**BEFORE THE CORPORATION COMMISSION OF THE STATE OF OKLAHOMA**

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| IN THE MATTER OF THE APPLICATION OF OKLAHOMA GAS AND ELECTRIC COMPANY FOR AN ORDER OF THE COMMISSION AUTHORIZING APPLICANT TO MODIFY ITS RATES, CHARGES, AND TARIFFS FOR RETAIL ELECTRIC SERVICE IN OKLAHOMA | ) ) ) ) ) ) | CASE NO. PUD 2023-000087 |

Direct Testimony

of

Dane A. Watson

on behalf of

Oklahoma Gas and Electric Company

December 29, 2023

## I. QUALIFICATIONS AND EXPERIENCE

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

A. My name is Dane A. Watson. My business address is 101 E. Park Blvd., Suite 220, Plano, Texas 75074.

**Q. By whom are you employed and in what capacity?**

A. I am a Partner in Alliance Consulting Group ("Alliance"), which provides consulting and expert services to the utility industry.

**Q. On whose behalf are you filing this direct testimony?**

A. I am a testifying on behalf of Oklahoma Gas and Electric ("OG&E" or the "Company.")

**Q. Please summarize your educational qualifications and professional experience.**

A. I hold a Bachelor of Science degree in Electrical Engineering from the University of Arkansas at Fayetteville and a Master's Degree in Business Administration from Amberton University. Since graduation from college in 1985, I have worked in the area of depreciation and valuation. I founded Alliance Consulting Group in 2004 and am responsible for conducting depreciation, valuation, and certain other accounting-related studies for utilities in various regulated industries. My duties related to depreciation studies include the assembly and analysis of historical and simulated data, conducting field reviews, determining service life and net salvage estimates, calculating annual depreciation, presenting recommended depreciation rates to utility management for its consideration, and supporting such rates before regulatory bodies.

My prior employment from 1985 to 2004 was with Texas Utilities ("TXU"). During my tenure with TXU, I was responsible for, among other things, conducting valuation and depreciation studies for the domestic TXU companies. During that time, I also served as Manager of Property Accounting Services and Records Management in addition to my depreciation responsibilities.

**Q. Please describe the duties of your present position.**

A. My current responsibilities with Alliance Consulting Group revolve around the preparation and support of depreciation studies for various entities across the United States.

**Q. Do you hold any special certification as a depreciation expert?**

A. Yes. The Society of Depreciation Professionals (the "Society") has established national standards for depreciation professionals. The Society administers an examination and requires certain qualifications to become certified in this field. I have met all requirements and am a Certified Depreciation Professional ("CDP"). I maintain my certification through the Society's Certification renewal program.

**Q. Please describe your involvement with any professional societies or committees.**

A. I have twice been Chair of the Edison Electric Institute ("EEI") Property Accounting and Valuation Committee and have been Chairman of EEI's Depreciation and Economic Issues Subcommittee. I am a Registered Professional Engineer ("PE") in the State of Texas and a CDP. I am a Senior Member of the Institute of Electrical and Electronics Engineers ("IEEE") and have held numerous offices on the Executive Board of the Dallas Section of IEEE as well as national and worldwide offices. I have twice served as President of the Society, most recently in 2015. I also teach depreciation seminars on an annual basis for EEI and the American Gas Association (both basic and advanced levels), and I develop and teach the advanced training for the Society and other venues.

**Q. Have you previously filed testimony before the Oklahoma Corporation Commission (the "Commission")?**

A. Yes. I have testified in three cases before the Commission: Case Nos. PUD 202100163, PUD 201700471, and PUD 201700078, on behalf of Empire District Electric Company and CenterPoint Oklahoma.

**Q. Have your credentials been accepted by this Commission and other regulatory bodies?**

A. Yes. This Commission has accepted my credentials in each of the cases listed above. Besides this Commission, I have testified in the following state jurisdictions: State of Alabama Public Service Commission, Regulatory Commission of Alaska, Arizona Corporation Commission, Arkansas Public Service Commission, California Public Service Commission, Colorado Public Utilities Commission, Delaware Public Service Commission, Florida Public Service Commission, Georgia Public Service Commission, Hawaii Public Service Commission, Idaho Public Service Commission, Illinois Commerce Commission, Iowa Utilities Board, Kansas Corporation Commission, Kentucky Public Service Commission, Louisiana Public Service Commission, Michigan Public Service Commission, Minnesota Public Service Commission, Mississippi Public Service Commission, Missouri Public Service Commission, Nebraska Public Service Commission, Public Utility Commission of Nevada, New Hampshire Public Service Commission, New Jersey Board of Public Utilities, New Mexico Public Regulation Commission, New York State Public Service Commission, North Carolina Utilities Commission, North Dakota Public Service Commision, South Carolina Public Service Commission, Tennessee Public Utility Commission, Public Utility Commission of Texas, Railroad Commission of Texas, Virginia Corporation Commission, Public Service Commission of Wisconsin, and Wyoming Public Service Commission. I have testified before the Federal Energy Regulatory Commission in multiple cases. On an international level, I have testified before regulatory bodies in Canada (Manitoba, Ontario, and Yukon), Mexico, Dominica and Bermuda.

In addition, I have conducted more than 300 depreciation studies, filed written testimony, and appeared before more than 40 regulatory bodies in my 38-year career in performing depreciation studies. A listing of my testimony appearances is found in Exhibit DAW-1.

## II. PURPOSE

**Q. What is the purpose of your testimony?**

A. Alliance Consulting Group was retained by OG&E to conduct a depreciation rate study for its depreciable tangible assets subject to the Commission's jurisdiction. The purpose of my testimony is to sponsor and explain the recent Depreciation Study completed for OG&E and to support and justify the recommended depreciation rate changes for OG&E's facilities based on the results of the Depreciation Study.

**Q. When was the last time that the Commission approved a change in the Company's comprehensive depreciation rates?**

A. The Company's comprehensive depreciation rates were last approved in Case No. PUD2021-000164 in Order No. 728277, and those rates were implemented as of July 1, 2022.

**Q. Do you sponsor any exhibits?**

A. Yes. I am sponsoring the Depreciation Study conducted by Alliance Consulting Group for OG&E. The Depreciation Study is attached to my testimony as Exhibit DAW-2.

**Q. Were the exhibits you are sponsoring prepared by you or under your direct supervision?**

A. Yes, they were.

## III. OVERVIEW OF DEPRECIATION STUDY METHODOLGY

**Q. What definition of depreciation have you used for the purposes of conducting the depreciation study and preparing your testimony?**

A. The term "depreciation," as used herein, is considered in the accounting sense; that is, a system of accounting that distributes the cost of assets, less net salvage (if any), over the estimated useful life of the assets in a systematic and rational manner. Depreciation is a process of allocation, not valuation. Depreciation expense is systematically allocated to accounting periods over the life of the properties. The amount allocated to any one accounting period does not necessarily represent the loss or decrease in value that will

occur during that particular period. Thus, depreciation is considered an expense or cost, rather than a loss or decrease in value. OG&E accrues depreciation based on property included in each depreciable plant account. On retirement, the full cost of depreciable property, less the net salvage amount, if any, is charged to the depreciation reserve.

**Q. Please describe your depreciation study approach.**

A. I conduct a depreciation study in four phases as shown in my Exhibit DAW-2. The four phases are: Data Collection, Analysis, Evaluation, and Calculation. During the initial phase of the study, I collect historical data to be used in the analysis. After the data is assembled, I perform analyses to determine the life and net salvage percentage for the different property groups being studied. At this point in the depreciation study, I conducted interviews with the subject matter experts ("SMEs") from the Company within their areas of responsibility. The information obtained from the field personnel, engineers, and/or managerial personnel, combined with the study results, are then evaluated to determine how the results of the historical asset activity analysis, in conjunction with the Company's expected future plans, should be applied. Using all of these resources, I then calculate the depreciation rate for each depreciable plant account for each function.

**Q. What process have you undertaken to give effect to both historical data and the Company-specific expectations in developing your service life recommendations for the Company's depreciable plant?**

A. In order to achieve a reasonable balance between these critical components of the life analysis, I evaluated the statistical historical data and then applied informed judgment to make the most appropriate service life selections. The objective in any depreciation study is to project the remaining cost (installation, material and removal cost) to be recovered and the remaining periods in which to recover the costs. This necessarily requires that the service life selections reflect both the Company's historic experience and its current expectations of asset lives. In order to understand the Company's expectations regarding asset lives, I interviewed Company engineers working in both operations and maintenance to confirm the historical activity and indications, current and future plans, expectations, and their applicability to the future surviving assets. The interview process provides

important information regarding changes in materials, operation and maintenance, as well as the Company's current expectations regarding the service life of the assets currently in use. This information is then considered along with the historical statistical data to develop the most reasonable and representative expected service lives for the Company's assets.[1] The result of all of this analysis is reflected in the service life recommendations set forth in my Depreciation Study.

**Q. What objective should the Commission strive to achieve in setting depreciation rates?**

A. The objective of computing depreciation is to ensure that all customers using the assets pay their pro rata share for the investment, including the cost of retirement of individual assets. This objective is achieved by allocating the cost or depreciable base of a group of assets over the service life of those assets, on a straight-line basis, by charging a portion of the consumption of the assets to each accounting period.

**Q. Is the cost of retirement of individual assets the same as dismantlement or decommissioning costs?**

A. No. Dismantling (or decommissioning) cost is a term used for the full removal of production facilities at the end of their lives. However, during the life of the plant (while it is operating), periodic replacement of individual assets to allow the continued operation of the plant will also generate removal cost related to the individual asset being replaced. While dismantling costs for production facilities are not supported by a dismantling study, interim removal cost percentages are used over the life of each generating unit as a proxy to a dismantling study.

**Q. What depreciation system did you use?**

A. The straight-line method, Average Life Group ("ALG") procedure, and remaining-life technique comprise the depreciation system that was employed to calculate the annual accrual for depreciation expense in the study. Both the Company's current depreciation

[1] For production facilities, the Company provided retirement dates.

rates in place today as well as the proposed rates reflected in this case were computed using this depreciation system.

**Q. How are depreciation rates developed under the ALG System that you utilize for the Depreciation Study?**

A. In the ALG system, the annual depreciation expense for each account is computed by dividing the original cost of the asset, less allocated depreciation reserve, less estimated net salvage, by its respective remaining life. The resulting annual accrual amount of depreciable property within an account is divided by the original cost of the depreciable property in the account to determine the depreciation rate. 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 comparison of the current and recommended annual depreciation rates is shown in my Exhibit DAW-2, Appendix B. The remaining life calculations are discussed below and are shown in the study workpapers.

**Q. What factors influence the depreciation rates for an account?**

A. The primary factors that influence the depreciation rate for an account are the remaining investment to be recovered in the account, the depreciable life of the account, and the net salvage for the account. The change in depreciation rates is being influenced by all three of these factors.

## IV. SUMMARY RESULTS BY FUNCTION

### A. PRODUCTION, OTHER PRODUCTION WIND, AND SOLAR PLANT

*1. Asset Lives*

**Q. Please describe the methodology used to determine life for Steam, Other Production, Wind, and Solar plant.**

A. For Steam, Other Production, Wind, and Solar plant, most components are expected to have a retirement date concurrent with the planned retirement date of the generating unit. The terminal retirement date refers to the year that each facility will cease operations. The terminal retirement date establishes the pattern of retirement of the assets that comprise a

generating unit. The estimated terminal retirement dates for the various generating units were determined based on consultation with OG&E management, financial, and engineering staff and are shown in Exhibit DAW-2, Appendix D. Interim retirement curves were used to model the retirement of individual assets within primary plant accounts for each generating unit prior to the terminal retirement of the facility for all steam and other generating units.

**Q. What are interim retirement characteristics?**

A. An interim retirement curve projects how many of the assets or units within a facility that are currently in-service will retire each year prior to the final retirement of the whole facility, using historical analysis and judgment. The life span procedure assumes all assets are depreciated (straight-line) for the same number of periods and retire at the same time (the terminal retirement date). Adding interim retirement curves to the procedure reflects the fact that some of the assets at a power plant will not survive to the end of the life of the facility but will be retired earlier than the terminal life of the facility and should be depreciated (straight-line) over a shorter time frame to match their projected lives.

**Q. How do the various interim retirements curve compare between the existing curves and your proposed interim retirement characteristics?**

A. Figure 1 below shows a comparison between the current interim retirement curves and the proposed. There are few differences between the two.

**FIGURE 1- COMPARISON OF LIFE RECOMMENDATIONS BY ACCOUNT FOR GENERATION ASSETS**

| | | Existing | | | Proposed | |
|---|---|---|---|---|---|---|
| | | Life | Iowa | | Life | Iowa |
| Account | Description | | Curve | | | Curve |
| Steam Production | | | | | | |
| 310.2 | Land Rights | 100 | S4 | | 100 | S4 |
| 311 | Structures & Improvements | 100 | R1 | | 100 | R1 |
| 312 | Boiler Plant Equipment | 85 | R1 | | 85 | R1 |
| 314 | Turbogenerator Units | 60 | R1 | | 60 | R1 |
| 315 | Accessory Electric Equipment | 75 | R2.5 | | 75 | R2.5 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 316 | Miscellaneous Power Plant Equipment | 55 | R0.5 | | 24 | S1 |
| | | | | | | |
| Other Production | | | | | | |
| 340.2 | Land Rights | 75 | R4 | | 75 | S4 |
| 341 | Structures & Improvements | 55 | R3 | | 55 | R3 |
| 342 | Fuel Holders, Producers & Accessories | 55 | R4 | | 55 | R4 |
| 343 | Prime Movers | 40 | R2.5 | | 40 | R2.5 |
| 343 | LTSA 6 year | 5 | SQ | | 6 | SQ |
| 343 | LTSA 20 year | 20 | SQ | | 20 | SQ |
| 343 | LTSA 30 year | 30 | SQ | | 30 | SQ |
| 344 | Generators | 55 | R2 | | 55 | R2.5 |
| 345 | Accessory Electric Equipment | 60 | R2.5 | | 60 | R3 |
| 346 | Miscellaneous Power Plant Equipment | 45 | R2 | | 24 | S1 |
| | | | | | | |
| Wind | | | | | | |
| 341 | Structures & Improvements | 45 | S1.5 | | 45 | S1.5 |
| 344 | Generators | 40 | S0.5 | | 40 | S0.5 |
| 345 | Accessory Electric Equipment | 35 | S0 | | 35 | S0 |
| 346 | Miscellaneous Power Plant Equipment | 35 | R2 | | 24 | S1 |
| | | | | | | |
| Solar | | | | | | |
| 341 | Structures & Improvements | 35 | S2 | | 35 | S2 |
| 344 | Generators | 30 | S2.5 | | 30 | S2.5 |
| 345 | Accessory Electric Equipment | 35 | S2.5 | | 35 | S2.5 |

*2. Net Salvage of Assets*

**Q. Please describe what you mean by "net salvage" as it relates to production facilities.**

A. When a capital asset is retired and physically removed from service, terminal retirement is said to have occurred. Retirements of assets smaller than the generating unit (such as pumps and motors) are referred to as interim retirements, and the average service life and Iowa survivor curve that described the pattern of retirement over the life is referred to as the Interim Retirement Factor in this case. The residual value of a terminal or interim retirement is called gross salvage. Net salvage is the difference between the gross salvage (what the residual asset or scrap was sold for) and the removal cost (cost to remove and dispose of the asset, as necessary). The concept behind the net salvage cost component of depreciation rates for power plants is different from that of Transmission, Distribution or General Plant assets. Power plants are discrete units that will have retirements during the

life of the units and need to be secured and possibly dismantled after the end of their useful lives. Because of this, three types of analysis are required: The first is related to interim removal and salvage activity, or interim net salvage (which relates to the replacement of components during the life of the generating unit), the second is related to the retirement closure costs needed to secure the plant when it ceases operation (based on engineering studies conducted to determine the necessary cost to safely and legally shut down the unit), and the third is the dismantlement costs needed to dismantle the plant in the future after it has ceased operation (also based on engineering studies conducted to determine the costs needed to dismantle the plant). In prior proceedings, the dismantlement studies presented were controversial and became a focus in settlement agreements. In this proceeding, the Company has not conducted a dismantling study. However, we are proposing the use of conservative interim removal cost percentages as a proxy for terminal retirement closure removal costs and dismantling costs.

**Q. Did you conduct an interim net salvage analysis for OG&E's Steam and Other Production Plants?**

A. Yes. As part of the Depreciation Study, I analyzed the historical interim net salvage experienced by the Company in relation to replacing components at power plants. For OG&E's steam, hydro and other production plants, we analyzed Company specific activity to develop the interim net salvage cost amounts included in the study. We utilized the industry standard process as discussed in detail within the Depreciation Study. A summary of the interim retirement net salvage cost percentages is shown on Appendix C-1 of Exhibit DAW-2. That analysis and resulting recommendations are discussed in the Depreciation Study net salvage analysis section. A comparison of both proposals is shown in Figure 2 below.

**FIGURE 2- Proposed Net Salvage Generation Plant**

| | | Existing | | Proposed |
|---|---|---|---|---|
| | | Net | | Net |
| Account | Description | Salvage % | | Salvage % |
| Steam Production | | | | |
| 310.2 | Land Rights | 0% | | 0% |

| | | | | |
|---|---|---|---|---|
| 311 | Structures & Improvements | 0% to -4% | | -5% |
| 312 | Boiler Plant Equipment | 0% to -4% | | -5% |
| 314 | Turbogenerator Units | 0% to -4% | | -5% |
| 315 | Accessory Electric Equipment | 0% to -4% | | -5% |
| 316 | Miscellaneous Power Plant Equipment | 0% to -5% | | -5% |
| | | | | |
| Other Production | | | | |
| 340.2 | Land Rights | 0% | | 0% |
| 341 | Structures & Improvements | 0% to -2% | | -5% |
| 342 | Fuel Holders, Producers & Accessories | 0% to -2% | | -5% |
| 343 | Prime Movers | 0% to -2% | | -5% |
| 343 | LTSA 6 year | 0% | | 0% |
| 343 | LTSA 20 year | 0% | | 0% |
| 343 | LTSA 30 year | 0% | | 0% |
| 344 | Generators | 0% to -2% | | 0% |
| 345 | Accessory Electric Equipment | 0% to -2% | | -5% |
| 346 | Miscellaneous Power Plant Equipment | 0% to -2% | | -5% |
| | | | | |
| Wind | | | | |
| 341 | Structures & Improvements | -1% to -2% | | -5% |
| 344 | Generators | -1% to -2% | | -5% |
| 345 | Accessory Electric Equipment | -1% to -2% | | -5% |
| 346 | Miscellaneous Power Plant Equipment | -1% to -2% | | -3% |
| | | | | |
| Solar | | | | |
| 341 | Structures & Improvements | 0% | | -2% |
| 344 | Generators | 0% | | 0% |
| 345 | Accessory Electric Equipment | 0% | | 0% |
| | | | | |

*3. Depreciation rate for Steam, Hydro, and Other Production Assets*

**Q. What depreciation system are you recommending in this case for Production, Hydro, and Other Production assets?**

A. For all jurisdictions and plant accounts in accounts 311-346, I recommend the straight-line, average life group (also known as broad group), remaining life depreciation system. All the Company's generation assets are located in Oklahoma and Arkansas,[2] and existing rates

[2] OG&E has one generating facility in Arkansas - Branch, Solar Farm.

are based on remaining life (life span). In this case, the Company seeks retention of remaining life depreciation rates for these asset groups.

**Q. Please summarize the Depreciation Study results with respect to depreciation rates for Steam Production facilities.**

A. Utilizing plant balances at the depreciation study date for Steam Production facilities, depreciation expense changed primarily due to the increased investment for the generating units.

**Q. Please summarize the Depreciation Study results with respect to depreciation rates for other production facilities.**

A. Utilizing plant balances at the depreciation study date for Other Production facilities, depreciation expense changed primarily due to the increased investment for the generating units. Assets in this function experienced a mix of decreases and increases in the Unit and account depreciation rates due to the change in depreciation system, updated interim retirement curves, investment, and reserve balances.

## B. TRANSMISSION, DISTRIBUTION, AND GENERAL PROPERTY

*1.Life of Transmission, Distribution, and General Assets*

### A. Service Lives

**Q. What is the significance of an asset's useful life in your depreciation study?**

A. An asset's useful life was used to determine the remaining life over which the remaining cost (original cost plus or minus net salvage, minus accumulated depreciation) can be allocated to normalize the asset's cost and spread it ratably over future periods.

**Q. How did you determine the average service lives for each account?**

A. The establishment of an appropriate average service life for each account within a functional group was determined by using actuarial analysis. Specifically, the actuarial analysis was performed to help determine the service life for each account within the Transmission, Distribution, and General functional groups. Graphs and tables supporting

the actuarial analysis and the chosen Iowa Curves used to determine the average service lives for each account are found in Exhibit DAW-2 and my Depreciation Study workpapers.

**Q. Does your depreciation study reflect the changes in the useful lives of the Company's depreciable assets?**

A. Yes. My study strikes a reasonable balance between the historical statistical indications seen in the analysis and Company-specific expectations for the use of the assets to serve its customers. I reviewed extensive analytical results of historical data and coupled that with current information from Company SMEs to inform my life decisions.

**Q. Have you prepared a summary of the life recommendations by account?**

A. Yes. Figure 3 below provides the proposed life by account for all four functions: Intangible, Transmission, Distribution, and General Plant.

**FIGURE 3 - COMPARISON OF LIFE RECOMMENDATIONS BY ACCOUNT**

| | | Existing | | | Proposed | |
|---|---|---|---|---|---|---|
| | | Life | Iowa | | Life | Iowa |
| Account | Description | | Curve | | | Curve |
| Intangible Plant | | | | | | |
| 302 | FRANCHISES AND CONSENTS | 25 | SQ | | 25 | SQ |
| 303.1 | SOFTWARE - 5-YEAR | 5 | SQ | | 5 | SQ |
| 303.2 | SOFTWARE - 10-YEAR | 10 | SQ | | 10 | SQ |
| 303.4 | SOFTWARE - 15-YEAR | 15 | SQ | | 15 | SQ |
| Transmission | | | | | | |
| 350.2 | Land Rights | 75 | S4 | | 75 | S4 |
| 352 | Structure & Improvements | 70 | S3 | | 70 | S3 |
| 353 | Station Equipment | 55 | R1.5 | | 57 | R1.5 |
| 354 | Towers & Fixtures | 75 | R4 | | 75 | R4 |
| 355 | Poles & Fixtures | 69 | R0.5 | | 75 | R1 |
| 356 | Overhead Conductors & Devices | 70 | R3 | | 75 | R3 |
| 358 | Underground Conductors & Devices | 45 | S2.5 | | 45 | S2.5 |
| | | | | | | |
| Distribution Plant | | | | | | |
| 360.2 | Land Rights | 75 | S4 | | 75 | S4 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 361 | Structures & Improvements | 70 | R2.5 | | 70 | R2.5 |
| 362 | Station Equipment | 61 | R2 | | 61 | R2 |
| 363 | Storage Battery | 15 | L3 | | 15 | L3 |
| 364 | Poles, Towers & Fixtures | 60 | R1 | | 55 | R1 |
| 365 | Overhead Conductors & Devices | 60 | R0.5 | | 60 | R0.5 |
| 366 | Underground Conduit | 65 | R2.5 | | 65 | R2.5 |
| 367 | Underground Conductors & Devices | 65 | R2.5 | | 55 | R2.5 |
| 368 | Line Transformers | 40 | R0.5 | | 40 | R0.5 |
| 369 | Services | 68 | R4 | | 68 | R4 |
| 370 | Meters - Smart Meters | 20 | R3 | | 15 | R3 |
| 370.1 | Meters - Metering Equipment | 15 | L0 | | 30 | L0 |
| 371 | Installations on Customer Premises | 15 | R3 | | 15 | SQ |
| 373 | Street Lighting & Signal Systems | 35 | R1 | | 33 | R0.5 |
| | | | | | | |
| General Plant | | | | | | |
| 389.2 | Land Rights | 55 | R4 | | 55 | R4 |
| 390 | Structures & Improvements | 50 | R1 | | 50 | R1 |
| 391 | Office Furniture & Equipment | 15 | SQ | | 15 | SQ |
| 391.2 | Computer Equipment | 5 | SQ | | 5 | SQ |
| 392.1 | Transportation Equipment Cars & Trucks | 11 | L3 | | 11 | L3 |
| 392.5 | Transportation Equipment Heavy Trucks | 13 | L2.5 | | 13 | L2.5 |
| 392.6 | Transportation Equipment Trailers | 24 | S1 | | 24 | S1 |
| 393 | Stores Equipment | 25 | SQ | | 25 | SQ |
| 394 | Tools, Shop & Garage Equip | 25 | SQ | | 25 | SQ |
| 395 | Laboratory Equipment | 20 | SQ | | 20 | SQ |
| 396 | Power Operated Equipment | 20 | L2 | | 15 | L0.5 |
| 397 | Communication Equipment | 10 | SQ | | 10 | SQ |
| 398 | Miscellaneous Equipment | 20 | SQ | | 20 | SQ |

## B. Net Salvage

**Q. What is net salvage?**

A. While discussed more fully in the study itself, net salvage is the difference between the gross salvage (what is received in scrap value for the asset when retired) and the removal cost (cost to remove and dispose of the asset). Salvage and removal cost percentages are calculated by dividing the current cost of salvage or removal by the original installed cost of the asset.

**Q. Does Oklahoma Gas and Electric have any net salvage reflected in its existing depreciation rates?**

A. Yes. Both the Company's statistical data and input from Company engineers confirms that the net salvage reflected in the Company's current depreciation rates is no longer representative of the costs incurred to retire some of the Company's assets. These retirement costs continue to increase and require that net salvage rates be adjusted to reflect this reality, which I have done in my study.

**Q. How did you determine the net salvage percentages for each asset group?**

A. I examined the experience realized by the Company by observing the actual net salvage for various bands (or combinations) of years. Using averages (such as the three-year and five-year bands) allows the smoothing of the timing differences between when retirements, removal cost, and salvage are booked. By looking at successive average bands ("rolling bands"), an analyst can see trends in the data that would indicate the future net salvage in the account. This examination, in combination with the feedback of Company engineers related to any changes in operations or maintenance that would affect the future net salvage of the asset, allowed the selection of the best estimate of future net salvage for each account. The net salvage parameter is derived from historical data as a percent of retirements for various bands (i.e., groupings of years such as the five-year average) for each account are shown in my Exhibit DAW-2, Appendix D. As with any analysis of this type, expert judgment was applied in order to select a net salvage percentage reflective of the future net salvage of these assets.

**Q. Is this a reasonable method for determining net salvage rates?**

A. Yes. This Commission evaluated and approved rates based on the use of this methodology in the Company's prior depreciation studies. This same methodology was used and approved in the Company's Arkansas jurisdiction. This Commission has used the same method of computing net salvage rates for other electric utilities, including Liberty Empire in Cause. No. PUD 202100163, Order No. 730998, and Public Service of Oklahoma in

Cause No. PUD 202100055 Order No. 722410. In addition, this methodology is commonly employed throughout the industry and is the method recommended in authoritative texts.[3]

**Q. What factors can cause plant assets to experience significant levels of net salvage?**

A. Some plant assets can experience significant negative removal cost percentages due to the timing of the addition versus the retirement. For example, a Transmission asset in FERC Account 355 with a current installed cost of $500 (2022) would have had an installed cost of $23.40[4] in 1947. A removal cost of $50 for the asset calculated (incorrectly) on current installed cost would only have a negative 10 percent removal cost ($50/$500). However, a correct removal cost calculation would show a negative 214 percent removal cost for that asset ($50/$23.40). Inflation from the time of installation of the asset until the time of its removal must be taken into account in the calculation of the removal cost percentage because the depreciation rate, which includes the removal cost percentage, will be applied to the original installed cost of assets. Other factors such as the synchronization of net salvage data can also affect the level of net salvage.

**Q. You mentioned earlier that the change in net salvage continues. Can your elaborate?**

A. Yes. The primary reason for the change in net salvage rates is that the Company continues to experience an increase in removal cost for the many functions and gross salvage proceeds have declined for all functions. More detail can be found in the Salvage Analysis section of Exhibit DAW-2 and in Exhibit DAW-2, Appendix D.

**Q. Please describe what you mean by "net salvage" as it relates to production facilities.**

A. When a capital asset is retired and physically removed from service, terminal retirement is said to have occurred. Retirements of assets smaller than the generating unit (such as pumps and motors) are referred to as interim retirements and the average service life and Iowa survivor curve that described the pattern of retirement over the life is referred to as the Interim Retirement Factor in this case. The residual value of a terminal or interim

[3] *Introduction to Depreciation for Public Utilities and Other Industries*, EEI AGA, 2013; *Public Utility Depreciation Practices*, NARUC, 1996; *Depreciation Systems*, by Drs. W. C. Fitch and F.K. Wolf, Iowa State Press, 1994.

[4] Using the Handy-Whitman Bulletin No. 198, E-4, line 36, $23.40 = $500 x 30/641.

retirement is called gross salvage. Net salvage is the difference between the gross salvage (what the residual asset or scrap was sold for) and the removal cost (cost to remove and dispose of the asset, as necessary).

**Q. Did you conduct an interim net salvage analysis for OG&E's Steam and Other Production Plants?**

A. Yes. As part of the Depreciation Study, I analyzed the historical interim net salvage experienced by the Company in relation to replacing components at power plants. For OG&E's steam and other production plants, we analyzed Company specific activity to develop the interim net salvage cost amounts included in the study. We utilized the industry standard process as discussed in the Depreciation Study. A summary of the interim retirement net salvage cost percentages is shown on Exhibit DAW-2, Appendix C. That analysis and resulting recommendations are discussed in the Depreciation Study net salvage analysis section.

**Q. Have you prepared a summary of the life recommendations by account?**

A. Yes. Figure 4 below provides the proposed net salvage by account for all four functions: Intangible, Transmission, Distribution, and General Plant.

**FIGURE 4- NET SALVAGE COMPARISION INTANGIBLE, TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT BY ACCOUNT**

| | | Existing | | Proposed |
|---|---|---|---|---|
| | | Net | | Net |
| Account | Description | Salvage % | | Salvage % |
| Intangible Plant | | | | |
| 302 | FRANCHISES AND CONSENTS | 0% | | 0% |
| 303.1 | SOFTWARE - 5-YEAR | 0% | | 0% |
| 303.2 | SOFTWARE - 10-YEAR | 0% | | 0% |
| 303.4 | SOFTWARE - 15-YEAR | 0% | | 0% |
| Transmission | | | | |
| 350.2 | Land Rights | 0% | | 0% |
| 352 | Structure & Improvements | -6% | | -10% |

| | | | | |
|---|---|---|---|---|
| 353 | Station Equipment | -15% | | -20% |
| 354 | Towers & Fixtures | -20% | | -20% |
| 355 | Poles & Fixtures | -58% | | -65% |
| 356 | Overhead Conductors & Devices | -51% | | -55% |
| 358 | Underground Conductors & Devices | 0% | | 0% |
| | | | | |
| Distribution Plant | | | | |
| 360.2 | Land Rights | 0% | | 0% |
| 361 | Structures & Improvements | -10% | | -10% |
| 362 | Station Equipment | -30% | | -35% |
| 363 | Storage Battery | 0% | | 0% |
| 364 | Poles, Towers & Fixtures | -60% | | -65% |
| 365 | Overhead Conductors & Devices | -50% | | -55% |
| 366 | Underground Conduit | -20% | | -25% |
| 367 | Underground Conductors & Devices | -50% | | -55% |
| 368 | Line Transformers | -60% | | -65% |
| 369 | Services | -30% | | -35% |
| 370 | Meters - Smart Meters | -10% | | -10% |
| 370.1 | Meters - Metering Equipment | -10% | | -10% |
| 371 | Installations on Customer Premises | 0% | | 0% |
| 373 | Street Lighting & Signal Systems | -50% | | -55% |
| General Plant | | | | |
| 389.2 | Land Rights | 0% | | 0% |
| 390 | Structures & Improvements | 9% | | -5% |
| 391 | Office Furniture & Equipment | 0% | | 0% |
| 391.2 | Computer Equipment | 0% | | 0% |
| 392.1 | Transportation Equipment Cars & Trucks | 10% | | 10% |
| 392.5 | Transportation Equipment Heavy Trucks | 10% | | 10% |
| 392.6 | Transportation Equipment Trailers | 1% | | 10% |
| 393 | Stores Equipment | 0% | | 0% |
| 394 | Tools, Shop & Garage Equip | 0% | | 0% |
| 395 | Laboratory Equipment | 0% | | 0% |
| 396 | Power Operated Equipment | 15% | | 15% |
| 397 | Communication Equipment | 0% | | 0% |
| 398 | Miscellaneous Equipment | 0% | | 0% |

## C. RESERVE REALLOCATION

**Q. What is reserve reallocation?**

A. Reserve reallocation occurs when the book reserve is re-spread within a functional group based on the theoretical reserve within each function.

**Q. As part of your depreciation analysis have you taken any action to properly align the Company's depreciation reserve with the life and net salvage characteristics of the various functions?**

A. Yes. In the process of analyzing the Company's depreciation reserve, I observed that the depreciation reserve positions of the accounts were generally not in line with the life characteristics found in the analysis of the Company's assets. As intervenors proposed alternative depreciation rates that were incorporated though Commission orders and settlements over time those depreciation rates did not always align with changes in the integrated resource plan and events which impacted the net book value of those assets, such as earlier retirement of a component at a generating unit. To allow the relative reserve positions of each account within a function to mirror the life characteristics of the underlying assets, I reallocated the depreciation reserves for all accounts within the production functions. Since the basis of the current depreciation rates vary by generating unit and plant account, I believe reserve reallocation is the best solution in developing one rate. Appendix F of Exhibit DAW-2 shows a comparison between per book and reallocated reserves for accounts 310.2-346. These accounts show the accumulated depreciation reserve amounts by plant account and generating unit compared to the reallocated amount for the Company's generation assets (production, other production, wind, and solar generation). As can be seen in Appendix F, the difference between the two amounts is zero for each functional group.

**Q. Does the reallocation of the depreciation reserve change the total reserve?**

A. No. The depreciation reserve represents the amounts that customers have contributed to the return of the investment. The reallocation process does not change the total reserve for each function; it simply reallocates the reserve between accounts in the function.

**Q. Is depreciation reserve reallocation that you employed in the Depreciation Study a sound depreciation practice?**

A. Yes. The practice of depreciation reserve allocation is endorsed in the 1968 publication of "Public Utility Depreciation Practices", National Association of Regulatory Utility Commissioners ("NARUC"), which explains that reallocation of the depreciation reserve is appropriate "…where the change in the view concerning the life of property is so drastic as to indicate a serious difference between the theoretical and the book reserve." Additionally, the 1996 edition of the NARUC publication states that "theoretical reserve studies also have been conducted for the purpose of allocating an existing reserve among operating units or accounts." The Depreciation Study demonstrates that there have been significant changes in the life of the property since the approved accrual rates were authorized. These changes have created a significant difference between the theoretical and the book reserve in each functional group that make the reallocation of the depreciation reserve appropriate in this instance.

**Q. Why is it important for the depreciation reserve to conform to the theoretical reserve?**

A. This is important because it sets the reserve at a level necessary to sustain the regulatory concept of intergenerational equity among OG&E's customers, as well as set the depreciation rates at the appropriate level going forward based on the study's proposed parameters and expectations.

**Q. How will the Company implement the reallocation of its depreciation reserve if its proposed rates are approved?**

A. When the proposed depreciation rates are approved, the Company will reallocate the reserves on its books using the approved parameters to match the allocation process performed in the attached Depreciation Study.

**Q. What functions are being reallocated in your depreciation study?**

A. At the Company's direction, I reallocated the Steam and Other Production functions. Doing so reduces the proposed depreciation rates substantially. When the proposed depreciation rates are approved, the Company will reallocate the reserves on its books using the approved parameters to match the allocation process performed in the Depreciation Study.

## V. CONCLUSION

**Q. Please summarize the conclusions you have reached as a result of your analysis.**

A. The depreciation study and analysis performed under my supervision fully support setting depreciation rates for OG&E at the level I have indicated in my testimony and exhibits. The depreciation study describes the extensive analysis performed and the resulting rates are reasonable and appropriate for its respective property classes. We request that OG&E's depreciation rates should be set at my recommended amounts in order to recover the Company's total investment in property over the estimated remaining life of the assets. We also request that the reserve reallocation proposed for steam production and other production plant be approved as shown in the depreciation study in Appendix F.

**Q. Does this conclude your direct testimony?**

A. Yes.

# AFFIDAVIT

**STATE OF TEXAS** )
)
**COUNTY OF COLLIN** )

On the 20th day of December 2023, before me appeared Dane A. Watson, to me personally known, who, being by me first duly sworn, states that he is a Partner for Alliance Consulting Group and acknowledges that he has read the above and foregoing document and believes that the statements therein are true and correct to the best of his information, knowledge, and belief.

Print Dane A. Watson

Signature Dane A. Watson

Subscribed and sworn to before this 20th day of December, 2023.

Sarah Rubio

Notary Public

My commission expires: 8-22-2026

Seal

SARAH RUBIO
NOTARY PUBLIC, STATE OF TEXAS
MY COMM. EXP. 08/22/26
NOTARY ID 13391818-0

**Dane A. Watson Testimony Appearances**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Michigan | Michigan Public Service Commission | 21513 | Upper Peninsula Power Company | 2023 | Electric Depreciation Study |
| Texas | Public Utility Commission of Texas | 55867 | Lower Colorado River Authority | 2023 | Electric Depreciation Study |
| Texas | Railroad Commission of Texas | Case No. OS-23-00015513 | CenterPoint Texas Gas | 2023 | Gas Depreciation Study |
| Nevada | Public Utility Commission of Nevada | 23-090-12 | Southwest Gas | 2023 | Gas Depreciation Study - Nevada Division |
| Louisiana | Public Service Commission of Louisiana | 36959 | Entergy Louisiana | 2023 | Electric Depreciation Study |
| Texas | Railroad Commission of Texas | 13758 | Atmos Energy - APT | 2023 | Gas Depreciation Study |
| Florida | Florida Public Service Commission | 20230023 | People Gas System | 2023 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 54565 | Central States Water Resources (CSWR Texas) | 2023 | Water Depreciation Study |
| New York | New York State Public Service Commission | 23-W-0111 | Veolia New York | 2023 | Water Depreciation Study |
| Arkansas | Arkansas Public Service Commission | 22-085-U | Empire District Electric Company | 2023 | Electric Depreciation Study |
| Alaska | Regulatory Commission of Alaska | TA50-733 (U-21-058) | Cook Inlet Natural Gas Storage Alaska | 2023 | Focused Study - Communication Equipment |
| Manitoba Canada | Manitoba Public Utilities Board | | Manitoba Hydro Electric | 2022 | Electric Depreciation Study |
| Tennessee | Tennessee Public Utility Commission | 20-00086 | Piedmont Natural Gas | 2022 | Gas Depreciation Study - 3 State |
| Texas | Public Utility Commission of Texas | 54634 | Southwestern Public Service Company | 2023 | Electric Technical Update |
| Arkansas | Arkansas Public Service Commission | 22-085-U | Liberty Empire Electric Arkansas | 2023 | Electric Depreciation Study |
| Florida | Florida Public Service Commission | 20220219 | People Gas System | 2022 | Gas Depreciation Study |
| Michigan | Michigan Public Service Commission | U-21329 | Michigan Gas Utilities Corporation | 2022 | Gas Depreciation Study |
| Dominica | Independent Regulatory Commission | | Dominica Electricity Services LTD | 2022 | Electric Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | 22-00270-UT | Public Service of New Mexico | 2022 | Electric Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | 22-00286-UT | Southwestern Public Service Company | 2022 | Electric Technical Update |

**Dane A. Watson Testimony Appearances**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Minnesota | Minnesota Public Utilities Commission | 22-299 | Northern States Power-Minnesota | 2022 | Electric Gas and Common Depreciation Study |
| California | California Public Utilities Commission | A.22-08-010 | Bear Valley Electric | 2022 | Electric Depreciation Study |
| Michigan | Michigan Public Service Commission | U-21294 | SEMCO Gas | 2022 | Gas Depreciation Study |
| Arkansas | Arkansas Public Service Commission | 22-064-U | Liberty Pine Bluff Water | 2022 | Water Depreciation Study |
| Colorado | Colorado Public Utilities Commission | 22AL-0348G | Atmos Energy | 2022 | Gas Depreciation Study |
| New York | FERC | ER22-2581-000 | New York Power Authority | 2022 | Transmission and General Depreciation Study |
| South Carolina | South Carolina Public Service Commission | 2022-89-G | Piedmont Natural Gas | 2022 | Natural Gas Depreciation Study |
| California | California Public Utilities Commission | A.22-007-001 | California American Water | 2022 | Water and Waste Water Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-22-034 | Chugach Electric Association | 2022 | Electric Depreciation Study |
| Georgia | Georgia Public Service Commission | 44280 | Georgia Power Company | 2022 | Electric Depreciation Study |
| Texas | Public Utility Commission of Texas | 53719 | Entergy Texas | 2022 | Electric Depreciation Study |
| California | California Public Utilities Commission | 22-005-xxx | San Diego Gas and Electric | 2022 | Electric Gas and Common Depreciation Study |
| California | California Public Utilities Commission | 22-005-xxx | Southern California Gas | 2022 | Gas Depreciation Study |
| Colorado | Colorado Public Utilities Commission | 22AL-0046G | Public Service of Colorado | 2022 | Gas Depreciation given potential for climate change |
| Texas | Public Utility Commission of Texas | 53601 | Oncor Electric Delivery | 2022 | Electric Depreciation Study |
| New Jersey | New Jersey Board of Public Utilities | GR2222040253 | South Jersey Gas | 2022 | Gas Depreciation Study |
| Oklahoma | Corporation Commission of Oklahoma | PUD 202100163 | Empire District Electric Company | 2022 | Electric Depreciation Study |
| Michigan | Michigan Public Service Commission | U-21176 | Consumers Gas | 2021 | Gas Depreciation Study |
| New Jersey | New Jersey Board of Public Utilities | GR21121254 | Elizabethtown Natural Gas | 2021 | Gas Depreciation Study |
| Ontario Canada | Ontario Energy Board | EB-2021-0110 | Hydro One | 2021 | Electric Depreciation Study |
| Alaska | Regulatory Commission of Alaska | TA116-118, TA115-97, TA160-37 and TA110-290 | Fairbanks Water and Wastewater | 2021 | Water and Waste Water Depreciation Study |

**Dane A. Watson Testimony Appearances**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Colorado | Public Utilities Commission of Colorado | 21AL-0317E | Public Service of Colorado | 2021 | Electric and Common Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-21-025 | Golden Valley Electric Association | 2021 | Electric Depreciation Study |
| Wisconsin | Public Service Commission of Wisconsin | 5-DU-103 | WE Energies | 2021 | Electric and Gas Depreciation Study |
| Kentucky | Public Service Commission of Kentucky | 2021-00214 | Atmos Kentucky | 2021 | Gas Depreciation Study |
| Missouri | Missouri Public Service Commission | ER-2021-0312 | Empire District Electric Company | 2021 | Electric Depreciation Study |
| Wisconsin | Public Service Commission of Wisconsin | 4220-DU-111 | Northern States Power Wisconsin | 2021 | Transmission, Distribution General and Common Depreciation Study |
| Louisiana | Louisiana Public Service Commission | U-35951 | Atmos Energy | 2021 | Statewide Gas Depreciation Study |
| Minnesota | Minnesota Public Utilities Commission | E015-D-21-229 | Allete Minnesota Power | 2021 | Intangible, Transmission, Distribution, and General Depreciation Study |
| Michigan | Michigan Public Service Commission | U-20849 | Consumers Energy | 2021 | Electric and Common Depreciation Study |
| Texas | Texas Public Utility Commission | 51802 | Southwestern Public Service Company | 2021 | Electric Technical Update |
| MultiState | FERC | RP21-441-000 | Florida Gas Transmission | 2021 | Gas Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | 20-00238-UT | Southwestern Public Service Company | 2021 | Electric Technical Update |
| Yukon Territory Canada | Yukon Energy Board | 2021 General Rate Application | Yukon Energy | 2020 | Electric Depreciation Study |
| MultiState | FERC | ER21-709-000 | American Transmission Company | 2020 | Electric Depreciation Study |
| Texas | Texas Public Utility Commission | 51611 | Sharyland Utilities | 2020 | Electric Depreciation Study |
| Texas | Texas Public Utility Commission | 51536 | Brownsville Public Utilities Board | 2020 | Electric Depreciation Study |

**Dane A. Watson Testimony Appearances**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| New Jersey | New Jersey Board of Public Utilities | WR20110729 | Suez Water New Jersey | 2020 | Water and Waste Water Depreciation Study |
| Idaho | Idaho Public Service Commission | SUZ-W-20-02 | Suez Water Idaho | 2020 | Water Depreciation Study |
| Texas | Texas Public Utility Commission | 50944 | Monarch Utilities | 2020 | Water and Waste Water Depreciation Study |
| Michigan | Michigan Public Service Commission | U-20844 | Consumers Energy/DTE Electric | 2020 | Ludington Pumped Storage Depreciation Study |
| Mexico | Comision Reguladora de Energia | G/352/TRA/2015 UH-250/125738/2019 | Arguelles Depreciation Study | 2020 | Gas Depreciation Study |
| Tennessee | Tennessee Public Utility Commission | 2000086 | Piedmont Natural Gas | 2020 | Gas Depreciation Study |
| Texas | Railroad Commission of Texas | OS-00005136 | CoServ Gas | 2020 | Gas Depreciation Study |
| Texas | Railroad Commission of Texas | GUD 10988 | EPCOR Gas Texas | 2020 | Gas Depreciation Study |
| Florida | Florida Public Service Commission | 20200166-GU | People Gas System | 2020 | Gas Depreciation Study |
| Mississippi | Federal Energy Regulatory Commission | ER20-1660-000 | Mississippi Power Company | 2020 | Electric Depreciation Study |
| Texas | Public Utility Commission of Texas | 50557 | Corix Utilities | 2020 | Water and Waste Water Depreciation Study |
| Georgia | Georgia Public Service Commission | 42959 | Liberty Utilities Peach State Natural Gas | 2020 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 50734 | Oncor Electric Delivery | 2020 | Life of Intangible Plant |
| New Jersey | New Jersey Board of Public Utilities | GR20030243 | South Jersey Gas | 2020 | Gas Depreciation Study |
| Kentucky | Kentucky Public Service Commission | 2020-00064 | Big Rivers | 2020 | Electric Depreciation Study |
| Colorado | Colorado Public Utilities Commission | 20AL-0049G | Public Service of Colorado | 2020 | Gas Depreciation Study |
| Texas | NA | NA | Pedernales Electric Coop | 2019 | Electric Depreciation Study |
| New York | Federal Energy Regulatory Commission | ER20-716-000 | LS Power Grid New York, Corp. | 2019 | Electric Transmission Depreciation Study |
| Mississippi | Mississippi Public Service Commission | 2019-UN-219 | Mississippi Power Company | 2019 | Electric Depreciation Study |
| Texas | Public Utility Commission of Texas | 50288 | Kerrville Public Utility District | 2019 | Electric Depreciation Study |
| Texas | Railroad Commission of Texas | GUD 10920 | CenterPoint Gas | 2019 | Gas Depreciation Study and Propane Air Study |

**Dane A. Watson Testimony Appearances**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Texas, New Mexico | Federal Energy Regulatory Commission | ER20-277-000 | Southwestern Public Service Company | 2019 | Electric Production and General Plant Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | | New Mexico Gas | 2019 | Gas Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-19-086 | Alaska Electric Light and Power | 2019 | Electric Depreciation Study |
| Texas | Railroad Commission of Texas | GUD 10900 | Atmos Energy West Texas Division - Triangle | 2019 | Depreciation Rates for Natural Gas Property |
| Delaware | Delaware Public Service Commission | 19-0615 | Suez Water Delaware | 2019 | Water Depreciation Study |
| California | California Public Utilities Commission | A.19-08-015 | Southwest Gas Northern California | 2019 | Gas Depreciation Study |
| California | California Public Utilities Commission | A.19-08-015 | Southwest Gas Southern California | 2019 | Gas Depreciation Study |
| Texas | Railroad Commission of Texas | GUD 10895 | CenterPoint Propane Air | 2019 | Depreciation Rates for Propane Air Assets |
| Texas | Public Utility Commission of Texas | 49831 | Southwestern Public Service Company | 2019 | Electric Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | 19-00170-UT | Southwestern Public Service Company | 2019 | Electric Depreciation Study |
| Georgia | Georgia Public Service Commission | 42516 | Georgia Power Company | 2019 | Electric Depreciation Study |
| Georgia | Georgia Public Service Commission | 42315 | Atlanta Gas Light | 2019 | Gas Depreciation Study |
| Arizona | Arizona Corporation Commission | G-01551A-19-0055 | Southwest Gas Corporation | 2019 | Gas Removal Cost Study |
| New Hampshire | New Hampshire Public Service Commission | DE 19-064 | Liberty Utilities | 2019 | Electric Distribution and General |
| New Jersey | New Jersey Board of Public Utilities | GR19040486 | Elizabethtown Natural Gas | 2019 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 49421 | CenterPoint Houston Electric LLC | 2019 | Electric Depreciation Study |
| North Carolina | North Carolina Utilities Commission | Docket No. G-9, Sub 743 | Piedmont Natural Gas | 2019 | Gas Depreciation Study |
| Minnesota | Minnesota Public Utilities Commission | E-015/D-18-226 | Allete Minnesota Power | 2018 | Electric Compliance Filing |
| Colorado | Colorado Public Utilities Commission | 19AL-0063ST | Public Service of Colorado | 2019 | Steam Depreciation Study |
| Texas | NA | NA | CenterPoint Texas | 2019 | Propane Air Depreciation Study |
| Various | NA | NA | Enable Midstream Partners | 2019 | Gas Depreciation Study |

**Dane A. Watson Testimony Appearances**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Alaska | Regulatory Commission of Alaska | U-18-121 | Municipal Power and Light City of Anchorage | 2018 | Electric Depreciation Study |
| Various | NA | NA | Pattern Energy | 2018 | Renewable Asset Capital Accounting |
| New York | NA | NA | Long Island Electric Utility Servco LLC | 2018 | Electric Depreciation Study |
| Various | FERC | RP19-352-000 | Sea Robin | 2018 | Gas Depreciation Study |
| Texas New Mexico | Federal Energy Regulatory Commission | ER19-404-000 | Southwestern Public Service Company | 2018 | Electric Transmission Depreciation Study |
| California | Federal Energy Regulatory Commission | ER19-221-000 | San Diego Gas and Electric | 2018 | Electric Transmission Depreciation Study |
| Kentucky | Kentucky Public Service Commission | 2018-00281 | Atmos Kentucky | 2018 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 48500 | Golden Spread Electric Coop | 2018 | Electric Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-18-054 | Matanuska Electric Coop | 2018 | Electric Generation Depreciation Study |
| California | California Public Utilities Commission | A17-10-007 | San Diego Gas and Electric | 2018 | Electric and Gas Depreciation Study |
| Texas | NA | NA | Lower Colorado River Authority | 2018 | Electric Transmission and General Study |
| Texas | Public Utility Commission of Texas | 48401 | Texas New Mexico Power | 2018 | Electric Depreciation Study |
| Nevada | Public Utility Commission of Nevada | 18-05031 | Southwest Gas | 2018 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 48231 | Oncor Electric Delivery | 2018 | Depreciation Rates |
| Texas | Public Utility Commission of Texas | 48371 | Entergy Texas | 2018 | Electric Depreciation Study |
| Kansas | Kansas Corporation Commission | 18-KCPE-480-RTS | Kansas City Power and Light | 2018 | Electric Depreciation Study |
| Louisiana | Louisiana Public Service Commission | U-34803 | Atmos LGS | 2018 | Gas Depreciation Study |
| Arkansas | Arkansas Public Service Commission | 18-027-U | Liberty Pine Bluff Water | 2018 | Water Depreciation Study |
| Minnesota | Minnesota Public Utilities Commission | E-015/D-18-226 | Allete Minnesota Power | 2018 | Electric Depreciation Rate |
| Kentucky | Kentucky Public Service Commission | 2017-00349 | Atmos KY | 2018 | Gas Depreciation Rates |
| Tennessee | Tennessee Public Utility Commission | 18-00017 | Chattanooga Gas | 2018 | Gas Depreciation Study |
| Texas | Railroad Commission of Texas | 10679 | Si Energy | 2018 | Gas Depreciation Study |

**Dane A. Watson Testimony Appearances**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Texas | City of Dallas Statement of Intent | NA | Atmos Mid-Tex | 2017-2018 | Gas Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-17-104 | Anchorage Water and Wastewater | 2017 | Water and Waste Water Depreciation Study |
| Michigan | Michigan Public Service Commission | U-18488 | Michigan Gas Utilities Corporation | 2017 | Gas Depreciation Study |
| New Mexico | FERC | ER18-228-000 | Southwestern Public Service Company | 2017 | Electric Production Depreciation Study |
| Texas | Railroad Commission of Texas | 10669 | CenterPoint South Texas | 2017 | Gas Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | 17-00255-UT | Southwestern Public Service Company | 2017 | Electric Production Depreciation Study |
| Arkansas | Arkansas Public Service Commission | 17-061-U | Empire District Electric Company | 2017 | Depreciation Rates for New Wind Generation |
| Kansas | Kansas Corporation Commission | 18-EPDE-184-PRE | Empire District Electric Company | 2017 | Depreciation Rates for New Wind Generation |
| Oklahoma | Oklahoma Corporation Commission | PUD 201700471 | Empire District Electric Company | 2017 | Depreciation Rates for New Wind Generation |
| Missouri | Missouri Public Service Commission | EO-2018-0092 | Empire District Electric Company | 2017 | Depreciation Rates for New Wind Generation |
| Michigan | Michigan Public Service Commission | U-18457 | Upper Peninsula Power Company | 2017 | Electric Depreciation Study |
| Florida | Florida Public Service Commission | 20170179-GU | Florida City Gas | 2017 | Gas Depreciation Study |
| Iowa | NA | | Cedar Falls Utility | 2017 | Telecommunications, Water, and Cable Utility |
| Michigan | FERC | ER18-56-000 | Consumers Energy | 2017 | Electric Depreciation Study |
| Missouri | Missouri Public Service Commission | GR-2018-0013 | Liberty Utilities | 2017 | Gas Depreciation Study |
| Michigan | Michigan Public Service Commission | U-18452 | SEMCO | 2017 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 47527 | Southwestern Public Service Company | 2017 | Electric Production Depreciation Study |
| Minnesota | Minnesota Public Utilities Commission | 17-581 | Minnesota Northern States Power | 2017 | Electric, Gas and Common Transmission, Distribution and General |
| Colorado | Colorado Public Utilities Commission | 17AL-0363G | Public Service of Colorado-Gas | 2017 | Gas Depreciation Study |

**Dane A. Watson Testimony Appearances**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| MultiState | FERC | ER17-1664 | American Transmission Company | 2017 | Electric Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-17-008 | Municipal Power and Light City of Anchorage | 2017 | Generating Unit Depreciation Study |
| Louisiana | Louisiana Public Service Commission | U-34343 | Atmos Trans Louisiana | 2017 | Gas Depreciation Study |
| Mississippi | Mississippi Public Service Commission | 2017-UN-041 | Atmos Energy | 2017 | Gas Depreciation Study |
| New York | FERC | ER17-1010-000 | New York Power Authority | 2017 | Electric Depreciation Study |
| Oklahoma | Oklahoma Corporation Commission | PUD 201700078 | CenterPoint Oklahoma | 2017 | Gas Depreciation Study |
| Texas | Railroad Commission of Texas | GUD 10580 | Atmos Pipeline Texas | 2017 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 46957 | Oncor Electric Delivery | 2017 | Electric Depreciation Study |
| Alabama | FERC | ER16-2312-000 | Alabama Power Company | 2016 | Electric Depreciation Study |
| Alabama | FERC | ER16-2313-000 | SEGCO | 2016 | Electric Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-16-067 | Alaska Electric Light and Power | 2016 | Generating Unit Depreciation Study |
| Arizona | Arizona Corporation Commission | G-01551A-16-0107 | Southwest Gas | 2016 | Gas Depreciation Study |
| California | California Public Utilities Commission | A 16-07-002 | California American Water | 2016 | Water and Waste Water Depreciation Study |
| Colorado | Colorado Public Utilities Commission | 16A-0231E | Public Service Company of Colorado | 2016 | Electric Depreciation Study |
| Mississippi | Mississippi Public Service Commission | 2016 UN 267 | Willmut Gas | 2016 | Gas Depreciation Study |
| Florida | Florida Public Service Commission | 160170-EI | Gulf Power | 2016 | Electric Depreciation Study |
| Georgia | N/A | N/A | Dalton Utilities | 2016 | Electric, Gas, Water, Wastewater & Fiber Depreciation Study |
| Georgia | NA | NA | Oglethorpe Power | 2016 | Electric Depreciation Study |
| Illinois | Illinois Commerce Commission | GRM #16-208 | Liberty-Illinois | 2016 | Natural Gas Depreciation Study |
| Iowa | Iowa Utilities Board | RPU-2016-0003 | Liberty-Iowa | 2016 | Natural Gas Depreciation Study |
| Kentucky | FERC | RP16-097-000 | KOT | 2016 | Natural Gas Depreciation Study |
| Michigan | Michigan Public Service Commission | U-18195 | Consumers Energy/DTE Electric | 2016 | Ludington Pumped Storage Depreciation Study |

**Dane A. Watson Testimony Appearances**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Michigan | Michigan Public Service Commission | U-18127 | Consumers Energy | 2016 | Natural Gas Depreciation Study |
| MultiState | FERC | ER17-191-000 | American Transmission Company | 2016 | Electric Depreciation Study |
| Hawaii | | | Hawaii American Water | 2015 | Wastewater and Water Depreciation Study |
| New Jersey | New Jersey Board of Public Utilities | GR16090826 | Elizabethtown Natural Gas | 2016 | Gas Depreciation Study |
| New York | NA | | New York Power Authority | 2016 | Electric Transmission and General Study |
| North Carolina | North Carolina Utilities Commission | Docket G-9 Sub 77H | Piedmont Natural Gas | 2016 | Gas Depreciation Study |
| Texas | Railroad Commission of Texas | GUD 10567 | CenterPoint Texas | 2016 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 45414 | Sharyland | 2016 | Electric Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-15-089 | Fairbanks Water and Wastewater | 2015 | Water and Waste Water Depreciation Study |
| Arkansas | Arkansas Public Service Commission | 15-098-U | CenterPoint Arkansas | 2015 | Gas Depreciation Study and Cost of Removal Study |
| Arkansas | Arkansas Public Service Commission | 15-031-U | Source Gas Arkansas | 2015 | Underground Storage Gas Depreciation Study |
| Hawaii | | | Hawaii American Water | 2015 | Wastewater and Water Depreciation Study |
| Arkansas | Arkansas Public Service Commission | 15-011-U | Source Gas Arkansas | 2015 | Gas Depreciation Study |
| Atmos Energy Corporation | Tennessee Regulatory Authority | 14-00146 | Atmos Tennessee | 2015 | Natural Gas Depreciation Study |
| Colorado | Colorado Public Utilities Commission | 15-AL-0299G | Atmos Colorado | 2015 | Gas Depreciation Study |
| Kansas | Kansas Corporation Commission | 16-ATMG-079-RTS | Atmos Kansas | 2015 | Gas Depreciation Study |
| Kansas | Kansas Corporation Commission | 15-KCPE-116-RTS | Kansas City Power and Light | 2015 | Electric Depreciation Study |
| Montana | NA | NA | Energy Keepers | 2015 | Property Units/ Depreciation Rates Hydro Facility |
| Multi-State NE US | FERC | 16-453-000 | Northeast Transmission Development, LLC | 2015 | Electric Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | 15-00261-UT | Public Service Company of New Mexico | 2015 | Electric Depreciation Study |

**Dane A. Watson Testimony Appearances**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| New Mexico | New Mexico Public Regulation Commission | 15-00296-UT | Southwestern Public Service Company | 2015 | Electric Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | 15-00139-UT | Southwestern Public Service Company | 2015 | Electric Depreciation Study |
| Texas | Railroad Commission of Texas | GUD 10432 | CenterPoint- Texas Coast Division | 2015 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 44704 | Entergy Texas | 2015 | Electric Depreciation Study |
| Texas | Public Utility Commission of Texas | 44746 | Wind Energy Transmission Texas | 2015 | Electric Depreciation Study |
| Texas, New Mexico | FERC | ER15-949-000 | Southwestern Public Service Company | 2015 | Electric Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-14-120 | Alaska Electric Light and Power | 2014-2015 | Electric Depreciation Study |
| Alabama | State of Alabama Public Service Commission | U-5115 | Mobile Gas | 2014 | Gas Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-14-045 | Matanuska Electric Coop | 2014 | Electric Generation Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-14-054 | Sand Point Generating LLC | 2014 | Electric Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-14-055 | TDX North Slope Generating | 2014 | Electric Depreciation Study |
| California | California Public Utilities Commission | A.14-07-006 | Golden State Water | 2014 | Water and Waste Water Depreciation Study |
| Colorado | Public Utilities Commission of Colorado | 14AL-0660E | Public Service Company of Colorado | 2014 | Electric Depreciation Study |
| Louisiana | Louisiana Public Service Commission | U-28814 | Atmos Energy Corporation | 2014 | Gas Depreciation Study |
| Michigan | Michigan Public Service Commission | U-17653 | Consumers Energy Company | 2014 | Electric and Common Depreciation Study |
| Multi State – SE US | FERC | RP15-101 | Florida Gas Transmission | 2014 | Gas Transmission Depreciation Study |
| Nebraska | Nebraska Public Service Commission | NG-0079 | Source Gas Nebraska | 2014 | Gas Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | 14-00332-UT | Public Service of New Mexico | 2014 | Electric Depreciation Study |
| Texas | Public Utility Commission of Texas | 43950 | Cross Texas Transmission | 2014 | Electric Depreciation Study |
| Texas | NA | NA | Hughes Natural Gas | 2014 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 42469 | Lone Star Transmission | 2014 | Electric Depreciation Study |

**Dane A. Watson Testimony Appearances**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Texas | Public Utility Commission of Texas | 43695 | Southwestern Public Service Company | 2014 | Electric Depreciation Study |
| Wisconsin | Wisconsin | 05-DU-102 | WE Energies | 2014 | Electric, Gas, Steam and Common Depreciation Studies |
| Texas, New Mexico | Public Utility Commission of Texas | 42004 | Southwestern Public Service Company | 2013-2014 | Electric Production, Transmission, Distribution and General Plant Depreciation Study |
| Virginia | Virginia Corporation Commission | PUE-2013-00124 | Atmos Energy Corporation | 2013-2014 | Gas Depreciation Study |
| Arkansas | Arkansas Public Service Commission | 13-078-U | Arkansas Oklahoma Gas | 2013 | Gas Depreciation Study |
| Arkansas | Arkansas Public Service Commission | 13-079-U | Source Gas Arkansas | 2013 | Gas Depreciation Study |
| California | California Public Utilities Commission | Proceeding No.: A.13-11-003 | Southern California Edison | 2013 | Electric Depreciation Study |
| Kentucky | Kentucky Public Service Commission | 2013-00148 | Atmos Energy Corporation | 2013 | Gas Depreciation Study |
| Minnesota | Minnesota Public Utilities Commission | 13-252 | Allete Minnesota Power | 2013 | Electric Depreciation Study |
| New Hampshire | New Hampshire Public Service Commission | DE 13-063 | Liberty Utilities | 2013 | Electric Distribution and General |
| New Jersey | New Jersey Board of Public Utilities | GR13111137 | South Jersey Gas | 2013 | Gas Depreciation Study |
| North Carolina/South Carolina | FERC | ER13-1313 | Progress Energy Carolina | 2013 | Electric Depreciation Study |
| Oklahoma and TX Panhandle | NA | NA | Enable Midstream Partners | 2013 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 41474 | Sharyland | 2013 | Electric Depreciation Study |
| Texas | Railroad Commission of Texas | 10235 | West Texas Gas | 2013 | Gas Depreciation Study |
| Various | FERC | RP14-247-000 | Sea Robin | 2013 | Gas Depreciation Study |
| Wisconsin | Public Service Commission of Wisconsin | 4220-DU-108 | Northern States Power Company - Wisconsin | 2013 | Electric, Gas and Common Transmission, Distribution and General |
| Alaska | Regulatory Commission of Alaska | U-12-154 | Alaska Telephone Company | 2012 | Telecommunications Utility |
| Alaska | Regulatory Commission of Alaska | U-12-141 | Interior Telephone Company | 2012 | Telecommunications Utility |
| Alaska | Regulatory Commission of Alaska | U-12-149 | Municipal Power and Light City of Anchorage | 2012 | Electric Depreciation Study |

**Dane A. Watson Testimony Appearances**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Colorado | Colorado Public Utilities Commission | 12AL-1269ST | Public Service Company of Colorado | 2012 | Gas and Steam Depreciation Study |
| Colorado | Colorado Public Utilities Commission | 12AL-1268G | Public Service Company of Colorado | 2012 | Gas and Steam Depreciation Study |
| Kansas | Kansas Corporation Commission | 12-ATMG-564-RTS | Atmos Kansas | 2012 | Gas Depreciation Study |
| Kansas | Kansas Corporation Commission | 12-KCPE-764-RTS | Kansas City Power and Light | 2012 | Electric Depreciation Study |
| Michigan | Michigan Public Service Commission | U-17104 | Michigan Gas Utilities Corporation | 2012 | Gas Depreciation Study |
| Minnesota | Minnesota Public Utilities Commission | 12-858 | Northern States Power Company - Minnesota | 2012 | Electric, Gas and Common Transmission, Distribution and General |
| Nevada | Public Utility Commission of Nevada | 12-04005 | Southwest Gas | 2012 | Gas Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | 12-00350-UT | Southwestern Public Service Company | 2012 | Electric Depreciation Study |
| North Carolina | North Carolina Utilities Commission | E-2 Sub 1025 | Progress Energy Carolina | 2012 | Electric Depreciation Study |
| North Dakota | North Dakota Public Service Commission | PU-12-0813 | Northern States Power | 2012 | Electric, Gas and Common Transmission, Distribution and General |
| South Carolina | Public Service Commission of South Carolina | Docket 2012-384-E | Progress Energy Carolina | 2012 | Electric Depreciation Study |
| Texas | Railroad Commission of Texas | 10170 | Atmos Mid-Tex | 2012 | Gas Depreciation Study |
| Texas | Railroad Commission of Texas | 10147, 10170 | Atmos Mid-Tex | 2012 | Gas Depreciation Study |
| Texas | Railroad Commission of Texas | 10174 | Atmos West Texas | 2012 | Gas Depreciation Study |
| Texas | Railroad Commission of Texas | 10182 | CenterPoint Beaumont/ East Texas | 2012 | Gas Depreciation Study |
| Texas | Texas Public Utility Commission | 40604 | Cross Texas Transmission | 2012 | Electric Depreciation Study |
| Texas | Texas Public Utility Commission | 40020 | Lone Star Transmission | 2012 | Electric Depreciation Study |
| Texas | Texas Public Utility Commission | 40606 | Wind Energy Transmission Texas | 2012 | Electric Depreciation Study |

**Dane A. Watson Testimony Appearances**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Texas | Texas Public Utility Commission | 40824 | Xcel Energy | 2012 | Electric Depreciation Study |
| California | California Public Utilities Commission | A1011015 | Southern California Edison | 2011 | Electric Depreciation Study |
| Colorado | Public Utilities Commission of Colorado | 11AL-947E | Public Service Company of Colorado | 2011 | Electric Depreciation Study |
| Michigan | Michigan Public Service Commission | U-16938 | Consumers Energy Company | 2011 | Gas Depreciation Study |
| Michigan | Michigan Public Service Commission | U-16536 | Consumers Energy Company | 2011 | Wind Depreciation Rate Study |
| Mississippi | Mississippi Public Service Commission | 2011-UN-184 | Atmos Energy | 2011 | Gas Depreciation Study |
| MultiState | FERC | ER12-212 | American Transmission Company | 2011 | Electric Depreciation Study |
| MultiState | | | Atmos Energy | 2011 | Shared Services Depreciation Study |
| MultiState | | | CenterPoint | 2011 | Shared Services Study |
| MultiState | | | CenterPoint | 2011 | Depreciation Reserve Study (SAP) |
| Pennsylvania | NA | NA | Safe Harbor | 2011 | Hydro Depreciation Study |
| Texas | Texas Public Utility Commission | 39896 | Entergy Texas | 2011 | Electric Depreciation Study |
| Texas | Public Utility Commission of Texas | 38929 | Oncor | 2011 | Electric Depreciation Study |
| Texas | Texas Commission on Environmental Quality | Matter 37050-R | Southwest Water Company | 2011 | WasteWater Depreciation Study |
| Texas | Texas Commission on Environmental Quality | Matter 37049-R | Southwest Water Company | 2011 | Water Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-10-070 | Inside Passage Electric Cooperative | 2010 | Electric Depreciation Study |
| Georgia | Georgia Public Service Commission | 31647 | Atlanta Gas Light | 2010 | Gas Depreciation Study |
| Maine/ New Hampshire | FERC | 10-896 | Granite State Gas Transmission | 2010 | Gas Depreciation Study |
| Multi State – SE US | FERC | RP10-21-000 | Florida Gas Transmission | 2010 | Gas Depreciation Study |
| Multistate | NA | NA | Constellation Energy | 2010 | Fossil Generation Depreciation Study |
| Multistate | NA | NA | Constellation Energy Nuclear | 2010 | Nuclear Generation Depreciation Study |
| Texas | Texas Railroad Commission | 10041 | Atmos Amarillo | 2010 | Gas Depreciation Study |
| Texas | Texas Railroad Commission | 10000 | Atmos Pipeline Texas | 2010 | Gas Depreciation Study |

**Dane A. Watson Testimony Appearances**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Texas | Railroad Commission of Texas | 10038 | CenterPoint South TX | 2010 | Gas Depreciation Study |
| Texas | Public Utility Commission of Texas | 36633 | City Public Service of San Antonio | 2010 | Electric Depreciation Study |
| Texas | Public Utility Commission of Texas | 38339 | CenterPoint Electric | 2010 | Electric Depreciation Study |
| Texas | Public Utility Commission of Texas | 38147 | Southwestern Public Service Company | 2010 | Electric Technical Update |
| Texas | Public Utility Commission of Texas | 38480 | Texas New Mexico Power | 2010 | Electric Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-09-015 | Alaska Electric Light and Power | 2009-2010 | Electric Depreciation Study |
| Alaska | Regulatory Commission of Alaska | U-10-043 | Utility Services of Alaska | 2009-2010 | Water Depreciation Study |
| California | California Public Utility Commission | A10071007 | California American Water | 2009-2010 | Water and Waste Water Depreciation Study |
| Michigan | Michigan Public Service Commission | U-16054 | Consumers Energy | 2009-2010 | Electric Depreciation Study |
| Michigan | Michigan Public Service Commission | U-16055 | Consumers Energy/DTE Energy | 2009-2010 | Ludington Pumped Storage Depreciation Study |
| Wyoming | Wyoming Public Service Commission | 30022-148-GR10 | Source Gas | 2009-2010 | Gas Depreciation Study |
| Colorado | Colorado Public Utilities Commission | 09AL-299E | Public Service of Colorado | 2009 | Electric Depreciation Study |
| Iowa | NA | | Cedar Falls Utility | 2009 | Telecommunications, Water, and Cable Utility |
| Michigan | Michigan Public Service Commission | U-15963 | Michigan Gas Utilities Corporation | 2009 | Gas Depreciation Study |
| Michigan | Michigan Public Service Commission | U-15989 | Upper Peninsula Power Company | 2009 | Electric Depreciation Study |
| Michigan | Michigan Public Service Commission | In Progress | Edison Sault | 2009 | Electric Depreciation Study |
| Mississippi | Mississippi Public Service Commission | 09-UN-334 | CenterPoint Energy Mississippi | 2009 | Gas Depreciation Study |
| New York | New York Public Service Commission | | Key Span | 2009 | Generation Depreciation Study |
| North Carolina | North Carolina Utilities Commission | | Piedmont Natural Gas | 2009 | Gas Depreciation Study |
| South Carolina | Public Service Commission of South Carolina | | Piedmont Natural Gas | 2009 | Gas Depreciation Study |
| Tennessee | Tennessee Regulatory Authority | 09-000183 | AGL – Chattanooga Gas | 2009 | Gas Depreciation Study |
| Tennessee | Tennessee Regulatory Authority | 11-00144 | Piedmont Natural Gas | 2009 | Gas Depreciation Study |

**Dane A. Watson Testimony Appearances**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Texas | Railroad Commission of Texas | 9869 | Atmos Energy | 2009 | Shared Services Depreciation Study |
| Texas | Railroad Commission of Texas | 9902 | CenterPoint Energy Houston | 2009 | Gas Depreciation Study |
| Arizona | NA | NA | Arizona Public Service | 2008 | Fixed Asset Consulting |
| Louisiana | Louisiana Public Service Commission | U-30689 | Cleco | 2008 | Electric Depreciation Study |
| Multiple States | NA | NA | Constellation Energy | 2008 | Generation Depreciation Study |
| New Mexico | New Mexico Public Regulation Commission | 07-00319-UT | Southwestern Public Service Company | 2008 | Testimony – Depreciation |
| North Dakota | North Dakota Public Service Commission | PU-07-776 | Northern States Power Company - Minnesota | 2008 | Net Salvage |
| Texas | Public Utility Commission of Texas | 35717 | Oncor | 2008 | Electric Depreciation Study |
| Texas | Public Utility Commission of Texas | 35763 | Southwestern Public Service Company | 2008 | Electric Production, Transmission, Distribution and General Plant Depreciation Study |
| Wisconsin | Wisconsin | 05-DU-101 | WE Energies | 2008 | Electric, Gas, Steam and Common Depreciation Studies |
| Colorado | Colorado Public Utilities Commission | Filed – no docket to date | Public Service Company of Colorado | 2007-2008 | Electric Depreciation Study |
| Colorado | Colorado Public Utilities Commission | 10AL-963G | Public Service Company of Colorado | 2007-2008 | Gas Depreciation Study |
| Minnesota | Minnesota Public Utilities Commission | E015/D-08-422 | Minnesota Power | 2007-2008 | Electric Depreciation Study |
| Multiple States | Railroad Commission of Texas | 9762 | Atmos Energy | 2007-2008 | Shared Services Depreciation Study |
| Multiple States | None | | Tennessee Valley Authority | 2007-2008 | Electric Generation and Transmission Depreciation Study |
| Michigan | Michigan Public Service Commission | U-15629 | Consumers Energy | 2006-2009 | Gas Depreciation Study |
| Multiple States | NA | NA | Constellation Energy | 2007 | Generation Depreciation Study |
| Texas | Public Utility Commission of Texas | 34040 | Oncor | 2007 | Electric Depreciation Study |
| Arkansas | Arkansas Public Service Commission | 06-161-U | CenterPoint Energy – Arkla Gas | 2006 | Gas Distribution Depreciation Study and Removal Cost Study |

**Dane A. Watson Testimony Appearances**

| Asset Location | Commission | Docket (If Applicable | Company | Year | Description |
|---|---|---|---|---|---|
| Colorado | Colorado Public Utilities Commission | 06-234-EG | Public Service Company of Colorado | 2006 | Electric Depreciation Study |
| Multiple States | Multiple | NA | CenterPoint Energy | 2006 | Shared Services Depreciation Study |
| Nevada | NA | NA | Nevada Power/Sierra Pacific | 2006 | ARO Consulting |

# OKLAHOMA GAS & ELECTRIC

## ELECTRIC UTILITY PLANT

## DEPRECIATION RATE STUDY

## AT DECEMBER 31, 2022



http://www.utilityalliance.com

# OKLAHOMA GAS & ELECTRIC
# ELECTRIC UTILITY PLANT
# DEPRECIATION RATE STUDY
# EXECUTIVE SUMMARY

Oklahoma Gas & Electric ("OGE" or "Company") engaged Alliance Consulting Group to conduct a depreciation study of the Company's Electric utility plant depreciable assets using actual plant asset balances as of December 31, 2022. The total proposed increase in depreciation expense in this Study is $57.4 million.

This Study uses the straight-line, broad (average) life group, remaining life depreciation system. In addition, this Study performs a reallocation of the accumulated reserve for depreciation. The net salvage analysis in this Study parallels the approach previously used in developing the depreciation rates adopted by the Oklahoma Public Utilities Commission ("Commission") in OGE's electric rate case in PUD2021-000164 Order No. 728277 and rates were implemented in September 2022 with an effective date of of July 1, 2022.

For Production accounts, the Company provided the current terminal retirement dates for generating units consistent with current expectations, environmental legislation, and resource plans. This study does not use terminal demolition costs; instead, interim retirement percentages were used as a proxy for dismantling estimates for all production facilities. The changes in proposed depreciation expense in the production area are mainly due to the terminal retirement dates, additional investment in the generating units, the reallocation of reserve, updated net salvage estimates related to production plant facilities, and the correction of the historically under-accrued reserve position. The proposed increases in depreciation expense in electric production total $9.5 million based on account balances as of December 31, 2022. The proposed increase in depreciation expense for the other production function is $9.5 million. Appendix B demonstrates the change in depreciation expense for the various accounts based on projected plant balances as of December 31, 2022.

For Transmission, Distribution, General, and Common accounts, the lives of the accounts and net salvage parameters are reviewed in this Study. This Study recommends the following changes in depreciation for Transmission, Distribution, and General accounts (excluding Intangibles) for each function based on account balances as of December 31, 2022: a decrease of $1.3 million for Transmission, an increase of $29.0 million for Distribution, and an increase of $987 thousand for General plant.

For Transmission, Distribution, and General accounts (excluding Intangibles), there are four accounts that have increasing lives and five accounts that have decreasing lives, while 25 accounts have no change. There is a trend toward slightly higher negative net salvage (where the cost of removal exceeds projected salvage value), with 13 accounts increasing their negative net salvage (*i.e.*, more negative or a simple decrease in net salvage), no accounts increasing their positive net salvage, and 21 having no change.

# OKLAHOMA GAS & ELECTRIC
# DEPRECIATION RATE STUDY
# AT DECEMBER 31, 2022

## Table of Contents

## PURPOSE

The purpose of this study is to develop account depreciation rates for the depreciable Production, Transmission, Distribution, General, and Common Property as recorded on the books of Oklahoma Gas & Electric ("OGE" or "Company") as of December 31, 2022. The depreciation rates were designed to recover the total remaining undepreciated investment, adjusted for net salvage, over the remaining life of OGE's property on a straight-line basis. This Study includes the Company's depreciable electric and common plant assets. Non-depreciable property and property that is amortized, such as intangible software, are excluded from the analysis of this Study but are reported in the total plant and reserve data for a complete report of plant assets at the Study date.

The Study includes investment and reserves for the plant balances at December 31, 2022 for all Steam production units, Other production units, Wind production units, and Solar production units, incorporating current retirement dates and higher removal costs for the Company's electric production assets. The depreciation rates were designed to recover the total remaining undepreciated investment, adjusted for net salvage, over the remaining life of OGE's property on a straight-line basis.

OGE is a regulated electric utility principally engaged in the generation, purchase, transmission, distribution, and sale of electricity in Oklahoma. OGE provides the essential service of generating and delivering electricity safely, reliably, and economically to end-use consumers through its generation, transmission, and distribution systems.

## STUDY RESULTS

Recommended depreciation rates for all OGE depreciable property are shown in Appendix B. These rates translate into an annual depreciation accrual of $38.8 million for intangible, $100.3 million for Production, $87.0 million for Other Production including wind and solar, $62.6 million for Transmission, $178.2 million for Distribution, and $34.7 million for General Property plant. These accruals are based on OGE's depreciable investment as of December 31, 2022, as shown in Appendix A. The annual depreciation expense calculated by the same method using the existing approved OGE depreciation rates is $29.1 million for Intangible, $90.7 million for Production, $77.5 million for Other Production including Wind and Solar, $63.8 million for Transmission, $149.2 million for Distribution, and $33.8 million for General plant. Appendix B shows the effect of the change in lives and curves on depreciation accrual by account. The proposed lives and curves on which these calculations are based are shown in Appendix C. Appendix D shows the production unit retirement dates. Appendix E presents the net salvage analysis for all accounts. Appendix F presents a comparison between the proposed book reserve reallocation and the book reserve for generation accounts.

OG&E provides retail electric utility service to approximately 889,000 customers in Oklahoma and western Arkansas. The service area covers 30,000 square miles including Oklahoma City, the largest city in Oklahoma, Fort Smith, Arkansas, the third largest city in that state, and other large communities with their contiguous rural and suburban areas throughout Oklahoma and western Arkansas. OG&E derived 92 percent of its total electric operating revenues in 2022 from sales in Oklahoma and the remainder from sales in Arkansas. OG&E does not currently serve wholesale customers in either state.

OG&E owns and operates an interconnected electric generation, transmission and distribution system, located in Oklahoma and western Arkansas, which included 17 generating stations with an aggregate capability of 7,240 MWs at December 31, 2022. Of OG&E's 7,240 total MWs of generation capability 4,904 MWs, or 67.7 percent, are from natural gas generation, 1,534 MWs, or 21.2 percent, are from coal generation, 321 MWs, or 4.4 percent, are from dual-fuel generation (coal/gas), 449 MWs, or 6.2 percent, are from wind generation and 32 MWs, or 0.5 percent, are from solar generation.

At December 31, 2022, OG&E's transmission system included: (i) 54 substations

with a total capacity of 14.1 million kV-amps and 5,190 structure miles of lines in Oklahoma and (ii) seven substations with a total capacity of 2.9 million kV-amps and 347 structure miles of lines in Arkansas. At December 31, 2022, OG&E's distribution system included: (i) 350 substations with a total capacity of 10.8 million kV-amps, 29,544 structure miles of overhead lines, 3,544 miles of underground conduit and 11,183 miles of underground conductors in Oklahoma and (ii) 30 substations with a total capacity of 1.0 million kV-amps, 2,801 structure miles of overhead lines, 360 miles of underground conduit and 660 miles of underground conductors in Arkansas.

In addition, the Company uses associated equipment such as feeders, primary switches, poles, conductor, line transformers, services, meters, and streetlights to serve its customers.

General Property assets such as buildings, office furniture, transportation equipment, and other miscellaneous property are located throughout Company's service territory.

