Exhibit JJS-2

OKLAHOMA GAS AND ELECTRIC COMPANY

OKLAHOMA CITY, OKLAHOMA

2013 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC GENERATING PLANT
AS OF DECEMBER 31, 2013

Prepared by:

Gannett Fleming

*Excellence Delivered **As Promised***

OKLAHOMA GAS AND ELECTRIC COMPANY

Oklahoma City, Oklahoma

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GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

August 1, 2014

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

Attention Ms. Sheri Richard
Director Revenue Requirements

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to select electric generating plant of Oklahoma Gas and Electric Company as of December 31, 2013. 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

John J. Spanos

JOHN J. SPANOS
Sr. Vice President

JJS:krm

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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 generating plant in service as of December 31, 2013. 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 2013, the net salvage analyses of historical plant retirement data recorded through 2013; 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.

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 electric plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts.

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.

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,

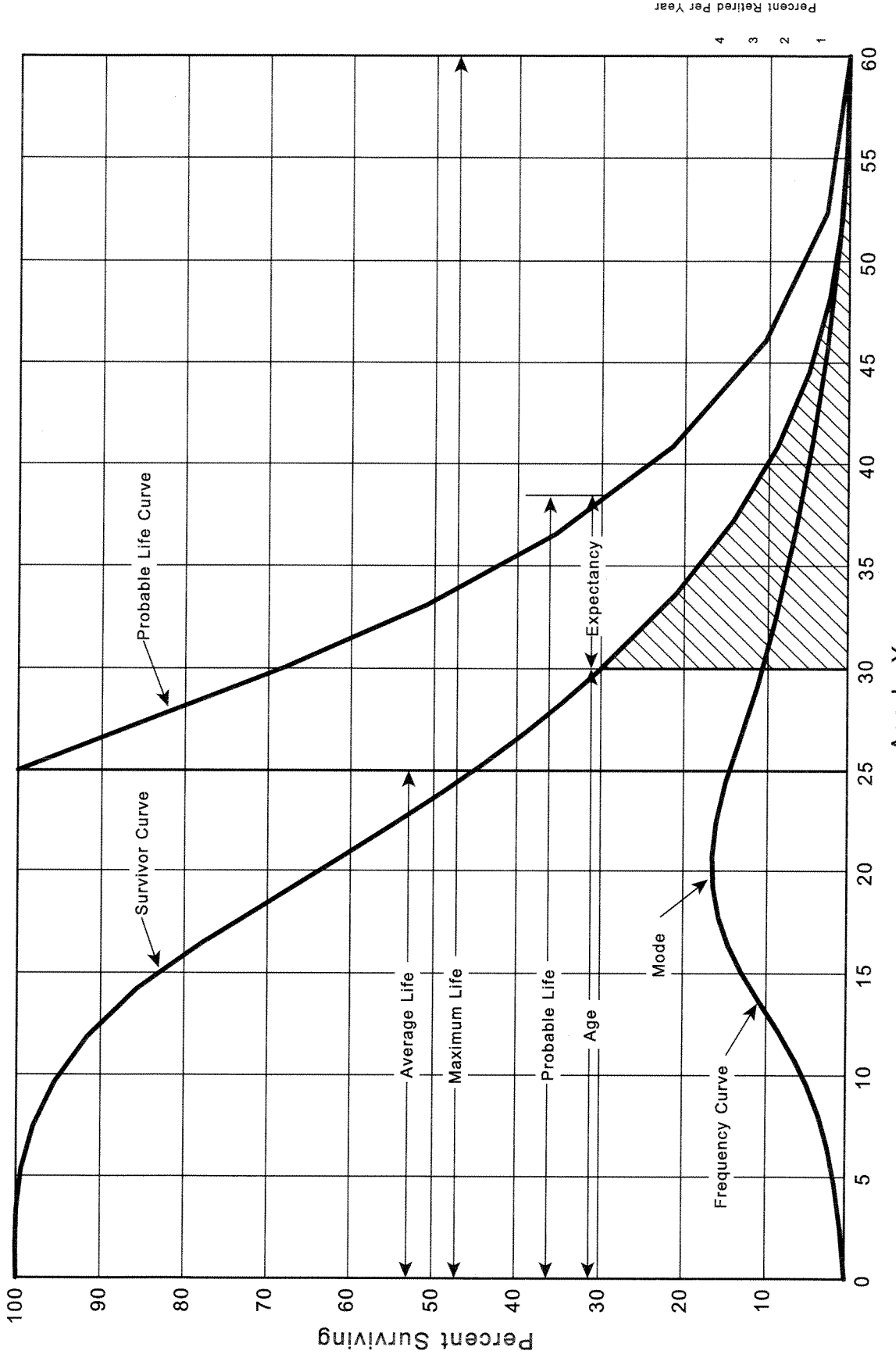


Figure 1. A Typical Survivor Curve and Derived Curves

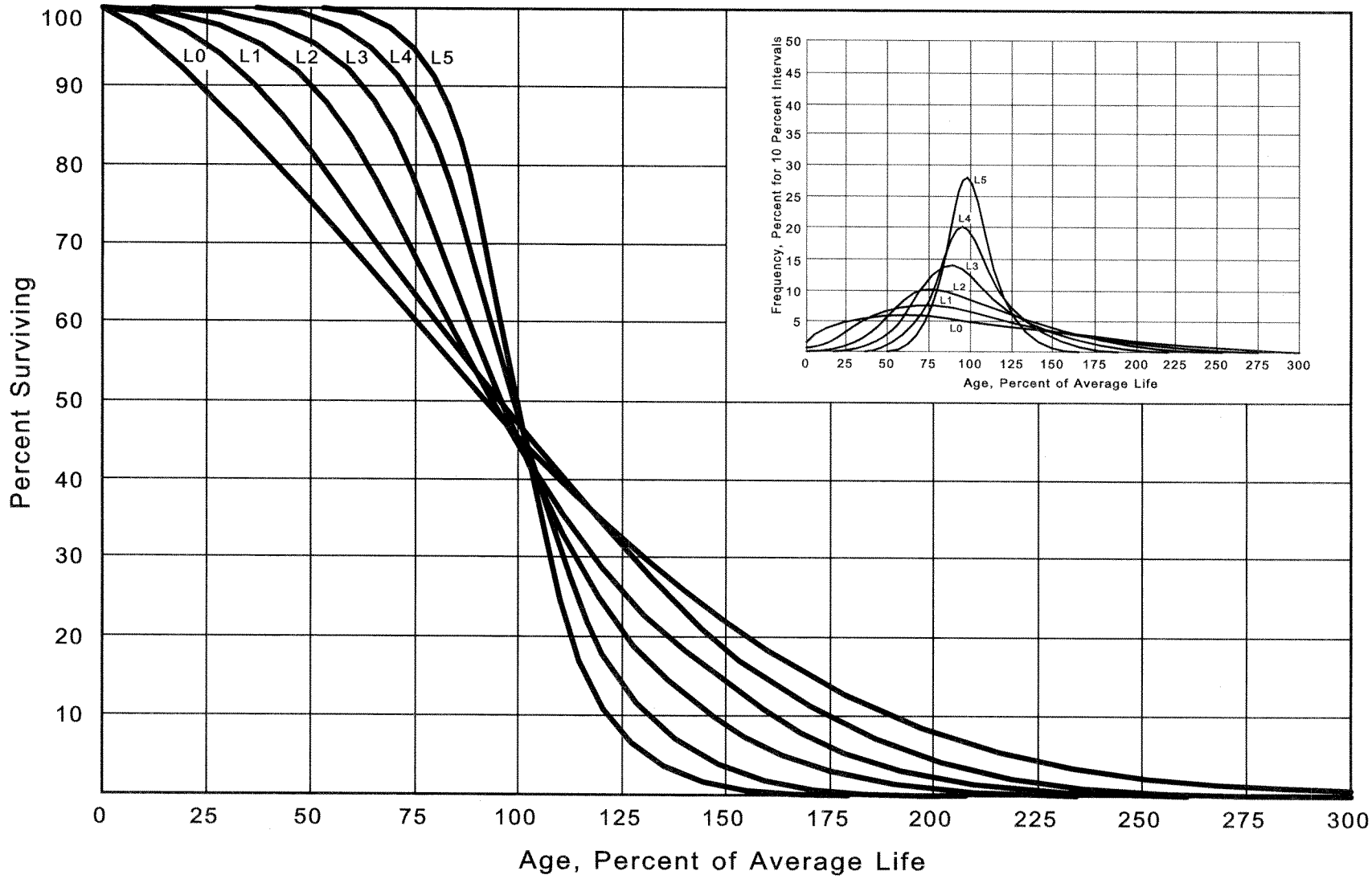


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

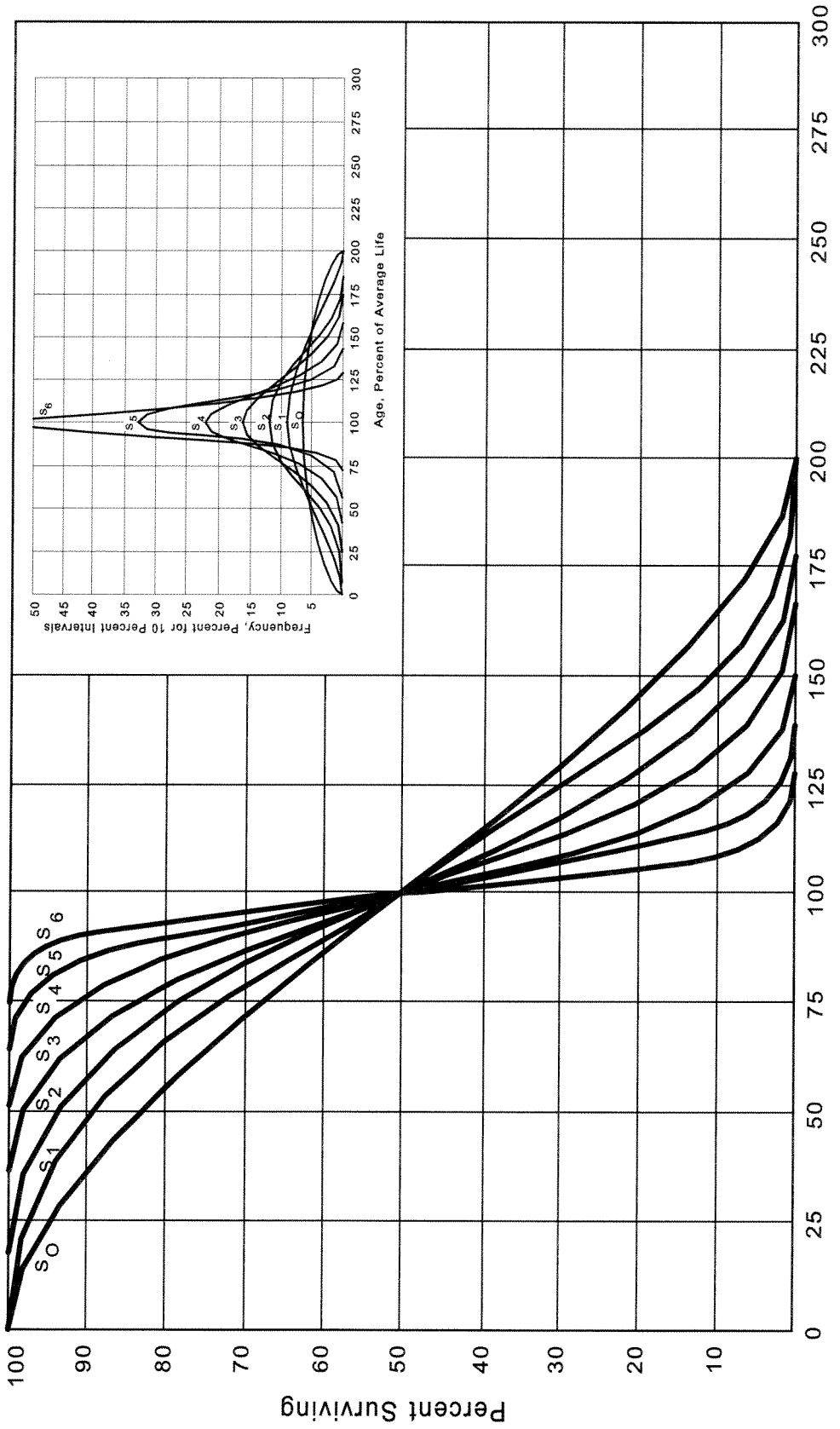


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

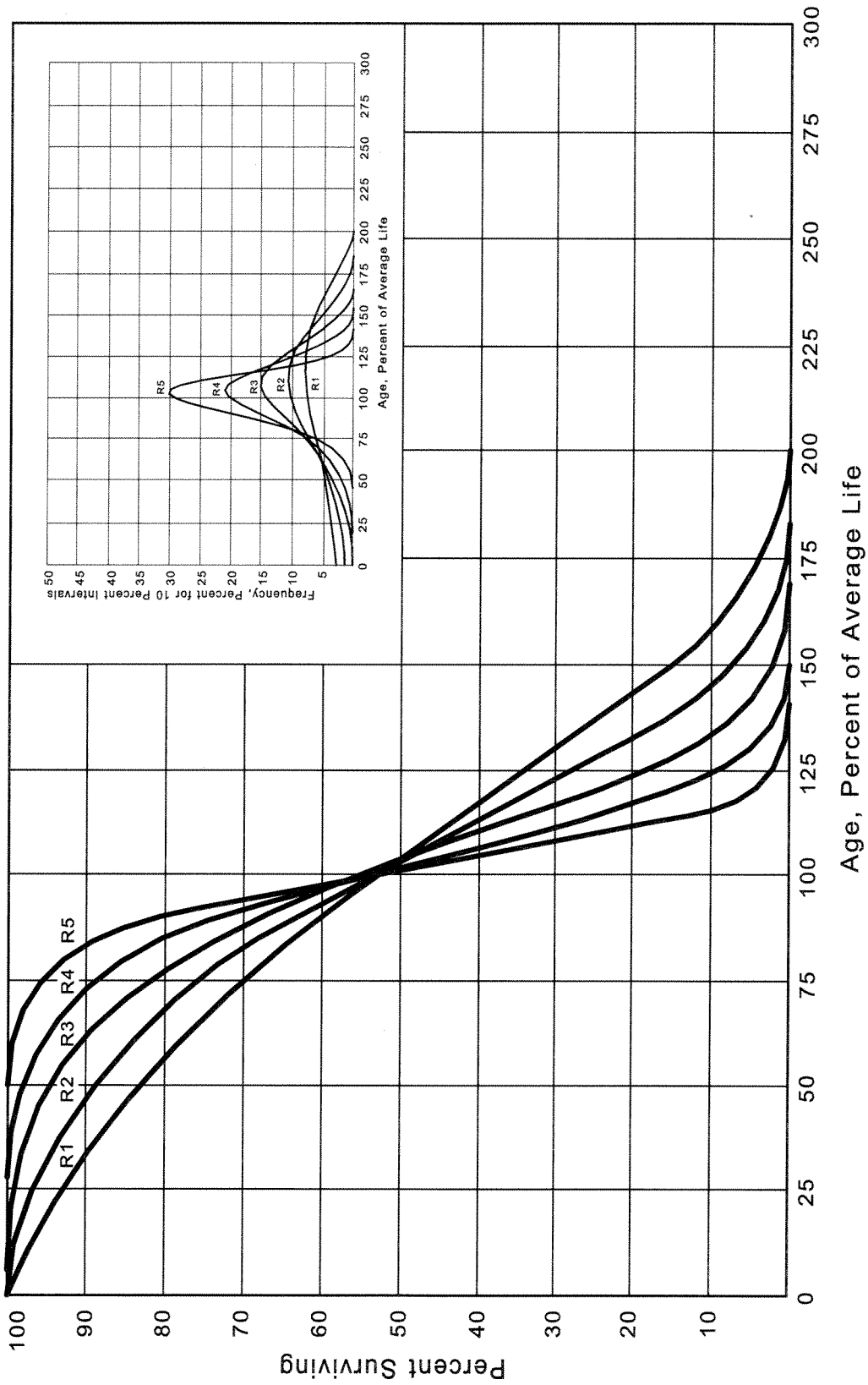


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

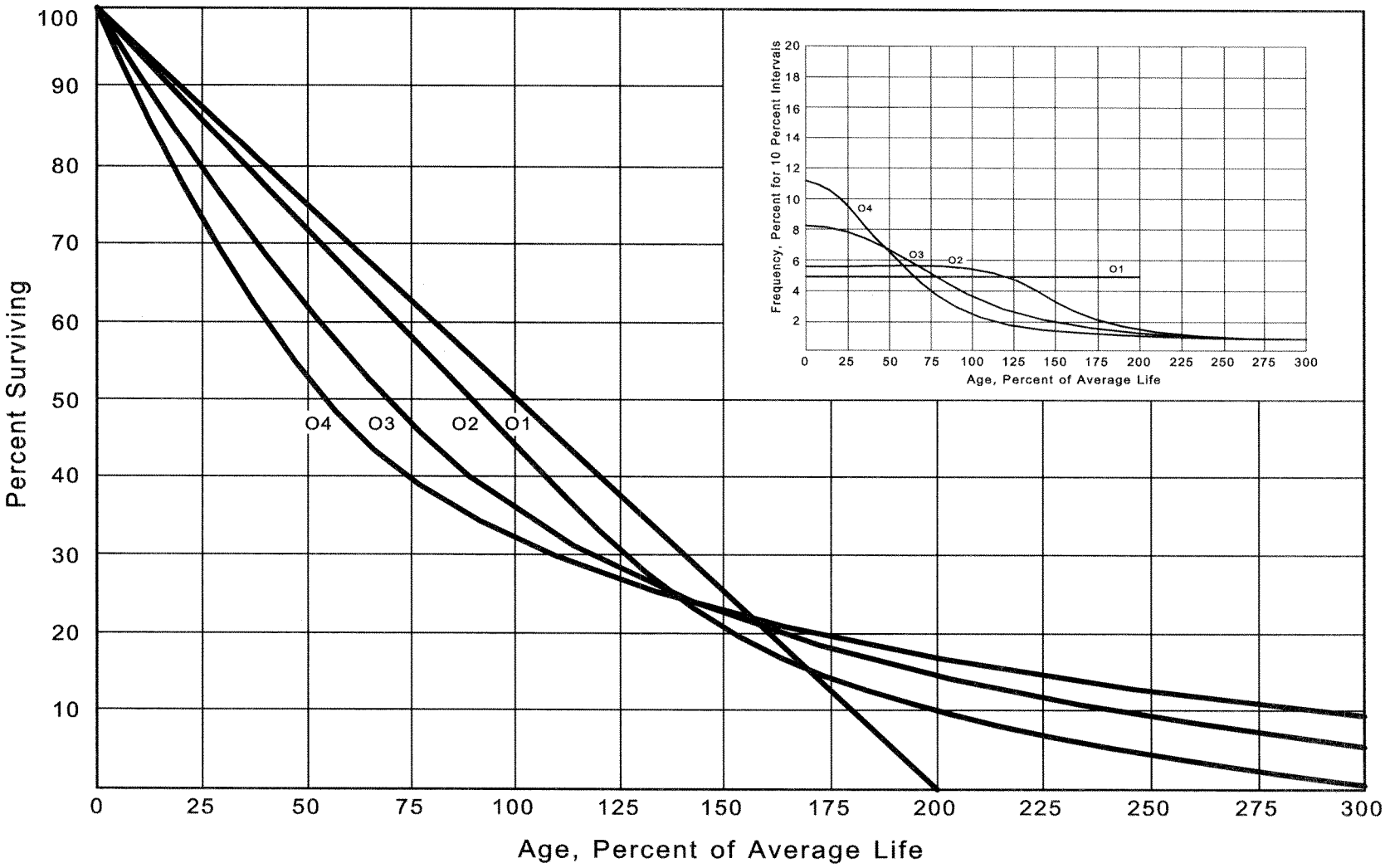


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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."[1] 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,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

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

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.
[2]Winfrey, Robley, Supra Note 1.
[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.
[4]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 2004-2013 during which there were placements during the years 1999-2013. 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 1999 were retired in 2004. 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 2004 retirements of 1999 installations and ending with the 2013 retirements of the 2008 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 1. RETIREMENTS FOR EACH YEAR 2004-2013
SUMMARIZED BY AGE INTERVAL

Experience Band 2004-2013 Placement Band 1999-2013

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1999	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2000	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2001	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2002	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2003	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2004	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2005		5	11	12	13	14	15	16	18	20	113	7½-8½
