

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 )

DIRECT EXHIBITS

OF

GERRILYNN WOLFE, CPA  
CAPITAL RECOVERY ANALYST  
FINANCIAL ANALYSIS SECTION

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

JANUARY 31, 2017

# OKLAHOMA GAS AND ELECTRIC COMPANY

DOCKET NO. 16-052-U

FILED Time: 1/31/2017 10:02:18 AM: Recvd 1/31/2017 10:01:19 AM: Docket 16-052-U-Doc. 133

DIRECT EXHIBITS OF GERRILYNN WOLFE

DIRECT EXHIBIT GW-1

## STAFF RECOMMENDED DEPRECIATION RATES

Account	Description	Depreciation Rate
<b><u>INTANGIBLE PLANT</u></b>		
302	Franchise and Consents	4.24%
303.2	Miscellaneous Intangible Plant-Software	6.25%
<b><u>PRODUCTION PLANT</u></b>		
<b><u>STEAM PRODUCTION</u></b>		
310.200	<b>Land Rights</b>	
	Horseshoe Lake 6	0.00% *
	Mustang 4	0.00% *
	Seminole 1	1.74%
	Muskogee 4	2.42%
	Sooner 1	2.56%
311	<b>Structures and Improvements</b>	
	Horseshoe Lake 6	8.41%
	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	<b>Security</b>	
	Horseshoe Lake 6	8.41%
	Mustang 4	29.19%
	Seminole 1	3.18%
	Muskogee 4	2.53%
	Sooner 1	1.54%
312	<b>Boiler Plant Equipment</b>	
	Horseshoe Lake 6	5.06%
	Horseshoe Lake 7	2.22%
	Horseshoe Lake 8	3.44%
	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	1.91%
	Sooner 1	2.29%
	Sooner 2	2.04%
312.011	<b>CEM - Continuous Emission Monitoring</b>	
	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	<b>Turbogenerator Units</b>	
	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%

\*Fully-reserved or over-accrued for the purposes of Docket No. 16-052-U.

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## DIRECT EXHIBITS OF GERRILYNN WOLFE

## DIRECT EXHIBIT GW-1

## 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	<b>Accessory Electric Equipment</b>	
	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	<b>Miscellaneous Power Plant Equipment</b>	
	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%
<b>OTHER PRODUCTION</b>		
341	<b>Structures and Improvements</b>	
	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	<b>Security</b>	
	McClain Gas 1	2.32%
342	<b>Fuel Holders, Producers and Accessories</b>	
	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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## DIRECT EXHIBITS OF GERRILYNN WOLFE

## DIRECT EXHIBIT GW-1

### STAFF RECOMMENDED DEPRECIATION RATES

Account	Description	Depreciation Rate
343	<b>Prime Movers</b>	
	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	<b>LTSA 5-year</b>	
	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	<b>LTSA 20-year</b>	
	Redbud 1	3.12%
	Redbud 2	3.34%
	Redbud 3	4.78%
	Redbud 4	5.16%
343.99	<b>CEM - Continuous Emission Monitoring</b>	
	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	<b>Generators</b>	
	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	<b>Accessory Electric Equipment</b>	
	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	<b>Miscellaneous Power Plant Equipment</b>	
	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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DIRECT EXHIBIT GW-1

## STAFF RECOMMENDED DEPRECIATION RATES

Account	Description	Depreciation Rate
<b><u>TRANSMISSION PLANT</u></b>		
350.2	Land Rights	1.28%
350.3	Land Rights-Power Supply	1.28%
352	Structures and Improvements-Transmission	1.49%
352.100	Structures and Improvements-Power Supply	1.72%
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%
<b><u>DISTRIBUTION PLANT</u></b>		
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%
<b><u>GENERAL PLANT</u></b>		
<b>POWER DELIVERY</b>		
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%
<b>FLEET EQUIPMENT - POWER SUPPLY</b>		
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%
<b>FLEET EQUIPMENT - POWER DELIVERY</b>		
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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DIRECT EXHIBITS OF GERRILYNN WOLFE

DIRECT EXHIBIT GW-1

## STAFF RECOMMENDED DEPRECIATION RATES

Account	Description	Depreciation Rate
<b>OG&amp;E HOLDING COMPANY</b>		
<b><u>INTANGIBLE PLANT</u></b>		
303.200	Software - Depreciable	6.25%
<b><u>GENERAL PLANT</u></b>		
390.00	Structures and Improvements	2.15%
<b>OFFICE FURNITURE AND EQUIPMENT</b>		
391.10	Computer Equipment	20.00%
391.12	Office Furniture and Equipment	6.67%
<b>TRANSPORTATION EQUIPMENT</b>		
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%
<b>COMMUNICATION EQUIPMENT</b>		
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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DIRECT EXHIBITS OF GERRILYNN WOLFE

DIRECT 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
<b><u>INTANGIBLE PLANT</u></b>							
302	Franchise and Consents	SQ	25		10.0	0%	57.62%
303.2	Miscellaneous Intangible Plant-Software	SQ	10		8.5	0%	46.90%
<b><u>PRODUCTION PLANT</u></b>							
310.200	<b>Land Rights</b>						
	Horseshoe Lake 6	S4	100	2023	7.5	0%	3968%
	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	<b>Structures and Improvements</b>						
	Horseshoe Lake 6	R1.5	100	2023	7.4	-20%	56%
	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	<b>Security</b>						
	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	<b>Boiler Plant Equipment</b>						
	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%
	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	<b>CEM - Continuous Emission Monitoring</b>						
	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	<b>Turbogenerator Units</b>						
	Horseshoe Lake 6	R1	61	2023	7.2	-8%	71%

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## DIRECT EXHIBITS OF GERRILYNN WOLFE

## DIRECT 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
	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	<b>Accessory Electric Equipment</b>						
	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%
316	<b>Miscellaneous Power Plant Equipment</b>						
	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%
<b>OTHER PRODUCTION</b>							
341	<b>Structures and Improvements</b>						
	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	<b>Security</b>						
	McClain Gas 1	S3	50	2046	29.4	-10%	0%
342	<b>Fuel Holders, Producers and Accessories</b>						
	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%

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## DIRECT 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
	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	<b>Prime Movers</b>						
	Tinker	R3.5	40	2025	9.4	-5%	91%
	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	<b>LTSA 5-year</b>						
	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	<b>LTSA 20-year</b>						
	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	<b>CEM - Continuous Emission Monitoring</b>						
	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	<b>Generators</b>						
	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	<b>Accessory Electric Equipment</b>						
	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%
	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	<b>Miscellaneous Power Plant Equipment</b>						
	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%

## OKLAHOMA GAS AND ELECTRIC COMPANY

DOCKET NO. 16-052-U

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DIRECT EXHIBITS OF GERRILYNN WOLFE

DIRECT 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
	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%

TRANSMISSION PLANT

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-Transmission	R4	65		54.0	0%	20%
352.100	Structures and Improvements-Power Supply	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-Power Supply	R3	60		49.6	-39%	6%
358	Underground Conductors and Devices	S2.5	40		6.2	0%	98%

## OKLAHOMA GAS AND ELECTRIC COMPANY

DOCKET NO. 16-052-U

FILED Time: 1/31/2017 10:02:18 AM: Recvd 1/31/2017 10:01:19 AM: Docket 16-052-U-Doc. 133

DIRECT EXHIBITS OF GERRILYNN WOLFE

DIRECT 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
<b><u>DISTRIBUTION PLANT</u></b>							
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 Supply-Tinker	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%
<b><u>GENERAL PLANT</u></b>							
<b>POWER DELIVERY</b>							
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%
<b>FLEET EQUIPMENT - POWER SUPPLY</b>							
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%
<b>FLEET EQUIPMENT - POWER DELIVERY</b>							
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%

