

BEFORE THE
ARKANSAS PUBLIC SERVICE COMMISSION

IN THE MATTER OF THE APPLICATION OF)	
OKLAHOMA GAS & ELECTRIC COMPANY FOR)	DOCKET NO. 16-052-U
APPROVAL OF A GENERAL CHANGE IN RATES)	
AND TARIFFS)	

SURREBUTTAL EXHIBITS

OF

GERRILYNN WOLFE, CPA
CAPITAL RECOVERY ANALYST
FINANCIAL ANALYSIS SECTION

ON BEHALF OF THE GENERAL STAFF
OF THE ARKANSAS PUBLIC SERVICE COMMISSION

MARCH 30, 2017

OKLAHOMA GAS AND ELECTRIC COMPANY

DOCKET NO. 16-052-U

APSC FILED Time: 3/30/2017 11:05:43 AM: Recvd 3/30/2017 11:00:39 AM: Docket 16-052-U-Doc. 158

SURREBUTTAL EXHIBITS OF GERRILYNN WOLFE SURREBUTTAL EXHIBIT GW-1

STAFF RECOMMENDED DEPRECIATION RATES

Account	Description	Depreciation Rate
<u>INTANGIBLE PLANT</u>		
302	Franchise and Consents	4.24%
303.2	Miscellaneous Intangible Plant-Software	6.25%
<u>PRODUCTION PLANT</u>		
STEAM PRODUCTION		
310.200	Land Rights	
	Horseshoe Lake 6	1.74%
	Mustang 4	0.00% *
	Seminole 1	1.74%
	Muskogee 4	2.42%
	Sooner 1	2.56%
311	Structures and Improvements	
	Horseshoe Lake 6	7.46%
	Horseshoe Lake 7	1.59%
	Horseshoe Lake 8	2.14%
	Mustang 3	4.51%
	Mustang 4	29.19%
	Seminole 1	3.18%
	Seminole 2	3.12%
	Seminole 3	2.72%
	Muskogee 4	2.53%
	Muskogee 5	2.28%
	Muskogee 6	1.53%
	Sooner 1	1.54%
	Sooner 2	1.52%
311.500	Security	
	Horseshoe Lake 6	7.46%
	Mustang 4	29.19%
	Seminole 1	3.18%
	Muskogee 4	2.53%
	Sooner 1	1.54%
312	Boiler Plant Equipment	
	Horseshoe Lake 6	5.06%
	Horseshoe Lake 7	2.22%
	Horseshoe Lake 8	3.34%
	Mustang 3	13.87%
	Mustang 4	14.40%
	Seminole 1	3.69%
	Seminole 2	5.14%
	Seminole 3	3.43%
	Muskogee 4	2.87%
	Muskogee 5	2.66%
	Muskogee 6	1.90%
	Sooner 1	2.29%
	Sooner 2	2.04%
312.011	CEM - Continuous Emission Monitoring	
	Horseshoe Lake 6	5.06%
	Horseshoe Lake 7	2.22%
	Horseshoe Lake 8	3.34%
	Mustang 3	13.87%
	Mustang 4	14.40%
	Seminole 1	3.69%
	Seminole 2	5.14%
	Seminole 3	3.43%
	Muskogee 4	2.87%
	Muskogee 5	2.66%
	Muskogee 6	1.90%
	Sooner 1	2.29%
	Sooner 2	2.04%
314	Turbogenerator Units	
	Horseshoe Lake 6	5.14%
	Horseshoe Lake 7	1.32%
	Horseshoe Lake 8	2.23%
	Mustang 3	0.00% *
	Mustang 4	12.55%
	Seminole 1	2.47%

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STAFF RECOMMENDED DEPRECIATION RATES

