.5                           | 67,695                                       |                                       | 0.0000                    | 1.0000        | 5.01                             |  |
| 56.5                           | 46,900                                       | 7,063                                 | 0.1506                    | 0.8494        | 5.01                             |  |
| 57.5                           | 2  |                                       | 0.0000                    | 1.0000        | 4.26                             |  |
| 58.5                           |  |                                       |                           |               | 4.26                             |  |

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**PART VIII. NET SALVAGE STATISTICS**

## OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. CALCULATION OF TERMINAL AND INTERIM RETIREMENTS AS A PERCENT OF TOTAL RETIREMENTS

| LOCATION<br>(1)               | TERMINAL<br>(2)        | INTERIM<br>(3)       | RETIREMENTS<br>(4)=(2)+(3) | RETIREMENT %<br>(5)=(2)/(4) | RETIREMENT %<br>(6)=(3)/(4) |
|-------------------------------|------------------------|----------------------|----------------------------|-----------------------------|-----------------------------|
| <b>STEAM PRODUCTION</b>       |                        |                      |                            |                             |                             |
| HORSESHOE LAKE 6              | (44,044,064)           | (2,345,406)          | (46,389,470)               | 94.94                       | 5.06                        |
| HORSESHOE LAKE 7              | (31,558,456)           | (5,090,942)          | (36,649,398)               | 86.11                       | 13.89                       |
| HORSESHOE LAKE 8              | (41,187,169)           | (5,509,879)          | (46,697,049)               | 88.20                       | 11.80                       |
| MUSTANG 3                     | (18,821,382)           | -                    | (18,821,382)               | 100.00                      | 0.00                        |
| MUSTANG 4                     | (48,991,723)           | -                    | (48,991,723)               | 100.00                      | 0.00                        |
| SEMINOLE 1                    | (98,275,078)           | (10,058,217)         | (108,333,295)              | 90.72                       | 9.28                        |
| SEMINOLE 2                    | (69,147,308)           | (9,040,590)          | (78,187,898)               | 88.44                       | 11.56                       |
| SEMINOLE 3                    | (82,642,868)           | (8,547,587)          | (91,190,455)               | 90.63                       | 9.37                        |
| MUSKOGEE 4                    | (257,875,684)          | (48,434,331)         | (306,310,015)              | 84.19                       | 15.81                       |
| MUSKOGEE 5                    | (159,289,599)          | (38,535,590)         | (197,825,189)              | 80.52                       | 19.48                       |
| MUSKOGEE 6                    | (338,539,737)          | (102,775,424)        | (441,315,161)              | 76.71                       | 23.29                       |
| SOONER 1                      | (322,505,795)          | (67,874,304)         | (390,380,099)              | 82.61                       | 17.39                       |
| SOONER 2                      | (179,061,675)          | (48,435,523)         | (227,497,199)              | 78.71                       | 21.29                       |
| <b>TOTAL STEAM PRODUCTION</b> | <b>(1,691,940,539)</b> | <b>(346,647,792)</b> | <b>(2,038,588,331)</b>     |                             |                             |
| <b>OTHER PRODUCTION</b>       |                        |                      |                            |                             |                             |
| REDBUD 1                      | (69,166,039)           | (78,723,613)         | (147,889,651)              | 46.77                       | 53.23                       |
| REDBUD 2                      | (29,182,832)           | (47,050,847)         | (76,233,679)               | 38.28                       | 61.72                       |
| REDBUD 3                      | (29,617,347)           | (46,345,211)         | (75,962,557)               | 38.99                       | 61.01                       |
| REDBUD 4                      | (27,909,189)           | (42,858,961)         | (70,768,150)               | 39.44                       | 60.56                       |
| HORSESHOE LAKE 9 AND 10       | (38,619,883)           | (7,752,251)          | (46,372,133)               | 83.28                       | 16.72                       |
| TINKER                        | (10,624,050)           | (770,957)            | (11,395,007)               | 93.23                       | 6.77                        |
| MCCLAIN GAS 1                 | (49,207,243)           | (49,029,018)         | (98,236,261)               | 50.09                       | 49.91                       |
| MCCLAIN GAS 2                 | (33,249,567)           | (44,476,086)         | (77,725,653)               | 42.78                       | 57.22                       |
| MCCLAIN STEAM 1               | (12,231,288)           | (23,200,207)         | (35,431,495)               | 34.52                       | 65.48                       |
| <b>TOTAL OTHER PRODUCTION</b> | <b>(299,807,436)</b>   | <b>(340,207,151)</b> | <b>(640,014,587)</b>       |                             |                             |
| <b>WIND PRODUCTION</b>        |                        |                      |                            |                             |                             |
| CENTENNIAL                    | (172,390,417)          | (18,724,176)         | (191,114,593)              | 90.20                       | 9.80                        |
| OU SPIRIT                     | (221,773,284)          | (28,156,255)         | (249,929,539)              | 88.73                       | 11.27                       |
| CROSSROADS                    | (360,390,566)          | (54,548,644)         | (414,939,210)              | 86.85                       | 13.15                       |
| <b>TOTAL WIND PRODUCTION</b>  | <b>(754,554,267)</b>   | <b>(101,429,075)</b> | <b>(855,983,342)</b>       |                             |                             |
| <b>SOLAR PRODUCTION</b>       |                        |                      |                            |                             |                             |
| MUSTANG                       | (5,414,679)            | (1,356,471)          | (6,771,150)                | 79.97                       | 20.03                       |
| <b>TOTAL SOLAR PRODUCTION</b> | <b>(5,414,679)</b>     | <b>(1,356,471)</b>   | <b>(6,771,150)</b>         |                             |                             |

## OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT

| LOCATION                | TERMINAL RETIREMENTS |             | INTERIM RETIREMENTS |             | WEIGHTED<br>AVERAGE NET<br>SALVAGE %<br>(6)=(2)*(3)+(4)*(5) |
|-------------------------|----------------------|-------------|---------------------|-------------|---|
|                         | RETIREMENTS          | NET SALVAGE | RETIREMENTS         | NET SALVAGE |   |
|                         | (%)                  | (%)         | (%)                 | (%)         |   |
| (1)                     | (2)                  | (3)         | (4)                 | (5)         |   |
| <b>STEAM PRODUCTION</b> |                      |             |                     |             |   |
| HORSESHOE LAKE 6        | 94.94                | (15)        | 5.06                | (21)        | (16)  |
| HORSESHOE LAKE 7        | 86.11                | (15)        | 13.89               | (21)        | (16)  |
| HORSESHOE LAKE 8        | 88.20                | (15)        | 11.80               | (21)        | (16)  |
| MUSTANG 3               | 100.00               | (22)        | 0.00                | (21)        | (22)  |
| MUSTANG 4               | 100.00               | (22)        | 0.00                | (21)        | (22)  |
| SEMINOLE 1              | 90.72                | (17)        | 9.28                | (21)        | (18)  |
| SEMINOLE 2              | 88.44                | (17)        | 11.56               | (21)        | (18)  |
| SEMINOLE 3              | 90.63                | (17)        | 9.37                | (21)        | (18)  |
| MUSKOGEE 4              | 84.19                | (12)        | 15.81               | (21)        | (14)  |
| MUSKOGEE 5              | 80.52                | (12)        | 19.48               | (21)        | (14)  |
| MUSKOGEE 6              | 76.71                | (12)        | 23.29               | (21)        | (15)  |
| SOONER 1                | 82.61                | (13)        | 17.39               | (21)        | (15)  |
| SOONER 2                | 78.71                | (13)        | 21.29               | (21)        | (15)  |
| <b>OTHER PRODUCTION</b> |                      |             |                     |             |   |
| REDBUD 1                | 46.77                | (15)        | 53.23               | (6)         | (10)  |
| REDBUD 2                | 38.28                | (15)        | 61.72               | (6)         | (10)  |
| REDBUD 3                | 38.99                | (15)        | 61.01               | (6)         | (10)  |
| REDBUD 4                | 39.44                | (15)        | 60.56               | (6)         | (10)  |
| HORSESHOE LAKE 9 AND 10 | 83.28                | (3)         | 16.72               | (6)         | (4)   |
| TINKER                  | 93.23                | (6)         | 6.77                | (6)         | (6)   |
| MCCLAIN GAS 1           | 50.09                | (12)        | 49.91               | (6)         | (9)   |
| MCCLAIN GAS 2           | 42.78                | (12)        | 57.22               | (6)         | (9)   |
| MCCLAIN STEAM 1         | 34.52                | (12)        | 65.48               | (6)         | (8)   |
| <b>WIND PRODUCTION</b>  |                      |             |                     |             |   |
| CENTENNIAL              | 90.20                | (1)         | 9.80                | (5)         | (2)   |
| OU SPIRIT               | 88.73                | (1)         | 11.27               | (5)         | (2)   |
| CROSSROADS              | 86.85                | (2)         | 13.15               | (5)         | (3)   |
| <b>SOLAR PRODUCTION</b> |                      |             |                     |             |   |
| MUSTANG                 | 79.97                | (4)         | 20.03               | (4)         | (4)   |

OKLAHOMA GAS AND ELECTRIC COMPANY  
TABLE 3. CALCULATION OF TERMINAL NET SALVAGE

| UNIT<br>(1)                   | ESTIMATED<br>DECOMMISSIONING<br>COSTS<br>(CURRENT \$)<br>(2) | ESCALATED<br>DECOMMISSIONING<br>COSTS<br>(3) | PROBABLE<br>RETIREMENT<br>DATE<br>(4) | ESTIMATED<br>TERMINAL<br>RETIREMENTS<br>(5) | TERMINAL<br>NET<br>SALVAGE (%)<br>(6)=(3)/(5) |
|-------------------------------|--|--|---------------------------------------|---|---|
| <b>STEAM PRODUCTION</b>       |  |  |                                       |   |   |
| HORSESHOE LAKE                | 13,415,800   | 17,868,893                                   | 2029                                  | (116,789,690)                               | (15)  |
| MUSTANG *                     | 14,291,250   | 14,648,531                                   | 2017                                  | (67,813,105)                                | (22)  |
| SEMINOLE                      | 29,507,000   | 41,892,619                                   | 2030                                  | (250,065,255)                               | (17)  |
| MUSKOGEE                      | 41,412,000   | 69,755,602                                   | 2049                                  | (755,705,020)                               | (12)  |
| SOONER                        | 32,584,750   | 66,406,544                                   | 2045                                  | (501,567,471)                               | (13)  |
| <b>TOTAL STEAM PRODUCTION</b> | <b>131,210,800</b>   | <b>230,372,189</b>                           |                                       | <b>(1,691,940,539)</b>                      |   |
| <b>OTHER PRODUCTION</b>       |  |  |                                       |   |   |
| REDBUD                        | 10,391,000   | 23,471,719                                   | 2049                                  | (155,875,406)                               | (15)  |
| HORSESHOE LAKE 9 AND 10       | 820,200  | 1,311,213                                    | 2035                                  | (38,619,883)                                | (3)   |
| TINKER                        | 473,000  | 590,712                                      | 2025                                  | (10,624,050)                                | (6)   |
| MCCLAIN                       | 5,641,000  | 11,832,379                                   | 2046                                  | (94,688,097)                                | (12)  |
| <b>TOTAL OTHER PRODUCTION</b> | <b>17,325,200</b>  | <b>37,206,023</b>                            |                                       | <b>(299,807,436)</b>                        |   |
| <b>WIND PRODUCTION</b>        |  |  |                                       |   |   |
| OU SPIRIT                     | 975,000  | 1,520,687                                    | 2034                                  | (221,773,284)                               | (1)   |
| CROSSROADS                    | 2,317,000  | 3,891,591                                    | 2037                                  | (360,390,566)                               | (1)   |
| CENTENNIAL                    | 2,270,000  | 3,287,637                                    | 2031                                  | (172,390,417)                               | (2)   |
| <b>TOTAL WIND PRODUCTION</b>  | <b>5,562,000</b>   | <b>8,699,895</b>                             |                                       | <b>(754,564,267)</b>                        |   |
| <b>SOLAR PRODUCTION</b>       |  |  |                                       |   |   |
| MUSTANG                       | 121,000  | 218,856                                      | 2040                                  | (5,414,679)                                 | (4)   |
| <b>TOTAL SOLAR PRODUCTION</b> | <b>121,000</b>   | <b>218,856</b>                               |                                       | <b>(5,414,679)</b>                          |   |

\* EXCLUDES DECOMMISSIONING COSTS FOR UNITS 1 AND 2 WHICH NO LONGER HAVE PLANT DOLLARS.

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1991  | 122,855                | 59,511             | 48  |                  | 0   | 59,511-        | 48-  |
| 1992  | 710,422                | 127,346            | 18  |                  | 0   | 127,346-       | 18-  |
| 1993  | 90,536                 | 177,301            | 196 |                  | 0   | 177,301-       | 196- |
| 1994  | 114,415                | 51,768             | 45  |                  | 0   | 51,768-        | 45-  |
| 1995  | 146,125                | 172                | 0   | 12,704           | 9   | 12,532         | 9    |
| 1996  |                        |                    |     |                  |     |                |      |
| 1997  | 927,136                |                    | 0   |                  | 0   |                | 0    |
| 1998  | 121,334                | 11,618             | 10  |                  | 0   | 11,618-        | 10-  |
| 1999  | 8,500                  | 1,927              | 23  |                  | 0   | 1,927-         | 23-  |
| 2000  | 107,870                | 112,985            | 105 |                  | 0   | 112,985-       | 105- |
| 2001  | 40,873                 | 45,815             | 112 |                  | 0   | 45,815-        | 112- |
| 2002  | 39,477                 |                    | 0   |                  | 0   |                | 0    |
| 2003  | 2,896                  | 753,478            |     |                  | 0   | 753,478-       |      |
| 2004  | 450,106                | 313,258            | 70  |                  | 0   | 313,258-       | 70-  |
| 2005  | 848,164                | 62,269             | 7   |                  | 0   | 62,269-        | 7-   |
| 2006  | 266,071                | 243,058            | 91  |                  | 0   | 243,058-       | 91-  |
| 2007  | 343,634                | 40,554             | 12  |                  | 0   | 40,554-        | 12-  |
| 2008  | 561,405                | 44,699             | 8   |                  | 0   | 44,699-        | 8-   |
| 2009  | 470,985                | 205,958            | 44  |                  | 0   | 205,958-       | 44-  |
| 2010  | 725,457                | 560,934            | 77  |                  | 0   | 560,934-       | 77-  |
| 2011  | 2,435,150              | 138,494            | 6   |                  | 0   | 138,494-       | 6-   |
| 2012  | 2,351,806              | 204,705            | 9   |                  | 0   | 204,705-       | 9-   |
| 2013  | 1,224,168              | 63,217             | 5   |                  | 0   | 63,217-        | 5-   |
| 2014  | 577,500                | 252,763            | 44  |                  | 0   | 252,763-       | 44-  |
| 2015  | 1,107,712              | 1,156,552          | 104 |                  | 0   | 1,156,552-     | 104- |
| 2016  | 482,231                | 1,353,479          | 281 |                  | 0   | 1,353,479-     | 281- |
| TOTAL | 14,276,827             | 5,981,862          | 42  | 12,704           | 0   | 5,969,158-     | 42-  |

## THREE-YEAR MOVING AVERAGES

|       |         |         |     |       |   |          |      |
|-------|---------|---------|-----|-------|---|----------|------|
| 91-93 | 307,938 | 121,386 | 39  |       | 0 | 121,386- | 39-  |
| 92-94 | 305,124 | 118,805 | 39  |       | 0 | 118,805- | 39-  |
| 93-95 | 117,025 | 76,414  | 65  | 4,235 | 4 | 72,179-  | 62-  |
| 94-96 | 86,847  | 17,313  | 20  | 4,235 | 5 | 13,079-  | 15-  |
| 95-97 | 357,754 | 57      | 0   | 4,235 | 1 | 4,177    | 1    |
| 96-98 | 349,490 | 3,873   | 1   |       | 0 | 3,873-   | 1-   |
| 97-99 | 352,323 | 4,515   | 1   |       | 0 | 4,515-   | 1-   |
| 98-00 | 79,235  | 42,177  | 53  |       | 0 | 42,177-  | 53-  |
| 99-01 | 52,414  | 53,576  | 102 |       | 0 | 53,576-  | 102- |
| 00-02 | 62,740  | 52,933  | 84  |       | 0 | 52,933-  | 84-  |
| 01-03 | 27,748  | 266,431 | 960 |       | 0 | 266,431- | 960- |
| 02-04 | 164,159 | 355,579 | 217 |       | 0 | 355,579- | 217- |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 03-05                      | 433,722                | 376,335                      | 87  |                            | 0   | 376,335-                 | 87-  |
| 04-06                      | 521,447                | 206,195                      | 40  |                            | 0   | 206,195-                 | 40-  |
| 05-07                      | 485,956                | 115,294                      | 24  |                            | 0   | 115,294-                 | 24-  |
| 06-08                      | 390,370                | 109,437                      | 28  |                            | 0   | 109,437-                 | 28-  |
| 07-09                      | 458,675                | 97,070                       | 21  |                            | 0   | 97,070-                  | 21-  |
| 08-10                      | 585,949                | 270,530                      | 46  |                            | 0   | 270,530-                 | 46-  |
| 09-11                      | 1,210,531              | 301,796                      | 25  |                            | 0   | 301,796-                 | 25-  |
| 10-12                      | 1,837,471              | 301,378                      | 16  |                            | 0   | 301,378-                 | 16-  |
| 11-13                      | 2,003,708              | 135,472                      | 7   |                            | 0   | 135,472-                 | 7-   |
| 12-14                      | 1,384,492              | 173,562                      | 13  |                            | 0   | 173,562-                 | 13-  |
| 13-15                      | 969,793                | 490,844                      | 51  |                            | 0   | 490,844-                 | 51-  |
| 14-16                      | 722,481                | 920,932                      | 127 |                            | 0   | 920,932-                 | 127- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 12-16                      | 1,148,683              | 606,143                      | 53  |                            | 0   | 606,143-                 | 53-  |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 1991  | 240,206                | 223,305            | 93  |                  | 0   | 223,305-       | 93- |
| 1992  | 1,987,189              | 511,877            | 26  | 6,388            | 0   | 505,489-       | 25- |
| 1993  | 886,683                | 213,537            | 24  | 4,160            | 0   | 209,377-       | 24- |
| 1994  | 530,963                | 214,630            | 40  | 17,088           | 3   | 197,542-       | 37- |
| 1995  | 1,885,384              | 24,272             | 1   | 28,937           | 2   | 4,665          | 0   |
| 1996  | 848,365                | 3,666              | 0   | 348,012          | 41  | 344,346        | 41  |
| 1997  | 1,411,397              |                    | 0   |                  | 0   |                | 0   |
| 1998  | 2,906,967              | 24,796             | 1   |                  | 0   | 24,796-        | 1-  |
| 1999  | 859,419                | 25,611             | 3   |                  | 0   | 25,611-        | 3-  |
| 2000  | 2,104,476              | 614,246            | 29  | 40,000           | 2   | 574,246-       | 27- |
| 2001  | 1,190,404              | 5,566              | 0   |                  | 0   | 5,566-         | 0   |
| 2002  | 1,121,399              | 36,197             | 3   | 467,215          | 42  | 431,018        | 38  |
| 2003  | 5,595,908              | 474,250            | 8   | 63,379           | 1   | 410,871-       | 7-  |
| 2004  | 2,919,932              | 978,915            | 34  | 37,189           | 1   | 941,727-       | 32- |
| 2005  | 4,145,928              | 628,267            | 15  | 30,421           | 1   | 597,846-       | 14- |
| 2006  | 3,542,799              | 2,691,403          | 76  | 153,934          | 4   | 2,537,469-     | 72- |
| 2007  | 2,114,004              | 298,102            | 14  | 459,060          | 22  | 160,958        | 8   |
| 2008  | 5,025,842              | 815,429            | 16  |                  | 0   | 815,429-       | 16- |
| 2009  | 3,100,301              | 948,263            | 31  |                  | 0   | 948,263-       | 31- |
| 2010  | 2,562,279              | 71,779             | 3   | 20,421           | 1   | 51,358-        | 2-  |
| 2011  | 7,549,685              | 1,965,417          | 26  | 78,878           | 1   | 1,886,539-     | 25- |
| 2012  | 17,947,738             | 3,284,057          | 18  | 115,545          | 1   | 3,168,512-     | 18- |
| 2013  | 16,687,162             | 3,011,759          | 18  |                  | 0   | 3,011,759-     | 18- |
| 2014  | 4,961,950              | 2,092,938          | 42  |                  | 0   | 2,092,938-     | 42- |
| 2015  | 8,291,421              | 4,679,767          | 56  | 55,248           | 1   | 4,624,519-     | 56- |
| 2016  | 6,603,672              | 4,648,743          | 70  | 73,318           | 1   | 4,575,425-     | 69- |
| TOTAL | 107,021,473            | 28,486,792         | 27  | 1,999,192        | 2   | 26,487,600-    | 25- |

THREE-YEAR MOVING AVERAGES

|       |           |         |    |         |    |          |     |
|-------|-----------|---------|----|---------|----|----------|-----|
| 91-93 | 1,038,026 | 316,240 | 30 | 3,516   | 0  | 312,724- | 30- |
| 92-94 | 1,134,945 | 313,348 | 28 | 9,212   | 1  | 304,136- | 27- |
| 93-95 | 1,101,010 | 150,813 | 14 | 16,728  | 2  | 134,085- | 12- |
| 94-96 | 1,088,237 | 80,856  | 7  | 131,346 | 12 | 50,490   | 5   |
| 95-97 | 1,381,715 | 9,313   | 1  | 125,650 | 9  | 116,337  | 8   |
| 96-98 | 1,722,243 | 9,487   | 1  | 116,004 | 7  | 106,517  | 6   |
| 97-99 | 1,725,928 | 16,802  | 1  |         | 0  | 16,802-  | 1-  |
| 98-00 | 1,956,954 | 221,551 | 11 | 13,333  | 1  | 208,218- | 11- |
| 99-01 | 1,384,766 | 215,141 | 16 | 13,333  | 1  | 201,808- | 15- |
| 00-02 | 1,472,093 | 218,670 | 15 | 169,072 | 11 | 49,598-  | 3-  |
| 01-03 | 2,635,904 | 172,004 | 7  | 176,865 | 7  | 4,861    | 0   |
| 02-04 | 3,212,413 | 496,454 | 15 | 189,261 | 6  | 307,193- | 10- |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 03-05                      | 4,220,590              | 693,811                      | 16  | 43,663                     | 1   | 650,148-                 | 15- |
| 04-06                      | 3,536,220              | 1,432,862                    | 41  | 73,848                     | 2   | 1,359,014-               | 38- |
| 05-07                      | 3,267,577              | 1,205,924                    | 37  | 214,472                    | 7   | 991,452-                 | 30- |
| 06-08                      | 3,560,882              | 1,268,311                    | 36  | 204,331                    | 6   | 1,063,980-               | 30- |
| 07-09                      | 3,413,382              | 687,265                      | 20  | 153,020                    | 4   | 534,245-                 | 16- |
| 08-10                      | 3,562,807              | 611,824                      | 17  | 6,807                      | 0   | 605,017-                 | 17- |
| 09-11                      | 4,404,088              | 995,153                      | 23  | 33,100                     | 1   | 962,053-                 | 22- |
| 10-12                      | 9,353,234              | 1,773,751                    | 19  | 71,615                     | 1   | 1,702,136-               | 18- |
| 11-13                      | 14,061,528             | 2,753,744                    | 20  | 64,808                     | 0   | 2,688,937-               | 19- |
| 12-14                      | 13,198,950             | 2,796,251                    | 21  | 38,515                     | 0   | 2,757,736-               | 21- |
| 13-15                      | 9,980,178              | 3,261,488                    | 33  | 18,416                     | 0   | 3,243,072-               | 32- |
| 14-16                      | 6,619,014              | 3,807,149                    | 58  | 42,855                     | 1   | 3,764,294-               | 57- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 12-16                      | 10,898,389             | 3,543,453                    | 33  | 48,822                     | 0   | 3,494,631-               | 32- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1991  | 54,039                 | 47,438             | 88  |                  | 0   | 47,438-        | 88-  |
| 1992  | 308,381                | 19,759             | 6   |                  | 0   | 19,759-        | 6-   |
| 1993  | 1,288,305              | 307,014            | 24  |                  | 0   | 307,014-       | 24-  |
| 1994  | 584,490                | 98,295             | 17  | 276,500          | 47  | 178,205        | 30   |
| 1995  | 770,000                |                    | 0   |                  | 0   |                | 0    |
| 1996  | 387,379                | 1,636              | 0   | 155,267          | 40  | 153,631        | 40   |
| 1997  | 1,821,250              | 291,631            | 16  |                  | 0   | 291,631-       | 16-  |
| 1998  | 989,827                | 18,870-            | 2-  |                  | 0   | 18,870         | 2    |
| 1999  | 7,836                  | 104,381            |     |                  | 0   | 104,381-       |      |
| 2000  | 2,353,400              | 680,475            | 29  |                  | 0   | 680,475-       | 29-  |
| 2001  | 655,945                | 181,650            | 28  | 162,687          | 25  | 18,963-        | 3-   |
| 2002  | 1,822,205              | 1,199,536          | 66  | 1,362            | 0   | 1,198,174-     | 66-  |
| 2003  | 1,079,443              |                    | 0   |                  | 0   |                | 0    |
| 2004  | 4,168,892              | 15,307             | 0   | 483              | 0   | 14,824-        | 0    |
| 2005  | 18,045,621             | 32,072             | 0   |                  | 0   | 32,072-        | 0    |
| 2006  | 9,701,302              |                    | 0   | 22,071           | 0   | 22,071         | 0    |
| 2007  | 12,146,914             | 466,915            | 4   |                  | 0   | 466,915-       | 4-   |
| 2008  | 1,723,808              | 911,062            | 53  | 459,060-         | 27- | 1,370,121-     | 79-  |
| 2009  | 4,022,743              | 116,061            | 3   |                  | 0   | 116,061-       | 3-   |
| 2010  | 1,922,174              | 206,351            | 11  | 694,286          | 36  | 487,934        | 25   |
| 2011  | 5,329,978              | 666,547            | 13  | 1,121,843        | 21  | 455,296        | 9    |
| 2012  | 4,832,825              | 1,047,499          | 22  | 1,828,683        | 38  | 781,185        | 16   |
| 2013  | 5,696,299              | 1,160,791          | 20  |                  | 0   | 1,160,791-     | 20-  |
| 2014  | 1,188,804              | 2,248,068          | 189 |                  | 0   | 2,248,068-     | 189- |
| 2015  | 6,964,190              | 1,971,376          | 28  |                  | 0   | 1,971,376-     | 28-  |
| 2016  | 7,884,758              | 2,113,492          | 27  | 500              | 0   | 2,112,992-     | 27-  |
| TOTAL | 95,750,806             | 13,868,486         | 14  | 3,804,622        | 4   | 10,063,864-    | 11-  |

## THREE-YEAR MOVING AVERAGES

|       |           |         |    |         |    |          |     |
|-------|-----------|---------|----|---------|----|----------|-----|
| 91-93 | 550,242   | 124,737 | 23 |         | 0  | 124,737- | 23- |
| 92-94 | 727,059   | 141,689 | 19 | 92,167  | 13 | 49,523-  | 7-  |
| 93-95 | 880,932   | 135,103 | 15 | 92,167  | 10 | 42,936-  | 5-  |
| 94-96 | 580,623   | 33,310  | 6  | 143,922 | 25 | 110,612  | 19  |
| 95-97 | 992,876   | 97,756  | 10 | 51,756  | 5  | 46,000-  | 5-  |
| 96-98 | 1,066,152 | 91,466  | 9  | 51,756  | 5  | 39,710-  | 4-  |
| 97-99 | 939,638   | 125,714 | 13 |         | 0  | 125,714- | 13- |
| 98-00 | 1,117,021 | 255,328 | 23 |         | 0  | 255,328- | 23- |
| 99-01 | 1,005,727 | 322,169 | 32 | 54,229  | 5  | 267,940- | 27- |
| 00-02 | 1,610,517 | 687,220 | 43 | 54,683  | 3  | 632,537- | 39- |
| 01-03 | 1,185,864 | 460,395 | 39 | 54,683  | 5  | 405,712- | 34- |
| 02-04 | 2,356,847 | 404,948 | 17 | 615     | 0  | 404,333- | 17- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 314 TURBOGENERATOR UNITS

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 03-05                      | 7,764,652              | 15,793                       | 0   | 161                        | 0   | 15,632-                  | 0   |
| 04-06                      | 10,638,605             | 15,793                       | 0   | 7,518                      | 0   | 8,275-                   | 0   |
| 05-07                      | 13,297,946             | 166,329                      | 1   | 7,357                      | 0   | 158,972-                 | 1-  |
| 06-08                      | 7,857,341              | 459,326                      | 6   | 145,663-                   | 2-  | 604,989-                 | 8-  |
| 07-09                      | 5,964,488              | 498,013                      | 8   | 153,020-                   | 3-  | 651,032-                 | 11- |
| 08-10                      | 2,556,242              | 411,158                      | 16  | 78,409                     | 3   | 332,749-                 | 13- |
| 09-11                      | 3,758,298              | 329,653                      | 9   | 605,376                    | 16  | 275,723                  | 7   |
| 10-12                      | 4,028,325              | 640,132                      | 16  | 1,214,937                  | 30  | 574,805                  | 14  |
| 11-13                      | 5,286,367              | 958,279                      | 18  | 983,509                    | 19  | 25,230                   | 0   |
| 12-14                      | 3,905,976              | 1,485,453                    | 38  | 609,561                    | 16  | 875,892-                 | 22- |
| 13-15                      | 4,616,431              | 1,793,412                    | 39  |                            | 0   | 1,793,412-               | 39- |
| 14-16                      | 5,345,917              | 2,110,979                    | 39  | 167                        | 0   | 2,110,812-               | 39- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 12-16                      | 5,313,375              | 1,708,245                    | 32  | 365,837                    | 7   | 1,342,409-               | 25- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 1991  | 65,127                 |                    | 0   |                  | 0   |                | 0   |
| 1992  | 371,496                |                    | 0   | 316,587          | 85  | 316,587        | 85  |
| 1993  | 123,880                |                    | 0   |                  | 0   |                | 0   |
| 1994  | 6,500                  |                    | 0   |                  | 0   |                | 0   |
| 1995  | 157,746                |                    | 0   |                  | 0   |                | 0   |
| 1996  | 49,337                 | 225                | 0   | 21,416           | 43  | 21,191         | 43  |
| 1997  |                        |                    |     |                  |     |                |     |
| 1998  |                        |                    |     |                  |     |                |     |
| 1999  |                        |                    |     |                  |     |                |     |
| 2000  | 136,981                | 112,787            | 82  |                  | 0   | 112,787-       | 82- |
| 2001  | 15,826                 | 2,721              | 17  |                  | 0   | 2,721-         | 17- |
| 2002  | 72,899                 | 569                | 1   |                  | 0   | 569-           | 1-  |
| 2003  | 298,367                |                    | 0   |                  | 0   |                | 0   |
| 2004  | 573,700                |                    | 0   |                  | 0   |                | 0   |
| 2005  | 2,337,108              |                    | 0   |                  | 0   |                | 0   |
| 2006  |                        | 454                |     |                  |     | 454-           |     |
| 2007  | 154,572                | 15,549             | 10  |                  | 0   | 15,549-        | 10- |
| 2008  | 212,300                |                    | 0   |                  | 0   |                | 0   |
| 2009  | 15,400                 | 1,746              | 11  |                  | 0   | 1,746-         | 11- |
| 2010  | 383,205                | 660                | 0   |                  | 0   | 660-           | 0   |
| 2011  | 555,903                | 73,863             | 13  |                  | 0   | 73,863-        | 13- |
| 2012  | 486,610                | 120,559            | 25  | 25,304           | 5   | 95,256-        | 20- |
| 2013  | 1,665,963              | 138,284            | 8   |                  | 0   | 138,284-       | 8-  |
| 2014  | 63,566                 | 44,941             | 71  |                  | 0   | 44,941-        | 71- |
| 2015  | 930,610                | 567,764            | 61  |                  | 0   | 567,764-       | 61- |
| 2016  | 596,511                | 75,262             | 13  |                  | 0   | 75,262-        | 13- |
| TOTAL | 9,273,608              | 1,155,386          | 12  | 363,307          | 4   | 792,079-       | 9-  |

## THREE-YEAR MOVING AVERAGES

|       |         |        |    |         |    |         |     |
|-------|---------|--------|----|---------|----|---------|-----|
| 91-93 | 186,834 |        | 0  | 105,529 | 56 | 105,529 | 56  |
| 92-94 | 167,292 |        | 0  | 105,529 | 63 | 105,529 | 63  |
| 93-95 | 96,042  |        | 0  |         | 0  |         | 0   |
| 94-96 | 71,194  | 75     | 0  | 7,139   | 10 | 7,064   | 10  |
| 95-97 | 69,028  | 75     | 0  | 7,139   | 10 | 7,064   | 10  |
| 96-98 | 16,446  | 75     | 0  | 7,139   | 43 | 7,064   | 43  |
| 97-99 |         |        |    |         |    |         |     |
| 98-00 | 45,660  | 37,596 | 82 |         | 0  | 37,596- | 82- |
| 99-01 | 50,936  | 38,503 | 76 |         | 0  | 38,503- | 76- |
| 00-02 | 75,236  | 38,692 | 51 |         | 0  | 38,692- | 51- |
| 01-03 | 129,031 | 1,097  | 1  |         | 0  | 1,097-  | 1-  |
| 02-04 | 314,989 | 190    | 0  |         | 0  | 190-    | 0   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 03-05                      | 1,069,725              |                              | 0   |                            | 0   |                          | 0   |
| 04-06                      | 970,269                | 152                          | 0   |                            | 0   | 152-                     | 0   |
| 05-07                      | 830,560                | 5,335                        | 1   |                            | 0   | 5,335-                   | 1-  |
| 06-08                      | 122,291                | 5,335                        | 4   |                            | 0   | 5,335-                   | 4-  |
| 07-09                      | 127,424                | 5,765                        | 5   |                            | 0   | 5,765-                   | 5-  |
| 08-10                      | 203,635                | 802                          | 0   |                            | 0   | 802-                     | 0   |
| 09-11                      | 318,169                | 25,423                       | 8   |                            | 0   | 25,423-                  | 8-  |
| 10-12                      | 475,239                | 65,028                       | 14  | 8,435                      | 2   | 56,593-                  | 12- |
| 11-13                      | 902,825                | 110,902                      | 12  | 8,435                      | 1   | 102,468-                 | 11- |
| 12-14                      | 738,713                | 101,261                      | 14  | 8,435                      | 1   | 92,827-                  | 13- |
| 13-15                      | 886,713                | 250,330                      | 28  |                            | 0   | 250,330-                 | 28- |
| 14-16                      | 530,229                | 229,322                      | 43  |                            | 0   | 229,322-                 | 43- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 12-16                      | 748,652                | 189,362                      | 25  | 5,061                      | 1   | 184,301-                 | 25- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 1991  | 40,750                 |                    | 0   |                  | 0   |                | 0   |
| 1992  | 6,846,622              | 3,060              | 0   | 3,031,791        | 44  | 3,028,731      | 44  |
| 1993  | 104,934                |                    | 0   | 369,260          | 352 | 369,260        | 352 |
| 1994  | 72,336                 |                    | 0   |                  | 0   |                | 0   |
| 1995  | 159,336                |                    | 0   | 5,588            | 4   | 5,588          | 4   |
| 1996  | 30,198                 | 113                | 0   | 10,708           | 35  | 10,595         | 35  |
| 1997  | 39,946                 |                    | 0   |                  | 0   |                | 0   |
| 1998  | 149,568                |                    | 0   |                  | 0   |                | 0   |
| 1999  | 104,511                |                    | 0   |                  | 0   |                | 0   |
| 2000  | 152,078                |                    | 0   |                  | 0   |                | 0   |
| 2001  | 186,224                | 7,481              | 4   |                  | 0   | 7,481-         | 4-  |
| 2002  | 215,482                | 23-                | 0   |                  | 0   | 23             | 0   |
| 2003  | 289,714                |                    | 0   |                  | 0   |                | 0   |
| 2004  | 94,421                 | 29,083             | 31  |                  | 0   | 29,083-        | 31- |
| 2005  | 115,193                | 2,846              | 2   |                  | 0   | 2,846-         | 2-  |
| 2006  | 212,625                | 446                | 0   | 1,308            | 1   | 862            | 0   |
| 2007  | 179,468                | 118,873            | 66  |                  | 0   | 118,873-       | 66- |
| 2008  | 114,407                | 112                | 0   |                  | 0   | 112-           | 0   |
| 2009  | 480,865                |                    | 0   |                  | 0   |                | 0   |
| 2010  | 5,712,839              | 13,983             | 0   |                  | 0   | 13,983-        | 0   |
| 2011  | 181,250                | 681                | 0   | 8,616            | 5   | 7,935          | 4   |
| 2012  | 165,958                | 9,689              | 6   |                  | 0   | 9,689-         | 6-  |
| 2013  | 186,525                | 583                | 0   |                  | 0   | 583-           | 0   |
| 2014  | 89,558                 | 23,420             | 26  |                  | 0   | 23,420-        | 26- |
| 2015  | 274,350                | 62,625             | 23  |                  | 0   | 62,625-        | 23- |
| 2016  | 109,411                | 8,773              | 8   |                  | 0   | 8,773-         | 8-  |
| TOTAL | 16,308,568             | 281,745            | 2   | 3,427,271        | 21  | 3,145,527      | 19  |

## THREE-YEAR MOVING AVERAGES

|       |           |       |   |           |     |           |     |
|-------|-----------|-------|---|-----------|-----|-----------|-----|
| 91-93 | 2,330,769 | 1,020 | 0 | 1,133,684 | 49  | 1,132,664 | 49  |
| 92-94 | 2,341,297 | 1,020 | 0 | 1,133,684 | 48  | 1,132,664 | 48  |
| 93-95 | 112,202   |       | 0 | 124,949   | 111 | 124,949   | 111 |
| 94-96 | 87,290    | 38    | 0 | 5,432     | 6   | 5,394     | 6   |
| 95-97 | 76,493    | 38    | 0 | 5,432     | 7   | 5,394     | 7   |
| 96-98 | 73,237    | 38    | 0 | 3,569     | 5   | 3,532     | 5   |
| 97-99 | 98,008    |       | 0 |           | 0   |           | 0   |
| 98-00 | 135,386   |       | 0 |           | 0   |           | 0   |
| 99-01 | 147,604   | 2,494 | 2 |           | 0   | 2,494-    | 2-  |
| 00-02 | 184,595   | 2,486 | 1 |           | 0   | 2,486-    | 1-  |
| 01-03 | 230,473   | 2,486 | 1 |           | 0   | 2,486-    | 1-  |
| 02-04 | 199,872   | 9,687 | 5 |           | 0   | 9,687-    | 5-  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 03-05                      | 166,443                | 10,643                       | 6   |                            | 0   | 10,643-                  | 6-  |
| 04-06                      | 140,746                | 10,792                       | 8   | 436                        | 0   | 10,355-                  | 7-  |
| 05-07                      | 169,095                | 40,721                       | 24  | 436                        | 0   | 40,285-                  | 24- |
| 06-08                      | 168,833                | 39,810                       | 24  | 436                        | 0   | 39,374-                  | 23- |
| 07-09                      | 258,247                | 39,662                       | 15  |                            | 0   | 39,662-                  | 15- |
| 08-10                      | 2,102,704              | 4,698                        | 0   |                            | 0   | 4,698-                   | 0   |
| 09-11                      | 2,124,985              | 4,888                        | 0   | 2,872                      | 0   | 2,016-                   | 0   |
| 10-12                      | 2,020,016              | 8,118                        | 0   | 2,872                      | 0   | 5,246-                   | 0   |
| 11-13                      | 177,911                | 3,651                        | 2   | 2,872                      | 2   | 779-                     | 0   |
| 12-14                      | 147,347                | 11,231                       | 8   |                            | 0   | 11,231-                  | 8-  |
| 13-15                      | 183,478                | 28,876                       | 16  |                            | 0   | 28,876-                  | 16- |
| 14-16                      | 157,773                | 31,606                       | 20  |                            | 0   | 31,606-                  | 20- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 12-16                      | 165,160                | 21,018                       | 13  |                            | 0   | 21,018-                  | 13- |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1997  | 11,478                 |                    | 0   |                  | 0   |                | 0    |
| 1998  |                        |                    |     |                  |     |                |      |
| 1999  |                        |                    |     |                  |     |                |      |
| 2000  |                        |                    |     |                  |     |                |      |
| 2001  |                        |                    |     |                  |     |                |      |
| 2002  | 10,038                 |                    | 0   |                  | 0   |                | 0    |
| 2003  |                        |                    |     |                  |     |                |      |
| 2004  |                        |                    |     |                  |     |                |      |
| 2005  |                        |                    |     |                  |     |                |      |
| 2006  |                        |                    |     |                  |     |                |      |
| 2007  |                        |                    |     |                  |     |                |      |
| 2008  |                        |                    |     |                  |     |                |      |
| 2009  |                        |                    |     |                  |     |                |      |
| 2010  |                        |                    |     |                  |     |                |      |
| 2011  | 26,255                 | 46,509             | 177 |                  | 0   | 46,509-        | 177- |
| 2012  | 88,225                 | 12,124             | 14  |                  | 0   | 12,124-        | 14-  |
| 2013  | 18,970                 | 3,760              | 20  |                  | 0   | 3,760-         | 20-  |
| 2014  | 15,408                 | 12,809             | 83  |                  | 0   | 12,809-        | 83-  |
| 2015  | 32,332                 |                    | 0   |                  | 0   |                | 0    |
| 2016  | 440,556                | 4,611              | 1   |                  | 0   | 4,611-         | 1-   |
| TOTAL | 643,262                | 79,813             | 12  |                  | 0   | 79,813-        | 12-  |

THREE-YEAR MOVING AVERAGES

|       |        |        |     |  |   |         |      |
|-------|--------|--------|-----|--|---|---------|------|
| 97-99 | 3,826  |        | 0   |  | 0 |         | 0    |
| 98-00 |        |        |     |  |   |         |      |
| 99-01 |        |        |     |  |   |         |      |
| 00-02 | 3,346  |        | 0   |  | 0 |         | 0    |
| 01-03 | 3,346  |        | 0   |  | 0 |         | 0    |
| 02-04 | 3,346  |        | 0   |  | 0 |         | 0    |
| 03-05 |        |        |     |  |   |         |      |
| 04-06 |        |        |     |  |   |         |      |
| 05-07 |        |        |     |  |   |         |      |
| 06-08 |        |        |     |  |   |         |      |
| 07-09 |        |        |     |  |   |         |      |
| 08-10 |        |        |     |  |   |         |      |
| 09-11 | 8,752  | 15,503 | 177 |  | 0 | 15,503- | 177- |
| 10-12 | 38,160 | 19,544 | 51  |  | 0 | 19,544- | 51-  |
| 11-13 | 44,483 | 20,798 | 47  |  | 0 | 20,798- | 47-  |
| 12-14 | 40,868 | 9,564  | 23  |  | 0 | 9,564-  | 23-  |

OKLAHOMA GAS AND ELECTRIC COMPANY  
 ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 13-15                      | 22,237                 | 5,523                        | 25  |                            | 0   | 5,523-                   | 25- |
| 14-16                      | 162,765                | 5,807                        | 4   |                            | 0   | 5,807-                   | 4-  |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 12-16                      | 119,098                | 6,661                        | 6   |                            | 0   | 6,661-                   | 6-  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|-------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| 1996  | 6,000                  |                              | 0   |                            | 0   |                          | 0   |
| 1997  |                        |                              |     |                            |     |                          |     |
| 1998  |                        |                              |     |                            |     |                          |     |
| 1999  |                        |                              |     |                            |     |                          |     |
| 2000  |                        |                              |     |                            |     |                          |     |
| 2001  | 4,000                  | 2,602                        | 65  |                            | 0   | 2,602-                   | 65- |
| 2002  |                        | 34                           |     |                            |     | 34-                      |     |
| 2003  | 25,000                 |                              | 0   |                            | 0   |                          | 0   |
| 2004  |                        |                              |     |                            |     |                          |     |
| 2005  |                        |                              |     |                            |     |                          |     |
| 2006  |                        |                              |     |                            |     |                          |     |
| 2007  |                        |                              |     |                            |     |                          |     |
| 2008  |                        |                              |     |                            |     |                          |     |
| 2009  |                        |                              |     |                            |     |                          |     |
| 2010  |                        |                              |     |                            |     |                          |     |
| 2011  | 4,917                  | 3,097                        | 63  |                            | 0   | 3,097-                   | 63- |
| 2012  | 22,430                 |                              | 0   |                            | 0   |                          | 0   |
| 2013  |                        | 7                            |     |                            |     | 7-                       |     |
| 2014  |                        | 726                          |     |                            |     | 726-                     |     |
| 2015  | 9,318                  | 8,093                        | 87  |                            | 0   | 8,093-                   | 87- |
| 2016  |                        |                              |     |                            |     |                          |     |
| TOTAL | 71,665                 | 14,559                       | 20  |                            | 0   | 14,559-                  | 20- |

## THREE-YEAR MOVING AVERAGES

|       |       |       |    |  |   |        |     |
|-------|-------|-------|----|--|---|--------|-----|
| 96-98 | 2,000 |       | 0  |  | 0 |        | 0   |
| 97-99 |       |       |    |  |   |        |     |
| 98-00 |       |       |    |  |   |        |     |
| 99-01 | 1,333 | 867   | 65 |  | 0 | 867-   | 65- |
| 00-02 | 1,333 | 879   | 66 |  | 0 | 879-   | 66- |
| 01-03 | 9,667 | 879   | 9  |  | 0 | 879-   | 9-  |
| 02-04 | 8,333 | 11    | 0  |  | 0 | 11-    | 0   |
| 03-05 | 8,333 |       | 0  |  | 0 |        | 0   |
| 04-06 |       |       |    |  |   |        |     |
| 05-07 |       |       |    |  |   |        |     |
| 06-08 |       |       |    |  |   |        |     |
| 07-09 |       |       |    |  |   |        |     |
| 08-10 |       |       |    |  |   |        |     |
| 09-11 | 1,639 | 1,032 | 63 |  | 0 | 1,032- | 63- |
| 10-12 | 9,116 | 1,032 | 11 |  | 0 | 1,032- | 11- |
| 11-13 | 9,116 | 1,035 | 11 |  | 0 | 1,035- | 11- |
| 12-14 | 7,477 | 244   | 3  |  | 0 | 244-   | 3-  |

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 13-15                      | 3,106                  | 2,942                        | 95  |                            | 0   | 2,942-                   | 95- |
| 14-16                      | 3,106                  | 2,940                        | 95  |                            | 0   | 2,940-                   | 95- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 12-16                      | 6,350                  | 1,765                        | 28  |                            | 0   | 1,765-                   | 28- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 343 PRIME MOVERS

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|-------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| 1995  |                        | 149,258                      |     |                            |     | 149,258-                 |      |
| 1996  |                        |                              |     |                            |     |                          |      |
| 1997  |                        |                              |     |                            |     |                          |      |
| 1998  |                        |                              |     |                            |     |                          |      |
| 1999  |                        |                              |     |                            |     |                          |      |
| 2000  |                        |                              |     |                            |     |                          |      |
| 2001  |                        |                              |     |                            |     |                          |      |
| 2002  |                        |                              |     |                            |     |                          |      |
| 2003  |                        |                              |     |                            |     |                          |      |
| 2004  | 47,894                 | 120,757                      | 252 |                            | 0   | 120,757-                 | 252- |
| 2005  | 17,400                 |                              | 0   |                            | 0   |                          | 0    |
| 2006  | 162,800                | 11,772                       | 7   |                            | 0   | 11,772-                  | 7-   |
| 2007  |                        |                              |     |                            |     |                          |      |
| 2008  |                        |                              |     |                            |     |                          |      |
| 2009  | 342,513                | 36,265                       | 11  |                            | 0   | 36,265-                  | 11-  |
| 2010  | 3,630,822              | 258,670                      | 7   | 8,619                      | 0   | 250,051-                 | 7-   |
| 2011  | 601,559                | 163,362                      | 27  |                            | 0   | 163,362-                 | 27-  |
| 2012  | 1,264,135              | 126,916                      | 10  |                            | 0   | 126,916-                 | 10-  |
| 2013  | 869,176                | 277,621                      | 32  |                            | 0   | 277,621-                 | 32-  |
| 2014  | 53,867,236             | 976,951                      | 2   |                            | 0   | 976,951-                 | 2-   |
| 2015  | 1,632,320              |                              | 0   |                            | 0   |                          | 0    |
| 2016  | 1,741,947              | 130,871                      | 8   | 1,462                      | 0   | 129,409-                 | 7-   |
| TOTAL | 64,177,801             | 2,252,442                    | 4   | 10,081                     | 0   | 2,242,361-               | 3-   |

## THREE-YEAR MOVING AVERAGES

|       |           |         |     |       |   |          |      |
|-------|-----------|---------|-----|-------|---|----------|------|
| 95-97 |           | 49,753  |     |       |   | 49,753-  |      |
| 96-98 |           |         |     |       |   |          |      |
| 97-99 |           |         |     |       |   |          |      |
| 98-00 |           |         |     |       |   |          |      |
| 99-01 |           |         |     |       |   |          |      |
| 00-02 |           |         |     |       |   |          |      |
| 01-03 |           |         |     |       |   |          |      |
| 02-04 | 15,965    | 40,252  | 252 |       | 0 | 40,252-  | 252- |
| 03-05 | 21,765    | 40,252  | 185 |       | 0 | 40,252-  | 185- |
| 04-06 | 76,031    | 44,176  | 58  |       | 0 | 44,176-  | 58-  |
| 05-07 | 60,067    | 3,924   | 7   |       | 0 | 3,924-   | 7-   |
| 06-08 | 54,267    | 3,924   | 7   |       | 0 | 3,924-   | 7-   |
| 07-09 | 114,171   | 12,088  | 11  |       | 0 | 12,088-  | 11-  |
| 08-10 | 1,324,445 | 98,312  | 7   | 2,873 | 0 | 95,439-  | 7-   |
| 09-11 | 1,524,965 | 152,766 | 10  | 2,873 | 0 | 149,893- | 10-  |
| 10-12 | 1,832,172 | 182,983 | 10  | 2,873 | 0 | 180,110- | 10-  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 343 PRIME MOVERS

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 11-13                      | 911,623                | 189,299                      | 21  |                            | 0   | 189,299-                 | 21- |
| 12-14                      | 18,666,849             | 460,496                      | 2   |                            | 0   | 460,496-                 | 2-  |
| 13-15                      | 18,789,577             | 418,190                      | 2   |                            | 0   | 418,190-                 | 2-  |
| 14-16                      | 19,080,501             | 369,274                      | 2   | 487                        | 0   | 368,787-                 | 2-  |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 12-16                      | 11,874,963             | 302,472                      | 3   | 292                        | 0   | 302,179-                 | 3-  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 344 GENERATORS

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1991  |                        |                    |     | 690              |     | 690            |      |
| 1992  |                        |                    |     | 690              |     | 690            |      |
| 1993  |                        |                    |     |                  |     |                |      |
| 1994  |                        |                    |     |                  |     |                |      |
| 1995  | 1,763,685              | 88,000             | 5   | 33,223           | 2   | 54,777-        | 3-   |
| 1996  |                        |                    |     |                  |     |                |      |
| 1997  |                        |                    |     |                  |     |                |      |
| 1998  |                        |                    |     |                  |     |                |      |
| 1999  |                        |                    |     |                  |     |                |      |
| 2000  |                        |                    |     |                  |     |                |      |
| 2001  | 200,000                |                    | 0   |                  | 0   |                | 0    |
| 2002  |                        |                    |     |                  |     |                |      |
| 2003  | 772,700                |                    | 0   |                  | 0   |                | 0    |
| 2004  | 109,655                | 1,683              | 2   |                  | 0   | 1,683-         | 2-   |
| 2005  | 38,200                 |                    | 0   |                  | 0   |                | 0    |
| 2006  |                        |                    |     |                  |     |                |      |
| 2007  | 888,700                | 97,373             | 11  |                  | 0   | 97,373-        | 11-  |
| 2008  | 1,800                  | 9,399              | 522 |                  | 0   | 9,399-         | 522- |
| 2009  | 7,876                  | 3-                 | 0   |                  | 0   | 3              | 0    |
| 2010  | 12,346                 | 95,530             | 774 |                  | 0   | 95,530-        | 774- |
| 2011  | 1,798,292              | 64,147             | 4   |                  | 0   | 64,147-        | 4-   |
| 2012  | 608,263                | 169,793            | 28  | 112,500          | 18  | 57,293-        | 9-   |
| 2013  | 460,031                | 14,870             | 3   |                  | 0   | 14,870-        | 3-   |
| 2014  | 2,543,375              | 84,689             | 3   |                  | 0   | 84,689-        | 3-   |
| 2015  | 4,527,314              | 562,487            | 12  | 4,973            | 0   | 557,514-       | 12-  |
| 2016  | 4,940,065              | 926,538            | 19  | 245-             | 0   | 926,782-       | 19-  |
| TOTAL | 18,672,302             | 2,114,508          | 11  | 151,832          | 1   | 1,962,676-     | 11-  |

## THREE-YEAR MOVING AVERAGES

|       |         |        |   |        |   |         |    |
|-------|---------|--------|---|--------|---|---------|----|
| 91-93 |         |        |   | 460    |   | 460     |    |
| 92-94 |         |        |   | 230    |   | 230     |    |
| 93-95 | 587,895 | 29,333 | 5 | 11,074 | 2 | 18,259- | 3- |
| 94-96 | 587,895 | 29,333 | 5 | 11,074 | 2 | 18,259- | 3- |
| 95-97 | 587,895 | 29,333 | 5 | 11,074 | 2 | 18,259- | 3- |
| 96-98 |         |        |   |        |   |         |    |
| 97-99 |         |        |   |        |   |         |    |
| 98-00 |         |        |   |        |   |         |    |
| 99-01 | 66,667  |        | 0 |        | 0 |         | 0  |
| 00-02 | 66,667  |        | 0 |        | 0 |         | 0  |
| 01-03 | 324,233 |        | 0 |        | 0 |         | 0  |
| 02-04 | 294,118 | 561    | 0 |        | 0 | 561-    | 0  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 344 GENERATORS

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 03-05                      | 306,852                | 561                          | 0   |                            | 0   | 561-                     | 0    |
| 04-06                      | 49,285                 | 561                          | 1   |                            | 0   | 561-                     | 1-   |
| 05-07                      | 308,967                | 32,458                       | 11  |                            | 0   | 32,458-                  | 11-  |
| 06-08                      | 296,833                | 35,591                       | 12  |                            | 0   | 35,591-                  | 12-  |
| 07-09                      | 299,459                | 35,590                       | 12  |                            | 0   | 35,590-                  | 12-  |
| 08-10                      | 7,341                  | 34,976                       | 476 |                            | 0   | 34,976-                  | 476- |
| 09-11                      | 606,171                | 53,225                       | 9   |                            | 0   | 53,225-                  | 9-   |
| 10-12                      | 806,300                | 109,824                      | 14  | 37,500                     | 5   | 72,324-                  | 9-   |
| 11-13                      | 955,529                | 82,937                       | 9   | 37,500                     | 4   | 45,437-                  | 5-   |
| 12-14                      | 1,203,890              | 89,784                       | 7   | 37,500                     | 3   | 52,284-                  | 4-   |
| 13-15                      | 2,510,240              | 220,682                      | 9   | 1,658                      | 0   | 219,024-                 | 9-   |
| 14-16                      | 4,003,585              | 524,571                      | 13  | 1,576                      | 0   | 522,995-                 | 13-  |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 12-16                      | 2,615,810              | 351,675                      | 13  | 23,446                     | 1   | 328,230-                 | 13-  |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1992  |                        |                    |     | 1,327-           |     | 1,327-         |      |
| 1993  |                        |                    |     |                  |     |                |      |
| 1994  |                        |                    |     |                  |     |                |      |
| 1995  |                        |                    |     |                  |     |                |      |
| 1996  |                        |                    |     |                  |     |                |      |
| 1997  |                        |                    |     |                  |     |                |      |
| 1998  |                        |                    |     |                  |     |                |      |
| 1999  |                        |                    |     |                  |     |                |      |
| 2000  |                        |                    |     |                  |     |                |      |
| 2001  | 4,325                  |                    | 0   |                  | 0   |                | 0    |
| 2002  | 407,652                |                    | 0   |                  | 0   |                | 0    |
| 2003  |                        |                    |     |                  |     |                |      |
| 2004  |                        |                    |     |                  |     |                |      |
| 2005  |                        |                    |     |                  |     |                |      |
| 2006  |                        |                    |     |                  |     |                |      |
| 2007  |                        |                    |     |                  |     |                |      |
| 2008  |                        |                    |     |                  |     |                |      |
| 2009  | 20,897                 |                    | 0   |                  | 0   |                | 0    |
| 2010  | 164,226                |                    | 0   |                  | 0   |                | 0    |
| 2011  | 35,936                 | 2,446              | 7   |                  | 0   | 2,446-         | 7-   |
| 2012  | 81,973                 | 2,756              | 3   |                  | 0   | 2,756-         | 3-   |
| 2013  | 12,218                 | 32,788             | 268 |                  | 0   | 32,788-        | 268- |
| 2014  | 530,380                | 8,687              | 2   |                  | 0   | 8,687-         | 2-   |
| 2015  | 479,722                |                    | 0   |                  | 0   |                | 0    |
| 2016  | 462,957                | 6,361              | 1   |                  | 0   | 6,361-         | 1-   |
| TOTAL | 2,200,287              | 53,039             | 2   | 1,327-           | 0   | 54,366-        | 2-   |

THREE-YEAR MOVING AVERAGES

|       |         |  |   |      |   |      |   |
|-------|---------|--|---|------|---|------|---|
| 92-94 |         |  |   | 442- |   | 442- |   |
| 93-95 |         |  |   |      |   |      |   |
| 94-96 |         |  |   |      |   |      |   |
| 95-97 |         |  |   |      |   |      |   |
| 96-98 |         |  |   |      |   |      |   |
| 97-99 |         |  |   |      |   |      |   |
| 98-00 |         |  |   |      |   |      |   |
| 99-01 | 1,442   |  | 0 |      | 0 |      | 0 |
| 00-02 | 137,326 |  | 0 |      | 0 |      | 0 |
| 01-03 | 137,326 |  | 0 |      | 0 |      | 0 |
| 02-04 | 135,884 |  | 0 |      | 0 |      | 0 |
| 03-05 |         |  |   |      |   |      |   |
| 04-06 |         |  |   |      |   |      |   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 05-07                      |                        |                              |     |                            |     |                          |     |
| 06-08                      |                        |                              |     |                            |     |                          |     |
| 07-09                      | 6,966                  |                              | 0   |                            | 0   |                          | 0   |
| 08-10                      | 61,708                 |                              | 0   |                            | 0   |                          | 0   |
| 09-11                      | 73,687                 | 815                          | 1   |                            | 0   | 815-                     | 1-  |
| 10-12                      | 94,045                 | 1,734                        | 2   |                            | 0   | 1,734-                   | 2-  |
| 11-13                      | 43,376                 | 12,663                       | 29  |                            | 0   | 12,663-                  | 29- |
| 12-14                      | 208,190                | 14,744                       | 7   |                            | 0   | 14,744-                  | 7-  |
| 13-15                      | 340,773                | 13,825                       | 4   |                            | 0   | 13,825-                  | 4-  |
| 14-16                      | 491,020                | 5,016                        | 1   |                            | 0   | 5,016-                   | 1-  |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 12-16                      | 313,450                | 10,119                       | 3   |                            | 0   | 10,119-                  | 3-  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1993  | 63,503                 |                    | 0   |                  | 0   |                | 0    |
| 1994  |                        |                    |     |                  |     |                |      |
| 1995  |                        |                    |     |                  |     |                |      |
| 1996  |                        |                    |     |                  |     |                |      |
| 1997  |                        |                    |     |                  |     |                |      |
| 1998  |                        |                    |     |                  |     |                |      |
| 1999  |                        |                    |     |                  |     |                |      |
| 2000  |                        |                    |     |                  |     |                |      |
| 2001  | 8,529                  |                    | 0   |                  | 0   |                | 0    |
| 2002  | 1,577                  |                    | 0   |                  | 0   |                | 0    |
| 2003  |                        |                    |     |                  |     |                |      |
| 2004  |                        |                    |     |                  |     |                |      |
| 2005  |                        |                    |     |                  |     |                |      |
| 2006  |                        |                    |     |                  |     |                |      |
| 2007  | 11,654                 |                    | 0   |                  | 0   |                | 0    |
| 2008  |                        |                    |     |                  |     |                |      |
| 2009  | 25,657                 | 24,186             | 94  |                  | 0   | 24,186-        | 94-  |
| 2010  | 596,919                | 9,443              | 2   |                  | 0   | 9,443-         | 2-   |
| 2011  | 219,381                | 830                | 0   | 9,898            | 5   | 9,068          | 4    |
| 2012  | 636                    | 980                | 154 |                  | 0   | 980-           | 154- |
| 2013  | 2,435                  | 5,070              | 208 |                  | 0   | 5,070-         | 208- |
| 2014  | 133,383                |                    | 0   |                  | 0   |                | 0    |
| 2015  | 195,309                |                    | 0   |                  | 0   |                | 0    |
| 2016  | 39,573                 | 679                | 2   |                  | 0   | 679-           | 2-   |
| TOTAL | 1,298,556              | 41,188             | 3   | 9,898            | 1   | 31,290-        | 2-   |

## THREE-YEAR MOVING AVERAGES

|       |        |  |   |  |   |  |   |
|-------|--------|--|---|--|---|--|---|
| 93-95 | 21,168 |  | 0 |  | 0 |  | 0 |
| 94-96 |        |  |   |  |   |  |   |
| 95-97 |        |  |   |  |   |  |   |
| 96-98 |        |  |   |  |   |  |   |
| 97-99 |        |  |   |  |   |  |   |
| 98-00 |        |  |   |  |   |  |   |
| 99-01 | 2,843  |  | 0 |  | 0 |  | 0 |
| 00-02 | 3,369  |  | 0 |  | 0 |  | 0 |
| 01-03 | 3,369  |  | 0 |  | 0 |  | 0 |
| 02-04 | 526    |  | 0 |  | 0 |  | 0 |
| 03-05 |        |  |   |  |   |  |   |
| 04-06 |        |  |   |  |   |  |   |
| 05-07 | 3,885  |  | 0 |  | 0 |  | 0 |
| 06-08 | 3,885  |  | 0 |  | 0 |  | 0 |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 07-09                      | 12,437                 | 8,062                        | 65  |                            | 0   | 8,062-                   | 65- |
| 08-10                      | 207,525                | 11,210                       | 5   |                            | 0   | 11,210-                  | 5-  |
| 09-11                      | 280,652                | 11,486                       | 4   | 3,299                      | 1   | 8,187-                   | 3-  |
| 10-12                      | 272,312                | 3,751                        | 1   | 3,299                      | 1   | 452-                     | 0   |
| 11-13                      | 74,151                 | 2,293                        | 3   | 3,299                      | 4   | 1,006                    | 1   |
| 12-14                      | 45,485                 | 2,017                        | 4   |                            | 0   | 2,017-                   | 4-  |
| 13-15                      | 110,376                | 1,690                        | 2   |                            | 0   | 1,690-                   | 2-  |
| 14-16                      | 122,755                | 226                          | 0   |                            | 0   | 226-                     | 0   |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 12-16                      | 74,267                 | 1,346                        | 2   |                            | 0   | 1,346-                   | 2-  |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 1992  |                        |                    |     | 90               |     | 90             |     |
| 1993  | 8,133                  |                    | 0   | 11,454           | 141 | 11,454         | 141 |
| 1994  |                        |                    |     |                  |     |                |     |
| 1995  |                        |                    |     |                  |     |                |     |
| 1996  |                        |                    |     |                  |     |                |     |
| 1997  |                        |                    |     |                  |     |                |     |
| 1998  |                        |                    |     |                  |     |                |     |
| 1999  | 35,817                 | 3,884              | 11  | 3,177            | 9   | 707-           | 2-  |
| 2000  |                        |                    |     |                  |     |                |     |
| 2001  | 2,400                  | 2,229              | 93  | 764              | 32  | 1,465-         | 61- |
| 2002  |                        |                    |     |                  |     |                |     |
| 2003  |                        |                    |     |                  |     |                |     |
| 2004  |                        |                    |     |                  |     |                |     |
| 2005  |                        |                    |     |                  |     |                |     |
| 2006  |                        |                    |     |                  |     |                |     |
| 2007  |                        |                    |     |                  |     |                |     |
| 2008  |                        |                    |     |                  |     |                |     |
| 2009  |                        |                    |     |                  |     |                |     |
| 2010  |                        |                    |     |                  |     |                |     |
| 2011  |                        |                    |     |                  |     |                |     |
| 2012  |                        |                    |     |                  |     |                |     |
| 2013  |                        |                    |     |                  |     |                |     |
| 2014  |                        |                    |     |                  |     |                |     |
| 2015  | 5,181                  |                    | 0   |                  | 0   |                | 0   |
| 2016  |                        | 607                |     | 20               |     | 587-           |     |
| TOTAL | 51,531                 | 6,719              | 13  | 15,505           | 30  | 8,785          | 17  |

THREE-YEAR MOVING AVERAGES

|       |        |       |    |       |     |       |     |
|-------|--------|-------|----|-------|-----|-------|-----|
| 92-94 | 2,711  |       | 0  | 3,848 | 142 | 3,848 | 142 |
| 93-95 | 2,711  |       | 0  | 3,818 | 141 | 3,818 | 141 |
| 94-96 |        |       |    |       |     |       |     |
| 95-97 |        |       |    |       |     |       |     |
| 96-98 |        |       |    |       |     |       |     |
| 97-99 | 11,939 | 1,295 | 11 | 1,059 | 9   | 236-  | 2-  |
| 98-00 | 11,939 | 1,295 | 11 | 1,059 | 9   | 236-  | 2-  |
| 99-01 | 12,739 | 2,037 | 16 | 1,314 | 10  | 724-  | 6-  |
| 00-02 | 800    | 743   | 93 | 255   | 32  | 488-  | 61- |
| 01-03 | 800    | 743   | 93 | 255   | 32  | 488-  | 61- |
| 02-04 |        |       |    |       |     |       |     |
| 03-05 |        |       |    |       |     |       |     |
| 04-06 |        |       |    |       |     |       |     |

OKLAHOMA GAS AND ELECTRIC COMPANY  
 ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 05-07                      |                        |                              |     |                            |     |                          |     |
| 06-08                      |                        |                              |     |                            |     |                          |     |
| 07-09                      |                        |                              |     |                            |     |                          |     |
| 08-10                      |                        |                              |     |                            |     |                          |     |
| 09-11                      |                        |                              |     |                            |     |                          |     |
| 10-12                      |                        |                              |     |                            |     |                          |     |
| 11-13                      |                        |                              |     |                            |     |                          |     |
| 12-14                      |                        |                              |     |                            |     |                          |     |
| 13-15                      | 1,727                  |                              | 0   |                            | 0   |                          | 0   |
| 14-16                      | 1,727                  | 202                          | 12  | 7                          | 0   | 196-                     | 11- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 12-16                      | 1,036                  | 121                          | 12  | 4                          | 0   | 117-                     | 11- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 353 STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1991  | 706,948                | 12,772             | 2   | 27,687           | 4   | 14,915         | 2    |
| 1992  | 2,735,978              | 160,165            | 6   | 4,149,490        | 152 | 3,989,325      | 146  |
| 1993  | 995,522                | 172,050            | 17  | 100,670          | 10  | 71,380-        | 7-   |
| 1994  | 427,877                | 161,358            | 38  | 86,842           | 20  | 74,516-        | 17-  |
| 1995  | 1,732,372              | 191,361            | 11  | 164,453          | 9   | 26,908-        | 2-   |
| 1996  | 6,428,873              | 559,612            | 9   | 880,004          | 14  | 320,392        | 5    |
| 1997  | 140,610                | 116,338            | 83  | 47,170           | 34  | 69,168-        | 49-  |
| 1998  | 76,806                 | 53,941             | 70  | 18,142           | 24  | 35,798-        | 47-  |
| 1999  | 17,737,914             | 1,923,288          | 11  | 632,480          | 4   | 1,290,808-     | 7-   |
| 2000  | 165,809                | 669,999            | 404 | 13,982           | 8   | 656,017-       | 396- |
| 2001  | 1,320,939              | 1,226,623          | 93  | 177,437          | 13  | 1,049,187-     | 79-  |
| 2002  | 131,908                | 124,753            | 95  | 1,046,630        | 793 | 921,877        | 699  |
| 2003  | 1,326,070              | 1,811,654          | 137 | 298,093          | 22  | 1,513,560-     | 114- |
| 2004  | 556,060                | 884,165            | 159 | 982,773          | 177 | 98,609         | 18   |
| 2005  | 376,015                | 1,439,012          | 383 | 61,792           | 16  | 1,377,220-     | 366- |
| 2006  | 1,038,909              | 4,359,246          | 420 | 79,827           | 8   | 4,279,419-     | 412- |
| 2007  | 1,572,411              | 2,409,150          | 153 |                  | 0   | 2,409,150-     | 153- |
| 2008  | 189,480                | 2,341,255          |     | 622,744          | 329 | 1,718,511-     | 907- |
| 2009  | 1,450,367              | 2,366,727          | 163 |                  | 0   | 2,366,727-     | 163- |
| 2010  | 328,921                | 2,108,802          | 641 | 159,666          | 49  | 1,949,136-     | 593- |
| 2011  | 248,383                | 2,839,260          |     | 978,745          | 394 | 1,860,515-     | 749- |
| 2012  | 263,321                | 3,770,463          |     | 1,116,431        | 424 | 2,654,032-     |      |
| 2013  | 588,280                | 3,006,482          | 511 | 102,638          | 17  | 2,903,844-     | 494- |
| 2014  | 1,669,834              | 4,052,247          | 243 | 507,448          | 30  | 3,544,798-     | 212- |
| 2015  | 10,564,896             | 3,952,723          | 37  | 63,616           | 1   | 3,889,107-     | 37-  |
| 2016  | 830,583                | 1,237,942          | 149 | 40,568           | 5   | 1,197,374-     | 144- |
| TOTAL | 53,605,086             | 41,951,386         | 78  | 12,359,328       | 23  | 29,592,058-    | 55-  |

## THREE-YEAR MOVING AVERAGES

|       |           |           |     |           |     |           |     |
|-------|-----------|-----------|-----|-----------|-----|-----------|-----|
| 91-93 | 1,479,483 | 114,996   | 8   | 1,425,949 | 96  | 1,310,953 | 89  |
| 92-94 | 1,386,459 | 164,524   | 12  | 1,445,667 | 104 | 1,281,143 | 92  |
| 93-95 | 1,051,924 | 174,923   | 17  | 117,322   | 11  | 57,601-   | 5-  |
| 94-96 | 2,863,041 | 304,110   | 11  | 377,100   | 13  | 72,989    | 3   |
| 95-97 | 2,767,285 | 289,104   | 10  | 363,876   | 13  | 74,772    | 3   |
| 96-98 | 2,215,430 | 243,297   | 11  | 315,106   | 14  | 71,809    | 3   |
| 97-99 | 5,985,110 | 697,856   | 12  | 232,597   | 4   | 465,258-  | 8-  |
| 98-00 | 5,993,510 | 882,409   | 15  | 221,535   | 4   | 660,874-  | 11- |
| 99-01 | 6,408,221 | 1,273,303 | 20  | 274,633   | 4   | 998,670-  | 16- |
| 00-02 | 539,552   | 673,792   | 125 | 412,683   | 76  | 261,109-  | 48- |
| 01-03 | 926,306   | 1,054,343 | 114 | 507,387   | 55  | 546,957-  | 59- |
| 02-04 | 671,346   | 940,190   | 140 | 775,832   | 116 | 164,358-  | 24- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 353 STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|----------------------------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|                            |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| THREE-YEAR MOVING AVERAGES |                        |                    |     |                  |     |                |      |
| 03-05                      | 752,715                | 1,378,277          | 183 | 447,553          | 59  | 930,724-       | 124- |
| 04-06                      | 656,994                | 2,227,474          | 339 | 374,797          | 57  | 1,852,677-     | 282- |
| 05-07                      | 995,778                | 2,735,803          | 275 | 47,206           | 5   | 2,688,596-     | 270- |
| 06-08                      | 933,600                | 3,036,550          | 325 | 234,190          | 25  | 2,802,360-     | 300- |
| 07-09                      | 1,070,753              | 2,372,377          | 222 | 207,581          | 19  | 2,164,796-     | 202- |
| 08-10                      | 656,256                | 2,272,261          | 346 | 260,803          | 40  | 2,011,458-     | 307- |
| 09-11                      | 675,890                | 2,438,263          | 361 | 379,470          | 56  | 2,058,793-     | 305- |
| 10-12                      | 280,208                | 2,906,175          |     | 751,614          | 268 | 2,154,561-     | 769- |
| 11-13                      | 366,661                | 3,205,402          | 874 | 732,605          | 200 | 2,472,797-     | 674- |
| 12-14                      | 840,478                | 3,609,731          | 429 | 575,506          | 68  | 3,034,225-     | 361- |
| 13-15                      | 4,274,337              | 3,670,484          | 86  | 224,567          | 5   | 3,445,917-     | 81-  |
| 14-16                      | 4,355,104              | 3,080,970          | 71  | 203,877          | 5   | 2,877,093-     | 66-  |
| FIVE-YEAR AVERAGE          |                        |                    |     |                  |     |                |      |
| 12-16                      | 2,783,383              | 3,203,971          | 115 | 366,140          | 13  | 2,837,831-     | 102- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 353.1 STATION EQUIPMENT - STEP UP TRANSFORMERS

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|----------------------------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|                            |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 2000                       | 381,670                |                    | 0   |                  | 0   |                | 0   |
| 2001                       |                        |                    |     |                  |     |                |     |
| 2002                       |                        |                    |     |                  |     |                |     |
| 2003                       |                        |                    |     |                  |     |                |     |
| 2004                       |                        |                    |     |                  |     |                |     |
| 2005                       |                        |                    |     |                  |     |                |     |
| 2006                       | 172,929                |                    | 0   |                  | 0   |                | 0   |
| 2007                       | 696,770                |                    | 0   |                  | 0   |                | 0   |
| 2008                       |                        |                    |     |                  |     |                |     |
| 2009                       |                        |                    |     |                  |     |                |     |
| 2010                       | 1,693,211              |                    | 0   |                  | 0   |                | 0   |
| 2011                       | 312,370                | 16,017             | 5   |                  | 0   | 16,017-        | 5-  |
| 2012                       | 1,095,369              | 898-               | 0   |                  | 0   | 898            | 0   |
| 2013                       | 31,281                 |                    | 0   |                  | 0   |                | 0   |
| 2014                       | 95,911                 |                    | 0   |                  | 0   |                | 0   |
| 2015                       |                        |                    |     |                  |     |                |     |
| 2016                       |                        |                    |     |                  |     |                |     |
| TOTAL                      | 4,479,511              | 15,119             | 0   |                  | 0   | 15,119-        | 0   |
| THREE-YEAR MOVING AVERAGES |                        |                    |     |                  |     |                |     |
| 00-02                      | 127,223                |                    | 0   |                  | 0   |                | 0   |
| 01-03                      |                        |                    |     |                  |     |                |     |
| 02-04                      |                        |                    |     |                  |     |                |     |
| 03-05                      |                        |                    |     |                  |     |                |     |
| 04-06                      | 57,643                 |                    | 0   |                  | 0   |                | 0   |
| 05-07                      | 289,900                |                    | 0   |                  | 0   |                | 0   |
| 06-08                      | 289,900                |                    | 0   |                  | 0   |                | 0   |
| 07-09                      | 232,257                |                    | 0   |                  | 0   |                | 0   |
| 08-10                      | 564,404                |                    | 0   |                  | 0   |                | 0   |
| 09-11                      | 668,527                | 5,339              | 1   |                  | 0   | 5,339-         | 1-  |
| 10-12                      | 1,033,650              | 5,040              | 0   |                  | 0   | 5,040-         | 0   |
| 11-13                      | 479,673                | 5,040              | 1   |                  | 0   | 5,040-         | 1-  |
| 12-14                      | 407,521                | 299-               | 0   |                  | 0   | 299            | 0   |
| 13-15                      | 42,397                 |                    | 0   |                  | 0   |                | 0   |
| 14-16                      | 31,970                 |                    | 0   |                  | 0   |                | 0   |
| FIVE-YEAR AVERAGE          |                        |                    |     |                  |     |                |     |
| 12-16                      | 244,512                | 180-               | 0   |                  | 0   | 180            | 0   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 354 TOWERS AND FIXTURES