2006			6	12	13	15	16	17	19	19	124	6½-7½
2007				6	13	15	16	17	19	19	131	5½-6½
2008					7	14	16	17	19	20	143	4½-5½
2009						8	18	20	22	23	146	3½-4½
2010							9	20	22	25	150	2½-3½
2011								11	23	25	151	1½-2½
2012									11	24	153	½-1½
2013										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2004-2013
SUMMARIZED BY AGE INTERVAL

Experience Band 2004-2013

Placement Band 1999-2013

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1999	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2000	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2001	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2002	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2003	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2004	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2005		-	-	-	-	-	-	-	-	-	-	7½-8½
2006			-	-	-	-	-	-	-	-	-	6½-7½
2007				-	-	-	-	(12)[b]	-	-	-	5½-6½
2008					-	-	-	-	22[a]	-	-	4½-5½
2009						-	-	(19)[b]	-	-	10	3½-4½
2010							-	-	-	-	-	2½-3½
2011								-	-	(102)[c]	(121)	1½-2½
2012									-	-	-	½-1½
2013												0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] 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 2004 through 2013 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 addition 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 2009 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 3. PLANT EXPOSED TO RETIREMENT JANUARY 1
OF EACH YEAR 2004-2013
SUMMARIZED BY AGE INTERVAL

Experience Band 2004-2013

Placement Band 1999-2013

Year Placed	Exposures, Thousands of Dollars — Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval	Age Interval
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1999	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2000	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2001	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2002	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2003	376	367	257	346	334	321	307	267	280	261	1,097	9½-10½
2004	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2005		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2006			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2007				580[a]	574	561	546	530	501	482	3,057	5½-6½
2008					660[a]	653	639	623	628	609	3,789	4½-5½
2009						750[a]	742	724	685	663	4,332	3½-4½
2010							850[a]	841	821	799	4,955	2½-3½
2011								960[a]	949	923	5,719	1½-2½
2012									1,080[a]	1,069	6,579	½-1½
2013										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a] Additions during the year.

For the entire experience band 2004-2013, 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 (Table 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	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(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 2004-2013 Placement Band 1999-2013

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of 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	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