Finally, the table below shows the current and proposed annual accrual by function based on assets as of December 31, 2022.

| ACCOUNT | Plant Balance | Current Accrual Oklahoma | Proposal Accrual Oklahoma | Difference |
|---|---|---|---|---|
| | $ | $ | $ | $ |
| INTANGIBLE PLANT | 337,559,274 | 29,115,125 | 38,800,197 | 9,685,072 |
| STEAM PRODUCTION PLANT | 3,289,782,854 | 90,713,068 | 100,261,931 | 9,548,862 |
| OTHER PRODUCTION PLANT | 2,212,048,754 | 77,544,134 | 86,999,795 | 9,455,661 |
| TRANSMISSION PLANT | 3,080,153,781 | 63,825,227 | 62,559,272 | (1,265,955) |
| DISTRIBUTION PLANT | 5,623,596,842 | 149,218,749 | 178,229,924 | 29,011,174 |
| GENERAL PLANT | 542,565,943 | 33,750,850 | 34,738,050 | 987,200 |
| DEPRECIABLE ELECTRIC PLANT | 15,085,707,448 | 444,167,153 | 501,589,168 | 57,422,015 |

## GENERAL DISCUSSION

### Definition

The term "depreciation" as used in this study is considered in the accounting sense; that is, a system of accounting that distributes the cost of assets, less net salvage (if any), over the estimated useful life of the assets in a systematic and rational manner. It is a process of allocation, not valuation. This expense is systematically allocated to accounting periods over the life of the properties. The amount allocated to any one accounting period does not necessarily represent the loss or decrease in value that will occur during that particular period. OGE accrues depreciation on the basis of the original cost of all depreciable property included in each functional property group. At retirement, the full cost of depreciable property, less the net salvage value, is charged to the depreciation reserve.

### Basis of Depreciation Estimates

Annual and accrued depreciation rates were calculated in this study by the straight-line, broad group, remaining-life depreciation system. In this system, the annual depreciation expense for each group is computed by dividing the original cost of the asset group less allocated depreciation reserve less estimated net salvage by its respective average remaining life. The resulting annual accrual amounts of all depreciable property within a function were accumulated and the total was divided by the original cost of all functional depreciable property to determine the depreciation rate. 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 and were computed in a direct weighting by multiplying each vintage or account balance times its remaining life and dividing by the plant investment in service as of December 31, 2022. The computations of the annual account and functional depreciation rates, as well as the weighted remaining life calculations, are shown in Appendix A.

For production property specifically, annual, and accrued depreciation are calculated by the Straight-Line, Broad (Average Life) Group, Life Span (which incorporates the Remaining Life technique) depreciation system. In this system, the

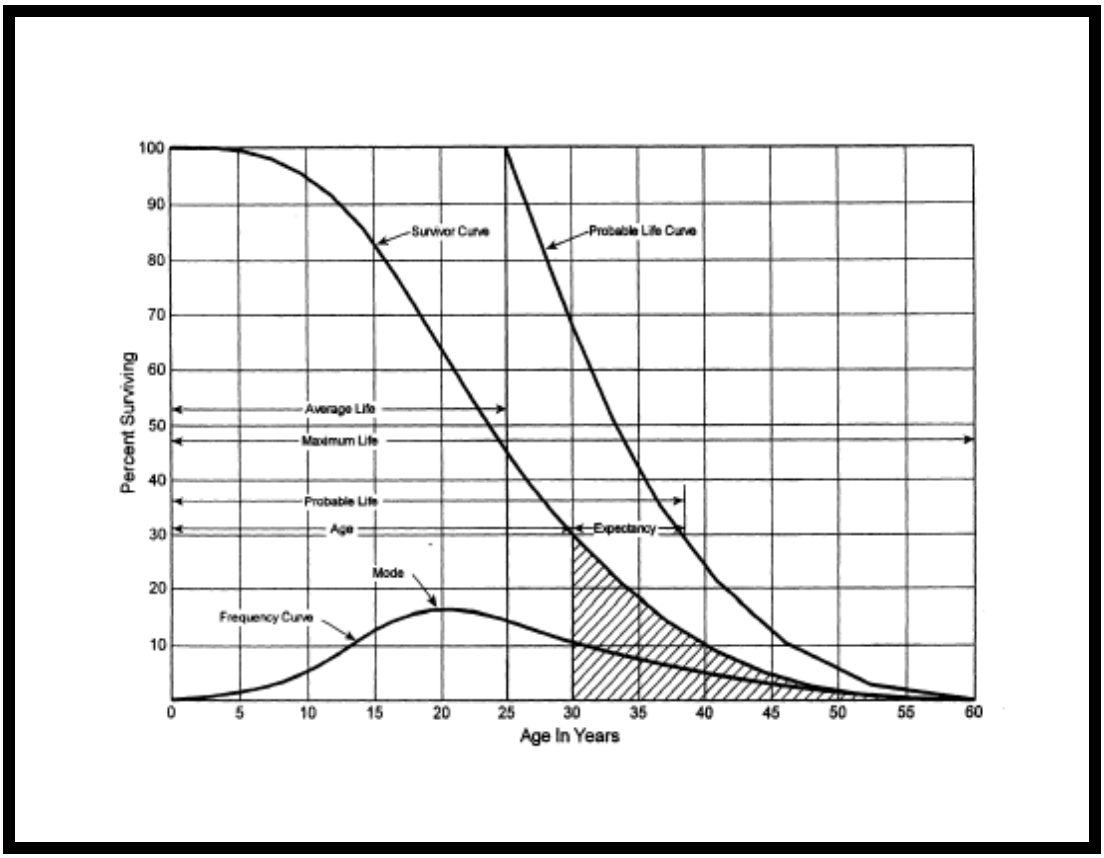
depreciation accrual uses an allocation of the accumulated provision for depreciation based on each unit/account's theoretical depreciation reserve to determine the net investment needed to be recovered over each unit's remaining life, along with its estimated net salvage. The computations of accrual rates for production property are shown in Appendix A, and the allocation of the accumulated provision for depreciation is shown in Appendix F.

The Life Span estimation approach was incorporated into the analyses of OGE production data. This method was used to develop the depreciation rates last approved by the Commission in the Company's electric rate case in Proceeding No. 19AL-0268E and 17AL-0363G and is generally used to determine depreciation rates for electric utility production property. This approach is more fully described in the next section.

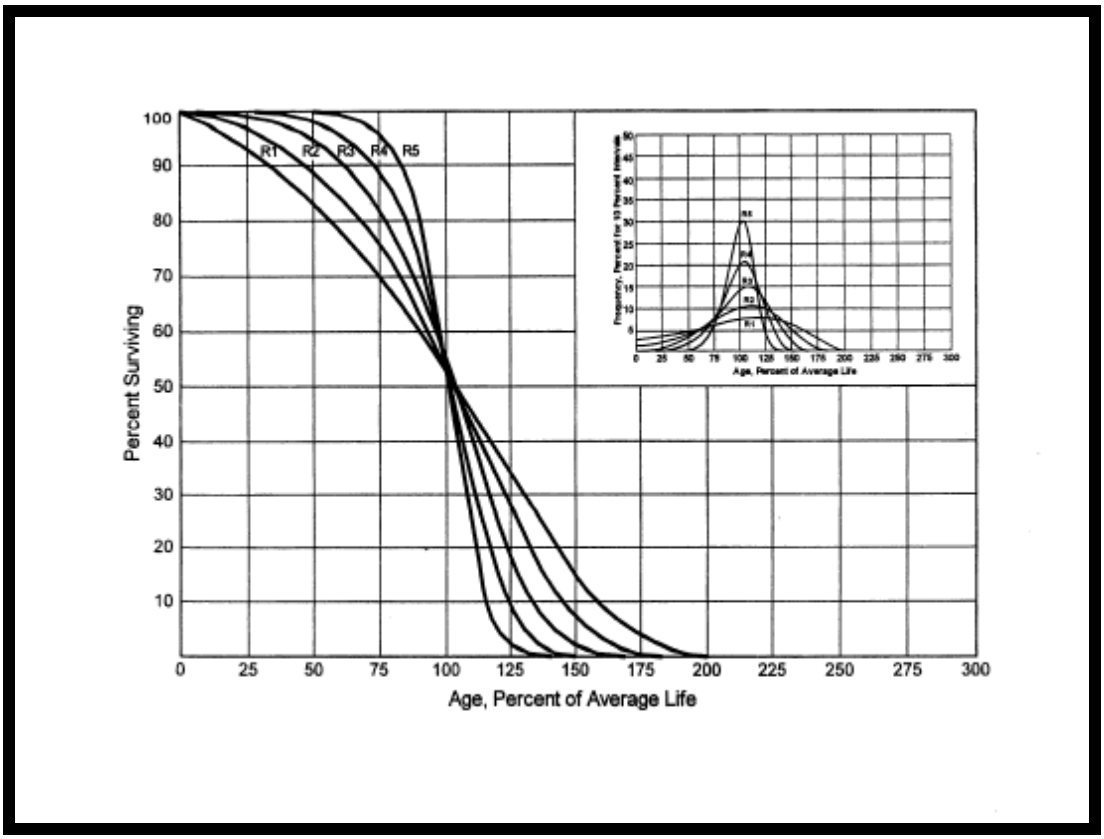
This Study utilizes Production interim retirement curves. Where sufficient vintaged information is available, actuarial analysis was performed for Transmission, Distribution, General, and Common Plant. For the accounts using actuarial analysis, placement and experience bands varied depending on the amount of data. Judgment is used to some degree on all accounts. Each approach used in this study is more fully described in a later section.

**Survivor Curves**

To fully understand depreciation projections in a regulated utility setting, there must be a basic understanding of survivor curves. Individual assets within a group do not normally have identical lives or investment amounts. The average life of a group can be determined by comparing actual experience against various survivor curves. A survivor curve represents the percentage of property remaining in service at various age intervals. The most widely used set of representative survivor curves are the Iowa Survivor Curves ("Iowa Curves"). The Iowa Curves are the result of an extensive investigation of life characteristics of physical property made at Iowa State College Engineering Experiment Station in the first half of the twentieth century. Through common usage, revalidation, and regulatory acceptance, these curves have become a descriptive standard for the life characteristics of industrial property. An example of an Iowa Curve is shown below.




There are four families in the Iowa Curves which are distinguished by the relation of the age at the retirement mode (largest annual retirement frequency) and the average life. The four families are designated as “R”— Right, “S” — Symmetric, “L” — Left, and “O” — Origin Modal. First, for patterns with the mode age greater than the average life, an "R" designation (*i.e.*, Right modal) is used. The family of “R” moded curves is shown below.




Second, an "S" designation (*i.e.*, Symmetric modal) is used for the family whose mode age is symmetric about the average life. Third, an "L" designation (*i.e.*, Left modal) is used for the family whose mode age is less than the average life. Fourth, a special case of left modal dispersion is the "O" or origin modal curve family. Within each curve family, numerical designations are used to describe the relative magnitude of the retirement frequencies at the mode. A "6" indicates that the retirements are not greatly dispersed from the mode (*i.e.*, high mode frequency) while a "1" indicates a large dispersion about the mode (*i.e.*, low mode frequency). For example, a curve with an average life of 30 years and an "L3" dispersion is a moderately dispersed, left modal curve that can be designated as a 30 L3 Curve. An SQ, or square, survivor curve occurs where no dispersion is present (*i.e.*, units of common age retire simultaneously).

For Production interim retirement curves, and Transmission, Distribution, and General Property accounts, a survivor curve pattern was selected based on analysis of historical data, as well as other factors, such as general changes relevant to OGE's operations. The blending of judgment concerning current conditions and future trends, along with the matching of historical data, permits the depreciation analyst to make an informed selection of an account's average life and retirement dispersion pattern. Iowa Curves were used to depict the estimated survivor curves for each account.

**Life Span Procedure**

The life span procedure was used for production facilities for which most components are expected to have a retirement date concurrent with the planned retirement date of the generating unit. The terminal retirement date refers to the year that each unit will cease operations. The estimated terminal retirement dates for the various generating units were provided by OGE based on determinations made by OGE management, financial, and engineering staff. Those estimated terminal retirement dates are shown in Appendix D.

**Interim Retirement Curves**

Interim retirement curves were used to model the retirement of individual assets within primary plant accounts for each steam, hydro, other, and wind production generating unit prior to the terminal retirement of the facility. The life span procedure assumes all assets are depreciated (straight-line) for the same number of periods and retire at the same time (the terminal retirement date). Adding interim retirement curves to the procedure reflects the fact that some of the assets at a power plant will not survive to the end of the life of the facility and should be depreciated (straight-line) more quickly and retired earlier than the terminal life of the facility. The goal of interim retirement curves is to project how many of the assets that are currently in service will retire each year in the future using historical analysis and judgment. These curves were chosen based primarily on an analysis of the historical retirement pattern of the Steam, Hydro, Other, and Wind Production assets and consultation with OGE personnel. Interim retirements for each plant account were modeled using Iowa Curves discussed above. By applying

interim retirements, recognition is given to the obvious fact that generating units will have retirements of depreciable property before the end of their lives.

Interim retirements are modeled by examining retirement activity by plant account from transaction years 1997-2022. Terminal retirement transactions, including retirements, gross salvage, and removal cost, are excluded from the analysis to arrive at the interim retirement transactions related to units continuing to operate. Averages are computed over that period for interim retirement rates and are used in analyzing production plant activity. Net salvage experienced for those assets over the same period is also analyzed. Interim net salvage for those retirements occurring prior to a plant's terminal retirement date is modeled prospectively.

Although interim retirements have been recognized in the study, interim additions (*i.e.*, future additions) have been excluded from the study. The estimated amount of future additions might or might not occur. However, there is no uncertainty as to whether the full level of interim retirements will happen. The assets that are being modeled for retirement are already in rate base. Steam, Hydro, Other, and Wind Production depreciation rates using interim retirements are known and measurable in the same way that setting depreciation rates for transmission or distribution property using Iowa Curves is known and measurable. There is no depreciable asset that is expected to live forever. All assets at a power plant will retire at some point. Interim retirements simply model when those retirements will occur in the same way that is done for transmission or distribution assets. The inclusion of an interim retirement component for Production Plant is consistent with the prior studies.

**Actuarial Analysis**

Actuarial analysis (retirement rate method) was used in evaluating historical asset retirement experience where vintage data were available and sufficient retirement activity was present. In actuarial analysis, interval exposures (total property subject to retirement at the beginning of the age interval, regardless of vintage) and age interval retirements are calculated. The complement of the ratio of interval retirements to interval exposures establishes a survivor ratio. The survivor ratio is the fraction of property surviving to the end of the selected age interval, given that it has survived to the beginning of that age

interval. Survivor ratios for all of the available age intervals were chained by successive multiplications to establish a series of survivor factors, collectively known as an observed life table. The observed life table shows the experienced mortality characteristic of the account and may be compared to standard mortality curves such as the Iowa Curves. Many accounts were analyzed using this method. Placement bands were used to illustrate the composite history over a specific era, and experience bands were used to focus on retirement history for all vintages during a set period. Matching data in observed life tables for each experience and placement band to an Iowa Curve requires visual examination. As stated in Depreciation Systems by Wolf and Fitch, "the analyst must decide which points or sections of the curve should be given the most weight. Points at the end of the curve are often based on fewer exposures and may be given less weight than those points based on larger samples" (page 46). Some analysts chose to use mathematical fitting as a tool to narrow the population of curves using a least squares technique. Use of the least squares approach does not imply a statistical validity, however, because the underlying data does not meet criteria for independence between vintages and the same average price for property units through time. Thus, Depreciation Systems cautions, "… the results of mathematical fitting should be checked visually, and the final determination of best fit made by the analyst" (page 48). This study uses the visual matching approach to match Iowa Curves, since mathematical fitting produces only theoretically possible curve matches. Visual examination and experienced judgment allow the depreciation professional to make the final determination as to the best curve type.

Detailed information for each account is shown later in this study and in workpapers.

**Judgment**

Any depreciation study requires informed judgment by the analyst conducting the study. A knowledge of the property being studied, company policies and procedures, general trends in technology and industry practice, and a sound basis of understanding depreciation theory are needed to apply this informed judgment. In this depreciation study, judgment was used in areas such as survivor curve modeling and selection, depreciation method selection, and actuarial analysis.

Where there are multiple factors, activities, actions, property characteristics, statistical inconsistencies, property mix in accounts or a multitude of other considerations that affect the analysis (potentially in various directions), judgment is used to take all of these considerations and synthesize them into a general direction or understanding of the characteristics of the property. Individually, no one consideration in these cases may have a substantial impact on the analysis, but overall, the collective effect of these considerations may shed light on the use and characteristics of assets. Judgment may also be defined as deduction, inference, wisdom, common sense, or the ability to make sensible decisions. There is no single correct result from statistical analysis; hence, there is no answer absent judgment.

**Theoretical Depreciation Reserve**

The book accumulated provision for depreciation within each function was allocated among Production, Transmission, Distribution, and General Property Plant accounts through the use of the theoretical depreciation reserve model. This study used a reserve model that relied on a prospective concept relating future retirement and accrual patterns for property, given current life and salvage estimates.

The theoretical reserve of a property group is developed from the estimated remaining life of the group, the total life of the group, and estimated net salvage. The theoretical reserve represents the portion of the group cost that would have been accrued if current forecasts were used throughout the life of the group for future depreciation accruals. The computation involves multiplying the vintage balances within the group by the theoretical reserve ratio for each vintage. The straight-line remaining-life theoretical reserve ratio (RR) at any given age is calculated as:

$$RR = 1 - \frac{(Average\ Remaining\ Life)}{(Average\ Service\ Life)} * (1 - Net\ Salvage\ Ratio)$$

## DETAILED DISCUSSION

### Depreciation Study Process

This depreciation study encompassed four distinct phases. The first phase involved data collection and field interviews. The second phase was where the initial data analysis occurred. The third phase was where the information and analysis was evaluated. After the first three stages were complete, the fourth phase began. This phase involved the calculation of deprecation rates and documentation of the corresponding recommendations.

During the Phase 1 data collection process, historical data was compiled from continuing property records and general ledger systems. Data was validated for accuracy by extracting and comparing to multiple financial system sources: Projects System (Construction ledger), Fixed Asset System (continuing property ledger), General Ledger, and interfaces from other operating systems. Audit of this data was validated against historical data from prior periods, historical general ledger sources, and field personnel discussions. This data was reviewed extensively so that it could be put in the proper format for a depreciation study. Further discussion on data review and adjustment is found in the Salvage Consideration section of this study. Also, as part of the Phase 1 data collection process, numerous discussions were conducted with engineers and field operations personnel to obtain information that would be helpful in formulating life and salvage recommendations in this study. One of the most important elements in performing a proper depreciation study is to understand how a company utilizes assets and the environment of those assets. Understanding industry and geographical norms for mortality characteristics are important factors in selecting life and salvage recommendations; however, care must be used not to apply them rigorously to any particular company since no two companies would have the same exact forces of retirement acting upon their assets. Interviews with engineering and operations personnel are important ways to allow the analyst to obtain information that is helpful when evaluating the output from the life and net salvage programs in relation to a company's actual asset utilization and environment. Information that was gleaned in these discussions with OGE personnel for this study is found both in the Detailed Discussion portions of the Life Analysis and Salvage Analysis sections and also in

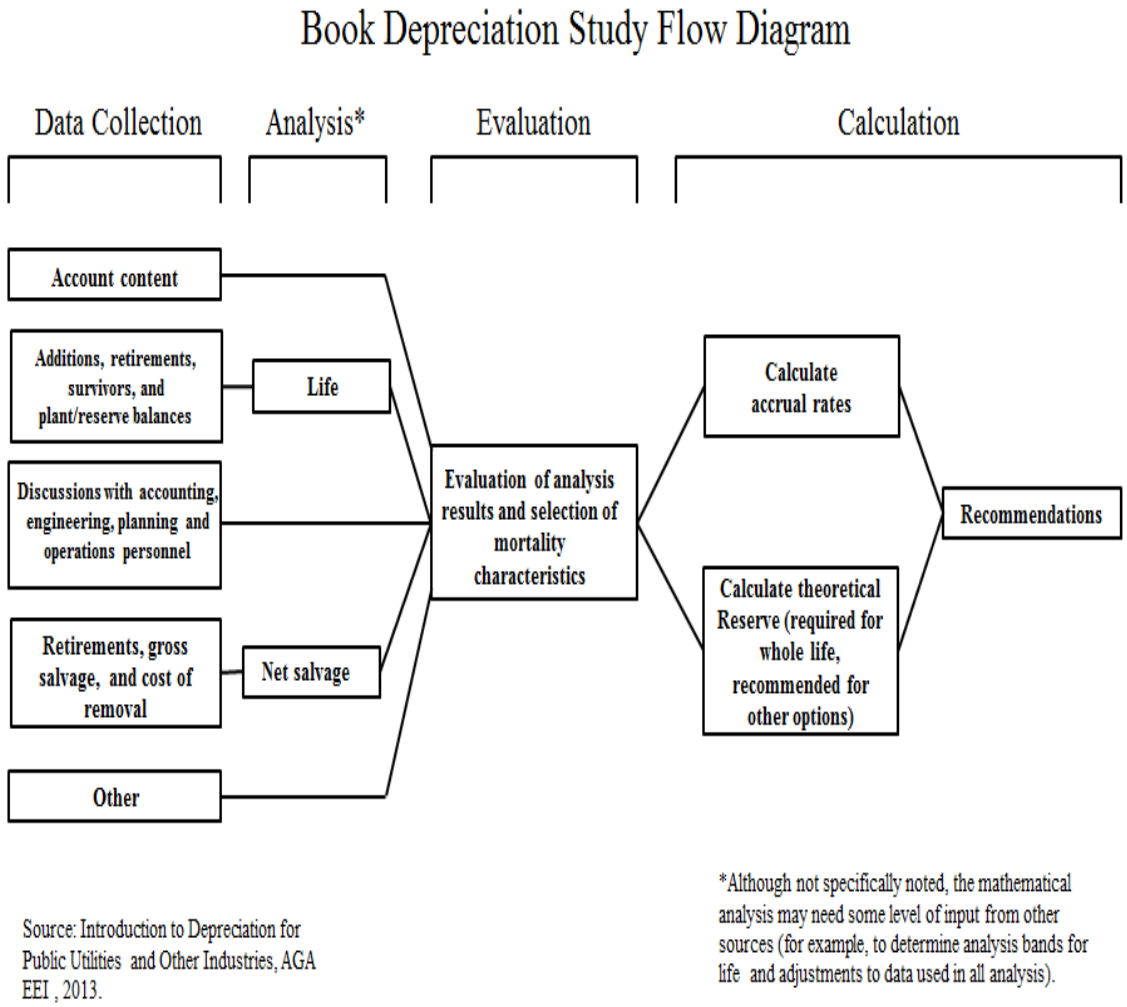
workpapers. In addition, Alliance personnel possess a significant understanding of the types of electric utility property, the forces of retirement due to years of day-to-day exposures, and operations of electric utility property.

Phase 2 is where the actuarial analysis is performed. Phase 2 and Phase 3 (to be discussed in the next paragraph) overlap to a significant degree. The detailed property records information is used in Phase 2 to develop observed life tables for life analysis. It is possible that an analyst would cycle back to this phase based on the evaluation process performed in Phase 3. Net salvage analysis consists of compiling historical salvage and removal data by functional group and account to determine values and trends in gross salvage and removal cost. This information is then carried forward into Phase 3 for the evaluation process.

Phase 3 is the evaluation process, which synthesizes analysis, interviews, and operational characteristics into a final selection of asset lives and net salvage parameters. The historical analysis from Phase 2 is further enhanced by the incorporation of recent or future changes in the characteristics or operations of assets that were revealed in Phase 1. The preliminary results are then reviewed by the depreciation analyst and discussed with accounting and operations personnel. Phases 2 and 3 allow a depreciation analyst to validate the asset characteristics as seen in the accounting transactions with actual company operational experience.

Finally, Phase 4 involves the calculation of accrual rates, making recommendations and documenting the conclusions in a final report. The calculation of accrual rates for this study is found in Appendix A. Recommendations for the various accounts are contained within the Detailed Discussion of this report. The depreciation study flow diagram shown as Figure 1[1] documents the steps used in conducting this study. Depreciation Systems on page 289 documents the same basic processes in performing a depreciation study.

[1] Introduction to Depreciation for Public Utilities and Other Industries, AGA EEI, 2013.




**OGE Depreciation Study Process**

**Production Depreciation Calculation Process**

Annual depreciation expense amounts for the Steam, Hydro, Other and Production accounts were calculated by the straight line, remaining life procedure. In a whole life representation, the annual accrual rate is computed by the following equation,

$$\textit{Annual Accrual Rate} = \frac{\textit{(100\% - Net Salvage Percent)}}{\textit{Average Service Life}}$$

In the case of production facilities with a terminal life and interim retirement curve, each vintage within the group has a unique average service life and remaining life determined by computing the area under the truncated Iowa Curve coupled with the group's terminal life. Use of the remaining life depreciation system adds a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of the group. For production assets, the remaining life for each account is derived from the remaining life of the generating unit. With the straight line, remaining life, average life group system, composite remaining lives were calculated by computing a direct weighted average of each remaining life by vintage within the group. Within each group, for each plant account and generating unit, the difference between the surviving investment, adjusted for estimated future net salvage, and the allocated book depreciation reserve, was divided by the composite remaining life to yield the annual depreciation expense as noted in this equation.

$$\textit{Annual Depreciation Expense} = \frac{\textit{Original Cost – Book Reserve – (Original Cost * Net Salvage \%)}}{\textit{Remaining Life}}$$

Within a group, the sum of the group annual depreciation expense amounts, as a percentage of the depreciable original cost investment summed, gives the annual depreciation rate as shown below:

$$\text{Annual Depreciation Rate} = \frac{\sum \text{Annual Depreciation Expense}}{\sum \text{Original Cost}}$$

These calculations are shown in Appendix A. The calculations of the theoretical depreciation reserve values and the corresponding remaining life calculations are shown in the workpapers. Book depreciation reserves are maintained on a plant account and generating unit level basis. Theoretical reserve computations were used to reallocate depreciation reserves by account and to compute remaining life for each group.

**Transmission, Distribution, and General Calculation Process**

Annual depreciation expense amounts for Transmission, Distribution, and General and Common Property Accounts 389 - Land Rights and 390 - Structures and Improvements were calculated by the straight line, average life group, remaining life procedure.

In a whole life representation, the annual accrual rate is computed by the following equation,

$$\text{Annual Accrual Rate} = \frac{\text{(100\% - Net Salvage Percent)}}{\text{Average Service Life}}$$

Use of the remaining life depreciation system adds a self-correcting mechanism, which accounts for any differences between theoretical and book depreciation reserve over the remaining life of the group. With the straight line, remaining life, average life group system using Iowa Curves, composite remaining lives were calculated according to standard broad group expectancy techniques, noted in the formula below:

$$\text{Composite Remaining Life} = \frac{(\sum \text{Original Cost - Theoretical Reserve})}{\sum \text{Whole Life Annual Accrual}}$$

For each plant account, the difference between the surviving investment, adjusted for estimated future net salvage, and the allocated book depreciation reserve, was divided

by the composite remaining life to yield the annual depreciation expense as noted in this equation.

$$\textit{Annual Depreciation Expense} = \frac{\textit{Original Cost - Book Reserve - (Original Cost * Net Salvage \%)}}{\textit{Composite Remaining Life}}$$

Within a group, the sum of the group annual depreciation expense amounts, as a percentage of the depreciable original cost investment summed, gives the annual depreciation rate as shown below:

$$\textit{Annual Depreciation Rate} = \frac{\sum \textit{Annual Depreciation Expense}}{\sum \textit{Original Cost}}$$

These calculations are shown in Appendix A. The calculations of the theoretical depreciation reserve values and the corresponding remaining life calculations are shown in the workpapers for this study. Book depreciation reserves are maintained on a plant account level basis. Theoretical reserve computations were used to reallocate depreciation reserves by account and to compute remaining life for each account.

**Terminal Retirement Date**

The terminal retirement date refers to the year in which a generating unit will be retired from service. The retirement can be for a number of reasons such as the physical end of the generating unit but will generally be driven by economic retirement of the unit. OGE personnel provided their estimated retirement dates for each generating unit. These dates are based on the current plans and investment in the generating units. Retirement dates for generating units can be found in Appendix D. As new investment is committed to these units or decisions made that units are not economically viable, these retirement dates may change. At this time, these retirement dates are the best estimate of the current lives remaining in the generating assets.

**Interim Retirement Curve**

Historical data used to develop interim retirement curves that represent an

aggregate of many property units in a group. Some of those assets may be long lived, and others may have a short life. The average of those is represented by an interim retirement curve for the group. A group can be a plant account or a functional group. The interim retirement curve is "truncated" (*i.e.*, cut off) at the age the unit will retire. In other words, if one finds through the analysis that 10 percent of the property in an account will be retired and replaced prior to the end of the life of the unit, the interim retirement curve will model those retirements across the rest of the life of the unit. If a pump is going to last only 10 years but the unit is projected to last 20 years, the shorter life of the pump should affect the depreciation expense charged over the next 10 years. When analyzing a large pool of assets like power plant accounts, these shorter-lived items can be accurately modeled together statistically. Thus, given that interim retirements will occur, this statistical analysis enables one to measure the interim retirement curves applicable to property groups.

Some examples of "long-lived" property that are projected to last until the retirement of a unit are: roads, bridges, railroad track, intake/discharge structures, structural steel (and misc. steel), cooling towers, buildings, cranes, dams, ponds, basins, canals, foundations, stacking and reclaiming equipment, surge silos, crushers, transfer towers, fly ash and bottom ash systems, precipitators, bag houses, stack, turbine (except blades) and piping, generator cooling system, vacuum systems, generator and main leads, station transformers, conduits and ducts, station grounding system, start-up diesel generators, and stores equipment.

Some examples of "shorter-lived" property that are projected to retire prior to the retirement of the unit are: fences, signs, sprinkler systems, security systems, Intake screens, roofs, cooling fan units, air compressors, fuel oil heaters, heating, ventilation and air conditioners, piping, motors, pumps, conveyors, pulverizers, air preheaters, economizers, control equipment, feedwater heaters, boiler feedwater pumps, forced draft (FD) and induced draft (ID) fans, scrubbers, continuous emissions monitoring systems (CEM), turbine blades and buckets, turbine plant instruments, condensers, control equipment, station service switchgear, and universal power supply (UPS) batteries.

A further discussion of the selection of interim retirement curves for the production accounts follows in the Detailed Discussion section.

**Depreciation Study Assumptions**

After discussion with the Company, the Company made specific requests to incorporate in the study's scope. These requests impact various functions. The following items impact the Generation assets:

- Reallocation of reserves within the Production, Other Production, Wind and Solar functional groups.

The Company requested that certain assets that will go into service after December 31, 2022 be included in the depreciation study:

- Proforma Horseshoe Lake 11 and 12 are in the study scope.

**Reserve Reallocation**

Reserve reallocation occurs when the book reserve is re-spread within a functional group based on the theoretical reserve within each function. As part of the depreciation analysis, this study performed reserve reallocation to properly align the Company's depreciation reserve with the life and net salvage characteristics of the various functions. In the process of analyzing the Company's depreciation reserve, it was observed that the depreciation reserve positions of the accounts were generally not in line with the life characteristics found in the analysis of the Company's assets. To allow the relative reserve positions of each account within a function to mirror the life characteristics of the underlying assets, the depreciation reserves for all accounts were reallocated within each function for generation assets. Since the basis of the current depreciation rates vary between entities and jurisdictions, Alliance Consulting Group believes reserve reallocation is the best solution in developing one rate.

Reserve reallocation does not change the total reserve. The depreciation reserve represents the amounts that customers have contributed to the return of the investment. The reallocation process does not change the total reserve for each function; it simply reallocates the reserve between accounts in the function.

Depreciation reserve reallocation is a sound depreciation practice endorsed by learned

treatises. The practice of depreciation reserve allocation is endorsed in the 1968 publication of "Public Utility Depreciation Practices", National Association of Regulatory Utility Commissioners ("NARUC"), which explains that reallocation of the depreciation reserve is appropriate "…where the change in the view concerning the life of property is so drastic as to indicate a serious difference between the theoretical and the book reserve." Additionally, the 1996 edition of the NARUC publication states that "theoretical reserve studies also have been conducted for the purpose of allocating an existing reserve among operating units or accounts." The Depreciation Study demonstrates that there have been significant changes in the life of the property since the approved accrual rates were authorized. These changes have created a significant difference between the theoretical and the book reserve in each functional group that make the reallocation of the depreciation reserve appropriate in this instance.

## DETAILED DICUSSION-LIFE ANALYSIS

### INTANGBILE PLANT

**FERC Account 302 Franchises and Consents (25 SQ)**

This account consists of franchises and consents. The existing life is 25 SQ. The balance in this account is approximately $1.5 million. No factors have changed since the Company's last depreciation study. Based on judgment, this study recommends retention of the 25 SQ dispersion curve. No curve is shown.

**FERC Account 303 Intangible Software (5 SQ)**

This account consists of intangible software. The existing life is 5 SQ. The balance in this account is approximately $113.9 million. Company subject matter experts ("SMEs") report that software managers determine what life the software project will have- 5 or 10 years. No factors have changed since the Company's last depreciation study. Based on judgment, this study recommends retention of the 5 SQ dispersion curve. No curve is shown.

**FERC Account 303 Intangible Software (10 SQ)**

This account consists of intangible software. The existing life is 10 SQ. The balance in this account is approximately $148.8 million. There is an additional $73.3 million in assets that are fully accrued. Company SMEs report that software managers determine what life the software project will have- 5 or 10 years. No factors have changed since the Company's last depreciation study. Based on judgment, this study recommends retention of the 10 SQ dispersion curve. No curve is shown.

**FERC Account 303 Intangible Software (15 SQ)**

This account consists of software related to the SAP S4 system, which is going in service in 2023. In the Company's last case, a life of 20 SQ was established. The balance in this account is approximately $0, and additions are planned for 2023. No factors have

changed since the Company's last depreciation study. Based on judgment, this study recommends retention of the 15 SQ dispersion curve. No curve is shown.

**Interim Retirement Curve Life Analysis**

Historical data (where sufficient data exists) for all units was combined by account to analyze historic activity and develop proposed interim retirement curves. This combined experience across various generating units was used as a representation of OGE's retirement history for its production units to model future retirement activity. Proposed interim retirement lives and dispersion curves to reflect the recognition that some assets at each plant will retire prior to the end of the life of the unit were analyzed at an account level for all generating assets within each account.

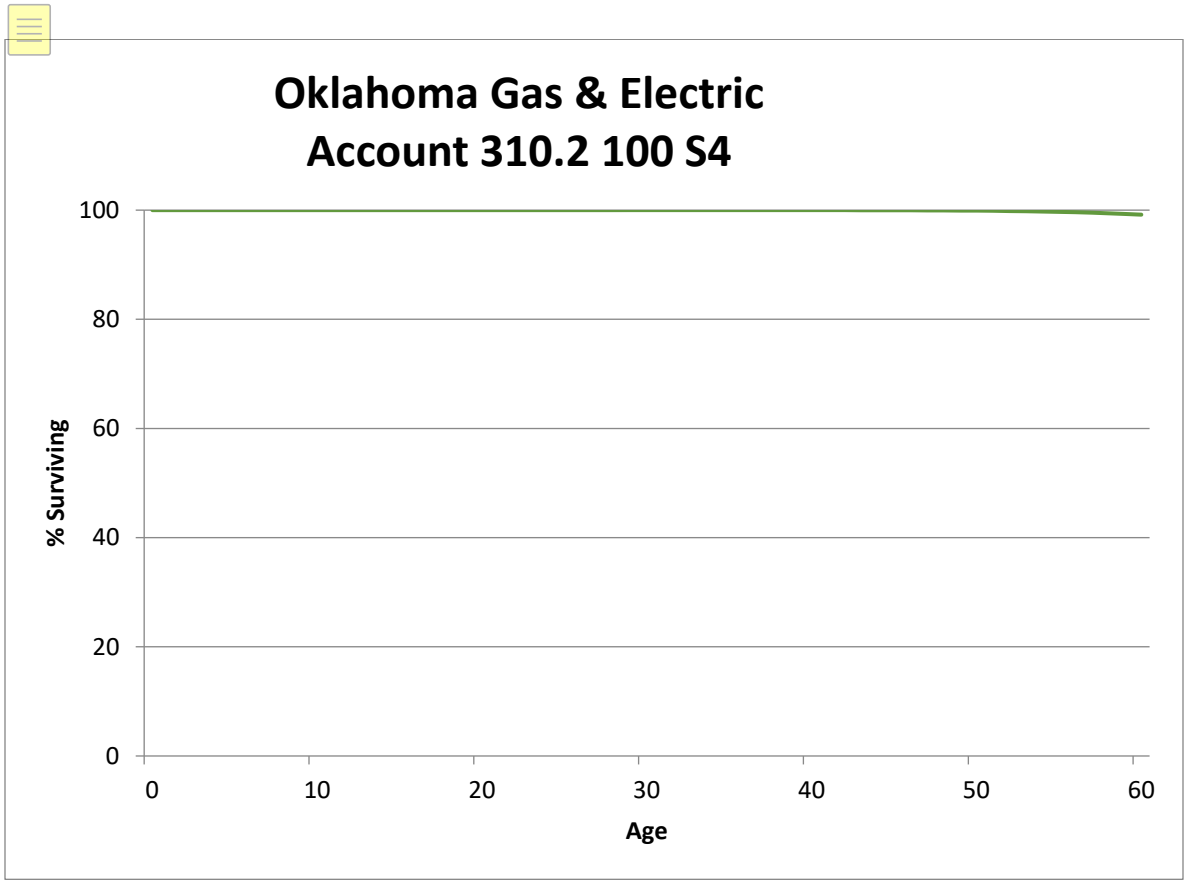
The life analysis performed for interim retirement activity removes all terminal retirement activity and includes only interim retirement transactions related to units continuing to operate.

## STEAM PRODUCTION ACCOUNTS 310.2- 316

OGE has five Fossil Steam Production generating sites included in this study: Horseshoe Lake 6-8, Seminole 1 & 2, Muskogee 4-6, Sooner 1 & 2, and River Valley 1 & 2.

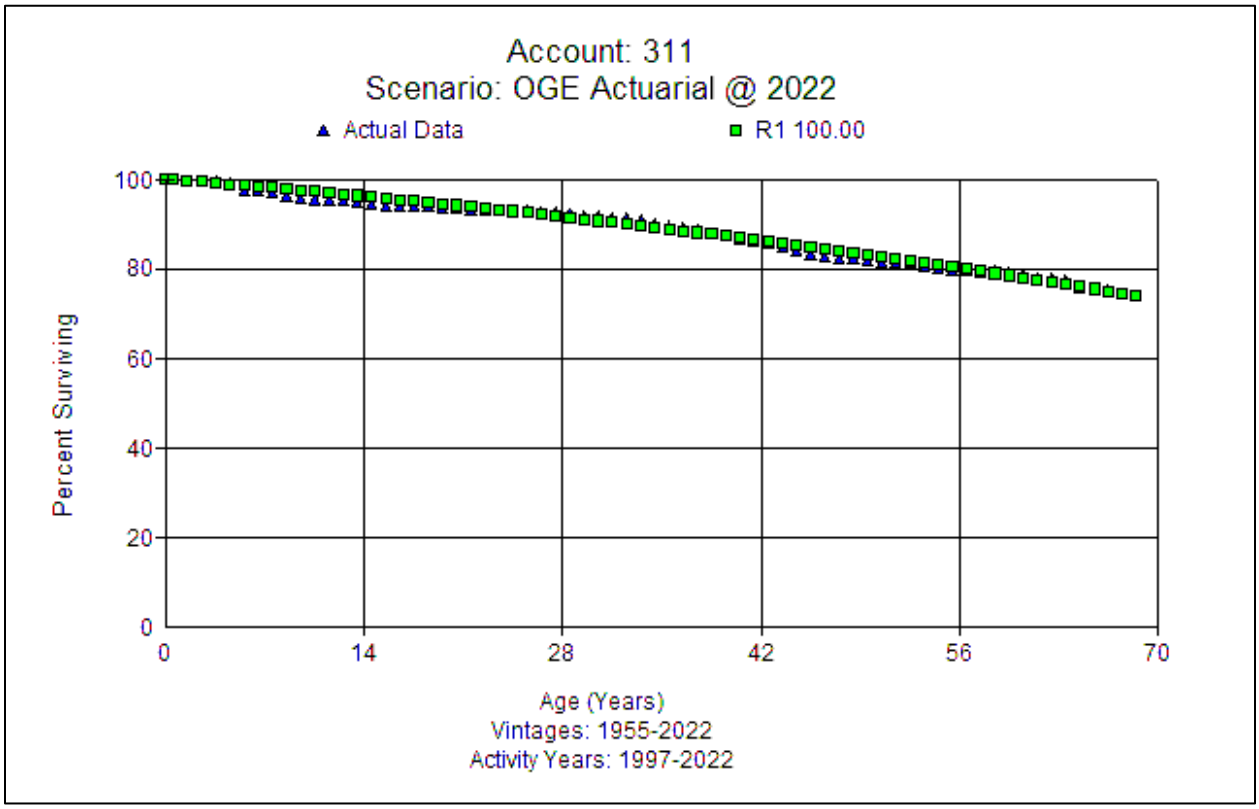
### FERC Account 310.2 Rights of Way (100 S4)

This account consists of buildings, structures, fences, lighting systems, and other related assets at each power plant. The existing life is 100 S4. The balance in this account is approximately $940 thousand. Retirement dates for each unit are found in Appendix D. After reviewing visual matches of various curves across the bands analyzed and considering the types of assets in this account, this study recommends a 100 S4 dispersion curve for interim retirements, which is shown below.



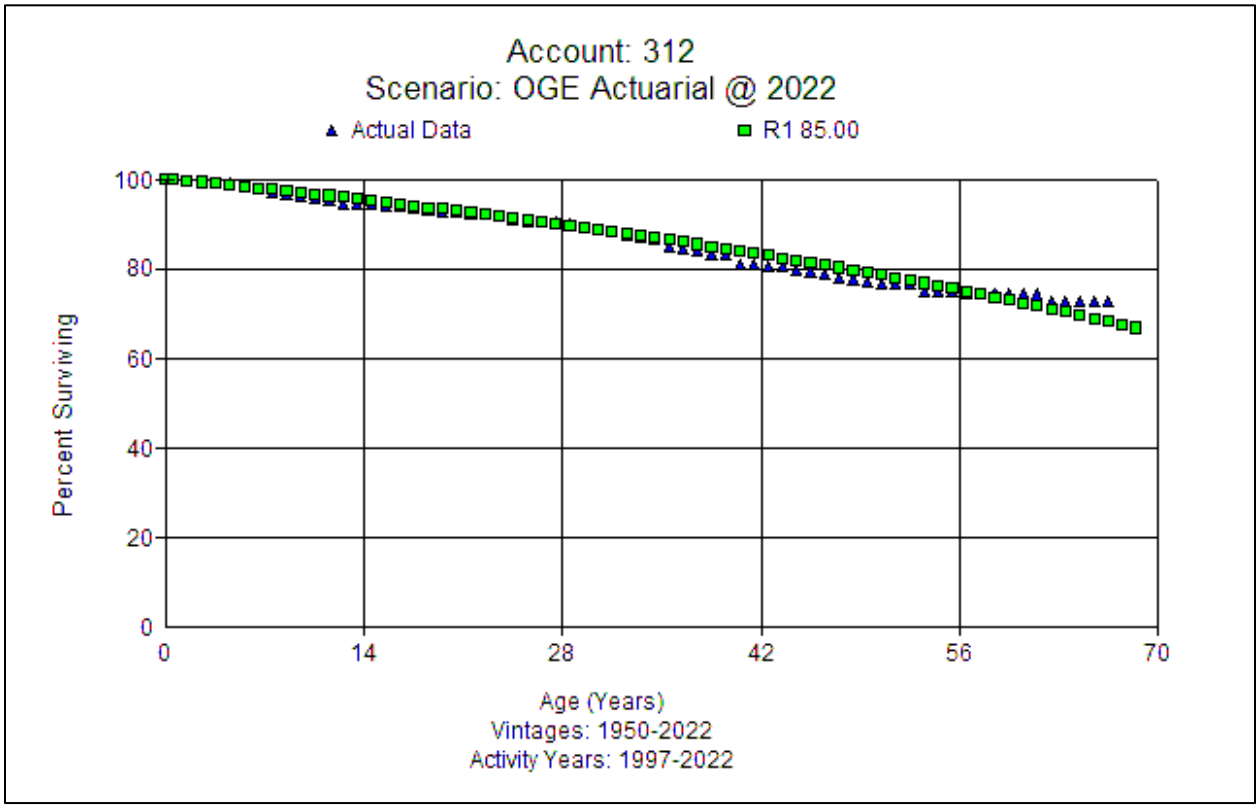
**FERC Account 311.0 Structures and Improvements (100 R1)**

This account consists of buildings, structures, fences, lighting systems, and other related assets at each power plant. The existing life is 105 R1.5. The balance in this account is approximately $431.5 million. Retirement dates for each unit are found in Appendix D. Company SMEs report that they are begun using LED lighting in the power plants. There have been HVAC upgrades and roof replacement as needed. The Muskogee precipitator's roof was replaced in the last couple of years. After reviewing visual matches of various curves across the bands analyzed and considering the types of assets in this account, this study recommends a 100 R1 dispersion curve for interim retirements, which is shown below.



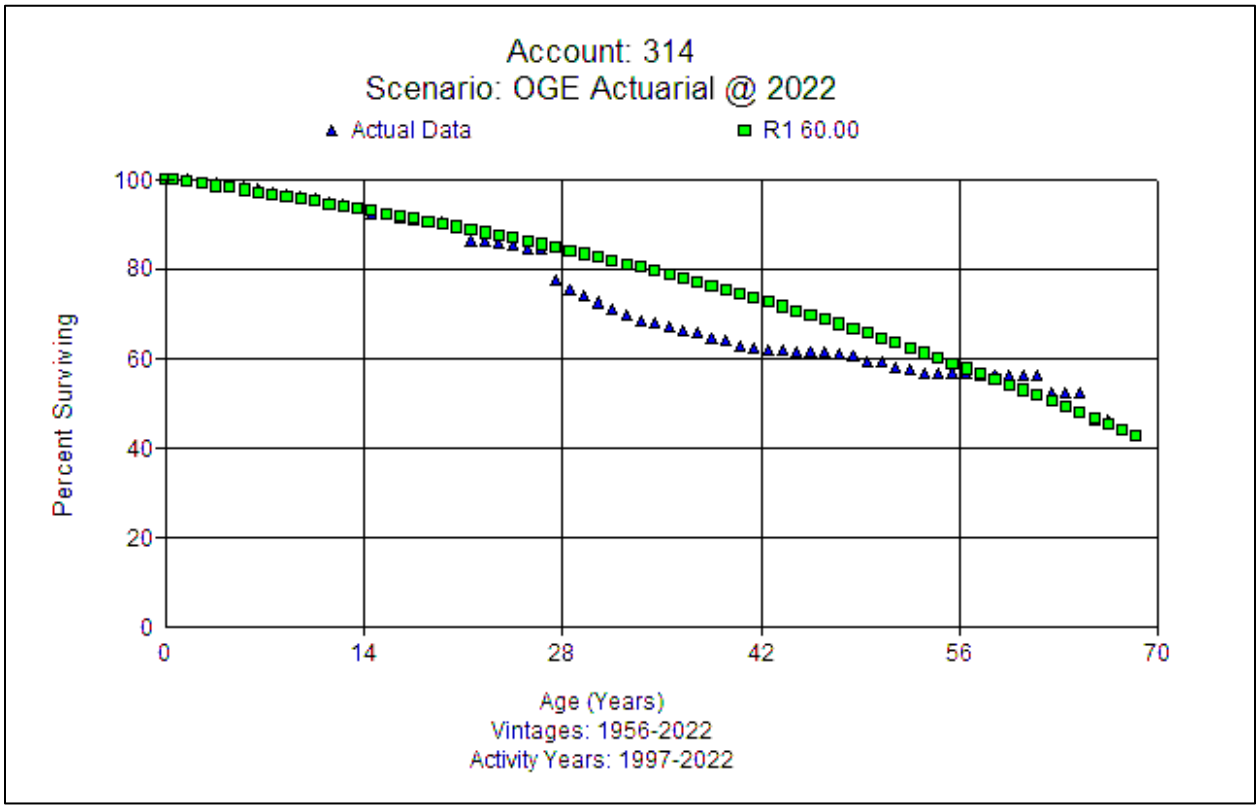
**FERC Account 312.0 Boiler Plant Equipment (85 R1)**

This account consists of boiler plant equipment, bag houses, preheaters, and other related equipment. The existing life is 85 R1. The balance in this account is approximately $2.0 billion. Retirement dates for each unit are found in Appendix D. Discussions with Company personnel indicated that the level of spend is fairly consistent over time. They would not expect the interim retirement pattern to be materially different. The level of spend is much less than what they spent on Account 314 equipment. ELG (Effluent Limitation Guidelines) were replaced for Sooner 2 in 2022, at which time they replaced the whole ash handling system. The same efforts will occur at Sooner 1 in 2023. Ongoing projects include replacing conveyers at Sooner in 2020 and mill upgrades at Muskogee in the last couple years. After reviewing visual matches of various curves across the bands analyzed and considering the types of assets in this account, this study recommends an 85 R1 dispersion curve for interim retirements, which is shown below.



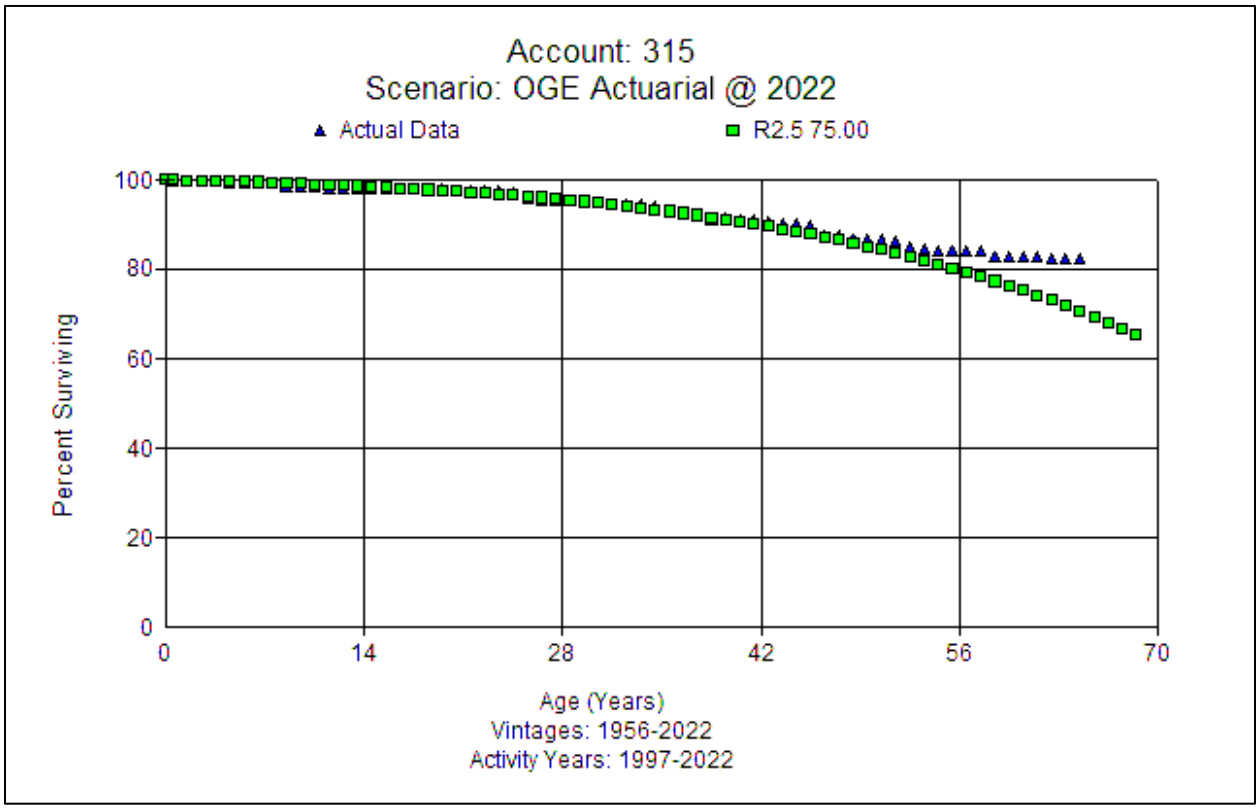
**FERC Account 314.0 Turbogenerator Units (60 R1)**

This account consists of turbogenerator equipment, stationary blades, turbine control systems, and other related assets at each power plant. The existing life is 60 R1. The balance in this account is approximately $555.1 million. Retirement dates for each unit are found in Appendix D. Company personnel state that some of their older facilities have had large expenditures over the last few years. All of the turbines at the coal plants in were upgraded the early 2000s. Seminole 3 turbine upgrade was completed in 2023 and Seminole 2 in 2019. Since 2010, all GE generators had to pull retaining rings and be inspected. In 2019, 3 Siemens machines had issues ($20M per machine spent, not all of which was capital). Seminole 1 has a potential to have a turbine train/generator stator rewind. From 2003-2018, they put new controls on every unit. After reviewing visual matches of various curves across the bands analyzed, considering the types of assets in this account, and discussions with Company personnel, this study recommends a 60 R1 dispersion curve for interim retirements, which is shown below.



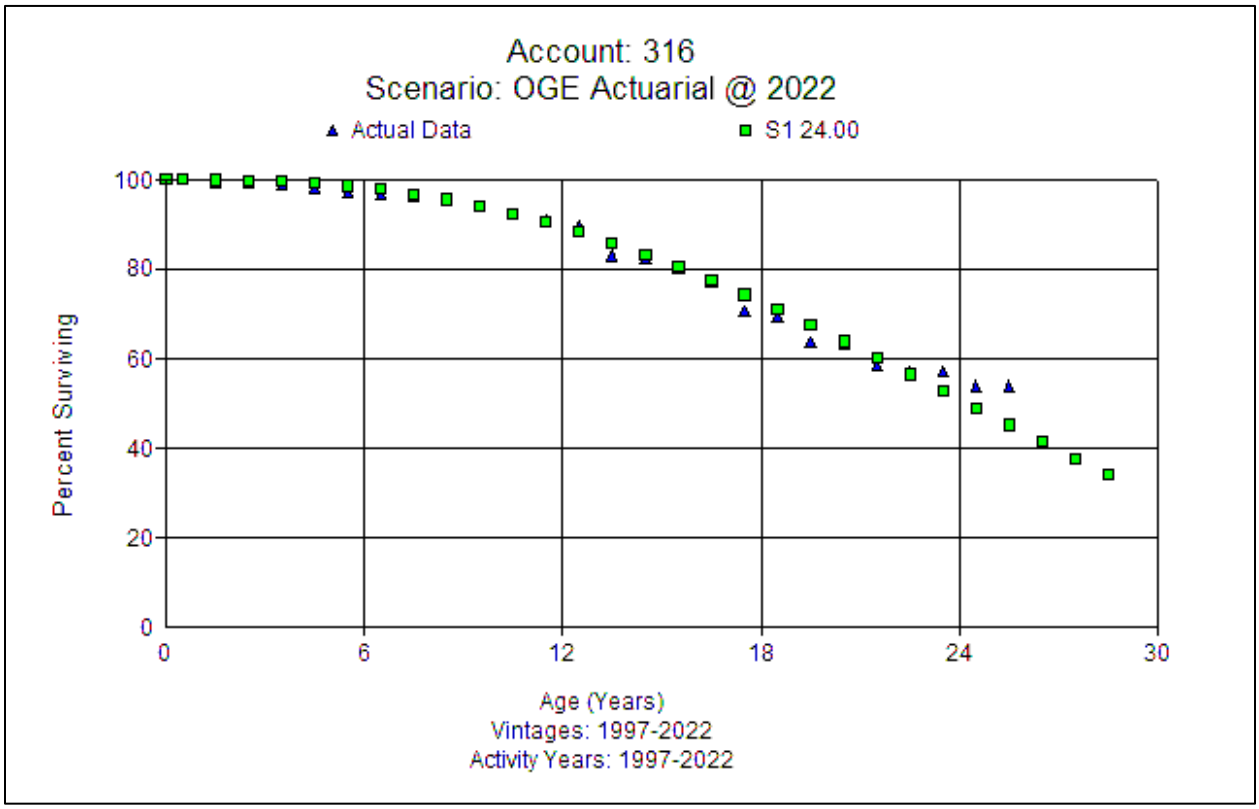
**FERC Account 315.0 Accessory Electric Equipment (75 R2.5)**

This account consists of power transformer, regulators, and related assets at each power plant. The existing life is 75 R2.5. The balance in this account is approximately $194.8 million. Retirement dates for each unit are found in Appendix D. Discussions with Company personnel indicate that there are a number of switchgear and protective relay replacements that will occur over the next few years. There will be a large spend for switchgear and relays fleet-wide. They note that operationally controls have a shorter life than that seen historically. After reviewing visual matches of various curves across the bands analyzed and considering the types of assets in this account, this study recommends a 75 R2.5 dispersion curve for interim retirements, which is shown below.



**FERC Accounts 316.0 Miscellaneous Power Plant Equipment (24 S1)**

This account consists of tanks, pumps, work equipment, and other related assets at each power plant. The existing life is 55 R0.5. The balance in this account is approximately $62.6 million. Retirement dates for each unit are found in Appendix D. Company SMEs report that the spend for these assets has been stable over many years. From an operations perspective, the mix of assets in the account would lend itself to a shorter life than other account in this series. Most of the assets in the account would have a life materially lower than the current 55 years. HVAC, air compressors, tools, office equipment, power operated equipment, lab equipment, UTVs, etc., will all have short lives. Looking at the more recent indications would be appropriate, and the expectation for nearly everything in the account is that it would have a life of 15-25 years. After reviewing visual matches of various curves across the bands analyzed and considering the types of assets in this account, this study recommends a 24 S1 dispersion curve for interim retirements, which is shown below.



## OTHER PRODUCTION EXCLUDING WIND AND SOLAR ACCOUNTS 340.2-346

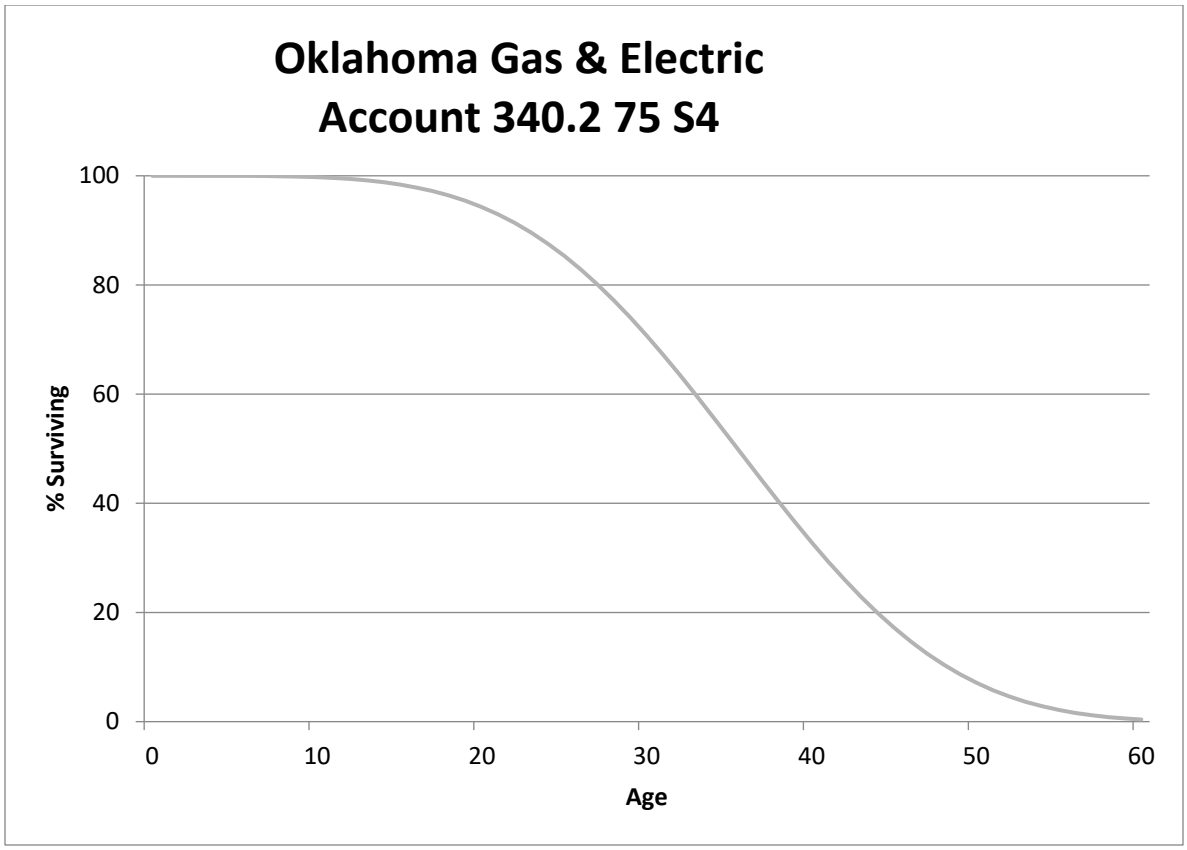
### Interim Retirement Curve

Historical data for all units was combined by account for Accounts 341-346 to analyze historic activity and develop proposed interim retirement curves. This combined experience across various generating units was used as a representation of OGE's retirement history for other production to model future retirement activity. Proposed interim retirement lives and dispersion curves, chosen to reflect the recognition that some assets at each plant will retire prior to the end of the life of the unit, were analyzed at an account level for all generating assets within each account.

Other Production units are located at: Horseshoe Lake 9 & 10, Tinker, Redbud 1-4 McClain, Mustang, and Frontier.

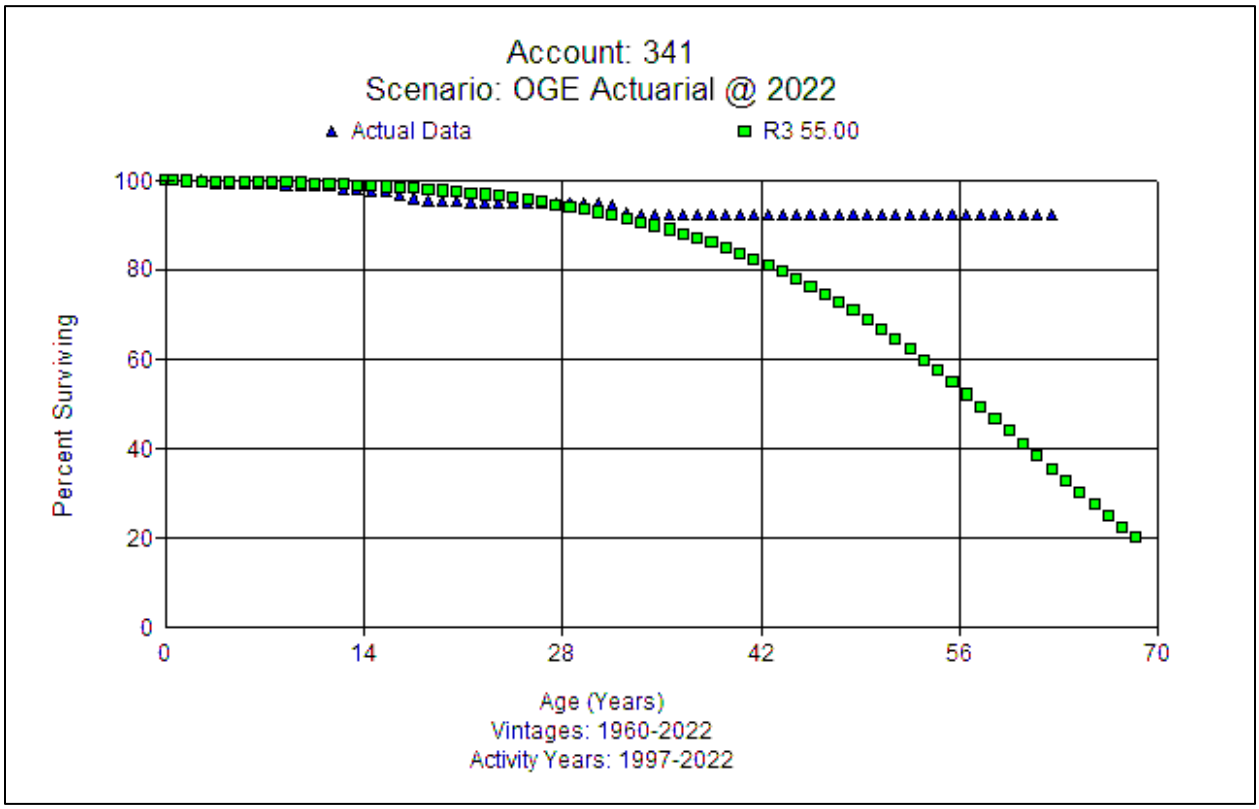
### FERC Account 340.2 Rights of Way (75 S4)

This account consists of buildings, structures, fences, lighting systems, and other related assets at each power plant. The existing life is 75 S4. The balance in this account is approximately $11 thousand. Retirement dates for each unit are found in Appendix D. Generally, land rights last the life of the generating unit. There is no available retirement data. After considering the types of assets in this account, and judgment, this study recommends retention of a 75 S4 dispersion curve for interim retirements. A generic curve shape is shown below. The curve is truncated at 60 years to model a common generating unit life.


Oklahoma Gas & Electric
Account 340.2 75 S4
100
80
60
40
20
0
% Surviving
0
10
20
30
40
50
60
Age

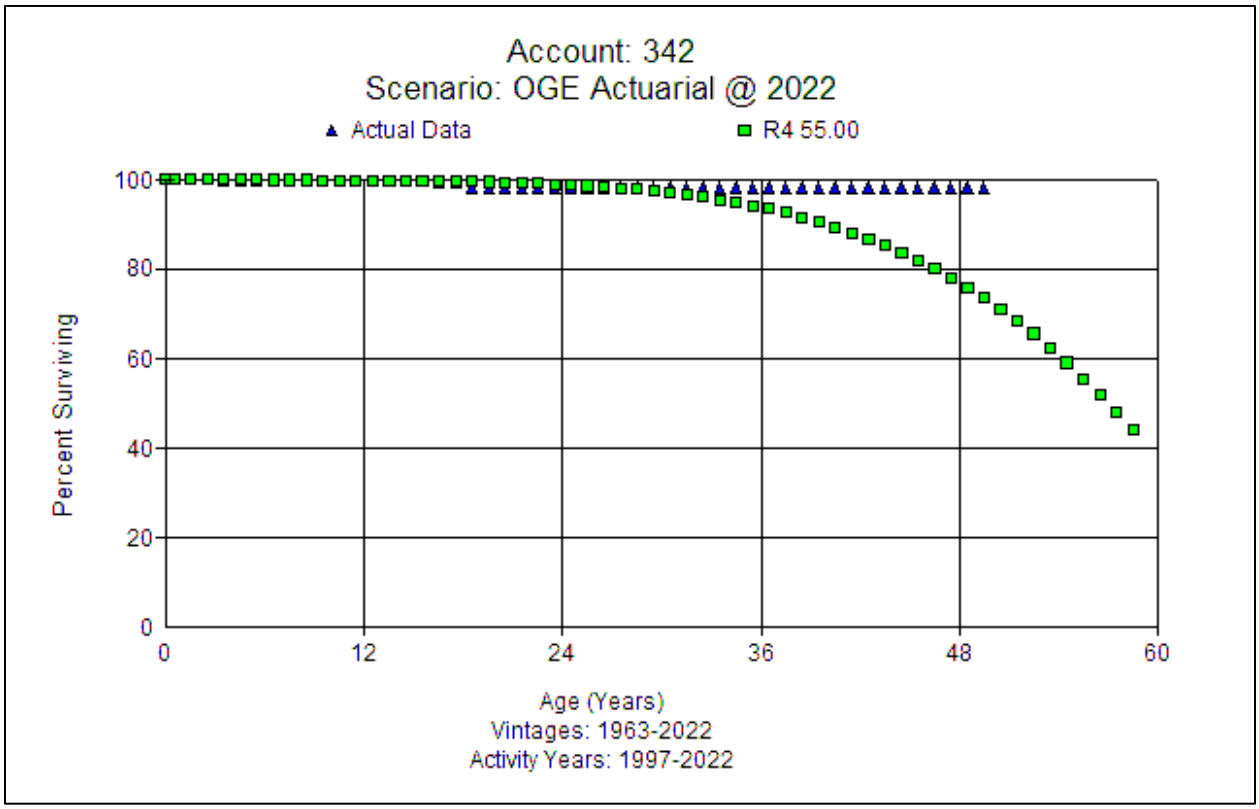
**FERC Account 341.0 Structures and Improvements (55 R3)**

This account consists of buildings, structures, fences, lighting systems, and other related assets at each power plant. The existing life is 55 R3. The balance in this account is approximately $104.8 million. Retirement dates for each unit are found in Appendix D. Company SMEs believe that the current interim retirement pattern is reasonable based on the types of assts in the account. There are some shorter-lived assets and some longer lived ones, which would likely show 1/4 to 1/3 of them being retired over the life of the units. After reviewing visual matches of various curves across the bands analyzed, considering the types of assets in this account, and judgment, this study recommends a 55 R3 dispersion curve for interim retirements, which is shown below.



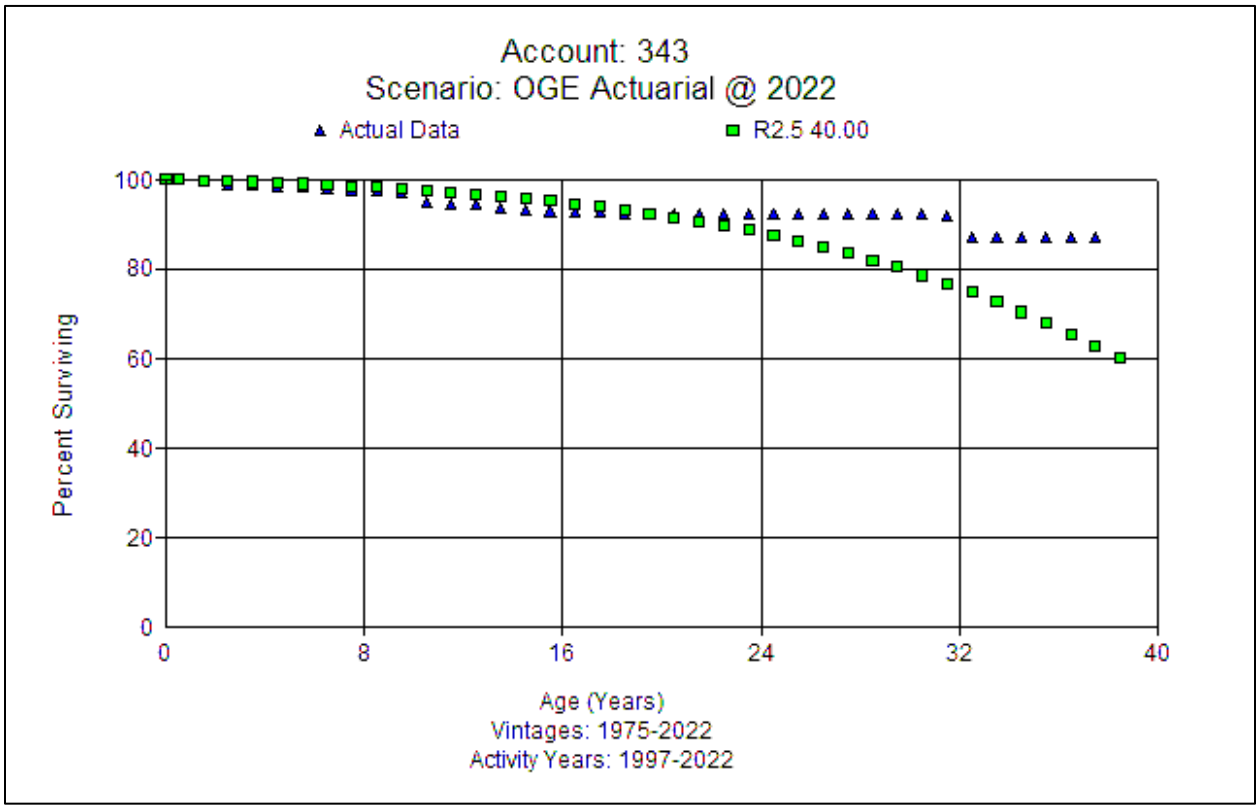
**FERC Account 342.0 Fuel Holders, Producers and Accessories (55 R4)**

This account consists of auxiliary boilers, feedwater systems, pumps, storage tanks, natural gas/fuel oil piping, and other related assets at each power plant. The existing life is 55 R4. The balance in this account is approximately $23.6 million. Retirement dates for each unit are found in Appendix D. Company SMEs believe that the current interim retirement pattern is reasonable based on the types of assts in the account. There are some shorter-lived assets and some longer lived ones, which would likely show 1/4 to 1/3 of them being retired over the life of the units. Based on judgment, this study recommends a 55 R4 dispersion curve for interim retirements, which is shown below.



**FERC Account 343.0 Prime Movers (40 R2.5)**

This account consists of heat recovery steam generators, cooling tower systems, foundations, gas turbines, controls, tack mufflers, and other related assets at each power plant. The existing life is 40 R2.5. The balance in this account is approximately $901.5 million. Retirement dates for each unit are found in Appendix D. Company personnel state that they replace many assets in this account such as cooling towers, steam generators, steam turbines, gas turbine replacements, HRSG tube bundle replacements, etc. The Company's spend is projected to grow significantly over the next five years. They will have to rewind three generator rotors in the near future. There has been some high unplanned spend on the Mustang CTs, as there was a design issue with the LP bearing which cost around $20 million. Frontier had some unplanned spending in 2018-9 to replace the cases and compressor, and the only original part is the rotor. Based on judgment and the input from Company personnel, this study recommends a 40 R2.5 dispersion curve for interim retirements, which is shown below.



**FERC Account 343.1 LTSA – 5-Year (6 SQ)**

This account consists of long term service agreements ("LTSA") that cover assets in Account 343. The LTSAs are for Redbud and McClain units. The existing life is 5 SQ. The balance in this account is approximately $71.6 million. Retirement dates for each unit are found in Appendix D. LTSA payments are currently amortized over 5 years. The Company changed from 24k Hour hardware to 32k Hour hardware, which added one year to the time between major replacements. Those assets were running a lot and the Company has historically done a hot gas path every 6 years. They pay quarterly payments and when the hot gas path inspection/replacement happens, the material cost is incurred. The McClain steam turbine is covered under the LTSA as well (but of limited scope, like the generators). In the next 10 years, they will be replacing many of the assets in this account. Based on period used for the LTSAs, this study recommends a 6 SQ dispersion curve for interim retirements. No interim retirement curve is shown.

**FERC Account 343.2 LTSA – 20-Year (20 SQ)**

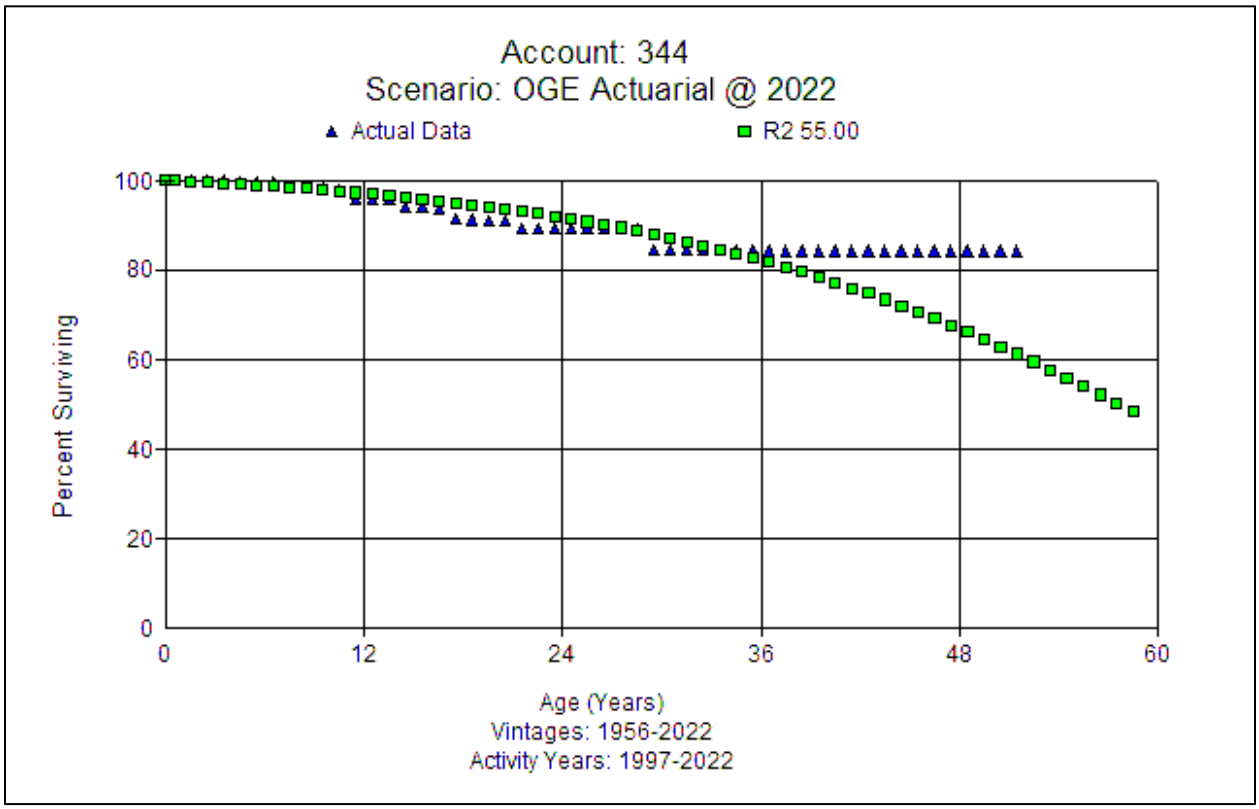
The existing life is 20 SQ. The balance in this account is approximately $6.0 million. Retirement dates for each unit are found in Appendix D. Based on the periods for the LTSAs, this study recommends a 20 SQ dispersion curve for interim retirements. No interim retirement curve is shown.

**FERC Account 343.3 LTSA – 30-Year (30 SQ)**

The existing life is 30 SQ. The balance in this account is approximately $693 thousand. Retirement dates for each unit are found in Appendix D. Based on the periods for the LTSAs, this study recommends a 30 SQ dispersion curve for interim retirements. No interim retirement curve is shown.

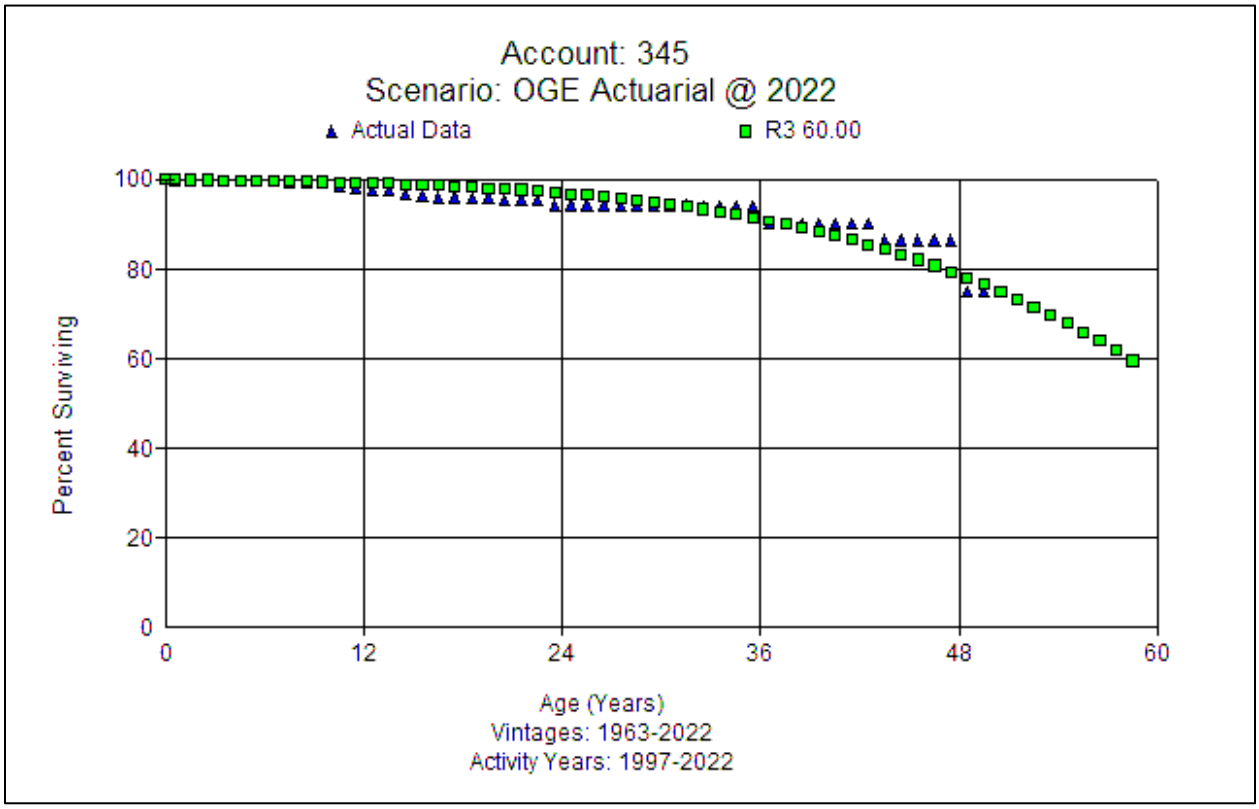
**FERC Account 344.0 Generators (55 R2)**

This account consists of generators, gas turbines and control systems, circulating water systems, and other related assets at each power plant. The existing life is 55 R2. The balance in this account is approximately $79.8 million. Retirement dates for each unit are found in Appendix D. Redbud and McClain have a limited LTSA for this account that only covers the inspection. The original equipment manufacturer (OEM) would perform inspections. If they find anything, the company would pay the OEM for the work. The Company has not done a lot of work in the past, but work will ramp up as the units age. Company SMEs feel that the current interim retirement pattern is reasonable operationally. The R2 55 in the full band is a reasonable fit. Based on judgment, this study recommends a 55 R2 dispersion curve for interim retirements, which is shown below.