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1993  | 27,369                 | 2,404              | 9   |                  | 0   | 2,404-         | 9-   |
| 1994  |                        |                    |     |                  |     |                |      |
| 1995  | 3,342                  |                    | 0   |                  | 0   |                | 0    |
| 1996  |                        |                    |     |                  |     |                |      |
| 1997  |                        |                    |     |                  |     |                |      |
| 1998  |                        |                    |     |                  |     |                |      |
| 1999  | 1,499,746              | 162,615            | 11  | 133,028          | 9   | 29,586-        | 2-   |
| 2000  | 71,656                 | 87,692             | 122 | 1,830            | 3   | 85,862-        | 120- |
| 2001  | 6,657                  | 6,182              | 93  | 2,118            | 32  | 4,064-         | 61-  |
| 2002  | 30,446                 | 25,318             | 83  | 7,965            | 26  | 17,353-        | 57-  |
| 2003  | 87,891                 | 120,075            | 137 | 24,414           | 28  | 95,661-        | 109- |
| 2004  | 38,847                 | 61,769             | 159 | 60,287           | 155 | 1,482-         | 4-   |
| 2005  |                        |                    |     |                  |     |                |      |
| 2006  | 4,955                  | 16,141             | 326 | 326              | 7   | 15,815-        | 319- |
| 2007  |                        | 134,438            |     | 117,691          |     | 16,747-        |      |
| 2008  |                        |                    |     |                  |     |                |      |
| 2009  |                        |                    |     |                  |     |                |      |
| 2010  | 393,895                |                    | 0   |                  | 0   |                | 0    |
| 2011  | 48,028                 |                    | 0   |                  | 0   |                | 0    |
| 2012  |                        |                    |     |                  |     |                |      |
| 2013  |                        |                    |     |                  |     |                |      |
| 2014  |                        |                    |     |                  |     |                |      |
| 2015  | 822,672                |                    | 0   |                  | 0   |                | 0    |
| 2016  |                        | 877,792            |     | 114,047          |     | 763,745-       |      |
| TOTAL | 3,035,504              | 1,494,426          | 49  | 461,707          | 15  | 1,032,719-     | 34-  |

## THREE-YEAR MOVING AVERAGES

|       |         |        |     |        |     |         |      |
|-------|---------|--------|-----|--------|-----|---------|------|
| 93-95 | 10,237  | 801    | 8   |        | 0   | 801-    | 8-   |
| 94-96 | 1,114   |        | 0   |        | 0   |         | 0    |
| 95-97 | 1,114   |        | 0   |        | 0   |         | 0    |
| 96-98 |         |        |     |        |     |         |      |
| 97-99 | 499,915 | 54,205 | 11  | 44,343 | 9   | 9,862-  | 2-   |
| 98-00 | 523,801 | 83,435 | 16  | 44,953 | 9   | 38,483- | 7-   |
| 99-01 | 526,020 | 85,496 | 16  | 45,659 | 9   | 39,837- | 8-   |
| 00-02 | 36,253  | 39,731 | 110 | 3,971  | 11  | 35,759- | 99-  |
| 01-03 | 41,664  | 50,525 | 121 | 11,499 | 28  | 39,026- | 94-  |
| 02-04 | 52,394  | 69,054 | 132 | 30,889 | 59  | 38,165- | 73-  |
| 03-05 | 42,246  | 60,615 | 143 | 28,234 | 67  | 32,381- | 77-  |
| 04-06 | 14,601  | 25,970 | 178 | 20,204 | 138 | 5,766-  | 39-  |
| 05-07 | 1,652   | 50,193 |     | 39,339 |     | 10,854- | 657- |
| 06-08 | 1,652   | 50,193 |     | 39,339 |     | 10,854- | 657- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 354 TOWERS AND FIXTURES

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 07-09                      |                        | 44,813                       |     | 39,230                     |     | 5,582-                   |     |
| 08-10                      | 131,298                |                              | 0   |                            | 0   |                          | 0   |
| 09-11                      | 147,308                |                              | 0   |                            | 0   |                          | 0   |
| 10-12                      | 147,308                |                              | 0   |                            | 0   |                          | 0   |
| 11-13                      | 16,009                 |                              | 0   |                            | 0   |                          | 0   |
| 12-14                      |                        |                              |     |                            |     |                          |     |
| 13-15                      | 274,224                |                              | 0   |                            | 0   |                          | 0   |
| 14-16                      | 274,224                | 292,598                      | 107 | 38,016                     | 14  | 254,582-                 | 93- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 12-16                      | 164,534                | 175,558                      | 107 | 22,809                     | 14  | 152,749-                 | 93- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 355 POLES AND FIXTURES

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1991  | 112,197                | 29,662             | 26  | 78,114           | 70  | 48,452         | 43   |
| 1992  | 1,024,321              | 388,790            | 38  | 1,161,391        | 113 | 772,601        | 75   |
| 1993  | 546,876                | 223,397            | 41  | 1,094,699        | 200 | 871,302        | 159  |
| 1994  | 768,335                | 287,341            | 37  | 1,384,172        | 180 | 1,096,831      | 143  |
| 1995  | 731,628                | 123,866            | 17  | 101,000          | 14  | 22,866-        | 3-   |
| 1996  | 579,610                | 50,302             | 9   | 79,101           | 14  | 28,799         | 5    |
| 1997  | 902,338                | 746,576            | 83  | 302,705          | 34  | 443,871-       | 49-  |
| 1998  | 1,106,356              | 776,994            | 70  | 261,333          | 24  | 515,661-       | 47-  |
| 1999  | 630,716                | 68,387             | 11  | 55,945           | 9   | 12,443-        | 2-   |
| 2000  | 624,358                | 764,083            | 122 | 15,946           | 3   | 748,137-       | 120- |
| 2001  | 943,467                | 876,103            | 93  | 126,732          | 13  | 749,371-       | 79-  |
| 2002  | 6,461,306              | 5,373,131          | 83  | 747,545          | 12  | 4,625,586-     | 72-  |
| 2003  | 639,286                | 873,381            | 137 | 143,708          | 22  | 729,673-       | 114- |
| 2004  | 1,000,681              | 1,591,136          | 159 | 1,185,487        | 118 | 405,649-       | 41-  |
| 2005  | 624,144                | 2,388,608          | 383 | 102,569          | 16  | 2,286,039-     | 366- |
| 2006  | 57,625                 | 187,718            | 326 | 3,796            | 7   | 183,922-       | 319- |
| 2007  | 834,760                | 3,463,006          | 415 | 58,689           | 7   | 3,404,317-     | 408- |
| 2008  | 228,864                | 3,989,002          |     | 1,061,041        | 464 | 2,927,961-     |      |
| 2009  | 2,171,804              | 2,461,265          | 113 | 176,921          | 8   | 2,284,344-     | 105- |
| 2010  | 862,605                | 3,467,765          | 402 | 125,175          | 15  | 3,342,590-     | 387- |
| 2011  | 2,000,201              | 2,080,998          | 104 | 933,309          | 47  | 1,147,689-     | 57-  |
| 2012  | 2,441,759              | 799,247            | 33  | 129,866          | 5   | 669,381-       | 27-  |
| 2013  | 1,223,568              | 4,039,796          | 330 | 433,066          | 35  | 3,606,730-     | 295- |
| 2014  | 1,579,308              | 3,572,706          | 226 | 1,667,149        | 106 | 1,905,557-     | 121- |
| 2015  | 3,793,458              | 3,023,001          | 80  | 889,016          | 23  | 2,133,985-     | 56-  |
| 2016  | 1,070,215              | 4,047,627          | 378 | 525,888          | 49  | 3,521,738-     | 329- |
| TOTAL | 32,959,786             | 45,693,885         | 139 | 12,844,360       | 39  | 32,849,525-    | 100- |

## THREE-YEAR MOVING AVERAGES

|       |           |           |    |           |     |            |     |
|-------|-----------|-----------|----|-----------|-----|------------|-----|
| 91-93 | 561,131   | 213,950   | 38 | 778,068   | 139 | 564,118    | 101 |
| 92-94 | 779,844   | 299,843   | 38 | 1,213,421 | 156 | 913,578    | 117 |
| 93-95 | 682,280   | 211,535   | 31 | 859,957   | 126 | 648,422    | 95  |
| 94-96 | 693,191   | 153,836   | 22 | 521,424   | 75  | 367,588    | 53  |
| 95-97 | 737,859   | 306,915   | 42 | 160,935   | 22  | 145,979-   | 20- |
| 96-98 | 862,768   | 524,624   | 61 | 214,380   | 25  | 310,244-   | 36- |
| 97-99 | 879,803   | 530,652   | 60 | 206,661   | 23  | 323,991-   | 37- |
| 98-00 | 787,143   | 536,488   | 68 | 111,075   | 14  | 425,413-   | 54- |
| 99-01 | 732,847   | 569,524   | 78 | 66,208    | 9   | 503,317-   | 69- |
| 00-02 | 2,676,377 | 2,337,772 | 87 | 296,741   | 11  | 2,041,031- | 76- |
| 01-03 | 2,681,353 | 2,374,205 | 89 | 339,328   | 13  | 2,034,877- | 76- |
| 02-04 | 2,700,424 | 2,612,549 | 97 | 692,246   | 26  | 1,920,303- | 71- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 355 POLES AND FIXTURES

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 03-05                      | 754,704                | 1,617,708                    | 214 | 477,255                    | 63  | 1,140,454-               | 151- |
| 04-06                      | 560,817                | 1,389,154                    | 248 | 430,617                    | 77  | 958,537-                 | 171- |
| 05-07                      | 505,510                | 2,013,111                    | 398 | 55,018                     | 11  | 1,958,093-               | 387- |
| 06-08                      | 373,750                | 2,546,575                    | 681 | 374,508                    | 100 | 2,172,067-               | 581- |
| 07-09                      | 1,078,476              | 3,304,424                    | 306 | 432,217                    | 40  | 2,872,207-               | 266- |
| 08-10                      | 1,087,758              | 3,306,010                    | 304 | 454,379                    | 42  | 2,851,631-               | 262- |
| 09-11                      | 1,678,203              | 2,670,009                    | 159 | 411,802                    | 25  | 2,258,208-               | 135- |
| 10-12                      | 1,768,188              | 2,116,003                    | 120 | 396,116                    | 22  | 1,719,887-               | 97-  |
| 11-13                      | 1,888,509              | 2,306,680                    | 122 | 498,747                    | 26  | 1,807,934-               | 96-  |
| 12-14                      | 1,748,211              | 2,803,916                    | 160 | 743,360                    | 43  | 2,060,556-               | 118- |
| 13-15                      | 2,198,778              | 3,545,168                    | 161 | 996,410                    | 45  | 2,548,757-               | 116- |
| 14-16                      | 2,147,660              | 3,547,778                    | 165 | 1,027,351                  | 48  | 2,520,427-               | 117- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 12-16                      | 2,021,662              | 3,096,475                    | 153 | 728,997                    | 36  | 2,367,478-               | 117- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1991  | 3,566                  | 16,652             | 467 | 115,132          |     | 98,480         |      |
| 1992  | 262,287                | 120,684            | 46  | 754,302          | 288 | 633,618        | 242  |
| 1993  | 74,604                 | 48,910             | 66  | 406,427          | 545 | 357,517        | 479  |
| 1994  | 67,472                 | 22,239             | 33  | 496,168          | 735 | 473,929        | 702  |
| 1995  | 91,161                 | 135,721            | 149 | 8,265            | 9   | 127,456-       | 140- |
| 1996  | 174,811                | 12,576             | 7   | 19,775           | 11  | 7,199          | 4    |
| 1997  | 501,439                | 414,881            | 83  | 168,216          | 34  | 246,664-       | 49-  |
| 1998  | 462,692                | 324,949            | 70  | 109,293          | 24  | 215,656-       | 47-  |
| 1999  | 1,041,353              | 112,912            | 11  | 92,368           | 9   | 20,543-        | 2-   |
| 2000  | 145,064                | 177,528            | 122 | 3,705            | 3   | 173,823-       | 120- |
| 2001  | 570,240                | 529,525            | 93  | 76,598           | 13  | 452,926-       | 79-  |
| 2002  | 3,895,452              | 3,239,403          | 83  | 451,823          | 12  | 2,787,580-     | 72-  |
| 2003  | 14,580                 | 19,919             | 137 | 4,050            | 28  | 15,869-        | 109- |
| 2004  | 70,537                 | 112,158            | 159 | 109,467          | 155 | 2,691-         | 4-   |
| 2005  | 1                      |                    | 0   |                  | 0   |                | 0    |
| 2006  | 23,137                 | 75,371             | 326 | 1,524            | 7   | 73,847-        | 319- |
| 2007  | 124,800                | 244,105            | 196 | 213,698          | 171 | 30,407-        | 24-  |
| 2008  | 93,975                 |                    | 0   |                  | 0   |                | 0    |
| 2009  | 807,951                | 1,010,632          | 125 | 196,415          | 24  | 814,217-       | 101- |
| 2010  | 61,632                 | 1,290,092          |     | 46,567           | 76  | 1,243,525-     |      |
| 2011  | 506,757                | 148,685            | 29  | 151,934          | 30  | 3,249          | 1    |
| 2012  | 131,923                | 93,748             | 71  | 6,189            | 5   | 87,560-        | 66-  |
| 2013  | 124,098                | 219,228            | 177 | 51,666           | 42  | 167,562-       | 135- |
| 2014  | 388,873                | 362,356            | 93  | 169,088          | 43  | 193,268-       | 50-  |
| 2015  | 2,588,592              | 744,354            | 29  | 218,903          | 8   | 525,452-       | 20-  |
| 2016  | 91,539                 | 1,992,281          |     | 258,847          | 283 | 1,733,434-     |      |
| TOTAL | 12,318,538             | 11,468,907         | 93  | 4,130,420        | 34  | 7,338,487-     | 60-  |

## THREE-YEAR MOVING AVERAGES

|       |           |           |    |         |     |            |     |
|-------|-----------|-----------|----|---------|-----|------------|-----|
| 91-93 | 113,486   | 62,082    | 55 | 425,287 | 375 | 363,205    | 320 |
| 92-94 | 134,788   | 63,944    | 47 | 552,299 | 410 | 488,355    | 362 |
| 93-95 | 77,746    | 68,957    | 89 | 303,620 | 391 | 234,663    | 302 |
| 94-96 | 111,148   | 56,845    | 51 | 174,736 | 157 | 117,891    | 106 |
| 95-97 | 255,804   | 187,726   | 73 | 65,419  | 26  | 122,307-   | 48- |
| 96-98 | 379,647   | 250,802   | 66 | 99,095  | 26  | 151,707-   | 40- |
| 97-99 | 668,495   | 284,247   | 43 | 123,293 | 18  | 160,954-   | 24- |
| 98-00 | 549,703   | 205,129   | 37 | 68,455  | 12  | 136,674-   | 25- |
| 99-01 | 585,552   | 273,321   | 47 | 57,557  | 10  | 215,764-   | 37- |
| 00-02 | 1,536,919 | 1,315,485 | 86 | 177,375 | 12  | 1,138,110- | 74- |
| 01-03 | 1,493,424 | 1,262,949 | 85 | 177,490 | 12  | 1,085,459- | 73- |
| 02-04 | 1,326,857 | 1,123,826 | 85 | 188,446 | 14  | 935,380-   | 70- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 03-05                      | 28,373                 | 44,026                       | 155 | 37,839                     | 133 | 6,187-                   | 22-  |
| 04-06                      | 31,225                 | 62,509                       | 200 | 36,997                     | 118 | 25,512-                  | 82-  |
| 05-07                      | 49,313                 | 106,492                      | 216 | 71,741                     | 145 | 34,751-                  | 70-  |
| 06-08                      | 80,637                 | 106,492                      | 132 | 71,741                     | 89  | 34,751-                  | 43-  |
| 07-09                      | 342,242                | 418,246                      | 122 | 136,704                    | 40  | 281,541-                 | 82-  |
| 08-10                      | 321,186                | 766,908                      | 239 | 80,994                     | 25  | 685,914-                 | 214- |
| 09-11                      | 458,780                | 816,470                      | 178 | 131,639                    | 29  | 684,831-                 | 149- |
| 10-12                      | 233,437                | 510,842                      | 219 | 68,230                     | 29  | 442,612-                 | 190- |
| 11-13                      | 254,260                | 153,887                      | 61  | 69,930                     | 28  | 83,957-                  | 33-  |
| 12-14                      | 214,965                | 225,111                      | 105 | 75,648                     | 35  | 149,463-                 | 70-  |
| 13-15                      | 1,033,855              | 441,979                      | 43  | 146,552                    | 14  | 295,427-                 | 29-  |
| 14-16                      | 1,023,002              | 1,032,997                    | 101 | 215,613                    | 21  | 817,384-                 | 80-  |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 12-16                      | 665,005                | 682,394                      | 103 | 140,939                    | 21  | 541,455-                 | 81-  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|-------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| 1992  |                        | 5,341                        |     | 6,092                      |     | 751                      |     |
| 1993  |                        |                              |     | 716                        |     | 716                      |     |
| 1994  |                        |                              |     |                            |     |                          |     |
| 1995  | 376,835                |                              | 0   |                            | 0   |                          | 0   |
| 1996  | 8,656                  | 6,287                        | 73  | 9,888                      | 114 | 3,601                    | 42  |
| 1997  |                        |                              |     |                            |     |                          |     |
| 1998  |                        |                              |     |                            |     |                          |     |
| 1999  | 4,077                  | 442                          | 11  | 362                        | 9   | 80-                      | 2-  |
| 2000  |                        |                              |     |                            |     |                          |     |
| 2001  |                        |                              |     |                            |     |                          |     |
| 2002  |                        |                              |     |                            |     |                          |     |
| 2003  |                        |                              |     |                            |     |                          |     |
| 2004  |                        |                              |     |                            |     |                          |     |
| 2005  |                        |                              |     |                            |     |                          |     |
| 2006  |                        |                              |     |                            |     |                          |     |
| 2007  |                        |                              |     |                            |     |                          |     |
| 2008  |                        |                              |     |                            |     |                          |     |
| 2009  |                        |                              |     |                            |     |                          |     |
| 2010  |                        |                              |     |                            |     |                          |     |
| 2011  |                        |                              |     |                            |     |                          |     |
| 2012  |                        |                              |     |                            |     |                          |     |
| 2013  |                        |                              |     |                            |     |                          |     |
| 2014  |                        |                              |     |                            |     |                          |     |
| 2015  |                        |                              |     |                            |     |                          |     |
| 2016  |                        |                              |     |                            |     |                          |     |
| TOTAL | 389,568                | 12,070                       | 3   | 17,058                     | 4   | 4,988                    | 1   |

## THREE-YEAR MOVING AVERAGES

|       |         |       |    |       |     |       |    |
|-------|---------|-------|----|-------|-----|-------|----|
| 92-94 |         | 1,780 |    | 2,269 |     | 489   |    |
| 93-95 | 125,612 |       | 0  | 239   | 0   | 239   | 0  |
| 94-96 | 128,497 | 2,096 | 2  | 3,296 | 3   | 1,200 | 1  |
| 95-97 | 128,497 | 2,096 | 2  | 3,296 | 3   | 1,200 | 1  |
| 96-98 | 2,885   | 2,096 | 73 | 3,296 | 114 | 1,200 | 42 |
| 97-99 | 1,359   | 147   | 11 | 121   | 9   | 27-   | 2- |
| 98-00 | 1,359   | 147   | 11 | 121   | 9   | 27-   | 2- |
| 99-01 | 1,359   | 147   | 11 | 121   | 9   | 27-   | 2- |
| 00-02 |         |       |    |       |     |       |    |
| 01-03 |         |       |    |       |     |       |    |
| 02-04 |         |       |    |       |     |       |    |
| 03-05 |         |       |    |       |     |       |    |
| 04-06 |         |       |    |       |     |       |    |

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|----------------------------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|                            |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| THREE-YEAR MOVING AVERAGES |                        |                    |     |                  |     |                |     |
|                            | 05-07                  |                    |     |                  |     |                |     |
|                            | 06-08                  |                    |     |                  |     |                |     |
|                            | 07-09                  |                    |     |                  |     |                |     |
|                            | 08-10                  |                    |     |                  |     |                |     |
|                            | 09-11                  |                    |     |                  |     |                |     |
|                            | 10-12                  |                    |     |                  |     |                |     |
|                            | 11-13                  |                    |     |                  |     |                |     |
|                            | 12-14                  |                    |     |                  |     |                |     |
|                            | 13-15                  |                    |     |                  |     |                |     |
|                            | 14-16                  |                    |     |                  |     |                |     |
| FIVE-YEAR AVERAGE          |                        |                    |     |                  |     |                |     |
|                            | 12-16                  |                    |     |                  |     |                |     |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 1991  |                        |                    |     | 200              |     | 200            |     |
| 1992  |                        |                    |     |                  |     |                |     |
| 1993  |                        |                    |     |                  |     |                |     |
| 1994  |                        |                    |     |                  |     |                |     |
| 1995  |                        |                    |     |                  |     |                |     |
| 1996  |                        |                    |     |                  |     |                |     |
| 1997  |                        |                    |     |                  |     |                |     |
| 1998  |                        |                    |     |                  |     |                |     |
| 1999  | 37,629                 | 28,763             | 76  | 24,192           | 64  | 4,570-         | 12- |
| 2000  |                        |                    |     |                  |     |                |     |
| 2001  | 2,400                  | 2,429              | 101 | 940              | 39  | 1,489-         | 62- |
| 2002  |                        |                    |     |                  |     |                |     |
| 2003  |                        |                    |     |                  |     |                |     |
| 2004  |                        |                    |     |                  |     |                |     |
| 2005  |                        |                    |     |                  |     |                |     |
| 2006  | 3,856                  | 3,452              | 90  | 926              | 24  | 2,525-         | 65- |
| 2007  | 1,770                  |                    | 0   |                  | 0   |                | 0   |
| 2008  |                        |                    |     |                  |     |                |     |
| 2009  |                        |                    |     |                  |     |                |     |
| 2010  |                        |                    |     |                  |     |                |     |
| 2011  |                        |                    |     |                  |     |                |     |
| 2012  |                        |                    |     |                  |     |                |     |
| 2013  | 1,539                  |                    | 0   |                  | 0   |                | 0   |
| 2014  | 4,621                  |                    | 0   |                  | 0   |                | 0   |
| 2015  | 9,599                  |                    | 0   |                  | 0   |                | 0   |
| 2016  | 919                    |                    | 0   |                  | 0   |                | 0   |
| TOTAL | 62,334                 | 34,643             | 56  | 26,259           | 42  | 8,385-         | 13- |

## THREE-YEAR MOVING AVERAGES

|       |        |        |     |       |    |        |     |
|-------|--------|--------|-----|-------|----|--------|-----|
| 91-93 |        |        |     | 67    |    | 67     |     |
| 92-94 |        |        |     |       |    |        |     |
| 93-95 |        |        |     |       |    |        |     |
| 94-96 |        |        |     |       |    |        |     |
| 95-97 |        |        |     |       |    |        |     |
| 96-98 |        |        |     |       |    |        |     |
| 97-99 | 12,543 | 9,588  | 76  | 8,064 | 64 | 1,523- | 12- |
| 98-00 | 12,543 | 9,588  | 76  | 8,064 | 64 | 1,523- | 12- |
| 99-01 | 13,343 | 10,397 | 78  | 8,377 | 63 | 2,020- | 15- |
| 00-02 | 800    | 810    | 101 | 313   | 39 | 496-   | 62- |
| 01-03 | 800    | 810    | 101 | 313   | 39 | 496-   | 62- |
| 02-04 |        |        |     |       |    |        |     |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 03-05                      |                        |                              |     |                            |     |                          |     |
| 04-06                      | 1,285                  | 1,151                        | 90  | 309                        | 24  | 842-                     | 65- |
| 05-07                      | 1,876                  | 1,151                        | 61  | 309                        | 16  | 842-                     | 45- |
| 06-08                      | 1,876                  | 1,151                        | 61  | 309                        | 16  | 842-                     | 45- |
| 07-09                      | 590                    |                              | 0   |                            | 0   |                          | 0   |
| 08-10                      |                        |                              |     |                            |     |                          |     |
| 09-11                      |                        |                              |     |                            |     |                          |     |
| 10-12                      |                        |                              |     |                            |     |                          |     |
| 11-13                      | 513                    |                              | 0   |                            | 0   |                          | 0   |
| 12-14                      | 2,053                  |                              | 0   |                            | 0   |                          | 0   |
| 13-15                      | 5,253                  |                              | 0   |                            | 0   |                          | 0   |
| 14-16                      | 5,047                  |                              | 0   |                            | 0   |                          | 0   |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 12-16                      | 3,336                  |                              | 0   |                            | 0   |                          | 0   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 362 STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1991  | 38,745                 | 20,942             | 54  | 8,480            | 22  | 12,462-        | 32-  |
| 1992  | 424,479                | 182,729            | 43  | 58,187           | 14  | 124,542-       | 29-  |
| 1993  | 482,508                | 103,471            | 21  | 58,753           | 12  | 44,718-        | 9-   |
| 1994  | 301,108                | 132,801            | 44  | 330,396          | 110 | 197,595        | 66   |
| 1995  | 694,912                | 186,720            | 27  | 35,314           | 5   | 151,406-       | 22-  |
| 1996  | 5,420,973              | 1,273,654          | 23  | 1,227,554        | 23  | 46,100-        | 1-   |
| 1997  | 123,946                | 96,853             | 78  | 130,297          | 105 | 33,444         | 27   |
| 1998  | 155,956                | 93,572             | 60  | 301,252          | 193 | 207,681        | 133  |
| 1999  | 983,905                | 752,077            | 76  | 632,572          | 64  | 119,505-       | 12-  |
| 2000  | 5,607,561              | 1,779,764          | 32  | 1,198,762        | 21  | 581,001-       | 10-  |
| 2001  | 580,366                | 587,267            | 101 | 227,230          | 39  | 360,036-       | 62-  |
| 2002  | 26,487                 | 22,598             | 85  | 8,412            | 32  | 14,186-        | 54-  |
| 2003  | 1,087,561              | 865,712            | 80  | 370,283          | 34  | 495,430-       | 46-  |
| 2004  | 186,856                | 159,979            | 86  | 64,984           | 35  | 94,995-        | 51-  |
| 2005  | 831,957                | 563,737            | 68  | 121,893          | 15  | 441,844-       | 53-  |
| 2006  | 1,291,640              | 1,156,218          | 90  | 310,342          | 24  | 845,876-       | 65-  |
| 2007  | 3,085,707              | 3,402,625          | 110 | 111,393          | 4   | 3,291,232-     | 107- |
| 2008  | 970,885                | 1,373,859          | 142 | 376,499          | 39  | 997,360-       | 103- |
| 2009  | 1,043,125              | 1,802,297          | 173 | 3,350            | 0   | 1,798,947-     | 172- |
| 2010  | 956,974                | 2,214,238          | 231 | 95,449           | 10  | 2,118,789-     | 221- |
| 2011  | 2,030,776              | 1,712,760          | 84  | 238,515          | 12  | 1,474,245-     | 73-  |
| 2012  | 536,193                | 2,249,390          | 420 | 414,807          | 77  | 1,834,583-     | 342- |
| 2013  | 1,866,313              | 1,709,737          | 92  | 151,846          | 8   | 1,557,891-     | 83-  |
| 2014  | 746,471                | 1,784,630          | 239 | 4,165            | 1   | 1,780,465-     | 239- |
| 2015  | 5,542,548              | 1,352,938          | 24  | 60,088           | 1   | 1,292,849-     | 23-  |
| 2016  | 1,509,978              | 2,121,624          | 141 | 23,532           | 2   | 2,098,092-     | 139- |
| TOTAL | 36,527,931             | 27,702,192         | 76  | 6,564,356        | 18  | 21,137,836-    | 58-  |

## THREE-YEAR MOVING AVERAGES

|       |           |           |    |         |    |          |     |
|-------|-----------|-----------|----|---------|----|----------|-----|
| 91-93 | 315,244   | 102,381   | 32 | 41,807  | 13 | 60,574-  | 19- |
| 92-94 | 402,698   | 139,667   | 35 | 149,112 | 37 | 9,445    | 2   |
| 93-95 | 492,843   | 140,997   | 29 | 141,488 | 29 | 490      | 0   |
| 94-96 | 2,138,998 | 531,058   | 25 | 531,088 | 25 | 30       | 0   |
| 95-97 | 2,079,944 | 519,076   | 25 | 464,388 | 22 | 54,687-  | 3-  |
| 96-98 | 1,900,292 | 488,026   | 26 | 553,034 | 29 | 65,008   | 3   |
| 97-99 | 421,269   | 314,167   | 75 | 354,707 | 84 | 40,540   | 10  |
| 98-00 | 2,249,141 | 875,137   | 39 | 710,862 | 32 | 164,275- | 7-  |
| 99-01 | 2,390,611 | 1,039,703 | 43 | 686,188 | 29 | 353,514- | 15- |
| 00-02 | 2,071,472 | 796,543   | 38 | 478,135 | 23 | 318,408- | 15- |
| 01-03 | 564,805   | 491,859   | 87 | 201,975 | 36 | 289,884- | 51- |
| 02-04 | 433,635   | 349,430   | 81 | 147,893 | 34 | 201,537- | 46- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 362 STATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 03-05                      | 702,124                | 529,810                      | 75  | 185,720                    | 26  | 344,090-                 | 49-  |
| 04-06                      | 770,151                | 626,645                      | 81  | 165,740                    | 22  | 460,905-                 | 60-  |
| 05-07                      | 1,736,435              | 1,707,527                    | 98  | 181,209                    | 10  | 1,526,317-               | 88-  |
| 06-08                      | 1,782,744              | 1,977,567                    | 111 | 266,078                    | 15  | 1,711,489-               | 96-  |
| 07-09                      | 1,699,906              | 2,192,927                    | 129 | 163,747                    | 10  | 2,029,180-               | 119- |
| 08-10                      | 990,328                | 1,796,798                    | 181 | 158,432                    | 16  | 1,638,366-               | 165- |
| 09-11                      | 1,343,625              | 1,909,765                    | 142 | 112,438                    | 8   | 1,797,327-               | 134- |
| 10-12                      | 1,174,648              | 2,058,796                    | 175 | 249,590                    | 21  | 1,809,206-               | 154- |
| 11-13                      | 1,477,761              | 1,890,629                    | 128 | 268,389                    | 18  | 1,622,240-               | 110- |
| 12-14                      | 1,049,659              | 1,914,586                    | 182 | 190,273                    | 18  | 1,724,313-               | 164- |
| 13-15                      | 2,718,444              | 1,615,768                    | 59  | 72,033                     | 3   | 1,543,735-               | 57-  |
| 14-16                      | 2,599,666              | 1,753,064                    | 67  | 29,262                     | 1   | 1,723,802-               | 66-  |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 12-16                      | 2,040,301              | 1,843,664                    | 90  | 130,888                    | 6   | 1,712,776-               | 84-  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 364 POLES, TOWERS AND FIXTURES

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1991  | 946,267                | 411,214            | 43  | 138,760          | 15  | 272,454-       | 29-  |
| 1992  | 2,156,070              | 1,385,900          | 64  | 682,910          | 32  | 702,990-       | 33-  |
| 1993  | 2,315,989              | 1,588,199          | 69  | 741,715          | 32  | 846,484-       | 37-  |
| 1994  | 1,956,519              | 1,213,949          | 62  | 209,205          | 11  | 1,004,744-     | 51-  |
| 1995  | 2,125,050              | 1,466,148          | 69  | 309,232          | 15  | 1,156,916-     | 54-  |
| 1996  | 1,596,961              | 375,293            | 24  | 361,708          | 23  | 13,585-        | 1-   |
| 1997  | 1,075,671              | 834,582            | 78  | 1,122,766        | 104 | 288,184        | 27   |
| 1998  | 806,164                | 488,261            | 61  | 1,571,951        | 195 | 1,083,690      | 134  |
| 1999  | 1,152,200              | 880,718            | 76  | 508,119          | 44  | 372,598-       | 32-  |
| 2000  | 1,847,854              | 586,419            | 32  | 394,983          | 21  | 191,436-       | 10-  |
| 2001  | 1,317,967              | 1,333,639          | 101 | 433,028          | 33  | 900,611-       | 68-  |
| 2002  | 3,839,897              | 3,276,095          | 85  | 908,337          | 24  | 2,367,758-     | 62-  |
| 2003  | 2,231,433              | 1,776,249          | 80  | 613,779          | 28  | 1,162,470-     | 52-  |
| 2004  | 2,604,783              | 2,230,116          | 86  | 605,902          | 23  | 1,624,213-     | 62-  |
| 2005  | 3,184,082              | 2,157,546          | 68  | 466,512          | 15  | 1,691,035-     | 53-  |
| 2006  | 3,716,298              | 3,326,662          | 90  | 892,914          | 24  | 2,433,748-     | 65-  |
| 2007  | 2,497,297              | 3,713,094          | 149 | 3,843,351        | 154 | 130,257        | 5    |
| 2008  | 3,403,343              | 4,815,931          | 142 | 721,945          | 21  | 4,093,985-     | 120- |
| 2009  | 2,985,131              | 3,931,571          | 132 | 905,996          | 30  | 3,025,575-     | 101- |
| 2010  | 3,393,766              | 4,059,213          | 120 | 925,252          | 27  | 3,133,961-     | 92-  |
| 2011  | 3,908,694              | 4,219,885          | 108 | 887,857          | 23  | 3,332,028-     | 85-  |
| 2012  | 3,229,999              | 4,463,263          | 138 | 784,237          | 24  | 3,679,026-     | 114- |
| 2013  | 3,686,199              | 4,462,924          | 121 | 760,184          | 21  | 3,702,740-     | 100- |
| 2014  | 4,926,088              | 2,925,858          | 59  | 572,939          | 12  | 2,352,919-     | 48-  |
| 2015  | 3,333,448              | 4,920,089          | 148 | 819,983          | 25  | 4,100,106-     | 123- |
| 2016  | 3,508,903              | 3,723,475          | 106 | 602,889          | 17  | 3,120,586-     | 89-  |
| TOTAL | 67,746,072             | 64,566,292         | 95  | 20,786,457       | 31  | 43,779,835-    | 65-  |

## THREE-YEAR MOVING AVERAGES

|       |           |           |    |           |     |            |     |
|-------|-----------|-----------|----|-----------|-----|------------|-----|
| 91-93 | 1,806,109 | 1,128,438 | 62 | 521,128   | 29  | 607,309-   | 34- |
| 92-94 | 2,142,859 | 1,396,016 | 65 | 544,610   | 25  | 851,406-   | 40- |
| 93-95 | 2,132,519 | 1,422,765 | 67 | 420,051   | 20  | 1,002,715- | 47- |
| 94-96 | 1,892,843 | 1,018,463 | 54 | 293,382   | 15  | 725,082-   | 38- |
| 95-97 | 1,599,227 | 892,008   | 56 | 597,902   | 37  | 294,106-   | 18- |
| 96-98 | 1,159,599 | 566,046   | 49 | 1,018,809 | 88  | 452,763    | 39  |
| 97-99 | 1,011,345 | 734,520   | 73 | 1,067,612 | 106 | 333,092    | 33  |
| 98-00 | 1,268,739 | 651,799   | 51 | 825,018   | 65  | 173,219    | 14  |
| 99-01 | 1,439,340 | 933,592   | 65 | 445,377   | 31  | 488,215-   | 34- |
| 00-02 | 2,335,239 | 1,732,051 | 74 | 578,783   | 25  | 1,153,268- | 49- |
| 01-03 | 2,463,099 | 2,128,661 | 86 | 651,715   | 26  | 1,476,946- | 60- |
| 02-04 | 2,892,037 | 2,427,487 | 84 | 709,339   | 25  | 1,718,147- | 59- |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 03-05                      | 2,673,432              | 2,054,637                    | 77  | 562,064                    | 21  | 1,492,573-               | 56-  |
| 04-06                      | 3,168,388              | 2,571,441                    | 81  | 655,109                    | 21  | 1,916,332-               | 60-  |
| 05-07                      | 3,132,559              | 3,065,768                    | 98  | 1,734,259                  | 55  | 1,331,508-               | 43-  |
| 06-08                      | 3,205,646              | 3,951,896                    | 123 | 1,819,404                  | 57  | 2,132,492-               | 67-  |
| 07-09                      | 2,961,924              | 4,153,532                    | 140 | 1,823,764                  | 62  | 2,329,768-               | 79-  |
| 08-10                      | 3,260,747              | 4,268,905                    | 131 | 851,064                    | 26  | 3,417,840-               | 105- |
| 09-11                      | 3,429,197              | 4,070,223                    | 119 | 906,368                    | 26  | 3,163,854-               | 92-  |
| 10-12                      | 3,510,820              | 4,247,453                    | 121 | 865,782                    | 25  | 3,381,672-               | 96-  |
| 11-13                      | 3,608,297              | 4,382,024                    | 121 | 810,759                    | 22  | 3,571,264-               | 99-  |
| 12-14                      | 3,947,429              | 3,950,682                    | 100 | 705,787                    | 18  | 3,244,895-               | 82-  |
| 13-15                      | 3,981,912              | 4,102,957                    | 103 | 717,702                    | 18  | 3,385,255-               | 85-  |
| 14-16                      | 3,922,813              | 3,856,474                    | 98  | 665,270                    | 17  | 3,191,204-               | 81-  |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 12-16                      | 3,736,927              | 4,099,122                    | 110 | 708,046                    | 19  | 3,391,075-               | 91-  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1991  | 940,792                | 273,828            | 29  | 427,240          | 45  | 153,412        | 16   |
| 1992  | 1,570,091              | 774,913            | 49  | 1,612,251        | 103 | 837,338        | 53   |
| 1993  | 1,911,990              | 922,578            | 48  | 1,249,075        | 65  | 326,497        | 17   |
| 1994  | 1,983,667              | 755,592            | 38  | 669,659          | 34  | 85,933-        | 4-   |
| 1995  | 1,584,980              | 910,186            | 57  | 700,814          | 44  | 209,372-       | 13-  |
| 1996  | 1,220,276              | 286,696            | 23  | 276,319          | 23  | 10,377-        | 1-   |
| 1997  | 1,491,137              | 1,165,189          | 78  | 1,567,533        | 105 | 402,344        | 27   |
| 1998  | 722,398                | 433,429            | 60  | 1,395,420        | 193 | 961,991        | 133  |
| 1999  | 1,269,869              | 970,661            | 76  | 560,011          | 44  | 410,650-       | 32-  |
| 2000  | 2,210,437              | 701,485            | 32  | 472,486          | 21  | 228,999-       | 10-  |
| 2001  | 1,940,277              | 1,963,348          | 101 | 637,493          | 33  | 1,325,856-     | 68-  |
| 2002  | 2,673,650              | 2,281,085          | 85  | 632,458          | 24  | 1,648,626-     | 62-  |
| 2003  | 4,793,024              | 3,815,308          | 80  | 1,318,371        | 28  | 2,496,937-     | 52-  |
| 2004  | 2,854,859              | 2,444,221          | 86  | 664,073          | 23  | 1,780,148-     | 62-  |
| 2005  | 4,883,495              | 3,309,078          | 68  | 630,493          | 13  | 2,678,585-     | 55-  |
| 2006  | 2,436,246              | 2,180,818          | 90  | 585,356          | 24  | 1,595,462-     | 65-  |
| 2007  | 1,953,914              | 4,063,381          | 208 | 1,944,417        | 100 | 2,118,964-     | 108- |
| 2008  | 2,751,503              | 3,893,539          | 142 | 583,671          | 21  | 3,309,867-     | 120- |
| 2009  | 2,819,441              | 3,713,345          | 132 | 855,708          | 30  | 2,857,637-     | 101- |
| 2010  | 2,926,576              | 3,443,779          | 118 | 833,671          | 28  | 2,610,108-     | 89-  |
| 2011  | 3,732,737              | 2,802,216          | 75  | 726,607          | 19  | 2,075,609-     | 56-  |
| 2012  | 2,499,062              | 2,963,831          | 119 | 641,756          | 26  | 2,322,075-     | 93-  |
| 2013  | 2,964,625              | 2,963,606          | 100 | 621,935          | 21  | 2,341,671-     | 79-  |
| 2014  | 3,323,671              | 2,133,689          | 64  | 390,249          | 12  | 1,743,439-     | 52-  |
| 2015  | 3,244,225              | 3,281,115          | 101 | 671,060          | 21  | 2,610,055-     | 80-  |
| 2016  | 3,170,007              | 3,625,916          | 114 | 590,156          | 19  | 3,035,760-     | 96-  |
| TOTAL | 63,872,950             | 56,072,831         | 88  | 21,258,283       | 33  | 34,814,548-    | 55-  |

## THREE-YEAR MOVING AVERAGES

|       |           |           |    |           |     |            |     |
|-------|-----------|-----------|----|-----------|-----|------------|-----|
| 91-93 | 1,474,291 | 657,106   | 45 | 1,096,189 | 74  | 439,082    | 30  |
| 92-94 | 1,821,916 | 817,694   | 45 | 1,176,995 | 65  | 359,301    | 20  |
| 93-95 | 1,826,879 | 862,785   | 47 | 873,183   | 48  | 10,397     | 1   |
| 94-96 | 1,596,308 | 650,825   | 41 | 548,931   | 34  | 101,894-   | 6-  |
| 95-97 | 1,432,131 | 787,357   | 55 | 848,222   | 59  | 60,865     | 4   |
| 96-98 | 1,144,604 | 628,438   | 55 | 1,079,757 | 94  | 451,319    | 39  |
| 97-99 | 1,161,135 | 856,426   | 74 | 1,174,321 | 101 | 317,895    | 27  |
| 98-00 | 1,400,901 | 701,858   | 50 | 809,306   | 58  | 107,447    | 8   |
| 99-01 | 1,806,861 | 1,211,831 | 67 | 556,663   | 31  | 655,168-   | 36- |
| 00-02 | 2,274,788 | 1,648,639 | 72 | 580,812   | 26  | 1,067,827- | 47- |
| 01-03 | 3,135,650 | 2,686,580 | 86 | 862,774   | 28  | 1,823,806- | 58- |
| 02-04 | 3,440,511 | 2,846,871 | 83 | 871,634   | 25  | 1,975,237- | 57- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 03-05                      | 4,177,126              | 3,189,536                    | 76  | 870,979                    | 21  | 2,318,557-               | 56-  |
| 04-06                      | 3,391,533              | 2,644,706                    | 78  | 626,640                    | 18  | 2,018,065-               | 60-  |
| 05-07                      | 3,091,218              | 3,184,426                    | 103 | 1,053,422                  | 34  | 2,131,004-               | 69-  |
| 06-08                      | 2,380,554              | 3,379,246                    | 142 | 1,037,815                  | 44  | 2,341,431-               | 98-  |
| 07-09                      | 2,508,286              | 3,890,088                    | 155 | 1,127,932                  | 45  | 2,762,156-               | 110- |
| 08-10                      | 2,832,507              | 3,683,554                    | 130 | 757,683                    | 27  | 2,925,871-               | 103- |
| 09-11                      | 3,159,585              | 3,319,780                    | 105 | 805,329                    | 25  | 2,514,451-               | 80-  |
| 10-12                      | 3,052,792              | 3,069,942                    | 101 | 734,011                    | 24  | 2,335,930-               | 77-  |
| 11-13                      | 3,065,475              | 2,909,884                    | 95  | 663,433                    | 22  | 2,246,451-               | 73-  |
| 12-14                      | 2,929,119              | 2,687,042                    | 92  | 551,313                    | 19  | 2,135,728-               | 73-  |
| 13-15                      | 3,177,507              | 2,792,803                    | 88  | 561,081                    | 18  | 2,231,722-               | 70-  |
| 14-16                      | 3,245,967              | 3,013,573                    | 93  | 550,488                    | 17  | 2,463,085-               | 76-  |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 12-16                      | 3,040,318              | 2,993,631                    | 98  | 583,031                    | 19  | 2,410,600-               | 79-  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 366 UNDERGROUND CONDUIT

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |      | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|------|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT  | AMOUNT         | PCT  |
| 1991  | 140,927                | 5,584              | 4   | 5,501            | 4    | 83-            | 0    |
| 1992  | 83,445                 | 23,595             | 28  | 240,116          | 288  | 216,521        | 259  |
| 1993  | 44,821-                | 10,411             | 23- | 50,414           | 112- | 40,003         | 89-  |
| 1994  | 59,590                 | 19,374             | 33  | 35,228           | 59   | 15,854         | 27   |
| 1995  | 82,313                 | 22,009             | 27  | 10,776           | 13   | 11,233-        | 14-  |
| 1996  | 55,493                 | 13,112             | 24  | 12,638           | 23   | 474-           | 1-   |
| 1997  | 60,669                 | 47,407             | 78  | 63,777           | 105  | 16,370         | 27   |
| 1998  | 58,619                 | 35,171             | 60  | 113,231          | 193  | 78,061         | 133  |
| 1999  | 50,959                 | 38,952             | 76  | 32,762           | 64   | 6,189-         | 12-  |
| 2000  | 187,023                | 59,352             | 32  | 50,325           | 27   | 9,027-         | 5-   |
| 2001  | 85,049                 | 86,060             | 101 | 33,299           | 39   | 52,761-        | 62-  |
| 2002  | 119,777                | 102,190            | 85  | 38,041           | 32   | 64,149-        | 54-  |
| 2003  | 79,613                 | 63,373             | 80  | 27,106           | 34   | 36,267-        | 46-  |
| 2004  | 154,518                | 132,292            | 86  | 53,738           | 35   | 78,555-        | 51-  |
| 2005  | 3,345,928              | 2,267,214          | 68  | 490,224          | 15   | 1,776,989-     | 53-  |
| 2006  | 218,548                | 195,634            | 90  | 52,510           | 24   | 143,124-       | 65-  |
| 2007  | 666,020                | 219,929            | 33  | 62,787           | 9    | 157,142-       | 24-  |
| 2008  | 207,340                | 293,398            | 142 | 80,404           | 39   | 212,994-       | 103- |
| 2009  | 218,073                |                    | 0   |                  | 0    |                | 0    |
| 2010  | 210,932                | 323,031            | 153 | 256,930          | 122  | 66,101-        | 31-  |
| 2011  | 410,267                | 388,645            | 95  | 591,905          | 144  | 203,260        | 50   |
| 2012  | 252,954                | 411,059            | 163 | 524,747          | 207  | 113,688        | 45   |
| 2013  | 237,481                | 411,028            | 173 | 513,968          | 216  | 102,940        | 43   |
| 2014  | 500,406                | 961,127            | 192 | 198,827          | 40   | 762,301-       | 152- |
| 2015  | 387,621                | 453,132            | 117 | 1,218,358        | 314  | 765,226        | 197  |
| 2016  | 592,368                | 435,486            | 74  | 157,154          | 27   | 278,332-       | 47-  |
| TOTAL | 8,421,112              | 7,018,567          | 83  | 4,914,767        | 58   | 2,103,800-     | 25-  |

## THREE-YEAR MOVING AVERAGES

|       |         |        |    |         |     |         |     |
|-------|---------|--------|----|---------|-----|---------|-----|
| 91-93 | 59,850  | 13,197 | 22 | 98,677  | 165 | 85,480  | 143 |
| 92-94 | 32,738  | 17,793 | 54 | 108,586 | 332 | 90,793  | 277 |
| 93-95 | 32,361  | 17,265 | 53 | 32,139  | 99  | 14,875  | 46  |
| 94-96 | 65,799  | 18,165 | 28 | 19,547  | 30  | 1,382   | 2   |
| 95-97 | 66,158  | 27,509 | 42 | 29,064  | 44  | 1,554   | 2   |
| 96-98 | 58,260  | 31,897 | 55 | 63,216  | 109 | 31,319  | 54  |
| 97-99 | 56,749  | 40,510 | 71 | 69,924  | 123 | 29,414  | 52  |
| 98-00 | 98,867  | 44,492 | 45 | 65,440  | 66  | 20,948  | 21  |
| 99-01 | 107,677 | 61,455 | 57 | 38,796  | 36  | 22,659- | 21- |
| 00-02 | 130,616 | 82,534 | 63 | 40,555  | 31  | 41,979- | 32- |
| 01-03 | 94,813  | 83,875 | 88 | 32,815  | 35  | 51,059- | 54- |
| 02-04 | 117,969 | 99,285 | 84 | 39,628  | 34  | 59,657- | 51- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 366 UNDERGROUND CONDUIT

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 03-05                      | 1,193,353              | 820,960                      | 69  | 190,356                    | 16  | 630,604-                 | 53- |
| 04-06                      | 1,239,665              | 865,047                      | 70  | 198,824                    | 16  | 666,223-                 | 54- |
| 05-07                      | 1,410,165              | 894,259                      | 63  | 201,841                    | 14  | 692,418-                 | 49- |
| 06-08                      | 363,969                | 236,321                      | 65  | 65,234                     | 18  | 171,087-                 | 47- |
| 07-09                      | 363,811                | 171,109                      | 47  | 47,730                     | 13  | 123,379-                 | 34- |
| 08-10                      | 212,115                | 205,477                      | 97  | 112,445                    | 53  | 93,032-                  | 44- |
| 09-11                      | 279,757                | 237,225                      | 85  | 282,945                    | 101 | 45,720                   | 16  |
| 10-12                      | 291,384                | 374,245                      | 128 | 457,861                    | 157 | 83,616                   | 29  |
| 11-13                      | 300,234                | 403,577                      | 134 | 543,540                    | 181 | 139,963                  | 47  |
| 12-14                      | 330,280                | 594,405                      | 180 | 412,514                    | 125 | 181,891-                 | 55- |
| 13-15                      | 375,169                | 608,429                      | 162 | 643,717                    | 172 | 35,288                   | 9   |
| 14-16                      | 493,465                | 616,582                      | 125 | 524,779                    | 106 | 91,802-                  | 19- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 12-16                      | 394,166                | 534,367                      | 136 | 522,611                    | 133 | 11,756-                  | 3-  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1991  | 329,988                | 116,284            | 35  | 135,121          | 41  | 18,837         | 6    |
| 1992  | 774,212                | 375,260            | 48  | 447,409          | 58  | 72,149         | 9    |
| 1993  | 805,156                | 304,651            | 38  | 533,847          | 66  | 229,196        | 28   |
| 1994  | 609,536                | 257,264            | 42  | 454,014          | 74  | 196,750        | 32   |
| 1995  | 501,375                | 334,860            | 67  | 284,647          | 57  | 50,213-        | 10-  |
| 1996  | 614,702                | 144,234            | 23  | 139,013          | 23  | 5,221-         | 1-   |
| 1997  | 271,043                | 211,796            | 78  | 284,930          | 105 | 73,134         | 27   |
| 1998  | 361,532                | 216,914            | 60  | 698,353          | 193 | 481,439        | 133  |
| 1999  | 692,731                | 529,509            | 76  | 445,370          | 64  | 84,139-        | 12-  |
| 2000  | 456,603                | 144,904            | 32  | 122,865          | 27  | 22,039-        | 5-   |
| 2001  | 485,918                | 491,696            | 101 | 190,251          | 39  | 301,445-       | 62-  |
| 2002  | 937,035                | 799,453            | 85  | 297,601          | 32  | 501,852-       | 54-  |
| 2003  | 647,842                | 515,690            | 80  | 220,571          | 34  | 295,119-       | 46-  |
| 2004  | 985,103                | 843,408            | 86  | 342,594          | 35  | 500,813-       | 51-  |
| 2005  | 972,234                | 658,789            | 68  | 142,446          | 15  | 516,344-       | 53-  |
| 2006  | 1,415,864              | 1,267,418          | 90  | 340,189          | 24  | 927,228-       | 65-  |
| 2007  | 1,314,482              | 1,402,118          | 107 | 400,286          | 30  | 1,001,832-     | 76-  |
| 2008  | 1,725,290              | 2,441,387          | 142 | 669,049          | 39  | 1,772,338-     | 103- |
| 2009  | 1,866,723              |                    | 0   |                  | 0   |                | 0    |
| 2010  | 1,400,841              | 1,866,483          | 133 | 590,896          | 42  | 1,275,587-     | 91-  |
| 2011  | 1,966,385              | 600,633            | 31  | 589,447          | 30  | 11,186-        | 1-   |
| 2012  | 1,733,138              | 635,273            | 37  | 535,083          | 31  | 100,190-       | 6-   |
| 2013  | 2,029,299              | 635,224            | 31  | 558,567          | 28  | 76,657-        | 4-   |
| 2014  | 3,155,514              | 1,044,303          | 33  | 114,630          | 4   | 929,673-       | 29-  |
| 2015  | 2,990,434              | 700,295            | 23  | 544,385          | 18  | 155,910-       | 5-   |
| 2016  | 3,353,257              | 3,359,702          | 100 | 543,989          | 16  | 2,815,714-     | 84-  |
| TOTAL | 32,396,237             | 19,897,549         | 61  | 9,625,554        | 30  | 10,271,995-    | 32-  |

## THREE-YEAR MOVING AVERAGES

|       |         |         |    |         |     |          |     |
|-------|---------|---------|----|---------|-----|----------|-----|
| 91-93 | 636,452 | 265,398 | 42 | 372,126 | 58  | 106,727  | 17  |
| 92-94 | 729,635 | 312,392 | 43 | 478,423 | 66  | 166,032  | 23  |
| 93-95 | 638,689 | 298,925 | 47 | 424,169 | 66  | 125,244  | 20  |
| 94-96 | 575,204 | 245,453 | 43 | 292,558 | 51  | 47,105   | 8   |
| 95-97 | 462,373 | 230,297 | 50 | 236,197 | 51  | 5,900    | 1   |
| 96-98 | 415,759 | 190,982 | 46 | 374,099 | 90  | 183,117  | 44  |
| 97-99 | 441,769 | 319,407 | 72 | 476,218 | 108 | 156,811  | 35  |
| 98-00 | 503,622 | 297,109 | 59 | 422,196 | 84  | 125,087  | 25  |
| 99-01 | 545,084 | 388,703 | 71 | 252,829 | 46  | 135,874- | 25- |
| 00-02 | 626,519 | 478,684 | 76 | 203,572 | 32  | 275,112- | 44- |
| 01-03 | 690,265 | 602,280 | 87 | 236,141 | 34  | 366,139- | 53- |
| 02-04 | 856,660 | 719,517 | 84 | 286,922 | 33  | 432,595- | 50- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 03-05                      | 868,393                | 672,629                      | 77  | 235,204                    | 27  | 437,425-                 | 50- |
| 04-06                      | 1,124,400              | 923,205                      | 82  | 275,076                    | 24  | 648,128-                 | 58- |
| 05-07                      | 1,234,193              | 1,109,442                    | 90  | 294,307                    | 24  | 815,135-                 | 66- |
| 06-08                      | 1,485,212              | 1,703,641                    | 115 | 469,842                    | 32  | 1,233,799-               | 83- |
| 07-09                      | 1,635,498              | 1,281,168                    | 78  | 356,445                    | 22  | 924,723-                 | 57- |
| 08-10                      | 1,664,285              | 1,435,957                    | 86  | 419,982                    | 25  | 1,015,975-               | 61- |
| 09-11                      | 1,744,650              | 822,372                      | 47  | 393,448                    | 23  | 428,924-                 | 25- |
| 10-12                      | 1,700,122              | 1,034,130                    | 61  | 571,809                    | 34  | 462,321-                 | 27- |
| 11-13                      | 1,909,608              | 623,710                      | 33  | 561,032                    | 29  | 62,678-                  | 3-  |
| 12-14                      | 2,305,984              | 771,600                      | 33  | 402,760                    | 17  | 368,840-                 | 16- |
| 13-15                      | 2,725,082              | 793,274                      | 29  | 405,861                    | 15  | 387,413-                 | 14- |
| 14-16                      | 3,166,402              | 1,701,434                    | 54  | 401,001                    | 13  | 1,300,432-               | 41- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 12-16                      | 2,652,328              | 1,274,960                    | 48  | 459,331                    | 17  | 815,629-                 | 31- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1991  | 2,152,556              |                    | 0   | 281,040          | 13  | 281,040        | 13   |
| 1992  | 1,978,455              | 887                | 0   | 184,514          | 9   | 183,627        | 9    |
| 1993  | 2,493,512              |                    | 0   | 252,695          | 10  | 252,695        | 10   |
| 1994  | 2,110,473              | 169                | 0   | 170,211          | 8   | 170,042        | 8    |
| 1995  | 4,027,576              | 101                | 0   | 433,437          | 11  | 433,336        | 11   |
| 1996  | 5,110,641              | 1,200,651          | 23  | 1,157,193        | 23  | 43,458-        | 1-   |
| 1997  | 939,980                | 734,509            | 78  | 988,137          | 105 | 253,628        | 27   |
| 1998  | 848,231                | 508,927            | 60  | 1,638,485        | 193 | 1,129,558      | 133  |
| 1999  | 1,613,598              | 1,233,401          | 76  | 711,596          | 44  | 521,805-       | 32-  |
| 2000  | 2,474,592              | 785,315            | 32  | 528,950          | 21  | 256,365-       | 10-  |
| 2001  | 2,363,331              | 2,391,433          | 101 | 776,490          | 33  | 1,614,942-     | 68-  |
| 2002  | 4,939,265              | 4,214,045          | 85  | 1,168,395        | 24  | 3,045,650-     | 62-  |
| 2003  | 3,995,657              | 3,180,594          | 80  | 1,099,047        | 28  | 2,081,547-     | 52-  |
| 2004  | 5,929,980              | 5,077,022          | 86  | 1,379,381        | 23  | 3,697,641-     | 62-  |
| 2005  | 4,529,433              | 3,069,161          | 68  | 663,825          | 15  | 2,405,336-     | 53-  |
| 2006  | 4,634,687              | 4,148,763          | 90  | 1,113,576        | 24  | 3,035,187-     | 65-  |
| 2007  | 5,704,962              | 8,440,269          | 148 | 1,979,947        | 35  | 6,460,322-     | 113- |
| 2008  | 5,500,143              | 7,783,026          | 142 | 1,166,736        | 21  | 6,616,290-     | 120- |
| 2009  | 4,955,461              | 6,526,594          | 132 | 1,374,083        | 28  | 5,152,511-     | 104- |
| 2010  | 5,158,025              | 5,868,240          | 114 | 1,318,790        | 26  | 4,549,450-     | 88-  |
| 2011  | 6,395,663              | 7,153,832          | 112 | 1,116,781        | 17  | 6,037,051-     | 94-  |
| 2012  | 5,081,547              | 6,437,485          | 127 | 1,099,011        | 22  | 5,338,474-     | 105- |
| 2013  | 4,723,482              | 7,877,599          | 167 | 989,740          | 21  | 6,887,858-     | 146- |
| 2014  | 5,661,967              | 6,227,802          | 110 | 1,423,622        | 25  | 4,804,181-     | 85-  |
| 2015  | 5,122,957              | 12,870,499         | 251 | 1,173,674        | 23  | 11,696,825-    | 228- |
| 2016  | 4,721,402              | 5,755,556          | 122 | 931,915          | 20  | 4,823,640-     | 102- |
| TOTAL | 103,167,576            | 101,485,880        | 98  | 25,121,272       | 24  | 76,364,608-    | 74-  |

## THREE-YEAR MOVING AVERAGES

|       |           |           |    |           |    |            |     |
|-------|-----------|-----------|----|-----------|----|------------|-----|
| 91-93 | 2,208,174 | 296       | 0  | 239,416   | 11 | 239,121    | 11  |
| 92-94 | 2,194,147 | 352       | 0  | 202,473   | 9  | 202,121    | 9   |
| 93-95 | 2,877,187 | 90        | 0  | 285,448   | 10 | 285,358    | 10  |
| 94-96 | 3,749,563 | 400,307   | 11 | 586,947   | 16 | 186,640    | 5   |
| 95-97 | 3,359,399 | 645,087   | 19 | 859,589   | 26 | 214,502    | 6   |
| 96-98 | 2,299,617 | 814,696   | 35 | 1,261,272 | 55 | 446,576    | 19  |
| 97-99 | 1,133,936 | 825,612   | 73 | 1,112,739 | 98 | 287,127    | 25  |
| 98-00 | 1,645,474 | 842,547   | 51 | 959,677   | 58 | 117,129    | 7   |
| 99-01 | 2,150,507 | 1,470,049 | 68 | 672,345   | 31 | 797,704-   | 37- |
| 00-02 | 3,259,062 | 2,463,598 | 76 | 824,612   | 25 | 1,638,986- | 50- |
| 01-03 | 3,766,084 | 3,262,024 | 87 | 1,014,644 | 27 | 2,247,380- | 60- |
| 02-04 | 4,954,967 | 4,157,221 | 84 | 1,215,608 | 25 | 2,941,613- | 59- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 368 LINE TRANSFORMERS

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|----------------------------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|                            |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| THREE-YEAR MOVING AVERAGES |                        |                    |     |                  |     |                |      |
| 03-05                      | 4,818,357              | 3,775,592          | 78  | 1,047,418        | 22  | 2,728,175-     | 57-  |
| 04-06                      | 5,031,367              | 4,098,315          | 81  | 1,052,261        | 21  | 3,046,055-     | 61-  |
| 05-07                      | 4,956,361              | 5,219,398          | 105 | 1,252,449        | 25  | 3,966,948-     | 80-  |
| 06-08                      | 5,279,931              | 6,790,686          | 129 | 1,420,086        | 27  | 5,370,600-     | 102- |
| 07-09                      | 5,386,856              | 7,583,296          | 141 | 1,506,922        | 28  | 6,076,374-     | 113- |
| 08-10                      | 5,204,543              | 6,725,953          | 129 | 1,286,536        | 25  | 5,439,417-     | 105- |
| 09-11                      | 5,503,050              | 6,516,222          | 118 | 1,269,885        | 23  | 5,246,337-     | 95-  |
| 10-12                      | 5,545,078              | 6,486,519          | 117 | 1,178,194        | 21  | 5,308,325-     | 96-  |
| 11-13                      | 5,400,230              | 7,156,305          | 133 | 1,068,511        | 20  | 6,087,795-     | 113- |
| 12-14                      | 5,155,665              | 6,847,629          | 133 | 1,170,791        | 23  | 5,676,838-     | 110- |
| 13-15                      | 5,169,469              | 8,991,967          | 174 | 1,195,679        | 23  | 7,796,288-     | 151- |
| 14-16                      | 5,168,775              | 8,284,619          | 160 | 1,176,404        | 23  | 7,108,215-     | 138- |
| FIVE-YEAR AVERAGE          |                        |                    |     |                  |     |                |      |
| 12-16                      | 5,062,271              | 7,833,788          | 155 | 1,123,593        | 22  | 6,710,196-     | 133- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 369 SERVICES

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1991  | 80,665                 | 27,308             | 34  | 3,551            | 4   | 23,757-        | 29-  |
| 1992  | 135,407                | 44,295             | 33  | 9,342            | 7   | 34,953-        | 26-  |
| 1993  | 154,285                | 46,471             | 30  | 10,065           | 7   | 36,406-        | 24-  |
| 1994  | 93,769                 | 40,737             | 43  | 6,336            | 7   | 34,401-        | 37-  |
| 1995  | 401,361                | 33,241             | 8   | 507              | 0   | 32,734-        | 8-   |
| 1996  | 468,912                | 110,213            | 24  | 106,224          | 23  | 3,989-         | 1-   |
| 1997  | 311,301                | 243,253            | 78  | 327,250          | 105 | 83,996         | 27   |
| 1998  | 205,098                | 123,056            | 60  | 396,178          | 193 | 273,121        | 133  |
| 1999  | 177,076                | 135,353            | 76  | 113,846          | 64  | 21,508-        | 12-  |
| 2000  | 287,813                | 91,338             | 32  | 77,446           | 27  | 13,892-        | 5-   |
| 2001  | 45,409                 | 45,949             | 101 | 17,779           | 39  | 28,170-        | 62-  |
| 2002  | 191,525                | 163,404            | 85  | 60,828           | 32  | 102,576-       | 54-  |
| 2003  | 70,565                 | 56,171             | 80  | 24,025           | 34  | 32,145-        | 46-  |
| 2004  | 25,233                 | 21,604             | 86  | 8,775            | 35  | 12,828-        | 51-  |
| 2005  | 10,043                 | 6,805              | 68  | 1,471            | 15  | 5,334-         | 53-  |
| 2006  | 12,213                 | 10,933             | 90  | 2,934            | 24  | 7,998-         | 65-  |
| 2007  | 10,135                 | 35,914             | 354 | 10,253           | 101 | 25,661-        | 253- |
| 2008  | 11,529                 | 16,314             | 142 | 4,471            | 39  | 11,843-        | 103- |
| 2009  | 724,324                | 381,589            | 53  | 239,819          | 33  | 141,769-       | 20-  |
| 2010  | 177,234                | 258,962            | 146 | 160,488          | 91  | 98,474-        | 56-  |
| 2011  | 701,873                |                    | 0   |                  | 0   |                | 0    |
| 2012  | 410,982                |                    | 0   |                  | 0   |                | 0    |
| 2013  | 265,137                |                    | 0   |                  | 0   |                | 0    |
| 2014  | 215,268                |                    | 0   |                  | 0   |                | 0    |
| 2015  | 172,887                |                    | 0   |                  | 0   |                | 0    |
| 2016  | 145,886                | 194,236            | 133 | 78,625           | 54  | 115,611-       | 79-  |
| TOTAL | 5,505,930              | 2,087,145          | 38  | 1,660,213        | 30  | 426,932-       | 8-   |

## THREE-YEAR MOVING AVERAGES

|       |         |         |    |         |     |         |     |
|-------|---------|---------|----|---------|-----|---------|-----|
| 91-93 | 123,452 | 39,358  | 32 | 7,653   | 6   | 31,705- | 26- |
| 92-94 | 127,820 | 43,834  | 34 | 8,581   | 7   | 35,253- | 28- |
| 93-95 | 216,472 | 40,150  | 19 | 5,636   | 3   | 34,514- | 16- |
| 94-96 | 321,347 | 61,397  | 19 | 37,689  | 12  | 23,708- | 7-  |
| 95-97 | 393,858 | 128,902 | 33 | 144,660 | 37  | 15,758  | 4   |
| 96-98 | 328,437 | 158,841 | 48 | 276,550 | 84  | 117,710 | 36  |
| 97-99 | 231,158 | 167,221 | 72 | 279,091 | 121 | 111,870 | 48  |
| 98-00 | 223,329 | 116,582 | 52 | 195,823 | 88  | 79,241  | 35  |
| 99-01 | 170,099 | 90,880  | 53 | 69,690  | 41  | 21,190- | 12- |
| 00-02 | 174,916 | 100,230 | 57 | 52,018  | 30  | 48,213- | 28- |
| 01-03 | 102,500 | 88,508  | 86 | 34,211  | 33  | 54,297- | 53- |
| 02-04 | 95,774  | 80,393  | 84 | 31,210  | 33  | 49,183- | 51- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 369 SERVICES

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT  |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|------|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |      |
| 03-05                      | 35,280                 | 28,193                       | 80  | 11,424                     | 32  | 16,769-                  | 48-  |
| 04-06                      | 15,830                 | 13,114                       | 83  | 4,394                      | 28  | 8,720-                   | 55-  |
| 05-07                      | 10,797                 | 17,884                       | 166 | 4,886                      | 45  | 12,998-                  | 120- |
| 06-08                      | 11,292                 | 21,054                       | 186 | 5,886                      | 52  | 15,168-                  | 134- |
| 07-09                      | 248,663                | 144,606                      | 58  | 84,848                     | 34  | 59,758-                  | 24-  |
| 08-10                      | 304,362                | 218,955                      | 72  | 134,926                    | 44  | 84,029-                  | 28-  |
| 09-11                      | 534,477                | 213,517                      | 40  | 133,436                    | 25  | 80,081-                  | 15-  |
| 10-12                      | 430,029                | 86,321                       | 20  | 53,496                     | 12  | 32,825-                  | 8-   |
| 11-13                      | 459,331                |                              | 0   |                            | 0   |                          | 0    |
| 12-14                      | 297,129                |                              | 0   |                            | 0   |                          | 0    |
| 13-15                      | 217,764                |                              | 0   |                            | 0   |                          | 0    |
| 14-16                      | 178,014                | 64,745                       | 36  | 26,208                     | 15  | 38,537-                  | 22-  |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |      |
| 12-16                      | 242,032                | 38,847                       | 16  | 15,725                     | 6   | 23,122-                  | 10-  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 370 METERS AND METERING EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1991  | 688,487                |                    | 0   |                  | 0   |                | 0    |
| 1992  | 6,107,107              | 6,117              | 0   |                  | 0   | 6,117-         | 0    |
| 1993  | 2,507,972              |                    | 0   | 7,981            | 0   | 7,981          | 0    |
| 1994  |                        | 323                |     | 801              |     | 478            |      |
| 1995  | 674,065                |                    | 0   |                  | 0   |                | 0    |
| 1996  |                        |                    |     |                  |     |                |      |
| 1997  | 355                    | 277                | 78  | 373              | 105 | 96             | 27   |
| 1998  | 3,441,828              | 2,065,050          | 60  | 6,648,406        | 193 | 4,583,357      | 133  |
| 1999  | 7,706                  | 5,890              | 76  | 4,954            | 64  | 936-           | 12-  |
| 2000  | 2,086,461              | 662,141            | 32  | 561,434          | 27  | 100,706-       | 5-   |
| 2001  | 1,708,523              | 1,728,839          | 101 | 668,937          | 39  | 1,059,901-     | 62-  |
| 2002  | 1,603,429              | 1,368,002          | 85  | 509,246          | 32  | 858,755-       | 54-  |
| 2003  | 980,842                | 780,763            | 80  | 333,948          | 34  | 446,815-       | 46-  |
| 2004  | 1,603,809              | 1,373,120          | 86  | 557,765          | 35  | 815,355-       | 51-  |
| 2005  | 4,105,856              | 2,782,144          | 68  | 601,564          | 15  | 2,180,580-     | 53-  |
| 2006  | 2,036,815              | 1,823,265          | 90  | 489,385          | 24  | 1,333,880-     | 65-  |
| 2007  | 1,867,997              | 2,282,735          | 122 | 651,691          | 35  | 1,631,044-     | 87-  |
| 2008  | 939,465                | 1,329,398          | 142 | 364,315          | 39  | 965,084-       | 103- |
| 2009  | 1,418,374              |                    | 0   |                  | 0   |                | 0    |
| 2010  | 20,495,156             | 1,267,748          | 6   | 523,779          | 3   | 743,969-       | 4-   |
| 2011  | 37,362,285             |                    | 0   | 1,062,786        | 3   | 1,062,786      | 3    |
| 2012  | 6,427,021              | 859,051            | 13  |                  | 0   | 859,051-       | 13-  |
| 2013  | 498,092                |                    | 0   |                  | 0   |                | 0    |
| 2014  | 205,916                |                    | 0   |                  | 0   |                | 0    |
| 2015  | 1,141,632              |                    | 0   |                  | 0   |                | 0    |
| 2016  | 170,201                | 1,296,405          | 762 | 524,771          | 308 | 771,634-       | 453- |
| TOTAL | 98,079,395             | 19,631,267         | 20  | 13,512,138       | 14  | 6,119,129-     | 6-   |

## THREE-YEAR MOVING AVERAGES

|       |           |           |    |           |     |           |     |
|-------|-----------|-----------|----|-----------|-----|-----------|-----|
| 91-93 | 3,101,189 | 2,039     | 0  | 2,660     | 0   | 621       | 0   |
| 92-94 | 2,871,693 | 2,147     | 0  | 2,927     | 0   | 781       | 0   |
| 93-95 | 1,060,679 | 108       | 0  | 2,927     | 0   | 2,820     | 0   |
| 94-96 | 224,688   | 108       | 0  | 267       | 0   | 159       | 0   |
| 95-97 | 224,807   | 92        | 0  | 124       | 0   | 32        | 0   |
| 96-98 | 1,147,394 | 688,442   | 60 | 2,216,260 | 193 | 1,527,818 | 133 |
| 97-99 | 1,149,963 | 690,406   | 60 | 2,217,911 | 193 | 1,527,506 | 133 |
| 98-00 | 1,845,332 | 911,027   | 49 | 2,404,932 | 130 | 1,493,905 | 81  |
| 99-01 | 1,267,564 | 798,956   | 63 | 411,775   | 32  | 387,181-  | 31- |
| 00-02 | 1,799,471 | 1,252,994 | 70 | 579,873   | 32  | 673,121-  | 37- |
| 01-03 | 1,430,932 | 1,292,534 | 90 | 504,044   | 35  | 788,491-  | 55- |
| 02-04 | 1,396,027 | 1,173,961 | 84 | 466,986   | 33  | 706,975-  | 51- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 370 METERS AND METERING EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|----------------------------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|                            |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| THREE-YEAR MOVING AVERAGES |                        |                    |     |                  |     |                |     |
| 03-05                      | 2,230,169              | 1,645,342          | 74  | 497,759          | 22  | 1,147,583-     | 51- |
| 04-06                      | 2,582,160              | 1,992,843          | 77  | 549,571          | 21  | 1,443,271-     | 56- |
| 05-07                      | 2,670,223              | 2,296,048          | 86  | 580,880          | 22  | 1,715,168-     | 64- |
| 06-08                      | 1,614,759              | 1,811,799          | 112 | 501,797          | 31  | 1,310,002-     | 81- |
| 07-09                      | 1,408,612              | 1,204,044          | 85  | 338,669          | 24  | 865,376-       | 61- |
| 08-10                      | 7,617,665              | 865,715            | 11  | 296,031          | 4   | 569,684-       | 7-  |
| 09-11                      | 19,758,605             | 422,583            | 2   | 528,855          | 3   | 106,272        | 1   |
| 10-12                      | 21,428,154             | 708,933            | 3   | 528,855          | 2   | 180,078-       | 1-  |
| 11-13                      | 14,762,466             | 286,350            | 2   | 354,262          | 2   | 67,912         | 0   |
| 12-14                      | 2,377,009              | 286,350            | 12  |                  | 0   | 286,350-       | 12- |
| 13-15                      | 615,213                |                    | 0   |                  | 0   |                | 0   |
| 14-16                      | 505,916                | 432,135            | 85  | 174,924          | 35  | 257,211-       | 51- |
| FIVE-YEAR AVERAGE          |                        |                    |     |                  |     |                |     |
| 12-16                      | 1,688,572              | 431,091            | 26  | 104,954          | 6   | 326,137-       | 19- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 1991  | 358,381                |                    | 0   |                  | 0   |                | 0   |
| 1992  | 129,402                |                    | 0   |                  | 0   |                | 0   |
| 1993  | 203,380                | 48                 | 0   |                  | 0   | 48-            | 0   |
| 1994  | 213,967                |                    | 0   |                  | 0   |                | 0   |
| 1995  | 199,838                |                    | 0   |                  | 0   |                | 0   |
| 1996  | 12,045                 | 2,835              | 24  | 2,732            | 23  | 103-           | 1-  |
| 1997  | 8,436,113              |                    | 0   |                  | 0   |                | 0   |
| 1998  | 4,319,582              |                    | 0   |                  | 0   |                | 0   |
| 1999  | 1,166,058              |                    | 0   |                  | 0   |                | 0   |
| 2000  | 9,622                  |                    | 0   |                  | 0   |                | 0   |
| 2001  |                        |                    |     |                  |     |                |     |
| 2002  |                        |                    |     |                  |     |                |     |
| 2003  |                        |                    |     |                  |     |                |     |
| 2004  |                        |                    |     |                  |     |                |     |
| 2005  |                        |                    |     |                  |     |                |     |
| 2006  |                        |                    |     |                  |     |                |     |
| 2007  |                        |                    |     |                  |     |                |     |
| 2008  |                        |                    |     |                  |     |                |     |
| 2009  |                        |                    |     |                  |     |                |     |
| 2010  |                        |                    |     |                  |     |                |     |
| 2011  |                        |                    |     |                  |     |                |     |
| 2012  |                        |                    |     |                  |     |                |     |
| 2013  |                        |                    |     |                  |     |                |     |
| 2014  |                        |                    |     |                  |     |                |     |
| 2015  | 884,410                |                    | 0   |                  | 0   |                | 0   |
| 2016  | 587,087                |                    | 0   |                  | 0   |                | 0   |
| TOTAL | 16,519,886             | 2,883              | 0   | 2,732            | 0   | 151-           | 0   |

