

BEFORE THE CORPORATION COMMISSION OF OKLAHOMA

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

CAUSE NO. PUD 201500273

FILED
DEC 18 2015

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CORPORATION COMMISSION
OF OKLAHOMA

Direct Testimony
of

John J. Spanos

on behalf of

Oklahoma Gas and Electric Company

December 18, 2015

John J. Spanos
Direct Testimony

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

2 A. My name is John J. Spanos. My business address is 207 Senate Avenue, Camp Hill,
3 Pennsylvania 17011.

4

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

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

8

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

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

11

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

13 A. I am Senior Vice President.

14

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

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

18

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

20 A. I have over 29 years of depreciation experience which includes giving expert testimony in
21 over 200 cases before 40 regulatory commissions. I have testified numerous times before
22 this Commission, beginning in 2004. Please refer to Direct Exhibit JJS-1 for my
23 qualifications.

24

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

26 A. I sponsor the depreciation study performed for Oklahoma Gas and Electric Company
27 attached hereto as Direct Exhibit JJS-2 (“Depreciation Study”). The Depreciation Study sets

1 forth the calculated annual depreciation accrual rates by account as of December 31, 2014
2 for all electric plant.

3
4 **Q. Please define the concept of depreciation.**

5 A. Depreciation refers to the loss in service value not restored by current maintenance, incurred
6 in connection with the consumption or prospective retirement of utility plant in the course of
7 service from causes that can be reasonably anticipated or contemplated, against which the
8 Company is not protected by insurance. Among the causes to be given consideration are
9 wear and tear, decay, action of the elements, obsolescence, changes in the art, changes in
10 demand and the requirements of public authorities.

11
12 **Q. Please identify the depreciation study you performed for OG&E.**

13 A. The study is a report entitled, “2014 Depreciation Study - Calculated Annual Depreciation
14 Accruals Related to Electric Plant as of December 31, 2014.” This report sets forth the
15 results of my depreciation study for OG&E. The study was prepared and the analyses that
16 underlie the report were conducted under my direction and supervision.

17
18 **Q. Is Direct Exhibit JJS-2 a true and accurate copy of your depreciation study?**

19 A. Yes.

20
21 **Q. Does Direct Exhibit JJS-2 accurately portray the results of your depreciation study as
22 of December 31, 2014?**

23 A. Yes.

24
25 **Q. What was the purpose of your depreciation study?**

26 A. The purpose of the depreciation study was to estimate the annual depreciation accruals
27 related to electric plant in service for financial and ratemaking purposes and determine
28 appropriate average service lives and net salvage percentages for each plant account.

1 Q. **Please describe the contents of Direct Exhibit JJS-2.**

2 A. My report is presented in nine parts. Part I, Introduction, describes the scope and basis for
3 the depreciation study. Part II, Estimation of Survivor Curves, includes descriptions of the
4 methodology of estimating survivor curves. Parts III and IV set forth the analysis for
5 determining life and net salvage estimation. Part V, Calculation of Annual and Accrued
6 Depreciation includes the concepts of depreciation and amortization using the remaining life.
7 Part VI, Results of Study, presents a description of the results and a summary of the
8 depreciation calculations. Parts VII, VIII and IX include graphs and tables that relate to the
9 service life and net salvage analyses, and the detailed depreciation calculations.

10 The table on pages VI-4 through VI-11 presents the estimated survivor curve, the net
11 salvage percent, the original cost as of December 31, 2014, the book depreciation reserve
12 and the calculated annual depreciation accrual and rate for each account or subaccount. The
13 section beginning on page VII-2 presents the results of the retirement rate analyses prepared
14 as the historical bases for the service life estimates. The section beginning on page VIII-2
15 presents the results of the salvage analysis. The section beginning on page IX-2 presents the
16 depreciation calculations related to surviving original cost as of December 31, 2014.

17

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

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

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

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

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

3 A. The service life and net salvage study consisted of compiling historic data from records
4 related to OG&E's plant; analyzing these data to obtain historic trends of survivor and net
5 salvage characteristics; obtaining supplementary information from OG&E's management,
6 and operating personnel concerning practices and plans as they relate to plant operations;
7 and interpreting the above data as well as estimates used by other electric utilities to form
8 judgments of average service life and net salvage characteristics.

9

10 Q. **What historic data did you rely on to estimate service life characteristics?**

11 A. I analyzed the Company's accounting entries relating to plant additions, transfers, and
12 retirements recorded during the period 1997 through 2014. The Company records also
13 included surviving dollar value by year installed for each plant account as of December 31,
14 2014.

15

16 Q. **What method did you use to analyze this service life data?**

17 A. I used the retirement rate method for all accounts. This is the most appropriate method when
18 aged retirement data are available, because this method determines the average rates of
19 retirement actually experienced by the Company during the period of time covered by the
20 study.

21

22 Q. **Would you explain how you used the retirement rate method to analyze OG&E's**
23 **service life data?**

24 A. I applied the retirement rate method to each different group of property in the study. For
25 each property group, I used the retirement rate method to form a life table which, when
26 plotted, shows an original survivor curve for that property group. Each original survivor
27 curve represents the average survivor pattern experienced by the several vintage groups
28 during the experienced band studied. The survivor patterns do not necessarily describe the
29 life characteristics of the property group; therefore, interpretation of the original survivor
30 curves is required in order to use them as valid considerations in estimating service life. The
31 Iowa-type survivor curves were used to perform these interpretations.

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Q. What is an “Iowa-type Survivor Curve” and how did you use such curves to estimate the service life characteristics for each property group?

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

Iowa-type curves are used to smooth and extrapolate original survivor curves determined by the retirement rate method. We used Iowa curves and truncated Iowa curves in this study to describe the forecasted rates of retirement based on the observed rates of retirement and the outlook for future retirements.

The estimated survivor curve designations for each depreciable property group indicate the average service life, the family within the Iowa system to which the property group belongs, and the relative height of the mode. For example, the Iowa 60-R2.5 indicates an average service life of sixty years; a right-moded, or R, type curve (the mode occurs after average life for right-moded curves); and a moderate height, 2.5, for the mode (possible modes for R type curves range from 1 to 5).

Q. What approach did you use to estimate the lives of significant structures and production facilities?

A. I used the life span technique to estimate the lives of significant facilities for which concurrent retirement of the entire facility is anticipated. In this technique, the survivor characteristics of such facilities are described by the use of interim survivor curves and estimated probable retirement dates. The interim survivor curve describes the rate of retirement related to the replacement of elements of the facility, such as, for a building, the retirements of plumbing, heating, doors, windows, roofs, etc., that occur during the life of the facility. The probable retirement date provides the rate of final retirement for each year of installation for the facility by truncating the interim survivor curve for each installation year at its attained age at the date of probable retirement. The use of interim survivor curves

1 truncated at the date of probable retirement provides a consistent method for estimating the
2 lives of the several years of installation for a particular facility inasmuch as a single
3 concurrent retirement for all years of installation will occur when it is retired.
4

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

6 A. Yes, we have used the life span technique in performing depreciation studies presented to
7 many public utility commissions across the United States and Canada, including past studies
8 for OG&E in Oklahoma.
9

10 **Q. Are the factors considered in your estimates of service life and net salvage percents
11 presented in Direct Exhibit JJS-2?**

12 A. Yes. A discussion of the factors considered in the estimation of service lives and net salvage
13 percents are presented in Parts III and IV of Direct Exhibit JJS-2.
14

15 **Q. Would you please explain the concept of “net salvage”?**

16 A. Net salvage is a component of the service value of capital assets that is recovered through
17 depreciation rates. The service value of an asset is its original cost less its net salvage. Net
18 Salvage is the salvage value received for the asset upon retirement less the cost to retire the
19 asset. When the cost to retire exceeds the salvage value, the result is negative net salvage.

20 Inasmuch as depreciation expense is the loss in service value of an asset during a
21 defined period, e.g. one year, it must include a ratable portion of both the original cost and
22 the net salvage. That is, the net salvage related to an asset should be incorporated in the cost
23 of service during the same period as its original cost so that customers receiving service from
24 the asset pay rates that include a portion of both elements of the asset’s service value, the
25 original cost and the net salvage value.

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

27 A. I estimated the net salvage percentages incorporating the historical data for the period 1991
28 through 2014 and considered estimates for other electric companies.
29

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

2 A. Yes, for the interim analyses. The net salvage percentages for generating facilities were
3 based on two components, the interim net salvage percentage and the final net salvage
4 percentage. The interim net salvage percentage is determined based on the historical
5 indications from the period 1991-2014, of the cost of removal and gross salvage amounts
6 expressed as a percentage of the associated plant retired. The final net salvage or
7 dismantlement component was determined based on the assets anticipated to be retired at the
8 concurrent date of final retirement.

9

10 Q. **Have you included a dismantlement component into the overall recovery of generating
11 facilities?**

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

14

15 Q. **Can you explain how the dismantlement component is included in the depreciation
16 study?**

17 A. Yes. The dismantlement component is part of the overall net salvage for each location/unit
18 within the production assets. Based on studies for comparable facilities of other utilities, it
19 was determined that the dismantlement or decommissioning costs for steam and other
20 production facilities is best calculated by dividing the dismantlement cost by the surviving
21 plant at final retirement. These location basis amounts are added to the interim net salvage
22 percentage of the assets anticipated to be retired on an interim basis to produce the weighted
23 net salvage percentage for each location. The detailed calculation for each location is set
24 forth on pages VIII-2 and VIII-3 of Direct Exhibit JJS-2.

25

26 Q. **Please describe the second phase of the process that you used in the depreciation study
27 in which you calculated composite remaining lives and annual depreciation accrual
28 rates.**

29 A. After I estimated the service life and net salvage characteristics for each depreciable property
30 group, I calculated the annual depreciation accrual rates for each group based on the straight
31 line remaining life method, using remaining lives weighted consistent with the average

1 service life procedure. The calculation of annual depreciation accrual rates were developed
2 as of December 31, 2014.

3
4 **Q. Please describe the straight line remaining life method of depreciation.**

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

8
9 **Q. Please use an example to illustrate the development of the annual depreciation accrual
10 rate for a particular group of property in your depreciation study.**

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

13 The retirement rate method was used to analyze the survivor characteristics of this
14 property group. Aged plant accounting data were compiled from 1997 through 2014 and
15 analyzed to best represent the overall service life of this property. The life table for the
16 1997-2014 experience band is presented on pages VII-76 and VII-77 of Direct Exhibit JJS-2.

17 The life table displays the retirement and surviving ratios of the aged plant data exposed to
18 retirement by age interval. For example, page VII-76 shows \$2,013,847 retired during age
19 interval 0.5-1.5 with \$356,339,828 exposed to retirement at the beginning of the interval.
20 Consequently, the retirement ratio is 0.0057 ($\$2,013,847/\$356,339,828$) and the surviving
21 ratio is 0.9943 ($1-.0057$). The percent surviving at age 0.5 of .9968 percent is multiplied by
22 the survivor ratio of 99.43 to derive the percent surviving at age 1.5 of 99.11 percent. This
23 process continues for the remaining age intervals for which plant was exposed to retirement
24 during the period 1997-2014. The resultant life table, or original survivor curve, is plotted
25 along with the estimated smooth survivor curve, the 52-R1 on page VII-75.

26 The net salvage percent is presented on pages VIII-43 and VIII-44 of Direct Exhibit
27 JJS-2. The percentage is based on the result of annual gross salvage minus the cost to
28 remove plant assets as compared to the original cost of plant retired during the period 1991
29 through 2014. The 24-year period experienced negative \$35,699,735 ($\$20,222,993 -$
30 $\$55,922,728$) in net salvage for \$60,903,721 plant retired. The result is negative net salvage
31 of 59 percent ($\$35,699,735/\$60,903,721$); however, the most recent five-year average is

1 negative 80 percent. Therefore, based on the statistics for this account as well as the three-
2 year rolling averages and trend in recent years, the recommended net salvage for distribution
3 poles is negative 60 percent.

4 My calculation of the annual depreciation related to original cost of Account 364.00,
5 Poles, Towers and Fixtures at December 31, 2014, is presented on pages IX-100 and IX-101
6 of Direct Exhibit JJS-2. The calculation is based on the 52-R1 survivor curve, the 60
7 negative net salvage percent, the attained age, and the allocated book reserve. The tabulation
8 sets forth the installation year, the original cost, calculated accrued depreciation, allocated
9 book reserve, future accruals, remaining life and annual accrual. These totals are brought
10 forward to the table on page VI-9.

11
12 **Q. Was there any life analysis performed to include future plans?**

13 A. Yes. The Company has planned a conversion to LED lighting in Account 373, Street
14 Lighting and Signal Systems. The program is scheduled to take 9 to 10 years for full
15 implementation. However, not all assets within the account will be replaced. The life
16 analyses for Account 373, Street Lighting and Signal Systems, set forth on pages VII-101
17 through VII-104 of Direct Exhibit JJS-2 includes the historical analyses from 1997 through
18 2014 as well as the projected analyses for 2015 through 2024. The 25-L1 survivor curve
19 represents the most appropriate life characteristics of past and future expectations for street
20 lighting.

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

22 A. Yes. There are new facilities planned to be constructed at Mustang and Sooner as well as
23 unique assets at Muskogee. There are depreciation rates established for new facilities being
24 constructed and placed into service after December 31, 2014 which are presented on page
25 VI-11 of Direct Exhibit JJS-2. The first set of depreciation rates represent the combustion
26 turbine units being installed at Mustang. These rates are based on a 35 year life span,
27 interim survivor curve by account and net salvage percent as of mid-year 2019. Each of
28 these parameters is based on estimates of comparable OG&E facilities and other units
29 installed by other electric companies. The second set of depreciation rates set forth a new

1 solar facility at Mustang. These rates are based on a 25- year life span, interim survivor
2 curve by account and net salvage percent as of mid-year 2015. These parameters are based
3 on an understanding of the type of asset being installed and common life parameters utilized
4 by other utilities. The third set of depreciation rates represent the two scrubbers being
5 installed on Sooner Units 1 and 2. These rates are based on the current life span date of the
6 respective Sooner Units, interim survivor curves and net salvage percent for the Sooner units
7 as of the year the assets are to be placed into service. Sooner Unit 1 is 2018 and Sooner Unit
8 2 is 2019. The final rate relates to the addition of Activated Carbon Injection (ACI) on the
9 Muskogee Units 4 & 5. These assets have a 3-year life, or 33.33%, as they are needed until
10 the units are converted to natural gas.

11
12 **Q. In your opinion, are the depreciation rates set forth in Direct Exhibit JJS-2 the**
13 **appropriate rates for the Oklahoma Commission to adopt in this proceeding for**
14 **OG&E?**

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

19
20 **Q. Does this conclude your direct testimony?**

21 **A.** Yes.

OKLAHOMA CORPORATION COMMISSION

OKLAHOMA GAS AND ELECTRIC COMPANY

EXHIBIT ACCOMPANYING DIRECT TESTIMONY OF JOHN J. SPANOS

Witness Qualifications

Direct Exhibit JJS-1

December 2015

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College.

Q. Do you belong to any professional societies?

A. Yes. I am a member and past President of the Society of Depreciation Professionals and a member of the American Gas Association/Edison Electric Institute Industry Accounting Committee.

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

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008 and January 2013.

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

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

companies in the railroad industry: Union Pacific Railroad, Burlington Northern Railroad, and Wisconsin Central Transportation Corporation.

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

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

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

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

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

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

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania-American Water Company; Aqua Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company; Indiana-American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas

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

Holdings; Public Service Company of Oklahoma; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; and Greater Missouri Operations. My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

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

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility

Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; and the North Carolina Utilities Commission.

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

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

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	<u>Year</u>	<u>Jurisdiction</u>	<u>Docket No.</u>	<u>Client/Utility</u>	<u>Subject</u>
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Co.	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Co.	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Co.	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Co.	Depreciation
18.	2003	FERC	ER-03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-El-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-	North Shore Gas Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

33.	2005	IL CC	05-	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	FERC		Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Co.	Depreciation
41.	2005	MA Dept Tele- com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Co.	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Co.	Depreciation
47.	2006	NC Util Cm.		Pub. Service Co. of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	ISO82, ETC. AL	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Co.	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co.-Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Co.	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Co.	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	09-	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Co.	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Co.	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

103.	2010	IN URC	43969	Northern Indiana Public Service Co.	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Co.	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Co.	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Co.	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Co.	Depreciation
119.	2010	IN URC		Northern Indiana Public Serv. Co. - NIFL	Depreciation
120.	2010	IN URC		Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	Lancaster, City of – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Co.	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation
133.	2011	FERC	2011-2232243	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

140.	2012	PA PUC	R-2012-2311725	Hanover, Borough of – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	Lancaster, City of – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Co.	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrays – MN Energy Resource Group	Depreciation
153.	2012	TX PUC		Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Co.– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Co.	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Co.	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Co. – PEPCO	Depreciation
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Co.	Depreciation
167.	2013	FERC	ER13- -0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13- -0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Co.	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY, cont.

176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14-	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Hanover, Borough of – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192.	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation
199.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
200.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
201.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
202.	2015	PA PUC	R-2015-2468056	Columbia Gas of Pennsylvania	Depreciation
203.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
204.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
205.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
206.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
207.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
208.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
209.	2015	IN URC		Northern Indiana Public Service Company	Depreciation



2014 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2014

Prepared by:



*Excellence Delivered **As Promised***

OKLAHOMA GAS AND ELECTRIC COMPANY

Oklahoma City, Oklahoma

2014 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2014

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Camp Hill, Pennsylvania



*Excellence Delivered **As Promised***

November 23, 2015

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

Attention Mr. Scott Forbes
Controller / Chief Accounting Officer

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Oklahoma Gas and Electric Company as of December 31, 2014. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

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

JOHN J. SPANOS
Sr. Vice President

JJS:krm

058969.200

Gannett Fleming Valuation and Rate Consultants, LLC

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OKLAHOMA GAS AND ELECTRIC COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Oklahoma Gas and Electric Company's ("OG&E" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of December 31, 2014. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

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

OG&E's accounting policy has not changed since the last depreciation study was prepared. However, there have been significant changes in past and future retirement plans of assets, particularly at steam facilities. These changes have caused the proposed remaining lives for many accounts to fluctuate from those proposed in the previous depreciation study as of December 31, 2009. Most average service lives are longer than those currently utilized.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2014 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$294.8 million when applied to depreciable plant balances as of December 31, 2014. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2014	PROPOSED RATE	PROPOSED EXPENSE
Intangible Plant	\$ 65,840,701.06	6.16	\$ 4,058,319
Steam Production Plant	1,908,294,778.79	2.75	52,565,519
Other Production Plant	1,500,232,816.53	3.96	59,475,974
Transmission Plant	2,329,212,105.28	2.44	56,817,013
Distribution Plant	3,549,684,471.97	3.03	107,884,787
General Plant	312,759,423.54	4.11	12,851,039
General Plant Reserve Amortization	-	-	1,178,479
Total	<u>\$9,666,024,297.17</u>	3.05	<u>\$294,831,130</u>

PART I. INTRODUCTION

OKLAHOMA GAS AND ELECTRIC COMPANY DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Oklahoma Gas and Electric Company ("Company"), as applied to specific electric plant in service as of December 31, 2014. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to current electric plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2014, the net salvage analyses of historical plant retirement data recorded through 2014; a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

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

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

BASIS OF THE STUDY

Depreciation

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

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

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

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

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

Service Life and Net Salvage Estimates

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

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

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

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

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

**PART II. ESTIMATION OF
SURVIVOR CURVES**

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

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

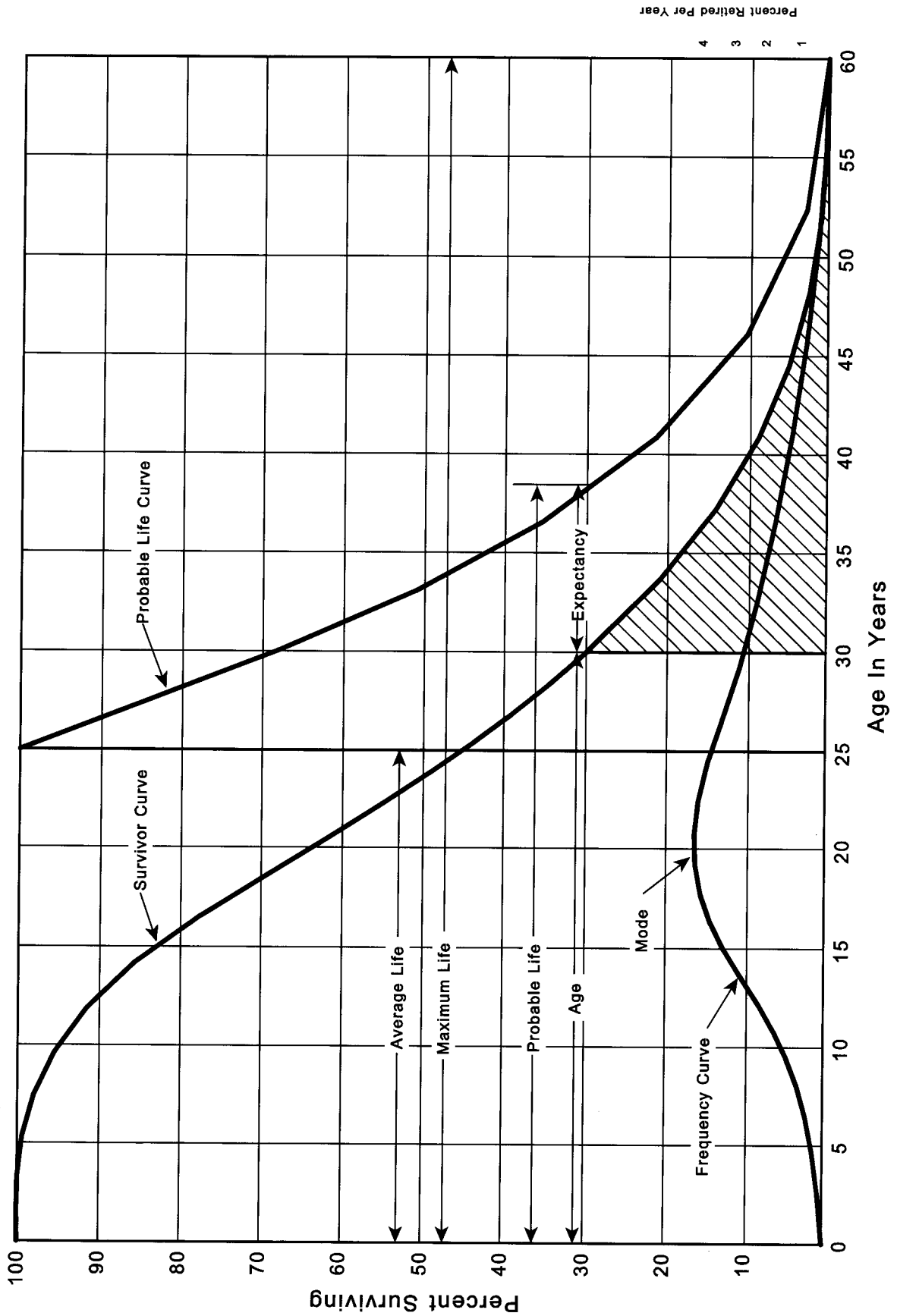


Figure 1. A Typical Survivor Curve and Derived Curves

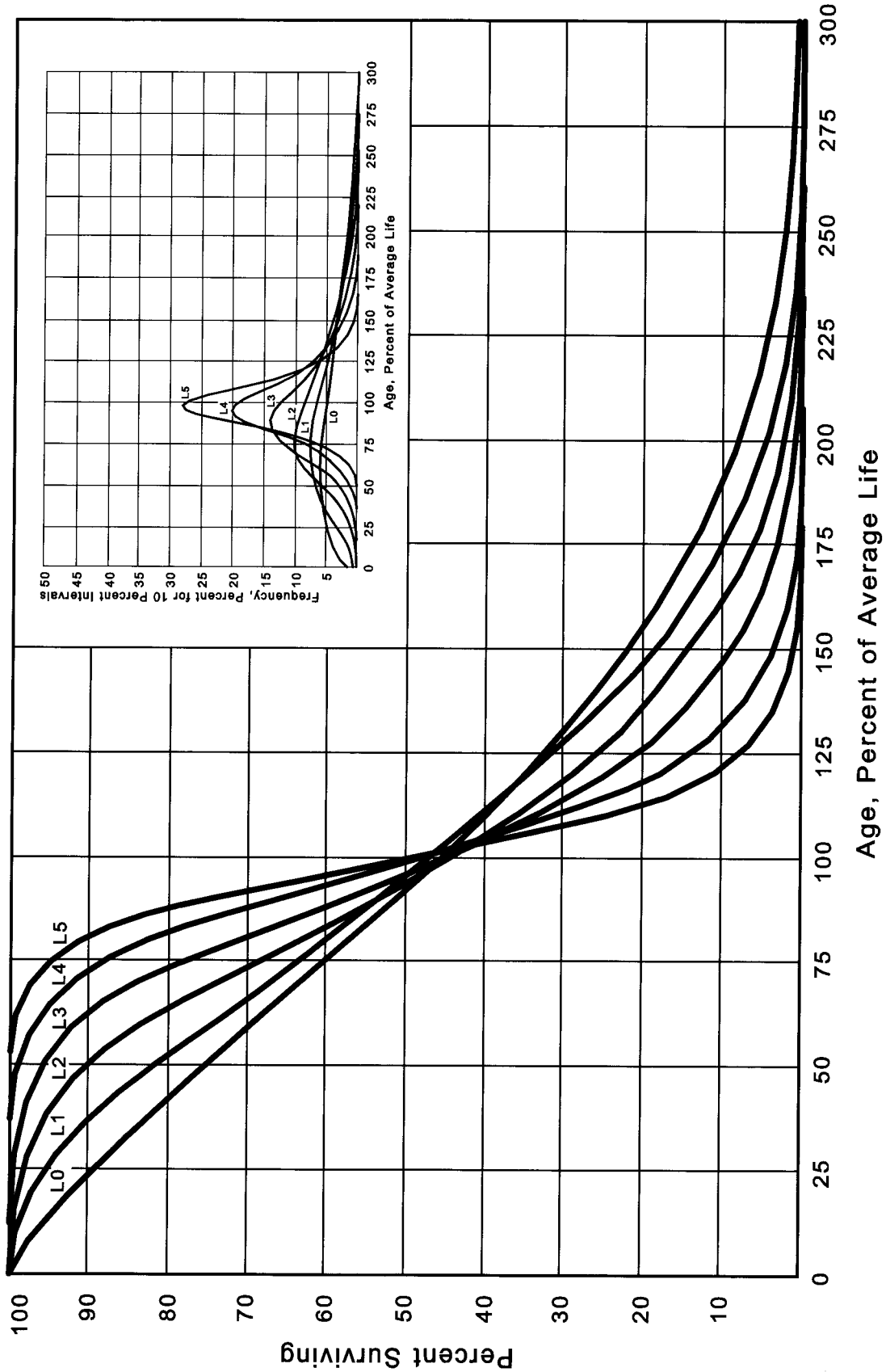


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

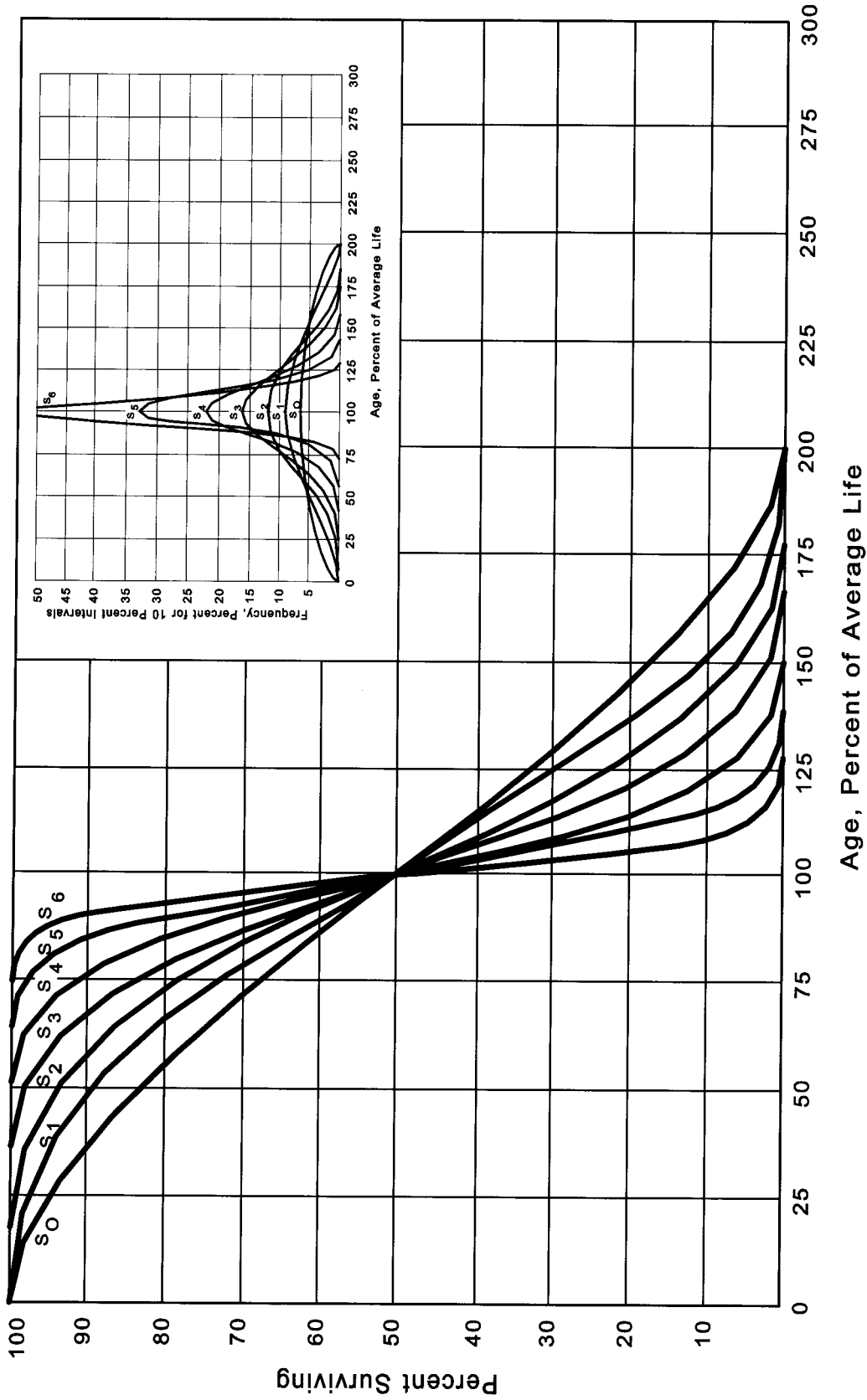


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

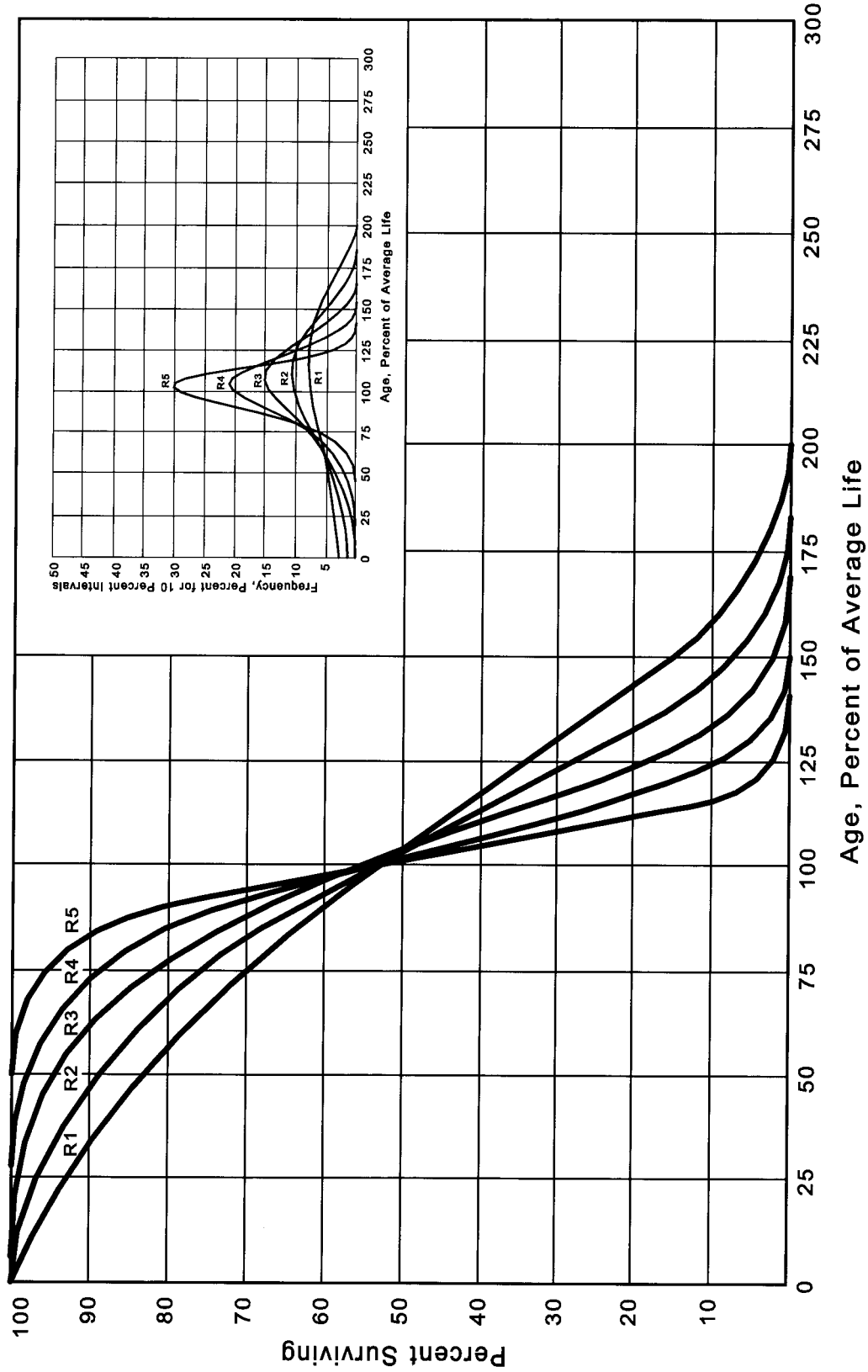


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

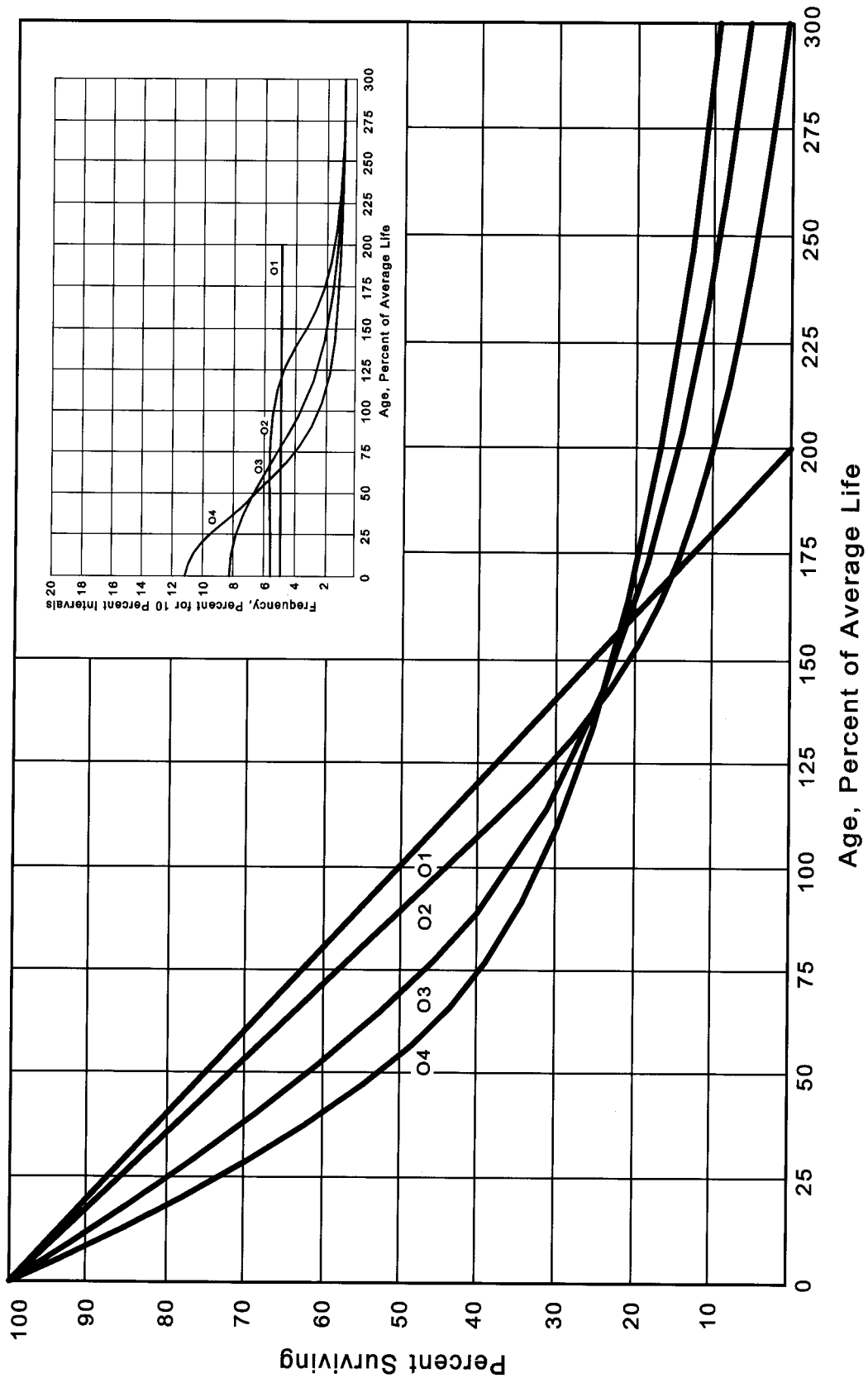


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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

Retirement Rate Method of Analysis

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

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

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

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

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2005-2014 during which there were placements during the years 2000-2014. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2000 were retired in 2005. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2005 retirements of 2000 installations and ending with the 2014 retirements of the 2009 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2005-2014
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars										Total During		Age Interval (13)
	During Year										Age Interval	(12)	
	2005 (2)	2006 (3)	2007 (4)	2008 (5)	2009 (6)	2010 (7)	2011 (8)	2012 (9)	2013 (10)	2014 (11)			
2000	10	11	12	13	14	16	23	24	25	26	26	26	13½-14½
2001	11	12	13	15	16	18	20	21	22	19	19	44	12½-13½
2002	11	12	13	14	16	17	19	21	22	18	18	64	11½-12½
2003	8	9	10	11	11	13	14	15	16	17	17	83	10½-11½
2004	9	10	11	12	13	14	16	17	19	20	20	93	9½-10½
2005	4	9	10	11	12	13	14	15	16	20	20	105	8½-9½
2006		5	11	12	13	14	15	16	18	20	20	113	7½-8½
2007			6	12	13	15	16	17	19	19	19	124	6½-7½
2008				6	13	15	16	17	19	19	19	131	5½-6½
2009					7	14	16	17	19	20	20	143	4½-5½
2010						8	18	20	22	23	23	146	3½-4½
2011							9	20	22	25	25	150	2½-3½
2012								11	23	25	25	151	1½-2½
2013									11	24	24	153	½-1½
2014										13	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606		

Experience Band 2005-2014

Placement Band 2000-2014

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2005-2014
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars														Total During Age Interval (12)	Age Interval (13)
	During Year															
	2005 (2)	2006 (3)	2007 (4)	2008 (5)	2009 (6)	2010 (7)	2011 (8)	2012 (9)	2013 (10)	2014 (11)						
2000	-	-	-	-	-	-	60 ^a	-	-	-	-	-	-	-	-	13½-14½
2001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2003	-	-	-	-	-	-	-	(5) ^b	-	-	-	-	-	-	60	10½-11½
2004	-	-	-	-	-	-	-	6 ^a	-	-	-	-	-	-	-	9½-10½
2005	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2006	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2008	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	-	-	-	5½-6½
2009	-	-	-	-	-	-	-	-	22 ^a	-	-	-	-	-	-	4½-5½
2010	-	-	-	-	-	-	-	(19) ^b	-	-	-	-	-	-	10	3½-4½
2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2012	-	-	-	-	-	-	-	-	-	(102) ^c	-	-	-	-	(121)	1½-2½
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)					

^a Transfer Affecting Exposures at Beginning of Year
^b Transfer Affecting Exposures at End of Year
^c Sale with Continued Use
 Parentheses Denote Credit Amount.

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2005 through 2014 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or additions are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2010 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2005-2014
 SUMMARIZED BY AGE INTERVAL

Year	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
Placed (1)	2005 (2)	2006 (3)	2007 (4)	2008 (5)	2009 (6)	2010 (7)	2011 (8)	2012 (9)	2013 (10)	2014 (11)		
2000	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2001	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2002	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2003	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2004	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2005	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2006		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2007			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2008				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2009					660 ^a	653	639	623	628	609	3,789	4½-5½
2010						750 ^a	742	724	685	663	4,332	3½-4½
2011							850 ^a	841	821	799	4,955	2½-3½
2012								960 ^a	949	926	5,719	1½-2½
2013									1,080 ^a	1,069	6,579	½-1½
2014										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

Experience Band 2005-2014

Placement Band 2000-2014

For the entire experience band 2005-2014, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2005-2014