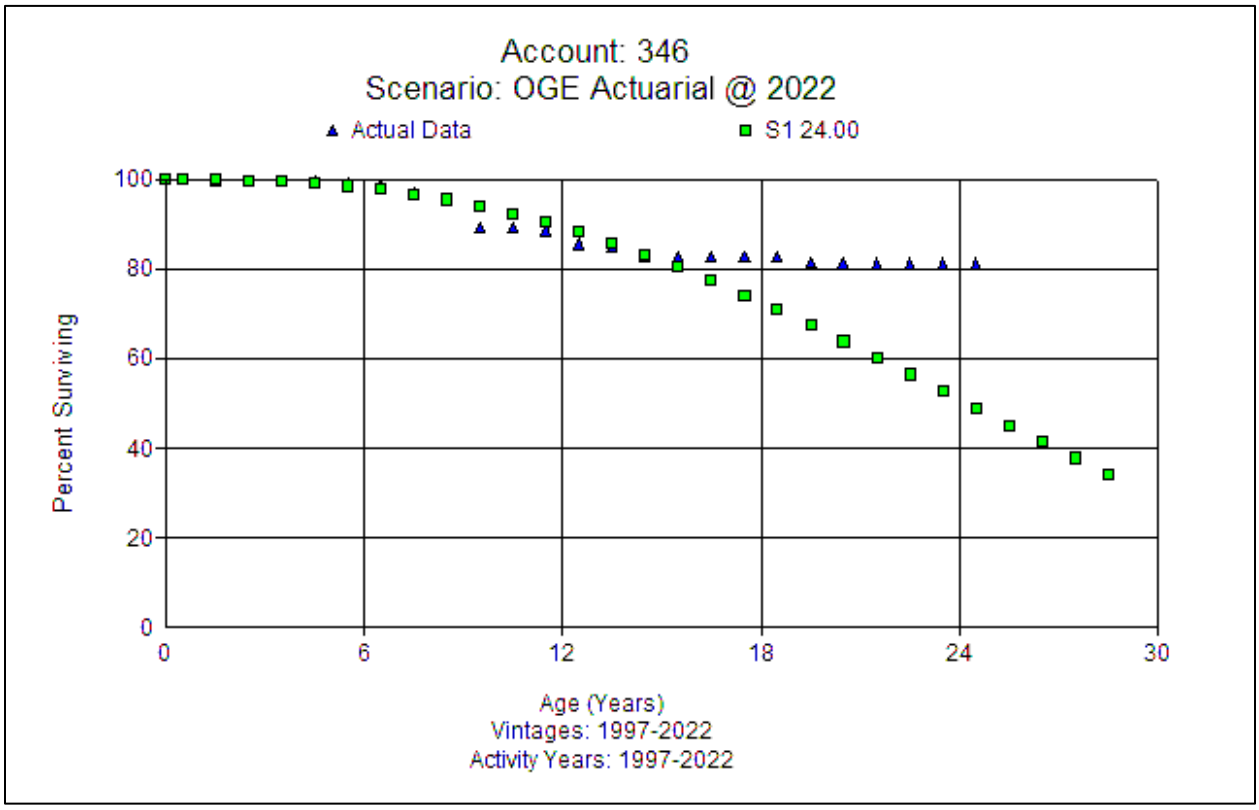
**FERC Account 345.0 Accessory Electric Equipment (60 R3)**

This account consists of station controls, motor control center, station wiring, fire protection system, power supply, regulators, and related assets at each power plant. The existing life is 60 R2.5. The balance in this account is approximately $99.7 million. Retirement dates for each unit are found in Appendix D. All bands show a life that is between 55 and 75 years. Company SMEs report that the largest asset in this account is the transformer, which would likely last the life of the unit. Other items such as controls will have a much shorter life. Based on judgment, this study recommends a 60 R3 dispersion curve for interim retirements, which is shown below.



**FERC Accounts 346.0 Miscellaneous Power Plant Equipment (24 S1)**

This account consists of Instruments for air systems, work equipment, test equipment, pumps, fire protection systems, and other related assets at each power plant. The existing life is 45 R2. The balance in this account is approximately $22.9 million. Retirement dates for each unit are found in Appendix D. The mix of assets in this account mirror what is in Account 316, and this study recommends that this account use the same life as Account 316. Based on judgment and assets in this account, this study recommends a 24 S1 dispersion curve for interim retirements, which is shown below.

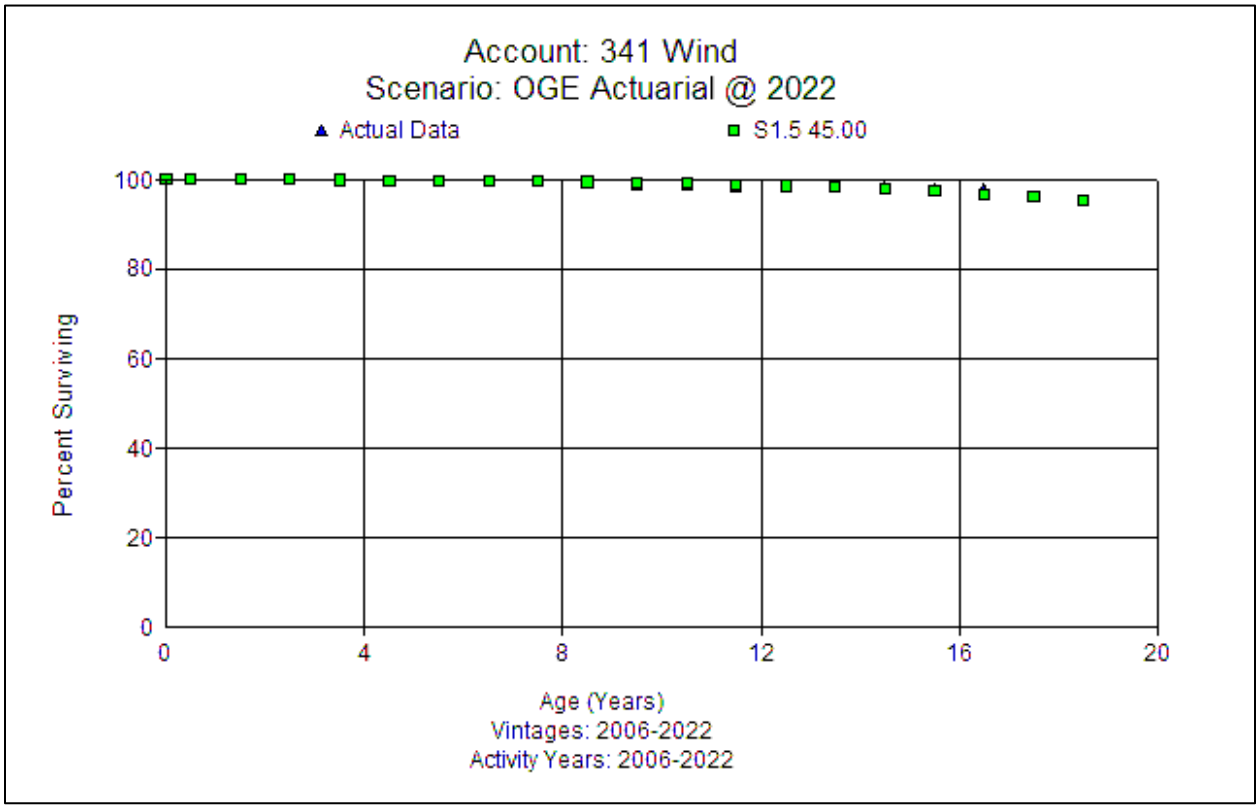


**WIND PRODUCTION ACCOUNTS 341-346**

OGE has three wind farms that are in use across the system in its other production function: Centennial, OU Spirit, and Crossroads. OGE pioneered wind power back in 2003 and has $847 million in plant for these assets as of December 31, 2022.

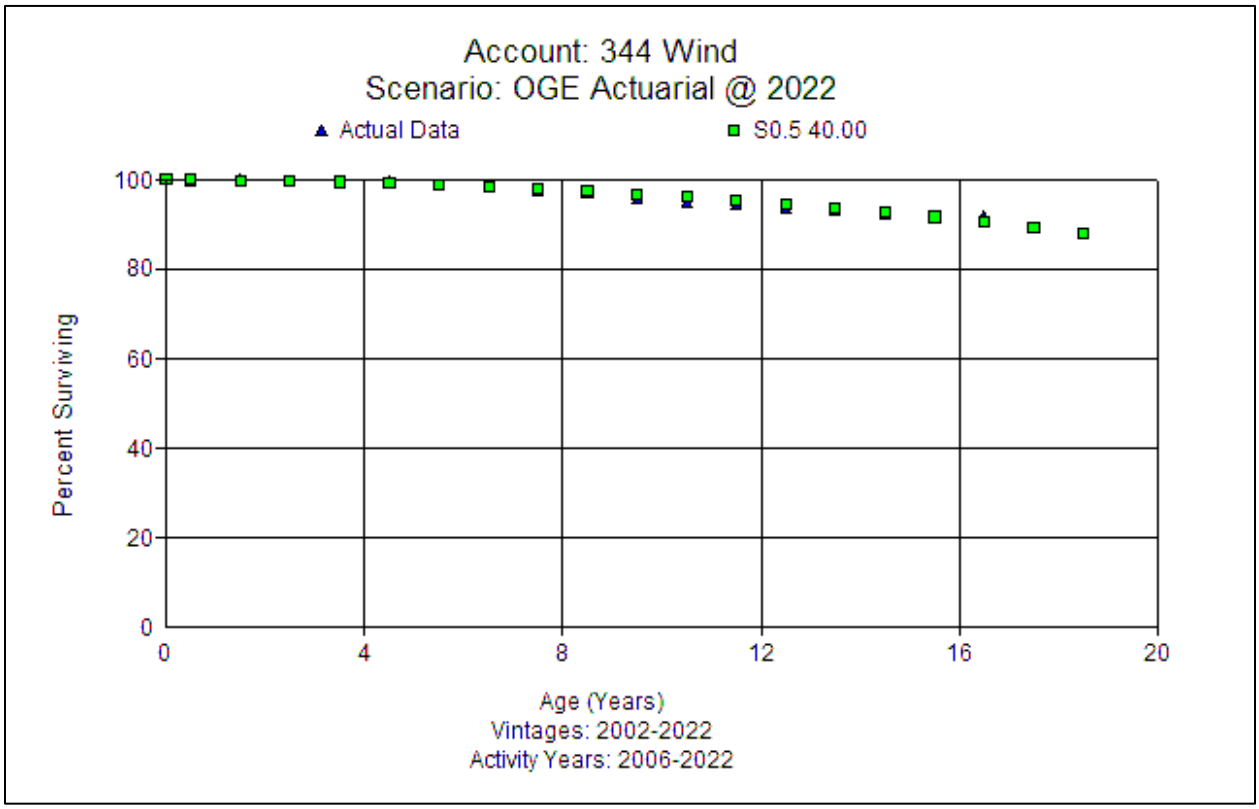
**FERC Account 341.0 Structures and Improvements (45 S1.5)**

This account consists of buildings, structures, fences, lighting systems, and other related assets at each wind farm. The existing life is 45 S1.5. The balance in this account is approximately $19.8 million. Retirement dates for each unit are found in Appendix D. Company personnel report that there are no material structure issues at this point. Based on judgment and input from Company personnel, the recommended life for this account is 45 years with an S1.5 curve. A graph of the proposed curve compared to the observed life table is shown below.



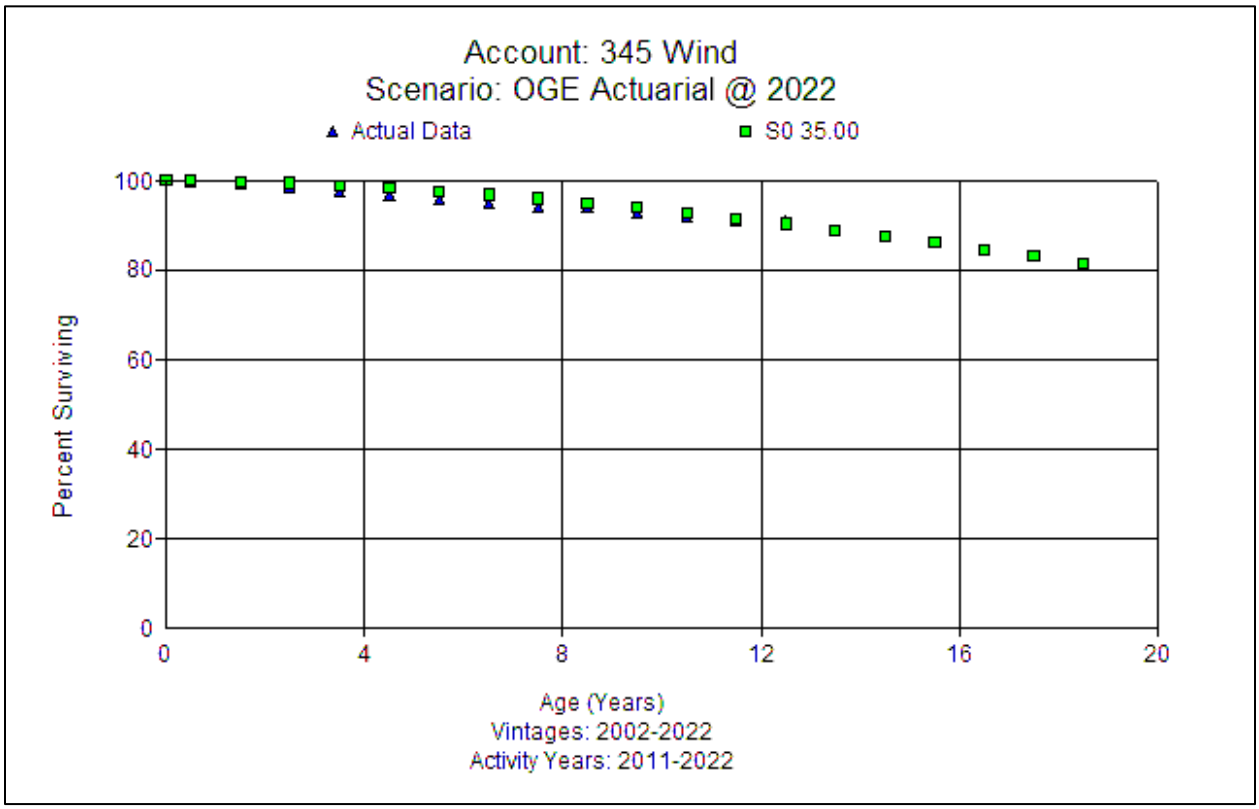
**FERC Account 344.0 Generators (40 S0.5)**

This account consists of generators, control systems, and other related assets at each wind farm. The existing life is 40 S0.5. The balance in this account is approximately $772.7 million. Retirement dates for each unit are found in Appendix D. Company personnel report that there are three generating sites: Centennial 80 (2006) GE 1.5, Sooner 44 (2009) Siemens 2.4s, and Crossroads (2011) are 95 Siemens 2.3 and 3 3.0. They are considering doing some repowering projects. Currently, Centennial is being considered to repower. They would replace the hub, generator, drive shaft, blades, and upgrade foundation (80 times). Repowering is only in the planning stage. Under the normal life pattern, main bearing, gear box, and generator replacements would likely happen over the life of the units. Maybe 10% of each farm would be replaced. They are replacing around 8 gear boxes at Centennial and 4 at Sooner per year. The recommended life for this account is 40 years with an S0.5 curve. A graph of the proposed curve compared to the observed life table is shown below.



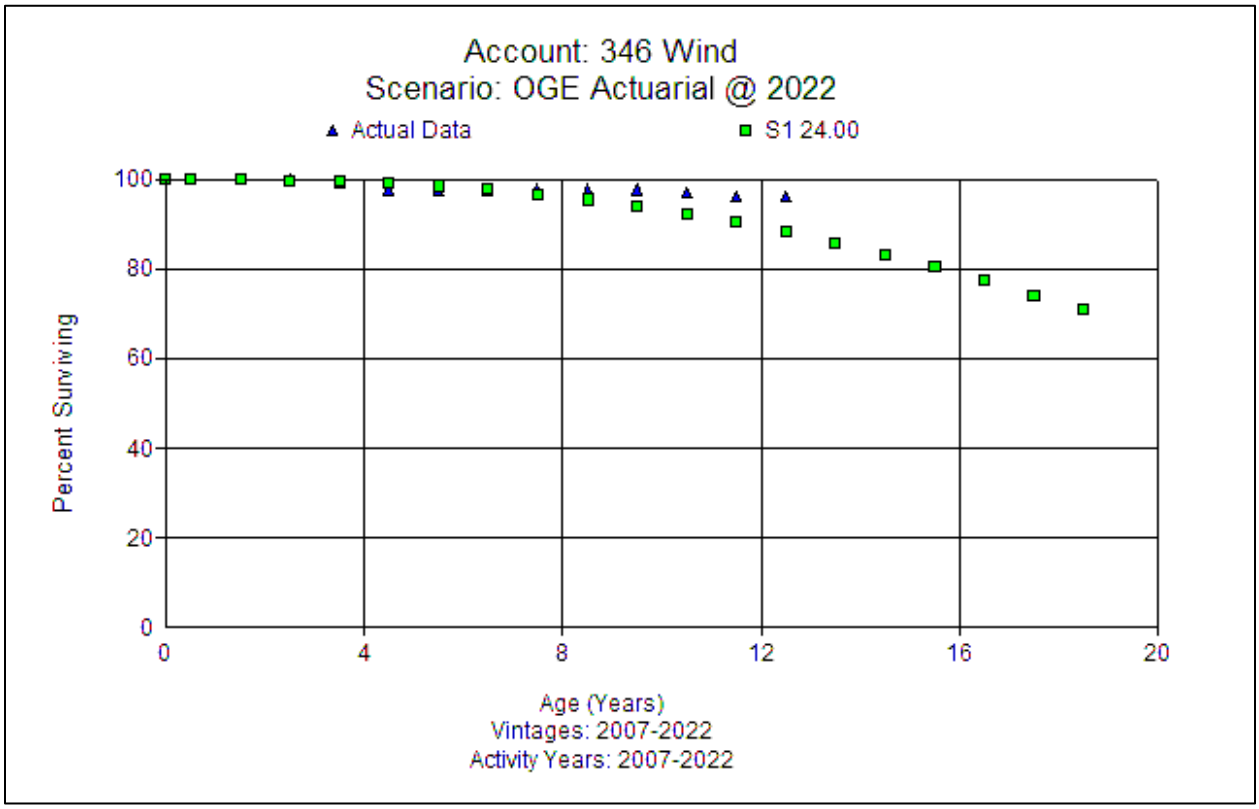
**FERC Account 345.0 Accessory Electric Equipment (35 S0)**

This account consists of station controls, motor control center, station wiring, fire protection system, power supply, regulators, and related assets at each wind farm. The existing life is 35 S0. The balance in this account is approximately $53.1 million. Retirement dates for each unit are found in Appendix D. Company SMEs report that they have an underground conductor issue at Centennial that has been there since the beginning of the site. They have a number of cable failures and a number of pad mount transformer failures. Inverters are being worked on constantly as well, and Company SMEs report that operationally inverter life would be 15 years at the most. The recommended life for this account is 35 years with an S0 curve. A graph of the proposed curve compared to the observed life table is shown below.



**FERC Accounts 346.0 Miscellaneous Power Plant Equipment (24 S1)**

This account consists of instruments for air systems, work equipment, test equipment, pumps, fire protection systems, and other related assets at each wind farm. The existing life is 35 R2. The balance in this account is approximately $2.1 million. Retirement dates for each unit are found in Appendix D. The assets in this account include items that should have a life shorter than 35 years. Based on the recommendation for Accounts 316 and 346, the recommended life for this account is 24 years with an S1 curve. A graph of the proposed curve compared to the observed life table is shown below.

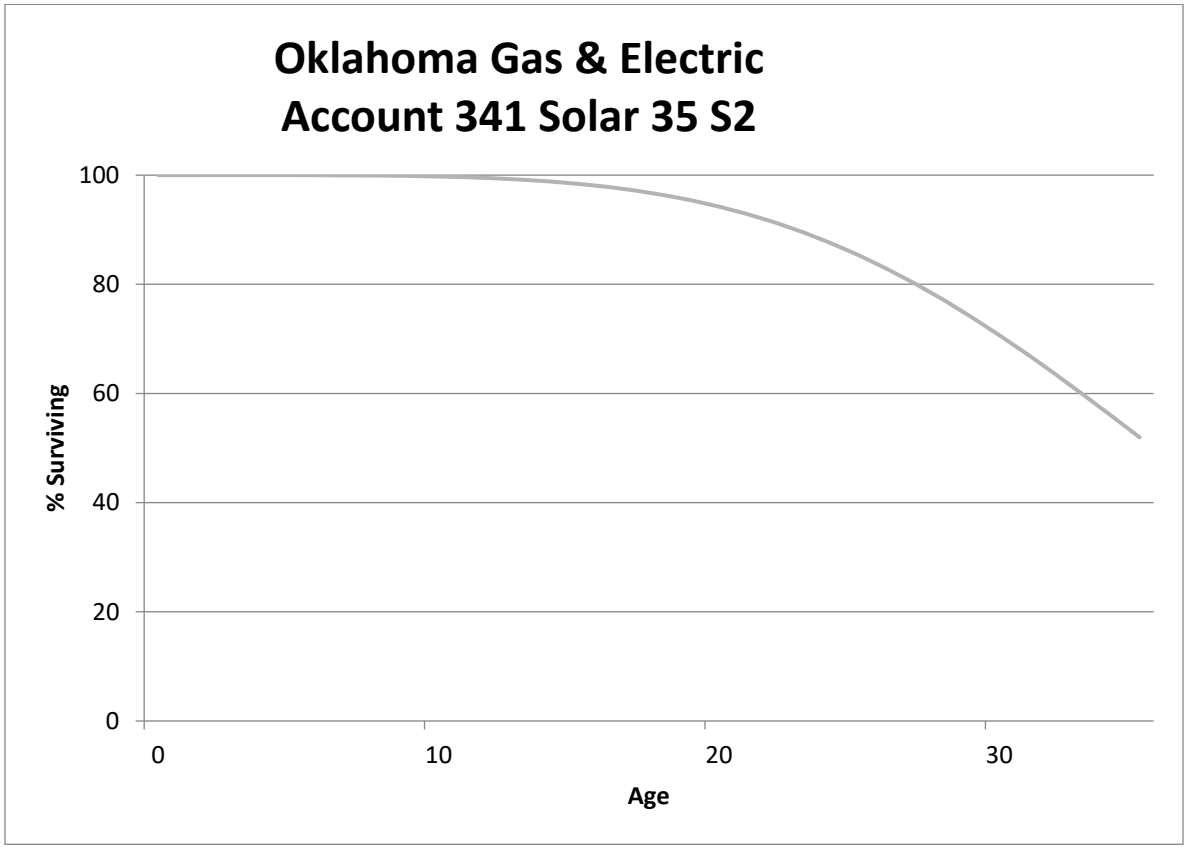


**OTHER PRODUCTION SOLAR ACCOUNTS 341-346**

OGE has solar farms in service at the following power plants: Branch, Covington, Mustang 5, Chickasaw Nation, and Choctaw Nation.

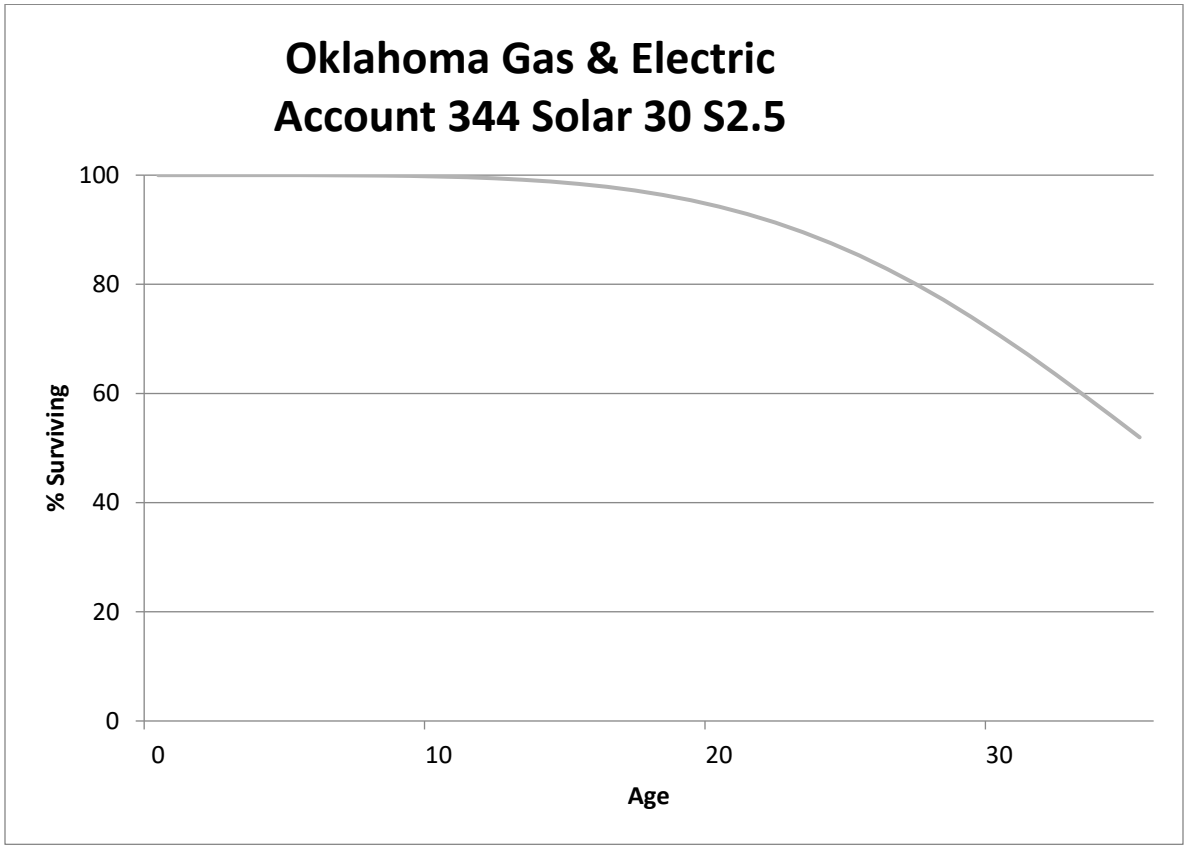
**FERC Account 341.0 Structures and Improvements (35 S2)**

This account consists of buildings, structures, fences, lighting systems, and other related assets at each solar facility. The existing life is 35 S2. The balance in this account is approximately $4.5 million. Retirement dates for each unit are found in Appendix D. Company personnel report that the assets in this account are pads, fencing, roads, and lighting. The recommended life for this account is 35 years with an S2 curve. A generic curve is shown below. The curve is truncated at age 35 since that is the current life projected for the solar units.



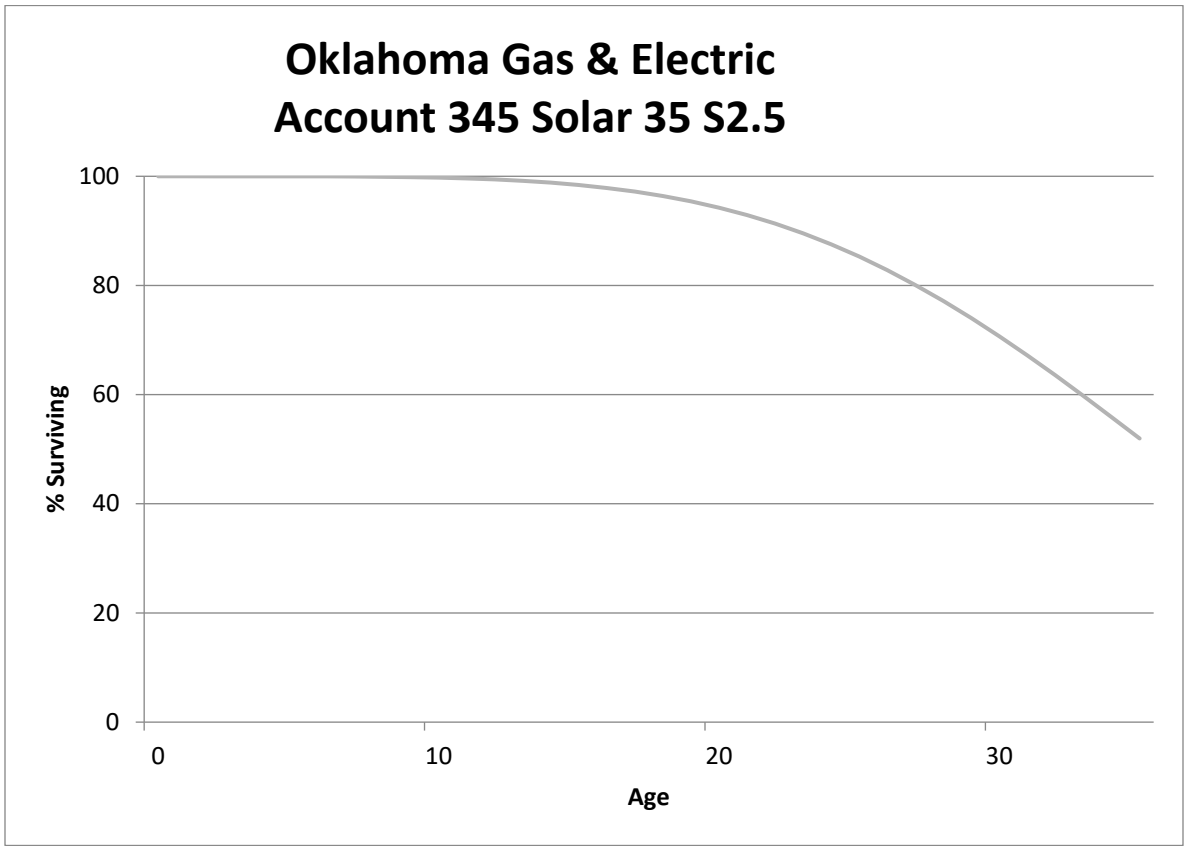
**FERC Account 344.0 Generators (30 S2.5)**

This account consists of generators, control systems, and other related assets at each solar facility. The existing life is 30 S2.5. The balance in this account is approximately $39.7 million. Retirement dates for each unit are found in Appendix D. Company personnel report that they have 7 solar farms. Mustang North and South were the first farms. The assets in this account include the steel structures that hold up the panels and the panels. Individual panels would be capitalized on replacement. None have been replaced due to degradation. Very few are replaced due to damage. The recommended life for this account is 30 years with an S2.5 curve. A generic curve is shown below. The curve is truncated at age 35 since that is the current life projected for the solar units.



**FERC Account 345.0 Accessory Electric Equipment (35 S2.5)**

This account consists of station controls, motor control center, station wiring, fire protection system, power supply, regulators, and related assets at each solar facility. The existing life is 35 S2.5. The balance in this account is approximately $9.7 million. Retirement dates for each unit are found in Appendix D. Company personnel state that there are two primary meter stations, two switch gears, step up transformers, tracking system, electronic reclosers, and underground cabling in this account. Inverters are also in this account. The recommended life for this account is 35 years with an S2.5 curve. A generic curve is shown below. The curve is truncated at age 35 since that is the current life projected for the solar units.

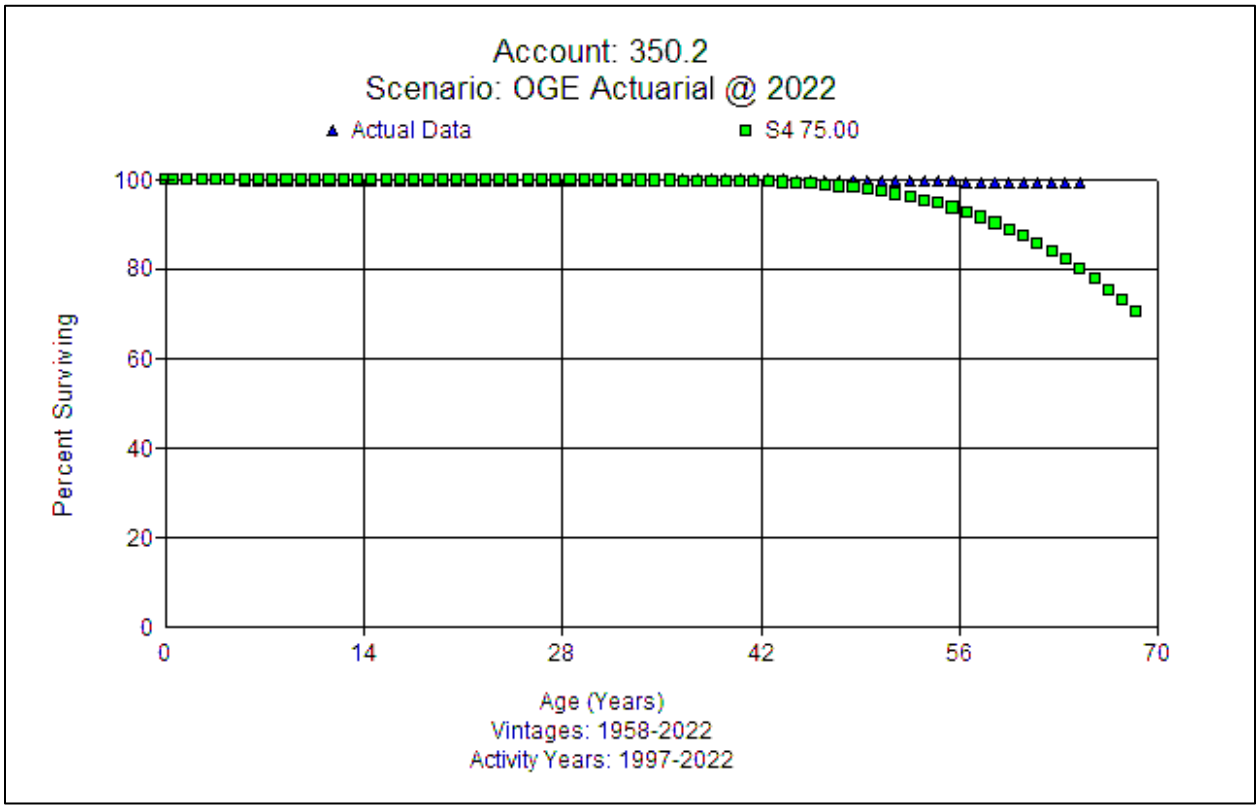


## TRANSMISSION PLANT

### Transmission Accounts, FERC Accounts 350.2–358.0

### FERC Account 350.2 Land Rights (75 S4)

This account includes the cost of rights of way in connection with transmission plant. The balance in this account is $132.0 million. Currently, the life for this account is 75 years with an S4 dispersion. There is limited information on which to perform actuarial analysis. Based on judgment and the type of assets in this account, this Study recommends retaining the 75-year life and the S4 dispersion. A graph of the observed life table versus the proposed curve is shown below.

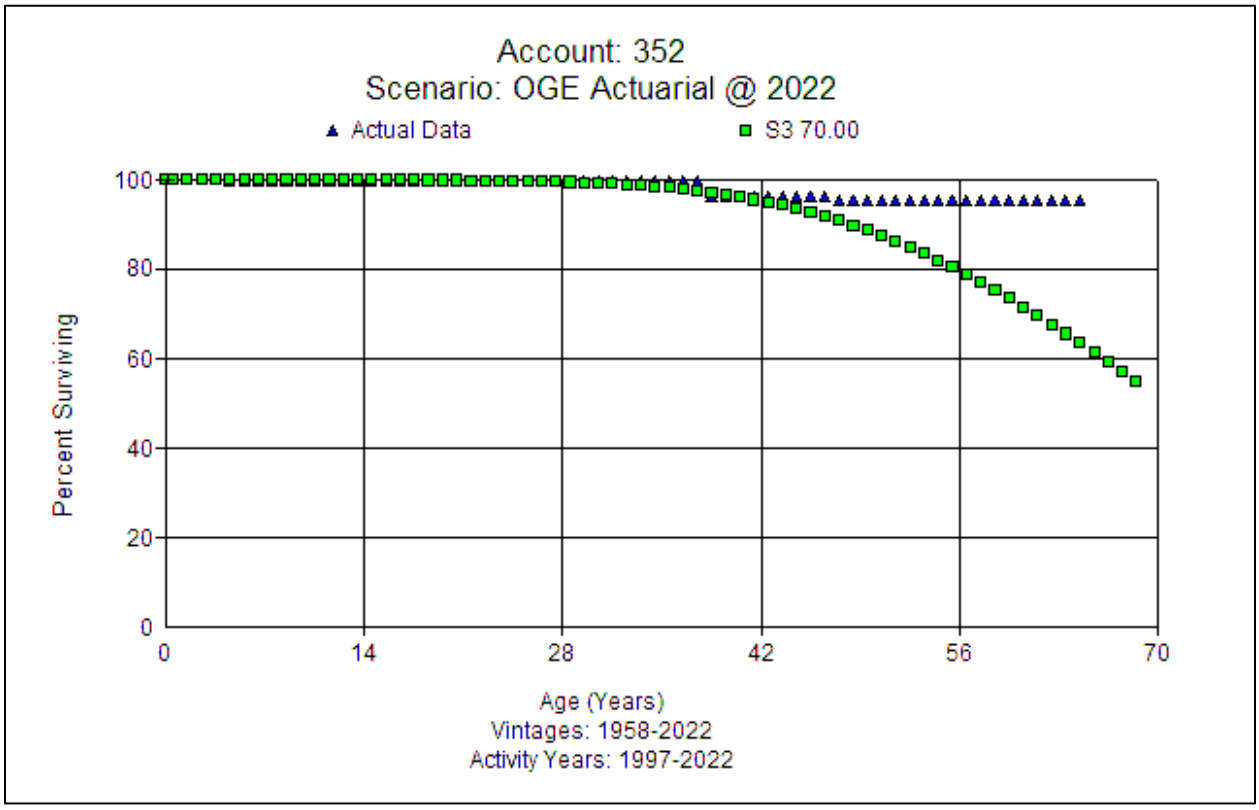


**FERC Account 352.0 Structures and Improvements (70 S3)**

This account includes the cost of structures and improvements in connection with building station control, security systems, yard improvements, protective fencing, and other structures for transmission plant. There is approximately $9.0 million in this account. The current approved life for this account is 70 years with an S3 dispersion.

Most of the assets in this account are structures. Company SMEs report that they will be replacing control houses in the next several years. When the assets are replaced they will be about 70 years old at retirement. From an operations perspective, they believe an operational life of 70 years is reasonable.

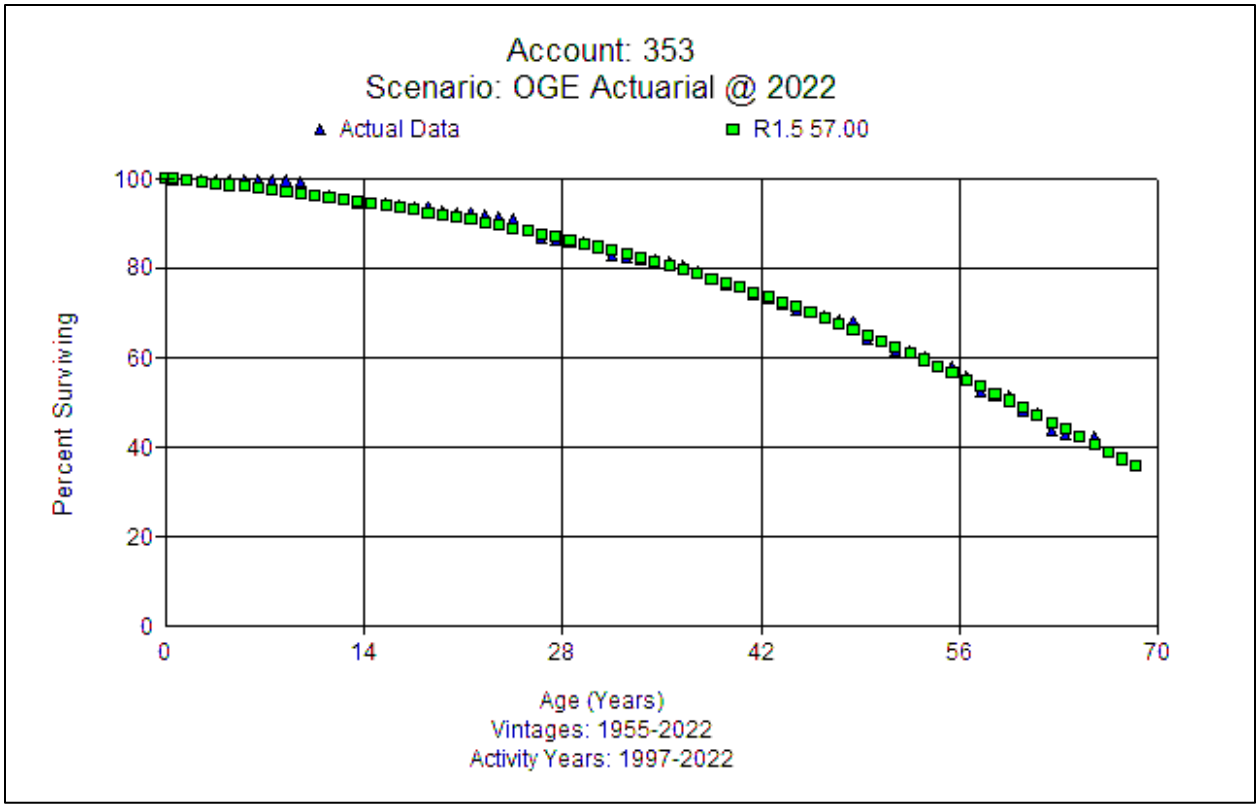
The actuarial analysis on this account (although limited) and judgment shows a shorter life and steeper dispersion pattern across most of the bands analyzed. Based on the indications from the actuarial analysis, judgment, and the type of assets in this account, this Study retaining the life of 70 years and S3 dispersion. A graph of the observed life table versus the proposed curve is shown below.



**FERC Account 353.0 Station Equipment (57 R1.5)**

This account includes the cost of transformers, capacitor banks, circuit breakers, cubicle switchgear, equipment foundation, station controls, and station wiring for transmission plant. There is approximately $954.4 million in this account. The current approved life for this account is 55 years with an R1.5 dispersion.

Company SMEs expect transmission station equipment in this account to have a longer life in general than distribution stations in Account 362. They report that the Company maintains transmission facilities in a more robust manner. The equipment in this account has varying lives: power transformers could last 40-50 years or more; circuit breakers would last 30 years or more; oil circuit breakers would have a longer life than vacuum (failure at 49 versus 21 years); and some other equipment can fail between 25 to 30 years. Company SMEs report that the age range for transformer failure is 47-67 years. The Company is starting a 69kV replacement program (moving from 69kV to 138kV). The age of the facilities being replaced will be within 60 and 80 years depending on the timing of replacement. Company SMEs see no operational reason for the life to change significantly. Based on the actuarial analysis, type and mix of assets, input from Company, and judgment, this Study recommends increasing the life to 57 years and retaining the R1.5 dispersion. A graph of the observed life table versus the proposed curve is shown below.

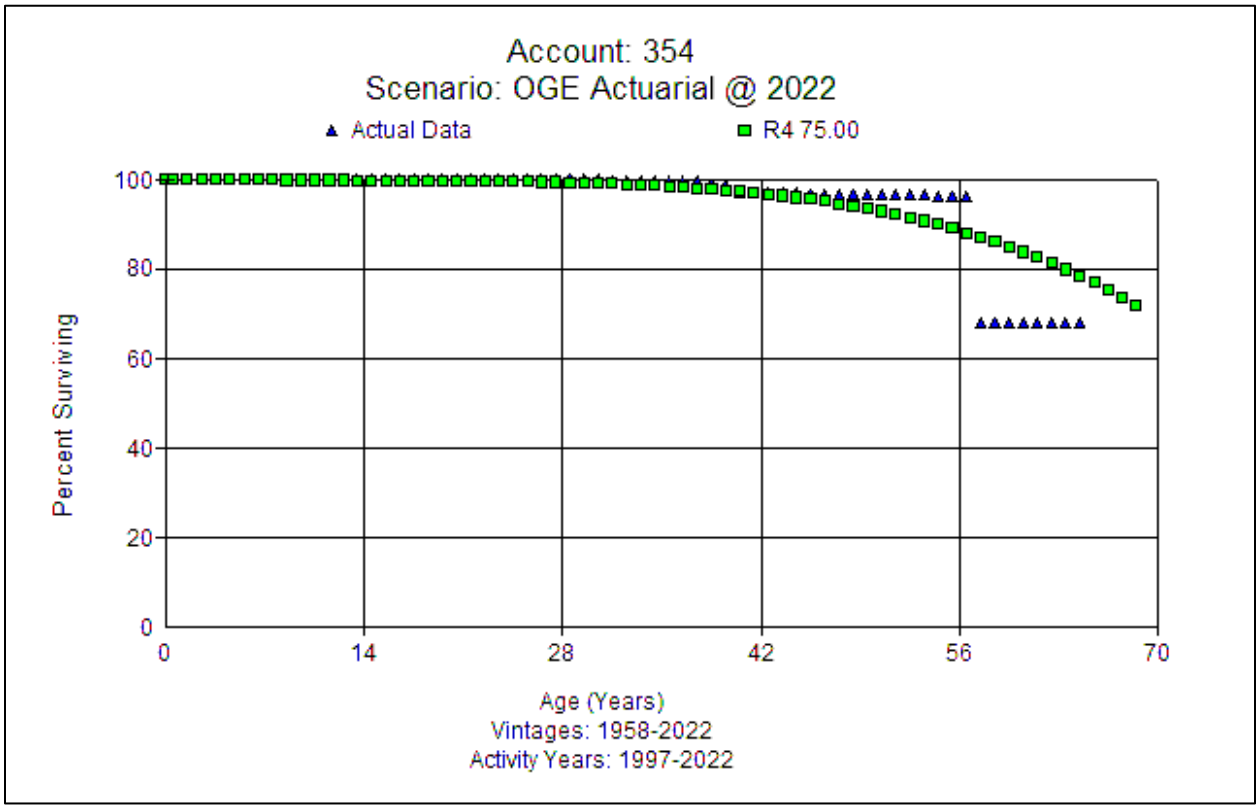

Account: 353
Scenario: OGE Actuarial @ 2022
Actual Data
R1.5 57.00
Percent Surviving
100
80
60
40
20
0
0
14
28
42
56
70
Age (Years)
Vintages: 1955-2022
Activity Years: 1997-2022

**FERC Account 354.0 Towers and Fixtures (75 R4)**

This account includes towers and non-wood poles for transmission plant. At December 31, 2022, there was approximately $173.3 million in this account. The current approved life for this account is 75 R4.

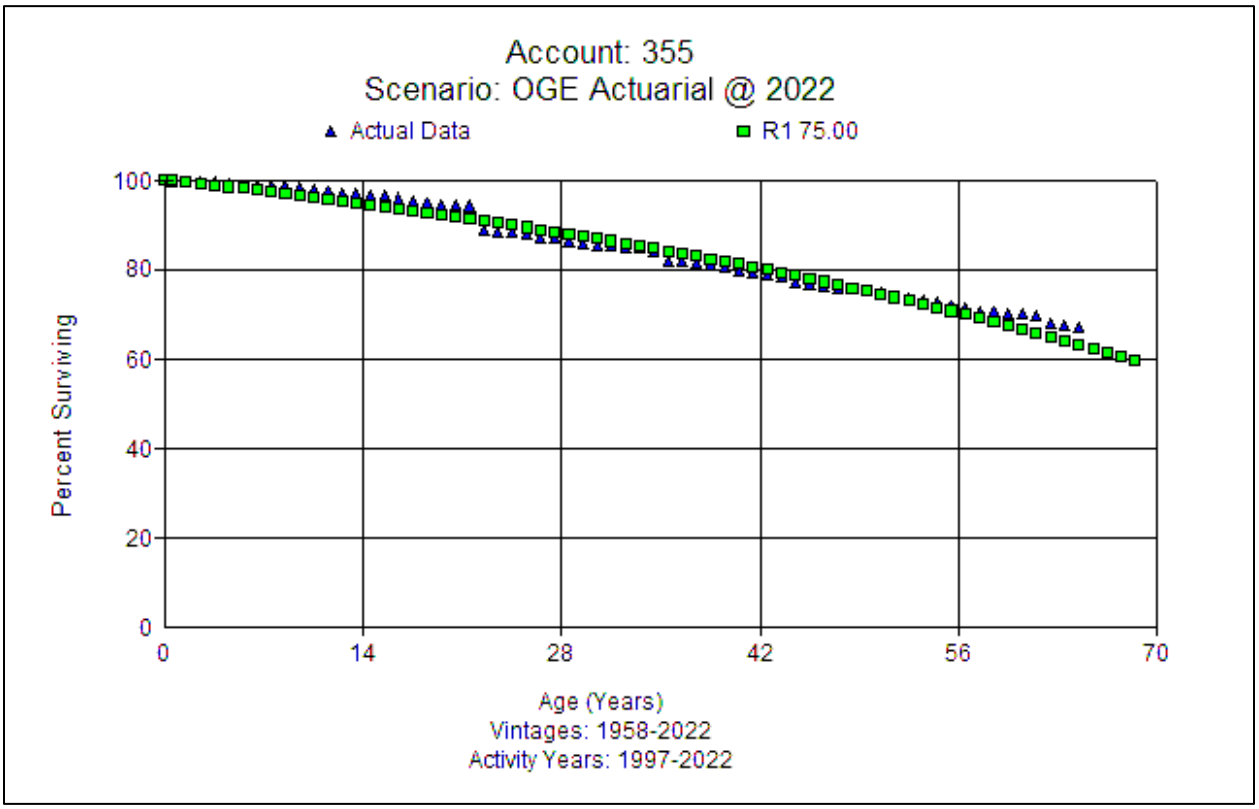
Company SMEs report that there is a program in place to maintain/extend the life of towers. The program is focused on foundations and lower legs (coating and possibly braced) to a large degree. The Company has inspected and remediated all structures that currently had issues. Lattice structures were built in the 1970s and prior periods. Company experts report that the life extensions will allow the towers to achieve a life of 75 years.

Based on the actuarial analysis, Company input, type of assets in this account, and judgment, this Study recommends retention of the existing 75 R4. A graph of the observed life table versus the proposed curve is shown below.



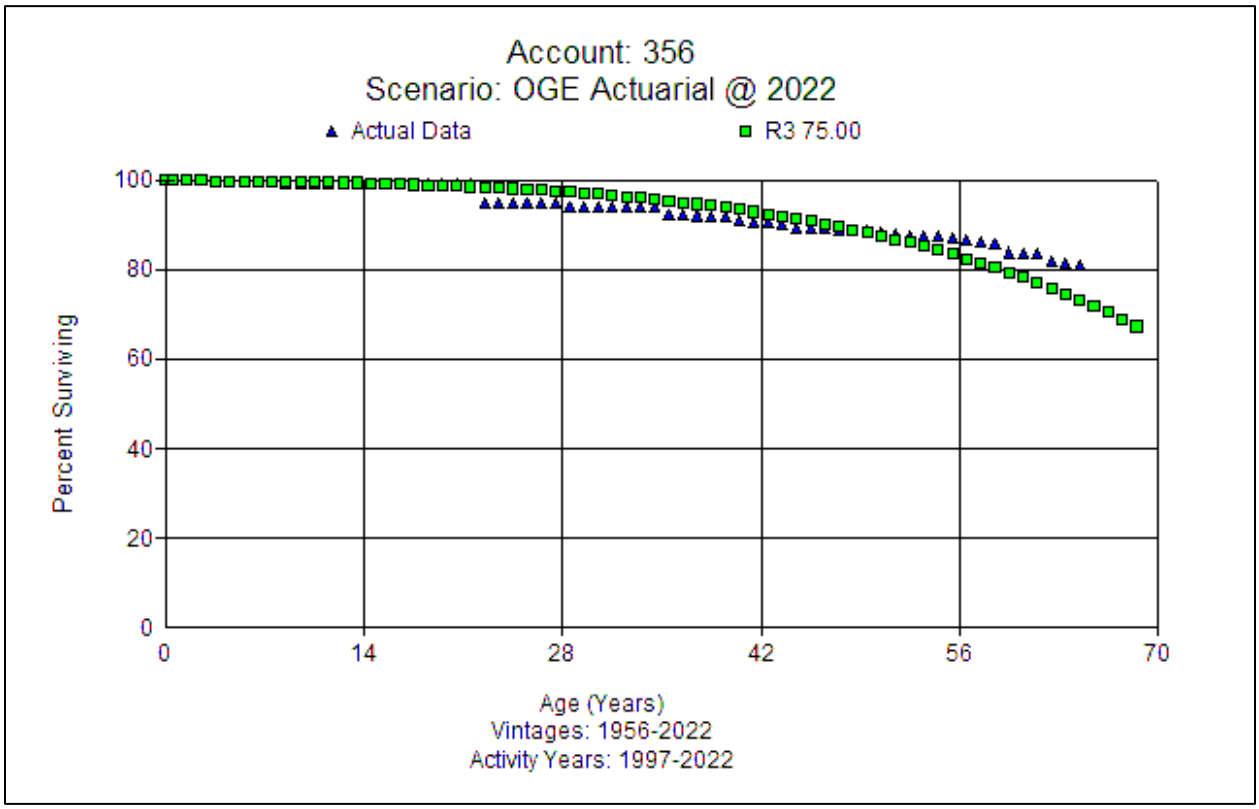
**FERC Account 355.0 Poles and Fixtures (75 R1)**

This account includes equipment foundation and different kinds of poles for transmission plant. There is approximately $1.1 billion in this account as of December 31, 2022. The current approved life for this account is 69 R0.5. Company SMEs report that there are still many wood transmission poles. The Company has a good inspection/treatment program that is mature (which has been in place for the last 30 years). Given the robust program, Company SMEs expect to see some life extension in this account. Based on the actuarial analysis, Company input, judgment, and the type of assets in this account, this Study recommends increasing to a 75-year life and changing to an R1 dispersion. A graph of the observed life table versus the proposed curve is shown below.



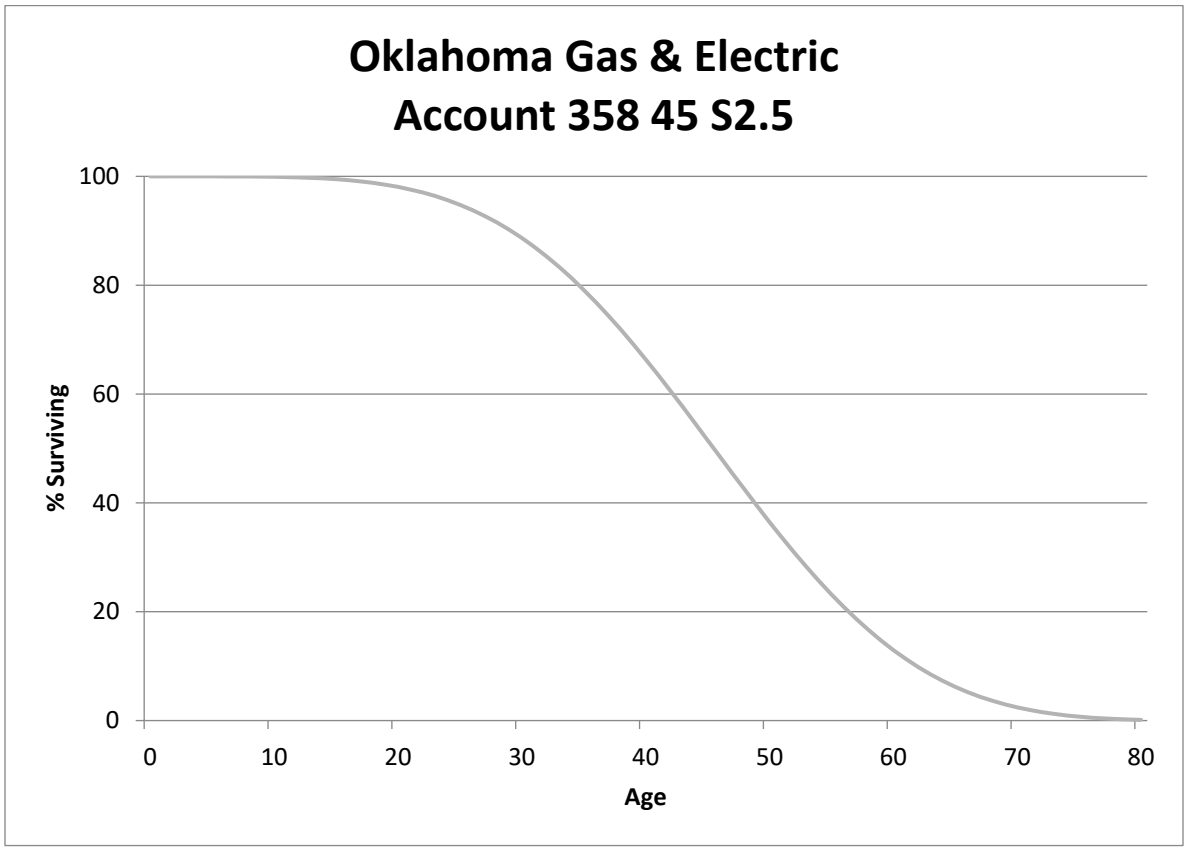
**FERC Account 356.0 Overhead Conductors and Devices (75 R3)**

This account includes overhead conductors and devices for transmission plant. There is approximately $693.7 million in this account as of December 31, 2022. The current approved life for this account is 70 R3. Company SMEs report that they are seeing conductor beginning to fail more frequently. The conductor is around the same age and expected to last as long as the poles and towers, but not materially longer. If the poles or towers are replaced, they would also replace the conductor. Based on the actuarial analysis, Company input, judgment, and the type of assets in this account, this Study recommends increasing the life to 75 years and retaining the R3 dispersion. A graph of the observed life table versus the proposed curve is shown below.



**FERC Account 358.0 UG Conductors and Devices (45 S2.5)**

This account includes underground conductors and devices for transmission plant. At December 31, 2022, there was approximately $110 thousand in this account. The current approved life for this account is 45 years with an S2.5 dispersion. The current asset in this account was installed at Tinker AFB in 2019. Company experts report that the original UG line was 40-45 years old at replacement. They feel that the current life is operationally still reasonable. Based on the judgment and the type of assets in this account, this Study recommends retaining the 45 S2.5 dispersion. A graph of the observed life table versus the proposed curve is shown below.



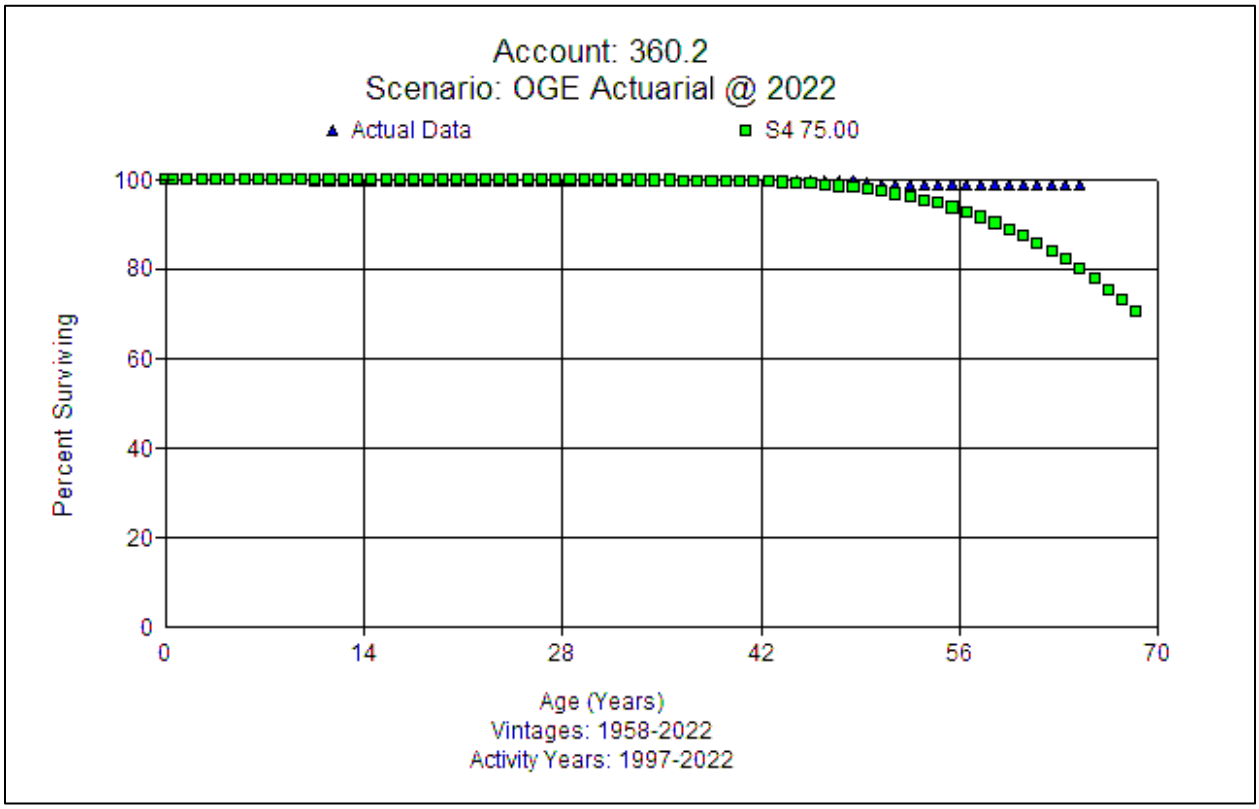
## DISTRIBUTION PLANT

### Distribution Accounts, FERC Accounts 360.2–373.0

### FERC Account 360.2 Land Rights (75 S4)

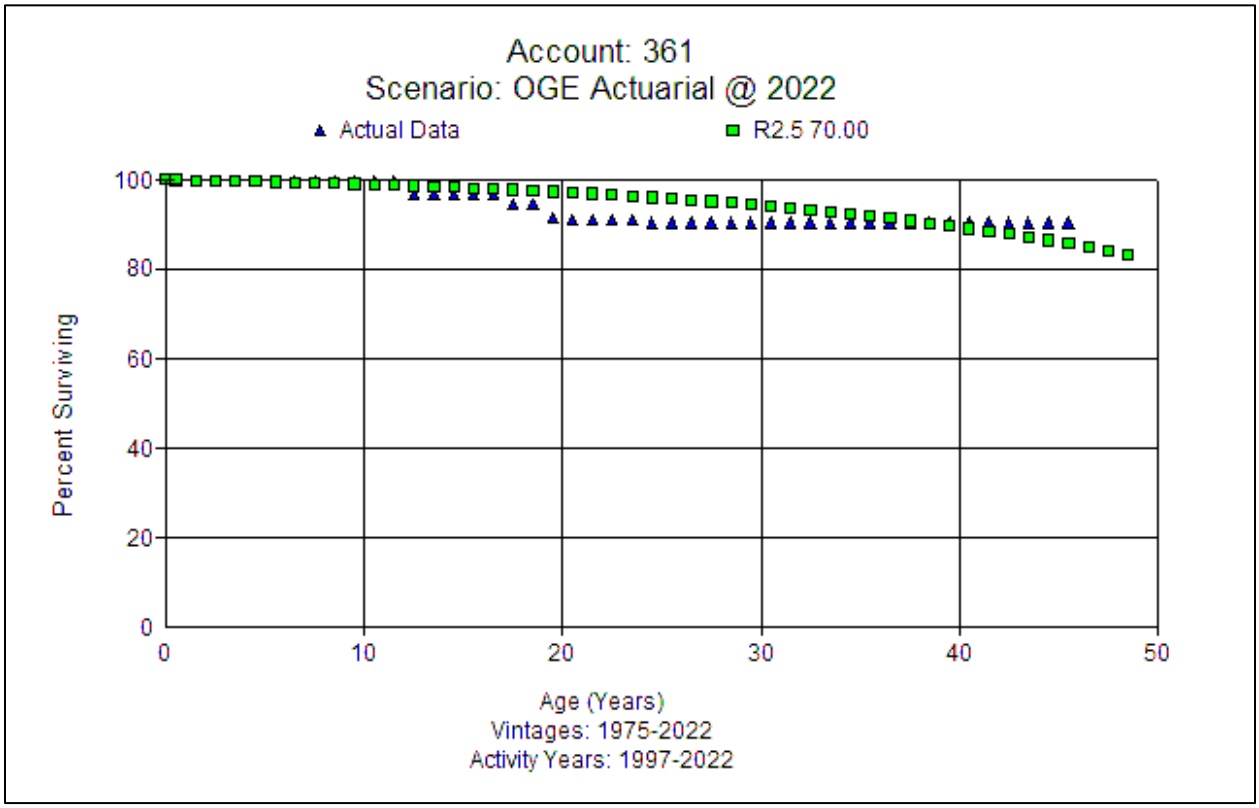
This account contains right of way for distribution plant. At December 31, 2022, there was approximately $6.5 million in this account. The current approved life for this account is 75 years with an S4 dispersion.

Based on the limited actuarial analysis, the type of assets in this account, and judgment, this Study recommends retention of the existing 75 S4. A graph of the observed life table versus the proposed curve is shown below.



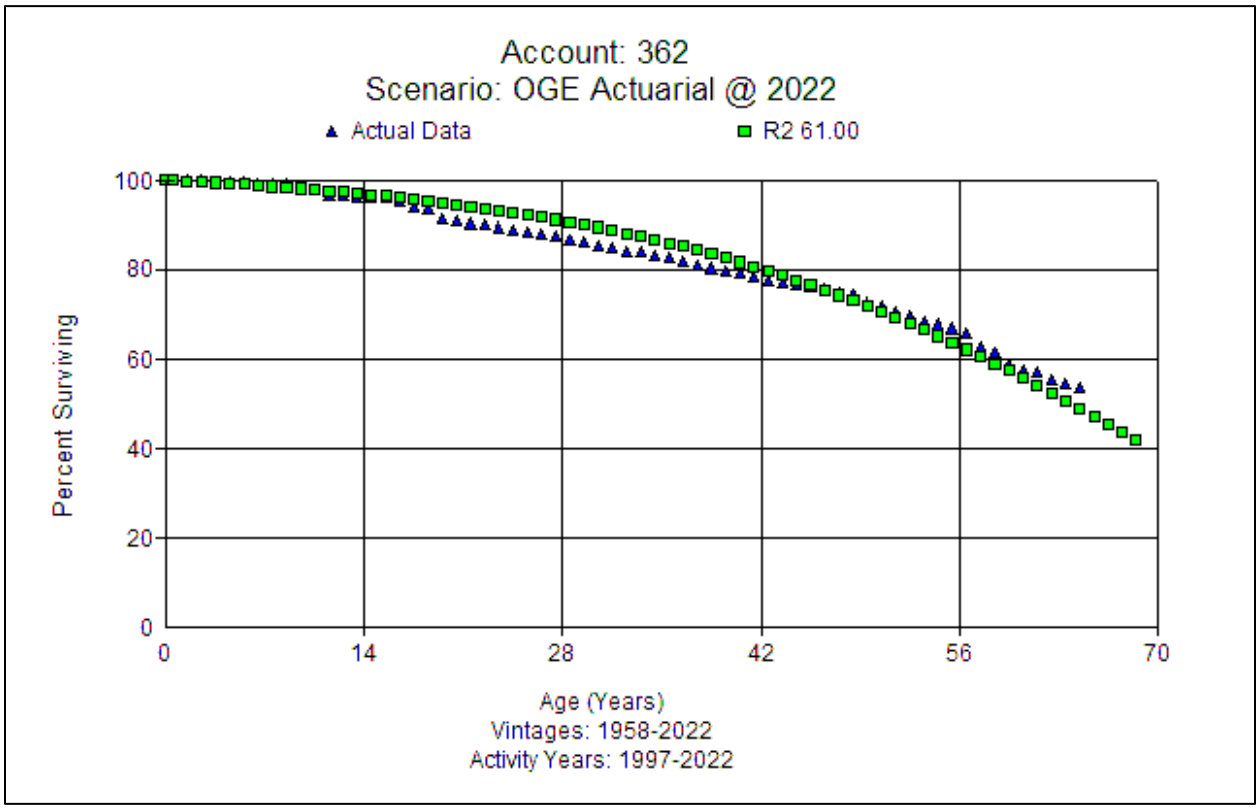
**FERC Account 361.0 Structures and Improvements (70 R2.5)**

This grouping contains facilities, such as building station control, fencing, yard improvements, and other structures for distribution plant. At December 31, 2022, there was approximately $8.0 million in this account. The approved life and curve is 70 R2.5. The items in this account are very similar to Account 352.0 Transmission Structures and Improvements. Most of the assets in this account are structures. Company SMEs report that they will be replacing control houses in the next several years. When the assets are replaced they will be about 70 years old at retirement. From an operations perspective, they believe an operational life of 70 years is reasonable. Based on the actuarial analysis, the type of assets in this account, input from SMEs, and judgment, this Study recommends retention of the 70-year life and R2.5 dispersion. A graph of the observed life table versus the proposed curve is shown below.



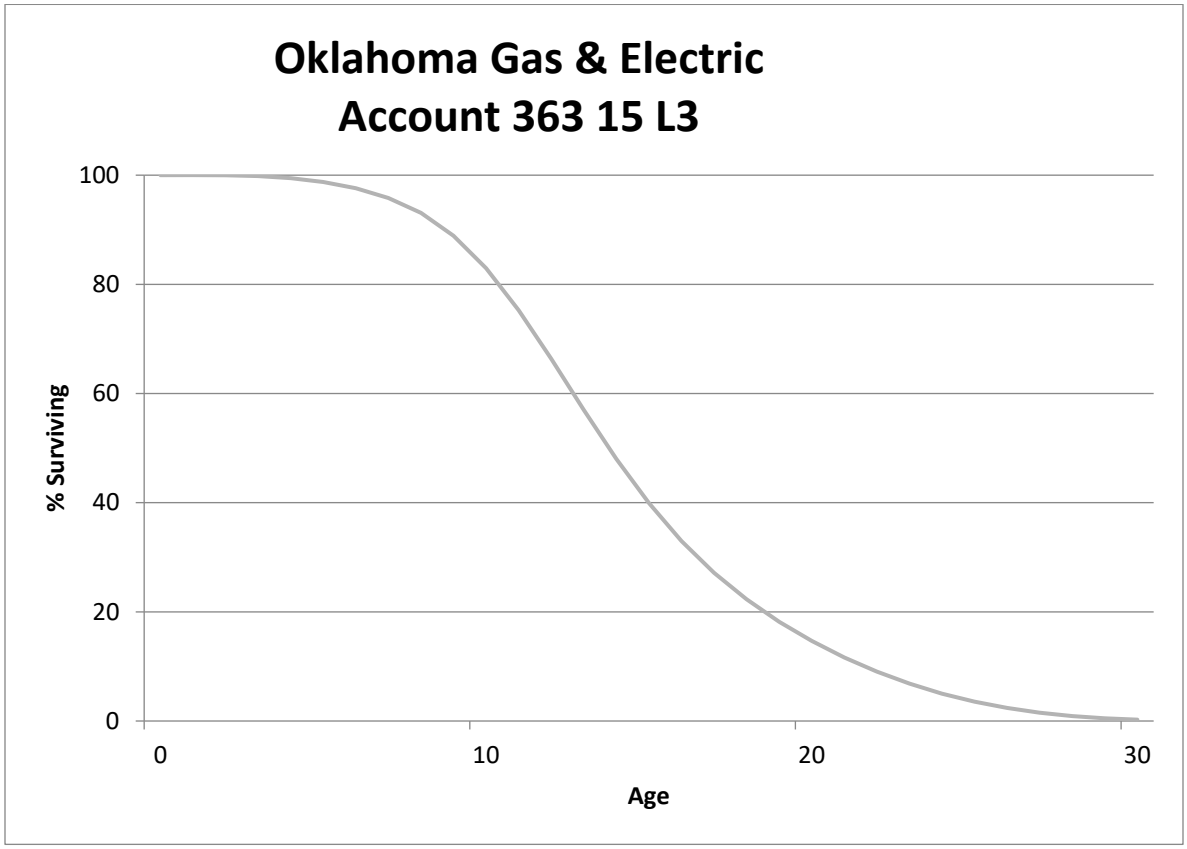
**FERC Account 362.0 Station Equipment (61 R2)**

This grouping contains switchboards, station wiring, transformers, and a wide variety of other equipment, from circuit breakers to switchgear, for distribution plant. At December 31, 2022, there was approximately $877.6 million in this account. The existing approved life is 61 years with an R2 dispersion curve. Company SMEs report that transmission station equipment generally has longer life than distribution station equipment. The components in this account have different life characteristics. From an operational perspective, Company SMEs report the following lives for various components: power transformers 40-50 years or more; circuit breakers 30 years or more; oil circuit breakers would have a longer life than vacuum; and some other equipment between 25 to 30 years. Company SMEs believe there is no operational reason for the life of this account to change. In the mid-range placement and experience bands there is an excellent fit with the 61 R2 dispersion. Based on the analysis, type of assets, and Company input, this Study recommends retention of the 61 R2. A graph of the observed life table versus the proposed curve is shown below.



**FERC Account 363.0 Storage Battery (15 L3)**

This account includes energy storage equipment. The existing life is 15 L3. There is approximately $851 thousand in this account. The Company has a single battery installation in the North District Center which has been in service since 2019. Based on information from the Company, this study recommends retention of the 15 L3. A generic curve shape is shown below.

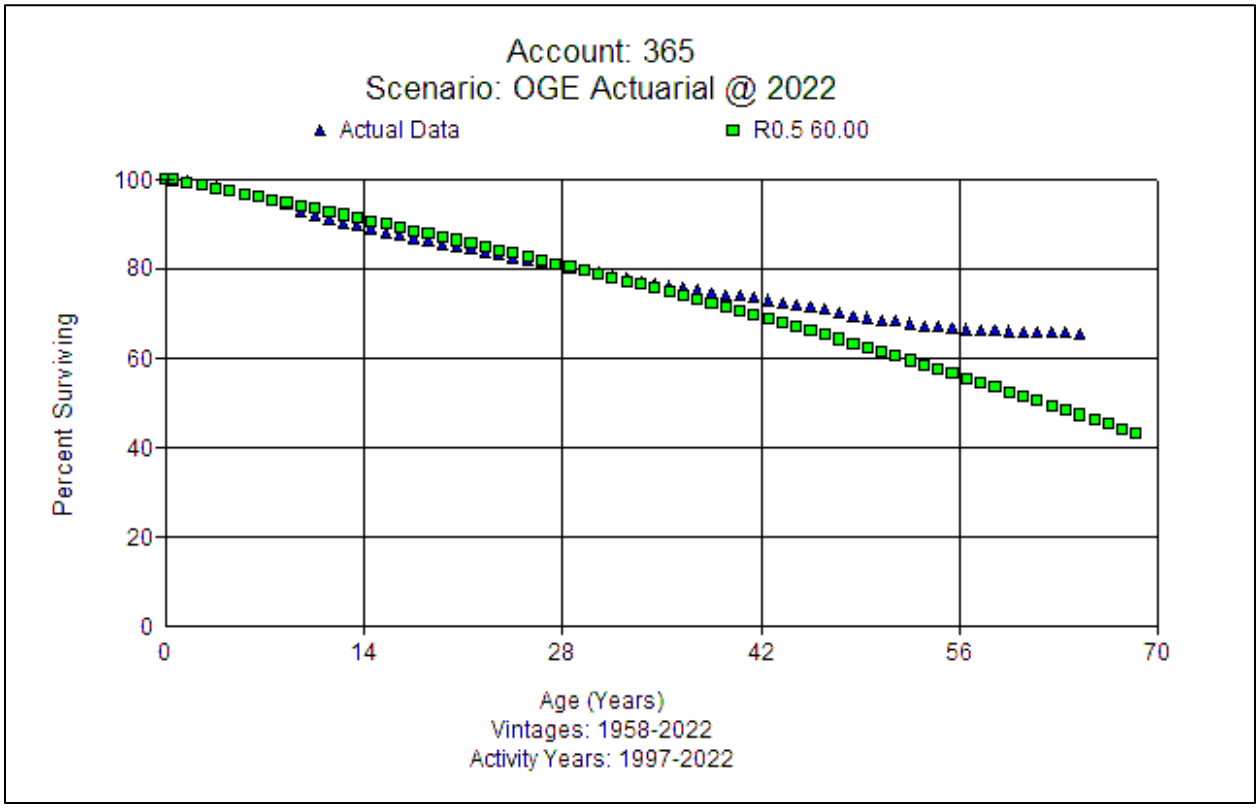


**FERC Account 364.0 Poles, Towers and Fixtures (55 R1)**

This account contains poles, towers, and fixtures for distribution plant, which are predominantly made of wood. At December 31, 2022, there was approximately $787.0 million in this account. The approved life is 60 R1. Company SMEs report that there are few steel distribution structures and nearly no composite. They started a pole restoration program through Osmos. Their pole replacements are increasing based on the inspection program. In 2023, the inspected poles have produced a 13.7% failure rate for poles which will have to be replaced or trussed. 92% of the rejects are restored. They trussed 8,500 poles and replaced 730 poles out of 728,000 in total. Company SMEs report that there are very few poles that have lived past 60 years and that less than 15% of the poles on system are 60 years old or older. Company SMEs report that poles have a dramatic failure rate after 60 years. With the increased replacements due to the inspection program and the physical data on the poles, Company SMEs believe that a decrease in the life is operationally reasonable. Based on input from Company SMEs and actuarial analysis, this study recommends a change in life to 55 years with an R1 dispersion, reflecting the more realistic expected life. This account will be reexamined in the next study for further reduction if necessary. A graph of the observed life table versus the proposed curve is shown below.

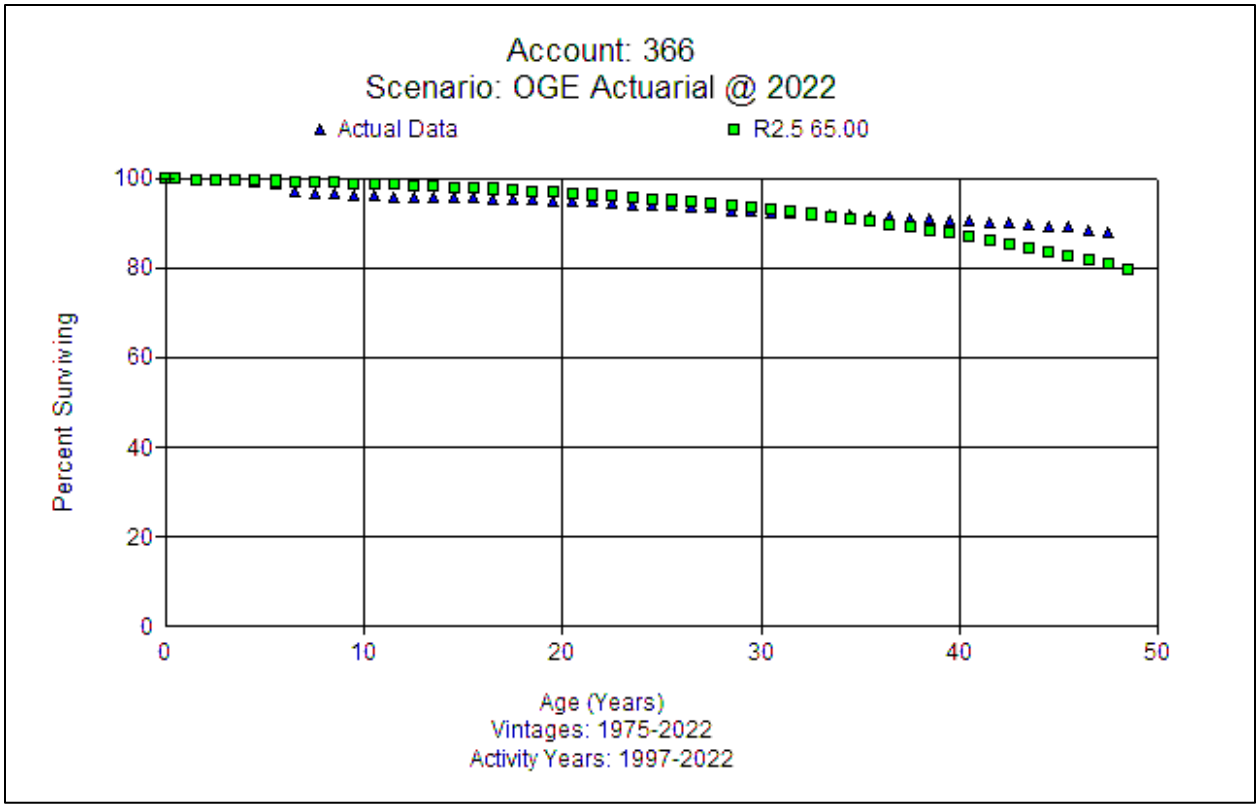
**FERC Account 365.0 Overhead Conductor and Devices (60 R0.5)**

This account consists of overhead (OH) conductor of various thickness, as well as various switches and reclosers. At December 31, 2022, there was approximately $1.1 billion in the account. The approved life is 60 R0.5. Company SMEs state that there is no operational reason that the life should be increasing. As part of their grid enhancement program, the Company has been replacing more conductor than in the past. The pole inspection program also inspects conductor (e.g., looking for multiple splices, obsolete conductor, etc.). In the past, there were many years that did not have as robust an inspection program. Company SMEs expect more replacements in the future than seen in history. DRP (Distribution Line Reliability Program) will likely trigger more retirements and replacements. Although there are factors that would indicate the life moving shorter, based on the actuarial analysis, Company input, the type of assets, and judgment, this Study recommends retaining the 60 R0.5. A graph of the observed life table versus the proposed curve is shown below.



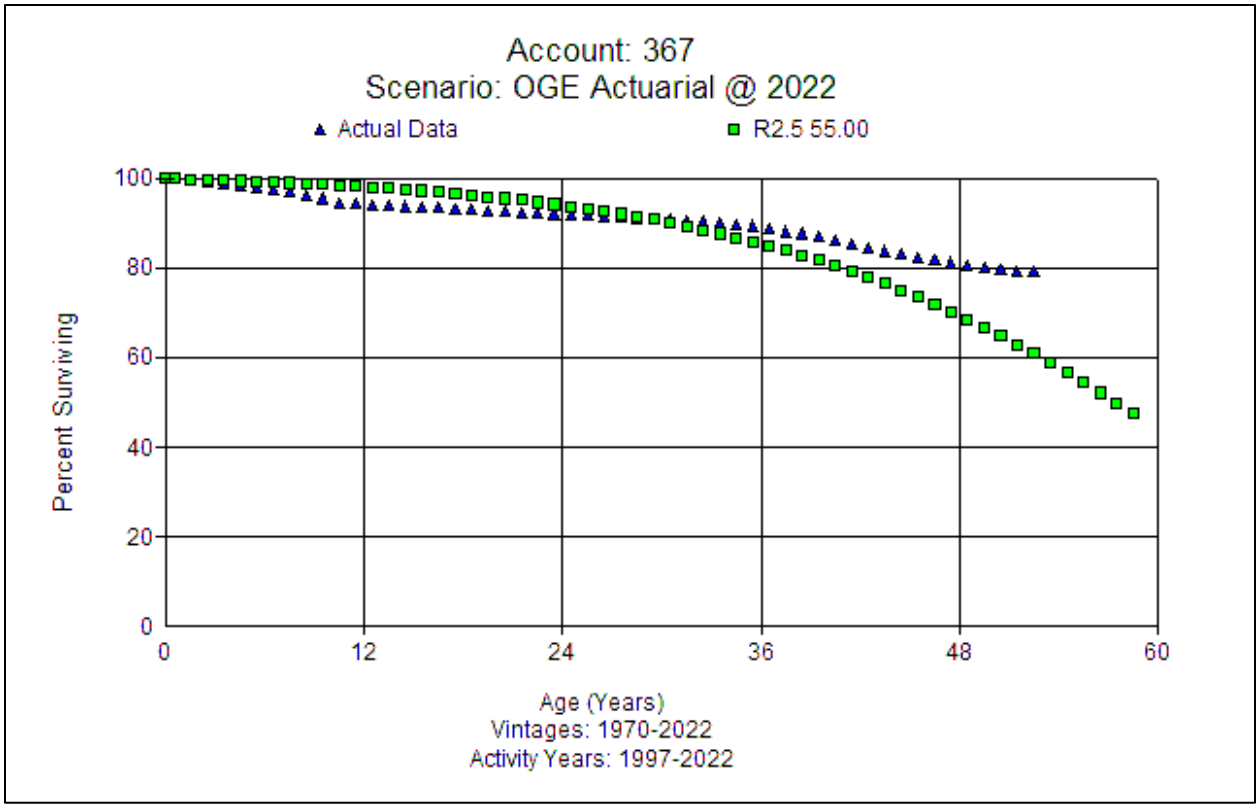
**FERC Account 366.0 Underground Conduit (65 R2.5)**

This account consists of underground conduit, duct banks, vaults, and ventilating system equipment. At December 31, 2022, there was approximately $335.4 million in this account. The approved life is 65 years with an R2.5 dispersion pattern. Company personnel report that as part of DRP, they are doing inspections of underground (UG) assets as well. Some pedestals have been replaced due to the inspections. There is a material UG network in cities (around 10%). Most of the conductor installed in the past was direct buried. Much of the older conduit is found in road crossings. The Company is moving to using conduit. Historically, there were some difficulties in tracking the retirement of UG conduit and conductor. The actuarial analysis does not extend very far on the observed life table, which gives the false impression that a longer life than existing might be a reasonable proposal. If there were more experience years in the observation band, the Company SMEs' operational experience would be more apparent. Based on input from Company SMEs, the type of assets in this account, and judgment, this Study recommends retaining the 65-year life and R2.5 dispersion. A graph of the observed life table versus the proposed curve is shown below.