## THREE-YEAR MOVING AVERAGES

|       |           |     |   |     |   |     |   |
|-------|-----------|-----|---|-----|---|-----|---|
| 91-93 | 230,388   | 16  | 0 |     | 0 | 16- | 0 |
| 92-94 | 182,250   | 16  | 0 |     | 0 | 16- | 0 |
| 93-95 | 205,728   | 16  | 0 |     | 0 | 16- | 0 |
| 94-96 | 141,950   | 945 | 1 | 911 | 1 | 34- | 0 |
| 95-97 | 2,882,665 | 945 | 0 | 911 | 0 | 34- | 0 |
| 96-98 | 4,255,913 | 945 | 0 | 911 | 0 | 34- | 0 |
| 97-99 | 4,640,584 |     | 0 |     | 0 |     | 0 |
| 98-00 | 1,831,754 |     | 0 |     | 0 |     | 0 |
| 99-01 | 391,894   |     | 0 |     | 0 |     | 0 |
| 00-02 | 3,207     |     | 0 |     | 0 |     | 0 |
| 01-03 |           |     |   |     |   |     |   |
| 02-04 |           |     |   |     |   |     |   |

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 03-05                      |                        |                              |     |                            |     |                          |     |
| 04-06                      |                        |                              |     |                            |     |                          |     |
| 05-07                      |                        |                              |     |                            |     |                          |     |
| 06-08                      |                        |                              |     |                            |     |                          |     |
| 07-09                      |                        |                              |     |                            |     |                          |     |
| 08-10                      |                        |                              |     |                            |     |                          |     |
| 09-11                      |                        |                              |     |                            |     |                          |     |
| 10-12                      |                        |                              |     |                            |     |                          |     |
| 11-13                      |                        |                              |     |                            |     |                          |     |
| 12-14                      |                        |                              |     |                            |     |                          |     |
| 13-15                      | 294,803                |                              | 0   |                            | 0   |                          | 0   |
| 14-16                      | 490,499                |                              | 0   |                            | 0   |                          | 0   |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 12-16                      | 294,300                |                              | 0   |                            | 0   |                          | 0   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1991  | 363,871                | 47,876             | 13  | 92,192           | 25  | 44,316         | 12   |
| 1992  | 476,250                | 107,358            | 23  | 187,515          | 39  | 80,157         | 17   |
| 1993  | 225,843                | 33,071             | 15  | 145,111          | 64  | 112,040        | 50   |
| 1994  | 249,711                | 46,575             | 19  | 230,615          | 92  | 184,040        | 74   |
| 1995  | 561,380                | 124,200            | 22  | 255,522          | 46  | 131,322        | 23   |
| 1996  | 552,901                | 129,704            | 23  | 125,010          | 23  | 4,694-         | 1-   |
| 1997  | 242,212                | 189,266            | 78  | 254,620          | 105 | 65,354         | 27   |
| 1998  | 305,073                | 183,040            | 60  | 589,294          | 193 | 406,254        | 133  |
| 1999  | 240,042                | 183,483            | 76  | 154,328          | 64  | 29,156-        | 12-  |
| 2000  | 456,754                | 144,951            | 32  | 122,906          | 27  | 22,046-        | 5-   |
| 2001  | 340,295                | 344,341            | 101 | 133,236          | 39  | 211,106-       | 62-  |
| 2002  | 1,573,722              | 1,342,656          | 85  | 499,811          | 32  | 842,845-       | 54-  |
| 2003  | 1,211,197              | 964,128            | 80  | 412,377          | 34  | 551,751-       | 46-  |
| 2004  | 879,698                | 753,164            | 86  | 305,937          | 35  | 447,227-       | 51-  |
| 2005  | 816,829                | 553,486            | 68  | 119,677          | 15  | 433,810-       | 53-  |
| 2006  | 906,114                | 811,112            | 90  | 217,712          | 24  | 593,400-       | 65-  |
| 2007  | 848,863                | 1,252,094          | 148 | 357,457          | 42  | 894,637-       | 105- |
| 2008  | 971,370                | 1,374,546          | 142 | 376,687          | 39  | 997,859-       | 103- |
| 2009  | 1,076,366              | 1,417,629          | 132 | 326,680          | 30  | 1,090,949-     | 101- |
| 2010  | 785,061                | 1,961,520          | 250 | 523,797          | 67  | 1,437,723-     | 183- |
| 2011  | 810,817                | 3,031,870          | 374 | 849,511          | 105 | 2,182,359-     | 269- |
| 2012  | 602,991                | 3,206,729          | 532 | 689,040          | 114 | 2,517,690-     | 418- |
| 2013  | 989,238                | 3,206,486          | 324 | 737,896          | 75  | 2,468,590-     | 250- |
| 2014  | 1,691,914              | 2,389,057          | 141 | 426,758          | 25  | 1,962,300-     | 116- |
| 2015  | 1,502,671              | 3,534,946          | 235 | 784,568          | 52  | 2,750,378-     | 183- |
| 2016  | 1,289,829              | 1,688,226          | 131 | 273,350          | 21  | 1,414,875-     | 110- |
| TOTAL | 19,971,012             | 29,021,515         | 145 | 9,191,606        | 46  | 19,829,908-    | 99-  |

## THREE-YEAR MOVING AVERAGES

|       |           |           |    |         |     |          |     |
|-------|-----------|-----------|----|---------|-----|----------|-----|
| 91-93 | 355,321   | 62,768    | 18 | 141,606 | 40  | 78,838   | 22  |
| 92-94 | 317,268   | 62,335    | 20 | 187,747 | 59  | 125,412  | 40  |
| 93-95 | 345,645   | 67,949    | 20 | 210,416 | 61  | 142,467  | 41  |
| 94-96 | 454,664   | 100,160   | 22 | 203,716 | 45  | 103,556  | 23  |
| 95-97 | 452,164   | 147,723   | 33 | 211,717 | 47  | 63,994   | 14  |
| 96-98 | 366,729   | 167,337   | 46 | 322,975 | 88  | 155,638  | 42  |
| 97-99 | 262,442   | 185,263   | 71 | 332,747 | 127 | 147,484  | 56  |
| 98-00 | 333,956   | 170,491   | 51 | 288,842 | 86  | 118,351  | 35  |
| 99-01 | 345,697   | 224,259   | 65 | 136,823 | 40  | 87,436-  | 25- |
| 00-02 | 790,257   | 610,650   | 77 | 251,984 | 32  | 358,666- | 45- |
| 01-03 | 1,041,738 | 883,709   | 85 | 348,475 | 33  | 535,234- | 51- |
| 02-04 | 1,221,539 | 1,019,983 | 83 | 406,042 | 33  | 613,941- | 50- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|----------------------------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|                            |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| THREE-YEAR MOVING AVERAGES |                        |                    |     |                  |     |                |      |
| 03-05                      | 969,241                | 756,926            | 78  | 279,330          | 29  | 477,596-       | 49-  |
| 04-06                      | 867,547                | 705,921            | 81  | 214,442          | 25  | 491,479-       | 57-  |
| 05-07                      | 857,269                | 872,231            | 102 | 231,615          | 27  | 640,616-       | 75-  |
| 06-08                      | 908,782                | 1,145,917          | 126 | 317,285          | 35  | 828,632-       | 91-  |
| 07-09                      | 965,533                | 1,348,090          | 140 | 353,608          | 37  | 994,481-       | 103- |
| 08-10                      | 944,266                | 1,584,565          | 168 | 409,055          | 43  | 1,175,510-     | 124- |
| 09-11                      | 890,748                | 2,137,006          | 240 | 566,663          | 64  | 1,570,343-     | 176- |
| 10-12                      | 732,956                | 2,733,373          | 373 | 687,449          | 94  | 2,045,924-     | 279- |
| 11-13                      | 801,015                | 3,148,362          | 393 | 758,816          | 95  | 2,389,546-     | 298- |
| 12-14                      | 1,094,714              | 2,934,091          | 268 | 617,898          | 56  | 2,316,193-     | 212- |
| 13-15                      | 1,394,608              | 3,043,496          | 218 | 649,741          | 47  | 2,393,756-     | 172- |
| 14-16                      | 1,494,805              | 2,537,410          | 170 | 494,892          | 33  | 2,042,517-     | 137- |
| FIVE-YEAR AVERAGE          |                        |                    |     |                  |     |                |      |
| 12-16                      | 1,215,329              | 2,805,089          | 231 | 582,322          | 48  | 2,222,766-     | 183- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |      |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|------|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT  |
| 1991  | 208,400                | 85,497             | 41  |                  | 0   | 85,497-        | 41-  |
| 1992  | 87,732                 | 88,465             | 101 | 1,771            | 2   | 86,694-        | 99-  |
| 1993  | 150,667                | 298,058            | 198 |                  | 0   | 298,058-       | 198- |
| 1994  | 65,944                 | 167,475            | 254 |                  | 0   | 167,475-       | 254- |
| 1995  | 800                    | 25,276             |     |                  | 0   | 25,276-        |      |
| 1996  | 1,115,352              | 40,666             | 4   | 172,248          | 15  | 131,582        | 12   |
| 1997  | 618,364                | 17,578             | 3   |                  | 0   | 17,578-        | 3-   |
| 1998  | 6,794,841              |                    | 0   |                  | 0   |                | 0    |
| 1999  | 104,486                |                    | 0   |                  | 0   |                | 0    |
| 2000  |                        |                    |     |                  |     |                |      |
| 2001  | 2,222,282              |                    | 0   |                  | 0   |                | 0    |
| 2002  | 891,000                |                    | 0   |                  | 0   |                | 0    |
| 2003  | 1,057,516              | 25,666             | 2   | 582,707          | 55  | 557,040        | 53   |
| 2004  | 314,469                |                    | 0   | 193,644          | 62  | 193,644        | 62   |
| 2005  | 28,598                 | 53,022             | 185 |                  | 0   | 53,022-        | 185- |
| 2006  | 348,435                | 6,955              | 2   | 38,661           | 11  | 31,707         | 9    |
| 2007  | 357,232                | 71                 | 0   | 68,199           | 19  | 68,128         | 19   |
| 2008  | 1,011,132              | 11,000             | 1   | 216              | 0   | 10,784-        | 1-   |
| 2009  | 1,452                  | 83,220             |     | 216-             | 15- | 83,436-        |      |
| 2010  |                        |                    |     |                  |     |                |      |
| 2011  | 171,801                |                    | 0   |                  | 0   |                | 0    |
| 2012  |                        |                    |     |                  |     |                |      |
| 2013  | 40,925                 |                    | 0   |                  | 0   |                | 0    |
| 2014  | 60,749                 |                    | 0   |                  | 0   |                | 0    |
| 2015  | 4,508,247              | 1,681,013          | 37  | 89,055-          | 2-  | 1,770,069-     | 39-  |
| 2016  | 252,878                | 63,588             | 25  | 360,979          | 143 | 297,391        | 118  |
| TOTAL | 20,413,301             | 2,647,550          | 13  | 1,329,154        | 7   | 1,318,397-     | 6-   |

## THREE-YEAR MOVING AVERAGES

|       |           |         |     |         |    |          |      |
|-------|-----------|---------|-----|---------|----|----------|------|
| 91-93 | 148,933   | 157,340 | 106 | 590     | 0  | 156,750- | 105- |
| 92-94 | 101,448   | 184,666 | 182 | 590     | 1  | 184,076- | 181- |
| 93-95 | 72,470    | 163,603 | 226 |         | 0  | 163,603- | 226- |
| 94-96 | 394,032   | 77,806  | 20  | 57,416  | 15 | 20,390-  | 5-   |
| 95-97 | 578,172   | 27,840  | 5   | 57,416  | 10 | 29,576   | 5    |
| 96-98 | 2,842,852 | 19,415  | 1   | 57,416  | 2  | 38,001   | 1    |
| 97-99 | 2,505,897 | 5,859   | 0   |         | 0  | 5,859-   | 0    |
| 98-00 | 2,299,776 |         | 0   |         | 0  |          | 0    |
| 99-01 | 775,589   |         | 0   |         | 0  |          | 0    |
| 00-02 | 1,037,761 |         | 0   |         | 0  |          | 0    |
| 01-03 | 1,390,266 | 8,555   | 1   | 194,236 | 14 | 185,680  | 13   |
| 02-04 | 754,328   | 8,555   | 1   | 258,783 | 34 | 250,228  | 33   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 03-05                      | 466,861                | 26,229                       | 6   | 258,783                    | 55  | 232,554                  | 50  |
| 04-06                      | 230,501                | 19,992                       | 9   | 77,435                     | 34  | 57,443                   | 25  |
| 05-07                      | 244,755                | 20,016                       | 8   | 35,620                     | 15  | 15,604                   | 6   |
| 06-08                      | 572,266                | 6,009                        | 1   | 35,692                     | 6   | 29,683                   | 5   |
| 07-09                      | 456,605                | 31,430                       | 7   | 22,733                     | 5   | 8,697-                   | 2-  |
| 08-10                      | 337,528                | 31,407                       | 9   |                            | 0   | 31,407-                  | 9-  |
| 09-11                      | 57,751                 | 27,740                       | 48  | 72-                        | 0   | 27,812-                  | 48- |
| 10-12                      | 57,267                 |                              | 0   |                            | 0   |                          | 0   |
| 11-13                      | 70,909                 |                              | 0   |                            | 0   |                          | 0   |
| 12-14                      | 33,891                 |                              | 0   |                            | 0   |                          | 0   |
| 13-15                      | 1,536,640              | 560,338                      | 36  | 29,685-                    | 2-  | 590,023-                 | 38- |
| 14-16                      | 1,607,291              | 581,534                      | 36  | 90,641                     | 6   | 490,892-                 | 31- |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 12-16                      | 972,560                | 348,920                      | 36  | 54,385                     | 6   | 294,535-                 | 30- |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNTS 392.1 TO 392.6 TRANSPORTATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 1997  |                        | 19,111             |     | 36,520           |     | 17,409         |     |
| 1998  | 7,445,288              | 49,908             | 1   | 378,900          | 5   | 328,991        | 4   |
| 1999  | 2,139,532              | 9,824              | 0   | 75,414           | 4   | 65,590         | 3   |
| 2000  | 3,916,202              | 31,986             | 1   | 428,872          | 11  | 396,887        | 10  |
| 2001  | 3,779,492              | 25,375             | 1   | 647,939          | 17  | 622,564        | 16  |
| 2002  | 2,497,202              | 32,691             | 1   | 178,546          | 7   | 145,855        | 6   |
| 2003  | 2,015,710              | 65,609             | 3   | 239,114          | 12  | 173,505        | 9   |
| 2004  | 5,426,402              |                    | 0   |                  | 0   |                | 0   |
| 2005  | 5,556,792              | 36,870             | 1   | 767,617          | 14  | 730,746        | 13  |
| 2006  | 993,294                | 4,397              | 0   | 57,583           | 6   | 53,186         | 5   |
| 2007  | 3,203,126              | 26,400             | 1   | 230,576          | 7   | 204,176        | 6   |
| 2008  | 4,709,127              | 3,977              | 0   | 6,827            | 0   | 2,850          | 0   |
| 2009  | 6,433,760              | 57,056             | 1   | 507,024          | 8   | 449,968        | 7   |
| 2010  | 6,097,219              | 62,662             | 1   | 618,972          | 10  | 556,310        | 9   |
| 2011  | 2,975,400              | 8,017              | 0   | 510,608          | 17  | 502,591        | 17  |
| 2012  | 2,636,426              | 18,178             | 1   | 525,563          | 20  | 507,385        | 19  |
| 2013  | 4,453,114              | 27,551             | 1   | 745,792          | 17  | 718,240        | 16  |
| 2014  | 3,026,366              | 21,429             | 1   | 531,971          | 18  | 510,543        | 17  |
| 2015  | 3,450,506              | 27,088             | 1   | 812,221          | 24  | 785,133        | 23  |
| 2016  | 2,836,007              | 32,443             | 1   | 406,993          | 14  | 374,550        | 13  |
| TOTAL | 73,590,964             | 560,572            | 1   | 7,707,051        | 10  | 7,146,479      | 10  |

## THREE-YEAR MOVING AVERAGES

|       |           |        |   |         |    |         |    |
|-------|-----------|--------|---|---------|----|---------|----|
| 97-99 | 3,194,940 | 26,281 | 1 | 163,611 | 5  | 137,330 | 4  |
| 98-00 | 4,500,341 | 30,573 | 1 | 294,395 | 7  | 263,823 | 6  |
| 99-01 | 3,278,409 | 22,395 | 1 | 384,075 | 12 | 361,680 | 11 |
| 00-02 | 3,397,632 | 30,017 | 1 | 418,452 | 12 | 388,435 | 11 |
| 01-03 | 2,764,135 | 41,225 | 1 | 355,199 | 13 | 313,975 | 11 |
| 02-04 | 3,313,105 | 32,766 | 1 | 139,220 | 4  | 106,453 | 3  |
| 03-05 | 4,332,968 | 34,160 | 1 | 335,577 | 8  | 301,417 | 7  |
| 04-06 | 3,992,163 | 13,756 | 0 | 275,067 | 7  | 261,311 | 7  |
| 05-07 | 3,251,071 | 22,556 | 1 | 351,925 | 11 | 329,369 | 10 |
| 06-08 | 2,968,516 | 11,591 | 0 | 98,329  | 3  | 86,737  | 3  |
| 07-09 | 4,782,004 | 29,144 | 1 | 248,142 | 5  | 218,998 | 5  |
| 08-10 | 5,746,702 | 41,232 | 1 | 377,608 | 7  | 336,376 | 6  |
| 09-11 | 5,168,793 | 42,578 | 1 | 545,535 | 11 | 502,956 | 10 |
| 10-12 | 3,903,015 | 29,619 | 1 | 551,714 | 14 | 522,095 | 13 |
| 11-13 | 3,354,980 | 17,915 | 1 | 593,988 | 18 | 576,072 | 17 |
| 12-14 | 3,371,969 | 22,386 | 1 | 601,109 | 18 | 578,723 | 17 |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNTS 392.1 TO 392.6 TRANSPORTATION EQUIPMENT

## SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL<br>AMOUNT | PCT | GROSS<br>SALVAGE<br>AMOUNT | PCT | NET<br>SALVAGE<br>AMOUNT | PCT |
|----------------------------|------------------------|------------------------------|-----|----------------------------|-----|--------------------------|-----|
| THREE-YEAR MOVING AVERAGES |                        |                              |     |                            |     |                          |     |
| 13-15                      | 3,643,329              | 25,356                       | 1   | 696,661                    | 19  | 671,305                  | 18  |
| 14-16                      | 3,104,293              | 26,986                       | 1   | 583,728                    | 19  | 556,742                  | 18  |
| FIVE-YEAR AVERAGE          |                        |                              |     |                            |     |                          |     |
| 12-16                      | 3,280,484              | 25,338                       | 1   | 604,508                    | 18  | 579,170                  | 18  |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR  | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|-------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|       |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| 1991  | 149,937                |                    | 0   | 11,374           | 8   | 11,374         | 8   |
| 1992  | 66,545                 |                    | 0   | 19,767           | 30  | 19,767         | 30  |
| 1993  | 126,988                |                    | 0   | 962              | 1   | 962            | 1   |
| 1994  | 235,677                |                    | 0   | 28,948           | 12  | 28,948         | 12  |
| 1995  | 584,028                |                    | 0   | 87,500           | 15  | 87,500         | 15  |
| 1996  | 30,185                 | 1,110              | 4   | 4,702            | 16  | 3,592          | 12  |
| 1997  |                        | 1,221              |     | 1,400            |     | 179            |     |
| 1998  | 793,790                | 3,902              | 0   | 50,671           | 6   | 46,769         | 6   |
| 1999  | 94,999                 | 191                | 0   | 700              | 1   | 509            | 1   |
| 2000  | 548,471                | 2,600              | 0   | 45,170           | 8   | 42,570         | 8   |
| 2001  | 765,239                | 1,958              | 0   | 237,677          | 31  | 235,719        | 31  |
| 2002  | 212,134                | 413                | 0   | 20,892           | 10  | 20,479         | 10  |
| 2003  |                        | 20,633             |     | 80,918           |     | 60,285         |     |
| 2004  | 405,609                |                    | 0   | 61,073           | 15  | 61,073         | 15  |
| 2005  | 328,651                | 24,345             | 7   | 170,391          | 52  | 146,046        | 44  |
| 2006  | 14,935                 | 957                | 6   | 143,129          | 958 | 142,172        | 952 |
| 2007  | 566,652                | 722                | 0   | 57,154           | 10  | 56,432         | 10  |
| 2008  | 397,053                | 107                | 0   |                  | 0   | 107-           | 0   |
| 2009  | 615,214                | 2,010              | 0   | 43,409           | 7   | 41,399         | 7   |
| 2010  | 246,769                | 2,084              | 1   | 36,575           | 15  | 34,491         | 14  |
| 2011  | 60,473                 | 353                | 1   | 1,886            | 3   | 1,533          | 3   |
| 2012  | 190,048                | 1,608              | 1   | 21,046           | 11  | 19,438         | 10  |
| 2013  | 321,693                | 3,674              | 1   | 97,297           | 30  | 93,624         | 29  |
| 2014  | 73,584                 |                    | 0   |                  | 0   |                | 0   |
| 2015  | 404,436                | 1,494              | 0   | 29,825           | 7   | 28,331         | 7   |
| 2016  | 337,850                | 4,676              | 1   | 42,664           | 13  | 37,988         | 11  |
| TOTAL | 7,570,958              | 74,058             | 1   | 1,295,132        | 17  | 1,221,074      | 16  |

THREE-YEAR MOVING AVERAGES

|       |         |       |   |         |    |         |    |
|-------|---------|-------|---|---------|----|---------|----|
| 91-93 | 114,490 |       | 0 | 10,701  | 9  | 10,701  | 9  |
| 92-94 | 143,070 |       | 0 | 16,559  | 12 | 16,559  | 12 |
| 93-95 | 315,564 |       | 0 | 39,137  | 12 | 39,137  | 12 |
| 94-96 | 283,297 | 370   | 0 | 40,383  | 14 | 40,013  | 14 |
| 95-97 | 204,738 | 777   | 0 | 31,201  | 15 | 30,424  | 15 |
| 96-98 | 274,658 | 2,077 | 1 | 18,924  | 7  | 16,847  | 6  |
| 97-99 | 296,263 | 1,771 | 1 | 17,590  | 6  | 15,819  | 5  |
| 98-00 | 479,087 | 2,231 | 0 | 32,180  | 7  | 29,949  | 6  |
| 99-01 | 469,570 | 1,583 | 0 | 94,516  | 20 | 92,933  | 20 |
| 00-02 | 508,615 | 1,657 | 0 | 101,246 | 20 | 99,589  | 20 |
| 01-03 | 325,791 | 7,668 | 2 | 113,162 | 35 | 105,494 | 32 |
| 02-04 | 205,914 | 7,015 | 3 | 54,294  | 26 | 47,279  | 23 |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR                       | REGULAR<br>RETIREMENTS | COST OF<br>REMOVAL |     | GROSS<br>SALVAGE |     | NET<br>SALVAGE |     |
|----------------------------|------------------------|--------------------|-----|------------------|-----|----------------|-----|
|                            |                        | AMOUNT             | PCT | AMOUNT           | PCT | AMOUNT         | PCT |
| THREE-YEAR MOVING AVERAGES |                        |                    |     |                  |     |                |     |
| 03-05                      | 244,753                | 14,993             | 6   | 104,127          | 43  | 89,135         | 36  |
| 04-06                      | 249,732                | 8,434              | 3   | 124,864          | 50  | 116,431        | 47  |
| 05-07                      | 303,413                | 8,674              | 3   | 123,558          | 41  | 114,884        | 38  |
| 06-08                      | 326,213                | 595                | 0   | 66,761           | 20  | 66,166         | 20  |
| 07-09                      | 526,306                | 946                | 0   | 33,521           | 6   | 32,575         | 6   |
| 08-10                      | 419,679                | 1,401              | 0   | 26,661           | 6   | 25,261         | 6   |
| 09-11                      | 307,485                | 1,482              | 0   | 27,290           | 9   | 25,808         | 8   |
| 10-12                      | 165,763                | 1,348              | 1   | 19,836           | 12  | 18,487         | 11  |
| 11-13                      | 190,738                | 1,878              | 1   | 40,077           | 21  | 38,198         | 20  |
| 12-14                      | 195,108                | 1,761              | 1   | 39,448           | 20  | 37,687         | 19  |
| 13-15                      | 266,571                | 1,723              | 1   | 42,374           | 16  | 40,652         | 15  |
| 14-16                      | 271,957                | 2,057              | 1   | 24,163           | 9   | 22,106         | 8   |
| FIVE-YEAR AVERAGE          |                        |                    |     |                  |     |                |     |
| 12-16                      | 265,522                | 2,290              | 1   | 38,167           | 14  | 35,876         | 14  |

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**PART IX. DETAILED DEPRECIATION  
CALCULATIONS**

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 302 FRANCHISES AND CONSENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 25-SQUARE                                   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1987   | 10,888.85               | 10,889                       | 10,889                        |                                |                     |                          |
| 1988   | 1,394.31                | 1,394                        | 1,394                         |                                |                     |                          |
| 1989   | 6,732.26                | 6,732                        | 6,732                         |                                |                     |                          |
| 1990   | 1,838.88                | 1,839                        | 1,839                         |                                |                     |                          |
| 1991   | 1,419.30                | 1,419                        | 1,419                         |                                |                     |                          |
| 1992   | 46,897.00               | 45,959                       | 43,912                        | 2,985                          | 0.50                | 2,985                    |
| 1993   | 44,831.00               | 42,141                       | 40,264                        | 4,567                          | 1.50                | 3,045                    |
| 1994   | 14,856.00               | 13,370                       | 12,774                        | 2,082                          | 2.50                | 833                      |
| 1995   | 3,359.00                | 2,889                        | 2,760                         | 599                            | 3.50                | 171                      |
| 1997   | 1,094,213.00            | 853,486                      | 815,468                       | 278,745                        | 5.50                | 50,681                   |
| 1998   | 49,337.00               | 36,509                       | 34,883                        | 14,454                         | 6.50                | 2,224                    |
| 1999   | 53,374.00               | 37,362                       | 35,698                        | 17,676                         | 7.50                | 2,357                    |
| 2000   | 53,088.00               | 35,038                       | 33,477                        | 19,611                         | 8.50                | 2,307                    |
| 2001   | 67,702.00               | 41,975                       | 40,105                        | 27,597                         | 9.50                | 2,905                    |
| 2002   | 40,943.00               | 23,747                       | 22,689                        | 18,254                         | 10.50               | 1,738                    |
| 2003   | 18,662.00               | 10,077                       | 9,628                         | 9,034                          | 11.50               | 786                      |
| 2004   | 2,993.00                | 1,496                        | 1,429                         | 1,564                          | 12.50               | 125                      |
| 2005   | 44,663.75               | 20,545                       | 19,630                        | 25,034                         | 13.50               | 1,854                    |
| 2006   | 310,932.50              | 130,592                      | 124,775                       | 186,158                        | 14.50               | 12,838                   |
| 2008   | 181,660.84              | 61,765                       | 59,014                        | 122,647                        | 16.50               | 7,433                    |
| 2009   | 108,259.62              | 32,478                       | 31,031                        | 77,229                         | 17.50               | 4,413                    |
| 2010   | 28,132.44               | 7,314                        | 6,988                         | 21,144                         | 18.50               | 1,143                    |
| 2011   | 58,161.47               | 12,796                       | 12,226                        | 45,935                         | 19.50               | 2,356                    |
| 2012   | 29,498.62               | 5,310                        | 5,073                         | 24,426                         | 20.50               | 1,192                    |
| 2013   | 76,608.12               | 10,725                       | 10,248                        | 66,360                         | 21.50               | 3,087                    |
| 2014   | 12,201.58               | 1,220                        | 1,166                         | 11,036                         | 22.50               | 490                      |
| 2015   | 34,928.83               | 2,096                        | 2,002                         | 32,927                         | 23.50               | 1,401                    |
| 2016   | 16,689.18               | 334                          | 319                           | 16,370                         | 24.50               | 668                      |
|  | 2,414,265.55            | 1,451,497                    | 1,387,832                     | 1,026,434                      |                     | 107,032                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 9.6 4.43                 |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 303.2 MISC INTANGIBLE PLANT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 10-SQUARE                                   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2004   | 48,000.00               | 48,000                       | 48,000                        |                                |                     |                          |
| 2005   | 3,403,603.65            | 3,403,604                    | 3,403,604                     |                                |                     |                          |
| 2006   | 626,714.71              | 626,715                      | 626,715                       |                                |                     |                          |
| 2007   | 145,283.03              | 138,019                      | 145,283                       |                                |                     |                          |
| 2008   | 10,396.74               | 8,837                        | 10,397                        |                                |                     |                          |
| 2009   | 1,729,052.29            | 1,296,789                    | 1,729,052                     |                                |                     |                          |
| 2010   | 167,297.14              | 108,743                      | 167,297                       |                                |                     |                          |
| 2011   | 4,064,765.47            | 2,235,621                    | 3,634,141                     | 430,624                        | 4.50                | 95,694                   |
| 2012   | 27,476,357.79           | 12,364,361                   | 20,099,035                    | 7,377,323                      | 5.50                | 1,341,331                |
| 2013   | 2,208,224.04            | 772,878                      | 1,256,361                     | 951,863                        | 6.50                | 146,440                  |
| 2014   | 21,560,248.65           | 5,390,062                    | 8,761,880                     | 12,798,369                     | 7.50                | 1,706,449                |
| 2015   | 7,329,186.76            | 1,099,378                    | 1,787,107                     | 5,542,080                      | 8.50                | 652,009                  |
| 2016   | 10,222,021.71           | 511,101                      | 830,827                       | 9,391,195                      | 9.50                | 988,547                  |
|  | 78,991,151.98           | 28,004,108                   | 42,499,699                    | 36,491,453                     |                     | 4,930,470                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 7.4 6.24                 |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 310.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                          | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HORSESHOE LAKE 6                     |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 100-S4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2023   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0              |                         |                              |                               |                                |                     |                          |
| 1974                                 | 28,509.08               | 24,478                       | 26,384                        | 2,125                          | 7.00                | 304                      |
|                                      | 28,509.08               | 24,478                       | 26,384                        | 2,125                          |                     | 304                      |
| MUSTANG 4                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 100-S4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2017   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0              |                         |                              |                               |                                |                     |                          |
| 1987                                 | 27,941.18               | 27,025                       | 27,941                        |                                |                     |                          |
|                                      | 27,941.18               | 27,025                       | 27,941                        |                                |                     |                          |
| SEMINOLE 1                           |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 100-S4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2030   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0              |                         |                              |                               |                                |                     |                          |
| 1971                                 | 6,122.27                | 4,684                        | 4,437                         | 1,685                          | 13.97               | 121                      |
| 1974                                 | 1,719.89                | 1,294                        | 1,226                         | 494                            | 13.98               | 35                       |
| 1975                                 | 41,727.19               | 31,205                       | 29,560                        | 12,167                         | 13.99               | 870                      |
| 1978                                 | 29,346.89               | 21,525                       | 20,390                        | 8,957                          | 13.99               | 640                      |
|                                      | 78,916.24               | 58,708                       | 55,613                        | 23,303                         |                     | 1,666                    |
| MUSKOGEE 4                           |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 100-S4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2042   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0              |                         |                              |                               |                                |                     |                          |
| 1977                                 | 18,934.31               | 11,438                       | 5,739                         | 13,195                         | 25.88               | 510                      |
|                                      | 18,934.31               | 11,438                       | 5,739                         | 13,195                         |                     | 510                      |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 310.2 RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SOONER 1  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 100-S4                              |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2044                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0   |                         |                              |                               |                                |                     |                          |
| 1979  | 27,413.72               | 15,726                       | 5,733                         | 21,681                         | 27.87               | 778                      |
| 1983  | 22,332.17               | 12,177                       | 4,439                         | 17,893                         | 27.94               | 640                      |
| 2006  | 763,958.00              | 208,354                      | 75,957                        | 688,001                        | 28.00               | 24,571                   |
|   | 813,703.89              | 236,257                      | 86,129                        | 727,575                        |                     | 25,989                   |
|   | 968,004.70              | 357,906                      | 201,806                       | 766,198                        |                     | 28,469                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.9 |                         |                              |                               |                                |                     | 2.94                     |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                            | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HORSESHOE LAKE 6                       |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 105-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2023     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -16              |                         |                              |                               |                                |                     |                          |
| 1956                                   | 2,937,111.08            | 3,028,355                    | 2,631,055                     | 775,994                        | 6.86                | 113,119                  |
| 1957                                   | 9,864.77                | 10,155                       | 8,823                         | 2,620                          | 6.86                | 382                      |
| 1958                                   | 2,672,508.38            | 2,746,418                    | 2,386,106                     | 714,004                        | 6.86                | 104,082                  |
| 1964                                   | 222,284.49              | 225,730                      | 196,116                       | 61,734                         | 6.88                | 8,973                    |
| 1966                                   | 15,053.97               | 15,217                       | 13,221                        | 4,242                          | 6.89                | 616                      |
| 1968                                   | 2,146.56                | 2,159                        | 1,876                         | 614                            | 6.89                | 89                       |
| 1969                                   | 1,874.64                | 1,881                        | 1,634                         | 540                            | 6.89                | 78                       |
| 1971                                   | 2,115.65                | 2,111                        | 1,834                         | 620                            | 6.90                | 90                       |
| 1973                                   | 97,706.69               | 96,910                       | 84,196                        | 29,144                         | 6.90                | 4,224                    |
| 1974                                   | 111,692.00              | 110,431                      | 95,943                        | 33,620                         | 6.90                | 4,872                    |
| 1975                                   | 9,432.11                | 9,293                        | 8,074                         | 2,867                          | 6.91                | 415                      |
| 1978                                   | 4,456.28                | 4,343                        | 3,773                         | 1,396                          | 6.91                | 202                      |
| 1979                                   | 160,007.52              | 155,310                      | 134,934                       | 50,674                         | 6.91                | 7,333                    |
| 1981                                   | 5,814.75                | 5,594                        | 4,860                         | 1,885                          | 6.92                | 272                      |
| 1983                                   | 269,291.48              | 256,594                      | 222,931                       | 89,448                         | 6.92                | 12,926                   |
| 1984                                   | 76,259.24               | 72,283                       | 62,800                        | 25,661                         | 6.92                | 3,708                    |
| 1985                                   | 148,181.62              | 139,682                      | 121,357                       | 50,534                         | 6.92                | 7,303                    |
| 1987                                   | 71,960.38               | 67,022                       | 58,229                        | 25,245                         | 6.92                | 3,648                    |
| 1990                                   | 140,135.10              | 127,734                      | 110,976                       | 51,581                         | 6.93                | 7,443                    |
| 1991                                   | 202,789.30              | 183,368                      | 159,311                       | 75,924                         | 6.93                | 10,956                   |
| 1992                                   | 175,230.18              | 157,083                      | 136,475                       | 66,792                         | 6.93                | 9,638                    |
| 1994                                   | 39,343.62               | 34,592                       | 30,054                        | 15,585                         | 6.93                | 2,249                    |
| 1996                                   | 1,114.40                | 957                          | 831                           | 461                            | 6.94                | 66                       |
| 1999                                   | 4,244.22                | 3,495                        | 3,036                         | 1,887                          | 6.94                | 272                      |
| 2002                                   | 108,584.91              | 84,451                       | 73,372                        | 52,587                         | 6.94                | 7,577                    |
| 2005                                   | 6,990.58                | 5,009                        | 4,352                         | 3,757                          | 6.95                | 541                      |
| 2006                                   | 1,728,246.50            | 1,195,642                    | 1,038,782                     | 965,984                        | 6.95                | 138,991                  |
| 2007                                   | 61,039.97               | 40,523                       | 35,207                        | 35,600                         | 6.95                | 5,122                    |
| 2008                                   | 27,646.21               | 17,483                       | 15,189                        | 16,880                         | 6.95                | 2,429                    |
| 2011                                   | 63,134.92               | 32,056                       | 27,850                        | 45,386                         | 6.95                | 6,530                    |
| 2012                                   | 651,865.80              | 294,360                      | 255,742                       | 500,422                        | 6.95                | 72,003                   |
| 2013                                   | 949,195.34              | 365,257                      | 317,338                       | 783,729                        | 6.95                | 112,767                  |
| 2014                                   | 7,863.74                | 2,382                        | 2,069                         | 7,052                          | 6.96                | 1,013                    |
| 2015                                   | 4,717,021.41            | 959,525                      | 833,642                       | 4,638,103                      | 6.96                | 666,394                  |
| 2016                                   | 99,480.21               | 7,590                        | 6,594                         | 108,803                        | 6.96                | 15,633                   |
|  | 15,801,688.02           | 10,460,995                   | 9,088,582                     | 9,241,376                      |                     | 1,331,956                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                            | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HORSESHOE LAKE 7                       |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 105-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2028     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -16              |                         |                              |                               |                                |                     |                          |
| 1963                                   | 18,854.00               | 17,641                       | 18,263                        | 3,607                          | 11.63               | 310                      |
| 1964                                   | 2,445,254.63            | 2,279,918                    | 2,360,337                     | 476,158                        | 11.64               | 40,907                   |
| 1966                                   | 149,783.41              | 138,638                      | 143,528                       | 30,221                         | 11.66               | 2,592                    |
| 1975                                   | 3,066.20                | 2,727                        | 2,823                         | 734                            | 11.71               | 63                       |
| 1991                                   | 131,729.07              | 102,789                      | 106,415                       | 46,391                         | 11.79               | 3,935                    |
| 2012                                   | 8,995.95                | 2,819                        | 2,918                         | 7,517                          | 11.86               | 634                      |
|  | 2,757,683.26            | 2,544,532                    | 2,634,285                     | 564,628                        |                     | 48,441                   |

|  |              |           |           |           |       |         |
|--|--------------|-----------|-----------|-----------|-------|---------|
| HORSESHOE LAKE 8                       |              |           |           |           |       |         |
| INTERIM SURVIVOR CURVE.. IOWA 105-R1.5 |              |           |           |           |       |         |
| PROBABLE RETIREMENT YEAR.. 12-2029     |              |           |           |           |       |         |
| NET SALVAGE PERCENT.. -16              |              |           |           |           |       |         |
| 1969                                   | 3,818,633.61 | 3,432,420 | 3,597,540 | 832,075   | 12.62 | 65,933  |
| 1970                                   | 191,030.47   | 170,921   | 179,143   | 42,452    | 12.63 | 3,361   |
| 1986                                   | 134,284.96   | 107,919   | 113,111   | 42,660    | 12.73 | 3,351   |
| 1987                                   | 8,804.52     | 7,006     | 7,343     | 2,870     | 12.73 | 225     |
| 1988                                   | 178,286.87   | 140,362   | 147,114   | 59,699    | 12.74 | 4,686   |
| 1989                                   | 165,122.62   | 128,569   | 134,754   | 56,788    | 12.74 | 4,457   |
| 1990                                   | 121,769.81   | 93,658    | 98,164    | 43,089    | 12.75 | 3,380   |
| 1991                                   | 74,677.92    | 56,719    | 59,448    | 27,179    | 12.75 | 2,132   |
| 1993                                   | 4,415.70     | 3,261     | 3,418     | 1,704     | 12.76 | 134     |
| 1995                                   | 38,143.86    | 27,264    | 28,576    | 15,671    | 12.77 | 1,227   |
| 1996                                   | 88,649.39    | 62,241    | 65,235    | 37,598    | 12.77 | 2,944   |
| 2001                                   | 6,157.30     | 3,843     | 4,028     | 3,115     | 12.79 | 244     |
| 2006                                   | 3,990.57     | 2,048     | 2,147     | 2,483     | 12.81 | 194     |
| 2013                                   | 63,786.15    | 15,527    | 16,274    | 57,718    | 12.84 | 4,495   |
| 2015                                   | 67,430.19    | 8,035     | 8,422     | 69,797    | 12.84 | 5,436   |
| 2016                                   | 7,570.78     | 316       | 331       | 8,451     | 12.85 | 658     |
|  | 4,972,754.72 | 4,260,109 | 4,465,046 | 1,303,349 |       | 102,857 |

|  |              |           |           |         |      |         |
|--|--------------|-----------|-----------|---------|------|---------|
| MUSTANG 3                              |              |           |           |         |      |         |
| INTERIM SURVIVOR CURVE.. IOWA 105-R1.5 |              |           |           |         |      |         |
| PROBABLE RETIREMENT YEAR.. 12-2017     |              |           |           |         |      |         |
| NET SALVAGE PERCENT.. -22              |              |           |           |         |      |         |
| 1955                                   | 1,274,380.58 | 1,527,801 | 1,453,503 | 101,241 | 1.00 | 101,241 |
| 1981                                   | 481.79       | 571       | 543       | 45      | 1.00 | 45      |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                            | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MUSTANG 3                              |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 105-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2017     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -22              |                         |                              |                               |                                |                     |                          |
| 1983                                   | 8,236.05                | 9,746                        | 9,272                         | 776                            | 1.00                | 776                      |
| 1984                                   | 115,567.45              | 136,634                      | 129,989                       | 11,003                         | 1.00                | 11,003                   |
| 1985                                   | 7,185.17                | 8,487                        | 8,074                         | 692                            | 1.00                | 692                      |
| 1986                                   | 1,149.51                | 1,356                        | 1,290                         | 112                            | 1.00                | 112                      |
| 1991                                   | 130,891.88              | 153,502                      | 146,037                       | 13,651                         | 1.00                | 13,651                   |
| 2000                                   | 65,392.07               | 75,146                       | 71,492                        | 8,287                          | 1.00                | 8,287                    |
| 2001                                   | 20,638.72               | 23,630                       | 22,481                        | 2,698                          | 1.00                | 2,698                    |
| 2006                                   | 4,543.62                | 5,056                        | 4,810                         | 733                            | 1.00                | 733                      |
|  | 1,628,466.84            | 1,941,929                    | 1,847,492                     | 139,238                        |                     | 139,238                  |

MUSTANG 4  
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2017  
NET SALVAGE PERCENT.. -22

|      |              |           |           |
|------|--------------|-----------|-----------|
| 1956 | 2,868,476.37 | 3,438,019 | 3,499,541 |
| 1960 | 2,065,983.40 | 2,473,442 | 2,520,500 |
| 1961 | 1,893.54     | 2,266     | 2,310     |
| 1962 | 3,596.41     | 4,303     | 4,388     |
| 1963 | 2,452.74     | 2,934     | 2,992     |
| 1966 | 4,378.07     | 5,231     | 5,341     |
| 1967 | 7,706.26     | 9,204     | 9,402     |
| 1968 | 149.80       | 179       | 183       |
| 1969 | 1,182.95     | 1,412     | 1,443     |
| 1971 | 1,640.16     | 1,956     | 2,001     |
| 1973 | 4,719.94     | 5,622     | 5,758     |
| 1974 | 1,819.47     | 2,166     | 2,220     |
| 1979 | 10,761.72    | 12,774    | 13,129    |
| 1981 | 1,643.99     | 1,949     | 2,006     |
| 1982 | 29,980.10    | 35,506    | 36,576    |
| 1983 | 18,627.42    | 22,042    | 22,725    |
| 1984 | 377,728.16   | 446,584   | 460,828   |
| 1985 | 32,188.09    | 38,020    | 39,269    |
| 1986 | 1,149.51     | 1,356     | 1,402     |
| 1987 | 204,720.46   | 241,310   | 249,759   |
| 1988 | 56,865.37    | 66,952    | 69,376    |
| 1989 | 154,214.21   | 181,348   | 188,141   |
| 1990 | 140,608.97   | 165,131   | 171,543   |
| 1991 | 165,944.58   | 194,609   | 202,452   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                            | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MUSTANG 4                              |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 105-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2017     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -22              |                         |                              |                               |                                |                     |                          |
| 1992                                   | 460,859.89              | 539,641                      | 562,249                       |                                |                     |                          |
| 1993                                   | 39,001.85               | 45,593                       | 47,582                        |                                |                     |                          |
| 1994                                   | 228,332.29              | 266,437                      | 278,565                       |                                |                     |                          |
| 1995                                   | 200,866.61              | 233,929                      | 245,057                       |                                |                     |                          |
| 2005                                   | 8,635.34                | 9,683                        | 10,535                        |                                |                     |                          |
| 2006                                   | 1,803,122.75            | 2,006,512                    | 2,199,810                     |                                |                     |                          |
| 2008                                   | 434,525.25              | 473,843                      | 530,121                       |                                |                     |                          |
| 2009                                   | 307,820.05              | 331,046                      | 375,540                       |                                |                     |                          |
| 2010                                   | 31,056.14               | 32,803                       | 37,703                        | 186                            | 1.00                | 186                      |
| 2011                                   | 285,719.62              | 294,618                      | 338,624                       | 9,954                          | 1.00                | 9,954                    |
| 2012                                   | 66,054.35               | 65,854                       | 75,690                        | 4,896                          | 1.00                | 4,896                    |
| 2013                                   | 376,717.85              | 357,009                      | 410,334                       | 49,262                         | 1.00                | 49,262                   |
| 2014                                   | 407,860.19              | 355,015                      | 408,042                       | 89,547                         | 1.00                | 89,547                   |
| 2015                                   | 26,085.76               | 19,044                       | 21,889                        | 9,936                          | 1.00                | 9,936                    |
| 2016                                   | 428,127.47              | 174,103                      | 200,108                       | 322,208                        | 1.00                | 322,208                  |
|  | 11,263,217.10           | 12,559,445                   | 13,255,136                    | 485,989                        |                     | 485,989                  |

SEMINOLE 1  
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2030  
NET SALVAGE PERCENT.. -18

|      |              |           |           |           |       |         |
|------|--------------|-----------|-----------|-----------|-------|---------|
| 1971 | 361,225.13   | 321,517   | 326,447   | 99,798    | 13.57 | 7,354   |
| 1972 | 7,645.30     | 6,769     | 6,873     | 2,149     | 13.58 | 158     |
| 1973 | 5,360.90     | 4,721     | 4,793     | 1,532     | 13.59 | 113     |
| 1975 | 4,573,107.47 | 3,980,610 | 4,041,652 | 1,354,615 | 13.61 | 99,531  |
| 1978 | 5,774,399.14 | 4,930,732 | 5,006,344 | 1,807,447 | 13.63 | 132,608 |
| 1979 | 62,925.78    | 53,353    | 54,171    | 20,081    | 13.64 | 1,472   |
| 1981 | 21,738.27    | 18,158    | 18,436    | 7,215     | 13.65 | 529     |
| 1983 | 100,060.00   | 82,214    | 83,475    | 34,596    | 13.66 | 2,533   |
| 1984 | 232,268.96   | 189,119   | 192,019   | 82,058    | 13.67 | 6,003   |
| 1985 | 475,229.61   | 383,276   | 389,153   | 171,617   | 13.68 | 12,545  |
| 1986 | 129,836.46   | 103,694   | 105,284   | 47,923    | 13.68 | 3,503   |
| 1987 | 5,941.20     | 4,695     | 4,767     | 2,244     | 13.69 | 164     |
| 1988 | 156,416.87   | 122,244   | 124,119   | 60,453    | 13.69 | 4,416   |
| 1989 | 160,138.77   | 123,673   | 125,570   | 63,394    | 13.70 | 4,627   |
| 1990 | 43,517.49    | 33,182    | 33,691    | 17,660    | 13.71 | 1,288   |
| 1991 | 55,459.63    | 41,731    | 42,371    | 23,071    | 13.71 | 1,683   |
| 1992 | 77,936.42    | 57,799    | 58,685    | 33,280    | 13.72 | 2,426   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                            | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SEMINOLE 1                             |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 105-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2030     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -18              |                         |                              |                               |                                |                     |                          |
| 1994                                   | 60,382.26               | 43,388                       | 44,053                        | 27,198                         | 13.73               | 1,981                    |
| 1996                                   | 7,004.21                | 4,852                        | 4,926                         | 3,339                          | 13.74               | 243                      |
| 2001                                   | 16,790.45               | 10,291                       | 10,449                        | 9,364                          | 13.76               | 681                      |
| 2002                                   | 17,313.74               | 10,278                       | 10,436                        | 9,995                          | 13.76               | 726                      |
| 2003                                   | 37,730.39               | 21,603                       | 21,934                        | 22,588                         | 13.77               | 1,640                    |
| 2004                                   | 26,428.46               | 14,548                       | 14,771                        | 16,414                         | 13.77               | 1,192                    |
| 2005                                   | 214,913.93              | 113,085                      | 114,819                       | 138,779                        | 13.78               | 10,071                   |
| 2006                                   | 2,215,818.62            | 1,108,383                    | 1,125,380                     | 1,489,286                      | 13.78               | 108,076                  |
| 2007                                   | 91,144.93               | 42,983                       | 43,642                        | 63,909                         | 13.79               | 4,634                    |
| 2008                                   | 803,952.29              | 354,563                      | 360,000                       | 588,664                        | 13.79               | 42,688                   |
| 2009                                   | 351,356.90              | 143,120                      | 145,315                       | 269,286                        | 13.79               | 19,528                   |
| 2010                                   | 33,167.15               | 12,267                       | 12,455                        | 26,682                         | 13.80               | 1,933                    |
| 2011                                   | 1,674,473.79            | 551,270                      | 559,724                       | 1,416,155                      | 13.80               | 102,620                  |
| 2012                                   | 394,131.37              | 111,790                      | 113,504                       | 351,571                        | 13.81               | 25,458                   |
| 2013                                   | 282,553.47              | 66,026                       | 67,038                        | 266,375                        | 13.81               | 19,289                   |
| 2014                                   | 281,286.75              | 49,838                       | 50,602                        | 281,316                        | 13.81               | 20,370                   |
| 2015                                   | 325,134.60              | 36,659                       | 37,221                        | 346,438                        | 13.82               | 25,068                   |
| 2016                                   | 257,594.17              | 10,408                       | 10,568                        | 293,394                        | 13.82               | 21,230                   |
|  | 19,334,384.88           | 13,162,839                   | 13,364,689                    | 9,449,885                      |                     | 688,381                  |
| SEMINOLE 2                             |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 105-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2030     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -18              |                         |                              |                               |                                |                     |                          |
| 1971                                   | 1,940,548.77            | 1,727,232                    | 1,451,837                     | 838,010                        | 13.57               | 61,755                   |
| 1988                                   | 96,950.22               | 75,769                       | 63,688                        | 50,713                         | 13.69               | 3,704                    |
| 1989                                   | 132,613.50              | 102,416                      | 86,086                        | 70,397                         | 13.70               | 5,138                    |
| 1993                                   | 8,132.03                | 5,941                        | 4,994                         | 4,602                          | 13.72               | 335                      |
| 2011                                   | 326,119.36              | 107,365                      | 90,246                        | 294,574                        | 13.80               | 21,346                   |
| 2012                                   | 11,118.86               | 3,154                        | 2,651                         | 10,469                         | 13.81               | 758                      |
|  | 2,515,482.74            | 2,021,877                    | 1,699,503                     | 1,268,767                      |                     | 93,036                   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                            | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SEMINOLE 3                             |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 105-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2030     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -18              |                         |                              |                               |                                |                     |                          |
| 1970                                   | 96,320.37               | 86,166                       | 81,317                        | 32,341                         | 13.56               | 2,385                    |
| 1975                                   | 6,075,707.20            | 5,288,531                    | 4,990,917                     | 2,178,418                      | 13.61               | 160,060                  |
| 1987                                   | 44,840.49               | 35,432                       | 33,438                        | 19,474                         | 13.69               | 1,422                    |
| 1988                                   | 177,735.40              | 138,905                      | 131,088                       | 78,640                         | 13.69               | 5,744                    |
| 1989                                   | 91,152.99               | 70,396                       | 66,434                        | 41,126                         | 13.70               | 3,002                    |
| 1991                                   | 91,191.57               | 68,618                       | 64,756                        | 42,850                         | 13.71               | 3,125                    |
| 1995                                   | 46,335.57               | 32,719                       | 30,878                        | 23,798                         | 13.73               | 1,733                    |
| 2000                                   | 83,895.30               | 52,915                       | 49,937                        | 49,059                         | 13.76               | 3,565                    |
| 2003                                   | 23,014.94               | 13,178                       | 12,436                        | 14,721                         | 13.77               | 1,069                    |
| 2006                                   | 144,389.30              | 72,226                       | 68,161                        | 102,218                        | 13.78               | 7,418                    |
| 2012                                   | 12,570.54               | 3,565                        | 3,364                         | 11,469                         | 13.81               | 830                      |
| 2014                                   | 231,458.25              | 41,009                       | 38,701                        | 234,420                        | 13.81               | 16,975                   |
| 2015                                   | 74,891.90               | 8,444                        | 7,969                         | 80,404                         | 13.82               | 5,818                    |
|  | 7,193,503.82            | 5,912,104                    | 5,579,398                     | 2,908,937                      |                     | 213,146                  |

MUSKOGEE 4  
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2042  
NET SALVAGE PERCENT.. -14

|      |               |            |            |           |       |         |
|------|---------------|------------|------------|-----------|-------|---------|
| 1976 | 12,369.75     | 8,414      | 9,083      | 5,019     | 24.57 | 204     |
| 1977 | 17,251,437.15 | 11,620,820 | 12,544,320 | 7,122,318 | 24.60 | 289,525 |
| 1979 | 103,709.57    | 68,399     | 73,835     | 44,394    | 24.66 | 1,800   |
| 1987 | 34,381.40     | 20,421     | 22,044     | 17,151    | 24.85 | 690     |
| 1988 | 119,921.79    | 70,083     | 75,652     | 61,058    | 24.87 | 2,455   |
| 1989 | 268,588.89    | 154,317    | 166,580    | 139,611   | 24.89 | 5,609   |
| 1991 | 13,835.72     | 7,659      | 8,268      | 7,505     | 24.93 | 301     |
| 1992 | 390,535.99    | 211,849    | 228,685    | 216,527   | 24.95 | 8,678   |
| 1994 | 123,834.88    | 64,244     | 69,349     | 71,822    | 24.99 | 2,874   |
| 1995 | 35,748.88     | 18,094     | 19,532     | 21,222    | 25.01 | 849     |
| 1997 | 55,320.81     | 26,513     | 28,620     | 34,446    | 25.05 | 1,375   |
| 2001 | 19,821.89     | 8,287      | 8,946      | 13,651    | 25.11 | 544     |
| 2002 | 37,807.18     | 15,149     | 16,353     | 26,747    | 25.13 | 1,064   |
| 2004 | 15,587.23     | 5,663      | 6,113      | 11,656    | 25.16 | 463     |
| 2005 | 43,796.55     | 15,025     | 16,219     | 33,709    | 25.18 | 1,339   |
| 2006 | 4,209,628.68  | 1,355,903  | 1,463,656  | 3,335,321 | 25.19 | 132,407 |
| 2007 | 37,670.51     | 11,279     | 12,175     | 30,769    | 25.21 | 1,221   |
| 2008 | 37,490.00     | 10,341     | 11,163     | 31,576    | 25.22 | 1,252   |
| 2009 | 36,605.08     | 9,171      | 9,900      | 31,830    | 25.24 | 1,261   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                            | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MUSKOGEE 4                             |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 105-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2042     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -14              |                         |                              |                               |                                |                     |                          |
| 2010                                   | 1,810,240.00            | 405,780                      | 438,027                       | 1,625,646                      | 25.25               | 64,382                   |
| 2011                                   | 9,494,496.55            | 1,856,053                    | 2,003,553                     | 8,820,174                      | 25.27               | 349,037                  |
| 2012                                   | 2,896,225.78            | 478,053                      | 516,044                       | 2,785,654                      | 25.28               | 110,192                  |
| 2013                                   | 3,270,953.34            | 435,012                      | 469,582                       | 3,259,305                      | 25.29               | 128,877                  |
| 2014                                   | 730,938.34              | 71,620                       | 77,312                        | 755,958                        | 25.31               | 29,868                   |
| 2015                                   | 942,187.42              | 57,421                       | 61,984                        | 1,012,109                      | 25.32               | 39,973                   |
| 2016                                   | 330,259.93              | 7,003                        | 7,560                         | 368,937                        | 25.33               | 14,565                   |
|  | 42,323,393.31           | 17,012,573                   | 18,364,553                    | 29,884,115                     |                     | 1,190,805                |

|  |              |           |           |           |       |         |
|--|--------------|-----------|-----------|-----------|-------|---------|
| MUSKOGEE 5                             |              |           |           |           |       |         |
| INTERIM SURVIVOR CURVE.. IOWA 105-R1.5 |              |           |           |           |       |         |
| PROBABLE RETIREMENT YEAR.. 12-2043     |              |           |           |           |       |         |
| NET SALVAGE PERCENT.. -14              |              |           |           |           |       |         |
| 1978                                   | 4,258,312.53 | 2,794,965 | 3,069,781 | 1,784,696 | 25.51 | 69,961  |
| 1987                                   | 4,136.10     | 2,413     | 2,650     | 2,065     | 25.75 | 80      |
| 1988                                   | 143,851.78   | 82,501    | 90,613    | 73,378    | 25.78 | 2,846   |
| 1989                                   | 212,207.22   | 119,608   | 131,368   | 110,548   | 25.80 | 4,285   |
| 1992                                   | 80,697.34    | 42,903    | 47,121    | 44,874    | 25.86 | 1,735   |
| 1993                                   | 179,093.23   | 93,118    | 102,274   | 101,892   | 25.89 | 3,936   |
| 1994                                   | 14,653.13    | 7,443     | 8,175     | 8,530     | 25.91 | 329     |
| 2010                                   | 3,965.87     | 861       | 946       | 3,575     | 26.19 | 137     |
| 2011                                   | 1,347,441.65 | 255,604   | 280,736   | 1,255,347 | 26.20 | 47,914  |
| 2012                                   | 774,401.35   | 123,886   | 136,067   | 746,750   | 26.22 | 28,480  |
| 2014                                   | 14,220.85    | 1,348     | 1,481     | 14,731    | 26.25 | 561     |
| 2015                                   | 15,118.48    | 890       | 978       | 16,258    | 26.26 | 619     |
| 2016                                   | 14,378.77    | 288       | 316       | 16,075    | 26.28 | 612     |
|  | 7,062,478.30 | 3,525,828 | 3,872,506 | 4,178,719 |       | 161,495 |

|  |               |            |            |            |       |         |
|--|---------------|------------|------------|------------|-------|---------|
| MUSKOGEE 6                             |               |            |            |            |       |         |
| INTERIM SURVIVOR CURVE.. IOWA 105-R1.5 |               |            |            |            |       |         |
| PROBABLE RETIREMENT YEAR.. 12-2049     |               |            |            |            |       |         |
| NET SALVAGE PERCENT.. -15              |               |            |            |            |       |         |
| 1978                                   | 17,725.97     | 10,736     | 14,033     | 6,351      | 30.69 | 207     |
| 1984                                   | 45,648,335.58 | 25,475,058 | 33,299,295 | 19,196,291 | 30.95 | 620,236 |
| 1987                                   | 1,965,185.93  | 1,043,041  | 1,363,394  | 896,570    | 31.07 | 28,856  |
| 1988                                   | 184,952.84    | 96,400     | 126,008    | 86,688     | 31.10 | 2,787   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                            | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MUSKOGEE 6                             |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 105-R1.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2049     |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15              |                         |                              |                               |                                |                     |                          |
| 1989                                   | 830.23                  | 424                          | 554                           | 401                            | 31.14               | 13                       |
| 1991                                   | 51,866.14               | 25,427                       | 33,236                        | 26,410                         | 31.21               | 846                      |
| 1992                                   | 174,228.81              | 83,519                       | 109,170                       | 91,193                         | 31.24               | 2,919                    |
| 2001                                   | 7,477.92                | 2,691                        | 3,517                         | 5,082                          | 31.51               | 161                      |
| 2005                                   | 436,102.24              | 126,889                      | 165,861                       | 335,657                        | 31.62               | 10,615                   |
| 2006                                   | 225,163.21              | 61,174                       | 79,963                        | 178,975                        | 31.65               | 5,655                    |
| 2009                                   | 37,173.19               | 7,756                        | 10,138                        | 32,611                         | 31.72               | 1,028                    |
| 2012                                   | 2,270,332.57            | 306,596                      | 400,762                       | 2,210,121                      | 31.79               | 69,523                   |
| 2013                                   | 205,627.63              | 22,226                       | 29,052                        | 207,419                        | 31.81               | 6,521                    |
| 2014                                   | 227,438.61              | 18,055                       | 23,600                        | 237,954                        | 31.83               | 7,476                    |
| 2015                                   | 103,355.47              | 5,037                        | 6,584                         | 112,275                        | 31.86               | 3,524                    |
| 2016                                   | 178,401.23              | 2,981                        | 3,897                         | 201,265                        | 31.88               | 6,313                    |
|  | 51,734,197.57           | 27,288,010                   | 35,669,065                    | 23,825,262                     |                     | 766,680                  |

## SOONER 1

INTERIM SURVIVOR CURVE.. IOWA 105-R1.5

PROBABLE RETIREMENT YEAR.. 12-2044

NET SALVAGE PERCENT.. -15

|      |               |            |            |            |       |         |
|------|---------------|------------|------------|------------|-------|---------|
| 1977 | 22,297,194.22 | 14,690,428 | 18,257,529 | 7,384,244  | 26.36 | 280,131 |
| 1978 | 9,265,905.19  | 6,039,809  | 7,506,384  | 3,149,407  | 26.39 | 119,341 |
| 1979 | 30,470,797.50 | 19,644,919 | 24,415,060 | 10,626,357 | 26.42 | 402,209 |
| 1980 | 28,699.00     | 18,288     | 22,729     | 10,275     | 26.45 | 388     |
| 1981 | 889.32        | 560        | 696        | 327        | 26.48 | 12      |
| 1983 | 12,143.15     | 7,449      | 9,258      | 4,707      | 26.54 | 177     |
| 1986 | 5,988,448.04  | 3,516,770  | 4,370,705  | 2,516,010  | 26.62 | 94,516  |
| 1988 | 157,498.43    | 89,480     | 111,207    | 69,916     | 26.68 | 2,621   |
| 1991 | 162,563.98    | 87,290     | 108,486    | 78,463     | 26.75 | 2,933   |
| 1992 | 534,476.48    | 281,029    | 349,268    | 265,380    | 26.77 | 9,913   |
| 1993 | 35,350.13     | 18,179     | 22,593     | 18,059     | 26.79 | 674     |
| 1994 | 410.71        | 206        | 256        | 216        | 26.82 | 8       |
| 1995 | 13,716.87     | 6,714      | 8,344      | 7,430      | 26.84 | 277     |
| 1996 | 18,801.57     | 8,958      | 11,133     | 10,489     | 26.86 | 391     |
| 1997 | 2,312,688.68  | 1,070,220  | 1,330,089  | 1,329,503  | 26.88 | 49,461  |
| 1998 | 435,117.00    | 195,160    | 242,548    | 257,836    | 26.90 | 9,585   |
| 2000 | 21,893.00     | 9,154      | 11,377     | 13,800     | 26.94 | 512     |
| 2002 | 152,945.14    | 58,831     | 73,116     | 102,771    | 26.98 | 3,809   |
| 2003 | 3,564,554.91  | 1,307,821  | 1,625,384  | 2,473,855  | 27.00 | 91,624  |
| 2004 | 326,948.56    | 113,816    | 141,453    | 234,538    | 27.02 | 8,680   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SOONER 1   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 105-R1.5                       |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2044                           |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15                                    |                         |                              |                               |                                |                     |                          |
| 2005   | 277,651.65              | 91,131                       | 113,259                       | 206,040                        | 27.04               | 7,620                    |
| 2006   | 2,783,427.41            | 856,348                      | 1,064,285                     | 2,136,657                      | 27.05               | 78,989                   |
| 2007   | 217,376.05              | 62,113                       | 77,195                        | 172,787                        | 27.07               | 6,383                    |
| 2008   | 4,124,647.45            | 1,083,475                    | 1,346,562                     | 3,396,782                      | 27.09               | 125,389                  |
| 2009   | 737,077.85              | 175,529                      | 218,151                       | 629,489                        | 27.11               | 23,220                   |
| 2010   | 64,750.57               | 13,765                       | 17,107                        | 57,356                         | 27.12               | 2,115                    |
| 2011   | 1,370,044.72            | 253,743                      | 315,356                       | 1,260,195                      | 27.14               | 46,433                   |
| 2012   | 2,539,141.78            | 397,647                      | 494,203                       | 2,425,810                      | 27.15               | 89,348                   |
| 2013   | 971,380.44              | 121,964                      | 151,579                       | 965,508                        | 27.17               | 35,536                   |
| 2014   | 1,029,879.53            | 94,962                       | 118,020                       | 1,066,341                      | 27.19               | 39,218                   |
| 2015   | 1,148,929.04            | 65,997                       | 82,022                        | 1,239,246                      | 27.20               | 45,561                   |
| 2016   | 1,064,950.51            | 20,783                       | 25,829                        | 1,198,864                      | 27.22               | 44,043                   |
|  | 92,130,298.88           | 50,402,538                   | 62,641,184                    | 43,308,660                     |                     | 1,621,117                |
| SOONER 2   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 105-R1.5                       |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2045                           |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15                                    |                         |                              |                               |                                |                     |                          |
| 1980   | 11,383,512.08           | 7,140,900                    | 7,866,465                     | 5,224,574                      | 27.33               | 191,166                  |
| 1981   | 81,948.00               | 50,774                       | 55,933                        | 38,307                         | 27.36               | 1,400                    |
| 1986   | 105,436.25              | 60,856                       | 67,039                        | 54,212                         | 27.51               | 1,971                    |
| 1987   | 86,522.01               | 49,128                       | 54,120                        | 45,381                         | 27.54               | 1,648                    |
| 1988   | 124,674.98              | 69,588                       | 76,659                        | 66,718                         | 27.57               | 2,420                    |
| 1989   | 78,578.26               | 43,066                       | 47,442                        | 42,923                         | 27.60               | 1,555                    |
| 1993   | 47,652.54               | 24,022                       | 26,463                        | 28,338                         | 27.70               | 1,023                    |
| 1998   | 6,068.64                | 2,662                        | 2,932                         | 4,046                          | 27.82               | 145                      |
| 2004   | 61,662.00               | 20,942                       | 23,070                        | 47,841                         | 27.94               | 1,712                    |
| 2005   | 250,931.07              | 80,353                       | 88,517                        | 200,053                        | 27.96               | 7,155                    |
| 2007   | 171,193.76              | 47,606                       | 52,443                        | 144,430                        | 28.00               | 5,158                    |
| 2008   | 45,294.07               | 11,569                       | 12,744                        | 39,344                         | 28.02               | 1,404                    |
|  | 12,443,473.66           | 7,601,466                    | 8,373,828                     | 5,936,167                      |                     | 216,757                  |
|  | 271,161,023.10          | 158,694,245                  | 180,855,267                   | 132,495,092                    |                     | 7,059,898                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 18.8 2.60                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 312.0 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HORSESHOE LAKE 6                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2023    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -16             |                         |                              |                               |                                |                     |                          |
| 1956                                  | 2,124.33                | 2,166                        | 2,249                         | 215                            | 6.77                | 32                       |
| 1957                                  | 366,412.07              | 373,090                      | 387,451                       | 37,587                         | 6.77                | 5,552                    |
| 1958                                  | 6,284,196.34            | 6,386,770                    | 6,632,603                     | 657,065                        | 6.78                | 96,912                   |
| 1982                                  | 679,439.64              | 643,895                      | 668,679                       | 119,471                        | 6.84                | 17,467                   |
| 1985                                  | 7,149.91                | 6,669                        | 6,926                         | 1,368                          | 6.85                | 200                      |
| 1987                                  | 220.19                  | 203                          | 211                           | 45                             | 6.85                | 7                        |
| 1988                                  | 3,735.68                | 3,420                        | 3,552                         | 782                            | 6.85                | 114                      |
| 1989                                  | 19,300.05               | 17,547                       | 18,222                        | 4,166                          | 6.85                | 608                      |
| 1990                                  | 30,114.88               | 27,165                       | 28,211                        | 6,723                          | 6.86                | 980                      |
| 1991                                  | 3,529,928.86            | 3,158,706                    | 3,280,288                     | 814,430                        | 6.86                | 118,722                  |
| 1992                                  | 352,617.47              | 312,810                      | 324,850                       | 84,186                         | 6.86                | 12,272                   |
| 1993                                  | 294,799.85              | 259,102                      | 269,075                       | 72,893                         | 6.86                | 10,626                   |
| 1995                                  | 672,333.72              | 578,777                      | 601,055                       | 178,852                        | 6.86                | 26,072                   |
| 1996                                  | 28,586.66               | 24,320                       | 25,256                        | 7,904                          | 6.86                | 1,152                    |
| 1998                                  | 3,163.98                | 2,619                        | 2,720                         | 950                            | 6.87                | 138                      |
| 2000                                  | 76,470.80               | 61,280                       | 63,639                        | 25,067                         | 6.87                | 3,649                    |
| 2001                                  | 14,710.89               | 11,568                       | 12,013                        | 5,051                          | 6.87                | 735                      |
| 2004                                  | 390,486.75              | 285,839                      | 296,841                       | 156,123                        | 6.87                | 22,725                   |
| 2005                                  | 305,430.99              | 216,662                      | 225,002                       | 129,298                        | 6.88                | 18,793                   |
| 2006                                  | 139,463.64              | 95,527                       | 99,204                        | 62,574                         | 6.88                | 9,095                    |
| 2007                                  | 9,398.55                | 6,179                        | 6,417                         | 4,485                          | 6.88                | 652                      |
| 2008                                  | 93,906.79               | 58,801                       | 61,064                        | 47,868                         | 6.88                | 6,958                    |
| 2009                                  | 178,478.40              | 105,437                      | 109,495                       | 97,540                         | 6.88                | 14,177                   |
| 2010                                  | 471,613.45              | 259,317                      | 269,298                       | 277,773                        | 6.88                | 40,374                   |
| 2011                                  | 1,315,573.03            | 661,213                      | 686,664                       | 839,401                        | 6.88                | 122,006                  |
| 2012                                  | 920,747.94              | 411,964                      | 427,821                       | 640,247                        | 6.88                | 93,059                   |
| 2013                                  | 10,046.92               | 3,820                        | 3,967                         | 7,687                          | 6.89                | 1,116                    |
| 2014                                  | 382,320.81              | 114,927                      | 119,351                       | 324,141                        | 6.89                | 47,045                   |
| 2015                                  | 373,655.11              | 75,358                       | 78,259                        | 355,181                        | 6.89                | 51,550                   |
| 2016                                  | 216,498.65              | 16,357                       | 16,987                        | 234,152                        | 6.89                | 33,984                   |
|                                       | 17,172,926.35           | 14,181,508                   | 14,727,368                    | 5,193,227                      |                     | 756,772                  |

HORSESHOE LAKE 7  
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2028  
NET SALVAGE PERCENT.. -16

|      |              |           |           |         |       |        |
|------|--------------|-----------|-----------|---------|-------|--------|
| 1964 | 8,006,498.97 | 7,330,097 | 8,665,300 | 622,239 | 11.40 | 54,582 |
| 1966 | 87,221.36    | 79,300    | 93,745    | 7,432   | 11.41 | 651    |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 312.0 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HORSESHOE LAKE 7                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2028    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -16             |                         |                              |                               |                                |                     |                          |
| 1968                                  | 2,492.64                | 2,249                        | 2,659                         | 233                            | 11.43               | 20                       |
| 1972                                  | 2,435.60                | 2,160                        | 2,553                         | 272                            | 11.46               | 24                       |
| 1985                                  | 12,346.78               | 10,075                       | 11,910                        | 2,412                          | 11.55               | 209                      |
| 1986                                  | 219,104.59              | 177,234                      | 209,518                       | 44,644                         | 11.55               | 3,865                    |
| 1987                                  | 220.19                  | 176                          | 208                           | 47                             | 11.56               | 4                        |
| 1988                                  | 91,067.38               | 72,254                       | 85,415                        | 20,223                         | 11.56               | 1,749                    |
| 1989                                  | 14,540.89               | 11,411                       | 13,490                        | 3,378                          | 11.57               | 292                      |
| 1990                                  | 46,657.50               | 36,216                       | 42,813                        | 11,310                         | 11.57               | 978                      |
| 1991                                  | 442,184.00              | 339,003                      | 400,754                       | 112,180                        | 11.58               | 9,687                    |
| 1992                                  | 61,236.25               | 46,355                       | 54,799                        | 16,235                         | 11.58               | 1,402                    |
| 1993                                  | 191,361.45              | 142,910                      | 168,942                       | 53,038                         | 11.58               | 4,580                    |
| 1994                                  | 24,939.78               | 18,346                       | 21,688                        | 7,242                          | 11.59               | 625                      |
| 1995                                  | 684,738.76              | 495,888                      | 586,216                       | 208,081                        | 11.59               | 17,953                   |
| 1996                                  | 9,514.59                | 6,771                        | 8,004                         | 3,033                          | 11.60               | 261                      |
| 2000                                  | 142,587.00              | 93,208                       | 110,186                       | 55,215                         | 11.61               | 4,756                    |
| 2001                                  | 21,124.00               | 13,438                       | 15,886                        | 8,618                          | 11.62               | 742                      |
| 2003                                  | 30,510.17               | 18,242                       | 21,565                        | 13,827                         | 11.62               | 1,190                    |
| 2005                                  | 2,133,418.13            | 1,179,473                    | 1,394,318                     | 1,080,447                      | 11.63               | 92,902                   |
| 2006                                  | 14,957.05               | 7,882                        | 9,318                         | 8,032                          | 11.64               | 690                      |
| 2007                                  | 715,152.41              | 356,925                      | 421,940                       | 407,637                        | 11.64               | 35,020                   |
| 2008                                  | 215,355.68              | 100,922                      | 119,305                       | 130,507                        | 11.64               | 11,212                   |
| 2010                                  | 387,635.60              | 153,864                      | 181,891                       | 267,766                        | 11.65               | 22,984                   |
| 2011                                  | 34,801.36               | 12,375                       | 14,629                        | 25,740                         | 11.65               | 2,209                    |
| 2012                                  | 679,985.82              | 209,611                      | 247,792                       | 540,991                        | 11.66               | 46,397                   |
| 2013                                  | 75,097.72               | 19,171                       | 22,663                        | 64,450                         | 11.66               | 5,527                    |
| 2014                                  | 77,847.98               | 15,201                       | 17,970                        | 72,334                         | 11.66               | 6,204                    |
|                                       | 14,425,033.65           | 10,950,757                   | 12,945,476                    | 3,787,563                      |                     | 326,715                  |