## OKLAHOMA GAS AND ELECTRIC COMPANY

DOCKET NO. 16-052-U

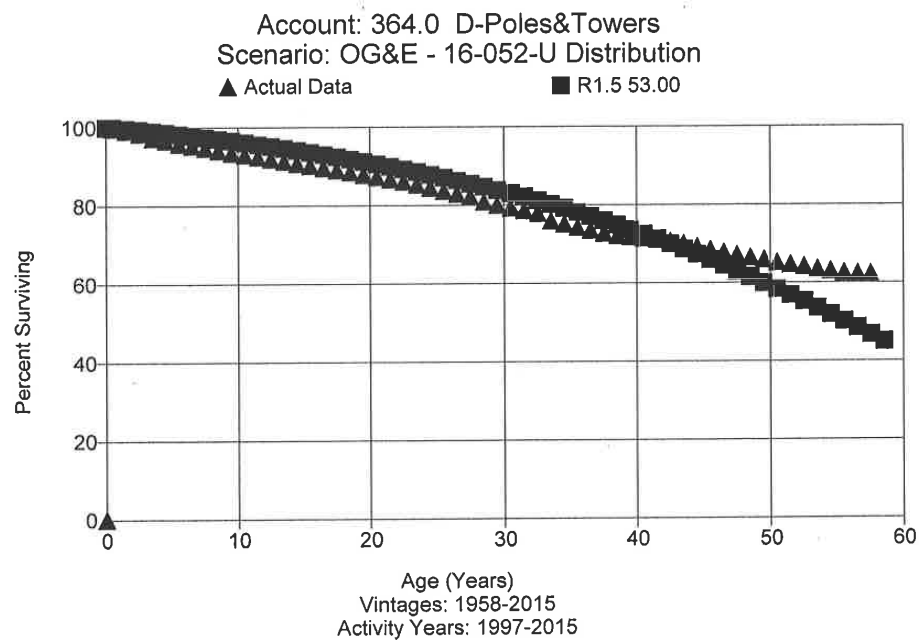
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DIRECT EXHIBITS OF GERRILYNN WOLFE

DIRECT 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
<b>OG&amp;E HOLDING COMPANY</b>							
<b><u>INTANGIBLE PLANT</u></b>							
303.200	Software - Depreciable	SQ	5		8.5	0%	92%
<b><u>GENERAL PLANT</u></b>							
390.00	Structures and Improvements	R2.5	43		31.1	0%	47.58%
<b>OFFICE FURNITURE AND EQUIPMENT</b>							
391.10	Computer Equipment	SQ	5		2.2	0%	61.82%
391.12	Office Furniture and Equipment	SQ	15		10.9	0%	69.74%
<b>TRANSPORTATION EQUIPMENT</b>							
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 Equipment)	L2	18		10.5	15%	41.23%
<b>COMMUNICATION EQUIPMENT</b>							
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%



Observed Life Table

Scenario: OG&amp;E - 16-052-U Distribution

Account: 364.0 D-Poles&amp;Towers

Placement Band: 1958 - 2015

Observation Band: 1997 - 2015

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surv at Beginning of Interval
0	411,974,672.67	1,232,722.14	0.00299	0.99701	100.00
0.5	377,138,494.01	2,068,405.77	0.00548	0.99452	99.70
1.5	355,673,238.46	2,883,545.70	0.00811	0.99189	99.16
2.5	317,116,213.57	3,580,135.54	0.01129	0.98871	98.35
3.5	276,566,818.90	1,969,260.86	0.00712	0.99288	97.24
4.5	257,431,911.55	1,878,931.98	0.00730	0.99270	96.55
5.5	246,488,528.77	1,430,599.35	0.00580	0.99420	95.84
6.5	233,906,877.60	1,450,955.42	0.00620	0.99380	95.29
7.5	213,045,571.94	1,469,867.96	0.00690	0.99310	94.70
8.5	198,734,353.60	1,297,875.90	0.00653	0.99347	94.04
9.5	192,728,445.73	1,025,369.62	0.00532	0.99468	93.43
10.5	184,937,582.90	1,010,831.67	0.00547	0.99453	92.93
11.5	180,778,516.97	1,050,164.47	0.00581	0.99419	92.43
12.5	178,056,598.86	1,099,002.86	0.00617	0.99383	91.89
13.5	161,067,966.40	1,047,186.75	0.00650	0.99350	91.32
14.5	153,904,246.07	933,766.77	0.00607	0.99393	90.73
15.5	154,480,411.15	1,011,818.25	0.00655	0.99345	90.18
16.5	152,386,920.11	954,784.08	0.00627	0.99373	89.59
17.5	153,308,989.23	891,791.49	0.00582	0.99418	89.02
18.5	144,992,315.80	1,045,393.10	0.00721	0.99279	88.51
19.5	142,391,745.64	980,556.48	0.00689	0.99311	87.87
20.5	137,107,968.40	959,482.66	0.00700	0.99300	87.26
21.5	130,325,677.98	920,123.65	0.00708	0.99294	86.65
22.5	123,434,170.77	992,347.87	0.00804	0.99196	86.04
23.5	117,152,135.31	1,289,981.80	0.01101	0.98899	85.35
24.5	108,424,937.33	972,300.96	0.00897	0.99103	84.41
25.5	102,771,699.06	901,943.17	0.00878	0.99122	83.65
26.5	96,389,949.91	871,929.35	0.00905	0.99095	82.92
27.5	90,492,158.33	1,385,771.07	0.01531	0.98469	82.17
28.5	83,162,921.84	825,720.82	0.00993	0.99007	80.91
29.5	76,114,086.44	801,961.93	0.01054	0.98946	80.11
30.5	68,779,884.56	578,045.03	0.00840	0.99160	79.26
31.5	61,502,937.82	570,057.98	0.00927	0.99073	78.60
32.5	54,695,021.30	1,346,906.90	0.02463	0.97537	77.87
33.5	47,414,056.14	532,429.80	0.01123	0.98877	75.95
34.5	42,110,332.03	464,116.37	0.01102	0.98898	75.10
35.5	38,761,907.94	412,519.60	0.01064	0.98936	74.27
36.5	35,819,325.70	402,603.07	0.01124	0.98876	73.48
37.5	109,666,364.78	802,439.69	0.00732	0.99268	72.65
38.5	260,607,131.18	996,531.54	0.00382	0.99618	72.12
39.5	257,976,845.36	1,401,079.99	0.00543	0.99457	71.84
40.5	253,002,929.46	1,426,967.86	0.00564	0.99436	71.45

## Observed Life Table

Scenario: OG&amp;E - 16-052-U Distribution

Account: 364.0 D-Poles&amp;Towers

Placement Band: 1958 - 2015

Observation Band: 1997 - 2015

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surv at Beginning of Interval
41.5	178,561,004.83	1,030,010.73	0.00577	0.99423	71.05
42.5	35,574,260.30	327,655.62	0.00921	0.99079	70.64
43.5	32,401,024.95	346,884.11	0.01071	0.98929	69.99
44.5	29,957,712.13	330,871.54	0.01104	0.98896	69.24
45.5	27,628,057.61	270,518.52	0.00979	0.99021	68.48
46.5	26,406,684.21	275,315.50	0.01043	0.98957	67.81
47.5	24,541,802.11	232,921.25	0.00949	0.99051	67.10
48.5	22,891,905.90	190,256.93	0.00831	0.99169	66.46
49.5	21,193,278.63	234,770.93	0.01108	0.98892	65.91
50.5	19,423,144.37	157,148.83	0.00809	0.99191	65.18
51.5	17,730,868.48	138,141.47	0.00779	0.99221	64.65
52.5	15,830,909.68	153,562.89	0.00970	0.99030	64.15
53.5	14,526,800.59	108,715.84	0.00748	0.99252	63.53
54.5	13,424,829.46	103,941.82	0.00774	0.99226	63.05
55.5	12,534,367.09	41,930.03	0.00335	0.99665	62.56
56.5	11,936,803.63	10,216.12	0.00086	0.99914	62.35
57.5	0.00	0.00	0.00000	0.00000	62.30

## Actuarial Life Analysis

Account: 364.0 D-Poles&Towers  
Scenario: OG&E - 16-052-U Distribution  
Placement Band: 1958 - 2015  
Function: Survivorship Annual Rate Method  
Weighting: Unweighted  
T-Cut: None

Observation Band	<u>Censoring</u>		Error Sum of Squares	<u>Best Fit</u>	
	Age	Percent		Disp	ASL
1997 -2015	57.5	62.30	0.00986491	R0.5	64.06