Placement Band 2000-2014

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

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

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

Smoothing the Original Survivor Curve

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

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

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

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

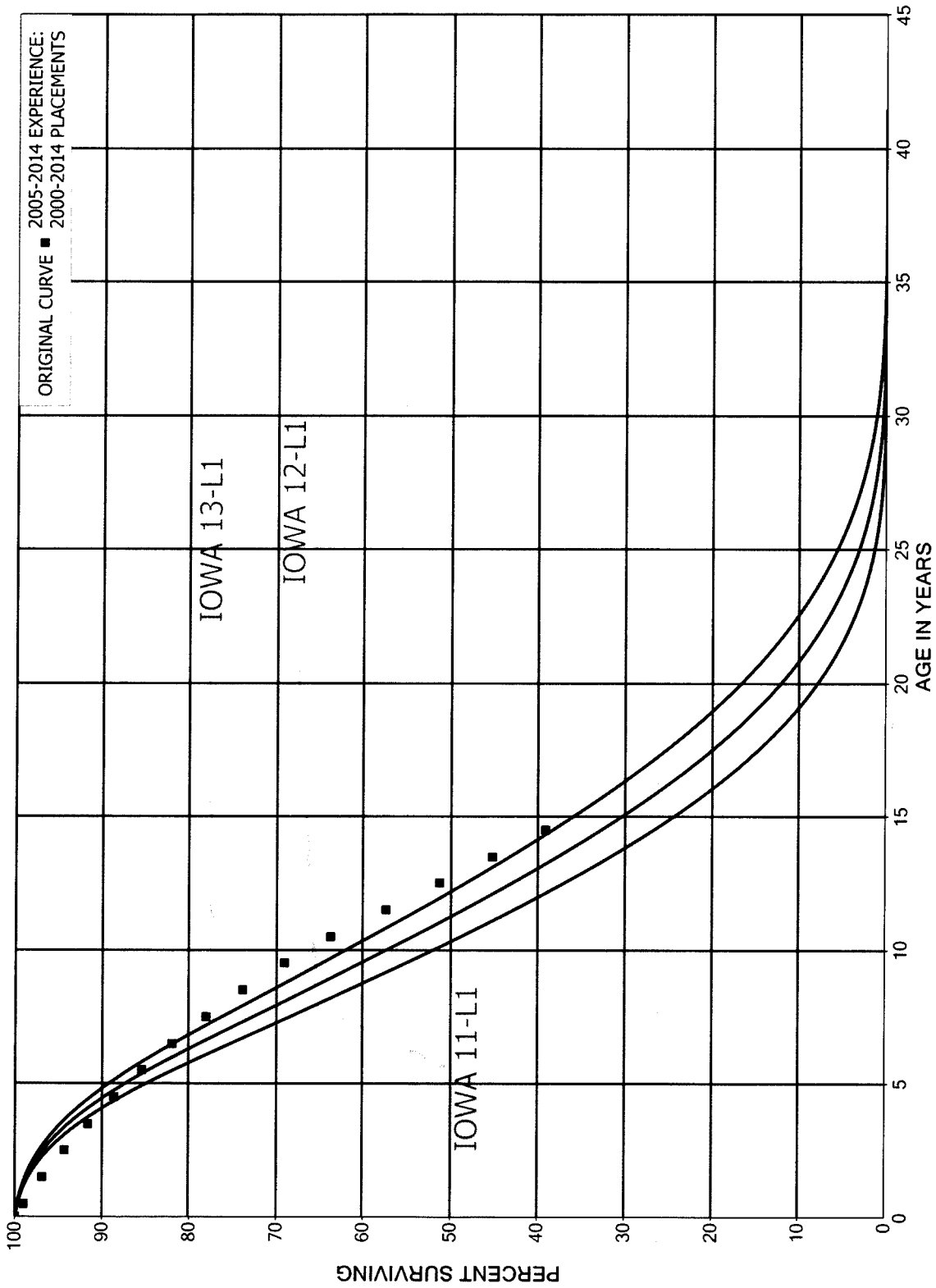


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

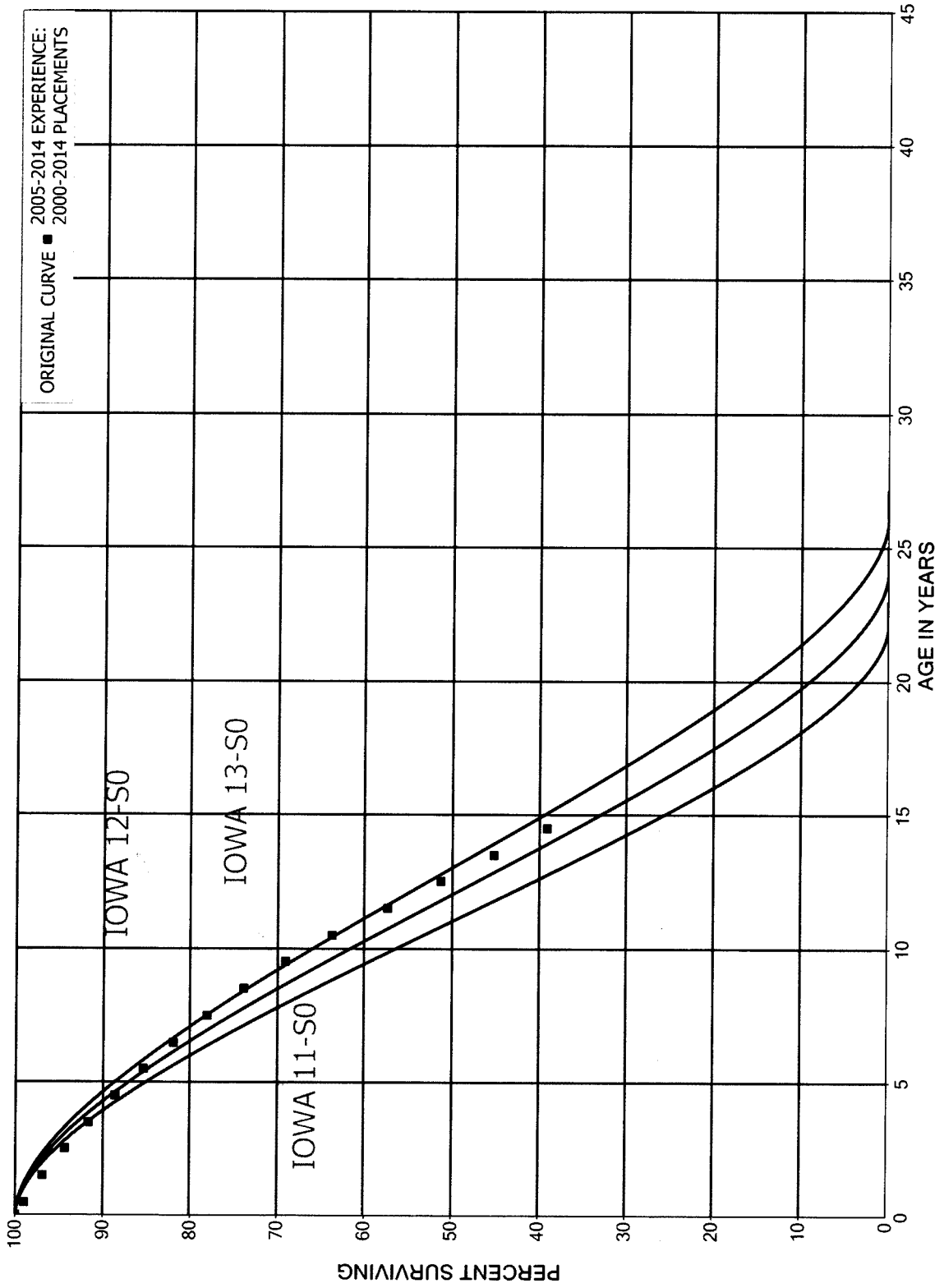


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

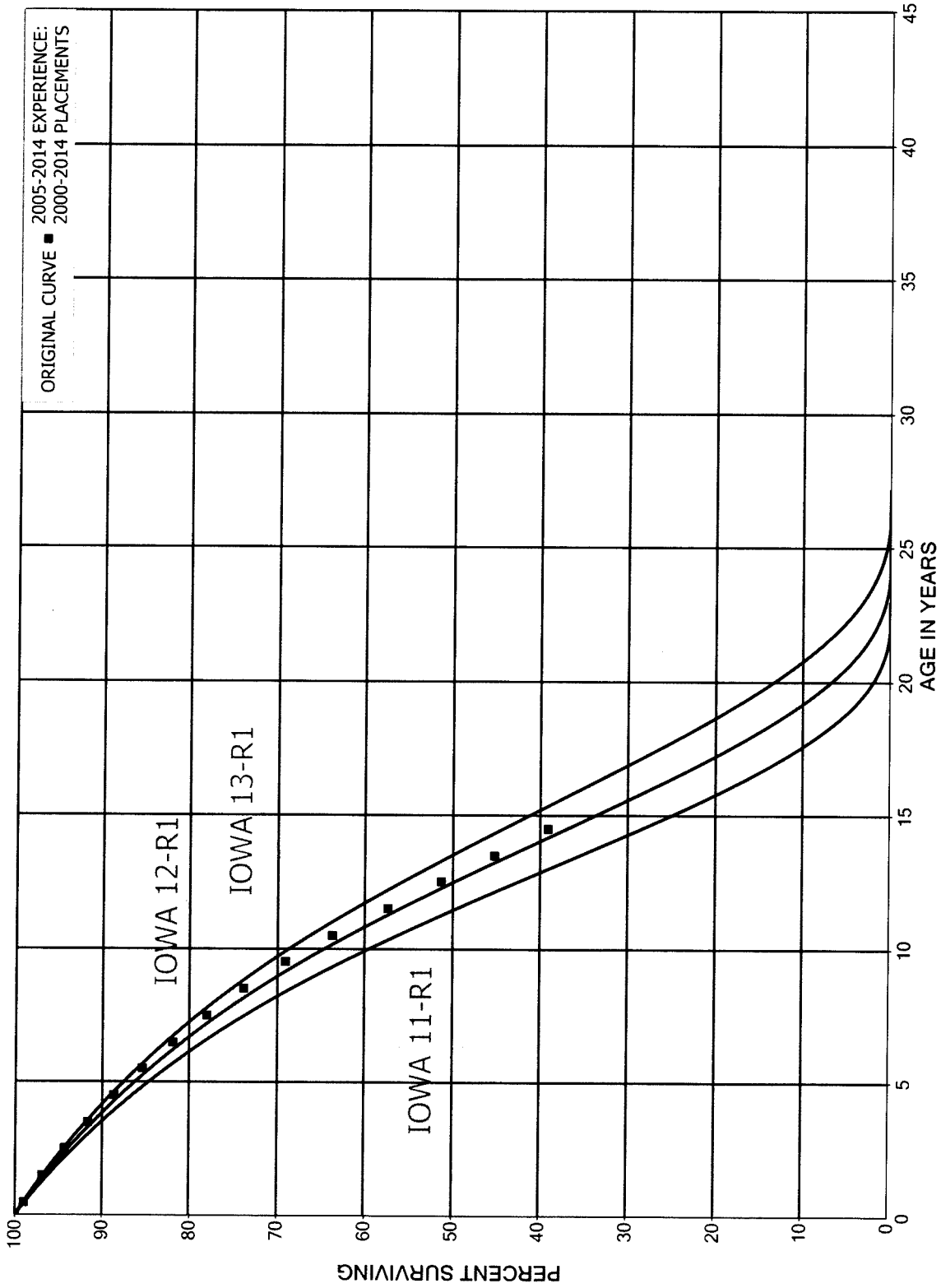
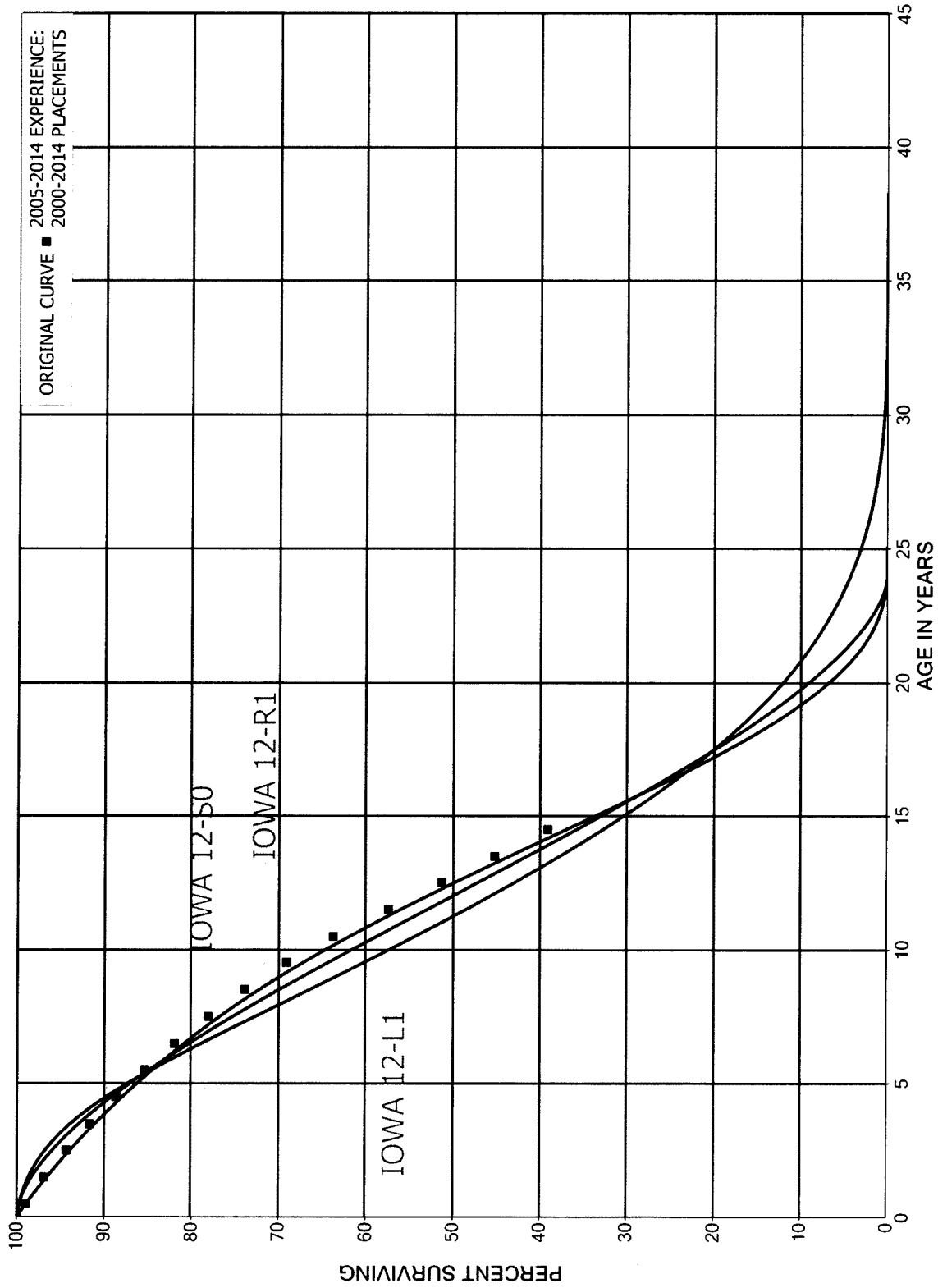


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

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

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

November 10-11, 2014

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

November 11-12, 2009

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

July 1 & 2, 2003

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

July 1 & 2, 2003, cont.
 Robinson Avenue Substation
 Muskogee Service Center
 Shawnee Substation
 Shawnee Service Center
 Metro Service Center
 South Broadway Service Center
 Oklahoma City Headquarters Building
 North District Service Center

SERVICE LIFE ANALYSIS

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

For 21 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 71 percent of depreciable plant. Generally, the information external to the statistics led to minimal or no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

ELECTRIC PLANT

Steam Production Plant

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

Transmission Plant

353.00	Station Equipment
353.10	Station Equipment - Step-Up Transformers
355.00	Poles and Fixtures

Distribution Plant

362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.00	Services
370.10	Meters - Metering Equipment
373.00	Street Lighting and Signal Systems

General Plant

390.00	Structures and Improvements
392.10	Transportation Equipment - Cars and Trucks
392.50	Transportation Equipment - Heavy Trucks
392.60	Transportation Equipment - Trailers
396.00	Power Operated Equipment

Electric Plant Account 364.00, Poles, Towers and Fixtures is used to illustrate the manner in which the study was conducted for the group in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1997 through 2014. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VII-75 and the life table for the experience band, 1997-2014, is plotted on the chart that follows.

Typical service lives for distribution poles of other electric companies range from 40 to 55 years. The Iowa 52-R1 survivor curve is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the stub

survivor curve through age 42, reflects the outlook of management and is within the typical range of lives for this account.

Another large account is Account 362.00, Station Equipment. The estimate of survivor characteristics is based on the 1997-2014 experience band. As the survivor curve chart illustrates, the experience band represents similar life characteristics and supports the 60-R2.5 survivor curve. The 60-year average life is at the upper end of the range of lives used by others in the industry. Most other electric companies estimate lives between 45 and 60 years.

For Electric Plant Account 373.00, Street Lighting and Signal Systems, analyses included a 10-year program to convert to LED lighting. The analyses included replacing the lighting fixtures of all facilities within the next 10 years. The overall experience band, 1997-2024, sets forth the life characteristics of historic and future street lighting. The 25-L1 curve is most representative of the account.

Electric Plant Account 392.50, Transportation Equipment - Heavy Trucks, is one of the largest accounts for general plant assets. Similar to the other accounts, aged plant accounting data have been compiled for the years 1997 through 2014. The survivor curve estimate is based on the statistical indications for the period 1997 through 2014. The Iowa 13-L2.5 is a reasonable fit of the stub original survivor for heavy trucks. The 13-year service life is within the typical service life range of 10 to 14 years for heavy trucks. The 13-year life reflects the Company's plans to replace heavy trucks at the time the equipment has reached an anticipated mile or year limit and maintenance costs no longer are an economic option.

Life Span Estimates

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which

reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differs from account to account. The interim survivor curves estimated for steam and other production plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1997 through 2014.

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

The life span estimate for the coal-fired and gas-fired, base-load units is 55 to 66 years, which is within the typical range of life spans for such units. The 55 to 65-year life span estimate applies to almost all the steam units. Life spans of 35 to 45 years were estimated for the combustion turbines. These life span estimates are typical for combustion turbines which are used primarily as peaking units. Life spans for wind turbines were estimated at 25 years.

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

<u>Depreciable Group</u>	<u>Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
Steam Production Plant			
Horseshoe Lake 6	1958	2023	65
Horseshoe Lake 7	1964	2028	64
Horseshoe Lake 8	1969	2029	60
Mustang 1	1950	2015	65
Mustang 2	1951	2017	66
Mustang 3	1955	2017	62
Mustang 4	1960	2017	57
Seminole GT	1967	2017	50
Seminole 1	1971/1975	2030	59,55
Seminole 2	1971/1973	2030	59,57
Seminole 3	1975	2030	55
Muskogee 4	1977	2042	65
Muskogee 5	1978	2043	65
Muskogee 6	1984	2049	65
Sooner 1	1979/1980	2044	65,64
Sooner 2	1980	2045	65
Other Production Plant			
Horseshoe Lake 9 & 10	2000	2035	35
Tinker	1974/2003	2025	51,22
Red Bud 1	2004	2049	45
Red Bud 2	2004	2049	45
Red Bud 3	2004	2049	45
Red Bud 4	2004	2049	45
McClain Gas 1	2004	2046	42
McClain Gas 2	2004	2046	42
McClain Steam 1	2004	2046	42
OU Spirit	2009	2034	25
Centennial	2006	2031	25
Crossroads	2011	2037	26

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

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

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled through 2014. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

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

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

Statistical analyses of historical data for the period, 1991 through 2014 by plant account were analyzed. The analyses contributed significantly toward the net salvage estimates for 28 plant accounts, representing 69 percent of the depreciable plant, as follows:

ELECTRIC PLANT

Steam Production Plant

311.00	Structures and Improvements
312.00	Boiler Plant Equipment
314.00	Turbogenerator Units

315.00	Accessory Electric Equipment
316.00	Miscellaneous Plant Equipment

Other Production Plant

341.00	Structures and Improvements
342.00	Fuel Holders, Producers and Accessories
343.00	Prime Movers
344.00	Generators
345.00	Accessory Electric Equipment
346.00	Miscellaneous Power Plant Equipment

Transmission Plant

354.00	Towers and Fixtures
356.00	Overhead Conductors and Devices
358.00	Underground Conductors and Devices

Distribution Plant

361.00	Structures and Improvements
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
369.00	Services
370.00	Meters - Smart Meters
370.10	Meters - Metering Equipment
371.00	Installations on Customers' Premises

General Plant

390.00	Structures and Improvements
392.10	Transportation Equipment - Cars and Trucks
392.50	Transportation Equipment - Heavy Trucks
392.60	Transportation Equipment - Trailers
396.00	Power Operated Equipment

Electric Plant Account 364.00, Poles, Tower and Fixtures, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1991 through 2014 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-

year moving averages for the 1991-1993 through 2012-2014 periods were computed to smooth the annual amounts.

Cost of removal was high during the early to mid-1990s and again the past seven years. The primary cause of the high levels of cost of removal was the extra effort needed to take out the larger poles and towers. Many of these retirements were due to highway renovations and weather conditions. Cost of removal for the most recent five years averaged 105 percent.

Gross salvage has varied throughout the period. The most recent five-year average of 25 percent gross salvage reflects recent trends and the overall value for poles and towers.

The net salvage percent based on the overall period 1991 through 2014 is 59 percent negative net salvage and based on the most recent five-year period is 80 percent. Generally, the range of estimates made by other electric companies for Poles, Towers and Fixtures is negative 25 to negative 70 percent. The net salvage estimate for poles is negative 60 percent, is within the range of other estimates and reflects the trend toward a slightly more negative net salvage.

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

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

comparable facilities. The interim net salvage estimates were based in part on an analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate of negative 16 percent was used for each steam plant account and a negative 5 percent estimate was used for each other production plant account.

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

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

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

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

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

Single Unit of Property

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

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

The accrued depreciation is:

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2014, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2014, are set forth in the Results of Study section of the report.

Average Service Life Procedure

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

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

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

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

For the purpose of calculating annual amortization amounts as of December 31, 2014, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater

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

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2014. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2014, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

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

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

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

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

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of electric plant as of December 31, 2014, is presented on pages VI-4 through VI-11 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant.

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

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2014

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	ANNUAL ACCRUAL AMOUNT (7)	TOTAL ACCURAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)
INTANGIBLE PLANT								
301.0	ORGANIZATION	NONDEPRECIABLE	80,900.00					
302.0	FRANCHISES AND CONSENTS	25-SQ	2,592,570.79	1,493,905	1,098,666	109,494	4.22	10.0
303.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	10-SQ	63,248,130.27	29,598,260	33,649,870	3,948,825	6.24	8.5
	TOTAL INTANGIBLE PLANT		65,921,601.06	31,092,165	34,748,536	4,058,319		
STEAM PRODUCTION PLANT								
LAND								
310.1	HORSESHOE LAKE 6	NONDEPRECIABLE	116,198.62					
	MUSTANG 1	NONDEPRECIABLE	101,936.34					
	SEMINOLE 1	NONDEPRECIABLE	1,239,444.37					
	MUSKOGEE 3	NONDEPRECIABLE	54,996.00					
	MUSKOGEE 4	NONDEPRECIABLE	1,825,435.93					
	SOONER 1	NONDEPRECIABLE	7,006,282.38					
	TOTAL LAND		10,344,293.64					
310.2	RIGHTS OF WAY	*						
	HORSESHOE LAKE 6	*	28,509.08	24,856	3,653	406	1.42	9.0
	MUSTANG 1	*	27,941.18	27,652	289	289	1.03	1.0
	SEMINOLE 1	*	78,916.24	52,835	26,081	1,633	2.07	16.0
	MUSKOGEE 4	*	18,934.31	5,296	13,638	489	2.58	27.9
	SOONER 1	*	813,703.89	66,925	746,779	24,898	3.06	30.0
	TOTAL RIGHTS OF WAY		968,004.70	177,564	790,440	27,715	2.86	28.5
311.0	STRUCTURES AND IMPROVEMENTS							
	HORSESHOE LAKE 6	(19)	11,211,174.99	8,935,191	4,406,107	496,615	4.43	8.9
	HORSESHOE LAKE 7	(28)	2,780,823.84	2,545,547	1,013,908	75,144	2.70	13.5
	HORSESHOE LAKE 8	(37)	4,909,589.80	4,318,958	2,407,180	165,966	3.38	14.5
	MUSTANG 1	(11)	7,416,271.48	6,531,580	1,700,481	1,700,482	22.93	1.0
	MUSTANG 2	(23)	195,298.24	207,944	32,273	10,821	5.54	3.0
	MUSTANG 3	(25)	1,628,466.84	1,669,747	365,837	122,953	7.55	3.0
	MUSTANG 4	(28)	3,270,373.42	3,071,969	1,114,109	373,357	11.42	3.0
	SEMINOLE 1	(24)	18,980,574.80	12,384,985	11,150,928	714,177	3.76	15.6
	SEMINOLE 2	(35)	2,515,482.74	1,584,797	1,811,105	116,924	4.65	15.5
	SEMINOLE 3	(25)	7,102,748.69	5,259,703	26,891,977	233,578	3.29	15.5
	MUSKOGEE 4	(11)	41,211,521.49	18,852,812	26,891,977	998,317	2.42	26.9
	MUSKOGEE 5	(14)	7,042,386.74	3,571,723	4,456,598	161,285	2.29	27.6
	MUSKOGEE 6	(9)	51,625,591.50	32,936,867	23,335,028	713,600	1.38	32.7
	SOONER 1	(9)	90,538,993.19	64,392,717	34,294,786	1,204,794	1.33	28.5
	SOONER 2	(13)	12,443,473.66	8,459,021	5,602,104	192,929	1.55	29.0
	TOTAL STRUCTURES AND IMPROVEMENTS		262,872,771.42	174,723,561	122,201,154	7,260,942	2.77	16.8

OKLAHOMA GAS AND ELECTRIC COMPANY
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2014

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	ANNUAL ACCRUAL AMOUNT (7)	TOTAL ACCRAUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)
312.0 BOILER PLANT EQUIPMENT								
	HORSESHOE LAKE 6	*	16,714,252.90	13,870,655	6,019,306	686,081	4.10	8.8
	HORSESHOE LAKE 7	(19)	14,425,659.59	12,666,821	5,798,023	431,637	2.99	13.4
	HORSESHOE LAKE 8	(28)	16,592,079.98	14,335,897	8,395,253	587,749	3.54	14.3
	MUSTANG 1	(37)	5,543,334.04	5,477,375	675,726	675,725	12.19	1.0
	MUSTANG 2	(11)	3,597,629.65	3,597,640	827,444	278,296	7.74	3.0
	MUSTANG 3	(23)	6,594,440.65	5,962,648	2,280,403	768,608	11.66	3.0
	MUSTANG 4	(25)	16,899,943.34	16,741,430	4,890,497	1,647,826	9.75	3.0
	SEMINOLE 1	(28)	31,309,355.47	21,817,445	17,006,156	1,113,684	3.56	15.3
	SEMINOLE 2	(35)	26,377,010.37	18,599,822	17,009,142	1,118,745	4.24	15.2
	SEMINOLE 3	(25)	48,103,100.69	32,157,938	27,970,938	1,837,606	3.82	15.2
	MUSKOGEE 4	(11)	133,639,978.32	69,378,210	78,962,166	3,062,780	2.29	25.8
	MUSKOGEE 5	(14)	123,366,915.14	59,954,161	81,694,122	3,057,785	2.48	26.7
	MUSKOGEE 6	(9)	241,126,821.52	140,815,975	122,012,260	3,883,994	1.61	31.4
	SOONER 1	(9)	215,877,477.20	125,357,245	109,949,205	3,994,353	1.85	27.5
	SOONER 2	(9)	153,267,555.72	91,313,208	81,879,130	2,903,827	1.89	28.2
	TOTAL BOILER PLANT EQUIPMENT	(13)	1,053,435,554.58	631,046,470	565,359,771	26,048,696	2.47	21.7
314.0 TURBOGENERATOR UNITS								
	HORSESHOE LAKE 6	(19)	7,851,909.01	5,580,473	3,763,299	443,617	5.65	8.5
	HORSESHOE LAKE 7	(28)	16,203,243.77	14,063,445	6,676,707	524,264	3.24	12.7
	HORSESHOE LAKE 8	(37)	17,870,801.31	13,955,695	10,527,303	754,047	4.22	14.0
	MUSTANG 1	(11)	5,045,332.09	5,183,122	417,197	417,197	8.27	1.0
	MUSTANG 2	(23)	4,630,127.96	4,429,346	1,265,711	429,268	9.27	2.9
	MUSTANG 3	(25)	9,011,273.41	8,826,320	2,437,772	829,449	9.20	2.9
	MUSTANG 4	(28)	14,753,734.53	12,653,222	6,231,558	2,114,546	14.33	2.9
	SEMINOLE GT	(12)	1,588,884.45	1,667,982	111,569	45,538	2.87	2.5
	SEMINOLE 1	(24)	25,900,404.18	16,747,769	15,368,732	1,030,169	3.98	14.9
	SEMINOLE 2	(35)	30,298,116.13	18,890,591	22,011,866	1,480,754	4.89	14.9
	SEMINOLE 3	(25)	30,307,045.02	17,497,773	20,386,033	1,346,705	4.44	15.1
	MUSKOGEE 4	(11)	55,774,533.66	23,162,156	38,747,576	1,512,076	2.71	25.6
	MUSKOGEE 5	(14)	50,930,321.41	26,290,494	31,770,072	1,219,799	2.40	26.0
	MUSKOGEE 6	(9)	78,214,073.97	43,820,305	41,433,036	1,395,057	1.78	29.7
	SOONER 1	(9)	36,739,503.08	25,196,967	14,849,091	555,598	1.51	26.7
	SOONER 2	(9)	41,163,301.21	27,482,811	19,031,719	693,628	1.69	27.4
	TOTAL TURBOGENERATOR UNITS	(13)	426,282,605.19	265,448,471	235,029,241	14,791,712	3.47	15.9

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2014

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	ANNUAL ACCRUAL AMOUNT (7)	TOTAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)
315.0	ACCESSORY ELECTRIC EQUIPMENT							
	HORSESHOE LAKE 6	*	2,312,662.30	1,828,204	923,864	104,129	4.50	8.9
	HORSESHOE LAKE 7	(19)	2,057,255.60	1,668,038	965,249	72,629	3.53	13.3
	HORSESHOE LAKE 8	(28)	2,556,413.99	1,928,315	1,573,972	108,949	4.26	14.4
	MUSTANG 1	(37)	1,420,869.30	1,267,576	309,589	309,588	21.79	1.0
	MUSTANG 2	(11)	600,475.05	531,618	206,966	89,302	11.54	3.0
	MUSTANG 3	(23)	1,134,098.23	1,074,926	342,697	116,543	10.28	2.9
	MUSTANG 4	(25)	1,734,241.93	1,498,172	720,658	243,934	14.07	3.0
	SEMINOLE 1	(28)	3,853,227.71	2,240,476	2,537,526	164,204	4.26	15.5
	SEMINOLE 2	(24)	2,035,787.93	1,387,807	1,360,507	89,195	4.38	15.3
	SEMINOLE 3	(35)	5,142,313.68	3,683,160	2,744,732	176,700	3.44	15.5
	MUSKOGEE 4	(25)	21,997,601.56	13,586,527	10,830,811	426,256	1.94	25.4
	MUSKOGEE 5	(11)	11,579,335.55	6,953,037	6,247,406	240,249	2.07	26.0
	MUSKOGEE 6	(14)	41,899,913.64	27,213,984	18,456,922	593,067	1.42	31.1
	SOONER 1	(9)	23,826,731.67	17,290,856	8,680,282	327,076	1.37	26.5
	SOONER 2	(9)	12,733,338.05	8,452,513	5,936,159	216,687	1.70	27.4
	SOONER 3	(13)	134,884,266.19	90,608,209	61,837,340	3,258,508	2.42	19.0
	TOTAL ACCESSORY ELECTRIC EQUIPMENT							
316.0	MISCELLANEOUS POWER PLANT EQUIPMENT							
	HORSESHOE LAKE 6	(19)	1,733,788.76	1,131,907	931,302	108,736	6.27	8.6
	HORSESHOE LAKE 7	(28)	1,039,113.77	941,915	388,151	31,215	3.00	12.4
	HORSESHOE LAKE 8	(37)	2,128,869.78	1,826,132	1,090,420	81,800	3.84	13.3
	MUSTANG 1	(11)	626,438.19	524,629	170,717	170,718	27.25	1.0
	MUSTANG 2	(23)	28,574.62	11,226	23,921	8,081	28.28	3.0
	MUSTANG 3	(25)	453,217.60	439,427	127,095	45,154	9.96	2.8
	MUSTANG 4	(28)	1,283,307.91	1,235,083	407,551	141,502	11.03	2.9
	SEMINOLE 1	(24)	3,768,642.28	2,415,910	2,257,206	159,778	4.24	14.1
	SEMINOLE 2	(35)	39,168.48	7,482	45,395	3,345	8.54	13.6
	SEMINOLE 3	(25)	401,384.18	252,095	249,635	17,171	4.28	14.5
	MUSKOGEE 4	(11)	5,261,603.69	2,984,229	2,856,151	120,335	2.29	23.7
	MUSKOGEE 5	(14)	843,110.45	558,231	402,915	17,581	2.09	22.9
	MUSKOGEE 6	(9)	4,454,520.43	2,506,506	2,348,921	91,797	2.06	25.6
	SOONER 1	(9)	4,328,583.40	2,617,582	2,100,574	83,886	1.94	25.0
	SOONER 2	(13)	2,013,055.60	1,159,033	1,115,720	49,791	2.47	22.4
	SOONER 3	(2)	1,448,197.57	349,832	1,127,330	27,056	1.87	41.7
	POWER SUPPLY SERVICES							
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT							
	TOTAL STEAM PRODUCTION PLANT		1,918,639,072.43	1,180,963,494	1,000,860,950	52,565,519	2.74	19.0
340.0	OTHER PRODUCTION PLANT							
	LAND							
	REBUD 1	NONDEPRECIABLE	326,889.60					
	MCCLAIN GAS 1	NONDEPRECIABLE	489,856.10					
	TOTAL LAND		816,745.70					

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2014

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	ANNUAL ACCRUAL AMOUNT (7)	TOTAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)
341.0	STRUCTURES AND IMPROVEMENTS							
	REDBUD 1	(5)	32,409,693.55	11,181,974	22,848,204	720,064	2.22	31.7
	REDBUD 2	(6)	82,391.69	8,487	78,848	2,312	2.81	34.1
	REDBUD 3	(6)	78,179.98	7,813	75,058	2,200	2.81	34.1
	REDBUD 4	(6)	103,476.21	13,148	96,537	2,828	2.73	34.1
	HORSESHOE LAKE 9 AND 10	(3)	987,208.14	430,842	585,982	28,473	2.88	20.6
	TINKER	(8)	972,163.95	873,812	176,125	16,011	1.65	11.0
	MCCLAIN GAS 1	(6)	5,791,481.26	1,683,819	4,455,151	145,593	2.51	30.6
	MCCLAIN GAS 2	(6)	959,632.02	358,180	659,030	22,804	2.38	28.9
	MCCLAIN STEAM 1	(9)	528,863.87	192,150	384,312	13,158	2.49	29.2
	CENTENNIAL WIND FARM	(1)	2,332,086.60	712,342	1,643,065	97,395	4.18	16.9
	OU SPIRIT WIND FARM	(1)	5,209,833.16	1,093,680	4,168,251	209,852	4.03	19.9
	CROSSROADS WIND FARM	(1)	11,586,653.31	1,493,255	10,209,265	447,377	3.86	22.8
	TOTAL STRUCTURES AND IMPROVEMENTS		61,041,663.74	18,049,502	45,379,828	1,708,067	2.80	26.6
342.0	FUEL HOLDERS, PRODUCERS AND ACCESSORIES							
	REDBUD 1	(5)	11,904,843.22	4,211,845	8,288,030	287,592	2.25	31.0
	REDBUD 2	(6)	690,650.06	246,827	485,262	15,668	2.27	31.0
	REDBUD 3	(6)	691,291.31	246,876	485,893	15,689	2.27	31.0
	REDBUD 4	(6)	688,211.21	247,539	481,965	15,563	2.26	31.0
	TINKER	(8)	167,149.95	104,016	76,506	6,962	4.17	11.0
	MCCLAIN GAS 1	(6)	246,887.65	88,246	173,455	5,609	2.27	30.9
	MCCLAIN GAS 2	(6)	162,705.56	63,673	108,795	3,549	2.18	30.7
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES		14,551,538.96	5,209,022	10,099,906	330,632	2.27	30.5
343.0	PRIME MOVERS							
	REDBUD 1	(5)	86,059,676.78	21,374,840	68,987,821	2,673,538	3.11	25.8
	REDBUD 2	(6)	65,494,633.05	13,442,833	55,981,478	2,174,732	3.32	25.7
	REDBUD 3	(6)	65,549,317.40	18,063,792	51,418,484	1,974,020	3.01	26.0
	REDBUD 4	(6)	60,410,045.55	14,670,842	49,363,806	1,912,669	3.17	25.8
	HORSESHOE LAKE 9 AND 10	(3)	5,417,003.15	1,861,263	3,718,250	205,745	3.80	18.1
	TINKER	(8)	3,910,681.03	3,294,691	928,845	88,457	2.26	10.5
	MCCLAIN GAS 1	(6)	65,049,598.14	7,766,380	61,186,194	2,523,719	3.88	24.2
	MCCLAIN GAS 2	(6)	68,969,030.47	13,223,312	59,883,860	2,462,819	3.57	24.3
	MCCLAIN STEAM 1	(9)	31,891,451.73	10,822,794	23,938,868	1,057,394	3.32	22.6
	TOTAL PRIME MOVERS		452,751,437.30	104,520,747	375,407,626	15,073,093	3.33	24.9

OKLAHOMA GAS AND ELECTRIC COMPANY
 TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2014

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	ANNUAL ACCRUAL AMOUNT (7)	TOTAL ACCRAUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)
343.1	L TSA 5-YEAR							
	REDBUD 1	0	2,129,243.69	228,688	1,900,556	422,346	19.84	4.5
	REDBUD 2	0	1,895,119.60	164,263	1,730,857	384,635	20.30	4.5
	REDBUD 3	0	1,908,402.25	231,144	1,677,258	372,724	19.53	4.5
	REDBUD 4	0	2,141,158.66	220,449	1,920,710	426,824	19.93	4.5
	MCCLAIN GAS 1	0	8,442,766.96	3,828,520	4,614,247	1,728,487	20.47	2.7
	MCCLAIN GAS 2	0	7,981,329.82	3,587,215	4,394,115	1,623,610	20.34	2.7
	MCCLAIN STEAM 1	0	8,624.01	8,624	0	0	-	-
343.2	20-YEAR							
	REDBUD 1	0	1,490,677.83	840,547	650,131	68,435	4.59	9.5
	REDBUD 2	0	1,490,677.83	780,635	710,043	74,741	5.01	9.5
	REDBUD 3	0	1,490,677.83	813,380	677,298	71,295	4.78	9.5
	REDBUD 4	0	1,490,677.83	805,755	684,923	72,097	4.84	9.5
	TOTAL LTSA		30,469,356.31	11,509,220	18,960,138	5,245,194		
	TOTAL ACCOUNT 343		483,220,793.61	116,029,967	394,367,764	20,318,287	4.20	19.4
344.0	GENERATORS							
	REDBUD 1	(5)	717,739.32	56,945	696,681	22,097	3.08	31.5
	REDBUD 3	(6)	23,198.65	2,099	22,492	703	3.03	32.0
	REDBUD 4	(6)	23,034.59	2,119	22,298	697	3.03	32.0
	HORSESHOE LAKE 9 AND 10	(3)	34,372,147.40	11,223,803	24,179,509	1,239,847	3.61	19.5
	TINKER	(8)	3,314,013.04	2,313,143	1,265,991	117,104	3.53	10.8
	CENTENNIAL WIND FARM	(1)	187,491,332.12	61,075,976	128,290,269	7,800,983	4.16	16.4
	OU SPIRIT WIND FARM	(1)	245,143,282.08	49,131,117	198,463,598	10,276,697	4.19	19.3
	CROSSROADS WIND FARM	(1)	359,760,960.19	48,350,952	315,007,618	14,208,271	3.95	22.2
	TOTAL GENERATORS		830,845,707.39	172,156,154	667,948,456	33,666,399	4.05	19.8
345.0	ACCESSORY ELECTRIC EQUIPMENT							
	REDBUD 1	(5)	12,892,721.56	4,988,779	8,548,579	288,185	2.24	29.7
	REDBUD 2	(6)	9,282,942.54	3,531,922	6,307,997	212,152	2.29	29.7
	REDBUD 3	(6)	9,119,140.00	3,516,577	6,149,711	207,297	2.27	29.7
	REDBUD 4	(6)	9,353,445.36	3,549,956	6,364,696	205,325	2.20	31.0
	HORSESHOE LAKE 9 AND 10	(3)	4,298,290.11	1,736,116	2,691,123	139,241	3.24	19.3
	TINKER	(8)	3,023,750.52	2,591,418	674,233	64,679	2.14	10.4
	MCCLAIN GAS 1	(6)	3,534,608.08	1,186,684	2,960,001	93,412	2.64	27.4
	MCCLAIN GAS 2	(6)	3,477,788.00	1,210,095	2,476,360	90,662	2.61	27.3
	MCCLAIN STEAM 1	(9)	2,217,820.99	809,173	1,608,252	59,318	2.67	27.1
	CENTENNIAL WIND FARM	(1)	911,783.39	241,070	679,831	41,041	4.50	16.6
	OU SPIRIT WIND FARM	(1)	786,993.43	28,399	768,484	39,486	5.00	19.5
	CROSSROADS WIND FARM	(1)	44,050,761.62	5,664,347	38,826,922	1,781,015	4.04	21.8
	TOTAL ACCESSORY ELECTRIC EQUIPMENT		102,952,045.60	29,054,536	77,656,189	3,221,813	3.13	24.1

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2014

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	ANNUAL ACCRUAL AMOUNT (7)	TOTAL ACCRAUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)
MISCELLANEOUS POWER PLANT EQUIPMENT								
346.0	40-R2 *	(5)	2,010,341.97	612,573	1,498,286	53,390	2.66	28.1
	40-R2 *	(6)	15,295.20	1,633	14,580	483	3.16	30.2
	40-R2 *	(6)	4,236.28	152	4,338	142	3.35	30.5
	40-R2 *	(6)	4,236.27	158	4,332	142	3.35	30.5
	40-R2 *	(3)	941,452.30	413,037	556,659	30,179	3.21	18.4
	40-R2 *	(8)	8,664.46	6,849	2,509	240	2.77	10.5
	40-R2 *	(6)	4,078,113.35	1,329,063	2,993,737	118,464	2.90	25.3
	35-R2.5 *	(1)	417,174.39	71,147	350,199	21,470	5.15	16.3
	35-R2.5 *	(1)	83,464.93	9,270	75,030	3,958	4.74	19.0
	35-R2.5 *	(1)	58,088.08	8,910	49,759	2,308	3.97	21.6
		(1)	7,621,067.23	2,452,792	5,549,429	230,776	3.03	24.0
			1,501,049,562.23	342,951,973	1,201,001,572	59,475,974	3.96	20.2
TRANSMISSION PLANT								
350.1	LAND	NONDEPRECIABLE	3,541,128.38					
350.2	LAND RIGHTS	0	108,362,302.27	15,594,976	92,767,326	1,464,896	1.35	63.3
352.0	STRUCTURES AND IMPROVEMENTS	(5)	6,242,912.00	1,055,765	5,499,293	104,499	1.67	52.6
STATION EQUIPMENT								
353.0	STATION EQUIPMENT	(30)	605,259,533.59	123,074,387	663,763,007	13,297,119	2.20	49.9
353.1	STATION EQUIPMENT - STEP UP TRANSFORMERS	(10)	53,127,938.31	12,988,096	45,452,636	1,328,567	2.50	34.2
	TOTAL STATION EQUIPMENT		658,387,471.90	136,062,483	709,215,643	14,625,686		
TOWERS AND FIXTURES								
354.0	TOWERS AND FIXTURES	(15)	161,001,201.55	44,399,061	140,752,321	2,260,703	1.40	62.3
355.0	POLES AND FIXTURES	(60)	828,826,933.27	135,274,530	1,190,848,563	24,001,988	2.90	49.6
356.0	OVERHEAD CONDUCTORS AND DEVICES	(50)	566,280,790.11	129,845,858	719,575,327	14,358,944	2.54	50.1
358.0	UNDERGROUND CONDUCTORS AND DEVICES	0	110,494.18	108,170	2,324	297	0.27	7.8
	TOTAL TRANSMISSION PLANT		2,332,753,233.66	462,340,843	2,858,660,797	56,817,013	2.44	50.3
DISTRIBUTION PLANT								
360.1	LAND	NONDEPRECIABLE	7,786,308.26					
360.2	LAND RIGHTS	0	4,906,915.26	1,348,042	3,558,873	74,987	1.53	47.5
361.0	STRUCTURES AND IMPROVEMENTS	(10)	6,789,469.60	1,768,895	5,699,522	116,125	1.71	49.1
362.0	STATION EQUIPMENT	(30)	587,980,205.03	163,001,153	601,373,114	12,678,412	2.16	47.4
364.0	POLES, TOWERS AND FIXTURES	(60)	560,493,939.83	223,521,850	673,268,454	16,172,820	2.89	41.6
365.0	OVERHEAD CONDUCTORS AND DEVICES	(50)	436,100,315.65	149,289,112	504,861,361	11,716,941	2.69	43.1
366.0	UNDERGROUND CONDUIT	(25)	190,859,208.41	54,717,057	183,856,954	4,199,472	2.20	43.8
367.0	UNDERGROUND CONDUCTORS AND DEVICES	(25)	689,744,665.35	203,791,638	658,389,194	13,460,359	1.95	48.9
368.0	LINE TRANSFORMERS	(25)	413,056,822.37	82,305,752	434,015,276	14,189,491	3.44	30.6
369.0	SERVICES	(20)	238,422,852.68	116,568,538	169,538,885	4,783,747	2.01	35.4

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2014

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)
ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
METERS								
370.0	15-S2.5	(5)	127,156,384.70	31,230,993	102,283,211	8,486,662	6.68	12.0
370.1	14-L0.5	(5)	35,422,586.87	16,464,184	20,729,532	2,072,755	5.85	10.0
			162,578,971.57	47,695,177	123,012,743	10,569,417		
371.0	5-L3	0	39,213,363.38	12,321,349	26,892,014	8,551,973	21.81	3.1
373.0	25-L1	(30)	219,537,742.84	97,449,160	187,949,906	11,371,043	5.18	16.5
			3,557,472,780.23	1,153,777,723	3,572,416,296	107,884,787	3.03	33.1
GENERAL PLANT								
389.1	LAND	NONDEPRECIABLE	2,866,064.39					
389.2	LAND RIGHTS	0	147,844.49	82,176	65,668	4,058	2.74	16.2
390.0	STRUCTURES AND IMPROVEMENTS	0	164,117,131.34	65,810,486	98,306,645	3,329,857	2.03	29.5
OFFICE FURNITURE AND EQUIPMENT								
391.0	15-SQ	0	12,773,167.26	3,465,050	9,308,117	851,517	6.67	10.9
391.1	5-SQ	0	726,800.86	403,920	322,881	145,355	20.00	2.2
			13,499,968.12	3,868,970	9,630,998	996,872		
TRANSPORTATION EQUIPMENT								
392.1	CARS AND TRUCKS	10	18,189,605.87	9,027,433	7,343,212	1,347,380	7.41	5.4
392.5	HEAVY TRUCKS	10	52,763,702.68	23,493,088	23,994,244	3,055,061	5.79	7.9
392.6	TRAILERS	10	4,712,698.91	1,132,187	3,109,242	185,857	3.52	18.7
			75,666,007.46	33,652,708	34,446,698	4,588,298		
STORES EQUIPMENT								
393.0	25-SQ	0	740,515.71	391,985	348,531	29,603	4.00	11.8
394.0	25-SQ	0	9,861,716.62	4,234,400	5,627,317	394,750	4.00	14.3
395.0	20-SQ	0	11,618,007.96	5,020,220	6,597,788	581,408	5.00	11.3
396.0	18-L2	15	9,218,432.91	3,002,848	4,832,820	448,177	4.86	10.8
397.0	10-SQ	0	22,056,606.36	6,565,140	15,491,466	2,206,107	10.00	7.0
398.0	20-SQ	0	5,833,192.57	2,285,735	3,547,458	291,909	5.00	12.2
			315,625,487.93	124,914,668	178,895,389	12,851,039	4.07	13.9
UNRECOVERED RESERVE FOR AMORTIZATION								
391.0	OFFICE FURNITURE AND EQUIPMENT			(4,250,950)		850,190		
393.0	STORES EQUIPMENT			(42,195)		8,439		
394.0	TOOLS, SHOP AND GARAGE EQUIPMENT			(617,132)		123,426		
395.0	LABORATORY EQUIPMENT			(1,756,957)		351,391		
397.0	COMMUNICATION EQUIPMENT			(500,249)		100,050		
398.0	MISCELLANEOUS EQUIPMENT			1,275,084		(255,017)		
				(5,892,395)		1,178,479		
TOTAL UNRECOVERED RESERVE FOR AMORTIZATION								

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2014

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	ANNUAL ACCRUAL AMOUNT (7)	TOTAL ACCRUAL RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)
ACCOUNTS NOT STUDIED								
MUSKOGEE 3								
311.0				430,499				
312.0				2,047,264				
314.0				934,359				
315.0				223,239				
316.0				25,344				
ENID								
342.0				144				
344.0				(324,548)				
WOODWARD								
342.0				247				
344.0				(216,010)				
ARO								
317.0			3,497,862.71	(4,826,990)				
347.0			43,620,335.30	(6,832,335)				
359.0			585,056.78	(95,275)				
TOTAL ACCOUNTS NOT STUDIED								
			47,703,254.79	(8,634,062)				
TOTAL ELECTRIC PLANT								
			9,739,164,992.33	3,281,514,405	8,846,583,540	294,831,130	3.03	30.0

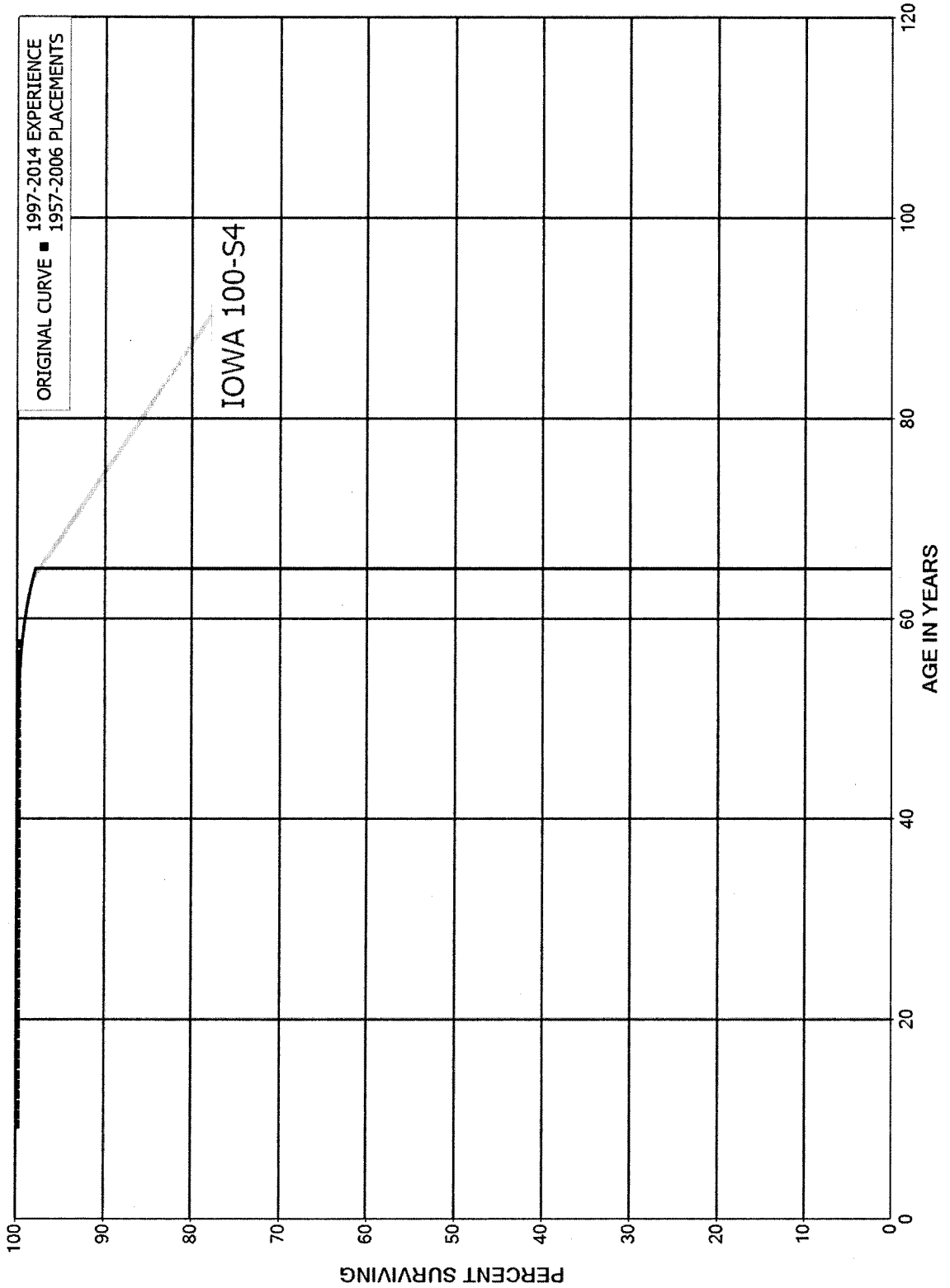
* INDICATES LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.

NOTE: ACCRUAL RATES FOR NEW FACILITIES TO BE PLACED INTO SERVICE AFTER DECEMBER 31, 2014 ARE LISTED BELOW.