HORSESHOE LAKE 8  
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2029  
NET SALVAGE PERCENT.. -16

|      |              |           |           |           |       |         |
|------|--------------|-----------|-----------|-----------|-------|---------|
| 1956 | 593,564.98   | 548,012   | 615,473   | 73,062    | 12.19 | 5,994   |
| 1964 | 268,952.82   | 241,938   | 271,721   | 40,264    | 12.29 | 3,276   |
| 1965 | 1,256.75     | 1,126     | 1,265     | 193       | 12.30 | 16      |
| 1969 | 9,377,967.54 | 8,267,290 | 9,285,003 | 1,593,440 | 12.34 | 129,128 |
| 1971 | 1,671.75     | 1,460     | 1,640     | 300       | 12.36 | 24      |
| 1973 | 1,099.36     | 951       | 1,068     | 207       | 12.38 | 17      |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 312.0 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HORSESHOE LAKE 8                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2029    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -16             |                         |                              |                               |                                |                     |                          |
| 1974                                  | 2,403.03                | 2,067                        | 2,321                         | 466                            | 12.39               | 38                       |
| 1978                                  | 4,131.37                | 3,471                        | 3,898                         | 894                            | 12.42               | 72                       |
| 1979                                  | 5,671.31                | 4,732                        | 5,315                         | 1,264                          | 12.43               | 102                      |
| 1981                                  | 126,932.51              | 104,436                      | 117,292                       | 29,950                         | 12.44               | 2,408                    |
| 1983                                  | 12,422.64               | 10,063                       | 11,302                        | 3,108                          | 12.45               | 250                      |
| 1984                                  | 150,450.56              | 120,831                      | 135,705                       | 38,817                         | 12.46               | 3,115                    |
| 1985                                  | 7,579.80                | 6,033                        | 6,776                         | 2,017                          | 12.47               | 162                      |
| 1986                                  | 29,324.76               | 23,126                       | 25,973                        | 8,044                          | 12.47               | 645                      |
| 1987                                  | 264,260.84              | 206,291                      | 231,686                       | 74,857                         | 12.48               | 5,998                    |
| 1988                                  | 450,612.79              | 348,146                      | 391,003                       | 131,708                        | 12.48               | 10,554                   |
| 1989                                  | 16,021.43               | 12,239                       | 13,746                        | 4,839                          | 12.49               | 387                      |
| 1990                                  | 20,445.57               | 15,429                       | 17,328                        | 6,389                          | 12.50               | 511                      |
| 1991                                  | 66,104.57               | 49,272                       | 55,337                        | 21,344                         | 12.50               | 1,708                    |
| 1992                                  | 254,350.39              | 186,962                      | 209,977                       | 85,069                         | 12.51               | 6,800                    |
| 1993                                  | 197,782.97              | 143,315                      | 160,957                       | 68,471                         | 12.51               | 5,473                    |
| 1995                                  | 902,272.44              | 633,005                      | 710,929                       | 335,707                        | 12.52               | 26,814                   |
| 1996                                  | 56,709.44               | 39,065                       | 43,874                        | 21,909                         | 12.53               | 1,749                    |
| 1999                                  | 504,376.71              | 325,917                      | 366,038                       | 219,039                        | 12.54               | 17,467                   |
| 2000                                  | 90,204.77               | 56,815                       | 63,809                        | 40,829                         | 12.55               | 3,253                    |
| 2001                                  | 101,905.01              | 62,438                       | 70,124                        | 48,086                         | 12.55               | 3,832                    |
| 2002                                  | 138,435.74              | 82,258                       | 92,384                        | 68,201                         | 12.55               | 5,434                    |
| 2003                                  | 592,548.85              | 340,083                      | 381,948                       | 305,409                        | 12.56               | 24,316                   |
| 2004                                  | 303,055.36              | 167,416                      | 188,025                       | 163,519                        | 12.56               | 13,019                   |
| 2005                                  | 244,627.11              | 129,353                      | 145,277                       | 138,491                        | 12.57               | 11,018                   |
| 2006                                  | 48,036.73               | 24,200                       | 27,179                        | 28,544                         | 12.57               | 2,271                    |
| 2007                                  | 20,757.88               | 9,878                        | 11,094                        | 12,985                         | 12.58               | 1,032                    |
| 2008                                  | 141,255.03              | 62,960                       | 70,710                        | 93,145                         | 12.58               | 7,404                    |
| 2009                                  | 27,104.93               | 11,189                       | 12,566                        | 18,875                         | 12.58               | 1,500                    |
| 2010                                  | 13,986.61               | 5,254                        | 5,901                         | 10,324                         | 12.59               | 820                      |
| 2011                                  | 71,038.36               | 23,823                       | 26,756                        | 55,649                         | 12.59               | 4,420                    |
| 2012                                  | 296,188.28              | 85,895                       | 96,469                        | 247,110                        | 12.60               | 19,612                   |
| 2013                                  | 234,867.26              | 56,274                       | 63,201                        | 209,245                        | 12.60               | 16,607                   |
| 2014                                  | 144,162.93              | 26,175                       | 29,397                        | 137,832                        | 12.61               | 10,930                   |
| 2015                                  | 3,153,290.18            | 367,867                      | 413,152                       | 3,244,665                      | 12.61               | 257,309                  |
|                                       | 18,937,831.36           | 12,807,055                   | 14,383,618                    | 7,584,266                      |                     | 605,485                  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 312.0 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MUSTANG 3                             |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2017    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -22             |                         |                              |                               |                                |                     |                          |
| 1956                                  | 5,038,236.28            | 6,028,633                    | 5,629,565                     | 517,083                        | 1.00                | 517,083                  |
| 1963                                  | 121,577.65              | 145,183                      | 135,573                       | 12,752                         | 1.00                | 12,752                   |
| 1988                                  | 49,407.94               | 58,082                       | 54,237                        | 6,040                          | 1.00                | 6,040                    |
| 1991                                  | 25,138.59               | 29,435                       | 27,487                        | 3,183                          | 1.00                | 3,183                    |
| 1992                                  | 42,236.02               | 49,379                       | 46,110                        | 5,418                          | 1.00                | 5,418                    |
| 1993                                  | 82,138.03               | 95,870                       | 89,524                        | 10,685                         | 1.00                | 10,685                   |
| 1995                                  | 950.17                  | 1,105                        | 1,032                         | 127                            | 1.00                | 127                      |
| 1996                                  | 38,917.06               | 45,155                       | 42,166                        | 5,313                          | 1.00                | 5,313                    |
| 2000                                  | 36,162.06               | 41,492                       | 38,745                        | 5,372                          | 1.00                | 5,372                    |
| 2001                                  | 87,709.64               | 100,268                      | 93,631                        | 13,375                         | 1.00                | 13,375                   |
| 2002                                  | 17,234.21               | 19,619                       | 18,320                        | 2,705                          | 1.00                | 2,705                    |
| 2003                                  | 133,695.82              | 151,474                      | 141,447                       | 21,662                         | 1.00                | 21,662                   |
| 2004                                  | 134,677.35              | 151,745                      | 141,700                       | 22,606                         | 1.00                | 22,606                   |
| 2005                                  | 10,131.06               | 11,342                       | 10,591                        | 1,769                          | 1.00                | 1,769                    |
| 2006                                  | 59,461.89               | 66,066                       | 61,693                        | 10,851                         | 1.00                | 10,851                   |
| 2007                                  | 21,154.58               | 23,291                       | 21,749                        | 4,059                          | 1.00                | 4,059                    |
| 2008                                  | 64,436.32               | 70,159                       | 65,515                        | 13,098                         | 1.00                | 13,098                   |
| 2009                                  | 17,527.37               | 18,820                       | 17,574                        | 3,809                          | 1.00                | 3,809                    |
| 2011                                  | 416,048.18              | 428,270                      | 399,920                       | 107,658                        | 1.00                | 107,658                  |
| 2012                                  | 116,428.40              | 115,884                      | 108,213                       | 33,830                         | 1.00                | 33,830                   |
| 2014                                  | 81,057.12               | 70,392                       | 65,732                        | 33,157                         | 1.00                | 33,157                   |
|                                       | 6,594,325.74            | 7,721,664                    | 7,210,525                     | 834,552                        |                     | 834,552                  |

## MUSTANG 4

INTERIM SURVIVOR CURVE.. IOWA 85-R0.5

PROBABLE RETIREMENT YEAR.. 12-2017

NET SALVAGE PERCENT.. -22

|      |               |            |            |         |      |         |
|------|---------------|------------|------------|---------|------|---------|
| 1956 | 142,033.34    | 169,954    | 161,970    | 11,310  | 1.00 | 11,310  |
| 1959 | 11,450.65     | 13,691     | 13,048     | 922     | 1.00 | 922     |
| 1960 | 11,028,179.28 | 13,181,658 | 12,562,451 | 891,928 | 1.00 | 891,928 |
| 1963 | 21,660.46     | 25,866     | 24,651     | 1,775   | 1.00 | 1,775   |
| 1966 | 10,189.06     | 12,155     | 11,584     | 847     | 1.00 | 847     |
| 1969 | 9,809.17      | 11,688     | 11,139     | 828     | 1.00 | 828     |
| 1971 | 12,058.91     | 14,355     | 13,681     | 1,031   | 1.00 | 1,031   |
| 1976 | 351,699.48    | 417,591    | 397,975    | 31,099  | 1.00 | 31,099  |
| 1980 | 13,130.16     | 15,550     | 14,820     | 1,199   | 1.00 | 1,199   |
| 1986 | 1,414,905.84  | 1,666,994  | 1,588,687  | 137,498 | 1.00 | 137,498 |
| 1988 | 58,589.40     | 68,876     | 65,641     | 5,839   | 1.00 | 5,839   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 312.0 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MUSTANG 4                             |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2017    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -22             |                         |                              |                               |                                |                     |                          |
| 1991                                  | 52,576.06               | 61,562                       | 58,670                        | 5,473                          | 1.00                | 5,473                    |
| 1992                                  | 262,640.82              | 307,060                      | 292,636                       | 27,786                         | 1.00                | 27,786                   |
| 1993                                  | 8,297.46                | 9,685                        | 9,230                         | 893                            | 1.00                | 893                      |
| 1994                                  | 17,914.95               | 20,873                       | 19,892                        | 1,964                          | 1.00                | 1,964                    |
| 1995                                  | 1,168,650.69            | 1,358,915                    | 1,295,080                     | 130,674                        | 1.00                | 130,674                  |
| 1996                                  | 78,255.44               | 90,798                       | 86,533                        | 8,939                          | 1.00                | 8,939                    |
| 2001                                  | 12,540.20               | 14,336                       | 13,663                        | 1,636                          | 1.00                | 1,636                    |
| 2002                                  | 7,805.14                | 8,885                        | 8,468                         | 1,055                          | 1.00                | 1,055                    |
| 2003                                  | 242,079.31              | 274,270                      | 261,386                       | 33,951                         | 1.00                | 33,951                   |
| 2004                                  | 531,058.75              | 598,360                      | 570,252                       | 77,640                         | 1.00                | 77,640                   |
| 2005                                  | 318,508.56              | 356,573                      | 339,823                       | 48,757                         | 1.00                | 48,757                   |
| 2006                                  | 777,544.29              | 863,903                      | 823,321                       | 125,283                        | 1.00                | 125,283                  |
| 2007                                  | 35,263.76               | 38,825                       | 37,001                        | 6,021                          | 1.00                | 6,021                    |
| 2009                                  | 82,920.37               | 89,033                       | 84,851                        | 16,312                         | 1.00                | 16,312                   |
| 2010                                  | 141,498.26              | 149,204                      | 142,195                       | 30,433                         | 1.00                | 30,433                   |
| 2011                                  | 51,644.67               | 53,162                       | 50,665                        | 12,342                         | 1.00                | 12,342                   |
| 2012                                  | 548,858.43              | 546,292                      | 520,630                       | 148,977                        | 1.00                | 148,977                  |
| 2013                                  | 19,578.66               | 18,518                       | 17,648                        | 6,238                          | 1.00                | 6,238                    |
| 2014                                  | 74,331.20               | 64,551                       | 61,519                        | 29,165                         | 1.00                | 29,165                   |
| 2015                                  | 48,749.93               | 35,589                       | 33,917                        | 25,558                         | 1.00                | 25,558                   |
| 2016                                  | 0.03                    |                              |                               |                                |                     |                          |
|                                       | 17,554,422.73           | 20,558,772                   | 19,593,026                    | 1,823,370                      |                     | 1,823,373                |

## SEMINOLE 1

INTERIM SURVIVOR CURVE.. IOWA 85-R0.5

PROBABLE RETIREMENT YEAR.. 12-2030

NET SALVAGE PERCENT.. -18

|      |              |           |           |           |       |         |
|------|--------------|-----------|-----------|-----------|-------|---------|
| 1965 | 26,650.07    | 23,870    | 22,577    | 8,870     | 13.19 | 672     |
| 1971 | 5,707,482.75 | 4,974,480 | 4,704,962 | 2,029,868 | 13.26 | 153,082 |
| 1975 | 6,875,468.27 | 5,861,762 | 5,544,171 | 2,568,882 | 13.30 | 193,149 |
| 1978 | 127,214.01   | 106,418   | 100,652   | 49,460    | 13.32 | 3,713   |
| 1979 | 40,343.41    | 33,513    | 31,697    | 15,908    | 13.33 | 1,193   |
| 1981 | 20,807.16    | 17,024    | 16,102    | 8,451     | 13.35 | 633     |
| 1983 | 1,752,827.61 | 1,410,378 | 1,333,964 | 734,373   | 13.37 | 54,927  |
| 1984 | 157,545.92   | 125,679   | 118,870   | 67,034    | 13.37 | 5,014   |
| 1985 | 330,465.08   | 261,121   | 246,973   | 142,975   | 13.38 | 10,686  |
| 1986 | 10,170.00    | 7,956     | 7,525     | 4,476     | 13.39 | 334     |
| 1987 | 549,868.31   | 425,791   | 402,722   | 246,123   | 13.39 | 18,381  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 312.0 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
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| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SEMINOLE 1                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2030    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -18             |                         |                              |                               |                                |                     |                          |
| 1988                                  | 120,455.26              | 92,226                       | 87,229                        | 54,908                         | 13.40               | 4,098                    |
| 1989                                  | 332,105.22              | 251,260                      | 237,647                       | 154,237                        | 13.41               | 11,502                   |
| 1991                                  | 2,264,819.08            | 1,669,850                    | 1,579,377                     | 1,093,109                      | 13.42               | 81,454                   |
| 1992                                  | 251,852.81              | 183,055                      | 173,137                       | 124,049                        | 13.43               | 9,237                    |
| 1995                                  | 881,395.78              | 610,081                      | 577,027                       | 463,020                        | 13.44               | 34,451                   |
| 1996                                  | 30,620.11               | 20,792                       | 19,665                        | 16,466                         | 13.45               | 1,224                    |
| 1997                                  | 538,244.26              | 358,022                      | 338,624                       | 296,504                        | 13.46               | 22,029                   |
| 1999                                  | 18,268.09               | 11,599                       | 10,971                        | 10,586                         | 13.47               | 786                      |
| 2001                                  | 71,693.39               | 43,069                       | 40,736                        | 43,863                         | 13.48               | 3,254                    |
| 2002                                  | 67,682.93               | 39,392                       | 37,258                        | 42,608                         | 13.48               | 3,161                    |
| 2003                                  | 44,870.17               | 25,187                       | 23,822                        | 29,124                         | 13.49               | 2,159                    |
| 2005                                  | 46,007.87               | 23,726                       | 22,441                        | 31,849                         | 13.50               | 2,359                    |
| 2006                                  | 189,596.38              | 92,975                       | 87,938                        | 135,786                        | 13.50               | 10,058                   |
| 2007                                  | 36,720.79               | 16,985                       | 16,065                        | 27,266                         | 13.51               | 2,018                    |
| 2008                                  | 3,567,515.59            | 1,543,349                    | 1,459,730                     | 2,749,938                      | 13.51               | 203,548                  |
| 2009                                  | 3,869.71                | 1,544                        | 1,460                         | 3,106                          | 13.52               | 230                      |
| 2010                                  | 1,969,825.17            | 715,286                      | 676,532                       | 1,647,862                      | 13.52               | 121,883                  |
| 2011                                  | 11,379.89               | 3,671                        | 3,472                         | 9,956                          | 13.53               | 736                      |
| 2012                                  | 1,990,435.15            | 554,343                      | 524,309                       | 1,824,405                      | 13.53               | 134,841                  |
| 2013                                  | 653,137.79              | 149,555                      | 141,452                       | 629,251                        | 13.54               | 46,473                   |
| 2014                                  | 264,161.80              | 45,934                       | 43,445                        | 268,266                        | 13.54               | 19,813                   |
| 2015                                  | 3,054,141.11            | 337,504                      | 319,218                       | 3,284,669                      | 13.55               | 242,411                  |
| 2016                                  | 19,889,147.95           | 786,687                      | 744,064                       | 22,725,130                     | 13.55               | 1,677,131                |
|                                       | 51,896,788.89           | 20,824,084                   | 19,695,832                    | 41,542,379                     |                     | 3,076,640                |

## SEMINOLE 2

INTERIM SURVIVOR CURVE.. IOWA 85-R0.5

PROBABLE RETIREMENT YEAR.. 12-2030

NET SALVAGE PERCENT.. -18

|      |               |            |           |           |       |         |
|------|---------------|------------|-----------|-----------|-------|---------|
| 1971 | 4,396,672.46  | 3,832,015  | 3,350,742 | 1,837,332 | 13.26 | 138,562 |
| 1973 | 13,065,765.35 | 11,267,955 | 9,852,782 | 5,564,821 | 13.28 | 419,038 |
| 1974 | 32,929.04     | 28,240     | 24,693    | 14,163    | 13.29 | 1,066   |
| 1975 | 558,689.85    | 476,318    | 416,496   | 242,758   | 13.30 | 18,252  |
| 1979 | 214,025.09    | 177,790    | 155,461   | 97,089    | 13.33 | 7,283   |
| 1986 | 47,313.57     | 37,014     | 32,365    | 23,465    | 13.39 | 1,752   |
| 1987 | 276,043.70    | 213,755    | 186,909   | 138,823   | 13.39 | 10,368  |
| 1988 | 14,514.84     | 11,113     | 9,717     | 7,410     | 13.40 | 553     |
| 1989 | 142,054.15    | 107,474    | 93,976    | 73,648    | 13.41 | 5,492   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 312.0 BOILER PLANT EQUIPMENT

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| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SEMINOLE 2                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2030    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -18             |                         |                              |                               |                                |                     |                          |
| 1990                                  | 44,674.04               | 33,390                       | 29,196                        | 23,519                         | 13.41               | 1,754                    |
| 1992                                  | 111,133.79              | 80,776                       | 70,631                        | 60,507                         | 13.43               | 4,505                    |
| 1993                                  | 39,588.74               | 28,343                       | 24,783                        | 21,931                         | 13.43               | 1,633                    |
| 1995                                  | 881,395.78              | 610,081                      | 533,459                       | 506,588                        | 13.44               | 37,693                   |
| 1996                                  | 75,570.32               | 51,314                       | 44,869                        | 44,304                         | 13.45               | 3,294                    |
| 1999                                  | 10,342.81               | 6,567                        | 5,742                         | 6,462                          | 13.47               | 480                      |
| 2000                                  | 540,283.34              | 334,196                      | 292,223                       | 345,311                        | 13.47               | 25,636                   |
| 2001                                  | 2,965.09                | 1,781                        | 1,557                         | 1,941                          | 13.48               | 144                      |
| 2002                                  | 23,603.99               | 13,738                       | 12,013                        | 15,840                         | 13.48               | 1,175                    |
| 2003                                  | 17,330.93               | 9,729                        | 8,507                         | 11,943                         | 13.49               | 885                      |
| 2005                                  | 21,913.32               | 11,301                       | 9,882                         | 15,976                         | 13.50               | 1,183                    |
| 2006                                  | 134,860.52              | 66,133                       | 57,827                        | 101,308                        | 13.50               | 7,504                    |
| 2007                                  | 38,349.74               | 17,739                       | 15,511                        | 29,742                         | 13.51               | 2,201                    |
| 2010                                  | 4,165,031.54            | 1,512,412                    | 1,322,464                     | 3,592,273                      | 13.52               | 265,701                  |
| 2011                                  | 10,159.93               | 3,277                        | 2,865                         | 9,123                          | 13.53               | 674                      |
| 2012                                  | 813,985.08              | 226,698                      | 198,226                       | 762,276                        | 13.53               | 56,340                   |
| 2014                                  | 98,541.85               | 17,135                       | 14,983                        | 101,296                        | 13.54               | 7,481                    |
| 2015                                  | 16,935,367.31           | 1,871,477                    | 1,636,433                     | 18,347,300                     | 13.55               | 1,354,044                |
| 2016                                  | 50,903.77               | 2,013                        | 1,760                         | 58,306                         | 13.55               | 4,303                    |
|                                       | 42,764,009.94           | 21,049,774                   | 18,406,076                    | 32,055,456                     |                     | 2,378,996                |

## SEMINOLE 3

INTERIM SURVIVOR CURVE.. IOWA 85-R0.5

PROBABLE RETIREMENT YEAR.. 12-2030

NET SALVAGE PERCENT.. -18

|      |               |            |            |            |       |         |
|------|---------------|------------|------------|------------|-------|---------|
| 1971 | 68,055.36     | 59,315     | 56,556     | 23,749     | 13.26 | 1,791   |
| 1975 | 27,770,097.62 | 23,675,724 | 22,574,598 | 10,194,117 | 13.30 | 766,475 |
| 1976 | 321,163.94    | 272,129    | 259,473    | 119,501    | 13.31 | 8,978   |
| 1979 | 25,627.42     | 21,289     | 20,299     | 9,941      | 13.33 | 746     |
| 1980 | 190,880.14    | 157,397    | 150,077    | 75,162     | 13.34 | 5,634   |
| 1984 | 376,231.00    | 300,130    | 286,171    | 157,781    | 13.37 | 11,801  |
| 1985 | 22,929.44     | 18,118     | 17,275     | 9,781      | 13.38 | 731     |
| 1986 | 6,815.01      | 5,331      | 5,083      | 2,959      | 13.39 | 221     |
| 1987 | 6,689,295.49  | 5,179,865  | 4,938,957  | 2,954,412  | 13.39 | 220,643 |
| 1988 | 232,799.49    | 178,241    | 169,951    | 104,752    | 13.40 | 7,817   |
| 1989 | 269,715.72    | 204,058    | 194,568    | 123,697    | 13.41 | 9,224   |
| 1990 | 768,926.10    | 574,714    | 547,985    | 359,348    | 13.41 | 26,797  |
| 1991 | 43,541.06     | 32,103     | 30,610     | 20,769     | 13.42 | 1,548   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 312.0 BOILER PLANT EQUIPMENT

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| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SEMINOLE 3                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2030    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -18             |                         |                              |                               |                                |                     |                          |
| 1992                                  | 286,554.15              | 208,277                      | 198,590                       | 139,544                        | 13.43               | 10,390                   |
| 1993                                  | 60,524.52               | 43,332                       | 41,317                        | 30,102                         | 13.43               | 2,241                    |
| 1995                                  | 921,234.40              | 637,657                      | 608,000                       | 479,056                        | 13.44               | 35,644                   |
| 1996                                  | 2,779.63                | 1,887                        | 1,799                         | 1,481                          | 13.45               | 110                      |
| 1997                                  | 76,203.70               | 50,688                       | 48,331                        | 41,590                         | 13.46               | 3,090                    |
| 1999                                  | 4,638.00                | 2,945                        | 2,808                         | 2,665                          | 13.47               | 198                      |
| 2001                                  | 3,159.98                | 1,898                        | 1,810                         | 1,919                          | 13.48               | 142                      |
| 2002                                  | 941.85                  | 548                          | 523                           | 589                            | 13.48               | 44                       |
| 2003                                  | 978,121.23              | 549,056                      | 523,520                       | 630,663                        | 13.49               | 46,750                   |
| 2004                                  | 1,642,623.54            | 886,499                      | 845,269                       | 1,093,027                      | 13.49               | 81,025                   |
| 2005                                  | 915,135.45              | 471,931                      | 449,982                       | 629,878                        | 13.50               | 46,658                   |
| 2007                                  | 248,263.59              | 114,834                      | 109,493                       | 183,458                        | 13.51               | 13,579                   |
| 2009                                  | 76,489.03               | 30,528                       | 29,108                        | 61,149                         | 13.52               | 4,523                    |
| 2010                                  | 5,038.07                | 1,829                        | 1,744                         | 4,201                          | 13.52               | 311                      |
| 2011                                  | 5,367,052.36            | 1,731,222                    | 1,650,705                     | 4,682,417                      | 13.53               | 346,077                  |
| 2012                                  | 29,683.83               | 8,267                        | 7,883                         | 27,144                         | 13.53               | 2,006                    |
| 2013                                  | 4,508.40                | 1,032                        | 984                           | 4,336                          | 13.54               | 320                      |
| 2014                                  | 645,757.45              | 112,287                      | 107,065                       | 654,929                        | 13.54               | 48,370                   |
| 2015                                  | 44,936.53               | 4,966                        | 4,735                         | 48,290                         | 13.55               | 3,564                    |
| 2016                                  | 365.81                  | 14                           | 13                            | 418                            | 13.55               | 31                       |
|                                       | 48,100,089.31           | 35,538,111                   | 33,885,282                    | 22,872,823                     |                     | 1,707,479                |

## MUSKOGEE 4

INTERIM SURVIVOR CURVE.. IOWA 85-R0.5

PROBABLE RETIREMENT YEAR.. 12-2042

NET SALVAGE PERCENT.. -14

|      |               |            |            |            |       |           |
|------|---------------|------------|------------|------------|-------|-----------|
| 1976 | 748,431.78    | 490,606    | 574,361    | 278,851    | 23.54 | 11,846    |
| 1977 | 70,378,241.46 | 45,685,247 | 53,484,520 | 26,746,675 | 23.57 | 1,134,776 |
| 1983 | 20,047.55     | 12,155     | 14,230     | 8,624      | 23.75 | 363       |
| 1987 | 14,367.71     | 8,225      | 9,629      | 6,750      | 23.86 | 283       |
| 1988 | 662,367.00    | 373,147    | 436,850    | 318,249    | 23.88 | 13,327    |
| 1989 | 475,839.90    | 263,472    | 308,451    | 234,006    | 23.91 | 9,787     |
| 1990 | 660,292.04    | 359,091    | 420,394    | 332,339    | 23.93 | 13,888    |
| 1991 | 2,266,698.33  | 1,209,096  | 1,415,510  | 1,168,526  | 23.96 | 48,770    |
| 1992 | 528,929.32    | 276,508    | 323,713    | 279,267    | 23.98 | 11,646    |
| 1993 | 93,817.88     | 47,998     | 56,192     | 50,760     | 24.00 | 2,115     |
| 1994 | 124,084.84    | 62,050     | 72,643     | 68,814     | 24.02 | 2,865     |
| 1995 | 1,515,699.72  | 739,592    | 865,853    | 862,044    | 24.04 | 35,859    |

## OKLAHOMA GAS AND ELECTRIC COMPANY

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| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MUSKOGEE 4                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2042    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -14             |                         |                              |                               |                                |                     |                          |
| 1996                                  | 44,256.38               | 21,039                       | 24,631                        | 25,822                         | 24.06               | 1,073                    |
| 1997                                  | 422,452.18              | 195,253                      | 228,586                       | 253,009                        | 24.08               | 10,507                   |
| 1998                                  | 120,423.36              | 54,008                       | 63,228                        | 74,055                         | 24.10               | 3,073                    |
| 1999                                  | 475,487.79              | 206,382                      | 241,615                       | 300,441                        | 24.12               | 12,456                   |
| 2000                                  | 290,145.61              | 121,523                      | 142,269                       | 188,497                        | 24.14               | 7,808                    |
| 2001                                  | 889,411.53              | 358,414                      | 419,602                       | 594,328                        | 24.16               | 24,600                   |
| 2002                                  | 1,532,905.24            | 592,372                      | 693,500                       | 1,054,012                      | 24.18               | 43,590                   |
| 2003                                  | 925,994.04              | 341,455                      | 399,747                       | 655,886                        | 24.20               | 27,103                   |
| 2004                                  | 5,526,245.08            | 1,936,658                    | 2,267,279                     | 4,032,640                      | 24.22               | 166,500                  |
| 2005                                  | 1,731,197.67            | 573,281                      | 671,150                       | 1,302,415                      | 24.23               | 53,752                   |
| 2006                                  | 1,550,843.95            | 481,646                      | 563,871                       | 1,204,091                      | 24.25               | 49,653                   |
| 2007                                  | 1,028,210.34            | 297,096                      | 347,815                       | 824,344                        | 24.27               | 33,966                   |
| 2008                                  | 1,511,516.82            | 401,954                      | 470,575                       | 1,252,555                      | 24.29               | 51,567                   |
| 2009                                  | 2,844,618.40            | 688,525                      | 806,068                       | 2,436,797                      | 24.30               | 100,280                  |
| 2010                                  | 4,006,849.83            | 866,057                      | 1,013,908                     | 3,553,901                      | 24.32               | 146,131                  |
| 2011                                  | 9,733,041.59            | 1,834,003                    | 2,147,099                     | 8,948,568                      | 24.34               | 367,649                  |
| 2012                                  | 16,300,712.10           | 2,599,364                    | 3,043,121                     | 15,539,691                     | 24.35               | 638,180                  |
| 2013                                  | 3,552,267.94            | 455,700                      | 533,496                       | 3,516,089                      | 24.37               | 144,279                  |
| 2014                                  | 1,481,352.04            | 140,942                      | 165,003                       | 1,523,738                      | 24.38               | 62,500                   |
| 2015                                  | 23,375,367.16           | 1,377,431                    | 1,612,583                     | 25,035,336                     | 24.40               | 1,026,038                |
| 2016                                  | 682,904.94              | 13,780                       | 16,132                        | 762,379                        | 24.42               | 31,219                   |
|                                       | 155,515,021.52          | 63,084,070                   | 73,853,627                    | 103,433,498                    |                     | 4,287,449                |

MUSKOGEE 5  
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2043  
NET SALVAGE PERCENT.. -14

|      |               |            |            |            |       |         |
|------|---------------|------------|------------|------------|-------|---------|
| 1975 | 100,147.65    | 65,205     | 82,741     | 31,427     | 24.30 | 1,293   |
| 1978 | 57,351,108.91 | 36,225,243 | 45,967,761 | 19,412,503 | 24.41 | 795,268 |
| 1980 | 416,222.07    | 257,095    | 326,239    | 148,254    | 24.48 | 6,056   |
| 1984 | 138,668.48    | 81,425     | 103,324    | 54,758     | 24.60 | 2,226   |
| 1987 | 29,999.72     | 16,840     | 21,369     | 12,831     | 24.69 | 520     |
| 1988 | 472,267.51    | 260,826    | 330,973    | 207,412    | 24.71 | 8,394   |
| 1989 | 787,099.98    | 427,076    | 541,935    | 355,359    | 24.74 | 14,364  |
| 1991 | 141,761.56    | 74,059     | 93,977     | 67,632     | 24.79 | 2,728   |
| 1992 | 247,490.07    | 126,627    | 160,682    | 121,456    | 24.82 | 4,893   |
| 1993 | 3,608,781.61  | 1,806,668  | 2,292,558  | 1,821,453  | 24.84 | 73,327  |
| 1994 | 324,527.56    | 158,725    | 201,413    | 168,548    | 24.86 | 6,780   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 312.0 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MUSKOGEE 5                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2043    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -14             |                         |                              |                               |                                |                     |                          |
| 1995                                  | 858,269.43              | 409,296                      | 519,373                       | 459,054                        | 24.89               | 18,443                   |
| 1996                                  | 189,930.40              | 88,195                       | 111,914                       | 104,606                        | 24.91               | 4,199                    |
| 1997                                  | 275,031.91              | 124,138                      | 157,524                       | 156,012                        | 24.93               | 6,258                    |
| 1998                                  | 115,124.65              | 50,390                       | 63,942                        | 67,300                         | 24.95               | 2,697                    |
| 1999                                  | 12,273.72               | 5,198                        | 6,596                         | 7,396                          | 24.97               | 296                      |
| 2000                                  | 79,132.23               | 32,332                       | 41,027                        | 49,183                         | 24.99               | 1,968                    |
| 2001                                  | 772,810.51              | 303,594                      | 385,243                       | 495,761                        | 25.01               | 19,823                   |
| 2002                                  | 603,500.63              | 227,181                      | 288,280                       | 399,711                        | 25.03               | 15,969                   |
| 2003                                  | 1,063,595.99            | 382,180                      | 484,965                       | 727,535                        | 25.05               | 29,043                   |
| 2004                                  | 3,773,593.70            | 1,286,826                    | 1,632,909                     | 2,668,988                      | 25.07               | 106,461                  |
| 2005                                  | 5,535,676.31            | 1,782,954                    | 2,262,467                     | 4,048,204                      | 25.09               | 161,347                  |
| 2006                                  | 254,844.21              | 76,904                       | 97,587                        | 192,936                        | 25.11               | 7,684                    |
| 2007                                  | 523,643.80              | 146,863                      | 186,361                       | 410,593                        | 25.13               | 16,339                   |
| 2008                                  | 1,853,436.62            | 478,343                      | 606,990                       | 1,505,928                      | 25.15               | 59,878                   |
| 2009                                  | 58,493.03               | 13,702                       | 17,387                        | 49,295                         | 25.17               | 1,958                    |
| 2010                                  | 396,476.85              | 83,070                       | 105,411                       | 346,573                        | 25.18               | 13,764                   |
| 2011                                  | 5,873,349.47            | 1,073,174                    | 1,361,796                     | 5,333,822                      | 25.20               | 211,660                  |
| 2012                                  | 1,943,445.93            | 299,362                      | 379,873                       | 1,835,655                      | 25.22               | 72,786                   |
| 2013                                  | 34,165,121.68           | 4,223,547                    | 5,359,440                     | 33,588,799                     | 25.24               | 1,330,777                |
| 2014                                  | 1,129,712.37            | 103,648                      | 131,523                       | 1,156,349                      | 25.25               | 45,796                   |
| 2015                                  | 3,896,843.07            | 222,120                      | 281,858                       | 4,160,544                      | 25.27               | 164,644                  |
| 2016                                  | 331,247.81              | 6,457                        | 8,194                         | 369,429                        | 25.29               | 14,608                   |
|                                       | 127,323,629.44          | 50,919,263                   | 64,613,632                    | 80,535,306                     |                     | 3,222,247                |

MUSKOGEE 6  
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2049  
NET SALVAGE PERCENT.. -15

|      |                |            |             |            |       |           |
|------|----------------|------------|-------------|------------|-------|-----------|
| 1961 | 9,405.73       | 6,356      | 8,833       | 1,983      | 27.99 | 71        |
| 1982 | 2,690,303.64   | 1,477,622  | 2,053,574   | 1,040,275  | 29.27 | 35,541    |
| 1984 | 169,509,820.99 | 90,345,175 | 125,560,215 | 69,376,079 | 29.37 | 2,362,141 |
| 1987 | 2,828,567.12   | 1,434,410  | 1,993,519   | 1,259,333  | 29.50 | 42,689    |
| 1988 | 391,904.78     | 195,104    | 271,152     | 179,538    | 29.54 | 6,078     |
| 1989 | 3,276,643.85   | 1,600,065  | 2,223,744   | 1,544,397  | 29.58 | 52,211    |
| 1990 | 10,271.56      | 4,915      | 6,831       | 4,982      | 29.62 | 168       |
| 1991 | 684,618.13     | 320,648    | 445,631     | 341,680    | 29.66 | 11,520    |
| 1992 | 1,031,649.03   | 472,245    | 656,318     | 530,078    | 29.70 | 17,848    |
| 1995 | 863,809.43     | 366,339    | 509,132     | 484,249    | 29.80 | 16,250    |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 312.0 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MUSKOGEE 6                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2049    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15             |                         |                              |                               |                                |                     |                          |
| 1996                                  | 632,918.00              | 260,674                      | 362,280                       | 365,575                        | 29.84               | 12,251                   |
| 1998                                  | 174,729.38              | 67,471                       | 93,770                        | 107,169                        | 29.91               | 3,583                    |
| 1999                                  | 131,431.98              | 48,972                       | 68,060                        | 83,086                         | 29.94               | 2,775                    |
| 2000                                  | 41,206.90               | 14,769                       | 20,526                        | 26,862                         | 29.97               | 896                      |
| 2001                                  | 336,374.53              | 115,624                      | 160,692                       | 226,138                        | 30.00               | 7,538                    |
| 2002                                  | 1,030,454.78            | 338,336                      | 470,214                       | 714,809                        | 30.03               | 23,803                   |
| 2003                                  | 1,388,124.14            | 433,615                      | 602,631                       | 993,712                        | 30.06               | 33,058                   |
| 2004                                  | 282,358.14              | 83,464                       | 115,997                       | 208,715                        | 30.09               | 6,936                    |
| 2005                                  | 4,669,259.02            | 1,298,810                    | 1,805,064                     | 3,564,583                      | 30.12               | 118,346                  |
| 2006                                  | 2,443,819.99            | 634,952                      | 882,446                       | 1,927,947                      | 30.15               | 63,945                   |
| 2007                                  | 16,814.52               | 4,044                        | 5,620                         | 13,716                         | 30.18               | 454                      |
| 2008                                  | 8,240,779.41            | 1,815,773                    | 2,523,531                     | 6,953,365                      | 30.21               | 230,168                  |
| 2009                                  | 800,475.99              | 159,798                      | 222,085                       | 698,463                        | 30.23               | 23,105                   |
| 2010                                  | 1,061,309.24            | 188,007                      | 261,289                       | 959,217                        | 30.26               | 31,699                   |
| 2011                                  | 4,879,851.99            | 751,031                      | 1,043,770                     | 4,568,059                      | 30.29               | 150,811                  |
| 2012                                  | 17,617,240.84           | 2,278,218                    | 3,166,229                     | 17,093,598                     | 30.31               | 563,959                  |
| 2013                                  | 11,068,510.30           | 1,141,899                    | 1,586,992                     | 11,141,795                     | 30.34               | 367,231                  |
| 2014                                  | 1,760,836.55            | 133,911                      | 186,107                       | 1,838,855                      | 30.36               | 60,568                   |
| 2015                                  | 6,920,432.96            | 324,070                      | 450,387                       | 7,508,111                      | 30.39               | 247,059                  |
| 2016                                  | 7,390,569.03            | 118,478                      | 164,659                       | 8,334,496                      | 30.42               | 273,981                  |
|                                       | 252,184,491.95          | 106,434,795                  | 147,921,300                   | 142,090,866                    |                     | 4,766,683                |

## SOONER 1

INTERIM SURVIVOR CURVE.. IOWA 85-R0.5

PROBABLE RETIREMENT YEAR.. 12-2044

NET SALVAGE PERCENT.. -15

|      |               |            |            |            |       |         |
|------|---------------|------------|------------|------------|-------|---------|
| 1978 | 44,856,682.87 | 28,106,704 | 36,971,507 | 14,613,678 | 25.21 | 579,678 |
| 1979 | 31,258,427.58 | 19,372,301 | 25,482,290 | 10,464,902 | 25.24 | 414,616 |
| 1980 | 44,699,423.12 | 27,379,492 | 36,014,934 | 15,389,402 | 25.28 | 608,758 |
| 1981 | 182,102.79    | 110,217    | 144,979    | 64,439     | 25.31 | 2,546   |
| 1982 | 342,159.73    | 204,458    | 268,944    | 124,540    | 25.35 | 4,913   |
| 1983 | 117,503.14    | 69,290     | 91,144     | 43,985     | 25.38 | 1,733   |
| 1984 | 947,546.44    | 551,094    | 724,908    | 364,770    | 25.41 | 14,355  |
| 1985 | 793,787.69    | 454,894    | 598,367    | 314,489    | 25.45 | 12,357  |
| 1986 | 1,533,129.45  | 865,347    | 1,138,276  | 624,823    | 25.48 | 24,522  |
| 1987 | 41,026.64     | 22,787     | 29,974     | 17,207     | 25.51 | 675     |
| 1988 | 294,726.42    | 160,967    | 211,736    | 127,200    | 25.54 | 4,980   |
| 1989 | 720,764.56    | 386,855    | 508,868    | 320,011    | 25.56 | 12,520  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 312.0 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SOONER 1                              |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2044    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15             |                         |                              |                               |                                |                     |                          |
| 1990                                  | 752,483.95              | 396,290                      | 521,279                       | 344,077                        | 25.59               | 13,446                   |
| 1991                                  | 385,678.09              | 199,105                      | 261,902                       | 181,627                        | 25.62               | 7,089                    |
| 1992                                  | 1,317,790.83            | 665,999                      | 876,054                       | 639,406                        | 25.65               | 24,928                   |
| 1993                                  | 25,141.86               | 12,431                       | 16,352                        | 12,561                         | 25.67               | 489                      |
| 1994                                  | 52,579.65               | 25,380                       | 33,385                        | 27,082                         | 25.70               | 1,054                    |
| 1995                                  | 1,712,368.69            | 805,964                      | 1,060,164                     | 909,060                        | 25.72               | 35,344                   |
| 1996                                  | 194,294.69              | 88,978                       | 117,041                       | 106,397                        | 25.75               | 4,132                    |
| 1997                                  | 2,223,495.39            | 989,234                      | 1,301,237                     | 1,255,783                      | 25.77               | 48,730                   |
| 1998                                  | 85,024.39               | 36,676                       | 48,244                        | 49,535                         | 25.79               | 1,921                    |
| 1999                                  | 136,483.62              | 56,892                       | 74,836                        | 82,121                         | 25.82               | 3,181                    |
| 2000                                  | 638,390.97              | 256,666                      | 337,618                       | 396,532                        | 25.84               | 15,346                   |
| 2001                                  | 380,742.05              | 147,149                      | 193,560                       | 244,294                        | 25.86               | 9,447                    |
| 2002                                  | 180,933.23              | 66,958                       | 88,076                        | 119,997                        | 25.88               | 4,637                    |
| 2003                                  | 1,147,135.83            | 404,904                      | 532,610                       | 786,596                        | 25.90               | 30,371                   |
| 2004                                  | 4,202,730.04            | 1,408,474                    | 1,852,704                     | 2,980,435                      | 25.92               | 114,986                  |
| 2005                                  | 2,872,125.64            | 907,682                      | 1,193,963                     | 2,108,981                      | 25.94               | 81,302                   |
| 2006                                  | 13,240,706.44           | 3,918,772                    | 5,154,746                     | 10,072,067                     | 25.97               | 387,835                  |
| 2007                                  | 2,255,067.21            | 619,676                      | 815,121                       | 1,778,207                      | 25.99               | 68,419                   |
| 2008                                  | 3,806,914.74            | 961,486                      | 1,264,737                     | 3,113,215                      | 26.01               | 119,693                  |
| 2009                                  | 2,194,874.48            | 503,887                      | 662,812                       | 1,861,294                      | 26.02               | 71,533                   |
| 2010                                  | 1,510,925.30            | 309,339                      | 406,904                       | 1,330,660                      | 26.04               | 51,101                   |
| 2011                                  | 5,001,522.57            | 893,074                      | 1,174,748                     | 4,577,003                      | 26.06               | 175,633                  |
| 2012                                  | 13,971,153.69           | 2,104,112                    | 2,767,745                     | 13,299,082                     | 26.08               | 509,934                  |
| 2013                                  | 4,037,056.16            | 487,196                      | 640,857                       | 4,001,758                      | 26.10               | 153,324                  |
| 2014                                  | 23,920,104.51           | 2,128,028                    | 2,799,204                     | 24,708,916                     | 26.12               | 945,977                  |
| 2015                                  | 14,373,857.20           | 794,594                      | 1,045,208                     | 15,484,728                     | 26.14               | 592,377                  |
| 2016                                  | 4,222,337.49            | 80,313                       | 105,644                       | 4,750,045                      | 26.16               | 181,577                  |
|                                       | 230,629,199.14          | 96,953,665                   | 127,532,675                   | 137,690,904                    |                     | 5,335,459                |

## SOONER 2

INTERIM SURVIVOR CURVE.. IOWA 85-R0.5

PROBABLE RETIREMENT YEAR.. 12-2045

NET SALVAGE PERCENT.. -15

|      |                |            |            |            |       |           |
|------|----------------|------------|------------|------------|-------|-----------|
| 1979 | 1,667,488.49   | 1,016,449  | 1,314,943  | 602,668    | 26.03 | 23,153    |
| 1980 | 100,449,175.06 | 60,501,794 | 78,268,985 | 37,247,566 | 26.07 | 1,428,752 |
| 1982 | 91,704.85      | 53,845     | 69,657     | 35,803     | 26.15 | 1,369     |
| 1983 | 50,983.97      | 29,543     | 38,219     | 20,413     | 26.18 | 780       |
| 1984 | 18,717.75      | 10,690     | 13,829     | 7,696      | 26.22 | 294       |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 312.0 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SOONER 2   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 85-R0.5                        |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2045                           |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15                                    |                         |                              |                               |                                |                     |                          |
| 1985   | 133,644.55              | 75,216                       | 97,304                        | 56,387                         | 26.25               | 2,148                    |
| 1986   | 16,293.79               | 9,027                        | 11,678                        | 7,060                          | 26.29               | 269                      |
| 1987   | 252,098.71              | 137,425                      | 177,782                       | 112,132                        | 26.32               | 4,260                    |
| 1988   | 678,717.18              | 363,686                      | 470,487                       | 310,037                        | 26.35               | 11,766                   |
| 1989   | 820,059.88              | 431,595                      | 558,339                       | 384,730                        | 26.38               | 14,584                   |
| 1990   | 491,602.03              | 253,833                      | 328,375                       | 236,968                        | 26.41               | 8,973                    |
| 1991   | 87,538.06               | 44,289                       | 57,295                        | 43,374                         | 26.44               | 1,640                    |
| 1992   | 896,518.59              | 443,978                      | 574,358                       | 456,638                        | 26.47               | 17,251                   |
| 1993   | 11,058.11               | 5,352                        | 6,924                         | 5,793                          | 26.50               | 219                      |
| 1995   | 1,083,376.42            | 499,026                      | 645,572                       | 600,311                        | 26.55               | 22,611                   |
| 1996   | 47,134.27               | 21,114                       | 27,314                        | 26,890                         | 26.58               | 1,012                    |
| 1997   | 215,923.88              | 93,952                       | 121,542                       | 126,770                        | 26.60               | 4,766                    |
| 1998   | 14,426.03               | 6,079                        | 7,864                         | 8,726                          | 26.63               | 328                      |
| 1999   | 43,807.75               | 17,847                       | 23,088                        | 27,291                         | 26.65               | 1,024                    |
| 2000   | 13,699.48               | 5,376                        | 6,955                         | 8,800                          | 26.68               | 330                      |
| 2001   | 121,994.95              | 46,011                       | 59,523                        | 80,771                         | 26.70               | 3,025                    |
| 2002   | 226,009.66              | 81,609                       | 105,575                       | 154,336                        | 26.72               | 5,776                    |
| 2003   | 5,314.62                | 1,827                        | 2,364                         | 3,748                          | 26.75               | 140                      |
| 2004   | 6,535,102.27            | 2,131,734                    | 2,757,747                     | 4,757,620                      | 26.77               | 177,722                  |
| 2005   | 4,414,838.11            | 1,358,775                    | 1,757,798                     | 3,319,266                      | 26.79               | 123,899                  |
| 2006   | 65,664.32               | 18,915                       | 24,470                        | 51,044                         | 26.81               | 1,904                    |
| 2007   | 7,515,596.08            | 2,009,310                    | 2,599,372                     | 6,043,564                      | 26.84               | 225,170                  |
| 2008   | 3,261,885.35            | 800,762                      | 1,035,917                     | 2,715,251                      | 26.86               | 101,089                  |
| 2009   | 314,443.72              | 69,979                       | 90,529                        | 271,081                        | 26.88               | 10,085                   |
| 2010   | 2,136,462.81            | 423,968                      | 548,472                       | 1,908,460                      | 26.90               | 70,946                   |
| 2011   | 606,905.81              | 104,866                      | 135,661                       | 562,280                        | 26.92               | 20,887                   |
| 2012   | 2,721,307.03            | 396,633                      | 513,110                       | 2,616,393                      | 26.94               | 97,119                   |
| 2013   | 15,156,779.54           | 1,771,441                    | 2,291,649                     | 15,138,647                     | 26.96               | 561,523                  |
| 2014   | 1,803,130.61            | 155,022                      | 200,546                       | 1,873,054                      | 26.98               | 69,424                   |
| 2015   | 3,205,434.72            | 170,563                      | 220,651                       | 3,465,599                      | 27.00               | 128,356                  |
| 2016   | 3,300,832.29            | 60,811                       | 78,669                        | 3,717,288                      | 27.02               | 137,575                  |
|  | 158,475,670.74          | 73,622,342                   | 95,242,564                    | 87,004,457                     |                     | 3,280,169                |
|  | 1,141,573,440.76        | 534,645,860                  | 650,011,001                   | 666,448,667                    |                     | 32,402,019               |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 20.6 2.84                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 314.0 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HORSESHOE LAKE 6                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2023  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -16           |                         |                              |                               |                                |                     |                          |
| 1956                                | 31,902.97               | 32,382                       | 27,307                        | 9,700                          | 6.23                | 1,557                    |
| 1958                                | 5,548,999.15            | 5,613,696                    | 4,733,933                     | 1,702,906                      | 6.28                | 271,163                  |
| 1968                                | 3,519.20                | 3,488                        | 2,941                         | 1,141                          | 6.49                | 176                      |
| 1980                                | 52,891.32               | 50,426                       | 42,523                        | 18,831                         | 6.66                | 2,827                    |
| 1988                                | 8,393.05                | 7,663                        | 6,462                         | 3,274                          | 6.74                | 486                      |
| 1990                                | 21,697.95               | 19,531                       | 16,470                        | 8,699                          | 6.75                | 1,289                    |
| 1991                                | 50,995.24               | 45,530                       | 38,395                        | 20,760                         | 6.76                | 3,071                    |
| 1992                                | 53,741.37               | 47,568                       | 40,113                        | 22,227                         | 6.77                | 3,283                    |
| 1993                                | 4,732.18                | 4,149                        | 3,499                         | 1,991                          | 6.78                | 294                      |
| 1998                                | 62,577.68               | 51,728                       | 43,621                        | 28,969                         | 6.80                | 4,260                    |
| 2000                                | 14,601.41               | 11,685                       | 9,854                         | 7,084                          | 6.81                | 1,040                    |
| 2006                                | 80,055.18               | 54,783                       | 46,198                        | 46,666                         | 6.84                | 6,823                    |
| 2010                                | 76,812.10               | 42,192                       | 35,580                        | 53,522                         | 6.86                | 7,802                    |
| 2011                                | 78,873.15               | 39,622                       | 33,413                        | 58,080                         | 6.86                | 8,466                    |
| 2013                                | 1,497,335.54            | 569,341                      | 480,115                       | 1,256,794                      | 6.87                | 182,939                  |
| 2014                                | 160,544.44              | 48,215                       | 40,659                        | 145,573                        | 6.87                | 21,190                   |
| 2015                                | 481,242.85              | 97,290                       | 82,043                        | 476,199                        | 6.87                | 69,316                   |
| 2016                                | 220,706.54              | 16,698                       | 14,081                        | 241,938                        | 6.88                | 35,165                   |
|                                     | 8,449,621.32            | 6,755,987                    | 5,697,207                     | 4,104,354                      |                     | 621,147                  |

HORSESHOE LAKE 7  
INTERIM SURVIVOR CURVE.. IOWA 55-R1  
PROBABLE RETIREMENT YEAR.. 12-2028  
NET SALVAGE PERCENT.. -16

|      |              |           |           |           |       |         |
|------|--------------|-----------|-----------|-----------|-------|---------|
| 1964 | 9,921,867.68 | 9,085,609 | 9,705,513 | 1,803,854 | 10.26 | 175,814 |
| 1966 | 241,275.82   | 219,289   | 234,251   | 45,629    | 10.37 | 4,400   |
| 1982 | 2,798,741.15 | 2,335,691 | 2,495,053 | 751,486   | 11.04 | 68,069  |
| 1988 | 129,352.85   | 102,427   | 109,416   | 40,634    | 11.21 | 3,625   |
| 1989 | 33,299.29    | 26,094    | 27,874    | 10,753    | 11.23 | 958     |
| 1990 | 61,402.35    | 47,582    | 50,828    | 20,398    | 11.25 | 1,813   |
| 1991 | 139,049.32   | 106,429   | 113,691   | 47,607    | 11.28 | 4,220   |
| 1992 | 53,564.36    | 40,478    | 43,240    | 18,895    | 11.30 | 1,672   |
| 1993 | 171,585.77   | 127,873   | 136,598   | 62,442    | 11.32 | 5,516   |
| 1994 | 533,092.81   | 391,446   | 418,154   | 200,234   | 11.34 | 17,657  |
| 1996 | 43,103.22    | 30,630    | 32,720    | 17,280    | 11.37 | 1,520   |
| 2000 | 949,140.13   | 619,336   | 661,593   | 439,410   | 11.44 | 38,410  |
| 2004 | 173,836.85   | 100,073   | 106,901   | 94,750    | 11.49 | 8,246   |
| 2005 | 64,338.60    | 35,549    | 37,974    | 36,658    | 11.50 | 3,188   |

OKLAHOMA GAS AND ELECTRIC COMPANY  
ACCOUNT 314.0 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HORSESHOE LAKE 7                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2028  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -16           |                         |                              |                               |                                |                     |                          |
| 2006                                | 13,267.12               | 6,991                        | 7,468                         | 7,922                          | 11.51               | 688                      |
| 2007                                | 35,771.92               | 17,845                       | 19,063                        | 22,433                         | 11.53               | 1,946                    |
| 2009                                | 134,804.58              | 58,587                       | 62,584                        | 93,789                         | 11.55               | 8,120                    |
| 2012                                | 697,198.14              | 215,257                      | 229,944                       | 578,806                        | 11.58               | 49,983                   |
| 2014                                | 6,720.63                | 1,313                        | 1,403                         | 6,393                          | 11.60               | 551                      |
| 2016                                | 12,555.99               | 578                          | 617                           | 13,948                         | 11.62               | 1,200                    |
|                                     | 16,213,968.58           | 13,569,077                   | 14,494,884                    | 4,313,320                      |                     | 397,596                  |
| HORSESHOE LAKE 8                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2029  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -16           |                         |                              |                               |                                |                     |                          |
| 1956                                | 4,097.03                | 3,800                        | 4,252                         | 500                            | 10.36               | 48                       |
| 1964                                | 121,793.78              | 109,779                      | 122,846                       | 18,435                         | 10.95               | 1,684                    |
| 1968                                | 6,367,505.81            | 5,643,212                    | 6,314,929                     | 1,071,378                      | 11.20               | 95,659                   |
| 1969                                | 2,047,839.71            | 1,807,133                    | 2,022,238                     | 353,256                        | 11.25               | 31,401                   |
| 1971                                | 27,815.45               | 24,311                       | 27,205                        | 5,061                          | 11.36               | 446                      |
| 1974                                | 169,531.22              | 145,838                      | 163,197                       | 33,459                         | 11.52               | 2,904                    |
| 1985                                | 824,859.13              | 655,825                      | 733,888                       | 222,948                        | 11.97               | 18,626                   |
| 1986                                | 51,604.80               | 40,650                       | 45,489                        | 14,373                         | 12.00               | 1,198                    |
| 1987                                | 172,087.72              | 134,206                      | 150,181                       | 49,441                         | 12.03               | 4,110                    |
| 1988                                | 56,012.00               | 43,220                       | 48,365                        | 16,609                         | 12.06               | 1,377                    |
| 1989                                | 26,733.13               | 20,396                       | 22,824                        | 8,187                          | 12.09               | 677                      |
| 1990                                | 81,669.38               | 61,561                       | 68,889                        | 25,848                         | 12.12               | 2,133                    |
| 1991                                | 679,326.37              | 505,735                      | 565,933                       | 222,085                        | 12.14               | 18,294                   |
| 1992                                | 474,513.81              | 348,420                      | 389,893                       | 160,543                        | 12.17               | 13,192                   |
| 1994                                | 12,593.93               | 8,970                        | 10,038                        | 4,571                          | 12.22               | 374                      |
| 1996                                | 278,173.19              | 191,382                      | 214,162                       | 108,519                        | 12.26               | 8,851                    |
| 2000                                | 1,246,757.34            | 784,816                      | 878,233                       | 568,005                        | 12.33               | 46,067                   |
| 2001                                | 340,800.37              | 208,623                      | 233,456                       | 161,873                        | 12.35               | 13,107                   |
| 2003                                | 1,729,274.90            | 991,927                      | 1,109,997                     | 895,962                        | 12.38               | 72,372                   |
| 2005                                | 67,691.36               | 35,801                       | 40,062                        | 38,460                         | 12.41               | 3,099                    |
| 2006                                | 6,132.78                | 3,087                        | 3,454                         | 3,660                          | 12.43               | 294                      |
| 2009                                | 591,456.11              | 243,946                      | 272,983                       | 413,106                        | 12.47               | 33,128                   |
| 2011                                | 365,513.60              | 122,759                      | 137,371                       | 286,625                        | 12.49               | 22,948                   |
| 2012                                | 1,559,980.38            | 452,394                      | 506,243                       | 1,303,334                      | 12.51               | 104,183                  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 314.0 TURBOGENERATOR UNITS

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HORSESHOE LAKE 8                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2029  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -16           |                         |                              |                               |                                |                     |                          |
| 2013                                | 80,645.78               | 19,326                       | 21,626                        | 71,923                         | 12.52               | 5,745                    |
| 2014                                | 418,471.28              | 76,387                       | 85,479                        | 399,947                        | 12.53               | 31,919                   |
| 2015                                | 243,477.42              | 28,548                       | 31,946                        | 250,488                        | 12.54               | 19,975                   |
|                                     | 18,046,357.78           | 12,712,052                   | 14,225,179                    | 6,708,596                      |                     | 553,811                  |

## MUSTANG 3

INTERIM SURVIVOR CURVE.. IOWA 55-R1  
PROBABLE RETIREMENT YEAR.. 12-2017  
NET SALVAGE PERCENT.. -22

|      |              |            |            |         |      |         |
|------|--------------|------------|------------|---------|------|---------|
| 1956 | 4,647,497.05 | 5,552,862  | 5,288,620  | 381,327 | 0.98 | 381,327 |
| 1964 | 19,271.00    | 22,976     | 21,883     | 1,628   | 0.99 | 1,628   |
| 1979 | 11,286.23    | 13,367     | 12,731     | 1,038   | 0.99 | 1,038   |
| 1985 | 70,783.41    | 83,443     | 79,472     | 6,884   | 0.99 | 6,884   |
| 1986 | 3,605,271.89 | 4,246,026  | 4,043,972  | 354,460 | 0.99 | 354,460 |
| 1988 | 3,320.86     | 3,903      | 3,717      | 334     | 0.99 | 334     |
| 1997 | 7,193.32     | 8,322      | 7,926      | 850     | 1.00 | 850     |
| 2000 | 6,256.38     | 7,175      | 6,834      | 799     | 1.00 | 799     |
| 2001 | 2,700.68     | 3,086      | 2,939      | 356     | 1.00 | 356     |
| 2004 | 32,383.90    | 36,476     | 34,740     | 4,768   | 1.00 | 4,768   |
| 2006 | 100,083.85   | 111,161    | 105,871    | 16,231  | 1.00 | 16,231  |
| 2009 | 27,121.98    | 29,112     | 27,727     | 5,362   | 1.00 | 5,362   |
| 2010 | 49,036.87    | 51,697     | 49,237     | 10,588  | 1.00 | 10,588  |
| 2012 | 57,059.22    | 56,792     | 54,089     | 15,523  | 1.00 | 15,523  |
| 2013 | 362,759.31   | 343,113    | 326,785    | 115,781 | 1.00 | 115,781 |
| 2014 | 9,247.46     | 8,031      | 7,649      | 3,633   | 1.00 | 3,633   |
|      | 9,011,273.41 | 10,577,542 | 10,074,192 | 919,562 |      | 919,562 |

## MUSTANG 4

INTERIM SURVIVOR CURVE.. IOWA 55-R1  
PROBABLE RETIREMENT YEAR.. 12-2017  
NET SALVAGE PERCENT.. -22

|      |              |           |           |         |      |         |
|------|--------------|-----------|-----------|---------|------|---------|
| 1956 | 208,684.67   | 249,338   | 232,866   | 21,729  | 0.98 | 21,729  |
| 1957 | 34,827.51    | 41,604    | 38,856    | 3,634   | 0.98 | 3,634   |
| 1959 | 15,398.80    | 18,383    | 17,169    | 1,618   | 0.99 | 1,618   |
| 1960 | 7,870,677.48 | 9,393,762 | 8,773,196 | 829,030 | 0.99 | 829,030 |
| 1961 | 488,868.03   | 583,322   | 544,787   | 51,632  | 0.99 | 51,632  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 314.0 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
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| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MUSTANG 4                           |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2017  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -22           |                         |                              |                               |                                |                     |                          |
| 1964                                | 273,228.38              | 325,755                      | 304,235                       | 29,103                         | 0.99                | 29,103                   |
| 1973                                | 84,180.66               | 100,028                      | 93,420                        | 9,280                          | 0.99                | 9,280                    |
| 1974                                | 21,423.34               | 25,444                       | 23,763                        | 2,373                          | 0.99                | 2,373                    |
| 1984                                | 34,894.83               | 41,173                       | 38,453                        | 4,119                          | 0.99                | 4,119                    |
| 1985                                | 17,951.53               | 21,162                       | 19,764                        | 2,137                          | 0.99                | 2,137                    |
| 1986                                | 9,965.13                | 11,736                       | 10,961                        | 1,197                          | 0.99                | 1,197                    |
| 1987                                | 79,885.33               | 93,986                       | 87,777                        | 9,683                          | 0.99                | 9,683                    |
| 1988                                | 22,478.08               | 26,416                       | 24,671                        | 2,752                          | 0.99                | 2,752                    |
| 1989                                | 49,509.03               | 58,091                       | 54,253                        | 6,148                          | 1.00                | 6,148                    |
| 1991                                | 3,592.65                | 4,204                        | 3,926                         | 457                            | 1.00                | 457                      |
| 1992                                | 422,410.61              | 493,557                      | 460,952                       | 54,389                         | 1.00                | 54,389                   |
| 1994                                | 33,334.47               | 38,816                       | 36,252                        | 4,416                          | 1.00                | 4,416                    |
| 1997                                | 8,840.36                | 10,228                       | 9,552                         | 1,233                          | 1.00                | 1,233                    |
| 2001                                | 4,124.55                | 4,713                        | 4,402                         | 630                            | 1.00                | 630                      |
| 2002                                | 1,491,592.23            | 1,697,365                    | 1,585,235                     | 234,508                        | 1.00                | 234,508                  |
| 2003                                | 1,453,429.58            | 1,646,082                    | 1,537,339                     | 235,845                        | 1.00                | 235,845                  |
| 2010                                | 590,262.34              | 622,277                      | 581,168                       | 138,952                        | 1.00                | 138,952                  |
| 2011                                | 187,241.61              | 192,742                      | 180,009                       | 48,426                         | 1.00                | 48,426                   |
| 2012                                | 1,075,722.18            | 1,070,693                    | 999,961                       | 312,420                        | 1.00                | 312,420                  |
| 2013                                | 476,884.81              | 451,057                      | 421,260                       | 160,540                        | 1.00                | 160,540                  |
| 2014                                | 149,439.66              | 129,776                      | 121,203                       | 61,114                         | 1.00                | 61,114                   |
| 2015                                | 72,460.72               | 52,899                       | 49,404                        | 38,998                         | 1.00                | 38,998                   |
|                                     | 15,181,308.57           | 17,404,609                   | 16,254,835                    | 2,266,361                      |                     | 2,266,363                |

## SEMINOLE 1

INTERIM SURVIVOR CURVE.. IOWA 55-R1

PROBABLE RETIREMENT YEAR.. 12-2030

NET SALVAGE PERCENT.. -18

|      |               |           |           |           |       |         |
|------|---------------|-----------|-----------|-----------|-------|---------|
| 1971 | 1,482,169.75  | 1,294,825 | 1,302,190 | 446,770   | 12.09 | 36,954  |
| 1972 | 61,739.52     | 53,644    | 53,949    | 18,903    | 12.15 | 1,556   |
| 1975 | 11,188,547.43 | 9,550,942 | 9,605,271 | 3,597,215 | 12.33 | 291,745 |
| 1977 | 11,189.14     | 9,431     | 9,485     | 3,719     | 12.43 | 299     |
| 1978 | 3,796.94      | 3,179     | 3,197     | 1,283     | 12.48 | 103     |
| 1981 | 12,022.18     | 9,842     | 9,898     | 4,288     | 12.62 | 340     |
| 1984 | 34,540.76     | 27,552    | 27,709    | 13,049    | 12.75 | 1,023   |
| 1985 | 62,962.76     | 49,748    | 50,031    | 24,265    | 12.79 | 1,897   |
| 1987 | 5,371.19      | 4,156     | 4,180     | 2,158     | 12.87 | 168     |
| 1988 | 3,626.27      | 2,775     | 2,791     | 1,488     | 12.90 | 115     |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 314.0 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SEMINOLE 1                          |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2030  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -18           |                         |                              |                               |                                |                     |                          |
| 1991                                | 13,698.93               | 10,093                       | 10,150                        | 6,014                          | 13.00               | 463                      |
| 1992                                | 1,075.49                | 781                          | 785                           | 484                            | 13.03               | 37                       |
| 1994                                | 4,538.19                | 3,195                        | 3,213                         | 2,142                          | 13.08               | 164                      |
| 1996                                | 3,953,522.70            | 2,681,346                    | 2,696,599                     | 1,968,558                      | 13.14               | 149,814                  |
| 1999                                | 1,942.64                | 1,233                        | 1,240                         | 1,052                          | 13.20               | 80                       |
| 2000                                | 43,971.19               | 27,186                       | 27,341                        | 24,545                         | 13.22               | 1,857                    |
| 2003                                | 9,150.87                | 5,137                        | 5,166                         | 5,632                          | 13.28               | 424                      |
| 2004                                | 274,727.04              | 148,123                      | 148,966                       | 175,212                        | 13.30               | 13,174                   |
| 2005                                | 531,197.68              | 274,199                      | 275,759                       | 351,055                        | 13.31               | 26,375                   |
| 2006                                | 1,551,297.01            | 760,787                      | 765,115                       | 1,065,416                      | 13.33               | 79,926                   |
| 2007                                | 35,631.92               | 16,485                       | 16,579                        | 25,467                         | 13.35               | 1,908                    |
| 2008                                | 12,380.62               | 5,355                        | 5,385                         | 9,224                          | 13.36               | 690                      |
| 2010                                | 2,731,590.39            | 992,801                      | 998,448                       | 2,224,828                      | 13.39               | 166,156                  |
| 2012                                | 868,690.84              | 242,559                      | 243,939                       | 781,116                        | 13.42               | 58,205                   |
| 2013                                | 2,085,969.59            | 478,111                      | 480,831                       | 1,980,613                      | 13.44               | 147,367                  |
| 2015                                | 54,322.44               | 6,035                        | 6,069                         | 58,031                         | 13.47               | 4,308                    |
| 2016                                | 4,498,516.40            | 178,835                      | 179,852                       | 5,128,397                      | 13.48               | 380,445                  |
|                                     | 29,538,189.88           | 16,838,355                   | 16,934,138                    | 17,920,926                     |                     | 1,365,593                |

SEMINOLE 2  
INTERIM SURVIVOR CURVE.. IOWA 55-R1  
PROBABLE RETIREMENT YEAR.. 12-2030  
NET SALVAGE PERCENT.. -18

|      |               |            |            |           |       |         |
|------|---------------|------------|------------|-----------|-------|---------|
| 1970 | 11,781,214.93 | 10,345,049 | 10,400,855 | 3,500,978 | 12.03 | 291,021 |
| 1973 | 2,912,313.54  | 2,516,365  | 2,529,940  | 906,590   | 12.21 | 74,250  |
| 1974 | 97,533.08     | 83,771     | 84,223     | 30,866    | 12.27 | 2,516   |
| 1984 | 34,099.77     | 27,200     | 27,347     | 12,891    | 12.75 | 1,011   |
| 1985 | 37,162.76     | 29,363     | 29,521     | 14,331    | 12.79 | 1,120   |
| 1986 | 75,726.42     | 59,227     | 59,546     | 29,811    | 12.83 | 2,324   |
| 1988 | 26,075.82     | 19,957     | 20,065     | 10,705    | 12.90 | 830     |
| 1990 | 2,085,289.61  | 1,557,069  | 1,565,469  | 895,173   | 12.97 | 69,019  |
| 1991 | 167,112.05    | 123,125    | 123,789    | 73,403    | 13.00 | 5,646   |
| 1992 | 7,732.52      | 5,616      | 5,646      | 3,478     | 13.03 | 267     |
| 1994 | 7,402.35      | 5,211      | 5,239      | 3,496     | 13.08 | 267     |
| 1999 | 6,399.54      | 4,063      | 4,085      | 3,467     | 13.20 | 263     |
| 2000 | 5,131.74      | 3,173      | 3,190      | 2,865     | 13.22 | 217     |
| 2001 | 1,532,554.30  | 920,302    | 925,267    | 883,148   | 13.24 | 66,703  |
| 2002 | 38,229.89     | 22,237     | 22,357     | 22,754    | 13.26 | 1,716   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 314.0 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
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| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SEMINOLE 2                          |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2030  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -18           |                         |                              |                               |                                |                     |                          |
| 2003                                | 829,139.66              | 465,437                      | 467,948                       | 510,437                        | 13.28               | 38,437                   |
| 2004                                | 114,948.52              | 61,976                       | 62,310                        | 73,329                         | 13.30               | 5,513                    |
| 2005                                | 546,750.41              | 282,228                      | 283,750                       | 361,415                        | 13.31               | 27,154                   |
| 2006                                | 426,069.53              | 208,953                      | 210,080                       | 292,682                        | 13.33               | 21,957                   |
| 2007                                | 7,834.86                | 3,625                        | 3,645                         | 5,601                          | 13.35               | 420                      |
| 2008                                | 12,665.90               | 5,478                        | 5,508                         | 9,438                          | 13.36               | 706                      |
| 2009                                | 31,049.47               | 12,406                       | 12,473                        | 24,165                         | 13.38               | 1,806                    |
| 2010                                | 5,353,930.59            | 1,945,896                    | 1,956,393                     | 4,361,245                      | 13.39               | 325,709                  |
| 2012                                | 4,084,311.53            | 1,140,435                    | 1,146,587                     | 3,672,901                      | 13.42               | 273,689                  |
| 2013                                | 13,720.19               | 3,145                        | 3,162                         | 13,028                         | 13.44               | 969                      |
| 2014                                | 4,094.49                | 713                          | 717                           | 4,115                          | 13.45               | 306                      |
| 2015                                | 518,893.56              | 57,648                       | 57,959                        | 554,335                        | 13.47               | 41,153                   |
| 2016                                | 53,488.46               | 2,126                        | 2,137                         | 60,979                         | 13.48               | 4,524                    |
|                                     | 30,810,875.49           | 19,911,794                   | 20,019,208                    | 16,337,625                     |                     | 1,259,513                |

SEMINOLE 3  
INTERIM SURVIVOR CURVE.. IOWA 55-R1  
PROBABLE RETIREMENT YEAR.. 12-2030  
NET SALVAGE PERCENT.. -18

|      |               |            |            |           |       |         |
|------|---------------|------------|------------|-----------|-------|---------|
| 1975 | 127,559.89    | 108,890    | 114,867    | 35,653    | 12.33 | 2,892   |
| 1980 | 97,344.29     | 80,296     | 84,704     | 30,162    | 12.58 | 2,398   |
| 1985 | 41,328.17     | 32,654     | 34,447     | 14,321    | 12.79 | 1,120   |
| 1987 | 14,941,357.16 | 11,562,103 | 12,196,802 | 5,434,000 | 12.87 | 422,222 |
| 1988 | 22,780.42     | 17,435     | 18,392     | 8,489     | 12.90 | 658     |
| 1989 | 75,799.95     | 57,312     | 60,458     | 28,986    | 12.94 | 2,240   |
| 1992 | 6,346.45      | 4,610      | 4,863      | 2,626     | 13.03 | 202     |
| 1999 | 6,189.71      | 3,929      | 4,145      | 3,159     | 13.20 | 239     |
| 2000 | 186,634.17    | 115,389    | 121,723    | 98,505    | 13.22 | 7,451   |
| 2002 | 6,564.78      | 3,818      | 4,028      | 3,719     | 13.26 | 280     |
| 2003 | 14,310.16     | 8,033      | 8,474      | 8,412     | 13.28 | 633     |
| 2004 | 8,582.72      | 4,628      | 4,882      | 5,246     | 13.30 | 394     |
| 2005 | 421,075.70    | 217,355    | 229,287    | 267,583   | 13.31 | 20,104  |
| 2007 | 6,275,221.35  | 2,903,259  | 3,062,633  | 4,342,128 | 13.35 | 325,253 |
| 2008 | 12,342.32     | 5,338      | 5,631      | 8,933     | 13.36 | 669     |
| 2009 | 635,958.01    | 254,103    | 268,052    | 482,379   | 13.38 | 36,052  |
| 2011 | 6,820,157.40  | 2,204,771  | 2,325,801  | 5,721,984 | 13.41 | 426,695 |
| 2012 | 373,404.95    | 104,263    | 109,986    | 330,631   | 13.42 | 24,637  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 314.0 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SEMINOLE 3                          |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2030  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -18           |                         |                              |                               |                                |                     |                          |
| 2014                                | 199,316.20              | 34,729                       | 36,635                        | 198,558                        | 13.45               | 14,763                   |
| 2015                                | 31,401.22               | 3,489                        | 3,681                         | 33,373                         | 13.47               | 2,478                    |
| 2016                                | 38,648.58               | 1,536                        | 1,620                         | 43,985                         | 13.48               | 3,263                    |
|                                     | 30,342,323.60           | 17,727,940                   | 18,701,111                    | 17,102,831                     |                     | 1,294,643                |
| MUSKOGEE 4                          |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2042  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -14           |                         |                              |                               |                                |                     |                          |
| 1974                                | 2,372.06                | 1,641                        | 1,553                         | 1,151                          | 19.73               | 58                       |
| 1976                                | 400,259.74              | 271,122                      | 256,583                       | 199,713                        | 20.08               | 9,946                    |
| 1977                                | 4,576,966.89            | 3,066,258                    | 2,901,827                     | 2,315,916                      | 20.25               | 114,366                  |
| 1987                                | 363,461.91              | 212,191                      | 200,812                       | 213,535                        | 21.75               | 9,818                    |
| 1988                                | 600,283.38              | 344,570                      | 326,092                       | 358,231                        | 21.87               | 16,380                   |
| 1989                                | 664,499.09              | 374,674                      | 354,582                       | 402,947                        | 21.99               | 18,324                   |
| 1990                                | 909,855.25              | 503,287                      | 476,298                       | 560,937                        | 22.11               | 25,370                   |
| 1991                                | 125,453.61              | 67,999                       | 64,352                        | 78,665                         | 22.23               | 3,539                    |
| 1992                                | 66,990.35               | 35,554                       | 33,647                        | 42,722                         | 22.34               | 1,912                    |
| 1993                                | 43,670.05               | 22,675                       | 21,459                        | 28,325                         | 22.44               | 1,262                    |
| 1995                                | 271,032.15              | 134,009                      | 126,823                       | 182,154                        | 22.64               | 8,046                    |
| 1996                                | 8,215.76                | 3,953                        | 3,741                         | 5,625                          | 22.74               | 247                      |
| 1997                                | 90,614.03               | 42,377                       | 40,104                        | 63,196                         | 22.83               | 2,768                    |
| 1998                                | 15,876.91               | 7,197                        | 6,811                         | 11,289                         | 22.92               | 493                      |
| 2000                                | 22,591.79               | 9,562                        | 9,049                         | 16,705                         | 23.08               | 724                      |
| 2001                                | 30,066.76               | 12,237                       | 11,581                        | 22,695                         | 23.16               | 980                      |
| 2002                                | 2,920,364.57            | 1,139,591                    | 1,078,479                     | 2,250,736                      | 23.23               | 96,889                   |
| 2003                                | 222,367.12              | 82,838                       | 78,396                        | 175,103                        | 23.30               | 7,515                    |
| 2004                                | 454,519.86              | 160,845                      | 152,220                       | 365,933                        | 23.37               | 15,658                   |
| 2005                                | 12,996,676.79           | 4,342,928                    | 4,110,034                     | 10,706,178                     | 23.44               | 456,748                  |
| 2006                                | 373,068.91              | 117,017                      | 110,742                       | 314,557                        | 23.50               | 13,385                   |
| 2007                                | 4,732,229.86            | 1,380,191                    | 1,306,177                     | 4,088,565                      | 23.56               | 173,538                  |
| 2009                                | 168,447.38              | 41,108                       | 38,904                        | 153,126                        | 23.68               | 6,466                    |
| 2010                                | 2,057,597.48            | 448,350                      | 424,307                       | 1,921,354                      | 23.74               | 80,933                   |
| 2011                                | 2,914,932.20            | 555,975                      | 526,160                       | 2,796,862                      | 23.79               | 117,565                  |
| 2012                                | 633,464.46              | 101,939                      | 96,472                        | 625,677                        | 23.85               | 26,234                   |
| 2013                                | 18,446,700.35           | 2,386,819                    | 2,258,823                     | 18,770,415                     | 23.90               | 785,373                  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 314.0 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MUSKOGEE 4                          |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2042  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -14           |                         |                              |                               |                                |                     |                          |
| 2014                                | 325,561.96              | 31,224                       | 29,550                        | 341,591                        | 23.95               | 14,263                   |
| 2015                                | 10,591,170.67           | 634,002                      | 600,003                       | 11,473,932                     | 24.00               | 478,080                  |
| 2016                                | 609,485.39              | 12,486                       | 11,816                        | 682,997                        | 24.05               | 28,399                   |
|                                     | 65,638,796.73           | 16,544,619                   | 15,657,396                    | 59,170,832                     |                     | 2,515,279                |
| MUSKOGEE 5                          |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2043  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -14           |                         |                              |                               |                                |                     |                          |
| 1978                                | 16,893,926.32           | 11,039,302                   | 15,281,618                    | 3,977,458                      | 20.96               | 189,764                  |
| 1988                                | 46,383.53               | 26,166                       | 36,221                        | 16,656                         | 22.52               | 740                      |
| 1991                                | 99,063.05               | 52,719                       | 72,978                        | 39,953                         | 22.90               | 1,745                    |
| 1992                                | 33,008.59               | 17,190                       | 23,796                        | 13,834                         | 23.02               | 601                      |
| 1993                                | 2,092,216.08            | 1,064,744                    | 1,473,917                     | 911,210                        | 23.14               | 39,378                   |
| 1995                                | 76,771.64               | 37,185                       | 51,475                        | 36,045                         | 23.35               | 1,544                    |
| 1999                                | 442,679.25              | 189,790                      | 262,725                       | 241,930                        | 23.74               | 10,191                   |
| 2002                                | 1,404,226.61            | 534,641                      | 740,099                       | 860,719                        | 23.99               | 35,878                   |
| 2004                                | 1,356,307.74            | 467,738                      | 647,486                       | 898,705                        | 24.14               | 37,229                   |
| 2005                                | 8,173,670.37            | 2,658,700                    | 3,680,417                     | 5,637,567                      | 24.22               | 232,765                  |
| 2006                                | 4,533,022.91            | 1,382,294                    | 1,913,499                     | 3,254,147                      | 24.29               | 133,971                  |
| 2007                                | 1,098,963.42            | 311,852                      | 431,694                       | 821,124                        | 24.35               | 33,722                   |
| 2009                                | 8,149.07                | 1,930                        | 2,672                         | 6,618                          | 24.48               | 270                      |
| 2010                                | 118,013.85              | 24,960                       | 34,552                        | 99,984                         | 24.54               | 4,074                    |
| 2011                                | 10,052,235.48           | 1,854,613                    | 2,567,326                     | 8,892,222                      | 24.60               | 361,472                  |
| 2012                                | 9,601.90                | 1,498                        | 2,074                         | 8,872                          | 24.66               | 360                      |
| 2013                                | 4,218,507.01            | 528,183                      | 731,160                       | 4,077,938                      | 24.72               | 164,965                  |
| 2014                                | 30,819.01               | 2,841                        | 3,933                         | 31,201                         | 24.78               | 1,259                    |
| 2015                                | 242,107.63              | 13,933                       | 19,287                        | 256,715                        | 24.83               | 10,339                   |
| 2016                                | 94,476.18               | 1,914                        | 2,650                         | 105,053                        | 24.88               | 4,222                    |
|                                     | 51,024,149.64           | 20,212,193                   | 27,979,579                    | 30,187,952                     |                     | 1,264,489                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 314.0 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MUSKOGEE 6                          |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2049  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15           |                         |                              |                               |                                |                     |                          |
| 1982                                | 1,192,917.15            | 690,880                      | 799,552                       | 572,303                        | 24.74               | 23,133                   |
| 1984                                | 37,516,719.60           | 21,005,630                   | 24,309,711                    | 18,834,516                     | 25.20               | 747,401                  |
| 1987                                | 3,861,964.51            | 2,045,378                    | 2,367,106                     | 2,074,153                      | 25.84               | 80,269                   |
| 1992                                | 20,613.74               | 9,773                        | 11,310                        | 12,396                         | 26.80               | 463                      |
| 1995                                | 1,019,362.48            | 445,485                      | 515,558                       | 656,709                        | 27.31               | 24,046                   |
| 1996                                | 3,138.01                | 1,331                        | 1,540                         | 2,068                          | 27.46               | 75                       |
| 2001                                | 10,034.29               | 3,533                        | 4,089                         | 7,451                          | 28.17               | 265                      |
| 2003                                | 313,002.21              | 99,980                       | 115,706                       | 244,246                        | 28.42               | 8,594                    |
| 2005                                | 10,500,865.87           | 2,983,254                    | 3,452,505                     | 8,623,491                      | 28.65               | 300,994                  |
| 2006                                | 4,906,493.21            | 1,302,338                    | 1,507,189                     | 4,135,278                      | 28.76               | 143,786                  |
| 2007                                | 22,082.83               | 5,424                        | 6,277                         | 19,118                         | 28.87               | 662                      |
| 2009                                | 207,784.04              | 42,282                       | 48,933                        | 190,019                        | 29.07               | 6,537                    |
| 2010                                | 163,740.63              | 29,597                       | 34,252                        | 154,049                        | 29.17               | 5,281                    |
| 2011                                | 1,105,397.29            | 173,672                      | 200,990                       | 1,070,217                      | 29.26               | 36,576                   |
| 2012                                | 6,018,415.79            | 793,167                      | 917,928                       | 6,003,250                      | 29.36               | 204,470                  |
| 2013                                | 561,100.78              | 59,113                       | 68,411                        | 576,855                        | 29.45               | 19,588                   |
| 2014                                | 513,574.07              | 39,736                       | 45,986                        | 544,624                        | 29.53               | 18,443                   |
| 2015                                | 7,773,073.44            | 370,255                      | 428,494                       | 8,510,540                      | 29.62               | 287,324                  |
| 2016                                | 14,204,309.66           | 233,100                      | 269,765                       | 16,065,191                     | 29.70               | 540,916                  |
|                                     | 89,914,589.60           | 30,333,928                   | 35,105,304                    | 68,296,474                     |                     | 2,448,823                |