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

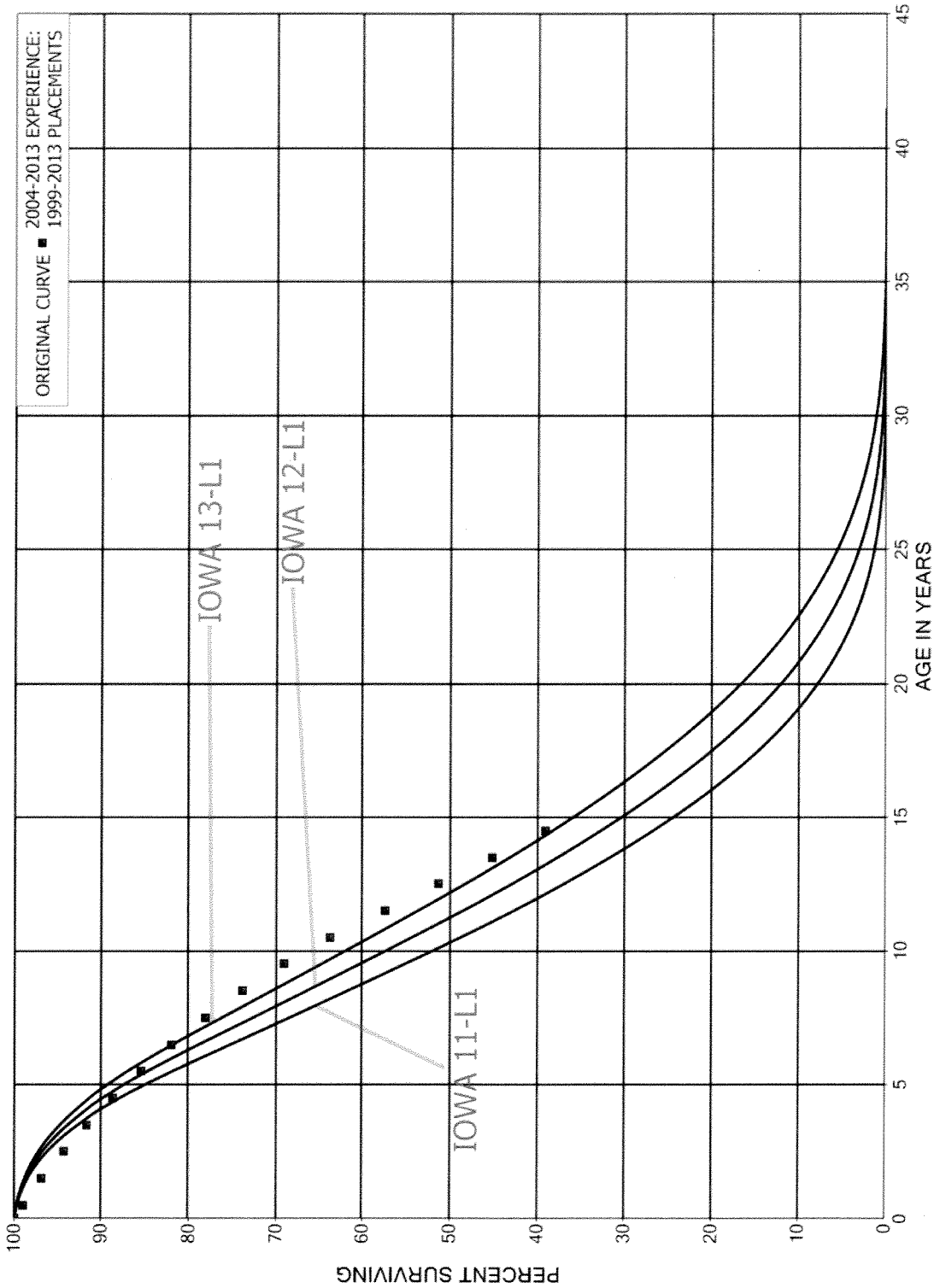


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

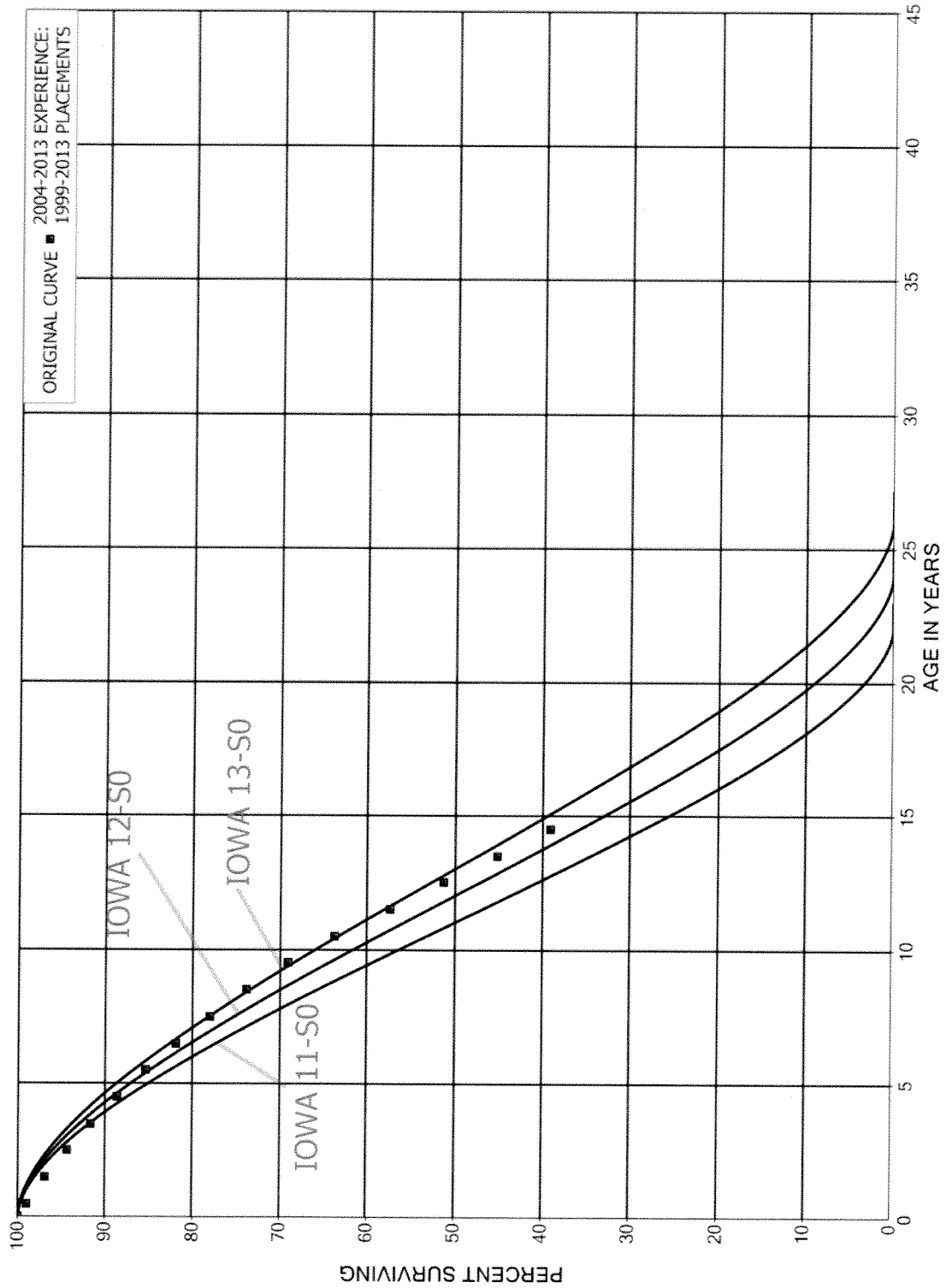


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

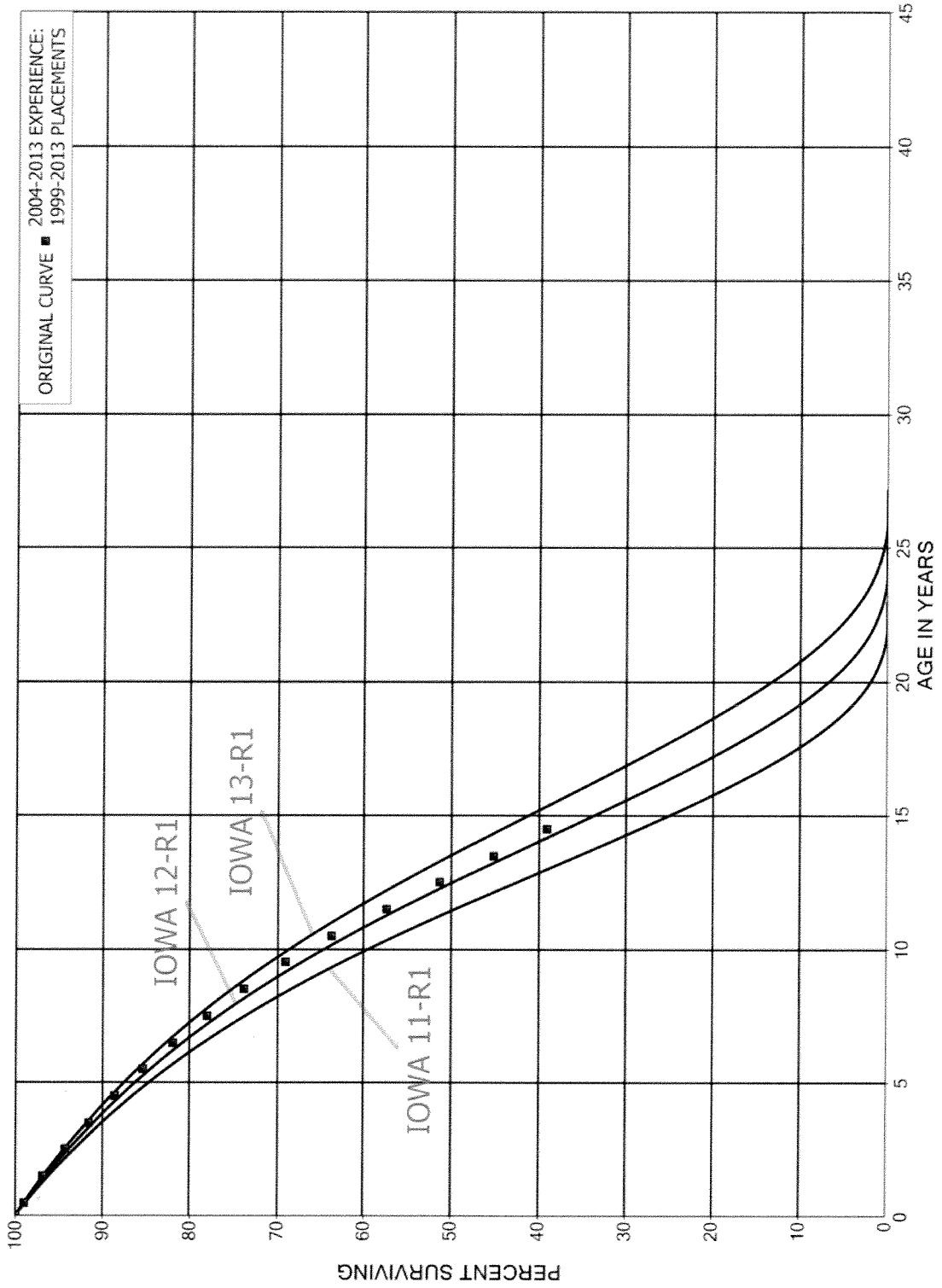
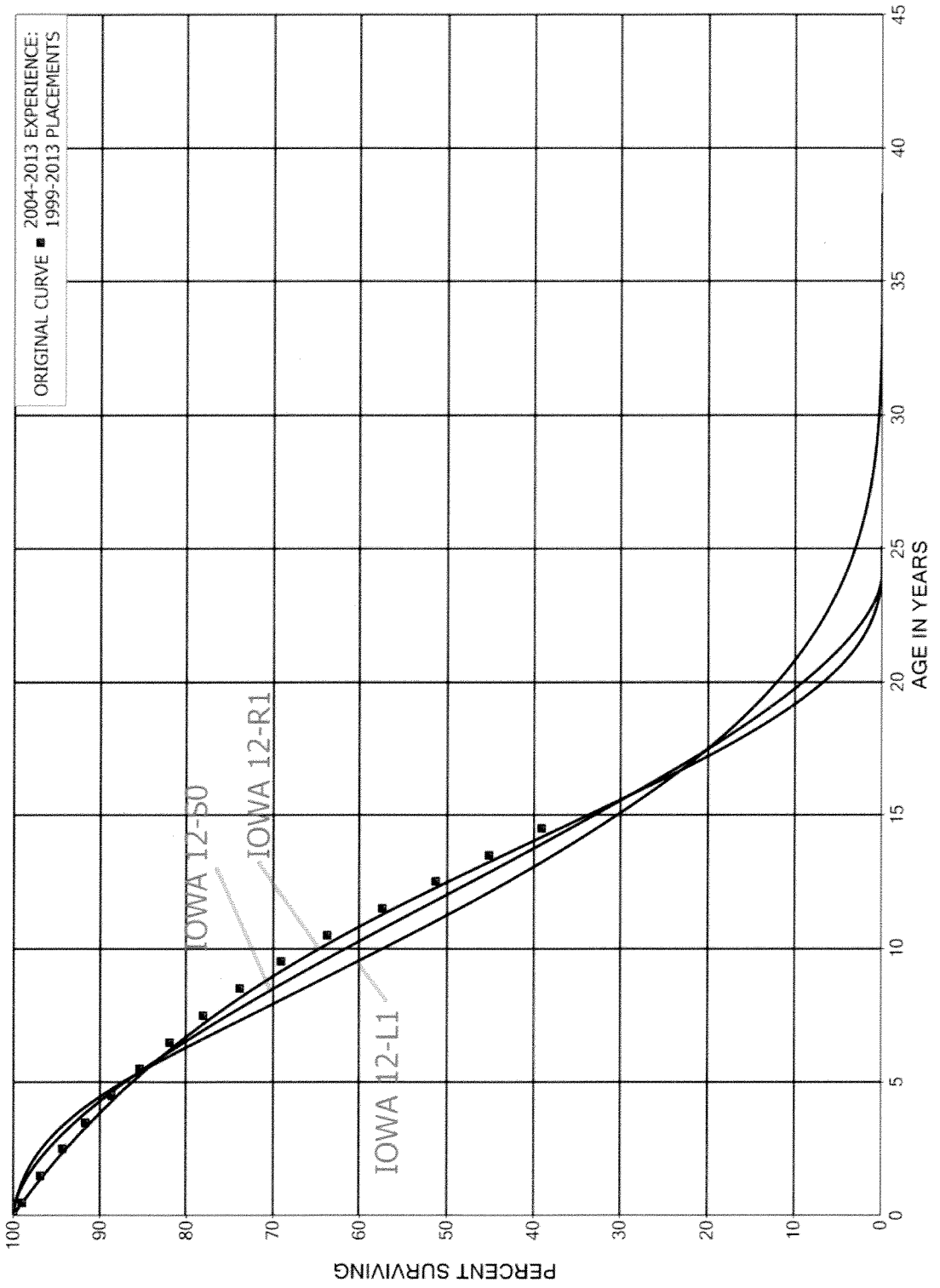


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1,
S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

SERVICE LIFE ANALYSIS

The service life estimates were based on informed 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 companies.

For most of the 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. Generally, the information external to the statistics led to 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.

Account No.	Account Description
ELECTRIC PLANT	
Steam Production Plant	
311	Structures and Improvements
312	Boiler Plant Equipment
314	Turbogenerator Units
315	Accessory Electric Equipment
316	Miscellaneous Power Plant Equipment

Electric Plant Account 312.00, Boiler Plant Equipment, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data have been compiled for the years 1997 through 2013. These data have been coded in the course of the Company's normal record keeping according to 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 retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the period 1997 through 2013. The Iowa 85-R0.5 is a reasonable fit of the stub original survivor curve for boiler plant equipment. The 85-year interim service life is at the upper end of the typical service life range of 60 to 90 years for these assets. The 85-year life reflects the Company's plans to replace boiler plant equipment as needed to function efficiently up to the date of final retirement.

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 rates of interim retirements differ from account to account. The interim survivor curves estimated for steam production plant related to Oklahoma Gas and Electric Company's Mustang units were based on the retirement rate method.

The 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. Final decisions as to date of retirement will be determined by management on a unit by unit basis.

The life span estimate for the Mustang units is 57 to 66 years, which is within the typical range of life spans for such units.

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

Depreciable Group	Year in Service	Probable Retirement Year	Life Span
Mustang 1	1950	2015	65
Mustang 2	1951	2017	66
Mustang 3	1955	2017	62
Mustang 4	1960	2017	57

Assets classified as Continuous Emissions Monitoring which are located at production facilities are not life spanned. These assets are primarily applications with a much shorter life and many life cycles during the life of the plant. A 10-year service life is estimated for all continuous emissions monitoring assets.

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other electric utilities.

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 2013. 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 2013 contributed significantly toward the net salvage estimates 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

Electric Plant Account 312.00, Boiler Plant Equipment 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 2013 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 2011-2013 periods were computed to smooth the annual amounts.

Cost of removal has been consistently above 20 percent for the majority of the last 10 years. The primary cause of the high levels of cost of removal was the effort needed to properly remove the assets due to requirements. Cost of removal for the most recent five years averaged 19 percent.

Gross salvage has been relatively low throughout the period. The most recent five-year average of 0 percent gross salvage reflects the overall value for the equipment.

The net salvage percent based on the overall period 1991 through 2013 is 18 percent negative net salvage and based on the most recent five-year period is 19 percent. The range of estimates made by other electric companies for Boiler Plant Equipment is negative 10 to negative 25 percent. The interim net salvage estimate for boiler plant equipment is negative 13 percent, is within the range of other estimates and takes into account the interim net salvage for other steam accounts.

The overall net salvage estimates for the 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 standard decommissioning estimates for other facilities across the United States. 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 13 percent was used for all steam plant accounts.

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 final 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.

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

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, 2013, 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, 2013, 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:

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

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 generating plant in service as of December 31, 2013. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2013, 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 generating plant as of December 31, 2013, is presented on pages VI-4 and VI-5 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 "Depreciation Calculations." The tables indicate the estimated survivor curve and 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
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED
ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2013

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	TOTAL ANNUAL ACCRUAL AMOUNT	TOTAL ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	STEAM PRODUCTION PLANT								
310.1	LAND								
	MUSTANG 1	NONDEPRECIABLE		101,936.00					
310.2	RIGHTS OF WAY								
	MUSTANG 1	100-S4 *	0	27,941.18	27,941	0	0	-	-
311.0	STRUCTURES AND IMPROVEMENTS								
	MUSTANG 1	100-R1.5 *	(19)	6,723,959.43	5,253,371	2,748,141	1,376,916	20.48	2.00
	MUSTANG 2	100-R1.5 *	(32)	195,298.25	213,838	43,956	11,089	5.68	4.00
	MUSTANG 3	100-R1.5 *	(33)	1,628,466.84	1,792,543	373,318	94,317	5.79	4.00
	MUSTANG 4	100-R1.5 *	(31)	3,267,161.11	3,403,552	876,429	220,849	6.76	4.00
	TOTAL STRUCTURES AND IMPROVEMENTS			**11,814,885.63**	**10,663,304**	**4,041,844**	**1,703,171**		
311.5	SECURITY								
	MUSTANG 1	10-SQ	0	291,155.34	291,155	0	0	-	-
	TOTAL ACCOUNT 311			**12,106,040.97**	**10,954,459**	**4,041,844**	**1,703,171**		
312.0	BOILER PLANT EQUIPMENT								
	MUSTANG 1	85-R0.5 *	(19)	5,525,896.13	4,293,840	2,281,976	1,148,381	20.78	2.00
	MUSTANG 2	85-R0.5 *	(32)	3,597,629.65	3,880,822	868,049	220,192	6.12	3.90
	MUSTANG 3	85-R0.5 *	(33)	6,444,785.00	5,993,170	2,578,394	654,329	10.15	3.90
	MUSTANG 4	85-R0.5 *	(31)	15,638,566.50	15,279,325	5,207,197	1,321,242	8.45	3.90
	TOTAL BOILER PLANT EQUIPMENT			**31,206,877.28**	**29,447,157**	**10,935,616**	**3,344,144**		
312.1	CONTINUOUS EMISSION MONITORING								
	MUSTANG 1	10-SQ	0	9,436.66	4,313	5,124	1,139	12.07	4.50
	MUSTANG 3	10-SQ	0	70,202.70	53,602	16,601	6,448	9.18	2.60
	MUSTANG 4	10-SQ	0	1,218,138.62	1,218,139	0	0	-	-
	TOTAL CONTINUOUS EMISSION MONITORING			**1,297,777.98**	**1,276,054**	**21,725**	**7,587**		
	TOTAL ACCOUNT 312			**32,504,655.26**	**30,723,211**	**10,957,341**	**3,351,731**		
314.0	TURBOGENERATOR UNITS								
	MUSTANG 1	55-R1 *	(19)	5,032,406.66	5,057,900	930,664	472,563	9.39	2.00
	MUSTANG 2	55-R1 *	(32)	4,618,606.34	4,893,897	1,202,663	308,231	6.67	3.90
	MUSTANG 3	55-R1 *	(33)	9,001,472.03	9,120,606	2,851,352	736,960	8.19	3.90
	MUSTANG 4	55-R1 *	(31)	14,637,124.90	13,126,320	6,048,314	1,552,152	10.60	3.90
	TOTAL TURBOGENERATOR UNITS			**33,289,609.93**	**32,198,723**	**11,032,993**	**3,069,906**		
315.0	ACCESSORY ELECTRIC EQUIPMENT								
	MUSTANG 1	70-R2.5 *	(19)	1,420,869.82	784,403	906,432	455,319	32.05	2.00
	MUSTANG 2	70-R2.5 *	(32)	600,475.06	550,955	241,672	60,748	10.12	4.00
	MUSTANG 3	70-R2.5 *	(33)	1,134,098.23	1,190,803	317,548	81,499	7.19	3.90
	MUSTANG 4	70-R2.5 *	(31)	1,734,241.93	1,732,462	539,395	137,178	7.91	3.90
	TOTAL ACCESSORY ELECTRIC EQUIPMENT			**4,889,685.04**	**4,258,623**	**2,005,047**	**734,744**		

OKLAHOMA GAS AND ELECTRIC COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED
ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2013