Account	Description	Depreciation Rate
	Seminole 2	2.72%
	Seminole 3	3.18%
	Muskogee 4	3.29%
	Muskogee 5	2.02%
	Muskogee 6	1.85%
	Sooner 1	1.28%
	Sooner 2	1.30%
315	Accessory Electric Equipment	
	Horseshoe Lake 6	3.94%
	Horseshoe Lake 7	2.40%
	Horseshoe Lake 8	2.62%
	Mustang 3	10.66%
	Mustang 4	16.82%
	Seminole 1	2.85%
	Seminole 2	2.12%
	Seminole 3	2.15%
	Muskogee 4	2.50%
	Muskogee 5	1.68%
	Muskogee 6	1.25%
	Sooner 1	1.16%
	Sooner 2	1.32%
316	Miscellaneous Power Plant Equipment	
	Horseshoe Lake 6	3.16%
	Horseshoe Lake 7	0.32%
	Horseshoe Lake 8	0.90%
	Mustang 3	0.00%
	Mustang 4	12.03%
	Seminole 1	2.04%
	Seminole 2	4.15%
	Seminole 3	1.27%
	Muskogee 4	2.58%
	Muskogee 5	0.87%
	Muskogee 6	1.65%
	Sooner 1	1.65%
	Sooner 2	1.58%
	Power Supply Services	1.11%

OTHER PRODUCTION

341	Structures and Improvements	
	Tinker	1.45%
	Horseshoe Lake 9 & 10	3.38%
	McClain Gas 1	2.32%
	McClain Gas 2	1.60%
	McClain Steam 1	1.66%
	Redbud 1	2.37%
	Redbud 2	3.05%
	Redbud 3	3.06%
	Redbud 4	2.98%
	Centennial Wind Farm	5.13%
	OU Spirit Wind Farm	4.09%
	Crossroads Wind Farm	4.46%
	Mustang Solar	4.00%
341.50	Security	
	McClain Gas 1	2.32%
342	Fuel Holders, Producers and Accessories	
	Tinker	4.67%
	McClain Gas 1	1.55%
	McClain Gas 2	1.53%
	Redbud 1	2.29%
	Redbud 2	2.29%
	Redbud 3	2.29%
	Redbud 4	2.29%

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STAFF RECOMMENDED DEPRECIATION RATES

Account	Description	Depreciation Rate
343	Prime Movers	
	Tinker	1.52%
	Horseshoe Lake 9 & 10	3.85%
	McClain Gas 1	2.15%
	McClain Gas 2	2.15%
	McClain Steam 1	1.74%
	Redbud 1	2.78%
	Redbud 2	2.95%
	Redbud 3	2.64%
	Redbud 4	2.77%
343.5	LTSA 5-year	
	McClain Gas 1	15.37%
	McClain Gas 2	16.91%
	Redbud 1	15.96%
	Redbud 2	14.30%
	Redbud 3	9.45%
	Redbud 4	12.61%
343.20	LTSA 20-year	
	Redbud 1	3.12%
	Redbud 2	3.34%
	Redbud 3	4.78%
	Redbud 4	5.16%
343.99	CEM - Continuous Emission Monitoring	
	Horseshoe Lake 9 & 10	3.85%
	McClain Gas 1	2.15%
	McClain Gas 2	2.15%
	Redbud 1	2.78%
	Redbud 2	2.95%
	Redbud 3	2.64%
	Redbud 4	2.77%
344	Generators	
	Tinker	3.10%
	Horseshoe Lake 9 & 10	3.73%
	Redbud 1	3.05%
	Redbud 3	3.01%
	Redbud 4	3.00%
	Centennial Wind Farm	4.76%
	OU Spirit Wind Farm	4.05%
	Crossroads Wind Farm	4.29%
	Mustang Solar	4.20%
345	Accessory Electric Equipment	
	Tinker	1.57%
	Horseshoe Lake 9 & 10	3.75%
	McClain Gas 1	1.90%
	McClain Gas 2	1.86%
	McClain Steam 1	1.63%
	Redbud 1	2.35%
	Redbud 2	2.37%
	Redbud 3	2.35%
	Redbud 4	2.37%
	Centennial Wind Farm	5.35%
	OU Spirit Wind Farm	6.29%
	Crossroads Wind Farm	4.59%
	Mustang Solar	4.00%
346	Miscellaneous Power Plant Equipment	
	Tinker	0.00% *
	Horseshoe Lake 9 & 10	3.45%
	McClain Gas 1	2.26%
	Redbud 1	2.76%
	Redbud 2	3.26%
	Redbud 3	3.36%
	Redbud 4	3.35%
	Centennial Wind Farm	5.91%
	OU Spirit Wind Farm	4.53%
	Crossroads Wind Farm	4.25%
	Mustang Solar	0.00%