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Analysis Version: OG&amp;E - 16-052-U Distribution

Observation Band:1997-2015

Analysis Account: 364.0 D-Poles&amp;Towers

Placement Band: 1958-2015

<u>Rank:</u>	<u>Mortality Curve:</u>	<u>Asl:</u>	<u>Error Sum Squares</u>	<u>Age:</u>	<u>Residual Measure:</u>
1	R0.5	64.06	0.00986491	57.5	1.3
2	L0	72.56	0.02205317	57.5	1.95
3	R1	57.23	0.05126216	57.5	2.97
4	L0.5	65.92	0.06745329	57.5	3.41
5	S0	58.11	0.10266011	57.5	4.21
6	R1.5	53.32	0.15172466	57.5	5.11
7	L1	60.84	0.15729887	57.5	5.21
8	S0.5	54.79	0.20929404	57.5	6.01
9	L1.5	57.03	0.29870084	57.5	7.18
10	R2	50.59	0.33963287	57.5	7.65
11	S1	52.25	0.37853526	57.5	8.08
12	L2	54.2	0.52208488	57.5	9.49
13	S1.5	50.49	0.58025687	57.5	10
14	R2.5	48.93	0.61216486	57.5	10.27
15	L2.5	52.05	0.75085179	57.5	11.38
16	S2	49.12	0.84945193	57.5	12.1
17	R3	47.66	1.00341042	57.5	13.15
18	L3	50.29	1.07955035	57.5	13.64
19	S2.5	48.24	1.13302971	57.5	13.98
20	R3.5	47.07	1.41740081	57.5	15.63
21	L3.5	48.83	1.41919083	57.5	15.64
22	S3	47.46	1.4917148	57.5	16.04
23	L4	47.56	1.90694433	57.5	18.13
24	R4	46.58	1.91836145	57.5	18.19
25	S3.5	46.97	1.9411331	57.5	18.29
26	S4	46.58	2.47326021	57.5	20.65
27	L5	46.68	2.86337635	57.5	22.22
28	R5	46.29	3.22782307	57.5	23.59
29	S5	46.29	3.56877926	57.5	24.81
30	S6	46.29	4.54999317	57.5	28.01
31	SQ	46.29	6.1028857	57.5	32.44

## Actuarial Life Analysis

Account: 364.0 D-Poles&Towers  
Scenario: OG&E - 16-052-U Distribution  
Placement Band: 1958 - 2015  
Function: Survivorship Annual Rate Method  
Weighting: Unweighted  
T-Cut: None

Observation Band	Censoring		Error Sum of Squares	Best Fit	
	Age	Percent		Disp	ASL
2006 -2015	57.5	61.88	0.00521905	R0.5	64.44

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Analysis Version: OG&amp;E - 16-052-U Distribution

Observation Band: 2006-2015

Analysis Account: 364.0 D-Poles&amp;Towers

Placement Band: 1958-2015

<u>Rank:</u>	<u>Mortality Curve:</u>	<u>Asl:</u>	<u>Error Sum Squares</u>	<u>Age:</u>	<u>Residual Measure:</u>
1	R0.5	64.44	0.00521905	57.5	0.95
2	L0	73.04	0.01837122	57.5	1.78
3	R1	57.51	0.03898208	57.5	2.59
4	L0.5	66.3	0.06859708	57.5	3.18
5	S0	58.39	0.09039298	57.5	3.95
6	R1.5	53.61	0.12737469	57.5	4.69
7	L1	61.12	0.14373868	57.5	4.98
8	S0.5	55.07	0.18731764	57.5	5.68
9	L1.5	57.32	0.27263548	57.5	6.86
10	R2	50.77	0.30394123	57.5	7.24
11	S1	52.43	0.34947572	57.5	7.76
12	L2	54.39	0.48702935	57.5	9.16
13	S1.5	50.68	0.5374099	57.5	9.63
14	R2.5	49.02	0.56774903	57.5	9.89
15	L2.5	52.14	0.70821362	57.5	11.05
16	S2	49.31	0.79090624	57.5	11.68
17	R3	47.75	0.94173109	57.5	12.74
18	L3	50.38	1.02168334	57.5	13.27
19	S2.5	48.33	1.07176982	57.5	13.59
20	R3.5	47.16	1.33812377	57.5	15.19
21	L3.5	48.92	1.34497983	57.5	15.23
22	S3	47.65	1.3951618	57.5	15.51
23	L4	47.75	1.79081329	57.5	17.57
24	R4	46.67	1.82072042	57.5	17.72
25	S3.5	47.06	1.84421957	57.5	17.83
26	S4	46.67	2.35517736	57.5	20.15
27	L5	46.77	2.7335394	57.5	21.71
28	R5	46.38	3.08681438	57.5	23.07
29	S5	46.38	3.41595046	57.5	24.27
30	S6	46.38	4.38088546	57.5	27.48
31	SQ	46.38	5.952431	57.5	32.04

## Actuarial Life Analysis

Account: 364.0 D-Poles&Towers  
Scenario: OG&E - 16-052-U Distribution  
Placement Band: 1958 - 2015  
Function: Survivorship Annual Rate Method  
Weighting: Unweighted  
T-Cut: None

Observation Band	<u>Censoring</u>		Error Sum of Squares	<u>Best Fit</u>	
	Age	Percent		Disp	ASL
1996 -2015	57.5	62.41	0.01446991	R0.5	63.35

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Analysis Version: OG&amp;E - 16-052-U Distribution

Observation Band:1996-2015

Analysis Account: 364.0 D-Poles&amp;Towers

Placement Band: 1958-2015

<u>Rank:</u>	<u>Mortality Curve:</u>	<u>Asl:</u>	<u>Error Sum Squares</u>	<u>Age:</u>	<u>Residual Measure:</u>
1	R0.5	63.35	0.01446991	57.5	1.58
2	L0	71.84	0.02969283	57.5	2.26
3	R1	56.71	0.0649577	57.5	3.35
4	L0.5	65.4	0.08143991	57.5	3.75
5	S0	57.68	0.12051885	57.5	4.56
6	R1.5	53	0.17484523	57.5	5.49
7	L1	60.42	0.17924	57.5	5.56
8	S0.5	54.46	0.23533171	57.5	6.37
9	L1.5	56.71	0.32968019	57.5	7.54
10	R2	50.26	0.38048546	57.5	8.1
11	S1	51.92	0.41772663	57.5	8.49
12	L2	53.88	0.56727814	57.5	9.89
13	S1.5	50.26	0.62588896	57.5	10.39
14	R2.5	48.7	0.66430681	57.5	10.7
15	L2.5	51.73	0.81071979	57.5	11.82
16	S2	48.89	0.90929728	57.5	12.52
17	R3	47.43	1.07783589	57.5	13.63
18	L3	50.07	1.14518475	57.5	14.05
19	S2.5	48.02	1.20724043	57.5	14.43
20	R3.5	46.94	1.4875279	57.5	16.01
21	L3.5	48.6	1.5002016	57.5	16.08
22	S3	47.33	1.56129207	57.5	16.41
23	L4	47.43	1.98379546	57.5	18.49
24	R4	46.45	2.00324068	57.5	18.58
25	S3.5	46.84	2.02321921	57.5	18.68
26	S4	46.45	2.56835294	57.5	21.04
27	L5	46.55	2.96027146	57.5	22.59
28	R5	46.16	3.3362331	57.5	23.98
29	S5	46.16	3.67953166	57.5	25.19
30	S6	46.16	4.66267591	57.5	28.35
31	SQ	46.16	6.31730584	57.5	33

## Actuarial Life Analysis

Account: 364.0 D-Poles&Towers  
Scenario: OG&E - 16-052-U Distribution  
Placement Band: 1958 - 2015  
Function: Survivorship Annual Rate Method  
Weighting: Unweighted  
T-Cut: None

Observation Band	Censoring		Error Sum of Squares	Best Fit	
	Age	Percent		Disp	ASL
1986 -2015	57.5	64.02	0.11682499	R0.5	59.93