## SOONER 1

INTERIM SURVIVOR CURVE.. IOWA 55-R1

PROBABLE RETIREMENT YEAR.. 12-2044

NET SALVAGE PERCENT.. -15

|      |              |           |           |           |       |         |
|------|--------------|-----------|-----------|-----------|-------|---------|
| 1978 | 351,068.93   | 228,547   | 322,734   | 80,995    | 21.47 | 3,772   |
| 1979 | 6,242,172.12 | 4,012,421 | 5,665,994 | 1,512,504 | 21.66 | 69,829  |
| 1980 | 7,325,677.47 | 4,646,296 | 6,561,098 | 1,863,432 | 21.85 | 85,283  |
| 1982 | 67,030.68    | 41,359    | 58,404    | 18,682    | 22.20 | 842     |
| 1983 | 331,596.17   | 201,597   | 284,678   | 96,658    | 22.37 | 4,321   |
| 1984 | 395,661.31   | 236,988   | 334,654   | 120,357   | 22.53 | 5,342   |
| 1985 | 2,836.64     | 1,672     | 2,361     | 901       | 22.69 | 40      |
| 1992 | 2,763.15     | 1,425     | 2,012     | 1,165     | 23.69 | 49      |
| 1994 | 1,426,131.48 | 701,138   | 990,086   | 649,965   | 23.93 | 27,161  |
| 1996 | 2,117.52     | 986       | 1,392     | 1,043     | 24.16 | 43      |
| 1997 | 437,463.39   | 197,686   | 279,155   | 223,928   | 24.27 | 9,227   |
| 1999 | 3,660.25     | 1,548     | 2,186     | 2,023     | 24.47 | 83      |
| 2000 | 4,860,870.02 | 1,981,823 | 2,798,559 | 2,791,441 | 24.56 | 113,658 |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 314.0 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SOONER 1                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2044  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15           |                         |                              |                               |                                |                     |                          |
| 2002                                | 756,691.84              | 283,745                      | 400,680                       | 469,515                        | 24.74               | 18,978                   |
| 2003                                | 2,690,571.64            | 962,097                      | 1,358,590                     | 1,735,567                      | 24.82               | 69,926                   |
| 2005                                | 8,769,486.17            | 2,806,025                    | 3,962,426                     | 6,122,483                      | 24.98               | 245,095                  |
| 2006                                | 431,459.51              | 129,279                      | 182,557                       | 313,622                        | 25.06               | 12,515                   |
| 2007                                | 43,441.48               | 12,098                       | 17,084                        | 32,874                         | 25.13               | 1,308                    |
| 2008                                | 170,567.67              | 43,683                       | 61,685                        | 134,467                        | 25.20               | 5,336                    |
| 2010                                | 12,128.38               | 2,510                        | 3,544                         | 10,403                         | 25.34               | 411                      |
| 2011                                | 1,413,689.58            | 255,225                      | 360,407                       | 1,265,336                      | 25.40               | 49,816                   |
| 2012                                | 22,059.38               | 3,354                        | 4,736                         | 20,632                         | 25.47               | 810                      |
| 2013                                | 354,988.12              | 43,440                       | 61,342                        | 346,894                        | 25.53               | 13,588                   |
| 2014                                | 541,640.60              | 48,897                       | 69,048                        | 553,839                        | 25.59               | 21,643                   |
| 2015                                | 130,826.85              | 7,310                        | 10,323                        | 140,128                        | 25.65               | 5,463                    |
| 2016                                | 424,898.94              | 8,224                        | 11,613                        | 477,021                        | 25.71               | 18,554                   |
|                                     | 37,211,499.29           | 16,859,373                   | 23,807,349                    | 18,985,875                     |                     | 783,093                  |

SOONER 2  
INTERIM SURVIVOR CURVE.. IOWA 55-R1  
PROBABLE RETIREMENT YEAR.. 12-2045  
NET SALVAGE PERCENT.. -15

|      |               |            |            |           |       |         |
|------|---------------|------------|------------|-----------|-------|---------|
| 1980 | 19,685,506.15 | 12,326,345 | 17,516,392 | 5,121,940 | 22.37 | 228,965 |
| 1982 | 22,101.32     | 13,453     | 19,117     | 6,299     | 22.74 | 277     |
| 1984 | 4,390.12      | 2,591      | 3,682      | 1,367     | 23.10 | 59      |
| 1985 | 6,862.28      | 3,986      | 5,664      | 2,227     | 23.27 | 96      |
| 1987 | 3,420.54      | 1,919      | 2,727      | 1,207     | 23.60 | 51      |
| 1988 | 42,831.84     | 23,591     | 33,524     | 15,733    | 23.76 | 662     |
| 1989 | 1,323.33      | 715        | 1,016      | 506       | 23.91 | 21      |
| 1996 | 329,299.12    | 150,338    | 213,638    | 165,056   | 24.85 | 6,642   |
| 1997 | 851,769.75    | 377,337    | 536,216    | 443,319   | 24.96 | 17,761  |
| 1999 | 709,169.42    | 293,678    | 417,332    | 398,213   | 25.18 | 15,815  |
| 2002 | 341,368.73    | 125,047    | 177,698    | 214,876   | 25.48 | 8,433   |
| 2004 | 155,232.80    | 51,345     | 72,964     | 105,554   | 25.66 | 4,114   |
| 2005 | 5,004,000.37  | 1,560,820  | 2,218,008  | 3,536,592 | 25.74 | 137,397 |
| 2007 | 10,024,528.49 | 2,717,890  | 3,862,266  | 7,665,941 | 25.90 | 295,982 |
| 2010 | 2,942,045.23  | 590,970    | 839,800    | 2,543,552 | 26.13 | 97,342  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 314.0 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SOONER 2   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2045                           |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15                                    |                         |                              |                               |                                |                     |                          |
| 2013   | 878,396.64              | 103,945                      | 147,711                       | 862,445                        | 26.33               | 32,755                   |
| 2015   | 2,836.00                | 154                          | 219                           | 3,043                          | 26.46               | 115                      |
| 2016   | 782,285.40              | 14,349                       | 20,391                        | 879,238                        | 26.53               | 33,141                   |
|  | 41,787,367.53           | 18,358,473                   | 26,088,367                    | 21,967,106                     |                     | 879,628                  |
|  | 443,170,321.42          | 217,805,942                  | 245,038,749                   | 268,281,814                    |                     | 16,569,540               |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 16.2 3.74                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HORSESHOE LAKE 6                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2023  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -16           |                         |                              |                               |                                |                     |                          |
| 1958                                | 816,246.16              | 838,413                      | 797,310                       | 149,535                        | 6.65                | 22,486                   |
| 1979                                | 105,371.05              | 102,339                      | 97,322                        | 24,909                         | 6.84                | 3,642                    |
| 1985                                | 48,137.58               | 45,406                       | 43,180                        | 12,660                         | 6.88                | 1,840                    |
| 1987                                | 29,686.84               | 27,673                       | 26,316                        | 8,120                          | 6.88                | 1,180                    |
| 1990                                | 100,674.95              | 91,851                       | 87,348                        | 29,435                         | 6.90                | 4,266                    |
| 1991                                | 37,233.63               | 33,703                       | 32,051                        | 11,140                         | 6.90                | 1,614                    |
| 2002                                | 22,921.23               | 17,843                       | 16,968                        | 9,620                          | 6.94                | 1,386                    |
| 2003                                | 136,349.26              | 103,663                      | 98,581                        | 59,584                         | 6.94                | 8,586                    |
| 2004                                | 291,332.56              | 215,663                      | 205,090                       | 132,855                        | 6.94                | 19,143                   |
| 2005                                | 65,073.41               | 46,733                       | 44,442                        | 31,043                         | 6.94                | 4,473                    |
| 2006                                | 22,258.40               | 15,417                       | 14,661                        | 11,159                         | 6.95                | 1,606                    |
| 2009                                | 52,745.00               | 31,531                       | 29,985                        | 31,199                         | 6.95                | 4,489                    |
| 2010                                | 169,784.31              | 94,495                       | 89,862                        | 107,087                        | 6.95                | 15,408                   |
| 2011                                | 116,534.51              | 59,182                       | 56,281                        | 78,899                         | 6.96                | 11,336                   |
| 2012                                | 239,201.15              | 108,068                      | 102,770                       | 174,703                        | 6.96                | 25,101                   |
| 2014                                | 14,058.32               | 4,284                        | 4,074                         | 12,234                         | 6.96                | 1,758                    |
| 2015                                | 62,493.07               | 12,783                       | 12,156                        | 60,336                         | 6.96                | 8,669                    |
| 2016                                | 677,621.60              | 51,627                       | 49,096                        | 736,945                        | 6.97                | 105,731                  |
|                                     | 3,007,723.03            | 1,900,674                    | 1,807,495                     | 1,681,464                      |                     | 242,714                  |

HORSESHOE LAKE 7  
INTERIM SURVIVOR CURVE.. IOWA 75-R2  
PROBABLE RETIREMENT YEAR.. 12-2028  
NET SALVAGE PERCENT.. -16

|      |              |           |           |         |       |        |
|------|--------------|-----------|-----------|---------|-------|--------|
| 1964 | 1,254,402.83 | 1,172,496 | 1,189,209 | 265,899 | 11.15 | 23,847 |
| 1966 | 27,820.73    | 25,816    | 26,184    | 6,088   | 11.21 | 543    |
| 1984 | 62,369.38    | 52,381    | 53,128    | 19,221  | 11.60 | 1,657  |
| 1987 | 7,881.45     | 6,445     | 6,537     | 2,606   | 11.64 | 224    |
| 1990 | 98,767.58    | 78,226    | 79,341    | 35,229  | 11.68 | 3,016  |
| 1991 | 42,627.88    | 33,360    | 33,836    | 15,613  | 11.69 | 1,336  |
| 1996 | 42,011.07    | 30,503    | 30,938    | 17,795  | 11.75 | 1,514  |
| 2004 | 223,563.76   | 131,345   | 133,217   | 126,117 | 11.82 | 10,670 |
| 2006 | 58,619.87    | 31,517    | 31,966    | 36,033  | 11.83 | 3,046  |
| 2011 | 13,330.00    | 4,832     | 4,901     | 10,562  | 11.86 | 891    |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HORSESHOE LAKE 7                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2028  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -16           |                         |                              |                               |                                |                     |                          |
| 2012                                | 160,034.56              | 50,286                       | 51,003                        | 134,637                        | 11.87               | 11,343                   |
| 2013                                | 32,751.67               | 8,536                        | 8,658                         | 29,334                         | 11.87               | 2,471                    |
| 2015                                | 189,417.54              | 24,341                       | 24,688                        | 195,036                        | 11.88               | 16,417                   |
|                                     | 2,213,598.32            | 1,650,084                    | 1,673,604                     | 894,170                        |                     | 76,975                   |
| HORSESHOE LAKE 8                    |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2029  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -16           |                         |                              |                               |                                |                     |                          |
| 1964                                | 38,742.35               | 35,662                       | 37,251                        | 7,690                          | 11.99               | 641                      |
| 1969                                | 1,104,913.59            | 996,406                      | 1,040,807                     | 240,893                        | 12.16               | 19,810                   |
| 1971                                | 20,993.92               | 18,757                       | 19,593                        | 4,760                          | 12.22               | 390                      |
| 1984                                | 6,902.65                | 5,669                        | 5,922                         | 2,085                          | 12.52               | 167                      |
| 1987                                | 13,006.61               | 10,383                       | 10,846                        | 4,242                          | 12.57               | 337                      |
| 1990                                | 385,245.64              | 297,290                      | 310,537                       | 136,347                        | 12.62               | 10,804                   |
| 1991                                | 48,238.92               | 36,763                       | 38,401                        | 17,556                         | 12.63               | 1,390                    |
| 1992                                | 2,398.17                | 1,802                        | 1,882                         | 900                            | 12.65               | 71                       |
| 2000                                | 72,659.78               | 46,793                       | 48,878                        | 35,407                         | 12.74               | 2,779                    |
| 2004                                | 174,525.48              | 98,542                       | 102,933                       | 99,516                         | 12.78               | 7,787                    |
| 2005                                | 150,135.53              | 81,152                       | 84,768                        | 89,389                         | 12.79               | 6,989                    |
| 2010                                | 29,741.16               | 11,422                       | 11,931                        | 22,569                         | 12.83               | 1,759                    |
| 2011                                | 22,128.94               | 7,580                        | 7,918                         | 17,752                         | 12.84               | 1,383                    |
| 2012                                | 368,193.73              | 109,189                      | 114,055                       | 313,050                        | 12.84               | 24,381                   |
| 2015                                | 104,863.60              | 12,555                       | 13,114                        | 108,527                        | 12.86               | 8,439                    |
|                                     | 2,542,690.07            | 1,769,965                    | 1,848,836                     | 1,100,684                      |                     | 87,127                   |
| MUSTANG 3                           |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2017  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -22           |                         |                              |                               |                                |                     |                          |
| 1956                                | 859,048.48              | 1,029,290                    | 960,215                       | 87,825                         | 0.99                | 87,825                   |
| 1986                                | 156,113.81              | 184,212                      | 171,850                       | 18,609                         | 1.00                | 18,609                   |
| 1993                                | 17,022.88               | 19,901                       | 18,565                        | 2,202                          | 1.00                | 2,202                    |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MUSTANG 3                           |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2017  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -22           |                         |                              |                               |                                |                     |                          |
| 1994                                | 3,286.11                | 3,835                        | 3,578                         | 431                            | 1.00                | 431                      |
| 2005                                | 84,168.72               | 94,391                       | 88,056                        | 14,629                         | 1.00                | 14,629                   |
| 2012                                | 14,458.23               | 14,420                       | 13,452                        | 4,187                          | 1.00                | 4,187                    |
|                                     | 1,134,098.23            | 1,346,049                    | 1,255,716                     | 127,884                        |                     | 127,883                  |
| MUSTANG 4                           |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2017  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -22           |                         |                              |                               |                                |                     |                          |
| 1956                                | 283,415.79              | 339,581                      | 341,414                       | 4,353                          | 0.99                | 4,353                    |
| 1959                                | 121,821.08              | 145,854                      | 146,641                       | 1,980                          | 0.99                | 1,980                    |
| 1960                                | 1,004,687.83            | 1,202,578                    | 1,209,070                     | 16,649                         | 0.99                | 16,649                   |
| 1968                                | 3,580.66                | 4,274                        | 4,297                         | 71                             | 1.00                | 71                       |
| 1973                                | 400.58                  | 477                          | 480                           | 9                              | 1.00                | 9                        |
| 1983                                | 23,685.53               | 28,027                       | 28,178                        | 718                            | 1.00                | 718                      |
| 1985                                | 108,639.28              | 128,320                      | 129,013                       | 3,527                          | 1.00                | 3,527                    |
| 1986                                | 2,636.73                | 3,111                        | 3,128                         | 89                             | 1.00                | 89                       |
| 1987                                | 9,548.13                | 11,255                       | 11,316                        | 333                            | 1.00                | 333                      |
| 1992                                | 38,129.96               | 44,650                       | 44,891                        | 1,628                          | 1.00                | 1,628                    |
| 1994                                | 33,751.97               | 39,388                       | 39,601                        | 1,577                          | 1.00                | 1,577                    |
| 2001                                | 53,758.56               | 61,557                       | 61,889                        | 3,696                          | 1.00                | 3,696                    |
| 2002                                | 226,268.37              | 258,016                      | 259,409                       | 16,639                         | 1.00                | 16,639                   |
| 2003                                | 104,481.20              | 118,578                      | 119,218                       | 8,249                          | 1.00                | 8,249                    |
| 2004                                | 5,548.74                | 6,263                        | 6,297                         | 473                            | 1.00                | 473                      |
| 2007                                | 5,974.11                | 6,589                        | 6,625                         | 664                            | 1.00                | 664                      |
| 2008                                | 73,710.57               | 80,401                       | 80,835                        | 9,092                          | 1.00                | 9,092                    |
| 2009                                | 212,915.63              | 229,017                      | 230,253                       | 29,504                         | 1.00                | 29,504                   |
| 2010                                | 64,749.84               | 68,406                       | 68,775                        | 10,220                         | 1.00                | 10,220                   |
| 2011                                | 71,783.77               | 74,040                       | 74,440                        | 13,137                         | 1.00                | 13,137                   |
| 2012                                | 512,511.55              | 511,166                      | 513,925                       | 111,339                        | 1.00                | 111,339                  |
| 2016                                | 49,442.15               | 20,106                       | 20,215                        | 40,105                         | 1.00                | 40,105                   |
|                                     | 3,011,442.03            | 3,381,654                    | 3,399,909                     | 274,050                        |                     | 274,052                  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SEMINOLE 1                          |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2030  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -18           |                         |                              |                               |                                |                     |                          |
| 1971                                | 87,765.21               | 78,417                       | 66,469                        | 37,094                         | 13.09               | 2,834                    |
| 1975                                | 1,817,380.45            | 1,588,266                    | 1,346,273                     | 798,236                        | 13.21               | 60,427                   |
| 1978                                | 75,197.40               | 64,450                       | 54,630                        | 34,103                         | 13.30               | 2,564                    |
| 1980                                | 16,409.05               | 13,863                       | 11,751                        | 7,612                          | 13.35               | 570                      |
| 1985                                | 69,375.18               | 56,160                       | 47,603                        | 34,259                         | 13.46               | 2,545                    |
| 1986                                | 82,495.08               | 66,124                       | 56,049                        | 41,295                         | 13.48               | 3,063                    |
| 1988                                | 76,897.99               | 60,306                       | 51,118                        | 39,622                         | 13.52               | 2,931                    |
| 1991                                | 72,794.58               | 54,979                       | 46,602                        | 39,295                         | 13.57               | 2,896                    |
| 1992                                | 50,304.08               | 37,450                       | 31,744                        | 27,615                         | 13.59               | 2,032                    |
| 1993                                | 6,023.30                | 4,417                        | 3,744                         | 3,363                          | 13.60               | 247                      |
| 2001                                | 30,394.00               | 18,696                       | 15,847                        | 20,017                         | 13.71               | 1,460                    |
| 2003                                | 195,861.09              | 112,623                      | 95,463                        | 135,653                        | 13.73               | 9,880                    |
| 2005                                | 44,314.57               | 23,415                       | 19,847                        | 32,444                         | 13.75               | 2,360                    |
| 2006                                | 66,342.02               | 33,307                       | 28,232                        | 50,051                         | 13.76               | 3,637                    |
| 2008                                | 12,662.02               | 5,604                        | 4,750                         | 10,191                         | 13.78               | 740                      |
| 2010                                | 200,717.00              | 74,559                       | 63,199                        | 173,647                        | 13.80               | 12,583                   |
| 2012                                | 677,868.30              | 193,164                      | 163,733                       | 636,152                        | 13.82               | 46,031                   |
| 2013                                | 59,947.33               | 14,066                       | 11,923                        | 58,815                         | 13.82               | 4,256                    |
| 2016                                | 9,576.70                | 386                          | 327                           | 10,973                         | 13.85               | 792                      |
|                                     | 3,652,325.35            | 2,500,252                    | 2,119,306                     | 2,190,438                      |                     | 161,848                  |

SEMINOLE 2  
INTERIM SURVIVOR CURVE.. IOWA 75-R2  
PROBABLE RETIREMENT YEAR.. 12-2030  
NET SALVAGE PERCENT.. -18

|      |              |           |           |         |       |        |
|------|--------------|-----------|-----------|---------|-------|--------|
| 1973 | 1,250,867.05 | 1,105,896 | 1,043,954 | 432,069 | 13.15 | 32,857 |
| 1974 | 4,012.37     | 3,527     | 3,329     | 1,405   | 13.18 | 107    |
| 1986 | 142,138.49   | 113,931   | 107,550   | 60,174  | 13.48 | 4,464  |
| 1992 | 84,837.58    | 63,159    | 59,621    | 40,487  | 13.59 | 2,979  |
| 1993 | 76,533.90    | 56,127    | 52,983    | 37,327  | 13.60 | 2,745  |
| 2003 | 5,788.19     | 3,328     | 3,142     | 3,688   | 13.73 | 269    |
| 2004 | 6,265.12     | 3,462     | 3,268     | 4,125   | 13.74 | 300    |
| 2005 | 119,436.98   | 63,110    | 59,575    | 81,360  | 13.75 | 5,917  |
| 2008 | 30,130.43    | 13,335    | 12,588    | 22,966  | 13.78 | 1,667  |
| 2010 | 251,866.64   | 93,559    | 88,319    | 208,884 | 13.80 | 15,137 |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SEMINOLE 2                          |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2030  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -18           |                         |                              |                               |                                |                     |                          |
| 2012                                | 31,165.85               | 8,881                        | 8,384                         | 28,392                         | 13.82               | 2,054                    |
| 2014                                | 52,509.04               | 9,324                        | 8,802                         | 53,159                         | 13.83               | 3,844                    |
| 2016                                | 2,809.24                | 113                          | 107                           | 3,208                          | 13.85               | 232                      |
|                                     | 2,058,360.88            | 1,537,752                    | 1,451,621                     | 977,245                        |                     | 72,572                   |

|                                     |              |           |           |           |       |         |
|-------------------------------------|--------------|-----------|-----------|-----------|-------|---------|
| SEMINOLE 3                          |              |           |           |           |       |         |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2 |              |           |           |           |       |         |
| PROBABLE RETIREMENT YEAR.. 12-2030  |              |           |           |           |       |         |
| NET SALVAGE PERCENT.. -18           |              |           |           |           |       |         |
| 1975                                | 80,412.04    | 70,275    | 73,190    | 21,696    | 13.21 | 1,642   |
| 1987                                | 3,772,004.54 | 2,991,449 | 3,115,535 | 1,335,430 | 13.50 | 98,921  |
| 1992                                | 56,634.18    | 42,163    | 43,912    | 22,916    | 13.59 | 1,686   |
| 1994                                | 16,586.43    | 11,962    | 12,458    | 7,114     | 13.62 | 522     |
| 2000                                | 13,359.71    | 8,461     | 8,812     | 6,952     | 13.70 | 507     |
| 2004                                | 239,054.65   | 132,092   | 137,571   | 144,513   | 13.74 | 10,518  |
| 2005                                | 34,456.49    | 18,207    | 18,962    | 21,696    | 13.75 | 1,578   |
| 2007                                | 647,459.86   | 306,793   | 319,519   | 444,484   | 13.77 | 32,279  |
| 2008                                | 27,993.74    | 12,389    | 12,903    | 20,130    | 13.78 | 1,461   |
| 2010                                | 4,936.84     | 1,834     | 1,910     | 3,915     | 13.80 | 284     |
| 2011                                | 208,980.57   | 69,042    | 71,906    | 174,691   | 13.81 | 12,650  |
| 2013                                | 3,665.57     | 860       | 896       | 3,430     | 13.82 | 248     |
| 2016                                | 47,609.37    | 1,920     | 2,000     | 54,179    | 13.85 | 3,912   |
|                                     | 5,153,153.99 | 3,667,447 | 3,819,574 | 2,261,148 |       | 166,208 |

|                                     |               |            |            |           |       |         |
|-------------------------------------|---------------|------------|------------|-----------|-------|---------|
| MUSKOGEE 4                          |               |            |            |           |       |         |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2 |               |            |            |           |       |         |
| PROBABLE RETIREMENT YEAR.. 12-2042  |               |            |            |           |       |         |
| NET SALVAGE PERCENT.. -14           |               |            |            |           |       |         |
| 1975                                | 42,023.44     | 29,404     | 26,334     | 21,572    | 22.93 | 941     |
| 1977                                | 16,369,341.55 | 11,224,994 | 10,053,141 | 8,607,909 | 23.14 | 371,993 |
| 1989                                | 378,982.31    | 220,746    | 197,701    | 234,339   | 24.15 | 9,703   |
| 1990                                | 256,359.91    | 146,666    | 131,355    | 160,896   | 24.21 | 6,646   |
| 1992                                | 25,158.42     | 13,828     | 12,384     | 16,296    | 24.34 | 670     |
| 1993                                | 33,654.66     | 18,099     | 16,210     | 22,157    | 24.40 | 908     |
| 1996                                | 35,960.93     | 17,952     | 16,078     | 24,918    | 24.57 | 1,014   |
| 1997                                | 8,533.86      | 4,142      | 3,710      | 6,019     | 24.62 | 244     |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MUSKOGEE 4                          |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2042  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -14           |                         |                              |                               |                                |                     |                          |
| 2002                                | 1,483.10                | 601                          | 538                           | 1,152                          | 24.86               | 46                       |
| 2003                                | 367,391.78              | 142,091                      | 127,257                       | 291,569                        | 24.91               | 11,705                   |
| 2005                                | 21,520.20               | 7,470                        | 6,690                         | 17,843                         | 24.99               | 714                      |
| 2006                                | 25,143.23               | 8,183                        | 7,329                         | 21,335                         | 25.03               | 852                      |
| 2007                                | 131,793.19              | 39,915                       | 35,748                        | 114,496                        | 25.07               | 4,567                    |
| 2008                                | 400,933.97              | 111,825                      | 100,151                       | 356,914                        | 25.10               | 14,220                   |
| 2010                                | 88,773.77               | 20,105                       | 18,006                        | 83,196                         | 25.17               | 3,305                    |
| 2011                                | 1,136,400.49            | 224,341                      | 200,921                       | 1,094,576                      | 25.21               | 43,418                   |
| 2012                                | 1,728,417.35            | 288,525                      | 258,404                       | 1,711,992                      | 25.24               | 67,829                   |
| 2013                                | 108,324.08              | 14,531                       | 13,014                        | 110,475                        | 25.27               | 4,372                    |
| 2014                                | 153,775.43              | 15,246                       | 13,654                        | 161,650                        | 25.30               | 6,389                    |
| 2015                                | 12,576,532.77           | 776,219                      | 695,184                       | 13,642,063                     | 25.33               | 538,573                  |
| 2016                                | 135,145.32              | 2,863                        | 2,564                         | 151,502                        | 25.36               | 5,974                    |
|                                     | 34,025,649.76           | 13,327,746                   | 11,936,372                    | 26,852,869                     |                     | 1,094,083                |

MUSKOGEE 5  
INTERIM SURVIVOR CURVE.. IOWA 75-R2  
PROBABLE RETIREMENT YEAR.. 12-2043  
NET SALVAGE PERCENT.. -14

|      |               |           |           |           |       |         |
|------|---------------|-----------|-----------|-----------|-------|---------|
| 1978 | 9,781,865.00  | 6,544,490 | 6,976,657 | 4,174,669 | 23.99 | 174,017 |
| 1995 | 2,202.59      | 1,106     | 1,179     | 1,332     | 25.38 | 52      |
| 2003 | 401,205.90    | 151,391   | 161,388   | 295,987   | 25.81 | 11,468  |
| 2006 | 25,135.70     | 7,967     | 8,493     | 20,162    | 25.94 | 777     |
| 2011 | 126,491.55    | 24,240    | 25,841    | 118,360   | 26.13 | 4,530   |
| 2012 | 94,175.91     | 15,212    | 16,217    | 91,144    | 26.17 | 3,483   |
| 2013 | 1,148,258.90  | 149,188   | 159,040   | 1,149,975 | 26.20 | 43,892  |
|      | 11,579,335.55 | 6,893,594 | 7,348,814 | 5,851,629 |       | 238,219 |

MUSKOGEE 6  
INTERIM SURVIVOR CURVE.. IOWA 75-R2  
PROBABLE RETIREMENT YEAR.. 12-2049  
NET SALVAGE PERCENT.. -15

|      |               |            |            |            |       |         |
|------|---------------|------------|------------|------------|-------|---------|
| 1984 | 80,902.42     | 46,383     | 59,562     | 33,475     | 29.12 | 1,150   |
| 1987 | 40,281,129.59 | 21,929,913 | 28,161,151 | 18,162,148 | 29.51 | 615,457 |
| 1992 | 59,673.04     | 29,261     | 37,575     | 31,049     | 30.08 | 1,032   |
| 1994 | 62,533.46     | 29,144     | 37,425     | 34,488     | 30.29 | 1,139   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MUSKOGEE 6                          |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2049  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15           |                         |                              |                               |                                |                     |                          |
| 1995                                | 258,124.23              | 116,998                      | 150,242                       | 146,601                        | 30.39               | 4,824                    |
| 2003                                | 107,633.85              | 35,823                       | 46,002                        | 77,777                         | 31.06               | 2,504                    |
| 2006                                | 40,828.22               | 11,291                       | 14,499                        | 32,453                         | 31.27               | 1,038                    |
| 2011                                | 119,408.99              | 19,542                       | 25,095                        | 112,226                        | 31.58               | 3,554                    |
| 2012                                | 154,132.57              | 21,164                       | 27,178                        | 150,075                        | 31.64               | 4,743                    |
| 2013                                | 718,899.35              | 78,829                       | 101,228                       | 725,507                        | 31.69               | 22,894                   |
| 2014                                | 149,095.21              | 12,054                       | 15,479                        | 155,980                        | 31.74               | 4,914                    |
| 2015                                | 803,074.01              | 40,017                       | 51,388                        | 872,148                        | 31.79               | 27,435                   |
|                                     | 42,835,434.94           | 22,370,419                   | 28,726,824                    | 20,533,926                     |                     | 690,684                  |
| SOONER 1                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2044  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15           |                         |                              |                               |                                |                     |                          |
| 1979                                | 295,581.69              | 194,515                      | 219,172                       | 120,747                        | 24.84               | 4,861                    |
| 1980                                | 22,188,546.99           | 14,427,470                   | 16,256,295                    | 9,260,534                      | 24.95               | 371,164                  |
| 1983                                | 10,835.82               | 6,773                        | 7,632                         | 4,830                          | 25.26               | 191                      |
| 1991                                | 27,484.77               | 14,997                       | 16,898                        | 14,709                         | 25.95               | 567                      |
| 1996                                | 70,122.46               | 33,895                       | 38,192                        | 42,449                         | 26.30               | 1,614                    |
| 2000                                | 8,322.38                | 3,527                        | 3,974                         | 5,597                          | 26.54               | 211                      |
| 2001                                | 3,202.60                | 1,304                        | 1,469                         | 2,214                          | 26.59               | 83                       |
| 2002                                | 5,907.64                | 2,302                        | 2,594                         | 4,200                          | 26.65               | 158                      |
| 2003                                | 4,614.44                | 1,715                        | 1,932                         | 3,374                          | 26.70               | 126                      |
| 2004                                | 225,732.96              | 79,602                       | 89,692                        | 169,901                        | 26.75               | 6,351                    |
| 2006                                | 81,200.28               | 25,311                       | 28,519                        | 64,861                         | 26.84               | 2,417                    |
| 2007                                | 27,704.91               | 8,016                        | 9,032                         | 22,829                         | 26.89               | 849                      |
| 2008                                | 306,133.37              | 81,405                       | 91,724                        | 260,329                        | 26.93               | 9,667                    |
| 2011                                | 301,331.24              | 56,505                       | 63,668                        | 282,863                        | 27.05               | 10,457                   |
| 2012                                | 43,210.17               | 6,835                        | 7,701                         | 41,990                         | 27.09               | 1,550                    |
| 2013                                | 6,842.72                | 867                          | 977                           | 6,892                          | 27.13               | 254                      |
| 2015                                | 14,737.36               | 852                          | 960                           | 15,988                         | 27.20               | 588                      |
| 2016                                | 359,303.01              | 7,157                        | 8,064                         | 405,134                        | 27.23               | 14,878                   |
|                                     | 23,980,814.81           | 14,953,048                   | 16,848,495                    | 10,729,442                     |                     | 425,986                  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SOONER 2   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2045                           |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15                                    |                         |                              |                               |                                |                     |                          |
| 1980   | 11,340,251.90           | 7,269,606                    | 7,962,392                     | 5,078,898                      | 25.70               | 197,622                  |
| 1983   | 7,767.80                | 4,784                        | 5,240                         | 3,693                          | 26.03               | 142                      |
| 1986   | 174,969.14              | 102,939                      | 112,749                       | 88,466                         | 26.33               | 3,360                    |
| 1995   | 31,465.05               | 15,336                       | 16,798                        | 19,387                         | 27.08               | 716                      |
| 1996   | 17,664.84               | 8,374                        | 9,172                         | 11,143                         | 27.15               | 410                      |
| 2001   | 12,735.52               | 5,074                        | 5,558                         | 9,088                          | 27.47               | 331                      |
| 2003   | 243,554.63              | 88,452                       | 96,881                        | 183,206                        | 27.58               | 6,643                    |
| 2007   | 479,093.20              | 135,122                      | 147,999                       | 402,958                        | 27.79               | 14,500                   |
| 2011   | 54,300.38               | 9,884                        | 10,826                        | 51,620                         | 27.97               | 1,846                    |
| 2012   | 116,680.81              | 17,893                       | 19,598                        | 114,585                        | 28.01               | 4,091                    |
| 2013   | 195,397.04              | 24,037                       | 26,328                        | 198,379                        | 28.05               | 7,072                    |
| 2015   | 15,067.38               | 850                          | 931                           | 16,396                         | 28.12               | 583                      |
| 2016   | 77,999.45               | 1,503                        | 1,646                         | 88,053                         | 28.16               | 3,127                    |
|  | 12,766,947.14           | 7,683,854                    | 8,416,117                     | 6,265,872                      |                     | 240,443                  |
|  | 147,961,574.10          | 82,982,538                   | 90,652,683                    | 79,740,821                     |                     | 3,898,794                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 20.5 2.64                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HORSESHOE LAKE 6                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2023    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -16             |                         |                              |                               |                                |                     |                          |
| 1958                                  | 5,071.41                | 5,074                        | 5,010                         | 872                            | 6.23                | 140                      |
| 1963                                  | 1,492.15                | 1,479                        | 1,460                         | 270                            | 6.34                | 43                       |
| 1968                                  | 2,581.46                | 2,531                        | 2,499                         | 495                            | 6.43                | 77                       |
| 1970                                  | 841.41                  | 821                          | 811                           | 165                            | 6.46                | 26                       |
| 1971                                  | 9,954.55                | 9,683                        | 9,562                         | 1,986                          | 6.48                | 306                      |
| 1975                                  | 8,238.72                | 7,919                        | 7,820                         | 1,737                          | 6.53                | 266                      |
| 1978                                  | 7,207.17                | 6,853                        | 6,767                         | 1,593                          | 6.57                | 242                      |
| 1979                                  | 10,069.92               | 9,539                        | 9,420                         | 2,262                          | 6.58                | 344                      |
| 1980                                  | 257,928.28              | 243,325                      | 240,278                       | 58,919                         | 6.59                | 8,941                    |
| 1981                                  | 10,618.20               | 9,974                        | 9,849                         | 2,468                          | 6.60                | 374                      |
| 1982                                  | 14,499.07               | 13,552                       | 13,382                        | 3,437                          | 6.62                | 519                      |
| 1983                                  | 8,148.46                | 7,579                        | 7,484                         | 1,968                          | 6.63                | 297                      |
| 1984                                  | 107,349.44              | 99,340                       | 98,096                        | 26,429                         | 6.64                | 3,980                    |
| 1985                                  | 34,357.71               | 31,619                       | 31,223                        | 8,632                          | 6.65                | 1,298                    |
| 1986                                  | 259.60                  | 238                          | 235                           | 66                             | 6.65                | 10                       |
| 1989                                  | 27,712.62               | 24,867                       | 24,556                        | 7,591                          | 6.68                | 1,136                    |
| 1990                                  | 26,344.05               | 23,461                       | 23,167                        | 7,392                          | 6.69                | 1,105                    |
| 1991                                  | 14,486.52               | 12,802                       | 12,642                        | 4,163                          | 6.69                | 622                      |
| 1992                                  | 34,856.96               | 30,536                       | 30,154                        | 10,280                         | 6.70                | 1,534                    |
| 1993                                  | 37,872.76               | 32,867                       | 32,455                        | 11,477                         | 6.71                | 1,710                    |
| 1994                                  | 7,696.87                | 6,615                        | 6,532                         | 2,396                          | 6.71                | 357                      |
| 1995                                  | 992.72                  | 844                          | 833                           | 318                            | 6.72                | 47                       |
| 1996                                  | 681.66                  | 573                          | 566                           | 225                            | 6.73                | 33                       |
| 1998                                  | 7,755.44                | 6,341                        | 6,262                         | 2,735                          | 6.74                | 406                      |
| 1999                                  | 17,513.37               | 14,106                       | 13,929                        | 6,386                          | 6.74                | 947                      |
| 2000                                  | 19,532.80               | 15,464                       | 15,270                        | 7,388                          | 6.75                | 1,095                    |
| 2001                                  | 37.30                   | 29                           | 29                            | 15                             | 6.75                | 2                        |
| 2002                                  | 50,109.90               | 38,110                       | 37,633                        | 20,495                         | 6.76                | 3,032                    |
| 2004                                  | 93,136.47               | 67,336                       | 66,493                        | 41,545                         | 6.77                | 6,137                    |
| 2005                                  | 38,311.06               | 26,877                       | 26,540                        | 17,900                         | 6.77                | 2,644                    |
| 2006                                  | 43,747.84               | 29,644                       | 29,273                        | 21,475                         | 6.77                | 3,172                    |
| 2007                                  | 70,744.19               | 45,981                       | 45,405                        | 36,658                         | 6.78                | 5,407                    |
| 2008                                  | 54,255.84               | 33,609                       | 33,188                        | 29,749                         | 6.78                | 4,388                    |
| 2009                                  | 93,841.50               | 54,866                       | 54,179                        | 54,677                         | 6.78                | 8,064                    |
| 2010                                  | 2,221.74                | 1,208                        | 1,193                         | 1,384                          | 6.79                | 204                      |
| 2011                                  | 523,514.94              | 260,479                      | 257,217                       | 350,060                        | 6.79                | 51,555                   |
| 2012                                  | 16,226.59               | 7,166                        | 7,076                         | 11,747                         | 6.80                | 1,728                    |
| 2013                                  | 55,061.13               | 20,741                       | 20,481                        | 43,390                         | 6.80                | 6,381                    |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HORSESHOE LAKE 6                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2023    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -16             |                         |                              |                               |                                |                     |                          |
| 2014                                  | 17,031.60               | 5,074                        | 5,010                         | 14,746                         | 6.80                | 2,169                    |
| 2015                                  | 193,408.01              | 38,483                       | 38,001                        | 186,352                        | 6.81                | 27,364                   |
| 2016                                  | 3,290.83                | 246                          | 243                           | 3,574                          | 6.81                | 525                      |
|                                       | 1,929,002.26            | 1,247,851                    | 1,232,226                     | 1,005,417                      |                     | 148,627                  |
| HORSESHOE LAKE 7                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2028    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -16             |                         |                              |                               |                                |                     |                          |
| 1964                                  | 6,736.82                | 6,062                        | 7,296                         | 519                            | 10.10               | 51                       |
| 1975                                  | 9,088.77                | 7,789                        | 9,374                         | 1,169                          | 10.61               | 110                      |
| 1987                                  | 988,158.30              | 776,617                      | 934,694                       | 211,570                        | 10.99               | 19,251                   |
| 2005                                  | 35,129.88               | 19,072                       | 22,954                        | 17,797                         | 11.31               | 1,574                    |
|                                       | 1,039,113.77            | 809,540                      | 974,318                       | 231,054                        |                     | 20,986                   |
| HORSESHOE LAKE 8                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2029    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -16             |                         |                              |                               |                                |                     |                          |
| 1969                                  | 2,037.13                | 1,764                        | 2,151                         | 213                            | 11.06               | 19                       |
| 1971                                  | 440.60                  | 378                          | 461                           | 50                             | 11.17               | 4                        |
| 1972                                  | 2,397.02                | 2,045                        | 2,493                         | 287                            | 11.22               | 26                       |
| 1978                                  | 454.56                  | 374                          | 456                           | 71                             | 11.49               | 6                        |
| 1981                                  | 464.19                  | 374                          | 456                           | 83                             | 11.61               | 7                        |
| 1986                                  | 9,594.39                | 7,414                        | 9,039                         | 2,091                          | 11.78               | 178                      |
| 1987                                  | 1,625,045.74            | 1,243,306                    | 1,515,736                     | 369,317                        | 11.81               | 31,272                   |
| 1988                                  | 25,152.11               | 19,040                       | 23,212                        | 5,964                          | 11.84               | 504                      |
| 1989                                  | 29,449.59               | 22,043                       | 26,873                        | 7,289                          | 11.87               | 614                      |
| 1990                                  | 72,196.16               | 53,417                       | 65,122                        | 18,626                         | 11.89               | 1,567                    |
| 1991                                  | 74,000.24               | 54,043                       | 65,885                        | 19,956                         | 11.92               | 1,674                    |
| 1994                                  | 14,570.15               | 10,187                       | 12,419                        | 4,482                          | 11.99               | 374                      |
| 1996                                  | 20,016.00               | 13,512                       | 16,473                        | 6,746                          | 12.04               | 560                      |
| 1998                                  | 3,788.98                | 2,455                        | 2,993                         | 1,402                          | 12.08               | 116                      |
| 2000                                  | 65,836.49               | 40,662                       | 49,572                        | 26,799                         | 12.11               | 2,213                    |
| 2001                                  | 26,736.31               | 16,056                       | 19,574                        | 11,440                         | 12.13               | 943                      |
| 2002                                  | 6,822.70                | 3,972                        | 4,842                         | 3,072                          | 12.15               | 253                      |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HORSESHOE LAKE 8                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2029    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -16             |                         |                              |                               |                                |                     |                          |
| 2003                                  | 7,205.12                | 4,055                        | 4,944                         | 3,414                          | 12.16               | 281                      |
| 2007                                  | 13,647.46               | 6,371                        | 7,767                         | 8,064                          | 12.22               | 660                      |
| 2009                                  | 43,719.24               | 17,713                       | 21,594                        | 29,120                         | 12.24               | 2,379                    |
| 2011                                  | 29,178.66               | 9,603                        | 11,707                        | 22,140                         | 12.27               | 1,804                    |
| 2013                                  | 96,504.97               | 22,723                       | 27,702                        | 84,244                         | 12.29               | 6,855                    |
| 2015                                  | 15,766.43               | 1,806                        | 2,202                         | 16,087                         | 12.32               | 1,306                    |
| 2016                                  | 12,390.40               | 506                          | 617                           | 13,756                         | 12.33               | 1,116                    |
|                                       | 2,197,414.64            | 1,553,819                    | 1,894,288                     | 654,713                        |                     | 54,731                   |

|                                       |            |         |         |        |      |        |
|---------------------------------------|------------|---------|---------|--------|------|--------|
| MUSTANG 3                             |            |         |         |        |      |        |
| INTERIM SURVIVOR CURVE.. IOWA 50-R0.5 |            |         |         |        |      |        |
| PROBABLE RETIREMENT YEAR.. 12-2017    |            |         |         |        |      |        |
| NET SALVAGE PERCENT.. -22             |            |         |         |        |      |        |
| 1956                                  | 443,652.75 | 529,192 | 493,232 | 48,025 | 0.98 | 48,025 |
| 2000                                  | 5,806.64   | 6,653   | 6,201   | 883    | 0.99 | 883    |
| 2008                                  | 3,758.21   | 4,084   | 3,806   | 779    | 1.00 | 779    |
|                                       | 453,217.60 | 539,929 | 503,239 | 49,686 |      | 49,687 |

|                                       |            |           |           |        |      |        |
|---------------------------------------|------------|-----------|-----------|--------|------|--------|
| MUSTANG 4                             |            |           |           |        |      |        |
| INTERIM SURVIVOR CURVE.. IOWA 50-R0.5 |            |           |           |        |      |        |
| PROBABLE RETIREMENT YEAR.. 12-2017    |            |           |           |        |      |        |
| NET SALVAGE PERCENT.. -22             |            |           |           |        |      |        |
| 1956                                  | 3,189.25   | 3,804     | 3,835     | 55     | 0.98 | 55     |
| 1960                                  | 859,213.89 | 1,023,765 | 1,032,242 | 15,999 | 0.99 | 15,999 |
| 1976                                  | 2,995.20   | 3,548     | 3,577     | 77     | 0.99 | 77     |
| 1980                                  | 90,690.32  | 107,168   | 108,055   | 2,587  | 0.99 | 2,587  |
| 1983                                  | 2,207.85   | 2,603     | 2,625     | 69     | 0.99 | 69     |
| 1985                                  | 5,300.18   | 6,238     | 6,290     | 177    | 0.99 | 177    |
| 1987                                  | 22,437.16  | 26,356    | 26,574    | 799    | 0.99 | 799    |
| 1989                                  | 14,967.35  | 17,541    | 17,686    | 574    | 0.99 | 574    |
| 1990                                  | 28,412.95  | 33,257    | 33,532    | 1,131  | 0.99 | 1,131  |
| 1992                                  | 119,145.19 | 139,056   | 140,207   | 5,150  | 0.99 | 5,150  |
| 1994                                  | 520.40     | 605       | 610       | 25     | 0.99 | 25     |
| 1996                                  | 13,873.46  | 16,072    | 16,205    | 721    | 0.99 | 721    |
| 1997                                  | 9,049.16   | 10,459    | 10,546    | 494    | 0.99 | 494    |
| 1998                                  | 78,213.50  | 90,164    | 90,911    | 4,510  | 0.99 | 4,510  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MUSTANG 4                             |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2017    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -22             |                         |                              |                               |                                |                     |                          |
| 1999                                  | 34,265.05               | 39,388                       | 39,714                        | 2,089                          | 0.99                | 2,089                    |
| 2000                                  | 36,609.51               | 41,948                       | 42,295                        | 2,368                          | 0.99                | 2,368                    |
| 2001                                  | 32,304.97               | 36,856                       | 37,161                        | 2,251                          | 1.00                | 2,251                    |
| 2002                                  | 13,643.32               | 15,501                       | 15,629                        | 1,015                          | 1.00                | 1,015                    |
| 2003                                  | 18,000.00               | 20,354                       | 20,523                        | 1,437                          | 1.00                | 1,437                    |
| 2004                                  | 19,203.11               | 21,595                       | 21,774                        | 1,654                          | 1.00                | 1,654                    |
| 2005                                  | 65,668.42               | 73,378                       | 73,986                        | 6,130                          | 1.00                | 6,130                    |
| 2006                                  | 19,384.99               | 21,496                       | 21,674                        | 1,976                          | 1.00                | 1,976                    |
| 2007                                  | 13,082.68               | 14,376                       | 14,495                        | 1,466                          | 1.00                | 1,466                    |
| 2010                                  | 6,495.17                | 6,836                        | 6,893                         | 1,032                          | 1.00                | 1,032                    |
| 2011                                  | 209,922.78              | 215,710                      | 217,496                       | 38,610                         | 1.00                | 38,610                   |
| 2012                                  | 87,263.21               | 86,673                       | 87,391                        | 19,070                         | 1.00                | 19,070                   |
| 2013                                  | 110,955.15              | 104,740                      | 105,607                       | 29,758                         | 1.00                | 29,758                   |
| 2014                                  | 5,475.91                | 4,744                        | 4,783                         | 1,897                          | 1.00                | 1,897                    |
| 2015                                  | 22,106.62               | 16,095                       | 16,228                        | 10,742                         | 1.00                | 10,742                   |
| 2016                                  | 8,794.48                | 3,528                        | 3,557                         | 7,172                          | 1.00                | 7,172                    |
|                                       | 1,953,391.23            | 2,203,854                    | 2,222,103                     | 161,034                        |                     | 161,035                  |

## SEMINOLE 1

INTERIM SURVIVOR CURVE.. IOWA 50-R0.5

PROBABLE RETIREMENT YEAR.. 12-2030

NET SALVAGE PERCENT.. -18

|      |              |           |           |         |       |        |
|------|--------------|-----------|-----------|---------|-------|--------|
| 1970 | 10,222.04    | 8,795     | 9,038     | 3,024   | 11.81 | 256    |
| 1971 | 49,116.55    | 42,037    | 43,199    | 14,759  | 11.87 | 1,243  |
| 1972 | 1,059.49     | 902       | 927       | 323     | 11.93 | 27     |
| 1975 | 425,599.59   | 356,010   | 365,849   | 136,359 | 12.09 | 11,279 |
| 1978 | 26,232.78    | 21,516    | 22,111    | 8,844   | 12.24 | 723    |
| 1979 | 53,408.73    | 43,488    | 44,690    | 18,332  | 12.29 | 1,492  |
| 1980 | 1,383,010.24 | 1,117,985 | 1,148,882 | 483,070 | 12.33 | 39,178 |
| 1981 | 13,700.61    | 10,986    | 11,290    | 4,877   | 12.38 | 394    |
| 1982 | 8,713.46     | 6,931     | 7,123     | 3,159   | 12.42 | 254    |
| 1983 | 46,896.04    | 36,985    | 38,007    | 17,330  | 12.46 | 1,391  |
| 1984 | 64,415.63    | 50,345    | 51,736    | 24,274  | 12.50 | 1,942  |
| 1985 | 26,521.60    | 20,529    | 21,096    | 10,199  | 12.54 | 813    |
| 1986 | 12,287.10    | 9,415     | 9,675     | 4,824   | 12.58 | 383    |
| 1987 | 3,789.93     | 2,874     | 2,953     | 1,519   | 12.61 | 120    |
| 1988 | 4,900.65     | 3,674     | 3,776     | 2,007   | 12.65 | 159    |
| 1990 | 43,397.37    | 31,757    | 32,635    | 18,574  | 12.71 | 1,461  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SEMINOLE 1                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2030    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -18             |                         |                              |                               |                                |                     |                          |
| 1991                                  | 38,825.44               | 28,035                       | 28,810                        | 17,004                         | 12.74               | 1,335                    |
| 1992                                  | 16,383.46               | 11,661                       | 11,983                        | 7,349                          | 12.77               | 575                      |
| 1993                                  | 1,872.38                | 1,312                        | 1,348                         | 861                            | 12.80               | 67                       |
| 1994                                  | 6,572.14                | 4,531                        | 4,656                         | 3,099                          | 12.83               | 242                      |
| 1995                                  | 5,531.33                | 3,748                        | 3,852                         | 2,675                          | 12.85               | 208                      |
| 1996                                  | 14,773.83               | 9,822                        | 10,093                        | 7,340                          | 12.88               | 570                      |
| 1997                                  | 2,731.05                | 1,779                        | 1,828                         | 1,394                          | 12.90               | 108                      |
| 1998                                  | 52,368.76               | 33,372                       | 34,294                        | 27,501                         | 12.92               | 2,129                    |
| 1999                                  | 20,362.42               | 12,659                       | 13,009                        | 11,019                         | 12.95               | 851                      |
| 2000                                  | 5,063.32                | 3,066                        | 3,151                         | 2,824                          | 12.97               | 218                      |
| 2001                                  | 213,550.70              | 125,607                      | 129,078                       | 122,912                        | 12.99               | 9,462                    |
| 2002                                  | 49,084.24               | 27,958                       | 28,731                        | 29,189                         | 13.01               | 2,244                    |
| 2003                                  | 67,623.54               | 37,198                       | 38,226                        | 41,570                         | 13.02               | 3,193                    |
| 2004                                  | 238,339.14              | 125,976                      | 129,457                       | 151,783                        | 13.04               | 11,640                   |
| 2005                                  | 104,226.78              | 52,663                       | 54,118                        | 68,869                         | 13.06               | 5,273                    |
| 2006                                  | 80,308.89               | 38,550                       | 39,615                        | 55,149                         | 13.08               | 4,216                    |
| 2007                                  | 125,915.96              | 57,098                       | 58,676                        | 89,905                         | 13.09               | 6,868                    |
| 2008                                  | 17,136.48               | 7,258                        | 7,459                         | 12,762                         | 13.11               | 973                      |
| 2010                                  | 24,436.79               | 8,692                        | 8,932                         | 19,903                         | 13.14               | 1,515                    |
| 2011                                  | 54,500.31               | 17,249                       | 17,726                        | 46,585                         | 13.15               | 3,543                    |
| 2012                                  | 84,093.07               | 22,939                       | 23,573                        | 75,657                         | 13.17               | 5,745                    |
| 2013                                  | 116,015.22              | 26,068                       | 26,788                        | 110,110                        | 13.18               | 8,354                    |
| 2014                                  | 194,721.50              | 33,230                       | 34,148                        | 195,623                        | 13.19               | 14,831                   |
| 2015                                  | 115,796.70              | 12,585                       | 12,933                        | 123,707                        | 13.21               | 9,365                    |
| 2016                                  | 9,184.88                | 357                          | 367                           | 10,471                         | 13.22               | 792                      |
|                                       | 3,832,690.14            | 2,467,642                    | 2,535,838                     | 1,986,736                      |                     | 155,432                  |

## SEMINOLE 2

INTERIM SURVIVOR CURVE.. IOWA 50-R0.5

PROBABLE RETIREMENT YEAR.. 12-2030

NET SALVAGE PERCENT.. -18

|      |           |       |       |       |       |     |
|------|-----------|-------|-------|-------|-------|-----|
| 1973 | 10,273.97 | 8,698 | 2,654 | 9,469 | 11.98 | 790 |
| 1975 | 5,928.11  | 4,959 | 1,513 | 5,482 | 12.09 | 453 |
| 1980 | 5,541.77  | 4,480 | 1,367 | 5,172 | 12.33 | 419 |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SEMINOLE 2                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2030    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -18             |                         |                              |                               |                                |                     |                          |
| 1991                                  | 12,388.36               | 8,946                        | 2,729                         | 11,889                         | 12.74               | 933                      |
| 2001                                  | 1,402.70                | 825                          | 252                           | 1,403                          | 12.99               | 108                      |
| 2006                                  | 3,633.57                | 1,744                        | 532                           | 3,756                          | 13.08               | 287                      |
|                                       | 39,168.48               | 29,652                       | 9,047                         | 37,172                         |                     | 2,990                    |
| SEMINOLE 3                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2030    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -18             |                         |                              |                               |                                |                     |                          |
| 1966                                  | 1,366.57                | 1,199                        | 1,435                         | 177                            | 11.55               | 15                       |
| 1981                                  | 2,884.37                | 2,313                        | 2,769                         | 635                            | 12.38               | 51                       |
| 1982                                  | 1,158.40                | 921                          | 1,102                         | 264                            | 12.42               | 21                       |
| 1983                                  | 3,267.21                | 2,577                        | 3,085                         | 770                            | 12.46               | 62                       |
| 1984                                  | 6,820.55                | 5,331                        | 6,382                         | 1,667                          | 12.50               | 133                      |
| 1985                                  | 5,750.54                | 4,451                        | 5,328                         | 1,458                          | 12.54               | 116                      |
| 1986                                  | 6,886.32                | 5,277                        | 6,317                         | 1,809                          | 12.58               | 144                      |
| 1987                                  | 61,818.61               | 46,880                       | 56,118                        | 16,828                         | 12.61               | 1,334                    |
| 1988                                  | 17,454.33               | 13,086                       | 15,665                        | 4,931                          | 12.65               | 390                      |
| 1989                                  | 3,888.31                | 2,881                        | 3,449                         | 1,139                          | 12.68               | 90                       |
| 1990                                  | 29,855.38               | 21,847                       | 26,152                        | 9,077                          | 12.71               | 714                      |
| 1991                                  | 1,822.52                | 1,316                        | 1,575                         | 575                            | 12.74               | 45                       |
| 2000                                  | 6,367.69                | 3,856                        | 4,616                         | 2,898                          | 12.97               | 223                      |
| 2001                                  | 57,582.04               | 33,869                       | 40,543                        | 27,404                         | 12.99               | 2,110                    |
| 2002                                  | 32,686.65               | 18,618                       | 22,287                        | 16,283                         | 13.01               | 1,252                    |
| 2004                                  | 11,060.48               | 5,846                        | 6,998                         | 6,053                          | 13.04               | 464                      |
| 2005                                  | 6,090.42                | 3,077                        | 3,683                         | 3,503                          | 13.06               | 268                      |
| 2007                                  | 8,957.85                | 4,062                        | 4,862                         | 5,708                          | 13.09               | 436                      |
| 2008                                  | 51,591.14               | 21,850                       | 26,156                        | 34,722                         | 13.11               | 2,649                    |
| 2011                                  | 79,616.08               | 25,198                       | 30,164                        | 63,783                         | 13.15               | 4,850                    |
| 2013                                  | 4,458.72                | 1,002                        | 1,199                         | 4,062                          | 13.18               | 308                      |
|                                       | 401,384.18              | 225,457                      | 269,886                       | 203,747                        |                     | 15,675                   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MUSKOGEE 4                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2042    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -14             |                         |                              |                               |                                |                     |                          |
| 1971                                  | 456,969.76              | 315,250                      | 317,070                       | 203,875                        | 18.57               | 10,979                   |
| 1977                                  | 981,440.99              | 635,424                      | 639,093                       | 479,750                        | 19.59               | 24,490                   |
| 1986                                  | 6,969.41                | 3,994                        | 4,017                         | 3,928                          | 20.87               | 188                      |
| 1987                                  | 914.50                  | 516                          | 519                           | 524                            | 20.99               | 25                       |
| 1989                                  | 30,261.88               | 16,468                       | 16,563                        | 17,935                         | 21.23               | 845                      |
| 1990                                  | 42,088.65               | 22,472                       | 22,602                        | 25,379                         | 21.34               | 1,189                    |
| 1991                                  | 24,183.00               | 12,655                       | 12,728                        | 14,841                         | 21.45               | 692                      |
| 1992                                  | 57,988.87               | 29,702                       | 29,873                        | 36,234                         | 21.56               | 1,681                    |
| 1993                                  | 29,137.87               | 14,592                       | 14,676                        | 18,541                         | 21.66               | 856                      |
| 1994                                  | 30,085.25               | 14,714                       | 14,799                        | 19,498                         | 21.76               | 896                      |
| 1996                                  | 5,275.51                | 2,450                        | 2,464                         | 3,550                          | 21.94               | 162                      |
| 1997                                  | 68,306.90               | 30,806                       | 30,984                        | 46,886                         | 22.03               | 2,128                    |
| 1998                                  | 46,342.52               | 20,275                       | 20,392                        | 32,438                         | 22.11               | 1,467                    |
| 1999                                  | 10,737.81               | 4,541                        | 4,567                         | 7,674                          | 22.20               | 346                      |
| 2000                                  | 44,430.02               | 18,134                       | 18,239                        | 32,412                         | 22.27               | 1,455                    |
| 2001                                  | 204,835.31              | 80,373                       | 80,837                        | 152,675                        | 22.35               | 6,831                    |
| 2002                                  | 140,495.25              | 52,846                       | 53,151                        | 107,013                        | 22.42               | 4,773                    |
| 2003                                  | 72,910.40               | 26,179                       | 26,330                        | 56,788                         | 22.49               | 2,525                    |
| 2004                                  | 68,703.89               | 23,414                       | 23,549                        | 54,773                         | 22.56               | 2,428                    |
| 2005                                  | 92,320.75               | 29,741                       | 29,913                        | 75,333                         | 22.62               | 3,330                    |
| 2006                                  | 1,095,873.37            | 331,151                      | 333,063                       | 916,233                        | 22.68               | 40,398                   |
| 2007                                  | 62,094.87               | 17,451                       | 17,552                        | 53,236                         | 22.74               | 2,341                    |
| 2008                                  | 31,512.49               | 8,159                        | 8,206                         | 27,718                         | 22.80               | 1,216                    |
| 2009                                  | 133,780.05              | 31,455                       | 31,637                        | 120,873                        | 22.86               | 5,288                    |
| 2010                                  | 168,353.85              | 35,393                       | 35,597                        | 156,326                        | 22.91               | 6,823                    |
| 2011                                  | 566,569.74              | 103,833                      | 104,432                       | 541,457                        | 22.97               | 23,572                   |
| 2012                                  | 302,004.36              | 46,785                       | 47,055                        | 297,230                        | 23.02               | 12,912                   |
| 2013                                  | 168,048.23              | 20,933                       | 21,054                        | 170,521                        | 23.07               | 7,391                    |
| 2014                                  | 198,017.49              | 18,222                       | 18,327                        | 207,413                        | 23.12               | 8,971                    |
| 2015                                  | 3,400,596.49            | 195,501                      | 196,630                       | 3,680,050                      | 23.16               | 158,897                  |
| 2016                                  | 246,970.13              | 4,888                        | 4,916                         | 276,630                        | 23.21               | 11,919                   |
|                                       | 8,788,219.61            | 2,168,317                    | 2,180,836                     | 7,837,734                      |                     | 347,014                  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MUSKOGEE 5                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2043    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -14             |                         |                              |                               |                                |                     |                          |
| 1972                                  | 1,770.26                | 1,195                        | 1,784                         | 234                            | 19.18               | 12                       |
| 1978                                  | 425,480.90              | 268,411                      | 400,654                       | 84,394                         | 20.25               | 4,168                    |
| 1990                                  | 20,153.95               | 10,554                       | 15,754                        | 7,222                          | 21.96               | 329                      |
| 1998                                  | 42,036.78               | 17,959                       | 26,807                        | 21,115                         | 22.79               | 927                      |
| 1999                                  | 9,243.22                | 3,818                        | 5,699                         | 4,838                          | 22.88               | 211                      |
| 2001                                  | 205,172.43              | 78,482                       | 117,149                       | 116,747                        | 23.05               | 5,065                    |
| 2002                                  | 8,750.70                | 3,205                        | 4,784                         | 5,192                          | 23.13               | 224                      |
| 2003                                  | 23,395.65               | 8,178                        | 12,207                        | 14,464                         | 23.20               | 623                      |
| 2007                                  | 20,580.59               | 5,611                        | 8,375                         | 15,086                         | 23.48               | 643                      |
| 2010                                  | 3,650.00                | 743                          | 1,109                         | 3,052                          | 23.66               | 129                      |
| 2011                                  | 0.26                    |                              | 0                             |                                |                     |                          |
| 2013                                  | 39,207.55               | 4,715                        | 7,038                         | 37,659                         | 23.83               | 1,580                    |
| 2014                                  | 22,077.58               | 1,963                        | 2,930                         | 22,238                         | 23.88               | 931                      |
| 2016                                  | 14,076.03               | 270                          | 403                           | 15,644                         | 23.98               | 652                      |
|                                       | 835,595.90              | 405,104                      | 604,694                       | 347,885                        |                     | 15,494                   |

MUSKOGEE 6  
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5  
PROBABLE RETIREMENT YEAR.. 12-2049  
NET SALVAGE PERCENT.. -15

|      |              |         |           |         |       |        |
|------|--------------|---------|-----------|---------|-------|--------|
| 1982 | 215,080.51   | 119,553 | 161,602   | 85,740  | 23.74 | 3,612  |
| 1987 | 1,538,814.41 | 781,454 | 1,056,308 | 713,328 | 24.76 | 28,810 |
| 1988 | 51,554.49    | 25,646  | 34,666    | 24,621  | 24.95 | 987    |
| 1989 | 1,817,456.37 | 885,397 | 1,196,810 | 893,265 | 25.13 | 35,546 |
| 1990 | 14,461.83    | 6,890   | 9,313     | 7,318   | 25.31 | 289    |
| 1992 | 13,431.50    | 6,102   | 8,248     | 7,198   | 25.65 | 281    |
| 1993 | 439.62       | 195     | 264       | 242     | 25.82 | 9      |
| 1994 | 5,017.40     | 2,160   | 2,920     | 2,850   | 25.98 | 110    |
| 1998 | 52,313.77    | 19,861  | 26,847    | 33,314  | 26.56 | 1,254  |
| 2000 | 42,419.39    | 14,901  | 20,142    | 28,640  | 26.83 | 1,067  |
| 2001 | 52,142.27    | 17,560  | 23,736    | 36,227  | 26.95 | 1,344  |
| 2002 | 15,581.64    | 5,008   | 6,769     | 11,149  | 27.07 | 412    |
| 2003 | 49,789.75    | 15,204  | 20,552    | 36,707  | 27.19 | 1,350  |
| 2004 | 1,916.40     | 553     | 748       | 1,456   | 27.30 | 53     |
| 2005 | 49,348.64    | 13,397  | 18,109    | 38,642  | 27.41 | 1,410  |
| 2006 | 43,033.08    | 10,896  | 14,728    | 34,760  | 27.52 | 1,263  |
| 2010 | 7,632.66     | 1,315   | 1,778     | 7,000   | 27.91 | 251    |
| 2012 | 8,822.52     | 1,110   | 1,500     | 8,645   | 28.08 | 308    |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MUSKOGEE 6                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2049    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15             |                         |                              |                               |                                |                     |                          |
| 2013                                  | 425,677.07              | 42,672                       | 57,681                        | 431,848                        | 28.17               | 15,330                   |
| 2015                                  | 232,421.03              | 10,600                       | 14,328                        | 252,956                        | 28.33               | 8,929                    |
| 2016                                  | 9,092.43                | 142                          | 192                           | 10,264                         | 28.41               | 361                      |
|                                       | 4,646,446.78            | 1,980,616                    | 2,677,241                     | 2,666,173                      |                     | 102,976                  |
| SOONER 1                              |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2044    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15             |                         |                              |                               |                                |                     |                          |
| 1979                                  | 336,667.75              | 208,699                      | 311,975                       | 75,193                         | 20.90               | 3,598                    |
| 1980                                  | 103,983.74              | 63,616                       | 95,097                        | 24,485                         | 21.07               | 1,162                    |
| 1981                                  | 76,996.34               | 46,453                       | 69,441                        | 19,105                         | 21.24               | 899                      |
| 1982                                  | 102,917.34              | 61,233                       | 91,535                        | 26,820                         | 21.40               | 1,253                    |
| 1983                                  | 220,093.53              | 129,001                      | 192,838                       | 60,270                         | 21.56               | 2,795                    |
| 1984                                  | 250,493.77              | 144,561                      | 216,098                       | 71,970                         | 21.72               | 3,314                    |
| 1985                                  | 85,374.90               | 48,489                       | 72,484                        | 25,697                         | 21.87               | 1,175                    |
| 1986                                  | 197,700.90              | 110,465                      | 165,129                       | 62,227                         | 22.01               | 2,827                    |
| 1987                                  | 36,132.15               | 19,835                       | 29,650                        | 11,901                         | 22.16               | 537                      |
| 1990                                  | 6,539.49                | 3,390                        | 5,068                         | 2,453                          | 22.56               | 109                      |
| 1991                                  | 42,113.15               | 21,389                       | 31,973                        | 16,457                         | 22.68               | 726                      |
| 1992                                  | 42,556.21               | 21,129                       | 31,585                        | 17,355                         | 22.81               | 761                      |
| 1993                                  | 203,701.48              | 98,784                       | 147,668                       | 86,589                         | 22.93               | 3,776                    |
| 1994                                  | 100,919.80              | 47,757                       | 71,390                        | 44,668                         | 23.04               | 1,939                    |
| 1995                                  | 5,883.55                | 2,711                        | 4,053                         | 2,714                          | 23.15               | 117                      |
| 1996                                  | 7,927.09                | 3,552                        | 5,310                         | 3,806                          | 23.26               | 164                      |
| 1997                                  | 21,501.00               | 9,352                        | 13,980                        | 10,746                         | 23.36               | 460                      |
| 1998                                  | 19,781.04               | 8,332                        | 12,455                        | 10,293                         | 23.46               | 439                      |
| 2000                                  | 17,361.03               | 6,811                        | 10,181                        | 9,784                          | 23.64               | 414                      |
| 2001                                  | 11,569.29               | 4,358                        | 6,515                         | 6,790                          | 23.73               | 286                      |
| 2002                                  | 126,124.57              | 45,449                       | 67,940                        | 77,104                         | 23.82               | 3,237                    |
| 2003                                  | 87,436.36               | 30,036                       | 44,900                        | 55,652                         | 23.90               | 2,329                    |
| 2004                                  | 231,994.07              | 75,588                       | 112,993                       | 153,800                        | 23.98               | 6,414                    |
| 2005                                  | 286,335.27              | 88,064                       | 131,643                       | 197,643                        | 24.05               | 8,218                    |
| 2006                                  | 29,340.33               | 8,441                        | 12,618                        | 21,123                         | 24.13               | 875                      |
| 2007                                  | 68,299.08               | 18,260                       | 27,296                        | 51,248                         | 24.20               | 2,118                    |
| 2008                                  | 28,882.57               | 7,093                        | 10,603                        | 22,612                         | 24.27               | 932                      |
| 2009                                  | 393,411.33              | 87,698                       | 131,096                       | 321,327                        | 24.33               | 13,207                   |
| 2010                                  | 242,489.04              | 48,210                       | 72,067                        | 206,795                        | 24.40               | 8,475                    |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SOONER 1                              |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R0.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2044    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -15             |                         |                              |                               |                                |                     |                          |
| 2011                                  | 480,020.91              | 83,185                       | 124,350                       | 427,674                        | 24.46               | 17,485                   |
| 2012                                  | 361,371.92              | 52,816                       | 78,952                        | 336,625                        | 24.52               | 13,729                   |
| 2013                                  | 124,661.12              | 14,614                       | 21,846                        | 121,514                        | 24.58               | 4,944                    |
| 2014                                  | 86,374.95               | 7,495                        | 11,204                        | 88,127                         | 24.63               | 3,578                    |
| 2015                                  | 1,081,067.58            | 58,084                       | 86,827                        | 1,156,400                      | 24.69               | 46,837                   |
| 2016                                  | 96,560.34               | 1,810                        | 2,706                         | 108,339                        | 24.74               | 4,379                    |
|                                       | 5,614,582.99            | 1,686,760                    | 2,521,464                     | 3,935,306                      |                     | 163,508                  |

|                                       |              |           |           |           |       |        |
|---------------------------------------|--------------|-----------|-----------|-----------|-------|--------|
| SOONER 2                              |              |           |           |           |       |        |
| INTERIM SURVIVOR CURVE.. IOWA 50-R0.5 |              |           |           |           |       |        |
| PROBABLE RETIREMENT YEAR.. 12-2045    |              |           |           |           |       |        |
| NET SALVAGE PERCENT.. -15             |              |           |           |           |       |        |
| 1980                                  | 1,643,673.15 | 991,801   | 1,055,418 | 834,806   | 21.55 | 38,738 |
| 1987                                  | 26,337.29    | 14,221    | 15,133    | 15,155    | 22.71 | 667    |
| 1988                                  | 659.29       | 349       | 371       | 387       | 22.86 | 17     |
| 1989                                  | 23,523.25    | 12,227    | 13,011    | 14,040    | 23.00 | 610    |
| 1991                                  | 2,388.22     | 1,190     | 1,266     | 1,480     | 23.28 | 64     |
| 1993                                  | 762.02       | 362       | 385       | 491       | 23.54 | 21     |
| 2001                                  | 6,054.98     | 2,228     | 2,371     | 4,592     | 24.40 | 188    |
| 2002                                  | 16,997.62    | 5,977     | 6,360     | 13,187    | 24.50 | 538    |
| 2007                                  | 18,695.16    | 4,857     | 5,169     | 16,331    | 24.91 | 656    |
| 2011                                  | 85,747.75    | 14,407    | 15,331    | 83,279    | 25.19 | 3,306  |
| 2012                                  | 21,857.12    | 3,098     | 3,297     | 21,839    | 25.25 | 865    |
| 2014                                  | 160,926.51   | 13,456    | 14,319    | 170,746   | 25.38 | 6,728  |
| 2016                                  | 16,117.40    | 286       | 304       | 18,231    | 25.50 | 715    |
|                                       | 2,023,739.76 | 1,064,459 | 1,132,737 | 1,194,564 |       | 53,113 |

|                               |            |        |        |        |       |       |
|-------------------------------|------------|--------|--------|--------|-------|-------|
| POWER SUPPLY SERVICES         |            |        |        |        |       |       |
| SURVIVOR CURVE.. IOWA 50-R0.5 |            |        |        |        |       |       |
| NET SALVAGE PERCENT.. -5      |            |        |        |        |       |       |
| 1998                          | 33,384.38  | 7,873  | 22,114 | 12,939 | 38.77 | 334   |
| 1999                          | 6,247.15   | 1,396  | 3,921  | 2,638  | 39.36 | 67    |
| 2002                          | 3,101.47   | 576    | 1,618  | 1,639  | 41.16 | 40    |
| 2003                          | 17,380.29  | 3,007  | 8,446  | 9,803  | 41.76 | 235   |
| 2004                          | 43,354.66  | 6,956  | 19,538 | 25,984 | 42.36 | 613   |
| 2005                          | 137,789.06 | 20,371 | 57,219 | 87,459 | 42.96 | 2,036 |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| POWER SUPPLY SERVICES  |                         |                              |                               |                                |                     |                          |
| SURVIVOR CURVE.. IOWA 50-R0.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5                                     |                         |                              |                               |                                |                     |                          |
| 2007   | 202,952.89              | 24,848                       | 69,795                        | 143,306                        | 44.17               | 3,244                    |
| 2008   | 240,451.70              | 26,358                       | 74,036                        | 178,438                        | 44.78               | 3,985                    |
| 2009   | 158,728.96              | 15,400                       | 43,257                        | 123,409                        | 45.38               | 2,719                    |
| 2010   | 58,465.32               | 4,923                        | 13,828                        | 47,561                         | 45.99               | 1,034                    |
| 2011   | 299,024.84              | 21,288                       | 59,795                        | 254,181                        | 46.61               | 5,453                    |
| 2012   | 137,349.65              | 8,018                        | 22,522                        | 121,696                        | 47.22               | 2,577                    |
| 2013   | 72,667.05               | 3,311                        | 9,300                         | 67,000                         | 47.83               | 1,401                    |
| 2014   | 6,780.15                | 221                          | 621                           | 6,498                          | 48.45               | 134                      |
| 2015   | 30,520.00               | 596                          | 1,674                         | 30,372                         | 49.07               | 619                      |
|  | 1,448,197.57            | 145,142                      | 407,685                       | 1,112,922                      |                     | 24,491                   |
|  | 35,202,164.91           | 16,528,142                   | 19,165,602                    | 21,424,143                     |                     | 1,315,759                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 16.3 3.74                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| REDBUD 1                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 45-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2049  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 2004                                | 30,399,488.32           | 9,986,688                    | 12,399,982                    | 21,039,455                     | 29.19               | 720,776                  |
| 2009                                | 1,125,095.05            | 240,764                      | 298,945                       | 938,660                        | 30.97               | 30,309                   |
| 2010                                | 7,371.37                | 1,393                        | 1,730                         | 6,379                          | 31.23               | 204                      |
| 2011                                | 128,230.63              | 20,958                       | 26,023                        | 115,031                        | 31.46               | 3,656                    |
| 2012                                | 110,177.68              | 15,083                       | 18,728                        | 102,468                        | 31.66               | 3,237                    |
| 2013                                | 195,431.63              | 21,291                       | 26,436                        | 188,539                        | 31.84               | 5,921                    |
| 2014                                | 32,809.22               | 2,614                        | 3,246                         | 32,844                         | 32.01               | 1,026                    |
| 2015                                | 205,891.26              | 10,096                       | 12,536                        | 213,945                        | 32.15               | 6,655                    |
| 2016                                | 233,196.89              | 3,912                        | 4,857                         | 251,659                        | 32.28               | 7,796                    |
|                                     | 32,437,692.05           | 10,302,799                   | 12,792,482                    | 22,888,979                     |                     | 779,580                  |