ACCOUNT	RATE	ACCOUNT	RATE
MUSTANG SOLAR FACILITY		SOONER SCRUBBER UNIT 1	
341	4.04	311	4.48
344	4.47	312	4.63
345	4.05	316	4.93
346	4.26		
MUSTANG CTS		SOONER SCRUBBER UNIT 2	
341	2.89	311	4.64
342	3.18	312	4.80
343	3.56	316	5.11
344	3.24		
345	3.09	ACI ASSETS	
346	3.24	312	33.33

PART VII. SERVICE LIFE STATISTICS

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 310.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2006			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	763,958		0.0000		
0.5	763,958		0.0000		
1.5	763,958		0.0000		
2.5	763,958		0.0000		
3.5	763,958		0.0000		
4.5	763,958		0.0000		
5.5	763,958		0.0000		
6.5	763,958		0.0000		
7.5	763,958		0.0000		
8.5					
9.5	19,532		0.0000	1.0000	100.00
10.5	19,532		0.0000	1.0000	100.00
11.5	19,532		0.0000	1.0000	100.00
12.5	19,532		0.0000	1.0000	100.00
13.5	41,865		0.0000	1.0000	100.00
14.5	41,865		0.0000	1.0000	100.00
15.5	41,865		0.0000	1.0000	100.00
16.5	43,525		0.0000	1.0000	100.00
17.5	70,939		0.0000	1.0000	100.00
18.5	100,285		0.0000	1.0000	100.00
19.5	102,687		0.0000	1.0000	100.00
20.5	102,687		0.0000	1.0000	100.00
21.5	144,414		0.0000	1.0000	100.00
22.5	174,643		0.0000	1.0000	100.00
23.5	174,643		0.0000	1.0000	100.00
24.5	174,643		0.0000	1.0000	100.00
25.5	257,592		0.0000	1.0000	100.00
26.5	257,592		0.0000	1.0000	100.00
27.5	238,060		0.0000	1.0000	100.00
28.5	253,703		0.0000	1.0000	100.00
29.5	253,703		0.0000	1.0000	100.00
30.5	253,703		0.0000	1.0000	100.00
31.5	231,370		0.0000	1.0000	100.00
32.5	231,370		0.0000	1.0000	100.00
33.5	231,370		0.0000	1.0000	100.00
34.5	229,710		0.0000	1.0000	100.00
35.5	202,296		0.0000	1.0000	100.00
36.5	178,788		0.0000	1.0000	100.00
37.5	176,387		0.0000	1.0000	100.00
38.5	177,277		0.0000	1.0000	100.00

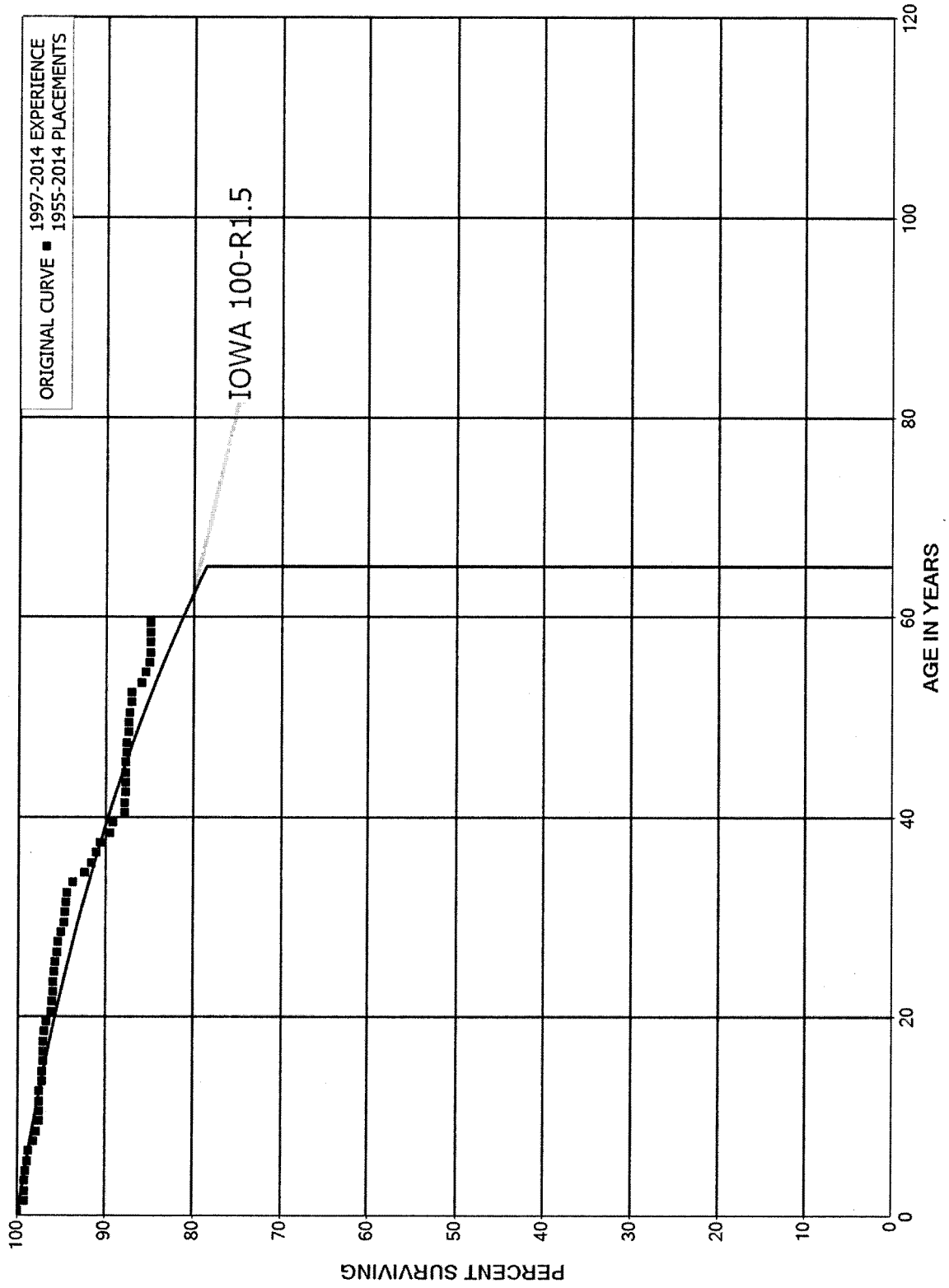
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 310.2 RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2006			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	136,460		0.0000	1.0000	100.00
40.5	106,231		0.0000	1.0000	100.00
41.5	29,404		0.0000	1.0000	100.00
42.5	29,404		0.0000	1.0000	100.00
43.5	23,282		0.0000	1.0000	100.00
44.5	23,282		0.0000	1.0000	100.00
45.5	23,282		0.0000	1.0000	100.00
46.5	7,639		0.0000	1.0000	100.00
47.5	7,639		0.0000	1.0000	100.00
48.5	7,639		0.0000	1.0000	100.00
49.5	7,639		0.0000	1.0000	100.00
50.5	7,639		0.0000	1.0000	100.00
51.5	7,639		0.0000	1.0000	100.00
52.5	7,639		0.0000	1.0000	100.00
53.5	7,639		0.0000	1.0000	100.00
54.5	1,800		0.0000	1.0000	100.00
55.5	1,800		0.0000	1.0000	100.00
56.5	910		0.0000	1.0000	100.00
57.5					100.00

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	64,013,152	1,600	0.0000	1.0000	100.00
0.5	64,497,928	502,905	0.0078	0.9922	100.00
1.5	59,376,218	14,088	0.0002	0.9998	99.22
2.5	50,350,596		0.0000	1.0000	99.19
3.5	35,986,190	49,703	0.0014	0.9986	99.19
4.5	36,184,438	71,584	0.0020	0.9980	99.06
5.5	35,927,833	59,972	0.0017	0.9983	98.86
6.5	29,339,542	157,971	0.0054	0.9946	98.70
7.5	29,910,689	104,381	0.0035	0.9965	98.16
8.5	17,351,357	52,962	0.0031	0.9969	97.82
9.5	16,760,626		0.0000	1.0000	97.52
10.5	22,826,131		0.0000	1.0000	97.52
11.5	20,059,600	3,692	0.0002	0.9998	97.52
12.5	67,220,296	201,817	0.0030	0.9970	97.51
13.5	67,346,481	8,640	0.0001	0.9999	97.21
14.5	67,162,077	84,526	0.0013	0.9987	97.20
15.5	67,218,245	35,663	0.0005	0.9995	97.08
16.5	83,551,114		0.0000	1.0000	97.03
17.5	113,599,375	155,289	0.0014	0.9986	97.03
18.5	137,916,470	250,011	0.0018	0.9982	96.89
19.5	179,436,349	983,190	0.0055	0.9945	96.72
20.5	177,930,047	300,058	0.0017	0.9983	96.19
21.5	188,863,895	37,807	0.0002	0.9998	96.03
22.5	187,051,920		0.0000	1.0000	96.01
23.5	187,550,945	247,000	0.0013	0.9987	96.01
24.5	186,852,506	305,919	0.0016	0.9984	95.88
25.5	184,107,433	338,157	0.0018	0.9982	95.72
26.5	182,652,790	377,686	0.0021	0.9979	95.55
27.5	183,676,775	613,472	0.0033	0.9967	95.35
28.5	176,635,059	528,193	0.0030	0.9970	95.03
29.5	175,397,327	338,429	0.0019	0.9981	94.75
30.5	128,758,205	154,124	0.0012	0.9988	94.56
31.5	128,195,723	95,511	0.0007	0.9993	94.45
32.5	130,765,978	870,402	0.0067	0.9933	94.38
33.5	125,175,135	1,849,893	0.0148	0.9852	93.75
34.5	111,916,627	899,146	0.0080	0.9920	92.37
35.5	79,819,487	474,741	0.0059	0.9941	91.63
36.5	62,853,648	349,166	0.0056	0.9944	91.08
37.5	22,893,672	284,045	0.0124	0.9876	90.57
38.5	25,543,720	75,949	0.0030	0.9970	89.45

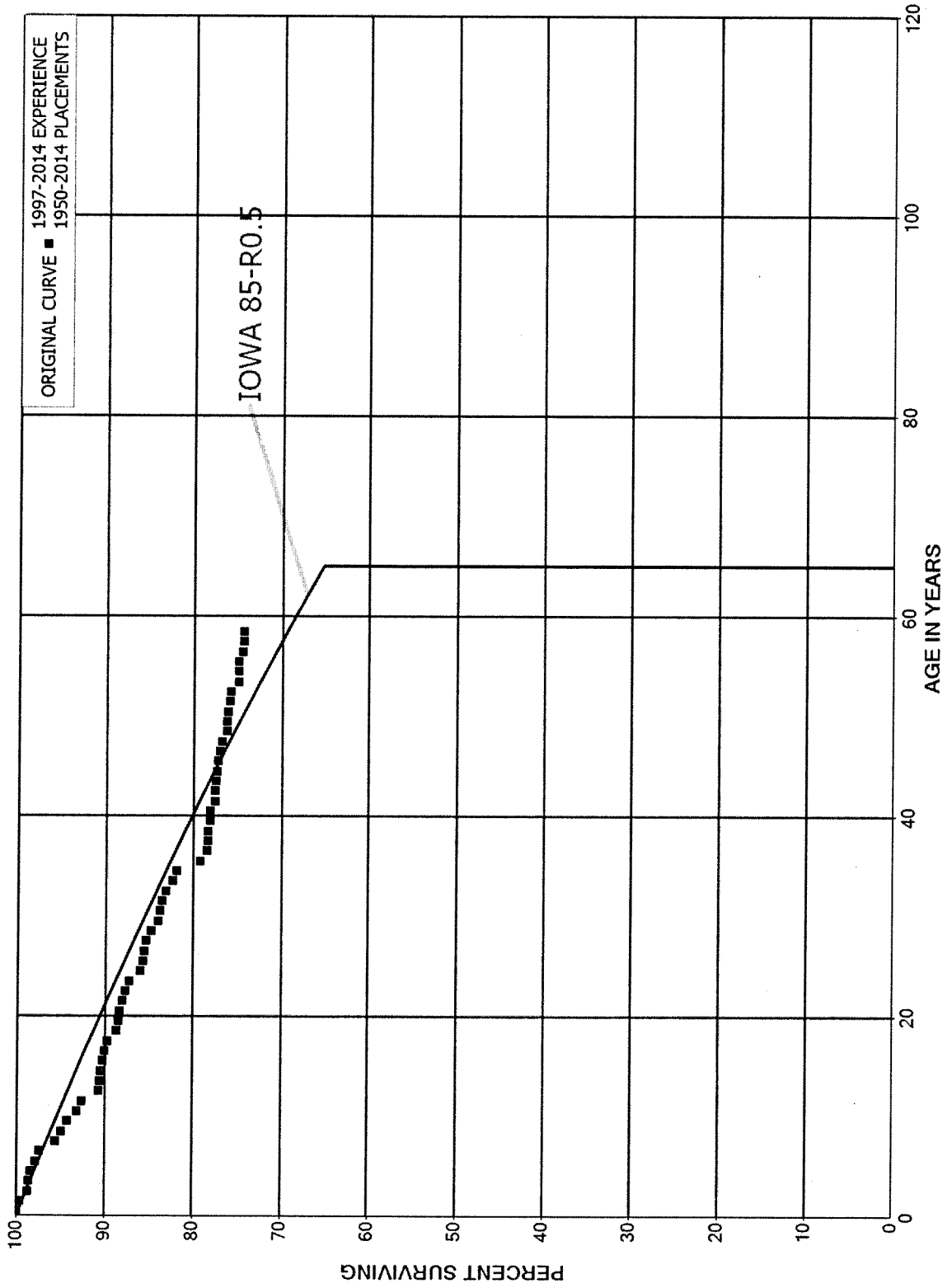
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,818,911	222,564	0.0150	0.9850	89.18
40.5	23,183,636	13,654	0.0006	0.9994	87.85
41.5	24,318,403	11,532	0.0005	0.9995	87.79
42.5	24,299,226	1,005	0.0000	1.0000	87.75
43.5	21,992,691	16,559	0.0008	0.9992	87.75
44.5	21,684,640		0.0000	1.0000	87.68
45.5	17,861,777	3,926	0.0002	0.9998	87.68
46.5	17,855,555	10,694	0.0006	0.9994	87.66
47.5	17,834,824	36,291	0.0020	0.9980	87.61
48.5	17,581,021	16,942	0.0010	0.9990	87.43
49.5	17,564,080	19,921	0.0011	0.9989	87.35
50.5	14,875,250	25,767	0.0017	0.9983	87.25
51.5	14,828,176	5,065	0.0003	0.9997	87.10
52.5	14,810,023	184,042	0.0124	0.9876	87.07
53.5	14,624,087	72,603	0.0050	0.9950	85.99
54.5	12,550,348	75,569	0.0060	0.9940	85.56
55.5	9,859,091	5,193	0.0005	0.9995	85.04
56.5	7,147,621	7,896	0.0011	0.9989	85.00
57.5	7,216,606		0.0000	1.0000	84.91
58.5	1,274,381		0.0000	1.0000	84.91
59.5					84.91

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 312.0 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312.0 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2014

EXPERIENCE BAND 1997-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	356,427,602	141,076	0.0004	0.9996	100.00
0.5	333,766,747	994,158	0.0030	0.9970	99.96
1.5	278,926,145	2,731,888	0.0098	0.9902	99.66
2.5	208,394,335	264,234	0.0013	0.9987	98.69
3.5	178,938,645	272,637	0.0015	0.9985	98.56
4.5	167,689,229	942,998	0.0056	0.9944	98.41
5.5	175,780,461	844,675	0.0048	0.9952	97.86
6.5	155,325,894	2,910,991	0.0187	0.9813	97.39
7.5	151,924,073	878,719	0.0058	0.9942	95.56
8.5	138,068,469	1,130,885	0.0082	0.9918	95.01
9.5	127,347,478	1,461,031	0.0115	0.9885	94.23
10.5	106,325,530	642,822	0.0060	0.9940	93.15
11.5	100,660,922	2,017,935	0.0200	0.9800	92.59
12.5	281,250,403	288,360	0.0010	0.9990	90.73
13.5	281,007,309	332,364	0.0012	0.9988	90.64
14.5	282,083,339	595,028	0.0021	0.9979	90.53
15.5	280,533,370	911,853	0.0033	0.9967	90.34
16.5	438,118,131	1,642,940	0.0037	0.9963	90.05
17.5	468,462,711	4,989,497	0.0107	0.9893	89.71
18.5	572,810,678	1,608,253	0.0028	0.9972	88.75
19.5	642,484,129	615,564	0.0010	0.9990	88.50
20.5	640,766,721	2,696,827	0.0042	0.9958	88.42
21.5	670,875,207	2,250,263	0.0034	0.9966	88.05
22.5	662,851,375	3,817,387	0.0058	0.9942	87.75
23.5	661,371,858	9,081,719	0.0137	0.9863	87.25
24.5	649,620,520	2,281,434	0.0035	0.9965	86.05
25.5	652,023,880	747,588	0.0011	0.9989	85.75
26.5	646,546,214	2,020,010	0.0031	0.9969	85.65
27.5	641,149,110	4,365,866	0.0068	0.9932	85.38
28.5	632,726,633	5,114,910	0.0081	0.9919	84.80
29.5	626,126,900	2,412,814	0.0039	0.9961	84.11
30.5	449,822,043	737,787	0.0016	0.9984	83.79
31.5	447,017,613	2,836,318	0.0063	0.9937	83.65
32.5	449,589,757	3,985,176	0.0089	0.9911	83.12
33.5	449,971,517	2,655,009	0.0059	0.9941	82.38
34.5	299,436,001	9,390,215	0.0314	0.9686	81.90
35.5	257,843,927	2,507,812	0.0097	0.9903	79.33
36.5	163,137,616	244,642	0.0015	0.9985	78.56
37.5	92,064,175	104,756	0.0011	0.9989	78.44
38.5	97,132,357	261,401	0.0027	0.9973	78.35

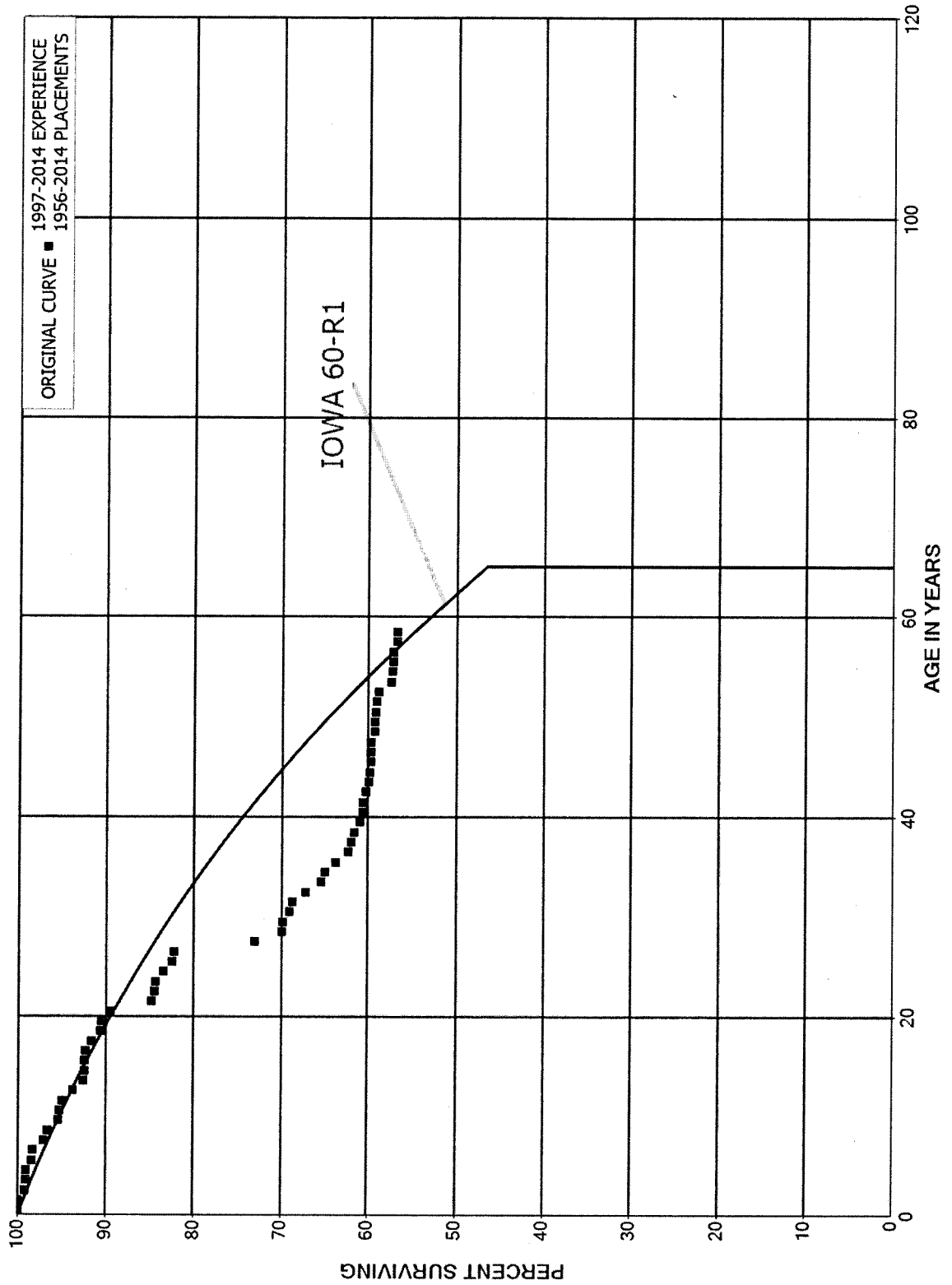
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312.0 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	61,501,861	10,839	0.0002	0.9998	78.14
40.5	77,428,628	530,442	0.0069	0.9931	78.13
41.5	63,414,563	23,868	0.0004	0.9996	77.59
42.5	63,388,260	72,704	0.0011	0.9989	77.56
43.5	52,181,194	72,303	0.0014	0.9986	77.47
44.5	52,106,908	28,513	0.0005	0.9995	77.37
45.5	42,487,484	169,695	0.0040	0.9960	77.32
46.5	42,320,267	99,477	0.0024	0.9976	77.01
47.5	42,213,311	271,740	0.0064	0.9936	76.83
48.5	41,844,161	26,633	0.0006	0.9994	76.34
49.5	41,789,621	82,906	0.0020	0.9980	76.29
50.5	33,421,250	97,501	0.0029	0.9971	76.14
51.5	33,180,511	27,854	0.0008	0.9992	75.92
52.5	33,152,657	406,953	0.0123	0.9877	75.85
53.5	32,736,298	6,121	0.0002	0.9998	74.92
54.5	22,064,063	2,378	0.0001	0.9999	74.91
55.5	15,010,193	75,248	0.0050	0.9950	74.90
56.5	8,582,043	10,858	0.0013	0.9987	74.52
57.5	8,204,774	1,719	0.0002	0.9998	74.43
58.5					74.41

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 314.0 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314.0 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2014

EXPERIENCE BAND 1997-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	217,936,527		0.0000	1.0000	100.00
0.5	220,226,028		0.0000	1.0000	100.00
1.5	194,210,714	1,610,299	0.0083	0.9917	100.00
2.5	178,813,399	253,997	0.0014	0.9986	99.17
3.5	159,661,146	10,902	0.0001	0.9999	99.03
4.5	140,013,173	921,823	0.0066	0.9934	99.02
5.5	137,739,678	141,524	0.0010	0.9990	98.37
6.5	141,737,204	1,783,697	0.0126	0.9874	98.27
7.5	117,502,672	527,317	0.0045	0.9955	97.03
8.5	105,358,615	1,347,003	0.0128	0.9872	96.60
9.5	84,126,495	37,882	0.0005	0.9995	95.36
10.5	85,241,087	355,521	0.0042	0.9958	95.32
11.5	76,741,775	972,320	0.0127	0.9873	94.92
12.5	121,131,017	1,594,217	0.0132	0.9868	93.72
13.5	117,933,251	50,862	0.0004	0.9996	92.49
14.5	112,619,511	111,185	0.0010	0.9990	92.45
15.5	111,366,184	112,239	0.0010	0.9990	92.36
16.5	150,483,796	1,056,700	0.0070	0.9930	92.26
17.5	166,366,099	1,884,816	0.0113	0.9887	91.61
18.5	183,458,507	251,710	0.0014	0.9986	90.58
19.5	201,744,431	2,218,677	0.0110	0.9890	90.45
20.5	197,908,921	10,287,364	0.0520	0.9480	89.46
21.5	198,782,841	734,020	0.0037	0.9963	84.81
22.5	197,166,057	337,631	0.0017	0.9983	84.49
23.5	200,308,323	1,994,770	0.0100	0.9900	84.35
24.5	195,214,491	2,370,374	0.0121	0.9879	83.51
25.5	193,490,497	429,584	0.0022	0.9978	82.50
26.5	203,429,842	22,866,819	0.1124	0.8876	82.31
27.5	160,870,369	6,806,913	0.0423	0.9577	73.06
28.5	156,698,542	387,739	0.0025	0.9975	69.97
29.5	156,834,940	1,639,629	0.0105	0.9895	69.80
30.5	113,532,179	481,189	0.0042	0.9958	69.07
31.5	112,698,069	2,662,054	0.0236	0.9764	68.77
32.5	116,562,548	3,066,725	0.0263	0.9737	67.15
33.5	113,483,800	836,352	0.0074	0.9926	65.38
34.5	85,297,990	1,605,380	0.0188	0.9812	64.90
35.5	77,895,055	1,745,337	0.0224	0.9776	63.68
36.5	67,681,119	283,430	0.0042	0.9958	62.25
37.5	60,227,914	382,073	0.0063	0.9937	61.99
38.5	65,192,599	712,033	0.0109	0.9891	61.60

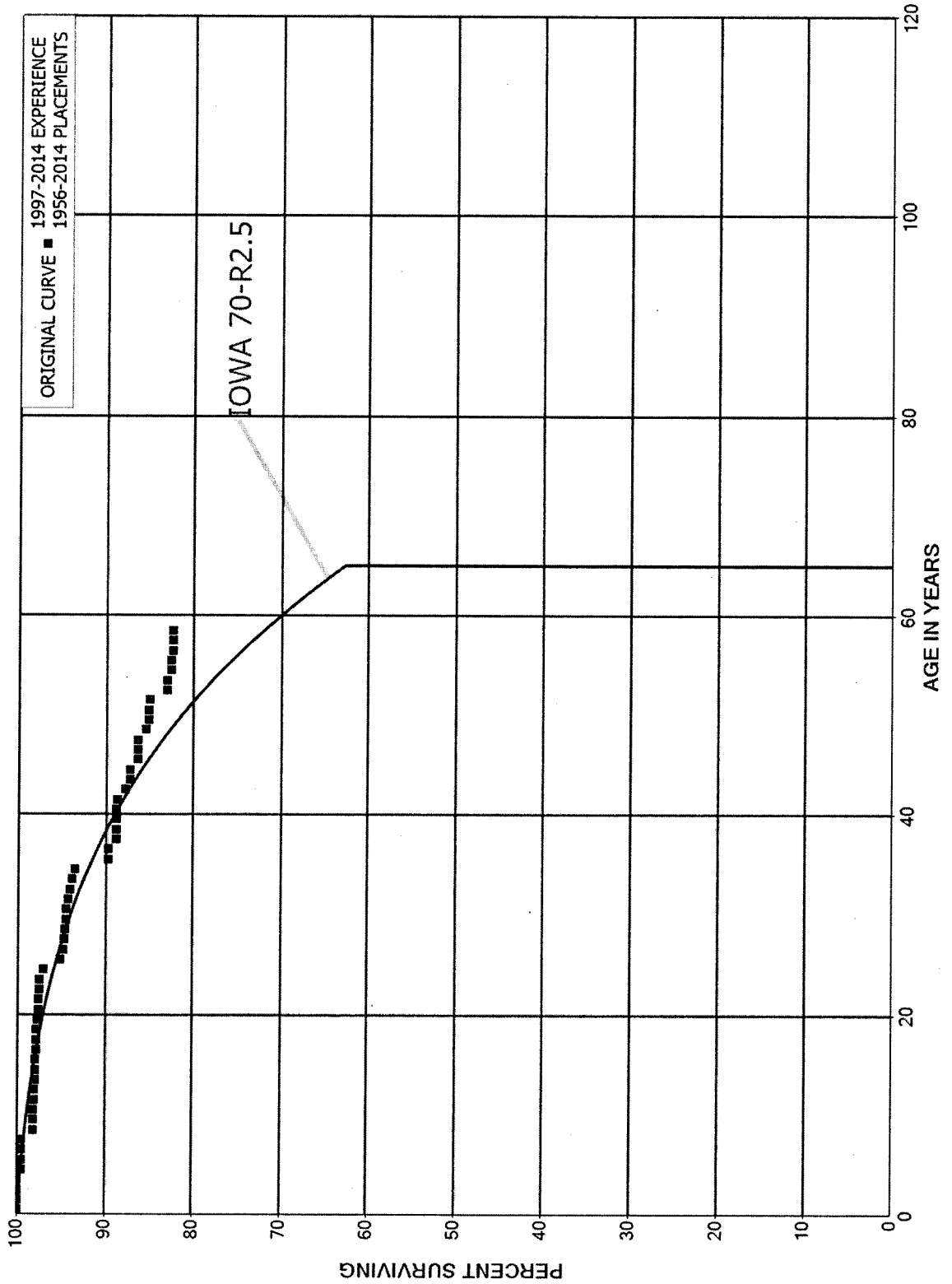
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314.0 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	52,281,268	285,720	0.0055	0.9945	60.93
40.5	68,536,227	9,300	0.0001	0.9999	60.59
41.5	65,528,065	361,910	0.0055	0.9945	60.58
42.5	65,053,058	296,166	0.0046	0.9954	60.25
43.5	63,240,278	150,000	0.0024	0.9976	59.97
44.5	51,251,818	78,044	0.0015	0.9985	59.83
45.5	49,080,493	2,608	0.0001	0.9999	59.74
46.5	42,741,718		0.0000	1.0000	59.74
47.5	41,087,623	322,128	0.0078	0.9922	59.74
48.5	40,522,254		0.0000	1.0000	59.27
49.5	40,522,254	96,074	0.0024	0.9976	59.27
50.5	30,090,020	5,000	0.0002	0.9998	59.13
51.5	30,085,020	141,673	0.0047	0.9953	59.12
52.5	29,943,347	740,068	0.0247	0.9753	58.84
53.5	28,714,411	24,875	0.0009	0.9991	57.39
54.5	20,818,012	44,704	0.0021	0.9979	57.34
55.5	15,386,030	9,700	0.0006	0.9994	57.21
56.5	9,732,821	68,146	0.0070	0.9930	57.18
57.5	9,629,848	1,041	0.0001	0.9999	56.78
58.5					56.77

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,055,445		0.0000	1.0000	100.00
0.5	16,926,925		0.0000	1.0000	100.00
1.5	15,183,969	12,338	0.0008	0.9992	100.00
2.5	10,802,469		0.0000	1.0000	99.92
3.5	8,719,948	35,834	0.0041	0.9959	99.92
4.5	8,265,647		0.0000	1.0000	99.51
5.5	8,487,622	2,682	0.0003	0.9997	99.51
6.5	8,484,547		0.0000	1.0000	99.48
7.5	8,217,401	103,291	0.0126	0.9874	99.48
8.5	6,973,073		0.0000	1.0000	98.23
9.5	51,365,170		0.0000	1.0000	98.23
10.5	50,826,268	98,481	0.0019	0.9981	98.23
11.5	49,662,040		0.0000	1.0000	98.04
12.5	49,594,796	38,500	0.0008	0.9992	98.04
13.5	49,498,495		0.0000	1.0000	97.96
14.5	49,367,384	6,302	0.0001	0.9999	97.96
15.5	49,361,082	75,009	0.0015	0.9985	97.95
16.5	85,860,307	12,162	0.0001	0.9999	97.80
17.5	86,240,564	500	0.0000	1.0000	97.78
18.5	97,308,830	14,867	0.0002	0.9998	97.78
19.5	114,588,363	193,647	0.0017	0.9983	97.77
20.5	114,121,149	7,071	0.0001	0.9999	97.60
21.5	115,922,254	61,527	0.0005	0.9995	97.60
22.5	115,508,294	75,000	0.0006	0.9994	97.55
23.5	116,781,309	562,063	0.0048	0.9952	97.48
24.5	115,377,960	2,198,042	0.0191	0.9809	97.01
25.5	112,854,021	424,928	0.0038	0.9962	95.17
26.5	111,864,026	92,540	0.0008	0.9992	94.81
27.5	69,318,278	109,730	0.0016	0.9984	94.73
28.5	68,639,983	14,458	0.0002	0.9998	94.58
29.5	68,022,179	65,323	0.0010	0.9990	94.56
30.5	67,826,929	130,654	0.0019	0.9981	94.47
31.5	67,653,986	168,716	0.0025	0.9975	94.29
32.5	68,805,148	131,822	0.0019	0.9981	94.05
33.5	68,673,326	269,642	0.0039	0.9961	93.87
34.5	34,796,241	1,392,885	0.0400	0.9600	93.50
35.5	32,942,580	30,000	0.0009	0.9991	89.76
36.5	24,195,859	219,245	0.0091	0.9909	89.68
37.5	7,049,913	3,359	0.0005	0.9995	88.86
38.5	8,151,022	3,535	0.0004	0.9996	88.82

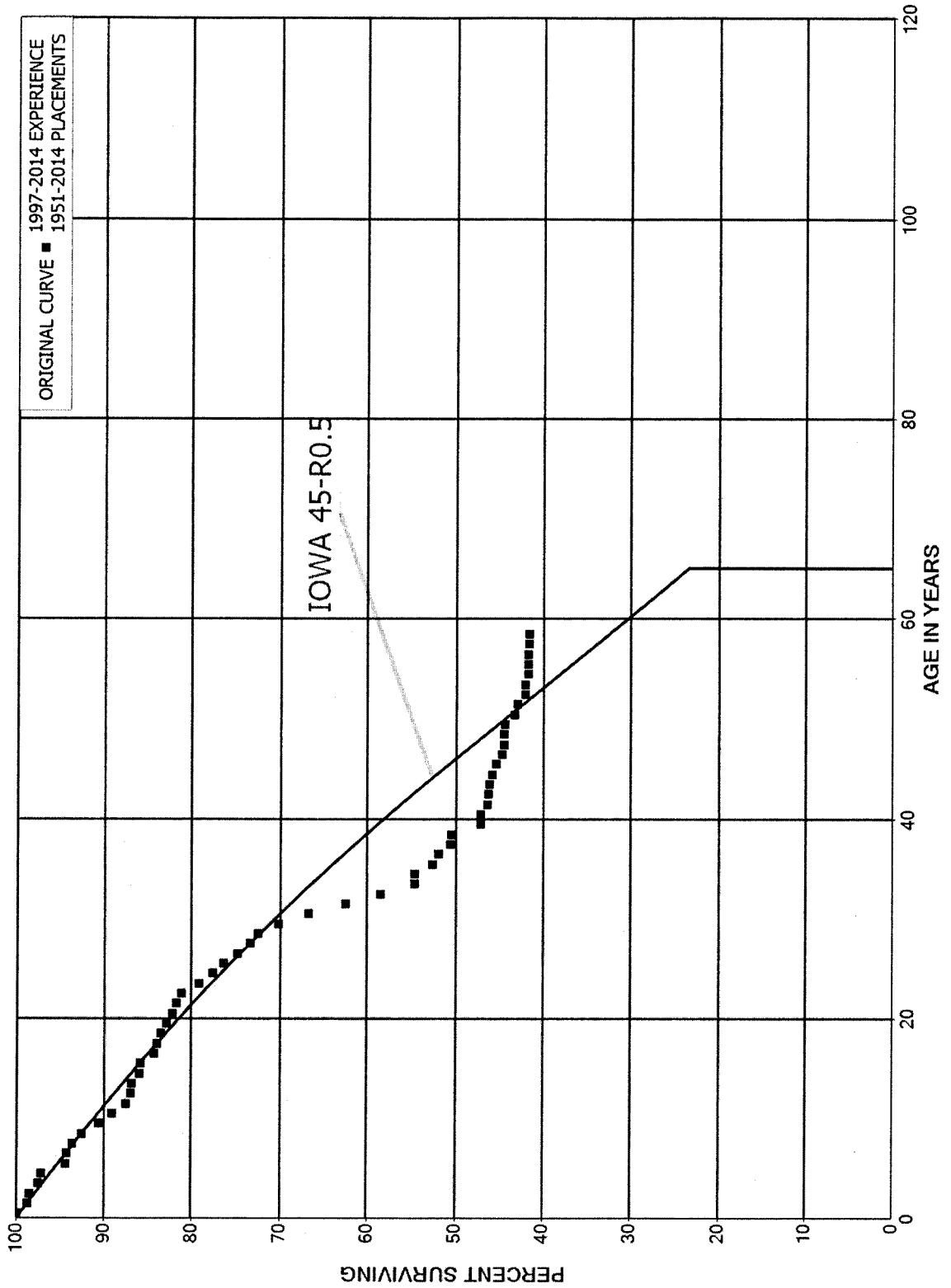
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,206,283		0.0000	1.0000	88.78
40.5	8,557,927	2,903	0.0003	0.9997	88.78
41.5	7,303,756	79,662	0.0109	0.9891	88.75
42.5	7,223,449	45,457	0.0063	0.9937	87.79
43.5	7,069,233		0.0000	1.0000	87.23
44.5	7,069,233	68,000	0.0096	0.9904	87.23
45.5	5,896,320		0.0000	1.0000	86.39
46.5	5,892,739	1,742	0.0003	0.9997	86.39
47.5	5,890,997	58,930	0.0100	0.9900	86.37
48.5	5,804,246	22,931	0.0040	0.9960	85.50
49.5	5,781,315		0.0000	1.0000	85.17
50.5	4,468,388	8,217	0.0018	0.9982	85.17
51.5	4,460,171	99,730	0.0224	0.9776	85.01
52.5	4,360,441	1,517	0.0003	0.9997	83.11
53.5	4,300,638	22,113	0.0051	0.9949	83.08
54.5	3,273,838	2,205	0.0007	0.9993	82.65
55.5	2,166,906	4,840	0.0022	0.9978	82.60
56.5	1,300,767		0.0000	1.0000	82.41
57.5	1,300,767		0.0000	1.0000	82.41
58.5					82.41

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,984,809		0.0000	1.0000	100.00
0.5	15,967,081	197,013	0.0123	0.9877	100.00
1.5	14,675,121	42,869	0.0029	0.9971	98.77
2.5	13,990,828	144,195	0.0103	0.9897	98.48
3.5	11,704,196	35,307	0.0030	0.9970	97.46
4.5	11,530,764	324,201	0.0281	0.9719	97.17
5.5	10,039,868	19,057	0.0019	0.9981	94.44
6.5	10,029,504	71,247	0.0071	0.9929	94.26
7.5	12,740,417	149,944	0.0118	0.9882	93.59
8.5	11,180,771	227,110	0.0203	0.9797	92.49
9.5	18,776,978	326,890	0.0174	0.9826	90.61
10.5	18,396,894	319,586	0.0174	0.9826	89.03
11.5	18,011,894	99,260	0.0055	0.9945	87.48
12.5	18,112,889	45,102	0.0025	0.9975	87.00
13.5	17,679,523	167,917	0.0095	0.9905	86.78
14.5	17,740,704	22,698	0.0013	0.9987	85.96
15.5	18,073,363	321,458	0.0178	0.9822	85.85
16.5	22,342,028	111,230	0.0050	0.9950	84.32
17.5	23,388,971	113,608	0.0049	0.9951	83.90
18.5	24,553,478	198,877	0.0081	0.9919	83.50
19.5	26,018,600	201,757	0.0078	0.9922	82.82
20.5	25,632,949	129,193	0.0050	0.9950	82.18
21.5	24,056,302	173,780	0.0072	0.9928	81.76
22.5	23,601,664	565,561	0.0240	0.9760	81.17
23.5	19,305,284	394,240	0.0204	0.9796	79.23
24.5	18,657,001	281,881	0.0151	0.9849	77.61
25.5	17,065,976	351,996	0.0206	0.9794	76.44
26.5	16,602,607	330,944	0.0199	0.9801	74.86
27.5	12,046,389	144,168	0.0120	0.9880	73.37
28.5	11,670,218	374,031	0.0321	0.9679	72.49
29.5	11,137,196	540,584	0.0485	0.9515	70.17
30.5	9,467,249	600,786	0.0635	0.9365	66.76
31.5	8,599,586	559,143	0.0650	0.9350	62.52
32.5	7,493,465	490,007	0.0654	0.9346	58.46
33.5	6,875,833	8,923	0.0013	0.9987	54.64
34.5	3,383,098	122,975	0.0363	0.9637	54.57
35.5	2,842,959	31,387	0.0110	0.9890	52.58
36.5	3,238,113	84,068	0.0260	0.9740	52.00
37.5	2,168,251	5,849	0.0027	0.9973	50.65
38.5	2,193,901	144,230	0.0657	0.9343	50.52

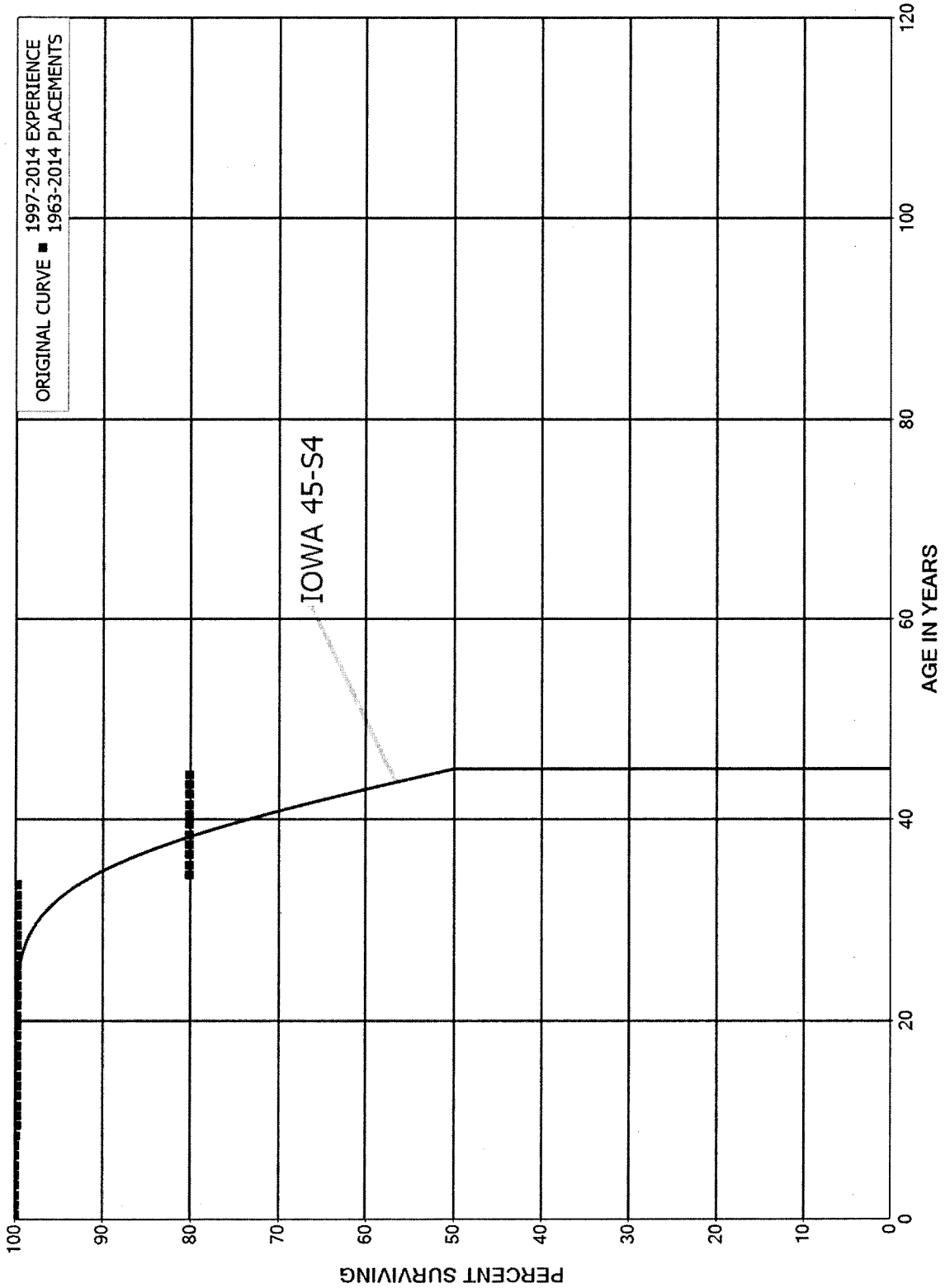
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,598,795	2,258	0.0014	0.9986	47.19
40.5	2,153,967	32,549	0.0151	0.9849	47.13
41.5	2,108,858	6,021	0.0029	0.9971	46.42
42.5	2,097,867	4,055	0.0019	0.9981	46.28
43.5	1,577,331	11,267	0.0071	0.9929	46.19
44.5	1,555,000	15,367	0.0099	0.9901	45.86
45.5	1,539,596	22,963	0.0149	0.9851	45.41
46.5	1,514,052	9,023	0.0060	0.9940	44.73
47.5	1,505,028		0.0000	1.0000	44.47
48.5	1,503,662	4,000	0.0027	0.9973	44.47
49.5	1,499,662	34,413	0.0229	0.9771	44.35
50.5	1,458,512	14,424	0.0099	0.9901	43.33
51.5	1,442,597	29,680	0.0206	0.9794	42.90
52.5	1,412,916		0.0000	1.0000	42.02
53.5	1,412,916	9,853	0.0070	0.9930	42.02
54.5	543,439		0.0000	1.0000	41.73
55.5	453,600		0.0000	1.0000	41.73
56.5	448,529	1,687	0.0038	0.9962	41.73
57.5	446,842		0.0000	1.0000	41.57
58.5					41.57