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Analysis Version: OG&amp;E - 16-052-U Distribution

Observation Band:1986-2015

Analysis Account: 364.0 D-Poles&amp;Towers

Placement Band: 1958-2015

<u>Rank:</u>	<u>Mortality Curve:</u>	<u>Asl:</u>	<u>Error Sum Squares</u>	<u>Age:</u>	<u>Residual Measure:</u>
1	R0.5	59.93	0.11682499	57.5	4.49
2	L0	68.03	0.16539694	57.5	5.34
3	R1	54.17	0.24375945	57.5	6.48
4	L0.5	62.27	0.28104637	57.5	6.96
5	S0	55.14	0.35497575	57.5	7.82
6	R1.5	50.94	0.44912806	57.5	8.8
7	L1	57.88	0.45379597	57.5	8.85
8	S0.5	52.41	0.54433208	57.5	9.69
9	L1.5	54.66	0.68275347	57.5	10.85
10	R2	48.7	0.75939004	57.5	11.44
11	S1	50.26	0.8107079	57.5	11.82
12	L2	52.21	1.00821341	57.5	13.18
13	S1.5	48.8	1.09918565	57.5	13.77
14	R2.5	47.33	1.16020153	57.5	14.14
15	L2.5	50.26	1.32551151	57.5	15.12
16	S2	47.62	1.46542004	57.5	15.9
17	R3	46.35	1.66911439	57.5	16.96
18	L3	48.7	1.75032698	57.5	17.37
19	S2.5	46.84	1.83871697	57.5	17.81
20	R3.5	45.96	2.15976339	57.5	19.3
21	L3.5	47.43	2.16549259	57.5	19.32
22	S3	46.26	2.26373808	57.5	19.76
23	L4	46.45	2.69870259	57.5	21.57
24	R4	45.57	2.75309129	57.5	21.79
25	S3.5	45.87	2.78602232	57.5	21.92
26	S4	45.57	3.38119285	57.5	24.14
27	L5	45.67	3.77279192	57.5	25.5
28	R5	45.38	4.17895089	57.5	26.84
29	S5	45.38	4.52744849	57.5	27.94
30	S6	45.38	5.50930776	57.5	30.82
31	SQ	45.38	7.0236772	57.5	34.8

## Generation Arrangement Report

## OG&amp;E - 16-052-U Distribution

Account: 364.0 D-Poles&amp;Towers

Dispersion: 53.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2016

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2015	0.50	\$32,925,067.38	53.00	52.59	0.9922	1.0000	\$32,669,029.17	\$621,227.69
2014	1.50	\$19,606,820.82	53.00	51.77	0.9767	1.0000	\$19,150,600.92	\$369,940.02
2013	2.50	\$36,205,165.08	53.00	50.95	0.9613	1.0000	\$34,804,770.75	\$683,116.32
2012	3.50	\$37,002,083.94	53.00	50.14	0.9460	1.0000	\$35,003,628.64	\$698,152.53
2011	4.50	\$26,821,951.60	53.00	49.33	0.9308	1.0000	\$24,964,827.05	\$506,074.56
2010	5.50	\$19,260,020.62	53.00	48.53	0.9156	1.0000	\$17,634,461.56	\$363,396.62
2009	6.50	\$22,874,180.46	53.00	47.73	0.9005	1.0000	\$20,598,652.97	\$431,588.31
2008	7.50	\$30,370,697.75	53.00	46.93	0.8855	1.0000	\$26,893,947.56	\$573,032.03
2007	8.50	\$22,849,017.89	53.00	46.14	0.8706	1.0000	\$19,892,554.46	\$431,113.55
2006	9.50	\$16,429,676.64	53.00	45.36	0.8558	1.0000	\$14,060,149.45	\$309,993.90
2005	10.50	\$15,626,965.93	53.00	44.57	0.8410	1.0000	\$13,142,742.86	\$294,848.41
2004	11.50	\$13,028,710.89	53.00	43.80	0.8264	1.0000	\$10,766,477.69	\$245,824.73
2003	12.50	\$11,580,790.50	53.00	43.02	0.8118	1.0000	\$9,401,112.49	\$218,505.48
2002	13.50	\$26,929,308.69	53.00	42.26	0.7973	1.0000	\$21,471,007.48	\$508,100.16
2001	14.50	\$15,863,075.75	53.00	41.49	0.7829	1.0000	\$12,419,256.37	\$299,303.32
2000	15.50	\$9,217,673.18	53.00	40.73	0.7686	1.0000	\$7,084,536.15	\$173,918.36
1999	16.50	\$11,038,373.10	53.00	39.98	0.7543	1.0000	\$8,326,752.25	\$208,271.19
1998	17.50	\$6,588,347.42	53.00	39.23	0.7402	1.0000	\$4,876,678.03	\$124,308.44
1997	18.50	\$16,321,108.62	53.00	38.49	0.7261	1.0000	\$11,851,384.69	\$307,945.45
1996	19.50	\$8,926,633.52	53.00	37.75	0.7122	1.0000	\$6,357,294.25	\$168,427.05
1995	20.50	\$9,238,446.99	53.00	37.01	0.6983	1.0000	\$6,451,204.65	\$174,310.32
1994	21.50	\$10,714,965.40	53.00	36.28	0.6845	1.0000	\$7,334,672.45	\$202,169.16
1993	22.50	\$10,119,420.26	53.00	35.56	0.6709	1.0000	\$6,788,925.00	\$190,932.46
1992	23.50	\$9,181,233.36	53.00	34.84	0.6573	1.0000	\$6,035,017.29	\$173,230.82
1991	24.50	\$10,715,268.81	53.00	34.13	0.6439	1.0000	\$6,899,242.82	\$202,174.88
1990	25.50	\$8,013,276.24	53.00	33.42	0.6305	1.0000	\$5,052,628.73	\$151,193.89
1989	26.50	\$8,819,386.65	53.00	32.72	0.6173	1.0000	\$5,444,300.08	\$166,403.52
1988	27.50	\$8,322,981.42	53.00	32.02	0.6042	1.0000	\$5,028,818.75	\$157,037.39
1987	28.50	\$9,348,947.91	53.00	31.34	0.5912	1.0000	\$5,527,386.27	\$176,395.24
1986	29.50	\$8,617,460.84	53.00	30.65	0.5784	1.0000	\$4,984,167.87	\$162,593.60
1985	30.50	\$8,920,043.34	53.00	29.98	0.5657	1.0000	\$5,045,714.58	\$168,302.70
1984	31.50	\$8,700,259.45	53.00	29.31	0.5531	1.0000	\$4,812,193.37	\$164,155.84