REDBUD 2  
INTERIM SURVIVOR CURVE.. IOWA 45-R4  
PROBABLE RETIREMENT YEAR.. 12-2049  
NET SALVAGE PERCENT.. -10

|      |            |        |        |         |       |       |
|------|------------|--------|--------|---------|-------|-------|
| 2010 | 23,900.74  | 4,518  | 4,749  | 21,542  | 31.23 | 690   |
| 2011 | 32,245.91  | 5,270  | 5,540  | 29,931  | 31.46 | 951   |
| 2012 | 26,245.04  | 3,593  | 3,777  | 25,093  | 31.66 | 793   |
| 2016 | 71,631.04  | 1,202  | 1,263  | 77,531  | 32.28 | 2,402 |
|      | 154,022.73 | 14,583 | 15,329 | 154,096 |       | 4,836 |

REDBUD 3  
INTERIM SURVIVOR CURVE.. IOWA 45-R4  
PROBABLE RETIREMENT YEAR.. 12-2049  
NET SALVAGE PERCENT.. -10

|      |            |        |        |         |       |       |
|------|------------|--------|--------|---------|-------|-------|
| 2010 | 19,323.07  | 3,653  | 3,780  | 17,475  | 31.23 | 560   |
| 2011 | 33,604.39  | 5,492  | 5,683  | 31,282  | 31.46 | 994   |
| 2012 | 25,252.52  | 3,457  | 3,577  | 24,201  | 31.66 | 764   |
| 2016 | 59,648.35  | 1,001  | 1,036  | 64,577  | 32.28 | 2,001 |
|      | 137,828.33 | 13,603 | 14,076 | 137,535 |       | 4,319 |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| REDBUD 4                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 45-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2049  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 2010                                | 23,276.86               | 4,400                        | 5,205                         | 20,400                         | 31.23               | 653                      |
| 2011                                | 45,016.37               | 7,357                        | 8,703                         | 40,815                         | 31.46               | 1,297                    |
| 2012                                | 35,182.98               | 4,816                        | 5,697                         | 33,004                         | 31.66               | 1,042                    |
| 2015                                | 2,435.68                | 119                          | 141                           | 2,538                          | 32.15               | 79                       |
| 2016                                | 63,899.39               | 1,072                        | 1,268                         | 69,021                         | 32.28               | 2,138                    |
|                                     | 169,811.28              | 17,764                       | 21,013                        | 165,779                        |                     | 5,209                    |
| HORSESHOE LAKE 9 AND 10             |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 45-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2035  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -4            |                         |                              |                               |                                |                     |                          |
| 2000                                | 987,208.14              | 487,321                      | 486,971                       | 539,725                        | 18.13               | 29,770                   |
|                                     | 987,208.14              | 487,321                      | 486,971                       | 539,725                        |                     | 29,770                   |
| TINKER                              |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 45-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2025  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6            |                         |                              |                               |                                |                     |                          |
| 1990                                | 47,099.00               | 37,542                       | 49,925                        |                                |                     |                          |
| 2003                                | 904,029.75              | 575,988                      | 846,065                       | 112,207                        | 8.94                | 12,551                   |
| 2011                                | 21,035.20               | 8,463                        | 12,431                        | 9,866                          | 8.99                | 1,097                    |
|                                     | 972,163.95              | 621,993                      | 908,421                       | 122,073                        |                     | 13,648                   |
| MCCLAIN GAS 1                       |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 45-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2046  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -9            |                         |                              |                               |                                |                     |                          |
| 2001                                | 832,755.29              | 334,988                      | 437,936                       | 469,767                        | 26.26               | 17,889                   |
| 2004                                | 1,969,743.27            | 670,407                      | 876,436                       | 1,270,584                      | 27.40               | 46,372                   |
| 2006                                | 1,104,433.92            | 327,491                      | 428,135                       | 775,698                        | 27.99               | 27,713                   |
| 2007                                | 4,124.72                | 1,129                        | 1,476                         | 3,020                          | 28.24               | 107                      |
| 2009                                | 76,827.21               | 17,345                       | 22,675                        | 61,066                         | 28.67               | 2,130                    |
| 2010                                | 12,536.54               | 2,509                        | 3,280                         | 10,385                         | 28.85               | 360                      |
| 2011                                | 734,177.14              | 127,536                      | 166,730                       | 633,523                        | 29.01               | 21,838                   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MCCLAIN GAS 1                       |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 45-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2046  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -9            |                         |                              |                               |                                |                     |                          |
| 2012                                | 166,953.82              | 24,336                       | 31,815                        | 150,165                        | 29.15               | 5,151                    |
| 2013                                | 44,952.53               | 5,232                        | 6,840                         | 42,158                         | 29.28               | 1,440                    |
| 2014                                | 821,801.17              | 70,219                       | 91,799                        | 803,965                        | 29.39               | 27,355                   |
| 2015                                | 953,535.63              | 50,326                       | 65,792                        | 973,562                        | 29.48               | 33,024                   |
| 2016                                | 1,604,860.79            | 29,091                       | 38,031                        | 1,711,267                      | 29.57               | 57,872                   |
|                                     | 8,326,702.03            | 1,660,609                    | 2,170,947                     | 6,905,158                      |                     | 241,251                  |
| MCCLAIN GAS 2                       |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 45-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2046  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -9            |                         |                              |                               |                                |                     |                          |
| 2001                                | 881,740.90              | 354,693                      | 418,575                       | 542,523                        | 26.26               | 20,660                   |
| 2010                                | 9,272.86                | 1,856                        | 2,190                         | 7,917                          | 28.85               | 274                      |
| 2011                                | 65,906.04               | 11,449                       | 13,511                        | 58,327                         | 29.01               | 2,011                    |
| 2013                                | 2,712.22                | 316                          | 373                           | 2,583                          | 29.28               | 88                       |
|                                     | 959,632.02              | 368,314                      | 434,649                       | 611,350                        |                     | 23,033                   |
| MCCLAIN STEAM 1                     |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 45-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2046  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8            |                         |                              |                               |                                |                     |                          |
| 2001                                | 440,870.45              | 175,719                      | 213,517                       | 262,623                        | 26.26               | 10,001                   |
| 2011                                | 87,993.42               | 15,145                       | 18,403                        | 76,630                         | 29.01               | 2,642                    |
|                                     | 528,863.87              | 190,864                      | 231,920                       | 339,253                        |                     | 12,643                   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MUSTANG SOLAR  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 40-S3                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2040                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -4                                     |                         |                              |                               |                                |                     |                          |
| 2015   | 700,769.00              | 44,151                       | 43,435                        | 685,365                        | 23.26               | 29,465                   |
|  | 700,769.00              | 44,151                       | 43,435                        | 685,365                        |                     | 29,465                   |
|  | 45,374,693.40           | 13,722,001                   | 17,119,243                    | 32,549,313                     |                     | 1,143,754                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 28.5 2.52                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CENTENNIAL   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 45-S3                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2031                           |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -2                                     |                         |                              |                               |                                |                     |                          |
| 2006   | 2,182,056.95            | 920,638                      | 859,924                       | 1,365,774                      | 14.87               | 91,848                   |
| 2012   | 83,920.69               | 19,774                       | 18,470                        | 67,129                         | 14.98               | 4,481                    |
| 2013   | 107,696.09              | 20,794                       | 19,423                        | 90,427                         | 14.99               | 6,032                    |
| 2016   | 9,225.73                | 304                          | 284                           | 9,126                          | 15.00               | 608                      |
|  | 2,382,899.46            | 961,510                      | 898,101                       | 1,532,456                      |                     | 102,969                  |
| OU SPIRIT  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 45-S3                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2034                           |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -2                                     |                         |                              |                               |                                |                     |                          |
| 2009   | 5,081,452.00            | 1,532,844                    | 1,496,905                     | 3,686,176                      | 17.86               | 206,393                  |
| 2013   | 128,381.16              | 21,356                       | 20,855                        | 110,093                        | 17.96               | 6,130                    |
|  | 5,209,833.16            | 1,554,200                    | 1,517,760                     | 3,796,270                      |                     | 212,523                  |
| CROSSROADS   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 45-S3                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2037                           |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -3                                     |                         |                              |                               |                                |                     |                          |
| 2011   | 11,548,731.90           | 2,485,739                    | 2,431,377                     | 9,463,817                      | 20.82               | 454,554                  |
| 2013   | 25,821.62               | 3,815                        | 3,732                         | 22,865                         | 20.90               | 1,094                    |
| 2014   | 12,099.79               | 1,330                        | 1,301                         | 11,162                         | 20.92               | 534                      |
|  | 11,586,653.31           | 2,490,884                    | 2,436,409                     | 9,497,844                      |                     | 456,182                  |
|  | 19,179,385.93           | 5,006,594                    | 4,852,270                     | 14,826,570                     |                     | 771,674                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 19.2 4.02                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 342.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| REDBUD 1                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2046  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 2004                                | 11,488,170.51           | 3,802,343                    | 4,846,479                     | 7,790,508                      | 28.95               | 269,102                  |
| 2011                                | 33,641.01               | 5,789                        | 7,379                         | 29,626                         | 29.60               | 1,001                    |
| 2012                                | 382,831.70              | 55,490                       | 70,728                        | 350,387                        | 29.65               | 11,817                   |
| 2016                                | 213,696.10              | 3,876                        | 4,940                         | 230,125                        | 29.82               | 7,717                    |
|                                     | 12,118,339.32           | 3,867,498                    | 4,929,526                     | 8,400,647                      |                     | 289,637                  |
| REDBUD 2                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2046  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 2004                                | 665,420.55              | 220,240                      | 284,326                       | 447,637                        | 28.95               | 15,462                   |
| 2011                                | 25,229.51               | 4,342                        | 5,605                         | 22,147                         | 29.60               | 748                      |
|                                     | 690,650.06              | 224,582                      | 289,931                       | 469,784                        |                     | 16,210                   |
| REDBUD 3                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2046  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 2004                                | 665,420.54              | 220,240                      | 284,420                       | 447,543                        | 28.95               | 15,459                   |
| 2011                                | 25,870.77               | 4,452                        | 5,749                         | 22,708                         | 29.60               | 767                      |
|                                     | 691,291.31              | 224,692                      | 290,169                       | 470,251                        |                     | 16,226                   |
| REDBUD 4                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R4 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2046  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 2004                                | 665,420.53              | 220,240                      | 284,840                       | 447,122                        | 28.95               | 15,445                   |
| 2011                                | 22,790.68               | 3,922                        | 5,072                         | 19,997                         | 29.60               | 676                      |
| 2016                                | 30,466.08               | 553                          | 715                           | 32,797                         | 29.82               | 1,100                    |
|                                     | 718,677.29              | 224,715                      | 290,628                       | 499,917                        |                     | 17,221                   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 342.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| TINKER   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R4                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2025                           |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6                                     |                         |                              |                               |                                |                     |                          |
| 2003   | 94,030.00               | 59,821                       | 76,085                        | 23,587                         | 8.98                | 2,627                    |
| 2006   | 13,070.00               | 7,460                        | 9,488                         | 4,366                          | 8.99                | 486                      |
| 2012   | 60,049.95               | 21,186                       | 26,946                        | 36,707                         | 9.00                | 4,079                    |
|  | 167,149.95              | 88,467                       | 112,519                       | 64,660                         |                     | 7,192                    |
| MCCLAIN GAS 1  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R4                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2046                           |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -9                                     |                         |                              |                               |                                |                     |                          |
| 2001   | 81,409.06               | 31,175                       | 40,750                        | 47,986                         | 28.49               | 1,684                    |
| 2004   | 45,252.40               | 14,841                       | 19,399                        | 29,926                         | 28.95               | 1,034                    |
| 2006   | 120,226.19              | 34,620                       | 45,253                        | 85,793                         | 29.19               | 2,939                    |
| 2015   | 2,345.82                | 123                          | 161                           | 2,396                          | 29.78               | 80                       |
|  | 249,233.47              | 80,759                       | 105,563                       | 166,101                        |                     | 5,737                    |
| MCCLAIN GAS 2  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 55-R4                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2046                           |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -9                                     |                         |                              |                               |                                |                     |                          |
| 2001   | 115,025.40              | 44,048                       | 52,760                        | 72,618                         | 28.49               | 2,549                    |
| 2006   | 38,362.32               | 11,047                       | 13,232                        | 28,583                         | 29.19               | 979                      |
| 2015   | 12,799.71               | 669                          | 801                           | 13,150                         | 29.78               | 442                      |
|  | 166,187.43              | 55,764                       | 66,793                        | 114,351                        |                     | 3,970                    |
|  | 14,801,528.83           | 4,766,477                    | 6,085,129                     | 10,185,711                     |                     | 356,193                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 28.6 2.41                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 343.0 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| REDBUD 1                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 35-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2049  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 2004                                | 61,653,654.63           | 21,655,291                   | 22,162,255                    | 45,656,765                     | 22.98               | 1,986,804                |
| 2008                                | 1,406,266.39            | 355,925                      | 364,257                       | 1,182,636                      | 25.13               | 47,061                   |
| 2009                                | 4,985,092.03            | 1,131,377                    | 1,157,863                     | 4,325,738                      | 25.62               | 168,842                  |
| 2010                                | 6,141,519.93            | 1,228,722                    | 1,257,487                     | 5,498,185                      | 26.09               | 210,739                  |
| 2012                                | 549,841.80              | 79,329                       | 81,186                        | 523,640                        | 26.96               | 19,423                   |
| 2013                                | 96,984.39               | 11,105                       | 11,365                        | 95,318                         | 27.37               | 3,483                    |
| 2014                                | 10,749,505.53           | 901,378                      | 922,480                       | 10,901,976                     | 27.75               | 392,864                  |
| 2015                                | 1,157,518.54            | 59,564                       | 60,958                        | 1,212,312                      | 28.12               | 43,112                   |
| 2016                                | 487,935.66              | 8,534                        | 8,734                         | 527,995                        | 28.47               | 18,546                   |
|                                     | 87,228,318.90           | 25,431,225                   | 26,026,586                    | 69,924,565                     |                     | 2,890,874                |

REDBUD 2  
INTERIM SURVIVOR CURVE.. IOWA 35-R2  
PROBABLE RETIREMENT YEAR.. 12-2049  
NET SALVAGE PERCENT.. -10

|      |               |            |            |            |       |           |
|------|---------------|------------|------------|------------|-------|-----------|
| 2004 | 49,555,878.63 | 17,406,056 | 14,803,702 | 39,707,764 | 22.98 | 1,727,927 |
| 2009 | 2,846,351.85  | 645,985    | 549,405    | 2,581,582  | 25.62 | 100,764   |
| 2010 | 177,913.63    | 35,595     | 30,273     | 165,432    | 26.09 | 6,341     |
| 2012 | 357,561.81    | 51,588     | 43,875     | 349,443    | 26.96 | 12,962    |
| 2013 | 358,256.37    | 41,020     | 34,887     | 359,195    | 27.37 | 13,124    |
| 2014 | 11,467,664.71 | 961,598    | 817,831    | 11,796,600 | 27.75 | 425,103   |
| 2015 | 1,094,818.75  | 56,337     | 47,914     | 1,156,386  | 28.12 | 41,123    |
| 2016 | 236,596.34    | 4,138      | 3,519      | 256,737    | 28.47 | 9,018     |
|      | 66,095,042.09 | 19,202,317 | 16,331,407 | 56,373,139 |       | 2,336,362 |

REDBUD 3  
INTERIM SURVIVOR CURVE.. IOWA 35-R2  
PROBABLE RETIREMENT YEAR.. 12-2049  
NET SALVAGE PERCENT.. -10

|      |               |            |            |            |       |           |
|------|---------------|------------|------------|------------|-------|-----------|
| 2004 | 44,810,463.21 | 15,739,272 | 17,453,213 | 31,838,296 | 22.98 | 1,385,479 |
| 2008 | 2,232,141.63  | 564,953    | 626,474    | 1,828,882  | 25.13 | 72,777    |
| 2009 | 4,838,750.97  | 1,098,164  | 1,217,749  | 4,104,877  | 25.62 | 160,222   |
| 2010 | 807,933.15    | 161,642    | 179,244    | 709,482    | 26.09 | 27,194    |
| 2012 | 337,163.75    | 48,645     | 53,942     | 316,938    | 26.96 | 11,756    |
| 2013 | 187,135.43    | 21,427     | 23,760     | 182,089    | 27.37 | 6,653     |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 343.0 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| REDBUD 3                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 35-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2049  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 2014                                | 11,565,407.11           | 969,794                      | 1,075,401                     | 11,646,547                     | 27.75               | 419,695                  |
| 2015                                | 1,008,897.46            | 51,916                       | 57,569                        | 1,052,218                      | 28.12               | 37,419                   |
| 2016                                | 212,387.87              | 3,715                        | 4,120                         | 229,507                        | 28.47               | 8,061                    |
|                                     | 66,000,280.58           | 18,659,528                   | 20,691,473                    | 51,908,836                     |                     | 2,129,256                |
| REDBUD 4                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 35-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2049  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 2004                                | 45,566,347.78           | 16,004,770                   | 15,798,541                    | 34,324,442                     | 22.98               | 1,493,666                |
| 2009                                | 2,842,703.77            | 645,157                      | 636,844                       | 2,490,130                      | 25.62               | 97,195                   |
| 2010                                | 79,482.46               | 15,902                       | 15,697                        | 71,734                         | 26.09               | 2,749                    |
| 2012                                | 612,461.10              | 88,363                       | 87,224                        | 586,483                        | 26.96               | 21,754                   |
| 2013                                | 189,994.92              | 21,754                       | 21,474                        | 187,521                        | 27.37               | 6,851                    |
| 2014                                | 10,800,353.68           | 905,642                      | 893,972                       | 10,986,417                     | 27.75               | 395,907                  |
| 2015                                | 227,097.46              | 11,686                       | 11,535                        | 238,272                        | 28.12               | 8,473                    |
| 2016                                | 189,089.73              | 3,307                        | 3,264                         | 204,734                        | 28.47               | 7,191                    |
|                                     | 60,507,530.90           | 17,696,581                   | 17,468,552                    | 49,089,732                     |                     | 2,033,786                |
| HORSESHOE LAKE 9 AND 10             |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 35-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2035  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -4            |                         |                              |                               |                                |                     |                          |
| 2000                                | 4,152,123.78            | 2,061,340                    | 2,073,057                     | 2,245,152                      | 15.70               | 143,003                  |
| 2003                                | 13,822.74               | 6,084                        | 6,119                         | 8,257                          | 16.34               | 505                      |
| 2006                                | 57,971.87               | 21,712                       | 21,835                        | 38,455                         | 16.88               | 2,278                    |
| 2007                                | 7,512.00                | 2,632                        | 2,647                         | 5,166                          | 17.03               | 303                      |
| 2010                                | 1.26                    |                              |                               | 1                              | 17.44               |                          |
| 2011                                | 4,637.17                | 1,089                        | 1,095                         | 3,727                          | 17.56               | 212                      |
| 2014                                | 1,273,226.40            | 153,814                      | 154,688                       | 1,169,467                      | 17.88               | 65,406                   |
| 2015                                | 20,541.38               | 1,564                        | 1,573                         | 19,790                         | 17.97               | 1,101                    |
|                                     | 5,529,836.60            | 2,248,235                    | 2,261,014                     | 3,490,016                      |                     | 212,808                  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 343.0 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| TINKER                              |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 35-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2025  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6            |                         |                              |                               |                                |                     |                          |
| 2003                                | 2,773,906.60            | 1,748,003                    | 2,583,972                     | 356,369                        | 8.54                | 41,729                   |
| 2006                                | 820,415.37              | 464,153                      | 686,131                       | 183,510                        | 8.64                | 21,240                   |
| 2011                                | 24,915.10               | 9,944                        | 14,700                        | 11,710                         | 8.76                | 1,337                    |
| 2012                                | 190,829.00              | 66,912                       | 98,912                        | 103,367                        | 8.78                | 11,773                   |
| 2013                                | 99,198.70               | 29,179                       | 43,134                        | 62,017                         | 8.80                | 7,047                    |
|                                     | 3,909,264.77            | 2,318,191                    | 3,426,848                     | 716,973                        |                     | 83,126                   |

## MCCLAIN GAS 1

INTERIM SURVIVOR CURVE.. IOWA 35-R2  
PROBABLE RETIREMENT YEAR.. 12-2046  
NET SALVAGE PERCENT.. -9

|      |               |            |            |            |       |           |
|------|---------------|------------|------------|------------|-------|-----------|
| 2001 | 39,697,936.70 | 16,867,371 | 13,353,798 | 29,916,953 | 20.60 | 1,452,279 |
| 2004 | 2,582,876.93  | 925,063    | 732,367    | 2,082,969  | 22.13 | 94,124    |
| 2005 | 27,749.12     | 9,294      | 7,358      | 22,889     | 22.61 | 1,012     |
| 2006 | 13,723.55     | 4,268      | 3,379      | 11,580     | 23.07 | 502       |
| 2007 | 87,417.72     | 25,039     | 19,823     | 75,462     | 23.51 | 3,210     |
| 2008 | 3,633.11      | 951        | 753        | 3,207      | 23.92 | 134       |
| 2009 | 2,340,137.40  | 551,574    | 436,678    | 2,114,072  | 24.32 | 86,927    |
| 2010 | 102,381.35    | 21,369     | 16,918     | 94,678     | 24.70 | 3,833     |
| 2011 | 667,774.61    | 120,667    | 95,531     | 632,343    | 25.06 | 25,233    |
| 2012 | 201,156.16    | 30,398     | 24,066     | 195,194    | 25.41 | 7,682     |
| 2013 | 150,476.68    | 18,142     | 14,363     | 149,657    | 25.73 | 5,816     |
| 2014 | 21,663,604.80 | 1,917,166  | 1,517,809  | 22,095,520 | 26.03 | 848,848   |
| 2015 | 811,806.42    | 44,385     | 35,139     | 849,730    | 26.32 | 32,285    |
| 2016 | 12,937,846.58 | 244,956    | 193,930    | 13,908,323 | 26.59 | 523,066   |
|      | 81,288,521.13 | 20,780,643 | 16,451,912 | 72,152,576 |       | 3,084,951 |

## MCCLAIN GAS 2

INTERIM SURVIVOR CURVE.. IOWA 35-R2  
PROBABLE RETIREMENT YEAR.. 12-2046  
NET SALVAGE PERCENT.. -9

|      |               |            |            |            |       |           |
|------|---------------|------------|------------|------------|-------|-----------|
| 2001 | 40,090,283.76 | 17,034,077 | 16,003,441 | 27,694,968 | 20.60 | 1,344,416 |
| 2004 | 7,840,333.10  | 2,808,033  | 2,638,135  | 5,907,828  | 22.13 | 266,960   |
| 2005 | 23,871.83     | 7,996      | 7,512      | 18,508     | 22.61 | 819       |
| 2006 | 25,035.92     | 7,786      | 7,315      | 19,974     | 23.07 | 866       |
| 2007 | 31,537.78     | 9,033      | 8,486      | 25,890     | 23.51 | 1,101     |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 343.0 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MCCLAIN GAS 2                       |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 35-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2046  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -9            |                         |                              |                               |                                |                     |                          |
| 2009                                | 140,293.26              | 33,067                       | 31,066                        | 121,853                        | 24.32               | 5,010                    |
| 2010                                | 223,109.78              | 46,568                       | 43,750                        | 199,439                        | 24.70               | 8,074                    |
| 2011                                | 106,135.57              | 19,179                       | 18,019                        | 97,669                         | 25.06               | 3,897                    |
| 2012                                | 1,295,946.49            | 195,840                      | 183,991                       | 1,228,591                      | 25.41               | 48,351                   |
| 2013                                | 137,860.69              | 16,621                       | 15,615                        | 134,653                        | 25.73               | 5,233                    |
| 2014                                | 21,649,183.56           | 1,915,890                    | 1,799,970                     | 21,797,640                     | 26.03               | 837,405                  |
| 2015                                | 52,028.27               | 2,845                        | 2,673                         | 54,038                         | 26.32               | 2,053                    |
| 2016                                | 1,029,154.07            | 19,485                       | 18,306                        | 1,103,472                      | 26.59               | 41,500                   |
|                                     | 72,644,774.08           | 22,116,420                   | 20,778,280                    | 58,404,524                     |                     | 2,565,685                |

MCCLAIN STEAM 1  
INTERIM SURVIVOR CURVE.. IOWA 35-R2  
PROBABLE RETIREMENT YEAR.. 12-2046  
NET SALVAGE PERCENT.. -8

|      |                |             |             |             |       |            |
|------|----------------|-------------|-------------|-------------|-------|------------|
| 2001 | 29,007,379.00  | 12,211,956  | 12,803,685  | 18,524,285  | 20.60 | 899,237    |
| 2009 | 79,089.64      | 18,471      | 19,366      | 66,051      | 24.32 | 2,716      |
| 2010 | 107,370.48     | 22,205      | 23,281      | 92,679      | 24.70 | 3,752      |
| 2012 | 294,616.22     | 44,113      | 46,250      | 271,935     | 25.41 | 10,702     |
| 2013 | 275,141.36     | 32,868      | 34,461      | 262,692     | 25.73 | 10,210     |
| 2014 | 1,582,572.50   | 138,768     | 145,492     | 1,563,686   | 26.03 | 60,072     |
| 2015 | 411,773.24     | 22,307      | 23,388      | 421,327     | 26.32 | 16,008     |
| 2016 | 926,867.79     | 17,388      | 18,231      | 982,787     | 26.59 | 36,961     |
|      | 32,684,810.23  | 12,508,076  | 13,114,153  | 22,185,442  |       | 1,039,658  |
|      | 475,888,379.28 | 140,961,216 | 136,550,225 | 384,245,803 |       | 16,376,506 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.5 3.44

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 343.1 LTSA - 5-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| REDBUD 1<br>SURVIVOR CURVE.. 5-SQUARE<br>NET SALVAGE PERCENT.. 0      |                         |                              |                               |                                |                     |                          |
| 2014  | 2,129,175.84            | 1,064,588                    | 1,120,058                     | 1,009,118                      | 2.50                | 403,647                  |
|   | 2,129,175.84            | 1,064,588                    | 1,120,058                     | 1,009,118                      |                     | 403,647                  |
| REDBUD 2<br>SURVIVOR CURVE.. 5-SQUARE<br>NET SALVAGE PERCENT.. 0      |                         |                              |                               |                                |                     |                          |
| 2014  | 1,786,505.49            | 893,253                      | 781,004                       | 1,005,501                      | 2.50                | 402,200                  |
|   | 1,786,505.49            | 893,253                      | 781,004                       | 1,005,501                      |                     | 402,200                  |
| REDBUD 3<br>SURVIVOR CURVE.. 5-SQUARE<br>NET SALVAGE PERCENT.. 0      |                         |                              |                               |                                |                     |                          |
| 2014  | 1,908,402.25            | 954,201                      | 1,087,776                     | 820,626                        | 2.50                | 328,250                  |
|   | 1,908,402.25            | 954,201                      | 1,087,776                     | 820,626                        |                     | 328,250                  |
| REDBUD 4<br>SURVIVOR CURVE.. 5-SQUARE<br>NET SALVAGE PERCENT.. 0      |                         |                              |                               |                                |                     |                          |
| 2014  | 2,141,158.66            | 1,070,579                    | 1,086,413                     | 1,054,746                      | 2.50                | 421,898                  |
|   | 2,141,158.66            | 1,070,579                    | 1,086,413                     | 1,054,746                      |                     | 421,898                  |
| MCCLAIN GAS 1<br>SURVIVOR CURVE.. 5-SQUARE<br>NET SALVAGE PERCENT.. 0 |                         |                              |                               |                                |                     |                          |
| 2004  | 349,749.03              | 349,749                      | 349,749                       |                                |                     |                          |
| 2009  | 58,947.00               | 58,947                       | 58,947                        |                                |                     |                          |
| 2011  | 4,352,657.12            | 4,352,657                    | 4,352,657                     |                                |                     |                          |
| 2012  | 355,111.87              | 319,601                      | 105,141                       | 249,971                        | 0.50                | 249,971                  |
| 2014  | 3,009,894.83            | 1,504,947                    | 495,091                       | 2,514,804                      | 2.50                | 1,005,922                |
|   | 8,126,359.85            | 6,585,901                    | 5,361,585                     | 2,764,775                      |                     | 1,255,893                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 343.1 LTSA - 5-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MCCLAIN GAS 2  |                         |                              |                               |                                |                     |                          |
| SURVIVOR CURVE.. 5-SQUARE                                    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2004   | 343,590.07              | 343,590                      | 343,590                       |                                |                     |                          |
| 2011   | 4,195,155.54            | 4,195,156                    | 4,195,156                     |                                |                     |                          |
| 2012   | 49,020.37               | 44,118                       | 38,243                        | 10,778                         | 0.50                | 10,778                   |
| 2014   | 3,013,416.68            | 1,506,708                    | 1,306,057                     | 1,707,360                      | 2.50                | 682,944                  |
|  | 7,601,182.66            | 6,089,572                    | 5,883,045                     | 1,718,138                      |                     | 693,722                  |
|  | 23,692,784.75           | 16,658,094                   | 15,319,881                    | 8,372,904                      |                     | 3,505,610                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 2.4 14.80                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.2 LTSA - 20-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| REDBUD 1<br>SURVIVOR CURVE.. 20-SQUARE<br>NET SALVAGE PERCENT.. 0 |                         |                              |                               |                                |                     |                          |
| 2004  | 1,490,677.83            | 931,674                      | 980,218                       | 510,460                        | 7.50                | 68,061                   |
|   | 1,490,677.83            | 931,674                      | 980,218                       | 510,460                        |                     | 68,061                   |
| REDBUD 2<br>SURVIVOR CURVE.. 20-SQUARE<br>NET SALVAGE PERCENT.. 0 |                         |                              |                               |                                |                     |                          |
| 2004  | 1,490,677.83            | 931,674                      | 814,597                       | 676,081                        | 7.50                | 90,144                   |
|   | 1,490,677.83            | 931,674                      | 814,597                       | 676,081                        |                     | 90,144                   |
| REDBUD 3<br>SURVIVOR CURVE.. 20-SQUARE<br>NET SALVAGE PERCENT.. 0 |                         |                              |                               |                                |                     |                          |
| 2004  | 1,490,677.83            | 931,674                      | 1,062,096                     | 428,582                        | 7.50                | 57,144                   |
|   | 1,490,677.83            | 931,674                      | 1,062,096                     | 428,582                        |                     | 57,144                   |
| REDBUD 4<br>SURVIVOR CURVE.. 20-SQUARE<br>NET SALVAGE PERCENT.. 0 |                         |                              |                               |                                |                     |                          |
| 2004  | 1,490,677.83            | 931,674                      | 945,454                       | 545,224                        | 7.50                | 72,697                   |
|   | 1,490,677.83            | 931,674                      | 945,454                       | 545,224                        |                     | 72,697                   |
|   | 5,962,711.32            | 3,726,696                    | 3,802,365                     | 2,160,347                      |                     | 288,046                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..      |                         |                              |                               |                                |                     | 7.5 4.83                 |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 344.0 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| REDBUD 1                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2049  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 2010                                | 658,669.12              | 121,563                      | 154,768                       | 569,768                        | 29.81               | 19,113                   |
| 2011                                | 35,854.55               | 5,723                        | 7,286                         | 32,154                         | 29.99               | 1,072                    |
| 2012                                | 23,215.65               | 3,109                        | 3,958                         | 21,579                         | 30.15               | 716                      |
|                                     | 717,739.32              | 130,395                      | 166,013                       | 623,500                        |                     | 20,901                   |
| REDBUD 3                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2049  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 2012                                | 23,198.65               | 3,107                        | 3,834                         | 21,685                         | 30.15               | 719                      |
|                                     | 23,198.65               | 3,107                        | 3,834                         | 21,685                         |                     | 719                      |
| REDBUD 4                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2049  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 2012                                | 23,034.59               | 3,085                        | 3,807                         | 21,531                         | 30.15               | 714                      |
|                                     | 23,034.59               | 3,085                        | 3,807                         | 21,531                         |                     | 714                      |
| HORSESHOE LAKE 9 AND 10             |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2035  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -4            |                         |                              |                               |                                |                     |                          |
| 2000                                | 28,202,442.72           | 13,569,481                   | 12,136,719                    | 17,193,821                     | 17.62               | 975,813                  |
| 2004                                | 130,229.00              | 53,470                       | 47,824                        | 87,614                         | 17.89               | 4,897                    |
| 2005                                | 47,944.01               | 18,698                       | 16,724                        | 33,138                         | 17.95               | 1,846                    |
| 2007                                | 368,300.00              | 126,876                      | 113,480                       | 269,552                        | 18.07               | 14,917                   |
| 2010                                | 57,735.88               | 15,208                       | 13,602                        | 46,443                         | 18.22               | 2,549                    |
| 2011                                | 2,865,612.74            | 665,517                      | 595,247                       | 2,384,990                      | 18.26               | 130,613                  |
| 2014                                | 2,500,099.94            | 300,156                      | 268,463                       | 2,331,641                      | 18.39               | 126,789                  |
| 2016                                | 438,820.98              | 11,565                       | 10,344                        | 446,030                        | 18.46               | 24,162                   |
|                                     | 34,611,185.27           | 14,760,971                   | 13,202,403                    | 22,793,230                     |                     | 1,281,586                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 344.0 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| TINKER                              |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2025  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6            |                         |                              |                               |                                |                     |                          |
| 1971                                | 699.00                  | 613                          | 741                           |                                |                     |                          |
| 1974                                | 116,238.00              | 100,709                      | 123,212                       |                                |                     |                          |
| 1986                                | 70,064.00               | 56,790                       | 74,268                        |                                |                     |                          |
| 1990                                | 5,790.00                | 4,537                        | 6,137                         |                                |                     |                          |
| 2003                                | 1,715,942.96            | 1,082,955                    | 1,464,844                     | 354,056                        | 8.78                | 40,325                   |
| 2004                                | 334,287.50              | 204,358                      | 276,422                       | 77,923                         | 8.80                | 8,855                    |
| 2006                                | 27,178.00               | 15,393                       | 20,821                        | 7,988                          | 8.82                | 906                      |
| 2007                                | 22,172.00               | 11,980                       | 16,205                        | 7,298                          | 8.83                | 827                      |
| 2009                                | 43,800.77               | 20,955                       | 28,344                        | 18,084                         | 8.85                | 2,043                    |
| 2010                                | 76,125.15               | 33,596                       | 45,443                        | 35,250                         | 8.86                | 3,979                    |
| 2012                                | 901,715.66              | 316,204                      | 427,709                       | 528,110                        | 8.88                | 59,472                   |
|                                     | 3,314,013.04            | 1,848,090                    | 2,484,146                     | 1,028,708                      |                     | 116,407                  |

MUSTANG SOLAR  
INTERIM SURVIVOR CURVE.. IOWA 30-S2.5  
PROBABLE RETIREMENT YEAR.. 6-2040  
NET SALVAGE PERCENT.. -4

|      |               |            |            |            |       |           |
|------|---------------|------------|------------|------------|-------|-----------|
| 2015 | 4,750,812.33  | 314,584    | 310,394    | 4,630,451  | 22.06 | 209,903   |
|      | 4,750,812.33  | 314,584    | 310,394    | 4,630,451  |       | 209,903   |
|      | 43,439,983.20 | 17,060,232 | 16,170,597 | 29,119,105 |       | 1,630,230 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.9 3.75

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 344.0 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CENTENNIAL                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 40-R2.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2031    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -2              |                         |                              |                               |                                |                     |                          |
| 2006                                  | 43,756,134.79           | 18,414,411                   | 18,351,846                    | 26,279,412                     | 14.28               | 1,840,295                |
| 2007                                  | 141,219,996.84          | 55,959,808                   | 55,769,677                    | 88,274,720                     | 14.34               | 6,155,838                |
| 2010                                  | 6,023.08                | 1,857                        | 1,851                         | 4,293                          | 14.50               | 296                      |
| 2011                                  | 188,427.94              | 51,530                       | 51,355                        | 140,842                        | 14.55               | 9,680                    |
| 2012                                  | 209,502.83              | 49,254                       | 49,087                        | 164,606                        | 14.59               | 11,282                   |
| 2013                                  | 32,618.21               | 6,292                        | 6,271                         | 27,000                         | 14.62               | 1,847                    |
| 2014                                  | 198,727.74              | 28,924                       | 28,826                        | 173,877                        | 14.66               | 11,861                   |
| 2015                                  | 840,340.03              | 77,975                       | 77,710                        | 779,437                        | 14.69               | 53,059                   |
| 2016                                  | 371,888.76              | 12,222                       | 12,180                        | 367,146                        | 14.72               | 24,942                   |
|                                       | 186,823,660.22          | 74,602,273                   | 74,348,802                    | 116,211,331                    |                     | 8,109,100                |

## OU SPIRIT

INTERIM SURVIVOR CURVE.. IOWA 40-R2.5

PROBABLE RETIREMENT YEAR.. 12-2034

NET SALVAGE PERCENT.. -2

|      |                |            |            |             |       |            |
|------|----------------|------------|------------|-------------|-------|------------|
| 2009 | 239,392,852.80 | 72,218,887 | 64,534,728 | 179,645,982 | 17.12 | 10,493,340 |
| 2011 | 144,958.95     | 34,720     | 31,026     | 116,832     | 17.27 | 6,765      |
| 2012 | 368,838.04     | 75,487     | 67,455     | 308,760     | 17.33 | 17,817     |
| 2013 | 91,248.06      | 15,184     | 13,568     | 79,505      | 17.39 | 4,572      |
| 2014 | 809,957.92     | 100,981    | 90,237     | 735,921     | 17.45 | 42,173     |
| 2015 | 1,072,029.46   | 84,197     | 75,238     | 1,018,232   | 17.50 | 58,185     |
| 2016 | 1,238,298.67   | 34,330     | 30,677     | 1,232,387   | 17.54 | 70,262     |
|      | 243,118,183.90 | 72,563,786 | 64,842,929 | 183,137,619 |       | 10,693,114 |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 344.0 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CROSSROADS   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 40-R2.5                        |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2037                           |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -3                                     |                         |                              |                               |                                |                     |                          |
| 2011   | 318,937,126.04          | 68,910,544                   | 66,915,617                    | 261,589,623                    | 19.89               | 13,151,816               |
| 2012   | 37,350,415.24           | 6,852,442                    | 6,654,067                     | 31,816,861                     | 19.98               | 1,592,435                |
| 2015   | 376,873.16              | 25,961                       | 25,209                        | 362,970                        | 20.23               | 17,942                   |
| 2016   | 2,384,274.49            | 56,729                       | 55,087                        | 2,400,716                      | 20.30               | 118,262                  |
|  | 359,048,688.93          | 75,845,676                   | 73,649,980                    | 296,170,170                    |                     | 14,880,455               |
|  | 788,990,533.05          | 223,011,735                  | 212,841,711                   | 595,519,120                    |                     | 33,682,669               |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 17.7 4.27                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| REDBUD 1                              |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2049    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10             |                         |                              |                               |                                |                     |                          |
| 2004                                  | 12,514,483.98           | 3,945,592                    | 5,848,526                     | 7,917,406                      | 29.12               | 271,889                  |
| 2010                                  | 51,134.90               | 9,518                        | 14,108                        | 42,140                         | 30.39               | 1,387                    |
| 2011                                  | 40,552.91               | 6,538                        | 9,691                         | 34,917                         | 30.57               | 1,142                    |
| 2012                                  | 41,304.38               | 5,588                        | 8,283                         | 37,152                         | 30.73               | 1,209                    |
| 2013                                  | 22,244.45               | 2,401                        | 3,559                         | 20,910                         | 30.88               | 677                      |
| 2015                                  | 36,824.54               | 1,801                        | 2,670                         | 37,837                         | 31.16               | 1,214                    |
| 2016                                  | 153,020.89              | 2,543                        | 3,769                         | 164,554                        | 31.29               | 5,259                    |
|                                       | 12,859,566.05           | 3,973,981                    | 5,890,607                     | 8,254,916                      |                     | 282,777                  |
| REDBUD 2                              |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2049    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10             |                         |                              |                               |                                |                     |                          |
| 2004                                  | 8,895,526.47            | 2,804,599                    | 4,226,517                     | 5,558,562                      | 29.12               | 190,885                  |
| 2010                                  | 122,684.44              | 22,837                       | 34,415                        | 100,538                        | 30.39               | 3,308                    |
| 2011                                  | 5,524.24                | 891                          | 1,343                         | 4,734                          | 30.57               | 155                      |
| 2012                                  | 217,856.99              | 29,476                       | 44,420                        | 195,222                        | 30.73               | 6,353                    |
| 2015                                  | 30,283.75               | 1,481                        | 2,232                         | 31,080                         | 31.16               | 997                      |
| 2016                                  | 6,115.53                | 102                          | 154                           | 6,573                          | 31.29               | 210                      |
|                                       | 9,277,991.42            | 2,859,386                    | 4,309,081                     | 5,896,710                      |                     | 201,908                  |
| REDBUD 3                              |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2049    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10             |                         |                              |                               |                                |                     |                          |
| 2004                                  | 8,936,876.87            | 2,817,636                    | 4,234,972                     | 5,595,593                      | 29.12               | 192,156                  |
| 2008                                  | 104,193.99              | 24,235                       | 36,426                        | 78,188                         | 30.02               | 2,605                    |
| 2011                                  | 5,077.65                | 819                          | 1,231                         | 4,354                          | 30.57               | 142                      |
| 2012                                  | 31,641.09               | 4,281                        | 6,434                         | 28,371                         | 30.73               | 923                      |
| 2015                                  | 24,087.69               | 1,178                        | 1,771                         | 24,726                         | 31.16               | 794                      |
| 2016                                  | 3,167.63                | 53                           | 80                            | 3,405                          | 31.29               | 109                      |
|                                       | 9,105,044.92            | 2,848,202                    | 4,280,913                     | 5,734,636                      |                     | 196,729                  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| REDBUD 4                              |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2049    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10             |                         |                              |                               |                                |                     |                          |
| 2008                                  | 8,895,526.47            | 2,069,055                    | 4,189,408                     | 5,595,671                      | 30.02               | 186,398                  |
| 2010                                  | 138,711.92              | 25,820                       | 52,280                        | 100,303                        | 30.39               | 3,301                    |
| 2011                                  | 5,885.99                | 949                          | 1,922                         | 4,553                          | 30.57               | 149                      |
| 2012                                  | 272,755.17              | 36,904                       | 74,723                        | 225,308                        | 30.73               | 7,332                    |
| 2015                                  | 25,051.56               | 1,225                        | 2,480                         | 25,076                         | 31.16               | 805                      |
| 2016                                  | 6,251.06                | 104                          | 211                           | 6,666                          | 31.29               | 213                      |
|                                       | 9,344,182.17            | 2,134,057                    | 4,321,024                     | 5,957,576                      |                     | 198,198                  |
| HORSESHOE LAKE 9 AND 10               |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2035    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -4              |                         |                              |                               |                                |                     |                          |
| 2000                                  | 4,091,885.98            | 1,985,858                    | 2,079,652                     | 2,175,909                      | 17.83               | 122,036                  |
| 2004                                  | 2,731.41                | 1,130                        | 1,183                         | 1,657                          | 18.11               | 91                       |
| 2005                                  | 14,044.00               | 5,517                        | 5,778                         | 8,828                          | 18.17               | 486                      |
| 2010                                  | 174,527.51              | 46,239                       | 48,423                        | 133,086                        | 18.43               | 7,221                    |
| 2012                                  | 15,101.21               | 3,005                        | 3,147                         | 12,558                         | 18.51               | 678                      |
| 2015                                  | 4,161.03                | 317                          | 332                           | 3,995                          | 18.61               | 215                      |
|                                       | 4,302,451.14            | 2,042,066                    | 2,138,515                     | 2,336,034                      |                     | 130,727                  |
| TINKER                                |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2025    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6              |                         |                              |                               |                                |                     |                          |
| 1974                                  | 20,782.93               | 18,155                       | 21,751                        | 279                            | 7.79                | 36                       |
| 1987                                  | 32,381.27               | 26,179                       | 31,365                        | 2,959                          | 8.50                | 348                      |
| 1990                                  | 2,688,955.22            | 2,117,910                    | 2,537,446                     | 312,847                        | 8.59                | 36,420                   |
| 1992                                  | 9,323.00                | 7,195                        | 8,620                         | 1,262                          | 8.64                | 146                      |
| 2003                                  | 25,000.00               | 15,832                       | 18,968                        | 7,532                          | 8.84                | 852                      |
| 2006                                  | 7,189.73                | 4,087                        | 4,897                         | 2,725                          | 8.87                | 307                      |
| 2011                                  | 92,478.05               | 37,077                       | 44,422                        | 53,605                         | 8.91                | 6,016                    |
| 2012                                  | 23,602.26               | 8,302                        | 9,947                         | 15,072                         | 8.92                | 1,690                    |
| 2013                                  | 124,038.06              | 36,746                       | 44,025                        | 87,455                         | 8.92                | 9,804                    |
|                                       | 3,023,750.52            | 2,271,483                    | 2,721,440                     | 483,736                        |                     | 55,619                   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MCCLAIN GAS 1                         |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2046    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -9              |                         |                              |                               |                                |                     |                          |
| 2001                                  | 2,864,097.51            | 1,102,830                    | 1,290,597                     | 1,831,269                      | 26.40               | 69,366                   |
| 2007                                  | 124,308.80              | 33,374                       | 39,056                        | 96,440                         | 27.57               | 3,498                    |
| 2009                                  | 68,697.37               | 15,279                       | 17,880                        | 57,000                         | 27.89               | 2,044                    |
| 2012                                  | 302,989.30              | 43,749                       | 51,198                        | 279,061                        | 28.29               | 9,864                    |
| 2013                                  | 44,419.58               | 5,121                        | 5,993                         | 42,424                         | 28.41               | 1,493                    |
| 2014                                  | 13,829.48               | 1,175                        | 1,375                         | 13,699                         | 28.52               | 480                      |
| 2015                                  | 473,700.70              | 24,898                       | 29,137                        | 487,197                        | 28.62               | 17,023                   |
| 2016                                  | 224,796.73              | 4,028                        | 4,714                         | 240,315                        | 28.72               | 8,368                    |
|                                       | 4,116,839.47            | 1,230,454                    | 1,439,950                     | 3,047,405                      |                     | 112,136                  |
| MCCLAIN GAS 2                         |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2046    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -9              |                         |                              |                               |                                |                     |                          |
| 2001                                  | 3,037,107.77            | 1,169,449                    | 1,434,288                     | 1,876,160                      | 26.40               | 71,067                   |
| 2007                                  | 114,483.60              | 30,736                       | 37,697                        | 87,091                         | 27.57               | 3,159                    |
| 2009                                  | 26,664.27               | 5,931                        | 7,274                         | 21,790                         | 27.89               | 781                      |
| 2012                                  | 299,532.36              | 43,250                       | 53,045                        | 273,446                        | 28.29               | 9,666                    |
| 2015                                  | 477,271.49              | 25,085                       | 30,766                        | 489,460                        | 28.62               | 17,102                   |
|                                       | 3,955,059.49            | 1,274,451                    | 1,563,069                     | 2,747,946                      |                     | 101,775                  |
| MCCLAIN STEAM 1                       |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 50-R2.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2046    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -8              |                         |                              |                               |                                |                     |                          |
| 2001                                  | 2,106,381.17            | 803,628                      | 997,246                       | 1,277,645                      | 26.40               | 48,396                   |
| 2009                                  | 19,749.14               | 4,352                        | 5,401                         | 15,929                         | 27.89               | 571                      |
| 2013                                  | 86,020.36               | 9,825                        | 12,192                        | 80,710                         | 28.41               | 2,841                    |
| 2014                                  | 5,670.32                | 477                          | 592                           | 5,532                          | 28.52               | 194                      |
|                                       | 2,217,820.99            | 818,282                      | 1,015,431                     | 1,379,816                      |                     | 52,002                   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| MUSTANG SOLAR  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 45-S2.5                        |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 6-2040                            |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -4                                     |                         |                              |                               |                                |                     |                          |
| 2015   | 1,319,569.16            | 83,247                       | 82,022                        | 1,290,330                      | 23.23               | 55,546                   |
|  | 1,319,569.16            | 83,247                       | 82,022                        | 1,290,330                      |                     | 55,546                   |
|  | 59,522,275.33           | 19,535,609                   | 27,762,052                    | 37,129,105                     |                     | 1,387,417                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 26.8 2.33                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CENTENNIAL   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 35-R3                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2031                           |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -2                                     |                         |                              |                               |                                |                     |                          |
| 2011   | 803,296.82              | 222,342                      | 279,597                       | 539,766                        | 14.58               | 37,021                   |
| 2012   | 5,542.35                | 1,318                        | 1,657                         | 3,996                          | 14.64               | 273                      |
| 2013   | 94,734.51               | 18,420                       | 23,163                        | 73,466                         | 14.69               | 5,001                    |
| 2015   | 40,793.74               | 3,811                        | 4,792                         | 36,817                         | 14.78               | 2,491                    |
| 2016   | 91,826.08               | 3,059                        | 3,847                         | 89,816                         | 14.81               | 6,065                    |
|  | 1,036,193.50            | 248,950                      | 313,057                       | 743,860                        |                     | 50,851                   |
| OU SPIRIT  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 35-R3                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2034                           |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -2                                     |                         |                              |                               |                                |                     |                          |
| 2013   | 476,706.62              | 80,225                       | 57,297                        | 428,944                        | 17.46               | 24,567                   |
| 2014   | 324,692.02              | 41,047                       | 29,316                        | 301,870                        | 17.53               | 17,220                   |
| 2015   | 371,376.91              | 29,566                       | 21,116                        | 357,688                        | 17.60               | 20,323                   |
| 2016   | 121,728.41              | 3,352                        | 2,394                         | 121,769                        | 17.66               | 6,895                    |
|  | 1,294,503.96            | 154,190                      | 110,123                       | 1,210,271                      |                     | 69,005                   |
| CROSSROADS   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 35-R3                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2037                           |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -3                                     |                         |                              |                               |                                |                     |                          |
| 2011   | 37,757,719.66           | 8,327,223                    | 7,843,004                     | 31,047,447                     | 19.82               | 1,566,471                |
| 2012   | 5,843,476.67            | 1,092,770                    | 1,029,227                     | 4,989,554                      | 19.97               | 249,852                  |
| 2015   | 209,968.45              | 14,775                       | 13,916                        | 202,352                        | 20.32               | 9,958                    |
| 2016   | 176,017.22              | 4,248                        | 4,001                         | 177,297                        | 20.42               | 8,683                    |
|  | 43,987,182.00           | 9,439,016                    | 8,890,148                     | 36,416,649                     |                     | 1,834,964                |
|  | 46,317,879.46           | 9,842,156                    | 9,313,328                     | 38,370,780                     |                     | 1,954,820                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 19.6 4.22                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                         | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| REDBUD 1                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 40-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2049  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 2004                                | 1,508,734.44            | 497,119                      | 609,685                       | 1,049,923                      | 25.63               | 40,965                   |
| 2010                                | 12,725.80               | 2,439                        | 2,991                         | 11,007                         | 27.87               | 395                      |
| 2011                                | 215,148.31              | 35,663                       | 43,738                        | 192,925                        | 28.18               | 6,846                    |
| 2012                                | 93,691.85               | 12,997                       | 15,940                        | 87,121                         | 28.48               | 3,059                    |
| 2013                                | 61,015.66               | 6,737                        | 8,263                         | 58,855                         | 28.77               | 2,046                    |
| 2014                                | 18,357.57               | 1,482                        | 1,818                         | 18,376                         | 29.04               | 633                      |
| 2015                                | 156,147.09              | 7,726                        | 9,475                         | 162,286                        | 29.30               | 5,539                    |
| 2016                                | 462,174.98              | 7,794                        | 9,559                         | 498,834                        | 29.54               | 16,887                   |
|                                     | 2,527,995.70            | 571,957                      | 701,469                       | 2,079,326                      |                     | 76,370                   |
| REDBUD 2                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 40-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2049  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 2011                                | 11,058.43               | 1,833                        | 2,158                         | 10,006                         | 28.18               | 355                      |
| 2013                                | 4,914.08                | 543                          | 639                           | 4,766                          | 28.77               | 166                      |
|                                     | 15,972.51               | 2,376                        | 2,797                         | 14,773                         |                     | 521                      |
| REDBUD 3                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 40-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2049  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 2013                                | 4,913.59                | 543                          | 476                           | 4,929                          | 28.77               | 171                      |
|                                     | 4,913.59                | 543                          | 476                           | 4,929                          |                     | 171                      |
| REDBUD 4                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 40-R2 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2049  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10           |                         |                              |                               |                                |                     |                          |
| 2013                                | 4,913.58                | 543                          | 476                           | 4,929                          | 28.77               | 171                      |
|                                     | 4,913.58                | 543                          | 476                           | 4,929                          |                     | 171                      |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| HORSESHOE LAKE 9 AND 10                                      |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 40-R2                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2035                           |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -4                                     |                         |                              |                               |                                |                     |                          |
| 2000   | 904,722.00              | 441,033                      | 473,510                       | 467,401                        | 16.65               | 28,072                   |
| 2011   | 36,730.30               | 8,564                        | 9,195                         | 29,005                         | 17.89               | 1,621                    |
|  | 941,452.30              | 449,597                      | 482,705                       | 496,405                        |                     | 29,693                   |
| TINKER   |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 40-R2                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2025                           |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -6                                     |                         |                              |                               |                                |                     |                          |
| 2001   | 8,664.46                | 5,759                        | 7,227                         | 1,957                          | 8.60                | 228                      |
|  | 8,664.46                | 5,759                        | 7,227                         | 1,957                          |                     | 228                      |
| MCCLAIN GAS 1  |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 40-R2                          |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2046                           |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -9                                     |                         |                              |                               |                                |                     |                          |
| 2001   | 3,264,449.58            | 1,306,981                    | 1,352,348                     | 2,205,902                      | 23.15               | 95,287                   |
| 2005   | 12,025.20               | 3,842                        | 3,975                         | 9,132                          | 24.60               | 371                      |
| 2006   | 287,485.00              | 85,628                       | 88,600                        | 224,758                        | 24.92               | 9,019                    |
| 2007   | 33,239.52               | 9,146                        | 9,463                         | 26,768                         | 25.23               | 1,061                    |
| 2008   | 66,223.42               | 16,664                       | 17,242                        | 54,941                         | 25.52               | 2,153                    |
| 2009   | 46,726.08               | 10,612                       | 10,980                        | 39,951                         | 25.80               | 1,548                    |
| 2010   | 49,689.79               | 10,026                       | 10,374                        | 43,788                         | 26.06               | 1,680                    |
| 2011   | 76,139.08               | 13,320                       | 13,782                        | 69,209                         | 26.31               | 2,631                    |
| 2012   | 8,060.93                | 1,183                        | 1,224                         | 7,562                          | 26.55               | 285                      |
| 2013   | 21,864.47               | 2,566                        | 2,655                         | 21,177                         | 26.77               | 791                      |
| 2014   | 76,275.59               | 6,583                        | 6,812                         | 76,329                         | 26.98               | 2,829                    |
| 2015   | 207,362.22              | 10,994                       | 11,376                        | 214,649                        | 27.19               | 7,894                    |
| 2016   | 105,424.08              | 1,940                        | 2,007                         | 112,905                        | 27.37               | 4,125                    |
|  | 4,254,964.96            | 1,479,485                    | 1,530,840                     | 3,107,072                      |                     | 129,674                  |
|  | 7,758,877.10            | 2,510,260                    | 2,725,990                     | 5,709,391                      |                     | 236,828                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 24.1 3.05                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                           | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| CENTENNIAL                            |                         |                              |                               |                                |                     |                          |
| INTERIM SURVIVOR CURVE.. IOWA 35-R2.5 |                         |                              |                               |                                |                     |                          |
| PROBABLE RETIREMENT YEAR.. 12-2031    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -2              |                         |                              |                               |                                |                     |                          |
| 2007                                  | 460.90                  | 183                          | 168                           | 302                            | 14.09               | 21                       |
| 2009                                  | 3,179.66                | 1,086                        | 999                           | 2,245                          | 14.26               | 157                      |
| 2010                                  | 68,067.73               | 21,061                       | 19,369                        | 50,060                         | 14.33               | 3,493                    |
| 2011                                  | 315,589.50              | 86,604                       | 79,646                        | 242,256                        | 14.40               | 16,823                   |
| 2012                                  | 29,876.60               | 7,047                        | 6,481                         | 23,993                         | 14.46               | 1,659                    |
| 2015                                  | 14,320.03               | 1,327                        | 1,220                         | 13,386                         | 14.61               | 916                      |
| 2016                                  | 440,345.15              | 14,535                       | 13,367                        | 435,785                        | 14.65               | 29,746                   |
|                                       | 871,839.57              | 131,843                      | 121,250                       | 768,026                        |                     | 52,815                   |

## OU SPIRIT

INTERIM SURVIVOR CURVE.. IOWA 35-R2.5  
 PROBABLE RETIREMENT YEAR.. 12-2034  
 NET SALVAGE PERCENT.. -2

|      |            |        |        |         |       |        |
|------|------------|--------|--------|---------|-------|--------|
| 2010 | 30,694.80  | 8,399  | 7,848  | 23,461  | 16.91 | 1,387  |
| 2011 | 2,407.11   | 580    | 542    | 1,913   | 17.02 | 112    |
| 2012 | 40,008.41  | 8,242  | 7,701  | 33,107  | 17.11 | 1,935  |
| 2013 | 10,354.61  | 1,730  | 1,617  | 8,945   | 17.20 | 520    |
| 2016 | 223,552.72 | 6,116  | 5,715  | 222,309 | 17.42 | 12,762 |
|      | 307,017.65 | 25,067 | 23,423 | 289,735 |       | 16,716 |

## CROSSROADS

INTERIM SURVIVOR CURVE.. IOWA 35-R2.5  
 PROBABLE RETIREMENT YEAR.. 12-2037  
 NET SALVAGE PERCENT.. -3

|      |              |         |         |           |       |        |
|------|--------------|---------|---------|-----------|-------|--------|
| 2012 | 49,263.70    | 9,118   | 12,401  | 38,341    | 19.63 | 1,953  |
| 2013 | 5,672.60     | 847     | 1,152   | 4,691     | 19.76 | 237    |
| 2014 | 3,051.33     | 339     | 461     | 2,682     | 19.88 | 135    |
| 2016 | 258,698.22   | 6,216   | 8,454   | 258,005   | 20.09 | 12,842 |
|      | 316,685.85   | 16,520  | 22,468  | 303,718   |       | 15,167 |
|      | 1,495,543.07 | 173,430 | 167,141 | 1,361,479 |       | 84,698 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.1 5.66

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 350.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-S4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0     |                         |                              |                               |                                |                     |                          |
| 1958                        | 6,299,021.20            | 4,691,511                    | 4,577,072                     | 1,721,949                      | 19.14               | 89,966                   |
| 1960                        | 33,768.38               | 24,502                       | 23,904                        | 9,864                          | 20.58               | 479                      |
| 1961                        | 1,165,701.97            | 834,328                      | 813,976                       | 351,726                        | 21.32               | 16,497                   |
| 1962                        | 720,443.80              | 508,251                      | 495,853                       | 224,591                        | 22.09               | 10,167                   |
| 1963                        | 160,139.70              | 111,286                      | 108,571                       | 51,569                         | 22.88               | 2,254                    |
| 1964                        | 174,891.61              | 119,649                      | 116,730                       | 58,162                         | 23.69               | 2,455                    |
| 1965                        | 503,919.19              | 339,173                      | 330,900                       | 173,019                        | 24.52               | 7,056                    |
| 1966                        | 4,195,995.94            | 2,776,616                    | 2,708,887                     | 1,487,109                      | 25.37               | 58,617                   |
| 1967                        | 541,017.29              | 351,807                      | 343,225                       | 197,792                        | 26.23               | 7,541                    |
| 1968                        | 471,636.40              | 301,154                      | 293,808                       | 177,828                        | 27.11               | 6,559                    |
| 1969                        | 2,513.27                | 1,575                        | 1,537                         | 976                            | 28.01               | 35                       |
| 1970                        | 172,427.49              | 105,939                      | 103,355                       | 69,072                         | 28.92               | 2,388                    |
| 1971                        | 1,513,640.81            | 911,409                      | 889,177                       | 624,464                        | 29.84               | 20,927                   |
| 1972                        | 525,431.23              | 309,794                      | 302,237                       | 223,194                        | 30.78               | 7,251                    |
| 1973                        | 414,472.81              | 239,180                      | 233,346                       | 181,127                        | 31.72               | 5,710                    |
| 1974                        | 544,496.85              | 307,314                      | 299,818                       | 244,679                        | 32.67               | 7,489                    |
| 1976                        | 417,045.94              | 224,650                      | 219,170                       | 197,876                        | 34.60               | 5,719                    |
| 1977                        | 10,787.72               | 5,670                        | 5,532                         | 5,256                          | 35.58               | 148                      |
| 1978                        | 1,025.00                | 525                          | 512                           | 513                            | 36.56               | 14                       |
| 1980                        | 1,512,564.11            | 735,515                      | 717,574                       | 794,990                        | 38.53               | 20,633                   |
| 1984                        | 764,737.27              | 331,284                      | 323,203                       | 441,534                        | 42.51               | 10,387                   |
| 1986                        | 2,030,733.56            | 825,838                      | 805,693                       | 1,225,041                      | 44.50               | 27,529                   |
| 1988                        | 186,407.98              | 70,835                       | 69,107                        | 117,301                        | 46.50               | 2,523                    |
| 1989                        | 1,561.85                | 573                          | 559                           | 1,003                          | 47.50               | 21                       |
| 1997                        | 128,718.06              | 33,467                       | 32,651                        | 96,067                         | 55.50               | 1,731                    |
| 1998                        | 43,629.10               | 10,762                       | 10,499                        | 33,130                         | 56.50               | 586                      |
| 2000                        | 79,272.99               | 17,440                       | 17,015                        | 62,258                         | 58.50               | 1,064                    |
| 2001                        | 37,397.13               | 7,729                        | 7,540                         | 29,857                         | 59.50               | 502                      |
| 2002                        | 675,284.10              | 130,553                      | 127,368                       | 547,916                        | 60.50               | 9,056                    |
| 2003                        | 565,429.76              | 101,777                      | 99,294                        | 466,136                        | 61.50               | 7,579                    |
| 2004                        | 1,156,828.14            | 192,809                      | 188,106                       | 968,722                        | 62.50               | 15,500                   |
| 2005                        | 1,574,749.26            | 241,456                      | 235,566                       | 1,339,183                      | 63.50               | 21,089                   |
| 2006                        | 770,938.18              | 107,931                      | 105,298                       | 665,640                        | 64.50               | 10,320                   |
| 2007                        | 116,067.73              | 14,702                       | 14,343                        | 101,725                        | 65.50               | 1,553                    |
| 2008                        | 138,079.71              | 15,649                       | 15,267                        | 122,813                        | 66.50               | 1,847                    |
| 2009                        | 1,213,569.00            | 121,357                      | 118,397                       | 1,095,172                      | 67.50               | 16,225                   |
| 2010                        | 18,391,537.60           | 1,593,995                    | 1,555,114                     | 16,836,424                     | 68.50               | 245,787                  |
| 2011                        | 3,114,276.24            | 228,370                      | 222,800                       | 2,891,476                      | 69.50               | 41,604                   |
| 2012                        | 14,340,372.30           | 860,422                      | 839,434                       | 13,500,938                     | 70.50               | 191,503                  |
| 2013                        | 14,463,999.91           | 675,035                      | 658,569                       | 13,805,431                     | 71.50               | 193,083                  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 350.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-S4                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2014   | 31,133,160.75           | 1,037,668                    | 1,012,357                     | 30,120,804                     | 72.50               | 415,459                  |
| 2015   | 1,391,908.66            | 27,838                       | 27,159                        | 1,364,750                      | 73.50               | 18,568                   |
| 2016   | 1,608,899.62            | 10,731                       | 10,469                        | 1,598,431                      | 74.50               | 21,455                   |
|  | 113,308,499.61          | 19,558,069                   | 19,080,992                    | 94,227,508                     |                     | 1,526,876                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 61.7 1.35                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 352.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-S4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5    |                         |                              |                               |                                |                     |                          |
| 1958                        | 121,876.86              | 104,483                      | 107,230                       | 20,741                         | 11.93               | 1,739                    |
| 1959                        | 8,155.56                | 6,923                        | 7,105                         | 1,458                          | 12.45               | 117                      |
| 1963                        | 22,045.26               | 17,895                       | 18,365                        | 4,783                          | 14.75               | 324                      |
| 1964                        | 46,013.33               | 36,882                       | 37,852                        | 10,462                         | 15.38               | 680                      |
| 1967                        | 5,148.12                | 3,955                        | 4,059                         | 1,347                          | 17.44               | 77                       |
| 1968                        | 12,397.13               | 9,376                        | 9,623                         | 3,394                          | 18.18               | 187                      |
| 1969                        | 45,627.00               | 33,949                       | 34,842                        | 13,066                         | 18.94               | 690                      |
| 1972                        | 211,193.29              | 148,847                      | 152,760                       | 68,993                         | 21.37               | 3,228                    |
| 1973                        | 5,073.26                | 3,506                        | 3,598                         | 1,729                          | 22.22               | 78                       |
| 1974                        | 79,521.39               | 53,837                       | 55,252                        | 28,245                         | 23.09               | 1,223                    |
| 1976                        | 332,235.95              | 215,319                      | 220,980                       | 127,868                        | 24.88               | 5,139                    |
| 1977                        | 58,494.73               | 37,041                       | 38,015                        | 23,404                         | 25.80               | 907                      |
| 1978                        | 1,140.75                | 705                          | 724                           | 474                            | 26.74               | 18                       |
| 1982                        | 14,849.99               | 8,257                        | 8,474                         | 7,118                          | 30.58               | 233                      |
| 1984                        | 9,965.33                | 5,225                        | 5,362                         | 5,102                          | 32.54               | 157                      |
| 1987                        | 48,131.22               | 22,928                       | 23,531                        | 27,007                         | 35.51               | 761                      |
| 1990                        | 40,823.25               | 17,475                       | 17,934                        | 24,930                         | 38.50               | 648                      |
| 1993                        | 20,089.24               | 7,626                        | 7,826                         | 13,268                         | 41.50               | 320                      |
| 1996                        | 13,180.50               | 4,365                        | 4,480                         | 9,360                          | 44.50               | 210                      |
| 1998                        | 1,840.07                | 550                          | 564                           | 1,368                          | 46.50               | 29                       |
| 2001                        | 4,815.90                | 1,206                        | 1,238                         | 3,819                          | 49.50               | 77                       |
| 2004                        | 6,225.89                | 1,257                        | 1,290                         | 5,247                          | 52.50               | 100                      |
| 2005                        | 34,508.19               | 6,410                        | 6,579                         | 29,655                         | 53.50               | 554                      |
| 2006                        | 2,320,253.60            | 393,554                      | 403,901                       | 2,032,365                      | 54.50               | 37,291                   |
| 2008                        | 65,539.08               | 8,999                        | 9,236                         | 59,580                         | 56.50               | 1,055                    |
| 2009                        | 293,270.50              | 35,529                       | 36,463                        | 271,471                        | 57.50               | 4,721                    |
| 2010                        | 966,526.50              | 101,485                      | 104,153                       | 910,700                        | 58.50               | 15,568                   |
| 2011                        | 625,105.36              | 55,541                       | 57,001                        | 599,360                        | 59.50               | 10,073                   |
| 2012                        | 209,861.81              | 15,255                       | 15,656                        | 204,699                        | 60.50               | 3,383                    |
| 2013                        | 135,717.20              | 7,674                        | 7,876                         | 134,627                        | 61.50               | 2,189                    |
| 2014                        | 740,054.63              | 29,886                       | 30,671                        | 746,386                        | 62.50               | 11,942                   |
| 2015                        | 46,280.83               | 1,122                        | 1,152                         | 47,443                         | 63.50               | 747                      |
| 2016                        | 156,546.54              | 1,264                        | 1,297                         | 163,077                        | 64.50               | 2,528                    |
|                             | 6,702,508.26            | 1,398,326                    | 1,435,089                     | 5,602,545                      |                     | 106,993                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.4 1.60