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STAFF RECOMMENDED DEPRECIATION RATES

Account	Description	Depreciation Rate
<u>TRANSMISSION PLANT</u>		
350.2	Land Rights	1.28%
350.3	Land Rights-Power Supply	1.28%
352	Structures and Improvements-Transmission	1.51%
352.100	Structures and Improvements-Power Supply	1.51%
353	Station Equipment	2.10%
353.130	Security	2.10%
353.905	Step Up Transformers (Power Supply)	1.78%
354	Towers and Fixtures	1.44%
355	Poles and Fixtures	2.86%
355.1	Poles and Fixtures-Power Supply	2.86%
356	Overhead Conductors and Devices	2.34%
356.1	Overhead Conductors and Devices-Power Supply	2.34%
358	Underground Conductors and Devices	0.27%
<u>DISTRIBUTION PLANT</u>		
360.2	Land Rights	1.54%
361	Structures and Improvements	1.66%
362	Station Equipment	1.98%
362.100	Security	1.98%
362.900	Step Up Transformers for Power Supply-Tinker	1.98%
364	Poles, Towers, and Fixtures	2.99%
365	Overhead Conductors and Devices	2.54%
366	Underground Conduit	2.26%
367	Underground Conductors and Devices	1.90%
368	Line Transformers	3.52%
369	Services	2.19%
370.1	Meters	6.92%
370.3	Meters-Equipment	3.77%
371	Installation on Customer Premises	21.65%
373	Street Lighting and Signal Systems	5.43%
<u>GENERAL PLANT</u>		
POWER DELIVERY		
389.200	Land Rights	3.15%
390	Structures and Improvements	2.15%
391	Office Furniture and Equipment	6.67%
391.1	Computer Equipment	20.00%
393	Stores Equipment	4.00%
394	Tools, Shop and Garage Equipment	4.00%
395	Laboratory Equipment	5.00%
396	Power Operated Equipment	4.99%
397	Communication Equipment	10.00%
398	Miscellaneous Equipment	5.00%
FLEET EQUIPMENT - POWER SUPPLY		
392.1	Standard Cars	7.71%
392.3	Pickup Trucks	11.46%
392.4	Light Trucks	5.72%
392.5	Heavy Trucks	6.08%
392.6	Trailers	3.19%
FLEET EQUIPMENT - POWER DELIVERY		
392.1	Standard Cars	7.71%
392.3	Pickup Trucks	11.46%
392.4	Light Trucks	5.72%
392.5	Heavy Trucks	6.08%
392.6	Trailers	3.19%

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STAFF RECOMMENDED DEPRECIATION RATES

Account	Description	Depreciation Rate
OG&E HOLDING COMPANY		
<u>INTANGIBLE PLANT</u>		
303.200	Software - Depreciable	6.25%
<u>GENERAL PLANT</u>		
390.00	Structures and Improvements	2.15%
OFFICE FURNITURE AND EQUIPMENT		
391.10	Computer Equipment	20.00%
391.12	Office Furniture and Equipment	6.67%
TRANSPORTATION EQUIPMENT		
392.01	Standard Cars	7.71%
392.03	Pickup Trucks	11.46%
392.04	Light Trucks	5.72%
392.05	Heavy Trucks	0.00% *
392.06	Trailers	3.19%
393	Stores Equipment	0.00% *
395	Laboratory Equipment	5.00%
396	LDCE (Light Duty Construction Equipment)	4.99%
COMMUNICATION EQUIPMENT		
397.01	Telephone Equipment	10.00%
397.02	Radio Systems	10.00%
397.40	Wireless Networks	10.00%
397.50	Comm. Miscellaneous	10.00%
398	Miscellaneous Equipment	5.00%

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SURREBUTTAL EXHIBITS OF GERRILYNN WOLFE