## Generation Arrangement Report

## OG&amp;E - 16-052-U Distribution

Account: 364.0 D-Poles&amp;Towers

Dispersion: 53.00 - R1.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2016

Vintage	Age	Surviving Plant	Ava Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1983	32.50	\$8,052,390.49	53.00	28.66	0.5407	1.0000	\$4,353,690.35	\$151,931.90
1982	33.50	\$7,595,446.84	53.00	28.00	0.5284	1.0000	\$4,013,235.02	\$143,310.32
1981	34.50	\$6,528,908.95	53.00	27.36	0.5162	1.0000	\$3,370,368.68	\$123,186.96
1980	35.50	\$4,654,736.66	53.00	26.72	0.5042	1.0000	\$2,347,008.86	\$87,825.22
1979	36.50	\$4,264,659.89	53.00	26.10	0.4924	1.0000	\$2,099,784.43	\$80,465.28
1978	37.50	\$3,289,440.14	53.00	25.48	0.4807	1.0000	\$1,581,143.96	\$62,064.91
1977	38.50	\$3,087,365.99	53.00	24.86	0.4691	1.0000	\$1,448,391.32	\$58,252.19
1976	39.50	\$2,840,044.03	53.00	24.26	0.4578	1.0000	\$1,300,054.25	\$53,585.74
1975	40.50	\$2,656,602.60	53.00	23.67	0.4466	1.0000	\$1,186,396.79	\$50,124.58
1974	41.50	\$3,042,002.72	53.00	23.08	0.4355	1.0000	\$1,324,937.15	\$57,396.28
1973	42.50	\$2,804,407.50	53.00	22.51	0.4247	1.0000	\$1,190,978.37	\$52,913.35
1972	43.50	\$2,845,579.73	53.00	21.94	0.4140	1.0000	\$1,178,031.99	\$53,690.18
1971	44.50	\$2,096,428.71	53.00	21.38	0.4035	1.0000	\$845,840.08	\$39,555.26
1970	45.50	\$1,998,782.98	53.00	20.84	0.3931	1.0000	\$785,770.90	\$37,712.89
1969	46.50	\$950,854.88	53.00	20.30	0.3830	1.0000	\$364,140.74	\$17,940.66
1968	47.50	\$1,589,566.60	53.00	19.77	0.3730	1.0000	\$592,875.32	\$29,991.82
1967	48.50	\$1,416,974.96	53.00	19.25	0.3632	1.0000	\$514,616.81	\$26,735.38
1966	49.50	\$1,508,370.34	53.00	18.74	0.3536	1.0000	\$533,355.69	\$28,459.82
1965	50.50	\$1,535,363.33	53.00	18.24	0.3442	1.0000	\$528,431.33	\$28,969.12
1964	51.50	\$1,535,127.06	53.00	17.75	0.3349	1.0000	\$514,168.50	\$28,964.66
1963	52.50	\$1,761,817.33	53.00	17.27	0.3259	1.0000	\$574,147.83	\$33,241.84
1962	53.50	\$1,150,546.20	53.00	16.80	0.3170	1.0000	\$364,744.87	\$21,708.42
1961	54.50	\$997,435.37	53.00	16.34	0.3083	1.0000	\$307,549.54	\$18,819.54
1960	55.50	\$786,520.55	53.00	15.89	0.2998	1.0000	\$235,836.37	\$14,840.01
1959	56.50	\$555,633.43	53.00	15.45	0.2915	1.0000	\$161,989.48	\$10,483.65
1958	57.50	\$11,926,587.51	53.00	15.02	0.2834	1.0000	\$3,380,310.93	\$225,029.95
		\$591,648,955.24	53.00	40.84	0.7705	1.0000	\$455,871,936.23	\$11,163,187.83

# OKLAHOMA GAS AND ELECTRIC COMPANY

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## DOCKET NO. 16-052-U

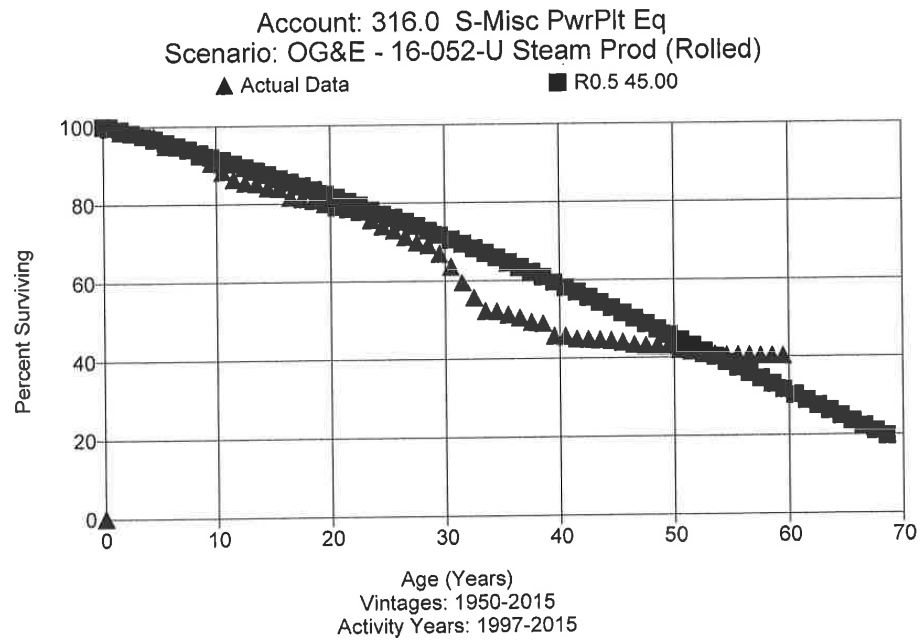
### DIRECT EXHIBITS OF GERRILYNN WOLFE

### DIRECT EXHIBIT GW-3

#### OG&E SALVAGE ANALYSIS

Account Number	Description	Trans Year	Retirements	Salvage	%	Cost of Removal	%	Net Salvage	%
364.0 Poles, Towers & Fixtures									
1991			946,267	138,760	15%	411,214	43%	(272,454)	-29%
1992			2,156,070	682,910	32%	1,385,900	64%	(702,990)	-33%
1993			2,315,989	741,715	32%	1,588,199	69%	(846,484)	-37%
1994			1,956,519	209,205	11%	1,213,949	62%	(1,004,744)	-51%
1995			2,125,050	309,232	15%	1,466,148	69%	(1,156,816)	-54%
1996			1,598,961	361,708	23%	375,293	24%	(13,585)	-1%
1997			1,069,048	1,048,914	98%	848,679	79%	200,235	19%
1998			813,787	917,459	113%	1,144,289	141%	(226,841)	-28%
1999			1,152,200	1,037,169	90%	1,136,136	98%	(101,967)	-9%
2000			1,847,854	1,053,855	58%	1,181,230	64%	(117,275)	-6%
2001			1,317,967	760,826	58%	1,790,570	136%	(1,029,944)	-78%
2002			3,839,897	1,469,013	38%	3,757,102	98%	(2,288,088)	-60%
2003			2,231,433	935,720	42%	2,148,248	96%	(1,210,528)	-54%
2004			2,604,783	1,099,416	42%	2,717,219	104%	(1,617,803)	-62%
2005			3,184,082	433,701	14%	2,963,403	93%	(2,529,702)	-79%
2006			3,716,298	1,272,214	34%	3,828,999	103%	(2,556,785)	-69%
2007			2,497,297	2,481,497	99%	4,343,248	174%	(1,861,751)	-75%
2008			3,403,343	1,725,598	51%	5,655,016	166%	(3,929,418)	-115%
2009			2,985,131	1,647,269	55%	3,931,571	132%	(2,284,305)	-77%
2010			3,393,766	1,682,276	50%	4,059,213	120%	(2,376,937)	-70%
2011			3,908,694	1,614,268	41%	4,219,885	108%	(2,805,599)	-67%
2012			3,229,999	1,425,886	44%	4,463,263	138%	(3,037,377)	-94%
2013			3,886,199	1,382,153	37%	4,482,924	121%	(3,080,771)	-84%
2014			4,926,088	1,362,359	28%	2,995,846	61%	(1,633,487)	-33%
2015			3,314,224	2,049,957	62%	4,920,089	148%	(2,870,132)	-87%
Total			64,217,945	27,852,994	43%	67,008,642	104%	(39,155,648)	-61%
5-Year Bands									
Begin	End								
1991	1995		9,499,895	2,061,822	22%	6,065,410	64%	(3,983,588)	-42%
1992	1996		10,150,589	2,304,770	23%	6,029,499	59%	(3,724,719)	-37%
1993	1997		9,062,567	2,670,774	29%	5,492,268	61%	(2,821,494)	-31%
1994	1998		7,560,365	2,846,517	38%	5,048,358	67%	(2,201,851)	-29%
1995	1999		6,756,046	3,874,481	54%	4,973,555	74%	(1,299,074)	-19%
1996	2000		6,478,850	4,429,204	68%	4,688,637	72%	(259,433)	-4%
1997	2001		6,199,856	4,828,121	78%	6,103,914	98%	(1,275,792)	-21%
1998	2002		8,971,705	5,248,221	58%	9,012,336	100%	(3,764,115)	-42%
1999	2003		10,389,351	5,266,483	51%	10,014,285	96%	(4,747,802)	-46%
2000	2004		11,841,933	5,328,730	45%	11,592,368	98%	(6,263,638)	-53%
2001	2005		13,178,162	4,699,475	36%	13,374,541	101%	(8,676,065)	-66%
2002	2006		15,576,493	5,210,064	33%	15,412,971	99%	(10,202,907)	-66%
2003	2007		14,233,893	6,222,548	44%	15,999,117	112%	(9,776,570)	-69%
2004	2008		15,405,803	7,012,426	46%	19,507,886	127%	(12,495,460)	-81%
2005	2009		15,786,151	7,560,276	48%	20,722,238	131%	(13,161,962)	-83%
2006	2010		15,995,835	8,808,852	55%	21,818,048	136%	(13,009,196)	-81%
2007	2011		16,188,231	9,150,923	57%	22,206,933	137%	(13,058,010)	-81%
2008	2012		16,920,932	8,095,312	48%	22,328,948	132%	(14,233,636)	-84%
2009	2013		17,203,789	7,751,886	45%	21,136,855	123%	(13,384,989)	-78%
2010	2014		19,144,746	7,468,960	39%	20,201,130	106%	(12,734,171)	-67%
2011	2015		19,065,204	7,834,641	41%	21,062,005	110%	(13,227,366)	-69%
3-Year Bands									
1991	1993		5,418,326	1,563,365	29%	3,385,313	62%	(1,821,928)	-34%
1992	1994		6,428,578	1,633,830	25%	4,188,048	65%	(2,554,218)	-40%
1993	1995		6,397,558	1,260,152	20%	4,268,296	67%	(3,008,144)	-47%
1994	1996		5,678,530	880,145	15%	3,055,390	54%	(2,175,245)	-38%
1995	1997		4,790,059	1,719,854	36%	2,690,120	56%	(970,266)	-20%
1996	1998		3,478,796	2,328,080	67%	2,368,271	68%	(40,191)	-1%
1997	1999		3,034,035	3,003,541	99%	3,132,114	103%	(128,573)	-4%
1998	2000		3,813,841	3,018,582	79%	3,464,665	91%	(448,083)	-12%
1999	2001		4,318,021	2,861,750	66%	4,110,936	95%	(1,249,186)	-29%
2000	2002		7,005,718	3,293,594	47%	6,728,902	96%	(3,435,307)	-49%
2001	2003		7,389,297	3,165,359	43%	7,693,919	104%	(4,528,560)	-61%
2002	2004		8,678,112	3,504,149	40%	8,620,568	99%	(5,116,419)	-59%
2003	2005		8,020,297	2,498,837	31%	7,826,870	98%	(5,358,033)	-67%
2004	2006		9,505,183	2,805,330	30%	9,509,621	100%	(6,704,291)	-71%
2005	2007		9,397,678	4,187,412	45%	11,135,651	118%	(6,948,239)	-74%
2006	2008		9,616,938	5,479,310	57%	13,827,264	144%	(8,347,954)	-87%
2007	2009		8,885,771	5,854,362	66%	13,929,836	157%	(8,075,474)	-91%
2008	2010		9,782,240	5,055,140	52%	13,645,800	139%	(8,590,659)	-88%
2009	2011		10,287,591	4,943,826	48%	12,210,968	119%	(7,266,841)	-71%
2010	2012		10,532,459	4,722,447	45%	12,742,360	121%	(8,019,913)	-76%
2011	2013		10,824,892	4,422,324	41%	13,146,072	121%	(8,723,747)	-81%
2012	2014		11,842,286	4,170,398	35%	11,922,033	101%	(7,751,635)	-65%
2013	2015		11,926,511	4,794,469	40%	12,378,859	104%	(7,584,389)	-64%