Account: 366
Scenario: OGE Actuarial @ 2022
Actual Data
R2.5 65.00
Percent Surviving
100
80
60
40
20
0
0
10
20
30
40
50
Age (Years)
Vintages: 1975-2022
Activity Years: 1997-2022

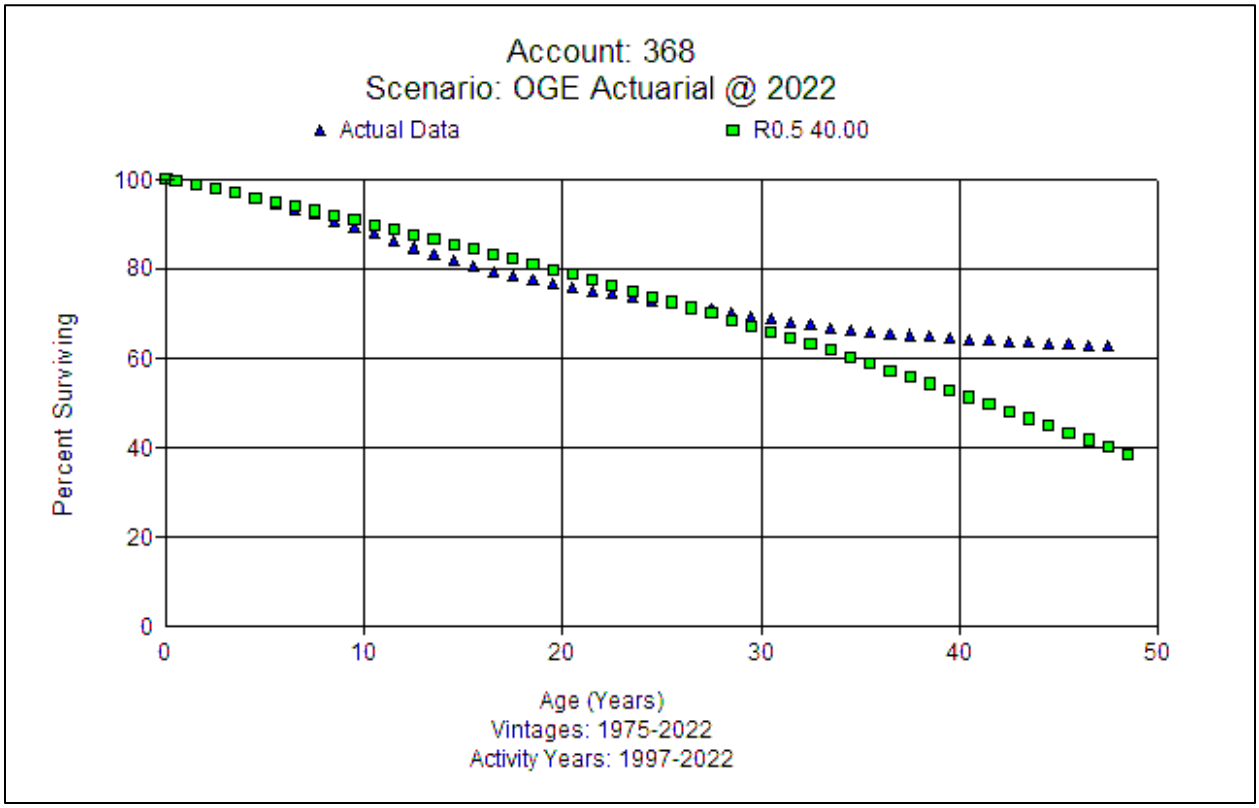
**FERC Account 367.0 Underground Conductors and Devices (55 R2.5)**

This account consists of underground conductor, switches, and switchgear for distribution plant. At December 31, 2022, there was approximately $971.7 million in this account. The currently approved life estimate is 65 years with the R2.5 dispersion curve. Given the information provided by SMEs on Account 366, they note that life of conductor is generally shorter than assets in Account 366. In the past, they used X06 conductor, which has a shorter life of around 40 years from an operational perspective. The company stopped using X06 conductor in the 1970s, but a small amount remains. After this, the Company moved to a coated concentric neutral conductor (XLP) which Company SMEs expect to last 40 to 50 years. Since 2000, X06 will be replaced with 2 failures or other cable with 3 failures. Company SMEs seldom (if ever) see cable that is 55 years old and do not recommend a longer operational life for this account. The actuarial analysis does not extend very far on the observed life table, which gives the false impression that a longer life than existing might be a reasonable proposal. If there were more experience years in the observation band, the Company SMEs' operational experience would be more apparent. Based on input from Company SMEs, the type of assets in this account, and judgment, this Study recommends moving to a 55-year life and R2.5 dispersion. A graph of the observed life table versus the proposed curve is shown below.


Account: 367
Scenario: OGE Actuarial @ 2022
Actual Data
R2.5 55.00
Percent Surviving
100
80
60
40
20
0
0
12
24
36
48
60
Age (Years)
Vintages: 1970-2022
Activity Years: 1997-2022

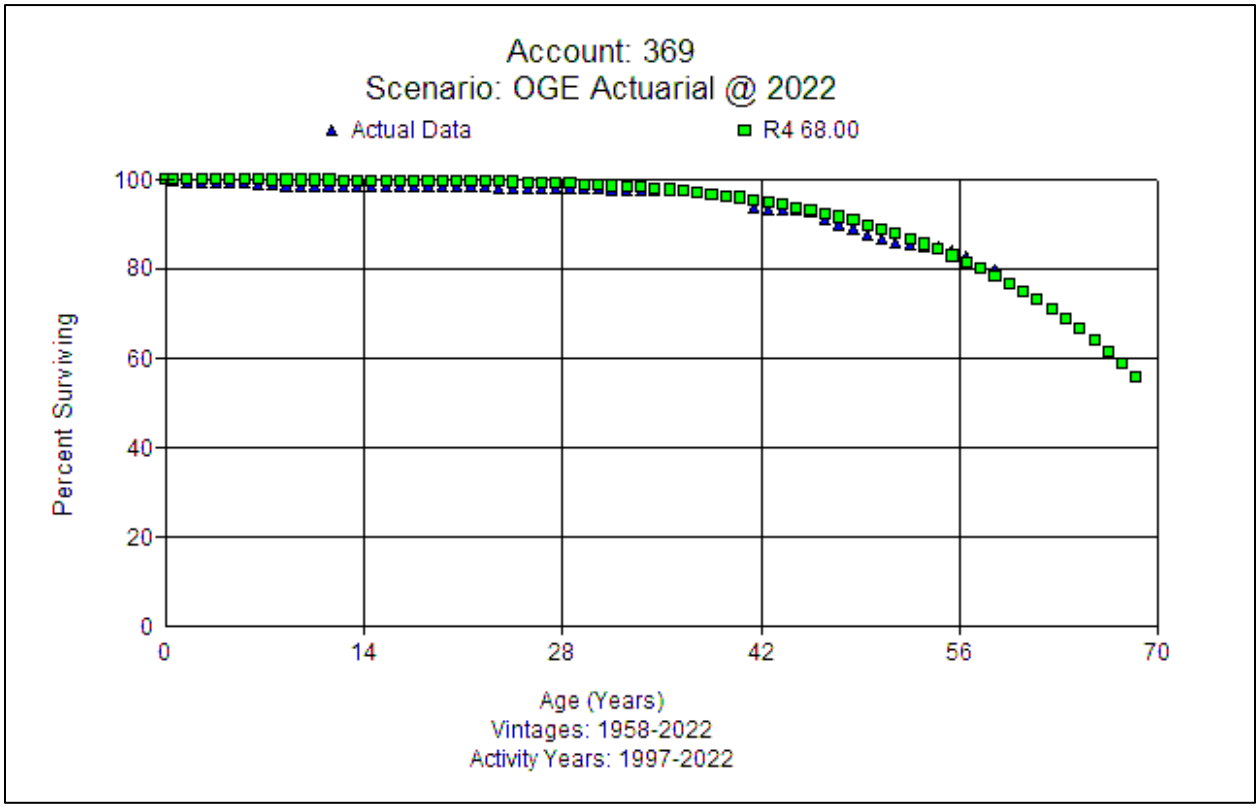
**FERC Account 368.0 Line Transformers (40 R0.5)**

This account consists of line transformers, regulators, and capacitors. At December 31, 2022, there was approximately $670.5 million in this account. The current approved life for this account is 48 years with an O1 dispersion pattern. Company SMEs state that operationally, with the increased demands and electrification, the existing transformers are run at higher loading which tends to shorten the life. Company personnel report that the load pattern for transformers has changed such that the transformers are not cooling off at night, another factor which shortens the life of the transformers. Many more transformers are failing now than in the past. Company SMEs do not expect that there is much difference in the life of overhead and pad mount transformers. In the mid-placement and experience band, we see a good fit to about 60 percent surviving with the R0.5 40. Based on the actuarial analysis, the type of assets in this account, Company input, and judgment, the Study recommends a decrease in the life to 40-years and moving to an R0.5 dispersion. A graph of the observed life table versus the proposed curve is shown below.



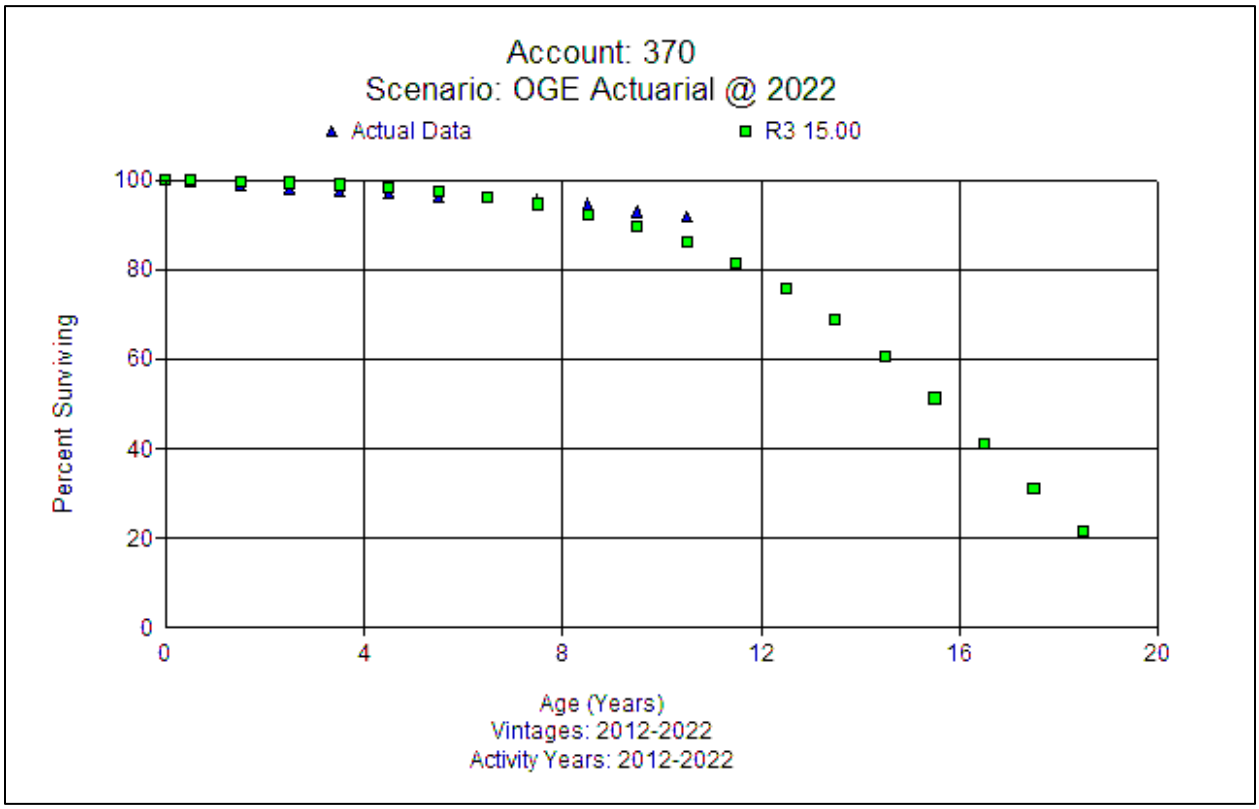
**FERC Account 369.0 Services (68 R4)**

These accounts include electric services in buildings, both overhead and underground. At December 31, 2022, the combined balance in these accounts was approximately $266.1 million. The currently approved life for these accounts is 60 years with an R4 dispersion curve. Company experts state that operationally they would expect underground services to have a longer life than primary conductor in Account 367. DRP will not affect services. They would expect the UG services to last longer than the overhead. The Company's general standard for residential is currently UG services. 70% - 80% of new installations are UG services. Company SMEs feel that lengthening the life a little is operationally reasonable. The analysis shows a decline in survivors around 50-54 years. Based on the analysis, type of assets, Company input, and judgment, the Study recommends moving to a 68-year life but retaining the R4 dispersion. A graph of the observed life table versus the proposed curve is shown below.



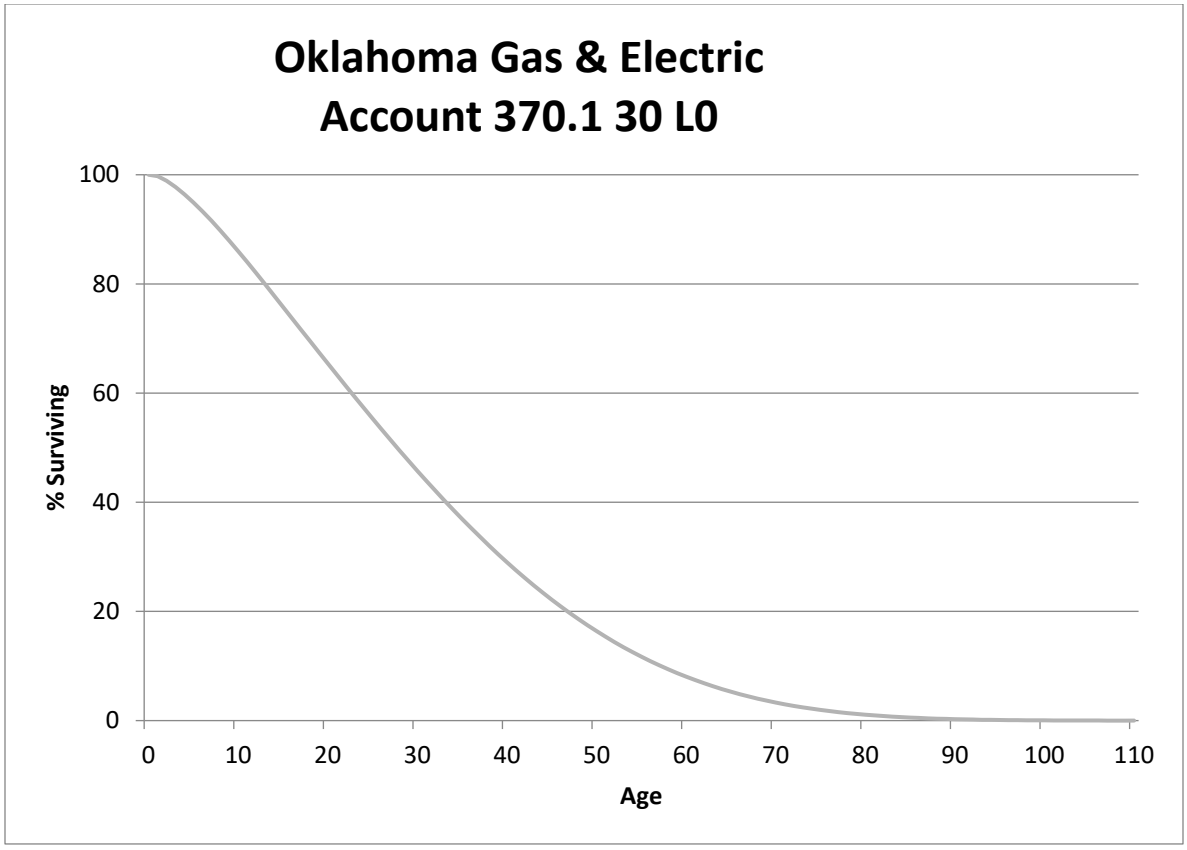
**FERC Account 370.0 Meters – Smart Meters (15 R3)**

This account includes all smart meters. At December 31, 2022, there was approximately $185.0 million in this account. The current approved life is 20 years with an R3 dispersion curve. Company SMEs report that the manufacturer states the life of smart meters is 15-20 years, however the Company has been seeing a much faster failure rate. The main failures they have seen are in the 8-10 year range. Three-fourths of the smart meters from the initial deployment are still in service, which is a higher than normal failure rate. Company SMEs report that they have replaced 23% of the active population in the last 11 years. The meters they use are not designed for the heat and many meters are on the west side of the house, resulting in capacitor failure from sun exposure. Given that the Company is not achieving the higher end life of 20 years from the manufacturer, Company personnel believe that the current life is too long for the electronics in the smart meters given their experience. A 15 year life is backed up by the operational data. Based on guidance from the Company, this study recommends decreasing the life to 15 years and retaining the R3 dispersion. The graph below compares the actual data to the proposed curve for this account.



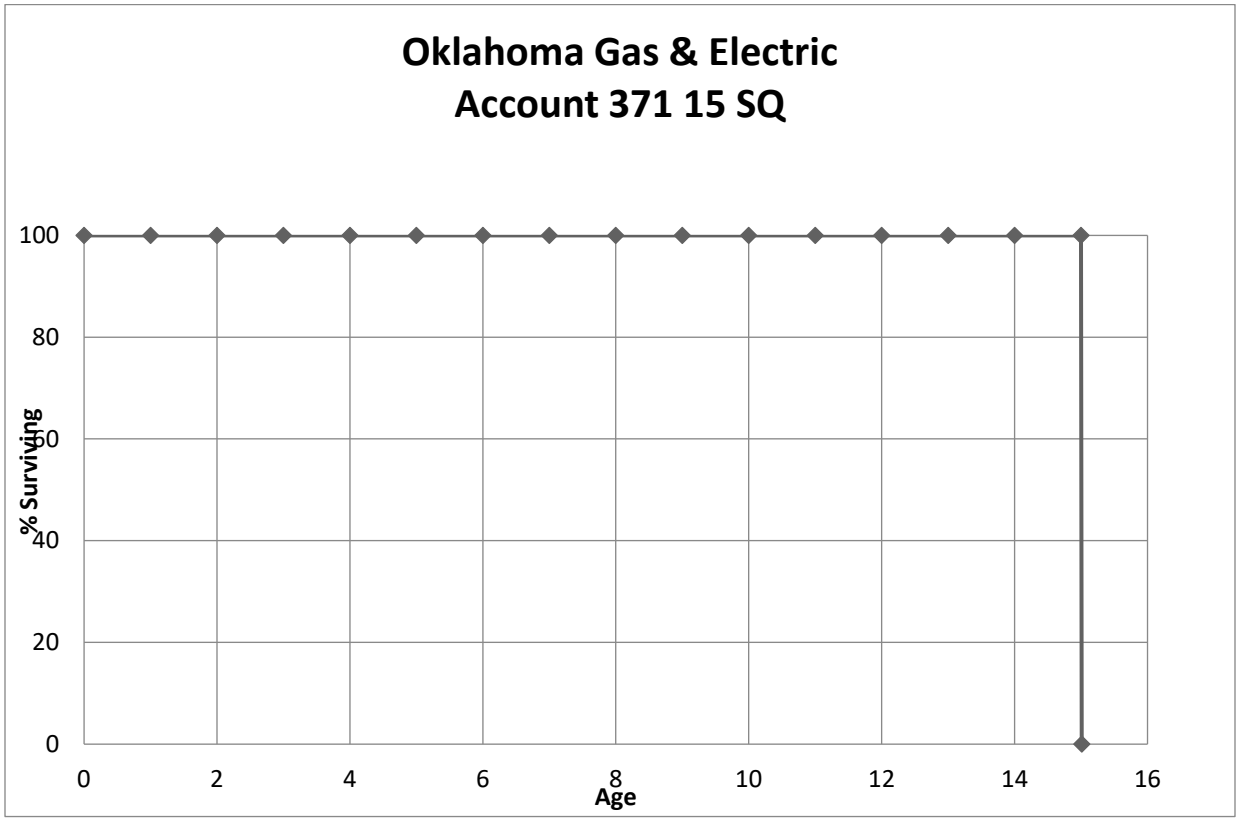
**FERC Account 370.1 Meters – Metering Equipment (30 L0)**

This account includes CTs (current transformers) and PTs (potential transformers). At December 31, 2022, there was approximately $39.5 million in this account. The currently approved life for this account is 15 L0. Company SMEs report that CTs and PTs will last much longer than the current life, perhaps up to 30 years. The historical data shows a much shorter life in the 15 or less range. It may be that historical data could have a mixture of property units in the data. To incorporate data from Company SMEs and the mixture of current assets, this study recommends increasing to a life of 30 years with an L0 dispersion. A generic curve shape is shown below.



**FERC Account 371.0 Installation on Customers' Premises (15 SQ)**

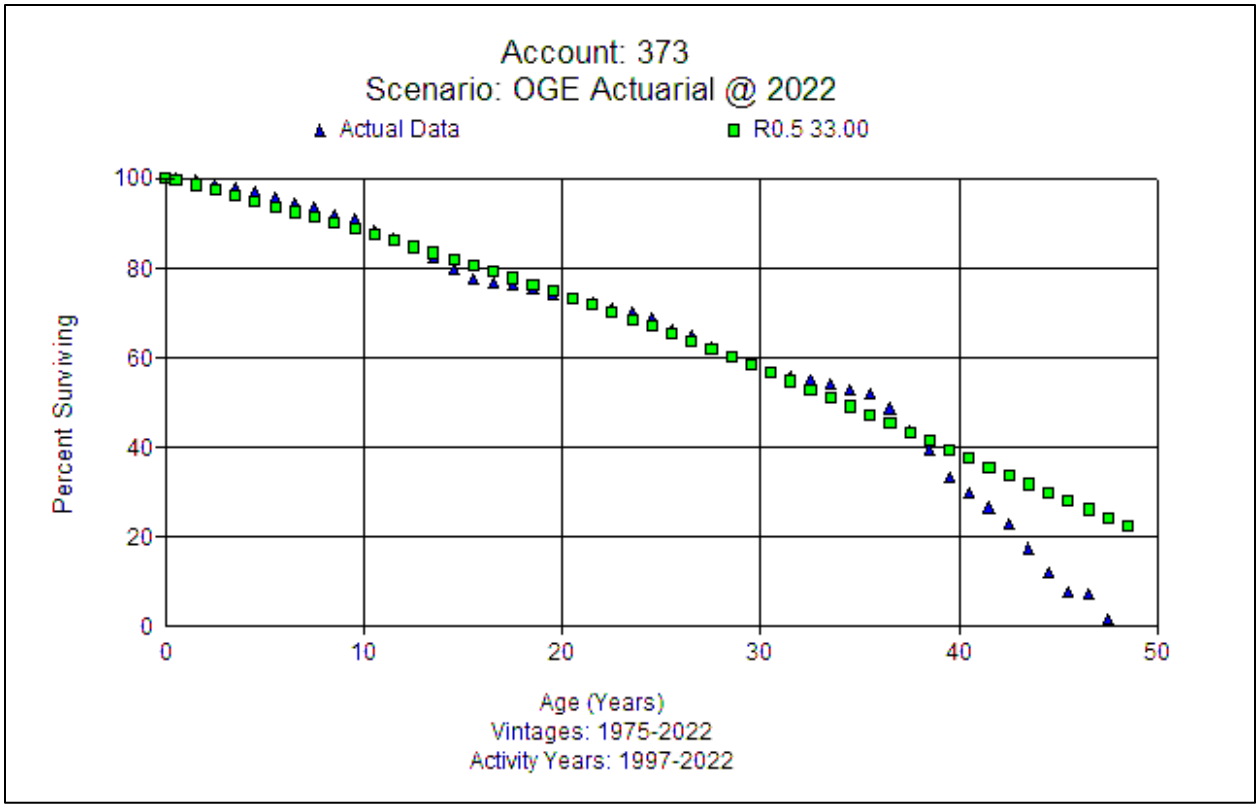
This account consists of in home thermostats that were installed in the past. At December 31, 2022, there was approximately $57.4 million in this account. The current approved life for this account is 15 years with the R3 dispersion pattern. Company personnel report that most of the assets are currently about 7 years old. The program did not require the customer to turn the thermostats back in. More recently, the customer receives a credit for purchasing the thermostats and the company does not own them. Company personnel recommend an amortization of 8 years (to maintain the 15 years total life) for the remaining assets in this account. Based on input from Company SMEs and judgment, the current Study recommendation is to retain the current 15 year life and move to an SQ dispersion. A graph of the observed life table versus the proposed curve is shown below.



**FERC Account 373.0 Street Lighting and Signal Systems (33 R0.5)**

This account includes all distribution streetlights, conductor, conduit, luminaire, and standards. At December 31, 2022, there was approximately $316.8 million in this account. The current approved life for this account is 35 years with the R1 dispersion curve. Company SMEs report that for the past four years they have been converting to LED using an attrition-based model. Company personnel report that poles will last longer than the light itself. Manufacturers warranty lights and controllers for 10 years, and old bulbs would be replaced under O&M. LED bulbs are replaced under capital, because the entire head must be replaced. The change to LED will create a shorter average life for the account than in the past as more lights are moved to LED. The Company is targeting around 50% LED by the end of 2023.

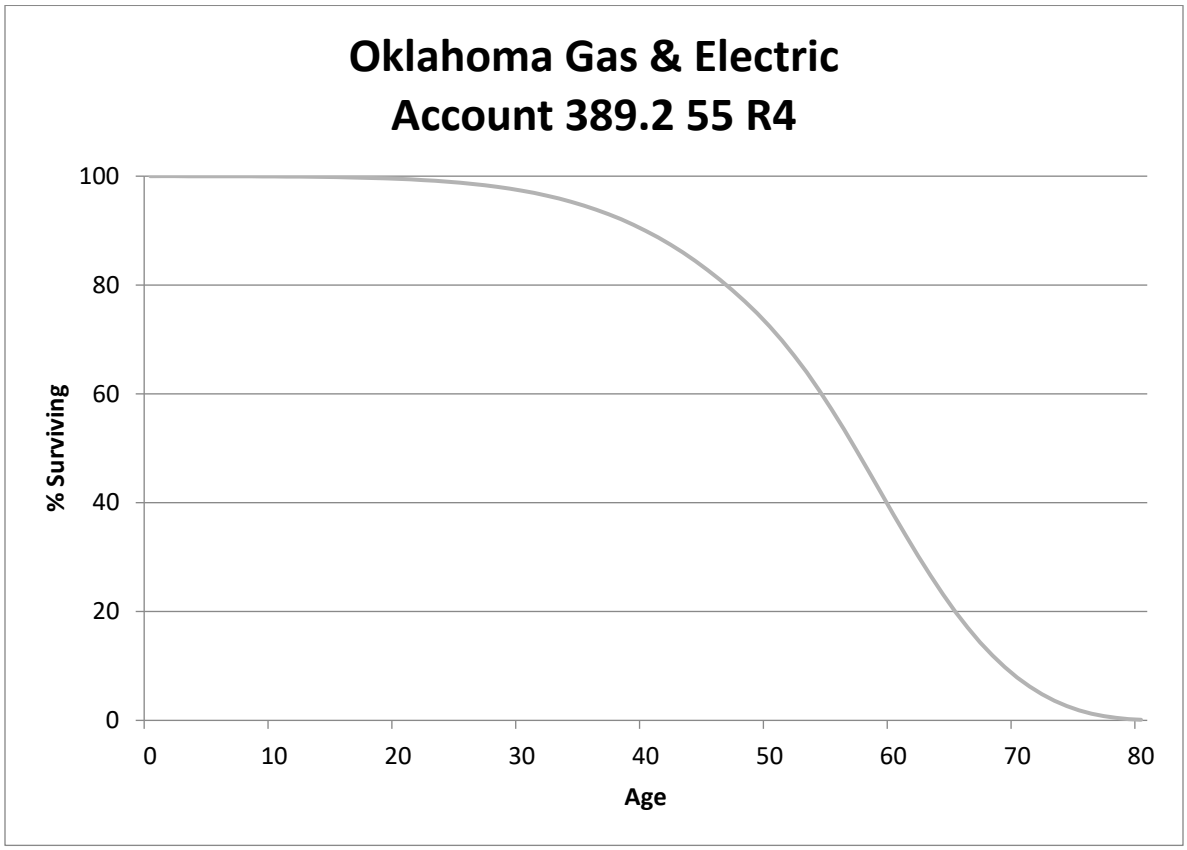
Company SMEs report many electronic components in an LED bulb that could make it more sensitive to failure than older style bulb. It takes more work to replace an LED bulb than the older style. Old style lights used bulb extractors to extract the old light, but replacement for LED bulb requires the full head for LED, more time to climb the poles, and higher removal cost as well as a longer duration of time. Based on actuarial analysis and input from Company SMEs, the type of assets in this account, and judgment, the current Study recommendation is to move to the 33-year life and R0.5 dispersion curve. A graph of the observed life table versus the proposed curve is shown below.


Account: 373
Scenario: OGE Actuarial @ 2022
Actual Data
R0.5 33.00
Percent Surviving
100
80
60
40
20
0
0
10
20
30
40
50
Age (Years)
Vintages: 1975-2022
Activity Years: 1997-2022

**Electric General Accounts, FERC Accounts 389.0–398.0**

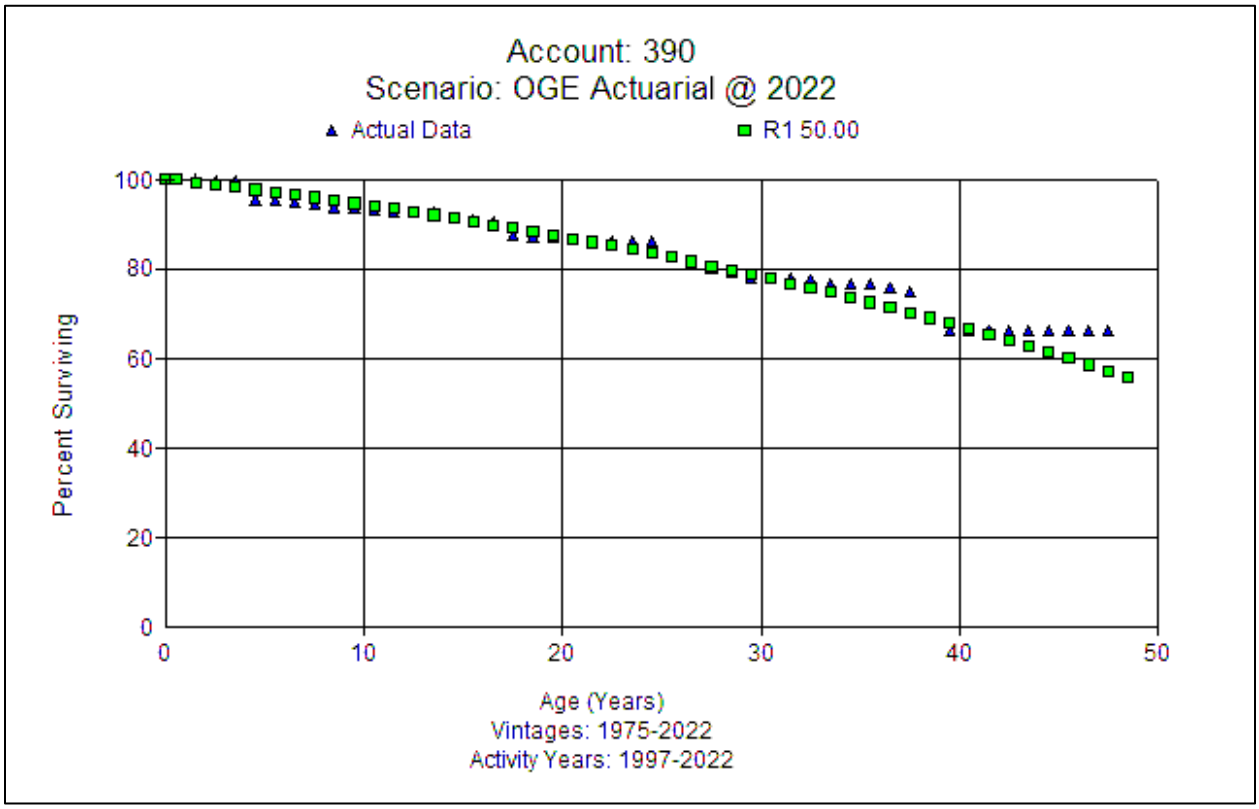
**FERC Account 389.2 Land Rights (55 R4)**

This account consists of land rights associated with office buildings, garages, warehouses, service centers, and other buildings used for general utility service. At December 31, 2022, there was approximately $179 thousand in this account. This Study recommends retention of the life of 55 years and R4 dispersion. A generic curve shape is shown below.



**FERC Account 390.0 Structures and Improvements (50 R1)**

These accounts include the cost of buildings, yard improvements, and partitions used for utility service. At December 31, 2022, there was approximately $228.7 million in this account. The current approved life and curves for the various sub accounts recorded to Account 390-Structures and Improvements is 50 R1. Actuarial analysis shows the current curve and life remain a good fit. Considering the type and mix of assets and judgment, this Study recommends retention of the 50 R1. A graph of the observed life table versus the proposed curve is shown below.



**FERC Account 391.0 Office Furniture and Equipment (15 SQ)**

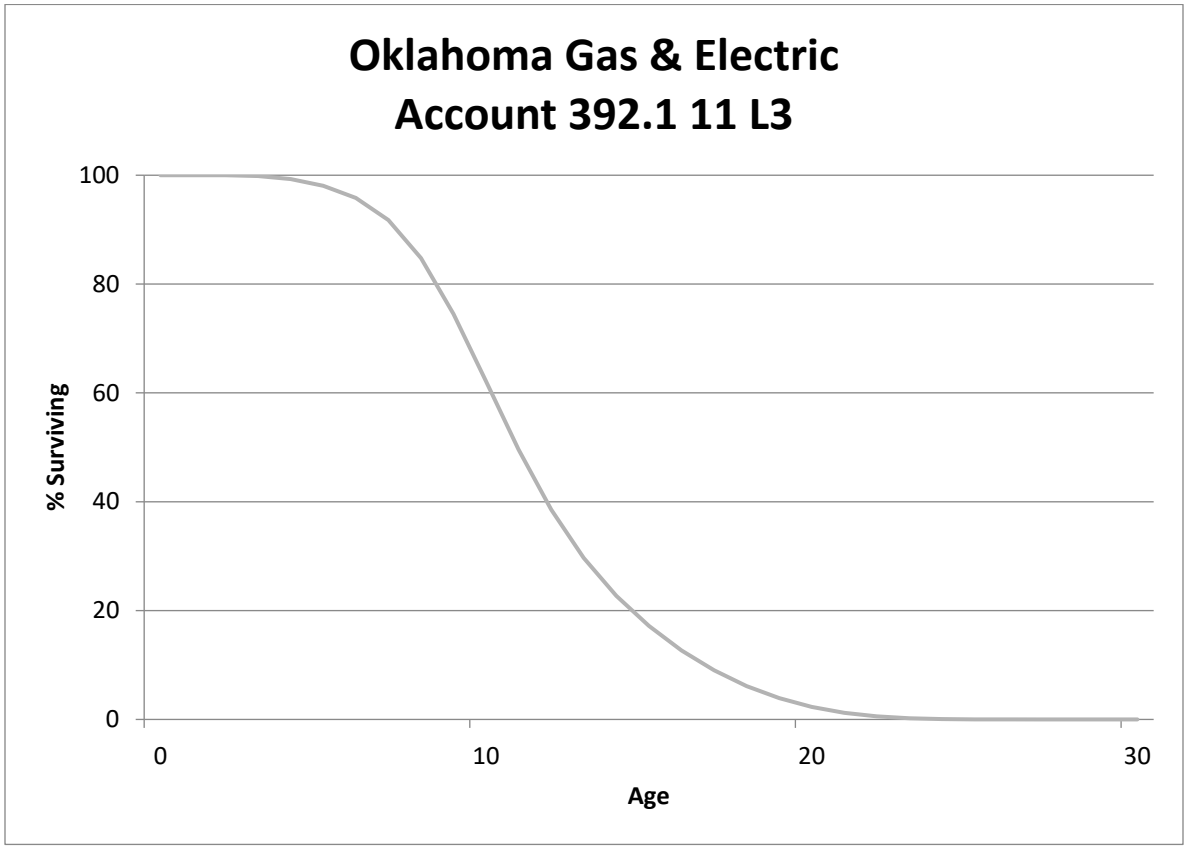
This account consists of office furniture and equipment. The current life is 15 years with an SQ dispersion. At December 31, 2022, there was approximately $19.4 million in this account. This Study recommends retention of the life of 15 years and SQ dispersion. No curve shape is shown.

**FERC Account 391.1 Computer Equipment (5 SQ)**

This account consists of computer equipment such as laptops and servers. The current life is 5 years with an SQ dispersion. At December 31, 2022, there was approximately $74.5 million in this account. Company SMEs state that laptops and desktops have a four to five year refresh cycle. Servers have the same refresh cycle, unless something requires an earlier replacement. Routers and switches last about the same period, but larger ones might have a longer life. Overall, Company SMEs believe the current 5 year amortization period is reasonable operationally. This Study recommends retention of the life of 5 years and SQ dispersion. No curve shape is shown.

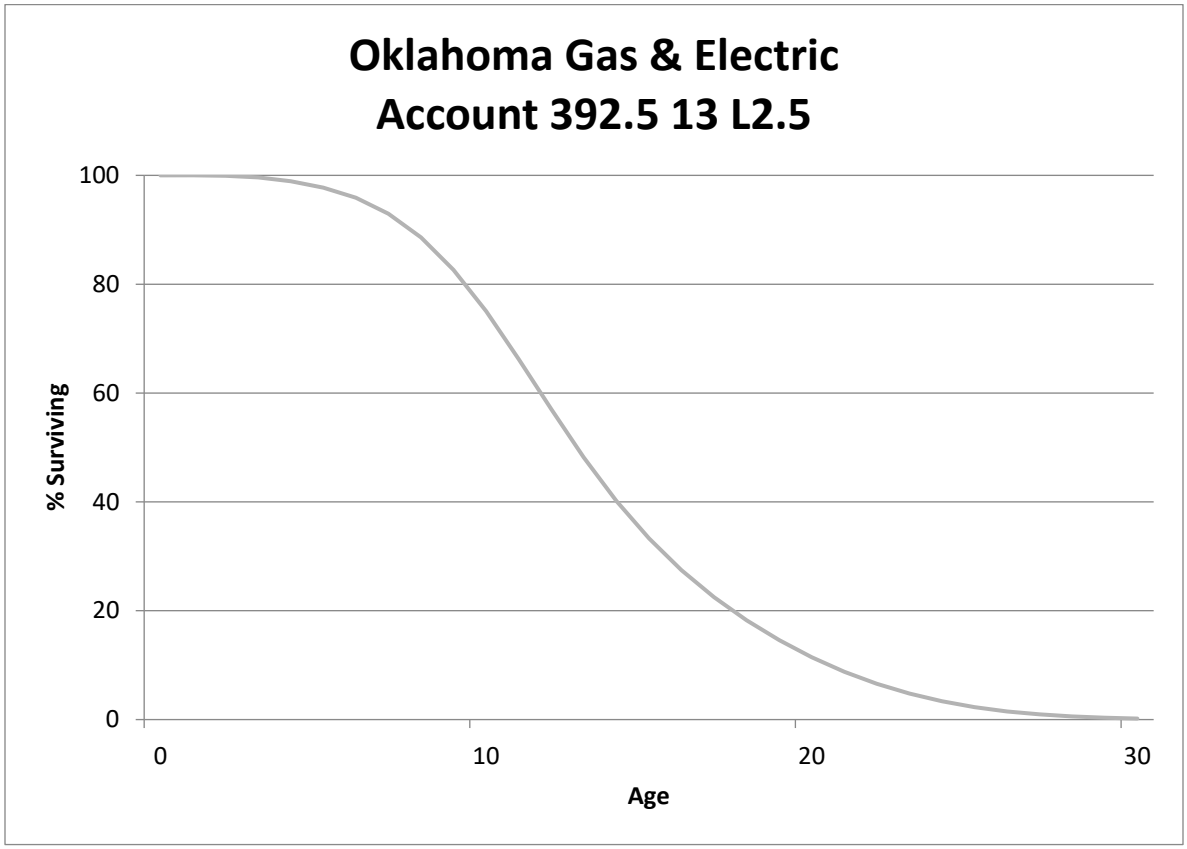
**FERC Account 392.1 Cars and Trucks (11 L3)**

This account consists of cars and trucks. At December 31, 2022, there was approximately $27.1 million in this account. The current life is 11 years with an L3 dispersion. Conditions during the pandemic have caused the Company to retain equipment longer than its typical pattern due to supply chain issues. Company SMEs do not expect this trend to continue as the supply chain returns to normal and recommend retention of the current parameter. This Study recommends retention of the life of 11 years and L3 dispersion. A generic curve shape is shown below.



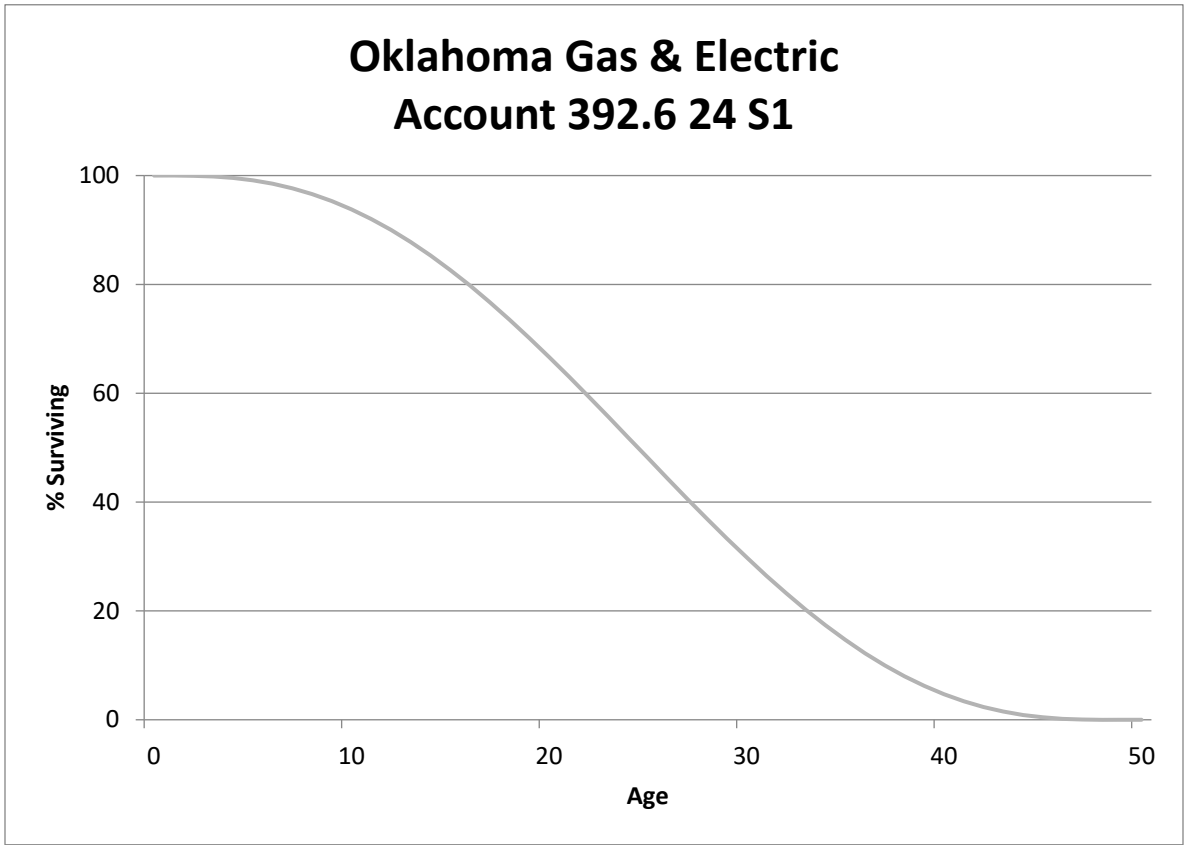
**FERC Account 392.5 Heavy Trucks (13 L2.5)**

This account consists of heavy trucks. At December 31, 2022, there was approximately $78.1 million in this account. The current life is 13 years with an L2.5 dispersion. Conditions during the pandemic have caused the Company to retain equipment longer than its typical pattern due to supply chain issues. Company SMEs do not expect this trend to continue as the supply chain returns to normal and recommend retention of the current parameter. This Study recommends retention of the life of 13 years and L2.5 dispersion. A generic curve shape is shown below.



**FERC Account 392.6 Trailers (24 S1)**

This account consists of trailers used to transport equipment. At December 31, 2022, there was approximately $10.0 million in this account. The current life is 24 years with an S1 dispersion. Conditions during the pandemic have caused the Company to retain equipment longer than its typical pattern due to supply chain issues. Company SMEs do not expect this trend to continue as the supply chain returns to normal and recommend retention of the current parameter. This Study recommends retention of the life of 24 years and S1 dispersion. A generic curve shape is shown below.



**FERC Account 393.0 Stores Equipment (25 SQ)**

This account consists of stores equipment. The current life of this account is 25 years with an SQ dispersion. At December 31, 2022, there was approximately $1.2 million in this account. This Study recommends retention of the life of 25 years and SQ dispersion. No curve shape is shown.

**FERC Account 394.0 Tools, Shop and Garage Equipment (25 SQ)**

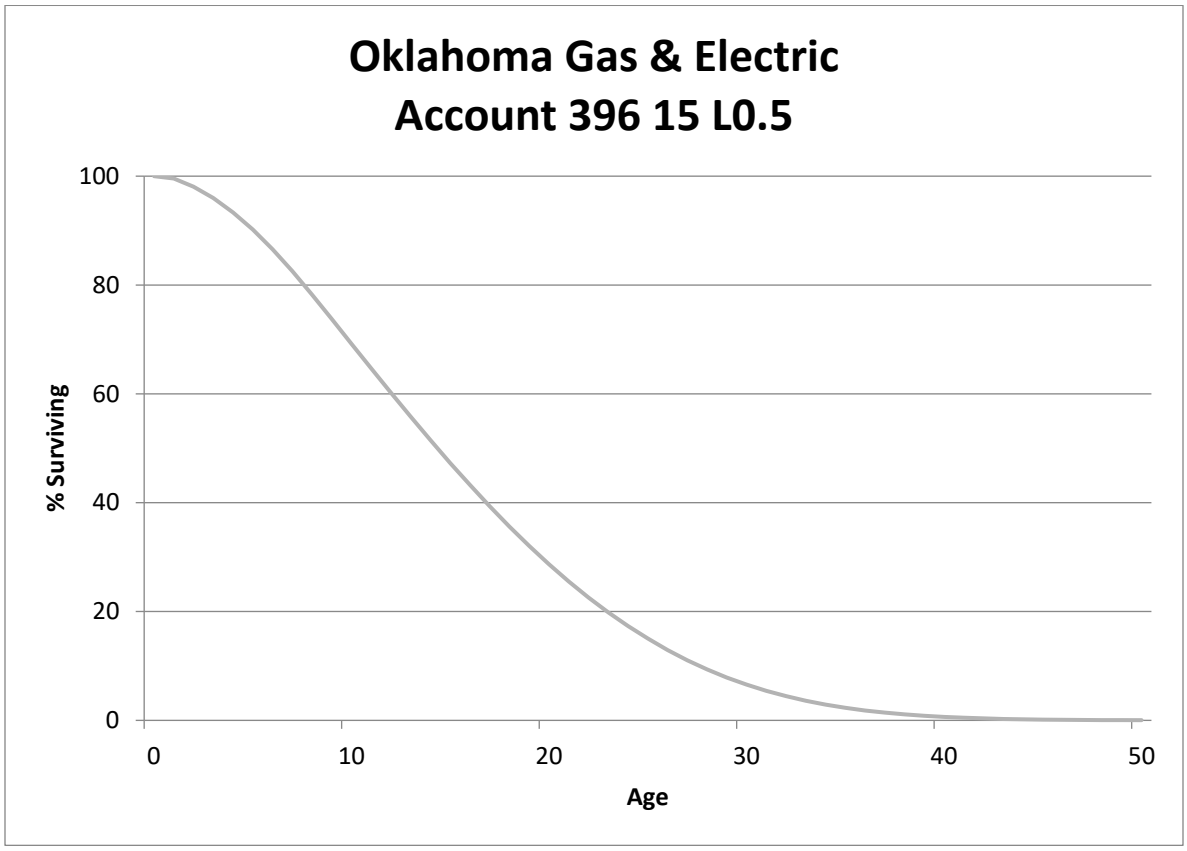
This account consists of tools, shop, and garage equipment. The current life of this account is 25 years with an SQ dispersion. At December 31, 2022, there was approximately $28.8 million in this account. This Study recommends retention of the life of 25 years and SQ dispersion. No curve shape is shown.

**FERC Account 395.0 Laboratory Equipment (20 SQ)**

This account consists of laboratory equipment. The current life of this account is 20 years with an SQ dispersion. At December 31, 2022, there was approximately $11.3 million in this account. This Study recommends retention of the life of 20 years and SQ dispersion. No curve shape is shown.

**FERC Account 396.0 Power Operated Equipment (15 L0.5)**

This account consists of power operated equipment. At December 31, 2022, there was approximately $16.3 million in this account. The currently approved life is 20 L2. In examining actuarial analysis for the account, the life has decreased from its prior level to the 10 or 11 year range. This change is too precipitous to incorporate immediately. To move in the direction of this trend, this Study recommends moving to a life of 15 years and L0.5 dispersion. A generic curve shape is shown below.



**FERC Account 397.0 Communication Equipment (10 SQ)**

This account consists of communication equipment. The current life of this account is 10 years with an SQ dispersion. At December 31, 2022, there was approximately $34.5 million in this account. This Study recommends retention of the life of 10 years and SQ dispersion. No curve shape is shown.

**FERC Account 398.0 Miscellaneous Equipment (20 SQ)**

This account consists of miscellaneous equipment. The current life of this account is 20 years with an SQ dispersion. At December 31, 2022, there was approximately $12.5 million in this account. This Study recommends retention of the life of 20 years and SQ dispersion. No curve shape is shown.

## NET SALVAGE ANALYSIS

When a capital asset is retired, physically removed from service, and finally disposed of, terminal retirement is said to have occurred. The residual value of a terminal retirement is called gross salvage. Net salvage is the difference between the gross salvage (what the asset was sold for) and the removal cost (cost to remove and dispose of the asset).

Gross salvage and cost of removal related to retirements are recorded to the general ledger in the accumulated provision for depreciation at the time retirements occur within the system.

Net salvage data by plant account for Transmission, Distribution, and General Property plant is shown in Appendix E. Removal cost percentages are calculated by dividing the current cost of removal by the original installed cost of the asset. Some plant assets can experience significant negative removal cost percentages due to the timing of the addition versus the retirement. For example, a Transmission asset in FERC Account 355 with a current installed cost of $500 (2022) would have had an installed cost of $23.40[2] in 1947. A removal cost of $50 for the asset calculated (incorrectly) on current installed cost would only have a negative 10 percent removal cost ($50/$500). However, a correct removal cost calculation would show a negative 214 percent removal cost for that asset ($50/$23.40). Inflation from the time of installation of the asset until the time of its removal must be considered in the calculation of the removal cost percentage because the depreciation rate, which includes the removal cost percentage, will be applied to the original installed cost of assets.

[2] Using the Handy-Whitman Bulletin No. 198, E-4, line 36, $23.40 = $500 x 30/641.

## NET SALVAGE – INTANGIBLE PLANT

**FERC Account 302 Franchises and Consents (0 percent)**

This account consists of any net salvage cost associated with franchises and consents. The existing net salvage parameter is 0 percent. No factors have changed since the Company's last depreciation study. Based on judgment, this study recommends retention of the existing 0 percent net salvage.

**FERC Account 303 Intangible Software (0 percent)**

This account consists of any net salvage cost associated with intangible software having a life of 5 years. The existing net salvage parameter is 0 percent. No factors have changed since the Company's last depreciation study, and given the pace of technology, used software has no value. Based on judgment, this study recommends retention of the existing 0 percent net salvage.

**FERC Account 303 Intangible Software 10 year life (0 percent)**

This account consists of any net salvage cost associated with intangible software having a life of 10 years. The existing net salvage parameter is 0 percent. No factors have changed since the Company's last depreciation study, and given the pace of technology, used software has no value. Based on judgment, this study recommends retention of the existing 0 percent net salvage.

**FERC Account 303 Intangible Software (0 percent)**

This account consists of any net salvage cost associated with software related to the SAP S4 system which is going in service in 2023. In the Company's last case, a net salvage parameter of 0 percent was used. Additions for this account are planned in 2023. No factors have changed since the Company's last depreciation study. Based on judgment, this study recommends retention of the existing 0 percent net salvage.

**Net Salvage – Steam Production, Other Production, Wind, and Solar Property**

The concept behind the net salvage cost component of depreciation rates for power plants is different from that of Transmission or Distribution assets. Power plants are discrete units that will need to be dismantled after the end of their useful lives. Because of this, instead of statistically analyzing the historical cost for salvaging and removing assets with rolling and shrinking bands, engineering studies are conducted to determine the cost to dismantle the individual units or plants.

The current net salvage rates were established in PUD No. PUD2021-000164. The net salvage rates from the Company's last settlement agreement are lower than those Alliance Consulting Group usually sees for generating assets. From reviewing testimony in that proceeding, the parties did not incorporate dismantling costs for OGE facilities in the settlement agreement. This case does not include results from a Dismantling Study. Rather, this depreciation study uses net salvage history and judgment for the Company's generation assets to model net salvage.

The net salvage history for each plant account is shown in Appendix E. The calculations of the individual plant, by account, total net salvage percentages are shown in Appendix A.

**NET SALVAGE STEAM PRODUCTION**

**FERC Account 310.2 Rights of Way (0 percent)**

This account consists of any gross salvage or removal cost associated with land rights at each power plant. The current net salvage is zero percent. Land rights generally have no value. Based on judgment, this study recommends zero percent net salvage for this account.

**FERC Account 311.0 Structures and Improvements (Negative 5 percent)**

This account consists of any gross salvage or removal cost associated with buildings, structures, fences, lighting systems, and other related assets at each power plant. The current net salvage rates vary by generating unit between 0 and negative 4 percent. Appendix E shows the most recent five- and ten-year bands to be a net salvage percentage of -55 and -48 percent respectively. Based on history and judgment, this study recommends a conservative negative 5 percent for net salvage for this account.

**FERC Account 312.0 Boiler Plant Equipment (Negative 5 percent)**

This account consists of any gross salvage or removal cost associated with boiler plant equipment, bag houses, preheaters, and other related equipment. The current net salvage rates vary by generating unit between 0 and negative 4 percent. Appendix E shows the most recent five- and ten-year bands to be a net salvage percentage of -65 and -56 percent respectively. Based on history and judgment, this study recommends a conservative negative 5 percent for net salvage for this account.

**FERC Account 314.0 Turbogenerator Units (Negative 5 percent)**

This account consists of any gross salvage or removal cost associated with turbogenerator equipment, stationary blades, turbine control systems, and other related assets at each power plant. The current net salvage rates vary by generating unit between negative 0 and negative 4 percent. Appendix E shows the most recent five- and ten-year bands to be a -65 and -52 percent respectively. Based on history and judgment, this study recommends a conservative negative 5 percent for net salvage for this account.

**FERC Account 315.0 Accessory Electric Equipment (Negative 5 percent)**

This account consists of any gross salvage or removal cost associated with power transformer, regulators, and related assets at each power plant. The current net salvage rates vary by generating unit between 0 and negative 4 percent. Appendix E shows the most recent five- and ten-year bands to be a net salvage percentage of -132 and -66 percent respectively. Based on history and judgment, this study recommends a conservative negative 5 percent for net salvage for this account.

**FERC Accounts 316.0 Miscellaneous Power Plant Equipment (Negative 5 percent)**

This account consists of any gross salvage or removal cost associated with tanks, pumps, work equipment, and other related assets at each power plant. The current net salvage rates vary by generating unit between 0 and negative 5 percent. Appendix E shows the most recent five- and ten-year bands to be a net salvage percentage of -7 and -9 percent respectively. Based on history and judgment, this study recommends moving to negative 5 percent for net salvage for this account.

**NET SALVAGE OTHER PRODUCTION**

**FERC Account 340.2 Rights of Way (0 percent)**

This account consists of any gross salvage or removal cost associated with land rights at each power plant. The current net salvage percentage for this account is 0 percent. There is no history for this account, and land rights have generally generate no net salvage. Based on history and judgment, this study recommends a 0 percent for net salvage for this account.

**FERC Account 341.0 Structures and Improvements (Negative 5 percent)**

This account consists of any gross salvage or removal cost associated with buildings, structures, fences, lighting systems, and other related assets at each power plant. The current net salvage rates vary by generating unit between 0 and negative 2 percent. Appendix E shows the most recent five- and ten-year bands to be a net salvage percentage of -62 and -43 percent respectively. Based on history and judgment, this study recommends a conservative negative 5 percent for net salvage for this account.

**FERC Account 342.0 Fuel Holders, Producers and Accessories (Negative 5 percent)**

This account consists of any gross salvage or removal cost associated with pumps, storage tanks, natural gas/fuel oil piping, and other related assets at each power plant. The current net salvage rates vary by generating unit between 0 and negative 2 percent. Appendix E shows the most recent five- and ten-year bands to be a net salvage percentage of -116 and -114 percent respectively. Based on history and judgment, this study recommends a conservative negative 5 percent net salvage for this account.

**FERC Account 343.0 Prime Movers (Negative 5 percent)**

This account consists of any gross salvage or removal cost associated with foundations, chimneys, demineralizers, fire protection systems, and other related assets at each power plant. The current net salvage rates vary by generating unit between negative 0 and negative 2 percent. Appendix E shows the most recent five- and ten-year bands to be a net salvage percentage of -29 and -26 percent respectively. Based on

history and judgment, this study recommends a conservative negative 5 percent for net salvage for this account.

**FERC Account 343.1- 343.2 LTSA (0 percent)**

This account consists of any long term service agreements of any period. The current net salvage for all periods with LTSA is 0 percent. Appendix E shows the most recent five- and ten-year bands to be a net salvage percentage of 0 percent for both. Based on history and judgment, this study recommends zero percent for interim net salvage for this account.

**FERC Account 344.0 Generators (Negative 5 percent)**

This account consists of any gross salvage or removal cost associated with generators and other related assets at each power plant. The current net salvage rates vary by generating unit between 0 and negative 2 percent. Appendix E shows the most recent five- and ten-year bands to be a net salvage percentage of -43 and -23 percent respectively. Based on history and judgment, this study recommends a conservative negative 5 percent for net salvage for this account.

**FERC Account 345.0 Accessory Electric Equipment (Negative 5 percent)**

This account consists of any gross salvage or removal cost associated with power transformer, regulators, and related assets at each power plant. The current net salvage rates vary by generating unit between 0 and negative 2 percent. Appendix E shows the most recent five- and ten-year bands to be a net salvage percentage of -221 and -129 percent respectively. Based on history and judgment, this study recommends moving to conservative negative 5 percent for net salvage for this account.

**FERC Account 346.0 Miscellaneous Power Plant Equipment (Negative 5 percent)**

This account consists of any gross salvage or removal cost associated with work equipment, test equipment, pumps, fire protection systems, and other related assets at each power plant. The current net salvage rates vary by generating unit between 0 and negative 2 percent. Appendix E shows the most recent five- and ten-year bands show a

net salvage percentage of -14 and -9 percent respectively. Based on history and judgment, this study recommends a negative 5 percent for net salvage for this account.

**NET SALVAGE WIND PRODUCTION**

The results for wind accounts separated from other production are shown in Appendix E. Wind facilities are located at: OU Spirit, Centennial, and Crossroads.

**FERC Account 341.0 Structures and Improvements (Negative 5 percent)**

This account consists of any gross salvage or removal cost associated buildings, structures, fences, lighting systems, and other related assets at each wind farm. The current net salvage rates vary by generating unit between negative 1 and negative 2 percent. Appendix E shows the most recent five- and ten-year bands to be a net salvage percentage of -56 and -50 respectively. Based on history and judgment, this study recommends a conservative negative 5 percent for interim net salvage for this account.

**FERC Account 344.0 Generators (Negative 5 percent)**

This account consists of any gross salvage or removal cost associated generators, control systems, and other related assets at each wind farm. The current net salvage rates vary by generating unit between negative 1 and negative 2 percent. Appendix E shows the most recent five- and ten-year bands to be a net salvage percentage of -8 and -9 percent respectively. Based on history and judgment, this study recommends negative 5 percent for net salvage for this account.

**FERC Account 345.0 Accessory Electric Equipment (Negative 5 percent)**

This account consists of any gross salvage or removal cost associated station controls, motor control center, station wiring, fire protection system, power supply, regulators, and related assets at each wind farm. The current net salvage rates vary by generating unit between negative 1 and negative 2 percent. Appendix E shows the most recent five- and ten-year bands to be a net salvage percentage of -12 and -10 percent respectively. Based on history and judgment, this study recommends negative 5 percent for net salvage for this account.

**FERC Accounts 346.0 Miscellaneous Power Plant Equipment (Negative 3 percent)**

This account consists of any gross salvage or removal cost associated instruments for air systems, work equipment, test equipment, pumps, fire protection systems, and other related assets at each wind farm. The current net salvage rates vary by generating unit between negative 1 and negative 2 percent. The 5 and 10 year moving averages show -301 percent for each period. Based on judgment, this study recommends a conservative negative 3 percent for net salvage for this account.

**NET SALVAGE SOLAR PRODUCTION**

Solar facilities are located at: Mustang, Covington, Choctaw, Chickasaw, and Branch.

**FERC Account 341.0 Structures and Improvements (Negative 2 percent)**

This account consists of any gross salvage or removal cost associated buildings, structures, fences, lighting systems, and other related assets at each solar facility. The currently approved net salvage is zero percent. The 5 and 10 year moving averages show -4 percent for each period. Since structures generally have a small amount of removal cost, net salvage for this account is proposed to be negative 2 percent.

**FERC Account 344.0 Generators (0 percent)**

This account consists of any gross salvage or removal cost associated generators, control systems, and other related assets at each solar facility. The currently approved net salvage is zero percent. There is no retirement history for this account, and the recommended net salvage percentage for this account is zero percent.

**FERC Account 345.0 Accessory Electric Equipment (0 percent)**

This account consists of any gross salvage or removal cost associated station controls, motor control center, station wiring, fire protection system, power supply, regulators, and related assets at each solar facility. The currently approved net salvage is zero percent. There is no retirement history for this account, and the recommended net salvage percentage for this account is zero percent.

**NET SALVAGE PROFORMA OTHER PRODUCTION – HORSESHOE LAKE 11 & 12**

OGE intends to complete construction on Horseshoe Lake 11 & 12 to go in service while this case is being adjudicated. The net salvage proposed for production Accounts 311-316 and for other production Accounts 341-346 is negative 5 percent. Due to the similarity of assets, the Study recommends the use of the same net salvage for the accounts shown and discussed above for Production and Other Production.

**NET SALVAGE—TRANSMISSION PROPERTY**

The cost of demolition and removal of transmission assets has increased over time due to several general factors including:

Time Value of Money

Many transmission assets have a life cycle of 40 years or more. Some of the assets being removed were installed over 40 years ago when materials and labor were simply cheaper.

Environmental Regulations and Right-of-Way Access/Use Restrictions

The cost of demolition has increased due to the continual evolution of environmental regulations affecting mitigation and restoration measures required during and after transmission line projects. This environmental rigor was not in place at the time of the assets' initial installations. Consequently, assets located on difficult terrain or in sensitive locations require additional equipment, labor, and other expenses to ensure compliance during and after construction. Post-construction restoration may span several growing seasons to achieve necessary vegetation and site stability required for permit compliance.

Environmental protections also affect the salvage value of material. Wood poles that were once sold for a positive salvage value now cost the company to dispose of the poles due to the wood protectant materials like creosote.

Change in NERC and FERC requirements

Increased regulation and requirements on operating and planning standards may require assets be removed before they are fully depreciated. An example is the clearance of transmission lines.

Labor

In the last decade, investment in the transmission system has increased substantially across the country. This has created a high demand for the limited number of qualified resources available to construct the work. The increases in capital expenditures are such that utilities now have to augment their internal workforces with external contract construction providers, who often come at a higher cost.

Safety Requirements

The industry has become intolerant of unsafe working practices. The robust equipment and stringent safety provisions required today have changed substantially

from that of 40 years ago. Safety and compliance are core values for OGE and that may result is an increase in the cost of doing business.

Increase Financial Controls

Over time, financial standards and regulations have increased. OGE has adopted the best practices and incorporated cost and quality controls measures into the close out of construction work orders. This provides greater details of costs associated with demolition work compared to several years prior.

Salvage Value

Many of the assets that are removed do not carry a high salvage value. Some of the assets may be sold as scrap but it would not amount to the cost of installation or offset the removal costs. Assets that can be reused are placed into inventory instead of being sold. In several cases, the assets being removed are of wood construction, in which case there is no salvage value.

Asset Renewal

Utilities across the nation are now dealing with aging, antiquated transmission infrastructure. It is now a necessity for utilities to have proactive asset renewal programs to replace transmission assets before they fail. The frequency of projects requiring removal of existing assets has increased substantially over the last decade and will continue to increase into the future.

Detailed analysis and results by account are shown in Appendix E and individual account results are discussed below.

**FERC Account 350.2 Land Rights (0 percent)**

This account includes gross salvage and removal cost associated with depreciable land rights. The currently approved net salvage estimate for this account is zero percent. Retirement activity has been very limited in this account. There has been no net salvage received for this account over the available history. Since land rights intrinsically have no removal costs (removal costs are attributed to the property on the land) and have no salvage value, a zero percent net salvage was assigned to this account.

**FERC Account 352.0 Structures and Improvements (Negative 10 percent)**

The approved net salvage estimate for this account is negative 6 percent. In the 2022 transaction year, -82 and -73 percent exist for the five-year and 10-year bands, respectively. Due to more negative net salvage indications, this study recommends moving toward those indications with a net salvage estimate of negative 10 percent for this account.

**FERC Account 353.0 Station Equipment (Negative 20 percent)**

The currently approved net salvage estimate for this account is negative 15 percent. In the most recent period, a moving average of -58 percent exists for the five-year band and a -76 percent exists for the 10-year band. This study recommends a move to a negative 20 percent for this account.

**FERC Account 354.0 Tower and Fixtures (Negative 20 percent)**

The currently approved net salvage estimate for this account is negative 20 percent. A small amount of retirement activity generated a net salvage of -121 percent in the 5-year and a -92 percent in the 10-year bands. Given the limited data, this study recommends retention of the existing negative 20 percent net salvage estimate for this account.

**FERC Account 355.0 Poles and Fixtures (Negative 65 percent)**

The currently approved net salvage estimate for this account is negative 58 percent. In the most recent period, a moving average of -221 and -175 percent exists for the five-year and 10-year bands, respectively. Throughout much of the history, a negative 65 percent or greater has been experienced in this account. This study recommends moving toward the indications with a negative 65 percent net salvage estimate for this account at this time.

**FERC Account 356.0 Overhead Conductors and Devices (Negative 55 percent)**

The currently approved net salvage estimate for this account is negative 51 percent. In the most recent period, a moving average of -159 and -102 percent exists for the five-year and 10-year bands, respectively. Since 2012, this account has generally

experienced net salvage more negative than negative 100 percent. This study recommends moving to a negative 55 percent net salvage estimate for this account.

**FERC Account 358.0 UG Conductors and Devices (Negative 0 percent)**

The current approved net salvage estimate for this account is zero percent. The net salvage data for this account shows that the most recent net salvage activity occurred in 1999. Assuming that the existing assets will be abandoned in place, this study recommends retention of the existing zero net salvage for this account.

**NET SALVAGE – DISTRIBUTION PROPERTY**

Increasing levels of removal cost are experienced in most accounts in this function. Many of the same factors listed above for Transmission are also contributing factors for more negative net salvage in the Distribution function. The salvage received for retired assets has decreased over that time while the removal cost of assets has increased dramatically. Detailed analysis and results by account are shown in Appendix E and individual account results are discussed below.

**FERC Account 360.2 Land Rights (0 percent)**

The currently approved net salvage estimate for this account is zero percent. Retirement activity has been very limited in this account. Since land rights intrinsically have no removal costs (removal costs are attributed to the property on the land) and have no salvage value, a zero percent net salvage estimate is retained for this account.

**FERC Account 361.0 Structures and Improvements (Negative 10 percent)**

The currently approved net salvage estimate for this account is negative 10 percent. Retirement data for Account 361 is limited, so data for Accounts 352 and 361 has been combined. In the most recent period, a moving average of -82 and -73 percent exists for the five-year and 10-year bands, respectively. The trend from 2019-2022 shows a more negative net salvage, but the data is too sparse to make a change to the recommended net salvage percent for this account. Based on the transactional history, a proposed net salvage estimate of negative 10 percent is supported and recommended for this account.

**FERC Account 362.0 Station Equipment (Negative 35 percent)**

The currently approved net salvage estimate for this account is negative 30 percent. In the most recent period, a moving average of -164 and -110 percent exists for the five-year and 10-year bands. After examining OGE history, moving toward the more negative indications with a negative 35 percent net salvage estimate is recommended for this account.

**FERC Account 363.0 Storage Battery (0 percent)**

This account includes any gross salvage or cost of removal associated with energy storage equipment. The current net salvage percentage for this account is 0 percent. This is a new account that has not been used in the past. Based on information from the Company, 0 percent net salvage is recommended for this account.

**FERC Account 364.0 Poles, Towers and Fixtures (Negative 65 percent)**

The current approved net salvage estimate for this account is negative 60 percent. In the most recent period, a moving average of -130 percent and -109 percent exists for the five-year and 10-year bands, respectively. This level of negative net salvage would be such a significant change and cause a drastic increase in OGE's depreciation expense for this account. However, with the consistent level indicated and to conservatively move toward the more negative indications, the study recommends an incremental movement to a negative 65 percent net salvage estimate.

**FERC Account 365.0 Overhead Conductors and Devices (Negative 55 percent)**

The current approved net salvage estimate for this account is negative 50 percent. In the most recent period, a moving average of -141 and -105 percent exists for the five-year and 10-year bands, respectively. These higher negative net salvage levels are being consistently recorded in the analysis beginning around 2015. This study recommends moving toward those indications with a negative 55 percent net salvage estimate.

**FERC Account 366.0 UG Conduit (Negative 25 percent)**

The current approved net salvage estimate for this account is negative 20 percent. This account has demonstrated erratic levels of net salvage. In the most recent period, a moving average of -145 and -77 percent exists for the five-year and 10-year bands, respectively. To incrementally model net salvage in the future and give recognition to the higher negative net salvage indications, a negative 25 percent net salvage estimate is proposed for this account at this time.

**FERC Account 367.0 UG Conductors and Devices (Negative 55 percent)**

The currently approved net salvage estimate for this account is negative 50 percent.

In the most recent period, a moving average of -127 percent and -93 percent exists for the five-year and 10-year bands, respectively. To model net salvage toward the indications, a negative 55 percent estimate is recommended for this account.

**FERC Account 368.0 Line Transformers (Negative 65 percent)**

The currently approved net salvage estimate for this account is negative 60 percent. In the most recent period, a moving average of -143 percent exists for both the five-year and 10-year bands, respectively. Some large salvage and high cost of removal was recorded in 2019-2022. Looking at the most recent 10-year indication, this study recommends a negative 65 percent net salvage estimate for this account at this time.

**FERC Account 369.0 Services (Negative 35 percent)**

The currently approved net salvage estimate for this account is negative 30 percent. In the most recent period, a moving average of -223 percent and -68 percent exists for the five-year and 10-year bands, respectively. This study recommends conservatively moving toward the indications with a negative 35 percent net salvage estimate for this account.

**FERC Account 370.0 Meters – Smart Meters (Negative 10 percent)**

The currently approved net salvage estimate for this account is negative 10 percent. From 2018-2022, negative net salvage increased. In the most recent period, a moving average of -137 and -114 percent exists for the five-year and 10-year bands, respectively. Most years recorded no removal cost. This study recommends retention of the existing negative 10 percent net salvage estimate for this account.

**FERC Account 370.1 Meters – Metering Equipment (Negative 10 percent)**

This account will include net salvage for PTs and CTs. This is a new account with retirement history since 2013. The currently approved net salvage estimate for this account is negative 10 percent. In prior depreciation studies, Accounts 370.0 and 370.1 were combined for net salvage analysis. At this point, no net salvage has been received,

but the Company believes this account will produce results similar to Account 370.0. Based on judgment, negative 10 percent net salvage is recommended for this account.

**FERC Account 371.0 Installations on Customers' Premises (0 percent)**

The currently approved net salvage estimate for this account is zero percent. The only net salvage proceeds were received in 1996. In the most recent period, a moving average of 0 percent exists for the five-year and 10-year bands, respectively. Conservatively, we recommend retention of the existing zero percent net salvage estimate for this account at this time.

**FERC Account 373.0 Street Lighting and Signal Systems (Negative 55 percent)**

The currently approved net salvage estimate for this account is negative 50 percent. In the most recent period, a moving average of -109 percent and -108 percent exists for the five-year and 10-year bands, respectively. This study recommends a negative 55 percent net salvage estimate for this account at this time.

## NET SALVAGE – GENERAL PROPERTY

For accounts depreciated in the general function, see below for the detailed account discussion. Detailed analysis and results by account are shown in Appendix E and individual account results are discussed below.

### FERC Account 389.2 Land Rights (0 percent)

The currently approved net salvage estimate for this account is zero percent. Land rights generally have no salvage value at retirement. There has been no retirement or net salvage activity for this account. Based on judgment, zero percent net salvage estimate is recommended to be retained for this account.

### FERC Account 390.0 Structures and Improvements (Negative 5 percent)

The currently approved net salvage estimate for this account is a positive 9 percent. This account consists of all General Property structures, which may range from buildings to building components such as HVAC systems or roofs. The most recent five- and 10-year moving averages show -58.55 and -35.33 percent net salvage, respectively. Based on the fact that salvage has declined and is not expected to change in the future while cost of removal has increased, this study recommends moving toward the negative net salvage indications but limiting it to a negative 5 percent net salvage estimate for this account at this time.

### FERC Account 391.0 Office Furniture and Equipment (0 percent)

This account consists of gross salvage and cost of removal for miscellaneous office furniture such as desks, chairs, filing cabinets, and tables used for general utility service. The currently approved net salvage estimate for this account is zero percent. Net salvage activity in this account shows no gross salvage or removal cost for this account. To model net salvage in the future, retention of a zero percent net salvage estimate is recommended for this account.

### FERC Account 391.1 Computer Equipment (0 percent)

This account consists of gross salvage and cost of removal for network computer

equipment used for general utility service. The currently approved net salvage estimate for this account is zero percent. Company personnel report that retired hardware is wiped internally and either donated or given to a third party to recycle the hardware. This is confirmed by net salvage activity in this account which shows no gross salvage or removal cost for this account. To model net salvage in the future, retention of zero percent net salvage estimate is recommended for this account.

**FERC Account 392.1 Cars and Trucks (10 percent)**

This account consists of gross salvage and cost of removal for cars and trucks used for general utility service. The currently approved net salvage estimate for this account is positive 10 percent. All 392 accounts are combined in Appendix E. The most recent five-year and 10-year net salvage percentages are positive 6.12 and positive 10.14 percent respectively. Based on Company data and history, this study recommends retaining positive 10 percent net salvage estimate for this account.

**FERC Account 392.5 Heavy Trucks (10 percent)**

This account consists of gross salvage and cost of removal for heavy trucks used for general utility service. The currently approved net salvage estimate for this account is positive 10 percent. All 392 accounts are combined in Appendix E. The most recent five-year and 10-year net salvage percentages are positive 6.12 and positive 10.14 percent respectively. Based on Company data and history, this study recommends retaining positive 10 percent net salvage estimate for this account.

**FERC Account 392.6 Trailers (10 percent)**

This account consists of gross salvage and cost of removal for trailers used for general utility service. The currently approved net salvage estimate for this account is positive 10 percent. All 392 accounts are combined in Appendix E. The most recent five-year and 10-year net salvage percentages are positive 6.12 and positive 10.14 percent respectively. Based on Company data and history, this study recommends retaining positive 10 percent net salvage estimate for this account.

**FERC Account 393.0 Stores Equipment (0 percent)**

This account consists of gross salvage and cost of removal for stores equipment used for general utility service. The currently approved net salvage estimate for this account is zero percent. There is no available history to model for this account. This kind of equipment seldom produces any gross salvage or cost of removal, and none has been recorded. To model net salvage in the future, a zero percent net salvage estimate is retained for this account.

**FERC Account 394.0 Tools, Shop and Garage Equipment (0 percent)**

This account consists of gross salvage and cost of removal for various items or tools used in shop and garages such as air compressors, grinders, mixers, hoists, and cranes. The currently approved net salvage estimate for this account is zero percent. No salvage but some cost of removal has been recorded. To model net salvage in the future, a zero percent net salvage estimate is retained.

**FERC Account 395.0 Laboratory Equipment (0 percent)**

This account consists of gross salvage and cost of removal for laboratory equipment used in general utility service. The currently approved net salvage estimate for this account is zero percent. The most recent five-year and 10-year net salvage percentages are zero percent for both bands. To model net salvage in the future, a zero percent net salvage estimate is retained for this account.

**FERC Account 396.0 Power Operated Equipment (15 percent)**

This account consists of gross salvage and cost of removal for power operated equipment used in general utility service. The currently approved net salvage estimate for this account is positive 15 percent. The most recent five-year and 10-year net salvage percentages is positive 2.10 and positive 7.61 percent respectively. There have been no net salvage proceeds since 2019. For the year 2018 and prior net salvage moving averages fall closer to the current positive 15 percent. Based on judgment and longer term trends, this study recommends retaining a positive 15 percent net salvage estimate for this account.

**FERC Account 397.0 Communication Equipment (0 percent)**

This account consists of gross salvage and cost of removal for miscellaneous communication equipment used in general utility service. The currently approved net salvage estimate for this account is zero percent. There was a small amount of removal cost received in 2019 which has not been replicated since. To model net salvage in the future, a zero net salvage estimate is recommended for this account.

**FERC Account 398.0 Miscellaneous Equipment (0 percent)**

This account consists of gross salvage and cost of removal for miscellaneous equipment used in general utility service. The currently approved net salvage estimate for this account is zero percent. The most recent five and 10-year net salvage percentage is zero percent. No salvage or cost of removal has been recorded in the years being analyzed. To model net salvage in the future, a zero percent net salvage estimate is retained for this account.