SURREBUTTAL EXHIBIT GW-2

STAFF RECOMMENDED DEPRECIATION PARAMETERS

Account	Description	Curve Shape	Average Service Life	Retirement Year	Remaining Life	Net Salvage Percent	Reserve Ratio at 12/31/15
<u>INTANGIBLE PLANT</u>							
302	Franchise and Consents	SQ	25		10.0	0%	57.62%
303.2	Miscellaneous Intangible Plant-Software	SQ	10		8.5	0%	46.90%
<u>PRODUCTION PLANT</u>							
310.200	Land Rights						
	Horseshoe Lake 6	S4	100	2023	7.5	0%	87%
	Mustang 4	S4	100	2017	1.0	0%	107%
	Seminole 1	S4	100	2030	14.5	0%	75%
	Muskogee 4	S4	100	2042	26.4	0%	36%
	Sooner 1	S4	100	2044	28.5	0%	27%
311	Structures and Improvements						
	Horseshoe Lake 6	R1.5	100	2023	7.4	-20%	64%
	Horseshoe Lake 7	R1.5	100	2028	12.1	-20%	101%
	Horseshoe Lake 8	R1.5	100	2029	13.1	-20%	92%
	Mustang 3	R1.5	100	2017	1.5	-20%	113%
	Mustang 4	R1.5	100	2017	1.5	-20%	78%
	Seminole 1	R1.5	100	2030	14.2	-20%	74%
	Seminole 2	R1.5	100	2030	14.1	-20%	76%
	Seminole 3	R1.5	100	2030	14.1	-20%	82%
	Muskogee 4	R1.5	100	2042	25.5	-20%	55%
	Muskogee 5	R1.5	100	2043	26.2	-20%	60%
	Muskogee 6	R1.5	100	2049	31.3	-20%	72%
	Sooner 1	R1.5	100	2044	27.0	-20%	78%
	Sooner 2	R1.5	100	2045	27.7	-20%	78%
311.500	Security						
	Horseshoe Lake 6	R1.5	100	2023	7.4	-20%	115%
	Mustang 4	R1.5	100	2017	1.5	-20%	7%
	Seminole 1	R1.5	100	2030	14.2	-20%	109%
	Muskogee 4	R1.5	100	2042	25.5	-20%	116%
	Sooner 1	R1.5	100	2044	27.0	-20%	107%
312	Boiler Plant Equipment						
	Horseshoe Lake 6	R0.5	85	2023	7.3	-22%	83%
	Horseshoe Lake 7	R0.5	85	2028	12.0	-22%	94%
	Horseshoe Lake 8	R0.5	85	2029	13.0	-22%	77%
	Mustang 3	R0.5	85	2017	1.5	-22%	101%
	Mustang 4	R0.5	85	2017	1.5	-22%	100%
	Seminole 1	R0.5	85	2030	13.9	-22%	69%
	Seminole 2	R0.5	85	2030	14.0	-22%	49%
	Seminole 3	R0.5	85	2030	13.9	-22%	74%
	Muskogee 4	R0.5	85	2042	24.5	-22%	51%
	Muskogee 5	R0.5	85	2043	25.4	-22%	54%