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS

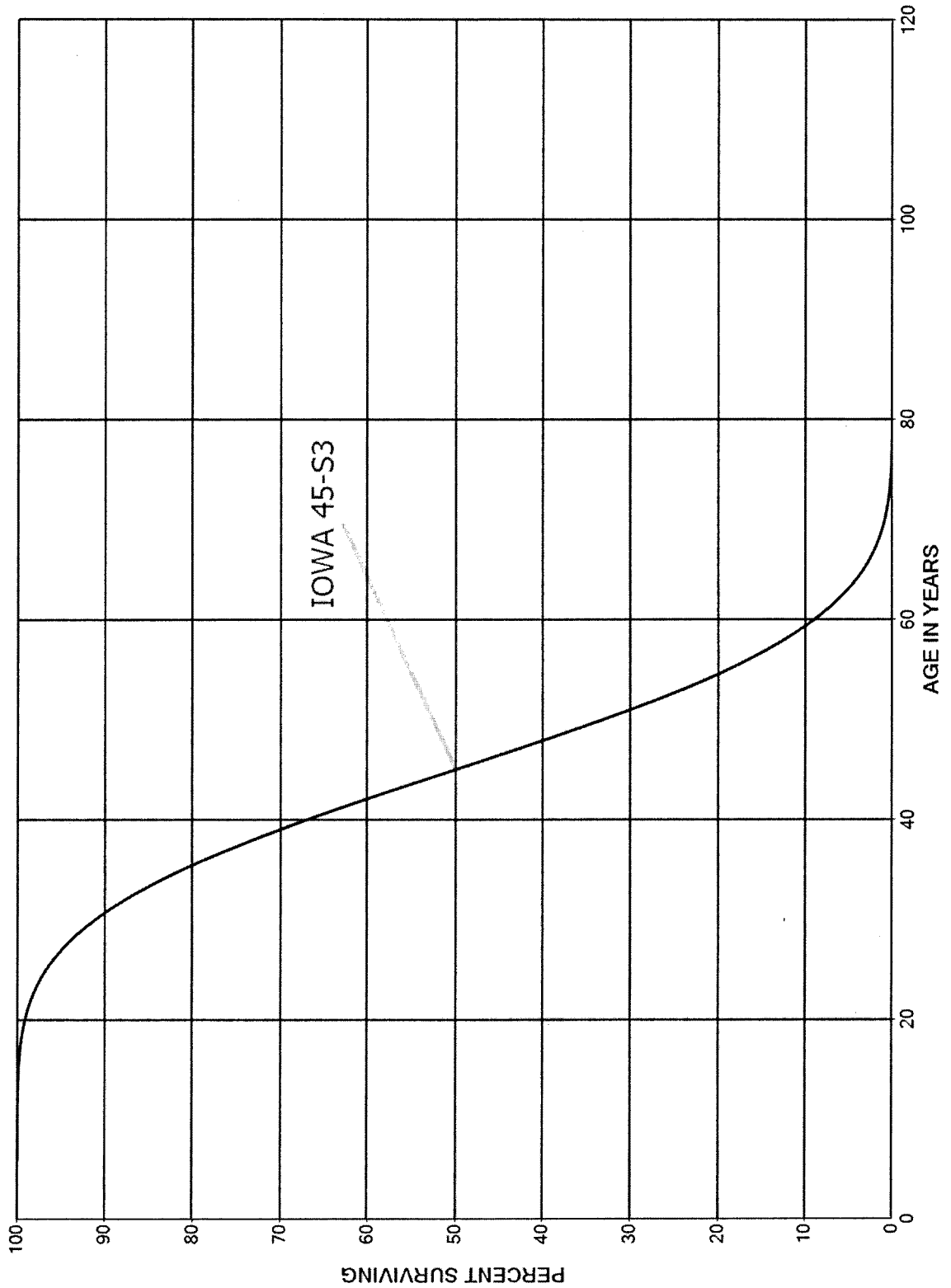
ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	25,483,991	1,440	0.0001	0.9999	100.00
0.5	25,270,215		0.0000	1.0000	99.99
1.5	24,853,834		0.0000	1.0000	99.99
2.5	28,752,647	11,268	0.0004	0.9996	99.99
3.5	55,379,226		0.0000	1.0000	99.96
4.5	55,206,025	10,038	0.0002	0.9998	99.96
5.5	41,225,680		0.0000	1.0000	99.94
6.5	41,282,674	10,779	0.0003	0.9997	99.94
7.5	41,162,288	41,216	0.0010	0.9990	99.91
8.5	37,802,171	18,970	0.0005	0.9995	99.81
9.5	38,088,864	14,178	0.0004	0.9996	99.76
10.5	6,470,476		0.0000	1.0000	99.72
11.5	5,566,446		0.0000	1.0000	99.72
12.5	5,566,446		0.0000	1.0000	99.72
13.5	2,227,508		0.0000	1.0000	99.72
14.5	1,237,097		0.0000	1.0000	99.72
15.5	56,993		0.0000	1.0000	99.72
16.5	47,099		0.0000	1.0000	99.72
17.5	47,099		0.0000	1.0000	99.72
18.5	63,386		0.0000	1.0000	99.72
19.5	63,386		0.0000	1.0000	99.72
20.5	63,386		0.0000	1.0000	99.72
21.5	63,386		0.0000	1.0000	99.72
22.5	63,386		0.0000	1.0000	99.72
23.5	63,386		0.0000	1.0000	99.72
24.5	16,287		0.0000	1.0000	99.72
25.5	16,287		0.0000	1.0000	99.72
26.5	16,287		0.0000	1.0000	99.72
27.5	16,287		0.0000	1.0000	99.72
28.5	16,287		0.0000	1.0000	99.72
29.5	16,287		0.0000	1.0000	99.72
30.5	16,287		0.0000	1.0000	99.72
31.5	62,485		0.0000	1.0000	99.72
32.5	62,485		0.0000	1.0000	99.72
33.5	83,093	16,287	0.1960	0.8040	99.72
34.5	66,806		0.0000	1.0000	80.18
35.5	66,806		0.0000	1.0000	80.18
36.5	66,806		0.0000	1.0000	80.18
37.5	66,806		0.0000	1.0000	80.18
38.5	66,806		0.0000	1.0000	80.18

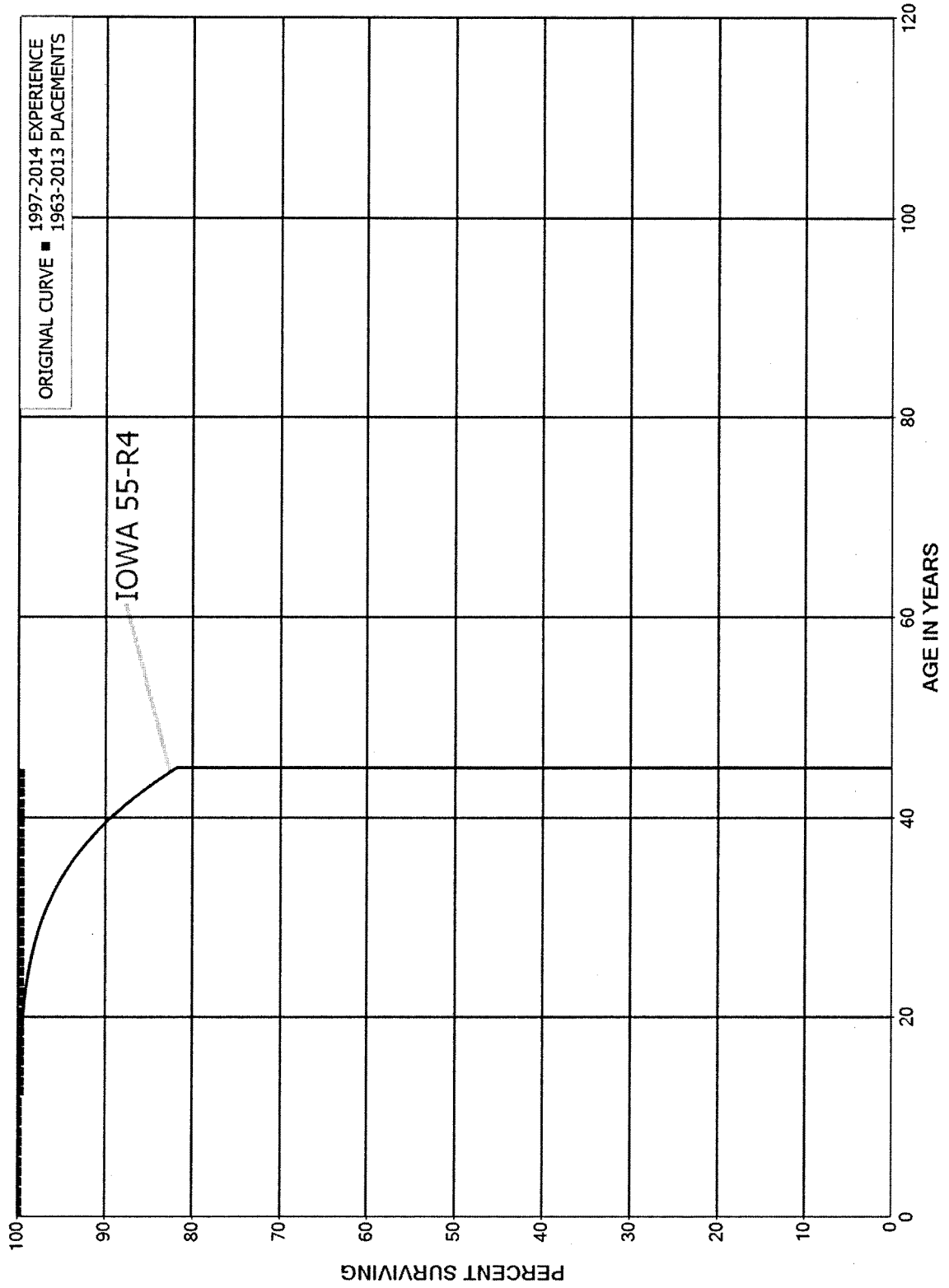
OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	66,806		0.0000	1.0000	80.18
40.5	66,806		0.0000	1.0000	80.18
41.5	66,806		0.0000	1.0000	80.18
42.5	66,806		0.0000	1.0000	80.18
43.5	66,806		0.0000	1.0000	80.18
44.5	66,806		0.0000	1.0000	80.18
45.5	66,806		0.0000	1.0000	80.18
46.5	66,806	46,198	0.6915	0.3085	80.18
47.5	20,608		0.0000	1.0000	24.73
48.5	20,608		0.0000	1.0000	24.73
49.5					24.73

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



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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2013			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,072,461		0.0000	1.0000	100.00
0.5	1,192,361		0.0000	1.0000	100.00
1.5	1,193,366		0.0000	1.0000	100.00
2.5	1,076,822		0.0000	1.0000	100.00
3.5	16,035,238		0.0000	1.0000	100.00
4.5	16,235,785		0.0000	1.0000	100.00
5.5	26,066,854		0.0000	1.0000	100.00
6.5	26,112,106	4,917	0.0002	0.9998	100.00
7.5	26,107,189		0.0000	1.0000	99.98
8.5	25,935,531		0.0000	1.0000	99.98
9.5	25,814,946	4,000	0.0002	0.9998	99.98
10.5	12,254,386		0.0000	1.0000	99.97
11.5	12,160,356	25,000	0.0021	0.9979	99.97
12.5	12,135,356		0.0000	1.0000	99.76
13.5	11,929,604		0.0000	1.0000	99.76
14.5	11,638,126		0.0000	1.0000	99.76
15.5	10,376		0.0000	1.0000	99.76
16.5	10,376		0.0000	1.0000	99.76
17.5	10,376		0.0000	1.0000	99.76
18.5	10,376		0.0000	1.0000	99.76
19.5	10,376		0.0000	1.0000	99.76
20.5	10,376		0.0000	1.0000	99.76
21.5	115,376		0.0000	1.0000	99.76
22.5	115,376		0.0000	1.0000	99.76
23.5	115,376		0.0000	1.0000	99.76
24.5	115,376		0.0000	1.0000	99.76
25.5	115,376		0.0000	1.0000	99.76
26.5	115,376		0.0000	1.0000	99.76
27.5	115,376		0.0000	1.0000	99.76
28.5	115,376		0.0000	1.0000	99.76
29.5	115,376		0.0000	1.0000	99.76
30.5	115,376		0.0000	1.0000	99.76
31.5	22,430		0.0000	1.0000	99.76
32.5	22,430		0.0000	1.0000	99.76
33.5	52,487		0.0000	1.0000	99.76
34.5	52,487		0.0000	1.0000	99.76
35.5	52,487		0.0000	1.0000	99.76
36.5	52,487		0.0000	1.0000	99.76
37.5	52,487		0.0000	1.0000	99.76
38.5	52,487		0.0000	1.0000	99.76

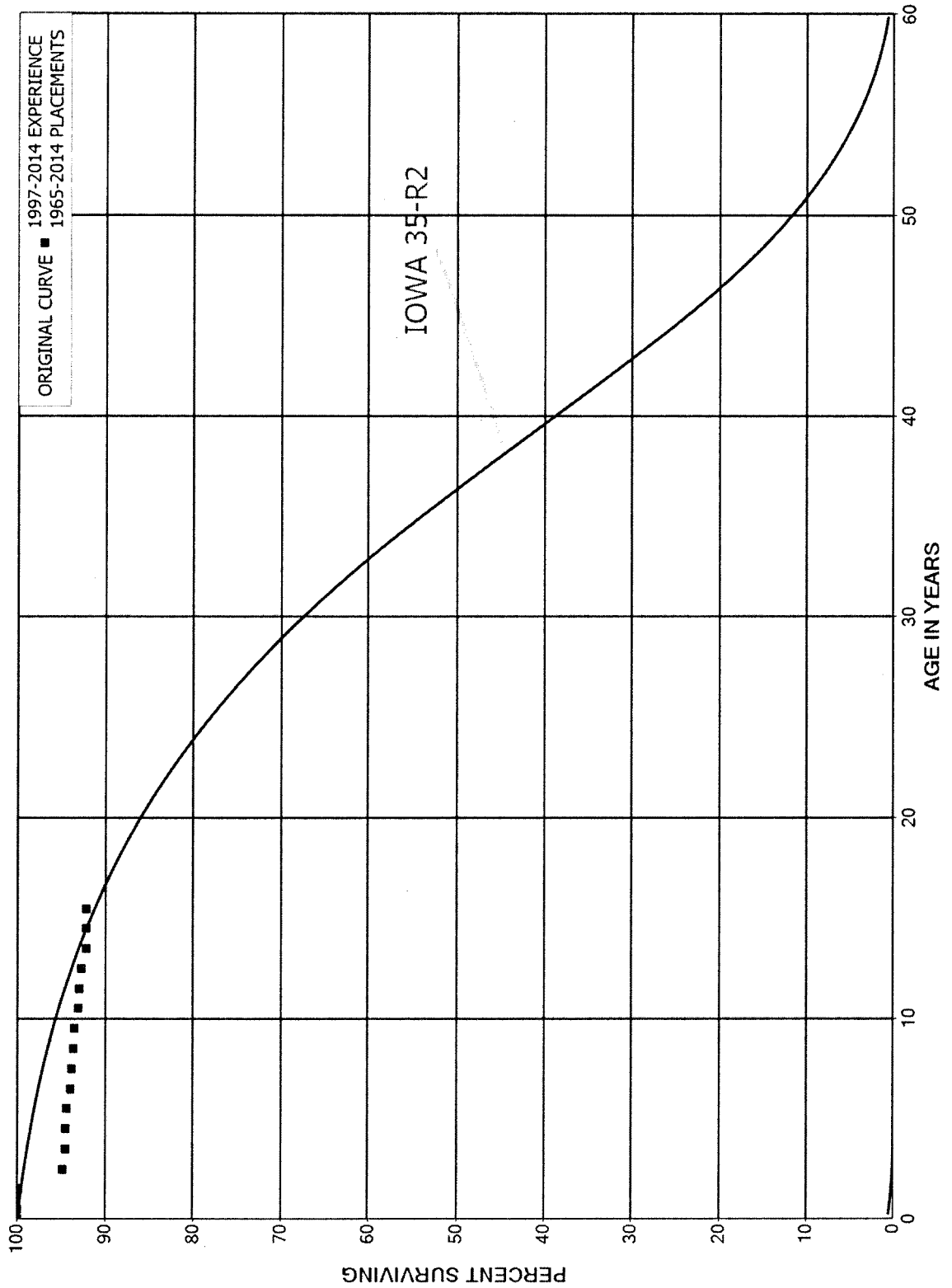
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2013			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	52,487		0.0000	1.0000	99.76
40.5	52,487		0.0000	1.0000	99.76
41.5	52,487		0.0000	1.0000	99.76
42.5	52,487		0.0000	1.0000	99.76
43.5	52,487		0.0000	1.0000	99.76
44.5	52,487		0.0000	1.0000	99.76
45.5	52,487		0.0000	1.0000	99.76
46.5	52,487	22,430	0.4273	0.5727	99.76
47.5	30,057		0.0000	1.0000	57.13
48.5	30,057		0.0000	1.0000	57.13
49.5					57.13

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.0 PRIME MOVERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	153,747,565	43,875	0.0003	0.9997	100.00
0.5	69,230,437	102,134	0.0015	0.9985	99.97
1.5	68,888,575	3,475,638	0.0505	0.9495	99.82
2.5	181,754,921	459,195	0.0025	0.9975	94.79
3.5	409,433,284	152,010	0.0004	0.9996	94.55
4.5	416,699,431	599,869	0.0014	0.9986	94.51
5.5	373,784,543	1,739,176	0.0047	0.9953	94.38
6.5	357,807,075	479,792	0.0013	0.9987	93.94
7.5	356,906,127	860,583	0.0024	0.9976	93.81
8.5	355,177,745	468,570	0.0013	0.9987	93.59
9.5	354,556,558	1,549,636	0.0044	0.9956	93.46
10.5	124,021,292	205,713	0.0017	0.9983	93.05
11.5	120,576,554	175,773	0.0015	0.9985	92.90
12.5	120,400,781	829,984	0.0069	0.9931	92.76
13.5	4,253,873		0.0000	1.0000	92.12
14.5	97,666		0.0000	1.0000	92.12
15.5					92.12
16.5					
17.5					
18.5					
19.5					
20.5					
21.5	2,592		0.0000		
22.5	2,592		0.0000		
23.5	2,592		0.0000		
24.5	2,592		0.0000		
25.5	2,592		0.0000		
26.5	2,592		0.0000		
27.5	2,592		0.0000		
28.5	2,592		0.0000		
29.5	2,592		0.0000		
30.5	2,592		0.0000		
31.5	10,718		0.0000		
32.5	10,718		0.0000		
33.5	10,718		0.0000		
34.5	10,718		0.0000		
35.5	10,718		0.0000		
36.5	10,718	2,592	0.2418		
37.5	8,126		0.0000		
38.5	8,126		0.0000		

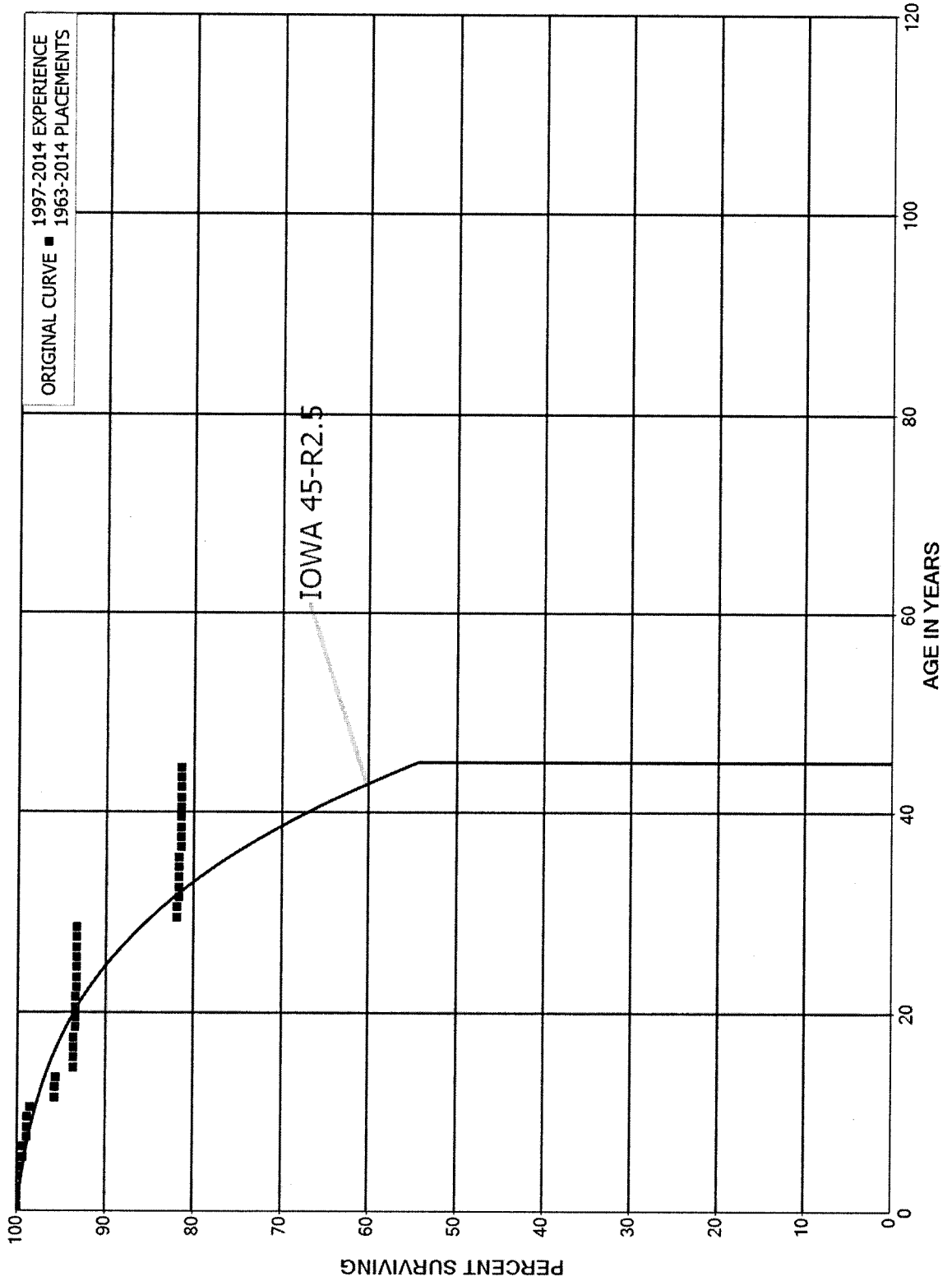
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.0 PRIME MOVERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,126		0.0000		
40.5	8,126		0.0000		
41.5	8,126		0.0000		
42.5	8,126		0.0000		
43.5	8,126		0.0000		
44.5	8,126		0.0000		
45.5	8,126		0.0000		
46.5	8,126	8,126	1.0000		
47.5					

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	848,956,389		0.0000	1.0000	100.00
0.5	846,804,421	9,255	0.0000	1.0000	100.00
1.5	855,164,866		0.0000	1.0000	100.00
2.5	800,807,513	518,922	0.0006	0.9994	100.00
3.5	477,063,462	596,954	0.0013	0.9987	99.93
4.5	477,049,232	2,493,233	0.0052	0.9948	99.81
5.5	246,478,720	99,841	0.0004	0.9996	99.29
6.5	246,384,669	974,462	0.0040	0.9960	99.25
7.5	102,380,748	5,789	0.0001	0.9999	98.85
8.5	58,217,865		0.0000	1.0000	98.85
9.5	58,158,452	200,000	0.0034	0.9966	98.85
10.5	58,657,440	1,633,787	0.0279	0.9721	98.51
11.5	50,464,623	6,700	0.0001	0.9999	95.77
12.5	48,037,652	70,000	0.0015	0.9985	95.75
13.5	47,967,652	976,646	0.0204	0.9796	95.61
14.5	17,207,497		0.0000	1.0000	93.67
15.5	1,180,706		0.0000	1.0000	93.67
16.5	1,180,706		0.0000	1.0000	93.67
17.5	1,180,706	3,000	0.0025	0.9975	93.67
18.5	1,177,706		0.0000	1.0000	93.43
19.5	1,177,706		0.0000	1.0000	93.43
20.5	1,177,706		0.0000	1.0000	93.43
21.5	1,177,706	1,800	0.0015	0.9985	93.43
22.5	7,488,020		0.0000	1.0000	93.29
23.5	7,488,020		0.0000	1.0000	93.29
24.5	7,482,230		0.0000	1.0000	93.29
25.5	7,482,929		0.0000	1.0000	93.29
26.5	6,394,289		0.0000	1.0000	93.29
27.5	6,397,671		0.0000	1.0000	93.29
28.5	6,327,607	766,000	0.1211	0.8789	93.29
29.5	144,077		0.0000	1.0000	81.99
30.5	4,302,260	11,412	0.0027	0.9973	81.99
31.5	4,302,223		0.0000	1.0000	81.78
32.5	4,302,223		0.0000	1.0000	81.78
33.5	4,332,680		0.0000	1.0000	81.78
34.5	4,332,680		0.0000	1.0000	81.78
35.5	4,332,680	12,346	0.0028	0.9972	81.78
36.5	4,320,334		0.0000	1.0000	81.54
37.5	4,320,334		0.0000	1.0000	81.54
38.5	4,320,334		0.0000	1.0000	81.54

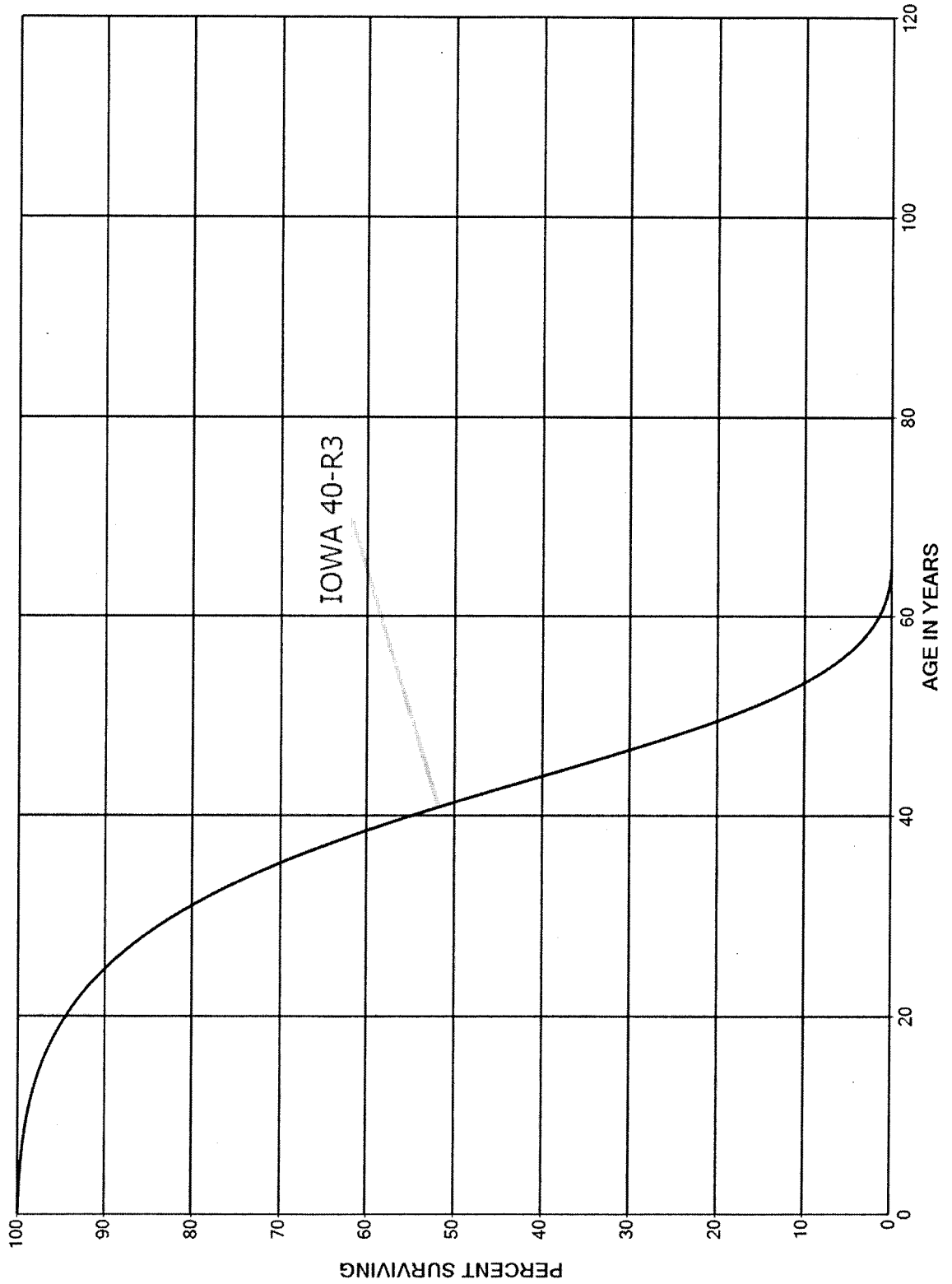
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS

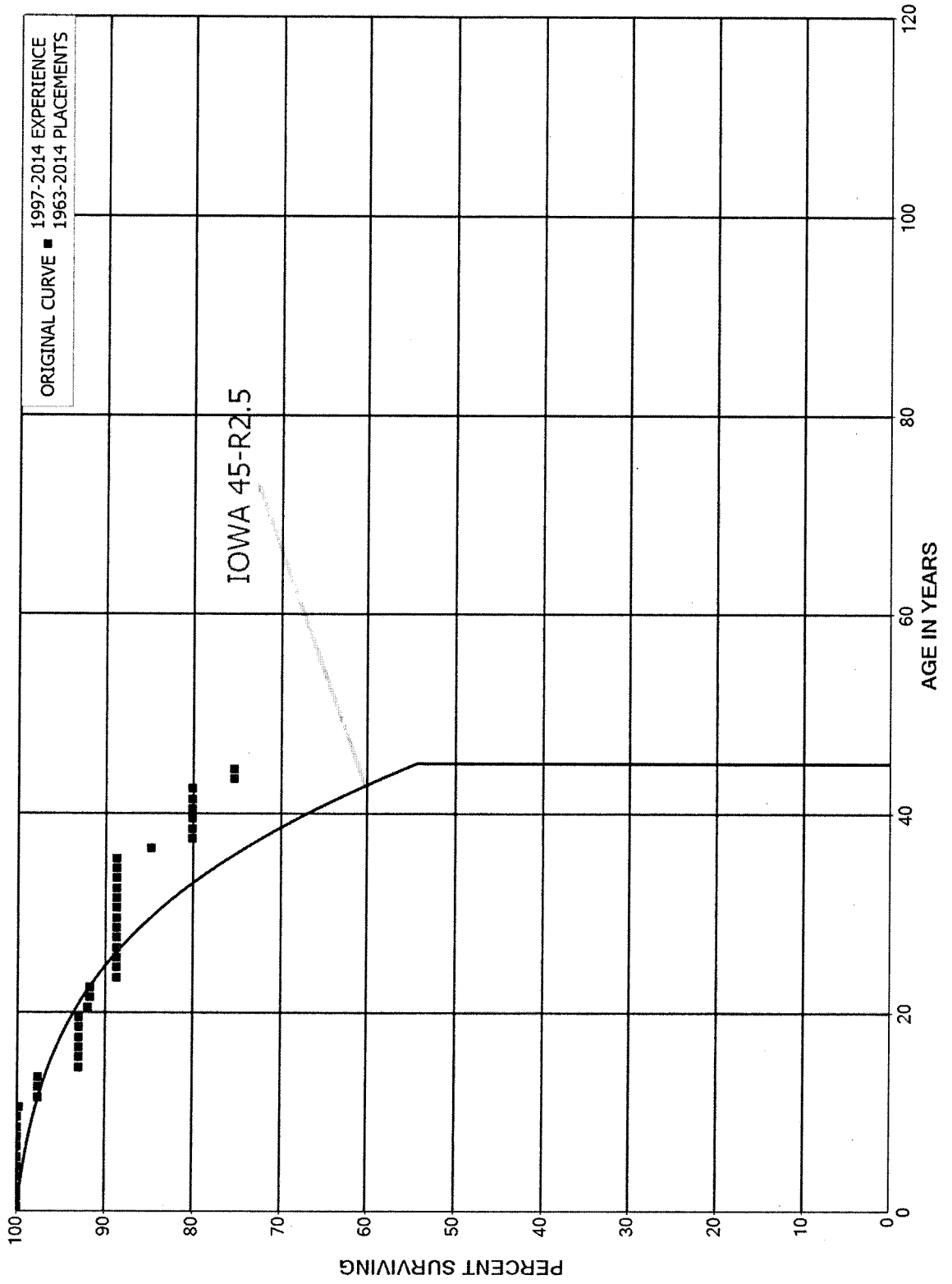
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,320,334		0.0000	1.0000	81.54
40.5	4,204,096		0.0000	1.0000	81.54
41.5	4,204,096		0.0000	1.0000	81.54
42.5	4,204,096		0.0000	1.0000	81.54
43.5	4,200,015		0.0000	1.0000	81.54
44.5	4,200,015		0.0000	1.0000	81.54
45.5	4,200,015	4,158,183	0.9900	0.0100	81.54
46.5	41,832	11,375	0.2719	0.7281	0.81
47.5	30,457		0.0000	1.0000	0.59
48.5	30,457		0.0000	1.0000	0.59
49.5					0.59

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



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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,928,425	17,029	0.0003	0.9997	100.00
0.5	59,326,391		0.0000	1.0000	99.97
1.5	57,140,944		0.0000	1.0000	99.97
2.5	63,889,254	2,786	0.0000	1.0000	99.97
3.5	56,376,236		0.0000	1.0000	99.97
4.5	55,116,292		0.0000	1.0000	99.97
5.5	58,545,967		0.0000	1.0000	99.97
6.5	52,463,000		0.0000	1.0000	99.97
7.5	52,224,208	20,897	0.0004	0.9996	99.97
8.5	52,187,285		0.0000	1.0000	99.93
9.5	52,000,312	82,326	0.0016	0.9984	99.93
10.5	19,440,082	411,977	0.0212	0.9788	99.77
11.5	19,902,100		0.0000	1.0000	97.65
12.5	19,003,105	5,713	0.0003	0.9997	97.65
13.5	10,875,840	524,668	0.0482	0.9518	97.62
14.5	5,971,020		0.0000	1.0000	92.92
15.5	2,833,885		0.0000	1.0000	92.92
16.5	2,744,646		0.0000	1.0000	92.92
17.5	2,744,646		0.0000	1.0000	92.92
18.5	2,744,646		0.0000	1.0000	92.92
19.5	2,744,646	28,348	0.0103	0.9897	92.92
20.5	2,716,298	5,802	0.0021	0.9979	91.96
21.5	2,716,391		0.0000	1.0000	91.76
22.5	2,731,884	91,871	0.0336	0.9664	91.76
23.5	2,752,048		0.0000	1.0000	88.67
24.5	63,093		0.0000	1.0000	88.67
25.5	63,093		0.0000	1.0000	88.67
26.5	63,093		0.0000	1.0000	88.67
27.5	34,481		0.0000	1.0000	88.67
28.5	34,481		0.0000	1.0000	88.67
29.5	34,481		0.0000	1.0000	88.67
30.5	34,481		0.0000	1.0000	88.67
31.5	87,827		0.0000	1.0000	88.67
32.5	87,827		0.0000	1.0000	88.67
33.5	94,498		0.0000	1.0000	88.67
34.5	94,498		0.0000	1.0000	88.67
35.5	94,498	4,033	0.0427	0.9573	88.67
36.5	90,465	5,043	0.0557	0.9443	84.89
37.5	84,569		0.0000	1.0000	80.16
38.5	84,569		0.0000	1.0000	80.16

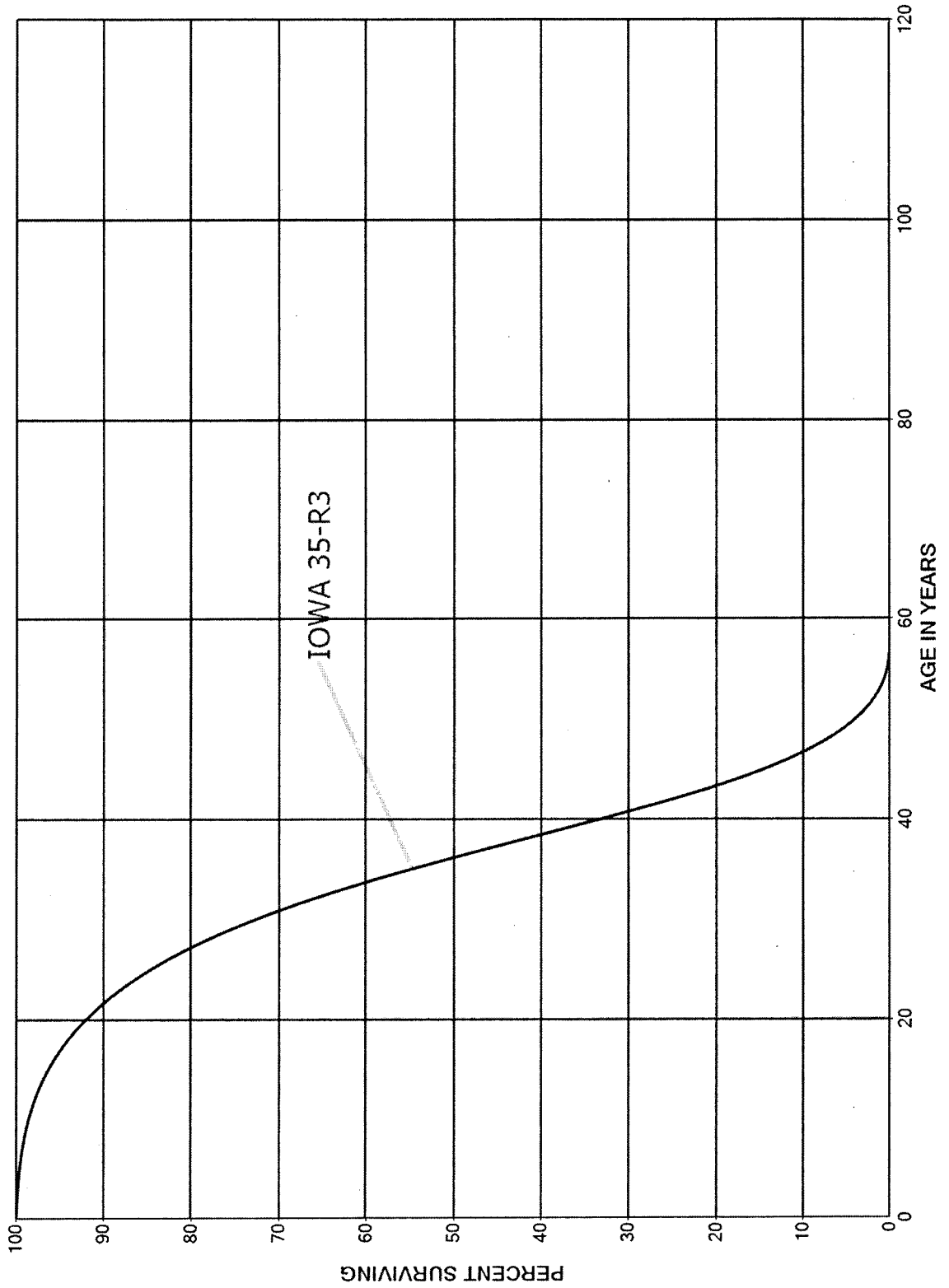
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

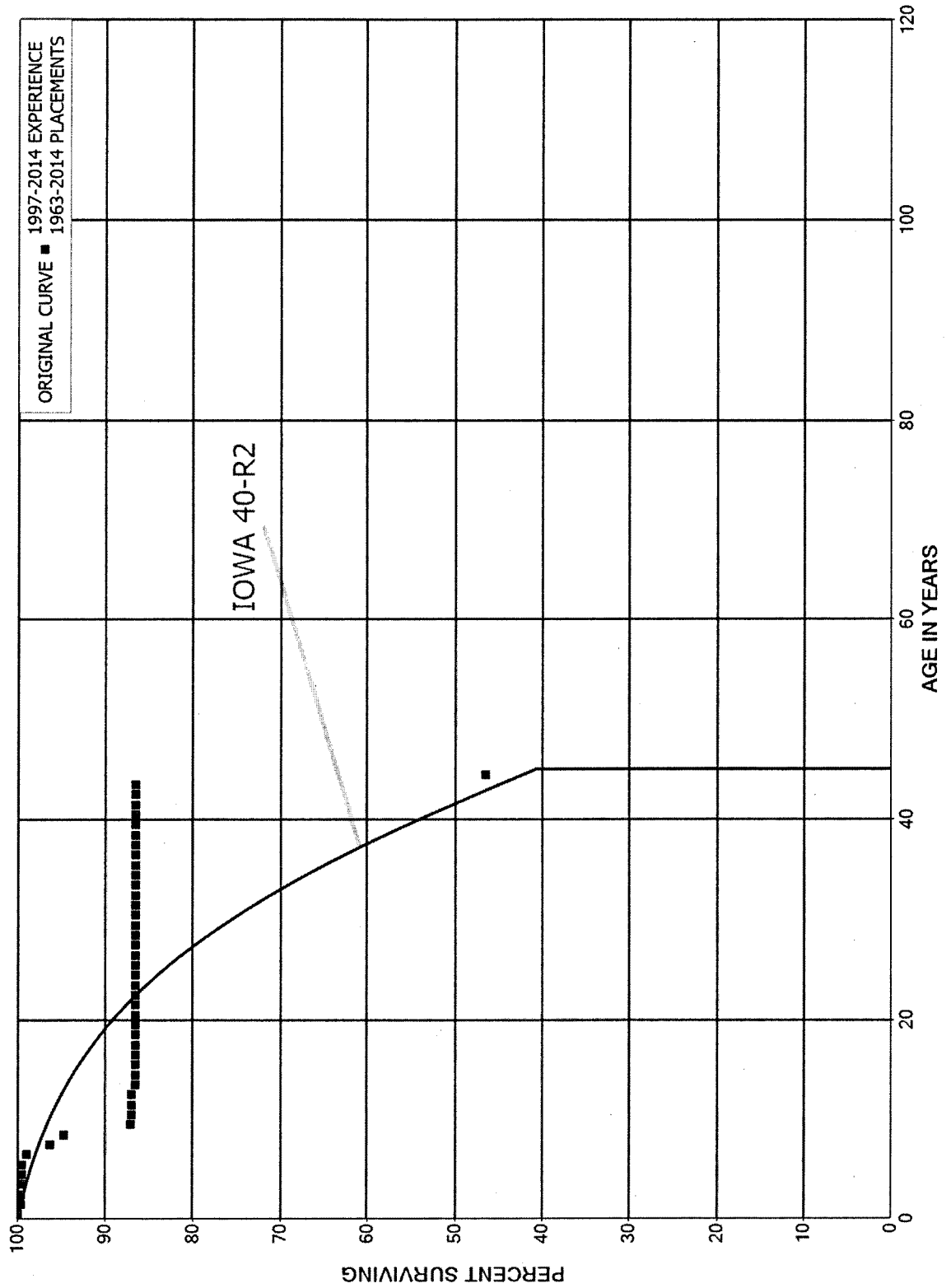
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	84,569		0.0000	1.0000	80.16
40.5	63,786		0.0000	1.0000	80.16
41.5	63,786		0.0000	1.0000	80.16
42.5	63,786	3,770	0.0591	0.9409	80.16
43.5	60,016		0.0000	1.0000	75.42
44.5	60,016		0.0000	1.0000	75.42
45.5	60,016		0.0000	1.0000	75.42
46.5	60,016	53,346	0.8888	0.1112	75.42
47.5	6,671		0.0000	1.0000	8.38
48.5	6,671		0.0000	1.0000	8.38
49.5					8.38

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



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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,213,369		0.0000	1.0000	100.00
0.5	2,325,964	8,529	0.0037	0.9963	100.00
1.5	2,140,159		0.0000	1.0000	99.63
2.5	6,763,817	12,271	0.0018	0.9982	99.63
3.5	7,441,095		0.0000	1.0000	99.45
4.5	7,330,049		0.0000	1.0000	99.45
5.5	7,813,085	38,531	0.0049	0.9951	99.45
6.5	7,805,760	214,586	0.0275	0.9725	98.96
7.5	7,557,474	122,708	0.0162	0.9838	96.24
8.5	7,089,311	573,934	0.0810	0.9190	94.68
9.5	6,503,352	7,922	0.0012	0.9988	87.01
10.5	4,940,381		0.0000	1.0000	86.91
11.5	4,940,381		0.0000	1.0000	86.91
12.5	5,020,034	21,053	0.0042	0.9958	86.91
13.5	1,565,144		0.0000	1.0000	86.54
14.5	658,845		0.0000	1.0000	86.54
15.5	108,003		0.0000	1.0000	86.54
16.5	108,409		0.0000	1.0000	86.54
17.5	108,409		0.0000	1.0000	86.54
18.5	108,614		0.0000	1.0000	86.54
19.5	108,614		0.0000	1.0000	86.54
20.5	80,264		0.0000	1.0000	86.54
21.5	80,264		0.0000	1.0000	86.54
22.5	84,297		0.0000	1.0000	86.54
23.5	84,297		0.0000	1.0000	86.54
24.5	84,297		0.0000	1.0000	86.54
25.5	84,646		0.0000	1.0000	86.54
26.5	5,219		0.0000	1.0000	86.54
27.5	5,790		0.0000	1.0000	86.54
28.5	6,426		0.0000	1.0000	86.54
29.5	6,426		0.0000	1.0000	86.54
30.5	6,426		0.0000	1.0000	86.54
31.5	6,426		0.0000	1.0000	86.54
32.5	6,020		0.0000	1.0000	86.54
33.5	6,761		0.0000	1.0000	86.54
34.5	6,555		0.0000	1.0000	86.54
35.5	6,555		0.0000	1.0000	86.54
36.5	2,522		0.0000	1.0000	86.54
37.5	2,522		0.0000	1.0000	86.54
38.5	2,522		0.0000	1.0000	86.54

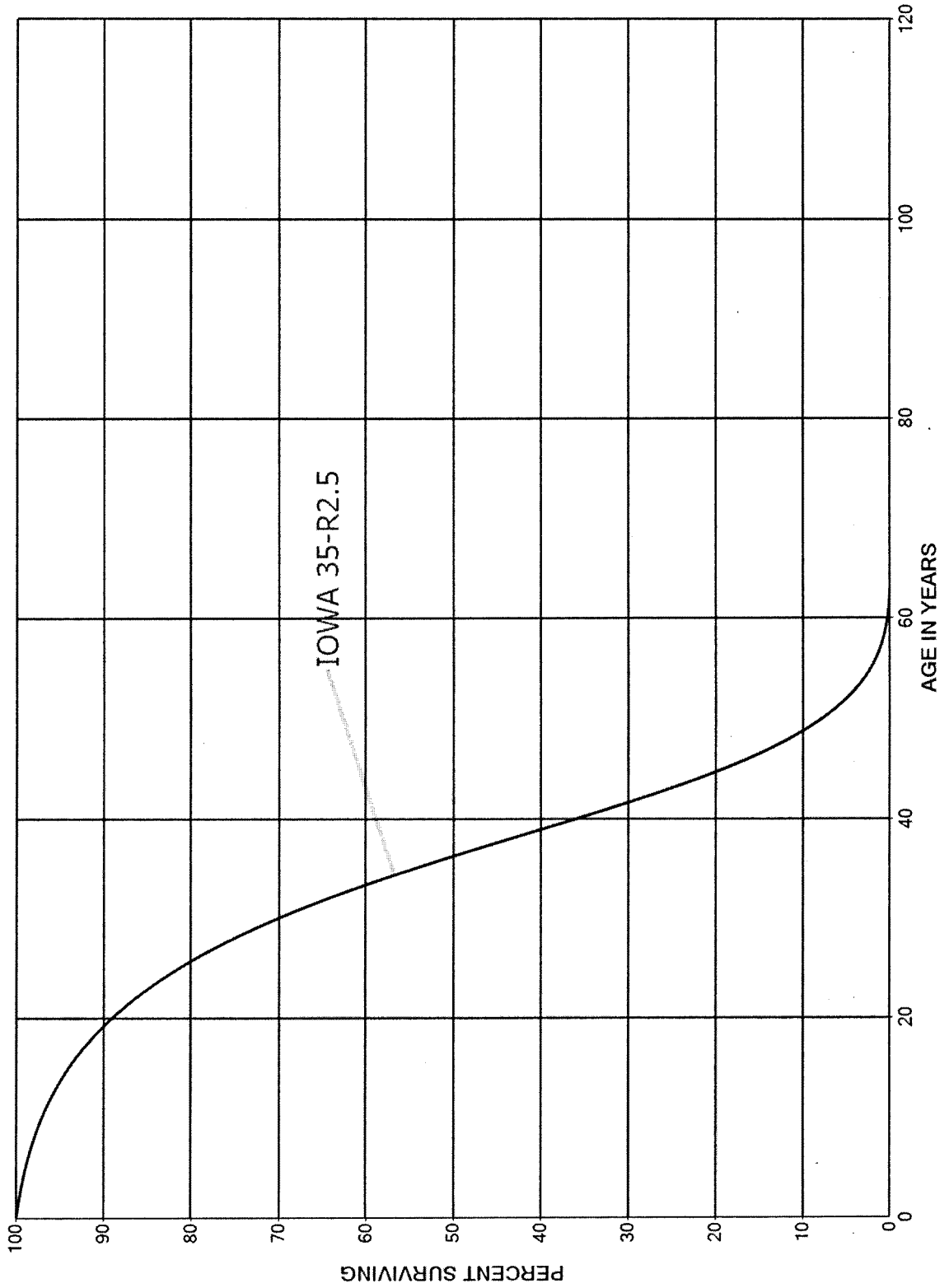
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT