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 353.0 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 57-R2 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -30   |                         |                              |                               |                                |                     |                          |
| 1958                        | 15,706,863.57           | 15,020,364                   | 13,903,017                    | 6,515,906                      | 15.07               | 432,376                  |
| 1959                        | 995,398.35              | 941,450                      | 871,417                       | 422,601                        | 15.53               | 27,212                   |
| 1960                        | 619,901.29              | 579,518                      | 536,408                       | 269,464                        | 16.01               | 16,831                   |
| 1961                        | 610,260.38              | 563,826                      | 521,884                       | 271,454                        | 16.49               | 16,462                   |
| 1962                        | 356,966.90              | 325,736                      | 301,505                       | 162,552                        | 16.99               | 9,568                    |
| 1963                        | 319,571.75              | 287,894                      | 266,478                       | 148,965                        | 17.50               | 8,512                    |
| 1964                        | 3,380,164.20            | 3,005,818                    | 2,782,219                     | 1,611,994                      | 18.01               | 89,505                   |
| 1965                        | 424,332.86              | 372,209                      | 344,521                       | 207,112                        | 18.54               | 11,171                   |
| 1966                        | 3,646,674.82            | 3,153,783                    | 2,919,177                     | 1,821,500                      | 19.08               | 95,466                   |
| 1967                        | 4,349,793.01            | 3,707,298                    | 3,431,517                     | 2,223,214                      | 19.63               | 113,256                  |
| 1968                        | 3,703,823.79            | 3,109,460                    | 2,878,151                     | 1,936,820                      | 20.19               | 95,930                   |
| 1969                        | 1,070,828.19            | 885,068                      | 819,229                       | 572,848                        | 20.76               | 27,594                   |
| 1970                        | 2,383,841.64            | 1,938,762                    | 1,794,540                     | 1,304,454                      | 21.34               | 61,127                   |
| 1971                        | 720,123.21              | 576,150                      | 533,291                       | 402,869                        | 21.92               | 18,379                   |
| 1972                        | 8,529,318.55            | 6,707,311                    | 6,208,362                     | 4,879,752                      | 22.52               | 216,685                  |
| 1973                        | 3,147,563.39            | 2,431,408                    | 2,250,539                     | 1,841,293                      | 23.13               | 79,606                   |
| 1974                        | 4,427,262.62            | 3,357,322                    | 3,107,575                     | 2,647,866                      | 23.75               | 111,489                  |
| 1975                        | 2,866,807.92            | 2,132,802                    | 1,974,145                     | 1,752,705                      | 24.38               | 71,891                   |
| 1976                        | 10,708,422.32           | 7,812,854                    | 7,231,665                     | 6,689,284                      | 25.01               | 267,464                  |
| 1977                        | 3,317,330.04            | 2,371,115                    | 2,194,731                     | 2,117,798                      | 25.66               | 82,533                   |
| 1978                        | 1,389,020.76            | 972,240                      | 899,916                       | 905,811                        | 26.31               | 34,428                   |
| 1979                        | 868,591.52              | 594,891                      | 550,638                       | 578,531                        | 26.97               | 21,451                   |
| 1980                        | 2,543,064.42            | 1,702,284                    | 1,575,653                     | 1,730,331                      | 27.65               | 62,580                   |
| 1981                        | 1,006,340.06            | 658,020                      | 609,071                       | 699,171                        | 28.33               | 24,680                   |
| 1982                        | 286,880.76              | 183,071                      | 169,453                       | 203,492                        | 29.02               | 7,012                    |
| 1983                        | 320,898.46              | 199,728                      | 184,870                       | 232,298                        | 29.71               | 7,819                    |
| 1984                        | 4,221,151.88            | 2,558,930                    | 2,368,574                     | 3,118,923                      | 30.42               | 102,529                  |
| 1985                        | 4,889,061.88            | 2,884,635                    | 2,670,051                     | 3,685,729                      | 31.13               | 118,398                  |
| 1986                        | 990,499.93              | 568,150                      | 525,886                       | 761,764                        | 31.85               | 23,917                   |
| 1987                        | 877,080.57              | 488,487                      | 452,149                       | 688,056                        | 32.58               | 21,119                   |
| 1988                        | 8,872,142.21            | 4,791,596                    | 4,435,155                     | 7,098,630                      | 33.32               | 213,044                  |
| 1989                        | 8,098,836.27            | 4,237,295                    | 3,922,088                     | 6,606,399                      | 34.06               | 193,964                  |
| 1990                        | 5,437,622.91            | 2,751,927                    | 2,547,214                     | 4,521,696                      | 34.81               | 129,896                  |
| 1991                        | 1,543,687.53            | 754,474                      | 698,350                       | 1,308,444                      | 35.57               | 36,785                   |
| 1992                        | 4,146,289.21            | 1,953,723                    | 1,808,388                     | 3,581,788                      | 36.34               | 98,563                   |
| 1993                        | 2,667,409.67            | 1,210,030                    | 1,120,017                     | 2,347,616                      | 37.11               | 63,261                   |
| 1994                        | 2,941,892.95            | 1,282,189                    | 1,186,809                     | 2,637,652                      | 37.89               | 69,613                   |
| 1995                        | 6,368,096.20            | 2,662,208                    | 2,464,170                     | 5,814,355                      | 38.67               | 150,358                  |
| 1996                        | 7,007,488.39            | 2,801,608                    | 2,593,200                     | 6,516,535                      | 39.47               | 165,101                  |
| 1997                        | 581,319.24              | 221,810                      | 205,310                       | 550,405                        | 40.27               | 13,668                   |
| 1998                        | 1,501,771.71            | 545,610                      | 505,023                       | 1,447,280                      | 41.07               | 35,239                   |
| 1999                        | 1,948,826.03            | 672,029                      | 622,038                       | 1,911,436                      | 41.88               | 45,641                   |
| 2000                        | 2,243,970.21            | 731,857                      | 677,415                       | 2,239,746                      | 42.70               | 52,453                   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 353.0 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 57-R2                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -30                                    |                         |                              |                               |                                |                     |                          |
| 2001   | 1,032,814.07            | 317,297                      | 293,694                       | 1,048,964                      | 43.53               | 24,097                   |
| 2002   | 1,437,817.11            | 414,487                      | 383,654                       | 1,485,508                      | 44.36               | 33,488                   |
| 2003   | 9,330,845.13            | 2,513,235                    | 2,326,278                     | 9,803,821                      | 45.19               | 216,947                  |
| 2004   | 8,007,906.73            | 2,001,688                    | 1,852,785                     | 8,557,494                      | 46.04               | 185,871                  |
| 2005   | 29,909,071.71           | 6,903,074                    | 6,389,562                     | 32,492,231                     | 46.88               | 693,094                  |
| 2006   | 15,302,813.06           | 3,231,924                    | 2,991,505                     | 16,902,152                     | 47.74               | 354,046                  |
| 2007   | 15,625,356.78           | 2,996,975                    | 2,774,034                     | 17,538,930                     | 48.59               | 360,958                  |
| 2008   | 37,328,323.72           | 6,419,128                    | 5,941,617                     | 42,585,204                     | 49.46               | 861,003                  |
| 2009   | 26,459,309.72           | 4,025,149                    | 3,725,723                     | 30,671,380                     | 50.33               | 609,406                  |
| 2010   | 42,555,528.62           | 5,629,033                    | 5,210,296                     | 50,111,891                     | 51.20               | 978,748                  |
| 2011   | 50,932,439.28           | 5,715,435                    | 5,290,270                     | 60,921,901                     | 52.08               | 1,169,775                |
| 2012   | 62,977,312.70           | 5,802,982                    | 5,371,305                     | 76,499,202                     | 52.96               | 1,444,471                |
| 2013   | 41,694,213.04           | 2,995,229                    | 2,772,417                     | 51,430,060                     | 53.85               | 955,061                  |
| 2014   | 91,382,414.03           | 4,688,923                    | 4,340,119                     | 114,457,019                    | 54.75               | 2,090,539                |
| 2015   | 36,632,118.06           | 1,136,255                    | 1,051,731                     | 46,570,022                     | 55.64               | 836,988                  |
| 2016   | 55,215,506.25           | 566,345                      | 524,215                       | 71,255,943                     | 56.55               | 1,260,052                |
|  | 667,860,981.58          | 150,064,099                  | 138,901,014                   | 729,318,262                    |                     | 15,619,120               |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 46.7 2.34                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 353.1 STATION EQUIPMENT - STEP UP TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R1.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10     |                         |                              |                               |                                |                     |                          |
| 1955                          | 312,369.81              | 265,677                      | 245,914                       | 97,693                         | 11.34               | 8,615                    |
| 1957                          | 278,266.20              | 232,202                      | 214,929                       | 91,164                         | 12.07               | 7,553                    |
| 1958                          | 152,475.32              | 125,960                      | 116,590                       | 51,133                         | 12.45               | 4,107                    |
| 1962                          | 340,000.00              | 268,756                      | 248,764                       | 125,236                        | 14.07               | 8,901                    |
| 1965                          | 118,403.32              | 90,181                       | 83,473                        | 46,771                         | 15.38               | 3,041                    |
| 1968                          | 375,101.00              | 274,056                      | 253,669                       | 158,942                        | 16.79               | 9,466                    |
| 1970                          | 753,439.00              | 534,068                      | 494,339                       | 334,444                        | 17.78               | 18,810                   |
| 1972                          | 728,733.00              | 500,042                      | 462,844                       | 338,762                        | 18.81               | 18,010                   |
| 1974                          | 824,216.48              | 545,977                      | 505,362                       | 401,276                        | 19.89               | 20,175                   |
| 1977                          | 383,447.04              | 239,746                      | 221,912                       | 199,880                        | 21.58               | 9,262                    |
| 1978                          | 1,199,057.70            | 734,399                      | 679,768                       | 639,195                        | 22.16               | 28,845                   |
| 1980                          | 1,652,686.72            | 968,970                      | 896,889                       | 921,066                        | 23.35               | 39,446                   |
| 1984                          | 1,098,312.92            | 583,775                      | 540,349                       | 667,795                        | 25.84               | 25,843                   |
| 1988                          | 940,166.00              | 445,319                      | 412,192                       | 621,991                        | 28.47               | 21,847                   |
| 1991                          | 3,362,877.10            | 1,441,195                    | 1,333,986                     | 2,365,179                      | 30.52               | 77,496                   |
| 2000                          | 1,750,754.65            | 499,945                      | 462,755                       | 1,463,075                      | 37.02               | 39,521                   |
| 2001                          | 3,951,505.47            | 1,063,192                    | 984,102                       | 3,362,554                      | 37.77               | 89,027                   |
| 2006                          | 3,696,178.92            | 683,867                      | 632,995                       | 3,432,802                      | 41.59               | 82,539                   |
| 2007                          | 1,757,109.72            | 294,948                      | 273,007                       | 1,659,814                      | 42.37               | 39,174                   |
| 2008                          | 5,142,958.44            | 775,044                      | 717,389                       | 4,939,865                      | 43.15               | 114,481                  |
| 2009                          | 4,664,517.94            | 621,874                      | 575,614                       | 4,555,356                      | 43.94               | 103,672                  |
| 2010                          | 6,873,503.48            | 796,914                      | 737,633                       | 6,823,221                      | 44.73               | 152,542                  |
| 2011                          | 10,952,034.43           | 1,077,023                    | 996,904                       | 11,050,334                     | 45.53               | 242,704                  |
| 2012                          | 1,172,589.11            | 94,675                       | 87,633                        | 1,202,215                      | 46.33               | 25,949                   |
| 2013                          | 318,720.00              | 20,054                       | 18,562                        | 332,030                        | 47.14               | 7,043                    |
| 2014                          | 226,779.30              | 10,228                       | 9,467                         | 239,990                        | 47.95               | 5,005                    |
|                               | 53,026,203.07           | 13,188,087                   | 12,207,041                    | 46,121,782                     |                     | 1,203,074                |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.3 2.27

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 354.0 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 75-R4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -25   |                         |                              |                               |                                |                     |                          |
| 1958                        | 998,612.88              | 896,255                      | 946,262                       | 302,004                        | 21.15               | 14,279                   |
| 1959                        | 682,215.82              | 603,991                      | 637,691                       | 215,079                        | 21.88               | 9,830                    |
| 1960                        | 164,769.17              | 143,870                      | 151,897                       | 54,064                         | 22.61               | 2,391                    |
| 1961                        | 133,767.81              | 115,129                      | 121,553                       | 45,657                         | 23.36               | 1,954                    |
| 1966                        | 15,199,726.35           | 12,101,452                   | 12,776,659                    | 6,222,999                      | 27.23               | 228,535                  |
| 1967                        | 7,876.78                | 6,165                        | 6,509                         | 3,337                          | 28.04               | 119                      |
| 1969                        | 6,688.39                | 5,052                        | 5,334                         | 3,026                          | 29.68               | 102                      |
| 1971                        | 3,057,715.21            | 2,224,488                    | 2,348,604                     | 1,473,540                      | 31.35               | 47,003                   |
| 1972                        | 3,126,383.25            | 2,229,619                    | 2,354,022                     | 1,553,957                      | 32.21               | 48,245                   |
| 1973                        | 1,405,457.36            | 982,186                      | 1,036,988                     | 719,834                        | 33.07               | 21,767                   |
| 1974                        | 208,733.36              | 142,844                      | 150,814                       | 110,103                        | 33.94               | 3,244                    |
| 1976                        | 4,032,490.43            | 2,641,281                    | 2,788,653                     | 2,251,960                      | 35.70               | 63,080                   |
| 1980                        | 7,744,570.40            | 4,605,406                    | 4,862,367                     | 4,818,346                      | 39.32               | 122,542                  |
| 1986                        | 8,050,818.80            | 4,034,768                    | 4,259,890                     | 5,803,634                      | 44.93               | 129,171                  |
| 1997                        | 311,803.00              | 100,818                      | 106,443                       | 283,311                        | 55.60               | 5,096                    |
| 2000                        | 319,500.77              | 87,491                       | 92,373                        | 307,003                        | 58.57               | 5,242                    |
| 2001                        | 455.28                  | 117                          | 124                           | 445                            | 59.56               | 7                        |
| 2002                        | 4,198,054.24            | 1,011,049                    | 1,067,461                     | 4,180,107                      | 60.55               | 69,036                   |
| 2003                        | 506,748.48              | 113,683                      | 120,026                       | 513,410                        | 61.54               | 8,343                    |
| 2004                        | 1,281,008.42            | 266,242                      | 281,097                       | 1,320,164                      | 62.53               | 21,112                   |
| 2005                        | 1,398,190.37            | 267,282                      | 282,195                       | 1,465,543                      | 63.53               | 23,069                   |
| 2006                        | 3,587.49                | 627                          | 662                           | 3,822                          | 64.52               | 59                       |
| 2007                        | 272,300.93              | 43,024                       | 45,425                        | 294,951                        | 65.52               | 4,502                    |
| 2008                        | 1,188,098.02            | 167,923                      | 177,292                       | 1,307,831                      | 66.52               | 19,661                   |
| 2009                        | 433,176.93              | 54,077                       | 57,094                        | 484,377                        | 67.51               | 7,175                    |
| 2010                        | 104,383,753.61          | 11,290,408                   | 11,920,361                    | 118,559,331                    | 68.51               | 1,730,541                |
| 2011                        | 592,510.66              | 54,215                       | 57,240                        | 683,398                        | 69.51               | 9,832                    |
| 2012                        | 291,330.74              | 21,802                       | 23,019                        | 341,144                        | 70.51               | 4,838                    |
| 2013                        | 178,334.39              | 10,404                       | 10,984                        | 211,934                        | 71.50               | 2,964                    |
| 2016                        | 1,616,067.43            | 13,474                       | 14,226                        | 2,005,858                      | 74.50               | 26,924                   |
|                             | 161,794,746.77          | 44,235,142                   | 46,703,265                    | 155,540,168                    |                     | 2,630,663                |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.1 1.63

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 355.0 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R1 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -70   |                         |                              |                               |                                |                     |                          |
| 1958                        | 35,261,690.85           | 37,195,795                   | 40,369,264                    | 19,575,610                     | 22.77               | 859,711                  |
| 1959                        | 222,688.26              | 231,749                      | 251,521                       | 127,049                        | 23.27               | 5,460                    |
| 1960                        | 699,075.79              | 717,609                      | 778,834                       | 409,595                        | 23.77               | 17,232                   |
| 1961                        | 7,087,889.78            | 7,173,377                    | 7,785,395                     | 4,264,018                      | 24.28               | 175,619                  |
| 1962                        | 2,412,421.11            | 2,406,658                    | 2,611,989                     | 1,489,127                      | 24.79               | 60,070                   |
| 1963                        | 1,634,716.74            | 1,606,273                    | 1,743,317                     | 1,035,701                      | 25.32               | 40,904                   |
| 1964                        | 1,295,636.00            | 1,253,996                    | 1,360,984                     | 841,597                        | 25.84               | 32,570                   |
| 1965                        | 2,232,611.77            | 2,127,344                    | 2,308,845                     | 1,486,595                      | 26.37               | 56,374                   |
| 1966                        | 2,074,197.37            | 1,944,664                    | 2,110,579                     | 1,415,557                      | 26.91               | 52,603                   |
| 1967                        | 1,804,300.74            | 1,663,495                    | 1,805,421                     | 1,261,890                      | 27.46               | 45,954                   |
| 1968                        | 3,513,868.12            | 3,184,931                    | 3,456,663                     | 2,516,913                      | 28.01               | 89,858                   |
| 1969                        | 1,549,405.48            | 1,380,210                    | 1,497,967                     | 1,136,022                      | 28.56               | 39,777                   |
| 1970                        | 1,212,583.83            | 1,060,937                    | 1,151,454                     | 909,939                        | 29.12               | 31,248                   |
| 1971                        | 3,674,373.87            | 3,155,512                    | 3,424,734                     | 2,821,702                      | 29.69               | 95,039                   |
| 1972                        | 4,045,620.61            | 3,408,998                    | 3,699,847                     | 3,177,708                      | 30.26               | 105,013                  |
| 1973                        | 4,374,117.87            | 3,613,896                    | 3,922,226                     | 3,513,774                      | 30.84               | 113,936                  |
| 1974                        | 5,861,800.10            | 4,746,657                    | 5,151,632                     | 4,813,428                      | 31.42               | 153,196                  |
| 1975                        | 286,735.78              | 227,396                      | 246,797                       | 240,654                        | 32.01               | 7,518                    |
| 1976                        | 825,883.95              | 640,927                      | 695,610                       | 708,393                        | 32.61               | 21,723                   |
| 1977                        | 5,594,438.84            | 4,246,459                    | 4,608,758                     | 4,901,788                      | 33.21               | 147,600                  |
| 1978                        | 807,023.91              | 598,852                      | 649,945                       | 721,996                        | 33.81               | 21,355                   |
| 1979                        | 35,528.51               | 25,740                       | 27,936                        | 32,462                         | 34.43               | 943                      |
| 1980                        | 571,488.71              | 404,157                      | 438,639                       | 532,892                        | 35.04               | 15,208                   |
| 1982                        | 161,716.03              | 108,639                      | 117,908                       | 157,009                        | 36.29               | 4,327                    |
| 1984                        | 3,163,527.54            | 2,012,285                    | 2,183,969                     | 3,194,028                      | 37.55               | 85,061                   |
| 1985                        | 1,110,417.51            | 686,183                      | 744,727                       | 1,142,983                      | 38.19               | 29,929                   |
| 1986                        | 231,036.44              | 138,515                      | 150,333                       | 242,429                        | 38.84               | 6,242                    |
| 1987                        | 160,433.11              | 93,229                       | 101,183                       | 171,553                        | 39.49               | 4,344                    |
| 1988                        | 492,179.49              | 276,949                      | 300,578                       | 536,127                        | 40.14               | 13,356                   |
| 1989                        | 773,794.61              | 421,168                      | 457,101                       | 858,350                        | 40.79               | 21,043                   |
| 1990                        | 123,726.68              | 65,029                       | 70,577                        | 139,758                        | 41.45               | 3,372                    |
| 1991                        | 29,460.48               | 14,925                       | 16,198                        | 33,885                         | 42.12               | 804                      |
| 1992                        | 23,442.69               | 11,438                       | 12,414                        | 27,439                         | 42.78               | 641                      |
| 1993                        | 48,700.95               | 22,836                       | 24,784                        | 58,008                         | 43.45               | 1,335                    |
| 1994                        | 931.00                  | 419                          | 455                           | 1,128                          | 44.12               | 26                       |
| 1995                        | 86,511.12               | 37,257                       | 40,436                        | 106,633                        | 44.80               | 2,380                    |
| 1996                        | 69,996.23               | 28,796                       | 31,253                        | 87,741                         | 45.48               | 1,929                    |
| 1997                        | 2,651,824.21            | 1,039,884                    | 1,128,605                     | 3,379,496                      | 46.16               | 73,213                   |
| 1998                        | 3,150,680.01            | 1,174,766                    | 1,274,995                     | 4,081,161                      | 46.84               | 87,130                   |
| 1999                        | 8,109,359.26            | 2,867,469                    | 3,112,115                     | 10,673,796                     | 47.52               | 224,617                  |
| 2000                        | 2,807,128.37            | 937,721                      | 1,017,725                     | 3,754,393                      | 48.21               | 77,876                   |
| 2001                        | 4,901,307.74            | 1,541,461                    | 1,672,975                     | 6,659,248                      | 48.90               | 136,181                  |
| 2002                        | 25,054,424.87           | 7,382,562                    | 8,012,427                     | 34,580,095                     | 49.60               | 697,179                  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 355.0 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R1                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -70                                    |                         |                              |                               |                                |                     |                          |
| 2003   | 5,568,966.64            | 1,532,084                    | 1,662,798                     | 7,804,445                      | 50.29               | 155,189                  |
| 2004   | 5,818,517.04            | 1,485,403                    | 1,612,135                     | 8,279,344                      | 50.99               | 162,372                  |
| 2005   | 8,346,643.17            | 1,965,217                    | 2,132,885                     | 12,056,408                     | 51.69               | 233,244                  |
| 2006   | 11,838,177.21           | 2,549,221                    | 2,766,715                     | 17,358,186                     | 52.40               | 331,263                  |
| 2007   | 10,863,885.02           | 2,123,890                    | 2,305,096                     | 16,163,509                     | 53.10               | 304,398                  |
| 2008   | 17,964,360.18           | 3,150,751                    | 3,419,567                     | 27,119,845                     | 53.81               | 503,993                  |
| 2009   | 23,664,033.40           | 3,667,665                    | 3,980,583                     | 36,248,274                     | 54.53               | 664,740                  |
| 2010   | 20,256,187.97           | 2,726,260                    | 2,958,859                     | 31,476,661                     | 55.25               | 569,713                  |
| 2011   | 27,821,639.90           | 3,176,925                    | 3,447,974                     | 43,848,814                     | 55.97               | 783,434                  |
| 2012   | 131,648,676.08          | 12,347,198                   | 13,400,635                    | 210,402,114                    | 56.69               | 3,711,450                |
| 2013   | 147,225,692.55          | 10,762,198                   | 11,680,406                    | 238,603,271                    | 57.42               | 4,155,404                |
| 2014   | 269,146,675.05          | 14,106,246                   | 15,309,761                    | 442,239,587                    | 58.15               | 7,605,152                |
| 2015   | 23,223,100.18           | 730,367                      | 792,681                       | 38,686,589                     | 58.89               | 656,930                  |
| 2016   | 59,637,134.96           | 625,534                      | 678,903                       | 100,704,226                    | 59.63               | 1,688,818                |
|  | 903,252,385.68          | 162,826,122                  | 176,718,113                   | 1,358,810,943                  |                     | 25,185,996               |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 54.0 2.79                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 356.0 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -60     |                         |                              |                               |                                |                     |                          |
| 1958                          | 21,812,565.92           | 24,805,948                   | 24,070,231                    | 10,829,874                     | 18.80               | 576,057                  |
| 1959                          | 387,411.58              | 435,333                      | 422,421                       | 197,438                        | 19.35               | 10,204                   |
| 1960                          | 480,396.67              | 533,194                      | 517,380                       | 251,255                        | 19.91               | 12,620                   |
| 1961                          | 4,536,071.18            | 4,970,953                    | 4,823,520                     | 2,434,194                      | 20.48               | 118,857                  |
| 1962                          | 1,957,845.62            | 2,117,136                    | 2,054,344                     | 1,078,209                      | 21.07               | 51,173                   |
| 1963                          | 999,666.13              | 1,066,236                    | 1,034,613                     | 564,853                        | 21.67               | 26,066                   |
| 1964                          | 859,861.87              | 904,203                      | 877,385                       | 498,394                        | 22.28               | 22,370                   |
| 1965                          | 770,180.09              | 798,141                      | 774,469                       | 457,819                        | 22.90               | 19,992                   |
| 1966                          | 8,167,554.66            | 8,337,440                    | 8,090,161                     | 4,977,926                      | 23.53               | 211,557                  |
| 1967                          | 1,950,001.54            | 1,959,830                    | 1,901,704                     | 1,218,298                      | 24.17               | 50,405                   |
| 1968                          | 1,272,191.89            | 1,258,249                    | 1,220,931                     | 814,576                        | 24.82               | 32,819                   |
| 1969                          | 1,160,934.30            | 1,129,357                    | 1,095,862                     | 761,633                        | 25.48               | 29,891                   |
| 1970                          | 1,349,841.33            | 1,290,535                    | 1,252,259                     | 907,487                        | 26.16               | 34,690                   |
| 1971                          | 7,736,732.46            | 7,267,329                    | 7,051,788                     | 5,326,984                      | 26.84               | 198,472                  |
| 1972                          | 5,097,575.43            | 4,701,677                    | 4,562,230                     | 3,593,891                      | 27.53               | 130,545                  |
| 1973                          | 4,414,294.27            | 3,996,525                    | 3,877,992                     | 3,184,879                      | 28.22               | 112,859                  |
| 1974                          | 4,324,378.03            | 3,839,494                    | 3,725,619                     | 3,193,386                      | 28.93               | 110,383                  |
| 1975                          | 193,062.80              | 168,042                      | 163,058                       | 145,842                        | 29.64               | 4,920                    |
| 1976                          | 2,873,724.71            | 2,449,655                    | 2,377,001                     | 2,220,959                      | 30.37               | 73,130                   |
| 1977                          | 6,771,911.27            | 5,650,916                    | 5,483,316                     | 5,351,742                      | 31.10               | 172,082                  |
| 1978                          | 500,641.88              | 408,644                      | 396,524                       | 404,503                        | 31.84               | 12,704                   |
| 1979                          | 203,885.59              | 162,658                      | 157,834                       | 168,383                        | 32.59               | 5,167                    |
| 1980                          | 5,626,446.29            | 4,384,847                    | 4,254,797                     | 4,747,517                      | 33.34               | 142,397                  |
| 1984                          | 5,284,419.10            | 3,714,989                    | 3,604,806                     | 4,850,265                      | 36.44               | 133,103                  |
| 1985                          | 1,856,568.98            | 1,269,091                    | 1,231,451                     | 1,739,059                      | 37.23               | 46,711                   |
| 1986                          | 1,512,230.81            | 1,004,315                    | 974,528                       | 1,445,041                      | 38.02               | 38,007                   |
| 1987                          | 194,505.93              | 125,299                      | 121,583                       | 189,626                        | 38.83               | 4,883                    |
| 1988                          | 641,339.38              | 400,350                      | 388,476                       | 637,667                        | 39.64               | 16,086                   |
| 1989                          | 719,816.43              | 434,815                      | 421,919                       | 729,787                        | 40.46               | 18,037                   |
| 1990                          | 879,376.37              | 513,443                      | 498,215                       | 908,787                        | 41.28               | 22,015                   |
| 1991                          | 3,936.59                | 2,218                        | 2,152                         | 4,147                          | 42.11               | 98                       |
| 1992                          | 7,273.97                | 3,948                        | 3,831                         | 7,807                          | 42.95               | 182                      |
| 1995                          | 79,537.79               | 38,178                       | 37,046                        | 90,214                         | 45.50               | 1,983                    |
| 1996                          | 6,684.00                | 3,067                        | 2,976                         | 7,718                          | 46.36               | 166                      |
| 1997                          | 2,041,048.17            | 893,293                      | 866,799                       | 2,398,878                      | 47.22               | 50,802                   |
| 1998                          | 556,145.15              | 231,356                      | 224,494                       | 665,338                        | 48.10               | 13,832                   |
| 1999                          | 1,752,780.32            | 691,633                      | 671,120                       | 2,133,329                      | 48.97               | 43,564                   |
| 2000                          | 1,074,348.88            | 400,655                      | 388,772                       | 1,330,186                      | 49.85               | 26,684                   |
| 2001                          | 1,871,302.40            | 656,842                      | 637,361                       | 2,356,723                      | 50.74               | 46,447                   |
| 2002                          | 36,700,481.21           | 12,078,275                   | 11,720,047                    | 47,000,723                     | 51.63               | 910,337                  |
| 2003                          | 2,244,012.10            | 688,822                      | 668,392                       | 2,922,027                      | 52.53               | 55,626                   |
| 2004                          | 3,148,406.65            | 896,666                      | 870,072                       | 4,167,379                      | 53.43               | 77,997                   |
| 2005                          | 4,418,245.32            | 1,160,408                    | 1,125,992                     | 5,943,201                      | 54.33               | 109,391                  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 356.0 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -60                                    |                         |                              |                               |                                |                     |                          |
| 2006   | 9,563,754.15            | 2,297,596                    | 2,229,452                     | 13,072,555                     | 55.24               | 236,650                  |
| 2007   | 8,875,921.27            | 1,933,531                    | 1,876,185                     | 12,325,289                     | 56.15               | 219,506                  |
| 2008   | 12,500,177.41           | 2,440,035                    | 2,367,666                     | 17,632,618                     | 57.07               | 308,965                  |
| 2009   | 14,717,165.38           | 2,539,594                    | 2,464,272                     | 21,083,193                     | 57.99               | 363,566                  |
| 2010   | 74,620,305.05           | 11,185,882                   | 10,854,121                    | 108,538,367                    | 58.91               | 1,842,444                |
| 2011   | 18,400,901.16           | 2,337,062                    | 2,267,747                     | 27,173,695                     | 59.84               | 454,106                  |
| 2012   | 76,453,697.66           | 7,960,971                    | 7,724,857                     | 114,601,059                    | 60.77               | 1,885,816                |
| 2013   | 78,295,652.81           | 6,341,322                    | 6,153,245                     | 119,119,799                    | 61.71               | 1,930,316                |
| 2014   | 121,788,100.53          | 7,075,401                    | 6,865,552                     | 187,995,409                    | 62.64               | 3,001,204                |
| 2015   | 4,343,344.03            | 151,843                      | 147,340                       | 6,802,010                      | 63.58               | 106,983                  |
| 2016   | 21,355,100.23           | 247,036                      | 239,709                       | 33,928,451                     | 64.53               | 525,778                  |
|  | 589,353,754.74          | 152,354,278                  | 147,835,617                   | 795,130,391                    |                     | 14,650,645               |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 54.3 2.49                |

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 358.0 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 45-S2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1966   | 109,352.06              | 89,255                       | 109,352                       |                                |                     |                          |
| 1998   | 1,142.12                | 458                          | 1,624                         | 482-                           |                     |                          |
|  | 110,494.18              | 89,713                       | 110,976                       | 482-                           |                     |                          |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 0.0 0.00                 |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-S4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0     |                         |                              |                               |                                |                     |                          |
| 1958                        | 335,198.20              | 261,743                      | 286,244                       | 48,954                         | 15.34               | 3,191                    |
| 1959                        | 16,008.70               | 12,361                       | 13,518                        | 2,491                          | 15.95               | 156                      |
| 1960                        | 16,331.14               | 12,461                       | 13,627                        | 2,704                          | 16.59               | 163                      |
| 1961                        | 17,110.05               | 12,894                       | 14,101                        | 3,009                          | 17.25               | 174                      |
| 1962                        | 18,011.44               | 13,395                       | 14,649                        | 3,362                          | 17.94               | 187                      |
| 1963                        | 19,639.65               | 14,407                       | 15,756                        | 3,884                          | 18.65               | 208                      |
| 1964                        | 21,527.19               | 15,567                       | 17,024                        | 4,503                          | 19.38               | 232                      |
| 1965                        | 21,129.73               | 15,053                       | 16,462                        | 4,668                          | 20.13               | 232                      |
| 1966                        | 21,798.13               | 15,287                       | 16,718                        | 5,080                          | 20.91               | 243                      |
| 1967                        | 21,490.67               | 14,826                       | 16,214                        | 5,277                          | 21.71               | 243                      |
| 1968                        | 27,325.20               | 18,530                       | 20,265                        | 7,060                          | 22.53               | 313                      |
| 1969                        | 23,244.30               | 15,484                       | 16,933                        | 6,311                          | 23.37               | 270                      |
| 1970                        | 32,305.14               | 21,128                       | 23,106                        | 9,199                          | 24.22               | 380                      |
| 1971                        | 28,697.02               | 18,407                       | 20,130                        | 8,567                          | 25.10               | 341                      |
| 1972                        | 29,104.67               | 18,298                       | 20,011                        | 9,094                          | 25.99               | 350                      |
| 1973                        | 27,345.92               | 16,837                       | 18,413                        | 8,933                          | 26.90               | 332                      |
| 1974                        | 29,274.19               | 17,640                       | 19,291                        | 9,983                          | 27.82               | 359                      |
| 1975                        | 29,411.45               | 17,327                       | 18,949                        | 10,462                         | 28.76               | 364                      |
| 1976                        | 30,587.91               | 17,610                       | 19,258                        | 11,330                         | 29.70               | 381                      |
| 1977                        | 31,811.43               | 17,878                       | 19,552                        | 12,259                         | 30.66               | 400                      |
| 1978                        | 33,169.32               | 18,186                       | 19,888                        | 13,281                         | 31.62               | 420                      |
| 1979                        | 34,407.25               | 18,388                       | 20,109                        | 14,298                         | 32.59               | 439                      |
| 1980                        | 35,783.54               | 18,623                       | 20,366                        | 15,418                         | 33.57               | 459                      |
| 1981                        | 37,214.88               | 18,847                       | 20,611                        | 16,604                         | 34.55               | 481                      |
| 1982                        | 38,703.47               | 19,053                       | 20,837                        | 17,866                         | 35.54               | 503                      |
| 1983                        | 40,251.61               | 19,252                       | 21,054                        | 19,198                         | 36.52               | 526                      |
| 1984                        | 41,861.68               | 19,424                       | 21,242                        | 20,620                         | 37.52               | 550                      |
| 1985                        | 43,536.15               | 19,585                       | 21,418                        | 22,118                         | 38.51               | 574                      |
| 1986                        | 45,277.60               | 19,722                       | 21,568                        | 23,710                         | 39.51               | 600                      |
| 1987                        | 47,185.06               | 19,885                       | 21,746                        | 25,439                         | 40.50               | 628                      |
| 1988                        | 54,823.04               | 22,321                       | 24,410                        | 30,413                         | 41.50               | 733                      |
| 1989                        | 50,931.14               | 20,009                       | 21,882                        | 29,049                         | 42.50               | 684                      |
| 1990                        | 52,968.38               | 20,052                       | 21,929                        | 31,039                         | 43.50               | 714                      |
| 1991                        | 55,595.12               | 20,253                       | 22,149                        | 33,446                         | 44.50               | 752                      |
| 1992                        | 57,290.60               | 20,052                       | 21,929                        | 35,362                         | 45.50               | 777                      |
| 1993                        | 59,582.22               | 20,002                       | 21,874                        | 37,708                         | 46.50               | 811                      |
| 1994                        | 61,965.51               | 19,918                       | 21,783                        | 40,183                         | 47.50               | 846                      |
| 1995                        | 64,444.13               | 19,793                       | 21,646                        | 42,798                         | 48.50               | 882                      |
| 1996                        | 67,021.89               | 19,628                       | 21,465                        | 45,557                         | 49.50               | 920                      |
| 1997                        | 36,143.31               | 10,068                       | 11,010                        | 25,133                         | 50.50               | 498                      |
| 1998                        | 39,537.92               | 10,449                       | 11,427                        | 28,111                         | 51.50               | 546                      |
| 1999                        | 16,064.73               | 4,016                        | 4,392                         | 11,673                         | 52.50               | 222                      |
| 2000                        | 30,102.41               | 7,095                        | 7,759                         | 22,343                         | 53.50               | 418                      |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 70-S4                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2001   | 112,079.00              | 24,818                       | 27,141                        | 84,938                         | 54.50               | 1,558                    |
| 2002   | 93,876.57               | 19,446                       | 21,266                        | 72,611                         | 55.50               | 1,308                    |
| 2003   | 152,382.16              | 29,388                       | 32,139                        | 120,243                        | 56.50               | 2,128                    |
| 2004   | 479,274.76              | 85,584                       | 93,596                        | 385,679                        | 57.50               | 6,707                    |
| 2005   | 133,409.62              | 21,918                       | 23,970                        | 109,440                        | 58.50               | 1,871                    |
| 2006   | 160,284.74              | 24,043                       | 26,294                        | 133,991                        | 59.50               | 2,252                    |
| 2007   | 759,414.58              | 103,060                      | 112,708                       | 646,707                        | 60.50               | 10,689                   |
| 2008   | 332,897.02              | 40,424                       | 44,208                        | 288,689                        | 61.50               | 4,694                    |
| 2009   | 115,285.89              | 12,352                       | 13,508                        | 101,778                        | 62.50               | 1,628                    |
| 2010   | 62,203.68               | 5,776                        | 6,317                         | 55,887                         | 63.50               | 880                      |
| 2011   | 415,742.44              | 32,665                       | 35,723                        | 380,019                        | 64.50               | 5,892                    |
| 2012   | 92,825.67               | 5,968                        | 6,527                         | 86,299                         | 65.50               | 1,318                    |
| 2013   | 103,324.85              | 5,166                        | 5,650                         | 97,675                         | 66.50               | 1,469                    |
| 2014   | 38,134.50               | 1,362                        | 1,489                         | 36,646                         | 67.50               | 543                      |
| 2015   | 197,387.66              | 4,230                        | 4,626                         | 192,762                        | 68.50               | 2,814                    |
| 2016   | 17,394.80               | 124                          | 136                           | 17,259                         | 69.50               | 248                      |
|  | 5,107,131.03            | 1,388,078                    | 1,518,013                     | 3,589,118                      |                     | 68,501                   |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 52.4 1.34                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 361.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5      |                         |                              |                               |                                |                     |                          |
| 1958                          | 455,926.80              | 340,262                      | 434,143                       | 44,580                         | 18.80               | 2,371                    |
| 1959                          | 44,978.70               | 33,168                       | 42,319                        | 4,909                          | 19.35               | 254                      |
| 1960                          | 40,572.39               | 29,552                       | 37,706                        | 4,895                          | 19.91               | 246                      |
| 1961                          | 10,221.25               | 7,351                        | 9,379                         | 1,353                          | 20.48               | 66                       |
| 1962                          | 5,993.64                | 4,253                        | 5,426                         | 867                            | 21.07               | 41                       |
| 1963                          | 4,516.35                | 3,161                        | 4,033                         | 709                            | 21.67               | 33                       |
| 1964                          | 5,517.56                | 3,808                        | 4,859                         | 934                            | 22.28               | 42                       |
| 1965                          | 13,888.61               | 9,445                        | 12,051                        | 2,532                          | 22.90               | 111                      |
| 1966                          | 58,218.83               | 39,001                       | 49,762                        | 11,368                         | 23.53               | 483                      |
| 1967                          | 36,132.47               | 23,831                       | 30,406                        | 7,533                          | 24.17               | 312                      |
| 1968                          | 81,822.57               | 53,108                       | 67,761                        | 18,153                         | 24.82               | 731                      |
| 1969                          | 45,429.65               | 29,002                       | 37,004                        | 10,697                         | 25.48               | 420                      |
| 1970                          | 7,771.05                | 4,876                        | 6,221                         | 1,939                          | 26.16               | 74                       |
| 1971                          | 79,902.35               | 49,255                       | 62,845                        | 21,052                         | 26.84               | 784                      |
| 1972                          | 37,139.14               | 22,480                       | 28,682                        | 10,314                         | 27.53               | 375                      |
| 1973                          | 138,009.60              | 81,997                       | 104,620                       | 40,290                         | 28.22               | 1,428                    |
| 1974                          | 36,078.14               | 21,022                       | 26,822                        | 11,060                         | 28.93               | 382                      |
| 1977                          | 23,066.71               | 12,632                       | 16,117                        | 8,103                          | 31.10               | 261                      |
| 1978                          | 22,789.16               | 12,207                       | 15,575                        | 8,354                          | 31.84               | 262                      |
| 1979                          | 69,274.83               | 36,269                       | 46,276                        | 26,463                         | 32.59               | 812                      |
| 1981                          | 3,653.20                | 1,823                        | 2,326                         | 1,510                          | 34.10               | 44                       |
| 1985                          | 27,762.17               | 12,454                       | 15,890                        | 13,260                         | 37.23               | 356                      |
| 1988                          | 39,751.90               | 16,285                       | 20,778                        | 20,961                         | 39.64               | 529                      |
| 1989                          | 15,965.00               | 6,329                        | 8,075                         | 8,688                          | 40.46               | 215                      |
| 1990                          | 18,732.58               | 7,178                        | 9,158                         | 10,511                         | 41.28               | 255                      |
| 1992                          | 10,005.18               | 3,564                        | 4,547                         | 5,958                          | 42.95               | 139                      |
| 1994                          | 25,763.89               | 8,474                        | 10,812                        | 16,240                         | 44.64               | 364                      |
| 1995                          | 134,653.09              | 42,416                       | 54,119                        | 87,267                         | 45.50               | 1,918                    |
| 1998                          | 36,980.23               | 10,096                       | 12,882                        | 25,947                         | 48.10               | 539                      |
| 1999                          | 50,263.94               | 13,016                       | 16,607                        | 36,170                         | 48.97               | 739                      |
| 2000                          | 42,866.45               | 10,491                       | 13,386                        | 31,624                         | 49.85               | 634                      |
| 2001                          | 7,739.30                | 1,783                        | 2,275                         | 5,851                          | 50.74               | 115                      |
| 2002                          | 13,442.78               | 2,903                        | 3,704                         | 10,411                         | 51.63               | 202                      |
| 2003                          | 101,717.49              | 20,490                       | 26,143                        | 80,660                         | 52.53               | 1,536                    |
| 2004                          | 54,239.41               | 10,137                       | 12,934                        | 44,017                         | 53.43               | 824                      |
| 2005                          | 131,793.12              | 22,716                       | 28,984                        | 109,399                        | 54.33               | 2,014                    |
| 2006                          | 1,266,223.45            | 199,630                      | 254,709                       | 1,074,826                      | 55.24               | 19,457                   |
| 2007                          | 544,730.32              | 77,873                       | 99,359                        | 472,608                        | 56.15               | 8,417                    |
| 2008                          | 931,106.35              | 119,275                      | 152,184                       | 825,478                        | 57.07               | 14,464                   |
| 2009                          | 368,921.00              | 41,778                       | 53,305                        | 334,062                        | 57.99               | 5,761                    |
| 2010                          | 451,483.74              | 44,414                       | 56,668                        | 417,390                        | 58.91               | 7,085                    |
| 2011                          | 342,610.32              | 28,556                       | 36,435                        | 323,306                        | 59.84               | 5,403                    |
| 2012                          | 312,293.98              | 21,340                       | 27,228                        | 300,681                        | 60.77               | 4,948                    |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 361.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 65-R2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5                                     |                         |                              |                               |                                |                     |                          |
| 2013   | 187,030.31              | 9,941                        | 12,684                        | 183,698                        | 61.71               | 2,977                    |
| 2014   | 437,680.77              | 16,687                       | 21,291                        | 438,274                        | 62.64               | 6,997                    |
| 2015   | 393,165.26              | 9,020                        | 11,508                        | 401,316                        | 63.58               | 6,312                    |
| 2016   | 114,122.15              | 866                          | 1,105                         | 118,723                        | 64.53               | 1,840                    |
|  | 7,281,947.18            | 1,576,215                    | 2,011,103                     | 5,634,942                      |                     | 103,572                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 54.4 1.42                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 362.0 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -30     |                         |                              |                               |                                |                     |                          |
| 1958                          | 11,163,402.41           | 10,874,594                   | 10,926,612                    | 3,585,811                      | 15.04               | 238,418                  |
| 1959                          | 2,339,613.79            | 2,254,267                    | 2,265,050                     | 776,448                        | 15.53               | 49,997                   |
| 1960                          | 975,643.21              | 929,475                      | 933,921                       | 334,415                        | 16.03               | 20,862                   |
| 1961                          | 1,697,265.84            | 1,597,842                    | 1,605,485                     | 600,961                        | 16.55               | 36,312                   |
| 1962                          | 1,010,304.63            | 939,512                      | 944,006                       | 369,390                        | 17.08               | 21,627                   |
| 1963                          | 1,708,012.09            | 1,568,346                    | 1,575,848                     | 644,568                        | 17.62               | 36,582                   |
| 1964                          | 1,369,892.86            | 1,241,260                    | 1,247,198                     | 533,663                        | 18.18               | 29,354                   |
| 1965                          | 2,088,274.31            | 1,866,395                    | 1,875,323                     | 839,434                        | 18.75               | 44,770                   |
| 1966                          | 2,511,334.67            | 2,212,413                    | 2,222,996                     | 1,041,739                      | 19.34               | 53,864                   |
| 1967                          | 2,429,076.54            | 2,108,873                    | 2,118,961                     | 1,038,839                      | 19.93               | 52,124                   |
| 1968                          | 2,843,938.57            | 2,431,485                    | 2,443,116                     | 1,254,004                      | 20.54               | 61,052                   |
| 1969                          | 3,289,856.39            | 2,768,510                    | 2,781,753                     | 1,495,060                      | 21.16               | 70,655                   |
| 1970                          | 2,778,872.49            | 2,300,570                    | 2,311,575                     | 1,300,959                      | 21.79               | 59,704                   |
| 1971                          | 7,019,697.62            | 5,712,630                    | 5,739,956                     | 3,385,651                      | 22.44               | 150,876                  |
| 1972                          | 4,486,261.20            | 3,587,757                    | 3,604,919                     | 2,227,221                      | 23.09               | 96,458                   |
| 1973                          | 7,102,053.58            | 5,576,532                    | 5,603,207                     | 3,629,463                      | 23.76               | 152,755                  |
| 1974                          | 6,276,174.58            | 4,836,916                    | 4,860,053                     | 3,298,974                      | 24.43               | 135,038                  |
| 1975                          | 2,864,319.60            | 2,165,282                    | 2,175,640                     | 1,547,975                      | 25.11               | 61,648                   |
| 1976                          | 1,023,214.49            | 757,976                      | 761,602                       | 568,577                        | 25.81               | 22,029                   |
| 1977                          | 1,430,823.44            | 1,038,236                    | 1,043,202                     | 816,868                        | 26.51               | 30,814                   |
| 1978                          | 4,670,798.62            | 3,316,365                    | 3,332,229                     | 2,739,809                      | 27.23               | 100,617                  |
| 1979                          | 2,958,851.38            | 2,054,689                    | 2,064,517                     | 1,781,990                      | 27.95               | 63,756                   |
| 1980                          | 2,490,361.62            | 1,689,959                    | 1,698,043                     | 1,539,427                      | 28.68               | 53,676                   |
| 1981                          | 1,453,695.38            | 963,176                      | 967,783                       | 922,021                        | 29.42               | 31,340                   |
| 1982                          | 1,038,654.62            | 671,304                      | 674,515                       | 675,736                        | 30.17               | 22,398                   |
| 1983                          | 1,415,755.68            | 892,027                      | 896,294                       | 944,188                        | 30.92               | 30,536                   |
| 1984                          | 2,784,075.15            | 1,707,693                    | 1,715,862                     | 1,903,436                      | 31.69               | 60,064                   |
| 1985                          | 994,671.80              | 593,521                      | 596,360                       | 696,713                        | 32.46               | 21,464                   |
| 1986                          | 1,740,642.03            | 1,009,224                    | 1,014,052                     | 1,248,783                      | 33.24               | 37,569                   |
| 1987                          | 540,929.19              | 304,369                      | 305,825                       | 397,383                        | 34.03               | 11,677                   |
| 1988                          | 14,150,988.79           | 7,720,369                    | 7,757,299                     | 10,638,986                     | 34.82               | 305,542                  |
| 1989                          | 14,873,312.13           | 7,853,421                    | 7,890,987                     | 11,444,319                     | 35.63               | 321,199                  |
| 1990                          | 10,770,610.31           | 5,498,084                    | 5,524,384                     | 8,477,409                      | 36.44               | 232,640                  |
| 1991                          | 9,374,063.55            | 4,620,673                    | 4,642,776                     | 7,543,507                      | 37.25               | 202,510                  |
| 1992                          | 10,150,849.78           | 4,820,933                    | 4,843,994                     | 8,352,111                      | 38.08               | 219,331                  |
| 1993                          | 6,016,040.54            | 2,749,030                    | 2,762,180                     | 5,058,673                      | 38.91               | 130,010                  |
| 1994                          | 4,782,252.31            | 2,099,270                    | 2,109,312                     | 4,107,616                      | 39.74               | 103,362                  |
| 1995                          | 4,631,794.60            | 1,947,901                    | 1,957,219                     | 4,064,114                      | 40.59               | 100,126                  |
| 1996                          | 5,888,285.95            | 2,367,851                    | 2,379,177                     | 5,275,595                      | 41.44               | 127,307                  |
| 1997                          | 1,323,718.38            | 507,646                      | 510,074                       | 1,210,760                      | 42.30               | 28,623                   |
| 1998                          | 6,367,273.45            | 2,323,233                    | 2,334,346                     | 5,943,109                      | 43.16               | 137,699                  |
| 1999                          | 10,298,446.15           | 3,563,479                    | 3,580,525                     | 9,807,455                      | 44.03               | 222,745                  |
| 2000                          | 8,651,674.49            | 2,830,577                    | 2,844,117                     | 8,403,060                      | 44.90               | 187,151                  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 362.0 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -30                                    |                         |                              |                               |                                |                     |                          |
| 2001   | 8,128,556.19            | 2,504,408                    | 2,516,388                     | 8,050,735                      | 45.78               | 175,857                  |
| 2002   | 8,230,518.20            | 2,377,146                    | 2,388,517                     | 8,311,157                      | 46.67               | 178,084                  |
| 2003   | 22,262,161.59           | 6,000,298                    | 6,029,000                     | 22,911,810                     | 47.56               | 481,745                  |
| 2004   | 16,875,917.59           | 4,223,198                    | 4,243,399                     | 17,695,294                     | 48.45               | 365,228                  |
| 2005   | 25,015,717.52           | 5,772,377                    | 5,799,989                     | 26,720,444                     | 49.35               | 541,448                  |
| 2006   | 24,394,864.32           | 5,148,024                    | 5,172,649                     | 26,540,675                     | 50.26               | 528,068                  |
| 2007   | 33,467,378.19           | 6,403,012                    | 6,433,640                     | 37,073,952                     | 51.17               | 724,525                  |
| 2008   | 32,404,637.13           | 5,560,636                    | 5,587,235                     | 36,538,793                     | 52.08               | 701,590                  |
| 2009   | 35,183,604.75           | 5,336,333                    | 5,361,859                     | 40,376,827                     | 53.00               | 761,827                  |
| 2010   | 26,629,262.23           | 3,507,846                    | 3,524,626                     | 31,093,415                     | 53.92               | 576,658                  |
| 2011   | 37,099,528.05           | 4,139,528                    | 4,159,329                     | 44,070,057                     | 54.85               | 803,465                  |
| 2012   | 58,087,087.82           | 5,323,682                    | 5,349,147                     | 70,164,067                     | 55.77               | 1,258,097                |
| 2013   | 31,172,276.64           | 2,221,929                    | 2,232,558                     | 38,291,402                     | 56.71               | 675,214                  |
| 2014   | 27,225,450.83           | 1,392,010                    | 1,398,669                     | 33,994,417                     | 57.64               | 589,771                  |
| 2015   | 16,551,889.29           | 509,318                      | 511,754                       | 21,005,702                     | 58.58               | 358,581                  |
| 2016   | 19,103,852.09           | 194,458                      | 195,388                       | 24,639,620                     | 59.53               | 413,903                  |
|  | 615,608,480.64          | 179,487,868                  | 180,346,440                   | 619,944,585                    |                     | 13,310,342               |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 46.6 2.16                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 364.0 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR                        | ORIGINAL<br>COST | CALCULATED<br>ACCRUED | ALLOC. BOOK<br>RESERVE | FUTURE BOOK<br>ACCRUALS | REM.<br>LIFE | ANNUAL<br>ACCRUAL |
|-----------------------------|------------------|-----------------------|------------------------|-------------------------|--------------|-------------------|
| (1)                         | (2)              | (3)                   | (4)                    | (5)                     | (6)          | (7)               |
| SURVIVOR CURVE.. IOWA 55-R1 |                  |                       |                        |                         |              |                   |
| NET SALVAGE PERCENT.. -65   |                  |                       |                        |                         |              |                   |
| 1958                        | 11,918,296.19    | 13,039,790            | 14,983,908             | 4,681,281               | 18.53        | 252,633           |
| 1959                        | 525,416.23       | 567,453               | 652,055                | 214,882                 | 19.00        | 11,310            |
| 1960                        | 778,443.67       | 829,512               | 953,185                | 331,247                 | 19.48        | 17,004            |
| 1961                        | 989,479.63       | 1,040,140             | 1,195,216              | 437,425                 | 19.96        | 21,915            |
| 1962                        | 1,140,783.19     | 1,182,757             | 1,359,096              | 523,196                 | 20.44        | 25,597            |
| 1963                        | 1,742,308.88     | 1,780,801             | 2,046,303              | 828,507                 | 20.93        | 39,585            |
| 1964                        | 1,521,474.81     | 1,532,268             | 1,760,716              | 749,717                 | 21.43        | 34,984            |
| 1965                        | 1,526,358.03     | 1,513,840             | 1,739,540              | 778,951                 | 21.94        | 35,504            |
| 1966                        | 1,496,826.43     | 1,461,655             | 1,679,575              | 790,189                 | 22.45        | 35,198            |
| 1967                        | 1,408,414.58     | 1,353,337             | 1,555,108              | 768,776                 | 22.97        | 33,469            |
| 1968                        | 1,579,036.80     | 1,492,666             | 1,715,209              | 890,202                 | 23.49        | 37,897            |
| 1969                        | 937,263.84       | 871,089               | 1,000,961              | 545,524                 | 24.02        | 22,711            |
| 1970                        | 1,982,983.20     | 1,810,845             | 2,080,826              | 1,191,096               | 24.56        | 48,497            |
| 1971                        | 2,079,887.34     | 1,865,671             | 2,143,826              | 1,287,988               | 25.10        | 51,314            |
| 1972                        | 2,804,405.04     | 2,469,295             | 2,837,445              | 1,789,823               | 25.65        | 69,779            |
| 1973                        | 2,786,189.32     | 2,407,284             | 2,766,189              | 1,831,023               | 26.20        | 69,886            |
| 1974                        | 3,018,920.31     | 2,556,710             | 2,937,893              | 2,043,326               | 26.77        | 76,329            |
| 1975                        | 2,635,584.76     | 2,187,795             | 2,513,976              | 1,834,739               | 27.33        | 67,133            |
| 1976                        | 2,823,001.13     | 2,294,274             | 2,636,330              | 2,021,622               | 27.91        | 72,434            |
| 1977                        | 3,066,552.34     | 2,438,829             | 2,802,437              | 2,257,374               | 28.49        | 79,234            |
| 1978                        | 3,255,741.96     | 2,532,617             | 2,910,208              | 2,461,766               | 29.07        | 84,684            |
| 1979                        | 4,228,484.75     | 3,213,257             | 3,692,325              | 3,284,675               | 29.67        | 110,707           |
| 1980                        | 4,610,763.69     | 3,420,753             | 3,930,757              | 3,677,003               | 30.27        | 121,474           |
| 1981                        | 6,494,950.57     | 4,701,724             | 5,402,710              | 5,313,958               | 30.87        | 172,140           |
| 1982                        | 7,541,476.71     | 5,321,311             | 6,114,672              | 6,328,765               | 31.48        | 201,041           |
| 1983                        | 7,991,212.03     | 5,489,915             | 6,308,413              | 6,877,087               | 32.10        | 214,239           |
| 1984                        | 8,628,874.41     | 5,767,527             | 6,627,415              | 7,610,228               | 32.72        | 232,586           |
| 1985                        | 8,852,431.03     | 5,752,336             | 6,609,959              | 7,996,552               | 33.34        | 239,849           |
| 1986                        | 8,568,036.59     | 5,405,523             | 6,211,439              | 7,925,821               | 33.97        | 233,318           |
| 1987                        | 9,293,586.65     | 5,684,929             | 6,532,502              | 8,801,916               | 34.61        | 254,317           |
| 1988                        | 8,284,285.23     | 4,908,427             | 5,640,230              | 8,028,841               | 35.25        | 227,769           |
| 1989                        | 8,764,415.92     | 5,021,971             | 5,770,703              | 8,690,583               | 35.90        | 242,078           |
| 1990                        | 7,954,079.64     | 4,402,523             | 5,058,901              | 8,065,330               | 36.55        | 220,666           |
| 1991                        | 10,647,645.28    | 5,685,906             | 6,533,625              | 11,034,990              | 37.20        | 296,640           |
| 1992                        | 9,140,863.70     | 4,700,287             | 5,401,058              | 9,681,367               | 37.86        | 255,715           |
| 1993                        | 10,092,375.18    | 4,989,731             | 5,733,656              | 10,918,763              | 38.52        | 283,457           |
| 1994                        | 10,676,893.92    | 5,063,971             | 5,818,965              | 11,797,910              | 39.19        | 301,044           |
| 1995                        | 9,190,913.25     | 4,174,471             | 4,796,848              | 10,368,159              | 39.86        | 260,114           |
| 1996                        | 8,871,284.32     | 3,851,011             | 4,425,163              | 10,212,456              | 40.53        | 251,973           |
| 1997                        | 16,282,282.21    | 6,736,053             | 7,740,339              | 19,125,427              | 41.21        | 464,097           |
| 1998                        | 6,527,596.04     | 2,569,311             | 2,952,373              | 7,818,160               | 41.88        | 186,680           |
| 1999                        | 10,992,029.28    | 4,098,928             | 4,710,042              | 13,426,806              | 42.57        | 315,405           |
| 2000                        | 9,123,825.97     | 3,216,203             | 3,695,711              | 11,358,602              | 43.25        | 262,627           |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 364.0 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R1                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -65                                    |                         |                              |                               |                                |                     |                          |
| 2001   | 15,802,719.98           | 5,243,319                    | 6,025,052                     | 20,049,436                     | 43.94               | 456,291                  |
| 2002   | 26,837,148.47           | 8,349,238                    | 9,594,036                     | 34,687,259                     | 44.63               | 777,218                  |
| 2003   | 11,531,213.51           | 3,348,664                    | 3,847,920                     | 15,178,582                     | 45.32               | 334,920                  |
| 2004   | 12,955,054.41           | 3,493,881                    | 4,014,788                     | 17,361,052                     | 46.01               | 377,332                  |
| 2005   | 15,550,514.65           | 3,867,483                    | 4,444,091                     | 21,214,258                     | 46.71               | 454,170                  |
| 2006   | 16,338,954.22           | 3,720,380                    | 4,275,056                     | 22,684,218                     | 47.41               | 478,469                  |
| 2007   | 22,704,799.98           | 4,686,237                    | 5,384,914                     | 32,078,006                     | 48.12               | 666,625                  |
| 2008   | 30,253,721.34           | 5,599,873                    | 6,434,765                     | 43,483,875                     | 48.83               | 890,516                  |
| 2009   | 22,845,153.81           | 3,741,933                    | 4,299,822                     | 33,394,682                     | 49.54               | 674,095                  |
| 2010   | 18,618,059.51           | 2,652,962                    | 3,048,495                     | 27,671,303                     | 50.25               | 550,673                  |
| 2011   | 25,985,770.50           | 3,141,563                    | 3,609,942                     | 39,266,579                     | 50.97               | 770,386                  |
| 2012   | 37,462,458.28           | 3,708,783                    | 4,261,730                     | 57,551,326                     | 51.70               | 1,113,178                |
| 2013   | 36,102,182.41           | 2,794,363                    | 3,210,978                     | 56,357,623                     | 52.42               | 1,075,117                |
| 2014   | 19,492,195.50           | 1,081,934                    | 1,243,241                     | 30,918,882                     | 53.15               | 581,729                  |
| 2015   | 34,111,976.37           | 1,135,826                    | 1,305,168                     | 54,979,593                     | 53.89               | 1,020,219                |
| 2016   | 27,137,493.72           | 301,348                      | 346,276                       | 44,430,589                     | 54.63               | 813,300                  |
|  | 616,505,090.71          | 208,272,483                  | 239,324,082                   | 777,909,318                    |                     | 17,569,271               |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 44.3 2.85                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 365.0 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R0.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -55     |                         |                              |                               |                                |                     |                          |
| 1958                          | 16,568,174.44           | 15,366,286                   | 17,654,614                    | 8,026,056                      | 22.09               | 363,334                  |
| 1959                          | 616,876.23              | 563,961                      | 647,945                       | 308,213                        | 22.56               | 13,662                   |
| 1960                          | 692,427.15              | 623,855                      | 716,759                       | 356,503                        | 23.03               | 15,480                   |
| 1961                          | 1,073,541.27            | 952,717                      | 1,094,594                     | 569,395                        | 23.51               | 24,219                   |
| 1962                          | 1,175,113.56            | 1,026,956                    | 1,179,889                     | 641,537                        | 23.99               | 26,742                   |
| 1963                          | 1,479,468.25            | 1,272,919                    | 1,462,480                     | 830,696                        | 24.47               | 33,948                   |
| 1964                          | 1,570,493.48            | 1,329,547                    | 1,527,541                     | 906,724                        | 24.96               | 36,327                   |
| 1965                          | 1,588,034.55            | 1,322,465                    | 1,519,405                     | 942,049                        | 25.45               | 37,016                   |
| 1966                          | 1,422,804.59            | 1,164,820                    | 1,338,283                     | 867,064                        | 25.95               | 33,413                   |
| 1967                          | 1,563,244.07            | 1,257,770                    | 1,445,075                     | 977,953                        | 26.45               | 36,974                   |
| 1968                          | 1,587,288.12            | 1,254,751                    | 1,441,607                     | 1,018,690                      | 26.95               | 37,799                   |
| 1969                          | 1,429,525.91            | 1,109,500                    | 1,274,725                     | 941,040                        | 27.46               | 34,269                   |
| 1970                          | 2,027,004.72            | 1,543,500                    | 1,773,356                     | 1,368,501                      | 27.98               | 48,910                   |
| 1971                          | 2,028,147.79            | 1,515,229                    | 1,740,875                     | 1,402,754                      | 28.49               | 49,237                   |
| 1972                          | 2,227,087.61            | 1,631,236                    | 1,874,158                     | 1,577,828                      | 29.01               | 54,389                   |
| 1973                          | 2,326,988.48            | 1,669,639                    | 1,918,280                     | 1,688,552                      | 29.54               | 57,162                   |
| 1974                          | 2,344,547.75            | 1,647,205                    | 1,892,505                     | 1,741,544                      | 30.07               | 57,916                   |
| 1975                          | 1,851,258.46            | 1,273,003                    | 1,462,577                     | 1,406,874                      | 30.60               | 45,976                   |
| 1976                          | 1,746,431.92            | 1,174,337                    | 1,349,218                     | 1,357,751                      | 31.14               | 43,602                   |
| 1977                          | 2,279,078.81            | 1,497,811                    | 1,720,863                     | 1,811,709                      | 31.68               | 57,188                   |
| 1978                          | 3,319,907.64            | 2,130,385                    | 2,447,639                     | 2,698,218                      | 32.23               | 83,718                   |
| 1979                          | 3,815,457.61            | 2,389,240                    | 2,745,043                     | 3,168,916                      | 32.78               | 96,672                   |
| 1980                          | 3,452,830.41            | 2,108,644                    | 2,422,661                     | 2,929,226                      | 33.33               | 87,886                   |
| 1981                          | 6,389,650.00            | 3,803,120                    | 4,369,476                     | 5,534,482                      | 33.88               | 163,355                  |
| 1982                          | 6,295,229.67            | 3,647,588                    | 4,190,782                     | 5,566,824                      | 34.44               | 161,638                  |
| 1983                          | 6,553,239.85            | 3,691,751                    | 4,241,522                     | 5,916,000                      | 35.01               | 168,980                  |
| 1984                          | 8,172,599.64            | 4,475,058                    | 5,141,478                     | 7,526,051                      | 35.57               | 211,584                  |
| 1985                          | 7,441,788.71            | 3,955,389                    | 4,544,420                     | 6,990,353                      | 36.14               | 193,424                  |
| 1986                          | 6,628,453.89            | 3,416,653                    | 3,925,457                     | 6,348,647                      | 36.71               | 172,941                  |
| 1987                          | 7,834,834.29            | 3,910,366                    | 4,492,693                     | 7,651,300                      | 37.29               | 205,184                  |
| 1988                          | 7,300,234.05            | 3,526,320                    | 4,051,455                     | 7,263,908                      | 37.86               | 191,862                  |
| 1989                          | 7,469,965.69            | 3,486,155                    | 4,005,309                     | 7,573,138                      | 38.44               | 197,012                  |
| 1990                          | 8,089,164.60            | 3,640,593                    | 4,182,745                     | 8,355,460                      | 39.03               | 214,078                  |
| 1991                          | 9,686,181.46            | 4,201,100                    | 4,826,722                     | 10,186,859                     | 39.61               | 257,179                  |
| 1992                          | 8,787,815.50            | 3,665,306                    | 4,211,139                     | 9,409,975                      | 40.20               | 234,079                  |
| 1993                          | 10,954,622.17           | 4,390,092                    | 5,043,859                     | 11,935,805                     | 40.78               | 292,688                  |
| 1994                          | 9,813,045.04            | 3,769,397                    | 4,330,731                     | 10,879,489                     | 41.37               | 262,980                  |
| 1995                          | 10,111,201.67           | 3,715,760                    | 4,269,106                     | 11,403,257                     | 41.96               | 271,765                  |
| 1996                          | 9,076,262.82            | 3,181,947                    | 3,655,798                     | 10,412,409                     | 42.56               | 244,652                  |
| 1997                          | 4,974,037.52            | 1,661,067                    | 1,908,431                     | 5,801,327                      | 43.15               | 134,446                  |
| 1998                          | 4,217,944.48            | 1,337,310                    | 1,536,460                     | 5,001,354                      | 43.75               | 114,317                  |
| 1999                          | 8,117,345.89            | 2,438,621                    | 2,801,777                     | 9,780,109                      | 44.34               | 220,571                  |
| 2000                          | 5,757,824.54            | 1,632,404                    | 1,875,499                     | 7,049,129                      | 44.94               | 156,856                  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 365.0 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R0.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -55                                    |                         |                              |                               |                                |                     |                          |
| 2001   | 7,799,758.56            | 2,079,416                    | 2,389,080                     | 9,700,546                      | 45.54               | 213,012                  |
| 2002   | 10,589,924.30           | 2,644,193                    | 3,037,963                     | 13,376,420                     | 46.14               | 289,909                  |
| 2003   | 4,945,869.10            | 1,151,294                    | 1,322,743                     | 6,343,354                      | 46.74               | 135,716                  |
| 2004   | 10,100,212.23           | 2,177,500                    | 2,501,771                     | 13,153,558                     | 47.35               | 277,794                  |
| 2005   | 11,229,622.69           | 2,231,090                    | 2,563,341                     | 14,842,574                     | 47.95               | 309,543                  |
| 2006   | 10,878,780.61           | 1,974,384                    | 2,268,407                     | 14,593,703                     | 48.56               | 300,529                  |
| 2007   | 12,846,393.49           | 2,114,247                    | 2,429,098                     | 17,482,812                     | 49.16               | 355,631                  |
| 2008   | 20,371,682.25           | 3,002,572                    | 3,449,711                     | 28,126,396                     | 49.77               | 565,128                  |
| 2009   | 15,200,683.04           | 1,979,129                    | 2,273,858                     | 21,287,201                     | 50.38               | 422,533                  |
| 2010   | 12,327,839.53           | 1,393,175                    | 1,600,645                     | 17,507,506                     | 50.99               | 343,352                  |
| 2011   | 19,239,925.44           | 1,843,589                    | 2,118,134                     | 27,703,750                     | 51.60               | 536,894                  |
| 2012   | 31,503,878.30           | 2,468,408                    | 2,836,000                     | 45,995,011                     | 52.22               | 880,793                  |
| 2013   | 26,201,514.77           | 1,602,157                    | 1,840,748                     | 38,771,600                     | 52.83               | 733,894                  |
| 2014   | 25,819,002.68           | 1,127,748                    | 1,295,691                     | 38,723,763                     | 53.45               | 724,486                  |
| 2015   | 28,878,613.90           | 756,923                      | 869,643                       | 43,892,209                     | 54.07               | 811,766                  |
| 2016   | 24,639,772.37           | 215,401                      | 247,478                       | 37,944,169                     | 54.69               | 693,805                  |
|  | 484,430,647.56          | 142,132,999                  | 163,299,262                   | 587,568,242                    |                     | 13,040,215               |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 45.1 2.69                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 366.0 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -20   |                         |                              |                               |                                |                     |                          |
| 1958                        | 1,010,295.59            | 862,384                      | 1,145,605                     | 66,750                         | 17.32               | 3,854                    |
| 1964                        | 2,843.47                | 2,250                        | 2,989                         | 423                            | 20.44               | 21                       |
| 1966                        | 1,630.00                | 1,253                        | 1,665                         | 291                            | 21.56               | 13                       |
| 1970                        | 4,221.42                | 3,046                        | 4,046                         | 1,020                          | 23.92               | 43                       |
| 1971                        | 3,625,133.65            | 2,571,684                    | 3,416,266                     | 933,894                        | 24.53               | 38,072                   |
| 1972                        | 6,513,292.41            | 4,539,739                    | 6,030,661                     | 1,785,290                      | 25.15               | 70,986                   |
| 1973                        | 480,142.19              | 328,607                      | 436,527                       | 139,644                        | 25.78               | 5,417                    |
| 1974                        | 1,455,749.46            | 977,967                      | 1,299,147                     | 447,752                        | 26.41               | 16,954                   |
| 1975                        | 107,211.61              | 70,631                       | 93,827                        | 34,827                         | 27.06               | 1,287                    |
| 1977                        | 135,934.00              | 85,965                       | 114,197                       | 48,924                         | 28.38               | 1,724                    |
| 1978                        | 325,083.37              | 201,225                      | 267,310                       | 122,790                        | 29.05               | 4,227                    |
| 1979                        | 988,897.11              | 598,678                      | 795,293                       | 391,384                        | 29.73               | 13,165                   |
| 1980                        | 425,656.58              | 251,818                      | 334,519                       | 176,269                        | 30.42               | 5,795                    |
| 1981                        | 519,867.51              | 300,379                      | 399,028                       | 224,813                        | 31.11               | 7,226                    |
| 1982                        | 3,535,899.32            | 1,993,526                    | 2,648,232                     | 1,594,847                      | 31.81               | 50,137                   |
| 1983                        | 468,845.33              | 257,677                      | 342,302                       | 220,312                        | 32.52               | 6,775                    |
| 1984                        | 552,853.56              | 295,887                      | 393,061                       | 270,363                        | 33.24               | 8,134                    |
| 1985                        | 6,338,672.33            | 3,299,887                    | 4,383,622                     | 3,222,785                      | 33.97               | 94,872                   |
| 1986                        | 2,653,895.36            | 1,342,882                    | 1,783,906                     | 1,400,768                      | 34.70               | 40,368                   |
| 1987                        | 4,483,582.48            | 2,202,318                    | 2,925,594                     | 2,454,705                      | 35.44               | 69,264                   |
| 1988                        | 1,622,462.29            | 772,610                      | 1,026,347                     | 920,608                        | 36.19               | 25,438                   |
| 1989                        | 1,631,692.81            | 752,530                      | 999,673                       | 958,358                        | 36.94               | 25,944                   |
| 1990                        | 1,487,426.48            | 663,398                      | 881,268                       | 903,644                        | 37.70               | 23,969                   |
| 1991                        | 1,641,010.08            | 706,612                      | 938,675                       | 1,030,537                      | 38.47               | 26,788                   |
| 1992                        | 2,154,430.37            | 894,080                      | 1,187,710                     | 1,397,606                      | 39.25               | 35,608                   |
| 1993                        | 1,702,713.96            | 680,057                      | 903,399                       | 1,139,858                      | 40.03               | 28,475                   |
| 1994                        | 3,155,829.61            | 1,211,195                    | 1,608,971                     | 2,178,025                      | 40.81               | 53,370                   |
| 1995                        | 3,400,707.75            | 1,250,780                    | 1,661,556                     | 2,419,293                      | 41.61               | 58,142                   |
| 1996                        | 3,816,600.82            | 1,342,695                    | 1,783,657                     | 2,796,264                      | 42.41               | 65,934                   |
| 1997                        | 2,022,253.00            | 679,064                      | 902,079                       | 1,524,625                      | 43.21               | 35,284                   |
| 1998                        | 2,542,886.13            | 812,696                      | 1,079,598                     | 1,971,865                      | 44.02               | 44,795                   |
| 1999                        | 707,754.11              | 214,594                      | 285,070                       | 564,235                        | 44.84               | 12,583                   |
| 2000                        | 3,269,488.47            | 937,022                      | 1,244,755                     | 2,678,631                      | 45.67               | 58,652                   |
| 2001                        | 4,229,430.72            | 1,142,809                    | 1,518,126                     | 3,557,191                      | 46.49               | 76,515                   |
| 2002                        | 4,216,920.36            | 1,068,584                    | 1,419,524                     | 3,640,780                      | 47.33               | 76,923                   |
| 2003                        | 4,404,466.07            | 1,042,114                    | 1,384,361                     | 3,900,998                      | 48.17               | 80,984                   |
| 2004                        | 6,415,764.97            | 1,410,211                    | 1,873,347                     | 5,825,571                      | 49.01               | 118,865                  |
| 2005                        | 8,488,174.25            | 1,719,670                    | 2,284,437                     | 7,901,372                      | 49.87               | 158,439                  |
| 2006                        | 9,650,268.25            | 1,791,128                    | 2,379,363                     | 9,200,959                      | 50.72               | 181,407                  |
| 2007                        | 8,944,569.22            | 1,506,230                    | 2,000,900                     | 8,732,583                      | 51.58               | 169,302                  |
| 2008                        | 11,956,746.11           | 1,805,421                    | 2,398,350                     | 11,949,745                     | 52.45               | 227,831                  |
| 2009                        | 11,122,031.60           | 1,485,859                    | 1,973,838                     | 11,372,600                     | 53.32               | 213,290                  |
| 2010                        | 7,201,510.26            | 835,404                      | 1,109,764                     | 7,532,048                      | 54.20               | 138,968                  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 366.0 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 60-R2                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -20                                    |                         |                              |                               |                                |                     |                          |
| 2011   | 12,366,936.23           | 1,216,907                    | 1,616,558                     | 13,223,765                     | 55.08               | 240,083                  |
| 2012   | 16,470,160.12           | 1,330,723                    | 1,767,754                     | 17,996,438                     | 55.96               | 321,595                  |
| 2013   | 9,675,220.59            | 609,539                      | 809,721                       | 10,800,544                     | 56.85               | 189,983                  |
| 2014   | 11,885,457.03           | 534,846                      | 710,498                       | 13,552,050                     | 57.75               | 234,668                  |
| 2015   | 17,914,175.10           | 487,337                      | 647,386                       | 20,849,624                     | 58.64               | 355,553                  |
| 2016   | 10,502,928.89           | 94,526                       | 125,570                       | 12,477,945                     | 59.55               | 209,537                  |
|  | 218,229,722.40          | 49,186,444                   | 65,340,052                    | 196,535,615                    |                     | 3,927,259                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 50.0 1.80                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 367.0 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 62-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -30     |                         |                              |                               |                                |                     |                          |
| 1958                          | 2,052,332.89            | 1,957,562                    | 2,317,405                     | 350,628                        | 16.51               | 21,237                   |
| 1959                          | 27,001.43               | 25,466                       | 30,147                        | 4,955                          | 17.02               | 291                      |
| 1960                          | 30,520.40               | 28,446                       | 33,675                        | 6,002                          | 17.55               | 342                      |
| 1961                          | 31,291.75               | 28,810                       | 34,106                        | 6,573                          | 18.09               | 363                      |
| 1962                          | 29,097.66               | 26,448                       | 31,310                        | 6,517                          | 18.65               | 349                      |
| 1963                          | 35,955.15               | 32,259                       | 38,189                        | 8,553                          | 19.21               | 445                      |
| 1964                          | 35,951.25               | 31,811                       | 37,659                        | 9,078                          | 19.80               | 458                      |
| 1965                          | 28,985.03               | 25,289                       | 29,938                        | 7,743                          | 20.39               | 380                      |
| 1966                          | 39,637.64               | 34,084                       | 40,349                        | 11,180                         | 20.99               | 533                      |
| 1967                          | 45,422.42               | 38,468                       | 45,539                        | 13,510                         | 21.61               | 625                      |
| 1968                          | 41,696.41               | 34,770                       | 41,161                        | 13,044                         | 22.23               | 587                      |
| 1969                          | 35,637.95               | 29,240                       | 34,615                        | 11,714                         | 22.87               | 512                      |
| 1970                          | 43,862.10               | 35,390                       | 41,895                        | 15,126                         | 23.52               | 643                      |
| 1971                          | 10,480,920.98           | 8,311,370                    | 9,839,185                     | 3,786,012                      | 24.18               | 156,576                  |
| 1972                          | 16,550,601.03           | 12,892,041                   | 15,261,885                    | 6,253,896                      | 24.85               | 251,666                  |
| 1973                          | 1,090,071.43            | 833,577                      | 986,807                       | 430,286                        | 25.53               | 16,854                   |
| 1974                          | 1,593,979.65            | 1,195,851                    | 1,415,675                     | 656,499                        | 26.22               | 25,038                   |
| 1975                          | 202,980.86              | 149,345                      | 176,798                       | 87,077                         | 26.91               | 3,236                    |
| 1976                          | 45,510.56               | 32,807                       | 38,838                        | 20,326                         | 27.62               | 736                      |
| 1977                          | 335,276.65              | 236,628                      | 280,125                       | 155,735                        | 28.34               | 5,495                    |
| 1978                          | 585,067.03              | 404,092                      | 478,373                       | 282,214                        | 29.06               | 9,711                    |
| 1979                          | 2,143,150.39            | 1,446,959                    | 1,712,942                     | 1,073,154                      | 29.80               | 36,012                   |
| 1980                          | 835,050.51              | 550,838                      | 652,094                       | 433,472                        | 30.54               | 14,194                   |
| 1981                          | 1,020,766.74            | 657,288                      | 778,112                       | 548,885                        | 31.29               | 17,542                   |
| 1982                          | 5,999,534.17            | 3,768,901                    | 4,461,709                     | 3,337,685                      | 32.04               | 104,172                  |
| 1983                          | 1,346,359.77            | 824,044                      | 975,522                       | 774,746                        | 32.81               | 23,613                   |
| 1984                          | 2,014,219.42            | 1,200,287                    | 1,420,926                     | 1,197,559                      | 33.58               | 35,663                   |
| 1985                          | 19,921,564.54           | 11,545,602                   | 13,667,941                    | 12,230,093                     | 34.36               | 355,940                  |
| 1986                          | 9,991,810.64            | 5,625,170                    | 6,659,201                     | 6,330,153                      | 35.15               | 180,090                  |
| 1987                          | 15,364,732.27           | 8,395,536                    | 9,938,822                     | 10,035,330                     | 35.94               | 279,225                  |
| 1988                          | 7,126,019.62            | 3,772,786                    | 4,466,308                     | 4,797,518                      | 36.75               | 130,545                  |
| 1989                          | 9,449,947.11            | 4,842,597                    | 5,732,774                     | 6,552,157                      | 37.56               | 174,445                  |
| 1990                          | 9,412,196.41            | 4,663,452                    | 5,520,698                     | 6,715,157                      | 38.37               | 175,011                  |
| 1991                          | 9,808,605.48            | 4,691,162                    | 5,553,502                     | 7,197,685                      | 39.19               | 183,661                  |
| 1992                          | 9,846,975.71            | 4,538,235                    | 5,372,464                     | 7,428,604                      | 40.02               | 185,622                  |
| 1993                          | 10,335,673.63           | 4,581,401                    | 5,423,564                     | 8,012,812                      | 40.86               | 196,104                  |
| 1994                          | 18,496,406.51           | 7,872,921                    | 9,320,139                     | 14,725,189                     | 41.70               | 353,122                  |
| 1995                          | 16,908,324.05           | 6,895,603                    | 8,163,168                     | 13,817,653                     | 42.55               | 324,739                  |
| 1996                          | 19,478,724.08           | 7,596,702                    | 8,993,145                     | 16,329,196                     | 43.40               | 376,249                  |
| 1997                          | 8,180,708.52            | 3,041,268                    | 3,600,321                     | 7,034,600                      | 44.27               | 158,902                  |
| 1998                          | 6,863,121.89            | 2,427,692                    | 2,873,956                     | 6,048,102                      | 45.13               | 134,015                  |
| 1999                          | 11,237,441.35           | 3,769,914                    | 4,462,908                     | 10,145,766                     | 46.00               | 220,560                  |
| 2000                          | 15,615,091.51           | 4,950,468                    | 5,860,474                     | 14,439,145                     | 46.88               | 308,002                  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 367.0 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 62-R2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -30                                    |                         |                              |                               |                                |                     |                          |
| 2001   | 18,838,634.02           | 5,624,915                    | 6,658,900                     | 17,831,324                     | 47.76               | 373,353                  |
| 2002   | 17,959,001.66           | 5,027,012                    | 5,951,089                     | 17,395,613                     | 48.65               | 357,567                  |
| 2003   | 18,809,418.81           | 4,914,168                    | 5,817,501                     | 18,634,743                     | 49.54               | 376,155                  |
| 2004   | 29,795,248.16           | 7,221,921                    | 8,549,471                     | 30,184,352                     | 50.44               | 598,421                  |
| 2005   | 29,856,875.69           | 6,673,669                    | 7,900,438                     | 30,913,500                     | 51.34               | 602,133                  |
| 2006   | 35,413,041.27           | 7,239,771                    | 8,570,602                     | 37,466,352                     | 52.25               | 717,059                  |
| 2007   | 34,833,474.77           | 6,456,524                    | 7,643,377                     | 37,640,140                     | 53.16               | 708,054                  |
| 2008   | 44,090,509.35           | 7,330,929                    | 8,678,517                     | 48,639,145                     | 54.07               | 899,559                  |
| 2009   | 37,452,619.87           | 5,504,711                    | 6,516,599                     | 42,171,807                     | 54.99               | 766,900                  |
| 2010   | 26,500,732.51           | 3,378,260                    | 3,999,259                     | 30,451,693                     | 55.92               | 544,558                  |
| 2011   | 32,088,571.55           | 3,471,951                    | 4,110,173                     | 37,604,970                     | 56.84               | 661,593                  |
| 2012   | 46,564,871.29           | 4,130,258                    | 4,889,491                     | 55,644,842                     | 57.77               | 963,213                  |
| 2013   | 29,564,880.09           | 2,039,326                    | 2,414,200                     | 36,020,144                     | 58.71               | 613,527                  |
| 2014   | 38,096,131.12           | 1,884,920                    | 2,231,410                     | 47,293,560                     | 59.64               | 792,984                  |
| 2015   | 38,130,807.00           | 1,135,154                    | 1,343,821                     | 48,226,228                     | 60.58               | 796,075                  |
| 2016   | 41,669,221.94           | 410,609                      | 486,088                       | 53,683,901                     | 61.53               | 872,483                  |
|  | 764,422,263.69          | 196,486,678                  | 232,605,300                   | 761,143,643                    |                     | 15,107,139               |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 50.4 1.98                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 368.0 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 42-01 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -30   |                         |                              |                               |                                |                     |                          |
| 1958                        | 14,759,374.85           | 13,362,533                   | 10,182,857                    | 9,004,330                      | 12.75               | 706,222                  |
| 1959                        | 53,419.99               | 47,537                       | 36,225                        | 33,221                         | 13.25               | 2,507                    |
| 1960                        | 181,836.10              | 158,999                      | 121,164                       | 115,223                        | 13.75               | 8,380                    |
| 1961                        | 103,303.97              | 88,730                       | 67,616                        | 66,679                         | 14.25               | 4,679                    |
| 1962                        | 507,908.89              | 428,397                      | 326,458                       | 333,824                        | 14.75               | 22,632                   |
| 1963                        | 159,843.93              | 132,346                      | 100,854                       | 106,943                        | 15.25               | 7,013                    |
| 1964                        | 387,238.90              | 314,632                      | 239,764                       | 263,647                        | 15.75               | 16,739                   |
| 1965                        | 1,274,861.93            | 1,016,103                    | 774,317                       | 883,004                        | 16.25               | 54,339                   |
| 1966                        | 407,859.94              | 318,762                      | 242,911                       | 287,307                        | 16.75               | 17,153                   |
| 1967                        | 199,907.98              | 153,145                      | 116,703                       | 143,177                        | 17.25               | 8,300                    |
| 1968                        | 3,556,807.68            | 2,669,719                    | 2,034,447                     | 2,589,403                      | 17.75               | 145,882                  |
| 1969                        | 736,012.17              | 541,060                      | 412,312                       | 544,504                        | 18.25               | 29,836                   |
| 1970                        | 185,482.54              | 133,481                      | 101,719                       | 139,408                        | 18.75               | 7,435                    |
| 1971                        | 2,401,270.30            | 1,690,905                    | 1,288,546                     | 1,833,105                      | 19.25               | 95,226                   |
| 1972                        | 4,678,886.90            | 3,222,293                    | 2,455,534                     | 3,627,019                      | 19.75               | 183,647                  |
| 1973                        | 3,006,506.70            | 2,024,034                    | 1,542,406                     | 2,366,053                      | 20.25               | 116,842                  |
| 1974                        | 12,188,996.72           | 8,017,130                    | 6,109,417                     | 9,736,279                      | 20.75               | 469,218                  |
| 1975                        | 390,277.67              | 250,662                      | 191,016                       | 316,345                        | 21.25               | 14,887                   |
| 1976                        | 7,324,469.86            | 4,590,846                    | 3,498,433                     | 6,023,378                      | 21.75               | 276,937                  |
| 1977                        | 13,626,493.33           | 8,330,039                    | 6,347,868                     | 11,366,573                     | 22.25               | 510,857                  |
| 1978                        | 6,356,954.28            | 3,787,658                    | 2,886,367                     | 5,377,674                      | 22.75               | 236,381                  |
| 1979                        | 384,203.86              | 222,976                      | 169,918                       | 329,547                        | 23.25               | 14,174                   |
| 1980                        | 23,500,276.26           | 13,274,742                   | 10,115,956                    | 20,434,403                     | 23.75               | 860,396                  |
| 1981                        | 8,231,655.34            | 4,522,521                    | 3,446,366                     | 7,254,786                      | 24.25               | 299,166                  |
| 1982                        | 147,295.69              | 78,645                       | 59,931                        | 131,553                        | 24.75               | 5,315                    |
| 1983                        | 15,546,621.81           | 8,060,193                    | 6,142,233                     | 14,068,375                     | 25.25               | 557,163                  |
| 1984                        | 12,048,767.91           | 6,060,169                    | 4,618,124                     | 11,045,274                     | 25.75               | 428,943                  |
| 1985                        | 61,015.33               | 29,745                       | 22,667                        | 56,653                         | 26.25               | 2,158                    |
| 1986                        | 112,645.19              | 53,172                       | 40,519                        | 105,920                        | 26.75               | 3,960                    |
| 1987                        | 126,849.35              | 57,913                       | 44,132                        | 120,772                        | 27.25               | 4,432                    |
| 1988                        | 126,981.55              | 56,009                       | 42,681                        | 122,395                        | 27.75               | 4,411                    |
| 1989                        | 84,202.99               | 35,836                       | 27,309                        | 82,155                         | 28.25               | 2,908                    |
| 1990                        | 96,039.37               | 39,388                       | 30,015                        | 94,836                         | 28.75               | 3,299                    |
| 1991                        | 131,776.69              | 52,004                       | 39,629                        | 131,681                        | 29.25               | 4,502                    |
| 1992                        | 137,983.83              | 52,319                       | 39,869                        | 139,510                        | 29.75               | 4,689                    |
| 1993                        | 83,980.08               | 30,543                       | 23,275                        | 85,899                         | 30.25               | 2,840                    |
| 1994                        | 135,336.53              | 47,127                       | 35,913                        | 140,024                        | 30.75               | 4,554                    |
| 1995                        | 100,023.43              | 33,281                       | 25,362                        | 104,668                        | 31.25               | 3,349                    |
| 1996                        | 187,586.42              | 59,515                       | 45,353                        | 198,509                        | 31.75               | 6,252                    |
| 1997                        | 5,971,926.82            | 1,802,220                    | 1,373,374                     | 6,390,131                      | 32.25               | 198,144                  |
| 1998                        | 6,166,951.06            | 1,765,672                    | 1,345,522                     | 6,671,514                      | 32.75               | 203,710                  |
| 1999                        | 7,763,519.41            | 2,102,586                    | 1,602,266                     | 8,490,309                      | 33.25               | 255,348                  |
| 2000                        | 5,408,842.24            | 1,381,197                    | 1,052,535                     | 5,978,960                      | 33.75               | 177,154                  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 368.0 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 42-01                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -30                                    |                         |                              |                               |                                |                     |                          |
| 2001   | 8,126,547.08            | 1,949,364                    | 1,485,504                     | 9,079,007                      | 34.25               | 265,080                  |
| 2002   | 7,615,591.90            | 1,708,985                    | 1,302,324                     | 8,597,945                      | 34.75               | 247,423                  |
| 2003   | 5,644,686.70            | 1,179,305                    | 898,684                       | 6,439,409                      | 35.25               | 182,678                  |
| 2004   | 10,129,900.00           | 1,959,660                    | 1,493,350                     | 11,675,520                     | 35.75               | 326,588                  |
| 2005   | 11,828,241.29           | 2,105,072                    | 1,604,161                     | 13,772,553                     | 36.25               | 379,932                  |
| 2006   | 14,722,687.64           | 2,392,437                    | 1,823,146                     | 17,316,348                     | 36.75               | 471,193                  |
| 2007   | 18,178,662.70           | 2,672,809                    | 2,036,802                     | 21,595,460                     | 37.25               | 579,744                  |
| 2008   | 16,733,398.01           | 2,201,228                    | 1,677,436                     | 20,075,981                     | 37.75               | 531,814                  |
| 2009   | 20,392,996.46           | 2,367,158                    | 1,803,882                     | 24,707,013                     | 38.25               | 645,935                  |
| 2010   | 16,078,145.70           | 1,617,365                    | 1,232,506                     | 19,669,083                     | 38.75               | 507,589                  |
| 2011   | 32,373,147.26           | 2,755,732                    | 2,099,993                     | 39,985,098                     | 39.25               | 1,018,729                |
| 2012   | 28,294,346.47           | 1,970,447                    | 1,501,570                     | 35,281,080                     | 39.75               | 887,574                  |
| 2013   | 25,954,214.04           | 1,405,966                    | 1,071,410                     | 32,669,068                     | 40.25               | 811,654                  |
| 2014   | 27,925,895.63           | 1,080,397                    | 823,311                       | 35,480,353                     | 40.75               | 870,684                  |
| 2015   | 26,745,400.67           | 620,975                      | 473,211                       | 34,295,810                     | 41.25               | 831,414                  |
| 2016   | 25,723,782.15           | 198,973                      | 151,627                       | 33,289,290                     | 41.75               | 797,348                  |
|  | 455,509,839.49          | 119,282,657                  | 90,898,800                    | 501,263,991                    |                     | 15,337,358               |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 32.7 3.37                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 369.0 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R4 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -20   |                         |                              |                               |                                |                     |                          |
| 1964                        | 48,777.27               | 48,625                       | 58,533                        |                                |                     |                          |
| 1965                        | 137,948.04              | 135,862                      | 165,538                       |                                |                     |                          |
| 1966                        | 266,740.19              | 259,329                      | 320,088                       |                                |                     |                          |
| 1967                        | 372,828.02              | 357,508                      | 447,394                       |                                |                     |                          |
| 1968                        | 468,536.37              | 442,846                      | 562,244                       |                                |                     |                          |
| 1969                        | 640,262.47              | 595,936                      | 763,624                       | 4,691                          | 12.34               | 380                      |
| 1970                        | 810,936.24              | 743,116                      | 952,219                       | 20,904                         | 13.00               | 1,608                    |
| 1971                        | 1,031,295.25            | 929,737                      | 1,191,352                     | 46,202                         | 13.68               | 3,377                    |
| 1972                        | 1,486,118.95            | 1,317,088                    | 1,687,699                     | 95,644                         | 14.38               | 6,651                    |
| 1973                        | 1,502,204.25            | 1,308,396                    | 1,676,561                     | 126,084                        | 15.08               | 8,361                    |
| 1974                        | 942,778.01              | 806,335                      | 1,033,227                     | 98,107                         | 15.80               | 6,209                    |
| 1975                        | 1,649,896.57            | 1,384,824                    | 1,774,495                     | 205,381                        | 16.53               | 12,425                   |
| 1976                        | 2,319,492.85            | 1,908,906                    | 2,446,046                     | 337,345                        | 17.28               | 19,522                   |
| 1977                        | 2,735,451.49            | 2,205,868                    | 2,826,569                     | 455,973                        | 18.04               | 25,276                   |
| 1978                        | 3,228,541.59            | 2,549,256                    | 3,266,582                     | 607,668                        | 18.81               | 32,306                   |
| 1979                        | 3,537,919.46            | 2,732,576                    | 3,501,486                     | 744,017                        | 19.60               | 37,960                   |
| 1980                        | 3,658,382.94            | 2,761,743                    | 3,538,860                     | 851,200                        | 20.40               | 41,725                   |
| 1981                        | 4,660,163.04            | 3,435,621                    | 4,402,358                     | 1,189,838                      | 21.21               | 56,098                   |
| 1982                        | 4,774,144.43            | 3,433,202                    | 4,399,258                     | 1,329,715                      | 22.04               | 60,332                   |
| 1983                        | 5,732,687.61            | 4,017,467                    | 5,147,928                     | 1,731,297                      | 22.88               | 75,669                   |
| 1984                        | 6,347,909.29            | 4,330,925                    | 5,549,589                     | 2,067,902                      | 23.73               | 87,143                   |
| 1985                        | 5,523,890.86            | 3,663,864                    | 4,694,826                     | 1,933,843                      | 24.60               | 78,612                   |
| 1986                        | 4,491,621.90            | 2,893,916                    | 3,708,225                     | 1,681,721                      | 25.47               | 66,028                   |
| 1987                        | 3,963,653.93            | 2,476,792                    | 3,173,728                     | 1,582,657                      | 26.36               | 60,040                   |
| 1988                        | 3,129,373.91            | 1,894,711                    | 2,427,857                     | 1,327,392                      | 27.25               | 48,712                   |
| 1989                        | 2,885,154.33            | 1,689,546                    | 2,164,961                     | 1,297,224                      | 28.16               | 46,066                   |
| 1990                        | 3,364,622.94            | 1,902,775                    | 2,438,190                     | 1,599,358                      | 29.08               | 54,999                   |
| 1991                        | 3,319,523.04            | 1,810,667                    | 2,320,164                     | 1,663,264                      | 30.00               | 55,442                   |
| 1992                        | 3,799,863.75            | 1,995,567                    | 2,557,092                     | 2,002,744                      | 30.93               | 64,751                   |
| 1993                        | 3,967,418.40            | 2,002,197                    | 2,565,588                     | 2,195,314                      | 31.87               | 68,883                   |
| 1994                        | 6,712,872.41            | 3,248,520                    | 4,162,609                     | 3,892,838                      | 32.82               | 118,612                  |
| 1995                        | 6,127,416.28            | 2,838,219                    | 3,636,855                     | 3,716,045                      | 33.77               | 110,040                  |
| 1996                        | 6,187,057.27            | 2,736,288                    | 3,506,242                     | 3,918,227                      | 34.73               | 112,820                  |
| 1997                        | 6,882,666.21            | 2,898,236                    | 3,713,760                     | 4,545,439                      | 35.70               | 127,323                  |
| 1998                        | 4,975,621.45            | 1,989,870                    | 2,549,792                     | 3,420,954                      | 36.67               | 93,290                   |
| 1999                        | 1,481,100.78            | 560,994                      | 718,850                       | 1,058,471                      | 37.64               | 28,121                   |
| 2000                        | 7,302,469.01            | 2,609,786                    | 3,344,145                     | 5,418,818                      | 38.62               | 140,311                  |
| 2001                        | 7,701,091.05            | 2,587,567                    | 3,315,673                     | 5,925,636                      | 39.60               | 149,637                  |
| 2002                        | 7,628,432.80            | 2,400,027                    | 3,075,362                     | 6,078,757                      | 40.58               | 149,797                  |
| 2003                        | 6,782,331.65            | 1,988,797                    | 2,548,418                     | 5,590,380                      | 41.56               | 134,513                  |
| 2004                        | 6,937,699.82            | 1,884,501                    | 2,414,774                     | 5,910,466                      | 42.55               | 138,906                  |
| 2005                        | 9,871,197.47            | 2,468,115                    | 3,162,609                     | 8,682,828                      | 43.54               | 199,422                  |
| 2006                        | 10,333,185.70           | 2,360,430                    | 3,024,623                     | 9,375,200                      | 44.53               | 210,537                  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 369.0 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 55-R4                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -20                                    |                         |                              |                               |                                |                     |                          |
| 2007   | 11,991,008.06           | 2,477,534                    | 3,174,679                     | 11,214,531                     | 45.53               | 246,311                  |
| 2008   | 15,288,506.39           | 2,828,618                    | 3,624,553                     | 14,721,655                     | 46.52               | 316,459                  |
| 2009   | 12,705,002.91           | 2,073,456                    | 2,656,898                     | 12,589,105                     | 47.52               | 264,922                  |
| 2010   | 3,878,277.51            | 549,164                      | 703,691                       | 3,950,242                      | 48.51               | 81,431                   |
| 2011   | 7,221,009.82            | 864,961                      | 1,108,350                     | 7,556,862                      | 49.51               | 152,633                  |
| 2012   | 17,262,805.27           | 1,691,203                    | 2,167,085                     | 18,548,281                     | 50.51               | 367,220                  |
| 2013   | 32,461.96               | 2,479                        | 3,177                         | 35,777                         | 51.50               | 695                      |
| 2014   | 25,330.92               | 1,382                        | 1,771                         | 28,626                         | 52.50               | 545                      |
| 2015   | 3,606,785.91            | 118,028                      | 151,239                       | 4,176,904                      | 53.50               | 78,073                   |
| 2016   | 2,698,155.52            | 29,431                       | 37,712                        | 3,200,075                      | 54.50               | 58,717                   |
|  | 244,430,623.56          | 97,242,807                   | 124,565,148                   | 168,751,600                    |                     | 4,298,910                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 39.3 1.76                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 370.0 METERS - SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 15-S2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 2008   | 2,110,804.39            | 1,233,687                    | 1,317,100                     | 1,004,785                      | 7.03                | 142,928                  |
| 2010   | 23,350,060.61           | 10,804,937                   | 11,535,488                    | 14,149,579                     | 8.69                | 1,628,260                |
| 2011   | 40,598,319.08           | 16,076,934                   | 17,163,940                    | 27,494,211                     | 9.60                | 2,863,980                |
| 2012   | 38,112,597.36           | 12,465,220                   | 13,308,027                    | 28,615,830                     | 10.54               | 2,714,974                |
| 2013   | 9,695,310.29            | 2,474,243                    | 2,641,534                     | 8,023,307                      | 11.52               | 696,468                  |
| 2014   | 12,014,225.87           | 2,202,652                    | 2,351,579                     | 10,864,069                     | 12.50               | 869,126                  |
| 2015   | 8,651,454.82            | 951,660                      | 1,016,004                     | 8,500,596                      | 13.50               | 629,674                  |
| 2016   | 8,804,597.54            | 322,803                      | 344,629                       | 9,340,428                      | 14.50               | 644,167                  |
|  | 143,337,369.96          | 46,532,136                   | 49,678,301                    | 107,992,806                    |                     | 10,189,577               |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 10.6 7.11                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 370.1 METERS - METERING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 13-L0 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10   |                         |                              |                               |                                |                     |                          |
| 1958                        | 483,185.62              | 531,504                      | 531,504                       |                                |                     |                          |
| 1959                        | 101,271.99              | 111,399                      | 111,399                       |                                |                     |                          |
| 1960                        | 180,661.25              | 198,727                      | 198,727                       |                                |                     |                          |
| 1961                        | 185,824.25              | 204,407                      | 204,407                       |                                |                     |                          |
| 1962                        | 176,306.13              | 193,937                      | 193,937                       |                                |                     |                          |
| 1963                        | 179,923.21              | 197,916                      | 197,916                       |                                |                     |                          |
| 1964                        | 197,184.83              | 208,895                      | 216,903                       |                                |                     |                          |
| 1965                        | 192,140.46              | 201,275                      | 211,355                       |                                |                     |                          |
| 1966                        | 214,160.26              | 221,442                      | 235,576                       |                                |                     |                          |
| 1967                        | 250,539.20              | 256,089                      | 275,351                       | 242                            | 0.92                | 242                      |
| 1968                        | 249,024.64              | 252,435                      | 271,422                       | 2,505                          | 1.02                | 2,456                    |
| 1969                        | 224,009.52              | 224,613                      | 241,508                       | 4,902                          | 1.15                | 4,263                    |
| 1970                        | 203,888.66              | 202,368                      | 217,590                       | 6,688                          | 1.27                | 5,266                    |
| 1971                        | 208,756.00              | 205,079                      | 220,504                       | 9,128                          | 1.39                | 6,567                    |
| 1972                        | 203,971.04              | 198,135                      | 213,038                       | 11,330                         | 1.52                | 7,454                    |
| 1973                        | 185,682.77              | 178,485                      | 191,910                       | 12,341                         | 1.64                | 7,525                    |
| 1974                        | 194,387.02              | 184,713                      | 198,607                       | 15,219                         | 1.77                | 8,598                    |
| 1975                        | 207,701.86              | 195,081                      | 209,754                       | 18,718                         | 1.90                | 9,852                    |
| 1976                        | 218,583.83              | 202,712                      | 217,959                       | 22,483                         | 2.04                | 11,021                   |
| 1977                        | 106,816.13              | 97,885                       | 105,248                       | 12,250                         | 2.17                | 5,645                    |
| 1978                        | 199,705.72              | 180,642                      | 194,229                       | 25,447                         | 2.31                | 11,016                   |
| 1979                        | 218,032.57              | 194,452                      | 209,078                       | 30,758                         | 2.46                | 12,503                   |
| 1980                        | 210,578.90              | 185,309                      | 199,247                       | 32,390                         | 2.60                | 12,458                   |
| 1981                        | 175,232.42              | 151,980                      | 163,412                       | 29,344                         | 2.75                | 10,671                   |
| 1982                        | 188,295.66              | 160,920                      | 173,024                       | 34,101                         | 2.90                | 11,759                   |
| 1983                        | 184,290.92              | 155,004                      | 166,663                       | 36,057                         | 3.06                | 11,783                   |
| 1984                        | 191,555.29              | 158,520                      | 170,443                       | 40,268                         | 3.22                | 12,506                   |
| 1985                        | 182,507.70              | 148,561                      | 159,735                       | 41,023                         | 3.38                | 12,137                   |
| 1986                        | 204,052.61              | 163,163                      | 175,436                       | 49,022                         | 3.55                | 13,809                   |
| 1987                        | 198,262.03              | 155,514                      | 167,211                       | 50,877                         | 3.73                | 13,640                   |
| 1988                        | 219,794.37              | 169,242                      | 181,972                       | 59,802                         | 3.90                | 15,334                   |
| 1989                        | 225,501.12              | 170,200                      | 183,002                       | 65,049                         | 4.08                | 15,943                   |
| 1990                        | 215,984.27              | 159,546                      | 171,547                       | 66,036                         | 4.27                | 15,465                   |
| 1991                        | 201,027.23              | 145,265                      | 156,191                       | 64,939                         | 4.46                | 14,560                   |
| 1992                        | 212,041.85              | 149,637                      | 160,892                       | 72,354                         | 4.66                | 15,527                   |
| 1993                        | 211,510.75              | 145,502                      | 156,446                       | 76,216                         | 4.87                | 15,650                   |
| 1994                        | 282,874.08              | 189,569                      | 203,828                       | 107,333                        | 5.08                | 21,129                   |
| 1995                        | 236,250.04              | 154,127                      | 165,720                       | 94,155                         | 5.29                | 17,799                   |
| 1996                        | 219,005.33              | 138,612                      | 149,038                       | 91,868                         | 5.52                | 16,643                   |
| 1997                        | 217,398.35              | 133,365                      | 143,396                       | 95,742                         | 5.75                | 16,651                   |
| 1998                        | 220,031.15              | 130,512                      | 140,329                       | 101,705                        | 5.99                | 16,979                   |
| 1999                        | 205,504.12              | 117,548                      | 126,390                       | 99,665                         | 6.24                | 15,972                   |
| 2000                        | 8,636.39                | 4,757                        | 5,115                         | 4,385                          | 6.49                | 676                      |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 370.1 METERS - METERING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 13-L0                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -10                                    |                         |                              |                               |                                |                     |                          |
| 2001   | 829,315.16              | 437,878                      | 470,814                       | 441,433                        | 6.76                | 65,301                   |
| 2002   | 634,077.74              | 320,306                      | 344,399                       | 353,087                        | 7.03                | 50,226                   |
| 2003   | 1,813,365.73            | 871,525                      | 937,079                       | 1,057,623                      | 7.32                | 144,484                  |
| 2004   | 1,282,158.13            | 583,683                      | 627,586                       | 782,788                        | 7.62                | 102,728                  |
| 2005   | 1,370,818.14            | 589,242                      | 633,563                       | 874,337                        | 7.92                | 110,396                  |
| 2006   | 1,810,475.74            | 729,196                      | 784,044                       | 1,207,479                      | 8.24                | 146,539                  |
| 2007   | 1,658,487.74            | 621,679                      | 668,440                       | 1,155,897                      | 8.57                | 134,877                  |
| 2008   | 2,881,420.79            | 994,767                      | 1,069,591                     | 2,099,972                      | 8.92                | 235,423                  |
| 2009   | 2,356,768.92            | 741,828                      | 797,626                       | 1,794,820                      | 9.28                | 193,407                  |
| 2010   | 1,539,694.51            | 436,440                      | 469,268                       | 1,224,396                      | 9.65                | 126,880                  |
| 2011   | 2,381,170.34            | 596,386                      | 641,244                       | 1,978,043                      | 10.04               | 197,016                  |
| 2012   | 3,293,564.96            | 710,636                      | 764,088                       | 2,858,833                      | 10.45               | 273,573                  |
| 2013   | 2,635,050.70            | 468,233                      | 503,452                       | 2,395,104                      | 10.90               | 219,734                  |
| 2014   | 2,016,714.02            | 274,747                      | 295,413                       | 1,922,972                      | 11.39               | 168,830                  |
| 2015   | 1,153,098.93            | 103,426                      | 111,205                       | 1,157,204                      | 11.94               | 96,918                   |
| 2016   | 701,784.22              | 23,753                       | 25,540                        | 746,423                        | 12.60               | 59,240                   |
|  | 37,150,057.31           | 16,232,769                   | 17,330,311                    | 23,534,752                     |                     | 2,715,071                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 8.7 7.31                 |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 371.0 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 7-R4                                   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2010   | 69,479.81               | 56,675                       | 69,480                        |                                |                     |                          |
| 2011   | 436,865.71              | 315,168                      | 436,433                       | 433                            | 1.95                | 222                      |
| 2012   | 13,723,058.93           | 8,410,314                    | 11,646,286                    | 2,076,773                      | 2.71                | 766,337                  |
| 2013   | 12,491,817.59           | 6,103,127                    | 8,451,380                     | 4,040,438                      | 3.58                | 1,128,614                |
| 2014   | 11,382,963.52           | 4,016,593                    | 5,562,027                     | 5,820,937                      | 4.53                | 1,284,975                |
| 2015   | 10,262,871.31           | 2,184,555                    | 3,025,089                     | 7,237,782                      | 5.51                | 1,313,572                |
| 2016   | 5,359,268.78            | 382,813                      | 530,105                       | 4,829,164                      | 6.50                | 742,948                  |
|  | 53,726,325.65           | 21,469,245                   | 29,720,800                    | 24,005,526                     |                     | 5,236,668                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 4.6 9.75                 |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 373.0 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 27-L1 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40   |                         |                              |                               |                                |                     |                          |
| 1958                        | 14,914,192.19           | 17,090,590                   | 16,070,368                    | 4,809,501                      | 4.90                | 981,531                  |
| 1959                        | 34,554.30               | 39,238                       | 36,896                        | 11,480                         | 5.10                | 2,251                    |
| 1960                        | 28,341.48               | 31,904                       | 29,999                        | 9,679                          | 5.29                | 1,830                    |
| 1961                        | 52,785.08               | 58,873                       | 55,359                        | 18,540                         | 5.49                | 3,377                    |
| 1962                        | 29,365.18               | 32,432                       | 30,496                        | 10,615                         | 5.70                | 1,862                    |
| 1963                        | 55,782.82               | 61,030                       | 57,387                        | 20,709                         | 5.90                | 3,510                    |
| 1964                        | 37,582.71               | 40,709                       | 38,279                        | 14,337                         | 6.11                | 2,346                    |
| 1965                        | 24,538.79               | 26,313                       | 24,742                        | 9,612                          | 6.32                | 1,521                    |
| 1966                        | 29,021.88               | 30,789                       | 28,951                        | 11,680                         | 6.54                | 1,786                    |
| 1967                        | 26,126.49               | 27,419                       | 25,782                        | 10,795                         | 6.76                | 1,597                    |
| 1968                        | 20,857.90               | 21,652                       | 20,359                        | 8,842                          | 6.98                | 1,267                    |
| 1969                        | 23,302.43               | 23,924                       | 22,496                        | 10,127                         | 7.20                | 1,407                    |
| 1970                        | 90,184.78               | 91,514                       | 86,051                        | 40,208                         | 7.43                | 5,412                    |
| 1971                        | 681,287.64              | 683,209                      | 642,425                       | 311,378                        | 7.66                | 40,650                   |
| 1972                        | 1,205,583.40            | 1,194,603                    | 1,123,291                     | 564,526                        | 7.89                | 71,550                   |
| 1973                        | 409,252.04              | 400,431                      | 376,527                       | 196,426                        | 8.13                | 24,161                   |
| 1974                        | 336,570.77              | 325,127                      | 305,719                       | 165,480                        | 8.37                | 19,771                   |
| 1975                        | 482,096.79              | 459,705                      | 432,263                       | 242,673                        | 8.61                | 28,185                   |
| 1976                        | 176,251.00              | 165,780                      | 155,884                       | 90,867                         | 8.86                | 10,256                   |
| 1977                        | 444,860.56              | 412,664                      | 388,030                       | 234,775                        | 9.11                | 25,771                   |
| 1978                        | 511,599.50              | 467,676                      | 439,758                       | 276,481                        | 9.37                | 29,507                   |
| 1979                        | 934,839.71              | 841,975                      | 791,713                       | 517,063                        | 9.63                | 53,693                   |
| 1980                        | 581,634.80              | 516,015                      | 485,212                       | 329,077                        | 9.89                | 33,274                   |
| 1981                        | 714,056.09              | 623,499                      | 586,279                       | 413,400                        | 10.16               | 40,689                   |
| 1982                        | 1,693,613.08            | 1,455,118                    | 1,368,255                     | 1,002,803                      | 10.43               | 96,146                   |
| 1983                        | 1,606,183.26            | 1,356,682                    | 1,275,695                     | 972,962                        | 10.71               | 90,846                   |
| 1984                        | 1,296,231.82            | 1,076,059                    | 1,011,824                     | 802,901                        | 10.99               | 73,057                   |
| 1985                        | 3,854,133.05            | 3,141,535                    | 2,954,001                     | 2,441,785                      | 11.28               | 216,470                  |
| 1986                        | 1,992,537.70            | 1,593,141                    | 1,498,038                     | 1,291,515                      | 11.58               | 111,530                  |
| 1987                        | 1,453,035.25            | 1,139,932                    | 1,071,884                     | 962,365                        | 11.87               | 81,075                   |
| 1988                        | 573,223.79              | 440,492                      | 414,197                       | 388,316                        | 12.18               | 31,881                   |
| 1989                        | 1,714,258.73            | 1,289,764                    | 1,212,772                     | 1,187,190                      | 12.49               | 95,051                   |
| 1990                        | 1,980,719.17            | 1,458,407                    | 1,371,347                     | 1,401,660                      | 12.80               | 109,505                  |
| 1991                        | 2,068,579.12            | 1,488,752                    | 1,399,881                     | 1,496,130                      | 13.12               | 114,034                  |
| 1992                        | 2,311,008.45            | 1,623,691                    | 1,526,765                     | 1,708,647                      | 13.45               | 127,037                  |
| 1993                        | 2,452,078.74            | 1,680,856                    | 1,580,517                     | 1,852,393                      | 13.78               | 134,426                  |
| 1994                        | 3,400,575.67            | 2,271,095                    | 2,135,522                     | 2,625,284                      | 14.12               | 185,927                  |
| 1995                        | 3,082,120.97            | 2,002,448                    | 1,882,912                     | 2,432,057                      | 14.47               | 168,076                  |
| 1996                        | 4,954,501.57            | 3,126,469                    | 2,939,835                     | 3,996,467                      | 14.83               | 269,485                  |
| 1997                        | 6,551,220.59            | 4,011,797                    | 3,772,313                     | 5,399,396                      | 15.19               | 355,457                  |
| 1998                        | 5,136,948.73            | 3,047,135                    | 2,865,236                     | 4,326,492                      | 15.56               | 278,052                  |
| 1999                        | 7,658,253.30            | 4,395,837                    | 4,133,428                     | 6,588,127                      | 15.93               | 413,567                  |
| 2000                        | 5,992,136.29            | 3,318,349                    | 3,120,260                     | 5,268,731                      | 16.32               | 322,839                  |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 373.0 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 27-L1                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -40                                    |                         |                              |                               |                                |                     |                          |
| 2001   | 6,834,412.24            | 3,646,528                    | 3,428,849                     | 6,139,328                      | 16.71               | 367,404                  |
| 2002   | 7,192,783.09            | 3,688,603                    | 3,468,412                     | 6,601,484                      | 17.11               | 385,826                  |
| 2003   | 7,537,435.67            | 3,697,248                    | 3,476,541                     | 7,075,869                      | 17.54               | 403,413                  |
| 2004   | 7,971,955.43            | 3,720,209                    | 3,498,131                     | 7,662,607                      | 18.00               | 425,700                  |
| 2005   | 10,235,404.13           | 4,521,838                    | 4,251,907                     | 10,077,659                     | 18.48               | 545,328                  |
| 2006   | 11,993,420.00           | 4,968,898                    | 4,672,280                     | 12,118,508                     | 19.01               | 637,481                  |
| 2007   | 13,587,421.52           | 5,234,772                    | 4,922,282                     | 14,100,108                     | 19.57               | 720,496                  |
| 2008   | 12,781,303.22           | 4,519,801                    | 4,249,992                     | 13,643,833                     | 20.18               | 676,107                  |
| 2009   | 10,775,828.48           | 3,447,489                    | 3,241,691                     | 11,844,469                     | 20.83               | 568,625                  |
| 2010   | 8,907,207.85            | 2,530,930                    | 2,379,846                     | 10,090,245                     | 21.52               | 468,878                  |
| 2011   | 7,657,455.20            | 1,882,080                    | 1,769,729                     | 8,950,708                      | 22.26               | 402,098                  |
| 2012   | 9,569,798.67            | 1,965,043                    | 1,847,740                     | 11,549,978                     | 23.04               | 501,301                  |
| 2013   | 10,093,618.19           | 1,643,443                    | 1,545,338                     | 12,585,727                     | 23.86               | 527,482                  |
| 2014   | 10,018,313.13           | 1,184,325                    | 1,113,627                     | 12,912,011                     | 24.72               | 522,331                  |
| 2015   | 11,184,041.24           | 806,056                      | 757,938                       | 14,899,720                     | 25.61               | 581,793                  |
| 2016   | 11,288,565.40           | 275,147                      | 258,722                       | 15,545,270                     | 26.53               | 585,951                  |
|  | 239,244,991.07          | 111,317,040                  | 104,671,973                   | 230,271,014                    |                     | 12,981,879               |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 17.7 5.43                |