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SURREBUTTAL EXHIBIT GW-2

STAFF RECOMMENDED DEPRECIATION PARAMETERS

Account	Description	Curve Shape	Average Service Life	Retirement Year	Remaining Life	Net Salvage Percent	Reserve Ratio at 12/31/15
	Muskogee 6	R0.5	85	2049	30.1	-22%	64%
	Sooner 1	R0.5	85	2044	26.2	-22%	62%
	Sooner 2	R0.5	85	2045	26.9	-22%	67%
312.011	CEM - Continuous Emission Monitoring						
	Horseshoe Lake 6	R0.5	85	2023	7.3	-22%	116%
	Horseshoe Lake 7	R0.5	85	2028	12.0	-22%	121%
	Horseshoe Lake 8	R0.5	85	2029	13.0	-22%	97%
	Mustang 3	R0.5	85	2017	1.5	-22%	108%
	Mustang 4	R0.5	85	2017	1.5	-22%	113%
	Seminole 1	R0.5	85	2030	13.9	-22%	122%
	Seminole 2	R0.5	85	2030	14.0	-22%	112%
	Seminole 3	R0.5	85	2030	13.9	-22%	112%
	Muskogee 4	R0.5	85	2042	24.5	-22%	119%
	Muskogee 5	R0.5	85	2043	25.4	-22%	115%
	Muskogee 6	R0.5	85	2049	30.1	-22%	101%
	Sooner 1	R0.5	85	2044	26.2	-22%	118%
	Sooner 2	R0.5	85	2045	26.9	-22%	66%
314	Turbogenerator Units						
	Horseshoe Lake 6	R1	61	2023	7.2	-8%	71%
	Horseshoe Lake 7	R1	61	2028	11.5	-8%	93%
	Horseshoe Lake 8	R1	61	2029	12.7	-8%	80%
	Mustang 3	R1	61	2017	1.5	-8%	108%
	Mustang 4	R1	61	2017	1.5	-8%	89%
	Seminole 1	R1	61	2030	13.6	-8%	74%
	Seminole 2	R1	61	2030	13.6	-8%	71%
	Seminole 3	R1	61	2030	13.8	-8%	64%
	Muskogee 4	R1	61	2042	24.4	-8%	28%
	Muskogee 5	R1	61	2043	24.6	-8%	58%
	Muskogee 6	R1	61	2049	28.7	-8%	55%
	Sooner 1	R1	61	2044	25.1	-8%	76%
	Sooner 2	R1	61	2045	25.8	-8%	74%
315	Accessory Electric Equipment						
	Horseshoe Lake 6	R2.5	77	2023	7.4	-8%	79%
	Horseshoe Lake 7	R2.5	77	2028	12.2	-8%	79%
	Horseshoe Lake 8	R2.5	77	2029	13.2	-8%	73%
	Mustang 3	R2.5	77	2017	1.5	-8%	92%
	Mustang 4	R2.5	77	2017	1.5	-8%	83%
	Seminole 1	R2.5	77	2030	14.2	-8%	68%
	Seminole 2	R2.5	77	2030	14.2	-8%	78%
	Seminole 3	R2.5	77	2030	14.2	-8%	77%
	Muskogee 4	R2.5	77	2042	25.4	-8%	45%
	Muskogee 5	R2.5	77	2043	25.4	-8%	65%
	Muskogee 6	R2.5	77	2049	30.8	-8%	69%
	Sooner 1	R2.5	77	2044	26.1	-8%	78%
	Sooner 2	R2.5	77	2045	27.0	-8%	72%

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SURREBUTTAL EXHIBIT GW-2

STAFF RECOMMENDED DEPRECIATION PARAMETERS

Account	Description	Curve Shape	Average Service Life	Retirement Year	Remaining Life	Net Salvage Percent	Reserve Ratio at 12/31/15
316	Miscellaneous Power Plant Equipment						
	Horseshoe Lake 6	R0.5	45	2023	7.2	-2%	79%
	Horseshoe Lake 7	R0.5	45	2028	11.2	-2%	98%
	Horseshoe Lake 8	R0.5	45	2029	12.1	-2%	91%
	Mustang 3	R0.5	45	2017	1.5	-2%	120%
	Mustang 4	R0.5	45	2017	1.5	-2%	84%
	Seminole 1	R0.5	45	2030	13.0	-2%	76%
	Seminole 2	R0.5	45	2030	12.6	-2%	50%
	Seminole 3	R0.5	45	2030	13.2	-2%	85%
	Muskogee 4	R0.5	45	2042	22.4	-2%	44%
	Muskogee 5	R0.5	45	2043	21.2	-2%	84%
	Muskogee 6	R0.5	45	2049	24.7	-2%	61%
	Sooner 1	R0.5	45	2044	23.5	-2%	63%
	Sooner 2	R0.5	45	2045	21.4	-2%	68%
	Power Supply Services	R0.5	45		41.7	-2%	56%
OTHER PRODUCTION							
341	Structures and Improvements						
	Tinker	S3	50	2025	9.5	-10%	96%
	Horseshoe Lake 9 & 10	S3	50	2035	18.9	-10%	46%
	McClain Gas 1	S3	50	2046	29.4	-10%	42%
	McClain Gas 2	S3	50	2046	28.7	-10%	64%
	McClain Steam 1	S3	50	2046	28.8	-10%	62%
	Redbud 1	S3	50	2049	31.9	-10%	34%
	Redbud 2	S3	50	2049	32.4	-10%	11%
	Redbud 3	S3	50	2049	32.4	-10%	11%
	Redbud 4	S3	50	2049	32.4	-10%	13%
	Centennial Wind Farm	S3	50	2031	15.4	-10%	31%
	OU Spirit Wind Farm	S3	50	2034	21.4	-10%	23%
	Crossroads Wind Farm	S3	50	2037	21.4	-10%	14%
	Mustang Solar	S3	40		25.0	0%	0%
341.50	Security						
	McClain Gas 1	S3	50	2046	29.4	-10%	0%
342	Fuel Holders, Producers and Accessories						
	Tinker	R4	55	2025	9.5	-10%	66%
	McClain Gas 1	R4	55	2046	29.6	-10%	64%
	McClain Gas 2	R4	55	2046	29.6	-10%	65%
	Redbud 1	R4	55	2049	32.6	-10%	35%
	Redbud 2	R4	55	2049	32.6	-10%	35%
	Redbud 3	R4	55	2049	32.6	-10%	35%
	Redbud 4	R4	55	2049	32.6	-10%	35%
343	Prime Movers						
	Tinker	R3.5	40	2025	9.4	-5%	91%