	ACCOUNT	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	TOTAL ANNUAL ACCRUAL AMOUNT	TOTAL ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
316.0	MISCELLANEOUS POWER PLANT EQUIPMENT									
	MUSTANG 1	45-S0	*	(19)	626,437.67	311,647	433,814	218,391	34.86	2.00
	MUSTANG 2	45-S0	*	(32)	28,574.60	34,615	3,103	782	2.74	4.00
	MUSTANG 3	45-S0	*	(33)	453,217.60	462,282	140,497	38,696	8.54	3.60
	MUSTANG 4	45-S0	*	(31)	1,277,832.00	699,886	974,074	259,148	20.28	3.80
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT				**2,386,061.87**	**1,508,430**	**1,551,488**	**517,017**		
	TOTAL STEAM PRODUCTION PLANT				**85,305,930.25**	**79,671,387**	**29,588,713**	**9,376,569**		

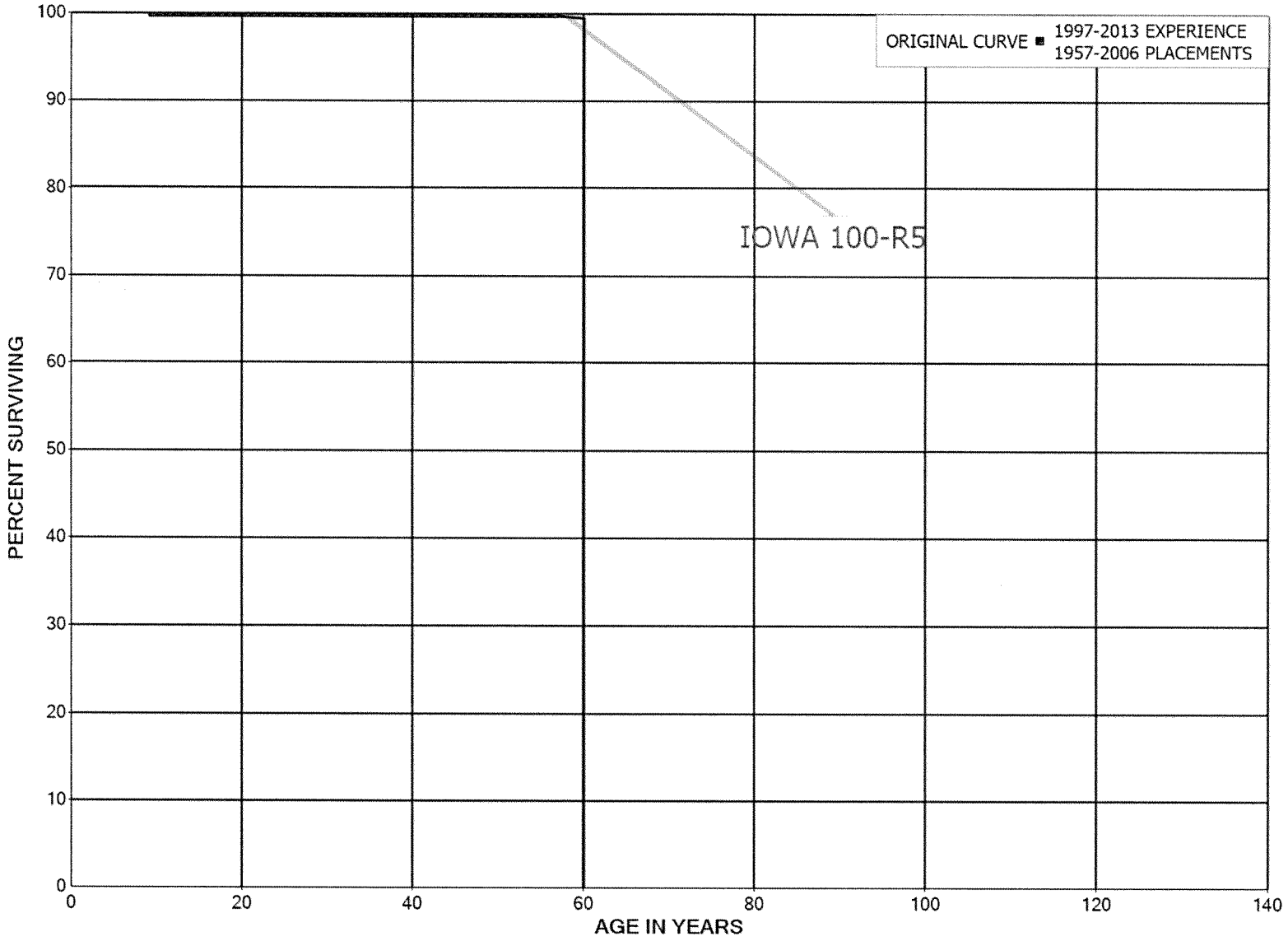
* INDICATES LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

NOTE: ACCRUAL RATES FOR FACILITIES TO BE PLACED IN SERVICE AFTER DECEMBER 31, 2013 ARE AS FOLLOWS:

		RATE
MUSTANG CTs	341.0	2.94
	342.0	3.21
	343.0	4.26
	344.0	3.32
	345.0	3.79
	346.0	4.06
SOONER SCRUBBER UNIT 1	311.0	4.81
	312.0	5.83
	316.0	4.40
SOONER SCRUBBER UNIT 2	311.0	4.95
	312.0	5.99
	316.0	4.52
ACI ASSETS	312.0	33.33

PART VII. SERVICE LIFE STATISTICS

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 310.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2006 EXPERIENCE BAND 1997-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	763,958		0.0000		
0.5	763,958		0.0000		
1.5	763,958		0.0000		
2.5	763,958		0.0000		
3.5	763,958		0.0000		
4.5	763,958		0.0000		
5.5	763,958		0.0000		
6.5	763,958		0.0000		
7.5					
8.5					
9.5	19,532		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	238,060		0.0000	1.0000	100.00
27.5	238,060		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	231,371		0.0000	1.0000	100.00
31.5	231,371		0.0000	1.0000	100.00
32.5	231,371		0.0000	1.0000	100.00
33.5	229,710		0.0000	1.0000	100.00
34.5	202,297		0.0000	1.0000	100.00
35.5	172,950		0.0000	1.0000	100.00
36.5	176,387		0.0000	1.0000	100.00
37.5	176,387		0.0000	1.0000	100.00
38.5	135,550		0.0000	1.0000	100.00

OKLAHOMA GAS AND ELECTRIC COMPANY

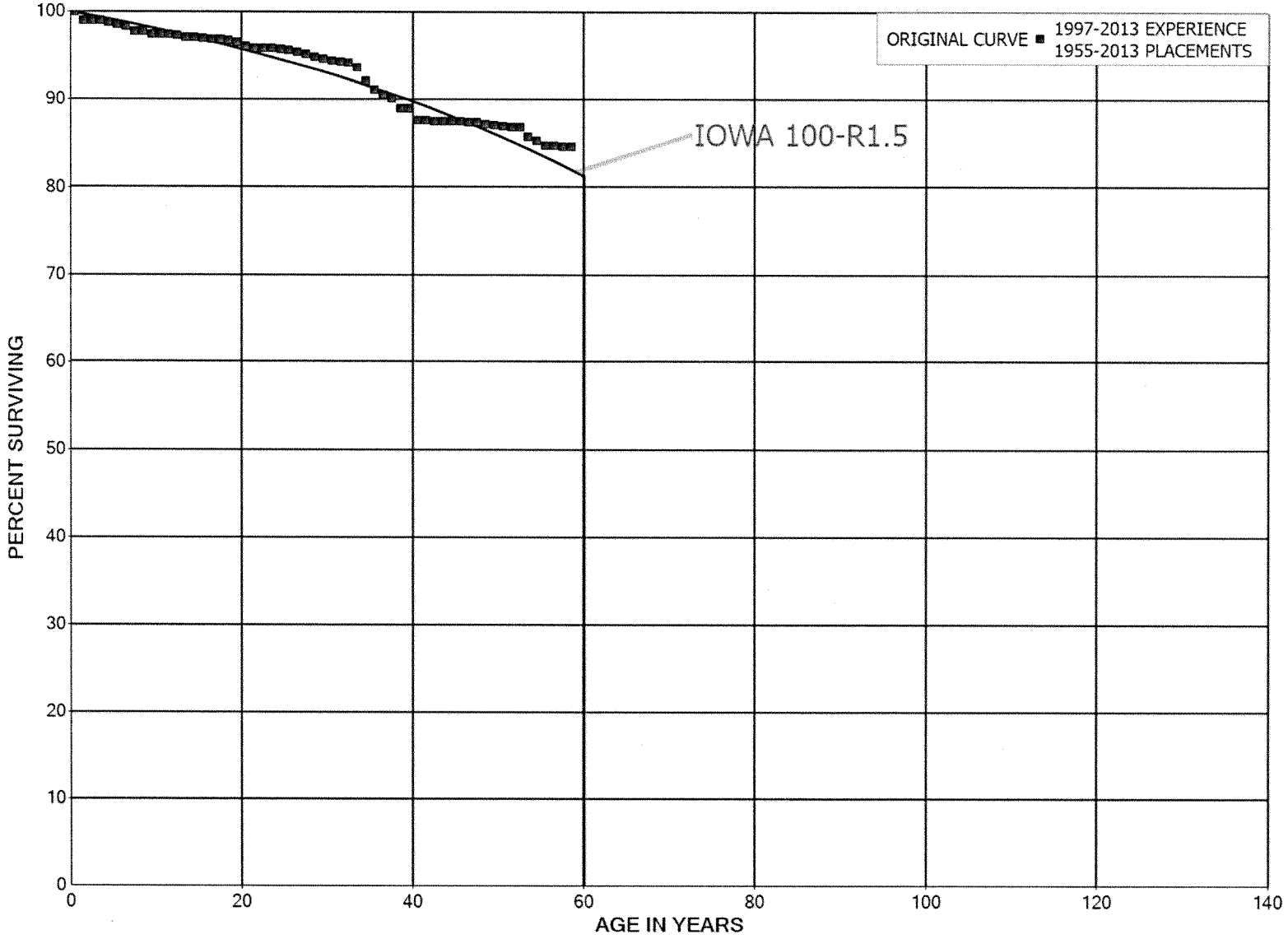
ACCOUNT 310.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2006 EXPERIENCE BAND 1997-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	106,231		0.0000	1.0000	100.00
40.5	106,231		0.0000	1.0000	100.00
41.5	29,404		0.0000	1.0000	100.00
42.5	23,281		0.0000	1.0000	100.00
43.5	23,281		0.0000	1.0000	100.00
44.5	23,281		0.0000	1.0000	100.00
45.5	7,638		0.0000	1.0000	100.00
46.5	7,638		0.0000	1.0000	100.00
47.5	7,638		0.0000	1.0000	100.00
48.5	7,638		0.0000	1.0000	100.00
49.5	7,638		0.0000	1.0000	100.00
50.5	7,638		0.0000	1.0000	100.00
51.5	7,638		0.0000	1.0000	100.00
52.5	7,638		0.0000	1.0000	100.00
53.5	1,800		0.0000	1.0000	100.00
54.5	1,800		0.0000	1.0000	100.00
55.5	910		0.0000	1.0000	100.00
56.5					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 1955-2013 EXPERIENCE BAND 1997-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	52,341,851	1,600	0.0000	1.0000	100.00
0.5	49,620,419	502,905	0.0101	0.9899	100.00
1.5	40,980,199	14,088	0.0003	0.9997	98.98
2.5	27,113,364		0.0000	1.0000	98.95
3.5	25,457,365	49,703	0.0020	0.9980	98.95
4.5	26,081,527	71,584	0.0027	0.9973	98.76
5.5	25,275,476	59,972	0.0024	0.9976	98.49
6.5	26,872,067	157,971	0.0059	0.9941	98.25
7.5	16,524,913		0.0000	1.0000	97.67
8.5	16,043,832	52,962	0.0033	0.9967	97.67
9.5	16,330,000		0.0000	1.0000	97.35
10.5	19,200,831		0.0000	1.0000	97.35
11.5	19,742,949	3,692	0.0002	0.9998	97.35
12.5	67,149,410	201,817	0.0030	0.9970	97.33
13.5	67,129,894	8,640	0.0001	0.9999	97.04
14.5	67,157,833	84,526	0.0013	0.9987	97.03
15.5	66,777,060	35,663	0.0005	0.9995	96.91
16.5	81,172,962		0.0000	1.0000	96.85
17.5	113,475,389	155,289	0.0014	0.9986	96.85
18.5	137,581,659	250,011	0.0018	0.9982	96.72
19.5	178,923,608	937,406	0.0052	0.9948	96.55
20.5	177,651,565	300,058	0.0017	0.9983	96.04
21.5	187,054,267	32,143	0.0002	0.9998	95.88
22.5	186,037,829		0.0000	1.0000	95.86
23.5	187,181,861	247,000	0.0013	0.9987	95.86
24.5	185,634,963	305,919	0.0016	0.9984	95.74
25.5	182,767,248	330,265	0.0018	0.9982	95.58
26.5	180,311,130	377,686	0.0021	0.9979	95.40
27.5	177,336,235	613,472	0.0035	0.9965	95.20
28.5	176,003,956	528,193	0.0030	0.9970	94.88
29.5	128,893,215	255,068	0.0020	0.9980	94.59
30.5	128,439,846	154,124	0.0012	0.9988	94.40
31.5	128,255,742	95,511	0.0007	0.9993	94.29
32.5	130,743,462	870,402	0.0067	0.9933	94.22
33.5	113,852,924	1,849,893	0.0162	0.9838	93.59
34.5	80,821,682	893,991	0.0111	0.9889	92.07
35.5	60,381,292	366,486	0.0061	0.9939	91.05
36.5	23,064,959	108,334	0.0047	0.9953	90.50
37.5	22,971,302	284,045	0.0124	0.9876	90.08
38.5	14,805,848	88	0.0000	1.0000	88.96