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Observed Life Table

Scenario: OG&amp;E - 16-052-U Steam Prod (Rolled)

Account: 316.0 S-Misc PwrPit Eq

Placement Band: 1950 - 2015

Observation Band: 1997 - 2015

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surv at Beginning of Interval
0	21,988,786.60	93,259.00	0.00424	0.99576	100.00
0.5	16,353,045.58	197,013.43	0.01205	0.98795	99.58
1.5	15,670,585.66	47,543.35	0.00303	0.99697	98.38
2.5	14,464,052.86	50,936.37	0.00352	0.99648	98.08
3.5	13,761,763.49	43,285.19	0.00315	0.99685	97.73
4.5	12,065,328.39	324,201.13	0.02687	0.97313	97.43
5.5	10,792,031.58	19,056.64	0.00177	0.99823	94.81
6.5	10,445,891.94	78,093.80	0.00748	0.99252	94.64
7.5	11,541,609.83	201,541.64	0.01746	0.98254	93.93
8.5	10,697,928.00	227,109.92	0.02123	0.97877	92.29
9.5	14,187,563.57	326,889.60	0.02304	0.97696	90.33
10.5	13,702,602.00	319,586.19	0.02332	0.97668	88.25
11.5	13,008,840.48	135,343.78	0.01040	0.98960	86.19
12.5	13,175,993.07	45,102.14	0.00342	0.99658	85.30
13.5	13,103,204.81	171,248.63	0.01307	0.98693	85.01
14.5	12,570,771.90	22,698.44	0.00181	0.99819	83.89
15.5	12,776,164.03	321,457.77	0.02516	0.97484	83.74
16.5	17,265,121.01	111,229.77	0.00644	0.99356	81.64
17.5	17,982,765.20	113,607.66	0.00632	0.99368	81.11
18.5	18,880,710.09	198,876.79	0.01053	0.98947	80.60
19.5	20,271,465.30	202,459.02	0.00999	0.99001	79.75
20.5	20,034,989.33	130,201.06	0.00650	0.99350	78.95
21.5	20,469,740.58	180,771.12	0.00883	0.99117	78.44
22.5	20,027,747.77	570,668.36	0.02849	0.97151	77.74
23.5	19,248,363.74	402,182.72	0.02089	0.97911	75.53
24.5	18,671,594.20	282,634.45	0.01514	0.98486	73.95
25.5	18,819,250.48	432,484.66	0.02298	0.97702	72.83
26.5	16,427,854.93	330,944.24	0.02015	0.97985	71.16
27.5	16,077,104.97	144,167.71	0.00897	0.99103	69.72
28.5	11,630,410.62	374,031.10	0.03216	0.96784	69.10
29.5	11,025,108.15	545,144.82	0.04945	0.95055	66.88
30.5	9,663,214.15	622,950.00	0.06447	0.93553	63.57
31.5	8,624,844.84	560,416.84	0.06498	0.93502	59.47
32.5	7,817,614.26	490,007.02	0.06268	0.93732	55.61
33.5	6,980,424.48	8,923.04	0.00128	0.99872	52.12
34.5	6,870,214.66	122,974.56	0.01790	0.98210	52.06
35.5	3,259,073.15	47,947.80	0.01471	0.98529	51.12
36.5	3,698,658.81	84,541.64	0.02286	0.97714	50.37
37.5	3,171,860.29	23,609.97	0.00744	0.99256	49.22
38.5	2,198,787.83	144,689.20	0.06580	0.93420	48.85
39.5	2,138,698.82	4,170.82	0.00195	0.99805	45.64
40.5	2,155,447.34	32,548.79	0.01510	0.98490	45.55

## Observed Life Table

Scenario: OG&amp;E - 16-052-U Steam Prod (Rolled)

Account: 316.0 S-Misc PwrPit Eq

Placement Band: 1950 - 2015

Observation Band: 1997 - 2015

Age at Beginning of Interval	Exposures at Beginning of Interval	Retirements During Interval	Retirement Ratio	Survivor Ratio	Percent Surv at Beginning of Interval
41.5	2,120,611.88	6,020.95	0.00284	0.99716	44.86
42.5	2,104,573.57	6,054.64	0.00288	0.99712	44.74
43.5	2,093,292.16	10,747.41	0.00513	0.99487	44.61
44.5	1,566,063.29	15,367.19	0.00981	0.99019	44.38
45.5	1,539,632.65	22,962.58	0.01491	0.98509	43.94
46.5	1,514,632.94	9,023.40	0.00596	0.99404	43.29
47.5	1,503,028.08	0.00	0.00000	1.00000	43.03
48.5	1,503,028.08	4,000.00	0.00266	0.99734	43.03
49.5	1,497,661.58	32,412.57	0.02164	0.97836	42.92
50.5	1,465,249.01	14,423.52	0.00984	0.99016	41.99
51.5	1,444,088.67	29,632.91	0.02052	0.97948	41.57
52.5	1,412,963.61	0.00	0.00000	1.00000	40.72
53.5	1,412,963.61	9,899.99	0.00701	0.99299	40.72
54.5	1,314,948.85	0.00	0.00000	1.00000	40.44
55.5	453,600.16	0.00	0.00000	1.00000	40.44
56.5	453,600.16	1,686.75	0.00372	0.99628	40.44
57.5	446,842.00	0.00	0.00000	1.00000	40.28
58.5	446,842.00	0.00	0.00000	1.00000	40.28
59.5	0.00	0.00	0.00000	1.00000	40.28