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STAFF RECOMMENDED DEPRECIATION PARAMETERS

Account	Description	Curve Shape	Average Service Life	Retirement Year	Remaining Life	Net Salvage Percent	Reserve Ratio at 12/31/15
	Horseshoe Lake 9 & 10	R3.5	40	2035	18.3	-5%	35%
	McClain Gas 1	R3.5	40	2046	27.2	-5%	46%
	McClain Gas 2	R3.5	40	2046	27.1	-5%	46%
	McClain Steam 1	R3.5	40	2046	26.3	-5%	59%
	Redbud 1	R3.5	40	2049	29.7	-5%	22%
	Redbud 2	R3.5	40	2049	29.8	-5%	17%
	Redbud 3	R3.5	40	2049	29.8	-5%	26%
	Redbud 4	R3.5	40	2049	29.8	-5%	22%
343.5	LTSA 5-year						
	McClain Gas 1	SQ	5	2046	2.7	0%	102%
	McClain Gas 2	SQ	5	2046	2.7	0%	106%
	Redbud 1	SQ	5	2049	4.5	0%	28%
	Redbud 2	SQ	5	2049	4.5	0%	36%
	Redbud 3	SQ	5	2049	5	0%	57%
	Redbud 4	SQ	5	2049	5	0%	43%
343.20	LTSA 20-year						
	Redbud 1	SQ	20	2049	10	0%	70%
	Redbud 2	SQ	20	2049	10	0%	68%
	Redbud 3	SQ	20	2049	10	0%	55%
	Redbud 4	SQ	20	2049	10	0%	51%
343.99	CEM - Continuous Emission Monitoring						
	Horseshoe Lake 9 & 10	R3.5	40	2035	18.3	-5%	-406%
	McClain Gas 1	R3.5	40	2046	27	-5%	0%
	McClain Gas 2	R3.5	40	2046	27	-5%	190%
	Redbud 1	R3.5	40	2049	30	-5%	112%
	Redbud 2	R3.5	40	2049	30	-5%	102%
	Redbud 3	R3.5	40	2049	30	-5%	103%
	Redbud 4	R3.5	40	2049	29.8	-5%	103%
344	Generators						
	Tinker	R3	45	2025	9	-3%	74%
	Horseshoe Lake 9 & 10	R3	45	2035	18	-3%	34%
	Redbud 1	R3	45	2049	31	-3%	9%
	Redbud 3	R3	45	2049	31	-3%	9%
	Redbud 4	R3	45	2049	31.3	-3%	9%
	Centennial Wind Farm	R3	42	2031	15.1	-3%	31%
	OU Spirit Wind Farm	R3	42	2034	21	-3%	19%
	Crossroads Wind Farm	R3	42	2037	20.8	-3%	14%
	Mustang Solar	S2.5	30		25.0	-5%	0%
345	Accessory Electric Equipment						
	Tinker	R2.5	45	2025	9.0	-5%	91%
	Horseshoe Lake 9 & 10	R2.5	45	2035	18.0	-5%	37%
	McClain Gas 1	R2.5	45	2046	27	-5%	53%
	McClain Gas 2	R2.5	45	2046	27	-5%	55%