**APPENDIX A**

**Computation of Depreciation Accrual Rates**

**OKLAHOMA GAS AND ELECTRIC COMPANY**

**COMPUTATION OF ANNUAL DEPRECIATION ACCRUAL AMOUNTS AND RATES**
**RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2022**

**PRODUCTION AND OTHER PRODUCTION REALLOCATED WITHIN EACH GROUP**
**ALL FUNCTIONS REALLOCATED WITHIN EACH GROUP**
**TRANSMISSION, DISTRIBUTION, AND GENERAL RESERVE PER BOOK**

| | ACCOUNT (1) | Plant Balance | Reallocated Book Reserve | Net Salvage % | Net Salvage Amount | Unaccrued Balance | Remaining Life | Accrual Amount | Annual Accrual Rate |
|---|---|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | | | |
| 302 | FRANCHISES AND CONSENTS | 1,551,188 | 830,287 | 0.00% | 0 | 720,901 | 10.85 | 66,413 | 4.28% |
| 303.1 | MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 5-YEAR | 113,907,272 | 43,455,282 | 0.00% | 0 | 70,451,990 | 2.99 | 23,579,985 | 20.70% |
| 303.2 | MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 10-YEAR | | | | | | | | |
| | FULLY DEPRECIATED | 73,273,842 | 73,273,842 | | | | | | |
| | AMORTIZED | 148,826,972 | 79,876,570 | 0.00% | 0 | 68,950,402 | 4.55 | 15,153,799 | 10.18% |
| | TOTAL SOFTWARE - 10-YEAR | 337,559,274 | 197,435,981 | | 0 | 140,123,293 | | 38,800,197 | |
| | TOTAL INTANGIBLE PLANT | | | | | | | | |
| | STEAM PRODUCTION PLANT | | | | | | | | |
| 310.2 | **RIGHTS OF WAY** | 28,509 | 28,227 | 0.00% | 0 | 282 | 1.00 | 282 | 0.99% |
| | HORSESHOE LAKE 6 | 78,916 | 77,193 | 0.00% | 0 | 1,723 | 8.00 | 215 | 0.27% |
| | SEMINOLE 1 | 18,934 | 15,072 | 0.00% | 0 | 3,862 | 20.00 | 193 | 1.02% |
| | MUSKOGEE 4 | 813,704 | 412,488 | 0.00% | 0 | 401,216 | 22.00 | 18,237 | 2.24% |
| | SOONER 1 | 940,063 | 532,980 | | 0 | 407,083 | 51.00 | 18,928 | 2.01% |
| | TOTAL RIGHTS OF WAY | | | | | | | | |
| 311 | **STRUCTURES AND IMPROVEMENTS** | | | | | | | | |
| | HORSESHOE LAKE 6 | 201,906 | 164,977 | -5.00% | (10,095) | 47,024 | 1.00 | 47,024 | 23.29% |
| | HORSESHOE LAKE 7 | 2,807,502 | 2,910,257 | -5.00% | (140,375) | 37,621 | 2.00 | 18,810 | 0.67% |
| | HORSESHOE LAKE 8 | 28,618,552 | 20,851,689 | -5.00% | (1,430,928) | 9,197,791 | 4.97 | 1,851,747 | 6.47% |
| | SEMINOLE 1 | 26,448,745 | 18,044,643 | -5.00% | (1,322,437) | 9,726,539 | 7.89 | 1,232,634 | 4.66% |
| | SEMINOLE 2 | 3,799,406 | 2,384,183 | -5.00% | (189,970) | 1,605,193 | 9.81 | 163,672 | 4.31% |
| | SEMINOLE 3 | 8,154,375 | 6,535,996 | -5.00% | (407,719) | 2,026,098 | 11.68 | 173,451 | 2.13% |
| | MUSKOGEE 4 | 69,811,751 | 26,416,417 | -5.00% | (3,490,588) | 46,885,922 | 19.32 | 2,427,002 | 3.48% |
| | MUSKOGEE 5 | 7,451,169 | 4,696,822 | -5.00% | (372,558) | 3,126,905 | 20.05 | 155,957 | 2.09% |
| | MUSKOGEE 6 | 58,954,946 | 33,076,243 | -5.00% | (2,947,747) | 28,826,451 | 25.41 | 1,134,626 | 1.92% |
| | SOONER 1 | 151,399,419 | 72,276,901 | -5.00% | (7,569,971) | 86,692,489 | 21.06 | 4,116,548 | 2.72% |
| | SOONER 2 | 12,655,397 | 9,102,955 | -5.00% | (632,770) | 4,185,212 | 21.73 | 192,644 | 1.52% |
| | RIVER VALLEY 1 | 61,139,973 | 35,282,810 | -5.00% | (3,056,999) | 28,914,161 | 24.61 | 1,174,856 | 1.92% |
| | RIVER VALLEY 2 | 54,656 | 23,723 | -5.00% | (2,733) | 33,666 | 24.83 | 1,356 | 2.48% |
| | TOTAL STRUCTURES AND IMPROVEMENTS | 431,497,798 | 231,767,617 | | (21,574,890) | 221,305,071 | | 12,690,325 | 2.94% |
| 312 | **BOILER PLANT EQUIPMENT** | | | | | | | | |
| | HORSESHOE LAKE 6 | 20,996,286 | 19,730,210 | -5.00% | (1,049,814) | 2,315,890 | 1.00 | 2,315,890 | 11.03% |
| | HORSESHOE LAKE 7 | 15,246,822 | 15,143,144 | -5.00% | (762,341) | 866,019 | 2.00 | 433,010 | 2.84% |
| | HORSESHOE LAKE 8 | 22,959,876 | 18,818,872 | -5.00% | (1,147,994) | 5,288,998 | 4.94 | 1,070,049 | 4.66% |
| | SEMINOLE 1 | 59,087,267 | 40,108,209 | -5.00% | (2,954,363) | 21,933,421 | 7.87 | 2,786,522 | 4.72% |
| | SEMINOLE 2 | 49,105,513 | 32,903,936 | -5.00% | (2,455,276) | 18,656,853 | 9.77 | 1,909,893 | 3.89% |
| | SEMINOLE 3 | 68,970,927 | 46,127,446 | -5.00% | (3,448,546) | 26,292,028 | 11.64 | 2,257,821 | 3.27% |
| | MUSKOGEE 4 | 127,239,724 | 61,829,847 | -5.00% | (6,361,986) | 71,771,863 | 19.02 | 3,773,595 | 2.97% |
| | MUSKOGEE 5 | 118,189,382 | 63,003,471 | -5.00% | (5,909,469) | 61,095,380 | 19.88 | 3,073,697 | 2.60% |
| | MUSKOGEE 6 | 301,242,531 | 157,469,091 | -5.00% | (15,062,127) | 158,835,566 | 25.02 | 6,348,556 | 2.11% |
| | SOONER 1 | 549,266,125 | 188,313,664 | -5.00% | (27,463,306) | 388,415,767 | 20.97 | 18,518,884 | 3.37% |
| | SOONER 2 | 369,243,742 | 131,812,424 | -5.00% | (18,462,187) | 255,893,505 | 21.82 | 11,724,981 | 3.18% |
| | RIVER VALLEY 1 | 221,271,646 | 122,959,002 | -5.00% | (11,063,582) | 109,376,226 | 24.24 | 4,511,533 | 2.04% |
| | RIVER VALLEY 2 | 121,987,581 | 70,580,724 | -5.00% | (6,099,379) | 57,506,236 | 24.20 | 2,376,576 | 1.95% |
| | TOTAL BOILER PLANT EQUIPMENT | 2,044,807,422 | 968,800,040 | | (102,240,371) | 1,178,247,753 | | 61,101,006 | 2.99% |
| 314 | **TURBOGENERATOR UNITS** | | | | | | | | |
| | HORSESHOE LAKE 6 | 10,842,200 | 9,455,483 | -5.00% | (542,110) | 1,928,827 | 1.00 | 1,928,827 | 17.79% |
| | HORSESHOE LAKE 7 | 10,985,415 | 10,662,444 | -5.00% | (549,271) | 872,242 | 2.00 | 436,121 | 3.97% |
| | HORSESHOE LAKE 8 | 29,108,074 | 21,970,062 | -5.00% | (1,455,404) | 8,593,415 | 4.91 | 1,751,851 | 6.02% |
| | SEMINOLE 1 | 32,468,391 | 24,503,463 | -5.00% | (1,623,420) | 9,588,347 | 7.72 | 1,242,155 | 3.83% |
| | SEMINOLE 2 | 44,903,852 | 28,389,077 | -5.00% | (2,245,193) | 18,759,968 | 9.57 | 1,961,070 | 4.37% |
| | SEMINOLE 3 | 32,494,674 | 21,973,682 | -5.00% | (1,624,734) | 12,145,726 | 11.44 | 1,061,754 | 3.27% |
| | MUSKOGEE 4 | 71,581,697 | 29,660,896 | -5.00% | (3,579,085) | 45,499,886 | 18.64 | 2,440,439 | 3.41% |
| | MUSKOGEE 5 | 52,439,504 | 29,487,119 | -5.00% | (2,621,975) | 25,574,360 | 18.95 | 1,349,707 | 2.57% |
| | MUSKOGEE 6 | 94,009,241 | 44,087,092 | -5.00% | (4,700,462) | 54,622,611 | 23.61 | 2,313,785 | 2.46% |
| | SOONER 1 | 43,344,918 | 23,197,755 | -5.00% | (2,167,246) | 22,314,409 | 19.78 | 1,128,117 | 2.60% |
| | SOONER 2 | 49,136,488 | 24,917,784 | -5.00% | (2,456,824) | 26,675,529 | 20.54 | 1,298,891 | 2.64% |
| | RIVER VALLEY 1 | 53,028,756 | 24,948,204 | -5.00% | (2,651,438) | 30,731,989 | 23.00 | 1,336,447 | 2.52% |
| | RIVER VALLEY 2 | 30,735,122 | 16,284,031 | -5.00% | (1,536,756) | 15,987,847 | 22.79 | 701,401 | 2.28% |
| | TOTAL TURBOGENERATOR UNITS | 555,078,332 | 309,537,092 | | (27,753,917) | 273,295,156 | | 18,950,563 | 3.41% |
| 315 | **ACCESSORY ELECTRIC EQUIPMENT** | | | | | | | | |
| | HORSESHOE LAKE 6 | 3,348,719 | 3,031,260 | -5.00% | (167,436) | 484,895 | 1.00 | 484,895 | 14.48% |
| | HORSESHOE LAKE 7 | 2,377,714 | 2,146,125 | -5.00% | (118,886) | 350,475 | 2.00 | 175,238 | 7.37% |
| | HORSESHOE LAKE 8 | 2,799,956 | 2,599,204 | -5.00% | (139,998) | 340,749 | 4.94 | 68,982 | 2.46% |
| | SEMINOLE 1 | 4,042,504 | 3,331,070 | -5.00% | (202,125) | 913,559 | 4.45 | 205,517 | 5.08% |
| | SEMINOLE 2 | 3,287,888 | 1,838,624 | -5.00% | (164,394) | 1,613,658 | 9.81 | 164,505 | 5.00% |
| | SEMINOLE 3 | 5,362,861 | 4,250,433 | -5.00% | (268,143) | 1,380,571 | 11.71 | 117,890 | 2.20% |
| | MUSKOGEE 4 | 34,848,214 | 20,036,281 | -5.00% | (1,742,411) | 16,554,344 | 18.98 | 871,993 | 2.50% |
| | MUSKOGEE 5 | 12,449,797 | 8,792,833 | -5.00% | (622,490) | 4,279,453 | 19.41 | 220,444 | 1.77% |
| | MUSKOGEE 6 | 44,124,866 | 28,632,906 | -5.00% | (2,206,243) | 17,698,203 | 24.77 | 714,468 | 1.62% |
| | SOONER 1 | 25,739,512 | 18,517,416 | -5.00% | (1,286,976) | 8,509,072 | 20.24 | 420,437 | 1.63% |
| | SOONER 2 | 13,215,686 | 9,604,513 | -5.00% | (660,784) | 4,271,957 | 21.03 | 203,123 | 1.54% |
| | RIVER VALLEY 1 | 41,676,296 | 23,634,689 | -5.00% | (2,083,815) | 20,125,422 | 24.49 | 821,727 | 1.97% |
| | RIVER VALLEY 2 | 1,565,529 | 221,238 | -5.00% | (78,276) | 1,422,568 | 25.50 | 55,788 | 3.56% |
| | TOTAL ACCESSORY ELECTRIC EQUIPMENT | 194,839,542 | 126,636,594 | | (9,741,977) | 77,944,925 | | 4,525,007 | 2.32% |
| 316 | **MISCELLANEOUS POWER PLANT EQUIPMENT** | | | | | | | | |
| | HORSESHOE LAKE 6 | 2,111,076 | 1,982,300 | -5.00% | (105,554) | 234,329 | 1.00 | 234,329 | 11.10% |
| | HORSESHOE LAKE 7 | 1,116,214 | 1,101,703 | -5.00% | (55,811) | 70,321 | 2.00 | 35,161 | 3.15% |
| | HORSESHOE LAKE 8 | 3,830,753 | 1,927,573 | -5.00% | (191,538) | 2,094,718 | 4.41 | 474,851 | 12.40% |
| | SEMINOLE 1 | 4,188,322 | 3,192,087 | -5.00% | (209,416) | 1,205,651 | 4.78 | 252,281 | 6.02% |
| | SEMINOLE 2 | 21,726 | 22,514 | -5.00% | (1,086) | 299 | 1.38 | 216 | 0.99% |
| | SEMINOLE 3 | 300,618 | 188,389 | -5.00% | (15,031) | 127,260 | 8.58 | 14,829 | 4.93% |
| | MUSKOGEE 4 | 10,582,057 | 4,704,330 | -5.00% | (529,103) | 6,406,830 | 13.34 | 480,108 | 4.54% |
| | MUSKOGEE 5 | 703,624 | 570,503 | -5.00% | (35,181) | 168,302 | 5.99 | 28,100 | 3.99% |
| | MUSKOGEE 6 | 4,642,616 | 4,009,306 | -5.00% | (232,131) | 865,440 | 6.72 | 128,713 | 2.77% |
| | SOONER 1 | 9,176,698 | 4,189,719 | -5.00% | (458,835) | 5,445,814 | 13.71 | 397,077 | 4.33% |
| | SOONER 2 | 2,423,736 | 1,962,460 | -5.00% | (121,187) | 582,463 | 6.69 | 87,112 | 3.59% |
| | RIVER VALLEY 1 | 20,631,345 | 14,784,100 | -5.00% | (1,031,567) | 6,878,812 | 9.52 | 722,803 | 3.50% |
| | RIVER VALLEY 2 | 32,329 | 1,772 | -5.00% | (1,616) | 32,174 | 20.94 | 1,536 | 4.75% |
| | POWER SUPPLY SERVICES | 2,858,584 | 859,225 | -5.00% | (142,929) | 2,142,288 | 18.00 | 118,986 | 4.16% |
| | TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT | 62,619,698 | 39,495,981 | | (3,130,985) | 26,254,702 | | 2,976,101 | 4.75% |
| | TOTAL STEAM PRODUCTION PLANT | **3,289,782,854** | **1,676,770,304** | | **(164,442,140)** | **1,777,454,690** | | **100,261,931** | |
| | OTHER PRODUCTION PLANT | | | | | | | | |
| 340.2 | RIGHTS OF WAY | | | | | | | | |
| | MUSTANG CTs | 10,815 | 8,436 | 0.00% | 0 | 2,379 | 32.00 | 74 | 0.69% |
| 341 | STRUCTURES AND IMPROVEMENTS | | | | | | | | |
| | REDBUD 1 | 34,235,763 | 15,495,962 | -5.00% | (1,711,788) | 20,451,589 | 25.54 | 800,614 | 2.34% |
| | REDBUD 2 | 318,306 | 69,734 | -5.00% | (15,915) | 264,487 | 26.25 | 10,076 | 3.17% |
| | REDBUD 3 | 265,177 | 62,100 | -5.00% | (13,259) | 216,336 | 26.22 | 8,251 | 3.11% |
| | REDBUD 4 | 288,878 | 72,117 | -5.00% | (14,444) | 231,205 | 26.18 | 8,831 | 3.06% |
| | HORSESHOE LAKE 9 AND 10 | 1,201,774 | 873,050 | -5.00% | (60,089) | 388,813 | 12.65 | 30,730 | 2.56% |
| | TINKER | 1,781,246 | 1,396,853 | -5.00% | (89,062) | 473,455 | 3.00 | 157,818 | 8.86% |
| | MCCLAIN GAS 1 | 11,750,959 | 4,894,114 | -5.00% | (587,548) | 7,444,393 | 12.65 | 588,369 | 5.01% |
| | MCCLAIN GAS 2 | 1,788,683 | 931,122 | -5.00% | (89,434) | 946,995 | 23.04 | 41,105 | 2.30% |
| | MCCLAIN STEAM 1 | 1,070,785 | 493,530 | -5.00% | (53,539) | 630,794 | 22.85 | 27,607 | 2.58% |
| | FRONTIER 1 | 8,395,038 | 5,192,401 | -5.00% | (419,752) | 3,622,389 | 22.05 | 164,266 | 1.96% |
| | MUSTANG CTs | 43,721,045 | 9,565,462 | -5.00% | (2,186,052) | 36,341,636 | 30.25 | 1,201,260 | 2.75% |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | TOTAL STRUCTURES AND IMPROVEMENTS | 104,817,655 | 39,046,446 | | (5,240,883) | 71,012,092 | | 3,038,927 | |
| 341 | STRUCTURES AND IMPROVEMENTS - WIND | | | | | | | | |
| | CENTENNIAL | 3,014,587 | 1,483,510 | -5.00% | (150,729) | 1,681,807 | 8.77 | 191,715 | 6.36% |
| | OU SPIRIT | 5,228,646 | 2,559,921 | -5.00% | (261,432) | 2,930,157 | 11.56 | 253,456 | 4.85% |
| | CROSSROADS | 11,538,638 | 4,638,406 | -5.00% | (576,932) | 7,477,164 | 14.37 | 520,285 | 4.51% |
| | TOTAL STRUCTURES AND IMPROVEMENTS - WIND | 19,781,871 | 8,681,837 | | (989,094) | 12,089,127 | | 965,456 | |
| 341 | STRUCTURES AND IMPROVEMENTS - SOLAR | 4,465,531 | 568,873 | -2.00% | (89,311) | 3,985,969 | 21.06 | 189,304 | 4.24% |
| 342 | FUEL HOLDERS, PRODUCERS AND ACCESSORIES | | | | | | | | |
| | REDBUD 1 | 12,117,606 | 5,638,479 | -5.00% | (605,880) | 7,085,007 | 26.18 | 270,579 | 2.23% |
| | REDBUD 2 | 690,651 | 324,592 | -5.00% | (34,533) | 400,592 | 26.17 | 15,306 | 2.22% |
| | REDBUD 3 | 691,292 | 324,849 | -5.00% | (34,565) | 401,007 | 26.17 | 15,322 | 2.22% |
| | REDBUD 4 | 719,786 | 331,808 | -5.00% | (35,989) | 423,967 | 26.20 | 16,184 | 2.25% |
| | TINKER | 167,151 | 157,707 | -5.00% | (8,358) | 17,802 | 3.00 | 5,938 | 3.55% |
| | MCCLAIN GAS 1 | 354,085 | 197,079 | -5.00% | (17,704) | 174,711 | 23.18 | 7,536 | 2.13% |
| | MCCLAIN GAS 2 | 260,457 | 139,409 | -5.00% | (13,023) | 134,071 | 23.20 | 5,780 | 2.22% |
| | FRONTIER 1 | 978,948 | 792,666 | -5.00% | (48,947) | 235,230 | 20.71 | 11,361 | 1.16% |
| | MUSTANG CTs | 7,657,023 | 1,303,302 | -5.00% | (382,851) | 6,736,573 | 31.56 | 213,481 | 2.79% |
| | TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES | 23,636,999 | 9,209,890 | | (1,181,850) | 15,608,958 | | 561,487 | |
| 343 | PRIME MOVERS | | | | | | | | |
| | REDBUD 1 | 93,479,687 | 38,137,627 | -5.00% | (4,673,984) | 60,016,044 | 23.30 | 2,576,294 | 2.76% |
| | REDBUD 2 | 67,426,482 | 6,517,884 | -5.00% | (3,371,324) | 64,279,923 | 25.28 | 2,542,815 | 3.77% |
| | REDBUD 3 | 67,539,780 | 30,341,013 | -5.00% | (3,376,989) | 40,575,756 | 22.97 | 1,766,259 | 2.62% |
| | REDBUD 4 | 61,546,829 | 27,971,692 | -5.00% | (3,077,341) | 36,652,478 | 22.94 | 1,597,532 | 2.60% |
| | HORSESHOE LAKE 9 AND 10 | 8,902,621 | 5,498,734 | -5.00% | (445,131) | 3,849,018 | 11.75 | 327,585 | 3.68% |
| | TINKER | 4,550,058 | 4,777,561 | -5.00% | (227,503) | 0 | 3.00 | 0 | 0.00% |
| | MCCLAIN GAS 1 | 110,863,190 | 55,411,522 | -5.00% | (5,543,160) | 60,994,827 | 20.61 | 2,959,658 | 2.67% |
| | MCCLAIN GAS 2 | 105,433,620 | 57,103,505 | -5.00% | (5,271,681) | 53,601,796 | 20.27 | 2,644,031 | 2.51% |
| | MCCLAIN STEAM 1 | 52,753,857 | 31,174,130 | -5.00% | (2,637,693) | 24,217,420 | 19.83 | 1,221,238 | 2.31% |
| | FRONTIER 1 | 65,667,528 | 46,931,663 | -5.00% | (3,283,376) | 22,019,242 | 15.85 | 1,388,959 | 2.12% |
| | MUSTANG CTs | 263,333,261 | 47,683,503 | -5.00% | (13,166,663) | 228,816,421 | 28.59 | 8,002,795 | 3.04% |
| | TOTAL PRIME MOVERS | 901,496,913 | 351,548,833 | | (45,074,846) | 595,022,925 | | 25,027,166 | |
| | LTSA | | | | | | | | |
| 343.1 | 6-YEAR | | | | | | | | |
| | REDBUD 1 | 6,096,068 | 4,487,291 | 0.00% | 0 | 1,608,777 | 2.50 | 643,511 | 10.56% |
| | REDBUD 2 | 13,864,899 | 10,205,897 | 0.00% | 0 | 3,659,002 | 2.50 | 1,463,601 | 10.56% |
| | REDBUD 3 | 13,998,897 | 10,304,532 | 0.00% | 0 | 3,694,365 | 2.50 | 1,477,746 | 10.56% |
| | REDBUD 4 | 5,993,168 | 4,411,547 | 0.00% | 0 | 1,581,621 | 2.50 | 632,648 | 10.56% |
| | MCCLAIN GAS 1 | 15,798,603 | 11,629,289 | 0.00% | 0 | 4,169,314 | 2.50 | 1,667,726 | 10.56% |
| | MCCLAIN GAS 2 | 15,810,675 | 11,638,175 | 0.00% | 0 | 4,172,500 | 2.50 | 1,669,000 | 10.56% |
| | Total 6 - YR | 71,562,310 | 52,676,731 | | 0 | 18,885,579 | | 7,554,232 | |
| 343.2 | 20-YEAR | | | | | | | | |
| | REDBUD 1 | 1,490,678 | 1,363,765 | 0.00% | 0 | 126,913 | 5.50 | 23,075 | 1.55% |
| | REDBUD 2 | 1,490,678 | 1,363,765 | 0.00% | 0 | 126,913 | 5.50 | 23,075 | 1.55% |
| | REDBUD 3 | 1,490,678 | 1,363,765 | 0.00% | 0 | 126,913 | 5.50 | 23,075 | 1.55% |
| | REDBUD 4 | 1,490,678 | 1,363,765 | 0.00% | 0 | 126,913 | 5.50 | 23,075 | 1.55% |
| | Total 20-Yr | 5,962,712 | 5,455,060 | | 0 | 507,652 | | 92,300 | |
| 343.3 | 30-YEAR | | | | | | | | |
| | MCCLAIN GAS 1 | 349,749 | 272,160 | 0.00% | 0 | 77,589 | 11.50 | 6,747 | 1.93% |
| | MCCLAIN GAS 2 | 343,590 | 267,368 | 0.00% | 0 | 76,222 | 11.50 | 6,628 | 1.93% |
| | Total 30-YR | 693,339 | 539,528 | | 0 | 153,811 | | 13,375 | |
| | TOTAL LTSA | 78,218,361 | 58,671,319 | | 0 | 19,547,042 | | 7,659,907 | |
| | TOTAL ACCOUNT 343 | 979,715,274 | 410,220,152 | | (45,074,846) | 614,569,967 | | 32,687,072 | |
| 344 | GENERATORS | | | | | | | | |
| | REDBUD 1 | 717,218 | 300,669 | -5.00% | (35,861) | 452,410 | 24.98 | 18,111 | 2.53% |
| | REDBUD 3 | 23,199 | 8,658 | -5.00% | (1,160) | 15,701 | 25.17 | 624 | 2.69% |
| | REDBUD 4 | 23,035 | 8,597 | -5.00% | (1,152) | 15,590 | 25.17 | 619 | 2.69% |
| | HORSESHOE LAKE 9 AND 10 | 36,135,688 | 26,258,616 | -5.00% | (1,806,784) | 11,683,856 | 12.50 | 935,066 | 2.59% |
| | TINKER | 3,366,088 | 3,163,786 | -5.00% | (168,304) | 370,606 | 3.00 | 123,535 | 3.67% |
| | FRONTIER 1 | 8,118,041 | 6,198,140 | -5.00% | (405,902) | 2,325,803 | 20.99 | 110,817 | 1.37% |
| | MUSTANG CTs | 31,405,980 | 5,354,001 | -5.00% | (1,570,299) | 27,622,278 | 29.89 | 924,111 | 2.94% |
| | TOTAL GENERATORS | 79,789,249 | 41,292,468 | | (3,989,462) | 42,486,244 | | 2,112,883 | |
| 344 | GENERATORS - WIND | | | | | | | | |
| | CENTENNIAL | 185,423,873 | 106,113,287 | -5.00% | (9,271,194) | 88,581,780 | 8.50 | 10,415,702 | 5.62% |
| | OU SPIRIT | 237,888,863 | 114,013,976 | -5.00% | (11,894,443) | 135,769,330 | 11.17 | 12,157,779 | 5.11% |
| | CROSSROADS | 349,390,682 | 138,314,649 | -5.00% | (17,469,534) | 228,545,567 | 13.77 | 16,596,733 | 4.75% |
| | TOTAL GENERATORS - WIND | 772,703,418 | 358,441,912 | | (38,635,171) | 452,896,677 | | 39,170,214 | |
| 344 | GENERATORS - SOLAR | 39,650,005 | 6,030,438 | 0.00% | 0 | 33,619,567 | 19.51 | 1,723,522 | 4.35% |
| 345 | ACCESSORY ELECTRIC EQUIPMENT | | | | | | | | |
| | REDBUD 1 | 13,173,539 | 5,849,645 | -5.00% | (658,677) | 7,982,571 | 25.88 | 308,434 | 2.34% |
| | REDBUD 2 | 9,557,253 | 4,349,658 | -5.00% | (477,863) | 5,685,457 | 25.86 | 219,848 | 2.30% |
| | REDBUD 3 | 9,330,337 | 4,276,678 | -5.00% | (466,517) | 5,520,176 | 25.85 | 213,535 | 2.29% |
| | REDBUD 4 | 9,593,118 | 4,377,380 | -5.00% | (479,656) | 5,695,394 | 25.86 | 220,250 | 2.30% |
| | HORSESHOE LAKE 9 AND 10 | 4,874,594 | 3,716,392 | -5.00% | (243,730) | 1,401,932 | 12.72 | 110,192 | 2.26% |
| | TINKER | 3,078,637 | 3,131,897 | -5.00% | (153,932) | 100,671 | 3.00 | 33,557 | 1.09% |
| | MCCLAIN GAS 1 | 7,224,119 | 3,415,519 | -5.00% | (361,206) | 4,169,806 | 23.10 | 180,512 | 2.50% |
| | MCCLAIN GAS 2 | 6,049,899 | 3,312,275 | -5.00% | (302,495) | 3,040,119 | 22.95 | 132,441 | 2.19% |
| | MCCLAIN STEAM 1 | 3,740,436 | 2,112,285 | -5.00% | (187,022) | 1,815,172 | 22.90 | 79,250 | 2.12% |
| | FRONTIER 1 | 7,857,363 | 5,708,790 | -5.00% | (392,868) | 2,541,441 | 22.62 | 112,347 | 1.43% |
| | MUSTANG CTs | 25,263,658 | 4,454,195 | -5.00% | (1,263,183) | 22,072,646 | 31.10 | 709,672 | 2.81% |
| | TOTAL ACCESSORY ELECTRIC EQUIPMENT | 99,742,953 | 44,704,714 | | (4,987,148) | 60,025,387 | | 2,320,037 | |
| 345 | ACCESSORY ELECTRIC EQUIPMENT - WIND | | | | | | | | |
| | CENTENNIAL | 2,324,844 | 757,928 | -5.00% | (116,242) | 1,683,158 | 8.61 | 195,479 | 8.41% |
| | OU SPIRIT | 4,871,019 | 972,681 | -5.00% | (243,551) | 4,141,889 | 11.38 | 364,120 | 7.48% |
| | CROSSROADS | 45,877,900 | 17,180,518 | -5.00% | (2,293,895) | 30,991,277 | 13.32 | 2,326,856 | 5.07% |
| | TOTAL ACCESSORY ELECTRIC EQUIPMENT - WIND | 53,073,763 | 18,911,127 | | (2,653,688) | 36,816,324 | | 2,886,454 | |
| 345 | ACCESSORY ELECTRIC EQUIPMENT - SOLAR | 9,653,560 | 1,233,932 | 0.00% | 0 | 8,419,628 | 20.96 | 401,710 | 4.16% |
| 346 | MISCELLANEOUS POWER PLANT EQUIPMENT | | | | | | | | |
| | REDBUD 1 | 2,774,340 | 1,175,800 | -5.00% | (138,717) | 1,737,257 | 16.15 | 107,581 | 3.88% |
| | REDBUD 2 | 18,098 | 8,682 | -5.00% | (905) | 10,321 | 15.30 | 675 | 3.73% |
| | REDBUD 3 | 13,800 | 3,551 | -5.00% | (690) | 10,939 | 18.69 | 585 | 4.24% |
| | REDBUD 4 | 20,045 | 6,139 | -5.00% | (1,002) | 14,908 | 18.15 | 821 | 4.10% |
| | HORSESHOE LAKE 9 AND 10 | 1,033,095 | 833,176 | -5.00% | (51,655) | 251,574 | 8.48 | 29,663 | 2.87% |
| | TINKER | 61,581 | 27,693 | -5.00% | (3,079) | 36,967 | 3.00 | 12,322 | 20.01% |
| | MCCLAIN GAS 1 | 5,975,450 | 3,511,194 | -5.00% | (298,773) | 2,763,029 | 12.94 | 213,582 | 3.57% |
| | FRONTIER 1 | 5,299,221 | 3,854,836 | -5.00% | (264,961) | 1,709,347 | 10.61 | 161,098 | 3.04% |
| | MUSTANG CTs | 7,704,785 | 4,400,568 | -5.00% | (385,239) | 3,689,456 | 13.65 | 270,231 | 3.51% |
| | TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT | 22,900,415 | 13,821,639 | | (1,145,021) | 10,223,797 | | 796,559 | |
| 346 | MISCELLANEOUS POWER PLANT EQUIPMENT - WIND | | | | | | | | |
| | CENTENNIAL | 885,860 | 398,637 | -3.00% | (26,576) | 513,799 | 8.18 | 62,838 | 7.09% |
| | OU SPIRIT | 658,794 | 126,977 | -3.00% | (19,764) | 551,580 | 11.13 | 49,577 | 7.53% |
| | CROSSROADS | 562,592 | 137,981 | -3.00% | (16,878) | 441,489 | 13.11 | 33,684 | 5.99% |
| | TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT - WIND | 2,107,246 | 663,596 | | (63,217) | 1,506,868 | | 146,099 | |
| | **TOTAL OTHER PRODUCTION PLANT** | **2,212,048,754** | **952,835,459** | | **(104,049,690)** | **1,363,262,985** | | **86,999,799** | |

**TRANSMISSION, DISTRIBUTION, AND GENERAL RESERVE PER BOOK**

| | ACCOUNT | Plant Balance | Per Book Reserve | Net Salvage % | Net Salvage Amount | Unaccrued Balance | Remaining Life | Accrual Amount | Annual Accrual Rate |
|---|---|---|---|---|---|---|---|---|---|
| 350.2 | LAND RIGHTS | 131,963,405 | 26,357,019 | 0.00% | 0 | 105,606,386 | 58.21 | 1,814,290 | 1.37% |
| 352.0 | STRUCTURES AND IMPROVEMENTS | 9,042,721 | 2,184,920 | -10.00% | (904,272) | 7,762,073 | 55.93 | 138,791 | 1.53% |
| 353.0 | STATION EQUIPMENT | 954,383,732 | 202,724,022 | -20.00% | (190,876,746) | 942,536,456 | 46.50 | 20,269,880 | 2.12% |
| 354.0 | TOWERS AND FIXTURES | 173,271,523 | 60,653,413 | -20.00% | (34,654,305) | 147,272,414 | 54.02 | 2,726,420 | 1.57% |
| 355.0 | POLES AND FIXTURES | 1,117,698,049 | 284,310,845 | -65.00% | (726,503,732) | 1,559,890,936 | 65.91 | 23,667,775 | 2.12% |
| 356.0 | OVERHEAD CONDUCTORS AND DEVICES | 693,683,857 | 234,327,621 | -55.00% | (381,526,121) | 840,882,358 | 60.31 | 13,942,116 | 2.01% |
| 358.0 | UNDERGROUND CONDUCTORS AND DEVICES | 110,494 | 112,091 | 0.00% | 0 | (1,597) | 6.76 | (236) | 0.00% |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | **TOTAL TRANSMISSION PLANT** | **3,080,153,781** | **810,669,931** | | **(1,334,465,176)** | **3,603,949,026** | | **62,559,036** | |
| | **DISTRIBUTION PLANT** | | | | | | | | |
| 360.2 | LAND RIGHTS | 6,459,925 | 1,856,485 | 0.00% | 0 | 4,603,440 | 54.55 | 84,383 | 1.31% |
| 361.0 | STRUCTURES AND IMPROVEMENTS | 7,971,930 | 2,384,771 | -10.00% | (797,193) | 6,384,352 | 52.94 | 120,585 | 1.51% |
| 362.0 | STATION EQUIPMENT | 877,615,427 | 199,661,000 | -35.00% | (307,165,399) | 985,119,827 | 48.55 | 20,291,014 | 2.31% |
| 363.0 | STORAGE BATTERY | 851,046 | 173,818 | 0.00% | 0 | 677,228 | 11.52 | 58,780 | 6.91% |
| 364.0 | POLES, TOWERS AND FIXTURES | 786,956,009 | 304,180,726 | -65.00% | (511,521,406) | 994,296,689 | 43.01 | 23,115,215 | 2.94% |
| 365.0 | OVERHEAD CONDUCTORS AND DEVICES | 1,101,396,821 | 231,506,879 | -55.00% | (605,768,252) | 1,475,658,194 | 53.38 | 27,644,482 | 2.51% |
| 366.0 | UNDERGROUND CONDUIT | 335,409,588 | 88,577,525 | -25.00% | (83,852,397) | 330,684,460 | 53.10 | 6,227,440 | 1.86% |
| 367.0 | UNDERGROUND CONDUCTORS AND DEVICES | 971,654,868 | 280,382,265 | -55.00% | (534,410,177) | 1,225,682,780 | 41.08 | 29,833,686 | 3.07% |
| 368.0 | LINE TRANSFORMERS | 670,460,796 | 128,190,027 | -65.00% | (435,799,517) | 978,070,286 | 31.01 | 31,544,550 | 4.70% |
| 369.0 | SERVICES | 266,118,193 | 149,026,905 | -35.00% | (93,141,368) | 210,232,656 | 45.47 | 4,623,710 | 1.74% |
| | METERS | | | | | | | | |
| 370.0 | METERS - SMART METERS | 184,961,833 | 93,760,342 | -10.00% | (18,496,183) | 109,697,674 | 7.52 | 14,596,513 | 7.89% |
| 370.1 | METERS - METERING EQUIPMENT | 39,490,060 | 26,311,722 | -10.00% | (3,949,006) | 17,127,344 | 21.22 | 807,233 | 2.04% |
| | TOTAL METERS | | | | | | | | |
| 371.0 | INSTALLATIONS ON CUSTOMERS' PREMISES | 57,414,311 | 42,421,298 | 0.00% | 0 | 14,993,013 | 6.45 | 2,324,969 | 4.05% |
| 373.0 | STREET LIGHTING AND SIGNAL SYSTEMS | 316,836,035 | 47,184,922 | -55.00% | (174,259,819) | 443,910,932 | 26.18 | 16,957,364 | 5.35% |
| | **TOTAL DISTRIBUTION PLANT** | **5,623,596,842** | **1,595,618,685** | | **(2,769,160,718)** | **6,797,138,875** | | **178,229,924** | |
| | **GENERAL PLANT** | | | | | | | | |
| 389.2 | LAND RIGHTS | 178,598 | 88,692 | 0.00% | 0 | 89,906 | 23.96 | 3,753 | 2.10% |
| 390.0 | STRUCTURES AND IMPROVEMENTS | 228,678,766 | 64,711,425 | -5.00% | (11,433,938) | 175,401,279 | 39.49 | 4,441,385 | 1.94% |
| | OFFICE FURNITURE AND EQUIPMENT | | | | | | | | |
| 391.0 | OFFICE FURNITURE AND EQUIPMENT | 19,379,183 | 5,810,415 | 0.00% | 0 | 13,568,767 | 6.95 | 1,951,594 | 10.07% |
| 391.1 | COMPUTER EQUIPMENT | 74,525,311 | 42,563,446 | 0.00% | 0 | 31,961,865 | 2.19 | 14,591,706 | 19.58% |
| | TOTAL OFFICE AND FURNITURE EQUIPMENT | 93,904,494 | 48,373,862 | | 0 | 45,530,632 | | 16,543,300 | |
| | TRANSPORTATION EQUIPMENT | | | | | | | | |
| 392.1 | CARS AND TRUCKS | 27,059,844 | 14,972,932 | 10.00% | 2,705,984 | 9,380,928 | 4.97 | 1,887,734 | 6.98% |
| 392.5 | HEAVY TRUCKS | 78,137,483 | 32,340,212 | 10.00% | 7,813,748 | 37,983,523 | 8.05 | 4,720,062 | 6.04% |
| 392.6 | TRAILERS | 10,015,704 | 3,582,039 | 10.00% | 1,001,570 | 5,432,095 | 17.91 | 303,320 | 3.03% |
| | TOTAL TRANSPORTATION EQUIPMENT | 115,213,031 | 50,895,183 | | 11,521,303 | 52,796,545 | | 6,911,115 | |
| 393.0 | STORES EQUIPMENT | 1,198,089 | 208,600 | 0.00% | 0 | 989,489 | 16.95 | 58,387 | 4.87% |
| 394.0 | TOOLS, SHOP AND GARAGE EQUIPMENT | 28,819,877 | 5,855,631 | 0.00% | 0 | 22,964,246 | 18.79 | 1,222,160 | 4.24% |
| 395.0 | LABORATORY EQUIPMENT | 11,310,063 | 4,348,664 | 0.00% | 0 | 6,961,399 | 9.64 | 722,112 | 6.38% |
| 396.0 | POWER OPERATED EQUIPMENT | 16,256,047 | 6,536,704 | 15.00% | 2,438,407 | 7,280,936 | 9.88 | 737,212 | 4.54% |
| 397.0 | COMMUNICATION EQUIPMENT | 34,537,031 | 19,729,114 | 0.00% | 0 | 14,807,917 | 4.17 | 3,547,456 | 10.27% |
| 398.0 | MISCELLANEOUS EQUIPMENT | 12,469,947 | 4,862,439 | 0.00% | 0 | 7,607,508 | 13.80 | 551,169 | 4.42% |
| | **TOTAL GENERAL PLANT** | **542,565,943** | **205,610,313** | | **2,525,772** | **334,429,858** | | **34,738,050** | |
| | **TOTAL DEPRECIABLE ELECTRIC PLANT** | **15,085,707,448** | **5,438,940,672** | | **(4,369,591,952)** | **14,016,358,727** | | **501,588,936** | |

NOTES:

1) ACCOUNTS BELOW WILL HAVE THE FOLLOWING RATES .

| | |
|---|---|
| 303.4 MISCELLANEOUS INTANGIBLE PLANT - SAP S4 SOFTWARE | 6.67% |
| 311-316 NEW UNITS AT HORSESHOE LAKE ARE PROJECTED TO HAVE A RATE OF | 3.00% |
| 358 WHEN PLANT IS ADDED WHERE THE PLANT BALANCE IS GREATER THAN ACCUMULATED DEPRECIATION PROPOSED RATE IS | 2.22% |

**APPENDIX B**

**Comparison of Approved vs Proposed Accrual Rates**

**OKLAHOMA GAS AND ELECTRIC COMPANY**

**COMPARISON OF ANNUAL DEPRECIATION ACCRUAL AMOUNTS AND RATES**
**RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2022**
**PRODUCTION AND OTHER PRODUCTION REALLOCATED WITHIN GROUP**
**TRANSMISSION, DISTRIBUTION, AND GENERAL RESERVE PER BOOK**

| | ACCOUNT (1) | Plant Balance | Current Accrual rate | Current Accrual $ | Proposed Accrual rate | Proposal Accrual $ | Difference |
|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | |
| 302 | FRANCHISES AND CONSENTS | 1,551,188 | 4.48 | 69,493 | 4.28% | 66,413 | (3,081) |
| 303.1 | MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 5-YEAR | 113,907,272 | 15.87 | 18,077,084 | 20.70% | 23,579,985 | 5,502,901 |
| 303.2 | MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 10-YEAR | | | | | | |
| | FULLY DEPRECIATED | 73,273,842 | | 0 | | 0 | 0 |
| | AMORTIZED | 148,826,972 | 7.37 | 10,968,548 | 10.18% | 15,153,799 | 4,185,251 |
| | TOTAL SOFTWARE - 10-YEAR | 222,100,814 | | 10,968,548 | | 15,153,799 | 4,185,251 |
| | **TOTAL INTANGIBLE PLANT** | **337,559,274** | | **29,115,125** | | **38,800,197** | **9,685,072** |
| | STEAM PRODUCTION PLANT | | | | | | |
| 310.2 | RIGHTS OF WAY | | | | | | |
| | HORSESHOE LAKE 6 | 28,509 | 0.99 | 282 | 0.99% | 282 | (0) |
| | SEMINOLE 1 | 78,916 | 2.11 | 1,665 | 0.27% | 215 | (1,450) |
| | MUSKOGEE 4 | 18,934 | 2.68 | 507 | 1.02% | 193 | (314) |
| | SOONER 1 | 813,704 | 3.18 | 25,876 | 2.24% | 18,237 | (7,639) |
| | TOTAL RIGHTS OF WAY | 940,063 | | 28,331 | 2.01% | 18,928 | (9,403) |
| 311 | STRUCTURES AND IMPROVEMENTS | | | | | | |
| | HORSESHOE LAKE 6 | 201,906 | 23.29 | 47,024 | 23.29% | 47,024 | 0 |
| | HORSESHOE LAKE 7 | 2,807,502 | 0.67 | 18,810 | 0.67% | 18,810 | 0 |
| | HORSESHOE LAKE 8 | 28,618,552 | 7.67 | 2,195,043 | 6.47% | 1,851,747 | (343,296) |
| | SEMINOLE 1 | 26,448,745 | 4.07 | 1,076,464 | 4.66% | 1,232,634 | 156,170 |
| | SEMINOLE 2 | 3,799,406 | 3.43 | 130,320 | 4.31% | 163,672 | 33,352 |
| | SEMINOLE 3 | 8,154,375 | 1.70 | 138,624 | 2.13% | 173,451 | 34,826 |
| | MUSKOGEE 4 | 69,811,751 | 3.44 | 2,401,524 | 3.48% | 2,427,002 | 25,478 |
| | MUSKOGEE 5 | 7,451,169 | 1.99 | 148,278 | 2.09% | 155,957 | 7,678 |
| | MUSKOGEE 6 | 58,954,946 | 1.22 | 719,250 | 1.92% | 1,134,626 | 415,376 |
| | SOONER 1 | 151,399,419 | 2.22 | 3,361,067 | 2.72% | 4,116,548 | 755,481 |
| | SOONER 2 | 12,655,397 | 1.13 | 143,006 | 1.52% | 192,644 | 49,638 |
| | RIVER VALLEY 1 | 61,139,973 | 0.36 | 220,104 | 1.92% | 1,174,856 | 954,752 |
| | RIVER VALLEY 2 | 54,656 | 0.25 | 137 | 2.48% | 1,356 | 1,219 |
| | TOTAL STRUCTURES AND IMPROVEMENTS | 431,497,798 | | 10,599,652 | | 12,690,325 | 2,090,674 |
| 312 | BOILER PLANT EQUIPMENT | | | | | | |
| | HORSESHOE LAKE 6 | 20,996,286 | 11.03 | 2,315,890 | 11.03% | 2,315,890 | 0 |
| | HORSESHOE LAKE 7 | 15,246,822 | 2.84 | 433,010 | 2.84% | 433,010 | (0) |
| | HORSESHOE LAKE 8 | 22,959,876 | 5.13 | 1,177,842 | 4.66% | 1,070,049 | (107,793) |
| | SEMINOLE 1 | 59,087,267 | 6.55 | 3,870,216 | 4.72% | 2,786,522 | (1,083,694) |
| | SEMINOLE 2 | 49,105,513 | 5.18 | 2,543,666 | 3.89% | 1,909,893 | (633,773) |
| | SEMINOLE 3 | 68,970,927 | 3.82 | 2,634,689 | 3.27% | 2,257,821 | (376,868) |
| | MUSKOGEE 4 | 127,239,724 | 3.77 | 4,796,938 | 2.97% | 3,773,595 | (1,023,343) |
| | MUSKOGEE 5 | 118,189,382 | 2.91 | 3,439,311 | 2.60% | 3,073,697 | (365,614) |
| | MUSKOGEE 6 | 301,242,531 | 1.83 | 5,512,738 | 2.11% | 6,348,556 | 835,817 |
| | SOONER 1 | 549,266,125 | 3.31 | 18,180,709 | 3.37% | 18,518,884 | 338,175 |
| | SOONER 2 | 369,243,742 | 2.94 | 10,855,766 | 3.18% | 11,724,981 | 869,215 |
| | RIVER VALLEY 1 | 221,271,646 | 0.43 | 951,468 | 2.04% | 4,511,533 | 3,560,065 |
| | RIVER VALLEY 2 | 121,987,581 | 0.47 | 573,342 | 1.95% | 2,376,576 | 1,803,234 |
| | TOTAL BOILER PLANT EQUIPMENT | 2,044,807,422 | | 57,285,584 | | 61,101,006 | 3,815,422 |
| 314 | TURBOGENERATOR UNITS | | | | | | |
| | HORSESHOE LAKE 6 | 10,842,200 | 17.79 | 1,928,827 | 17.79% | 1,928,827 | 0 |
| | HORSESHOE LAKE 7 | 10,985,415 | 3.97 | 436,121 | 3.97% | 436,121 | 0 |
| | HORSESHOE LAKE 8 | 29,108,074 | 9.57 | 2,785,643 | 6.02% | 1,751,851 | (1,033,792) |
| | SEMINOLE 1 | 32,468,391 | 3.72 | 1,207,824 | 3.83% | 1,242,155 | 34,331 |
| | SEMINOLE 2 | 44,903,852 | 4.59 | 2,061,087 | 4.37% | 1,961,070 | (100,017) |
| | SEMINOLE 3 | 32,494,674 | 2.39 | 776,623 | 3.27% | 1,061,754 | 285,132 |
| | MUSKOGEE 4 | 71,581,697 | 3.27 | 2,340,721 | 3.41% | 2,440,439 | 99,717 |
| | MUSKOGEE 5 | 52,439,504 | 2.14 | 1,122,205 | 2.57% | 1,349,707 | 227,501 |
| | MUSKOGEE 6 | 94,009,241 | 2.60 | 2,444,240 | 2.46% | 2,313,785 | (130,455) |
| | SOONER 1 | 43,344,918 | 1.83 | 793,212 | 2.60% | 1,128,117 | 334,905 |
| | SOONER 2 | 49,136,488 | 2.43 | 1,194,017 | 2.64% | 1,298,891 | 104,874 |
| | RIVER VALLEY 1 | 53,028,756 | 0.41 | 217,418 | 2.52% | 1,336,447 | 1,119,029 |
| | RIVER VALLEY 2 | 30,735,122 | 0.50 | 153,676 | 2.28% | 701,401 | 547,725 |
| | TOTAL TURBOGENERATOR UNITS | 555,078,332 | | 17,461,614 | | 18,950,563 | 1,488,949 |
| 315 | ACCESSORY ELECTRIC EQUIPMENT | | | | | | |
| | HORSESHOE LAKE 6 | 3,348,719 | 14.48 | 484,895 | 14.48% | 484,895 | 0 |
| | HORSESHOE LAKE 7 | 2,377,714 | 7.37 | 175,238 | 7.37% | 175,238 | 0 |
| | HORSESHOE LAKE 8 | 2,799,956 | 4.26 | 119,278 | 2.46% | 68,982 | (50,296) |
| | SEMINOLE 1 | 4,042,504 | 3.67 | 148,360 | 5.08% | 205,517 | 57,157 |
| | SEMINOLE 2 | 3,287,888 | 7.16 | 235,413 | 5.00% | 164,505 | (70,908) |
| | SEMINOLE 3 | 5,362,861 | 1.82 | 97,604 | 2.20% | 117,890 | 20,286 |
| | MUSKOGEE 4 | 34,848,214 | 3.00 | 1,045,446 | 2.50% | 871,993 | (173,453) |
| | MUSKOGEE 5 | 12,449,797 | 1.68 | 209,157 | 1.77% | 220,444 | 11,288 |
| | MUSKOGEE 6 | 44,124,866 | 1.27 | 560,386 | 1.62% | 714,468 | 154,082 |
| | SOONER 1 | 25,739,512 | 1.27 | 326,892 | 1.63% | 420,437 | 93,545 |
| | SOONER 2 | 13,215,686 | 1.58 | 208,808 | 1.54% | 203,123 | (5,685) |
| | RIVER VALLEY 1 | 41,676,296 | 0.28 | 116,694 | 1.97% | 821,727 | 705,033 |
| | RIVER VALLEY 2 | 1,565,529 | 1.13 | 17,690 | 3.56% | 55,788 | 38,098 |
| | TOTAL ACCESSORY ELECTRIC EQUIPMENT | 194,839,542 | | 3,745,859 | | 4,525,007 | 779,148 |
| 316 | MISCELLANEOUS POWER PLANT EQUIPMENT | | | | | | |
| | HORSESHOE LAKE 6 | 2,111,076 | 11.10 | 234,329 | 11.10% | 234,329 | (0) |
| | HORSESHOE LAKE 7 | 1,116,214 | 3.15 | 35,161 | 3.15% | 35,161 | 0 |
| | HORSESHOE LAKE 8 | 3,830,753 | 2.94 | 112,624 | 12.40% | 474,851 | 362,226 |
| | SEMINOLE 1 | 4,188,322 | 4.89 | 204,809 | 6.02% | 252,281 | 47,472 |
| | SEMINOLE 2 | 21,726 | 7.49 | 1,627 | 0.99% | 216 | (1,411) |
| | SEMINOLE 3 | 300,618 | 2.96 | 8,898 | 4.93% | 14,829 | 5,930 |
| | MUSKOGEE 4 | 10,582,057 | 4.44 | 469,843 | 4.54% | 480,108 | 10,265 |
| | MUSKOGEE 5 | 703,624 | 1.89 | 13,298 | 3.99% | 28,100 | 14,801 |
| | MUSKOGEE 6 | 4,642,616 | 1.75 | 81,246 | 2.77% | 128,713 | 47,467 |
| | SOONER 1 | 9,176,698 | 3.17 | 290,901 | 4.33% | 397,077 | 106,176 |
| | SOONER 2 | 2,423,736 | 2.16 | 52,353 | 3.59% | 87,112 | 34,759 |
| | RIVER VALLEY 1 | 20,631,345 | 0.19 | 39,200 | 3.50% | 722,803 | 683,603 |
| | RIVER VALLEY 2 | 32,329 | | 0 | 4.75% | 1,536 | 1,536 |
| | POWER SUPPLY SERVICES | 2,858,584 | 1.67 | 47,738 | 4.16% | 118,986 | 71,247 |
| | TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT | 62,619,698 | | 1,592,028 | | 2,976,101 | 1,384,072 |
| | **TOTAL STEAM PRODUCTION PLANT** | **3,289,782,854** | | **90,713,068** | | **100,261,931** | **9,548,862** |
| | OTHER PRODUCTION PLANT | | | | | | |
| 340.2 | RIGHTS OF WAY | | | | | | |
| | MUSTANG CTs | 10,815 | 0.00 | 0 | 0.69% | 74 | 74 |
| 341 | STRUCTURES AND IMPROVEMENTS | | | | | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | REDBUD 1 | 34,235,763 | 2.11 | 722,375 | 2.34% | 800,614 | 78,240 |
| | REDBUD 2 | 318,306 | 3.33 | 10,600 | 3.17% | 10,076 | (524) |
| | REDBUD 3 | 265,177 | 3.44 | 9,122 | 3.11% | 8,251 | (871) |
| | REDBUD 4 | 288,878 | 3.32 | 9,591 | 3.06% | 8,831 | (759) |
| | HORSESHOE LAKE 9 AND 10 | 1,201,774 | 3.14 | 37,736 | 2.56% | 30,730 | (7,006) |
| | TINKER | 1,781,246 | 8.86 | 157,818 | 8.86% | 157,818 | 0 |
| | MCCLAIN GAS 1 | 11,750,959 | 2.56 | 300,825 | 5.01% | 588,369 | 287,544 |
| | MCCLAIN GAS 2 | 1,788,683 | 1.59 | 28,440 | 2.30% | 41,105 | 12,665 |
| | MCCLAIN STEAM 1 | 1,070,785 | 1.83 | 19,595 | 2.58% | 27,607 | 8,011 |
| | FRONTIER 1 | 8,395,038 | 2.44 | 204,839 | 1.96% | 164,266 | (40,573) |
| | MUSTANG CTs | 43,721,045 | 2.83 | 1,237,306 | 2.75% | 1,201,260 | (36,046) |
| | TOTAL STRUCTURES AND IMPROVEMENTS | 104,817,655 | | 2,738,246 | | 3,038,927 | 300,681 |
| | | | | 0 | | | |
| 341 | STRUCTURES AND IMPROVEMENTS - WIND | | | 0 | | | |
| | CENTENNIAL | 3,014,587 | 3.22 | 97,070 | 6.36% | 191,715 | 94,645 |
| | OU SPIRIT | 5,228,646 | 3.22 | 168,362 | 4.85% | 253,456 | 85,094 |
| | CROSSROADS | 11,538,638 | 3.48 | 401,545 | 4.51% | 520,285 | 118,740 |
| | TOTAL STRUCTURES AND IMPROVEMENTS - WIND | 19,781,871 | | 666,977 | | 965,456 | 298,479 |
| 341 | STRUCTURES AND IMPROVEMENTS - SOLAR | 4,465,531 | 2.74 | 122,356 | 4.24% | 189,304 | 66,948 |
| 342 | FUEL HOLDERS, PRODUCERS AND ACCESSORIES | | | | | | |
| | REDBUD 1 | 12,117,606 | 1.87 | 226,599 | 2.23% | 270,579 | 43,980 |
| | REDBUD 2 | 690,651 | 1.82 | 12,570 | 2.22% | 15,306 | 2,736 |
| | REDBUD 3 | 691,292 | 1.82 | 12,582 | 2.22% | 15,322 | 2,740 |
| | REDBUD 4 | 719,786 | 1.88 | 13,532 | 2.25% | 16,184 | 2,653 |
| | TINKER | 167,151 | 3.55 | 5,934 | 3.55% | 5,934 | 0 |
| | MCCLAIN GAS 1 | 354,085 | 1.53 | 5,418 | 2.13% | 7,536 | 2,118 |
| | MCCLAIN GAS 2 | 260,457 | 1.63 | 4,245 | 2.22% | 5,780 | 1,534 |
| | FRONTIER 1 | 978,948 | 1.37 | 13,412 | 1.16% | 11,361 | (2,051) |
| | MUSTANG CTs | 7,657,023 | 2.74 | 209,802 | 2.79% | 213,481 | 3,678 |
| | TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES | 23,636,999 | | 504,093 | | 561,482 | 57,389 |
| 343 | PRIME MOVERS | | | | | | |
| | REDBUD 1 | 93,479,687 | 2.92 | 2,729,607 | 2.76% | 2,576,294 | (153,313) |
| | REDBUD 2 | 67,426,482 | 2.65 | 1,786,802 | 3.77% | 2,542,815 | 756,013 |
| | REDBUD 3 | 67,539,780 | 2.44 | 1,647,971 | 2.62% | 1,766,259 | 118,289 |
| | REDBUD 4 | 61,546,829 | 2.57 | 1,581,754 | 2.60% | 1,597,532 | 15,778 |
| | HORSESHOE LAKE 9 AND 10 | 8,902,621 | 4.37 | 389,045 | 3.68% | 327,585 | (61,459) |
| | TINKER | 4,550,058 | 6.94 | 315,774 | 0.00% | 0 | (315,774) |
| | MCCLAIN GAS 1 | 110,863,190 | 2.15 | 2,383,559 | 2.67% | 2,959,658 | 576,099 |
| | MCCLAIN GAS 2 | 105,433,620 | 1.99 | 2,098,129 | 2.51% | 2,644,031 | 545,902 |
| | MCCLAIN STEAM 1 | 52,753,857 | 1.55 | 817,685 | 2.31% | 1,221,238 | 403,553 |
| | FRONTIER 1 | 65,667,528 | 2.35 | 1,543,187 | 2.12% | 1,388,959 | (154,227) |
| | MUSTANG CTs | 263,333,261 | 3.00 | 7,899,998 | 3.04% | 8,002,795 | 102,797 |
| | TOTAL PRIME MOVERS | 901,496,913 | | 23,193,508 | | 25,027,166 | 1,833,657 |
| | LTSA | | | | | | |
| 343.1 | 20-YEAR | | | | | | |
| | REDBUD 1 | 1,490,678 | 7.70 | 114,782 | 1.55% | 23,075 | (91,707) |
| | REDBUD 2 | 1,490,678 | 4.89 | 72,894 | 1.55% | 23,075 | (49,819) |
| | REDBUD 3 | 1,490,678 | 1.85 | 27,578 | 1.55% | 23,075 | (4,502) |
| | REDBUD 4 | 1,490,678 | 3.95 | 58,882 | 1.55% | 23,075 | (35,807) |
| | 20 YR Total | 5,962,712 | | 274,136 | | 92,300 | (181,835) |
| 343.2 | 6-YEAR | | | | | | |
| | REDBUD 1 | 6,096,068 | 20.98 | 1,278,955 | 10.56% | 643,511 | (635,444) |
| | REDBUD 2 | 13,864,899 | 19.96 | 2,767,434 | 10.56% | 1,463,601 | (1,303,833) |
| | REDBUD 3 | 13,998,897 | 18.86 | 2,640,192 | 10.56% | 1,477,746 | (1,162,446) |
| | REDBUD 4 | 5,993,168 | 19.62 | 1,175,860 | 10.56% | 632,648 | (543,211) |
| | MCCLAIN GAS 1 | 15,798,603 | 15.94 | 2,518,297 | 10.56% | 1,667,726 | (850,572) |
| | MCCLAIN GAS 2 | 15,810,675 | 16.14 | 2,551,843 | 10.56% | 1,669,000 | (882,843) |
| | 6 Yr Total | 71,562,310 | | 12,932,581 | | 7,554,232 | (5,378,349) |
| 343.3 | 30-YEAR | | | | | | |
| | MCCLAIN GAS 1 | 349,749 | 2.15 | 7,520 | 1.93% | 6,747 | (773) |
| | MCCLAIN GAS 2 | 343,590 | 1.99 | 6,837 | 1.93% | 6,628 | (209) |
| | Total 30-YR | 693,339 | | 14,357 | | 13,375 | (982) |
| | TOTAL LTSA | 78,218,361 | | 13,221,073 | | 7,659,907 | (5,561,167) |
| 344 | GENERATORS | | | | | | |
| | REDBUD 1 | 717,218 | 2.88 | 20,656 | 2.53% | 18,111 | (2,545) |
| | REDBUD 3 | 23,199 | 2.85 | 661 | 2.69% | 624 | (37) |
| | REDBUD 4 | 23,035 | 2.81 | 647 | 2.69% | 619 | (28) |
| | HORSESHOE LAKE 9 AND 10 | 36,135,688 | 3.79 | 1,369,543 | 2.59% | 935,066 | (434,477) |
| | TINKER | 3,366,088 | 3.67 | 123,535 | 3.67% | 123,535 | 0 |
| | FRONTIER 1 | 8,118,041 | 1.39 | 112,841 | 1.37% | 110,817 | (2,024) |
| | MUSTANG CTs | 31,405,980 | 2.89 | 907,633 | 2.94% | 924,111 | 16,479 |
| | TOTAL GENERATORS | 79,789,249 | | 2,535,516 | | 2,112,883 | (422,632) |
| 344 | GENERATORS - WIND | | | | | | |
| | CENTENNIAL | 185,423,873 | 3.27 | 6,063,361 | 5.62% | 10,415,702 | 4,352,341 |
| | OU SPIRIT | 237,888,863 | 3.72 | 8,849,466 | 5.11% | 12,157,779 | 3,308,313 |
| | CROSSROADS | 349,390,682 | 3.73 | 13,032,272 | 4.75% | 16,596,733 | 3,564,461 |
| | TOTAL GENERATORS - WIND | 772,703,418 | | 27,945,099 | | 39,170,214 | 11,225,115 |
| 344 | GENERATORS - SOLAR | 39,650,005 | 3.21 | 1,272,765 | 4.35% | 1,723,522 | 450,757 |
| | | | | 0 | | 0 | 0 |
| 345 | ACCESSORY ELECTRIC EQUIPMENT | | | 0 | | 0 | 0 |
| | REDBUD 1 | 13,173,539 | 2.10 | 276,644 | 2.34% | 308,434 | 31,790 |
| | REDBUD 2 | 9,557,253 | 1.82 | 173,942 | 2.30% | 219,848 | 45,906 |
| | REDBUD 3 | 9,330,337 | 1.79 | 167,013 | 2.29% | 213,535 | 46,522 |
| | REDBUD 4 | 9,593,118 | 1.79 | 171,717 | 2.30% | 220,250 | 48,533 |
| | HORSESHOE LAKE 9 AND 10 | 4,874,594 | 3.28 | 159,887 | 2.26% | 110,192 | (49,695) |
| | TINKER | 3,078,637 | 1.09 | 33,557 | 1.09% | 33,557 | (0) |
| | MCCLAIN GAS 1 | 7,224,119 | 1.96 | 141,593 | 2.50% | 180,512 | 38,919 |
| | MCCLAIN GAS 2 | 6,049,899 | 1.47 | 88,934 | 2.19% | 132,441 | 43,508 |
| | MCCLAIN STEAM 1 | 3,740,436 | 1.32 | 49,374 | 2.12% | 79,250 | 29,876 |
| | FRONTIER 1 | 7,857,363 | 1.43 | 112,360 | 1.43% | 112,347 | (13) |
| | MUSTANG CTs | 25,263,658 | 2.83 | 714,962 | 2.81% | 709,672 | (5,290) |
| | TOTAL ACCESSORY ELECTRIC EQUIPMENT | 99,742,953 | | 2,089,982 | | 2,320,037 | 230,055 |
| 345 | ACCESSORY ELECTRIC EQUIPMENT - WIND | | | | | | |
| | CENTENNIAL | 2,324,844 | 5.32 | 123,682 | 8.41% | 195,479 | 71,797 |
| | OU SPIRIT | 4,871,019 | 5.92 | 288,364 | 7.48% | 364,120 | 75,755 |
| | CROSSROADS | 45,877,900 | 4.04 | 1,853,467 | 5.07% | 2,326,856 | 473,388 |
| | TOTAL ACCESSORY ELECTRIC EQUIPMENT - WIND | 53,073,763 | | 2,265,513 | | 2,886,454 | 620,941 |
| 345 | ACCESSORY ELECTRIC EQUIPMENT - SOLAR | 9,653,560 | 2.77 | 267,404 | 4.16% | 401,710 | 134,307 |
| 346 | MISCELLANEOUS POWER PLANT EQUIPMENT | | | | | | |
| | REDBUD 1 | 2,774,340 | 3.12 | 86,559 | 3.88% | 107,581 | 21,022 |
| | REDBUD 2 | 18,098 | 2.85 | 516 | 3.73% | 675 | 159 |
| | REDBUD 3 | 13,800 | 3.44 | 475 | 4.24% | 585 | 110 |
| | REDBUD 4 | 20,045 | 3.27 | 655 | 4.10% | 821 | 166 |
| | HORSESHOE LAKE 9 AND 10 | 1,033,095 | 2.93 | 30,270 | 2.87% | 29,663 | (606) |
| | TINKER | 61,581 | 20.01 | 12,322 | 20.01% | 12,322 | 0 |
| | MCCLAIN GAS 1 | 5,975,450 | 2.53 | 151,179 | 3.57% | 213,582 | 62,403 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | FRONTIER 1 | 5,299,221 | 2.10 | 111,284 | 3.04% | 161,098 | 49,815 |
| | MUSTANG CTs | 7,704,785 | 3.02 | 232,685 | 3.51% | 270,231 | 37,547 |
| | TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT | 22,900,415 | | 625,944 | | 796,559 | 170,615 |
| 346 | MISCELLANEOUS POWER PLANT EQUIPMENT - WIND | | | | | | |
| | CENTENNIAL | 885,860 | 4.46 | 39,509 | 7.09% | 62,838 | 23,329 |
| | OU SPIRIT | 658,794 | 4.68 | 30,832 | 7.53% | 49,577 | 18,745 |
| | CROSSROADS | 562,592 | 4.50 | 25,317 | 5.99% | 33,684 | 8,367 |
| | TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT - WIND | 2,107,246 | | 95,658 | | 146,099 | 50,441 |
| | **TOTAL OTHER PRODUCTION PLANT** | **2,212,048,754** | | **77,544,134** | | **86,999,795** | **9,455,661** |
| | TRANSMISSION PLANT | | | | | | |
| 350.2 | LAND RIGHTS | 131,963,405 | 1.40 | 1,847,488 | 1.37% | 1,814,290 | (33,198) |
| 352 | STRUCTURES AND IMPROVEMENTS | 9,042,721 | 1.44 | 130,215 | 1.53% | 138,791 | 8,576 |
| 353 | STATION EQUIPMENT | 954,383,732 | 2.13 | 20,328,373 | 2.12% | 20,269,880 | (58,493) |
| 354 | TOWERS AND FIXTURES | 173,271,523 | 1.58 | 2,737,690 | 1.57% | 2,726,420 | (11,270) |
| 355 | POLES AND FIXTURES | 1,117,698,049 | 2.16 | 24,142,278 | 2.12% | 23,667,775 | (474,503) |
| 356 | OVERHEAD CONDUCTORS AND DEVICES | 693,683,857 | 2.11 | 14,636,729 | 2.01% | 13,942,116 | (694,613) |
| 358 | UNDERGROUND CONDUCTORS AND DEVICES | 110,494 | 2.22 | 2,453 | 0.00% | 0 | (2,453) |
| | **TOTAL TRANSMISSION PLANT** | **3,080,153,781** | | **63,825,227** | | **62,559,272** | **(1,265,955)** |
| | DISTRIBUTION PLANT | | | | | | |
| 360.2 | LAND RIGHTS | 6,459,925 | 1.27 | 82,041 | 1.31% | 84,383 | 2,341 |
| 361 | STRUCTURES AND IMPROVEMENTS | 7,971,930 | 1.47 | 117,187 | 1.51% | 120,585 | 3,397 |
| 362 | STATION EQUIPMENT | 877,615,427 | 2.18 | 19,132,016 | 2.31% | 20,291,014 | 1,158,998 |
| 363 | STORAGE BATTERY | 851,046 | 6.75 | 57,446 | 6.91% | 58,780 | 1,334 |
| 364 | POLES, TOWERS AND FIXTURES | 786,956,009 | 2.47 | 19,437,813 | 2.94% | 23,115,215 | 3,677,401 |
| 365 | OVERHEAD CONDUCTORS AND DEVICES | 1,101,396,821 | 2.36 | 25,992,965 | 2.51% | 27,644,482 | 1,651,517 |
| 366 | UNDERGROUND CONDUIT | 335,409,588 | 1.70 | 5,701,963 | 1.86% | 6,227,440 | 525,477 |
| 367 | UNDERGROUND CONDUCTORS AND DEVICES | 971,654,868 | 2.35 | 22,833,889 | 3.07% | 29,833,686 | 6,999,797 |
| 368 | LINE TRANSFORMERS | 670,460,796 | 3.59 | 24,069,543 | 4.70% | 31,544,550 | 7,475,007 |
| 369 | SERVICES | 266,118,193 | 1.87 | 4,976,410 | 1.74% | 4,623,710 | (352,700) |
| | METERS | | | | | | |
| 370 | METERS - SMART METERS | 184,961,833 | 4.48 | 8,286,290 | 7.89% | 14,596,513 | 6,310,223 |
| 370.1 | METERS - METERING EQUIPMENT | 39,490,060 | 5.59 | 2,207,494 | 2.04% | 807,233 | (1,400,261) |
| | TOTAL METERS | 224,451,893 | | 10,493,784 | | 15,403,746 | 4,909,962 |
| 371 | INSTALLATIONS ON CUSTOMERS' PREMISES | 57,414,311 | 4.04 | 2,319,538 | 4.05% | 2,324,969 | 5,431 |
| 373 | STREET LIGHTING AND SIGNAL SYSTEMS | 316,836,035 | 4.42 | 14,004,153 | 5.35% | 16,957,364 | 2,953,211 |
| | **TOTAL DISTRIBUTION PLANT** | **5,623,596,842** | | **149,218,749** | | **178,229,924** | **29,011,174** |
| | GENERAL PLANT | | | | | | |
| 389.2 | LAND RIGHTS | 178,598 | 2.24 | 4,001 | 2.10% | 3,753 | (248) |
| 390 | STRUCTURES AND IMPROVEMENTS | 228,678,766 | 1.48 | 3,384,446 | 1.94% | 4,441,385 | 1,056,939 |
| | | | | 0 | | 0 | 0 |
| | OFFICE FURNITURE AND EQUIPMENT | | | 0 | | 0 | 0 |
| 391 | OFFICE FURNITURE AND EQUIPMENT | 19,379,183 | 8.14 | 1,577,465 | 10.07% | 1,951,594 | 374,128 |
| 391.1 | COMPUTER EQUIPMENT | 74,525,311 | 21.69 | 16,164,540 | 19.58% | 14,591,706 | (1,572,834) |
| | TOTAL OFFICE AND FURNITURE EQUIPMENT | | | | | | |
| | TRANSPORTATION EQUIPMENT | | | | | | |
| 392.1 | CARS AND TRUCKS | 27,059,844 | 5.04 | 1,363,816 | 6.98% | 1,887,734 | 523,918 |
| 392.5 | HEAVY TRUCKS | 78,137,483 | 5.30 | 4,141,287 | 6.04% | 4,720,062 | 578,775 |
| 392.6 | TRAILERS | 10,015,704 | 3.23 | 323,507 | 3.03% | 303,320 | (20,187) |
| | TOTAL TRANSPORTATION EQUIPMENT | | | | | | |
| 393 | STORES EQUIPMENT | 1,198,089 | 5.48 | 65,655 | 4.87% | 58,387 | (7,268) |
| 394 | TOOLS, SHOP AND GARAGE EQUIPMENT | 28,819,877 | 5.07 | 1,461,168 | 4.24% | 1,222,160 | (239,008) |
| 395 | LABORATORY EQUIPMENT | 11,310,063 | 8.75 | 989,631 | 6.38% | 722,112 | (267,518) |
| 396 | POWER OPERATED EQUIPMENT | 16,256,047 | 3.48 | 565,710 | 4.54% | 737,212 | 171,502 |
| 397 | COMMUNICATION EQUIPMENT | 34,537,031 | 9.99 | 3,450,249 | 10.27% | 3,547,456 | 97,207 |
| 398 | MISCELLANEOUS EQUIPMENT | 12,469,947 | 2.08 | 259,375 | 4.42% | 551,169 | 291,794 |
| | **TOTAL GENERAL PLANT** | **542,565,943** | | **33,750,850** | | **34,738,050** | **987,200** |
| | **TOTAL DEPRECIABLE ELECTRIC PLANT** | **15,085,707,448** | | **444,167,153** | | **501,589,168** | **57,422,015** |

NOTES:

1) ACCOUNTS BELOW WILL HAVE THE FOLLOWING RATES .

| | |
|---|---|
| 303.4 MISCELLANEOUS INTANGIBLE PLANT - SAP S4 SOFTWARE | 6.67% |
| 311-316 NEW UNITS AT HORSESHOE LAKE ARE PROJECTED TO HAVE A RATE OF | 3.00% |
| 358 WHEN PLANT IS ADDED WHERE THE PLANT BALANCE IS GREATER THAN ACCUMULATED DEPRECIATION PROPOSED RATE IS | 2.22% |

**APPENDIX C**

**Comparison of Depreciation Parameters**

**OKLAHOMA GAS AND ELECTRIC COMPANY**

**BREAKDOWN OF LIFE AND NET SALVGAGE PARAMETERS**

| | | CURRENT | | | PROPOSED | | |
|---|---|---|---|---|---|---|---|
| | ACCOUNT | ASL | SURVIVOR CURVE | NET SALVAGE PERCENT | ASL | SURVIVOR CURVE | NET SALVAGE PERCENT |
| | (1) | | | (4) | | | |
| | **INTANGIBLE PLANT** | | | | | | |
| 302.0 | FRANCHISES AND CONSENTS | 25 | SQ | 0% | 25 | SQ | 0% |
| 303.1 | MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 5-YEAR | 5 | SQ | 0% | 5 | SQ | 0% |
| 303.2 | MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 10-YEAR | | | | | | |
| | FULLY DEPRECIATED | | | | | | |
| | AMORTIZED | 10 | SQ | 0% | 10 | SQ | 0% |
| | TOTAL SOFTWARE - 10-YEAR | | | | | | |
| 303.4 | MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - 15-YEAI | 15 | SQ | 0 | 15 | SQ | 0% |
| | **TOTAL INTANGIBLE PLANT** | | | | | | |
| | **STEAM PRODUCTION PLANT** | | | | | | |
| 310.2 | RIGHTS OF WAY | 100 | S4 | 0% | 100 | S4 | 0% |
| 311.0 | STRUCTURES AND IMPROVEMENTS | 100 | R1 | 0% to -4% | 100 | R1 | -5% |
| 312.0 | BOILER PLANT EQUIPMENT | 85 | R1 | 0% to -4% | 85 | R1 | -5% |
| 314.0 | TURBOGENERATOR UNITS | 60 | R1 | 0% to -4% | 60 | R1 | -5% |
| 315.0 | ACCESSORY ELECTRIC EQUIPMENT | 75 | R2.5 | 0% to -4% | 75 | R2.5 | -5% |
| 316.0 | MISCELLANEOUS POWER PLANT EQUIPMENT | 55 | R0.5 | 0% to -5% | 24 | S1 | -5% |
| | **OTHER PRODUCTION PLANT** | | | | | | |
| 340.2 | RIGHTS OF WAY | 75 | R4 | 0 | 75 | S4 | 0% |
| 341.0 | STRUCTURES AND IMPROVEMENTS | 55 | R3 | 0% to -2% | 55 | R3 | -5% |
| 342.0 | FUEL HOLDERS, PRODUCERS AND ACCESSORIES | 55 | R4 | 0% to -2% | 55 | R4 | -5% |
| 343.0 | PRIME MOVERS | 40 | R2.5 | 0% to -2% | 40 | R2.5 | -5% |
| 343.1 | LTSA 6 Yr | 5 | SQ | 0 | 6 | SQ | 0% |
| 343.2 | LTSA 20 Yr | 20 | SQ | 0 | 20 | SQ | 0% |
| | LTSA 30 Yr | 30 | SQ | 0 | 30 | SQ | 0% |
| 344.0 | GENERATORS | 55 | R2 | 0% to -2% | 55 | R2.5 | -5% |
| 345.0 | ACCESSORY ELECTRIC EQUIPMENT | 60 | R2.5 | 0% to -2% | 60 | R3 | -5% |
| 346.0 | MISCELLANEOUS POWER PLANT EQUIPMENT | 45 | R2 | 0% to -2% | 24 | S1 | -5% |
| | **SOLAR** | | | | | | |
| 341.0 | STRUCTURES AND IMPROVEMENTS - SOLAR | 35 | S2 | 0 | 35 | S2 | -2% |
| 344.0 | GENERATORS - SOLAR | 30 | S2.5 | 0 | 30 | S2.5 | 0% |
| 345.0 | ACCESSORY ELECTRIC EQUIPMENT - SOLAR | 35 | S2.5 | 0 | 35 | S2.5 | 0% |
| | **WIND** | | | | | | |
| 341.0 | STRUCTURES AND IMPROVEMENTS - WIND | 45 | S1.5 | -1% to -2% | 45 | S1.5 | -5% |
| 344.0 | GENERATORS - WIND | 40 | S0.5 | -1% to -2% | 40 | S0.5 | -5% |
| 345.0 | ACCESSORY ELECTRIC EQUIPMENT - WIND | 35 | S0 | -1% to -2% | 35 | S0 | -5% |
| 346.0 | MISCELLANEOUS POWER PLANT EQUIPMENT - WIND | 35 | R2 | -1% to -2% | 24 | S1 | -3% |
| | **TRANSMISSION PLANT** | | | | | | |
| 350.2 | LAND RIGHTS | 75 | S4 | 0% | 75 | S4 | 0% |
| 352.0 | STRUCTURES AND IMPROVEMENTS | 70 | S3 | -6% | 70 | S3 | -10% |
| 353.0 | STATION EQUIPMENT | 55 | R1.5 | -15% | 57 | R1.5 | -20% |
| 354.0 | TOWERS AND FIXTURES | 75 | R4 | -20% | 75 | R4 | -20% |
| 355.0 | POLES AND FIXTURES | 69 | R0.5 | -58% | 75 | R1 | -65% |
| 356.0 | OVERHEAD CONDUCTORS AND DEVICES | 70 | R3 | -51% | 75 | R3 | -55% |
| 358.0 | UNDERGROUND CONDUCTORS AND DEVICES | 45 | S2.5 | 0% | 45 | S2.5 | 0% |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **DISTRIBUTION PLANT** | | | | | | |
| 360.2 | LAND RIGHTS | 75 | S4 | 0% | 75 | S4 | 0% |
| 361.0 | STRUCTURES AND IMPROVEMENTS | 70 | R2.5 | -10% | 70 | R2.5 | -10% |
| 362.0 | STATION EQUIPMENT | 61 | R2 | -30% | 61 | R2 | -35% |
| 363.0 | STORAGE BATTERY | 15 | L3 | 0% | 15 | L3 | 0% |
| 364.0 | POLES, TOWERS AND FIXTURES | 60 | R1 | -60% | 55 | R1 | -65% |
| 365.0 | OVERHEAD CONDUCTORS AND DEVICES | 60 | R0.5 | -50% | 60 | R0.5 | -55% |
| 366.0 | UNDERGROUND CONDUIT | 65 | R2.5 | -20% | 65 | R2.5 | -25% |
| 367.0 | UNDERGROUND CONDUCTORS AND DEVICES | 65 | R2.5 | -50% | 55 | R2.5 | -55% |
| 368.0 | LINE TRANSFORMERS | 40 | R0.5 | -60% | 40 | R0.5 | -65% |
| 369.0 | SERVICES | 68 | R4 | -30% | 68 | R4 | -35% |
| 370.0 | METERS - SMART METERS | 20 | R3 | -10% | 15 | R3 | -10% |
| 370.1 | METERS - METERING EQUIPMENT | 15 | L0 | -10% | 30 | L0 | -10% |
| 371.0 | INSTALLATIONS ON CUSTOMERS' PREMISES | 15 | R3 | 0% | 15 | SQ | 0% |
| 373.0 | STREET LIGHTING AND SIGNAL SYSTEMS | 35 | R1 | -50% | 33 | R0.5 | -55% |
| | **GENERAL PLANT** | | | | | | |
| 389.2 | LAND RIGHTS | 55 | R4 | 0% | 55 | R4 | 0% |
| 390.0 | STRUCTURES AND IMPROVEMENTS | 50 | R1 | 9% | 50 | R1 | -5% |
| 391.0 | OFFICE FURNITURE AND EQUIPMENT | 15 | SQ | 0% | 15 | SQ | 0% |
| 391.1 | COMPUTER EQUIPMENT | 5 | SQ | 0% | 5 | SQ | 0% |
| 392.1 | CARS AND TRUCKS | 11 | L3 | 10% | 11 | L3 | 10% |
| 392.5 | HEAVY TRUCKS | 13 | L2.5 | 10% | 13 | L2.5 | 10% |
| 392.6 | TRAILERS | 24 | S1 | 10% | 24 | S1 | 10% |
| 393.0 | STORES EQUIPMENT | 25 | SQ | 0% | 25 | SQ | 0% |
| 394.0 | TOOLS, SHOP AND GARAGE EQUIPMENT | 25 | SQ | 0% | 25 | SQ | 0% |
| 395.0 | LABORATORY EQUIPMENT | 20 | SQ | 0% | 20 | SQ | 0% |
| 396.0 | POWER OPERATED EQUIPMENT | 20 | L2 | 15% | 15 | L0.5 | 15% |
| 397.0 | COMMUNICATION EQUIPMENT | 10 | SQ | 0% | 10 | SQ | 0% |
| 398.0 | MISCELLANEOUS EQUIPMENT | 20 | SQ | 0% | 20 | SQ | 0% |

NOTES:

1) NEW ACCOUNTS WILL BE ESTABLISHED AFTER DECEMBER 31, 2022 WITH THE FOLLOWING RATES .