## Actuarial Life Analysis

Account: 316.0 S-Misc PwrPlt Eq  
Scenario: OG&E - 16-052-U Steam Prod (Rolled)  
Placement Band: 1950 - 2015  
Function: Survivorship Annual Rate Method  
Weighting: Unweighted  
T-Cut: None

Observation Band	Censoring		Error Sum of Squares	Best Fit	
	Age	Percent		Disp	ASL
1997 -2015	65.5	40.28	0.19820756	L0	46.86

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Analysis Version: OG&amp;E - 16-052-U Steam Prod (Rolled)

Observation Band:1997-2015

Analysis Account: 316.0 S-Misc PwrPlt Eq

Placement Band: 1950-2015

<u>Rank:</u>	<u>Mortality Curve:</u>	<u>Asl:</u>	<u>Error Sum Squares</u>	<u>Age:</u>	<u>Residual Measure:</u>
1	L0	46.86	0.19820756	65.5	5.48
2	L0.5	45.2	0.31445516	65.5	6.9
3	R0.5	42.85	0.40134346	65.5	7.8
4	L1	43.93	0.48813418	65.5	8.6
5	S0	42.27	0.60188431	65.5	9.55
6	R1	41.97	0.74309499	65.5	10.61
7	L1.5	43.24	0.7463492	65.5	10.63
8	S0.5	41.97	0.89515309	65.5	11.65
9	L2	42.56	1.08362923	65.5	12.81
10	R1.5	41.58	1.15502501	65.5	13.23
11	S1	41.58	1.2738112	65.5	13.89
12	L2.5	42.17	1.49088285	65.5	15.03
13	R2	41.39	1.65907226	65.5	15.85
14	S1.5	41.49	1.68057176	65.5	15.96
15	L3	41.68	1.98570653	65.5	17.35
16	S2	41.29	2.16473649	65.5	18.11
17	R2.5	41.29	2.20473534	65.5	18.28
18	L3.5	41.49	2.60860372	65.5	19.88
19	S2.5	41.29	2.60905357	65.5	19.88
20	R3	41.29	2.83588006	65.5	20.73
21	S3	41.29	3.10920965	65.5	21.7
22	L4	41.29	3.34052116	65.5	22.5
23	R3.5	41.29	3.34480969	65.5	22.51
24	S3.5	41.29	3.66525865	65.5	23.57
25	R4	41.29	3.92315946	65.5	24.38
26	S4	41.29	4.2973095	65.5	25.52
27	L5	41.29	4.54902937	65.5	26.25
28	R5	41.29	5.10830152	65.5	27.82
29	S5	41.29	5.36756017	65.5	28.52
30	S6	41.29	6.26661279	65.5	30.81
31	SQ	41.29	7.73970618	65.5	34.24

## Actuarial Life Analysis

Account: 316.0 S-Misc PwrPlt Eq  
Scenario: OG&E - 16-052-U Steam Prod (Rolled)  
Placement Band: 1950 - 2015  
Function: Survivorship Annual Rate Method  
Weighting: Unweighted  
T-Cut: None

Observation Band	<u>Censoring</u>		Error Sum of Squares	<u>Best Fit</u>	
	Age	Percent		Disp	ASL
2006 -2015	65.5	19.99	0.14618998	L0	32.66

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Analysis Version: OG&amp;E - 16-052-U Steam Prod (Rolled)

Observation Band 2006-2015

Analysis Account: 316.0 S-Misc PwrPlt Eq

Placement Band: 1950-2015

<u>Rank:</u>	<u>Mortality Curve:</u>	<u>Asl:</u>	<u>Error Sum Squares</u>	<u>Age:</u>	<u>Residual Measure:</u>
1	L0	32.66	0.14618998	65.5	4.71
2	L0.5	32.37	0.25207953	65.5	6.18
3	L1	32.08	0.41296468	65.5	7.91
4	R0.5	31.88	0.54063032	65.5	9.05
5	L1.5	31.98	0.62512682	65.5	9.73
6	S0	31.88	0.68317289	65.5	10.17
7	R1	31.88	0.8269208	65.5	11.19
8	S0.5	31.88	0.88679393	65.5	11.59
9	L2	31.88	0.90110263	65.5	11.68
10	R1.5	31.88	1.08480121	65.5	12.82
11	S1	31.88	1.15119775	65.5	13.21
12	L2.5	31.88	1.22486977	65.5	13.62
13	S1.5	31.88	1.42527975	65.5	14.7
14	R2	31.88	1.42546796	65.5	14.7
15	L3	31.88	1.6180487	65.5	15.66
16	S2	31.88	1.75290111	65.5	16.3
17	R2.5	31.88	1.75909841	65.5	16.33
18	L3.5	31.88	2.04673207	65.5	17.61
19	S2.5	31.88	2.0512501	65.5	17.63
20	R3	31.88	2.16737791	65.5	18.12
21	S3	31.88	2.39298561	65.5	19.04
22	R3.5	31.88	2.50578981	65.5	19.48
23	L4	31.88	2.56470596	65.5	19.71
24	S3.5	31.88	2.76636584	65.5	20.47
25	R4	31.88	2.89708322	65.5	20.95
26	S4	31.88	3.19848946	65.5	22.01
27	L5	31.88	3.37961704	65.5	22.63
28	R5	31.88	3.73697317	65.5	23.8
29	S5	31.88	3.92689492	65.5	24.39
30	S6	31.88	4.64070602	65.5	26.23
31	SQ	31.88	5.7727811	65.5	29.57

## Actuarial Life Analysis

Account: 316.0 S-Misc PwrPlt Eq  
Scenario: OG&E - 16-052-U Steam Prod (Rolled)  
Placement Band: 1950 - 2015  
Function: Survivorship Annual Rate Method  
Weighting: Unweighted  
T-Cut: None

Observation Band	<u>Censoring</u>		Error Sum of Squares	<u>Best Fit</u>	
	Age	Percent		Disp	ASL
1996 -2015	65.5	39.81	0.19677019	L0	46.47

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Analysis Version: OG&amp;E - 16-052-U Steam Prod (Rolled)

Observation Band: 1996-2015

Analysis Account: 316.0 S-Misc PwrPlt Eq

Placement Band: 1950-2015

<u>Rank:</u>	<u>Mortality Curve:</u>	<u>Asl:</u>	<u>Error Sum Squares</u>	<u>Age:</u>	<u>Residual Measure:</u>
1	L0	46.47	0.19677019	65.5	5.46
2	L0.5	44.9	0.31144774	65.5	6.87
3	R0.5	42.66	0.40144896	65.5	7.8
4	L1	43.63	0.48525158	65.5	8.57
5	S0	42.07	0.59993405	65.5	9.53
6	L1.5	42.95	0.74261598	65.5	10.61
7	R1	41.68	0.75190278	65.5	10.67
8	S0.5	41.68	0.90004313	65.5	11.68
9	L2	42.37	1.07378715	65.5	12.76
10	R1.5	41.39	1.15630884	65.5	13.24
11	S1	41.39	1.27121035	65.5	13.88
12	L2.5	41.88	1.48511233	65.5	15
13	R2	41.19	1.65984103	65.5	15.86
14	S1.5	41.29	1.67625939	65.5	15.94
15	L3	41.49	1.97210936	65.5	17.29
16	S2	41.1	2.15821407	65.5	18.08
17	R2.5	41.1	2.20049101	65.5	18.26
18	L3.5	41.29	2.59192872	65.5	19.82
19	S2.5	41.1	2.598679	65.5	19.84
20	R3	41.1	2.82659874	65.5	20.69
21	S3	41.1	3.09477086	65.5	21.65
22	L4	41.1	3.32026068	65.5	22.43
23	R3.5	41.1	3.32921136	65.5	22.46
24	S3.5	41.1	3.64430576	65.5	23.5
25	R4	41.1	3.90044723	65.5	24.31
26	S4	41.1	4.26948716	65.5	25.43
27	L5	41.1	4.51750543	65.5	26.16
28	R5	41.1	5.07168182	65.5	27.72
29	S5	41.1	5.32763019	65.5	28.41
30	S6	41.1	6.21752059	65.5	30.69
31	SQ	41.1	7.87955386	65.5	34.55