OKLAHOMA GAS AND ELECTRIC COMPANY
DOCKET NO. 16-052-U
SURREBUTTAL EXHIBITS OF GERRILYNN WOLFE

SURREBUTTAL EXHIBIT GW-2

STAFF RECOMMENDED DEPRECIATION PARAMETERS

Account	Description	Curve Shape	Average Service Life	Retirement Year	Remaining Life	Net Salvage Percent	Reserve Ratio at 12/31/15
	McClain Steam 1	R2.5	45	2046	27	-5%	61%
	Redbud 1	R2.5	45	2049	30	-5%	35%
	Redbud 2	R2.5	45	2049	30	-5%	35%
	Redbud 3	R2.5	45	2049	29.7	-5%	35%
	Redbud 4	R2.5	45	2049	29.7	-5%	35%
	Centennial Wind Farm	R3	35	2031	15	-5%	25%
	OU Spirit Wind Farm	R3	35	2034	20	-5%	-23%
	Crossroads Wind Farm	R3	35	2037	20.0	-5%	13%
	Mustang Solar	S2.5	45		25.0	0%	0%
346	Miscellaneous Power Plant Equipment						
	Tinker	R2	45	2025	9.2	-3%	103%
	Horseshoe Lake 9 & 10	R2	45	2035	17.8	-3%	42%
	McClain Gas 1	R2	45	2046	26.5	-3%	43%
	Redbud 1	R2	45	2049	29.7	-3%	21%
	Redbud 2	R2	45	2049	29.9	-3%	5%
	Redbud 3	R2	45	2049	30.2	-3%	2%
	Redbud 4	R2	45	2049	30.2	-3%	2%
	Centennial Wind Farm	R2	40	2031	14.9	-3%	15%
	OU Spirit Wind Farm	R2	40	2034	20.1	-3%	12%
	Crossroads Wind Farm	R2	40	2037	20.2	-3%	17%
	Mustang Solar	R2.5	35		25.0	0%	0%
<u>TRANSMISSION PLANT</u>							
350.2	Land Rights	R4	75		63.1	0%	19%
350.3	Land Rights-Power Supply	R4	75		63.1	0%	22%
352	Structures and Improvements-Transmi	R4	65		54.0	0%	20%
352.100	Structures and Improvements-Power S	R4	65		54.0	0%	7%
353	Station Equipment	R0.5	60		53.0	-30%	19%
353.130	Security	R0.5	60		53	-30%	102%
353.905	Step Up Transformers (Power Supply)	R2	45		34.0	0%	39%
354	Towers and Fixtures	R4	75		59.4	-15%	30%
355	Poles and Fixtures	L0	55		50.2	-60%	16%
355.1	Poles and Fixtures-Power Supply	L0	55		50.2	-60%	18%
356	Overhead Conductors and Devices	R3	60		49.6	-39%	23%
356.1	Overhead Conductors and Devices-Po	R3	60		49.6	-39%	6%
358	Underground Conductors and Devices	S2.5	40		6.2	0%	98%