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| | |
|---|---|
| 303.4 MISCELLANEOUS INTANGIBLE PLANT - SAP S4 SOFTWARE | 6.67% |
| 311-316 NEW UNITS AT HORSESHOE LAKE ARE PROJECTED TO HAVE A RATE OF | 3.00% |
| 358 WHEN PLANT IS ADDED WHERE THE PLANT BALANCE IS GREATER THAN ACCUMULATED DEPRECIATION PROPOSED DEPR RATE IS | 2.22% |

**APPENDIX D**

**Retirement Data for all Generating Units**

**OKLAHOMA GAS & ELECTRIC**
**Proposed Generation Unit Retirement Dates**

| **Steam Production Plants** | **Retirement Year** |
|---|---|
| Horseshoe Lake 6 | 2023 |
| Horseshoe Lake 7 | 2024 |
| Horseshoe Lake 8 | 2027 |
| Seminole 1 | 2030 |
| Seminole 2 | 2032 |
| Seminole 3 | 2034 |
| Muskogee 4 | 2042 |
| Muskogee 5 | 2043 |
| Muskogee 6 | 2049 |
| Sooner 1 | 2044 |
| Sooner 2 | 2045 |
| River Valley 1 | 2048 |
| River Valley 2 | 2048 |
| Horsehoe Lake 11 | 35 Years |
| Horseshoe Lake 12 | 35 Years |

| **Other Production Plants** | |
|---|---|
| Horseshoe Lake 9 & 10 | 2035 |
| Tinker | 2025 |
| Redbud 1 | 2049 |
| Redbud 2 | 2049 |
| Redbud 3 | 2049 |
| Redbud 4 | 2049 |
| McClain Gas 1 | 2046 |
| McClain Gas 2 | 2046 |
| McClain Steam 1 | 2046 |
| Mustang CT's | 2054 |
| Frontier | 2048 |
| OU Spirit Wind | 2034 |
| Centennial Wind | 2031 |
| Crossroads Wind | 2037 |
| Mustang Solar | 2040 |
| Covington Solar | 2043 |
| Choctaw Solar | 2045 |
| Chickasaw Solar | 2045 |
| Branch Solar (AR) | 2046 |

**APPENDIX E**

**Net Salvage Analysis by Account**

**OKLAHOMA GAS AND ELECTRIC**
**RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS**

| FERC Account | Activity Year | Retirements | Salvage | Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % | 20- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 311 | Structures and Improvements | | | | | | | | | | | | | | | | |
| 311 | 1991 | 122,855.00 | - | 59,511.00 | (59,511.00) | -48.44% | | | | | | | | | | | |
| 311 | 1992 | 710,422.00 | - | 127,346.00 | (127,346.00) | -17.93% | -22.42% | | | | | | | | | | |
| 311 | 1993 | 90,536.00 | - | 177,301.00 | (177,301.00) | -195.83% | -38.04% | -39.42% | | | | | | | | | |
| 311 | 1994 | 114,415.00 | - | 51,768.00 | (51,768.00) | -45.25% | -111.77% | -38.94% | -40.06% | | | | | | | | |
| 311 | 1995 | 146,125.00 | 12,704.00 | 172.00 | 12,532.00 | 8.58% | -15.06% | -61.68% | -32.40% | -34.06% | | | | | | | |
| 311 | 1996 | | - | - | - | NA | 8.58% | -15.06% | -61.68% | -32.40% | -34.06% | | | | | | |
| 311 | 1997 | 927,136.00 | - | | - | 0.00% | 0.00% | 1.17% | -3.30% | -16.94% | -17.29% | -19.10% | | | | | |
| 311 | 1998 | 121,334.00 | - | 11,618.11 | (11,618.11) | -9.58% | -1.11% | -1.11% | 0.08% | -3.88% | -16.30% | -16.85% | -18.59% | | | | |
| 311 | 1999 | 8,500.00 | - | 1,926.88 | (1,926.88) | -22.67% | -10.43% | -1.28% | -1.28% | -0.08% | -4.01% | -16.34% | -16.87% | -18.60% | | | |
| 311 | 2000 | 107,870.08 | - | 112,984.95 | (112,984.95) | -104.74% | -98.75% | -53.23% | -10.86% | -10.86% | -8.70% | -11.63% | -22.63% | -21.13% | -22.56% | | |
| 311 | 2001 | 40,873.00 | - | 45,815.22 | (45,815.22) | -112.09% | -106.76% | -102.22% | -61.87% | -14.29% | -14.29% | -11.82% | -14.43% | -24.98% | -22.77% | | |
| 311 | 2002 | 39,476.62 | - | - | - | 0.00% | -57.02% | -84.37% | -81.70% | -54.19% | -13.84% | -13.84% | -11.49% | -14.05% | -24.36% | | |
| 311 | 2003 | 2,895.73 | - | 753,478.07 | (753,478.07) | -26020.32% | -1778.23% | -960.17% | -477.34% | -457.98% | -288.46% | -74.18% | -74.18% | -65.51% | -63.97% | | |
| 311 | 2004 | 450,105.94 | - | 313,257.78 | (313,257.78) | -69.60% | -235.48% | -216.61% | -208.60% | -191.13% | -188.92% | -160.70% | -72.96% | -72.96% | -66.50% | | |
| 311 | 2005 | 848,163.63 | - | 62,268.61 | (62,268.61) | -7.34% | -28.93% | -86.77% | -84.21% | -85.04% | -86.47% | -86.10% | -80.37% | -51.11% | -51.11% | -45.69% | |
| 311 | 2006 | 266,070.55 | - | 243,057.89 | (243,057.89) | -91.35% | -27.40% | -39.54% | -87.55% | -85.40% | -86.06% | -87.21% | -86.90% | -81.92% | -54.91% | -48.74% | |
| 311 | 2007 | 343,634.41 | - | 40,554.20 | (40,554.20) | -11.80% | -46.52% | -23.73% | -34.55% | -73.93% | -72.43% | -73.24% | -74.86% | -74.65% | -71.11% | -51.37% | |
| 311 | 2008 | 561,405.00 | - | 44,698.52 | (44,698.52) | -7.96% | -9.42% | -28.03% | -19.34% | -28.50% | -58.95% | -58.02% | -58.89% | -60.74% | -60.62% | -41.95% | |
| 311 | 2009 | 470,985.37 | - | 205,958.36 | (205,958.36) | -43.73% | -24.28% | -21.16% | -32.54% | -23.95% | -30.94% | -56.51% | -55.76% | -56.52% | -58.19% | -42.06% | |
| 311 | 2010 | 725,456.81 | - | 560,934.16 | (560,934.16) | -77.32% | -64.10% | -46.17% | -40.55% | -46.26% | -35.99% | -40.12% | -60.63% | -59.98% | -60.55% | -48.77% | -45.91% |
| 311 | 2011 | 2,435,150.23 | - | 138,493.98 | (138,493.98) | -5.69% | -22.13% | -24.93% | -22.66% | -21.84% | -25.69% | -22.93% | -26.38% | -38.71% | -38.46% | -34.49% | -34.23% |
| 311 | 2012 | 2,351,806.36 | - | 204,705.36 | (204,705.36) | -8.70% | -7.17% | -16.40% | -18.55% | -17.64% | -17.35% | -20.10% | -18.75% | -21.46% | -30.36% | -31.23% | -29.41% |
| 311 | 2013 | 1,224,168.27 | - | 63,216.68 | (63,216.68) | -5.16% | -7.49% | -6.76% | -14.36% | -16.28% | -15.68% | -15.51% | -17.92% | -16.95% | -19.40% | -28.26% | -25.41% |
| 311 | 2014 | 681,881.00 | - | 252,763.41 | (252,763.41) | -37.07% | -16.58% | -12.23% | -9.85% | -16.45% | -18.08% | -17.40% | -17.18% | -19.36% | -18.33% | -28.84% | -25.89% |
| 311 | 2015 | 1,107,711.55 | - | 293,562.00 | (293,562.00) | -26.50% | -30.53% | -20.23% | -15.18% | -12.21% | -17.75% | -19.11% | -18.46% | -18.23% | -20.14% | -27.90% | -26.34% |
| 311 | 2016 | 482,230.58 | - | 218,681.22 | (218,681.22) | -45.35% | -32.22% | -33.67% | -23.69% | -17.66% | -14.14% | -19.23% | -20.45% | -19.75% | -19.49% | -28.32% | -27.04% |
| 311 | 2017 | 1,423,459.93 | - | 483,430.92 | (483,430.92) | -33.96% | -36.84% | -33.04% | -33.78% | -26.66% | -20.85% | -17.05% | -21.24% | -22.21% | -21.51% | -29.00% | -29.59% |
| 311 | 2018 | 527,725.03 | | 1,310,674.00 | (1,310,674.00) | -248.36% | -91.95% | -82.71% | -65.13% | -60.60% | -48.14% | -36.25% | -28.98% | -32.18% | -32.65% | -31.92% | -37.95% |
| 311 | 2019 | 3,012,396.45 | | 499,120.00 | (499,120.00) | -16.57% | -51.12% | -46.20% | -46.13% | -42.81% | -42.27% | -36.90% | -30.77% | -26.16% | -28.81% | -28.08% | -34.19% |
| 311 | 2020 | 3,029,747.42 | | 1,155,376.08 | (1,155,376.08) | -38.13% | -27.38% | -45.13% | -43.14% | -43.27% | -41.33% | -41.05% | -37.22% | -32.38% | -28.39% | -30.65% | -34.41% |
| 311 | 2021 | 2,486,879.97 | | 2,161,468.99 | (2,161,468.99) | -86.91% | -60.12% | -44.74% | -56.61% | -53.53% | -53.17% | -50.72% | -49.99% | -46.07% | -40.68% | -36.59% | -40.08% |
| 311 | 2022 | 4,982,873.91 | | 2,572,505.36 | (2,572,505.36) | -51.63% | -63.38% | -56.09% | -47.28% | -54.84% | -52.92% | -52.69% | -50.99% | -50.45% | -47.53% | -39.86% | -42.23% |
| 312 | 1991 | 240,206.00 | - | 223,305.00 | (223,305.00) | -92.96% | | | | | | | | | | | |
| 312 | 1992 | 1,987,189.00 | 6,388.00 | 511,877.00 | (505,489.00) | -25.44% | -32.72% | | | | | | | | | | |
| 312 | 1993 | 886,683.00 | 4,160.00 | 213,537.00 | (209,377.00) | -23.61% | -24.87% | -30.13% | | | | | | | | | |
| 312 | 1994 | 530,963.00 | 17,088.00 | 214,630.00 | (197,542.00) | -37.20% | -28.70% | -26.80% | -31.16% | | | | | | | | |
| 312 | 1995 | 1,885,384.00 | 28,937.00 | 24,272.00 | 4,665.00 | 0.25% | -7.98% | -12.18% | -17.16% | -20.45% | | | | | | | |
| 312 | 1996 | 848,365.00 | 348,012.00 | 3,666.00 | 344,346.00 | 40.59% | 12.77% | 4.64% | -1.39% | -9.18% | -12.33% | | | | | | |
| 312 | 1997 | 1,411,397.00 | - | - | - | 0.00% | 15.24% | 8.42% | 3.24% | -1.04% | -7.46% | -10.10% | | | | | |
| 312 | 1998 | 2,906,967.00 | - | 24,796.02 | (24,796.02) | -0.85% | -0.57% | 6.18% | 4.60% | 1.67% | -0.98% | -5.62% | -7.59% | | | | |
| 312 | 1999 | 859,419.00 | - | 25,611.30 | (25,611.30) | -2.98% | -1.34% | -0.97% | 4.88% | 3.77% | 1.20% | -1.16% | -5.42% | -7.24% | | | |
| 312 | 2000 | 2,104,476.31 | 40,000.00 | 614,246.24 | (574,246.24) | -27.29% | -20.24% | -10.64% | -8.58% | -3.45% | -2.75% | -4.49% | -5.97% | -8.85% | -10.33% | | |
| 312 | 2001 | 1,190,403.75 | - | 5,565.60 | (5,565.60) | -0.47% | -17.60% | -14.57% | -8.93% | -7.44% | -3.07% | -2.51% | -4.08% | -5.45% | -8.17% | | |
| 312 | 2002 | 1,121,399.30 | 467,215.04 | 36,196.80 | 431,018.24 | 38.44% | 18.40% | -3.37% | -3.31% | -2.43% | -2.08% | 1.39% | 1.22% | -0.37% | -1.87% | | |
| 312 | 2003 | 5,595,908.44 | 63,378.89 | 474,249.83 | (410,870.94) | -7.34% | 0.30% | 0.18% | -5.59% | -5.38% | -4.43% | -4.02% | -1.66% | -1.46% | -2.49% | | |
| 312 | 2004 | 2,919,931.74 | 37,188.58 | 978,915.35 | (941,726.77) | -32.25% | -15.88% | -9.56% | -8.56% | -11.61% | -11.07% | -9.29% | -8.57% | -6.37% | -5.77% | | |
| 312 | 2005 | 4,145,928.40 | 30,421.01 | 628,267.16 | (597,846.15) | -14.42% | -21.79% | -15.40% | -11.02% | -10.18% | -12.29% | -11.85% | -10.31% | -9.66% | -7.81% | -10.25% | |
| 312 | 2006 | 3,542,799.01 | 153,933.65 | 2,691,402.80 | (2,537,469.15) | -71.62% | -40.78% | -38.43% | -27.70% | -23.42% | -21.94% | -22.49% | -21.71% | -19.22% | -18.17% | -16.44% | |
| 312 | 2007 | 2,114,003.86 | 459,060.00 | 298,101.90 | 160,958.10 | 7.61% | -42.01% | -30.34% | -30.78% | -23.62% | -20.04% | -18.91% | -19.69% | -19.08% | -17.08% | -14.30% | |
| 312 | 2008 | 5,025,842.00 | - | 815,428.98 | (815,428.98) | -16.22% | -9.17% | -29.88% | -25.56% | -26.66% | -22.03% | -19.26% | -18.39% | -19.06% | -18.58% | -14.34% | |
| 312 | 2009 | 3,100,300.70 | - | 948,263.27 | (948,263.27) | -30.59% | -21.70% | -15.65% | -30.04% | -26.43% | -27.24% | -23.03% | -20.53% | -19.70% | -20.22% | -15.32% | |
| 312 | 2010 | 2,562,278.94 | 20,421.04 | 71,779.25 | (51,358.21) | -2.00% | -17.65% | -16.98% | -12.92% | -25.64% | -23.37% | -24.48% | -21.17% | -18.96% | -18.25% | -15.20% | -15.85% |
| 312 | 2011 | 7,549,685.03 | 78,878.00 | 1,965,416.96 | (1,886,538.96) | -24.99% | -19.16% | -21.84% | -20.30% | -17.40% | -25.44% | -23.81% | -24.60% | -21.96% | -20.16% | -17.83% | -16.81% |
| 312 | 2012 | 17,947,737.80 | 115,544.76 | 3,284,056.73 | (3,168,511.97) | -17.65% | -19.83% | -18.20% | -19.43% | -18.99% | -17.52% | -22.10% | -21.41% | -22.05% | -20.54% | -18.18% | -16.78% |
| 312 | 2013 | 16,687,161.93 | - | 3,011,758.62 | (3,011,758.62) | -18.05% | -17.84% | -19.12% | -18.14% | -18.95% | -18.69% | -17.68% | -20.94% | -20.51% | -21.03% | -18.81% | -16.96% |
| 312 | 2014 | 4,961,950.46 | - | 2,092,937.77 | (2,092,937.77) | -42.18% | -23.58% | -20.89% | -21.55% | -20.54% | -21.13% | -20.71% | -19.71% | -22.60% | -22.10% | -20.42% | -18.25% |
| 312 | 2015 | 8,291,420.84 | 55,247.54 | 4,679,766.81 | (4,624,519.27) | -55.77% | -50.68% | -32.50% | -26.93% | -26.67% | -25.58% | -25.83% | -25.10% | -24.09% | -26.43% | -23.63% | -21.90% |
| 312 | 2016 | 6,603,671.70 | 73,318.11 | 4,648,743.39 | (4,575,425.28) | -69.29% | -61.76% | -56.87% | -39.14% | -32.07% | -31.20% | -30.05% | -30.07% | -29.11% | -28.08% | -27.20% | -25.54% |
| 312 | 2017 | 5,484,809.62 | 127,495.38 | 4,228,168.08 | (4,100,672.70) | -74.76% | -71.77% | -65.26% | -60.74% | -43.79% | -35.97% | -34.74% | -33.55% | -33.42% | -32.32% | -30.67% | -28.46% |
| 312 | 2018 | 4,286,747.64 | 50,751.47 | 3,387,346.54 | (3,336,595.07) | -77.84% | -76.11% | -73.36% | -67.45% | -63.22% | -46.94% | -38.76% | -37.31% | -36.10% | -35.88% | -34.16% | -31.21% |
| 312 | 2019 | 9,444,295.00 | 145,327.81 | 6,981,703.73 | (6,836,375.92) | -72.39% | -74.09% | -74.28% | -73.00% | -68.82% | -65.43% | -51.25% | -43.07% | -41.39% | -40.19% | -37.76% | -34.81% |
| 312 | 2020 | 19,117,708.87 | 257,427.29 | 6,859,195.90 | (6,601,768.61) | -34.53% | -47.05% | -51.07% | -54.46% | -56.64% | -56.50% | -55.28% | -46.98% | -41.31% | -40.08% | -38.06% | -34.89% |
| 312 | 2021 | 9,803,367.58 | 516,384.72 | 6,608,255.01 | (6,091,870.29) | -62.14% | -43.89% | -50.91% | -53.61% | -56.02% | -57.62% | -57.38% | -56.27% | -48.74% | -43.30% | -39.02% | -37.09% |
| 312 | 2022 | 11,378,743.00 | 553,869.36 | 13,050,000.24 | (12,496,130.88) | -109.82% | -87.75% | -62.51% | -64.38% | -65.45% | -66.31% | -66.61% | -65.40% | -63.95% | -55.97% | -45.85% | -43.15% |
| 314 | 1991 | 54,039.00 | - | 47,438.00 | (47,438.00) | -87.78% | | | | | | | | | | | |
| 314 | 1992 | 308,381.00 | - | 19,759.00 | (19,759.00) | -6.41% | -18.54% | | | | | | | | | | |
| 314 | 1993 | 1,288,305.00 | - | 307,014.00 | (307,014.00) | -23.83% | -20.47% | -22.67% | | | | | | | | | |
| 314 | 1994 | 584,490.00 | 276,500.00 | 98,295.00 | 178,205.00 | 30.49% | -6.88% | -6.81% | -8.77% | | | | | | | | |
| 314 | 1995 | 770,000.00 | - | - | - | 0.00% | 13.16% | -4.87% | -5.03% | -6.52% | | | | | | | |
| 314 | 1996 | 387,379.00 | 155,267.00 | 1,636.00 | 153,631.00 | 39.66% | 13.27% | 19.05% | 0.82% | 0.15% | -1.25% | | | | | | |
| 314 | 1997 | 1,821,250.00 | - | 291,631.31 | (291,631.31) | -16.01% | -6.25% | -4.63% | 1.13% | -5.50% | -5.55% | -6.41% | | | | | |
| 314 | 1998 | 989,827.00 | - | (18,870.50) | 18,870.50 | 1.91% | -9.70% | -3.72% | -3.00% | 1.30% | -4.24% | -4.35% | -5.08% | | | | |
| 314 | 1999 | 7,836.09 | - | 104,381.25 | (104,381.25) | -1332.06% | -8.57% | -13.38% | -6.97% | -5.62% | -0.99% | -6.02% | -6.04% | -6.75% | | | |
| 314 | 2000 | 2,353,400.00 | - | 680,474.65 | (680,474.65) | -28.91% | -33.24% | -22.86% | -20.45% | -16.26% | -14.28% | -10.50% | -12.59% | -12.37% | -12.84% | | |
| 314 | 2001 | 655,944.91 | 162,687.04 | 181,650.07 | (18,963.03) | -2.89% | -23.24% | -26.64% | -19.59% | -18.47% | -14.85% | -13.21% | -9.84% | -11.87% | -11.69% | | |

**OKLAHOMA GAS AND ELECTRIC**
**RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS**

| FERC Account | Activity Year | Retirements | Salvage | Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % | 20- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 314 | 2002 | 1,822,205.11 | 1,361.72 | 1,199,536.06 | (1,198,174.34) | -65.75% | -49.11% | -39.28% | -41.37% | -34.02% | -29.73% | -26.39% | -24.08% | -20.69% | -21.07% | | |
| 314 | 2003 | 1,079,442.94 | - | - | - | 0.00% | -41.29% | -34.21% | -32.10% | -33.82% | -28.70% | -26.06% | -23.26% | -21.45% | -18.55% | | |
| 314 | 2004 | 4,168,891.57 | 483.21 | 15,306.71 | (14,823.50) | -0.36% | -0.28% | -17.16% | -15.94% | -18.97% | -19.99% | -18.04% | -17.75% | -16.08% | -15.20% | | |
| 314 | 2005 | 18,045,621.10 | - | 32,072.45 | (32,072.45) | -0.18% | -0.21% | -0.20% | -4.96% | -4.90% | -6.91% | -7.28% | -6.97% | -7.50% | -6.92% | -6.88% | |
| 314 | 2006 | 9,701,301.90 | 22,071.00 | - | 22,071.00 | 0.23% | -0.04% | -0.08% | -0.08% | -3.51% | -3.50% | -5.08% | -5.36% | -5.17% | -5.66% | -5.22% | |
| 314 | 2007 | 12,146,913.68 | - | 466,915.48 | (466,915.48) | -3.84% | -2.04% | -1.20% | -1.12% | -1.09% | -3.60% | -3.59% | -4.78% | -4.99% | -4.86% | -4.91% | |
| 314 | 2008 | 1,723,808.00 | (459,059.60) | 911,061.59 | (1,370,121.19) | -79.48% | -13.24% | -7.70% | -4.44% | -4.07% | -3.97% | -6.28% | -6.24% | -7.27% | -7.47% | -6.76% | |
| 314 | 2009 | 4,022,743.21 | - | 116,060.64 | (116,060.64) | -2.89% | -25.86% | -10.92% | -7.00% | -4.30% | -3.97% | -3.89% | -6.03% | -5.99% | -6.96% | -6.87% | |
| 314 | 2010 | 1,922,173.85 | 694,285.77 | 206,351.39 | 487,934.38 | 25.38% | 6.26% | -13.02% | -7.39% | -4.89% | -3.10% | -2.88% | -2.82% | -4.92% | -4.90% | -5.93% | -5.96% |
| 314 | 2011 | 5,329,977.64 | 1,121,843.00 | 666,547.04 | 455,295.96 | 8.54% | 13.01% | 7.34% | -4.18% | -4.02% | -2.83% | -1.93% | -1.81% | -1.78% | -3.72% | -5.03% | -4.78% |
| 314 | 2012 | 4,832,824.66 | 1,828,683.27 | 1,047,498.67 | 781,184.60 | 16.16% | 12.17% | 14.27% | 9.98% | 1.34% | -0.76% | -0.52% | -0.41% | -0.41% | -0.40% | -3.25% | -3.40% |
| 314 | 2013 | 5,696,298.78 | - | 1,160,791.39 | (1,160,791.39) | -20.38% | -3.61% | 0.48% | 3.17% | 2.05% | -3.92% | -3.89% | -3.01% | -2.21% | -2.09% | -4.65% | -4.30% |
| 314 | 2014 | 1,188,804.10 | - | 2,248,067.78 | (2,248,067.78) | -189.10% | -49.51% | -22.42% | -12.74% | -8.88% | -7.83% | -12.83% | -9.87% | -7.76% | -5.65% | -7.44% | -7.35% |
| 314 | 2015 | 6,964,189.50 | - | 1,971,376.11 | (1,971,376.11) | -28.31% | -51.75% | -38.85% | -24.62% | -17.26% | -14.10% | -12.59% | -16.23% | -12.80% | -10.44% | -8.64% | -9.14% |
| 314 | 2016 | 7,884,757.91 | 499.63 | 2,113,491.90 | (2,112,992.27) | -26.80% | -27.51% | -39.48% | -34.48% | -25.26% | -19.62% | -17.06% | -15.55% | -18.34% | -14.93% | -10.34% | -10.85% |
| 314 | 2017 | 2,548,637.39 | - | 1,800,322.34 | (1,800,322.34) | -70.64% | -37.51% | -33.82% | -43.76% | -38.27% | -29.24% | -23.39% | -20.81% | -19.03% | -21.50% | -10.94% | -12.39% |
| 314 | 2018 | 1,001,240.44 | 2,789.10 | 1,017,752.50 | (1,014,963.40) | -101.37% | -79.31% | -43.10% | -37.50% | -46.70% | -40.77% | -31.63% | -25.59% | -22.97% | -21.02% | -12.12% | -13.50% |
| 314 | 2019 | 5,685,910.48 | 786.81 | 4,349,692.51 | (4,348,905.70) | -76.49% | -80.21% | -77.57% | -54.19% | -46.70% | -53.40% | -47.33% | -38.76% | -32.63% | -30.04% | -16.79% | -17.02% |
| 314 | 2020 | 3,734,598.96 | | 3,370,702.78 | (3,370,702.78) | -90.26% | -81.94% | -83.81% | -81.22% | -60.65% | -52.55% | -58.15% | -51.95% | -43.62% | -37.43% | -24.51% | -19.47% |
| 314 | 2021 | 11,016,365.68 | | 3,885,945.43 | (3,885,945.43) | -35.27% | -49.19% | -56.79% | -58.87% | -60.12% | -51.88% | -47.65% | -51.85% | -47.93% | -41.80% | -29.25% | -21.14% |
| 314 | 2022 | 2,786,634.69 | | 3,161,543.22 | (3,161,543.22) | -113.45% | -51.06% | -59.40% | -63.59% | -65.15% | -65.67% | -56.83% | -52.06% | -55.86% | -51.69% | -37.44% | -22.72% |
| 315 | 1991 | 65,127.00 | - | - | - | 0.00% | | | | | | | | | | | |
| 315 | 1992 | 371,496.00 | 316,587.00 | - | 316,587.00 | 85.22% | 72.51% | | | | | | | | | | |
| 315 | 1993 | 123,880.00 | - | - | - | 0.00% | 63.91% | 56.48% | | | | | | | | | |
| 315 | 1994 | 6,500.00 | - | - | - | 0.00% | 0.00% | 63.08% | 55.84% | | | | | | | | |
| 315 | 1995 | 157,746.00 | - | - | - | 0.00% | 0.00% | 0.00% | 48.00% | 43.68% | | | | | | | |
| 315 | 1996 | 49,337.00 | 21,416.00 | 225.00 | 21,191.00 | 42.95% | 10.23% | 9.92% | 6.28% | 47.64% | 43.64% | | | | | | |
| 315 | 1997 | | | | - | NA | 42.95% | 10.23% | 9.92% | 6.28% | 47.64% | 43.64% | | | | | |
| 315 | 1998 | | | | - | NA | NA | 42.95% | 10.23% | 9.92% | 6.28% | 47.64% | 43.64% | | | | |
| 315 | 1999 | | | | - | NA | NA | NA | 42.95% | 10.23% | 9.92% | 6.28% | 47.64% | 43.64% | | | |
| 315 | 2000 | 136,981.31 | - | 112,787.19 | (112,787.19) | -82.34% | -82.34% | -82.34% | -82.34% | -49.16% | -26.62% | -26.13% | -19.31% | 26.60% | 24.70% | | |
| 315 | 2001 | 15,826.00 | - | 2,721.31 | (2,721.31) | -17.20% | -75.59% | -75.59% | -75.59% | -75.59% | -46.66% | -26.21% | -25.74% | -19.24% | 25.79% | | |
| 315 | 2002 | 72,899.33 | - | 569.00 | (569.00) | -0.78% | -3.71% | -51.43% | -51.43% | -51.43% | -51.43% | -34.50% | -21.92% | -21.60% | -16.85% | | |
| 315 | 2003 | 298,366.86 | - | - | - | 0.00% | -0.15% | -0.85% | -22.15% | -22.15% | -22.15% | -22.15% | -16.55% | -12.98% | -12.86% | | |
| 315 | 2004 | 573,700.00 | - | - | - | 0.00% | 0.00% | -0.06% | -0.34% | -10.57% | -10.57% | -10.57% | -10.57% | -8.27% | -7.27% | | |
| 315 | 2005 | 2,337,108.19 | - | - | - | 0.00% | 0.00% | 0.00% | -0.02% | -0.10% | -3.38% | -3.38% | -3.38% | -2.72% | 5.27% | | |
| 315 | 2006 | - | - | 454.50 | (454.50) | NA | -0.02% | -0.02% | -0.01% | -0.03% | -0.11% | -3.39% | -3.39% | -3.39% | -3.39% | 5.34% | |
| 315 | 2007 | 154,572.00 | - | 15,549.12 | (15,549.12) | -10.06% | -10.35% | -0.64% | -0.52% | -0.48% | -0.48% | -0.56% | -3.68% | -3.68% | -3.68% | -2.82% | |
| 315 | 2008 | 212,300.00 | - | - | - | 0.00% | -4.24% | -4.36% | -0.59% | -0.49% | -0.45% | -0.45% | -0.53% | -3.47% | -3.47% | -2.76% | |
| 315 | 2009 | 15,399.64 | - | 1,746.00 | (1,746.00) | -11.34% | -0.77% | -4.52% | -4.64% | -0.65% | -0.54% | -0.49% | -0.50% | -0.57% | -3.51% | -2.80% | |
| 315 | 2010 | 383,204.99 | - | 660.00 | (660.00) | -0.17% | -0.60% | -0.39% | -2.35% | -2.40% | -0.59% | -0.50% | -0.46% | -0.47% | -0.53% | -2.67% | 4.09% |
| 315 | 2011 | 555,903.32 | - | 73,863.45 | (73,863.45) | -13.29% | -7.94% | -7.99% | -6.54% | -6.95% | -6.98% | -2.52% | -2.18% | -2.04% | -2.02% | -4.38% | 2.37% |
| 315 | 2012 | 486,609.90 | 25,303.54 | 120,559.30 | (95,255.76) | -19.58% | -16.22% | -11.91% | -11.90% | -10.37% | -10.35% | -10.37% | -4.52% | -3.97% | -3.74% | -5.79% | -5.06% |
| 315 | 2013 | 1,665,963.17 | - | 138,284.40 | (138,284.40) | -8.30% | -10.85% | -11.35% | -9.96% | -9.97% | -9.33% | -9.37% | -9.38% | -5.61% | -5.10% | -6.40% | -5.91% |
| 315 | 2014 | 63,566.34 | - | 44,940.56 | (44,940.56) | -70.70% | -10.59% | -12.57% | -12.71% | -11.19% | -11.19% | -10.49% | -10.47% | -10.48% | -6.31% | -6.98% | -6.49% |
| 315 | 2015 | 930,610.12 | - | 567,764.38 | (567,764.38) | -61.01% | -61.63% | -28.23% | -26.89% | -24.85% | -22.54% | -22.49% | -21.39% | -20.99% | -21.00% | -12.13% | -12.99% |
| 315 | 2016 | 596,510.75 | - | 75,218.83 | (75,218.83) | -12.61% | -42.10% | -43.25% | -25.37% | -24.62% | -23.15% | -21.27% | -21.24% | -20.32% | -20.01% | -12.15% | -13.29% |
| 315 | 2017 | 400,259.57 | - | 32,009.51 | (32,009.51) | -8.00% | -10.76% | -35.02% | -36.16% | -23.47% | -23.01% | -21.86% | -20.23% | -20.20% | -19.39% | -12.06% | -13.05% |
| 315 | 2018 | 440,318.26 | 402.54 | 1,196,928.12 | (1,196,525.58) | -271.74% | -146.15% | -90.72% | -79.04% | -78.83% | -50.15% | -46.90% | -43.27% | -40.28% | -40.20% | -25.43% | -25.25% |
| 315 | 2019 | 611,292.58 | 113.56 | 139,976.22 | (139,862.66) | -22.88% | -127.08% | -94.25% | -70.48% | -67.52% | -67.59% | -46.61% | -44.08% | -41.10% | -38.54% | -26.91% | -25.10% |
| 315 | 2020 | 427,347.02 | | 270,570.49 | (270,570.49) | -63.31% | -39.52% | -108.65% | -87.22% | -69.24% | -66.99% | -67.06% | -48.00% | -45.54% | -42.64% | -38.20% | -25.93% |
| 315 | 2021 | 551,376.05 | | 571,447.74 | (571,447.74) | -103.64% | -86.03% | -61.75% | -107.29% | -90.94% | -75.51% | -72.10% | -72.08% | -53.39% | -50.73% | -43.01% | -29.92% |
| 315 | 2022 | 286,593.98 | | 884,898.87 | (884,898.87) | -308.76% | -173.79% | -136.48% | -99.48% | -132.21% | -113.92% | -95.68% | -88.08% | -87.82% | -65.64% | -53.66% | -37.39% |
| 316 | 1991 | 40,750.00 | - | - | - | 0.00% | | | | | | | | | | | |
| 316 | 1992 | 6,846,622.00 | 3,031,791.00 | 3,060.00 | 3,028,731.00 | 44.24% | 43.98% | | | | | | | | | | |
| 316 | 1993 | 104,934.00 | 369,260.00 | - | 369,260.00 | 351.90% | 48.88% | 48.60% | | | | | | | | | |
| 316 | 1994 | 72,336.00 | - | - | - | 0.00% | 208.30% | 48.38% | 48.10% | | | | | | | | |
| 316 | 1995 | 159,336.00 | 5,588.00 | - | 5,588.00 | 3.51% | 2.41% | 111.36% | 47.38% | 47.12% | | | | | | | |
| 316 | 1996 | 30,198.00 | 10,708.00 | 113.00 | 10,595.00 | 35.09% | 8.54% | 6.18% | 105.08% | 47.33% | 47.06% | | | | | | |
| 316 | 1997 | 39,946.00 | - | - | - | 0.00% | 15.10% | 7.05% | 5.36% | 94.76% | 47.07% | 46.81% | | | | | |
| 316 | 1998 | 149,568.08 | - | - | - | 0.00% | 0.00% | 4.82% | 4.27% | 3.59% | 69.28% | 46.12% | 45.87% | | | | |
| 316 | 1999 | 104,511.33 | - | - | - | 0.00% | 0.00% | 0.00% | 3.27% | 3.35% | 2.91% | 58.33% | 45.48% | 45.23% | | | |
| 316 | 2000 | 152,077.98 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 2.22% | 2.55% | 2.29% | 47.42% | 44.57% | 44.34% | | |
| 316 | 2001 | 186,223.92 | - | 7,481.40 | (7,481.40) | -4.02% | -2.21% | -1.69% | -1.26% | -1.18% | 0.47% | 1.06% | 0.97% | 37.83% | 43.42% | | |
| 316 | 2002 | 215,481.75 | - | (22.99) | 22.99 | 0.01% | -1.86% | -1.35% | -1.13% | -0.92% | -0.88% | 0.36% | 0.84% | 0.79% | 31.12% | | |
| 316 | 2003 | 289,713.52 | - | - | - | 0.00% | 0.00% | -1.08% | -0.88% | -0.79% | -0.68% | -0.66% | 0.27% | 0.66% | 0.62% | | |
| 316 | 2004 | 94,421.15 | - | 29,083.47 | (29,083.47) | -30.80% | -7.57% | -4.85% | -4.65% | -3.90% | -3.51% | -3.07% | -2.97% | -2.06% | -1.43% | | |
| 316 | 2005 | 115,192.89 | - | 2,845.50 | (2,845.50) | -2.47% | -15.23% | -6.39% | -4.46% | -4.37% | -3.74% | -3.40% | -3.01% | -2.92% | -2.09% | 39.24% | |
| 316 | 2006 | 212,625.23 | 1,308.42 | 445.92 | 862.50 | 0.41% | -0.60% | -7.36% | -4.36% | -3.35% | -3.46% | -3.04% | -2.81% | -2.53% | -2.47% | 38.48% | |
| 316 | 2007 | 179,467.60 | - | 118,872.76 | (118,872.76) | -66.24% | -30.10% | -23.82% | -24.92% | -16.82% | -13.54% | -12.17% | -10.89% | -10.16% | -9.26% | 10.83% | |
| 316 | 2008 | 114,407.00 | - | 111.90 | (111.90) | -0.10% | -40.49% | -23.32% | -19.46% | -20.95% | -14.92% | -12.28% | -11.19% | -10.10% | -9.47% | -6.68% | |
| 316 | 2009 | 480,864.96 | - | - | - | 0.00% | -0.02% | -15.36% | -11.96% | -10.97% | -12.54% | -10.09% | -8.81% | -8.34% | -7.72% | -5.60% | |
| 316 | 2010 | 5,712,838.75 | - | 13,982.71 | (13,982.71) | -0.24% | -0.23% | -0.22% | -2.05% | -1.97% | -1.98% | -2.37% | -2.28% | -2.21% | -2.26% | -1.99% | 21.19% |
| 316 | 2011 | 181,250.34 | 8,616.00 | 681.13 | 7,934.87 | 4.38% | -0.10% | -0.09% | -0.09% | -1.87% | -1.80% | -1.82% | -2.20% | -2.11% | -2.05% | -1.99% | 21.05% |
| 316 | 2012 | 165,957.55 | - | 9,689.04 | (9,689.04) | -5.84% | -0.51% | -0.26% | -0.24% | -0.24% | -1.97% | -1.90% | -1.91% | -2.28% | -2.20% | -2.07% | 2.42% |
| 316 | 2013 | 186,525.21 | - | 583.37 | (583.37) | -0.31% | -2.91% | -0.44% | -0.26% | -0.24% | -0.24% | -1.93% | -1.86% | -1.87% | -2.24% | -2.07% | -1.78% |
| 316 | 2014 | 89,558.00 | - | 23,420.20 | (23,420.20) | -26.15% | -8.69% | -7.62% | -4.13% | -0.63% | -0.58% | -0.57% | -2.23% | -2.16% | -2.16% | -2.35% | -2.04% |
| 316 | 2015 | 274,349.83 | - | 62,624.85 | (62,624.85) | -22.83% | -23.64% | -15.74% | -13.44% | -9.85% | -1.55% | -1.44% | -1.42% | -3.00% | -2.90% | -3.06% | -2.78% |

**OKLAHOMA GAS AND ELECTRIC**
**RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS**

| FERC Account | Activity Year | Retirements | Salvage | Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % | 20- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 316 | 2016 | 109,410.53 | - | 8,772.60 | (8,772.60) | -8.02% | -18.60% | -20.03% | -14.46% | -12.73% | -9.65% | -1.65% | -1.54% | -1.52% | -3.07% | -3.10% | -2.97% |
| 316 | 2017 | 206,149.36 | - | 21,122.12 | (21,122.12) | -10.25% | -9.47% | -15.68% | -17.06% | -13.46% | -12.23% | -9.75% | -1.91% | -1.79% | -1.76% | -3.36% | -3.14% |
| 316 | 2018 | 826,477.64 | | 7,674.62 | (7,674.62) | -0.93% | -2.79% | -3.29% | -7.07% | -8.21% | -7.34% | -7.20% | -6.18% | -1.81% | -1.70% | -3.24% | -3.01% |
| 316 | 2019 | 908,912.66 | | 17,436.38 | (17,436.38) | -1.92% | -1.45% | -2.38% | -2.68% | -5.06% | -5.84% | -5.44% | -5.47% | -4.86% | -1.82% | -2.85% | -2.94% |
| 316 | 2020 | 2,165,664.59 | | 205,432.32 | (205,432.32) | -9.49% | -7.25% | -5.91% | -6.13% | -6.18% | -7.19% | -7.56% | -7.28% | -7.23% | -6.82% | -4.07% | -4.09% |
| 316 | 2021 | 378,765.27 | | 69,217.46 | (69,217.46) | -18.27% | -10.79% | -8.46% | -7.00% | -7.15% | -7.17% | -8.06% | -8.38% | -8.09% | -8.02% | -4.60% | -4.51% |
| 316 | 2022 | 743,032.29 | | 28,164.66 | (28,164.66) | -3.79% | -8.68% | -9.21% | -7.63% | -6.53% | -6.68% | -6.70% | -7.49% | -7.78% | -7.55% | -3.67% | -4.54% |
| 341 | 1991 | | | | - | NA | | | | | | | | | | | |
| 341 | 1992 | | | | - | NA | NA | | | | | | | | | | |
| 341 | 1993 | | | | - | NA | NA | NA | | | | | | | | | |
| 341 | 1994 | | | | - | NA | NA | NA | NA | | | | | | | | |
| 341 | 1995 | | | | - | NA | NA | NA | NA | NA | | | | | | | |
| 341 | 1996 | | | | - | NA | NA | NA | NA | NA | NA | | | | | | |
| 341 | 1997 | 11,478.00 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | | | | |
| 341 | 1998 | | | | - | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | | | |
| 341 | 1999 | | | | - | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | | |
| 341 | 2000 | | | | - | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 341 | 2001 | | | | - | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 341 | 2002 | 10,037.85 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 341 | 2003 | | | | - | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 341 | 2004 | | | | - | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 341 | 2005 | | | | - | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 341 | 2006 | | | | - | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 341 | 2007 | | | | - | NA | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 341 | 2008 | | | | - | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 341 | 2009 | | | | - | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | |
| 341 | 2010 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% |
| 341 | 2011 | 26,255.25 | - | 46,509.13 | (46,509.13) | -177.14% | -177.14% | -177.14% | -177.14% | -177.14% | -177.14% | -177.14% | -177.14% | -177.14% | -128.15% | -97.36% | -97.36% |
| 341 | 2012 | 25,739.67 | - | 12,123.93 | (12,123.93) | -47.10% | -112.77% | -112.77% | -112.77% | -112.77% | -112.77% | -112.77% | -112.77% | -112.77% | -112.77% | -94.52% | -79.76% |
| 341 | 2013 | 18,969.98 | - | 3,760.07 | (3,760.07) | -19.82% | -35.53% | -87.92% | -87.92% | -87.92% | -87.92% | -87.92% | -87.92% | -87.92% | -87.92% | -77.03% | -67.47% |
| 341 | 2014 | 4,139.99 | - | 12,809.07 | (12,809.07) | -309.40% | -71.70% | -58.74% | -100.13% | -100.13% | -100.13% | -100.13% | -100.13% | -100.13% | -100.13% | -88.32% | -77.83% |
| 341 | 2015 | 32,332.10 | - | - | - | 0.00% | -35.12% | -29.89% | -35.34% | -70.00% | -70.00% | -70.00% | -70.00% | -70.00% | -70.00% | -64.02% | -58.32% |
| 341 | 2016 | 433,413.10 | - | 4,611.00 | (4,611.00) | -1.06% | -0.99% | -3.71% | -4.33% | -6.47% | -14.76% | -14.76% | -14.76% | -14.76% | -14.76% | -14.49% | -14.19% |
| 341 | 2017 | 126,256.83 | - | 22,141.82 | (22,141.82) | -17.54% | -4.78% | -4.52% | -6.64% | -7.04% | -8.65% | -15.28% | -15.28% | -15.28% | -15.28% | -15.28% | -15.06% |
| 341 | 2018 | 91,786.69 | | 184,152.05 | (184,152.05) | -200.63% | -94.61% | -32.37% | -30.84% | -32.52% | -32.18% | -32.70% | -37.70% | -37.70% | -37.70% | -37.70% | -37.21% |
| 341 | 2019 | 69,634.77 | | 11,408.00 | (11,408.00) | -16.38% | -121.15% | -75.68% | -30.83% | -29.51% | -31.04% | -30.76% | -31.29% | -35.91% | -35.91% | -35.91% | -35.48% |
| 341 | 2020 | 399,067.97 | | 155,268.07 | (155,268.07) | -38.91% | -35.56% | -62.59% | -54.31% | -33.71% | -32.76% | -33.75% | -33.53% | -33.82% | -36.88% | -36.88% | -36.58% |
| 341 | 2021 | 250,794.67 | | 216,909.09 | (216,909.09) | -86.49% | -57.27% | -53.31% | -69.98% | -62.92% | -43.36% | -42.36% | -43.15% | -42.84% | -42.91% | -45.30% | -44.99% |
| 341 | 2022 | 328,884.83 | | 140,165.16 | (140,165.16) | -42.62% | -61.60% | -52.35% | -49.96% | -62.09% | -57.65% | -43.22% | -42.41% | -43.05% | -42.80% | -44.81% | -44.81% |
| 341 Wind | 2014 | 11,268.10 | - | - | - | 0.00% | | | | | | | | | | | |
| 341 Wind | 2015 | | | | - | NA | 0.00% | | | | | | | | | | |
| 341 Wind | 2016 | 7,142.55 | - | - | - | 0.00% | 0.00% | 0.00% | | | | | | | | | |
| 341 Wind | 2017 | 16,914.42 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | | | |
| 341 Wind | 2018 | 5,518.24 | | 148,021.19 | (148,021.19) | -2682.40% | -659.85% | -500.49% | -500.49% | -362.41% | | | | | | | |
| 341 Wind | 2019 | 28,604.74 | | | - | 0.00% | -433.79% | -290.02% | -254.42% | -254.42% | -213.14% | | | | | | |
| 341 Wind | 2020 | 188,967.72 | | 112.29 | (112.29) | -0.06% | -0.05% | -66.40% | -61.72% | -59.94% | -59.94% | -57.32% | | | | | |
| 341 Wind | 2021 | 7,569.12 | | 1,597.57 | (1,597.57) | -21.11% | -0.87% | -0.76% | -64.91% | -60.48% | -58.78% | -58.78% | -56.29% | | | | |
| 341 Wind | 2022 | 41,701.39 | | 3,412.69 | (3,412.69) | -8.18% | -10.17% | -2.15% | -1.92% | -56.23% | -52.94% | -51.66% | -51.66% | -49.77% | | | |
| 341 Solar | 2021 | 15,077.05 | | 393.99 | (393.99) | -2.61% | | | | | | | | | | | |
| 341 Solar | 2022 | | | 154.95 | (154.95) | NA | -3.64% | | | | | | | | | | |
| 342 | 1991 | | | | - | NA | | | | | | | | | | | |
| 342 | 1992 | | | | - | NA | NA | | | | | | | | | | |
| 342 | 1993 | | | | - | NA | NA | NA | | | | | | | | | |
| 342 | 1994 | | | | - | NA | NA | NA | NA | | | | | | | | |
| 342 | 1995 | | | | - | NA | NA | NA | NA | NA | | | | | | | |
| 342 | 1996 | 6,000.00 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | | | | | |
| 342 | 1997 | | | | - | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | | | | |
| 342 | 1998 | | | | - | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | | | |
| 342 | 1999 | | | | - | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | | |
| 342 | 2000 | | | | - | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 342 | 2001 | 4,000.00 | - | 2,601.61 | (2,601.61) | -65.04% | -65.04% | -65.04% | -65.04% | -65.04% | -26.02% | -26.02% | -26.02% | -26.02% | -26.02% | | |
| 342 | 2002 | - | - | 33.92 | (33.92) | NA | -65.89% | -65.89% | -65.89% | -65.89% | -65.89% | -26.36% | -26.36% | -26.36% | -26.36% | | |
| 342 | 2003 | 25,000.00 | - | - | - | 0.00% | -0.14% | -9.09% | -9.09% | -9.09% | -9.09% | -9.09% | -7.53% | -7.53% | -7.53% | | |
| 342 | 2004 | | | | - | NA | 0.00% | -0.14% | -9.09% | -9.09% | -9.09% | -9.09% | -9.09% | -7.53% | -7.53% | | |
| 342 | 2005 | | | | - | NA | NA | 0.00% | -0.14% | -9.09% | -9.09% | -9.09% | -9.09% | -9.09% | -7.53% | -7.53% | |
| 342 | 2006 | | | | - | NA | NA | NA | 0.00% | -0.14% | -9.09% | -9.09% | -9.09% | -9.09% | -9.09% | -7.53% | |
| 342 | 2007 | | | | - | NA | NA | NA | NA | 0.00% | -0.14% | -9.09% | -9.09% | -9.09% | -9.09% | -7.53% | |
| 342 | 2008 | | | | - | NA | NA | NA | NA | NA | 0.00% | -0.14% | -9.09% | -9.09% | -9.09% | -7.53% | |
| 342 | 2009 | | | | - | NA | NA | NA | NA | NA | NA | 0.00% | -0.14% | -9.09% | -9.09% | -7.53% | |
| 342 | 2010 | | | | - | NA | NA | NA | NA | NA | NA | NA | 0.00% | -0.14% | -9.09% | -7.53% | -7.53% |
| 342 | 2011 | 4,917.00 | - | 3,097.23 | (3,097.23) | -62.99% | -62.99% | -62.99% | -62.99% | -62.99% | -62.99% | -62.99% | -62.99% | -10.35% | -10.47% | -16.90% | -14.36% |
| 342 | 2012 | | | | - | NA | -62.99% | -62.99% | -62.99% | -62.99% | -62.99% | -62.99% | -62.99% | -62.99% | -10.35% | -16.90% | -14.36% |
| 342 | 2013 | - | - | 6.68 | (6.68) | NA | NA | -63.13% | -63.13% | -63.13% | -63.13% | -63.13% | -63.13% | -63.13% | -63.13% | -16.92% | -14.38% |

**OKLAHOMA GAS AND ELECTRIC**
**RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS**

| FERC Account | Activity Year | Retirements | Salvage | Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % | 20- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 342 | 2014 | - | - | 726.10 | (726.10) | NA | NA | NA | -77.89% | -77.89% | -77.89% | -77.89% | -77.89% | -77.89% | -77.89% | -19.06% | -16.20% |
| 342 | 2015 | 9,317.84 | - | 8,093.17 | (8,093.17) | -86.86% | -94.65% | -94.72% | -94.72% | -83.76% | -83.76% | -83.76% | -83.76% | -83.76% | -83.76% | -33.67% | -29.57% |
| 342 | 2016 | | | | - | NA | -86.86% | -94.65% | -94.72% | -94.72% | -83.76% | -83.76% | -83.76% | -83.76% | -83.76% | -30.48% | -33.67% |
| 342 | 2017 | - | - | 517.17 | (517.17) | NA | NA | -92.41% | -100.20% | -100.27% | -100.27% | -87.39% | -87.39% | -87.39% | -87.39% | -31.71% | -34.87% |
| 342 | 2018 | - | 317.32 | 6,518.00 | (6,200.68) | NA | NA | NA | -158.95% | -166.75% | -166.82% | -166.82% | -130.95% | -130.95% | -130.95% | -130.95% | -49.21% |
| 342 | 2019 | 10,599.75 | | 3,965.48 | (3,965.48) | -37.41% | -95.91% | -100.79% | -100.79% | -94.27% | -97.92% | -97.95% | -97.95% | -91.03% | -91.03% | -91.03% | -46.89% |
| 342 | 2020 | 6,061.83 | | 930.08 | (930.08) | -15.34% | -29.38% | -66.60% | -69.70% | -69.70% | -75.85% | -78.65% | -78.68% | -78.68% | -76.18% | -76.18% | -43.70% |
| 342 | 2021 | 15,462.97 | | | - | 0.00% | -4.32% | -15.24% | -34.54% | -36.15% | -36.15% | -47.55% | -49.30% | -49.32% | -49.32% | -50.77% | -33.03% |
| 342 | 2022 | 18,375.43 | | 47,472.65 | (47,472.65) | -258.35% | -140.29% | -121.31% | -103.70% | -115.98% | -117.00% | -117.00% | -112.31% | -113.52% | -113.53% | -109.69% | -79.13% |
| 342 Wind | 2018 | | | 524.19 | (524.19) | NA | | | | | | | | | | | |
| 342 Wind | 2019 | | | | - | NA | NA | | | | | | | | | | |
| 342 Wind | 2020 | | | | - | NA | NA | NA | | | | | | | | | |
| 342 Wind | 2021 | | | | - | NA | NA | NA | NA | | | | | | | | |
| 342 Wind | 2022 | | | | - | NA | NA | NA | NA | NA | | | | | | | |
| 343 | 2004 | 47,894.00 | - | 120,756.78 | (120,756.78) | -252.13% | | | | | | | | | | | |
| 343 | 2005 | 17,400.00 | - | - | - | 0.00% | -184.94% | | | | | | | | | | |
| 343 | 2006 | 162,800.00 | - | 11,771.58 | (11,771.58) | -7.23% | -6.53% | -58.10% | | | | | | | | | |
| 343 | 2007 | | | | - | NA | -7.23% | -6.53% | -58.10% | | | | | | | | |
| 343 | 2008 | | | | - | NA | NA | -7.23% | -6.53% | -58.10% | | | | | | | |
| 343 | 2009 | 342,512.62 | - | 36,265.33 | (36,265.33) | -10.59% | -10.59% | -10.59% | -9.51% | -9.19% | -29.58% | | | | | | |
| 343 | 2010 | 3,630,822.36 | 8,619.24 | 258,670.27 | (250,051.03) | -6.89% | -7.21% | -7.21% | -7.21% | -7.21% | -7.18% | -9.97% | | | | | |
| 343 | 2011 | 601,558.78 | - | 163,361.97 | (163,361.97) | -27.16% | -9.77% | -9.83% | -9.83% | -9.83% | -9.74% | -9.70% | -12.12% | | | | |
| 343 | 2012 | 1,253,417.17 | - | 126,915.67 | (126,915.67) | -10.13% | -15.65% | -9.85% | -9.89% | -9.89% | -9.89% | -9.82% | -9.79% | -11.71% | | | |
| 343 | 2013 | 869,176.06 | - | 277,620.53 | (277,620.53) | -31.94% | -19.06% | -20.85% | -12.87% | -12.75% | -12.75% | -12.75% | -12.62% | -12.59% | -14.25% | | |
| 343 | 2014 | 4,216,365.50 | - | 976,950.88 | (976,950.88) | -23.17% | -24.67% | -21.79% | -22.26% | -16.98% | -16.78% | -16.78% | -16.78% | -16.64% | -16.61% | | |
| 343 | 2015 | 1,632,319.73 | - | - | - | 0.00% | -16.70% | -18.68% | -17.33% | -18.02% | -14.71% | -14.60% | -14.60% | -14.60% | -14.50% | | |
| 343 | 2016 | 1,741,947.15 | 1,462.04 | 130,871.47 | (129,409.43) | -7.43% | -3.84% | -14.58% | -16.36% | -15.56% | -16.23% | -13.80% | -13.72% | -13.72% | -13.72% | | |
| 343 | 2017 | 1,017,897.56 | 6,708.43 | 414,244.34 | (407,535.91) | -40.04% | -19.46% | -12.23% | -17.59% | -18.90% | -17.88% | -18.37% | -15.58% | -15.47% | -15.47% | | |
| 343 | 2018 | 9,174,594.47 | 21,141.59 | 774,997.45 | (753,855.86) | -8.22% | -11.39% | -10.82% | -9.51% | -12.75% | -13.65% | -13.42% | -13.83% | -12.78% | -12.75% | -13.17% | |
| 343 | 2019 | 990,420.44 | 2,154.38 | 457,107.00 | (454,952.62) | -45.94% | -11.89% | -14.45% | -13.51% | -11.99% | -14.50% | -15.27% | -14.97% | -15.31% | -14.09% | -13.99% | |
| 343 | 2020 | 1,676,311.12 | 1,600.09 | 1,947,839.00 | (1,946,238.91) | -116.10% | -90.04% | -26.64% | -27.70% | -25.29% | -22.74% | -22.83% | -23.20% | -22.48% | -22.60% | -20.27% | |
| 343 | 2021 | 6,044,632.39 | 37,295.43 | 2,018,124.48 | (1,980,829.05) | -32.77% | -50.86% | -50.30% | -28.71% | -29.32% | -27.48% | -25.46% | -25.10% | -25.32% | -24.65% | -22.61% | |
| 343 | 2022 | 4,545,422.80 | 55,824.56 | 1,352,003.29 | (1,296,178.73) | -28.52% | -30.94% | -42.58% | -42.83% | -28.67% | -29.17% | -27.66% | -25.98% | -25.60% | -25.77% | -23.32% | |
| 343 Wind | 2019 | | | 19,632.68 | (19,632.68) | NA | | | | | | | | | | | |
| 343 Wind | 2020 | | | (957.78) | 957.78 | NA | NA | | | | | | | | | | |
| 343 Wind | 2021 | | | | - | NA | NA | NA | | | | | | | | | |
| 343 Wind | 2022 | | | | - | NA | NA | NA | NA | | | | | | | | |
| 343 LTSA | 1991 | | | | - | NA | | | | | | | | | | | |
| 343 LTSA | 1992 | | | | - | NA | NA | | | | | | | | | | |
| 343 LTSA | 1993 | | | | - | NA | NA | NA | | | | | | | | | |
| 343 LTSA | 1994 | | | | - | NA | NA | NA | NA | | | | | | | | |
| 343 LTSA | 1995 | | | | - | NA | NA | NA | NA | NA | | | | | | | |
| 343 LTSA | 1996 | | | | - | NA | NA | NA | NA | NA | NA | | | | | | |
| 343 LTSA | 1997 | | | | - | NA | NA | NA | NA | NA | NA | NA | | | | | |
| 343 LTSA | 1998 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | | | | |
| 343 LTSA | 1999 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | | | |
| 343 LTSA | 2000 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 343 LTSA | 2001 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 343 LTSA | 2002 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 343 LTSA | 2003 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 343 LTSA | 2004 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 343 LTSA | 2005 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 343 LTSA | 2006 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 343 LTSA | 2007 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 343 LTSA | 2008 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 343 LTSA | 2009 | 3,418,318.78 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 343 LTSA | 2010 | 11,827,314.62 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 343 LTSA | 2011 | - | | | - | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 343 LTSA | 2012 | 31,196,813.66 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 343 LTSA | 2013 | 1,750,816.59 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 343 LTSA | 2014 | 4,935,755.99 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 343 LTSA | 2015 | - | | | - | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 343 LTSA | 2016 | 696,575.22 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 343 LTSA | 2017 | 8,489,422.90 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 343 LTSA | 2018 | 521,469.00 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 343 LTSA | 2019 | 13,988,553.75 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 343 LTSA | 2020 | | | | - | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 343 LTSA | 2021 | | | | - | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 343 LTSA | 2022 | | | | | | | | | | | | | | | | |
| 344 | 1991 | - | 690.00 | - | 690.00 | NA | | | | | | | | | | | |
| 344 | 1992 | - | 690.00 | - | 690.00 | NA | NA | | | | | | | | | | |
| 344 | 1993 | | | | - | NA | NA | NA | | | | | | | | | |

**OKLAHOMA GAS AND ELECTRIC**
**RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS**

| FERC Account | Activity Year | Retirements | Salvage | Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % | 20- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 344 | 1994 | | | - | - | NA | NA | NA | NA | | | | | | | | |
| 344 | 1995 | 1,763,685.00 | 33,223.00 | 88,000.00 | (54,777.00) | -3.11% | -3.11% | -3.11% | -3.07% | -3.03% | | | | | | | |
| 344 | 1996 | | | | - | NA | -3.11% | -3.11% | -3.11% | -3.07% | -3.03% | | | | | | |
| 344 | 1997 | | | | - | NA | NA | -3.11% | -3.11% | -3.11% | -3.07% | -3.03% | | | | | |
| 344 | 1998 | | | | - | NA | NA | NA | -3.11% | -3.11% | -3.11% | -3.07% | -3.03% | | | | |
| 344 | 1999 | | | | - | NA | NA | NA | NA | -3.11% | -3.11% | -3.11% | -3.07% | -3.03% | | | |
| 344 | 2000 | | - | - | - | NA | NA | NA | NA | NA | -3.11% | -3.11% | -3.11% | -3.07% | -3.03% | | |
| 344 | 2001 | 200,000.00 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | -2.79% | -2.79% | -2.79% | -2.75% | | |
| 344 | 2002 | | | | - | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | -2.79% | -2.79% | -2.79% | | |
| 344 | 2003 | 772,700.00 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | -2.00% | -2.00% | | |
| 344 | 2004 | 109,655.00 | - | 1,683.00 | (1,683.00) | -1.53% | -0.19% | -0.19% | -0.16% | -0.16% | -0.16% | -0.16% | -0.16% | -0.16% | -1.98% | | |
| 344 | 2005 | 38,200.00 | - | - | - | 0.00% | -1.14% | -0.18% | -0.18% | -0.15% | -0.15% | -0.15% | -0.15% | -0.15% | -0.15% | -1.91% | |
| 344 | 2006 | - | - | - | - | NA | 0.00% | -1.14% | -0.18% | -0.18% | -0.15% | -0.15% | -0.15% | -0.15% | -0.15% | -1.93% | |
| 344 | 2007 | 888,700.00 | - | 97,373.38 | (97,373.38) | -10.96% | -10.96% | -10.51% | -9.56% | -5.47% | -5.47% | -4.93% | -4.93% | -4.93% | -4.93% | -4.08% | |
| 344 | 2008 | 1,800.00 | - | 9,398.99 | (9,398.99) | -522.17% | -11.99% | -11.99% | -11.50% | -10.44% | -5.99% | -5.99% | -5.39% | -5.39% | -5.39% | -4.32% | |
| 344 | 2009 | 7,876.00 | - | (2.54) | 2.54 | 0.03% | -97.11% | -11.88% | -11.88% | -11.40% | -10.37% | -5.96% | -5.96% | -5.37% | -5.37% | -4.32% | |
| 344 | 2010 | 12,346.00 | - | - | - | 0.00% | 0.01% | -42.67% | -11.72% | -11.72% | -11.25% | -10.25% | -5.92% | -5.92% | -5.34% | -5.34% | -4.26% |
| 344 | 2011 | 1,633,787.00 | - | - | - | 0.00% | 0.00% | 0.00% | -0.57% | -4.20% | -4.20% | -4.13% | -4.03% | -3.13% | -3.13% | -2.96% | -2.99% |
| 344 | 2012 | - | 112,500.00 | 10,234.65 | 102,265.35 | NA | 6.26% | 6.21% | 6.18% | 5.61% | -0.18% | -0.18% | -0.17% | -0.23% | -0.18% | -0.17% | -1.12% |
| 344 | 2013 | | | | - | NA | NA | 6.26% | 6.21% | 6.18% | 5.61% | -0.18% | -0.18% | -0.17% | -0.23% | -0.17% | -1.12% |
| 344 | 2014 | 976,646.35 | - | 55,737.43 | (55,737.43) | -5.71% | -5.71% | 4.76% | 1.78% | 1.77% | 1.77% | 1.41% | -1.71% | -1.71% | -1.69% | -1.33% | -1.82% |
| 344 | 2015 | 2,235.09 | 4,973.38 | 187,412.05 | (182,438.67) | -8162.48% | -24.33% | -24.33% | -13.88% | -5.20% | -5.18% | -5.16% | -5.52% | -6.89% | -6.89% | -5.26% | -5.26% |
| 344 | 2016 | 197,554.84 | - | 45,702.58 | (45,702.58) | -23.13% | -114.19% | -24.13% | -24.13% | -15.44% | -6.46% | -6.43% | -6.42% | -6.74% | -7.75% | -6.25% | -5.99% |
| 344 | 2017 | 965,056.26 | - | 1,326.14 | (1,326.14) | -0.14% | -4.05% | -19.70% | -13.32% | -13.32% | -8.54% | -4.85% | -4.83% | -4.82% | -5.07% | -5.20% | -5.02% |
| 344 | 2018 | 521.92 | | 6,469.35 | (6,469.35) | -1239.53% | -0.81% | -4.60% | -20.25% | -13.62% | -13.62% | -8.84% | -5.02% | -5.00% | -4.99% | -6.16% | -5.13% |
| 344 | 2019 | 140,565.23 | | 25,847.05 | (25,847.05) | -18.39% | -22.91% | -3.04% | -6.09% | -20.05% | -13.91% | -13.91% | -9.43% | -5.50% | -5.48% | -6.62% | -5.44% |
| 344 | 2020 | 163,773.50 | | 70,990.32 | (70,990.32) | -43.35% | -31.82% | -33.89% | -8.24% | -10.24% | -22.64% | -15.88% | -15.88% | -11.70% | -7.02% | -7.87% | -6.46% |
| 344 | 2021 | 655,158.56 | | 283,735.35 | (283,735.35) | -43.31% | -43.32% | -39.66% | -40.32% | -20.17% | -20.45% | -29.01% | -21.67% | -21.67% | -18.38% | -11.99% | -10.33% |
| 344 | 2022 | 12,776.19 | | 32,830.47 | (32,830.47) | -256.97% | -47.39% | -46.60% | -42.52% | -43.16% | -21.74% | -21.86% | -30.38% | -22.64% | -22.64% | -12.83% | -10.81% |
| 344 Wind | 2010 | - | - | 95,530.47 | (95,530.47) | NA | | | | | | | | | | | |
| 344 Wind | 2011 | 164,505.00 | - | 64,147.16 | (64,147.16) | -38.99% | -97.07% | | | | | | | | | | |
| 344 Wind | 2012 | 608,262.90 | - | 159,558.47 | (159,558.47) | -26.23% | -28.95% | -41.31% | | | | | | | | | |
| 344 Wind | 2013 | 460,031.19 | - | 14,870.11 | (14,870.11) | -3.23% | -16.33% | -19.35% | -27.10% | | | | | | | | |
| 344 Wind | 2014 | 1,566,728.47 | - | 28,951.89 | (28,951.89) | -1.85% | -2.16% | -7.72% | -9.56% | -12.97% | | | | | | | |
| 344 Wind | 2015 | 4,525,079.03 | - | 375,074.87 | (375,074.87) | -8.29% | -6.63% | -6.39% | -8.08% | -8.77% | -10.08% | | | | | | |
| 344 Wind | 2016 | 4,742,510.54 | (244.82) | 880,835.09 | (881,079.91) | -18.58% | -13.55% | -11.86% | -11.51% | -12.26% | -12.63% | -13.42% | | | | | |
| 344 Wind | 2017 | 3,979,668.73 | - | 637,003.37 | (637,003.37) | -16.01% | -17.40% | -14.29% | -12.97% | -12.68% | -13.20% | -13.46% | -14.06% | | | | |
| 344 Wind | 2018 | 11,733,305.64 | 4,065.79 | 1,150,893.90 | (1,146,828.11) | -9.77% | -11.35% | -13.03% | -12.17% | -11.56% | -11.42% | -11.74% | -11.91% | -12.25% | | | |
| 344 Wind | 2019 | 5,115,537.76 | | 430,292.60 | (430,292.60) | -8.41% | -9.36% | -10.63% | -12.10% | -11.53% | -11.05% | -10.94% | -11.22% | -11.36% | -11.65% | | |
| 344 Wind | 2020 | 6,996,574.49 | (4,009.19) | 338,239.69 | (342,248.88) | -4.89% | -6.38% | -8.05% | -9.19% | -10.55% | -10.28% | -9.94% | -9.86% | -10.11% | -10.23% | | |
| 344 Wind | 2021 | 8,498,633.47 | 4,026.72 | 551,820.17 | (547,793.45) | -6.45% | -5.74% | -6.41% | -7.63% | -8.55% | -9.70% | -9.56% | -9.31% | -9.25% | -9.46% | | |
| 344 Wind | 2022 | 4,787,720.61 | 20,228.53 | 350,687.06 | (330,458.53) | -6.90% | -6.61% | -6.02% | -6.50% | -7.53% | -8.35% | -9.41% | -9.31% | -9.09% | -9.03% | | |
| 345 | 1991 | | | | - | NA | | | | | | | | | | | |
| 345 | 1992 | - | (1,327.00) | - | (1,327.00) | NA | NA | | | | | | | | | | |
| 345 | 1993 | | | | - | NA | NA | NA | | | | | | | | | |
| 345 | 1994 | | | | - | NA | NA | NA | NA | | | | | | | | |
| 345 | 1995 | | | | - | NA | NA | NA | NA | NA | | | | | | | |
| 345 | 1996 | | | | - | NA | NA | NA | NA | NA | NA | | | | | | |
| 345 | 1997 | | | | - | NA | NA | NA | NA | NA | NA | NA | | | | | |
| 345 | 1998 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | | | | |
| 345 | 1999 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | | | |
| 345 | 2000 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 345 | 2001 | 4,325.00 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | -30.68% | | |
| 345 | 2002 | 407,651.55 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 345 | 2003 | | | | - | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 345 | 2004 | | | | - | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 345 | 2005 | | | | - | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | -0.32% | |
| 345 | 2006 | | | | - | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | -0.32% | |
| 345 | 2007 | | | | - | NA | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 345 | 2008 | | | | - | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 345 | 2009 | 20,897.43 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 345 | 2010 | 164,226.24 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | -0.22% |
| 345 | 2011 | 35,936.00 | - | 2,291.38 | (2,291.38) | -6.38% | -1.14% | -1.04% | -1.04% | -1.04% | -1.04% | -1.04% | -1.04% | -1.04% | -0.36% | -0.36% | -0.57% |
| 345 | 2012 | 23,584.84 | - | 380.97 | (380.97) | -1.62% | -4.49% | -1.19% | -1.09% | -1.09% | -1.09% | -1.09% | -1.09% | -1.09% | -1.09% | -0.41% | -0.41% |
| 345 | 2013 | 12,217.58 | - | 32,787.70 | (32,787.70) | -268.36% | -92.64% | -49.43% | -15.03% | -13.81% | -13.81% | -13.81% | -13.81% | -13.81% | -13.81% | -5.30% | -5.30% |
| 345 | 2014 | 530,380.31 | - | 8,687.37 | (8,687.37) | -1.64% | -7.64% | -7.39% | -7.33% | -5.76% | -5.61% | -5.61% | -5.61% | -5.61% | -5.61% | -3.68% | -3.68% |
| 345 | 2015 | 165,401.60 | - | - | - | 0.00% | -1.25% | -5.86% | -5.72% | -5.75% | -4.74% | -4.63% | -4.63% | -4.63% | -4.63% | -3.24% | -3.24% |
| 345 | 2016 | 297,916.58 | - | 6,361.28 | (6,361.28) | -2.14% | -1.37% | -1.51% | -4.76% | -4.68% | -4.74% | -4.11% | -4.04% | -4.04% | -4.04% | -3.05% | -3.04% |
| 345 | 2017 | 58,593.39 | - | 412,583.07 | (412,583.07) | -704.15% | -117.51% | -80.27% | -40.64% | -43.25% | -42.35% | -41.20% | -35.95% | -35.37% | -35.37% | -35.37% | -26.91% |
| 345 | 2018 | 579,311.20 | | 272,280.21 | (272,280.21) | -47.00% | -107.36% | -73.86% | -62.77% | -42.90% | -44.57% | -43.97% | -43.17% | -39.38% | -38.94% | -38.94% | -31.97% |
| 345 | 2019 | 39,428.56 | | 27,510.09 | (27,510.09) | -69.77% | -48.45% | -105.17% | -73.70% | -63.01% | -43.53% | -45.16% | -44.56% | -43.77% | -40.00% | -39.57% | -32.60% |
| 345 | 2020 | 185,189.75 | | 38,121.30 | (38,121.30) | -20.58% | -29.22% | -42.03% | -87.01% | -65.22% | -57.08% | -41.24% | -42.73% | -42.21% | -41.55% | -37.91% | -31.72% |
| 345 | 2021 | 104,988.08 | | 149,475.20 | (149,475.20) | -142.37% | -64.65% | -65.26% | -53.62% | -93.02% | -71.62% | -63.34% | -46.66% | -48.03% | -47.48% | -42.85% | -36.20% |
| 345 | 2022 | 74,307.78 | | 1,689,328.62 | (1,689,328.62) | -2273.42% | -1025.57% | -514.95% | -471.50% | -221.39% | -248.54% | -193.74% | -172.45% | -127.95% | -128.78% | -115.16% | -115.16% |
| 345 Wind | 2011 | - | - | 155.03 | (155.03) | NA | | | | | | | | | | | |
| 345 Wind | 2012 | - | - | 2,375.29 | (2,375.29) | NA | NA | | | | | | | | | | |

**OKLAHOMA GAS AND ELECTRIC**
**RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS**

| FERC Account | Activity Year | Retirements | Salvage | Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % | 20- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 345 Wind | 2013 | | | | - | NA | NA | NA | | | | | | | | | |
| 345 Wind | 2014 | | | | - | NA | NA | NA | NA | | | | | | | | |
| 345 Wind | 2015 | 314,320.37 | - | - | - | 0.00% | 0.00% | 0.00% | -0.76% | -0.81% | | | | | | | |
| 345 Wind | 2016 | 165,040.48 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | -0.50% | -0.53% | | | | | | |
| 345 Wind | 2017 | 404,669.35 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | -0.27% | -0.29% | | | | | |
| 345 Wind | 2018 | 615,876.69 | | 156,705.24 | (156,705.24) | -25.44% | -15.36% | -13.22% | -10.45% | -10.45% | -10.45% | -10.61% | -10.62% | | | | |
| 345 Wind | 2019 | 306,998.57 | | 20,353.76 | (20,353.76) | -6.63% | -19.19% | -13.34% | -11.86% | -9.80% | -9.80% | -9.80% | -9.93% | -9.94% | | | |
| 345 Wind | 2020 | 1,016,438.87 | | 80,161.54 | (80,161.54) | -7.89% | -7.60% | -13.26% | -10.97% | -10.25% | -9.11% | -9.11% | -9.11% | -9.19% | -9.20% | | |
| 345 Wind | 2021 | 759,346.76 | | 143,863.32 | (143,863.32) | -18.95% | -12.62% | -11.73% | -14.86% | -12.92% | -12.27% | -11.20% | -11.20% | -11.20% | -11.26% | | |
| 345 Wind | 2022 | 738,573.14 | | 10,392.41 | (10,392.41) | -1.41% | -10.30% | -9.32% | -9.03% | -11.97% | -10.71% | -10.27% | -9.52% | -9.52% | -9.52% | | |
| 346 | 1991 | | | | - | NA | | | | | | | | | | | |
| 346 | 1992 | | | | - | NA | NA | | | | | | | | | | |
| 346 | 1993 | 63,503.00 | - | - | - | 0.00% | 0.00% | 0.00% | | | | | | | | | |
| 346 | 1994 | | | | - | NA | 0.00% | 0.00% | 0.00% | | | | | | | | |
| 346 | 1995 | | | | - | NA | NA | 0.00% | 0.00% | 0.00% | | | | | | | |
| 346 | 1996 | | | | - | NA | NA | NA | 0.00% | 0.00% | 0.00% | | | | | | |
| 346 | 1997 | | | | - | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | | | | | |
| 346 | 1998 | | | | - | NA | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | | | | |
| 346 | 1999 | | | | - | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | | | |
| 346 | 2000 | | | | - | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | | |
| 346 | 2001 | 8,528.78 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 346 | 2002 | 1,576.87 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 346 | 2003 | | | | - | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 346 | 2004 | | | | - | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 346 | 2005 | | | | - | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 346 | 2006 | - | - | - | - | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 346 | 2007 | 11,654.00 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 346 | 2008 | | | | - | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 346 | 2009 | 25,657.06 | - | 24,185.69 | (24,185.69) | -94.27% | -94.27% | -64.82% | -64.82% | -64.82% | -64.82% | -64.82% | -62.19% | -51.01% | -51.01% | -51.01% | |
| 346 | 2010 | 584,647.29 | - | 9,443.41 | (9,443.41) | -1.62% | -5.51% | -5.51% | -5.41% | -5.41% | -5.41% | -5.41% | -5.41% | -5.39% | -5.32% | -5.32% | -4.83% |
| 346 | 2011 | 219,381.10 | 9,898.00 | 829.74 | 9,068.26 | 4.13% | -0.05% | -2.96% | -2.96% | -2.92% | -2.92% | -2.92% | -2.92% | -2.92% | -2.91% | -2.88% | -2.68% |
| 346 | 2012 | - | - | 979.83 | (979.83) | NA | 3.69% | -0.17% | -3.08% | -3.08% | -3.04% | -3.04% | -3.04% | -3.04% | -3.04% | -3.00% | -2.79% |
| 346 | 2013 | 2,435.00 | - | 5,070.44 | (5,070.44) | -208.23% | -248.47% | 1.36% | -0.80% | -3.68% | -3.68% | -3.63% | -3.63% | -3.63% | -3.63% | -3.58% | -3.58% |
| 346 | 2014 | 133,382.75 | - | - | - | 0.00% | -3.73% | -4.45% | 0.85% | -0.68% | -3.17% | -3.17% | -3.13% | -3.13% | -3.13% | -3.10% | -3.10% |
| 346 | 2015 | 195,309.17 | - | - | - | 0.00% | 0.00% | -1.53% | -1.83% | 0.55% | -0.57% | -2.64% | -2.64% | -2.61% | -2.61% | -2.59% | -2.59% |
| 346 | 2016 | 39,573.02 | - | 679.12 | (679.12) | -1.72% | -0.29% | -0.18% | -1.55% | -1.82% | 0.40% | -0.60% | -2.61% | -2.61% | -2.58% | -2.58% | -2.56% |
| 346 | 2017 | 17,664.74 | - | 4,264.02 | (4,264.02) | -24.14% | -8.64% | -1.96% | -1.28% | -2.58% | -2.83% | -0.32% | -0.95% | -2.92% | -2.92% | -2.89% | -2.87% |
| 346 | 2018 | 28,776.45 | | 946.05 | (946.05) | -3.29% | -11.22% | -6.85% | -2.09% | -1.42% | -2.63% | -2.86% | -0.45% | -1.01% | -2.93% | -2.90% | -2.88% |
| 346 | 2019 | 82,595.58 | | | - | 0.00% | -0.85% | -4.04% | -3.49% | -1.62% | -1.18% | -2.19% | -2.39% | -0.40% | -0.94% | -2.72% | -2.70% |
| 346 | 2020 | 352,910.16 | | 42,537.52 | (42,537.52) | -12.05% | -9.77% | -9.37% | -9.91% | -9.29% | -6.76% | -5.70% | -6.27% | -6.39% | -4.24% | -4.67% | -4.64% |
| 346 | 2021 | 16,056.45 | | 1,815.18 | (1,815.18) | -11.30% | -12.02% | -9.82% | -9.43% | -9.95% | -9.35% | -6.86% | -5.80% | -6.37% | -6.48% | -4.73% | -4.72% |
| 346 | 2022 | 70,081.32 | | 33,814.66 | (33,814.66) | -48.25% | -41.36% | -17.80% | -14.98% | -14.37% | -14.68% | -13.83% | -10.47% | -8.98% | -9.49% | -6.48% | -6.44% |
| 346 Wind | 2010 | 12,271.32 | - | - | - | 0.00% | | | | | | | | | | | |
| 346 Wind | 2011 | | | | - | NA | 0.00% | | | | | | | | | | |
| 346 Wind | 2012 | | | | - | NA | NA | 0.00% | | | | | | | | | |
| 346 Wind | 2013 | | | | - | NA | NA | NA | 0.00% | | | | | | | | |
| 346 Wind | 2014 | | | | - | NA | NA | NA | NA | 0.00% | | | | | | | |
| 346 Wind | 2015 | | | | - | NA | NA | NA | NA | NA | 0.00% | | | | | | |
| 346 Wind | 2016 | | | | - | NA | NA | NA | NA | NA | NA | 0.00% | | | | | |
| 346 Wind | 2017 | | | | - | NA | NA | NA | NA | NA | NA | NA | 0.00% | | | | |
| 346 Wind | 2018 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | 0.00% | | | |
| 346 Wind | 2019 | - | | 1,158.54 | (1,158.54) | NA | NA | NA | NA | NA | NA | NA | NA | NA | -9.44% | | |
| 346 Wind | 2020 | 31,715.10 | | | - | 0.00% | -3.65% | -3.65% | -3.65% | -3.65% | -3.65% | -3.65% | -3.65% | -3.65% | -3.65% | | |
| 346 Wind | 2021 | | | | - | NA | 0.00% | -3.65% | -3.65% | -3.65% | -3.65% | -3.65% | -3.65% | -3.65% | -3.65% | | |
| 346 Wind | 2022 | 3,875.93 | | 105,791.42 | (105,791.42) | -2729.45% | -2729.45% | -297.24% | -300.50% | -300.50% | -300.50% | -300.50% | -300.50% | -300.50% | -300.50% | | |
| 350.2 | 1991 | | | | - | NA | | | | | | | | | | | |
| 350.2 | 1992 | | | | - | NA | NA | | | | | | | | | | |
| 350.2 | 1993 | | | | - | NA | NA | NA | | | | | | | | | |
| 350.2 | 1994 | | | | - | NA | NA | NA | NA | | | | | | | | |
| 350.2 | 1995 | | | | - | NA | NA | NA | NA | NA | | | | | | | |
| 350.2 | 1996 | | | | - | NA | NA | NA | NA | NA | NA | | | | | | |
| 350.2 | 1997 | | | | - | NA | NA | NA | NA | NA | NA | NA | | | | | |
| 350.2 | 1998 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | | | | |
| 350.2 | 1999 | 10,935.07 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | | |
| 350.2 | 2000 | | | | - | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 350.2 | 2001 | | | | - | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 350.2 | 2002 | 87,192.35 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 350.2 | 2003 | | | | - | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 350.2 | 2004 | | | | - | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 350.2 | 2005 | | | | - | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 350.2 | 2006 | | | | - | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 350.2 | 2007 | | | | - | NA | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 350.2 | 2008 | | | | - | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 350.2 | 2009 | | | | - | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | |
| 350.2 | 2010 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% |
| 350.2 | 2011 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% |