OKLAHOMA GAS AND ELECTRIC COMPANY

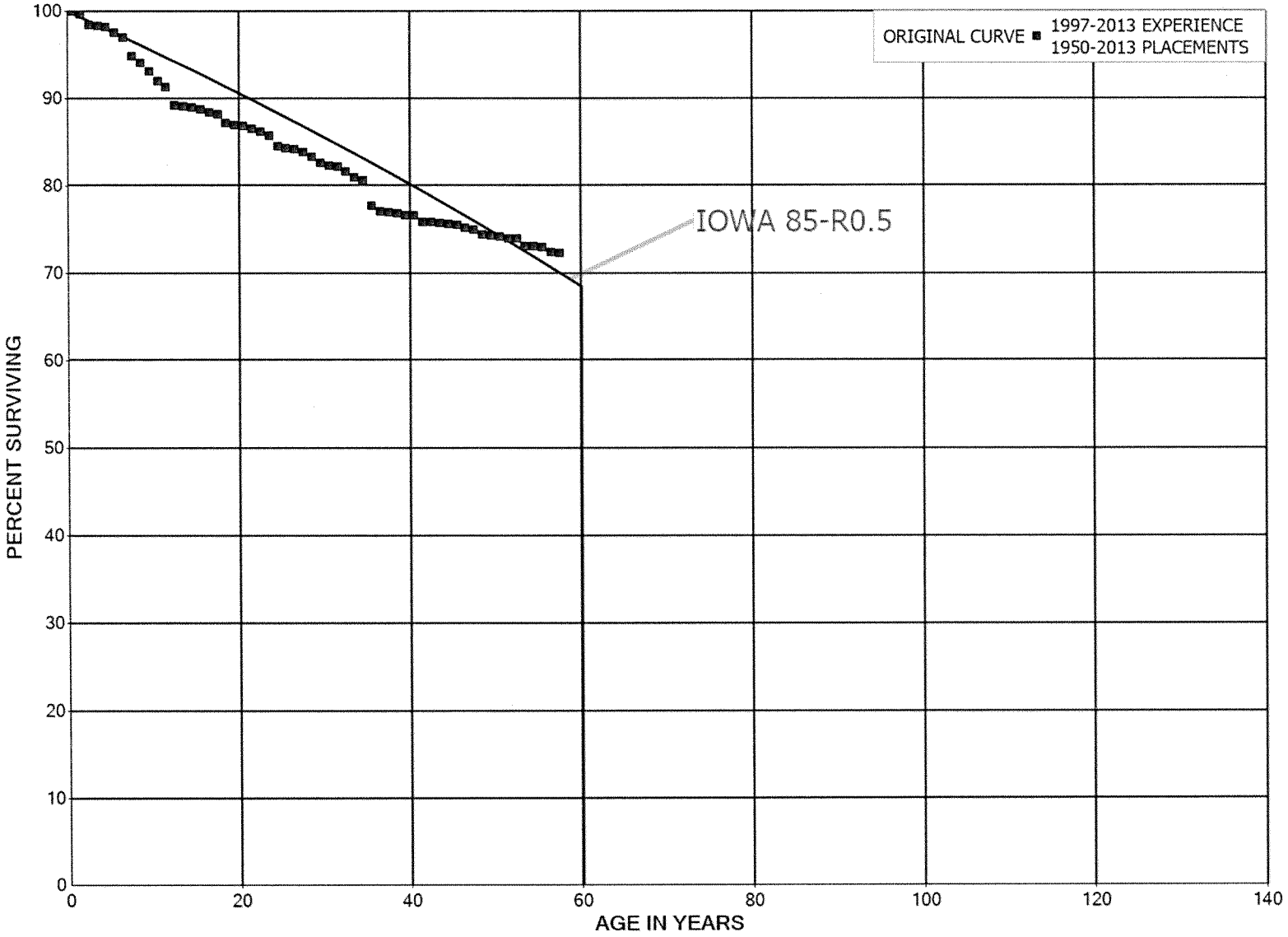
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2013 EXPERIENCE BAND 1997-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,705,399	222,564	0.0151	0.9849	88.96
40.5	23,075,848	13,654	0.0006	0.9994	87.62
41.5	24,310,757	11,532	0.0005	0.9995	87.56
42.5	21,992,691		0.0000	1.0000	87.52
43.5	21,705,056	16,559	0.0008	0.9992	87.52
44.5	17,861,777		0.0000	1.0000	87.46
45.5	17,859,481	3,926	0.0002	0.9998	87.46
46.5	17,847,849	10,694	0.0006	0.9994	87.44
47.5	17,665,609	36,291	0.0021	0.9979	87.38
48.5	17,581,022	16,942	0.0010	0.9990	87.20
49.5	14,895,171	19,921	0.0013	0.9987	87.12
50.5	14,853,944	25,767	0.0017	0.9983	87.00
51.5	14,824,580	5,065	0.0003	0.9997	86.85
52.5	14,808,129	184,042	0.0124	0.9876	86.82
53.5	12,554,414	68,913	0.0055	0.9945	85.74
54.5	12,550,348	75,569	0.0060	0.9940	85.27
55.5	7,152,814	5,193	0.0007	0.9993	84.76
56.5	7,137,756	7,896	0.0011	0.9989	84.70
57.5	1,274,381		0.0000	1.0000	84.60
58.5					84.60

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 1950-2013 EXPERIENCE BAND 1997-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	323,056,056	141,076	0.0004	0.9996	100.00
0.5	263,572,979	835,512	0.0032	0.9968	99.96
1.5	205,735,059	2,505,493	0.0122	0.9878	99.64
2.5	160,880,523	168,110	0.0010	0.9990	98.43
3.5	148,891,552	246,872	0.0017	0.9983	98.32
4.5	148,305,302	924,143	0.0062	0.9938	98.16
5.5	140,170,639	844,675	0.0060	0.9940	97.55
6.5	130,485,716	2,910,991	0.0223	0.9777	96.96
7.5	120,203,424	864,957	0.0072	0.9928	94.80
8.5	102,496,665	1,098,885	0.0107	0.9893	94.12
9.5	91,729,103	1,195,127	0.0130	0.9870	93.11
10.5	88,079,388	603,956	0.0069	0.9931	91.89
11.5	85,420,281	1,985,135	0.0232	0.9768	91.26
12.5	267,138,945	273,846	0.0010	0.9990	89.14
13.5	267,300,065	324,808	0.0012	0.9988	89.05
14.5	269,554,933	595,028	0.0022	0.9978	88.94
15.5	268,810,516	911,853	0.0034	0.9966	88.75
16.5	423,206,714	1,490,699	0.0035	0.9965	88.45
17.5	455,888,106	4,769,417	0.0105	0.9895	88.13
18.5	560,618,632	1,608,253	0.0029	0.9971	87.21
19.5	641,927,601	615,564	0.0010	0.9990	86.96
20.5	636,153,417	2,696,827	0.0042	0.9958	86.88
21.5	665,009,341	2,200,882	0.0033	0.9967	86.51
22.5	652,688,188	3,817,387	0.0058	0.9942	86.22
23.5	658,684,451	9,065,928	0.0138	0.9862	85.72
24.5	642,544,888	2,211,957	0.0034	0.9966	84.54
25.5	647,269,656	705,709	0.0011	0.9989	84.25
26.5	632,924,536	2,013,438	0.0032	0.9968	84.16
27.5	637,139,513	4,361,675	0.0068	0.9932	83.89
28.5	631,311,954	5,054,099	0.0080	0.9920	83.31
29.5	451,687,131	1,962,688	0.0043	0.9957	82.65
30.5	447,718,543	728,836	0.0016	0.9984	82.29
31.5	443,214,005	2,836,318	0.0064	0.9936	82.15
32.5	441,069,841	3,985,176	0.0090	0.9910	81.63
33.5	292,297,215	931,961	0.0032	0.9968	80.89
34.5	257,923,923	9,153,222	0.0355	0.9645	80.63
35.5	145,975,079	1,257,241	0.0086	0.9914	77.77
36.5	83,268,100	192,965	0.0023	0.9977	77.10
37.5	82,538,383	59,106	0.0007	0.9993	76.92
38.5	53,622,261	179,246	0.0033	0.9967	76.87

OKLAHOMA GAS AND ELECTRIC COMPANY

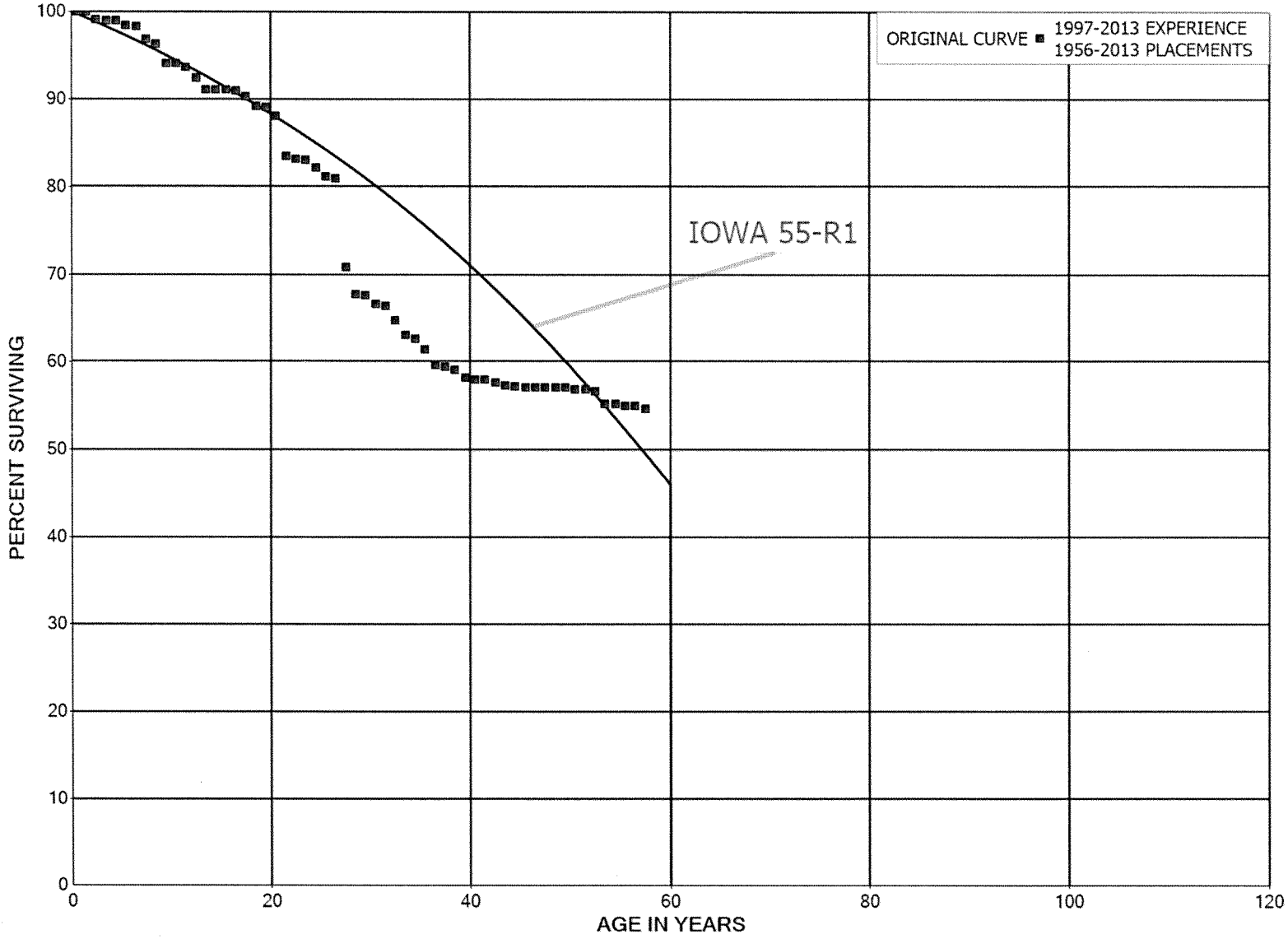
ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2013 EXPERIENCE BAND 1997-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	53,407,683	10,839	0.0002	0.9998	76.61
40.5	55,886,159	530,442	0.0095	0.9905	76.60
41.5	55,353,281	23,868	0.0004	0.9996	75.87
42.5	44,188,309	65,961	0.0015	0.9985	75.84
43.5	44,122,348	72,303	0.0016	0.9984	75.72
44.5	34,456,524	27,887	0.0008	0.9992	75.60
45.5	34,426,145	169,695	0.0049	0.9951	75.54
46.5	34,261,420	99,477	0.0029	0.9971	75.17
47.5	34,057,055	271,740	0.0080	0.9920	74.95
48.5	33,757,408	26,633	0.0008	0.9992	74.35
49.5	33,461,822	30,558	0.0009	0.9991	74.29
50.5	33,278,013	97,501	0.0029	0.9971	74.22
51.5	33,180,511	27,854	0.0008	0.9992	74.00
52.5	33,143,251	406,953	0.0123	0.9877	73.94
53.5	21,702,958	5,307	0.0002	0.9998	73.03
54.5	22,052,612	2,378	0.0001	0.9999	73.02
55.5	8,657,292	75,248	0.0087	0.9913	73.01
56.5	8,215,632	10,858	0.0013	0.9987	72.37
57.5					72.28

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 1956-2013 EXPERIENCE BAND 1997-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	215,268,533		0.0000	1.0000	100.00
0.5	192,431,102		0.0000	1.0000	100.00
1.5	178,409,668	1,597,557	0.0090	0.9910	100.00
2.5	155,697,968	253,997	0.0016	0.9984	99.10
3.5	145,193,786	10,902	0.0001	0.9999	98.94
4.5	137,162,772	820,999	0.0060	0.9940	98.94
5.5	137,424,006	133,346	0.0010	0.9990	98.34
6.5	119,434,474	1,783,697	0.0149	0.9851	98.25
7.5	104,763,483	527,317	0.0050	0.9950	96.78
8.5	57,229,457	1,327,595	0.0232	0.9768	96.29
9.5	81,513,239	23,855	0.0003	0.9997	94.06
10.5	75,887,173	321,651	0.0042	0.9958	94.03
11.5	69,764,482	954,065	0.0137	0.9863	93.63
12.5	119,149,790	1,594,217	0.0134	0.9866	92.35
13.5	108,542,685	15,000	0.0001	0.9999	91.12
14.5	111,449,470	111,185	0.0010	0.9990	91.10
15.5	111,287,730	112,239	0.0010	0.9990	91.01
16.5	149,076,079	1,056,700	0.0071	0.9929	90.92
17.5	161,748,530	1,884,816	0.0117	0.9883	90.28
18.5	182,080,606	251,710	0.0014	0.9986	89.23
19.5	199,727,338	2,218,677	0.0111	0.9889	89.10
20.5	195,594,890	10,285,538	0.0526	0.9474	88.11
21.5	197,595,270	720,073	0.0036	0.9964	83.48
22.5	195,855,626	337,631	0.0017	0.9983	83.17
23.5	197,147,522	1,994,770	0.0101	0.9899	83.03
24.5	194,350,885	2,370,374	0.0122	0.9878	82.19
25.5	192,528,958	429,584	0.0022	0.9978	81.19
26.5	180,511,899	22,671,747	0.1256	0.8744	81.01
27.5	157,127,801	6,806,913	0.0433	0.9567	70.83
28.5	155,633,795	387,739	0.0025	0.9975	67.76
29.5	114,670,995	1,639,629	0.0143	0.9857	67.60
30.5	113,200,583	481,189	0.0043	0.9957	66.63
31.5	108,638,604	2,662,054	0.0245	0.9755	66.35
32.5	116,550,526	3,066,725	0.0263	0.9737	64.72
33.5	85,872,995	575,005	0.0067	0.9933	63.02
34.5	78,932,304	1,526,117	0.0193	0.9807	62.60
35.5	60,635,792	1,745,337	0.0288	0.9712	61.39
36.5	60,355,837	227,502	0.0038	0.9962	59.62
37.5	59,827,654	382,073	0.0064	0.9936	59.39
38.5	52,993,301	712,033	0.0134	0.9866	59.01