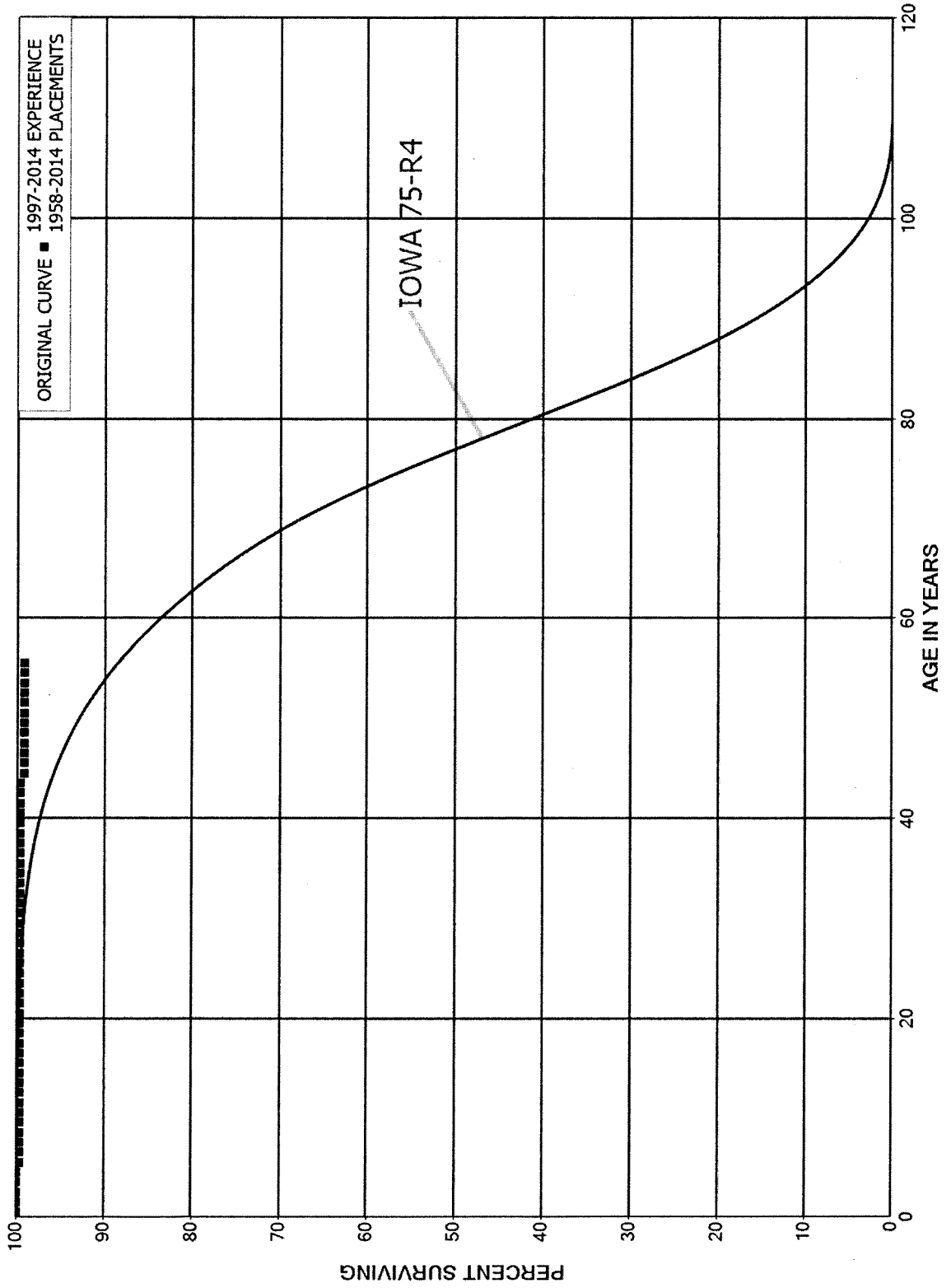
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,522		0.0000	1.0000	86.54
40.5	2,522		0.0000	1.0000	86.54
41.5	2,173		0.0000	1.0000	86.54
42.5	1,947		0.0000	1.0000	86.54
43.5	1,376	636	0.4623	0.5377	86.54
44.5	740		0.0000	1.0000	46.54
45.5	740		0.0000	1.0000	46.54
46.5	740		0.0000	1.0000	46.54
47.5	740		0.0000	1.0000	46.54
48.5	740		0.0000	1.0000	46.54
49.5					46.54

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



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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 350.2 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	87,285,328		0.0000	1.0000	100.00
0.5	80,226,271		0.0000	1.0000	100.00
1.5	65,351,907	10,935	0.0002	0.9998	100.00
2.5	51,021,603		0.0000	1.0000	99.98
3.5	25,711,989		0.0000	1.0000	99.98
4.5	6,524,390	23,430	0.0036	0.9964	99.98
5.5	5,286,394		0.0000	1.0000	99.62
6.5	5,148,314		0.0000	1.0000	99.62
7.5	5,032,247		0.0000	1.0000	99.62
8.5	4,261,309		0.0000	1.0000	99.62
9.5	2,763,295		0.0000	1.0000	99.62
10.5	1,606,467		0.0000	1.0000	99.62
11.5	1,184,307		0.0000	1.0000	99.62
12.5	501,713		0.0000	1.0000	99.62
13.5	2,425,624		0.0000	1.0000	99.62
14.5	2,391,051		0.0000	1.0000	99.62
15.5	3,155,788		0.0000	1.0000	99.62
16.5	3,112,159		0.0000	1.0000	99.62
17.5	2,983,441		0.0000	1.0000	99.62
18.5	2,983,441		0.0000	1.0000	99.62
19.5	4,496,005		0.0000	1.0000	99.62
20.5	4,496,005		0.0000	1.0000	99.62
21.5	4,496,005		0.0000	1.0000	99.62
22.5	4,500,405		0.0000	1.0000	99.62
23.5	4,924,863		0.0000	1.0000	99.62
24.5	4,924,863		0.0000	1.0000	99.62
25.5	5,467,798		0.0000	1.0000	99.62
26.5	5,695,863		0.0000	1.0000	99.62
27.5	6,113,811		0.0000	1.0000	99.62
28.5	5,626,181		0.0000	1.0000	99.62
29.5	5,798,609		0.0000	1.0000	99.62
30.5	5,033,872		0.0000	1.0000	99.62
31.5	5,496,385		0.0000	1.0000	99.62
32.5	6,048,259		0.0000	1.0000	99.62
33.5	10,238,149		0.0000	1.0000	99.62
34.5	9,226,355		0.0000	1.0000	99.62
35.5	9,398,607		0.0000	1.0000	99.62
36.5	9,564,737		0.0000	1.0000	99.62
37.5	10,279,373		0.0000	1.0000	99.62
38.5	11,049,463		0.0000	1.0000	99.62

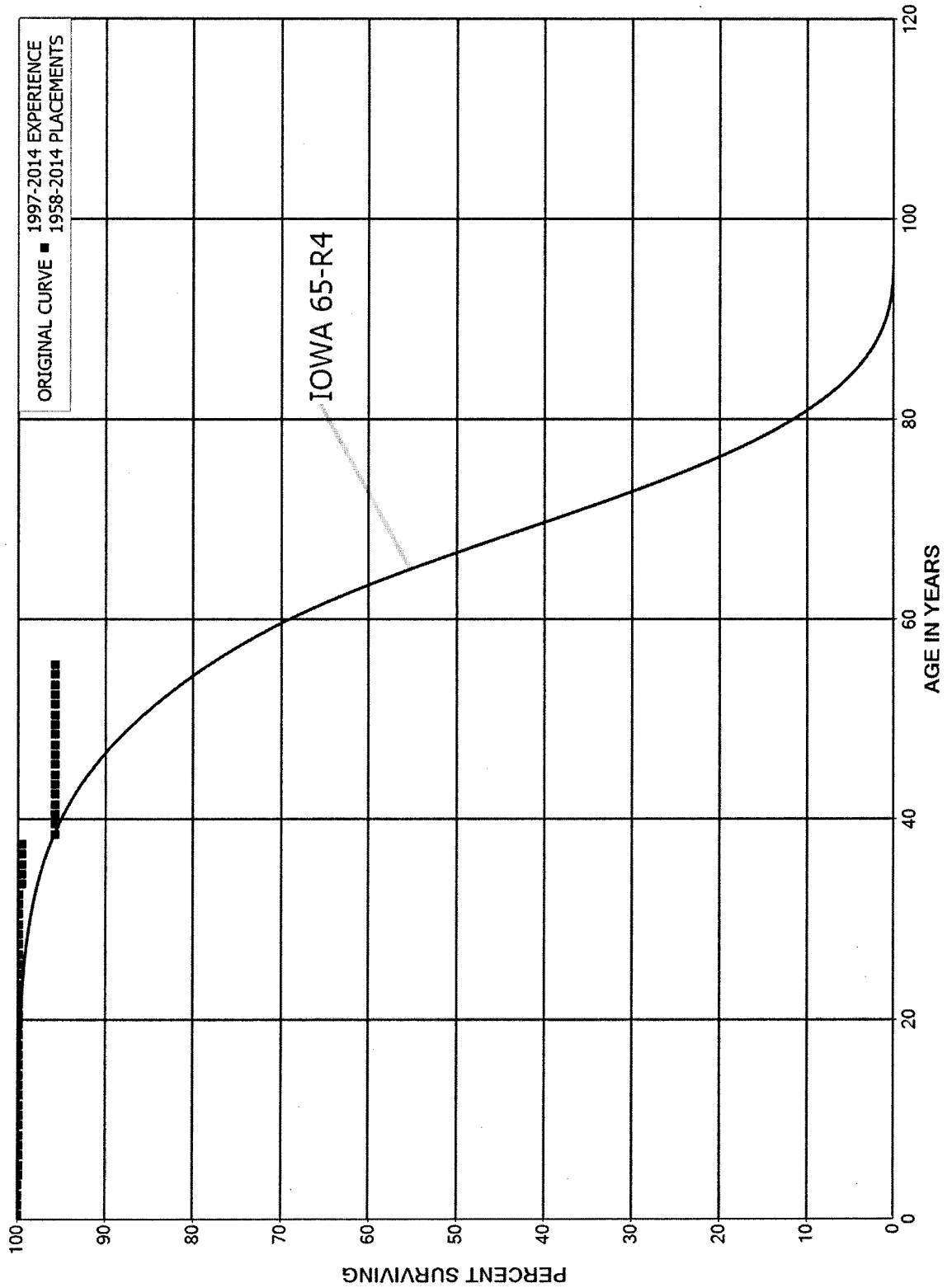
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 350.2 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,083,231		0.0000	1.0000	99.62
40.5	10,534,948		0.0000	1.0000	99.62
41.5	16,654,610		0.0000	1.0000	99.62
42.5	16,178,682		0.0000	1.0000	99.62
43.5	14,665,041	63,762	0.0043	0.9957	99.62
44.5	14,385,396		0.0000	1.0000	99.19
45.5	14,382,882		0.0000	1.0000	99.19
46.5	13,916,905		0.0000	1.0000	99.19
47.5	13,253,882		0.0000	1.0000	99.19
48.5	9,057,886		0.0000	1.0000	99.19
49.5	8,553,967		0.0000	1.0000	99.19
50.5	8,379,075		0.0000	1.0000	99.19
51.5	8,218,935		0.0000	1.0000	99.19
52.5	7,498,492		0.0000	1.0000	99.19
53.5	6,332,790		0.0000	1.0000	99.19
54.5	6,299,021		0.0000	1.0000	99.19
55.5	6,299,021		0.0000	1.0000	99.19
56.5					99.19

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 352.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,335,629		0.0000	1.0000	100.00
0.5	4,598,256		0.0000	1.0000	100.00
1.5	4,607,367		0.0000	1.0000	100.00
2.5	4,397,543		0.0000	1.0000	100.00
3.5	3,792,527	4,896	0.0013	0.9987	100.00
4.5	2,688,652		0.0000	1.0000	99.87
5.5	2,395,381		0.0000	1.0000	99.87
6.5	2,428,556		0.0000	1.0000	99.87
7.5	2,428,556		0.0000	1.0000	99.87
8.5	108,303		0.0000	1.0000	99.87
9.5	1,185,743		0.0000	1.0000	99.87
10.5	1,179,517		0.0000	1.0000	99.87
11.5	1,192,697		0.0000	1.0000	99.87
12.5	128,880		0.0000	1.0000	99.87
13.5	124,064		0.0000	1.0000	99.87
14.5	124,064		0.0000	1.0000	99.87
15.5	136,141		0.0000	1.0000	99.87
16.5	134,300		0.0000	1.0000	99.87
17.5	149,150		0.0000	1.0000	99.87
18.5	133,859		0.0000	1.0000	99.87
19.5	133,859		0.0000	1.0000	99.87
20.5	263,487		0.0000	1.0000	99.87
21.5	244,539		0.0000	1.0000	99.87
22.5	309,852		0.0000	1.0000	99.87
23.5	512,460		0.0000	1.0000	99.87
24.5	544,229		0.0000	1.0000	99.87
25.5	616,932		0.0000	1.0000	99.87
26.5	622,005		0.0000	1.0000	99.87
27.5	758,102		0.0000	1.0000	99.87
28.5	758,102		0.0000	1.0000	99.87
29.5	765,331		0.0000	1.0000	99.87
30.5	755,366		0.0000	1.0000	99.87
31.5	775,344		0.0000	1.0000	99.87
32.5	760,091	2,400	0.0032	0.9968	99.87
33.5	769,265		0.0000	1.0000	99.56
34.5	769,265		0.0000	1.0000	99.56
35.5	846,199		0.0000	1.0000	99.56
36.5	853,851		0.0000	1.0000	99.56
37.5	795,357	30,921	0.0389	0.9611	99.56
38.5	457,458		0.0000	1.0000	95.69

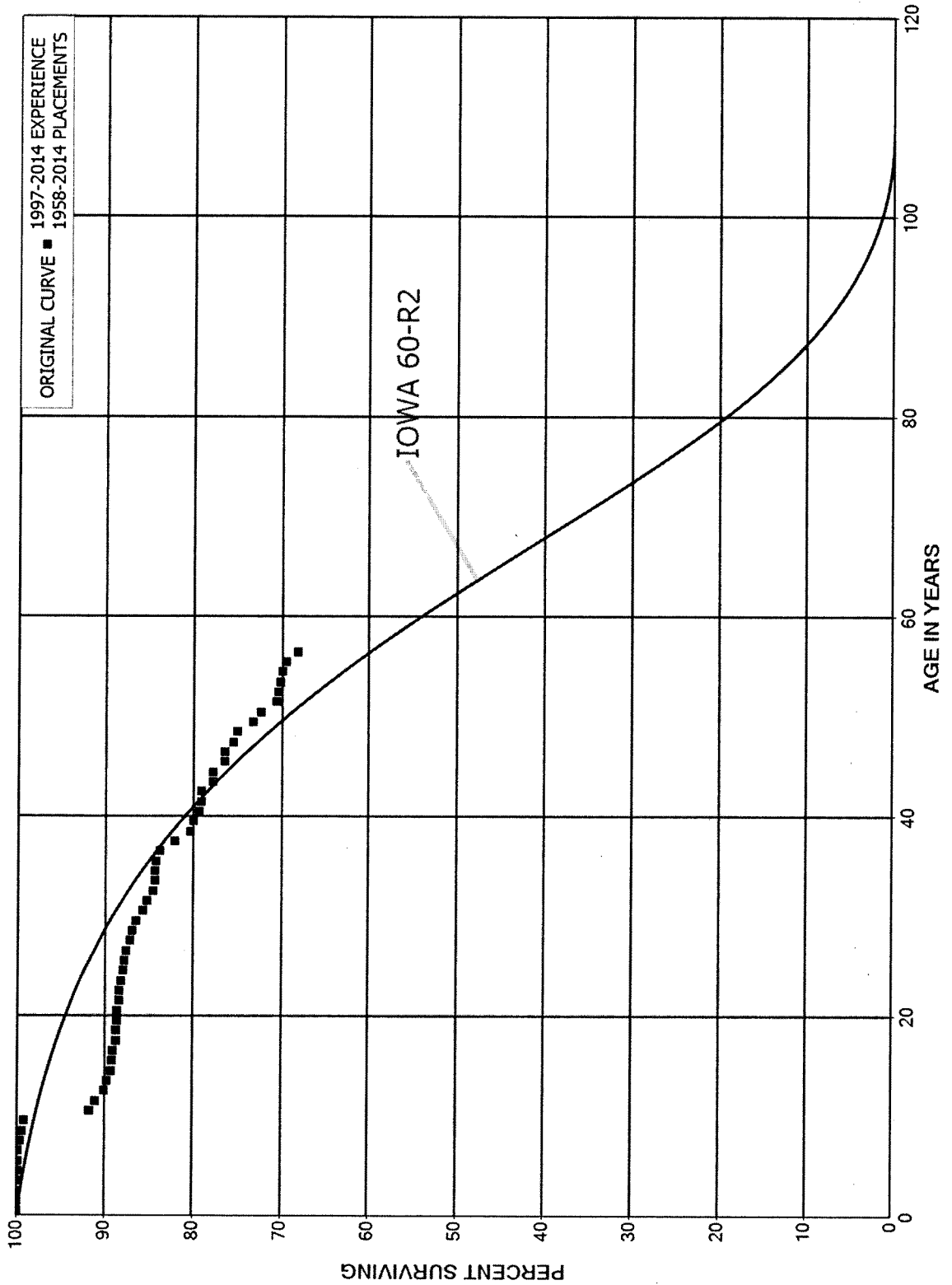
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 352.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	457,458		0.0000	1.0000	95.69
40.5	386,092		0.0000	1.0000	95.69
41.5	477,638		0.0000	1.0000	95.69
42.5	266,444		0.0000	1.0000	95.69
43.5	266,444		0.0000	1.0000	95.69
44.5	266,444		0.0000	1.0000	95.69
45.5	220,817		0.0000	1.0000	95.69
46.5	203,239		0.0000	1.0000	95.69
47.5	198,091		0.0000	1.0000	95.69
48.5	198,091		0.0000	1.0000	95.69
49.5	198,091		0.0000	1.0000	95.69
50.5	152,078		0.0000	1.0000	95.69
51.5	130,032		0.0000	1.0000	95.69
52.5	130,032		0.0000	1.0000	95.69
53.5	130,032		0.0000	1.0000	95.69
54.5	130,032		0.0000	1.0000	95.69
55.5	121,877		0.0000	1.0000	95.69
56.5					95.69

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353.0 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014

EXPERIENCE BAND 1997-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	449,651,608	20	0.0000	1.0000	100.00
0.5	347,419,853	15,533	0.0000	1.0000	100.00
1.5	314,405,527	210,729	0.0007	0.9993	100.00
2.5	252,190,406	56,040	0.0002	0.9998	99.93
3.5	206,483,509	42,024	0.0002	0.9998	99.91
4.5	176,297,144	34,676	0.0002	0.9998	99.89
5.5	152,480,634	46,948	0.0003	0.9997	99.87
6.5	126,132,253	339,704	0.0027	0.9973	99.84
7.5	137,433,508	163,098	0.0012	0.9988	99.57
8.5	135,398,150	393,150	0.0029	0.9971	99.45
9.5	188,200,444	14,176,989	0.0753	0.9247	99.16
10.5	155,799,417	1,042,954	0.0067	0.9933	91.69
11.5	143,003,941	1,516,284	0.0106	0.9894	91.08
12.5	59,830,350	274,149	0.0046	0.9954	90.11
13.5	59,909,440	264,187	0.0044	0.9956	89.70
14.5	61,355,367	71,669	0.0012	0.9988	89.30
15.5	61,338,749	87,064	0.0014	0.9986	89.20
16.5	63,213,816	216,170	0.0034	0.9966	89.07
17.5	64,362,167	65,773	0.0010	0.9990	88.77
18.5	60,193,918	61,591	0.0010	0.9990	88.68
19.5	54,730,140	15,503	0.0003	0.9997	88.59
20.5	57,414,002	106,374	0.0019	0.9981	88.56
21.5	56,871,335	24,309	0.0004	0.9996	88.40
22.5	58,517,557	151,336	0.0026	0.9974	88.36
23.5	66,279,418	105,716	0.0016	0.9984	88.13
24.5	66,416,345	93,502	0.0014	0.9986	87.99
25.5	61,154,371	176,836	0.0029	0.9971	87.87
26.5	53,125,054	276,593	0.0052	0.9948	87.61
27.5	56,920,514	156,665	0.0028	0.9972	87.16
28.5	58,946,114	242,039	0.0041	0.9959	86.92
29.5	56,182,817	561,169	0.0100	0.9900	86.56
30.5	54,254,979	279,557	0.0052	0.9948	85.69
31.5	54,575,465	416,957	0.0076	0.9924	85.25
32.5	57,857,251	127,038	0.0022	0.9978	84.60
33.5	58,323,539	29,317	0.0005	0.9995	84.42
34.5	58,532,246	74,036	0.0013	0.9987	84.37
35.5	61,588,049	290,170	0.0047	0.9953	84.27
36.5	60,961,654	1,208,086	0.0198	0.9802	83.87
37.5	59,270,424	1,340,826	0.0226	0.9774	82.21
38.5	48,631,095	191,045	0.0039	0.9961	80.35

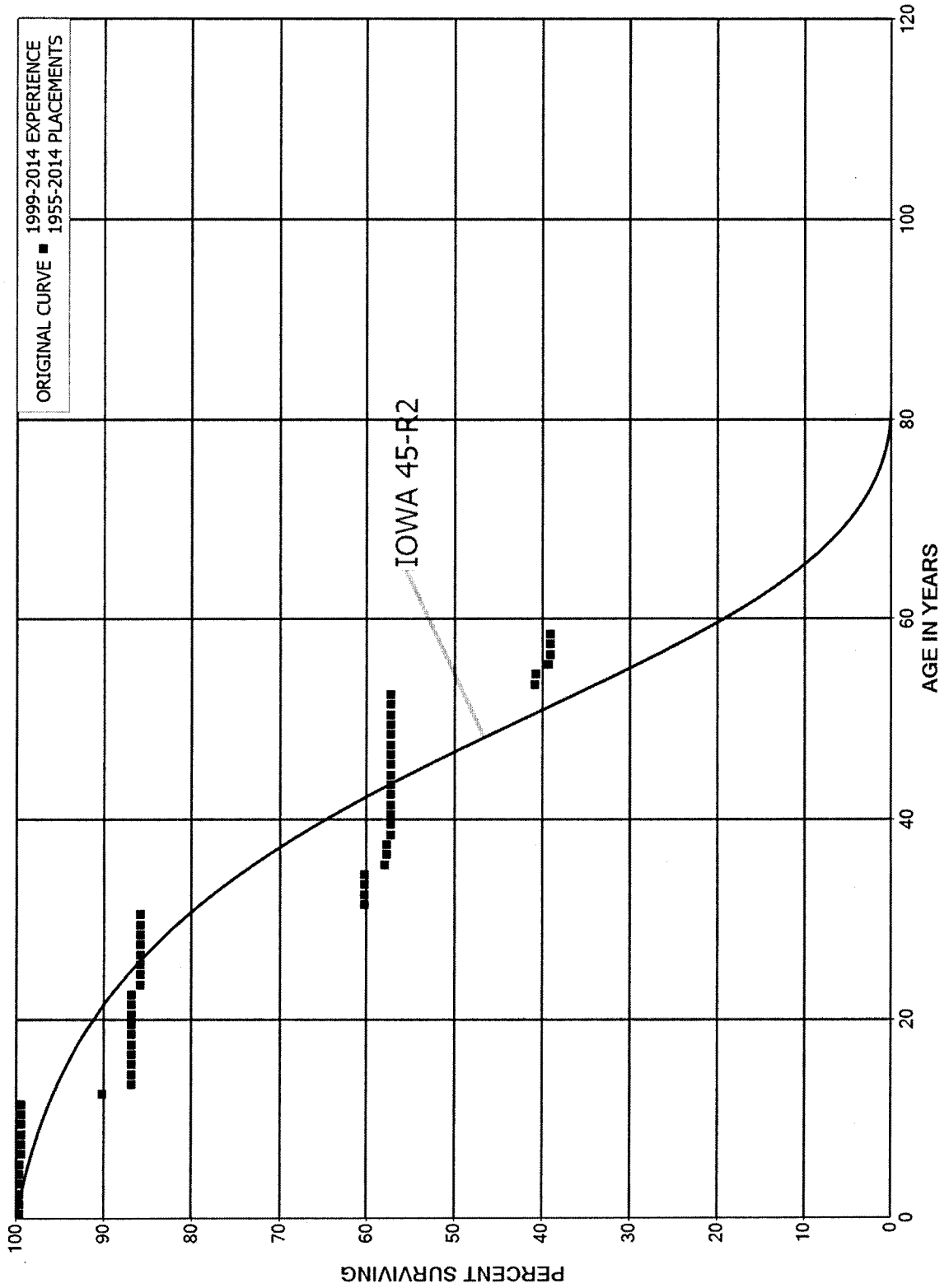
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353.0 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	45,824,440	359,889	0.0079	0.9921	80.03
40.5	37,619,288	113,166	0.0030	0.9970	79.40
41.5	47,298,100	17,921	0.0004	0.9996	79.16
42.5	38,602,870	630,524	0.0163	0.9837	79.13
43.5	37,484,274	14,438	0.0004	0.9996	77.84
44.5	35,183,502	577,753	0.0164	0.9836	77.81
45.5	33,721,148	24,449	0.0007	0.9993	76.53
46.5	30,605,763	397,199	0.0130	0.9870	76.48
47.5	26,253,166	133,314	0.0051	0.9949	75.49
48.5	20,463,559	491,840	0.0240	0.9760	75.10
49.5	25,307,003	300,306	0.0119	0.9881	73.30
50.5	21,396,998	534,347	0.0250	0.9750	72.43
51.5	20,473,893	73,586	0.0036	0.9964	70.62
52.5	20,043,340	58,762	0.0029	0.9971	70.37
53.5	19,374,318	41,115	0.0021	0.9979	70.16
54.5	18,713,301	133,332	0.0071	0.9929	70.01
55.5	17,628,742	334,269	0.0190	0.9810	69.51
56.5					68.19

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353.1 STATION EQUIPMENT - STEP UP TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2014			EXPERIENCE BAND 1999-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	35,800,340	118,403	0.0033	0.9967	100.00
0.5	35,426,655		0.0000	1.0000	99.67
1.5	35,208,001		0.0000	1.0000	99.67
2.5	37,987,449		0.0000	1.0000	99.67
3.5	27,035,415	1,500	0.0001	0.9999	99.67
4.5	21,676,930		0.0000	1.0000	99.66
5.5	15,510,657	42,382	0.0027	0.9973	99.66
6.5	10,223,582		0.0000	1.0000	99.39
7.5	8,466,472		0.0000	1.0000	99.39
8.5	8,229,081		0.0000	1.0000	99.39
9.5	8,229,081		0.0000	1.0000	99.39
10.5	10,093,016		0.0000	1.0000	99.39
11.5	10,093,016	931,967	0.0923	0.9077	99.39
12.5	10,036,765	381,670	0.0380	0.9620	90.21
13.5	5,319,375		0.0000	1.0000	86.78
14.5	3,458,789		0.0000	1.0000	86.78
15.5	3,458,789		0.0000	1.0000	86.78
16.5	3,458,789		0.0000	1.0000	86.78
17.5	3,458,789		0.0000	1.0000	86.78
18.5	4,557,101		0.0000	1.0000	86.78
19.5	6,209,788		0.0000	1.0000	86.78
20.5	7,635,243		0.0000	1.0000	86.78
21.5	8,834,300		0.0000	1.0000	86.78
22.5	9,217,747	95,911	0.0104	0.9896	86.78
23.5	7,395,895		0.0000	1.0000	85.88
24.5	7,395,895		0.0000	1.0000	85.88
25.5	8,240,119		0.0000	1.0000	85.88
26.5	7,299,953		0.0000	1.0000	85.88
27.5	8,053,392		0.0000	1.0000	85.88
28.5	8,226,321		0.0000	1.0000	85.88
29.5	8,979,760		0.0000	1.0000	85.88
30.5	7,881,447	2,345,267	0.2976	0.7024	85.88
31.5	6,134,323		0.0000	1.0000	60.33
32.5	6,134,323		0.0000	1.0000	60.33
33.5	6,134,323		0.0000	1.0000	60.33
34.5	4,481,637	172,929	0.0386	0.9614	60.33
35.5	4,308,708	20,008	0.0046	0.9954	58.00
36.5	3,089,643		0.0000	1.0000	57.73
37.5	3,046,195	24,706	0.0081	0.9919	57.73
38.5	3,021,489		0.0000	1.0000	57.26

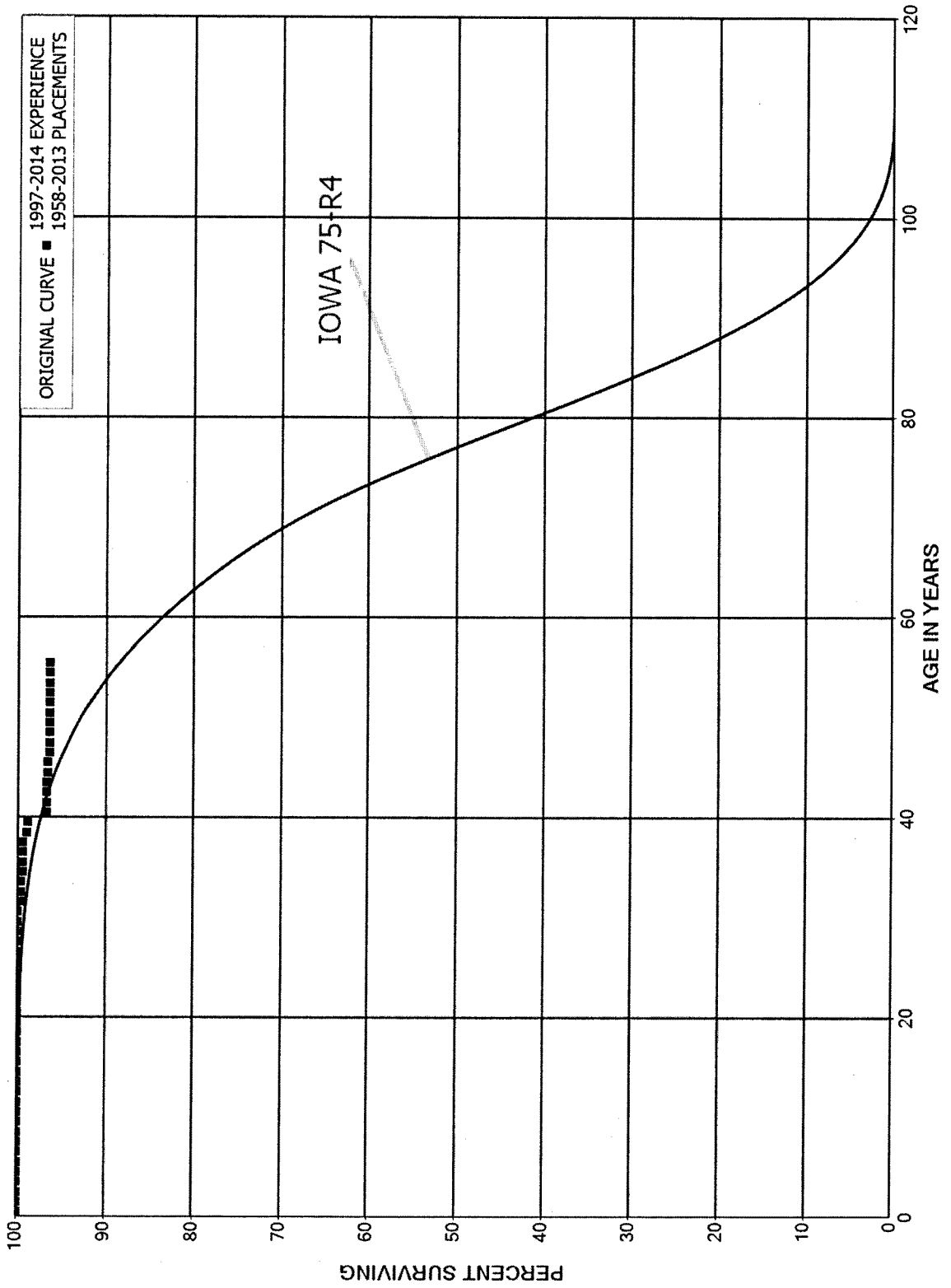
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353.1 STATION EQUIPMENT - STEP UP TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2014			EXPERIENCE BAND 1999-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,021,489		0.0000	1.0000	57.26
40.5	2,197,273		0.0000	1.0000	57.26
41.5	2,690,665		0.0000	1.0000	57.26
42.5	2,244,049		0.0000	1.0000	57.26
43.5	2,244,049		0.0000	1.0000	57.26
44.5	1,802,980		0.0000	1.0000	57.26
45.5	1,921,383		0.0000	1.0000	57.26
46.5	1,546,282		0.0000	1.0000	57.26
47.5	1,546,282		0.0000	1.0000	57.26
48.5	1,546,282		0.0000	1.0000	57.26
49.5	1,427,879		0.0000	1.0000	57.26
50.5	1,427,879		0.0000	1.0000	57.26
51.5	1,427,879		0.0000	1.0000	57.26
52.5	1,087,879	312,370	0.2871	0.7129	57.26
53.5	775,509	2,617	0.0034	0.9966	40.82
54.5	772,892	25,930	0.0335	0.9665	40.68
55.5	746,962	3,851	0.0052	0.9948	39.32
56.5	590,636		0.0000	1.0000	39.11
57.5	312,370		0.0000	1.0000	39.11
58.5	312,370		0.0000	1.0000	39.11
59.5					39.11

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 354.0 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2013			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	110,980,521		0.0000	1.0000	100.00
0.5	111,092,338		0.0000	1.0000	100.00
1.5	111,102,291		0.0000	1.0000	100.00
2.5	114,315,768	4,955	0.0000	1.0000	100.00
3.5	114,296,678		0.0000	1.0000	100.00
4.5	9,912,924		0.0000	1.0000	100.00
5.5	9,479,747		0.0000	1.0000	100.00
6.5	8,291,649		0.0000	1.0000	100.00
7.5	8,019,348		0.0000	1.0000	100.00
8.5	8,015,761		0.0000	1.0000	100.00
9.5	6,617,570		0.0000	1.0000	100.00
10.5	13,387,381		0.0000	1.0000	100.00
11.5	12,880,632		0.0000	1.0000	100.00
12.5	8,682,578		0.0000	1.0000	100.00
13.5	8,682,123		0.0000	1.0000	100.00
14.5	8,362,622		0.0000	1.0000	100.00
15.5	8,362,622		0.0000	1.0000	100.00
16.5	16,155,221		0.0000	1.0000	100.00
17.5	15,843,418		0.0000	1.0000	100.00
18.5	15,843,418		0.0000	1.0000	100.00
19.5	15,843,418		0.0000	1.0000	100.00
20.5	19,875,908		0.0000	1.0000	100.00
21.5	19,875,908		0.0000	1.0000	100.00
22.5	19,875,908		0.0000	1.0000	100.00
23.5	21,281,365		0.0000	1.0000	100.00
24.5	24,847,203		0.0000	1.0000	100.00
25.5	27,952,331		0.0000	1.0000	100.00
26.5	27,952,331		0.0000	1.0000	100.00
27.5	28,000,543		0.0000	1.0000	100.00
28.5	20,110,246		0.0000	1.0000	100.00
29.5	20,118,122		0.0000	1.0000	100.00
30.5	35,194,258	141,000	0.0040	0.9960	100.00
31.5	35,053,258		0.0000	1.0000	99.60
32.5	35,053,258		0.0000	1.0000	99.60
33.5	35,059,946	71,656	0.0020	0.9980	99.60
34.5	27,243,720		0.0000	1.0000	99.39
35.5	27,243,720		0.0000	1.0000	99.39
36.5	27,609,141		0.0000	1.0000	99.39
37.5	75,331,769	356,968	0.0047	0.9953	99.39
38.5	70,942,310	42,332	0.0006	0.9994	98.92

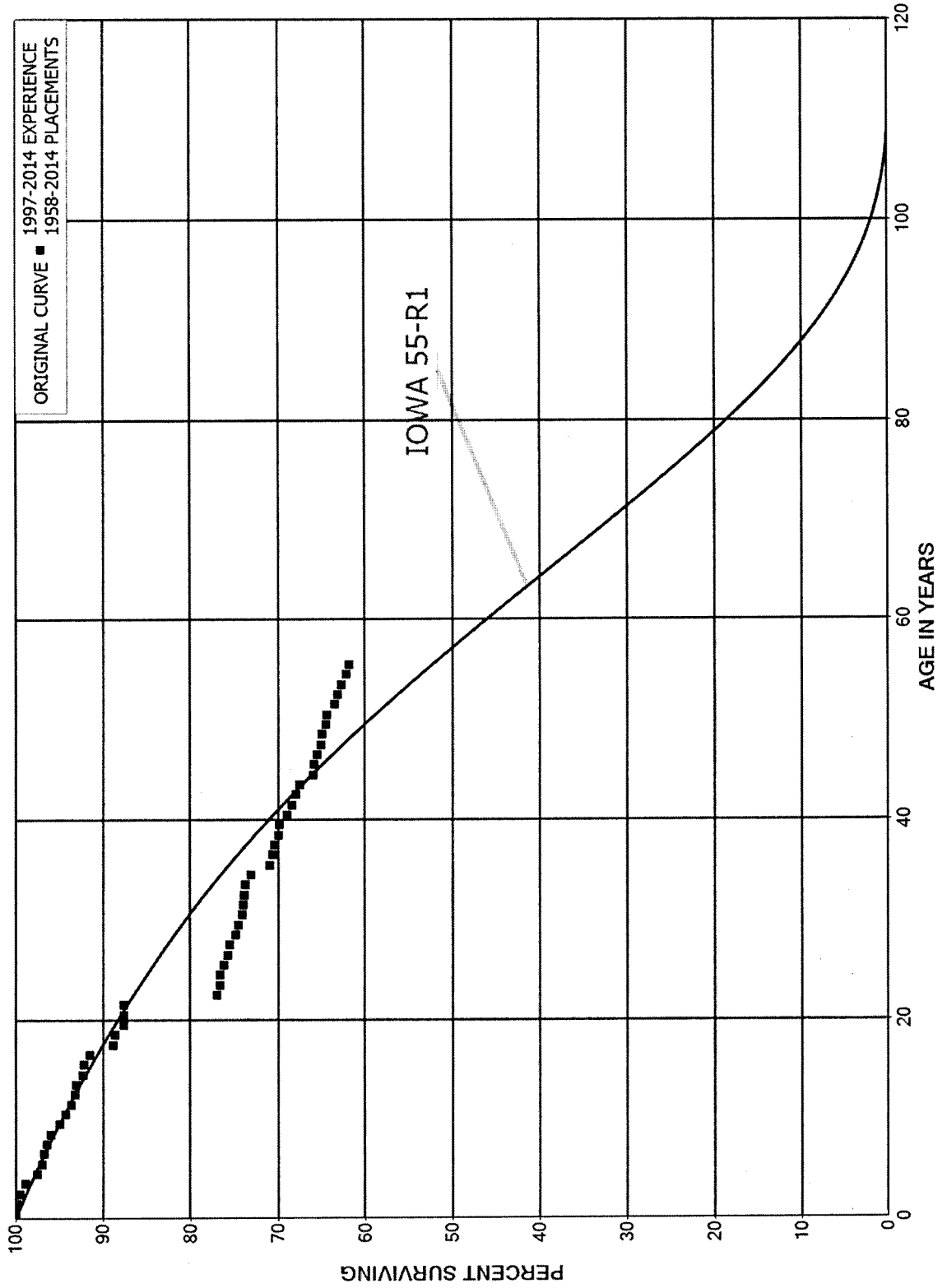
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 354.0 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2013			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	70,899,978	1,499,746	0.0212	0.9788	98.86
40.5	22,968,617		0.0000	1.0000	96.77
41.5	24,784,950		0.0000	1.0000	96.77
42.5	21,658,567	6,657	0.0003	0.9997	96.77
43.5	19,258,981	25,365	0.0013	0.9987	96.74
44.5	18,049,771		0.0000	1.0000	96.61
45.5	18,043,083	33,442	0.0019	0.9981	96.61
46.5	18,009,641		0.0000	1.0000	96.43
47.5	18,001,764		0.0000	1.0000	96.43
48.5	2,802,038		0.0000	1.0000	96.43
49.5	2,802,038		0.0000	1.0000	96.43
50.5	2,802,038		0.0000	1.0000	96.43
51.5	2,802,038		0.0000	1.0000	96.43
52.5	2,802,038		0.0000	1.0000	96.43
53.5	2,668,270		0.0000	1.0000	96.43
54.5	2,503,501		0.0000	1.0000	96.43
55.5	1,821,285		0.0000	1.0000	96.43
56.5					96.43

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 355.0 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014

EXPERIENCE BAND 1997-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	755,653,509	59,791	0.0001	0.9999	100.00
0.5	474,587,165	534,385	0.0011	0.9989	99.99
1.5	325,892,342	1,129,983	0.0035	0.9965	99.88
2.5	189,492,226	1,409,504	0.0074	0.9926	99.53
3.5	159,645,118	2,128,117	0.0133	0.9867	98.79
4.5	139,390,294	729,198	0.0052	0.9948	97.48
5.5	114,757,681	301,050	0.0026	0.9974	96.97
6.5	95,620,841	333,796	0.0035	0.9965	96.71
7.5	85,004,550	341,170	0.0040	0.9960	96.37
8.5	73,229,819	795,596	0.0109	0.9891	95.99
9.5	64,239,923	444,067	0.0069	0.9931	94.94
10.5	55,648,250	388,661	0.0070	0.9930	94.29
11.5	52,411,241	282,740	0.0054	0.9946	93.63
12.5	28,776,988	7,374	0.0003	0.9997	93.12
13.5	23,818,563	214,013	0.0090	0.9910	93.10
14.5	20,974,345	26,766	0.0013	0.9987	92.26
15.5	12,658,987	93,073	0.0074	0.9926	92.15
16.5	11,569,295	334,323	0.0289	0.9711	91.47
17.5	7,595,686	18,889	0.0025	0.9975	88.83
18.5	8,966,388	99,062	0.0110	0.9890	88.60
19.5	13,280,490		0.0000	1.0000	87.63
20.5	14,020,670		0.0000	1.0000	87.63
21.5	13,971,969	1,707,385	0.1222	0.8778	87.63
22.5	15,834,618	51,203	0.0032	0.9968	76.92
23.5	15,982,299		0.0000	1.0000	76.67
24.5	19,293,197	134,836	0.0070	0.9930	76.67
25.5	22,564,798	123,141	0.0055	0.9945	76.13
26.5	25,294,657	70,318	0.0028	0.9972	75.72
27.5	25,459,749	241,984	0.0095	0.9905	75.51
28.5	30,684,732	104,369	0.0034	0.9966	74.79
29.5	35,219,307	212,588	0.0060	0.9940	74.54
30.5	34,933,827	47,694	0.0014	0.9986	74.09
31.5	39,097,149	80,103	0.0020	0.9980	73.98
32.5	40,532,716	78,382	0.0019	0.9981	73.83
33.5	42,995,785	339,639	0.0079	0.9921	73.69
34.5	45,417,331	1,370,356	0.0302	0.9698	73.11
35.5	51,347,589	175,408	0.0034	0.9966	70.90
36.5	51,484,491	190,870	0.0037	0.9963	70.66
37.5	150,906,097	1,025,033	0.0068	0.9932	70.40
38.5	152,398,576	131,127	0.0009	0.9991	69.92

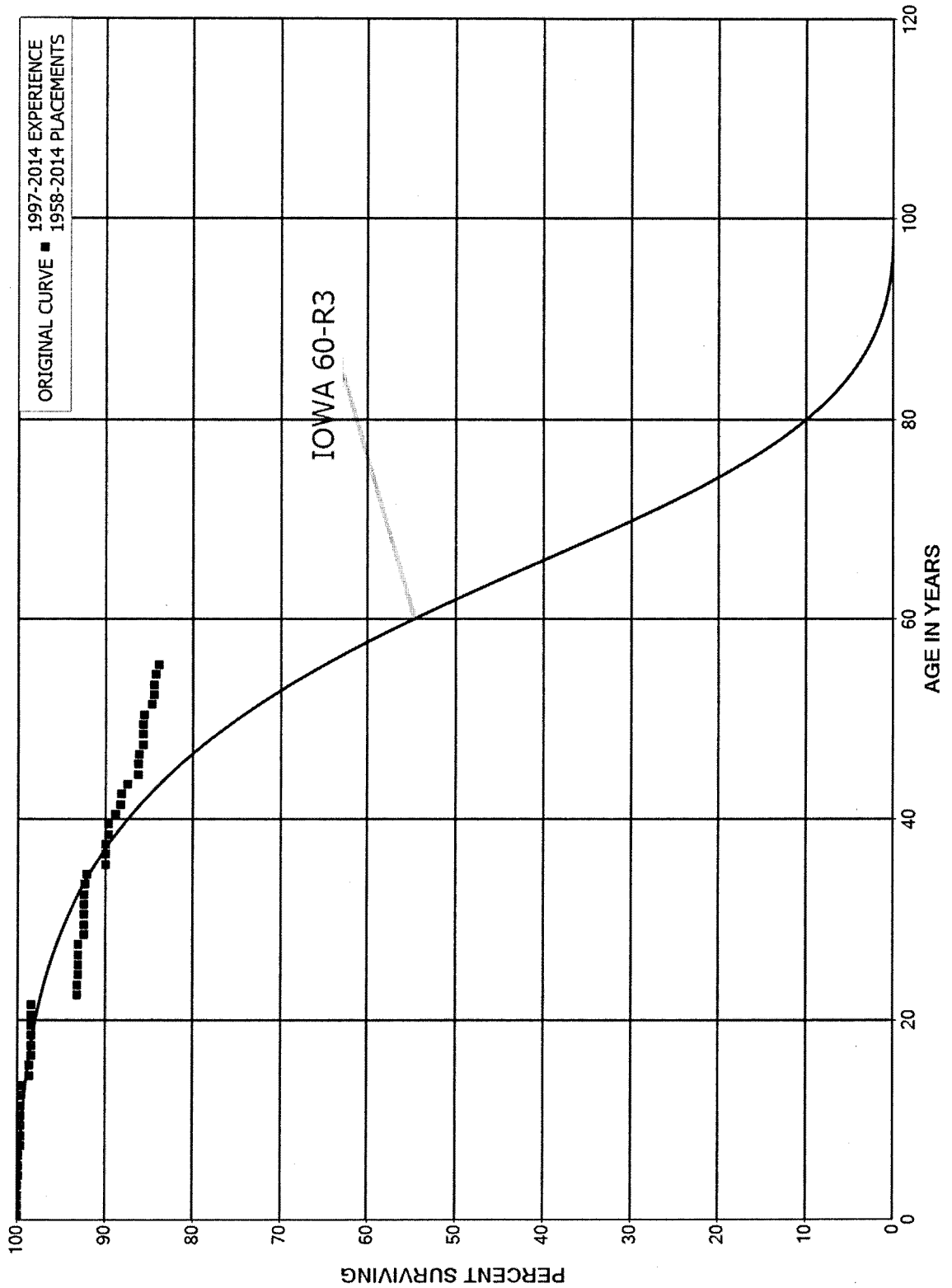
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 355.0 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	152,921,363	1,973,032	0.0129	0.9871	69.86
40.5	41,390,302	331,299	0.0080	0.9920	68.96
41.5	90,583,243	542,498	0.0060	0.9940	68.41
42.5	86,179,472	560,155	0.0065	0.9935	68.00
43.5	82,199,054	1,934,810	0.0235	0.9765	67.55
44.5	64,030,521	149,238	0.0023	0.9977	65.96
45.5	62,330,152	283,162	0.0045	0.9955	65.81
46.5	58,484,251	363,380	0.0062	0.9938	65.51
47.5	56,262,692	179,663	0.0032	0.9968	65.10
48.5	54,011,580	286,709	0.0053	0.9947	64.90
49.5	51,421,093	158,754	0.0031	0.9969	64.55
50.5	49,946,848	626,420	0.0125	0.9875	64.35
51.5	47,660,616	288,087	0.0060	0.9940	63.55
52.5	44,951,488	279,926	0.0062	0.9938	63.16
53.5	37,481,055	336,966	0.0090	0.9910	62.77
54.5	36,415,666	190,586	0.0052	0.9948	62.20
55.5	36,002,392	92,468	0.0026	0.9974	61.88
56.5					61.72