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 389.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 50-R4                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 1984   | 147,722.62              | 91,293                       | 89,741                        | 57,982                         | 19.10               | 3,036                    |
| 1987   | 103.00                  | 58                           | 57                            | 46                             | 21.61               | 2                        |
|  | 147,825.62              | 91,351                       | 89,798                        | 58,028                         |                     | 3,038                    |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 19.1 2.06                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-R2.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5      |                         |                              |                               |                                |                     |                          |
| 1959                          | 4,643,833.19            | 4,371,356                    | 4,876,025                     |                                |                     |                          |
| 1960                          | 13,421.04               | 12,553                       | 14,092                        |                                |                     |                          |
| 1961                          | 459,122.90              | 426,640                      | 482,079                       |                                |                     |                          |
| 1962                          | 95,028.16               | 87,731                       | 99,166                        | 614                            | 4.83                | 127                      |
| 1963                          | 22,870.51               | 20,964                       | 23,697                        | 317                            | 5.08                | 62                       |
| 1964                          | 45,645.07               | 41,553                       | 46,969                        | 958                            | 5.32                | 180                      |
| 1965                          | 21,933.97               | 19,818                       | 22,401                        | 630                            | 5.58                | 113                      |
| 1966                          | 301,764.56              | 270,592                      | 305,862                       | 10,991                         | 5.84                | 1,882                    |
| 1967                          | 49,501.50               | 44,024                       | 49,762                        | 2,215                          | 6.12                | 362                      |
| 1968                          | 27,830.15               | 24,546                       | 27,745                        | 1,477                          | 6.40                | 231                      |
| 1969                          | 135,923.33              | 118,778                      | 134,260                       | 8,459                          | 6.71                | 1,261                    |
| 1970                          | 82,581.56               | 71,493                       | 80,812                        | 5,899                          | 7.02                | 840                      |
| 1971                          | 164,149.09              | 140,643                      | 158,975                       | 13,382                         | 7.36                | 1,818                    |
| 1972                          | 348,794.01              | 295,642                      | 334,177                       | 32,057                         | 7.71                | 4,158                    |
| 1973                          | 118,442.66              | 99,243                       | 112,179                       | 12,186                         | 8.08                | 1,508                    |
| 1974                          | 696,649.43              | 576,408                      | 651,540                       | 79,942                         | 8.48                | 9,427                    |
| 1975                          | 643,174.72              | 525,241                      | 593,703                       | 81,630                         | 8.89                | 9,182                    |
| 1976                          | 49,303.28               | 39,693                       | 44,867                        | 6,901                          | 9.33                | 740                      |
| 1977                          | 177,023.22              | 140,382                      | 158,680                       | 27,194                         | 9.79                | 2,778                    |
| 1978                          | 251,843.55              | 196,542                      | 222,160                       | 42,276                         | 10.27               | 4,116                    |
| 1979                          | 236,053.02              | 181,121                      | 204,729                       | 43,127                         | 10.77               | 4,004                    |
| 1980                          | 649,118.42              | 489,030                      | 552,772                       | 128,802                        | 11.30               | 11,398                   |
| 1981                          | 129,019.42              | 95,371                       | 107,802                       | 27,668                         | 11.84               | 2,337                    |
| 1982                          | 216,696.10              | 156,939                      | 177,395                       | 50,136                         | 12.41               | 4,040                    |
| 1983                          | 803,598.95              | 569,762                      | 644,027                       | 199,752                        | 12.99               | 15,377                   |
| 1984                          | 577,059.95              | 400,054                      | 452,199                       | 153,714                        | 13.59               | 11,311                   |
| 1985                          | 548,995.10              | 371,663                      | 420,107                       | 156,338                        | 14.21               | 11,002                   |
| 1986                          | 14,790,125.50           | 9,764,256                    | 11,036,974                    | 4,492,658                      | 14.85               | 302,536                  |
| 1987                          | 5,360,676.03            | 3,447,585                    | 3,896,959                     | 1,731,751                      | 15.50               | 111,726                  |
| 1988                          | 5,979,184.16            | 3,740,204                    | 4,227,719                     | 2,050,424                      | 16.17               | 126,804                  |
| 1989                          | 20,882.27               | 12,684                       | 14,337                        | 7,589                          | 16.86               | 450                      |
| 1990                          | 5,308,526.42            | 3,126,987                    | 3,534,573                     | 2,039,380                      | 17.56               | 116,138                  |
| 1991                          | 2,352,196.00            | 1,341,722                    | 1,516,608                     | 953,198                        | 18.27               | 52,173                   |
| 1992                          | 770,359.47              | 424,661                      | 480,013                       | 328,864                        | 19.00               | 17,309                   |
| 1993                          | 8,253,151.30            | 4,389,232                    | 4,961,345                     | 3,704,464                      | 19.74               | 187,663                  |
| 1994                          | 1,513,386.17            | 775,062                      | 876,087                       | 712,968                        | 20.49               | 34,796                   |
| 1995                          | 2,015,138.26            | 991,826                      | 1,121,105                     | 994,790                        | 21.25               | 46,814                   |
| 1996                          | 2,206,046.15            | 1,040,620                    | 1,176,259                     | 1,140,089                      | 22.03               | 51,752                   |
| 1997                          | 13,979,158.22           | 6,304,251                    | 7,125,976                     | 7,552,140                      | 22.82               | 330,944                  |
| 1998                          | 1,693,320.00            | 728,085                      | 822,987                       | 954,999                        | 23.62               | 40,432                   |
| 1999                          | 494,528.37              | 202,120                      | 228,465                       | 290,790                        | 24.43               | 11,903                   |
| 2000                          | 645,507.05              | 249,932                      | 282,509                       | 395,273                        | 25.25               | 15,654                   |
| 2001                          | 723,166.61              | 264,245                      | 298,688                       | 460,637                        | 26.08               | 17,662                   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 40-R2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. -5                                     |                         |                              |                               |                                |                     |                          |
| 2002   | 28,926.48               | 9,932                        | 11,227                        | 19,146                         | 26.92               | 711                      |
| 2003   | 1,656,738.32            | 531,875                      | 601,202                       | 1,138,373                      | 27.77               | 40,993                   |
| 2004   | 290,301.78              | 86,644                       | 97,938                        | 206,879                        | 28.63               | 7,226                    |
| 2005   | 2,073,232.05            | 571,435                      | 645,918                       | 1,530,976                      | 29.50               | 51,897                   |
| 2006   | 4,363,638.40            | 1,103,073                    | 1,246,853                     | 3,334,967                      | 30.37               | 109,811                  |
| 2007   | 4,243,076.54            | 973,468                      | 1,100,354                     | 3,354,876                      | 31.26               | 107,322                  |
| 2008   | 791,101.27              | 163,016                      | 184,264                       | 646,392                        | 32.15               | 20,106                   |
| 2009   | 4,085,958.09            | 745,432                      | 842,595                       | 3,447,661                      | 33.05               | 104,317                  |
| 2010   | 2,367,181.51            | 375,317                      | 424,238                       | 2,061,303                      | 33.96               | 60,698                   |
| 2011   | 25,525,398.39           | 3,437,314                    | 3,885,349                     | 22,916,319                     | 34.87               | 657,193                  |
| 2012   | 20,617,722.23           | 2,278,516                    | 2,575,508                     | 19,073,100                     | 35.79               | 532,917                  |
| 2013   | 5,739,604.89            | 494,180                      | 558,594                       | 5,467,991                      | 36.72               | 148,910                  |
| 2014   | 5,030,158.48            | 310,298                      | 350,744                       | 4,930,922                      | 37.65               | 130,967                  |
| 2015   | 22,953,937.71           | 849,583                      | 960,321                       | 23,141,314                     | 38.59               | 599,671                  |
| 2016   | 1,495,144.99            | 18,446                       | 20,850                        | 1,549,052                      | 39.53               | 39,187                   |
|  | 178,876,849.97          | 58,539,783                   | 66,104,741                    | 121,715,951                    |                     | 4,174,936                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 29.2 2.33                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 391.0 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 15-SQUARE                                   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2001   | 17,535.82               | 17,536                       | 17,536                        |                                |                     |                          |
| 2002   | 4,370.00                | 4,224                        | 4,213                         | 157                            | 0.50                | 157                      |
| 2003   | 466,888.09              | 420,199                      | 419,113                       | 47,775                         | 1.50                | 31,850                   |
| 2004   | 14,010.59               | 11,675                       | 11,645                        | 2,366                          | 2.50                | 946                      |
| 2005   | 154,626.53              | 118,548                      | 118,242                       | 36,385                         | 3.50                | 10,396                   |
| 2006   | 1,621.39                | 1,135                        | 1,132                         | 489                            | 4.50                | 109                      |
| 2007   | 183,522.23              | 116,230                      | 115,930                       | 67,592                         | 5.50                | 12,289                   |
| 2008   | 426,945.11              | 241,937                      | 241,312                       | 185,633                        | 6.50                | 28,559                   |
| 2009   | 1,748,695.80            | 874,348                      | 872,089                       | 876,607                        | 7.50                | 116,881                  |
| 2010   | 827,795.86              | 358,709                      | 357,782                       | 470,014                        | 8.50                | 55,296                   |
| 2011   | 4,024,324.81            | 1,475,599                    | 1,471,786                     | 2,552,539                      | 9.50                | 268,688                  |
| 2012   | 3,066,508.75            | 919,953                      | 917,576                       | 2,148,933                      | 10.50               | 204,660                  |
| 2013   | 755,184.23              | 176,207                      | 175,752                       | 579,432                        | 11.50               | 50,385                   |
| 2014   | 787,485.35              | 131,250                      | 130,911                       | 656,574                        | 12.50               | 52,526                   |
| 2015   | 1,356,167.15            | 135,617                      | 135,267                       | 1,220,900                      | 13.50               | 90,437                   |
| 2016   | 160,469.34              | 5,348                        | 5,334                         | 155,135                        | 14.50               | 10,699                   |
|  | 13,996,151.05           | 5,008,515                    | 4,995,620                     | 9,000,531                      |                     | 933,878                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 9.6 6.67                 |

## OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 5-SQUARE                                    |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2008   | 4,553.76                | 4,554                        | 4,554                         |                                |                     |                          |
| 2010   | 2.16                    | 2                            | 2                             |                                |                     |                          |
| 2011   | 335,411.06              | 335,411                      | 335,411                       |                                |                     |                          |
| 2012   | 205,673.33              | 185,106                      | 164,808                       | 40,865                         | 0.50                | 40,865                   |
| 2013   | 42,789.22               | 29,952                       | 26,668                        | 16,121                         | 1.50                | 10,747                   |
| 2014   | 84,868.14               | 42,434                       | 37,781                        | 47,087                         | 2.50                | 18,835                   |
| 2015   | 3,883,337.19            | 1,165,001                    | 1,037,251                     | 2,846,086                      | 3.50                | 813,167                  |
| 2016   | 11,593,380.58           | 1,159,338                    | 1,032,208                     | 10,561,173                     | 4.50                | 2,346,927                |
|  | 16,150,015.44           | 2,921,798                    | 2,638,683                     | 13,511,332                     |                     | 3,230,541                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 4.2 20.00                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS AND TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 10-S2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. +10                                    |                         |                              |                               |                                |                     |                          |
| 1985   | 0.10                    |                              |                               |                                |                     |                          |
| 1995   | 4,618.14                | 4,156                        | 4,156                         |                                |                     |                          |
| 1997   | 31,032.48               | 27,678                       | 27,929                        |                                |                     |                          |
| 1999   | 17,637.55               | 15,144                       | 15,874                        |                                |                     |                          |
| 2000   | 27,627.09               | 23,248                       | 24,864                        |                                |                     |                          |
| 2001   | 127,104.26              | 104,785                      | 114,394                       |                                |                     |                          |
| 2002   | 15,894.09               | 12,831                       | 14,305                        |                                |                     |                          |
| 2003   | 65,773.58               | 51,856                       | 59,196                        |                                |                     |                          |
| 2004   | 200,967.32              | 154,102                      | 180,871                       |                                |                     |                          |
| 2005   | 456,456.62              | 338,919                      | 408,758                       | 2,053                          | 1.75                | 1,173                    |
| 2006   | 413,320.48              | 294,987                      | 355,773                       | 16,215                         | 2.07                | 7,833                    |
| 2007   | 2,169,764.82            | 1,474,355                    | 1,778,164                     | 174,624                        | 2.45                | 71,275                   |
| 2008   | 1,839,408.74            | 1,173,727                    | 1,415,588                     | 239,880                        | 2.91                | 82,433                   |
| 2009   | 3,266,044.11            | 1,925,333                    | 2,322,072                     | 617,368                        | 3.45                | 178,947                  |
| 2010   | 3,976,598.77            | 2,118,732                    | 2,555,324                     | 1,023,615                      | 4.08                | 250,886                  |
| 2011   | 2,484,383.10            | 1,158,219                    | 1,396,884                     | 839,061                        | 4.82                | 174,079                  |
| 2012   | 2,259,076.51            | 884,428                      | 1,066,676                     | 966,493                        | 5.65                | 171,061                  |
| 2013   | 1,073,743.53            | 333,397                      | 402,098                       | 564,271                        | 6.55                | 86,148                   |
| 2014   | 1,380,264.88            | 309,317                      | 373,055                       | 869,183                        | 7.51                | 115,737                  |
| 2015   | 1,441,464.62            | 194,598                      | 234,697                       | 1,062,621                      | 8.50                | 125,014                  |
| 2016   | 971,188.03              | 43,703                       | 52,709                        | 821,360                        | 9.50                | 86,459                   |
|  | 22,222,368.82           | 10,643,515                   | 12,803,387                    | 7,196,745                      |                     | 1,351,045                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 5.3 6.08                 |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 13-L2.5                                |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. +10                                    |                         |                              |                               |                                |                     |                          |
| 1987   | 44,782.14               | 36,149                       | 40,304                        |                                |                     |                          |
| 1993   | 162,297.51              | 120,786                      | 145,313                       | 755                            | 2.25                | 336                      |
| 1996   | 93,724.83               | 65,990                       | 79,390                        | 4,962                          | 2.83                | 1,753                    |
| 1997   | 763,303.54              | 525,796                      | 632,566                       | 54,407                         | 3.05                | 17,838                   |
| 1998   | 911,988.27              | 613,064                      | 737,555                       | 83,234                         | 3.29                | 25,299                   |
| 1999   | 140,963.24              | 92,515                       | 111,301                       | 15,566                         | 3.52                | 4,422                    |
| 2000   | 722,363.98              | 462,091                      | 555,925                       | 94,203                         | 3.76                | 25,054                   |
| 2001   | 1,384,904.39            | 863,865                      | 1,039,285                     | 207,129                        | 3.99                | 51,912                   |
| 2002   | 713,553.34              | 434,717                      | 522,992                       | 119,206                        | 4.20                | 28,382                   |
| 2003   | 1,152,064.46            | 686,721                      | 826,169                       | 210,689                        | 4.39                | 47,993                   |
| 2004   | 1,354,356.26            | 789,483                      | 949,798                       | 269,123                        | 4.58                | 58,760                   |
| 2005   | 4,692,241.27            | 2,667,004                    | 3,208,576                     | 1,014,441                      | 4.79                | 211,783                  |
| 2006   | 587,632.16              | 323,425                      | 389,101                       | 139,768                        | 5.05                | 27,677                   |
| 2007   | 1,574,991.32            | 828,694                      | 996,972                       | 420,520                        | 5.40                | 77,874                   |
| 2008   | 7,653,723.98            | 3,783,289                    | 4,551,538                     | 2,336,814                      | 5.86                | 398,774                  |
| 2009   | 10,211,522.78           | 4,637,645                    | 5,579,383                     | 3,610,988                      | 6.44                | 560,712                  |
| 2010   | 7,881,789.77            | 3,213,973                    | 3,866,614                     | 3,226,997                      | 7.11                | 453,867                  |
| 2011   | 1,309,624.83            | 464,216                      | 558,481                       | 620,181                        | 7.88                | 78,703                   |
| 2012   | 3,664,729.41            | 1,085,885                    | 1,306,389                     | 1,991,867                      | 8.72                | 228,425                  |
| 2013   | 3,466,896.62            | 813,656                      | 978,880                       | 2,141,327                      | 9.61                | 222,823                  |
| 2014   | 1,849,761.52            | 315,027                      | 378,998                       | 1,285,787                      | 10.54               | 121,991                  |
| 2015   | 5,939,966.04            | 612,755                      | 737,184                       | 4,608,785                      | 11.51               | 400,416                  |
| 2016   | 3,088,740.35            | 106,914                      | 128,624                       | 2,651,242                      | 12.50               | 212,099                  |
|  | 59,365,922.01           | 23,543,660                   | 28,321,338                    | 25,107,992                     |                     | 3,256,893                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 7.7 5.49                 |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                   | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-------------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 23-S0.5 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. +10     |                         |                              |                               |                                |                     |                          |
| 1958                          | 900.00                  | 810                          | 810                           |                                |                     |                          |
| 1965                          | 12,522.16               | 11,270                       | 11,270                        |                                |                     |                          |
| 1970                          | 7,115.40                | 6,404                        | 6,404                         |                                |                     |                          |
| 1973                          | 11,135.66               | 9,634                        | 10,022                        |                                |                     |                          |
| 1975                          | 19,610.94               | 16,453                       | 17,650                        |                                |                     |                          |
| 1976                          | 3,375.38                | 2,787                        | 3,038                         |                                |                     |                          |
| 1977                          | 2,989.46                | 2,428                        | 2,691                         |                                |                     |                          |
| 1978                          | 2,101.46                | 1,680                        | 1,891                         |                                |                     |                          |
| 1979                          | 5,643.70                | 4,437                        | 5,079                         |                                |                     |                          |
| 1982                          | 37,943.35               | 28,329                       | 34,149                        |                                |                     |                          |
| 1983                          | 51,524.51               | 37,763                       | 45,667                        | 705                            | 4.27                | 165                      |
| 1985                          | 60,529.30               | 42,681                       | 51,614                        | 2,862                          | 4.98                | 575                      |
| 1987                          | 22,148.53               | 14,994                       | 18,132                        | 1,802                          | 5.70                | 316                      |
| 1989                          | 154,749.33              | 100,218                      | 121,193                       | 18,081                         | 6.45                | 2,803                    |
| 1990                          | 1,958.82                | 1,239                        | 1,498                         | 265                            | 6.84                | 39                       |
| 1991                          | 61,149.44               | 37,711                       | 45,604                        | 9,430                          | 7.24                | 1,302                    |
| 1992                          | 51,620.07               | 31,026                       | 37,520                        | 8,938                          | 7.64                | 1,170                    |
| 1993                          | 7,892.60                | 4,617                        | 5,583                         | 1,520                          | 8.05                | 189                      |
| 1997                          | 122,247.07              | 63,047                       | 76,242                        | 33,780                         | 9.82                | 3,440                    |
| 1998                          | 86,913.84               | 43,227                       | 52,274                        | 25,948                         | 10.29               | 2,522                    |
| 2000                          | 21,028.95               | 9,644                        | 11,662                        | 7,264                          | 11.28               | 644                      |
| 2001                          | 8,190.14                | 3,589                        | 4,340                         | 3,031                          | 11.80               | 257                      |
| 2002                          | 63,355.46               | 26,428                       | 31,959                        | 25,061                         | 12.34               | 2,031                    |
| 2003                          | 86,641.56               | 34,277                       | 41,451                        | 36,526                         | 12.89               | 2,834                    |
| 2004                          | 44,678.62               | 16,661                       | 20,148                        | 20,063                         | 13.47               | 1,489                    |
| 2005                          | 130,257.90              | 45,517                       | 55,043                        | 62,189                         | 14.07               | 4,420                    |
| 2006                          | 103,840.99              | 33,766                       | 40,833                        | 52,624                         | 14.69               | 3,582                    |
| 2007                          | 95,554.31               | 28,679                       | 34,681                        | 51,318                         | 15.33               | 3,348                    |
| 2008                          | 111,956.12              | 30,666                       | 37,084                        | 63,677                         | 16.00               | 3,980                    |
| 2009                          | 686,861.70              | 169,324                      | 204,763                       | 413,413                        | 16.70               | 24,755                   |
| 2010                          | 309,831.73              | 67,529                       | 81,663                        | 197,186                        | 17.43               | 11,313                   |
| 2011                          | 236,518.02              | 44,517                       | 53,834                        | 159,032                        | 18.19               | 8,743                    |
| 2012                          | 1,664,837.59            | 261,882                      | 316,693                       | 1,181,661                      | 18.98               | 62,258                   |
| 2013                          | 788,577.64              | 98,743                       | 119,409                       | 590,311                        | 19.80               | 29,814                   |
| 2014                          | 182,613.47              | 16,649                       | 20,134                        | 144,218                        | 20.67               | 6,977                    |
| 2015                          | 683,342.93              | 38,235                       | 46,237                        | 568,772                        | 21.57               | 26,369                   |
| 2016                          | 241,953.20              | 4,638                        | 5,609                         | 212,149                        | 22.51               | 9,425                    |
|                               | 6,184,111.35            | 1,391,499                    | 1,673,874                     | 3,891,826                      |                     | 214,760                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.1 3.47

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 393.0 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 25-SQUARE |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0    |                         |                              |                               |                                |                     |                          |
| 1991                       | 25,855.82               | 25,856                       | 25,856                        |                                |                     |                          |
| 1992                       | 1,614.03                | 1,582                        | 1,562                         | 52                             | 0.50                | 52                       |
| 1993                       | 13,061.20               | 12,278                       | 12,122                        | 939                            | 1.50                | 626                      |
| 1994                       | 26,468.04               | 23,821                       | 23,518                        | 2,950                          | 2.50                | 1,180                    |
| 1995                       | 185,353.48              | 159,404                      | 157,375                       | 27,978                         | 3.50                | 7,994                    |
| 1996                       | 5,934.87                | 4,867                        | 4,805                         | 1,130                          | 4.50                | 251                      |
| 1998                       | 47.14                   | 35                           | 35                            | 12                             | 6.50                | 2                        |
| 1999                       | 11,495.64               | 8,047                        | 7,945                         | 3,551                          | 7.50                | 473                      |
| 2001                       | 15,698.00               | 9,733                        | 9,609                         | 6,089                          | 9.50                | 641                      |
| 2004                       | 9,552.07                | 4,776                        | 4,715                         | 4,837                          | 12.50               | 387                      |
| 2005                       | 82,522.05               | 37,960                       | 37,477                        | 45,045                         | 13.50               | 3,337                    |
| 2006                       | 63,818.44               | 26,804                       | 26,463                        | 37,355                         | 14.50               | 2,576                    |
| 2007                       | 248,122.59              | 94,287                       | 93,087                        | 155,036                        | 15.50               | 10,002                   |
| 2010                       | 15,869.79               | 4,126                        | 4,073                         | 11,797                         | 18.50               | 638                      |
| 2011                       | 24,466.49               | 5,383                        | 5,315                         | 19,151                         | 19.50               | 982                      |
| 2015                       | 340,941.13              | 20,456                       | 20,195                        | 320,746                        | 23.50               | 13,649                   |
| 2016                       | 315,381.07              | 6,308                        | 6,228                         | 309,153                        | 24.50               | 12,618                   |
|                            | 1,386,201.85            | 445,723                      | 440,380                       | 945,822                        |                     | 55,408                   |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.1 4.00

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 394.0 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 25-SQUARE |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0    |                         |                              |                               |                                |                     |                          |
| 1991                       | 394,892.97              | 394,893                      | 394,893                       |                                |                     |                          |
| 1992                       | 475,782.52              | 466,267                      | 455,385                       | 20,398                         | 0.50                | 20,398                   |
| 1993                       | 274,071.84              | 257,628                      | 251,615                       | 22,457                         | 1.50                | 14,971                   |
| 1994                       | 290,005.04              | 261,005                      | 254,914                       | 35,091                         | 2.50                | 14,036                   |
| 1995                       | 119,033.53              | 102,369                      | 99,980                        | 19,054                         | 3.50                | 5,444                    |
| 1996                       | 124,549.58              | 102,131                      | 99,747                        | 24,803                         | 4.50                | 5,512                    |
| 1997                       | 341,733.33              | 266,552                      | 260,331                       | 81,402                         | 5.50                | 14,800                   |
| 1998                       | 214,030.42              | 158,383                      | 154,687                       | 59,343                         | 6.50                | 9,130                    |
| 1999                       | 284,186.50              | 198,931                      | 194,288                       | 89,898                         | 7.50                | 11,986                   |
| 2000                       | 251,385.60              | 165,914                      | 162,042                       | 89,344                         | 8.50                | 10,511                   |
| 2001                       | 479,011.48              | 296,987                      | 290,056                       | 188,955                        | 9.50                | 19,890                   |
| 2002                       | 84,877.83               | 49,229                       | 48,080                        | 36,798                         | 10.50               | 3,505                    |
| 2003                       | 143,999.93              | 77,760                       | 75,945                        | 68,055                         | 11.50               | 5,918                    |
| 2004                       | 447,681.74              | 223,841                      | 218,617                       | 229,065                        | 12.50               | 18,325                   |
| 2005                       | 337,626.15              | 155,308                      | 151,683                       | 185,943                        | 13.50               | 13,774                   |
| 2006                       | 509,493.59              | 213,987                      | 208,993                       | 300,501                        | 14.50               | 20,724                   |
| 2007                       | 725,956.47              | 275,863                      | 269,425                       | 456,531                        | 15.50               | 29,454                   |
| 2008                       | 717,688.16              | 244,014                      | 238,319                       | 479,369                        | 16.50               | 29,053                   |
| 2009                       | 690,361.78              | 207,109                      | 202,275                       | 488,087                        | 17.50               | 27,891                   |
| 2010                       | 634,543.84              | 164,981                      | 161,131                       | 473,413                        | 18.50               | 25,590                   |
| 2011                       | 573,120.68              | 126,087                      | 123,144                       | 449,977                        | 19.50               | 23,076                   |
| 2012                       | 220,036.32              | 39,607                       | 38,683                        | 181,353                        | 20.50               | 8,846                    |
| 2013                       | 390,095.54              | 54,613                       | 53,338                        | 336,758                        | 21.50               | 15,663                   |
| 2014                       | 634,285.47              | 63,429                       | 61,949                        | 572,336                        | 22.50               | 25,437                   |
| 2015                       | 1,715,087.07            | 102,905                      | 100,503                       | 1,614,584                      | 23.50               | 68,706                   |
| 2016                       | 535,713.80              | 10,714                       | 10,464                        | 525,250                        | 24.50               | 21,439                   |
|                            | 11,609,251.18           | 4,680,507                    | 4,580,487                     | 7,028,764                      |                     | 464,079                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1 4.00

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 395.0 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0    |                         |                              |                               |                                |                     |                          |
| 1996                       | 323,657.52              | 323,658                      | 323,658                       |                                |                     |                          |
| 1997                       | 168,837.00              | 164,616                      | 162,370                       | 6,467                          | 0.50                | 6,467                    |
| 1998                       | 531,471.40              | 491,611                      | 484,905                       | 46,566                         | 1.50                | 31,044                   |
| 1999                       | 1,428,338.28            | 1,249,796                    | 1,232,748                     | 195,590                        | 2.50                | 78,236                   |
| 2000                       | 343,265.60              | 283,194                      | 279,331                       | 63,935                         | 3.50                | 18,267                   |
| 2001                       | 781,166.49              | 605,404                      | 597,146                       | 184,020                        | 4.50                | 40,893                   |
| 2002                       | 455,473.85              | 330,219                      | 325,714                       | 129,760                        | 5.50                | 23,593                   |
| 2003                       | 156,999.70              | 105,975                      | 104,529                       | 52,471                         | 6.50                | 8,072                    |
| 2004                       | 658,870.50              | 411,794                      | 406,177                       | 252,694                        | 7.50                | 33,693                   |
| 2005                       | 113,367.38              | 65,186                       | 64,297                        | 49,070                         | 8.50                | 5,773                    |
| 2006                       | 182,576.12              | 95,852                       | 94,545                        | 88,031                         | 9.50                | 9,266                    |
| 2007                       | 490,873.59              | 233,165                      | 229,984                       | 260,890                        | 10.50               | 24,847                   |
| 2008                       | 222,120.41              | 94,401                       | 93,113                        | 129,007                        | 11.50               | 11,218                   |
| 2009                       | 233,166.86              | 87,438                       | 86,245                        | 146,922                        | 12.50               | 11,754                   |
| 2010                       | 246,682.78              | 80,172                       | 79,078                        | 167,605                        | 13.50               | 12,415                   |
| 2011                       | 3,830,100.89            | 1,053,278                    | 1,038,911                     | 2,791,190                      | 14.50               | 192,496                  |
| 2012                       | 349,125.19              | 78,553                       | 77,482                        | 271,643                        | 15.50               | 17,525                   |
| 2013                       | 209,184.53              | 36,607                       | 36,108                        | 173,077                        | 16.50               | 10,490                   |
| 2014                       | 570,071.45              | 71,259                       | 70,287                        | 499,784                        | 17.50               | 28,559                   |
| 2015                       | 595,251.09              | 44,644                       | 44,035                        | 551,216                        | 18.50               | 29,795                   |
| 2016                       | 180,562.41              | 4,514                        | 4,452                         | 176,110                        | 19.50               | 9,031                    |
|                            | 12,071,163.04           | 5,911,336                    | 5,835,115                     | 6,236,048                      |                     | 603,434                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.3 5.00

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 396.0 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                 | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|-----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 18-L2 |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. +15   |                         |                              |                               |                                |                     |                          |
| 1958                        | 1.83                    | 2                            | 2                             |                                |                     |                          |
| 1959                        | 39,835.14               | 33,860                       | 33,860                        |                                |                     |                          |
| 1960                        | 2,711.36                | 2,305                        | 2,305                         |                                |                     |                          |
| 1961                        | 2,518.44                | 2,141                        | 2,141                         |                                |                     |                          |
| 1962                        | 1,952.89                | 1,660                        | 1,660                         |                                |                     |                          |
| 1963                        | 2,855.48                | 2,427                        | 2,427                         |                                |                     |                          |
| 1964                        | 364.07                  | 309                          | 309                           |                                |                     |                          |
| 1965                        | 5,560.00                | 4,726                        | 4,726                         |                                |                     |                          |
| 1966                        | 452.06                  | 383                          | 384                           |                                |                     |                          |
| 1968                        | 17,742.79               | 14,646                       | 15,010                        | 71                             | 0.52                | 71                       |
| 1971                        | 4,278.06                | 3,428                        | 3,513                         | 123                            | 1.03                | 119                      |
| 1972                        | 42,745.11               | 33,911                       | 34,754                        | 1,579                          | 1.20                | 1,316                    |
| 1973                        | 70,755.95               | 55,531                       | 56,911                        | 3,232                          | 1.38                | 2,342                    |
| 1974                        | 16,933.33               | 13,146                       | 13,473                        | 920                            | 1.56                | 590                      |
| 1975                        | 12,802.47               | 9,830                        | 10,074                        | 808                            | 1.74                | 464                      |
| 1976                        | 26,447.22               | 20,082                       | 20,581                        | 1,899                          | 1.92                | 989                      |
| 1977                        | 1,785.85                | 1,340                        | 1,373                         | 145                            | 2.11                | 69                       |
| 1978                        | 14,929.32               | 11,068                       | 11,343                        | 1,347                          | 2.30                | 586                      |
| 1979                        | 1,275.02                | 934                          | 957                           | 127                            | 2.49                | 51                       |
| 1980                        | 19,478.06               | 14,082                       | 14,432                        | 2,124                          | 2.69                | 790                      |
| 1981                        | 7,821.03                | 5,580                        | 5,719                         | 929                            | 2.89                | 321                      |
| 1982                        | 49,120.40               | 34,585                       | 35,445                        | 6,307                          | 3.09                | 2,041                    |
| 1983                        | 36,017.49               | 25,002                       | 25,624                        | 4,991                          | 3.30                | 1,512                    |
| 1984                        | 11,035.87               | 7,546                        | 7,734                         | 1,646                          | 3.52                | 468                      |
| 1985                        | 21,860.48               | 14,731                       | 15,097                        | 3,484                          | 3.73                | 934                      |
| 1987                        | 119,405.48              | 77,869                       | 79,805                        | 21,690                         | 4.19                | 5,177                    |
| 1988                        | 75,271.05               | 48,269                       | 49,469                        | 14,511                         | 4.42                | 3,283                    |
| 1989                        | 14,887.80               | 9,378                        | 9,611                         | 3,044                          | 4.66                | 653                      |
| 1990                        | 25,061.33               | 15,491                       | 15,876                        | 5,426                          | 4.91                | 1,105                    |
| 1991                        | 297,990.39              | 180,823                      | 185,318                       | 67,974                         | 5.15                | 13,199                   |
| 1992                        | 48,707.97               | 28,981                       | 29,701                        | 11,701                         | 5.40                | 2,167                    |
| 1993                        | 312,347.22              | 182,013                      | 186,538                       | 78,957                         | 5.66                | 13,950                   |
| 1994                        | 190,597.68              | 108,816                      | 111,521                       | 50,487                         | 5.91                | 8,543                    |
| 1995                        | 4,792.57                | 2,680                        | 2,747                         | 1,327                          | 6.16                | 215                      |
| 1997                        | 51,901.71               | 27,818                       | 28,510                        | 15,606                         | 6.65                | 2,347                    |
| 1998                        | 100,470.57              | 52,711                       | 54,021                        | 31,379                         | 6.89                | 4,554                    |
| 1999                        | 119,168.46              | 61,170                       | 62,691                        | 38,602                         | 7.13                | 5,414                    |
| 2000                        | 447,371.21              | 224,570                      | 230,152                       | 150,114                        | 7.37                | 20,368                   |
| 2001                        | 115,233.12              | 56,429                       | 57,832                        | 40,116                         | 7.63                | 5,258                    |
| 2002                        | 13,573.03               | 6,474                        | 6,635                         | 4,902                          | 7.90                | 621                      |
| 2004                        | 155,351.30              | 69,326                       | 71,049                        | 61,000                         | 8.55                | 7,135                    |
| 2005                        | 25,188.02               | 10,764                       | 11,032                        | 10,378                         | 8.95                | 1,160                    |
| 2006                        | 1,530,293.52            | 620,744                      | 636,174                       | 664,575                        | 9.41                | 70,624                   |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 396.0 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. IOWA 18-L2                                  |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. +15                                    |                         |                              |                               |                                |                     |                          |
| 2007   | 1,445,259.06            | 549,396                      | 563,053                       | 665,417                        | 9.95                | 66,876                   |
| 2008   | 595,936.48              | 209,092                      | 214,290                       | 292,256                        | 10.57               | 27,650                   |
| 2009   | 1,195,530.93            | 379,948                      | 389,393                       | 626,808                        | 11.27               | 55,617                   |
| 2010   | 911,260.12              | 256,468                      | 262,843                       | 511,728                        | 12.04               | 42,502                   |
| 2011   | 1,278,324.89            | 310,283                      | 317,996                       | 768,580                        | 12.86               | 59,765                   |
| 2012   | 663,091.51              | 134,019                      | 137,350                       | 426,278                        | 13.72               | 31,070                   |
| 2013   | 166,741.16              | 26,692                       | 27,355                        | 114,375                        | 14.61               | 7,829                    |
| 2014   | 188,678.09              | 21,829                       | 22,372                        | 138,004                        | 15.55               | 8,875                    |
| 2015   | 255,227.60              | 17,959                       | 18,405                        | 198,538                        | 16.51               | 12,025                   |
| 2016   | 1,892,014.12            | 44,676                       | 45,787                        | 1,562,425                      | 17.50               | 89,281                   |
|  | 12,650,956.11           | 4,047,943                    | 4,147,380                     | 6,605,933                      |                     | 579,926                  |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 11.4 4.58                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 397.0 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)  | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|--|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 10-SQUARE                                   |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0                                      |                         |                              |                               |                                |                     |                          |
| 2001   | 36,098.74               | 36,099                       | 36,099                        |                                |                     |                          |
| 2003   | 1,537.40                | 1,537                        | 1,537                         |                                |                     |                          |
| 2004   | 67,993.95               | 67,994                       | 67,994                        |                                |                     |                          |
| 2007   | 174,397.18              | 165,677                      | 164,564                       | 9,833                          | 0.50                | 9,833                    |
| 2008   | 558,675.12              | 474,874                      | 471,684                       | 86,991                         | 1.50                | 57,994                   |
| 2009   | 24,246.88               | 18,185                       | 18,063                        | 6,184                          | 2.50                | 2,474                    |
| 2010   | 4,070,449.00            | 2,645,792                    | 2,628,018                     | 1,442,431                      | 3.50                | 412,123                  |
| 2011   | 2,904,618.30            | 1,597,540                    | 1,586,808                     | 1,317,810                      | 4.50                | 292,847                  |
| 2012   | 13,103,208.80           | 5,896,444                    | 5,856,833                     | 7,246,376                      | 5.50                | 1,317,523                |
| 2013   | 2,336,890.02            | 817,912                      | 812,418                       | 1,524,472                      | 6.50                | 234,534                  |
| 2014   | 870,008.79              | 217,502                      | 216,041                       | 653,968                        | 7.50                | 87,196                   |
| 2015   | 538,148.04              | 80,722                       | 80,180                        | 457,968                        | 8.50                | 53,879                   |
| 2016   | 1,876,380.43            | 93,819                       | 93,188                        | 1,783,192                      | 9.50                | 187,704                  |
|  | 26,562,652.65           | 12,114,097                   | 12,033,427                    | 14,529,226                     |                     | 2,656,107                |
| COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. |                         |                              |                               |                                |                     | 5.5 10.00                |

## OKLAHOMA GAS AND ELECTRIC COMPANY

## ACCOUNT 398.0 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2016

| YEAR<br>(1)                | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|----------------------------|-------------------------|------------------------------|-------------------------------|--------------------------------|---------------------|--------------------------|
| SURVIVOR CURVE.. 20-SQUARE |                         |                              |                               |                                |                     |                          |
| NET SALVAGE PERCENT.. 0    |                         |                              |                               |                                |                     |                          |
| 1996                       | 91,504.95               | 91,505                       | 91,505                        |                                |                     |                          |
| 1997                       | 33,005.71               | 32,181                       | 31,861                        | 1,145                          | 0.50                | 1,145                    |
| 1998                       | 289,701.63              | 267,974                      | 265,307                       | 24,395                         | 1.50                | 16,263                   |
| 1999                       | 270,082.30              | 236,322                      | 233,970                       | 36,112                         | 2.50                | 14,445                   |
| 2000                       | 50,025.12               | 41,271                       | 40,860                        | 9,165                          | 3.50                | 2,619                    |
| 2001                       | 438,630.45              | 339,939                      | 336,556                       | 102,074                        | 4.50                | 22,683                   |
| 2002                       | 43,554.19               | 31,577                       | 31,263                        | 12,291                         | 5.50                | 2,235                    |
| 2003                       | 409,971.03              | 276,730                      | 273,976                       | 135,995                        | 6.50                | 20,922                   |
| 2004                       | 363,603.45              | 227,252                      | 224,990                       | 138,613                        | 7.50                | 18,482                   |
| 2005                       | 24,157.12               | 13,890                       | 13,752                        | 10,405                         | 8.50                | 1,224                    |
| 2006                       | 21,629.86               | 11,356                       | 11,243                        | 10,387                         | 9.50                | 1,093                    |
| 2007                       | 1,236,124.66            | 587,159                      | 581,316                       | 654,809                        | 10.50               | 62,363                   |
| 2008                       | 47,107.01               | 20,020                       | 19,821                        | 27,286                         | 11.50               | 2,373                    |
| 2009                       | 55,437.85               | 20,789                       | 20,582                        | 34,856                         | 12.50               | 2,788                    |
| 2010                       | 176,192.44              | 57,263                       | 56,693                        | 119,499                        | 13.50               | 8,852                    |
| 2011                       | 741,818.99              | 204,000                      | 201,970                       | 539,849                        | 14.50               | 37,231                   |
| 2012                       | 818,928.84              | 184,259                      | 182,425                       | 636,504                        | 15.50               | 41,065                   |
| 2013                       | 348,919.76              | 61,061                       | 60,453                        | 288,467                        | 16.50               | 17,483                   |
| 2014                       | 252,824.41              | 31,603                       | 31,289                        | 221,535                        | 17.50               | 12,659                   |
| 2015                       | 293,481.94              | 22,011                       | 21,792                        | 271,690                        | 18.50               | 14,686                   |
| 2016                       | 232,660.28              | 5,817                        | 5,759                         | 226,901                        | 19.50               | 11,636                   |
|                            | 6,239,361.99            | 2,763,979                    | 2,737,383                     | 3,501,979                      |                     | 312,247                  |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2 5.00