OKLAHOMA GAS AND ELECTRIC COMPANY

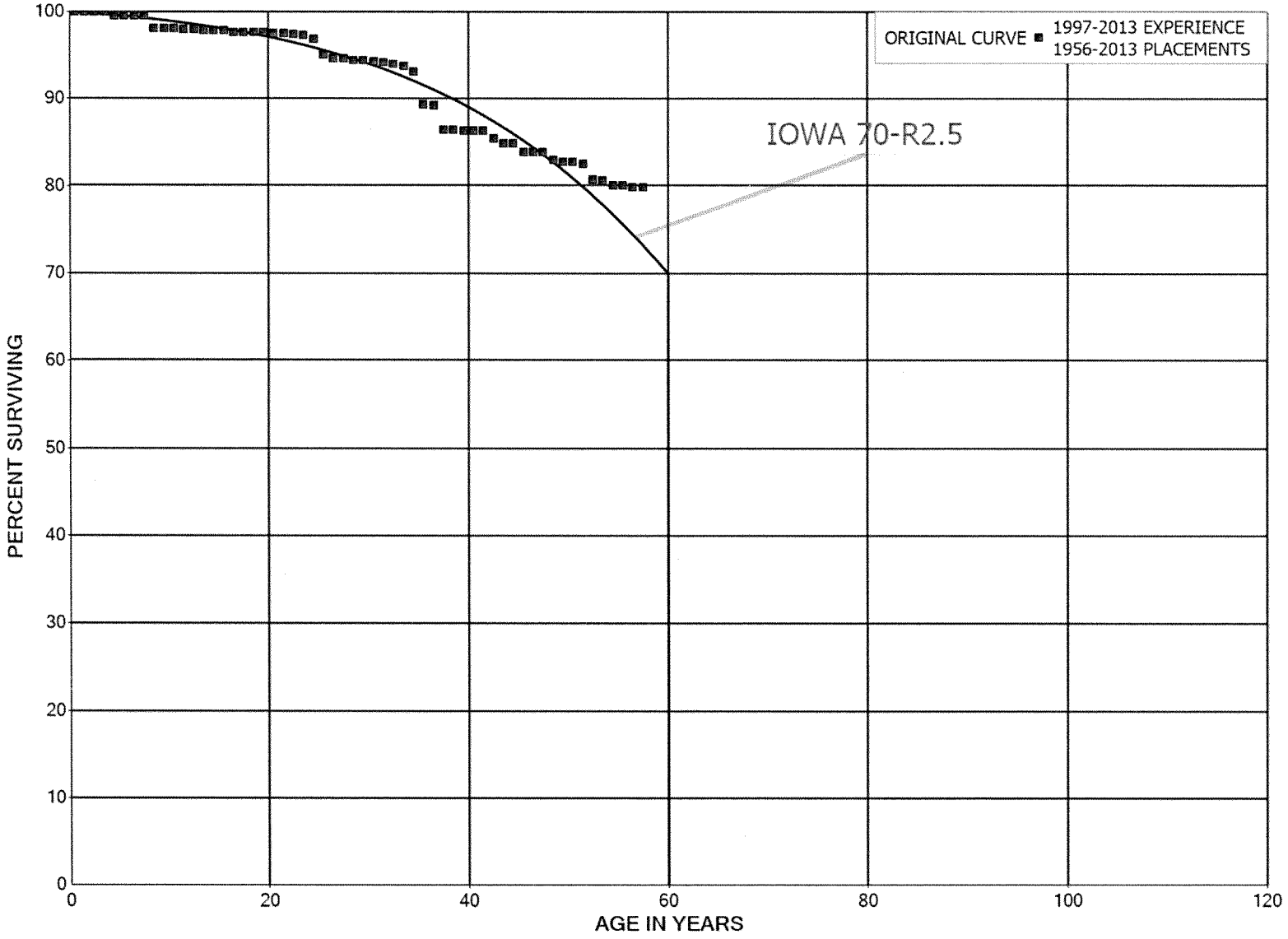
ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2013 EXPERIENCE BAND 1997-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	51,990,409	285,720	0.0055	0.9945	58.22
40.5	65,537,365	9,300	0.0001	0.9999	57.90
41.5	65,466,325	361,910	0.0055	0.9945	57.89
42.5	63,543,073	296,166	0.0047	0.9953	57.57
43.5	51,401,818	150,000	0.0029	0.9971	57.30
44.5	49,145,164	19,230	0.0004	0.9996	57.14
45.5	42,709,468	2,608	0.0001	0.9999	57.12
46.5	41,152,833		0.0000	1.0000	57.11
47.5	40,586,811	64,556	0.0016	0.9984	57.11
48.5	40,522,255		0.0000	1.0000	57.02
49.5	30,185,224	95,204	0.0032	0.9968	57.02
50.5	30,090,020	5,000	0.0002	0.9998	56.84
51.5	30,085,020	141,673	0.0047	0.9953	56.83
52.5	29,454,479	740,068	0.0251	0.9749	56.56
53.5	20,825,003	6,991	0.0003	0.9997	55.14
54.5	20,718,433	44,704	0.0022	0.9978	55.12
55.5	9,740,447	7,626	0.0008	0.9992	55.01
56.5	9,697,994	68,146	0.0070	0.9930	54.96
57.5					54.58

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 1956-2013 EXPERIENCE BAND 1997-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,861,852		0.0000	1.0000	100.00
0.5	14,632,742		0.0000	1.0000	100.00
1.5	10,807,298		0.0000	1.0000	100.00
2.5	8,636,538		0.0000	1.0000	100.00
3.5	7,909,379	35,834	0.0045	0.9955	100.00
4.5	7,926,277		0.0000	1.0000	99.55
5.5	7,594,324	2,682	0.0004	0.9996	99.55
6.5	7,182,687		0.0000	1.0000	99.51
7.5	7,221,985	103,291	0.0143	0.9857	99.51
8.5	6,443,056		0.0000	1.0000	98.09
9.5	50,199,146		0.0000	1.0000	98.09
10.5	49,154,905	98,481	0.0020	0.9980	98.09
11.5	49,405,460		0.0000	1.0000	97.89
12.5	49,494,705	38,500	0.0008	0.9992	97.89
13.5	49,367,383		0.0000	1.0000	97.82
14.5	49,367,383	6,302	0.0001	0.9999	97.82
15.5	49,361,081	75,009	0.0015	0.9985	97.80
16.5	85,851,773	12,162	0.0001	0.9999	97.65
17.5	86,074,804	500	0.0000	1.0000	97.64
18.5	97,017,037	14,867	0.0002	0.9998	97.64
19.5	114,472,205	193,647	0.0017	0.9983	97.63
20.5	113,987,914	7,071	0.0001	0.9999	97.46
21.5	115,557,654	61,527	0.0005	0.9995	97.45
22.5	115,207,715	75,000	0.0007	0.9993	97.40
23.5	115,940,260	562,063	0.0048	0.9952	97.34
24.5	114,985,831	2,198,042	0.0191	0.9809	96.87
25.5	112,777,122	424,928	0.0038	0.9962	95.02
26.5	68,170,054	48,282	0.0007	0.9993	94.66
27.5	68,746,133	109,730	0.0016	0.9984	94.59
28.5	68,036,637	14,458	0.0002	0.9998	94.44
29.5	67,872,005	65,323	0.0010	0.9990	94.42
30.5	67,784,640	130,654	0.0019	0.9981	94.33
31.5	67,653,986	168,716	0.0025	0.9975	94.15
32.5	68,805,148	131,822	0.0019	0.9981	93.91
33.5	35,065,883	269,642	0.0077	0.9923	93.73
34.5	34,395,288	1,392,885	0.0405	0.9595	93.01
35.5	23,135,661	30,000	0.0013	0.9987	89.24
36.5	7,111,620	216,240	0.0304	0.9696	89.13
37.5	7,049,913	3,359	0.0005	0.9995	86.42
38.5	6,209,818	3,535	0.0006	0.9994	86.38

OKLAHOMA GAS AND ELECTRIC COMPANY

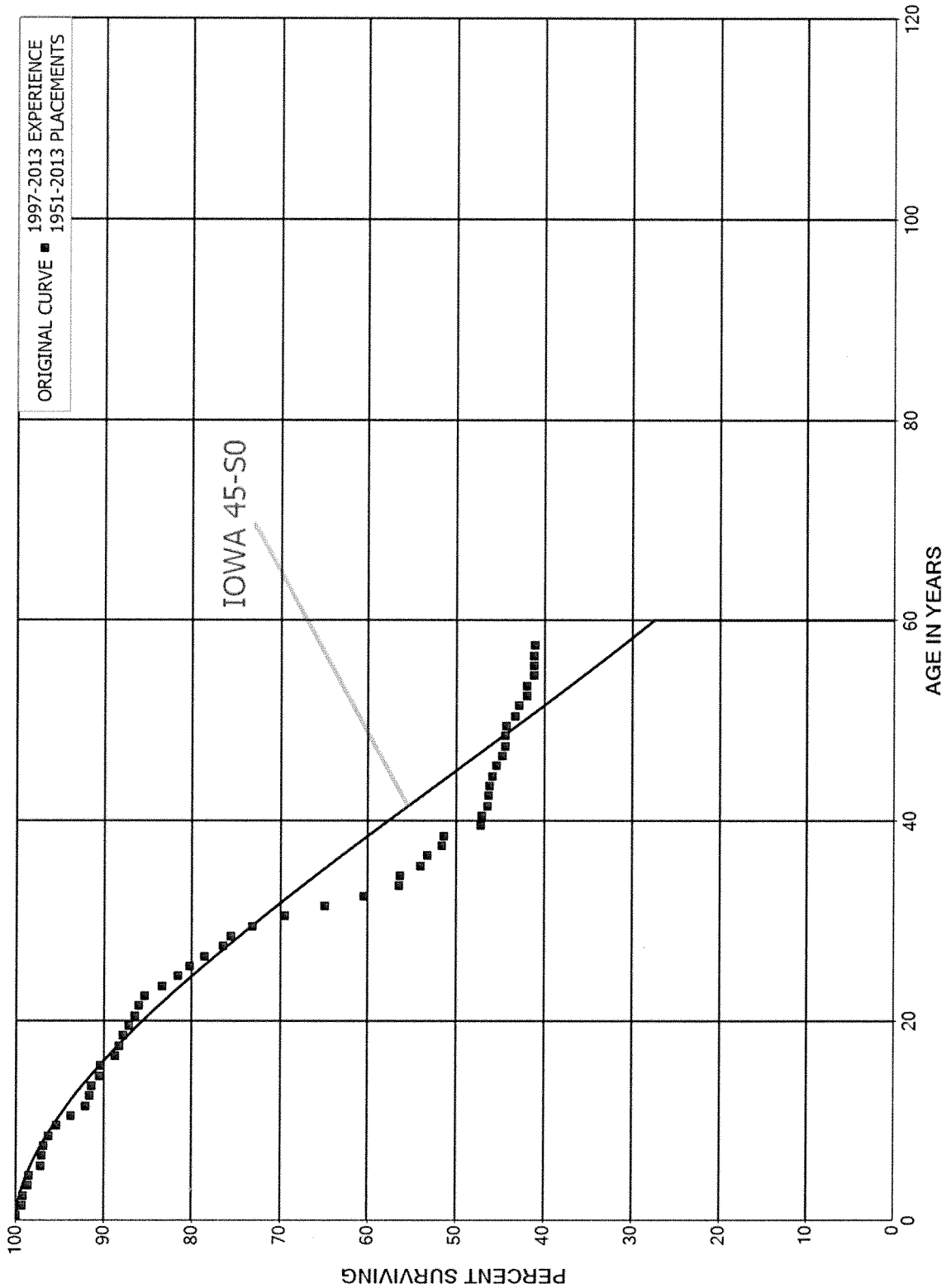
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2013 EXPERIENCE BAND 1997-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,202,270		0.0000	1.0000	86.33
40.5	7,303,756		0.0000	1.0000	86.33
41.5	7,303,756	79,662	0.0109	0.9891	86.33
42.5	7,114,690	45,457	0.0064	0.9936	85.39
43.5	7,069,233		0.0000	1.0000	84.84
44.5	5,964,320	68,000	0.0114	0.9886	84.84
45.5	5,892,739		0.0000	1.0000	83.87
46.5	5,892,739	1,742	0.0003	0.9997	83.87
47.5	5,863,176	58,930	0.0101	0.9899	83.85
48.5	5,804,246	22,931	0.0040	0.9960	83.01
49.5	4,468,241		0.0000	1.0000	82.68
50.5	4,468,388	8,217	0.0018	0.9982	82.68
51.5	4,460,171	99,730	0.0224	0.9776	82.53
52.5	4,360,441	1,517	0.0003	0.9997	80.68
53.5	3,295,950	22,113	0.0067	0.9933	80.65
54.5	3,138,219	2,205	0.0007	0.9993	80.11
55.5	1,304,545	3,778	0.0029	0.9971	80.06
56.5	1,300,767		0.0000	1.0000	79.82
57.5					79.82

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 1951-2013 EXPERIENCE BAND 1997-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,004,078		0.0000	1.0000	100.00
0.5	28,434,499	197,013	0.0069	0.9931	100.00
1.5	27,385,578	42,869	0.0016	0.9984	99.31
2.5	25,574,982	138,842	0.0054	0.9946	99.15
3.5	24,899,480	35,307	0.0014	0.9986	98.61
4.5	24,482,958	318,352	0.0130	0.9870	98.47
5.5	23,343,238	19,057	0.0008	0.9992	97.19
6.5	23,145,515	71,247	0.0031	0.9969	97.11
7.5	25,149,397	149,944	0.0060	0.9940	96.81
8.5	24,099,270	223,024	0.0093	0.9907	96.24
9.5	18,051,878	312,032	0.0173	0.9827	95.35
10.5	17,995,423	315,355	0.0175	0.9825	93.70
11.5	17,540,109	90,874	0.0052	0.9948	92.06
12.5	17,288,913	45,102	0.0026	0.9974	91.58
13.5	17,442,953	161,709	0.0093	0.9907	91.34
14.5	17,642,335	22,698	0.0013	0.9987	90.49
15.5	17,735,340	319,420	0.0180	0.9820	90.38
16.5	22,232,867	111,230	0.0050	0.9950	88.75
17.5	23,318,851	113,608	0.0049	0.9951	88.31
18.5	24,532,795	198,877	0.0081	0.9919	87.88
19.5	25,838,111	194,711	0.0075	0.9925	87.16
20.5	25,344,599	129,193	0.0051	0.9949	86.51
21.5	23,755,307	173,780	0.0073	0.9927	86.07
22.5	23,369,374	558,993	0.0239	0.9761	85.44
23.5	19,008,186	394,240	0.0207	0.9793	83.39
24.5	16,621,680	281,881	0.0170	0.9830	81.66
25.5	16,958,682	351,996	0.0208	0.9792	80.28
26.5	12,289,845	330,944	0.0269	0.9731	78.61
27.5	11,797,850	137,349	0.0116	0.9884	76.49
28.5	11,500,779	374,031	0.0325	0.9675	75.60
29.5	10,674,454	534,208	0.0500	0.9500	73.15
30.5	9,177,789	600,786	0.0655	0.9345	69.48
31.5	8,238,758	559,143	0.0679	0.9321	64.94
32.5	7,381,229	490,007	0.0664	0.9336	60.53
33.5	3,388,124	8,923	0.0026	0.9974	56.51
34.5	2,966,391	122,975	0.0415	0.9585	56.36
35.5	2,382,412	31,387	0.0132	0.9868	54.03
36.5	2,225,319	72,329	0.0325	0.9675	53.31
37.5	2,165,255	5,849	0.0027	0.9973	51.58
38.5	1,743,133	144,230	0.0827	0.9173	51.44