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 356.0 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014

EXPERIENCE BAND 1997-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	463,541,575		0.0000	1.0000	100.00
0.5	348,248,572	259,006	0.0007	0.9993	100.00
1.5	270,937,096	33,783	0.0001	0.9999	99.93
2.5	194,228,108	26,931	0.0001	0.9999	99.91
3.5	175,994,308	124,817	0.0007	0.9993	99.90
4.5	100,421,765	2,500	0.0000	1.0000	99.83
5.5	85,778,271		0.0000	1.0000	99.83
6.5	72,623,298	125,314	0.0017	0.9983	99.83
7.5	64,303,781		0.0000	1.0000	99.65
8.5	55,165,896	18,564	0.0003	0.9997	99.65
9.5	50,908,467	950	0.0000	1.0000	99.62
10.5	51,056,884	14	0.0000	1.0000	99.62
11.5	49,299,191		0.0000	1.0000	99.62
12.5	14,380,219	24,830	0.0017	0.9983	99.62
13.5	12,522,184	106,566	0.0085	0.9915	99.45
14.5	11,567,554	2,050	0.0002	0.9998	98.60
15.5	9,819,173	15,336	0.0016	0.9984	98.58
16.5	14,410,507		0.0000	1.0000	98.43
17.5	13,809,559		0.0000	1.0000	98.43
18.5	18,185,161	10,815	0.0006	0.9994	98.43
19.5	22,210,914	279	0.0000	1.0000	98.37
20.5	24,875,358		0.0000	1.0000	98.37
21.5	24,875,358	1,313,809	0.0528	0.9472	98.37
22.5	26,196,773	3,665	0.0001	0.9999	93.17
23.5	27,955,597	21,603	0.0008	0.9992	93.16
24.5	31,594,241	550	0.0000	1.0000	93.09
25.5	40,498,739		0.0000	1.0000	93.09
26.5	40,602,701		0.0000	1.0000	93.09
27.5	40,677,613	325,723	0.0080	0.9920	93.09
28.5	41,680,800	60	0.0000	1.0000	92.34
29.5	46,382,261		0.0000	1.0000	92.34
30.5	55,902,977		0.0000	1.0000	92.34
31.5	58,866,769		0.0000	1.0000	92.34
32.5	60,668,096	12,472	0.0002	0.9998	92.34
33.5	62,340,031	170,245	0.0027	0.9973	92.32
34.5	59,591,048	1,348,640	0.0226	0.9774	92.07
35.5	62,439,236	28,902	0.0005	0.9995	89.99
36.5	56,703,442	30,538	0.0005	0.9995	89.94
37.5	150,813,329	550,676	0.0037	0.9963	89.90
38.5	186,987,397	1,380	0.0000	1.0000	89.57

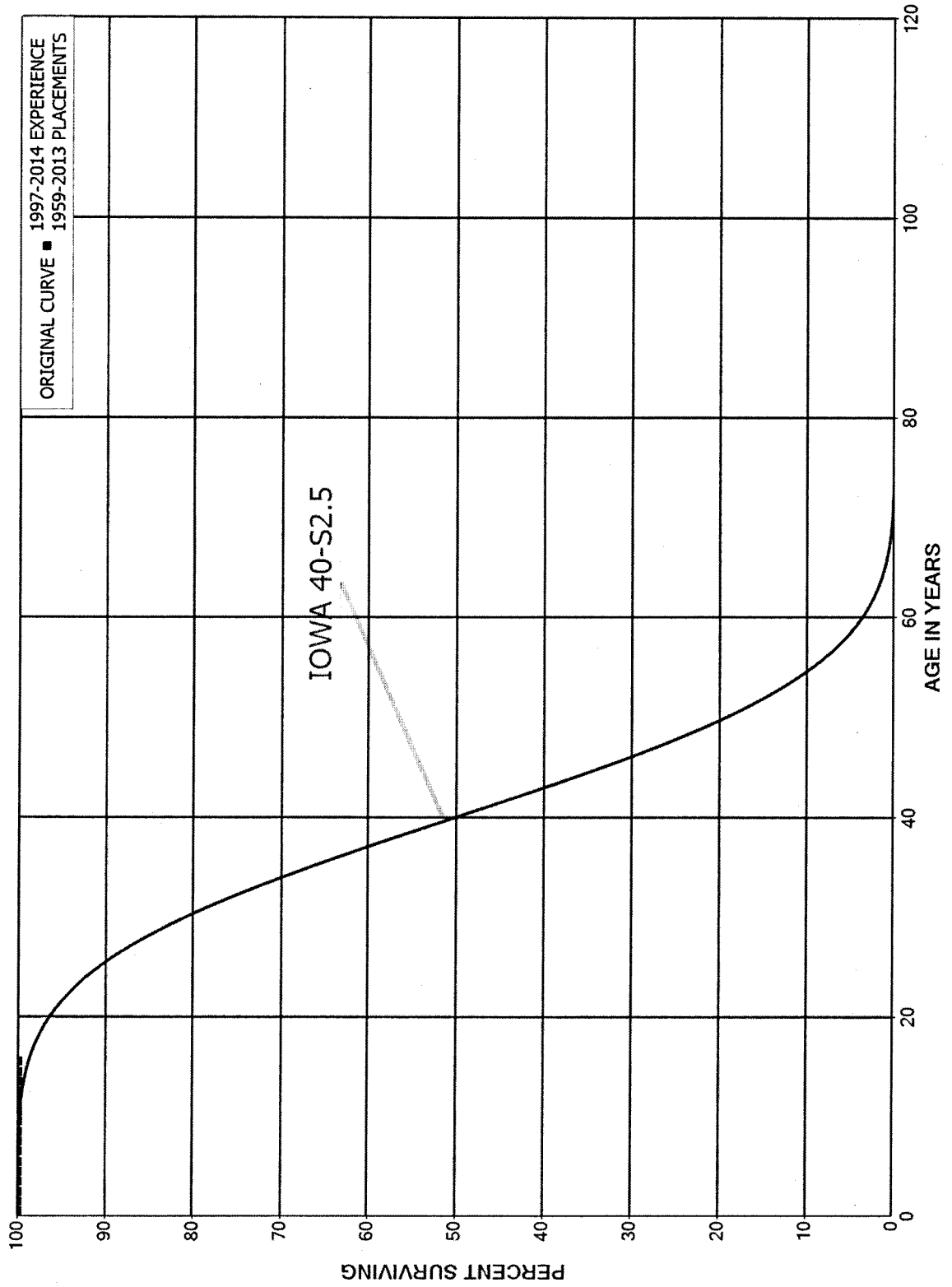
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 356.0 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	187,261,084	1,526,611	0.0082	0.9918	89.57
40.5	80,641,152	490,635	0.0061	0.9939	88.84
41.5	73,906,920	107,306	0.0015	0.9985	88.30
42.5	68,845,126	510,917	0.0074	0.9926	88.17
43.5	61,006,521	822,712	0.0135	0.9865	87.51
44.5	45,622,520	6,950	0.0002	0.9998	86.33
45.5	44,444,502	75,855	0.0017	0.9983	86.32
46.5	43,096,003	207,106	0.0048	0.9952	86.17
47.5	40,938,896	675	0.0000	1.0000	85.76
48.5	32,770,666	28,846	0.0009	0.9991	85.76
49.5	31,971,640	24,488	0.0008	0.9992	85.68
50.5	31,087,290	340,451	0.0110	0.9890	85.62
51.5	29,747,173	52,919	0.0018	0.9982	84.68
52.5	27,736,408	24,192	0.0009	0.9991	84.53
53.5	23,175,254	42,574	0.0018	0.9982	84.45
54.5	22,652,283	96,155	0.0042	0.9958	84.30
55.5	22,168,717	46,095	0.0021	0.9979	83.94
56.5					83.77

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 358.0 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2013			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	93,110		0.0000	1.0000	100.00
0.5	1,142		0.0000	1.0000	100.00
1.5	1,142		0.0000	1.0000	100.00
2.5	1,142		0.0000	1.0000	100.00
3.5	1,142		0.0000	1.0000	100.00
4.5	1,142		0.0000	1.0000	100.00
5.5	1,142		0.0000	1.0000	100.00
6.5	1,142		0.0000	1.0000	100.00
7.5	1,142		0.0000	1.0000	100.00
8.5	1,142		0.0000	1.0000	100.00
9.5	1,142		0.0000	1.0000	100.00
10.5	1,142		0.0000	1.0000	100.00
11.5	1,142		0.0000	1.0000	100.00
12.5	1,142		0.0000	1.0000	100.00
13.5	1,142		0.0000	1.0000	100.00
14.5	1,142		0.0000	1.0000	100.00
15.5	1,142		0.0000	1.0000	100.00
16.5					100.00
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5	109,352		0.0000		
34.5	109,352		0.0000		
35.5	109,352		0.0000		
36.5	109,352		0.0000		
37.5	222,781		0.0000		
38.5	222,781		0.0000		

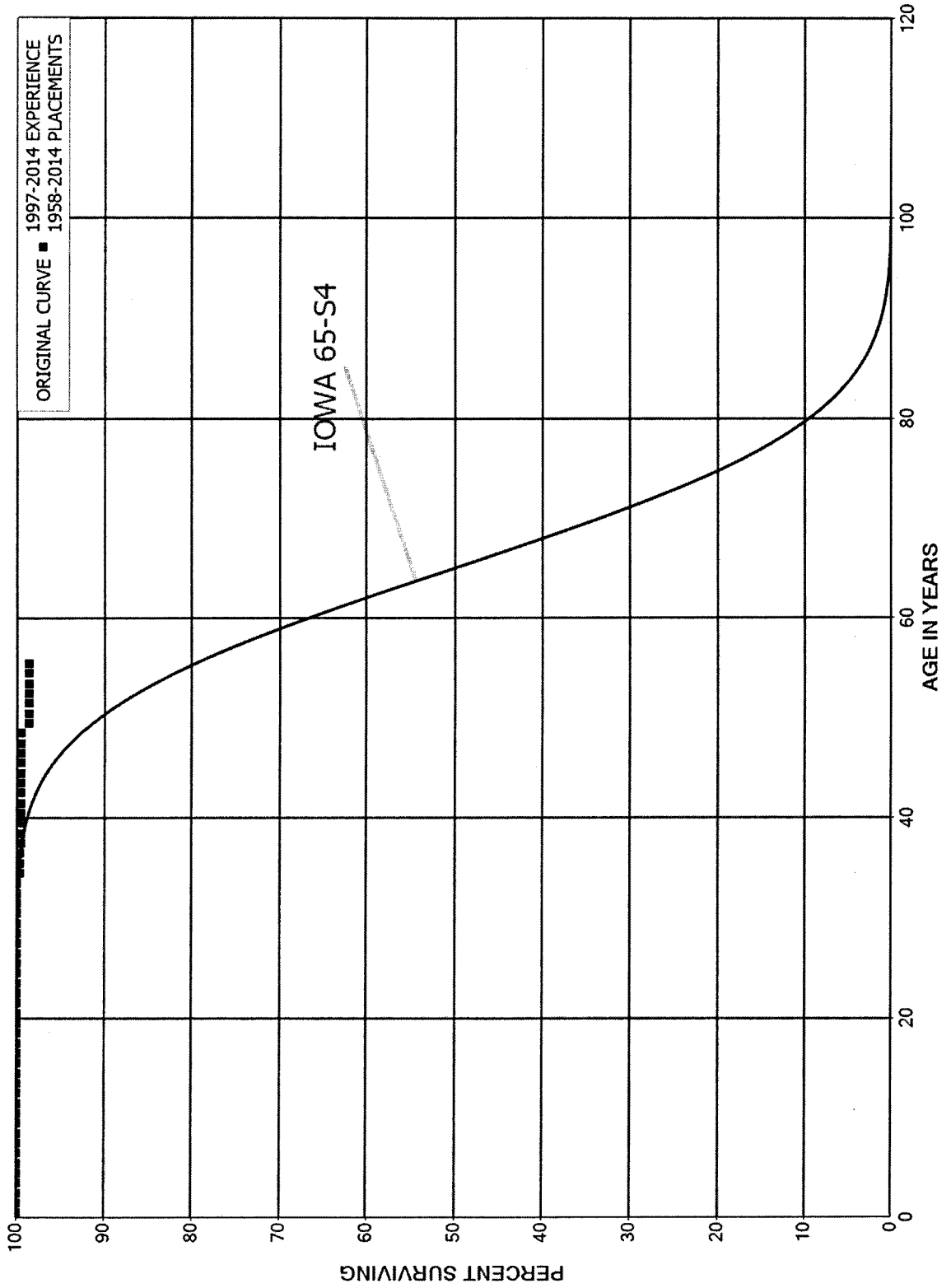
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 358.0 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2013			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	222,781	4,077	0.0183		
40.5	109,352		0.0000		
41.5	109,352		0.0000		
42.5	109,352		0.0000		
43.5	109,352		0.0000		
44.5	109,352		0.0000		
45.5	109,352		0.0000		
46.5	109,352		0.0000		
47.5	109,352		0.0000		
48.5					

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 360.2 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,346,986		0.0000	1.0000	100.00
0.5	3,192,565		0.0000	1.0000	100.00
1.5	3,173,455		0.0000	1.0000	100.00
2.5	3,015,961		0.0000	1.0000	100.00
3.5	2,523,075		0.0000	1.0000	100.00
4.5	2,527,894		0.0000	1.0000	100.00
5.5	2,477,441		0.0000	1.0000	100.00
6.5	2,206,509		0.0000	1.0000	100.00
7.5	1,506,677		0.0000	1.0000	100.00
8.5	1,409,534		0.0000	1.0000	100.00
9.5	1,331,843	536	0.0004	0.9996	100.00
10.5	905,001		0.0000	1.0000	99.96
11.5	803,550		0.0000	1.0000	99.96
12.5	765,956		0.0000	1.0000	99.96
13.5	693,655		0.0000	1.0000	99.96
14.5	708,831		0.0000	1.0000	99.96
15.5	736,302		0.0000	1.0000	99.96
16.5	738,626		0.0000	1.0000	99.96
17.5	742,734		0.0000	1.0000	99.96
18.5	714,416		0.0000	1.0000	99.96
19.5	687,186		0.0000	1.0000	99.96
20.5	661,004		0.0000	1.0000	99.96
21.5	635,830		0.0000	1.0000	99.96
22.5	612,468		0.0000	1.0000	99.96
23.5	588,993		0.0000	1.0000	99.96
24.5	569,571		0.0000	1.0000	99.96
25.5	552,980		0.0000	1.0000	99.96
26.5	528,442		0.0000	1.0000	99.96
27.5	508,449		0.0000	1.0000	99.96
28.5	494,293		0.0000	1.0000	99.96
29.5	476,419	155	0.0003	0.9997	99.96
30.5	466,071		0.0000	1.0000	99.93
31.5	450,324		0.0000	1.0000	99.93
32.5	436,393		0.0000	1.0000	99.93
33.5	421,938	1,373	0.0033	0.9967	99.93
34.5	405,793		0.0000	1.0000	99.60
35.5	391,381		0.0000	1.0000	99.60
36.5	377,317	521	0.0014	0.9986	99.60
37.5	363,660		0.0000	1.0000	99.46
38.5	2,041,052		0.0000	1.0000	99.46

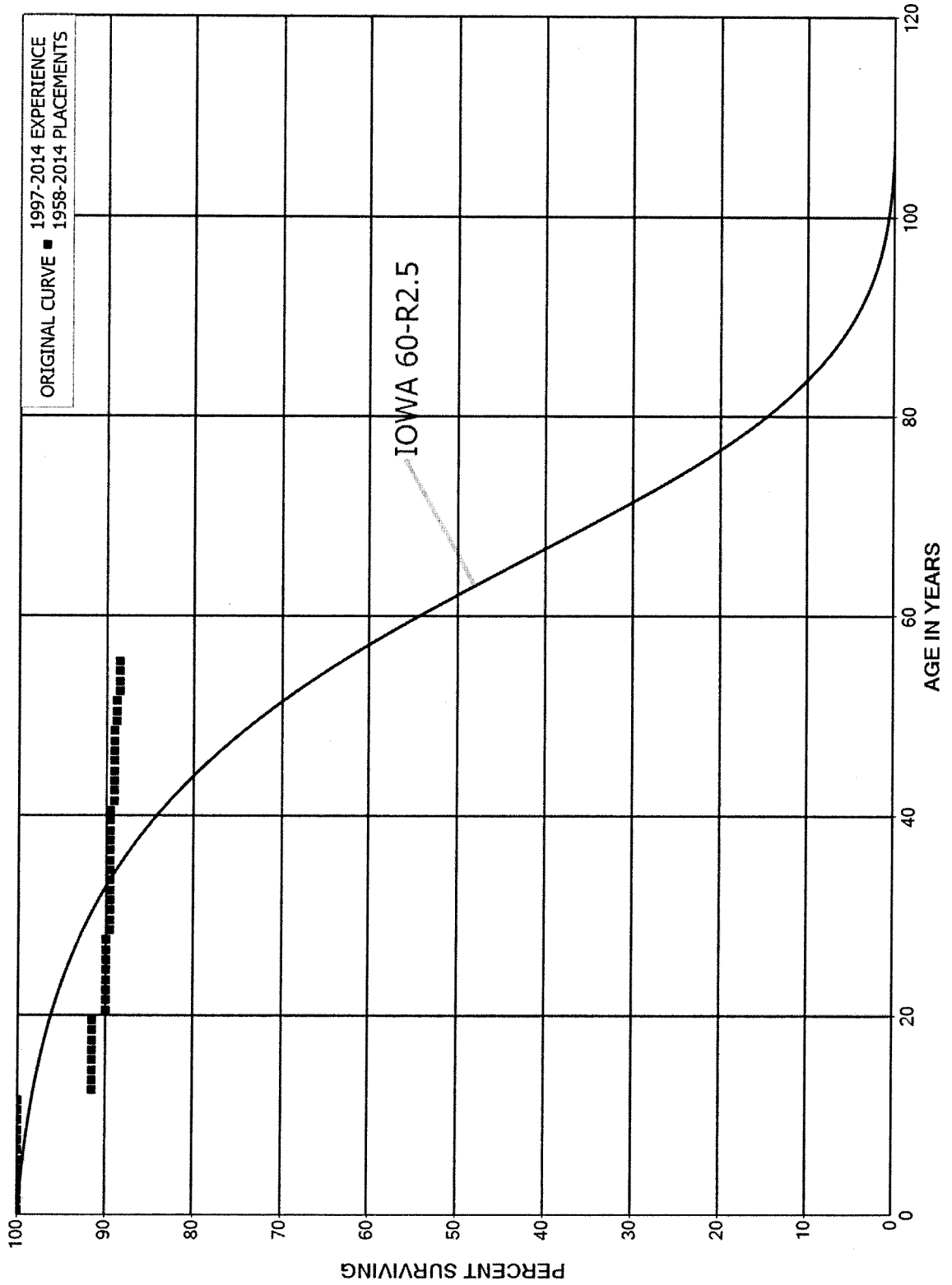
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 360.2 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,028,625		0.0000	1.0000	99.46
40.5	2,015,682		0.0000	1.0000	99.46
41.5	2,004,039		0.0000	1.0000	99.46
42.5	625,570		0.0000	1.0000	99.46
43.5	596,873		0.0000	1.0000	99.46
44.5	563,407		0.0000	1.0000	99.46
45.5	540,163	59	0.0001	0.9999	99.46
46.5	512,779		0.0000	1.0000	99.45
47.5	491,288		0.0000	1.0000	99.45
48.5	469,490	4,033	0.0086	0.9914	99.45
49.5	444,327		0.0000	1.0000	98.60
50.5	422,800		0.0000	1.0000	98.60
51.5	403,160		0.0000	1.0000	98.60
52.5	385,149		0.0000	1.0000	98.60
53.5	368,039		0.0000	1.0000	98.60
54.5	351,708		0.0000	1.0000	98.60
55.5	335,699	3	0.0000	1.0000	98.60
56.5					98.60

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 361.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,887,875		0.0000	1.0000	100.00
0.5	4,776,041		0.0000	1.0000	100.00
1.5	4,621,864		0.0000	1.0000	100.00
2.5	4,364,756		0.0000	1.0000	100.00
3.5	4,051,999		0.0000	1.0000	100.00
4.5	3,727,001		0.0000	1.0000	100.00
5.5	3,358,080		0.0000	1.0000	100.00
6.5	2,445,706		0.0000	1.0000	100.00
7.5	1,916,941		0.0000	1.0000	100.00
8.5	680,735		0.0000	1.0000	100.00
9.5	583,191		0.0000	1.0000	100.00
10.5	532,808		0.0000	1.0000	100.00
11.5	445,672	37,629	0.0844	0.9156	100.00
12.5	394,600		0.0000	1.0000	91.56
13.5	386,861		0.0000	1.0000	91.56
14.5	343,995		0.0000	1.0000	91.56
15.5	295,273		0.0000	1.0000	91.56
16.5	278,032		0.0000	1.0000	91.56
17.5	324,076		0.0000	1.0000	91.56
18.5	336,367		0.0000	1.0000	91.56
19.5	224,781	3,856	0.0172	0.9828	91.56
20.5	226,703		0.0000	1.0000	89.99
21.5	239,312		0.0000	1.0000	89.99
22.5	265,385		0.0000	1.0000	89.99
23.5	403,075		0.0000	1.0000	89.99
24.5	416,211		0.0000	1.0000	89.99
25.5	462,427		0.0000	1.0000	89.99
26.5	436,109		0.0000	1.0000	89.99
27.5	479,875	2,400	0.0050	0.9950	89.99
28.5	562,962		0.0000	1.0000	89.54
29.5	565,781		0.0000	1.0000	89.54
30.5	599,762		0.0000	1.0000	89.54
31.5	621,325		0.0000	1.0000	89.54
32.5	632,395		0.0000	1.0000	89.54
33.5	655,393		0.0000	1.0000	89.54
34.5	667,769		0.0000	1.0000	89.54
35.5	605,645		0.0000	1.0000	89.54
36.5	618,657		0.0000	1.0000	89.54
37.5	622,638		0.0000	1.0000	89.54
38.5	876,462		0.0000	1.0000	89.54

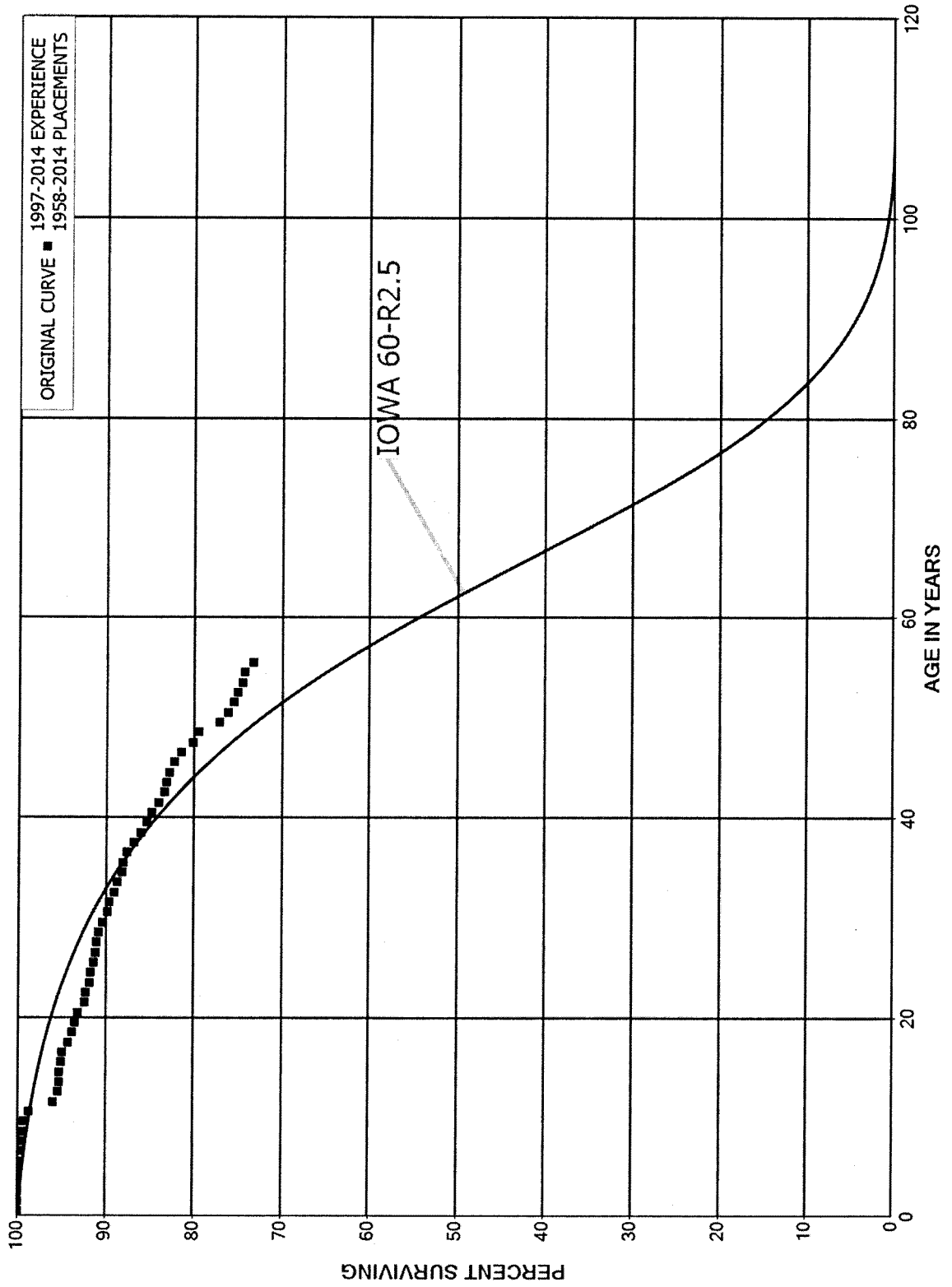
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 361.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	883,636		0.0000	1.0000	89.54
40.5	865,489	4,621	0.0053	0.9947	89.54
41.5	941,859		0.0000	1.0000	89.06
42.5	904,720		0.0000	1.0000	89.06
43.5	824,818		0.0000	1.0000	89.06
44.5	817,047		0.0000	1.0000	89.06
45.5	771,617		0.0000	1.0000	89.06
46.5	689,795		0.0000	1.0000	89.06
47.5	653,662		0.0000	1.0000	89.06
48.5	595,443	1,770	0.0030	0.9970	89.06
49.5	579,784		0.0000	1.0000	88.79
50.5	574,267		0.0000	1.0000	88.79
51.5	569,750	1,539	0.0027	0.9973	88.79
52.5	562,218		0.0000	1.0000	88.55
53.5	551,996		0.0000	1.0000	88.55
54.5	511,424		0.0000	1.0000	88.55
55.5	466,445		0.0000	1.0000	88.55
56.5					88.55

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 362.0 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	428,791,400	20,007	0.0000	1.0000	100.00	
0.5	405,556,874	91,397	0.0002	0.9998	100.00	
1.5	378,996,461	54,876	0.0001	0.9999	99.97	
2.5	321,897,595	104,339	0.0003	0.9997	99.96	
3.5	288,636,321	56,062	0.0002	0.9998	99.93	
4.5	268,797,934	69,438	0.0003	0.9997	99.91	
5.5	242,815,439	335,705	0.0014	0.9986	99.88	
6.5	221,149,881	353,584	0.0016	0.9984	99.74	
7.5	200,839,020	382,343	0.0019	0.9981	99.58	
8.5	188,028,043	106,033	0.0006	0.9994	99.39	
9.5	168,159,233	1,091,977	0.0065	0.9935	99.34	
10.5	161,942,093	4,546,545	0.0281	0.9719	98.69	
11.5	139,387,586	704,943	0.0051	0.9949	95.92	
12.5	132,532,734	137,729	0.0010	0.9990	95.44	
13.5	124,745,733	133,968	0.0011	0.9989	95.34	
14.5	116,885,263	148,165	0.0013	0.9987	95.23	
15.5	106,581,402	137,704	0.0013	0.9987	95.11	
16.5	100,441,010	693,579	0.0069	0.9931	94.99	
17.5	99,226,720	549,738	0.0055	0.9945	94.34	
18.5	94,897,932	279,618	0.0029	0.9971	93.81	
19.5	92,886,367	370,590	0.0040	0.9960	93.54	
20.5	90,504,453	770,709	0.0085	0.9915	93.16	
21.5	87,871,585	120,837	0.0014	0.9986	92.37	
22.5	83,461,370	371,442	0.0045	0.9955	92.24	
23.5	82,231,964	105,239	0.0013	0.9987	91.83	
24.5	76,195,228	296,662	0.0039	0.9961	91.71	
25.5	68,465,974	142,039	0.0021	0.9979	91.36	
26.5	58,387,834	42,494	0.0007	0.9993	91.17	
27.5	62,175,108	186,592	0.0030	0.9970	91.10	
28.5	64,631,783	309,784	0.0048	0.9952	90.83	
29.5	65,784,160	392,464	0.0060	0.9940	90.39	
30.5	66,307,819	156,890	0.0024	0.9976	89.85	
31.5	68,250,591	475,123	0.0070	0.9930	89.64	
32.5	69,143,904	251,592	0.0036	0.9964	89.02	
33.5	71,061,691	415,341	0.0058	0.9942	88.69	
34.5	68,154,757	123,864	0.0018	0.9982	88.17	
35.5	66,240,977	272,636	0.0041	0.9959	88.01	
36.5	62,201,694	562,787	0.0090	0.9910	87.65	
37.5	61,291,191	559,483	0.0091	0.9909	86.86	
38.5	71,059,458	550,138	0.0077	0.9923	86.07	

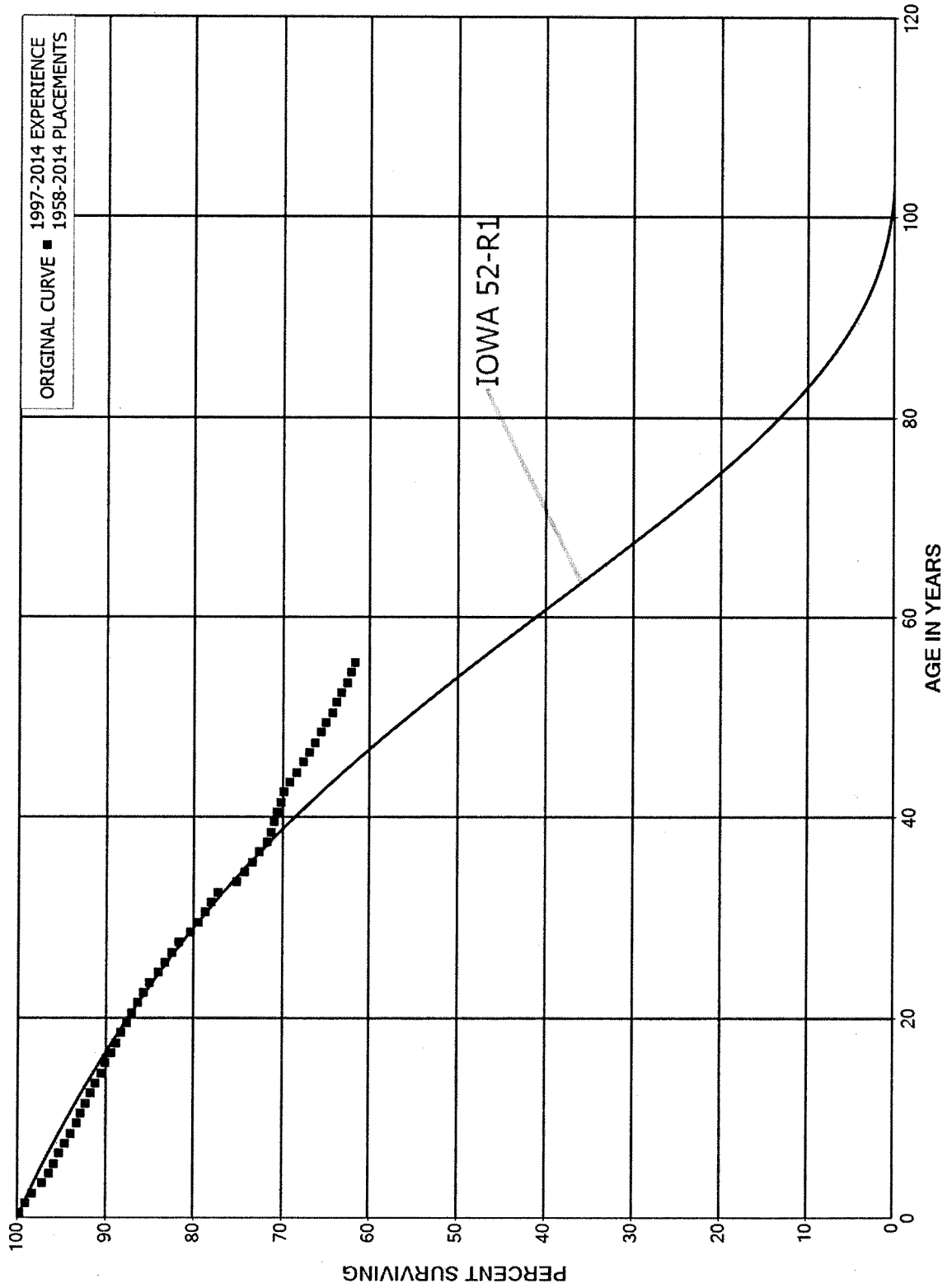
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 362.0 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	67,499,568	438,699	0.0065	0.9935	85.40
40.5	61,332,773	549,765	0.0090	0.9910	84.85
41.5	63,162,714	495,418	0.0078	0.9922	84.08
42.5	57,878,640	183,570	0.0032	0.9968	83.42
43.5	50,315,570	197,212	0.0039	0.9961	83.16
44.5	47,114,398	292,637	0.0062	0.9938	82.83
45.5	43,051,913	444,590	0.0103	0.9897	82.32
46.5	39,104,547	608,165	0.0156	0.9844	81.47
47.5	35,510,104	286,350	0.0081	0.9919	80.20
48.5	31,946,903	972,270	0.0304	0.9696	79.56
49.5	22,907,194	279,574	0.0122	0.9878	77.13
50.5	21,163,713	198,906	0.0094	0.9906	76.19
51.5	19,236,548	116,459	0.0061	0.9939	75.48
52.5	18,031,021	124,401	0.0069	0.9931	75.02
53.5	16,017,486	55,699	0.0035	0.9965	74.50
54.5	14,965,274	200,009	0.0134	0.9866	74.24
55.5	13,423,669	194,498	0.0145	0.9855	73.25
56.5					72.19

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364.0 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	377,506,502	1,226,342	0.0032	0.9968	100.00
0.5	356,339,828	2,013,847	0.0057	0.9943	99.68
1.5	319,325,630	2,707,014	0.0085	0.9915	99.11
2.5	279,106,148	3,225,117	0.0116	0.9884	98.27
3.5	249,551,491	1,818,857	0.0073	0.9927	97.14
4.5	237,863,142	1,479,576	0.0062	0.9938	96.43
5.5	223,557,729	1,350,292	0.0060	0.9940	95.83
6.5	203,350,995	1,276,922	0.0063	0.9937	95.25
7.5	190,098,604	1,378,368	0.0073	0.9927	94.65
8.5	182,251,056	1,228,111	0.0067	0.9933	93.97
9.5	177,045,413	953,159	0.0054	0.9946	93.33
10.5	171,861,573	963,536	0.0056	0.9944	92.83
11.5	169,144,222	996,663	0.0059	0.9941	92.31
12.5	151,010,939	982,654	0.0065	0.9935	91.77
13.5	145,133,753	976,048	0.0067	0.9933	91.17
14.5	144,615,200	862,393	0.0060	0.9940	90.55
15.5	143,400,372	970,152	0.0068	0.9932	90.01
16.5	145,764,158	920,370	0.0063	0.9937	89.41
17.5	136,961,270	865,181	0.0063	0.9937	88.84
18.5	136,034,052	1,013,763	0.0075	0.9925	88.28
19.5	133,093,462	920,720	0.0069	0.9931	87.62
20.5	126,355,821	922,301	0.0073	0.9927	87.02
21.5	120,167,106	880,972	0.0073	0.9927	86.38
22.5	114,211,385	950,795	0.0083	0.9917	85.75
23.5	106,386,063	1,239,178	0.0116	0.9884	85.03
24.5	100,364,730	925,370	0.0092	0.9908	84.04
25.5	93,898,288	847,918	0.0090	0.9910	83.27
26.5	88,017,964	822,925	0.0093	0.9907	82.52
27.5	81,097,440	1,340,001	0.0165	0.9835	81.75
28.5	74,499,640	779,900	0.0105	0.9895	80.39
29.5	67,106,878	714,796	0.0107	0.9893	79.55
30.5	60,023,231	521,651	0.0087	0.9913	78.71
31.5	53,397,934	517,445	0.0097	0.9903	78.02
32.5	47,020,750	1,268,082	0.0270	0.9730	77.27
33.5	40,842,393	489,676	0.0120	0.9880	75.18
34.5	37,417,180	425,701	0.0114	0.9886	74.28
35.5	34,467,536	382,808	0.0111	0.9889	73.44
36.5	32,506,228	378,945	0.0117	0.9883	72.62
37.5	106,556,073	779,514	0.0073	0.9927	71.77
38.5	257,747,826	977,272	0.0038	0.9962	71.25

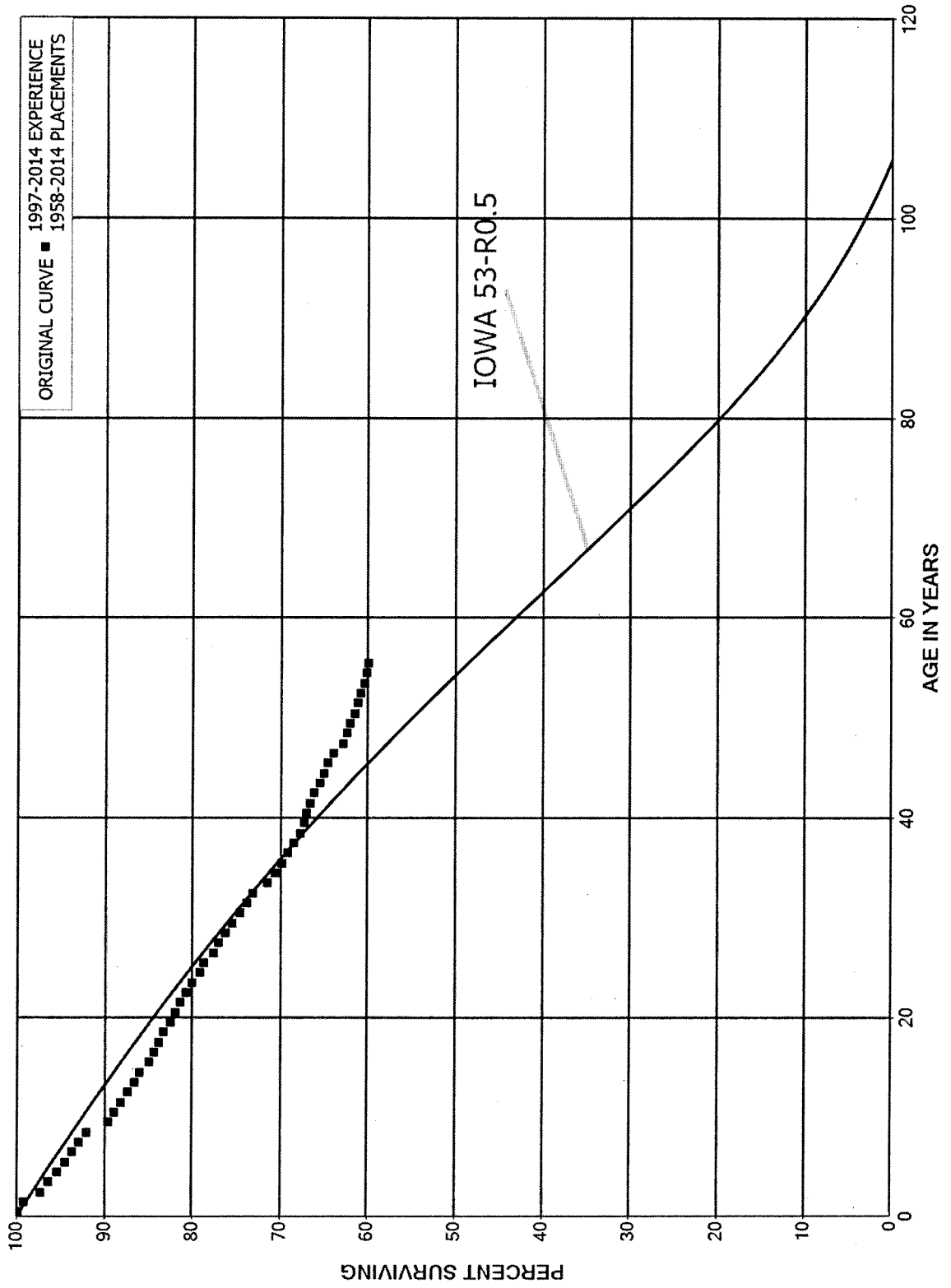
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364.0 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	255,299,223	1,380,062	0.0054	0.9946	70.98
40.5	249,933,579	1,399,622	0.0056	0.9944	70.59
41.5	175,737,488	1,010,903	0.0058	0.9942	70.20
42.5	32,708,399	307,376	0.0094	0.9906	69.79
43.5	30,285,740	328,030	0.0108	0.9892	69.14
44.5	27,945,145	317,089	0.0113	0.9887	68.39
45.5	26,664,340	257,657	0.0097	0.9903	67.61
46.5	24,803,828	262,028	0.0106	0.9894	66.96
47.5	23,114,541	222,637	0.0096	0.9904	66.25
48.5	21,374,267	180,990	0.0085	0.9915	65.62
49.5	19,645,316	222,173	0.0113	0.9887	65.06
50.5	17,880,419	149,553	0.0084	0.9916	64.32
51.5	15,956,789	125,881	0.0079	0.9921	63.79
52.5	14,674,737	147,938	0.0101	0.9899	63.28
53.5	13,522,146	101,498	0.0075	0.9925	62.64
54.5	12,622,557	88,192	0.0070	0.9930	62.17
55.5	11,948,773	11,971	0.0010	0.9990	61.74
56.5					61.68

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 365.0 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	267,347,279	576,849	0.0022	0.9978	100.00
0.5	242,485,491	1,375,155	0.0057	0.9943	99.78
1.5	208,217,236	3,951,895	0.0190	0.9810	99.22
2.5	172,600,704	1,706,397	0.0099	0.9901	97.34
3.5	150,994,484	1,487,445	0.0099	0.9901	96.37
4.5	146,485,032	1,366,680	0.0093	0.9907	95.42
5.5	141,143,173	1,155,872	0.0082	0.9918	94.53
6.5	132,242,128	1,133,869	0.0086	0.9914	93.76
7.5	130,001,825	1,203,449	0.0093	0.9907	92.96
8.5	127,934,009	3,450,994	0.0270	0.9730	92.09
9.5	123,856,629	987,477	0.0080	0.9920	89.61
10.5	121,867,400	1,017,951	0.0084	0.9916	88.90
11.5	124,784,509	1,032,172	0.0083	0.9917	88.15
12.5	121,126,850	1,056,442	0.0087	0.9913	87.42
13.5	120,703,626	890,567	0.0074	0.9926	86.66
14.5	121,267,675	1,440,772	0.0119	0.9881	86.02
15.5	120,428,538	900,286	0.0075	0.9925	85.00
16.5	124,419,566	817,130	0.0066	0.9934	84.36
17.5	125,810,313	771,373	0.0061	0.9939	83.81
18.5	123,163,289	1,124,768	0.0091	0.9909	83.30
19.5	118,755,175	875,406	0.0074	0.9926	82.54
20.5	112,248,258	764,336	0.0068	0.9932	81.93
21.5	104,757,356	766,468	0.0073	0.9927	81.37
22.5	98,924,924	919,140	0.0093	0.9907	80.77
23.5	91,031,687	915,317	0.0101	0.9899	80.02
24.5	83,890,727	576,132	0.0069	0.9931	79.22
25.5	78,171,452	1,004,913	0.0129	0.9871	78.68
26.5	72,423,255	509,891	0.0070	0.9930	77.66
27.5	66,821,503	738,471	0.0111	0.9889	77.12
28.5	62,559,683	591,180	0.0094	0.9906	76.27
29.5	56,820,458	673,055	0.0118	0.9882	75.54
30.5	50,109,144	575,420	0.0115	0.9885	74.65
31.5	44,949,138	365,778	0.0081	0.9919	73.79
32.5	40,234,978	925,206	0.0230	0.9770	73.19
33.5	34,691,126	438,374	0.0126	0.9874	71.51
34.5	32,460,750	351,442	0.0108	0.9892	70.61
35.5	30,064,269	278,196	0.0093	0.9907	69.84
36.5	28,274,746	290,326	0.0103	0.9897	69.19
37.5	48,401,151	567,885	0.0117	0.9883	68.48
38.5	268,699,145	1,632,822	0.0061	0.9939	67.68