**OKLAHOMA GAS AND ELECTRIC**
**RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS**

| FERC Account | Activity Year | Retirements | Salvage | Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % | 20- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 350.2 | 2012 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% |
| 350.2 | 2013 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% |
| 350.2 | 2014 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% |
| 350.2 | 2015 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% |
| 350.2 | 2016 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% |
| 350.2 | 2017 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0.00% |
| 350.2 | 2018 | 20,642.32 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 350.2 | 2019 | | | | - | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 350.2 | 2020 | | | | - | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 350.2 | 2021 | | | | - | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 350.2 | 2022 | | | | - | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 352 & 361 | 1991 | - | 200.00 | - | 200.00 | NA | | | | | | | | | | | |
| 352 & 361 | 1992 | - | 90.00 | - | 90.00 | NA | NA | | | | | | | | | | |
| 352 & 361 | 1993 | 8,133.00 | 11,454.00 | - | 11,454.00 | 140.83% | 141.94% | 144.40% | | | | | | | | | |
| 352 & 361 | 1994 | | | | - | NA | 140.83% | 141.94% | 144.40% | | | | | | | | |
| 352 & 361 | 1995 | | | | - | NA | NA | 140.83% | 141.94% | 144.40% | | | | | | | |
| 352 & 361 | 1996 | | | | - | NA | NA | NA | 140.83% | 141.94% | 144.40% | | | | | | |
| 352 & 361 | 1997 | | | | - | NA | NA | NA | NA | 140.83% | 141.94% | 144.40% | | | | | |
| 352 & 361 | 1998 | | | | - | NA | NA | NA | NA | NA | 140.83% | 141.94% | 144.40% | | | | |
| 352 & 361 | 1999 | 73,445.30 | 27,369.37 | 32,646.39 | (5,277.02) | -7.18% | -7.18% | -7.18% | -7.18% | -7.18% | -7.18% | 7.57% | 7.68% | 7.93% | | | |
| 352 & 361 | 2000 | | | | - | NA | -7.18% | -7.18% | -7.18% | -7.18% | -7.18% | -7.18% | 7.57% | 7.68% | 7.93% | | |
| 352 & 361 | 2001 | 4,800.00 | 1,703.31 | 4,657.18 | (2,953.87) | -61.54% | -61.54% | -10.52% | -10.52% | -10.52% | -10.52% | -10.52% | -10.52% | 3.73% | 3.84% | | |
| 352 & 361 | 2002 | | | | - | NA | -61.54% | -61.54% | -10.52% | -10.52% | -10.52% | -10.52% | -10.52% | -10.52% | 3.73% | | |
| 352 & 361 | 2003 | | | | - | NA | NA | -61.54% | -61.54% | -10.52% | -10.52% | -10.52% | -10.52% | -10.52% | -10.52% | | |
| 352 & 361 | 2004 | | | | - | NA | NA | NA | -61.54% | -61.54% | -10.52% | -10.52% | -10.52% | -10.52% | -10.52% | | |
| 352 & 361 | 2005 | | | | - | NA | NA | NA | NA | -61.54% | -61.54% | -10.52% | -10.52% | -10.52% | -10.52% | 4.07% | |
| 352 & 361 | 2006 | 3,856.07 | 926.48 | 3,451.72 | (2,525.24) | -65.49% | -65.49% | -65.49% | -65.49% | -65.49% | -63.30% | -63.30% | -13.10% | -13.10% | -13.10% | 0.87% | |
| 352 & 361 | 2007 | 1,770.47 | - | - | - | 0.00% | -44.88% | -44.88% | -44.88% | -44.88% | -44.88% | -52.55% | -52.55% | -12.82% | -12.82% | 0.76% | |
| 352 & 361 | 2008 | | | | - | NA | 0.00% | -44.88% | -44.88% | -44.88% | -44.88% | -44.88% | -52.55% | -52.55% | -12.82% | -12.82% | |
| 352 & 361 | 2009 | | | | - | NA | NA | 0.00% | -44.88% | -44.88% | -44.88% | -44.88% | -44.88% | -52.55% | -52.55% | -12.82% | |
| 352 & 361 | 2010 | | | | - | NA | NA | NA | 0.00% | -44.88% | -44.88% | -44.88% | -44.88% | -44.88% | -52.55% | -12.82% | 1.07% |
| 352 & 361 | 2011 | | | | - | NA | NA | NA | NA | 0.00% | -44.88% | -44.88% | -44.88% | -44.88% | -44.88% | -12.82% | 0.86% |
| 352 & 361 | 2012 | | | | - | NA | NA | NA | NA | NA | 0.00% | -44.88% | -44.88% | -44.88% | -44.88% | -12.82% | 0.76% |
| 352 & 361 | 2013 | 1,539.02 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | -35.24% | -35.24% | -35.24% | -12.59% | -12.59% |
| 352 & 361 | 2014 | 4,621.24 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | -21.42% | -21.42% | -33.03% | -11.95% |
| 352 & 361 | 2015 | 14,780.50 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | -9.51% | -17.47% | -10.26% |
| 352 & 361 | 2016 | 919.25 | 19.90 | 607.11 | (587.21) | -63.88% | -3.74% | -2.89% | -2.69% | -2.69% | -2.69% | -2.69% | -2.69% | -2.69% | -2.48% | -11.32% | -10.73% |
| 352 & 361 | 2017 | 5,066.33 | 8.11 | 1,958.84 | (1,950.73) | -38.50% | -42.40% | -12.22% | -10.00% | -9.43% | -9.43% | -9.43% | -9.43% | -9.43% | -9.43% | -15.55% | -12.00% |
| 352 & 361 | 2018 | 144,081.12 | 137.40 | 3,234.89 | (3,097.49) | -2.15% | -3.38% | -3.76% | -3.42% | -3.33% | -3.30% | -3.30% | -3.30% | -3.30% | -3.30% | -4.62% | -6.43% |
| 352 & 361 | 2019 | - | 1,417.70 | 73,292.60 | (71,874.90) | NA | -52.03% | -51.58% | -51.65% | -47.02% | -45.74% | -45.33% | -45.33% | -45.33% | -45.33% | -45.31% | -45.74% |
| 352 & 361 | 2020 | 34,791.66 | | | - | 0.00% | -206.59% | -41.91% | -41.82% | -41.93% | -38.83% | -37.95% | -37.66% | -37.66% | -37.66% | -37.86% | -38.38% |
| 352 & 361 | 2021 | - | (276.26) | 71,765.28 | (72,041.54) | NA | -207.07% | -413.65% | -82.19% | -80.99% | -80.90% | -74.91% | -73.22% | -72.67% | -72.67% | -72.05% | -71.93% |
| 352 & 361 | 2022 | | | | - | NA | NA | -207.07% | -413.65% | -82.19% | -80.99% | -80.90% | -74.91% | -73.22% | -72.67% | -72.67% | -71.93% |
| 353 | 1991 | 706,948.00 | 27,687.00 | 12,772.00 | 14,915.00 | 2.11% | | | | | | | | | | | |
| 353 | 1992 | 2,735,978.00 | 4,149,490.00 | 160,165.00 | 3,989,325.00 | 145.81% | 116.30% | | | | | | | | | | |
| 353 | 1993 | 995,522.00 | 100,670.00 | 172,050.00 | (71,380.00) | -7.17% | 105.00% | 88.61% | | | | | | | | | |
| 353 | 1994 | 427,877.00 | 86,842.00 | 161,358.00 | (74,516.00) | -17.42% | -10.25% | 92.40% | 79.29% | | | | | | | | |
| 353 | 1995 | 1,732,372.00 | 164,453.00 | 191,361.00 | (26,908.00) | -1.55% | -4.70% | -5.48% | 64.78% | 58.06% | | | | | | | |
| 353 | 1996 | 6,428,873.00 | 880,004.00 | 559,612.00 | 320,392.00 | 4.98% | 3.60% | 2.55% | 1.54% | 33.58% | 31.87% | | | | | | |
| 353 | 1997 | 140,609.72 | 47,170.09 | 116,337.92 | (69,167.83) | -49.19% | 3.82% | 2.70% | 1.72% | 0.81% | 32.64% | 31.00% | | | | | |
| 353 | 1998 | 76,805.98 | 18,142.40 | 53,940.85 | (35,798.45) | -46.61% | -48.28% | 3.24% | 2.25% | 1.29% | 0.43% | 32.16% | 30.55% | | | | |
| 353 | 1999 | 17,737,914.15 | 632,479.64 | 1,923,287.87 | (1,290,808.23) | -7.28% | -7.45% | -7.77% | -4.41% | -4.22% | -4.43% | -4.53% | 9.05% | 8.90% | | | |
| 353 | 2000 | 547,478.78 | 13,982.32 | 669,998.90 | (656,016.58) | -119.83% | -10.65% | -10.80% | -11.09% | -6.94% | -6.59% | -6.77% | -6.78% | 6.76% | 6.66% | | |
| 353 | 2001 | 1,320,939.08 | 177,436.53 | 1,226,623.20 | (1,049,186.67) | -79.43% | -91.26% | -15.28% | -15.40% | -15.64% | -10.59% | -10.03% | -10.14% | -10.04% | 3.22% | | |
| 353 | 2002 | 131,907.93 | 1,046,629.82 | 124,752.62 | 921,877.20 | 698.88% | -8.76% | -39.16% | -10.51% | -10.65% | -10.92% | -7.04% | -6.71% | -6.87% | -6.88% | | |
| 353 | 2003 | 1,326,070.00 | 298,093.44 | 1,811,653.51 | (1,513,560.07) | -114.14% | -40.58% | -59.05% | -69.05% | -17.03% | -17.14% | -17.35% | -12.17% | -11.54% | -11.63% | | |
| 353 | 2004 | 556,059.87 | 982,773.28 | 884,164.76 | 98,608.52 | 17.73% | -75.18% | -24.48% | -46.25% | -56.62% | -16.14% | -16.25% | -16.46% | -11.58% | -11.00% | | |
| 353 | 2005 | 376,014.99 | 61,792.42 | 1,439,012.46 | (1,377,220.04) | -366.27% | -137.18% | -123.65% | -78.25% | -78.67% | -83.96% | -22.12% | -22.21% | -22.38% | -16.24% | -2.33% | |
| 353 | 2006 | 1,211,837.54 | 79,826.68 | 4,359,245.68 | (4,279,419.00) | -353.13% | -356.24% | -259.25% | -203.79% | -170.74% | -146.24% | -143.59% | -39.41% | -39.43% | -39.49% | -14.31% | |
| 353 | 2007 | 2,269,181.34 | - | 2,409,150.00 | (2,409,150.00) | -106.17% | -192.14% | -209.12% | -180.54% | -165.19% | -145.78% | -133.59% | -132.62% | -45.35% | -45.36% | -32.63% | |
| 353 | 2008 | 189,480.03 | 622,743.95 | 2,341,255.16 | (1,718,511.21) | -906.96% | -167.88% | -229.04% | -241.80% | -210.44% | -188.90% | -169.58% | -153.45% | -151.12% | -51.71% | -38.17% | |
| 353 | 2009 | 1,450,367.20 | - | 2,366,727.00 | (2,366,727.00) | -163.18% | -249.12% | -166.14% | -210.39% | -221.05% | -199.12% | -183.85% | -168.34% | -155.04% | -152.99% | -43.53% | |
| 353 | 2010 | 2,022,132.08 | 159,665.95 | 2,108,802.05 | (1,949,136.10) | -96.39% | -124.29% | -164.78% | -142.36% | -178.12% | -187.53% | -173.39% | -165.03% | -153.08% | -144.12% | -48.55% | -31.95% |
| 353 | 2011 | 560,752.46 | 978,744.97 | 2,855,276.65 | (1,876,531.68) | -334.65% | -148.12% | -153.53% | -187.34% | -158.97% | -189.51% | -197.74% | -183.86% | -174.58% | -163.17% | -65.42% | -36.54% |
| 353 | 2012 | 1,358,690.42 | 1,116,431.46 | 3,769,565.41 | (2,653,133.95) | -195.27% | -235.99% | -164.37% | -164.05% | -189.27% | -165.25% | -190.37% | -197.38% | -185.41% | -177.06% | -71.16% | -54.03% |
| 353 | 2013 | 619,560.73 | 102,637.79 | 3,006,481.75 | (2,903,843.96) | -468.69% | -280.90% | -292.77% | -205.71% | -195.45% | -217.19% | -187.45% | -208.18% | -214.09% | -201.95% | -78.99% | -61.53% |
| 353 | 2014 | 1,765,745.45 | 507,448.40 | 4,052,246.59 | (3,544,798.19) | -200.75% | -270.35% | -243.10% | -255.03% | -204.33% | -196.65% | -213.55% | -189.74% | -207.04% | -212.10% | -173.67% | -67.86% |
| 353 | 2015 | 10,564,895.80 | 63,615.66 | 3,952,723.03 | (3,889,107.37) | -36.81% | -60.29% | -79.83% | -90.79% | -99.99% | -99.55% | -104.59% | -112.79% | -112.07% | -125.34% | -118.61% | -63.65% |
| 353 | 2016 | 830,583.17 | 40,567.55 | 1,237,941.70 | (1,197,374.15) | -144.16% | -44.64% | -65.58% | -83.70% | -93.72% | -102.32% | -101.65% | -106.30% | -114.14% | -113.30% | -121.50% | -74.93% |
| 353 | 2017 | 647,569.60 | 235,180.78 | 3,543,733.67 | (3,308,552.89) | -510.92% | -304.84% | -69.71% | -86.47% | -102.88% | -110.83% | -118.51% | -116.07% | -119.52% | -126.98% | -135.49% | -81.20% |
| 353 | 2018 | 7,267,653.00 | 767,132.59 | 455,447.17 | 311,685.42 | 4.29% | -37.86% | -47.96% | -41.86% | -55.17% | -66.98% | -74.54% | -80.72% | -81.95% | -86.30% | -104.33% | -69.47% |
| 353 | 2019 | 1,633,145.71 | 72,436.59 | 2,956,780.88 | (2,884,344.29) | -176.61% | -28.90% | -61.59% | -68.20% | -52.37% | -63.90% | -74.65% | -81.29% | -86.92% | -87.62% | -110.01% | -104.35% |
| 353 | 2020 | 10,245,811.27 | 19,842.05 | 3,059,937.63 | (3,040,095.58) | -29.67% | -49.87% | -29.31% | -45.07% | -49.06% | -44.91% | -53.26% | -60.93% | -66.15% | -70.39% | -88.44% | -87.66% |
| 353 | 2021 | 1,014,538.93 | 100,510.36 | 3,407,003.56 | (3,306,493.20) | -325.91% | -56.36% | -71.59% | -44.24% | -58.76% | -62.04% | -53.76% | -61.40% | -68.70% | -73.48% | -86.56% | -93.15% |

**OKLAHOMA GAS AND ELECTRIC**
**RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS**

| FERC Account | Activity Year | Retirements | Salvage | Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % | 20- yr Net Salv. % | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 353 | 2022 | 874,080.15 | 114,771.65 | 3,303,245.08 | (3,188,473.43) | -364.78% | -343.90% | -78.58% | -90.21% | -57.56% | -71.10% | -73.79% | -61.98% | -69.01% | -76.00% | -91.40% | -100.45% | |
| 354 | 1991 | | | | - | NA | | | | | | | | | | | | |
| 354 | 1992 | | | | - | NA | NA | | | | | | | | | | | |
| 354 | 1993 | 27,369.00 | - | 2,404.00 | (2,404.00) | -8.78% | -8.78% | -8.78% | | | | | | | | | | |
| 354 | 1994 | | | | - | NA | -8.78% | -8.78% | -8.78% | | | | | | | | | |
| 354 | 1995 | 3,342.00 | - | - | - | 0.00% | 0.00% | -7.83% | -7.83% | -7.83% | | | | | | | | |
| 354 | 1996 | | | | - | NA | 0.00% | 0.00% | -7.83% | -7.83% | -7.83% | | | | | | | |
| 354 | 1997 | | | | - | NA | NA | 0.00% | 0.00% | -7.83% | -7.83% | -7.83% | | | | | | |
| 354 | 1998 | | | | - | NA | NA | NA | 0.00% | 0.00% | -7.83% | -7.83% | -7.83% | | | | | |
| 354 | 1999 | 1,499,746.00 | 133,028.12 | 162,614.54 | (29,586.42) | -1.97% | -1.97% | -1.97% | -1.97% | -1.97% | -1.97% | -2.09% | -2.09% | -2.09% | | | | |
| 354 | 2000 | 71,656.00 | 1,830.06 | 87,691.84 | (85,861.78) | -119.82% | -7.35% | -7.35% | -7.35% | -7.35% | -7.33% | -7.33% | -7.36% | -7.36% | -7.36% | | | |
| 354 | 2001 | 6,657.00 | 2,118.15 | 6,181.69 | (4,063.54) | -61.04% | -114.83% | -7.57% | -7.57% | -7.57% | -7.57% | -7.56% | -7.56% | -7.58% | -7.58% | | | |
| 354 | 2002 | 30,445.63 | 7,965.30 | 25,318.46 | (17,353.16) | -57.00% | -57.72% | -98.64% | -8.51% | -8.51% | -8.51% | -8.51% | -8.49% | -8.49% | -8.50% | | | |
| 354 | 2003 | 87,890.83 | 24,414.18 | 120,075.14 | (95,660.96) | -108.84% | -95.50% | -93.67% | -103.20% | -13.71% | -13.71% | -13.71% | -13.71% | -13.68% | -13.68% | | | |
| 354 | 2004 | 38,846.95 | 60,286.86 | 61,768.78 | (1,481.92) | -3.81% | -76.65% | -72.84% | -72.36% | -86.80% | -13.49% | -13.49% | -13.49% | -13.49% | -13.46% | | | |
| 354 | 2005 | | | | - | NA | -3.81% | -76.65% | -72.84% | -72.36% | -86.80% | -13.49% | -13.49% | -13.49% | -13.49% | -13.39% | | |
| 354 | 2006 | 4,954.94 | 326.40 | 16,141.30 | (15,814.90) | -319.17% | -319.17% | -39.49% | -85.77% | -80.37% | -79.61% | -91.59% | -14.36% | -14.36% | -14.36% | -14.24% | | |
| 354 | 2007 | - | 117,691.00 | 134,438.00 | (16,747.00) | NA | -657.16% | -657.16% | -77.72% | -98.49% | -90.70% | -89.53% | -98.56% | -15.32% | -15.32% | -15.19% | | |
| 354 | 2008 | | | | - | NA | NA | -657.16% | -657.16% | -77.72% | -98.49% | -90.70% | -89.53% | -98.56% | -15.32% | -15.29% | | |
| 354 | 2009 | | | | - | NA | NA | NA | -657.16% | -657.16% | -77.72% | -98.49% | -90.70% | -89.53% | -98.56% | -15.29% | | |
| 354 | 2010 | 393,895.46 | - | - | - | 0.00% | 0.00% | 0.00% | -4.25% | -8.16% | -8.16% | -7.78% | -24.68% | -26.45% | -26.86% | -12.49% | -12.42% | |
| 354 | 2011 | 48,028.34 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | -3.79% | -7.29% | -7.29% | -7.01% | -22.61% | -24.34% | -12.22% | -12.16% | |
| 354 | 2012 | | | | - | NA | 0.00% | 0.00% | 0.00% | 0.00% | -3.79% | -7.29% | -7.29% | -7.01% | -22.61% | -12.22% | -12.16% | |
| 354 | 2013 | | | | - | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | -3.79% | -7.29% | -7.29% | -7.01% | -12.22% | -12.20% | |
| 354 | 2014 | | | | - | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | -3.79% | -7.29% | -7.29% | -34.73% | -12.20% | |
| 354 | 2015 | 822,672.05 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | -1.32% | -2.56% | -10.54% | -8.87% | |
| 354 | 2016 | - | 114,047.30 | 877,792.49 | (763,745.19) | NA | -92.84% | -92.84% | -92.84% | -92.84% | -87.72% | -60.39% | -60.39% | -60.39% | -61.72% | -63.84% | -34.29% | |
| 354 | 2017 | 131,836.24 | - | - | - | 0.00% | -579.31% | -80.01% | -80.01% | -80.01% | -80.01% | -76.18% | -54.69% | -54.69% | -54.69% | -58.47% | -32.85% | |
| 354 | 2018 | - | 104,240.37 | 198,685.59 | (94,445.22) | NA | -71.64% | -650.95% | -89.91% | -89.91% | -89.91% | -89.91% | -85.60% | -61.46% | -61.46% | -61.95% | -35.86% | |
| 354 | 2019 | | | | - | NA | NA | -71.64% | -650.95% | -89.91% | -89.91% | -89.91% | -89.91% | -85.60% | -61.46% | -63.56% | -66.91% | |
| 354 | 2020 | 53,202.28 | | | - | 0.00% | 0.00% | -177.52% | -51.04% | -463.79% | -85.16% | -85.16% | -85.16% | -85.16% | -81.29% | -61.24% | -62.36% | |
| 354 | 2021 | - | 6,882.38 | 71,493.80 | (64,611.42) | NA | -121.44% | -121.44% | -298.97% | -85.96% | -498.71% | -91.57% | -91.57% | -91.57% | -91.57% | -64.81% | -66.38% | |
| 354 | 2022 | | | | | - | NA | 0.00% | -121.44% | -121.44% | -298.97% | -85.96% | -498.71% | -91.57% | -91.57% | -91.57% | -63.66% | -66.56% |
| 355 | 1991 | 112,197.00 | 78,114.00 | 29,662.00 | 48,452.00 | 43.18% | | | | | | | | | | | | |
| 355 | 1992 | 1,024,321.00 | 1,161,391.00 | 388,790.00 | 772,601.00 | 75.43% | 72.24% | | | | | | | | | | | |
| 355 | 1993 | 546,876.00 | 1,094,699.00 | 223,397.00 | 871,302.00 | 159.32% | 104.63% | 100.53% | | | | | | | | | | |
| 355 | 1994 | 768,335.00 | 1,384,172.00 | 287,341.00 | 1,096,831.00 | 142.75% | 149.64% | 117.15% | 113.76% | | | | | | | | | |
| 355 | 1995 | 731,628.00 | 101,000.00 | 123,866.00 | (22,866.00) | -3.13% | 71.60% | 95.04% | 88.50% | 86.90% | | | | | | | | |
| 355 | 1996 | 579,610.00 | 79,101.00 | 50,302.00 | 28,799.00 | 4.97% | 0.45% | 53.03% | 75.16% | 75.24% | 74.28% | | | | | | | |
| 355 | 1997 | 902,338.00 | 302,704.77 | 746,575.84 | (443,871.07) | -49.19% | -28.01% | -19.78% | 22.10% | 43.36% | 50.58% | 50.40% | | | | | | |
| 355 | 1998 | 1,106,356.00 | 261,333.10 | 776,993.78 | (515,660.68) | -46.61% | -47.77% | -35.96% | -28.72% | 3.50% | 21.89% | 31.58% | 31.80% | | | | | |
| 355 | 1999 | 630,716.02 | 55,944.78 | 68,387.31 | (12,442.53) | -1.97% | -30.40% | -36.83% | -29.30% | -24.45% | 2.77% | 19.03% | 28.21% | 28.48% | | | | |
| 355 | 2000 | 624,358.11 | 15,945.76 | 764,082.60 | (748,136.84) | -119.82% | -60.60% | -54.05% | -52.70% | -44.01% | -37.47% | -11.55% | 4.31% | 14.85% | 15.30% | | | |
| 355 | 2001 | 943,466.94 | 126,732.20 | 876,102.91 | (749,370.71) | -79.43% | -95.51% | -68.68% | -61.29% | -58.70% | -50.99% | -44.64% | -21.74% | -7.25% | 3.53% | | | |
| 355 | 2002 | 6,461,306.05 | 747,544.51 | 5,373,131.00 | (4,625,586.49) | -71.59% | -72.59% | -76.26% | -70.85% | -68.10% | -66.50% | -62.82% | -59.18% | -47.01% | -38.52% | | | |
| 355 | 2003 | 639,286.26 | 143,708.08 | 873,381.29 | (729,673.21) | -114.14% | -75.42% | -75.89% | -79.05% | -73.83% | -70.93% | -69.20% | -65.58% | -61.96% | -50.21% | | | |
| 355 | 2004 | 1,000,680.63 | 1,185,486.84 | 1,591,135.64 | (405,648.80) | -40.54% | -69.23% | -71.11% | -71.98% | -75.07% | -70.59% | -68.27% | -66.87% | -63.64% | -60.39% | | | |
| 355 | 2005 | 624,144.10 | 102,568.70 | 2,388,607.99 | (2,286,039.29) | -366.27% | -165.66% | -151.11% | -92.22% | -90.98% | -92.73% | -87.49% | -83.73% | -81.32% | -77.62% | -46.25% | | |
| 355 | 2006 | 57,624.98 | 3,795.90 | 187,717.97 | (183,922.07) | -319.17% | -362.29% | -170.92% | -155.28% | -93.71% | -92.33% | -93.99% | -88.70% | -84.85% | -82.37% | -47.80% | | |
| 355 | 2007 | 834,760.02 | 58,688.59 | 3,463,006.00 | (3,404,317.41) | -407.82% | -402.10% | -387.35% | -249.48% | -222.07% | -120.98% | -117.26% | -117.41% | -111.25% | -105.71% | -73.74% | | |
| 355 | 2008 | 228,864.00 | 1,061,040.92 | 3,989,001.66 | (2,927,960.74) | -1279.35% | -595.35% | -581.16% | -504.31% | -335.31% | -293.55% | -147.90% | -141.91% | -140.70% | -133.44% | -98.74% | | |
| 355 | 2009 | 2,171,804.34 | 176,921.01 | 2,461,265.00 | (2,284,343.99) | -105.18% | -217.12% | -266.32% | -267.25% | -283.02% | -233.68% | -219.93% | -140.18% | -135.76% | -135.03% | -110.12% | | |
| 355 | 2010 | 862,604.60 | 125,175.05 | 3,467,764.76 | (3,342,589.71) | -387.50% | -185.44% | -262.16% | -291.83% | -292.21% | -301.88% | -256.64% | -242.45% | -156.74% | -151.47% | -128.09% | -95.27% | |
| 355 | 2011 | 2,000,201.42 | 933,308.68 | 2,080,997.96 | (1,147,689.28) | -57.38% | -156.85% | -134.56% | -184.34% | -214.93% | -215.91% | -229.75% | -205.41% | -198.48% | -143.39% | -124.72% | -92.62% | |
| 355 | 2012 | 2,441,758.61 | 129,865.53 | 799,246.61 | (669,381.08) | -27.41% | -40.91% | -97.27% | -99.57% | -134.61% | -161.31% | -162.37% | -176.17% | -162.90% | -160.03% | -116.51% | -93.15% | |
| 355 | 2013 | 1,223,567.84 | 433,065.70 | 4,039,795.89 | (3,606,730.19) | -294.77% | -116.66% | -95.73% | -134.29% | -127.02% | -156.56% | -178.04% | -178.87% | -190.07% | -176.99% | -130.75% | -108.65% | |
| 355 | 2014 | 1,579,307.77 | 1,667,149.00 | 3,572,705.52 | (1,905,556.52) | -120.66% | -196.67% | -117.87% | -101.17% | -131.63% | -126.04% | -151.16% | -170.05% | -170.80% | -180.95% | -133.76% | -116.92% | |
| 355 | 2015 | 3,793,458.37 | 889,016.00 | 3,023,001.08 | (2,133,985.08) | -56.25% | -75.19% | -115.92% | -92.01% | -85.73% | -107.60% | -107.23% | -125.99% | -141.53% | -142.20% | -122.28% | -111.80% | |
| 355 | 2016 | 1,070,215.10 | 525,888.00 | 4,047,626.58 | (3,521,738.58) | -329.07% | -116.29% | -117.36% | -145.67% | -117.11% | -107.24% | -125.88% | -122.91% | -140.13% | -153.91% | -132.76% | -122.08% | |
| 355 | 2017 | 1,795,490.20 | 2,370,511.00 | 4,458,716.53 | (2,088,205.53) | -116.30% | -195.76% | -116.29% | -117.13% | -140.10% | -116.98% | -108.41% | -124.71% | -122.21% | -137.64% | -150.75% | -123.92% | |
| 355 | 2018 | 1,280,445.34 | 1,419,659.45 | 2,705,917.76 | (1,286,258.31) | -100.45% | -109.71% | -166.33% | -113.74% | -114.88% | -135.37% | -115.38% | -107.74% | -122.78% | -120.68% | -148.79% | -125.76% | |
| 355 | 2019 | 535,643.47 | 3,982,040.00 | 4,021,030.59 | (38,990.59) | -7.28% | -72.97% | -94.51% | -148.13% | -107.01% | -109.15% | -129.29% | -111.16% | -104.32% | -119.05% | -150.38% | -126.24% | |
| 355 | 2020 | 3,304,488.22 | 1,136,380.04 | 4,812,338.46 | (3,675,958.42) | -111.24% | -96.74% | -97.67% | -102.51% | -132.87% | -108.20% | -109.67% | -125.20% | -111.17% | -105.52% | -138.99% | -124.86% | |
| 355 | 2021 | 999,597.30 | 427,476.97 | 4,440,606.89 | (4,013,129.92) | -401.47% | -178.65% | -159.68% | -147.29% | -140.26% | -162.75% | -131.14% | -129.98% | -142.92% | -127.27% | -149.43% | -134.56% | |
| 355 | 2022 | 973,603.93 | 179,834.54 | 6,865,844.62 | (6,686,010.08) | -686.73% | -542.22% | -272.37% | -247.95% | -221.33% | -200.11% | -213.97% | -170.47% | -165.34% | -174.90% | -162.11% | -169.01% | |
| 356 | 1991 | 3,566.00 | 115,132.00 | 16,652.00 | 98,480.00 | 2761.64% | | | | | | | | | | | | |
| 356 | 1992 | 262,287.00 | 754,302.00 | 120,684.00 | 633,618.00 | 241.57% | 275.38% | | | | | | | | | | | |
| 356 | 1993 | 74,604.00 | 406,427.00 | 48,910.00 | 357,517.00 | 479.22% | 294.20% | 320.04% | | | | | | | | | | |
| 356 | 1994 | 67,472.00 | 496,168.00 | 22,239.00 | 473,929.00 | 702.41% | 585.21% | 362.31% | 383.29% | | | | | | | | | |
| 356 | 1995 | 91,161.00 | 8,265.00 | 135,721.00 | (127,456.00) | -139.81% | 218.41% | 301.83% | 269.94% | 287.74% | | | | | | | | |
| 356 | 1996 | 174,811.00 | 19,775.00 | 12,576.00 | 7,199.00 | 4.12% | -45.21% | 106.07% | 174.29% | 200.62% | 214.17% | | | | | | | |
| 356 | 1997 | 501,439.00 | 168,216.50 | 414,880.65 | (246,664.15) | -49.19% | -35.41% | -47.81% | 12.82% | 51.08% | 93.72% | 101.81% | | | | | | |
| 356 | 1998 | 462,692.00 | 109,292.79 | 324,948.57 | (215,655.78) | -46.61% | -47.95% | -39.96% | -47.36% | -8.37% | 18.14% | 53.99% | 59.89% | | | | | |
| 356 | 1999 | 1,041,353.00 | 92,368.46 | 112,911.88 | (20,543.42) | -1.97% | -15.70% | -24.08% | -21.82% | -26.55% | -5.52% | 9.46% | 32.21% | 35.84% | | | | |

**OKLAHOMA GAS AND ELECTRIC**
**RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS**

| FERC Account | Activity Year | Retirements | Salvage | Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % | 20- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 356 | 2000 | 145,064.00 | 3,704.86 | 177,527.76 | (173,822.90) | -119.82% | -16.38% | -24.86% | -30.54% | -27.93% | -32.15% | -12.20% | 2.13% | 24.39% | 27.85% | | |
| 356 | 2001 | 570,239.70 | 76,598.09 | 529,524.54 | (452,926.45) | -79.43% | -87.62% | -36.85% | -38.88% | -40.78% | -38.07% | -41.18% | -24.75% | -12.73% | 6.94% | | |
| 356 | 2002 | 3,895,452.26 | 451,822.67 | 3,239,402.98 | (2,787,580.31) | -71.56% | -72.56% | -74.05% | -60.77% | -59.70% | -58.90% | -57.28% | -58.37% | -50.99% | -45.36% | | |
| 356 | 2003 | 14,580.00 | 4,050.00 | 19,918.94 | (15,868.94) | -108.84% | -71.70% | -72.68% | -74.16% | -60.90% | -59.82% | -59.01% | -57.39% | -58.48% | -51.11% | | |
| 356 | 2004 | 70,537.35 | 109,466.74 | 112,157.55 | (2,690.81) | -3.81% | -21.80% | -70.50% | -71.62% | -73.10% | -60.19% | -59.18% | -58.43% | -56.84% | -57.93% | | |
| 356 | 2005 | 1.00 | - | - | - | 0.00% | -3.81% | -21.80% | -70.50% | -71.62% | -73.10% | -60.19% | -59.18% | -58.43% | -56.84% | -33.52% | |
| 356 | 2006 | 23,136.90 | 1,524.09 | 75,370.60 | (73,846.51) | -319.17% | -319.16% | -81.70% | -85.36% | -71.93% | -72.87% | -74.31% | -61.23% | -60.15% | -59.33% | -35.77% | |
| 356 | 2007 | 124,800.11 | 213,698.00 | 244,105.00 | (30,407.00) | -24.36% | -70.47% | -70.47% | -48.95% | -52.70% | -70.50% | -71.58% | -73.02% | -60.45% | -59.44% | -45.59% | |
| 356 | 2008 | 93,975.00 | - | - | - | 0.00% | -13.90% | -43.10% | -43.10% | -34.23% | -37.55% | -68.93% | -70.18% | -71.63% | -59.50% | -50.38% | |
| 356 | 2009 | 807,950.96 | 196,414.53 | 1,010,632.00 | (814,217.47) | -100.78% | -90.28% | -82.26% | -87.48% | -87.48% | -82.22% | -82.56% | -74.04% | -74.59% | -75.73% | -61.80% | |
| 356 | 2010 | 61,632.21 | 46,567.35 | 1,290,092.00 | (1,243,524.65) | -2017.65% | -236.64% | -213.56% | -191.86% | -194.51% | -194.51% | -183.13% | -182.23% | -97.57% | -95.74% | -76.00% | -54.61% |
| 356 | 2011 | 506,757.38 | 151,934.12 | 148,685.16 | 3,248.96 | 0.64% | -218.21% | -149.27% | -139.73% | -130.71% | -133.40% | -133.40% | -127.99% | -127.82% | -88.68% | -73.01% | -52.61% |
| 356 | 2012 | 131,922.78 | 6,188.95 | 93,748.47 | (87,559.52) | -66.37% | -13.20% | -189.61% | -142.02% | -133.69% | -125.79% | -128.35% | -128.35% | -123.52% | -123.41% | -74.41% | -61.53% |
| 356 | 2013 | 124,098.48 | 51,666.27 | 219,228.05 | (167,561.78) | -135.02% | -99.65% | -33.02% | -181.39% | -141.49% | -133.79% | -126.41% | -128.79% | -128.79% | -124.26% | -77.08% | -67.08% |
| 356 | 2014 | 388,873.27 | 169,087.97 | 362,356.14 | (193,268.17) | -49.70% | -70.34% | -69.53% | -38.65% | -139.18% | -123.83% | -118.33% | -113.09% | -115.20% | -115.20% | -86.79% | -71.97% |
| 356 | 2015 | 2,588,592.33 | 218,902.67 | 744,354.17 | (525,451.50) | -20.30% | -24.14% | -28.58% | -30.12% | -25.95% | -58.24% | -65.69% | -64.38% | -63.35% | -64.57% | -67.98% | -60.04% |
| 356 | 2016 | 91,539.04 | 258,847.36 | 1,992,280.91 | (1,733,433.55) | -1893.65% | -84.28% | -79.90% | -82.04% | -81.42% | -70.57% | -101.39% | -101.28% | -99.30% | -97.40% | -85.97% | -75.41% |
| 356 | 2017 | 331,954.83 | 202,757.61 | 381,368.78 | (178,611.17) | -53.81% | -451.49% | -80.92% | -77.35% | -79.38% | -78.91% | -69.23% | -97.65% | -98.15% | -96.35% | -94.46% | -75.94% |
| 356 | 2018 | 263,834.57 | 262,470.28 | 500,277.01 | (237,806.73) | -90.13% | -69.89% | -312.78% | -81.67% | -78.27% | -80.13% | -79.67% | -70.48% | -97.21% | -97.75% | -94.22% | -77.47% |
| 356 | 2019 | 2,374.28 | 820,495.63 | 828,529.61 | (8,033.98) | -338.38% | -92.35% | -70.96% | -312.87% | -81.85% | -78.44% | -80.29% | -79.83% | -70.62% | -97.34% | -95.47% | -85.21% |
| 356 | 2020 | 839,793.37 | 5,037.09 | 21,331.05 | (16,293.96) | -1.94% | -2.89% | -23.70% | -30.65% | -142.15% | -65.56% | -64.19% | -66.09% | -66.09% | -59.68% | -83.16% | -78.36% |
| 356 | 2021 | 134,479.36 | 108,637.80 | 1,128,523.38 | (1,019,885.58) | -758.40% | -106.35% | -106.92% | -103.35% | -92.89% | -191.95% | -87.47% | -84.30% | -85.62% | -85.10% | -96.31% | -87.01% |
| 356 | 2022 | 135,314.50 | 20,084.19 | 923,686.36 | (903,602.17) | -667.78% | -712.95% | -174.82% | -175.17% | -158.86% | -138.44% | -227.74% | -105.36% | -100.83% | -101.70% | -109.58% | -107.61% |
| 358 | 1991 | | | | - | NA | | | | | | | | | | | |
| 358 | 1992 | - | 6,092.00 | 5,341.00 | 751.00 | NA | NA | | | | | | | | | | |
| 358 | 1993 | - | 716.00 | - | 716.00 | NA | NA | NA | | | | | | | | | |
| 358 | 1994 | | | | - | NA | NA | NA | NA | | | | | | | | |
| 358 | 1995 | 376,835.00 | - | - | - | 0.00% | 0.00% | 0.19% | 0.39% | 0.39% | | | | | | | |
| 358 | 1996 | 8,656.00 | 9,888.00 | 6,287.00 | 3,601.00 | 41.60% | 0.93% | 0.93% | 1.12% | 1.31% | 1.31% | | | | | | |
| 358 | 1997 | | | | - | NA | 41.60% | 0.93% | 0.93% | 1.12% | 1.31% | 1.31% | | | | | |
| 358 | 1998 | | | | - | NA | NA | 41.60% | 0.93% | 0.93% | 1.12% | 1.31% | 1.31% | | | | |
| 358 | 1999 | 4,077.00 | 361.63 | 442.06 | (80.43) | -1.97% | -1.97% | -1.97% | 27.65% | 0.90% | 0.90% | 1.09% | 1.28% | 1.28% | | | |
| 358 | 2000 | | | | - | NA | -1.97% | -1.97% | -1.97% | 27.65% | 0.90% | 0.90% | 1.09% | 1.28% | 1.28% | | |
| 358 | 2001 | | | | - | NA | NA | -1.97% | -1.97% | -1.97% | 27.65% | 0.90% | 0.90% | 1.09% | 1.28% | | |
| 358 | 2002 | | | | - | NA | NA | NA | -1.97% | -1.97% | -1.97% | 27.65% | 0.90% | 0.90% | 1.09% | | |
| 358 | 2003 | | | | - | NA | NA | NA | NA | -1.97% | -1.97% | -1.97% | 27.65% | 0.90% | 0.90% | | |
| 358 | 2004 | | | | - | NA | NA | NA | NA | NA | -1.97% | -1.97% | -1.97% | 27.65% | 0.90% | | |
| 358 | 2005 | | | | - | NA | NA | NA | NA | NA | NA | -1.97% | -1.97% | -1.97% | 27.65% | 1.28% | |
| 358 | 2006 | | | | - | NA | NA | NA | NA | NA | NA | NA | -1.97% | -1.97% | -1.97% | 1.28% | |
| 358 | 2007 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | -1.97% | -1.97% | 1.09% | |
| 358 | 2008 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | -1.97% | 0.90% | |
| 358 | 2009 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0.90% | |
| 358 | 2010 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 27.65% | 1.28% |
| 358 | 2011 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | -1.97% | 1.28% |
| 358 | 2012 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | -1.97% | 1.09% |
| 358 | 2013 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | -1.97% | 0.90% |
| 358 | 2014 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0.90% |
| 358 | 2015 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 27.65% |
| 358 | 2016 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | -1.97% |
| 358 | 2017 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | -1.97% |
| 358 | 2018 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | -1.97% |
| 358 | 2019 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 358 | 2020 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 358 | 2021 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 358 | 2022 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 360.2 | 1991 | | | | - | NA | | | | | | | | | | | |
| 360.2 | 1992 | | | | - | NA | NA | | | | | | | | | | |
| 360.2 | 1993 | | | | - | NA | NA | NA | | | | | | | | | |
| 360.2 | 1994 | | | | - | NA | NA | NA | NA | | | | | | | | |
| 360.2 | 1995 | | | | - | NA | NA | NA | NA | NA | | | | | | | |
| 360.2 | 1996 | | | | - | NA | NA | NA | NA | NA | NA | | | | | | |
| 360.2 | 1997 | | | | - | NA | NA | NA | NA | NA | NA | NA | | | | | |
| 360.2 | 1998 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | | | | |
| 360.2 | 1999 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | | | |
| 360.2 | 2000 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 360.2 | 2001 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 360.2 | 2002 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 360.2 | 2003 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 360.2 | 2004 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 360.2 | 2005 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 360.2 | 2006 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 360.2 | 2007 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 360.2 | 2008 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 360.2 | 2009 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 360.2 | 2010 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 360.2 | 2011 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 360.2 | 2012 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 360.2 | 2013 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |

**OKLAHOMA GAS AND ELECTRIC**
**RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS**

| FERC Account | Activity Year | Retirements | Salvage | Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % | 20- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 360.2 | 2014 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 360.2 | 2015 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 360.2 | 2016 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 360.2 | 2017 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 360.2 | 2018 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 360.2 | 2019 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 360.2 | 2020 | 588.73 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 360.2 | 2021 | | | | - | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 360.2 | 2022 | | | | | | | | | | | | | | | | |
| 362 | 1991 | 38,745.00 | 8,480.00 | 20,942.00 | (12,462.00) | -32.16% | | | | | | | | | | | |
| 362 | 1992 | 424,479.00 | 58,187.00 | 182,729.00 | (124,542.00) | -29.34% | -29.58% | | | | | | | | | | |
| 362 | 1993 | 482,508.00 | 58,753.00 | 103,471.00 | (44,718.00) | -9.27% | -18.66% | -19.21% | | | | | | | | | |
| 362 | 1994 | 301,108.00 | 330,396.00 | 132,801.00 | 197,595.00 | 65.62% | 19.51% | 2.35% | 1.27% | | | | | | | | |
| 362 | 1995 | 694,912.00 | 35,314.00 | 186,720.00 | (151,406.00) | -21.79% | 4.64% | 0.10% | -6.47% | -6.98% | | | | | | | |
| 362 | 1996 | 5,420,973.00 | 1,227,554.00 | 1,273,654.00 | (46,100.00) | -0.85% | -3.23% | 0.00% | -0.65% | -2.31% | -2.47% | | | | | | |
| 362 | 1997 | 123,946.00 | 130,297.10 | 96,853.32 | 33,443.78 | 26.98% | -0.23% | -2.63% | 0.51% | -0.16% | -1.82% | -1.98% | | | | | |
| 362 | 1998 | 155,956.36 | 301,252.37 | 93,571.50 | 207,680.87 | 133.17% | 86.15% | 3.42% | 0.68% | 3.60% | 2.74% | 0.95% | 0.78% | | | | |
| 362 | 1999 | 983,904.74 | 632,571.70 | 752,077.18 | (119,505.48) | -12.15% | 7.74% | 9.62% | 1.13% | -1.03% | 1.58% | 0.94% | -0.55% | -0.70% | | | |
| 362 | 2000 | 5,607,561.37 | 1,198,762.08 | 1,779,763.50 | (581,001.42) | -10.36% | -10.63% | -7.30% | -6.69% | -4.11% | -5.06% | -3.46% | -3.66% | -4.43% | -4.50% | | |
| 362 | 2001 | 580,366.14 | 227,230.46 | 587,266.96 | (360,036.50) | -62.04% | -15.21% | -14.79% | -11.64% | -11.00% | -6.72% | -7.50% | -5.91% | -6.02% | -6.69% | | |
| 362 | 2002 | 26,487.19 | 8,412.22 | 22,597.98 | (14,185.76) | -53.56% | -61.67% | -15.37% | -14.93% | -11.79% | -11.15% | -6.82% | -7.58% | -6.00% | -6.11% | | |
| 362 | 2003 | 1,087,560.68 | 370,282.62 | 865,712.41 | (495,429.79) | -45.55% | -45.74% | -51.32% | -19.87% | -18.95% | -16.14% | -15.52% | -9.83% | -10.40% | -8.87% | | |
| 362 | 2004 | 186,855.70 | 64,983.87 | 159,978.97 | (94,995.10) | -50.84% | -46.33% | -46.48% | -51.28% | -20.64% | -19.65% | -16.89% | -16.27% | -10.37% | -10.91% | | |
| 362 | 2005 | 831,956.83 | 121,893.07 | 563,737.25 | (441,844.18) | -53.11% | -52.69% | -49.01% | -49.06% | -51.84% | -23.89% | -22.64% | -20.08% | -19.47% | -12.74% | -12.08% | |
| 362 | 2006 | 1,291,640.08 | 310,342.17 | 1,156,217.86 | (845,875.69) | -65.49% | -60.64% | -59.85% | -55.27% | -55.26% | -56.24% | -29.48% | -27.87% | -25.53% | -24.93% | -15.83% | |
| 362 | 2007 | 3,085,707.04 | 111,393.00 | 3,402,625.00 | (3,291,232.00) | -106.66% | -94.51% | -87.90% | -86.62% | -79.73% | -79.62% | -78.18% | -48.23% | -45.64% | -43.62% | -28.99% | |
| 362 | 2008 | 970,885.00 | 376,498.94 | 1,373,859.44 | (997,360.50) | -102.73% | -105.72% | -96.00% | -90.23% | -89.07% | -82.72% | -82.62% | -81.14% | -52.10% | -49.42% | -32.79% | |
| 362 | 2009 | 1,043,125.19 | 3,349.63 | 1,802,296.60 | (1,798,946.97) | -172.46% | -138.84% | -119.37% | -108.48% | -102.10% | -100.81% | -93.74% | -93.61% | -91.60% | -60.64% | -40.72% | |
| 362 | 2010 | 956,974.04 | 95,448.61 | 2,214,237.94 | (2,118,789.33) | -221.41% | -195.88% | -165.44% | -135.49% | -123.19% | -116.06% | -114.60% | -106.66% | -106.51% | -103.95% | -49.05% | -45.69% |
| 362 | 2011 | 2,030,776.35 | 238,514.72 | 1,712,759.81 | (1,474,245.09) | -72.60% | -120.26% | -133.77% | -127.74% | -119.70% | -112.23% | -107.42% | -106.40% | -100.64% | -100.53% | -65.35% | -47.78% |
| 362 | 2012 | 536,193.33 | 414,807.29 | 2,249,390.07 | (1,834,582.78) | -342.15% | -128.90% | -154.02% | -158.23% | -148.50% | -133.53% | -124.67% | -119.13% | -117.96% | -111.41% | -73.60% | -54.06% |
| 362 | 2013 | 1,866,312.76 | 151,846.11 | 1,709,737.35 | (1,557,891.24) | -83.47% | -141.21% | -109.78% | -129.60% | -136.54% | -132.11% | -124.62% | -118.14% | -113.85% | -112.93% | -76.00% | -56.81% |
| 362 | 2014 | 746,470.75 | 4,164.92 | 1,784,630.02 | (1,780,465.10) | -238.52% | -127.77% | -164.27% | -128.33% | -142.84% | -147.15% | -141.86% | -132.19% | -125.31% | -120.82% | -84.83% | -62.92% |
| 362 | 2015 | 5,542,548.31 | 60,088.50 | 1,352,937.69 | (1,292,849.19) | -23.33% | -48.87% | -56.79% | -74.39% | -74.05% | -86.13% | -93.20% | -93.88% | -96.23% | -94.03% | -88.52% | -57.15% |
| 362 | 2016 | 1,509,978.34 | 23,532.36 | 2,121,624.03 | (2,098,091.67) | -138.95% | -48.08% | -66.31% | -69.62% | -83.95% | -82.06% | -92.17% | -98.06% | -98.36% | -99.76% | -92.74% | -71.85% |
| 362 | 2017 | 7,391,759.71 | 13,320.04 | 1,930,577.67 | (1,917,257.63) | -25.94% | -45.11% | -36.75% | -46.66% | -50.69% | -59.57% | -60.92% | -68.38% | -73.40% | -74.66% | -75.79% | -62.87% |
| 362 | 2018 | 6,842,487.99 | 200,471.64 | 4,719,698.79 | (4,519,227.15) | -66.05% | -45.22% | -54.21% | -46.17% | -52.68% | -55.09% | -61.39% | -62.25% | -67.80% | -71.64% | -74.82% | -64.09% |
| 362 | 2019 | 990,850.63 | 67,327.45 | 3,480,703.99 | (3,413,376.54) | -344.49% | -101.27% | -64.69% | -71.39% | -59.44% | -65.24% | -66.61% | -72.42% | -72.43% | -77.45% | -82.45% | -71.71% |
| 362 | 2020 | 5,028,975.44 | 358,741.74 | 3,325,436.11 | (2,966,694.37) | -58.99% | -105.98% | -84.74% | -63.28% | -68.53% | -59.35% | -64.12% | -65.33% | -70.20% | -70.35% | -80.10% | -78.30% |
| 362 | 2021 | 2,561,313.87 | (39,932.48) | 10,373,343.15 | (10,413,275.63) | -406.56% | -176.28% | -195.70% | -138.18% | -101.82% | -104.12% | -89.13% | -92.77% | -92.24% | -96.30% | -100.90% | -97.39% |
| 362 | 2022 | 3,215,109.75 | 327,412.24 | 9,563,517.57 | (9,236,105.33) | -287.27% | -340.17% | -209.30% | -220.66% | -163.90% | -124.72% | -125.50% | -108.38% | -111.26% | -109.80% | -115.00% | -110.21% |
| 364 | 1991 | 946,267.00 | 138,760.00 | 411,214.00 | (272,454.00) | -28.79% | | | | | | | | | | | |
| 364 | 1992 | 2,156,070.00 | 682,910.00 | 1,385,900.00 | (702,990.00) | -32.61% | -31.44% | | | | | | | | | | |
| 364 | 1993 | 2,315,989.00 | 741,715.00 | 1,588,199.00 | (846,484.00) | -36.55% | -34.65% | -33.63% | | | | | | | | | |
| 364 | 1994 | 1,956,519.00 | 209,205.00 | 1,213,949.00 | (1,004,744.00) | -51.35% | -43.33% | -39.73% | -38.33% | | | | | | | | |
| 364 | 1995 | 2,125,050.00 | 309,232.00 | 1,466,148.00 | (1,156,916.00) | -54.44% | -52.96% | -47.02% | -43.39% | -41.93% | | | | | | | |
| 364 | 1996 | 1,596,961.00 | 361,708.00 | 375,293.00 | (13,585.00) | -0.85% | -31.45% | -38.31% | -37.80% | -36.69% | -36.02% | | | | | | |
| 364 | 1997 | 1,068,048.00 | 1,122,766.50 | 834,582.44 | 288,184.06 | 26.98% | 10.30% | -18.42% | -27.97% | -30.16% | -30.63% | -30.49% | | | | | |
| 364 | 1998 | 813,787.00 | 1,571,951.44 | 488,261.23 | 1,083,690.21 | 133.17% | 72.90% | 39.04% | 3.59% | -10.63% | -16.71% | -19.55% | -20.23% | | | | |
| 364 | 1999 | 1,152,200.12 | 508,119.36 | 880,717.60 | (372,598.24) | -32.34% | 36.17% | 32.94% | 21.28% | -2.53% | -13.50% | -18.34% | -20.67% | -21.22% | | | |
| 364 | 2000 | 1,848,921.22 | 394,983.06 | 586,418.65 | (191,435.59) | -10.35% | -18.79% | 13.62% | 16.54% | 12.26% | -4.21% | -12.95% | -17.19% | -19.40% | -19.96% | | |
| 364 | 2001 | 1,317,967.35 | 433,027.98 | 1,333,638.57 | (900,610.59) | -68.33% | -34.48% | -33.91% | -7.42% | -1.50% | -1.36% | -12.73% | -19.09% | -21.94% | -23.35% | | |
| 364 | 2002 | 3,839,897.16 | 908,337.00 | 3,276,094.81 | (2,367,757.81) | -61.66% | -63.37% | -49.38% | -46.97% | -30.63% | -24.51% | -21.26% | -26.38% | -29.49% | -30.40% | | |
| 364 | 2003 | 2,231,432.62 | 613,778.90 | 1,776,249.09 | (1,162,470.19) | -52.10% | -58.15% | -59.96% | -50.03% | -48.07% | -34.91% | -29.52% | -26.22% | -29.97% | -32.30% | | |
| 364 | 2004 | 2,604,782.55 | 605,902.27 | 2,230,115.69 | (1,624,213.42) | -62.36% | -57.62% | -59.41% | -60.59% | -52.74% | -50.93% | -40.09% | -35.27% | -31.93% | -34.51% | | |
| 364 | 2005 | 3,184,082.27 | 466,511.53 | 2,157,546.16 | (1,691,034.63) | -53.11% | -57.27% | -55.83% | -57.72% | -58.78% | -52.82% | -51.36% | -42.53% | -38.42% | -35.36% | -37.50% | |
| 364 | 2006 | 3,716,298.41 | 892,914.42 | 3,326,662.33 | (2,433,747.91) | -65.49% | -59.78% | -60.48% | -58.89% | -59.57% | -60.26% | -55.33% | -54.00% | -46.65% | -43.04% | -41.02% | |
| 364 | 2007 | 2,497,297.10 | 3,843,351.47 | 3,713,094.00 | 130,257.47 | 5.22% | -37.07% | -42.51% | -46.81% | -47.64% | -50.62% | -51.82% | -48.21% | -47.40% | -41.07% | -38.00% | |
| 364 | 2008 | 3,403,342.65 | 721,945.30 | 4,815,930.73 | (4,093,985.43) | -120.29% | -67.17% | -66.52% | -63.19% | -63.05% | -61.66% | -61.66% | -62.05% | -58.17% | -57.01% | -46.50% | |
| 364 | 2009 | 2,985,130.77 | 905,996.43 | 3,931,571.03 | (3,025,574.60) | -101.35% | -111.44% | -78.66% | -74.77% | -70.40% | -69.26% | -67.41% | -66.50% | -66.60% | -62.83% | -50.99% | |
| 364 | 2010 | 3,393,766.32 | 925,251.68 | 4,059,212.63 | (3,133,960.95) | -92.34% | -96.56% | -104.82% | -82.44% | -78.50% | -74.29% | -72.86% | -70.93% | -69.65% | -69.59% | -54.72% | -52.03% |
| 364 | 2011 | 3,908,693.67 | 887,857.06 | 4,219,884.82 | (3,332,027.76) | -85.25% | -88.55% | -92.26% | -99.23% | -83.12% | -79.83% | -76.14% | -74.74% | -72.93% | -71.57% | -60.13% | -55.18% |
| 364 | 2012 | 3,229,998.52 | 784,236.96 | 4,463,262.89 | (3,679,025.93) | -113.90% | -98.21% | -96.32% | -97.43% | -102.03% | -88.24% | -84.58% | -80.78% | -79.12% | -77.18% | -66.77% | -60.03% |
| 364 | 2013 | 3,686,199.41 | 760,184.14 | 4,462,923.96 | (3,702,739.82) | -100.45% | -106.73% | -98.97% | -97.39% | -98.08% | -101.75% | -90.19% | -86.76% | -83.19% | -81.53% | -73.44% | -64.05% |
| 364 | 2014 | 4,926,087.62 | 572,938.93 | 2,925,858.14 | (2,352,919.21) | -47.76% | -70.31% | -82.20% | -82.96% | -84.62% | -86.88% | -91.33% | -82.73% | -80.71% | -78.20% | -71.75% | -63.02% |
| 364 | 2015 | 3,314,224.32 | 819,982.79 | 4,920,088.64 | (4,100,105.85) | -123.71% | -78.31% | -85.15% | -91.28% | -90.04% | -90.39% | -91.68% | -95.05% | -87.06% | -84.78% | -77.68% | -67.03% |
| 364 | 2016 | 3,528,126.91 | 602,889.40 | 3,723,475.26 | (3,120,585.86) | -88.45% | -105.53% | -81.35% | -85.91% | -90.75% | -89.79% | -90.13% | -91.28% | -94.33% | -87.20% | -78.67% | -70.23% |
| 364 | 2017 | 3,563,840.56 | 631,719.31 | 3,964,203.31 | (3,332,484.00) | -93.51% | -90.99% | -101.41% | -84.18% | -87.33% | -91.19% | -90.30% | -90.53% | -91.53% | -94.25% | -81.03% | -73.38% |
| 364 | 2018 | 2,631,370.75 | 1,793,709.00 | 3,446,570.00 | (1,652,861.00) | -62.81% | -80.47% | -83.37% | -93.62% | -81.05% | -84.35% | -88.19% | -87.79% | -88.27% | -89.38% | -81.36% | -75.68% |
| 364 | 2019 | 3,182,989.90 | 1,078,346.00 | 4,573,292.25 | (3,494,946.25) | -109.80% | -88.54% | -90.43% | -89.89% | -96.80% | -85.37% | -87.61% | -90.64% | -89.98% | -90.21% | -84.09% | -78.20% |
| 364 | 2020 | 3,716,448.23 | 813,657.53 | 6,545,724.31 | (5,732,066.78) | -154.24% | -133.74% | -114.15% | -108.54% | -104.27% | -107.50% | -95.67% | -96.29% | -98.08% | -96.67% | -91.05% | -84.49% |
| 364 | 2021 | 4,143,937.85 | 770,224.62 | 5,335,278.09 | (4,565,053.47) | -110.16% | -131.00% | -124.89% | -112.94% | -108.93% | -105.45% | -107.96% | -97.74% | -98.04% | -99.47% | -94.39% | -86.38% |
| 364 | 2022 | 4,786,849.36 | 909,244.24 | 9,532,862.51 | (8,623,618.27) | -180.15% | -147.68% | -149.60% | -141.60% | -130.37% | -124.41% | -119.44% | -119.93% | -109.41% | -108.53% | -106.51% | -94.30% |
| 365 | 1991 | 940,792.00 | 427,240.00 | 273,828.00 | 153,412.00 | 16.31% | | | | | | | | | | | |
| 365 | 1992 | 1,570,091.00 | 1,612,251.00 | 774,913.00 | 837,338.00 | 53.33% | 39.46% | | | | | | | | | | |

**OKLAHOMA GAS AND ELECTRIC**
**RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS**

| FERC Account | Activity Year | Retirements | Salvage | Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % | 20- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 365 | 1993 | 1,911,990.00 | 1,249,075.00 | 922,578.00 | 326,497.00 | 17.08% | 33.42% | 29.78% | | | | | | | | | |
| 365 | 1994 | 1,983,667.00 | 669,659.00 | 755,592.00 | (85,933.00) | -4.33% | 6.18% | 19.72% | 19.22% | | | | | | | | |
| 365 | 1995 | 1,584,980.00 | 700,814.00 | 910,186.00 | (209,372.00) | -13.21% | -8.27% | 0.57% | 12.32% | 12.79% | | | | | | | |
| 365 | 1996 | 1,220,276.00 | 276,319.00 | 286,696.00 | (10,377.00) | -0.85% | -7.83% | -6.38% | 0.31% | 10.38% | 10.98% | | | | | | |
| 365 | 1997 | 1,491,137.00 | 1,567,532.52 | 1,165,188.84 | 402,343.68 | 26.98% | 14.46% | 4.25% | 1.54% | 5.17% | 12.91% | 13.21% | | | | | |
| 365 | 1998 | 722,398.00 | 1,395,419.90 | 433,429.07 | 961,990.83 | 133.17% | 61.64% | 39.43% | 22.81% | 15.12% | 15.54% | 21.20% | 20.80% | | | | |
| 365 | 1999 | 1,269,868.63 | 560,011.30 | 970,661.32 | (410,650.02) | -32.34% | 27.67% | 27.38% | 20.05% | 11.67% | 7.83% | 9.57% | 15.41% | 15.48% | | | |
| 365 | 2000 | 2,210,437.32 | 472,486.02 | 701,484.79 | (228,998.77) | -10.36% | -18.38% | 7.67% | 12.73% | 10.33% | 5.94% | 4.00% | 6.01% | 11.33% | 11.65% | | |
| 365 | 2001 | 1,940,277.35 | 637,492.62 | 1,963,348.26 | (1,325,855.64) | -68.33% | -37.46% | -36.26% | -16.34% | -7.87% | -6.91% | -7.86% | -7.30% | -4.05% | 1.62% | | |
| 365 | 2002 | 2,673,649.81 | 632,458.36 | 2,281,084.86 | (1,648,626.50) | -61.66% | -64.47% | -46.94% | -44.65% | -30.08% | -21.83% | -19.61% | -18.83% | -16.93% | -13.10% | | |
| 365 | 2003 | 4,793,024.09 | 1,318,371.19 | 3,815,308.16 | (2,496,936.97) | -52.10% | -55.52% | -58.16% | -49.07% | -47.42% | -37.83% | -31.43% | -29.15% | -27.74% | -25.40% | | |
| 365 | 2004 | 2,854,859.23 | 664,072.81 | 2,444,221.21 | (1,780,148.40) | -62.36% | -55.93% | -57.41% | -59.14% | -51.69% | -50.13% | -42.09% | -36.35% | -34.09% | -32.50% | | |
| 365 | 2005 | 4,883,495.12 | 630,493.00 | 3,309,078.30 | (2,678,585.30) | -54.85% | -57.62% | -55.51% | -56.59% | -57.92% | -52.49% | -51.25% | -45.01% | -40.31% | -38.30% | -25.57% | |
| 365 | 2006 | 2,436,246.12 | 585,355.50 | 2,180,817.52 | (1,595,462.02) | -65.49% | -58.39% | -59.50% | -57.13% | -57.82% | -58.86% | -53.94% | -52.75% | -47.10% | -42.73% | -29.64% | |
| 365 | 2007 | 1,953,913.94 | 1,944,417.38 | 4,063,381.00 | (2,118,963.62) | -108.45% | -84.61% | -68.94% | -67.39% | -63.06% | -62.87% | -63.36% | -58.43% | -57.10% | -51.76% | -38.02% | |
| 365 | 2008 | 2,751,503.29 | 583,671.45 | 3,893,538.75 | (3,309,867.30) | -120.29% | -115.37% | -98.36% | -80.69% | -77.17% | -71.06% | -69.94% | -69.81% | -64.85% | -63.36% | -47.56% | |
| 365 | 2009 | 2,819,441.16 | 855,707.98 | 3,713,344.61 | (2,857,636.63) | -101.35% | -110.71% | -110.12% | -99.21% | -84.61% | -81.02% | -74.86% | -73.46% | -73.09% | -68.36% | -54.23% | |
| 365 | 2010 | 2,926,576.15 | 833,670.76 | 3,443,778.79 | (2,610,108.03) | -89.19% | -95.16% | -103.30% | -104.26% | -96.93% | -85.37% | -82.18% | -76.51% | -75.10% | -74.66% | -58.75% | -46.03% |
| 365 | 2011 | 3,732,736.99 | 726,607.48 | 2,802,216.08 | (2,075,608.60) | -55.61% | -70.36% | -79.58% | -88.74% | -91.46% | -87.65% | -80.20% | -78.11% | -73.83% | -72.81% | -60.25% | -48.01% |
| 365 | 2012 | 2,499,062.48 | 641,756.22 | 2,963,830.75 | (2,322,074.53) | -92.92% | -70.57% | -76.52% | -82.36% | -89.45% | -91.67% | -88.34% | -81.52% | -79.49% | -75.34% | -65.48% | -53.59% |
| 365 | 2013 | 2,964,624.86 | 621,934.99 | 2,963,605.73 | (2,341,670.74) | -78.99% | -85.36% | -73.28% | -77.12% | -81.69% | -87.70% | -89.76% | -87.08% | -81.25% | -79.44% | -69.78% | -57.82% |
| 365 | 2014 | 3,323,670.77 | 390,249.12 | 2,133,688.61 | (1,743,439.49) | -52.46% | -64.96% | -72.91% | -67.75% | -71.81% | -76.37% | -82.12% | -84.36% | -82.55% | -78.09% | -69.55% | -59.55% |
| 365 | 2015 | 3,244,224.81 | 671,060.11 | 3,281,115.34 | (2,610,055.23) | -80.45% | -66.28% | -70.23% | -74.95% | -70.37% | -73.31% | -76.99% | -81.90% | -83.88% | -82.31% | -73.18% | -62.23% |
| 365 | 2016 | 3,170,006.76 | 590,155.82 | 3,625,915.55 | (3,035,759.73) | -95.77% | -88.02% | -75.88% | -76.61% | -79.29% | -74.62% | -76.57% | -79.40% | -83.50% | -85.16% | -74.90% | -65.54% |
| 365 | 2017 | 3,726,716.11 | 580,137.67 | 3,627,140.18 | (3,047,002.51) | -81.76% | -88.20% | -85.72% | -77.51% | -77.78% | -79.77% | -75.79% | -77.33% | -79.71% | -83.29% | -76.17% | -69.03% |
| 365 | 2018 | 2,028,031.51 | 1,875,685.51 | 3,604,086.02 | (1,728,400.51) | -85.23% | -82.98% | -87.52% | -85.64% | -78.52% | -78.59% | -80.30% | -76.57% | -77.91% | -80.08% | -79.12% | -72.10% |
| 365 | 2019 | 2,130,560.26 | 831,095.24 | 3,524,695.55 | (2,693,600.31) | -126.43% | -106.33% | -94.72% | -95.02% | -91.71% | -84.31% | -83.54% | -84.56% | -80.53% | -81.38% | -82.46% | -74.92% |
| 365 | 2020 | 2,285,759.21 | 544,628.30 | 4,381,433.97 | (3,836,805.67) | -167.86% | -147.87% | -128.16% | -111.16% | -107.50% | -102.21% | -93.90% | -91.97% | -92.06% | -87.39% | -90.32% | -80.92% |
| 365 | 2021 | 3,234,969.71 | 473,717.89 | 3,281,402.10 | (2,807,684.21) | -86.79% | -120.36% | -122.05% | -114.33% | -105.28% | -103.46% | -99.69% | -92.91% | -91.33% | -91.47% | -91.46% | -81.64% |
| 365 | 2022 | 2,914,341.65 | 709,802.53 | 7,441,839.76 | (6,732,037.23) | -231.00% | -155.13% | -158.58% | -152.10% | -141.33% | -127.73% | -122.53% | -116.52% | -108.35% | -105.35% | -100.00% | -89.70% |
| 366 | 1991 | 140,927.00 | 5,501.00 | 5,584.00 | (83.00) | -0.06% | | | | | | | | | | | |
| 366 | 1992 | 83,445.00 | 240,116.00 | 23,595.00 | 216,521.00 | 259.48% | 96.46% | | | | | | | | | | |
| 366 | 1993 | (44,821.00) | 50,414.00 | 10,411.00 | 40,003.00 | -89.25% | 664.16% | 142.82% | | | | | | | | | |
| 366 | 1994 | 59,590.00 | 35,228.00 | 19,374.00 | 15,854.00 | 26.61% | 378.20% | 277.33% | 113.86% | | | | | | | | |
| 366 | 1995 | 82,313.00 | 10,776.00 | 22,009.00 | (11,233.00) | -13.65% | 3.26% | 45.97% | 144.66% | 81.21% | | | | | | | |
| 366 | 1996 | 55,493.00 | 12,638.00 | 13,112.00 | (474.00) | -0.85% | -8.50% | 2.10% | 28.94% | 110.44% | 69.13% | | | | | | |
| 366 | 1997 | 60,669.00 | 63,777.22 | 47,407.31 | 16,369.91 | 26.98% | 13.68% | 2.35% | 7.95% | 28.38% | 93.38% | 63.29% | | | | | |
| 366 | 1998 | 58,619.00 | 113,231.38 | 35,170.61 | 78,060.77 | 133.17% | 79.16% | 53.76% | 32.18% | 31.13% | 50.97% | 99.94% | 71.54% | | | | |
| 366 | 1999 | 50,958.71 | 32,762.50 | 38,951.99 | (6,189.49) | -12.15% | 65.59% | 51.83% | 38.88% | 24.84% | 25.13% | 41.01% | 85.88% | 63.75% | | | |
| 366 | 2000 | 187,022.69 | 50,325.03 | 59,351.97 | (9,026.94) | -4.83% | -6.39% | 21.19% | 22.17% | 19.08% | 13.64% | 15.03% | 24.20% | 57.29% | 46.28% | | |
| 366 | 2001 | 85,048.91 | 33,299.20 | 86,060.29 | (52,761.09) | -62.04% | -22.71% | -21.04% | 2.64% | 5.98% | 5.22% | 2.54% | 4.78% | 11.87% | 42.33% | | |
| 366 | 2002 | 119,777.21 | 38,040.96 | 102,190.45 | (64,149.49) | -53.56% | -57.08% | -32.14% | -29.84% | -10.78% | -6.71% | -6.18% | -7.06% | -4.42% | 0.90% | | |
| 366 | 2003 | 79,612.90 | 27,105.89 | 63,372.96 | (36,267.07) | -45.55% | -50.36% | -53.85% | -34.40% | -32.23% | -15.55% | -11.53% | -10.68% | -10.99% | -8.32% | | |
| 366 | 2004 | 154,518.19 | 53,737.52 | 132,292.41 | (78,554.89) | -50.84% | -49.04% | -50.57% | -52.79% | -38.46% | -36.48% | -22.96% | -19.16% | -17.96% | -17.58% | | |
| 366 | 2005 | 3,345,928.40 | 490,224.18 | 2,267,213.60 | (1,776,989.42) | -53.11% | -53.01% | -52.84% | -52.87% | -53.07% | -50.80% | -50.31% | -47.68% | -46.58% | -45.98% | -36.93% | |
| 366 | 2006 | 218,548.07 | 52,510.50 | 195,634.31 | (143,123.81) | -65.49% | -53.87% | -53.74% | -53.57% | -53.57% | -53.75% | -51.57% | -51.09% | -48.58% | -47.53% | -39.42% | |
| 366 | 2007 | 666,019.96 | 62,787.00 | 219,929.00 | (157,142.00) | -23.59% | -33.94% | -49.10% | -49.16% | -49.10% | -49.22% | -49.45% | -47.73% | -47.36% | -45.23% | -42.20% | |
| 366 | 2008 | 207,339.86 | 80,404.26 | 293,398.31 | (212,994.05) | -102.73% | -42.38% | -47.01% | -51.61% | -51.58% | -51.48% | -51.53% | -51.71% | -49.98% | -49.61% | -44.90% | |
| 366 | 2009 | 218,072.62 | - | - | - | 0.00% | -50.07% | -33.91% | -39.18% | -49.19% | -49.24% | -49.18% | -49.29% | -49.50% | -47.92% | -43.91% | |
| 366 | 2010 | 210,932.03 | 256,930.19 | 323,031.29 | (66,101.10) | -31.34% | -15.41% | -43.86% | -33.50% | -38.09% | -48.42% | -48.49% | -48.45% | -48.56% | -48.78% | -43.88% | -37.22% |
| 366 | 2011 | 410,266.96 | 591,905.00 | 388,644.63 | 203,260.37 | 49.54% | 22.08% | 16.34% | -7.25% | -13.60% | -19.48% | -40.80% | -41.09% | -41.15% | -41.41% | -37.96% | -32.41% |
| 366 | 2012 | 252,953.62 | 524,747.09 | 411,059.26 | 113,687.83 | 44.94% | 47.79% | 28.70% | 22.97% | 2.91% | -6.07% | -12.01% | -36.88% | -37.26% | -37.37% | -35.24% | -33.15% |
| 366 | 2013 | 237,480.64 | 513,967.93 | 411,028.00 | 102,939.93 | 43.35% | 44.17% | 46.62% | 31.83% | 26.61% | 9.16% | -0.74% | -6.59% | -33.58% | -34.03% | -33.88% | -30.84% |
| 366 | 2014 | 500,406.24 | 198,826.67 | 961,127.31 | (762,300.64) | -152.34% | -89.36% | -55.07% | -24.44% | -25.34% | -22.32% | -30.50% | -28.80% | -31.55% | -43.06% | -42.64% | -39.75% |
| 366 | 2015 | 387,621.17 | 1,218,357.76 | 453,132.18 | 765,225.58 | 197.42% | 0.33% | 9.41% | 15.93% | 23.64% | 17.84% | 16.08% | 5.93% | -0.43% | -4.73% | -30.52% | -27.79% |
| 366 | 2016 | 592,368.48 | 157,153.69 | 435,485.86 | (278,332.17) | -46.99% | 49.68% | -18.60% | -10.04% | -2.98% | 6.07% | 3.02% | 2.79% | -4.46% | -7.92% | -31.45% | -29.39% |
| 366 | 2017 | 517,256.02 | 96,123.61 | 557,537.95 | (461,414.34) | -89.20% | -66.67% | 1.70% | -36.88% | -28.36% | -20.91% | -10.93% | -12.32% | -11.51% | -16.86% | -34.85% | -33.43% |
| 366 | 2018 | 510,897.17 | 260,339.02 | 500,235.36 | (239,896.34) | -46.96% | -68.21% | -60.45% | -10.68% | -38.94% | -31.82% | -25.34% | -16.33% | -17.21% | -16.23% | -35.49% | -35.30% |
| 366 | 2019 | 353,809.87 | 209,367.66 | 887,933.43 | (678,565.77) | -191.79% | -106.22% | -99.85% | -83.99% | -37.81% | -57.83% | -50.08% | -42.91% | -32.83% | -32.75% | -41.62% | -41.41% |
| 366 | 2020 | 233,230.81 | 90,443.29 | 727,599.50 | (637,156.21) | -273.19% | -224.13% | -141.69% | -124.88% | -103.98% | -58.96% | -74.06% | -65.69% | -57.89% | -46.86% | -44.44% | -47.95% |
| 366 | 2021 | 245,223.76 | 48,336.50 | 334,822.70 | (286,486.20) | -116.83% | -193.05% | -192.51% | -137.15% | -123.82% | -105.26% | -63.96% | -77.19% | -69.19% | -61.66% | -46.81% | -49.61% |
| 366 | 2022 | 278,780.33 | 53,805.90 | 564,121.49 | (510,315.59) | -183.05% | -152.06% | -189.37% | -190.14% | -145.04% | -131.54% | -113.20% | -74.60% | -85.35% | -77.42% | -57.18% | -53.43% |
| 367 | 1991 | 329,988.00 | 135,121.00 | 116,284.00 | 18,837.00 | 5.71% | | | | | | | | | | | |
| 367 | 1992 | 774,212.00 | 447,409.00 | 375,260.00 | 72,149.00 | 9.32% | 8.24% | | | | | | | | | | |
| 367 | 1993 | 805,156.00 | 533,847.00 | 304,651.00 | 229,196.00 | 28.47% | 19.08% | 16.77% | | | | | | | | | |
| 367 | 1994 | 609,536.00 | 454,014.00 | 257,264.00 | 196,750.00 | 32.28% | 30.11% | 22.76% | 20.52% | | | | | | | | |
| 367 | 1995 | 501,375.00 | 284,647.00 | 334,860.00 | (50,213.00) | -10.02% | 13.19% | 19.61% | 16.65% | 15.45% | | | | | | | |
| 367 | 1996 | 614,702.00 | 139,013.00 | 144,234.00 | (5,221.00) | -0.85% | -4.97% | 8.19% | 14.64% | 13.39% | 12.70% | | | | | | |
| 367 | 1997 | 271,043.00 | 284,930.22 | 211,796.25 | 73,133.97 | 26.98% | 7.67% | 1.28% | 10.74% | 15.83% | 14.42% | 13.69% | | | | | |
| 367 | 1998 | 361,532.00 | 698,353.19 | 216,914.33 | 481,438.86 | 133.17% | 87.67% | 44.04% | 28.54% | 29.51% | 29.24% | 25.33% | 23.81% | | | | |
| 367 | 1999 | 692,731.17 | 445,369.81 | 529,509.10 | (84,139.29) | -12.15% | 37.69% | 35.50% | 23.98% | 17.00% | 20.05% | 21.81% | 19.72% | 18.79% | | | |
| 367 | 2000 | 456,602.80 | 122,864.89 | 144,903.50 | (22,038.61) | -4.83% | -9.24% | 24.84% | 25.16% | 18.49% | 13.56% | 16.81% | 18.99% | 17.52% | 16.80% | | |
| 367 | 2001 | 485,917.94 | 190,251.27 | 491,695.91 | (301,444.64) | -62.04% | -34.32% | -24.93% | 3.70% | 6.48% | 4.92% | 2.70% | 7.22% | 10.78% | 10.58% | | |
| 367 | 2002 | 937,035.24 | 297,600.64 | 799,452.56 | (501,851.92) | -53.56% | -56.45% | -43.91% | -35.36% | -14.59% | -11.07% | -9.43% | -9.50% | -4.33% | 0.27% | | |
| 367 | 2003 | 647,842.44 | 220,571.20 | 515,690.48 | (295,119.28) | -45.55% | -50.29% | -53.04% | -44.33% | -37.41% | -20.19% | -16.87% | -14.67% | -14.20% | -9.12% | | |
| 367 | 2004 | 985,102.61 | 342,594.34 | 843,407.55 | (500,813.21) | -50.84% | -48.74% | -50.50% | -52.33% | -46.16% | -40.55% | -26.80% | -23.79% | -21.20% | -20.26% | | |
| 367 | 2005 | 972,233.60 | 142,445.57 | 658,789.48 | (516,343.91) | -53.11% | -51.97% | -50.37% | -51.21% | -52.52% | -47.66% | -42.91% | -31.42% | -28.69% | -26.03% | -12.77% | |
| 367 | 2006 | 1,415,864.02 | 340,189.45 | 1,267,417.58 | (927,228.13) | -65.49% | -60.45% | -57.64% | -55.69% | -55.29% | -55.89% | -51.94% | -47.76% | -38.36% | -35.90% | -20.43% | |