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2013 EXPERIENCE BAND 1997-2013

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,598,795	2,258	0.0014	0.9986	47.19
40.5	2,143,693	32,549	0.0152	0.9848	47.12
41.5	2,103,631	6,021	0.0029	0.9971	46.40
42.5	1,581,385	4,055	0.0026	0.9974	46.27
43.5	1,566,267	11,267	0.0072	0.9928	46.15
44.5	1,552,963	15,367	0.0099	0.9901	45.82
45.5	1,537,014	22,963	0.0149	0.9851	45.37
46.5	1,514,052	9,023	0.0060	0.9940	44.69
47.5	1,503,662		0.0000	1.0000	44.42
48.5	1,503,662	4,000	0.0027	0.9973	44.42
49.5	1,492,925	34,413	0.0231	0.9769	44.30
50.5	1,457,020	14,424	0.0099	0.9901	43.28
51.5	1,442,597	29,680	0.0206	0.9794	42.85
52.5	1,412,916		0.0000	1.0000	41.97
53.5	553,703	9,853	0.0178	0.9822	41.97
54.5	543,439		0.0000	1.0000	41.23
55.5	448,529		0.0000	1.0000	41.23
56.5	448,529	1,687	0.0038	0.9962	41.23
57.5					41.07

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	PROJECTED RETIREMENTS TERMINAL	PROJECTED RETIREMENTS INTERIM	TOTAL OF ALL RETIREMENTS	TERMINAL RETIREMENT %	INTERIM RETIREMENT %
(1)	(2)	(3)	(4)=(2)+(3)	(5)=(2)/(4)	(6)=(3)/(4)
MUSTANG 1	(19,492,448)	(165,655)	(19,658,103)	99.16	0.84
MUSTANG 2	(8,724,484)	(316,100)	(9,040,584)	96.50	3.50
MUSTANG 3	(17,874,351)	(857,892)	(18,732,242)	95.42	4.58
MUSTANG 4	(35,274,323)	(2,498,742)	(37,773,065)	93.38	6.62
TOTAL MUSTANG	**(81,365,605)**	**(3,838,389)**	**(85,203,994)**		

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT

LOCATION	TERMINAL RETIREMENTS RETIREMENTS (%)	TERMINAL RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS (%)	INTERIM RETIREMENTS NET SALVAGE (%)	WEIGHTED AVERAGE NET SALVAGE %
(1)	(2)	(3)	(4)	(5)	(6)=(2)*(3)+(4)*(5)
MUSTANG 1	99.16	(19)	0.84	(13)	(19)
MUSTANG 2	96.50	(32)	3.50	(13)	(32)
MUSTANG 3	95.42	(33)	4.58	(13)	(33)
MUSTANG 4	93.38	(32)	6.62	(13)	(31)

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-
TOTAL	12,109,385	3,219,067	27	12,704	0	3,206,363-	26-
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-
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-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
FIVE-YEAR AVERAGE							
09-13	1,441,513	234,662	16		0	234,662-	16-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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	2,897,932	978,915	34	37,189	1	941,727-	32-
2005	3,885,928	628,267	16	30,421	1	597,846-	15-
2006	3,542,799	2,691,403	76	153,934	4	2,537,469-	72-
2007	2,081,204	298,102	14	459,060	22	160,958	8
2008	5,025,842	815,429	16		0	815,429-	16-
2009	3,092,745	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	17,769,015	3,284,057	18	115,545	1	3,168,512-	18-
2013	16,687,162	3,011,759	18		0	3,011,759-	18-
TOTAL	86,663,351	17,065,344	20	1,870,626	2	15,194,718-	18-
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	3,205,080	496,454	15	189,261	6	307,193-	10-
03-05	4,126,590	693,811	17	43,663	1	650,148-	16-
04-06	3,442,220	1,432,862	42	73,848	2	1,359,014-	39-
05-07	3,169,977	1,205,924	38	214,472	7	991,452-	31-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
06-08	3,549,948	1,268,311	36	204,331	6	1,063,980-	30-
07-09	3,399,930	687,265	20	153,020	5	534,245-	16-
08-10	3,560,289	611,824	17	6,807	0	605,017-	17-
09-11	4,401,570	995,153	23	33,100	1	962,053-	22-
10-12	9,293,660	1,773,751	19	71,615	1	1,702,136-	18-
11-13	14,001,954	2,753,744	20	64,808	0	2,688,937-	19-
FIVE-YEAR AVERAGE							
09-13	9,532,177	1,856,255	19	42,969	0	1,813,286-	19-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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	7,114,549	125	5,953,758	105
TOTAL	79,713,054	7,535,550	9	10,918,672	14	3,383,122	4
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-
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-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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	3,355,025	63	2,396,746	45
FIVE-YEAR AVERAGE							
09-13	4,360,804	639,450	15	2,151,872	49	1,512,422	35

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-
TOTAL	7,682,921	467,419	6	363,307	5	104,113-	1-
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
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-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
FIVE-YEAR AVERAGE							
09-13	621,416	67,023	11	5,061	1	61,962-	10-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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
TOTAL	15,835,249	186,927	1	3,427,271	22	3,240,344	20
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-
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-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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
FIVE-YEAR AVERAGE							
09-13	1,345,487	4,987	0	1,723	0	3,264-	0

PART IX. DETAILED DEPRECIATION CALCULATIONS

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 310.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 1						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. 0						
1957	910.01	879	910			
1960	5,838.47	5,628	5,838			
1980	1,660.31	1,567	1,660			
1987	19,532.39	18,162	19,532			
	27,941.18	26,236	27,941			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 1						
INTERIM SURVIVOR CURVE.. IOWA 100-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -19						
1950	2,860,569.00	3,290,653	2,585,741	818,336	1.99	411,224
1956	9,114.48	10,453	8,214	2,632	1.99	1,323
1960	12,005.80	13,736	10,794	3,493	1.99	1,755
1961	1,307.78	1,495	1,175	382	1.99	192
1963	2,452.74	2,800	2,200	719	1.99	361
1968	149.80	170	134	45	1.99	23
1969	1,182.95	1,344	1,056	352	1.99	177
1971	1,640.16	1,860	1,462	490	1.99	246
1973	2,163.69	2,448	1,924	651	1.99	327
1979	10,761.72	12,079	9,491	3,315	1.99	1,666
1981	253.57	284	223	79	1.99	40
1982	4,175.30	4,662	3,663	1,305	1.99	656
1983	1,735.83	1,935	1,520	545	1.99	274
1984	74,973.92	83,387	65,524	23,695	1.99	11,907
1985	2,837.36	3,149	2,474	902	1.99	453
1987	7,565.15	8,355	6,565	2,437	1.99	1,225
1990	36,818.69	40,303	31,669	12,145	1.99	6,103
1991	161,922.21	176,631	138,794	53,894	1.99	27,082
1992	430,408.10	467,754	367,553	144,632	1.99	72,679
1995	178,108.68	190,945	150,041	61,908	1.99	31,110
2005	47,637.19	45,787	35,979	20,710	2.00	10,355
2006	1,487,428.44	1,394,243	1,095,573	674,467	2.00	337,234
2008	434,525.25	378,268	297,237	219,848	2.00	109,924
2009	307,820.05	252,898	198,723	167,583	2.00	83,792
2010	17,494.14	13,206	10,377	10,441	2.00	5,220
2011	285,719.62	188,217	147,898	192,109	2.00	96,054
2012	66,054.35	33,559	26,370	52,235	2.00	26,118
2013	277,133.46	64,899	50,997	278,792	2.00	139,396
	6,723,959.43	6,685,520	5,253,371	2,748,141		1,376,916
MUSTANG 2						
INTERIM SURVIVOR CURVE.. IOWA 100-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -32						
1951	40,594.00	50,086	46,162	7,422	3.95	1,879
1956	44,944.38	55,183	50,860	8,466	3.95	2,143
1981	236.67	277	255	57	3.97	14
1982	3,895.32	4,543	4,187	955	3.97	241

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 2						
INTERIM SURVIVOR CURVE.. IOWA 100-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -32						
1983	2,876.96	3,343	3,081	716	3.97	180
1984	70,590.89	81,720	75,318	17,862	3.97	4,499
1985	19,217.32	22,156	20,420	4,946	3.97	1,246
1988	12,942.71	14,705	13,553	3,531	3.98	887
	195,298.25	232,013	213,838	43,956		11,089
MUSTANG 3						
INTERIM SURVIVOR CURVE.. IOWA 100-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -33						
1955	1,274,380.58	1,578,214	1,434,886	260,040	3.95	65,833
1981	481.79	568	516	124	3.97	31
1983	8,236.05	9,644	8,768	2,186	3.97	551
1984	115,567.45	134,801	122,559	31,146	3.97	7,845
1985	7,185.17	8,347	7,589	1,967	3.97	495
1986	1,149.51	1,329	1,208	321	3.97	81
1991	130,891.88	147,200	133,832	40,254	3.98	10,114
2000	65,392.07	66,846	60,775	26,196	3.98	6,582
2001	20,638.72	20,718	18,836	8,613	3.98	2,164
2006	4,543.62	3,930	3,573	2,470	3.98	621
	1,628,466.84	1,971,597	1,792,543	373,318		94,317
MUSTANG 4						
INTERIM SURVIVOR CURVE.. IOWA 100-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -31						
1960	2,057,667.98	2,495,239	2,225,839	469,706	3.96	118,613
1961	585.76	709	632	135	3.96	34
1962	3,596.41	4,350	3,880	831	3.96	210
1966	4,378.07	5,265	4,697	1,039	3.96	262
1967	7,706.26	9,252	8,253	1,842	3.96	465
1973	2,556.25	3,034	2,706	642	3.97	162
1974	1,819.47	2,154	1,921	462	3.97	116
1981	1,153.75	1,340	1,195	316	3.97	80
1982	21,909.48	25,361	22,623	6,079	3.97	1,531
1983	14,014.63	16,164	14,419	3,940	3.97	992

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 4						
INTERIM SURVIVOR CURVE.. IOWA 100-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -31						
1984	232,163.35	266,729	237,931	66,203	3.97	16,676
1985	10,133.41	11,594	10,342	2,933	3.97	739
1986	1,149.51	1,309	1,168	338	3.97	85
1987	197,155.31	223,440	199,316	58,957	3.98	14,813
1988	43,922.66	49,526	44,179	13,360	3.98	3,357
1989	154,214.21	172,942	154,270	47,750	3.98	11,997
1990	103,790.28	115,705	103,213	32,752	3.98	8,229
1991	4,022.37	4,456	3,975	1,294	3.98	325
1992	30,451.79	33,498	29,881	10,010	3.98	2,515
1994	228,332.29	247,219	220,528	78,587	3.98	19,745
1995	22,757.93	24,417	21,781	8,032	3.98	2,018
1996	8,416.57	8,940	7,975	3,051	3.98	767
2000	45,407.61	45,719	40,783	18,701	3.98	4,699
2006	43,454.85	37,017	33,020	23,905	3.98	6,006
2010	13,562.00	8,275	7,382	10,385	3.98	2,609
2013	12,838.91	1,840	1,641	15,178	3.99	3,804
	3,267,161.11	3,815,494	3,403,552	876,429		220,849
	11,814,885.63	12,704,624	10,663,304	4,041,844		1,703,171
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.4						14.42

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311.5 SECURITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 1						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	291,155.34	218,367	291,155			
	291,155.34	218,367	291,155			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 1						
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -19						
1950	2,469,632.00	2,832,563	2,294,762	644,100	1.98	325,303
1956	8,400.63	9,607	7,783	2,214	1.98	1,118
1958	5,800.00	6,625	5,367	1,535	1.98	775
1963	21,660.46	24,661	19,979	5,797	1.98	2,928
1971	12,058.91	13,631	11,043	3,307	1.99	1,662
1980	13,130.16	14,668	11,883	3,742	1.99	1,880
1981	131,226.79	146,350	118,563	37,596	1.99	18,892
1985	45,965.79	50,854	41,199	13,501	1.99	6,784
1986	276,233.54	304,896	247,007	81,711	1.99	41,061
1987	268,942.57	296,099	239,881	80,161	1.99	40,282
1988	8,869.49	9,738	7,889	2,666	1.99	1,340
1989	32,568.47	35,654	28,885	9,872	1.99	4,961
1990	3,627.38	3,958	3,207	1,110	1.99	558
1991	8,658.96	9,416	7,628	2,676	1.99	1,345
1996	1,507.10	1,602	1,298	496	1.99	249
2000	287,220.50	296,296	240,040	101,752	1.99	51,132
2001	12,540.20	12,805	10,374	4,549	1.99	2,286
2002	9,415.90	9,500	7,696	3,509	1.99	1,763
2003	157,488.78	156,691	126,941	60,471	1.99	30,387
2004	24,172.65	23,654	19,163	9,602	1.99	4,825
2005	189,126.79	181,365	146,930	78,131	1.99	39,262
2006	108,846.82	101,811	82,481	47,047	1.99	23,642
2009	27,517.89	22,564	18,280	14,466	1.99	7,269
2010	5,947.30	4,484	3,633	3,445	1.99	1,731
2011	249,747.77	164,295	133,101	164,098	1.99	82,461
2012	1,089,436.39	552,940	447,957	848,473	1.99	426,368
2013	56,152.89	13,418	10,870	55,952	1.99	28,117
	5,525,896.13	5,300,145	4,293,840	2,281,976		1,148,381
MUSTANG 2						
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -32						
1951	2,179,029.00	2,672,761	2,533,087	343,231	3.92	87,559
1986	456,306.49	520,734	493,521	108,803	3.95	27,545
1987	171,500.70	194,794	184,614	41,767	3.95	10,574
1989	31,554.62	35,467	33,614	8,039	3.95	2,035
1991	8,646.29	9,600	9,098	2,315	3.95	586

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 2						
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -32						
1993	8,297.47	9,075	8,601	2,352	3.96	594
2000	284,549.26	287,071	272,069	103,536	3.96	26,145
2003	89,252.57	84,537	80,119	37,694	3.96	9,519
2004	24,172.58	22,248	21,085	10,822	3.96	2,733
2005	172,438.34	153,372	145,357	82,262	3.96	20,773
2006	90,176.09	76,946	72,925	46,108	3.96	11,643
2011	22,992.06	11,571	10,966	19,383	3.96	4,895
2012	38,209.13	13,654	12,940	37,496	3.96	9,469
2013	20,505.05	2,980	2,824	24,242	3.96	6,122
	3,597,629.65	4,094,810	3,880,822	868,049		220,192
MUSTANG 3						
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -33						
1955	5,039,955.34	6,203,958	5,069,660	1,633,481	3.93	415,644
1963	121,577.65	148,203	121,106	40,592	3.94	10,303
1988	49,407.94	56,260	45,974	19,739	3.95	4,997
1991	25,138.59	28,122	22,980	10,454	3.95	2,647
1992	42,236.02	46,897	38,323	17,851	3.96	4,508
1993	82,138.03	90,516	73,967	35,277	3.96	8,908
1995	950.17	1,029	841	423	3.96	107
2000	36,162.06	36,759	30,038	18,057	3.96	4,560
2001	87,709.64	87,564	71,554	45,100	3.96	11,389
2002	17,234.21	16,850	13,769	9,152	3.96	2,311
2003	133,695.82	127,591	104,263	73,552	3.96	18,574
2004	134,677.35	124,892	102,057	77,063	3.96	19,460
2006	59,461.89	51,122	41,775	37,309	3.96	9,421
2008	64,436.32	49,208	40,211	45,489	3.96	11,487
2009	17,527.37	12,243	10,005	13,307	3.96	3,360
2011	416,048.18	210,962	172,391	380,953	3.96	96,200
2012	116,428.42	41,921	34,256	120,593	3.96	30,453
	6,444,785.00	7,334,097	5,993,170	2,578,394		654,329