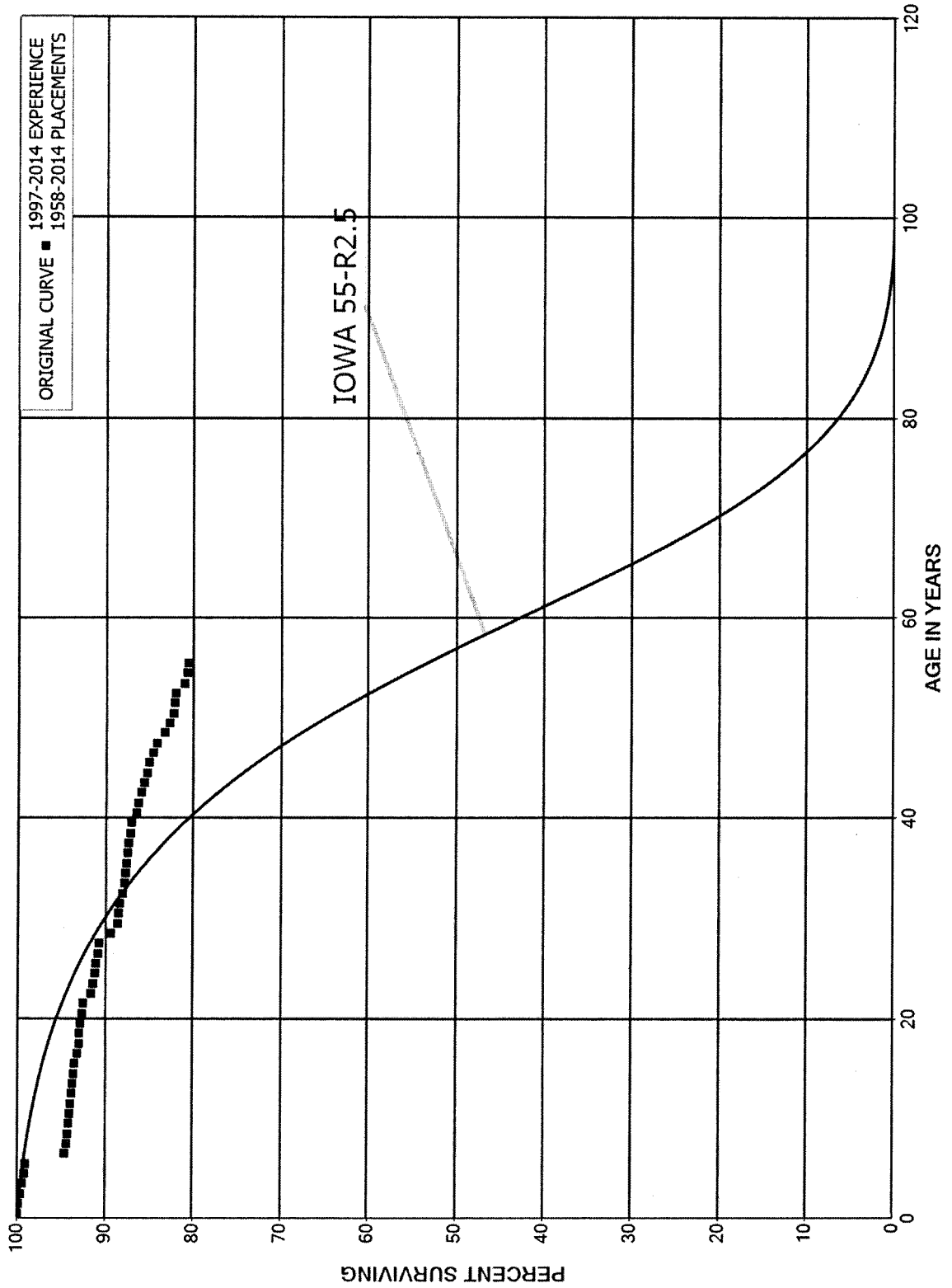
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 365.0 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	266,533,544	964,135	0.0036	0.9964	67.27
40.5	264,070,299	1,516,279	0.0057	0.9943	67.03
41.5	240,720,482	1,786,411	0.0074	0.9926	66.64
42.5	37,939,771	347,602	0.0092	0.9908	66.15
43.5	35,541,591	255,913	0.0072	0.9928	65.54
44.5	33,239,385	225,665	0.0068	0.9932	65.07
45.5	31,566,455	344,143	0.0109	0.9891	64.63
46.5	29,599,840	487,500	0.0165	0.9835	63.92
47.5	27,533,618	202,777	0.0074	0.9926	62.87
48.5	25,894,811	161,971	0.0063	0.9937	62.41
49.5	24,126,867	183,931	0.0076	0.9924	62.02
50.5	22,358,454	118,471	0.0053	0.9947	61.54
51.5	20,706,464	129,602	0.0063	0.9937	61.22
52.5	19,378,409	146,023	0.0075	0.9925	60.83
53.5	18,124,601	73,738	0.0041	0.9959	60.38
54.5	17,338,620	64,079	0.0037	0.9963	60.13
55.5	16,617,554	31,381	0.0019	0.9981	59.91
56.5					59.79

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 366.0 UNDERGROUND CONDUIT
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 366.0 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	136,008,165	28,932	0.0002	0.9998	100.00
0.5	123,593,009	143,943	0.0012	0.9988	99.98
1.5	119,873,862	340,005	0.0028	0.9972	99.86
2.5	102,984,419	200,788	0.0019	0.9981	99.58
3.5	89,770,406	147,669	0.0016	0.9984	99.38
4.5	82,387,168	106,060	0.0013	0.9987	99.22
5.5	75,288,034	3,402,126	0.0452	0.9548	99.09
6.5	62,818,143	137,482	0.0022	0.9978	94.62
7.5	56,907,921	65,483	0.0012	0.9988	94.41
8.5	49,152,145	65,282	0.0013	0.9987	94.30
9.5	42,526,425	46,001	0.0011	0.9989	94.17
10.5	37,722,999	52,711	0.0014	0.9986	94.07
11.5	34,773,779	42,346	0.0012	0.9988	93.94
12.5	32,169,436	41,130	0.0013	0.9987	93.83
13.5	29,542,619	35,124	0.0012	0.9988	93.71
14.5	30,769,449	25,442	0.0008	0.9992	93.60
15.5	32,761,261	128,215	0.0039	0.9961	93.52
16.5	36,794,822	58,961	0.0016	0.9984	93.15
17.5	35,291,762	35,673	0.0010	0.9990	93.00
18.5	31,940,830	39,943	0.0013	0.9987	92.91
19.5	32,144,661	47,877	0.0015	0.9985	92.79
20.5	29,476,148	32,455	0.0011	0.9989	92.65
21.5	28,236,318	301,995	0.0107	0.9893	92.55
22.5	28,631,807	67,568	0.0024	0.9976	91.56
23.5	27,260,820	44,022	0.0016	0.9984	91.35
24.5	25,874,136	29,063	0.0011	0.9989	91.20
25.5	25,002,891	57,778	0.0023	0.9977	91.10
26.5	23,195,031	32,268	0.0014	0.9986	90.89
27.5	18,871,756	273,172	0.0145	0.9855	90.76
28.5	16,596,303	151,872	0.0092	0.9908	89.45
29.5	16,889,358	32,940	0.0020	0.9980	88.63
30.5	20,124,465	24,331	0.0012	0.9988	88.45
31.5	19,647,228	62,016	0.0032	0.9968	88.35
32.5	16,028,185	34,377	0.0021	0.9979	88.07
33.5	15,471,715	33,335	0.0022	0.9978	87.88
34.5	66,855,023	41,759	0.0006	0.9994	87.69
35.5	64,908,729	91,600	0.0014	0.9986	87.64
36.5	64,485,429	89,007	0.0014	0.9986	87.51
37.5	64,363,198	165,843	0.0026	0.9974	87.39
38.5	65,536,657	59,547	0.0009	0.9991	87.17

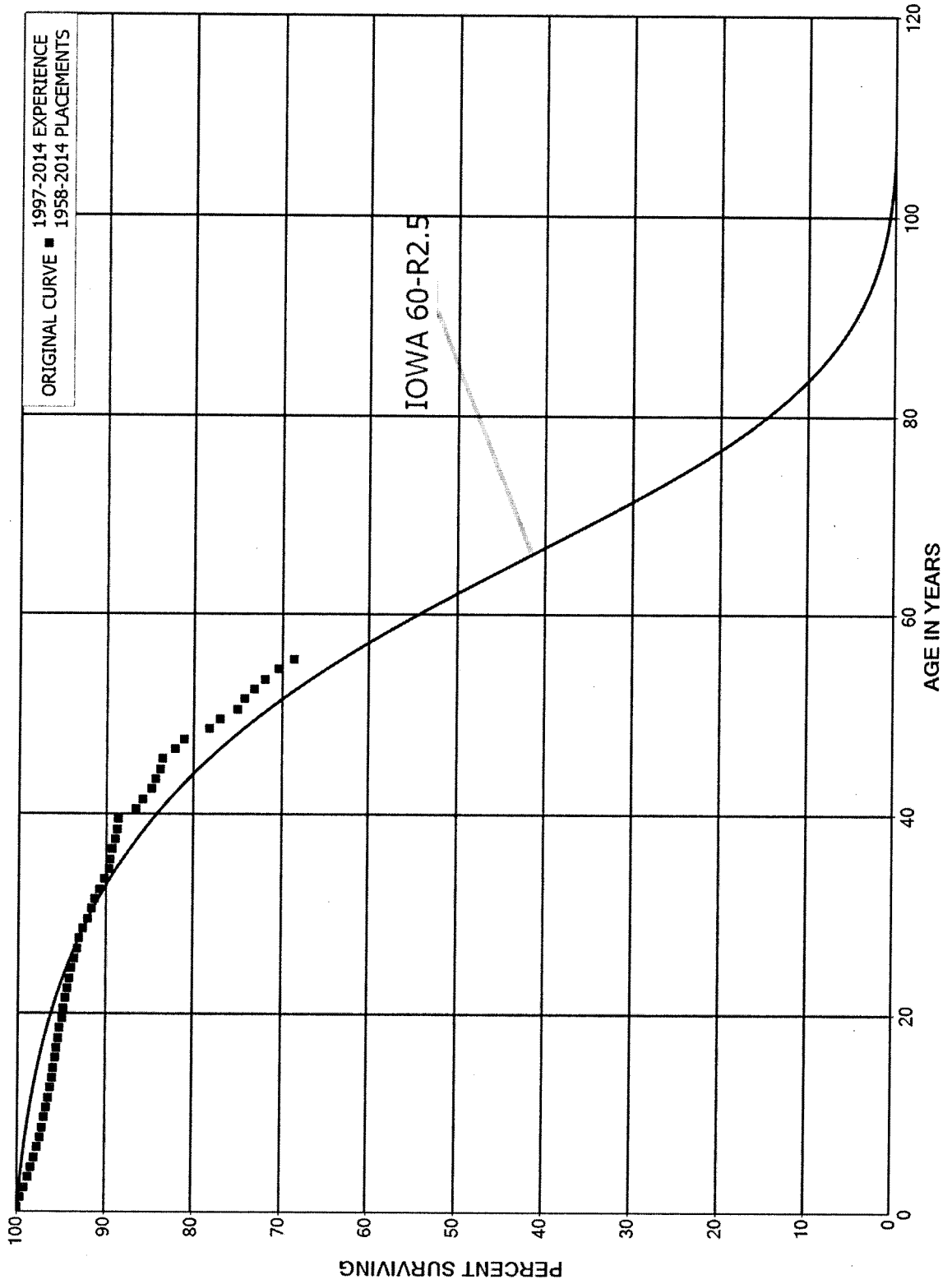
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 366.0 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,738,215	85,203	0.0062	0.9938	87.09
40.5	12,120,505	44,196	0.0036	0.9964	86.55
41.5	11,593,068	36,895	0.0032	0.9968	86.23
42.5	4,753,649	16,909	0.0036	0.9964	85.96
43.5	1,095,892	4,375	0.0040	0.9960	85.65
44.5	1,087,296	3,430	0.0032	0.9968	85.31
45.5	1,083,865	6,054	0.0056	0.9944	85.04
46.5	1,077,812	5,328	0.0049	0.9951	84.57
47.5	1,072,483	11,567	0.0108	0.9892	84.15
48.5	1,055,137	7,192	0.0068	0.9932	83.24
49.5	1,047,946	4,979	0.0048	0.9952	82.67
50.5	1,039,408	689	0.0007	0.9993	82.28
51.5	1,038,719	2,431	0.0023	0.9977	82.22
52.5	1,036,288	12,566	0.0121	0.9879	82.03
53.5	1,023,723	4,328	0.0042	0.9958	81.04
54.5	1,019,394	1,145	0.0011	0.9989	80.70
55.5	1,018,249	2,358	0.0023	0.9977	80.60
56.5					80.42

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 367.0 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	498,581,342	357,123	0.0007	0.9993	100.00
0.5	462,190,173	1,399,896	0.0030	0.9970	99.93
1.5	429,830,803	2,029,873	0.0047	0.9953	99.63
2.5	380,349,270	1,496,365	0.0039	0.9961	99.16
3.5	345,581,146	1,425,996	0.0041	0.9959	98.77
4.5	316,881,601	810,821	0.0026	0.9974	98.36
5.5	297,458,132	1,007,881	0.0034	0.9966	98.11
6.5	268,915,981	942,387	0.0035	0.9965	97.77
7.5	251,862,277	577,567	0.0023	0.9977	97.43
8.5	226,952,203	467,881	0.0021	0.9979	97.21
9.5	205,902,426	493,819	0.0024	0.9976	97.01
10.5	185,474,013	444,610	0.0024	0.9976	96.77
11.5	175,888,886	389,648	0.0022	0.9978	96.54
12.5	167,287,148	401,393	0.0024	0.9976	96.33
13.5	156,723,994	316,656	0.0020	0.9980	96.10
14.5	156,235,171	244,383	0.0016	0.9984	95.90
15.5	154,768,350	294,265	0.0019	0.9981	95.75
16.5	167,172,132	276,652	0.0017	0.9983	95.57
17.5	160,613,548	219,424	0.0014	0.9986	95.41
18.5	142,416,264	442,253	0.0031	0.9969	95.28
19.5	131,534,875	282,787	0.0021	0.9979	94.99
20.5	113,861,879	220,244	0.0019	0.9981	94.78
21.5	104,305,979	212,633	0.0020	0.9980	94.60
22.5	97,556,543	234,511	0.0024	0.9976	94.41
23.5	88,188,290	261,901	0.0030	0.9970	94.18
24.5	83,893,071	268,179	0.0032	0.9968	93.90
25.5	74,538,448	244,541	0.0033	0.9967	93.60
26.5	67,318,784	165,347	0.0025	0.9975	93.29
27.5	52,437,526	264,790	0.0050	0.9950	93.06
28.5	39,529,972	236,035	0.0060	0.9940	92.59
29.5	37,252,174	183,246	0.0049	0.9951	92.04
30.5	46,426,174	162,735	0.0035	0.9965	91.59
31.5	45,047,459	264,904	0.0059	0.9941	91.27
32.5	38,747,704	214,286	0.0055	0.9945	90.73
33.5	37,588,877	247,273	0.0066	0.9934	90.23
34.5	238,008,180	353,192	0.0015	0.9985	89.63
35.5	235,634,927	666,756	0.0028	0.9972	89.50
36.5	234,412,052	724,753	0.0031	0.9969	89.25
37.5	234,390,780	553,448	0.0024	0.9976	88.97
38.5	240,099,171	363,527	0.0015	0.9985	88.76

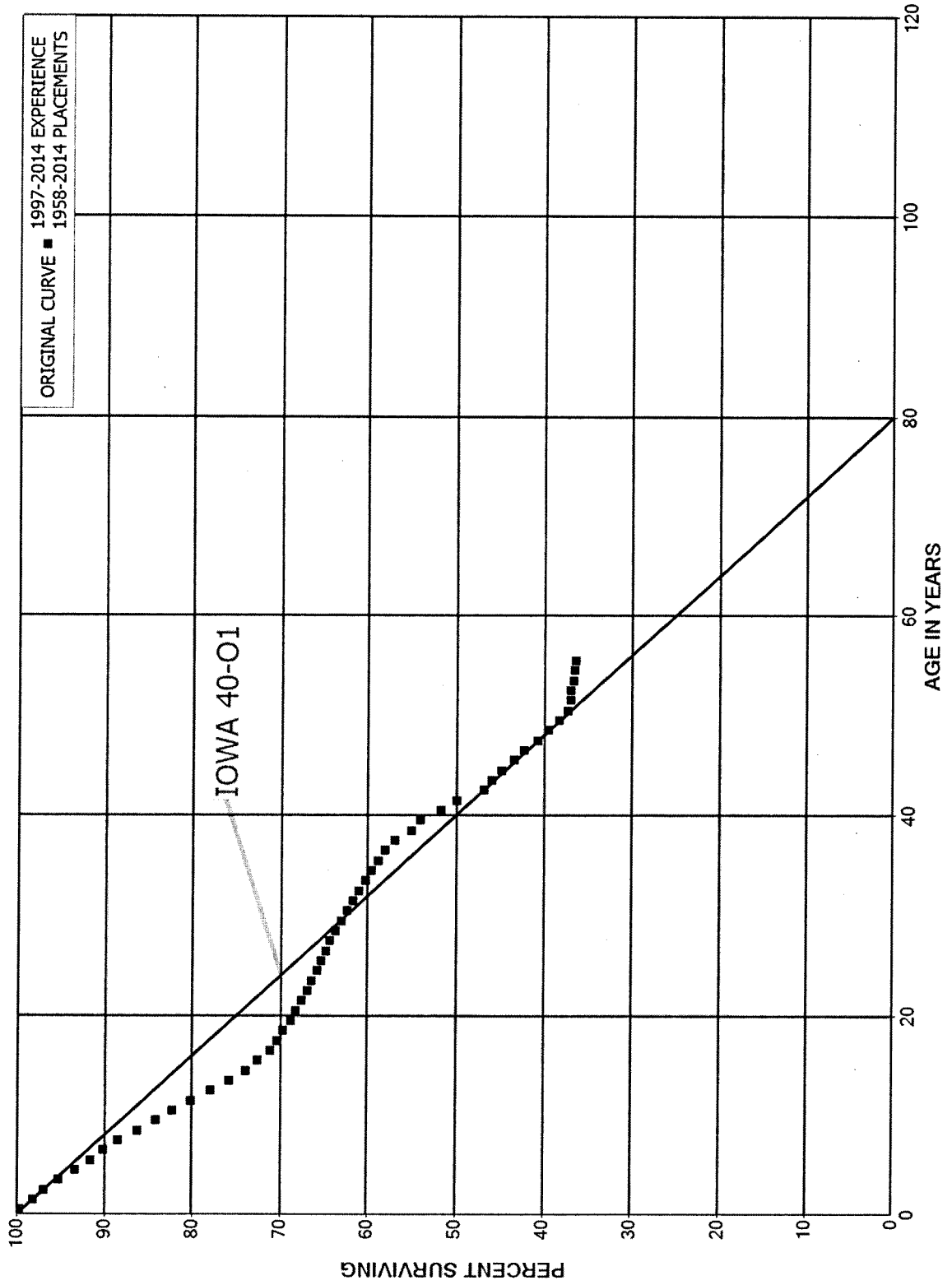
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 367.0 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	38,905,088	898,062	0.0231	0.9769	88.63
40.5	36,010,384	324,640	0.0090	0.9910	86.58
41.5	34,749,580	379,782	0.0109	0.9891	85.80
42.5	13,845,408	71,897	0.0052	0.9948	84.86
43.5	3,147,218	21,561	0.0069	0.9931	84.42
44.5	3,081,795	8,967	0.0029	0.9971	83.84
45.5	3,037,190	52,762	0.0174	0.9826	83.60
46.5	2,942,732	35,873	0.0122	0.9878	82.15
47.5	2,861,436	100,963	0.0353	0.9647	81.15
48.5	2,717,532	42,349	0.0156	0.9844	78.28
49.5	2,646,198	68,205	0.0258	0.9742	77.06
50.5	2,541,579	26,832	0.0106	0.9894	75.08
51.5	2,478,791	37,857	0.0153	0.9847	74.29
52.5	2,405,866	40,996	0.0170	0.9830	73.15
53.5	2,333,579	48,977	0.0210	0.9790	71.90
54.5	2,254,081	55,689	0.0247	0.9753	70.39
55.5	2,171,390	52,032	0.0240	0.9760	68.66
56.5					67.01

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 368.0 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	308,010,152	844,370	0.0027	0.9973	100.00
0.5	277,958,276	4,403,115	0.0158	0.9842	99.73
1.5	248,696,264	3,108,164	0.0125	0.9875	98.15
2.5	217,743,061	3,611,840	0.0166	0.9834	96.92
3.5	181,835,010	3,754,943	0.0207	0.9793	95.31
4.5	161,991,985	2,916,267	0.0180	0.9820	93.34
5.5	139,474,299	2,278,607	0.0163	0.9837	91.66
6.5	120,705,106	2,213,748	0.0183	0.9817	90.17
7.5	100,869,756	2,488,978	0.0247	0.9753	88.51
8.5	84,057,004	2,058,534	0.0245	0.9755	86.33
9.5	71,084,780	1,633,407	0.0230	0.9770	84.21
10.5	59,713,144	1,493,786	0.0250	0.9750	82.28
11.5	53,112,458	1,525,476	0.0287	0.9713	80.22
12.5	56,793,596	1,492,852	0.0263	0.9737	77.92
13.5	64,099,659	1,609,161	0.0251	0.9749	75.87
14.5	58,354,347	1,048,787	0.0180	0.9820	73.96
15.5	60,450,413	1,242,536	0.0206	0.9794	72.63
16.5	77,914,140	813,465	0.0104	0.9896	71.14
17.5	72,087,048	718,427	0.0100	0.9900	70.40
18.5	79,046,796	931,369	0.0118	0.9882	69.70
19.5	92,583,493	865,312	0.0093	0.9907	68.88
20.5	99,969,257	856,808	0.0086	0.9914	68.23
21.5	100,168,229	951,242	0.0095	0.9905	67.65
22.5	112,436,918	904,673	0.0080	0.9920	67.00
23.5	115,829,915	1,066,762	0.0092	0.9908	66.47
24.5	123,484,909	951,287	0.0077	0.9923	65.85
25.5	126,689,578	930,218	0.0073	0.9927	65.35
26.5	126,433,311	958,186	0.0076	0.9924	64.87
27.5	127,310,109	1,346,581	0.0106	0.9894	64.37
28.5	130,423,343	1,204,737	0.0092	0.9908	63.69
29.5	129,762,179	1,368,110	0.0105	0.9895	63.11
30.5	117,412,366	1,244,051	0.0106	0.9894	62.44
31.5	102,588,001	1,118,686	0.0109	0.9891	61.78
32.5	102,534,925	1,397,702	0.0136	0.9864	61.11
33.5	93,260,531	998,855	0.0107	0.9893	60.27
34.5	70,004,186	874,484	0.0125	0.9875	59.63
35.5	69,166,943	951,699	0.0138	0.9862	58.88
36.5	62,315,050	1,208,236	0.0194	0.9806	58.07
37.5	51,854,843	1,749,814	0.0337	0.9663	56.95
38.5	69,071,822	1,275,071	0.0185	0.9815	55.02

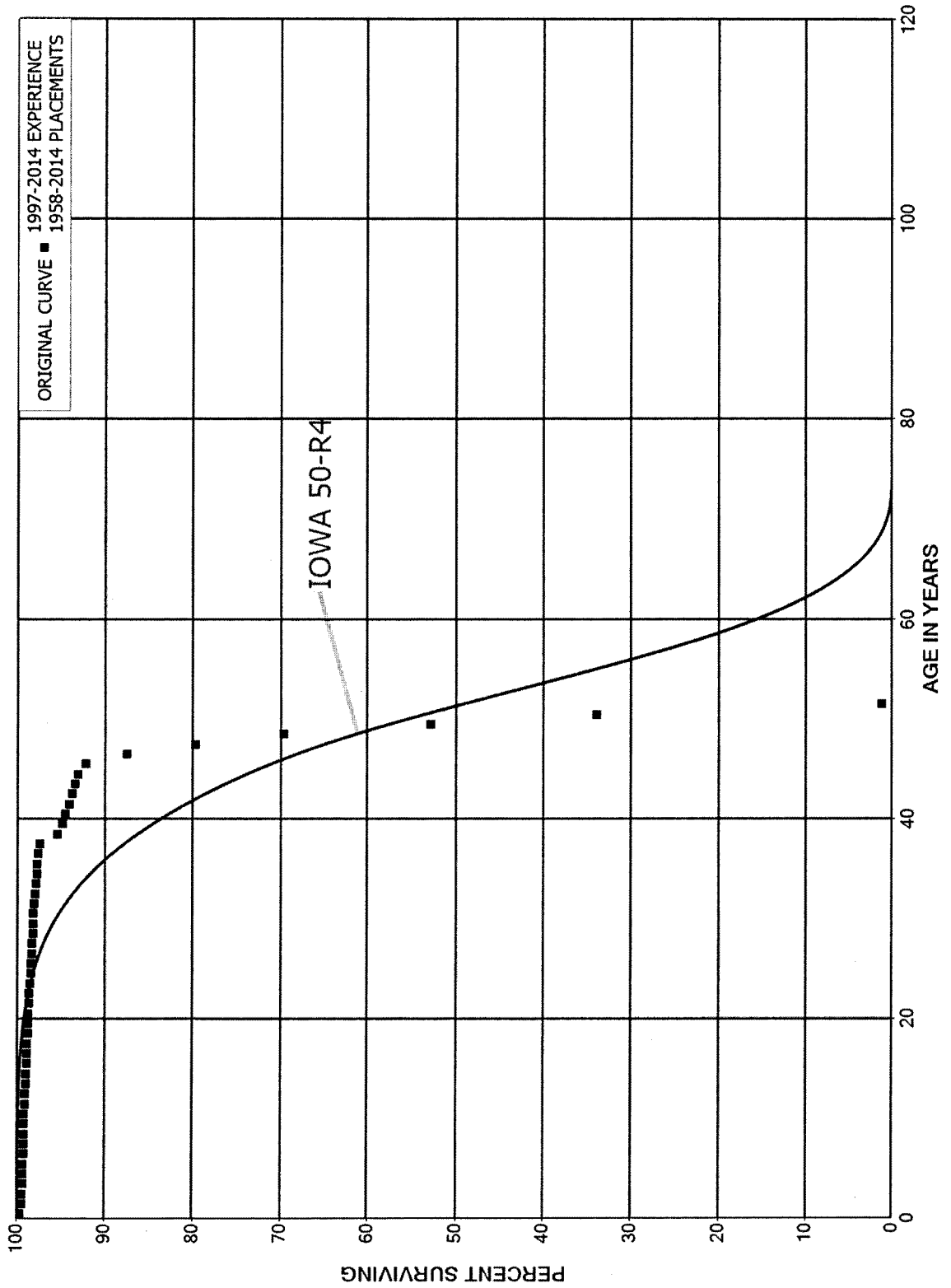
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 368.0 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	67,482,785	2,828,196	0.0419	0.9581	54.01
40.5	49,878,665	1,728,321	0.0347	0.9653	51.74
41.5	45,680,071	2,802,870	0.0614	0.9386	49.95
42.5	31,205,797	652,222	0.0209	0.9791	46.89
43.5	27,978,028	660,816	0.0236	0.9764	45.91
44.5	27,131,730	886,125	0.0327	0.9673	44.82
45.5	25,410,257	655,523	0.0258	0.9742	43.36
46.5	21,137,370	770,168	0.0364	0.9636	42.24
47.5	20,158,607	603,547	0.0299	0.9701	40.70
48.5	19,081,176	573,317	0.0300	0.9700	39.48
49.5	17,117,121	442,207	0.0258	0.9742	38.30
50.5	16,283,312	132,523	0.0081	0.9919	37.31
51.5	15,983,516	41,190	0.0026	0.9974	37.00
52.5	15,430,667	106,243	0.0069	0.9931	36.91
53.5	15,215,428	51,126	0.0034	0.9966	36.65
54.5	14,973,052	54,059	0.0036	0.9964	36.53
55.5	14,860,277	51,203	0.0034	0.9966	36.40
56.5					36.27

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 369.0 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014

EXPERIENCE BAND 1997-2014

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	139,510,871	516,637	0.0037	0.9963	100.00
0.5	143,865,090	259,942	0.0018	0.9982	99.63
1.5	145,010,099	115,739	0.0008	0.9992	99.45
2.5	127,663,743	64,830	0.0005	0.9995	99.37
3.5	120,366,767	33,853	0.0003	0.9997	99.32
4.5	116,445,786	38,503	0.0003	0.9997	99.29
5.5	109,873,795	35,603	0.0003	0.9997	99.26
6.5	101,275,438	34,097	0.0003	0.9997	99.23
7.5	93,223,905	24,034	0.0003	0.9997	99.19
8.5	86,687,229	21,096	0.0002	0.9998	99.17
9.5	80,118,298	18,029	0.0002	0.9998	99.14
10.5	76,626,931	47,525	0.0006	0.9994	99.12
11.5	78,309,572	30,818	0.0004	0.9996	99.06
12.5	73,796,785	30,603	0.0004	0.9996	99.02
13.5	70,068,135	29,367	0.0004	0.9996	98.98
14.5	67,228,607	52,887	0.0008	0.9992	98.94
15.5	65,695,961	29,018	0.0004	0.9996	98.86
16.5	67,059,515	24,696	0.0004	0.9996	98.82
17.5	65,900,480	21,236	0.0003	0.9997	98.78
18.5	64,486,242	17,472	0.0003	0.9997	98.75
19.5	63,021,394	22,220	0.0004	0.9996	98.72
20.5	60,047,887	36,659	0.0006	0.9994	98.69
21.5	59,641,828	39,821	0.0007	0.9993	98.63
22.5	59,065,704	35,130	0.0006	0.9994	98.56
23.5	58,483,451	42,254	0.0007	0.9993	98.50
24.5	57,387,222	32,432	0.0006	0.9994	98.43
25.5	56,209,084	37,952	0.0007	0.9993	98.38
26.5	54,948,779	30,315	0.0006	0.9994	98.31
27.5	53,141,695	22,935	0.0004	0.9996	98.26
28.5	50,169,674	21,641	0.0004	0.9996	98.21
29.5	45,776,910	14,629	0.0003	0.9997	98.17
30.5	39,412,591	41,143	0.0010	0.9990	98.14
31.5	33,642,698	44,803	0.0013	0.9987	98.04
32.5	88,406,988	50,893	0.0006	0.9994	97.91
33.5	84,082,325	80,058	0.0010	0.9990	97.85
34.5	80,606,374	43,810	0.0005	0.9995	97.76
35.5	77,506,252	108,211	0.0014	0.9986	97.70
36.5	14,990,535	24,460	0.0016	0.9984	97.57
37.5	12,927,194	261,001	0.0202	0.9798	97.41
38.5	53,516,725	354,019	0.0066	0.9934	95.44

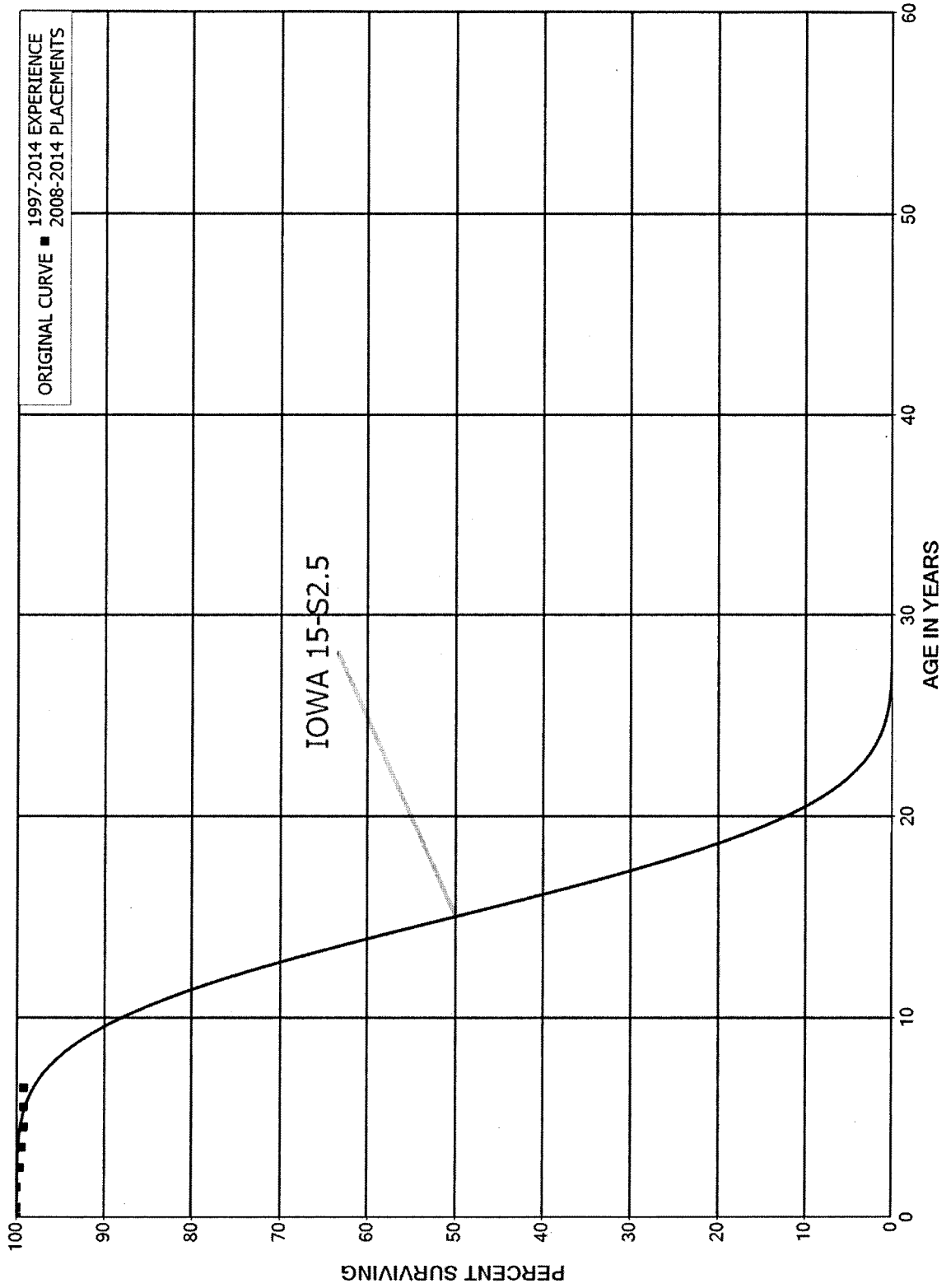
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 369.0 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	51,580,960	191,273	0.0037	0.9963	94.81
40.5	49,994,136	181,861	0.0036	0.9964	94.46
41.5	48,349,564	176,835	0.0037	0.9963	94.11
42.5	4,326,165	14,984	0.0035	0.9965	93.77
43.5	3,279,219	11,763	0.0036	0.9964	93.45
44.5	2,451,727	23,565	0.0096	0.9904	93.11
45.5	1,783,856	90,490	0.0507	0.9493	92.22
46.5	1,223,962	108,649	0.0888	0.9112	87.54
47.5	742,302	94,668	0.1275	0.8725	79.77
48.5	380,793	91,715	0.2409	0.7591	69.59
49.5	150,075	54,008	0.3599	0.6401	52.83
50.5	23,560	22,763	0.9662	0.0338	33.82
51.5	115		0.0000	1.0000	1.14
52.5					1.14

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



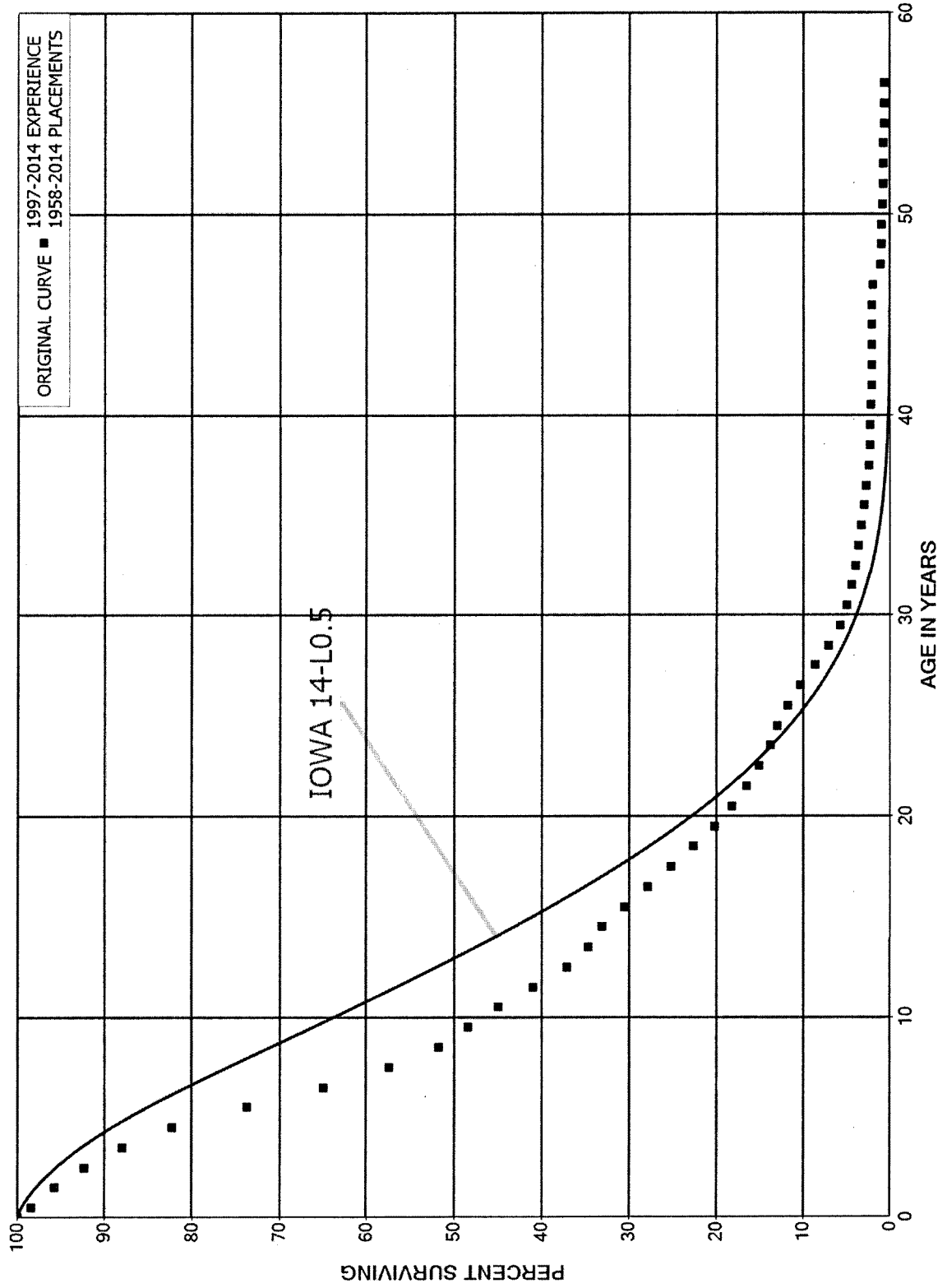
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370.0 METERS - SMART METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	118,897,029	2,761	0.0000	1.0000	100.00
0.5	110,798,711	85,570	0.0008	0.9992	100.00
1.5	98,279,946	282,615	0.0029	0.9971	99.92
2.5	64,956,484	160,556	0.0025	0.9975	99.63
3.5	26,785,474	50,546	0.0019	0.9981	99.39
4.5	2,110,804		0.0000	1.0000	99.20
5.5	2,110,804		0.0000	1.0000	99.20
6.5					99.20

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370.1 METERS - METERING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	69,568,695	1,081,773	0.0155	0.9845	100.00
0.5	66,448,949	1,850,918	0.0279	0.9721	98.45
1.5	59,865,986	2,106,585	0.0352	0.9648	95.70
2.5	49,727,904	2,379,466	0.0478	0.9522	92.34
3.5	44,686,797	2,864,458	0.0641	0.9359	87.92
4.5	41,875,251	4,369,790	0.1044	0.8956	82.28
5.5	34,974,939	4,122,334	0.1179	0.8821	73.70
6.5	30,349,056	3,559,257	0.1173	0.8827	65.01
7.5	27,663,279	2,754,257	0.0996	0.9004	57.38
8.5	25,755,080	1,655,365	0.0643	0.9357	51.67
9.5	25,845,046	1,792,360	0.0694	0.9306	48.35
10.5	25,154,574	2,253,279	0.0896	0.9104	45.00
11.5	23,551,993	2,255,043	0.0957	0.9043	40.97
12.5	22,621,930	1,504,373	0.0665	0.9335	37.04
13.5	21,296,401	943,276	0.0443	0.9557	34.58
14.5	22,306,239	1,738,901	0.0780	0.9220	33.05
15.5	22,940,324	1,953,476	0.0852	0.9148	30.47
16.5	23,991,162	2,309,767	0.0963	0.9037	27.88
17.5	24,901,238	2,574,222	0.1034	0.8966	25.19
18.5	25,623,644	2,727,349	0.1064	0.8936	22.59
19.5	25,044,407	2,524,134	0.1008	0.8992	20.18
20.5	23,612,275	2,174,966	0.0921	0.9079	18.15
21.5	22,532,724	1,858,221	0.0825	0.9175	16.48
22.5	21,920,660	1,969,077	0.0898	0.9102	15.12
23.5	20,660,707	1,230,188	0.0595	0.9405	13.76
24.5	20,105,847	1,868,699	0.0929	0.9071	12.94
25.5	18,766,117	2,287,469	0.1219	0.8781	11.74
26.5	16,867,940	2,715,524	0.1610	0.8390	10.31
27.5	15,111,848	2,771,832	0.1834	0.8166	8.65
28.5	13,323,250	2,435,846	0.1828	0.8172	7.06
29.5	11,981,981	1,696,980	0.1416	0.8584	5.77
30.5	10,342,740	1,090,849	0.1055	0.8945	4.95
31.5	9,326,991	966,558	0.1036	0.8964	4.43
32.5	8,483,104	831,671	0.0980	0.9020	3.97
33.5	7,516,371	714,882	0.0951	0.9049	3.58
34.5	6,835,678	585,805	0.0857	0.9143	3.24
35.5	6,253,047	576,697	0.0922	0.9078	2.96
36.5	6,125,023	771,733	0.1260	0.8740	2.69
37.5	53,993,653	870,658	0.0161	0.9839	2.35
38.5	65,039,899	766,912	0.0118	0.9882	2.31

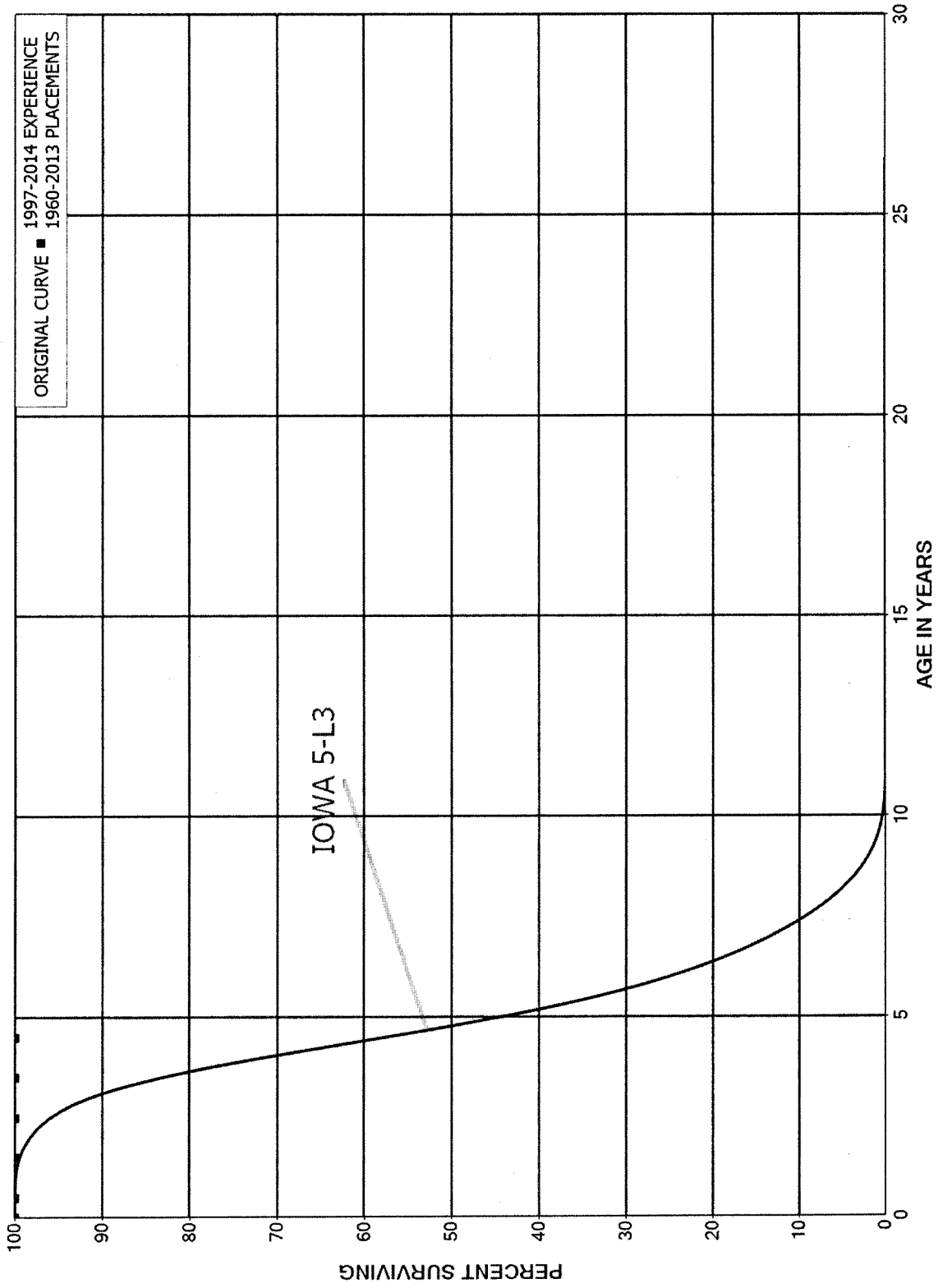
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370.1 METERS - METERING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	64,278,870	4,266,609	0.0664	0.9336	2.29
40.5	60,261,527	420,115	0.0070	0.9930	2.13
41.5	12,034,614	26,901	0.0022	0.9978	2.12
42.5	7,135,833	71,897	0.0101	0.9899	2.12
43.5	6,855,180	159,455	0.0233	0.9767	2.09
44.5	6,491,837	75,073	0.0116	0.9884	2.05
45.5	6,192,754	142,493	0.0230	0.9770	2.02
46.5	5,801,236	2,819,897	0.4861	0.5139	1.97
47.5	2,730,800	135,287	0.0495	0.9505	1.01
48.5	2,381,353	83,730	0.0352	0.9648	0.96
49.5	2,105,482	133,000	0.0632	0.9368	0.93
50.5	1,775,298	195,976	0.1104	0.8896	0.87
51.5	1,399,399	89,122	0.0637	0.9363	0.78
52.5	1,133,970	24,509	0.0216	0.9784	0.73
53.5	923,637	88,499	0.0958	0.9042	0.71
54.5	654,477	24,069	0.0368	0.9632	0.64
55.5	514,788	21,043	0.0409	0.9591	0.62
56.5					0.59

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



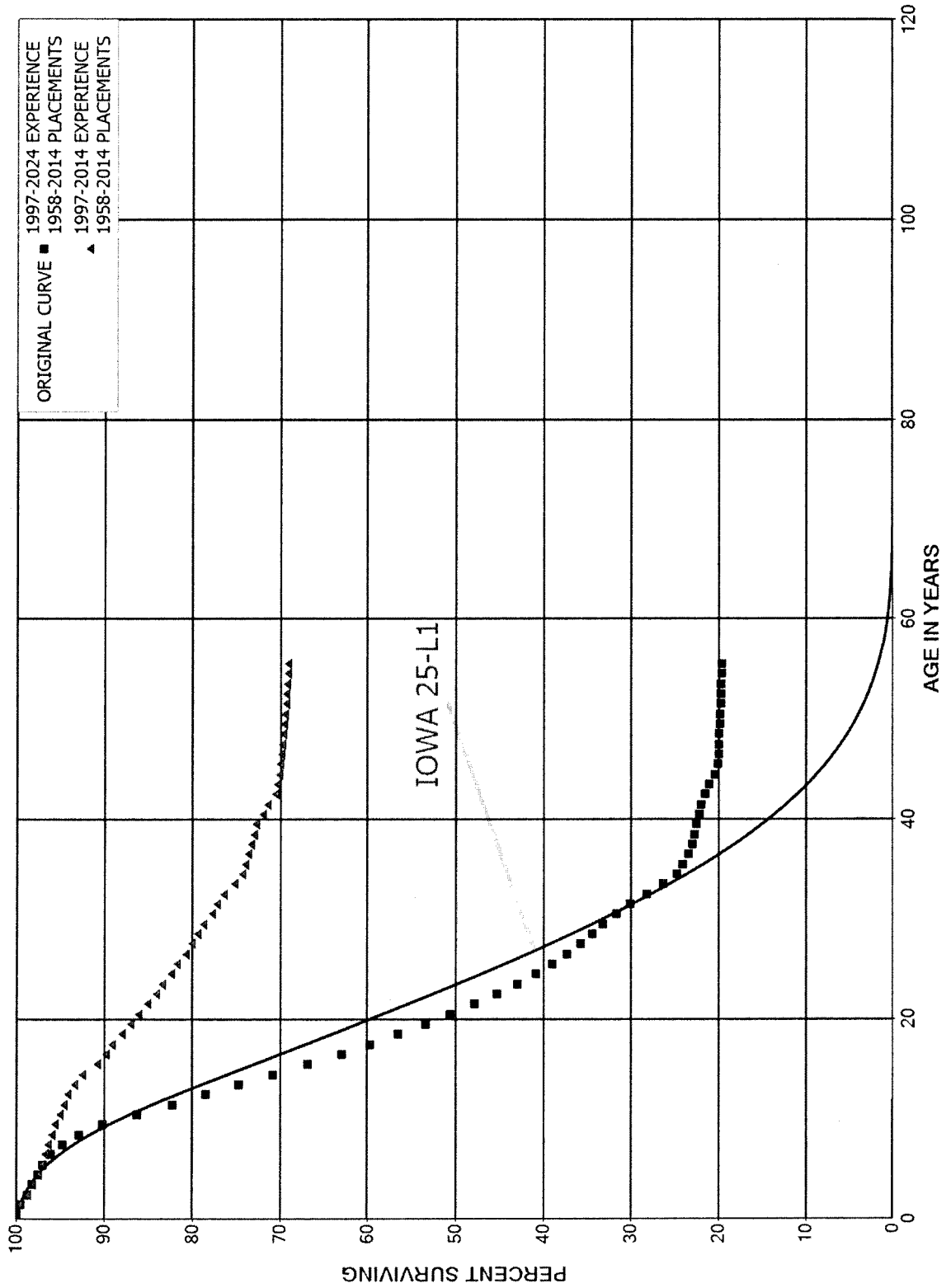
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 371.0 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2013			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	39,236,245		0.0000	1.0000	100.00
0.5	39,705,694		0.0000	1.0000	100.00
1.5	15,196,985		0.0000	1.0000	100.00
2.5	932,654		0.0000	1.0000	100.00
3.5	175,734		0.0000	1.0000	100.00
4.5					100.00