OKLAHOMA GAS AND ELECTRIC COMPANY
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SURREBUTTAL EXHIBIT GW-2

STAFF RECOMMENDED DEPRECIATION PARAMETERS

Account	Description	Curve Shape	Average Service Life	Retirement Year	Remaining Life	Net Salvage Percent	Reserve Ratio at 12/31/15
<u>DISTRIBUTION PLANT</u>							
360.2	Land Rights	S4	65		47.2	0%	27%
361	Structures and Improvements	R3.5	64		50.3	-10%	27%
362	Station Equipment	R2	64		51.5	-30%	28%
362.100	Security	R2	64		51.5	-30%	109%
362.900	Step Up Transformers for Power Suppl	R2	64		51.5	-30%	90%
364	Poles, Towers, and Fixtures	R1.5	53		40.8	-60%	38%
365	Overhead Conductors and Devices	R0.5	53		44.6	-47%	34%
366	Underground Conduit	R3.5	55		42.3	-25%	29%
367	Underground Conductors and Devices	R2.5	62		49.9	-25%	30%
368	Line Transformers	R0.5	40		30.2	-25%	19%
369	Services	R4	50		32.5	-20%	49%
370.1	Meters	S2.5	15		11.3	-5%	27%
370.3	Meters-Equipment	L0	25		18.9	-5%	34%
371	Installation on Customer Premises	L3	5		2.8	0%	40%
373	Street Lighting and Signal Systems	L1	25		16.4	-30%	41%
<u>GENERAL PLANT</u>							
POWER DELIVERY							
389.200	Land Rights	R4	45		15.2	0%	52%
390	Structures and Improvements	R2.5	43		31.1	0%	33%
391	Office Furniture and Equipment	SQ	15		10.9	0%	3%
391.1	Computer Equipment	SQ	5		2.2	0%	23%
393	Stores Equipment	SQ	25		11.8	0%	37%
394	Tools, Shop and Garage Equipment	SQ	25		14.3	0%	37%
395	Laboratory Equipment	SQ	20		11.3	0%	33%
396	Power Operated Equipment	L2	18		10.5	15%	33%
397	Communication Equipment	SQ	10		7.0	0%	39%
398	Miscellaneous Equipment	SQ	20		12.2	0%	64%
FLEET EQUIPMENT - POWER SUPPLY							
392.1	Standard Cars	S2.5	9.5		5.0	10%	89%
392.3	Pickup Trucks	S2.5	10		5.0	10%	45%
392.4	Light Trucks	S2.5	10		5.0	10%	58%
392.5	Heavy Trucks	L2.5	13		7.6	10%	83%
392.6	Trailers	S0.5	23		18.0	10%	57%
FLEET EQUIPMENT - POWER DELIVERY							
392.1	Standard Cars	S2.5	9.5		5.0	10%	41%
392.3	Pickup Trucks	S2.5	10		5.0	10%	32%
392.4	Light Trucks	S2.5	10		5.0	10%	62%
392.5	Heavy Trucks	L2.5	13		7.6	10%	44%
392.6	Trailers	S0.5	23		18.0	10%	32%

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STAFF RECOMMENDED DEPRECIATION PARAMETERS

Account	Description	Curve Shape	Average Service Life	Retirement Year	Remaining Life	Net Salvage Percent	Reserve Ratio at 12/31/15
OG&E HOLDING COMPANY							
<u>INTANGIBLE PLANT</u>							
303.200	Software - Depreciable	SQ	5		8.5	0%	92%
<u>GENERAL PLANT</u>							
390.00	Structures and Improvements	R2.5	43		31.1	0%	47.58%
OFFICE FURNITURE AND EQUIPMENT							
391.10	Computer Equipment	SQ	5		2.2	0%	61.82%
391.12	Office Furniture and Equipment	SQ	15		10.9	0%	69.74%
TRANSPORTATION EQUIPMENT							
392.01	Standard Cars	S2.5	10		5.0	10%	89.80%
392.03	Pickup Trucks	S2.5	10		5.0	10%	73.19%
392.04	Light Trucks	S2.5	10		5.0	10%	83.36%
392.05	Heavy Trucks	L2.5	13		7.6	10%	100.67%
392.06	Trailers	S0.5	23		18.0	10%	77.88%
393	Stores Equipment	SQ	25		11.8	0%	135.09%
395	Laboratory Equipment	SQ	20		11.3	0%	78.32%
396	LDCE (Light Duty Construction Equipm	L2	18		10.5	15%	41.23%
COMMUNICATION EQUIPMENT							
397.01	Telephone Equipment	SQ	10		7.0	0%	36.53%
397.02	Radio Systems	SQ	10		7.0	0%	71.42%
397.40	Wireless Networks	SQ	10		7.0	0%	41.88%
397.50	Comm. Miscellaneous	SQ	10		7.0	0%	39.59%
398	Miscellaneous Equipment	SQ	20		12.2	0%	97.99%