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 4						
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -31						
1956	91,096.23	110,332	94,788	24,548	3.93	6,246
1959	11,450.65	13,822	11,875	3,126	3.93	795
1960	11,033,340.13	13,302,440	11,428,301	3,025,374	3.93	769,815
1966	10,189.06	12,180	10,464	2,884	3.94	732
1969	9,809.17	11,667	10,023	2,827	3.94	718
1976	364,710.69	427,271	367,074	110,697	3.95	28,025
1986	1,414,905.84	1,602,448	1,376,684	476,842	3.95	120,719
1988	57,604.67	64,607	55,505	19,957	3.95	5,052
1991	52,576.06	57,931	49,769	19,105	3.95	4,837
1992	262,640.82	287,241	246,773	97,287	3.96	24,567
1994	14,750.99	15,880	13,643	5,681	3.96	1,435
1996	78,109.44	82,490	70,868	31,455	3.96	7,943
2001	14,513.61	14,272	12,261	6,752	3.96	1,705
2002	7,805.14	7,516	6,457	3,768	3.96	952
2003	190,829.31	179,378	154,106	95,880	3.96	24,212
2004	531,058.75	485,068	416,728	278,959	3.96	70,444
2005	363,947.07	321,253	275,993	200,778	3.96	50,702
2006	677,495.79	573,719	492,890	394,630	3.96	99,654
2009	51,532.77	35,454	30,459	37,049	3.96	9,356
2010	132,946.26	80,582	69,229	104,931	3.96	26,498
2011	32,223.78	16,094	13,827	28,387	3.96	7,168
2012	235,030.27	83,352	71,609	236,281	3.96	59,667
	15,638,566.50	17,784,997	15,279,325	5,207,197		1,321,242
	31,206,877.28	34,514,049	29,447,157	10,935,616		3,344,144

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3 10.72

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312.1 CONTINUOUS EMISSIONS MONITORING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 1						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	9,436.66	5,190	4,313	5,124	4.50	1,139
	9,436.66	5,190	4,313	5,124		1,139
MUSTANG 3						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	38,917.06	38,917	38,917			
2005	10,131.06	8,611	5,655	4,476	1.50	2,984
2007	21,154.58	13,750	9,030	12,125	3.50	3,464
	70,202.70	61,278	53,602	16,601		6,448
MUSTANG 4						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	3,163.96	3,164	3,164			
1995	1,168,650.69	1,168,651	1,168,651			
2005	7,190.50	6,112	7,191			
2007	35,263.76	22,921	35,264			
2009	3,869.71	1,741	3,870			
	1,218,138.62	1,202,589	1,218,139			
	1,297,777.98	1,269,057	1,276,054	21,725		7,587

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9 0.58

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -19						
1950	2,522,813.00	2,884,163	2,703,857	298,290	1.93	154,554
1956	17,129.42	19,535	18,314	2,070	1.94	1,067
1959	84,180.66	95,842	89,850	10,325	1.95	5,295
1973	84,180.66	94,800	88,874	11,301	1.97	5,737
1987	103,319.93	113,641	106,537	16,414	1.98	8,290
2000	2,038,213.65	2,100,873	1,969,535	455,939	1.99	229,115
2011	89,529.58	58,896	55,214	51,326	1.99	25,792
2012	19,368.17	9,830	9,215	13,833	1.99	6,951
2013	73,671.59	17,604	16,503	71,166	1.99	35,762
	5,032,406.66	5,395,184	5,057,900	930,664		472,563
MUSTANG 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -32						
1951	2,377,477.00	2,901,707	2,881,408	256,861	3.73	68,864
1956	17,275.76	20,988	20,841	1,963	3.78	519
1987	15,474.94	17,543	17,420	3,007	3.92	767
2003	2,038,847.14	1,929,243	1,915,747	775,531	3.95	196,337
2006	3,965.89	3,382	3,358	1,877	3.95	475
2011	87,860.45	44,216	43,907	72,069	3.96	18,199
2013	77,705.16	11,294	11,215	91,356	3.96	23,070
	4,618,606.34	4,928,373	4,893,897	1,202,663		308,231
MUSTANG 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -33						
1955	4,627,537.00	5,670,194	5,065,124	1,089,500	3.77	288,992
1956	21,000.96	25,707	22,964	4,967	3.78	1,314
1964	19,271.00	23,374	20,880	4,751	3.83	1,240
1979	11,286.23	13,283	11,866	3,145	3.90	806
1985	70,783.41	81,568	72,864	21,278	3.92	5,428
1986	3,605,271.89	4,137,088	3,695,617	1,099,395	3.92	280,458
1988	3,320.86	3,775	3,372	1,045	3.92	267
1997	7,193.32	7,619	6,806	2,761	3.94	701

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -33						
2000	6,256.38	6,355	5,677	2,644	3.94	671
2001	2,700.68	2,693	2,406	1,186	3.95	300
2004	32,383.90	30,014	26,811	16,259	3.95	4,116
2006	100,083.85	85,998	76,821	56,290	3.95	14,251
2009	27,121.98	18,903	16,886	19,186	3.96	4,845
2010	49,036.87	30,129	26,914	38,305	3.96	9,673
2012	57,059.22	20,545	18,353	57,536	3.96	14,529
2013	361,164.48	52,891	47,247	433,102	3.96	109,369
	9,001,472.03	10,210,136	9,120,606	2,851,352		736,960
MUSTANG 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -31						
1956	10,614.59	12,798	11,248	2,658	3.78	703
1957	34,827.51	41,956	36,873	8,751	3.78	2,315
1959	15,398.80	18,509	16,267	3,906	3.80	1,028
1960	7,889,408.06	9,473,899	8,326,171	2,008,954	3.80	528,672
1961	488,868.03	586,302	515,274	125,143	3.81	32,846
1964	273,228.38	326,421	286,876	71,053	3.83	18,552
1974	21,423.34	25,152	22,105	5,960	3.88	1,536
1984	34,894.83	39,780	34,961	10,751	3.91	2,750
1985	17,951.53	20,376	17,908	5,609	3.92	1,431
1986	9,965.13	11,263	9,899	3,156	3.92	805
1987	68,727.94	77,324	67,956	22,077	3.92	5,632
1988	22,478.08	25,165	22,116	7,330	3.92	1,870
1989	49,509.03	55,109	48,433	16,424	3.93	4,179
1991	3,592.65	3,951	3,472	1,234	3.93	314
1992	436,357.71	476,681	418,933	152,696	3.93	38,854
1994	33,334.47	35,833	31,492	12,176	3.94	3,090
1997	8,840.36	9,223	8,106	3,475	3.94	882
2001	4,124.55	4,051	3,560	1,843	3.95	467
2002	1,491,592.23	1,434,929	1,261,093	692,893	3.95	175,416
2003	1,453,429.58	1,364,877	1,199,527	704,466	3.95	178,346
2010	590,262.34	357,208	313,934	459,310	3.96	115,987

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -31						
2011	187,241.61	93,515	82,186	163,101	3.96	41,187
2012	1,075,722.18	381,498	335,281	1,073,915	3.96	271,191
2013	415,331.97	59,909	52,651	491,434	3.96	124,099
	14,637,124.90	14,935,729	13,126,320	6,048,314		1,552,152
	33,289,609.93	35,469,422	32,198,723	11,032,993		3,069,906

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.6 9.22

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -19						
1950	374,221.00	430,422	289,657	155,666	1.95	79,829
1956	5,001.85	5,736	3,860	2,092	1.97	1,062
1959	13,797.29	15,798	10,631	5,787	1.97	2,938
1985	5,427.08	6,027	4,056	2,402	1.99	1,207
1986	13,791.77	15,281	10,283	6,129	1.99	3,080
1987	23,829.17	26,335	17,722	10,634	1.99	5,344
2003	104,481.58	104,312	70,198	54,135	2.00	27,068
2004	5,548.74	5,449	3,667	2,936	2.00	1,468
2009	286,625.78	235,812	158,692	182,393	2.00	91,196
2010	64,749.84	48,982	32,963	44,089	2.00	22,044
2011	36,462.67	24,063	16,193	27,197	2.00	13,598
2012	486,933.05	247,385	166,480	412,970	2.00	206,485
	1,420,869.82	1,165,602	784,403	906,432		455,319
MUSTANG 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -32						
1951	4,494.93	5,548	5,054	879	3.82	230
1956	24,429.00	30,011	27,340	4,906	3.86	1,271
1985	376,483.25	434,659	395,981	100,977	3.97	25,435
2003	104,481.20	99,674	90,804	47,111	3.99	11,807
2011	15,068.86	7,643	6,963	12,928	3.99	3,240
2012	75,517.82	27,236	24,812	74,871	3.99	18,765
	600,475.06	604,771	550,955	241,672		60,748
MUSTANG 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -33						
1955	859,048.48	1,064,488	939,613	202,921	3.85	52,707
1986	156,113.81	180,816	159,605	48,027	3.97	12,097
1993	17,022.88	18,903	16,685	5,955	3.98	1,496

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -33						
1994	3,286.11	3,619	3,194	1,176	3.98	295
2005	84,168.72	75,981	67,068	44,877	3.99	11,247
2012	14,458.23	5,254	4,638	14,592	3.99	3,657
	1,134,098.23	1,349,061	1,190,803	317,548		81,499
MUSTANG 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -31						
1956	33,571.38	40,930	36,355	7,624	3.86	1,975
1959	121,821.08	148,028	131,480	28,105	3.88	7,244
1960	1,004,687.83	1,219,536	1,083,208	232,933	3.88	60,034
1968	3,580.66	4,296	3,816	875	3.92	223
1973	400.58	476	423	102	3.94	26
1983	23,685.53	27,362	24,303	6,725	3.96	1,698
1985	103,923.00	119,073	105,762	30,377	3.97	7,652
1986	2,636.73	3,008	2,672	782	3.97	197
1992	38,129.96	42,020	37,323	12,628	3.98	3,173
1994	33,751.97	36,614	32,521	11,694	3.98	2,938
2001	53,758.56	53,238	47,287	23,137	3.99	5,799
2002	226,268.37	219,463	194,930	101,482	3.99	25,434
2007	5,974.11	4,838	4,297	3,529	3.99	884
2011	15,493.70	7,799	6,927	13,370	3.99	3,351
2012	66,558.47	23,822	21,159	66,033	3.99	16,550
	1,734,241.93	1,950,503	1,732,462	539,395		137,178
	4,889,685.04	5,069,937	4,258,623	2,005,047		734,744

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.7 15.03

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 1						
INTERIM SURVIVOR CURVE.. IOWA 45-S0						
PROBABLE RETIREMENT YEAR.. 12-2015						
NET SALVAGE PERCENT.. -19						
1950	3,189.25	3,630	2,444	1,352	1.88	719
1976	2,995.20	3,354	2,258	1,306	1.95	670
1980	90,690.32	101,011	67,999	39,922	1.96	20,368
1982	10,886.53	12,088	8,137	4,817	1.96	2,458
1984	1,350.11	1,494	1,006	601	1.96	307
1985	4,017.45	4,436	2,986	1,795	1.96	916
1986	448.47	494	333	201	1.96	103
1987	24,178.70	26,582	17,895	10,878	1.96	5,550
1990	8,713.57	9,498	6,394	3,975	1.97	2,018
1992	4,507.41	4,880	3,285	2,079	1.97	1,055
2001	5,877.50	6,008	4,045	2,950	1.98	1,490
2002	800.64	809	545	408	1.98	206
2004	14,135.23	13,860	9,330	7,491	1.98	3,783
2005	60,058.22	57,744	38,872	32,597	1.98	16,463
2006	19,384.99	18,159	12,224	10,844	1.99	5,449
2007	23,276.88	21,129	14,224	13,476	1.99	6,772
2010	2,989.05	2,263	1,523	2,034	1.99	1,022
2011	155,378.82	102,768	69,182	115,719	1.99	58,150
2012	97,525.24	49,880	33,579	82,476	1.99	41,445
2013	96,034.09	22,856	15,386	98,894	2.00	49,447
	626,437.67	462,943	311,647	433,814		218,391
MUSTANG 2						
INTERIM SURVIVOR CURVE.. IOWA 45-S0						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -32						
2011	28,574.60	14,503	34,615	3,103	3.97	782
	28,574.60	14,503	34,615	3,103		782

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2013

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 3						
INTERIM SURVIVOR CURVE.. IOWA 45-S0						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -33						
1955	443,652.75	539,773	454,861	135,197	3.62	37,347
2000	5,806.64	5,919	4,988	2,735	3.91	699
2008	3,758.21	2,887	2,433	2,566	3.95	650
	453,217.60	548,579	462,282	140,497		38,696
MUSTANG 4						
INTERIM SURVIVOR CURVE.. IOWA 45-S0						
PROBABLE RETIREMENT YEAR.. 12-2017						
NET SALVAGE PERCENT.. -31						
1960	859,213.89	1,024,809	500,192	625,378	3.68	169,940
1983	2,207.85	2,522	1,231	1,661	3.84	433
1985	1,283.18	1,455	710	971	3.85	252
1989	14,967.35	16,659	8,131	11,476	3.87	2,965
1990	25,021.40	27,700	13,520	19,258	3.87	4,976
1992	118,590.78	129,638	63,274	92,080	3.88	23,732
1996	13,873.46	14,664	7,157	11,017	3.90	2,825
1997	9,049.16	9,464	4,619	7,235	3.90	1,855
1998	78,213.50	80,793	39,434	63,026	3.91	16,119
1999	34,265.05	34,926	17,047	27,840	3.91	7,120
2000	8,802.14	8,838	4,314	7,217	3.91	1,846
2001	26,427.47	26,058	12,718	21,902	3.92	5,587
2002	12,842.68	12,413	6,059	10,765	3.92	2,746
2003	18,000.00	16,980	8,288	15,292	3.93	3,891
2004	5,067.88	4,650	2,270	4,369	3.93	1,112
2005	5,610.20	4,974	2,428	4,922	3.94	1,249
2010	3,506.12	2,142	1,045	3,548	3.96	896
2011	25,969.36	13,081	6,385	27,635	3.97	6,961
2013	14,920.53	2,182	1,065	18,481	3.98	4,643
	1,277,832.00	1,433,948	699,886	974,074		259,148
	2,386,061.87	2,459,973	1,508,430	1,551,488		517,017

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.0 21.67