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 373.0 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2024		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	168,145,600	136,992	0.0008	0.9992	100.00
0.5	167,954,035	634,702	0.0038	0.9962	99.92
1.5	167,805,374	1,451,216	0.0086	0.9914	99.54
2.5	166,660,673	865,727	0.0052	0.9948	98.68
3.5	166,031,431	1,095,607	0.0066	0.9934	98.17
4.5	169,824,747	961,161	0.0057	0.9943	97.52
5.5	172,527,380	1,559,003	0.0090	0.9910	96.97
6.5	174,825,062	2,447,975	0.0140	0.9860	96.09
7.5	175,204,065	3,591,284	0.0205	0.9795	94.75
8.5	174,285,161	4,862,669	0.0279	0.9721	92.80
9.5	171,912,834	7,521,203	0.0438	0.9562	90.21
10.5	161,751,144	7,384,874	0.0457	0.9543	86.27
11.5	151,457,452	7,053,664	0.0466	0.9534	82.33
12.5	140,660,434	6,764,777	0.0481	0.9519	78.49
13.5	131,236,853	6,772,196	0.0516	0.9484	74.72
14.5	122,486,212	7,043,021	0.0575	0.9425	70.86
15.5	112,774,085	6,386,961	0.0566	0.9434	66.79
16.5	103,660,704	5,467,736	0.0527	0.9473	63.01
17.5	93,261,745	5,043,697	0.0541	0.9459	59.68
18.5	83,270,821	4,472,650	0.0537	0.9463	56.46
19.5	75,389,632	4,009,114	0.0532	0.9468	53.42
20.5	68,173,103	3,675,496	0.0539	0.9461	50.58
21.5	61,565,954	3,318,316	0.0539	0.9461	47.86
22.5	55,449,065	2,918,212	0.0526	0.9474	45.28
23.5	49,631,685	2,427,947	0.0489	0.9511	42.89
24.5	44,465,107	2,027,585	0.0456	0.9544	40.79
25.5	39,180,007	1,713,814	0.0437	0.9563	38.93
26.5	35,320,218	1,394,545	0.0395	0.9605	37.23
27.5	31,107,983	1,167,269	0.0375	0.9625	35.76
28.5	27,801,852	1,048,196	0.0377	0.9623	34.42
29.5	26,326,728	1,181,195	0.0449	0.9551	33.12
30.5	24,214,240	1,196,392	0.0494	0.9506	31.64
31.5	21,855,985	1,366,544	0.0625	0.9375	30.07
32.5	19,355,673	1,281,146	0.0662	0.9338	28.19
33.5	17,080,353	1,014,333	0.0594	0.9406	26.33
34.5	26,777,733	804,016	0.0300	0.9700	24.76
35.5	25,143,989	610,753	0.0243	0.9757	24.02
36.5	24,296,644	466,073	0.0192	0.9808	23.44
37.5	45,607,150	587,475	0.0129	0.9871	22.99
38.5	55,727,784	400,225	0.0072	0.9928	22.69

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 373.0 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2024		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	41,946,948	572,712	0.0137	0.9863	22.53
40.5	40,526,174	452,900	0.0112	0.9888	22.22
41.5	17,648,968	396,588	0.0225	0.9775	21.97
42.5	20,212,668	374,207	0.0185	0.9815	21.48
43.5	19,471,831	624,101	0.0321	0.9679	21.08
44.5	18,550,676	300,203	0.0162	0.9838	20.40
45.5	17,773,371	70,062	0.0039	0.9961	20.07
46.5	17,440,446	37,197	0.0021	0.9979	20.00
47.5	17,177,721	40,137	0.0023	0.9977	19.95
48.5	17,047,457	35,565	0.0021	0.9979	19.91
49.5	16,764,856	41,790	0.0025	0.9975	19.86
50.5	16,549,737	29,397	0.0018	0.9982	19.81
51.5	16,307,704	36,527	0.0022	0.9978	19.78
52.5	15,660,003	39,396	0.0025	0.9975	19.74
53.5	15,274,849	35,946	0.0024	0.9976	19.69
54.5	15,190,515	34,387	0.0023	0.9977	19.64
55.5	15,144,385	35,217	0.0023	0.9977	19.59
56.5	15,098,654	6,251,925	0.4141	0.5859	19.55
57.5	8,833,667	1,231,134	0.1394	0.8606	11.45
58.5	7,586,226		0.0000	1.0000	9.86
59.5	7,573,983		0.0000	1.0000	9.86
60.5	7,555,220		0.0000	1.0000	9.86
61.5	7,526,466		0.0000	1.0000	9.86
62.5	7,511,815		0.0000	1.0000	9.86
63.5	7,483,299		0.0000	1.0000	9.86
64.5	7,466,920		0.0000	1.0000	9.86
65.5	7,446,157		0.0000	1.0000	9.86
66.5					9.86

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 373.0 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	168,145,600	136,992	0.0008	0.9992	100.00
0.5	157,870,525	632,653	0.0040	0.9960	99.92
1.5	147,513,581	1,428,240	0.0097	0.9903	99.52
2.5	136,591,084	774,722	0.0057	0.9943	98.55
3.5	128,205,448	869,608	0.0068	0.9932	98.00
4.5	122,945,839	472,901	0.0038	0.9962	97.33
5.5	115,265,722	499,427	0.0043	0.9957	96.96
6.5	105,690,831	444,145	0.0042	0.9958	96.54
7.5	94,439,052	379,161	0.0040	0.9960	96.13
8.5	84,599,389	342,997	0.0041	0.9959	95.74
9.5	76,471,292	374,788	0.0049	0.9951	95.36
10.5	70,476,346	352,165	0.0050	0.9950	94.89
11.5	64,688,880	358,124	0.0055	0.9945	94.42
12.5	58,228,382	461,278	0.0079	0.9921	93.89
13.5	52,078,885	459,406	0.0088	0.9912	93.15
14.5	48,187,666	876,329	0.0182	0.9818	92.33
15.5	42,361,549	480,650	0.0113	0.9887	90.65
16.5	40,428,057	282,357	0.0070	0.9930	89.62
17.5	35,420,132	441,240	0.0125	0.9875	88.99
18.5	31,071,030	357,441	0.0115	0.9885	87.88
19.5	29,272,788	292,222	0.0100	0.9900	86.87
20.5	26,324,487	319,258	0.0121	0.9879	86.01
21.5	24,395,225	285,555	0.0117	0.9883	84.96
22.5	22,576,460	192,609	0.0085	0.9915	83.97
23.5	20,831,676	232,121	0.0111	0.9889	83.25
24.5	18,865,911	158,627	0.0084	0.9916	82.32
25.5	17,539,992	208,758	0.0119	0.9881	81.63
26.5	17,173,665	152,866	0.0089	0.9911	80.66
27.5	15,989,571	128,360	0.0080	0.9920	79.94
28.5	14,203,772	121,008	0.0085	0.9915	79.30
29.5	11,337,892	144,452	0.0127	0.9873	78.63
30.5	10,656,249	83,413	0.0078	0.9922	77.62
31.5	9,020,527	80,077	0.0089	0.9911	77.02
32.5	7,258,334	120,507	0.0166	0.9834	76.33
33.5	6,466,114	72,735	0.0112	0.9888	75.07
34.5	17,522,663	93,269	0.0053	0.9947	74.22
35.5	16,518,621	65,615	0.0040	0.9960	73.83
36.5	15,986,742	71,267	0.0045	0.9955	73.53
37.5	37,991,083	200,809	0.0053	0.9947	73.20
38.5	49,325,846	153,246	0.0031	0.9969	72.82

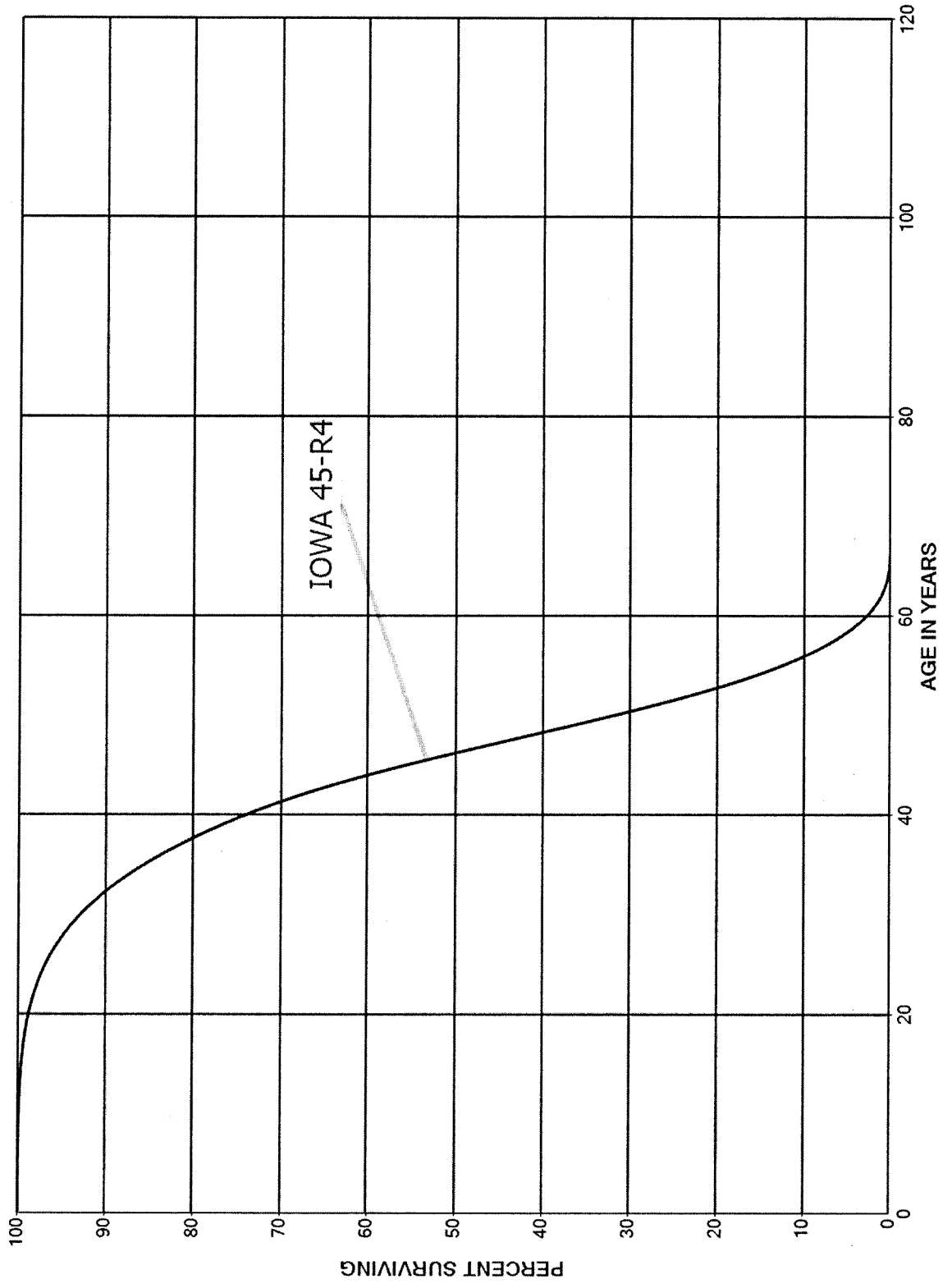
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 373.0 STREET LIGHTING AND SIGNAL SYSTEMS

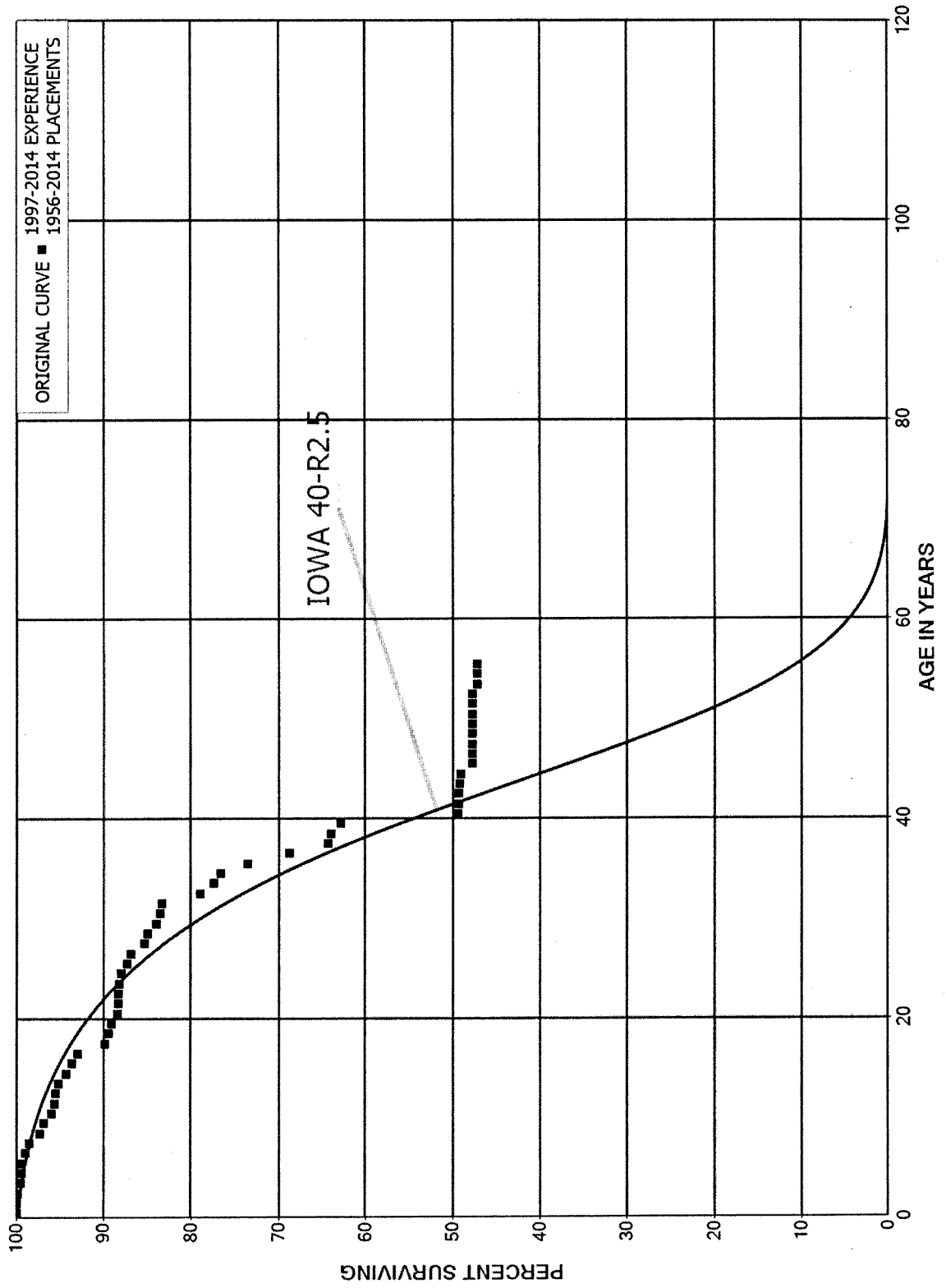
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,239,877	392,939	0.0106	0.9894	72.59
40.5	36,312,634	252,127	0.0069	0.9931	71.83
41.5	14,022,429	178,870	0.0128	0.9872	71.33
42.5	16,437,930	46,575	0.0028	0.9972	70.42
43.5	15,698,162	53,845	0.0034	0.9966	70.22
44.5	15,547,336	26,505	0.0017	0.9983	69.98
45.5	15,497,296	31,017	0.0020	0.9980	69.86
46.5	15,445,207	25,538	0.0017	0.9983	69.72
47.5	15,393,488	27,763	0.0018	0.9982	69.60
48.5	15,333,044	21,601	0.0014	0.9986	69.48
49.5	15,286,904	26,497	0.0017	0.9983	69.38
50.5	15,222,801	13,873	0.0009	0.9991	69.26
51.5	15,151,301	12,199	0.0008	0.9992	69.20
52.5	15,109,737	16,431	0.0011	0.9989	69.14
53.5	15,036,154	12,328	0.0008	0.9992	69.06
54.5	14,990,998	11,603	0.0008	0.9992	69.01
55.5	14,937,781	14,044	0.0009	0.9991	68.95
56.5					68.89

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



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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	103,381,536		0.0000	1.0000	100.00
0.5	101,187,386	28,651	0.0003	0.9997	100.00
1.5	92,172,813	107,983	0.0012	0.9988	99.97
2.5	74,107,445	279,888	0.0038	0.9962	99.85
3.5	56,354,655	49,082	0.0009	0.9991	99.48
4.5	55,048,817	17,563	0.0003	0.9997	99.39
5.5	53,422,342	246,081	0.0046	0.9954	99.36
6.5	59,684,731	246,215	0.0041	0.9959	98.90
7.5	55,061,270	682,853	0.0124	0.9876	98.49
8.5	58,506,719	233,558	0.0040	0.9960	97.27
9.5	62,024,466	582,254	0.0094	0.9906	96.88
10.5	76,643,467	317,707	0.0041	0.9959	95.97
11.5	75,694,473	92,681	0.0012	0.9988	95.58
12.5	78,227,006	190,709	0.0024	0.9976	95.46
13.5	76,851,086	786,317	0.0102	0.9898	95.23
14.5	77,114,003	526,049	0.0068	0.9932	94.25
15.5	76,941,295	553,630	0.0072	0.9928	93.61
16.5	75,718,094	2,511,381	0.0332	0.9668	92.94
17.5	59,677,541	318,393	0.0053	0.9947	89.85
18.5	57,222,251	185,533	0.0032	0.9968	89.37
19.5	55,076,746	429,660	0.0078	0.9922	89.08
20.5	53,718,158	85,724	0.0016	0.9984	88.39
21.5	46,007,299	5,973	0.0001	0.9999	88.25
22.5	45,975,039	3,649	0.0001	0.9999	88.24
23.5	43,985,220	117,427	0.0027	0.9973	88.23
24.5	36,621,464	278,345	0.0076	0.9924	87.99
25.5	36,588,302	201,138	0.0055	0.9945	87.33
26.5	30,623,771	537,967	0.0176	0.9824	86.85
27.5	23,896,503	114,501	0.0048	0.9952	85.32
28.5	7,983,833	88,703	0.0111	0.9889	84.91
29.5	7,332,786	35,875	0.0049	0.9951	83.97
30.5	6,885,127	20,646	0.0030	0.9970	83.56
31.5	6,202,810	323,051	0.0521	0.9479	83.31
32.5	5,768,947	116,232	0.0201	0.9799	78.97
33.5	5,543,376	57,022	0.0103	0.9897	77.38
34.5	4,736,693	191,358	0.0404	0.9596	76.58
35.5	5,323,749	340,972	0.0640	0.9360	73.49
36.5	4,739,980	310,428	0.0655	0.9345	68.78
37.5	6,029,814	31,323	0.0052	0.9948	64.28
38.5	11,733,298	203,445	0.0173	0.9827	63.94

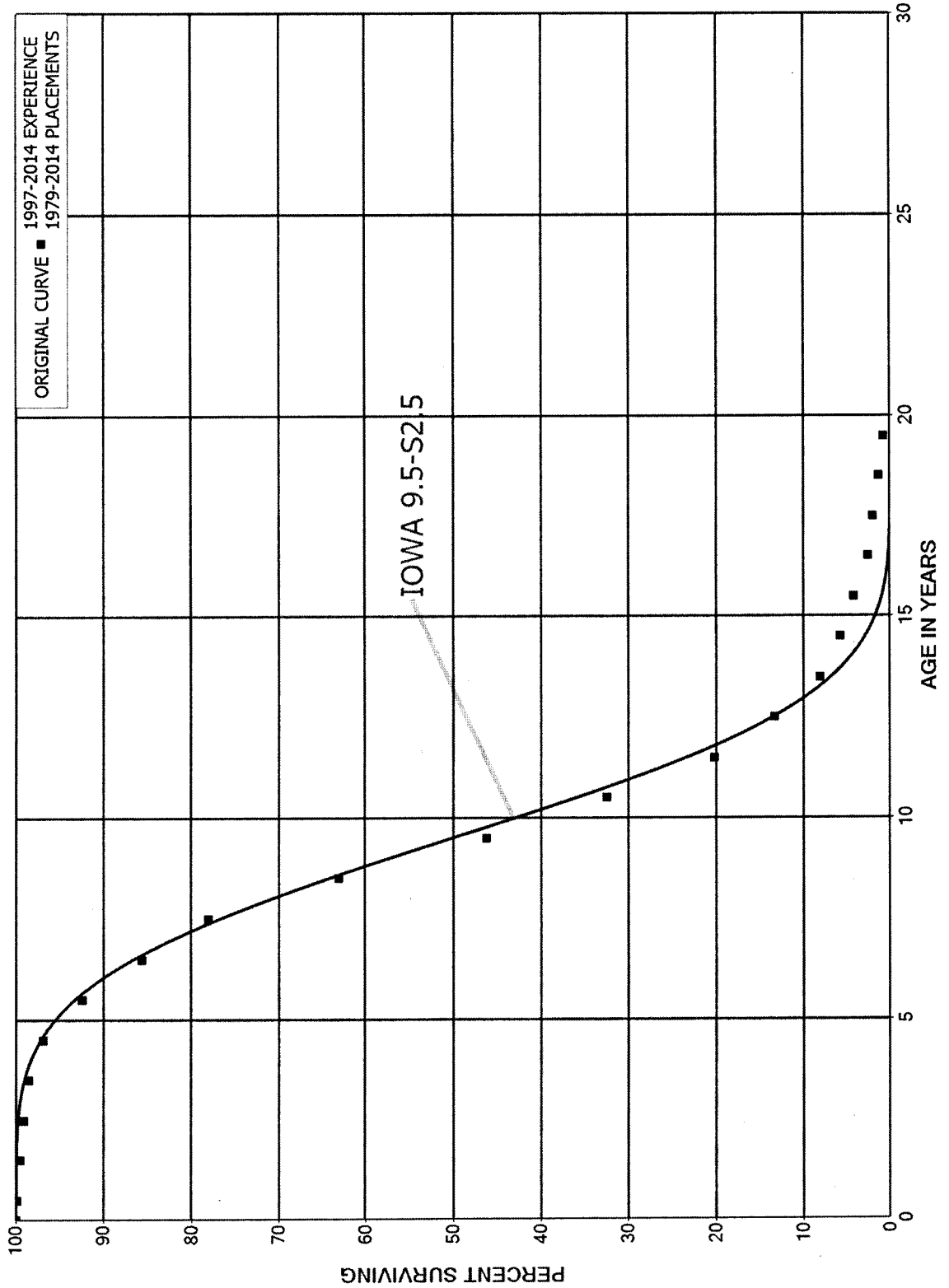
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,678,192	2,291,599	0.2146	0.7854	62.83
40.5	7,666,072	12,203	0.0016	0.9984	49.35
41.5	7,251,043	4,616	0.0006	0.9994	49.27
42.5	6,937,830	12,000	0.0017	0.9983	49.24
43.5	6,727,822	10,966	0.0016	0.9984	49.15
44.5	6,618,556	175,062	0.0265	0.9735	49.07
45.5	6,305,207		0.0000	1.0000	47.78
46.5	6,271,379	1,782	0.0003	0.9997	47.78
47.5	6,218,173		0.0000	1.0000	47.76
48.5	5,834,109		0.0000	1.0000	47.76
49.5	5,789,982	139	0.0000	1.0000	47.76
50.5	5,811,267	658	0.0001	0.9999	47.76
51.5	5,786,448	401	0.0001	0.9999	47.76
52.5	5,691,019	63,887	0.0112	0.9888	47.75
53.5	5,120,669		0.0000	1.0000	47.22
54.5	5,082,685		0.0000	1.0000	47.22
55.5	3,511,785		0.0000	1.0000	47.22
56.5					47.22

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



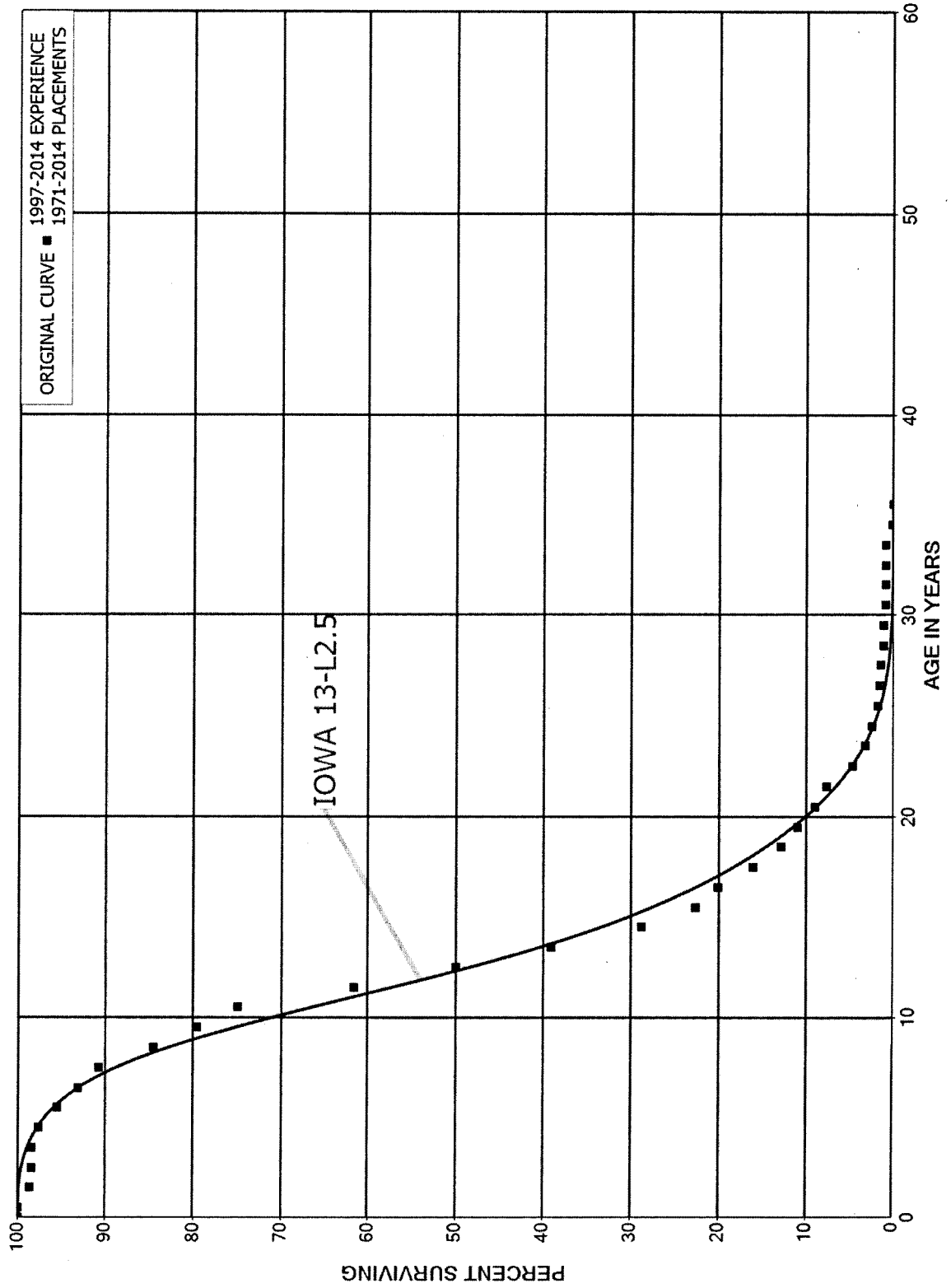
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS AND TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,210,066	45,457	0.0012	0.9988	100.00
0.5	38,132,271	133,411	0.0035	0.9965	99.88
1.5	36,088,532	170,051	0.0047	0.9953	99.53
2.5	34,176,367	206,214	0.0060	0.9940	99.06
3.5	32,124,912	516,869	0.0161	0.9839	98.46
4.5	29,489,925	1,377,556	0.0467	0.9533	96.88
5.5	27,357,614	2,003,267	0.0732	0.9268	92.35
6.5	24,520,355	2,148,330	0.0876	0.9124	85.59
7.5	19,495,606	3,750,428	0.1924	0.8076	78.09
8.5	14,947,781	4,003,947	0.2679	0.7321	63.07
9.5	11,913,938	3,565,956	0.2993	0.7007	46.17
10.5	8,364,435	3,139,135	0.3753	0.6247	32.35
11.5	5,404,469	1,864,504	0.3450	0.6550	20.21
12.5	3,576,686	1,409,357	0.3940	0.6060	13.24
13.5	2,365,031	679,002	0.2871	0.7129	8.02
14.5	1,904,597	509,806	0.2677	0.7323	5.72
15.5	1,232,726	487,911	0.3958	0.6042	4.19
16.5	655,854	162,640	0.2480	0.7520	2.53
17.5	400,968	124,917	0.3115	0.6885	1.90
18.5	287,961	135,954	0.4721	0.5279	1.31
19.5	123,712	28,046	0.2267	0.7733	0.69
20.5	95,666	34,943	0.3653	0.6347	0.53
21.5	60,722	29,012	0.4778	0.5222	0.34
22.5	31,710		0.0000	1.0000	0.18
23.5	31,710	14,986	0.4726	0.5274	0.18
24.5	16,724	16,724	1.0000	0.0000	0.09
25.5	0		0.0000	1.0000	0.00
26.5	0		0.0000	1.0000	0.00
27.5	0		0.0000	1.0000	0.00
28.5	0		0.0000	1.0000	0.00
29.5					0.00

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



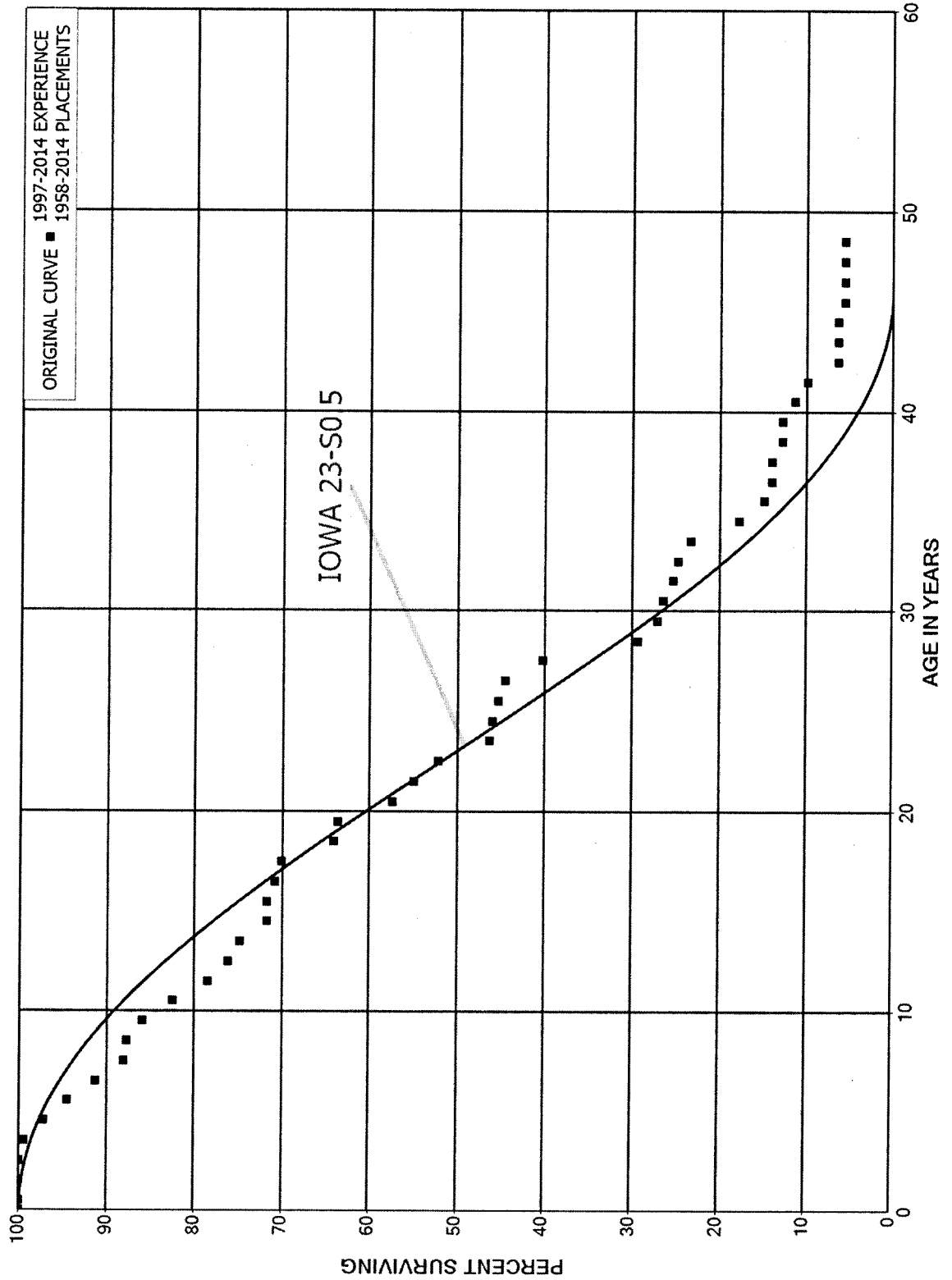
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	67,336,229	33,992	0.0005	0.9995	100.00
0.5	66,342,768	915,293	0.0138	0.9862	99.95
1.5	62,526,699	112,935	0.0018	0.9982	98.57
2.5	60,427,585	26,549	0.0004	0.9996	98.39
3.5	61,306,921	456,871	0.0075	0.9925	98.35
4.5	53,911,093	1,172,091	0.0217	0.9783	97.62
5.5	45,900,575	1,166,471	0.0254	0.9746	95.49
6.5	37,985,536	934,150	0.0246	0.9754	93.07
7.5	35,562,266	2,457,114	0.0691	0.9309	90.78
8.5	32,828,756	1,898,070	0.0578	0.9422	84.51
9.5	32,983,089	1,926,120	0.0584	0.9416	79.62
10.5	30,610,368	5,431,833	0.1775	0.8225	74.97
11.5	23,233,700	4,413,847	0.1900	0.8100	61.67
12.5	18,645,160	4,060,252	0.2178	0.7822	49.95
13.5	14,085,502	3,742,490	0.2657	0.7343	39.07
14.5	11,323,695	2,390,776	0.2111	0.7889	28.69
15.5	8,493,015	950,960	0.1120	0.8880	22.63
16.5	7,158,026	1,419,233	0.1983	0.8017	20.10
17.5	5,502,662	1,121,370	0.2038	0.7962	16.11
18.5	4,461,098	669,147	0.1500	0.8500	12.83
19.5	3,961,956	705,707	0.1781	0.8219	10.91
20.5	3,316,755	493,578	0.1488	0.8512	8.96
21.5	2,926,221	1,166,573	0.3987	0.6013	7.63
22.5	1,968,985	610,337	0.3100	0.6900	4.59
23.5	1,388,615	335,136	0.2413	0.7587	3.17
24.5	933,604	265,584	0.2845	0.7155	2.40
25.5	674,617	69,978	0.1037	0.8963	1.72
26.5	616,218	51,672	0.0839	0.9161	1.54
27.5	519,764	113,844	0.2190	0.7810	1.41
28.5	405,920	15,071	0.0371	0.9629	1.10
29.5	390,849	69,550	0.1779	0.8221	1.06
30.5	321,299	16,218	0.0505	0.9495	0.87
31.5	305,080		0.0000	1.0000	0.83
32.5	175,257		0.0000	1.0000	0.83
33.5	175,257	159,946	0.9126	0.0874	0.83
34.5	15,311	15,311	1.0000		0.07
35.5					

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,139,846		0.0000	1.0000	100.00
0.5	3,964,642		0.0000	1.0000	100.00
1.5	3,395,866		0.0000	1.0000	100.00
2.5	1,735,268	10,744	0.0062	0.9938	100.00
3.5	1,619,063	36,049	0.0223	0.9777	99.38
4.5	1,400,245	38,493	0.0275	0.9725	97.17
5.5	1,424,785	48,317	0.0339	0.9661	94.50
6.5	1,309,740	46,541	0.0355	0.9645	91.29
7.5	1,255,760	4,386	0.0035	0.9965	88.05
8.5	1,153,566	24,220	0.0210	0.9790	87.74
9.5	1,756,835	68,896	0.0392	0.9608	85.90
10.5	1,745,073	86,110	0.0493	0.9507	82.53
11.5	1,813,386	52,707	0.0291	0.9709	78.46
12.5	1,355,081	23,496	0.0173	0.9827	76.18
13.5	1,445,907	60,404	0.0418	0.9582	74.86
14.5	1,305,661		0.0000	1.0000	71.73
15.5	1,365,565	16,473	0.0121	0.9879	71.73
16.5	1,263,177	14,425	0.0114	0.9886	70.86
17.5	1,215,357	103,526	0.0852	0.9148	70.05
18.5	1,152,474	8,361	0.0073	0.9927	64.09
19.5	1,160,416	112,913	0.0973	0.9027	63.62
20.5	1,066,807	46,718	0.0438	0.9562	57.43
21.5	1,035,057	50,980	0.0493	0.9507	54.92
22.5	931,683	106,401	0.1142	0.8858	52.21
23.5	726,331	3,921	0.0054	0.9946	46.25
24.5	731,249	11,652	0.0159	0.9841	46.00
25.5	586,186	10,265	0.0175	0.9825	45.27
26.5	551,467	53,496	0.0970	0.9030	44.47
27.5	504,301	136,981	0.2716	0.7284	40.16
28.5	365,914	27,596	0.0754	0.9246	29.25
29.5	280,252	6,278	0.0224	0.9776	27.05
30.5	264,407	11,167	0.0422	0.9578	26.44
31.5	201,715	4,746	0.0235	0.9765	25.32
32.5	159,075	9,177	0.0577	0.9423	24.73
33.5	149,899	35,948	0.2398	0.7602	23.30
34.5	133,760	21,482	0.1606	0.8394	17.71
35.5	108,799	6,895	0.0634	0.9366	14.87
36.5	102,022		0.0000	1.0000	13.93
37.5	99,033	8,636	0.0872	0.9128	13.93
38.5	87,021		0.0000	1.0000	12.71

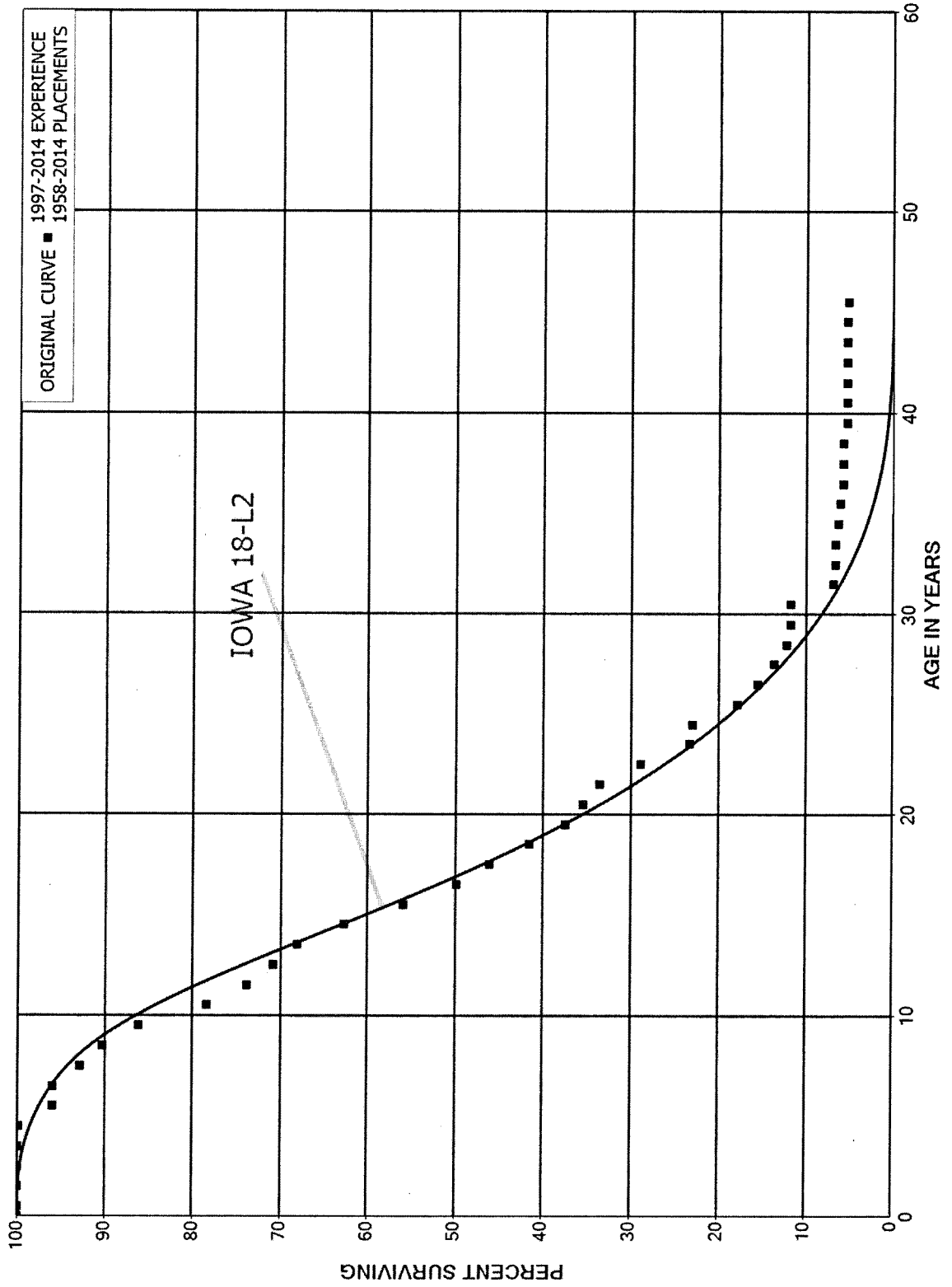
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	65,114	7,482	0.1149	0.8851	12.71	
40.5	57,632	7,116	0.1235	0.8765	11.25	
41.5	41,988	15,308	0.3646	0.6354	9.86	
42.5	26,680		0.0000	1.0000	6.27	
43.5	26,680	50	0.0019	0.9981	6.27	
44.5	19,514	2,221	0.1138	0.8862	6.25	
45.5	17,293		0.0000	1.0000	5.54	
46.5	17,293		0.0000	1.0000	5.54	
47.5	17,293		0.0000	1.0000	5.54	
48.5	17,293		0.0000	1.0000	5.54	
49.5	4,771	2,164	0.4535	0.5465	5.54	
50.5	2,607		0.0000	1.0000	3.03	
51.5	2,607		0.0000	1.0000	3.03	
52.5	2,607		0.0000	1.0000	3.03	
53.5	2,607		0.0000	1.0000	3.03	
54.5	2,607		0.0000	1.0000	3.03	
55.5	2,607		0.0000	1.0000	3.03	
56.5					3.03	

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,921,152		0.0000	1.0000	100.00
0.5	8,047,656		0.0000	1.0000	100.00
1.5	7,958,412		0.0000	1.0000	100.00
2.5	7,788,039		0.0000	1.0000	100.00
3.5	7,279,253	10,435	0.0014	0.9986	100.00
4.5	6,532,767	256,820	0.0393	0.9607	99.86
5.5	6,249,805		0.0000	1.0000	95.93
6.5	5,937,911	189,773	0.0320	0.9680	95.93
7.5	4,760,752	132,186	0.0278	0.9722	92.87
8.5	3,164,383	145,835	0.0461	0.9539	90.29
9.5	3,224,018	290,406	0.0901	0.9099	86.13
10.5	3,069,850	176,273	0.0574	0.9426	78.37
11.5	3,312,998	134,188	0.0405	0.9595	73.87
12.5	3,524,465	138,002	0.0392	0.9608	70.88
13.5	3,844,919	301,706	0.0785	0.9215	68.10
14.5	3,919,917	428,174	0.1092	0.8908	62.76
15.5	3,980,362	432,515	0.1087	0.8913	55.90
16.5	3,353,085	254,863	0.0760	0.9240	49.83
17.5	3,204,265	317,793	0.0992	0.9008	46.04
18.5	2,957,944	287,151	0.0971	0.9029	41.47
19.5	2,675,356	150,311	0.0562	0.9438	37.45
20.5	2,487,203	127,617	0.0513	0.9487	35.34
21.5	2,115,232	294,936	0.1394	0.8606	33.53
22.5	1,786,674	342,559	0.1917	0.8083	28.86
23.5	1,226,409	22,270	0.0182	0.9818	23.32
24.5	1,142,360	250,000	0.2188	0.7812	22.90
25.5	980,356	128,698	0.1313	0.8687	17.89
26.5	874,318	109,623	0.1254	0.8746	15.54
27.5	653,513	65,801	0.1007	0.8993	13.59
28.5	595,797	21,993	0.0369	0.9631	12.22
29.5	620,400		0.0000	1.0000	11.77
30.5	560,833	234,262	0.4177	0.5823	11.77
31.5	355,319	12,248	0.0345	0.9655	6.85
32.5	318,995		0.0000	1.0000	6.62
33.5	323,789	17,881	0.0552	0.9448	6.62
34.5	271,344	9,760	0.0360	0.9640	6.25
35.5	263,215	14,843	0.0564	0.9436	6.03
36.5	244,115		0.0000	1.0000	5.69
37.5	279,171		0.0000	1.0000	5.69
38.5	270,810	16,820	0.0621	0.9379	5.69

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2014			EXPERIENCE BAND 1997-2014			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	233,698	3,289	0.0141	0.9859	5.33	
40.5	213,476		0.0000	1.0000	5.26	
41.5	142,720		0.0000	1.0000	5.26	
42.5	99,975		0.0000	1.0000	5.26	
43.5	95,697		0.0000	1.0000	5.26	
44.5	95,697	540	0.0056	0.9944	5.26	
45.5	95,157	7,505	0.0789	0.9211	5.23	
46.5	64,332		0.0000	1.0000	4.82	
47.5	64,332	631	0.0098	0.9902	4.82	
48.5	63,249		0.0000	1.0000	4.77	
49.5	57,689		0.0000	1.0000	4.77	
50.5	57,324		0.0000	1.0000	4.77	
51.5	54,469		0.0000	1.0000	4.77	
52.5	52,516		0.0000	1.0000	4.77	
53.5	49,611		0.0000	1.0000	4.77	
54.5	46,900		0.0000	1.0000	4.77	
55.5	18,086		0.0000	1.0000	4.77	
56.5					4.77	