**OKLAHOMA GAS AND ELECTRIC**
**RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS**

| FERC Account | Activity Year | Retirements | Salvage | Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % | 20- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 367 | 2007 | 1,314,481.74 | 400,286.00 | 1,402,118.00 | (1,001,832.00) | -76.21% | -70.65% | -66.05% | -62.85% | -60.75% | -59.68% | -59.85% | -56.36% | -52.49% | -44.37% | -29.14% | |
| 367 | 2008 | 1,725,289.85 | 669,049.23 | 2,441,386.93 | (1,772,337.70) | -102.73% | -91.26% | -83.07% | -77.71% | -73.58% | -71.01% | -68.96% | -68.57% | -65.31% | -61.49% | -43.59% | |
| 367 | 2009 | 1,866,723.12 | - | - | - | 0.00% | -49.34% | -56.54% | -58.54% | -57.82% | -56.99% | -56.16% | -55.91% | -56.20% | -54.03% | -40.94% | |
| 367 | 2010 | 1,400,841.40 | 590,895.73 | 1,866,482.91 | (1,275,587.18) | -91.06% | -39.04% | -61.05% | -64.21% | -64.44% | -63.17% | -61.92% | -60.89% | -60.28% | -60.36% | -47.00% | -36.01% |
| 367 | 2011 | 1,966,385.48 | 589,446.81 | 600,632.60 | (11,185.79) | -0.57% | -38.21% | -24.59% | -43.96% | -49.08% | -51.48% | -51.63% | -51.56% | -51.24% | -51.41% | -42.94% | -33.04% |
| 367 | 2012 | 1,733,138.45 | 535,083.25 | 635,273.39 | (100,190.14) | -5.78% | -3.01% | -27.19% | -19.91% | -36.35% | -41.58% | -44.55% | -45.22% | -45.63% | -45.63% | -40.26% | -32.31% |
| 367 | 2013 | 2,029,298.66 | 558,567.35 | 635,224.19 | (76,656.84) | -3.78% | -4.70% | -3.28% | -20.53% | -16.27% | -30.18% | -35.21% | -38.40% | -39.39% | -40.12% | -39.65% | -31.88% |
| 367 | 2014 | 3,155,513.56 | 114,629.92 | 1,044,303.40 | (929,673.48) | -29.46% | -19.41% | -15.99% | -12.58% | -23.27% | -19.69% | -30.02% | -34.02% | -36.70% | -37.61% | -39.03% | -33.22% |
| 367 | 2015 | 2,990,434.07 | 544,385.03 | 700,295.19 | (155,910.16) | -5.21% | -17.66% | -14.22% | -12.74% | -10.73% | -19.20% | -16.83% | -25.62% | -29.28% | -31.89% | -35.41% | -30.45% |
| 367 | 2016 | 3,353,257.22 | 543,988.83 | 3,359,702.36 | (2,815,713.53) | -83.97% | -46.84% | -41.07% | -34.51% | -30.75% | -26.85% | -32.26% | -29.01% | -35.30% | -37.79% | -41.07% | -37.32% |
| 367 | 2017 | 2,751,545.00 | 528,165.12 | 3,156,089.86 | (2,627,924.74) | -95.51% | -89.17% | -61.57% | -53.30% | -46.26% | -41.88% | -37.36% | -41.24% | -37.62% | -42.51% | -45.95% | -43.00% |
| 367 | 2018 | 3,145,450.62 | 1,384,874.22 | 2,661,003.57 | (1,276,129.35) | -40.57% | -66.20% | -72.64% | -56.17% | -50.70% | -45.23% | -41.66% | -37.84% | -41.15% | -38.00% | -45.41% | -44.65% |
| 367 | 2019 | 4,168,712.75 | 1,289,017.96 | 5,466,757.18 | (4,177,739.22) | -100.22% | -74.57% | -80.29% | -81.21% | -67.36% | -61.25% | -55.85% | -52.13% | -48.12% | -50.37% | -51.97% | -51.43% |
| 367 | 2020 | 2,855,597.93 | 1,065,634.70 | 8,572,834.11 | (7,507,199.41) | -262.89% | -166.35% | -127.45% | -120.65% | -113.09% | -96.34% | -86.93% | -80.03% | -75.11% | -69.91% | -68.73% | -67.09% |
| 367 | 2021 | 3,971,528.97 | 591,815.54 | 4,099,454.13 | (3,507,638.59) | -88.32% | -161.34% | -138.17% | -116.46% | -113.05% | -108.23% | -94.97% | -87.14% | -81.19% | -76.85% | -70.87% | -69.09% |
| 367 | 2022 | 5,283,434.59 | 871,415.06 | 9,136,246.97 | (8,264,831.91) | -156.43% | -127.20% | -159.20% | -144.09% | -127.33% | -123.38% | -118.20% | -106.36% | -98.70% | -92.98% | -81.37% | -79.07% |
| 368 | 1991 | 2,152,556.00 | 281,040.00 | - | 281,040.00 | 13.06% | | | | | | | | | | | |
| 368 | 1992 | 1,978,455.00 | 184,514.00 | 887.00 | 183,627.00 | 9.28% | 11.25% | | | | | | | | | | |
| 368 | 1993 | 2,493,512.00 | 252,695.00 | - | 252,695.00 | 10.13% | 9.76% | 10.83% | | | | | | | | | |
| 368 | 1994 | 2,110,473.00 | 170,211.00 | 169.00 | 170,042.00 | 8.06% | 9.18% | 9.21% | 10.16% | | | | | | | | |
| 368 | 1995 | 4,027,576.00 | 433,437.00 | 101.00 | 433,336.00 | 10.76% | 9.83% | 9.92% | 9.80% | 10.35% | | | | | | | |
| 368 | 1996 | 5,110,641.00 | 1,157,193.00 | 1,200,651.00 | (43,458.00) | -0.85% | 4.27% | 4.98% | 5.91% | 6.34% | 7.15% | | | | | | |
| 368 | 1997 | 939,980.00 | 988,137.40 | 734,508.94 | 253,628.46 | 26.98% | 3.47% | 6.39% | 6.67% | 7.26% | 7.50% | 8.14% | | | | | |
| 368 | 1998 | 848,231.00 | 1,638,485.19 | 508,927.17 | 1,129,558.02 | 133.17% | 77.35% | 19.42% | 16.23% | 14.90% | 14.14% | 13.59% | 13.53% | | | | |
| 368 | 1999 | 1,613,598.45 | 711,595.79 | 1,233,400.58 | (521,804.79) | -32.34% | 24.69% | 25.32% | 9.61% | 9.98% | 9.70% | 9.76% | 9.71% | 10.05% | | | |
| 368 | 2000 | 2,474,591.59 | 528,949.76 | 785,314.69 | (256,364.93) | -10.36% | -19.03% | 7.12% | 10.30% | 5.11% | 6.63% | 6.80% | 7.23% | 7.41% | 7.93% | | |
| 368 | 2001 | 2,363,330.75 | 776,490.19 | 2,391,432.69 | (1,614,942.50) | -68.33% | -38.68% | -37.09% | -17.31% | -12.26% | -7.89% | -3.57% | -2.31% | -0.90% | -0.06% | | |
| 368 | 2002 | 4,939,264.89 | 1,168,395.06 | 4,214,045.44 | (3,045,650.38) | -61.66% | -63.82% | -50.29% | -47.75% | -35.21% | -30.77% | -22.41% | -16.43% | -14.31% | -12.05% | | |
| 368 | 2003 | 3,995,657.42 | 1,099,047.10 | 3,180,593.87 | (2,081,546.77) | -52.10% | -57.38% | -59.67% | -50.81% | -48.88% | -39.36% | -35.73% | -27.73% | -21.84% | -19.62% | | |
| 368 | 2004 | 5,929,979.73 | 1,379,381.07 | 5,077,022.32 | (3,697,641.25) | -62.36% | -58.22% | -59.37% | -60.60% | -54.29% | -52.63% | -45.52% | -42.57% | -35.01% | -29.29% | | |
| 368 | 2005 | 4,529,432.81 | 663,825.14 | 3,069,161.15 | (2,405,336.01) | -53.10% | -58.35% | -56.62% | -57.90% | -59.04% | -54.07% | -52.71% | -46.80% | -44.29% | -37.51% | -24.09% | |
| 368 | 2006 | 4,634,687.03 | 1,113,575.61 | 4,148,762.73 | (3,035,187.12) | -65.49% | -59.37% | -60.54% | -58.77% | -59.37% | -60.17% | -55.90% | -54.65% | -49.57% | -47.34% | -29.75% | |
| 368 | 2007 | 5,704,961.86 | 1,979,946.66 | 8,440,269.00 | (6,460,322.34) | -113.24% | -91.84% | -80.04% | -75.00% | -71.31% | -69.70% | -69.60% | -65.36% | -63.89% | -59.38% | -40.46% | |
| 368 | 2008 | 5,500,143.32 | 1,166,735.88 | 7,783,026.19 | (6,616,290.31) | -120.29% | -116.70% | -101.72% | -90.91% | -84.47% | -80.20% | -77.60% | -77.02% | -72.90% | -71.33% | -50.79% | |
| 368 | 2009 | 4,955,461.38 | 1,374,083.23 | 6,526,593.79 | (5,152,510.56) | -103.98% | -112.56% | -112.80% | -102.26% | -93.46% | -87.56% | -83.54% | -80.85% | -80.16% | -76.32% | -57.52% | |
| 368 | 2010 | 5,158,025.39 | 1,318,790.03 | 8,068,240.00 | (6,749,449.97) | -130.85% | -117.68% | -118.60% | -117.17% | -107.94% | -99.79% | -93.69% | -89.58% | -86.54% | -85.64% | -68.65% | -54.54% |
| 368 | 2011 | 6,395,662.56 | 1,116,781.00 | 11,038,832.00 | (9,922,051.00) | -155.14% | -144.30% | -132.19% | -129.22% | -125.93% | -117.27% | -109.39% | -102.87% | -98.54% | -95.02% | -83.65% | -64.96% |
| 368 | 2012 | 5,081,546.65 | 1,099,010.87 | 11,675,485.00 | (10,576,474.13) | -208.13% | -178.60% | -163.80% | -150.07% | -144.02% | -138.67% | -129.61% | -121.35% | -114.04% | -109.27% | -95.14% | -76.06% |
| 368 | 2013 | 4,723,482.20 | 989,740.47 | 11,674,599.00 | (10,684,858.53) | -226.21% | -216.84% | -192.48% | -177.60% | -163.73% | -156.22% | -149.69% | -140.43% | -131.96% | -124.11% | -107.09% | -87.46% |
| 368 | 2014 | 5,661,967.20 | 1,423,621.77 | 6,227,802.42 | (4,804,180.65) | -84.85% | -149.14% | -168.52% | -164.61% | -158.16% | -149.77% | -145.44% | -141.19% | -133.85% | -126.86% | -107.02% | -89.67% |
| 368 | 2015 | 5,122,956.85 | 1,173,674.15 | 12,870,498.75 | (11,696,824.60) | -228.32% | -153.00% | -175.30% | -183.40% | -176.70% | -169.35% | -160.61% | -155.41% | -150.43% | -142.99% | -118.54% | -102.68% |
| 368 | 2016 | 4,721,402.08 | 931,915.32 | 5,755,555.82 | (4,823,640.50) | -102.17% | -167.82% | -137.52% | -158.23% | -168.25% | -165.60% | -160.74% | -154.02% | -150.10% | -146.13% | -119.07% | -108.76% |
| 368 | 2017 | 4,879,733.58 | 787,370.76 | 4,443,789.49 | (3,656,418.73) | -74.93% | -88.32% | -137.03% | -122.54% | -142.04% | -153.17% | -153.51% | -150.71% | -145.75% | -143.07% | -119.96% | -108.34% |
| 368 | 2018 | 4,329,347.90 | 2,456,008.26 | 4,719,162.67 | (2,263,154.41) | -52.27% | -64.28% | -77.12% | -117.77% | -110.23% | -128.84% | -140.51% | -142.80% | -141.46% | -137.82% | -119.68% | -107.93% |
| 368 | 2019 | 3,283,686.51 | 1,774,183.69 | 7,524,357.10 | (5,750,173.41) | -175.11% | -105.26% | -93.41% | -95.81% | -126.20% | -117.84% | -133.48% | -143.52% | -145.20% | -143.70% | -126.67% | -111.56% |
| 368 | 2020 | 3,639,176.39 | 839,398.28 | 6,752,803.90 | (5,913,405.62) | -162.49% | -168.48% | -123.77% | -109.00% | -107.45% | -131.29% | -122.98% | -136.39% | -145.18% | -146.51% | -132.95% | -116.12% |
| 368 | 2021 | 5,129,926.43 | 754,210.22 | 5,224,347.78 | (4,470,137.56) | -87.14% | -118.41% | -133.86% | -112.30% | -103.72% | -103.44% | -124.01% | -117.98% | -130.30% | -138.79% | -133.99% | -115.75% |
| 368 | 2022 | 3,913,446.93 | 1,125,585.43 | 11,801,065.82 | (10,675,480.39) | -272.79% | -167.48% | -166.05% | -167.91% | -143.24% | -130.00% | -125.61% | -140.63% | -132.87% | -142.58% | -143.12% | -124.82% |
| 369 | 1991 | 80,665.00 | 3,551.00 | 27,308.00 | (23,757.00) | -29.45% | | | | | | | | | | | |
| 369 | 1992 | 135,407.00 | 9,342.00 | 44,295.00 | (34,953.00) | -25.81% | -27.17% | | | | | | | | | | |
| 369 | 1993 | 154,285.00 | 10,065.00 | 46,471.00 | (36,406.00) | -23.60% | -24.63% | -25.68% | | | | | | | | | |
| 369 | 1994 | 93,769.00 | 6,336.00 | 40,737.00 | (34,401.00) | -36.69% | -28.54% | -27.58% | -27.91% | | | | | | | | |
| 369 | 1995 | 401,361.00 | 507.00 | 33,241.00 | (32,734.00) | -8.16% | -13.56% | -15.94% | -17.65% | -18.75% | | | | | | | |
| 369 | 1996 | 468,912.00 | 106,224.00 | 110,213.00 | (3,989.00) | -0.85% | -4.22% | -7.38% | -9.62% | -11.36% | -12.46% | | | | | | |
| 369 | 1997 | 311,301.00 | 327,249.69 | 243,253.44 | 83,996.25 | 26.98% | 10.25% | 4.00% | 1.01% | -1.65% | -3.74% | -5.00% | | | | | |
| 369 | 1998 | 205,098.00 | 396,177.50 | 123,056.04 | 273,121.46 | 133.17% | 69.16% | 35.84% | 23.11% | 19.32% | 15.27% | 12.13% | 10.31% | | | | |
| 369 | 1999 | 177,075.51 | 113,845.50 | 135,353.19 | (21,507.69) | -12.15% | 65.84% | 48.40% | 28.53% | 19.11% | 15.96% | 12.59% | 9.92% | 8.35% | | | |
| 369 | 2000 | 287,813.01 | 77,446.08 | 91,337.80 | (13,891.72) | -4.83% | -7.61% | 35.48% | 32.79% | 21.91% | 15.39% | 12.88% | 10.20% | 8.02% | 6.71% | | |
| 369 | 2001 | 45,409.23 | 17,778.97 | 45,948.95 | (28,169.98) | -62.04% | -12.62% | -12.46% | 29.29% | 28.59% | 19.36% | 13.54% | 11.17% | 8.67% | 6.62% | | |
| 369 | 2002 | 191,524.63 | 60,828.00 | 163,403.88 | (102,575.88) | -53.56% | -55.18% | -27.56% | -23.67% | 11.80% | 15.68% | 11.08% | 7.39% | 5.49% | 3.57% | | |
| 369 | 2003 | 70,565.40 | 24,025.31 | 56,170.64 | (32,145.33) | -45.55% | -51.40% | -52.97% | -29.70% | -25.67% | 7.66% | 12.32% | 8.81% | 5.66% | 3.89% | | |
| 369 | 2004 | 25,232.82 | 8,775.41 | 21,603.53 | (12,828.12) | -50.84% | -46.95% | -51.35% | -52.81% | -30.56% | -26.47% | 6.18% | 11.11% | 7.96% | 5.00% | | |
| 369 | 2005 | 10,043.26 | 1,471.44 | 6,805.18 | (5,333.74) | -53.11% | -51.48% | -47.53% | -51.41% | -52.82% | -30.91% | -26.80% | 5.60% | 10.62% | 7.62% | -0.96% | |
| 369 | 2006 | 12,213.00 | 2,934.42 | 10,932.53 | (7,998.11) | -65.49% | -59.90% | -55.09% | -49.39% | -51.97% | -53.26% | -31.57% | -27.38% | 4.75% | 9.93% | -0.38% | |
| 369 | 2007 | 10,134.79 | 10,253.00 | 35,914.00 | (25,661.00) | -253.20% | -150.61% | -120.38% | -89.93% | -65.50% | -58.35% | -58.81% | -35.01% | -30.13% | 2.22% | -0.02% | |
| 369 | 2008 | 11,529.00 | 4,470.82 | 16,314.21 | (11,843.39) | -102.73% | -173.12% | -134.32% | -115.75% | -92.06% | -68.57% | -59.89% | -60.15% | -36.19% | -31.13% | 1.04% | |
| 369 | 2009 | 724,324.17 | 239,819.44 | 953,972.00 | (714,152.56) | -98.60% | -98.66% | -100.76% | -100.19% | -99.58% | -98.03% | -93.74% | -86.45% | -85.44% | -68.74% | -22.21% | |
| 369 | 2010 | 177,233.61 | 160,487.68 | 647,403.00 | (486,915.32) | -274.73% | -133.22% | -132.84% | -134.16% | -133.26% | -132.41% | -130.29% | -124.55% | -113.52% | -111.69% | -40.68% | -35.40% |
| 369 | 2011 | 701,873.11 | - | - | - | 0.00% | -55.39% | -74.91% | -75.10% | -76.22% | -76.14% | -75.99% | -75.62% | -74.40% | -72.34% | -37.34% | -29.62% |
| 369 | 2012 | 410,981.75 | - | - | - | 0.00% | 0.00% | -37.74% | -59.62% | -59.87% | -60.83% | -60.86% | -60.82% | -60.70% | -60.20% | -38.87% | -27.02% |
| 369 | 2013 | 265,137.27 | - | - | - | 0.00% | 0.00% | 0.00% | -31.31% | -52.69% | -52.94% | -53.82% | -53.88% | -53.88% | -53.85% | -46.88% | -25.58% |
| 369 | 2014 | 215,268.01 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | -27.50% | -48.14% | -48.39% | -49.22% | -49.30% | -49.31% | -45.63% | -24.19% |
| 369 | 2015 | 172,887.39 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | -25.06% | -45.02% | -45.27% | -46.05% | -46.14% | -46.89% | -24.69% |
| 369 | 2016 | 145,885.66 | 78,624.71 | 194,236.07 | (115,611.36) | -79.25% | -36.27% | -21.65% | -14.47% | -9.55% | -6.05% | -28.84% | -46.80% | -47.03% | -47.76% | -48.18% | -29.28% |
| 369 | 2017 | 2,023,361.26 | 27,107.80 | 137,307.76 | (110,199.96) | -5.45% | -10.41% | -9.64% | -8.83% | -8.00% | -6.98% | -5.74% | -17.33% | -29.50% | -29.67% | -30.60% | -24.06% |
| 369 | 2018 | 875,343.63 | 1,018,373.62 | 1,956,781.20 | (938,407.58) | -107.20% | -36.18% | -38.24% | -36.18% | -33.92% | -31.48% | -28.33% | -24.20% | -33.10% | -41.41% | -42.01% | -40.09% |
| 369 | 2019 | 113,228.23 | 358,719.24 | 1,521,337.21 | (1,162,617.97) | -1026.79% | -212.53% | -73.42% | -73.68% | -69.86% | -65.62% | -61.05% | -55.11% | -47.26% | -55.16% | -60.97% | -58.06% |

**OKLAHOMA GAS AND ELECTRIC**
**RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS**

| FERC Account | Activity Year | Retirements | Salvage | Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % | 20- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 369 | 2020 | 40,744.75 | 28,944.17 | 232,850.50 | (203,906.33) | -500.45% | -887.51% | -223.93% | -79.12% | -79.12% | -75.06% | -70.56% | -65.70% | -59.37% | -50.97% | -64.02% | -63.41% |
| 369 | 2021 | 39,279.00 | 8,444.25 | 58,492.56 | (50,048.31) | -127.42% | -317.35% | -733.02% | -220.38% | -79.73% | -79.71% | -75.67% | -71.17% | -66.32% | -59.99% | -64.44% | -63.82% |
| 369 | 2022 | 26,252.09 | 8,618.42 | 90,358.81 | (81,740.39) | -311.37% | -201.11% | -315.87% | -682.59% | -222.56% | -81.68% | -81.57% | -77.47% | -72.90% | -67.97% | -65.21% | -65.21% |
| 370 | 1991 | 688,487.00 | - | - | - | 0.00% | | | | | | | | | | | |
| 370 | 1992 | 6,107,107.00 | - | 6,117.00 | (6,117.00) | -0.10% | -0.09% | | | | | | | | | | |
| 370 | 1993 | 2,507,972.00 | 7,981.00 | - | 7,981.00 | 0.32% | 0.02% | 0.02% | | | | | | | | | |
| 370 | 1994 | - | 801.00 | 323.00 | 478.00 | NA | 0.34% | 0.03% | 0.03% | | | | | | | | |
| 370 | 1995 | 674,065.00 | - | - | - | 0.00% | 0.07% | 0.27% | 0.03% | 0.02% | | | | | | | |
| 370 | 1996 | | | | - | NA | 0.00% | 0.07% | 0.27% | 0.03% | 0.02% | | | | | | |
| 370 | 1997 | 355.00 | 373.19 | 277.40 | 95.79 | 26.98% | 26.98% | 0.01% | 0.09% | 0.27% | 0.03% | 0.02% | | | | | |
| 370 | 1998 | 3,441,828.00 | 6,648,406.46 | 2,065,049.59 | 4,583,356.87 | 133.17% | 133.16% | 133.16% | 111.35% | 111.36% | 69.32% | 36.02% | 34.17% | | | | |
| 370 | 1999 | 7,706.42 | 4,954.33 | 5,890.31 | (935.98) | -12.15% | 132.84% | 132.83% | 132.83% | 111.12% | 111.13% | 69.23% | 35.99% | 34.15% | | | |
| 370 | 2000 | 2,086,460.76 | 561,434.49 | 662,140.55 | (100,706.06) | -4.83% | -4.85% | 80.96% | 80.95% | 80.95% | 72.17% | 72.17% | 51.50% | 30.25% | 28.90% | | |
| 370 | 2001 | 1,708,523.48 | 668,937.30 | 1,728,838.55 | (1,059,901.25) | -62.04% | -30.58% | -30.55% | 47.23% | 47.23% | 47.23% | 43.21% | 43.22% | 32.90% | 20.71% | | |
| 370 | 2002 | 1,603,429.18 | 509,246.17 | 1,368,001.65 | (858,755.48) | -53.56% | -57.93% | -37.41% | -37.37% | 28.97% | 28.97% | 28.97% | 26.92% | 26.92% | 21.38% | | |
| 370 | 2003 | 980,842.32 | 333,947.93 | 780,762.73 | (446,814.80) | -45.55% | -50.52% | -55.10% | -38.66% | -38.63% | 21.53% | 21.53% | 21.53% | 20.15% | 20.15% | | |
| 370 | 2004 | 1,603,808.61 | 557,764.92 | 1,373,119.99 | (815,355.07) | -50.84% | -48.83% | -50.64% | -53.94% | -41.11% | -41.08% | 11.38% | 11.38% | 11.38% | 10.75% | | |
| 370 | 2005 | 4,105,856.14 | 601,564.01 | 2,782,143.75 | (2,180,579.74) | -53.11% | -52.47% | -51.46% | -51.86% | -53.60% | -45.18% | -45.16% | -5.66% | -5.66% | -5.66% | -3.44% | |
| 370 | 2006 | 2,036,814.90 | 489,385.27 | 1,823,264.91 | (1,333,879.64) | -65.49% | -57.21% | -55.89% | -54.73% | -54.55% | -55.61% | -48.11% | -48.09% | -12.59% | -12.59% | -8.23% | |
| 370 | 2007 | 1,867,997.37 | 651,691.00 | 2,282,735.00 | (1,631,044.00) | -87.32% | -75.93% | -64.23% | -62.00% | -60.48% | -59.57% | -59.87% | -52.69% | -52.67% | -19.77% | -16.95% | |
| 370 | 2008 | 939,464.96 | 364,314.60 | 1,329,398.29 | (965,083.69) | -102.73% | -92.47% | -81.13% | -68.27% | -65.62% | -63.92% | -62.65% | -62.58% | -55.47% | -55.45% | -22.84% | |
| 370 | 2009 | 1,418,374.04 | - | - | - | 0.00% | -40.93% | -61.43% | -62.75% | -58.93% | -57.85% | -56.92% | -56.55% | -57.12% | -51.18% | -21.40% | |
| 370 | 2010 | 20,495,156.02 | 523,778.85 | 1,267,747.61 | (743,968.76) | -3.63% | -3.40% | -7.48% | -13.51% | -17.47% | -22.21% | -23.62% | -24.27% | -25.61% | -27.30% | -13.13% | -10.62% |
| 370 | 2011 | 37,362,284.93 | 1,062,785.97 | - | 1,062,785.97 | 2.84% | 0.55% | 0.54% | -1.07% | -3.67% | -5.63% | -8.49% | -9.46% | -9.96% | -10.93% | -5.64% | -5.05% |
| 370 | 2012 | 6,427,021.00 | - | 859,050.94 | (859,050.94) | -13.37% | 0.47% | -0.84% | -0.82% | -2.26% | -4.58% | -6.34% | -8.91% | -9.79% | -10.24% | -6.21% | -5.98% |
| 370 | 2013 | 376,131.77 | - | - | - | 0.00% | -12.63% | 0.46% | -0.84% | -0.82% | -2.25% | -4.55% | -6.30% | -8.86% | -9.74% | -11.96% | -6.14% |
| 370 | 2014 | 140,853.76 | - | - | - | 0.00% | 0.00% | -12.37% | 0.46% | -0.83% | -0.82% | -2.24% | -4.54% | -6.29% | -8.85% | -11.94% | -6.13% |
| 370 | 2015 | 1,141,632.32 | - | - | - | 0.00% | 0.00% | 0.00% | -10.62% | 0.45% | -0.82% | -0.80% | -2.20% | -4.47% | -6.19% | -11.96% | -6.10% |
| 370 | 2016 | 170,200.93 | 524,771.20 | 1,296,405.31 | (771,634.11) | -453.37% | -58.82% | -53.12% | -42.19% | -19.75% | -1.24% | -1.98% | -1.94% | -3.33% | -5.56% | -11.83% | -6.96% |
| 370 | 2017 | 800,590.77 | 86,016.00 | 187,519.25 | (101,503.25) | -12.68% | -89.94% | -41.33% | -38.75% | -33.21% | -19.13% | -1.44% | -2.11% | -2.07% | -3.43% | -11.00% | -7.01% |
| 370 | 2018 | 690,182.27 | 413,340.98 | 794,225.07 | (380,884.09) | -55.19% | -32.36% | -75.50% | -44.74% | -42.60% | -37.78% | -21.68% | -2.23% | -2.65% | -2.60% | -10.96% | -13.01% |
| 370 | 2019 | 1,250,201.84 | 293,518.19 | 1,244,817.93 | (951,299.74) | -76.09% | -68.66% | -52.31% | -75.75% | -54.41% | -52.59% | -48.26% | -27.87% | -4.14% | -3.99% | -11.18% | -13.92% |
| 370 | 2020 | 1,900,797.33 | 322,069.38 | 2,590,988.62 | (2,268,919.24) | -119.37% | -102.20% | -93.75% | -79.77% | -92.98% | -75.15% | -73.41% | -69.15% | -41.35% | -8.50% | -11.61% | -16.44% |
| 370 | 2021 | 3,346,013.16 | 395,251.28 | 2,737,870.81 | (2,342,619.53) | -70.01% | -87.89% | -85.62% | -82.70% | -75.68% | -83.56% | -73.30% | -72.21% | -69.44% | -47.25% | -12.71% | -17.58% |
| 370 | 2022 | 2,268,156.99 | 735,961.08 | 7,716,095.96 | (6,980,134.88) | -307.74% | -166.06% | -154.25% | -143.10% | -136.68% | -127.00% | -132.33% | -119.27% | -117.84% | -114.17% | -19.44% | -24.31% |
| 370.1 | 1991 | | | | - | NA | | | | | | | | | | | |
| 370.1 | 1992 | | | | - | NA | NA | | | | | | | | | | |
| 370.1 | 1993 | | | | - | NA | NA | NA | | | | | | | | | |
| 370.1 | 1994 | | | | - | NA | NA | NA | NA | | | | | | | | |
| 370.1 | 1995 | | | | - | NA | NA | NA | NA | NA | | | | | | | |
| 370.1 | 1996 | | | | - | NA | NA | NA | NA | NA | NA | | | | | | |
| 370.1 | 1997 | | | | - | NA | NA | NA | NA | NA | NA | NA | | | | | |
| 370.1 | 1998 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | | | | |
| 370.1 | 1999 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | | | |
| 370.1 | 2000 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 370.1 | 2001 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 370.1 | 2002 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 370.1 | 2003 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 370.1 | 2004 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 370.1 | 2005 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 370.1 | 2006 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 370.1 | 2007 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 370.1 | 2008 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 370.1 | 2009 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 370.1 | 2010 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 370.1 | 2011 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 370.1 | 2012 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 370.1 | 2013 | 121,959.88 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 370.1 | 2014 | 65,061.93 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 370.1 | 2015 | 12,283.68 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 370.1 | 2016 | 29,033.07 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 370.1 | 2017 | 20,658.23 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 370.1 | 2018 | 26,058.73 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 370.1 | 2019 | 9,718.16 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 370.1 | 2020 | 6,348.67 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 370.1 | 2021 | 8,175.79 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 370.1 | 2022 | 9,123.34 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 371 | 1991 | 358,381.00 | - | - | - | 0.00% | | | | | | | | | | | |
| 371 | 1992 | 129,402.00 | - | - | - | 0.00% | 0.00% | | | | | | | | | | |
| 371 | 1993 | 203,380.00 | - | 48.00 | (48.00) | -0.02% | -0.01% | -0.01% | | | | | | | | | |
| 371 | 1994 | 213,967.00 | - | - | - | 0.00% | -0.01% | -0.01% | -0.01% | | | | | | | | |
| 371 | 1995 | 199,838.00 | - | - | - | 0.00% | 0.00% | -0.01% | -0.01% | 0.00% | | | | | | | |
| 371 | 1996 | 12,045.00 | 2,732.00 | 2,835.00 | (103.00) | -0.86% | -0.05% | -0.02% | -0.02% | -0.02% | -0.01% | | | | | | |
| 371 | 1997 | 8,436,113.00 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | | | | |
| 371 | 1998 | 4,319,582.00 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | | | |
| 371 | 1999 | 1,166,058.31 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | | |

**OKLAHOMA GAS AND ELECTRIC**
**RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS**

| FERC Account | Activity Year | Retirements | Salvage | Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % | 20- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 371 | 2000 | 9,622.37 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 371 | 2001 | | | | - | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 371 | 2002 | | | | - | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 371 | 2003 | | | | - | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 371 | 2004 | | | | - | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | |
| 371 | 2005 | | | | - | NA | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 371 | 2006 | | | | - | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 371 | 2007 | | | | - | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | 0.00% | |
| 371 | 2008 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% | 0.00% | |
| 371 | 2009 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% | |
| 371 | 2010 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% |
| 371 | 2011 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% |
| 371 | 2012 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% |
| 371 | 2013 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% |
| 371 | 2014 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | 0.00% | 0.00% |
| 371 | 2015 | 884,410.46 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 371 | 2016 | 587,087.07 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 371 | 2017 | 314,076.34 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 371 | 2018 | 359,232.36 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 371 | 2019 | 192,732.17 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 371 | 2020 | 163,149.43 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 371 | 2021 | 39,644.04 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 371 | 2022 | 52,044.18 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 373 | 1991 | 363,871.00 | 92,192.00 | 47,876.00 | 44,316.00 | 12.18% | | | | | | | | | | | |
| 373 | 1992 | 476,250.00 | 187,515.00 | 107,358.00 | 80,157.00 | 16.83% | 14.82% | | | | | | | | | | |
| 373 | 1993 | 225,843.00 | 145,111.00 | 33,071.00 | 112,040.00 | 49.61% | 27.37% | 22.19% | | | | | | | | | |
| 373 | 1994 | 249,711.00 | 230,615.00 | 46,575.00 | 184,040.00 | 73.70% | 62.26% | 39.53% | 31.96% | | | | | | | | |
| 373 | 1995 | 561,380.00 | 255,522.00 | 124,200.00 | 131,322.00 | 23.39% | 38.88% | 41.22% | 33.54% | 29.40% | | | | | | | |
| 373 | 1996 | 552,901.00 | 125,010.00 | 129,704.00 | (4,694.00) | -0.85% | 11.36% | 22.78% | 26.59% | 24.34% | 22.52% | | | | | | |
| 373 | 1997 | 242,212.00 | 254,620.04 | 189,265.88 | 65,354.16 | 26.98% | 7.63% | 14.15% | 23.41% | 26.64% | 24.62% | 22.92% | | | | | |
| 373 | 1998 | 305,073.00 | 589,294.18 | 183,039.69 | 406,254.49 | 133.17% | 86.17% | 42.44% | 36.00% | 40.93% | 41.85% | 37.29% | 34.22% | | | | |
| 373 | 1999 | 240,041.63 | 154,327.52 | 183,483.09 | (29,155.57) | -12.15% | 69.18% | 56.20% | 32.66% | 29.93% | 35.01% | 36.39% | 33.13% | 30.76% | | | |
| 373 | 2000 | 456,754.03 | 122,905.52 | 144,951.42 | (22,045.90) | -4.83% | -7.35% | 35.44% | 33.79% | 23.13% | 23.20% | 28.03% | 29.75% | 27.89% | 26.34% | | |
| 373 | 2001 | 356,892.38 | 133,235.56 | 344,341.35 | (211,105.79) | -59.15% | -28.66% | -24.89% | 10.59% | 13.07% | 9.50% | 12.37% | 17.54% | 19.81% | 19.42% | | |
| 373 | 2002 | 1,573,722.30 | 499,811.28 | 1,342,656.45 | (842,845.17) | -53.56% | -54.59% | -45.07% | -42.06% | -23.83% | -19.96% | -17.12% | -11.82% | -7.11% | -4.43% | | |
| 373 | 2003 | 1,211,197.48 | 412,377.05 | 964,128.24 | (551,751.19) | -45.55% | -50.08% | -51.11% | -45.23% | -43.16% | -30.18% | -27.03% | -24.09% | -19.25% | -15.21% | | |
| 373 | 2004 | 879,698.34 | 305,937.10 | 753,163.82 | (447,226.72) | -50.84% | -47.78% | -50.26% | -51.05% | -46.33% | -44.60% | -33.80% | -31.00% | -28.14% | -23.60% | | |
| 373 | 2005 | 816,828.60 | 119,676.61 | 553,486.46 | (433,809.85) | -53.11% | -51.93% | -49.28% | -50.78% | -51.40% | -47.38% | -45.85% | -36.50% | -33.97% | -31.21% | -17.85% | |
| 373 | 2006 | 906,113.66 | 217,711.89 | 811,112.38 | (593,400.49) | -65.49% | -59.62% | -56.65% | -53.13% | -53.25% | -53.62% | -50.03% | -48.61% | -40.39% | -38.06% | -23.82% | |
| 373 | 2007 | 848,863.37 | 357,457.00 | 1,252,094.00 | (894,637.00) | -105.39% | -84.79% | -74.73% | -68.64% | -62.64% | -60.35% | -60.28% | -56.69% | -55.23% | -47.66% | -33.22% | |
| 373 | 2008 | 971,370.29 | 376,687.02 | 1,374,545.74 | (997,858.72) | -102.73% | -103.97% | -91.18% | -82.40% | -76.13% | -69.55% | -66.06% | -65.73% | -62.27% | -60.81% | -41.70% | |
| 373 | 2009 | 1,076,366.00 | 593,964.00 | 1,417,628.84 | (823,664.84) | -76.52% | -88.95% | -93.77% | -87.03% | -81.03% | -76.20% | -70.67% | -67.42% | -67.08% | -63.95% | -47.72% | |
| 373 | 2010 | 785,060.63 | 952,358.00 | 1,961,519.66 | (1,009,161.66) | -128.55% | -98.46% | -99.93% | -101.19% | -94.14% | -87.93% | -82.74% | -76.73% | -72.71% | -72.20% | -56.93% | -44.56% |
| 373 | 2011 | 810,817.10 | 1,544,566.00 | 3,031,869.73 | (1,487,303.73) | -183.43% | -156.43% | -124.25% | -118.51% | -116.03% | -107.55% | -100.39% | -94.25% | -87.15% | -81.80% | -68.57% | -54.40% |
| 373 | 2012 | 602,990.75 | 1,252,800.00 | 3,206,729.44 | (1,953,929.44) | -324.04% | -243.40% | -202.39% | -161.03% | -147.69% | -140.65% | -129.30% | -120.17% | -112.25% | -103.18% | -83.53% | -68.77% |
| 373 | 2013 | 989,237.86 | 1,341,630.00 | 3,206,485.93 | (1,864,855.93) | -188.51% | -239.84% | -220.81% | -198.09% | -167.40% | -155.41% | -148.43% | -137.68% | -128.83% | -120.93% | -97.10% | -78.83% |
| 373 | 2014 | 1,691,914.01 | 1,066,894.00 | 2,389,057.21 | (1,322,163.21) | -78.15% | -118.87% | -156.54% | -161.86% | -156.50% | -142.05% | -136.54% | -133.14% | -126.08% | -119.80% | -96.27% | -81.15% |
| 373 | 2015 | 1,502,670.99 | 1,961,421.00 | 3,534,945.94 | (1,573,524.94) | -104.72% | -90.64% | -113.78% | -140.27% | -146.52% | -144.31% | -134.53% | -130.86% | -128.53% | -122.93% | -99.89% | -86.75% |
| 373 | 2016 | 1,289,829.27 | 683,376.00 | 1,688,225.57 | (1,004,849.57) | -77.91% | -92.33% | -86.98% | -105.33% | -127.03% | -133.67% | -133.15% | -126.18% | -123.84% | -122.36% | -99.02% | -88.80% |
| 373 | 2017 | 865,261.62 | 556,863.00 | 1,213,988.91 | (657,125.91) | -75.95% | -77.12% | -88.46% | -85.20% | -101.32% | -120.66% | -127.23% | -127.35% | -121.66% | -119.92% | -102.41% | -89.73% |
| 373 | 2018 | 1,706,901.23 | 435,492.97 | 836,789.61 | (401,296.64) | -23.51% | -41.15% | -53.43% | -67.79% | -70.27% | -84.81% | -101.49% | -108.51% | -110.05% | -106.86% | -98.23% | -87.43% |
| 373 | 2019 | 6,237,719.62 | 702,668.73 | 2,980,035.56 | (2,277,366.83) | -36.51% | -33.72% | -37.86% | -42.98% | -50.97% | -54.43% | -63.72% | -74.26% | -79.90% | -82.22% | -81.96% | -75.72% |
| 373 | 2020 | 23,500,491.52 | 1,594,528.31 | 12,827,685.36 | (11,233,157.05) | -47.80% | -45.43% | -44.24% | -45.09% | -46.35% | -48.85% | -50.20% | -53.82% | -58.06% | -60.66% | -64.16% | -62.89% |
| 373 | 2021 | 11,009,030.01 | 4,870,418.19 | 33,736,957.88 | (28,866,539.69) | -262.21% | -116.20% | -104.00% | -100.76% | -100.27% | -99.62% | -99.79% | -99.02% | -100.84% | -103.56% | -104.60% | -99.93% |
| 373 | 2022 | 17,824,681.51 | 2,415,551.94 | 25,325,565.49 | (22,910,013.55) | -128.53% | -179.57% | -120.40% | -111.46% | -108.97% | -108.51% | -107.87% | -107.80% | -107.04% | -108.25% | -110.61% | -107.65% |
| 390 | 1991 | 208,400.00 | - | 85,497.00 | (85,497.00) | -41.03% | | | | | | | | | | | |
| 390 | 1992 | 87,732.00 | 1,771.00 | 88,465.00 | (86,694.00) | -98.82% | -58.15% | | | | | | | | | | |
| 390 | 1993 | 150,667.00 | - | 298,058.00 | (298,058.00) | -197.83% | -161.39% | -105.25% | | | | | | | | | |
| 390 | 1994 | 65,944.00 | - | 167,475.00 | (167,475.00) | -253.97% | -214.92% | -181.45% | -124.37% | | | | | | | | |
| 390 | 1995 | 800.00 | - | 25,276.00 | (25,276.00) | -3159.50% | -288.79% | -225.75% | -189.26% | -129.10% | | | | | | | |
| 390 | 1996 | 1,115,352.00 | 172,248.00 | 40,666.00 | 131,582.00 | 11.80% | 9.52% | -5.17% | -26.95% | -31.39% | -32.62% | | | | | | |
| 390 | 1997 | 618,363.81 | - | 17,578.00 | (17,578.00) | -2.84% | 6.58% | 5.12% | -4.37% | -19.31% | -22.73% | -24.43% | | | | | |
| 390 | 1998 | 6,794,841.02 | - | - | - | 0.00% | -0.24% | 1.34% | 1.04% | -0.92% | -4.31% | -5.25% | -6.07% | | | | |
| 390 | 1999 | 104,485.79 | - | - | - | 0.00% | 0.00% | -0.23% | 1.32% | 1.03% | -0.91% | -4.26% | -5.19% | -6.00% | | | |
| 390 | 2000 | | | | - | NA | 0.00% | 0.00% | -0.23% | 1.32% | 1.03% | -0.91% | -4.26% | -5.19% | -6.00% | | |
| 390 | 2001 | 2,222,281.75 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | -0.18% | 1.05% | 0.82% | -0.72% | -3.40% | -4.15% | | |
| 390 | 2002 | 890,999.99 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | -0.17% | 0.97% | 0.76% | -0.67% | -3.15% | | |
| 390 | 2003 | 1,057,515.56 | 582,706.74 | 25,666.48 | 557,040.26 | 52.67% | 28.59% | 13.36% | 13.36% | 13.03% | 5.03% | 4.62% | 5.24% | 5.04% | 3.72% | | |
| 390 | 2004 | 314,469.06 | 193,643.62 | - | 193,643.62 | 61.58% | 54.72% | 33.17% | 16.74% | 16.74% | 16.36% | 6.59% | 6.11% | 6.59% | 6.40% | | |
| 390 | 2005 | 28,598.36 | - | 53,021.73 | (53,021.73) | -185.40% | 40.99% | 49.81% | 30.44% | 15.46% | 15.46% | 15.11% | 6.11% | 5.65% | 6.17% | 1.09% | |
| 390 | 2006 | 348,435.00 | 38,661.40 | 6,954.85 | 31,706.55 | 9.10% | -5.65% | 24.92% | 41.70% | 27.63% | 15.00% | 15.00% | 14.68% | 6.20% | 5.75% | 1.93% | |
| 390 | 2007 | 357,232.12 | 68,199.00 | 71.00 | 68,128.00 | 19.07% | 14.15% | 6.38% | 22.93% | 37.86% | 26.61% | 15.28% | 15.28% | 14.98% | 6.58% | 2.99% | |
| 390 | 2008 | 1,011,132.00 | 215.67 | 11,000.00 | (10,784.33) | -1.07% | 4.19% | 5.19% | 2.06% | 11.15% | 25.24% | 19.63% | 12.63% | 12.63% | 12.42% | 4.74% | |
| 390 | 2009 | 1,452.20 | (215.67) | 83,220.00 | (83,435.67) | -5745.47% | -9.30% | -1.90% | 0.33% | -2.71% | 7.09% | 22.55% | 17.54% | 11.28% | 11.28% | 5.33% | |
| 390 | 2010 | | | | - | NA | -5745.47% | -9.30% | -1.90% | 0.33% | -2.71% | 7.09% | 22.55% | 17.54% | 11.28% | 5.50% | 1.00% |
| 390 | 2011 | 171,800.82 | - | - | - | 0.00% | 0.00% | -48.16% | -7.96% | -1.69% | 0.30% | -2.47% | 6.55% | 21.37% | 16.82% | 4.93% | 1.56% |
| 390 | 2012 | | - | - | - | NA | 0.00% | 0.00% | -48.16% | -7.96% | -1.69% | 0.30% | -2.47% | 6.55% | 21.37% | 5.29% | 2.14% |

**OKLAHOMA GAS AND ELECTRIC**
**RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS**

| FERC Account | Activity Year | Retirements | Salvage | Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % | 20- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 390 | 2013 | 40,924.72 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | -38.96% | -7.69% | -1.65% | 0.29% | -2.42% | 6.43% | 10.74% | 4.12% |
| 390 | 2014 | 60,748.53 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | -30.35% | -7.33% | -1.59% | 0.28% | -2.35% | 10.81% | 5.23% |
| 390 | 2015 | 4,508,246.78 | (89,055.36) | 1,681,013.17 | (1,770,068.53) | -39.26% | -38.74% | -38.40% | -38.40% | -37.02% | -37.02% | -38.75% | -32.17% | -29.20% | -27.15% | -9.69% | -4.85% |
| 390 | 2016 | 252,878.12 | 360,979.49 | 63,588.18 | 297,391.31 | 117.60% | -30.93% | -30.54% | -30.28% | -30.28% | -29.25% | -29.25% | -30.90% | -25.91% | -23.40% | -8.51% | -4.19% |
| 390 | 2017 | 128,558.79 | 604,337.83 | 230,646.03 | 373,691.80 | 290.68% | 175.94% | -22.48% | -22.20% | -22.02% | -22.02% | -21.29% | -21.29% | -22.89% | -19.32% | -4.78% | -2.16% |
| 390 | 2018 | 7,429,684.00 | 264,910.73 | 1,214,107.17 | (949,196.44) | -12.78% | -7.61% | -3.56% | -16.63% | -16.54% | -16.49% | -16.49% | -16.26% | -16.26% | -16.93% | -12.98% | -7.10% |
| 390 | 2019 | 576,636.68 | | 1,754,279.50 | (1,754,279.50) | -304.23% | -33.77% | -28.64% | -24.23% | -29.49% | -29.35% | -29.25% | -29.25% | -28.87% | -28.87% | -25.81% | -15.97% |
| 390 | 2020 | 1,260,616.62 | | 493,099.37 | (493,099.37) | -39.12% | -122.32% | -34.49% | -30.05% | -26.18% | -30.34% | -30.21% | -30.13% | -30.13% | -29.77% | -26.57% | -17.39% |
| 390 | 2021 | 597,067.84 | | 1,513,207.43 | (1,513,207.43) | -253.44% | -108.00% | -154.48% | -47.75% | -43.39% | -39.42% | -39.37% | -39.21% | -39.10% | -39.10% | -35.58% | -26.82% |
| 390 | 2022 | 1,031,525.24 | | 1,669,153.08 | (1,669,153.08) | -161.81% | -195.41% | -127.21% | -156.66% | -58.55% | -54.47% | -50.62% | -47.37% | -47.19% | -47.07% | -44.36% | -35.33% |
| 391 | 1991 | | | | - | NA | | | | | | | | | | | |
| 391 | 1992 | | | | - | NA | NA | | | | | | | | | | |
| 391 | 1993 | | | | - | NA | NA | NA | | | | | | | | | |
| 391 | 1994 | | | | - | NA | NA | NA | NA | | | | | | | | |
| 391 | 1995 | | | | - | NA | NA | NA | NA | NA | | | | | | | |
| 391 | 1996 | | | | - | NA | NA | NA | NA | NA | NA | | | | | | |
| 391 | 1997 | | | | - | NA | NA | NA | NA | NA | NA | NA | | | | | |
| 391 | 1998 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | | | | |
| 391 | 1999 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | | | |
| 391 | 2000 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 391 | 2001 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 391 | 2002 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 391 | 2003 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 391 | 2004 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 391 | 2005 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 391 | 2006 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 391 | 2007 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 391 | 2008 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 391 | 2009 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 391 | 2010 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 391 | 2011 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 391 | 2012 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 391 | 2013 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 391 | 2014 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 391 | 2015 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 391 | 2016 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 391 | 2017 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 391 | 2018 | 4,368.76 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 391 | 2019 | 490,043.72 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 391 | 2020 | 14,010.97 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 391 | 2021 | 779,443.11 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 391 | 2022 | 1,621.32 | | | | | | | | | | | | | | | |
| 391.1 | 1991 | | | | - | NA | | | | | | | | | | | |
| 391.1 | 1992 | | | | - | NA | NA | | | | | | | | | | |
| 391.1 | 1993 | | | | - | NA | NA | NA | | | | | | | | | |
| 391.1 | 1994 | | | | - | NA | NA | NA | NA | | | | | | | | |
| 391.1 | 1995 | | | | - | NA | NA | NA | NA | NA | | | | | | | |
| 391.1 | 1996 | | | | - | NA | NA | NA | NA | NA | NA | | | | | | |
| 391.1 | 1997 | | | | - | NA | NA | NA | NA | NA | NA | NA | | | | | |
| 391.1 | 1998 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | | | | |
| 391.1 | 1999 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | | | |
| 391.1 | 2000 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 391.1 | 2001 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 391.1 | 2002 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 391.1 | 2003 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 391.1 | 2004 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 391.1 | 2005 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 391.1 | 2006 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 391.1 | 2007 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 391.1 | 2008 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 391.1 | 2009 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 391.1 | 2010 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 391.1 | 2011 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 391.1 | 2012 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 391.1 | 2013 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 391.1 | 2014 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 391.1 | 2015 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 391.1 | 2016 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 391.1 | 2017 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 391.1 | 2018 | 7,407,863.44 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 391.1 | 2019 | 5,043,658.81 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 391.1 | 2020 | 2,999,617.62 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 391.1 | 2021 | 3,033,742.88 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 391.1 | 2022 | 10,942,209.83 | | | | | | | | | | | | | | | |
| 392 | 1991 | | | | - | NA | | | | | | | | | | | |
| 392 | 1992 | | | | - | NA | NA | | | | | | | | | | |

**OKLAHOMA GAS AND ELECTRIC**
**RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS**

| FERC Account | Activity Year | Retirements | Salvage | Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % | 20- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 392 | 1993 | | | | - | NA | NA | NA | | | | | | | | | |
| 392 | 1994 | | | | - | NA | NA | NA | NA | | | | | | | | |
| 392 | 1995 | | | | - | NA | NA | NA | NA | NA | | | | | | | |
| 392 | 1996 | | | | - | NA | NA | NA | NA | NA | NA | | | | | | |
| 392 | 1997 | - | 36,520.00 | 19,111.05 | 17,408.95 | NA | NA | NA | NA | NA | NA | NA | | | | | |
| 392 | 1998 | 7,445,287.74 | 378,899.58 | 49,908.15 | 328,991.43 | 4.42% | 4.65% | 4.65% | 4.65% | 4.65% | 4.65% | 4.65% | 4.65% | | | | |
| 392 | 1999 | 2,139,532.11 | 75,414.00 | 9,824.35 | 65,589.65 | 3.07% | 4.12% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | 4.30% | | | |
| 392 | 2000 | 3,916,201.95 | 428,872.46 | 31,985.93 | 396,886.53 | 10.13% | 7.64% | 5.86% | 5.99% | 5.99% | 5.99% | 5.99% | 5.99% | 5.99% | 5.99% | | |
| 392 | 2001 | 3,779,492.05 | 647,939.09 | 25,374.84 | 622,564.25 | 16.47% | 13.25% | 11.03% | 8.18% | 8.28% | 8.28% | 8.28% | 8.28% | 8.28% | 8.28% | | |
| 392 | 2002 | 2,497,202.50 | 178,545.54 | 32,690.57 | 145,854.97 | 5.84% | 12.24% | 11.43% | 9.98% | 7.89% | 7.98% | 7.98% | 7.98% | 7.98% | 7.98% | | |
| 392 | 2003 | 2,015,710.32 | 239,113.66 | 65,608.76 | 173,504.90 | 8.61% | 7.08% | 11.36% | 10.97% | 9.79% | 7.95% | 8.03% | 8.03% | 8.03% | 8.03% | | |
| 392 | 2004 | 5,426,401.89 | - | - | - | 0.00% | 2.33% | 3.21% | 6.87% | 7.59% | 7.10% | 6.37% | 6.43% | 6.43% | 6.43% | | |
| 392 | 2005 | 5,556,791.89 | 767,616.85 | 36,870.47 | 730,746.38 | 13.15% | 6.65% | 6.96% | 6.78% | 8.68% | 8.92% | 8.43% | 7.52% | 7.57% | 7.57% | 7.57% | |
| 392 | 2006 | 993,294.00 | 57,583.00 | 4,397.10 | 53,185.90 | 5.35% | 11.97% | 6.55% | 6.84% | 6.69% | 8.51% | 8.78% | 8.31% | 7.45% | 7.51% | 7.51% | |
| 392 | 2007 | 3,203,125.69 | 230,576.00 | 26,399.99 | 204,176.01 | 6.37% | 6.13% | 10.13% | 6.51% | 6.76% | 6.64% | 8.22% | 8.50% | 8.10% | 7.36% | 7.41% | |
| 392 | 2008 | 4,709,127.00 | 6,827.00 | 3,977.25 | 2,849.75 | 0.06% | 2.62% | 2.92% | 6.85% | 4.98% | 5.32% | 5.37% | 6.86% | 7.26% | 7.00% | 6.58% | |
| 392 | 2009 | 6,433,759.79 | 507,024.12 | 57,056.10 | 449,968.02 | 6.99% | 4.06% | 4.58% | 4.63% | 6.90% | 5.47% | 5.70% | 5.71% | 6.88% | 7.21% | 6.63% | |
| 392 | 2010 | 6,097,218.95 | 618,972.08 | 62,662.40 | 556,309.68 | 9.12% | 8.03% | 5.85% | 5.93% | 5.91% | 7.40% | 6.16% | 6.30% | 6.27% | 7.22% | 6.91% | 6.91% |
| 392 | 2011 | 2,975,399.60 | 510,608.00 | (4,443.33) | 515,051.33 | 17.31% | 11.81% | 9.81% | 7.54% | 7.38% | 7.30% | 8.38% | 7.10% | 7.18% | 7.10% | 7.45% | 7.45% |
| 392 | 2012 | 2,636,425.64 | 525,562.83 | 30,637.65 | 494,925.18 | 18.77% | 18.00% | 13.38% | 11.11% | 8.84% | 8.53% | 8.42% | 9.22% | 7.91% | 7.94% | 7.92% | 7.95% |
| 392 | 2013 | 4,453,114.44 | 745,791.68 | 27,551.43 | 718,240.25 | 16.13% | 17.11% | 17.17% | 14.14% | 12.10% | 10.03% | 9.64% | 9.51% | 10.05% | 8.77% | 9.03% | 8.52% |
| 392 | 2014 | 3,026,365.65 | 531,971.46 | 21,428.89 | 510,542.57 | 16.87% | 16.43% | 17.04% | 17.10% | 14.57% | 12.66% | 10.71% | 10.29% | 10.15% | 10.57% | 9.66% | 8.90% |
| 392 | 2015 | 3,450,505.51 | 812,220.55 | 27,087.64 | 785,132.91 | 22.75% | 20.00% | 18.43% | 18.49% | 18.28% | 15.81% | 13.86% | 11.94% | 11.46% | 11.30% | 10.42% | 9.57% |
| 392 | 2016 | 2,836,007.30 | 406,993.15 | 32,442.73 | 374,550.42 | 13.21% | 18.45% | 17.93% | 17.35% | 17.58% | 17.54% | 15.52% | 13.80% | 12.04% | 11.58% | 10.15% | 9.71% |
| 392 | 2017 | 3,556,514.48 | 385,298.04 | 38,164.33 | 347,133.71 | 9.76% | 11.29% | 15.31% | 15.68% | 15.79% | 16.19% | 16.33% | 14.82% | 13.40% | 11.84% | 10.31% | 9.69% |
| 392 | 2018 | 9,989,960.00 | 404,316.74 | 37,966.31 | 366,350.43 | 3.67% | 5.27% | 6.64% | 9.44% | 10.43% | 11.36% | 12.01% | 12.49% | 11.96% | 11.26% | 9.35% | 9.43% |
| 392 | 2019 | 968,928.00 | 102,774.18 | 25,471.00 | 77,303.18 | 7.98% | 4.05% | 5.45% | 6.72% | 9.38% | 10.33% | 11.24% | 11.88% | 12.36% | 11.87% | 10.16% | 9.58% |
| 392 | 2020 | 5,492,034.00 | 438,173.08 | 41,001.32 | 397,171.76 | 7.23% | 7.34% | 5.11% | 5.94% | 6.84% | 8.93% | 9.75% | 10.59% | 11.18% | 11.64% | 9.62% | 9.40% |
| 392 | 2021 | 6,517,813.05 | 663,725.40 | 20,046.06 | 643,679.34 | 9.88% | 8.67% | 8.62% | 6.46% | 6.91% | 7.51% | 9.12% | 9.77% | 10.47% | 10.98% | 9.71% | 9.11% |
| 392 | 2022 | 1,307,561.43 | - | - | - | 0.00% | 8.23% | 7.82% | 7.83% | 6.12% | 6.58% | 7.19% | 8.77% | 9.43% | 10.14% | 9.68% | 9.06% |
| 394 | 1991 | | | | - | NA | | | | | | | | | | | |
| 394 | 1992 | | | | - | NA | NA | | | | | | | | | | |
| 394 | 1993 | | | | - | NA | NA | NA | | | | | | | | | |
| 394 | 1994 | | | | - | NA | NA | NA | NA | | | | | | | | |
| 394 | 1995 | | | | - | NA | NA | NA | NA | NA | | | | | | | |
| 394 | 1996 | | | | - | NA | NA | NA | NA | NA | NA | | | | | | |
| 394 | 1997 | | | | - | NA | NA | NA | NA | NA | NA | NA | | | | | |
| 394 | 1998 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | | | | |
| 394 | 1999 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | | | |
| 394 | 2000 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 394 | 2001 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 394 | 2002 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 394 | 2003 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 394 | 2004 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 394 | 2005 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 394 | 2006 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 394 | 2007 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 394 | 2008 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 394 | 2009 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 394 | 2010 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 394 | 2011 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 394 | 2012 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 394 | 2013 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 394 | 2014 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 394 | 2015 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 394 | 2016 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 394 | 2017 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 394 | 2018 | 474,544.41 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 394 | 2019 | 1,003,217.20 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 394 | 2020 | 289,018.05 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 394 | 2021 | 106,147.69 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 394 | 2022 | 143,300.92 | | | | | | | | | | | | | | | |
| 395 | 1991 | | | | - | NA | | | | | | | | | | | |
| 395 | 1992 | | | | - | NA | NA | | | | | | | | | | |
| 395 | 1993 | | | | - | NA | NA | NA | | | | | | | | | |
| 395 | 1994 | | | | - | NA | NA | NA | NA | | | | | | | | |
| 395 | 1995 | | | | - | NA | NA | NA | NA | NA | | | | | | | |
| 395 | 1996 | | | | - | NA | NA | NA | NA | NA | NA | | | | | | |
| 395 | 1997 | | | | - | NA | NA | NA | NA | NA | NA | NA | | | | | |
| 395 | 1998 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | | | | |
| 395 | 1999 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | | | |
| 395 | 2000 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 395 | 2001 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 395 | 2002 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 395 | 2003 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 395 | 2004 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 395 | 2005 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 395 | 2006 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |

**OKLAHOMA GAS AND ELECTRIC**
**RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS**

| FERC Account | Activity Year | Retirements | Salvage | Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % | 20- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 395 | 2007 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 395 | 2008 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 395 | 2009 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 395 | 2010 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 395 | 2011 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 395 | 2012 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 395 | 2013 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 395 | 2014 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 395 | 2015 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 395 | 2016 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 395 | 2017 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 395 | 2018 | 168,836.97 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 395 | 2019 | 557,831.47 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 395 | 2020 | 1,460,642.69 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 395 | 2021 | 387,898.16 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 395 | 2022 | 682,249.73 | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| 396 | 1991 | 149,937.00 | 11,374.00 | - | 11,374.00 | 7.59% | | | | | | | | | | | |
| 396 | 1992 | 66,545.00 | 19,767.00 | - | 19,767.00 | 29.70% | 14.39% | | | | | | | | | | |
| 396 | 1993 | 126,988.00 | 962.00 | - | 962.00 | 0.76% | 10.71% | 9.35% | | | | | | | | | |
| 396 | 1994 | 235,677.00 | 28,948.00 | - | 28,948.00 | 12.28% | 8.25% | 11.57% | 10.54% | | | | | | | | |
| 396 | 1995 | 584,028.00 | 87,500.00 | - | 87,500.00 | 14.98% | 14.21% | 12.40% | 13.54% | 12.77% | | | | | | | |
| 396 | 1996 | 30,185.00 | 4,702.00 | 1,110.00 | 3,592.00 | 11.90% | 14.83% | 14.12% | 12.39% | 13.49% | 12.75% | | | | | | |
| 396 | 1997 | - | 1,400.00 | 1,220.57 | 179.43 | NA | 12.49% | 14.86% | 14.15% | 12.40% | 13.51% | 12.76% | | | | | |
| 396 | 1998 | 793,789.69 | 50,670.52 | 3,901.79 | 46,768.73 | 5.89% | 5.91% | 6.13% | 9.80% | 10.16% | 9.49% | 10.22% | 10.02% | | | | |
| 396 | 1999 | 94,999.21 | 700.00 | 191.15 | 508.85 | 0.54% | 5.32% | 5.34% | 5.56% | 9.22% | 9.63% | 9.03% | 9.74% | 9.59% | | | |
| 396 | 2000 | 548,471.48 | 45,169.99 | 2,600.07 | 42,569.92 | 7.76% | 6.69% | 6.25% | 6.26% | 6.38% | 8.83% | 9.18% | 8.74% | 9.30% | 9.21% | | |
| 396 | 2001 | 765,239.01 | 237,677.49 | 1,958.16 | 235,719.33 | 30.80% | 21.18% | 19.79% | 14.78% | 14.79% | 14.75% | 14.80% | 14.60% | 14.05% | 14.37% | | |
| 396 | 2002 | 212,133.88 | 20,891.82 | 412.90 | 20,478.92 | 9.65% | 26.21% | 19.58% | 18.46% | 14.33% | 14.34% | 14.31% | 14.44% | 14.28% | 13.78% | | |
| 396 | 2003 | - | 80,918.02 | 20,632.92 | 60,285.10 | NA | 38.07% | 32.38% | 23.53% | 22.18% | 16.83% | 16.84% | 16.77% | 16.43% | 16.13% | | |
| 396 | 2004 | 405,608.85 | 61,073.05 | - | 61,073.05 | 15.06% | 29.92% | 22.96% | 27.30% | 21.75% | 20.76% | 16.57% | 16.58% | 16.53% | 16.27% | | |
| 396 | 2005 | 328,650.77 | 170,391.18 | 24,344.75 | 146,046.43 | 44.44% | 28.21% | 36.42% | 30.42% | 30.59% | 25.05% | 24.06% | 19.48% | 19.49% | 19.42% | 17.64% | |
| 396 | 2006 | 14,935.00 | 143,129.00 | 956.83 | 142,172.17 | 951.94% | 83.89% | 46.62% | 54.67% | 44.74% | 38.56% | 31.14% | 29.91% | 23.88% | 23.89% | 21.31% | |
| 396 | 2007 | 566,651.94 | 57,154.00 | 721.57 | 56,432.43 | 9.96% | 34.15% | 37.86% | 30.83% | 35.42% | 31.84% | 31.49% | 26.91% | 26.06% | 21.77% | 19.83% | |
| 396 | 2008 | 397,053.00 | - | 107.36 | (107.36) | -0.03% | 5.84% | 20.28% | 26.36% | 23.68% | 27.20% | 25.27% | 26.84% | 23.61% | 22.95% | 18.73% | |
| 396 | 2009 | 307,606.87 | 43,409.26 | 2,010.40 | 41,398.86 | 13.46% | 5.86% | 7.69% | 18.65% | 23.90% | 22.12% | 25.11% | 23.64% | 25.47% | 22.73% | 18.71% | |
| 396 | 2010 | 246,769.06 | 36,575.16 | 2,084.07 | 34,491.09 | 13.98% | 13.69% | 7.97% | 8.71% | 17.90% | 22.58% | 21.24% | 23.90% | 22.68% | 24.59% | 18.92% | 17.70% |
| 396 | 2011 | 60,472.71 | 1,886.00 | 352.83 | 1,533.17 | 2.54% | 11.73% | 12.59% | 7.64% | 8.47% | 17.32% | 21.95% | 20.75% | 23.34% | 22.20% | 18.76% | 17.81% |
| 396 | 2012 | 190,047.52 | 21,046.27 | 1,608.28 | 19,437.99 | 10.23% | 8.37% | 11.15% | 12.03% | 8.05% | 8.66% | 16.56% | 20.90% | 19.96% | 22.35% | 18.43% | 17.43% |
| 396 | 2013 | 321,692.72 | 97,297.48 | 3,673.98 | 93,623.50 | 29.10% | 22.09% | 20.03% | 18.20% | 16.91% | 12.49% | 11.81% | 18.48% | 21.98% | 20.99% | 21.43% | 18.39% |
| 396 | 2014 | 73,584.48 | - | - | - | 0.00% | 23.69% | 19.32% | 17.74% | 16.70% | 15.87% | 11.92% | 11.41% | 17.85% | 21.34% | 21.52% | 18.41% |
| 396 | 2015 | 404,435.51 | 29,825.15 | 1,493.99 | 28,331.16 | 7.01% | 5.93% | 15.25% | 14.29% | 13.61% | 13.68% | 13.64% | 10.93% | 10.71% | 16.15% | 21.91% | 17.95% |
| 396 | 2016 | 337,849.58 | 42,664.16 | 4,676.03 | 37,988.13 | 11.24% | 8.93% | 8.13% | 14.06% | 13.51% | 13.03% | 13.18% | 13.22% | 10.97% | 10.77% | 19.22% | 17.61% |
| 396 | 2017 | 31,789.73 | 31,916.13 | 6,943.91 | 24,972.22 | 78.55% | 17.03% | 11.79% | 10.77% | 15.81% | 15.03% | 14.50% | 14.42% | 14.27% | 11.88% | 20.28% | 17.92% |
| 396 | 2018 | 960,791.00 | 41,921.02 | 5,486.71 | 36,434.31 | 3.79% | 6.19% | 7.47% | 7.36% | 7.06% | 10.39% | 10.38% | 10.18% | 10.54% | 10.84% | 15.57% | 17.28% |
| 396 | 2019 | 164,853.00 | - | - | - | 0.00% | 3.24% | 5.31% | 6.65% | 6.72% | 6.47% | 9.64% | 9.69% | 9.52% | 9.91% | 15.04% | 17.08% |
| 396 | 2020 | - | - | - | - | NA | 0.00% | 3.24% | 5.31% | 6.65% | 6.72% | 6.47% | 9.64% | 9.69% | 9.52% | 12.67% | 17.97% |
| 396 | 2021 | 124,432.39 | - | - | - | 0.00% | 0.00% | 0.00% | 2.91% | 4.79% | 6.14% | 6.31% | 6.09% | 9.15% | 9.23% | 8.94% | 15.63% |
| 396 | 2022 | 488,048.39 | - | - | - | 0.00% | 0.00% | 0.00% | 0.00% | 2.10% | 3.47% | 4.72% | 5.08% | 4.94% | 7.61% | 7.74% | 14.45% |
| | | | | | | | | | | | | | | | | | |
| 397 | 1991 | | | | - | NA | | | | | | | | | | | |
| 397 | 1992 | | | | - | NA | NA | | | | | | | | | | |
| 397 | 1993 | | | | - | NA | NA | NA | | | | | | | | | |
| 397 | 1994 | | | | - | NA | NA | NA | NA | | | | | | | | |
| 397 | 1995 | | | | - | NA | NA | NA | NA | NA | | | | | | | |
| 397 | 1996 | | | | - | NA | NA | NA | NA | NA | NA | | | | | | |
| 397 | 1997 | | | | - | NA | NA | NA | NA | NA | NA | NA | | | | | |
| 397 | 1998 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | | | | |
| 397 | 1999 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | | | |
| 397 | 2000 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 397 | 2001 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 397 | 2002 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 397 | 2003 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 397 | 2004 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 397 | 2005 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 397 | 2006 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 397 | 2007 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 397 | 2008 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 397 | 2009 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 397 | 2010 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 397 | 2011 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 397 | 2012 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 397 | 2013 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 397 | 2014 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 397 | 2015 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 397 | 2016 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 397 | 2017 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 397 | 2018 | 182,541.34 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

**OKLAHOMA GAS AND ELECTRIC**
**RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS**

| FERC Account | Activity Year | Retirements | Salvage | Removal Cost | Net Salvage | Net Salv. % | 2- yr Net Salv. % | 3- yr Net Salv. % | 4- yr Net Salv. % | 5- yr Net Salv. % | 6- yr Net Salv. % | 7- yr Net Salv. % | 8- yr Net Salv. % | 9- yr Net Salv. % | 10- yr Net Salv. % | 15- yr Net Salv. % | 20- yr Net Salv. % |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 397 | 2019 | 540,852.22 | | (79,350.14) | 79,350.14 | 14.67% | 10.97% | 10.97% | 10.97% | 10.97% | 10.97% | 10.97% | 10.97% | 10.97% | 10.97% | 10.97% | 10.97% |
| 397 | 2020 | 3,926,252.99 | | | - | 0.00% | 1.78% | 1.71% | 1.71% | 1.71% | 1.71% | 1.71% | 1.71% | 1.71% | 1.71% | 1.71% | 1.71% |
| 397 | 2021 | 45,913.41 | | | - | 0.00% | 0.00% | 1.76% | 1.69% | 1.69% | 1.69% | 1.69% | 1.69% | 1.69% | 1.69% | 1.69% | 1.69% |
| 397 | 2022 | 6,125,965.01 | | | | | | | | | | | | | | | |
| 398 | 1991 | | | | - | NA | | | | | | | | | | | |
| 398 | 1992 | | | | - | NA | NA | | | | | | | | | | |
| 398 | 1993 | | | | - | NA | NA | NA | | | | | | | | | |
| 398 | 1994 | | | | - | NA | NA | NA | NA | | | | | | | | |
| 398 | 1995 | | | | - | NA | NA | NA | NA | NA | | | | | | | |
| 398 | 1996 | | | | - | NA | NA | NA | NA | NA | NA | | | | | | |
| 398 | 1997 | | | | - | NA | NA | NA | NA | NA | NA | NA | | | | | |
| 398 | 1998 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | | | | |
| 398 | 1999 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | | | |
| 398 | 2000 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 398 | 2001 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 398 | 2002 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 398 | 2003 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 398 | 2004 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | | |
| 398 | 2005 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 398 | 2006 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 398 | 2007 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 398 | 2008 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 398 | 2009 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | |
| 398 | 2010 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 398 | 2011 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 398 | 2012 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 398 | 2013 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 398 | 2014 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 398 | 2015 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 398 | 2016 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 398 | 2017 | | | | - | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| 398 | 2018 | 33,005.71 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 398 | 2019 | 294,477.13 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 398 | 2020 | 280,073.11 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 398 | 2021 | 51,062.87 | | | - | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 398 | 2022 | 443,344.03 | | | | | | | | | | | | | | | |

**APPENDIX F**

**Reserve Reallocation Summary by Unit and Account**

**Generation Assets**

**OKLAHOMA GAS AND ELECTRIC COMPANY**

**COMPARISON OF BOOK AND REALLOCATION RESERVE**
**RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2022**

**PRODUCTION AND OTHER PRODUCTION REALLOCATED WITHIN EACH GROUP**

| | ACCOUNT (1) | Per Book Reserve | Reallocated Book Reserve | Difference |
|---|---|---|---|---|
| | STEAM PRODUCTION PLANT | | | |
| 310.2 | **RIGHTS OF WAY** | 28,509 | 28,227 | (282) |
| | HORSESHOE LAKE 6 | 8,802 | 77,193 | 68,390 |
| | SEMINOLE 1 | 65,533 | 15,072 | (50,461) |
| | MUSKOGEE 4 | 243,661 | 412,488 | 168,827 |
| | SOONER 1 | 346,505 | 532,980 | 186,475 |
| | TOTAL RIGHTS OF WAY | | | |
| 311 | **STRUCTURES AND IMPROVEMENTS** | | | |
| | HORSESHOE LAKE 6 | 21,534 | 164,977 | 143,444 |
| | HORSESHOE LAKE 7 | 2,735,819 | 2,910,257 | 174,437 |
| | HORSESHOE LAKE 8 | 14,535,766 | 20,851,689 | 6,315,923 |
| | SEMINOLE 1 | 13,178,672 | 18,044,643 | 4,865,971 |
| | SEMINOLE 2 | 1,661,604 | 2,384,183 | 722,580 |
| | SEMINOLE 3 | 5,964,666 | 6,535,996 | 571,330 |
| | MUSKOGEE 4 | 18,184,194 | 26,416,417 | 8,232,223 |
| | MUSKOGEE 5 | 4,405,079 | 4,696,822 | 291,743 |
| | MUSKOGEE 6 | 35,907,598 | 33,076,243 | (2,831,356) |
| | SOONER 1 | 76,340,982 | 72,276,901 | (4,064,080) |
| | SOONER 2 | 9,506,914 | 9,102,955 | (403,959) |
| | RIVER VALLEY 1 | 53,669,004 | 35,282,810 | (18,386,194) |
| | RIVER VALLEY 2 | 40,365 | 23,723 | (16,643) |
| | TOTAL STRUCTURES AND IMPROVEMENTS | 236,152,198 | 231,767,617 | (4,384,581) |
| 312 | **BOILER PLANT EQUIPMENT** | | | |
| | HORSESHOE LAKE 6 | 16,243,943 | 19,730,210 | 3,486,267 |
| | HORSESHOE LAKE 7 | 13,276,057 | 15,143,144 | 1,867,086 |
| | HORSESHOE LAKE 8 | 14,084,981 | 18,818,872 | 4,733,890 |
| | SEMINOLE 1 | 23,794,362 | 40,108,209 | 16,313,847 |
| | SEMINOLE 2 | 21,173,464 | 32,903,936 | 11,730,472 |
| | SEMINOLE 3 | 31,557,721 | 46,127,446 | 14,569,725 |
| | MUSKOGEE 4 | 34,003,156 | 61,829,847 | 27,826,691 |
| | MUSKOGEE 5 | 51,274,197 | 63,003,471 | 11,729,274 |
| | MUSKOGEE 6 | 159,926,073 | 157,469,091 | (2,456,982) |
| | SOONER 1 | 173,128,688 | 188,313,664 | 15,184,976 |
| | SOONER 2 | 142,575,556 | 131,812,424 | (10,763,132) |
| | RIVER VALLEY 1 | 188,457,202 | 122,959,002 | (65,498,200) |
| | RIVER VALLEY 2 | 104,139,391 | 70,580,724 | (33,558,667) |
| | TOTAL BOILER PLANT EQUIPMENT | 973,634,792 | 968,800,040 | (4,834,752) |
| 314 | **TURBOGENERATOR UNITS** | | | |
| | HORSESHOE LAKE 6 | 7,534,696 | 9,455,483 | 1,920,787 |
| | HORSESHOE LAKE 7 | 6,996,801 | 10,662,444 | 3,665,643 |
| | HORSESHOE LAKE 8 | 13,351,812 | 21,970,062 | 8,618,251 |
| | SEMINOLE 1 | 20,354,611 | 24,503,463 | 4,148,853 |
| | SEMINOLE 2 | 23,306,869 | 28,389,077 | 5,082,207 |
| | SEMINOLE 3 | 19,205,515 | 21,973,682 | 2,768,167 |
| | MUSKOGEE 4 | 22,037,460 | 29,660,896 | 7,623,436 |
| | MUSKOGEE 5 | 31,807,936 | 29,487,119 | (2,320,816) |
| | MUSKOGEE 6 | 38,053,973 | 44,087,092 | 6,033,120 |
| | SOONER 1 | 25,693,601 | 23,197,755 | (2,495,846) |
| | SOONER 2 | 24,808,282 | 24,917,784 | 109,502 |
| | RIVER VALLEY 1 | 38,349,797 | 24,948,204 | (13,401,592) |
| | RIVER VALLEY 2 | 24,509,975 | 16,284,031 | (8,225,944) |
| | TOTAL TURBOGENERATOR UNITS | 296,011,328 | 309,537,092 | 13,525,764 |
| 315 | **ACCESSORY ELECTRIC EQUIPMENT** | | | |
| | HORSESHOE LAKE 6 | 2,461,398 | 3,031,260 | 569,863 |
| | HORSESHOE LAKE 7 | 1,612,216 | 2,146,125 | 533,909 |
| | HORSESHOE LAKE 8 | 2,108,911 | 2,599,204 | 490,293 |
| | SEMINOLE 1 | 2,369,737 | 3,331,070 | 961,333 |
| | SEMINOLE 2 | 602,694 | 1,838,624 | 1,235,931 |
| | SEMINOLE 3 | 4,109,371 | 4,250,433 | 141,063 |
| | MUSKOGEE 4 | 14,650,569 | 20,036,281 | 5,385,712 |
| | MUSKOGEE 5 | 8,362,883 | 8,792,833 | 429,950 |
| | MUSKOGEE 6 | 31,143,883 | 28,632,906 | (2,510,977) |
| | SOONER 1 | 18,721,049 | 18,517,416 | (203,633) |
| | SOONER 2 | 9,065,759 | 9,604,513 | 538,755 |
| | RIVER VALLEY 1 | 39,202,575 | 23,634,689 | (15,567,886) |
| | RIVER VALLEY 2 | 234,837 | 221,238 | (13,599) |
| | TOTAL ACCESSORY ELECTRIC EQUIPMENT | 134,645,879 | 126,636,594 | (8,009,286) |
| 316 | **MISCELLANEOUS POWER PLANT EQUIPMENT** | | | |
| | HORSESHOE LAKE 6 | 1,737,224 | 1,982,300 | 245,076 |
| | HORSESHOE LAKE 7 | 1,011,820 | 1,101,703 | 89,884 |
| | HORSESHOE LAKE 8 | 1,481,169 | 1,927,573 | 446,404 |
| | SEMINOLE 1 | 2,252,368 | 3,192,087 | 939,719 |
| | SEMINOLE 2 | 4,298 | 22,514 | 18,216 |
| | SEMINOLE 3 | 165,459 | 188,389 | 22,930 |
| | MUSKOGEE 4 | 1,913,603 | 4,704,330 | 2,790,727 |
| | MUSKOGEE 5 | 408,421 | 570,503 | 162,082 |
| | MUSKOGEE 6 | 2,983,535 | 4,009,306 | 1,025,772 |
| | SOONER 1 | 3,250,390 | 4,189,719 | 939,329 |
| | SOONER 2 | 1,420,543 | 1,962,460 | 541,917 |
| | RIVER VALLEY 1 | 18,836,697 | 14,784,100 | (4,052,597) |

**OKLAHOMA GAS AND ELECTRIC COMPANY**

**COMPARISON OF BOOK AND REALLOCATION RESERVE**
**RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2022**

**PRODUCTION AND OTHER PRODUCTION REALLOCATED WITHIN EACH GROUP**

| | ACCOUNT | Per Book Reserve | Reallocated Book Reserve | Difference |
|---|---|---|---|---|
| | RIVER VALLEY 2 | 426 | 1,772 | 1,346 |
| | POWER SUPPLY SERVICES | 513,650 | 859,225 | 345,575 |
| | TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT | 35,979,601 | 39,495,981 | 3,516,380 |
| | TOTAL STEAM PRODUCTION PLANT | **1,676,770,304** | **1,676,770,304** | **0** |
| | OTHER PRODUCTION PLANT | | | |
| 340.1 | LAND | | | |
| | MCCLAIN GAS 1 | 330,522 | 0 | (330,522) |
| 340.2 | RIGHTS OF WAY | | | |
| | MUSTANG CTs | 10,816 | 8,436 | (2,380) |
| 341 | STRUCTURES AND IMPROVEMENTS | | | |
| | REDBUD 1 | 16,361,722 | 15,495,962 | (865,760) |
| | REDBUD 2 | 32,845 | 69,734 | 36,889 |
| | REDBUD 3 | 20,895 | 62,100 | 41,205 |
| | REDBUD 4 | 29,673 | 72,117 | 42,444 |
| | HORSESHOE LAKE 9 AND 10 | 648,224 | 873,050 | 224,825 |
| | TINKER | 1,049,989 | 1,396,853 | 346,864 |
| | MCCLAIN GAS 1 | 4,407,849 | 4,894,114 | 486,265 |
| | MCCLAIN GAS 2 | 1,090,532 | 931,122 | (159,409) |
| | MCCLAIN STEAM 1 | 554,933 | 493,530 | (61,403) |
| | FRONTIER 1 | 2,974,767 | 5,192,401 | 2,217,634 |
| | MUSTANG CTs | 6,089,930 | 9,565,462 | 3,475,532 |
| | TOTAL STRUCTURES AND IMPROVEMENTS | 33,261,360 | 39,046,446 | 5,785,086 |
| 342 | FUEL HOLDERS, PRODUCERS AND ACCESSORIES | | | |
| | REDBUD 1 | 6,492,590 | 5,638,479 | (854,110) |
| | REDBUD 2 | 380,160 | 324,592 | (55,568) |
| | REDBUD 3 | 378,748 | 324,849 | (53,899) |
| | REDBUD 4 | 384,748 | 331,808 | (52,939) |
| | HORSESHOE LAKE 9 AND 10 | 0 | 0 | 0 |
| | TINKER | 149,271 | 157,707 | 8,436 |
| | MCCLAIN GAS 1 | 212,389 | 197,079 | (15,310) |
| | MCCLAIN GAS 2 | 146,983 | 139,409 | (7,574) |
| | MCCLAIN STEAM 1 | (263) | 0 | 263 |
| | FRONTIER 1 | 691,364 | 792,666 | 101,302 |
| | MUSTANG CTs | 1,155,437 | 1,303,302 | 147,864 |
| | TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES | 9,991,427 | 9,209,890 | (781,536) |
| 343 | PRIME MOVERS | | | |
| | REDBUD 1 | 30,719,559 | 38,137,627 | 7,418,068 |
| | REDBUD 2 | 28,630,631 | 6,517,884 | (22,112,747) |
| | REDBUD 3 | 32,195,131 | 30,341,013 | (1,854,118) |
| | REDBUD 4 | 28,839,152 | 27,971,692 | (867,460) |
| | HORSESHOE LAKE 9 AND 10 | 3,297,705 | 5,498,734 | 2,201,029 |
| | TINKER | 2,996,713 | 4,777,561 | 1,780,848 |
| | MCCLAIN GAS 1 | 64,394,382 | 55,411,522 | (8,982,859) |
| | MCCLAIN GAS 2 | 65,856,369 | 57,103,505 | (8,752,864) |
| | MCCLAIN STEAM 1 | 37,842,122 | 31,174,130 | (6,667,992) |
| | FRONTIER 1 | 37,219,375 | 46,931,663 | 9,712,288 |
| | MUSTANG CTs | 42,197,298 | 47,683,503 | 5,486,205 |
| | TOTAL PRIME MOVERS | 374,188,436 | 351,548,833 | (22,639,603) |
| | LTSA | | | |
| 343.1 | 6-YEAR | | | |
| | REDBUD 1 | 3,816,052 | 4,487,291 | 671,239 |
| | REDBUD 2 | 10,325,402 | 10,205,897 | (119,505) |
| | REDBUD 3 | 10,146,488 | 10,304,532 | 158,044 |
| | REDBUD 4 | 3,731,637 | 4,411,547 | 679,910 |
| | MCCLAIN GAS 1 | 11,620,370 | 11,629,289 | 8,919 |
| | MCCLAIN GAS 2 | 11,516,548 | 11,638,175 | 121,627 |
| | Total 6 - YR | 51,156,497 | 52,676,731 | 1,520,234 |
| 343.2 | 20-YEAR | | | |
| | REDBUD 1 | 1,195,473 | 1,363,765 | 168,292 |
| | REDBUD 2 | 1,212,095 | 1,363,765 | 151,670 |
| | REDBUD 3 | 1,168,863 | 1,363,765 | 194,902 |
| | REDBUD 4 | 1,189,883 | 1,363,765 | 173,882 |
| | Total 20-Yr | 4,766,313 | 5,455,060 | 688,746 |
| | 30-YEAR | | | |
| | MCCLAIN GAS 1 | 198,897 | 272,160 | 73,263 |
| | MCCLAIN GAS 2 | 343,590 | 267,368 | (76,222) |
| | Total 30-YR | 542,487 | 539,528 | (2,959) |
| | TOTAL LTSA | 56,465,297 | 58,671,319 | 2,206,022 |
| | TOTAL ACCOUNT 343 | 430,635,059 | 410,220,152 | (20,414,906) |
| 344 | GENERATORS | | | |
| | REDBUD 1 | 190,681 | 300,669 | 109,987 |
| | REDBUD 2 | (7,061) | 0 | 7,061 |
| | REDBUD 3 | 1,308 | 8,658 | 7,350 |
| | REDBUD 4 | 6,977 | 8,597 | 1,620 |

**OKLAHOMA GAS AND ELECTRIC COMPANY**

**COMPARISON OF BOOK AND REALLOCATION RESERVE**
**RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2022**

**PRODUCTION AND OTHER PRODUCTION REALLOCATED WITHIN EACH GROUP**

| | ACCOUNT | Per Book Reserve | Reallocated Book Reserve | Difference |
|---|---|---|---|---|
| | MCCLAIN GAS 1 | (74,842) | 0 | 74,842 |
| | MCCLAIN GAS 2 | (7,818) | 0 | 7,818 |
| | MCCLAIN STEAM 1 | (9,241) | 0 | 9,241 |
| | HORSESHOE LAKE 9 AND 10 | 17,171,313 | 26,258,616 | 9,087,303 |
| | TINKER | 2,762,980 | 3,163,786 | 400,806 |
| | FRONTIER 1 | 5,932,843 | 6,198,140 | 265,298 |
| | MUSTANG CTs | 4,886,093 | 5,354,001 | 467,908 |
| | TOTAL GENERATORS | 30,853,232 | 41,292,468 | 10,439,236 |
| 345 | ACCESSORY ELECTRIC EQUIPMENT | | | |
| | REDBUD 1 | 6,013,244 | 5,849,645 | (163,599) |
| | REDBUD 2 | 5,210,994 | 4,349,658 | (861,336) |
| | REDBUD 3 | 5,133,916 | 4,276,678 | (857,238) |
| | REDBUD 4 | 5,208,732 | 4,377,380 | (831,352) |
| | HORSESHOE LAKE 9 AND 10 | 2,784,252 | 3,716,392 | 932,140 |
| | TINKER | 2,931,409 | 3,131,897 | 200,488 |
| | MCCLAIN GAS 1 | 3,856,825 | 3,415,519 | (441,306) |
| | MCCLAIN GAS 2 | 4,039,445 | 3,312,275 | (727,170) |
| | MCCLAIN STEAM 1 | 2,667,751 | 2,112,285 | (555,466) |
| | FRONTIER 1 | 3,829,420 | 5,708,790 | 1,879,370 |
| | MUSTANG CTs | 3,671,935 | 4,454,195 | 782,260 |
| | TOTAL ACCESSORY ELECTRIC EQUIPMENT | 45,347,922 | 44,704,714 | (643,208) |
| 346 | MISCELLANEOUS POWER PLANT EQUIPMENT | | | |
| | REDBUD 1 | 673,425 | 1,175,800 | 502,375 |
| | REDBUD 2 | 5,991 | 8,682 | 2,691 |
| | REDBUD 3 | (8,545) | 3,551 | 12,097 |
| | REDBUD 4 | 3,530 | 6,139 | 2,610 |
| | HORSESHOE LAKE 9 AND 10 | 643,112 | 833,176 | 190,064 |
| | TINKER | 7,977 | 27,693 | 19,716 |
| | MCCLAIN GAS 1 | 2,715,296 | 3,511,194 | 795,897 |
| | FRONTIER 1 | 2,920,782 | 3,854,836 | 934,054 |
| | MUSTANG CTs | 893,167 | 4,400,568 | 3,507,401 |
| | TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT | 7,854,733 | 13,821,639 | 5,966,906 |
| | **TOTAL OTHER PRODUCTION PLANT** | **558,303,745** | **558,303,745** | **0** |
| **WIND FARMS** | | | | |
| 341 | STRUCTURES AND IMPROVEMENTS - WIND | | | |
| | CENTENNIAL | 1,479,068 | 1,483,510 | 4,441 |
| | OU SPIRIT | 2,742,807 | 2,559,921 | (182,886) |
| | CROSSROADS | 4,675,547 | 4,638,406 | (37,141) |
| | TOTAL STRUCTURES AND IMPROVEMENTS - WIND | 8,897,422 | 8,681,837 | (215,585) |
| 342 | FUEL HOLDERS, PRODUCERS AND ACCESSORIES-WIND | | | |
| | CENTENNIAL | 248 | 0 | (248) |
| | OU SPIRIT | (175) | 0 | 175 |
| | CROSSROADS | (175) | 0 | 175 |
| | TOTAL FUEL HOLDERS, PRODUCTERS AND ACCESSORIES - WIND | (101) | 0 | 101 |
| 343 | PRIME MOVERS-WIND | | | |
| | CENTENNIAL | (18,675) | 0 | 18,675 |
| | OU SPIRIT | 0 | 0 | 0 |
| | CROSSROADS | 0 | 0 | 0 |
| | TOTAL PRIME MOVERS - WIND | (18,675) | 0 | 18,675 |
| 344 | GENERATORS - WIND | | | |
| | CENTENNIAL | 113,140,533 | 106,113,287 | (7,027,246) |
| | OU SPIRIT | 111,297,236 | 114,013,976 | 2,716,740 |
| | CROSSROADS | 135,720,564 | 138,314,649 | 2,594,085 |
| | TOTAL GENERATORS - WIND | 360,158,333 | 358,441,912 | (1,716,422) |
| 345 | ACCESSORY ELECTRIC EQUIPMENT - WIND | | | |
| | CENTENNIAL | 572,742 | 757,928 | 185,186 |
| | OU SPIRIT | 82,001 | 972,681 | 890,680 |
| | CROSSROADS | 16,508,320 | 17,180,518 | 672,198 |
| | TOTAL ACCESSORY ELECTRIC EQUIPMENT - WIND | 17,163,063 | 18,911,127 | 1,748,064 |
| 346 | MISCELLANEOUS POWER PLANT EQUIPMENT - WIND | | | |
| | CENTENNIAL | 390,465 | 398,637 | 8,172 |
| | OU SPIRIT | 49,908 | 126,977 | 77,070 |
| | CROSSROADS | 58,056 | 137,981 | 79,925 |
| | TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT - WIND | 498,430 | 663,596 | 165,166 |
| | **TOTAL WIND** | **386,698,472** | **386,698,472** | **(0)** |

**OKLAHOMA GAS AND ELECTRIC COMPANY**

**COMPARISON OF BOOK AND REALLOCATION RESERVE**
**RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2022**

**PRODUCTION AND OTHER PRODUCTION REALLOCATED WITHIN EACH GROUP**

| | ACCOUNT | Per Book Reserve | Reallocated Book Reserve | Difference |
|---|---|---|---|---|
| **SOLAR FARMS** | | | | |
| 341 | STRUCTURES AND IMPROVEMENTS - SOLAR | 473,019 | 568,873 | 95,854 |
| 344 | GENERATORS - SOLAR | 6,186,554 | 6,030,438 | (156,116) |
| 345 | ACCESSORY ELECTRIC EQUIPMENT - SOLAR | 1,173,669 | 1,233,932 | 60,263 |
| | **TOTAL SOLAR** | **7,833,242** | **7,833,242** | **0** |
| | | 952,835,459 | 952,835,459 | 0 |