## Actuarial Life Analysis

Account: 316.0 S-Misc PwrPlt Eq  
Scenario: OG&E - 16-052-U Steam Prod (Rolled)  
Placement Band: 1950 - 2015  
Function: Survivorship Annual Rate Method  
Weighting: Unweighted  
T-Cut: None

Observation Band	<u>Censoring</u>		Error Sum of Squares	<u>Best Fit</u>	
	Age	Percent		Disp	ASL
1986 -2015	65.5	36.52	0.24234770	L0	42.70

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Analysis Version: OG&amp;E - 16-052-U Steam Prod (Rolled)

Observation Band: 1986-2015

Analysis Account: 316.0 S-Misc PwrPlt Eq

Placement Band: 1950-2015

<u>Rank:</u>	<u>Mortality Curve:</u>	<u>Asl:</u>	<u>Error Sum Squares</u>	<u>Age:</u>	<u>Residual Measure:</u>
1	L0	42.7	0.2423477	65.5	6.06
2	L0.5	41.62	0.39087518	65.5	7.7
3	R0.5	39.67	0.52854703	65.5	8.95
4	L1	40.65	0.60107446	65.5	9.54
5	S0	39.38	0.7710307	65.5	10.81
6	L1.5	40.16	0.8823397	65.5	11.56
7	R1	39.18	0.9491489	65.5	11.99
8	S0.5	39.18	1.10023511	65.5	12.91
9	L2	39.77	1.23443109	65.5	13.68
10	R1.5	39.08	1.37386947	65.5	14.43
11	S1	39.08	1.49455575	65.5	15.05
12	L2.5	39.47	1.65040305	65.5	15.81
13	R2	38.99	1.90055562	65.5	16.97
14	S1.5	38.99	1.90775932	65.5	17
15	L3	39.18	2.14548981	65.5	18.03
16	S2	38.99	2.37689855	65.5	18.98
17	R2.5	38.99	2.40975699	65.5	19.11
18	L3.5	39.08	2.74724037	65.5	20.4
19	S2.5	38.99	2.79552197	65.5	20.58
20	R3	38.99	3.01067024	65.5	21.36
21	S3	38.99	3.26716698	65.5	22.25
22	L4	38.99	3.45378751	65.5	22.88
23	R3.5	38.99	3.4737765	65.5	22.94
24	S3.5	38.99	3.76895613	65.5	23.9
25	R4	38.99	4.00133724	65.5	24.62
26	S4	38.99	4.34251644	65.5	25.65
27	L5	38.99	4.56234165	65.5	26.29
28	R5	38.99	5.07214018	65.5	27.72
29	S5	38.99	5.30185475	65.5	28.34
30	S6	38.99	6.11390078	65.5	30.44
31	SQ	38.99	7.65948251	65.5	34.07

## Generation Arrangement Report

OG&amp;E - 16-052-U Steam Prod Unrolled

Account: 316.0 HSL6 S-Misc PwrPlt Eq

Dispersion: 45.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2016

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2015	0.50	\$198,326.80	7.76	7.26	0.9355	1.0000	\$185,539.95	\$25,569.97
2014	1.50	\$17,031.60	8.69	7.25	0.8348	1.0000	\$14,218.68	\$1,960.78
2013	2.50	\$55,061.13	9.61	7.25	0.7543	1.0000	\$41,534.25	\$5,731.43
2012	3.50	\$68,947.07	10.52	7.24	0.6885	1.0000	\$47,470.38	\$6,554.92
2011	4.50	\$470,794.46	11.42	7.24	0.6337	1.0000	\$298,336.60	\$41,223.55
2010	5.50	\$28,898.28	12.31	7.23	0.5873	1.0000	\$16,973.03	\$2,346.92
2009	6.50	\$71,937.55	13.20	7.23	0.5476	1.0000	\$39,395.80	\$5,451.26
2008	7.50	\$49,483.25	14.07	7.22	0.5133	1.0000	\$25,397.74	\$3,516.90
2007	8.50	\$70,744.19	14.93	7.22	0.4832	1.0000	\$34,184.27	\$4,737.09
2006	9.50	\$43,747.84	15.79	7.21	0.4567	1.0000	\$19,980.56	\$2,770.90
2005	10.50	\$38,311.06	16.63	7.21	0.4332	1.0000	\$16,596.31	\$2,303.36
2004	11.50	\$93,136.47	17.47	7.20	0.4122	1.0000	\$38,388.09	\$5,332.11
2002	13.50	\$50,109.90	19.11	7.19	0.3762	1.0000	\$18,850.56	\$2,622.78
2001	14.50	\$37.30	19.91	7.18	0.3607	1.0000	\$13.45	\$1.87
2000	15.50	\$19,532.80	20.70	7.17	0.3465	1.0000	\$6,768.37	\$943.47
1999	16.50	\$17,513.37	21.49	7.17	0.3335	1.0000	\$5,841.53	\$815.10
1998	17.50	\$7,755.44	22.26	7.16	0.3216	1.0000	\$2,494.40	\$348.42
1996	19.50	\$681.66	23.77	7.14	0.3005	1.0000	\$204.83	\$28.68
1995	20.50	\$992.72	24.51	7.13	0.2910	1.0000	\$288.93	\$40.50
1994	21.50	\$7,696.87	25.24	7.12	0.2823	1.0000	\$2,172.68	\$304.96
1993	22.50	\$37,872.76	25.96	7.11	0.2741	1.0000	\$10,381.17	\$1,459.10
1992	23.50	\$34,856.96	26.66	7.10	0.2665	1.0000	\$9,288.24	\$1,307.38
1991	24.50	\$14,486.52	27.36	7.09	0.2593	1.0000	\$3,756.55	\$529.56
1990	25.50	\$26,344.05	28.04	7.08	0.2526	1.0000	\$6,654.44	\$939.59
1989	26.50	\$27,712.62	28.71	7.07	0.2463	1.0000	\$6,825.32	\$965.33
1986	29.50	\$259.60	30.64	7.03	0.2295	1.0000	\$59.57	\$8.47
1985	30.50	\$34,357.71	31.27	7.02	0.2244	1.0000	\$7,711.42	\$1,098.90
1984	31.50	\$107,349.44	31.87	7.00	0.2197	1.0000	\$23,585.17	\$3,367.99
1983	32.50	\$8,148.46	32.47	6.99	0.2152	1.0000	\$1,753.61	\$250.97
1982	33.50	\$14,499.07	33.05	6.97	0.2109	1.0000	\$3,058.39	\$438.70
1981	34.50	\$10,618.20	33.62	6.95	0.2069	1.0000	\$2,196.61	\$315.84
1980	35.50	\$257,928.28	34.17	6.94	0.2030	1.0000	\$52,361.35	\$7,547.48

## Generation Arrangement Report

OG&amp;E - 16-052-U Steam Prod Unrolled

Account: 316.0 HSL6 S-Misc PwrPlt Eq

Dispersion: 45.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2016

Vintage	Aoe	Surviving Plant	Ava Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1979	36.50	\$10,069.92	34.72	6.92	0.1993	1.0000	\$2,007.19	\$290.07
1978	37.50	\$7,207.17	35.24	6.90	0.1958	1.0000	\$1,411.24	\$204.49
1975	40.50	\$8,238.72	36.75	6.84	0.1862	1.0000	\$1,533.84	\$224.21
1971	44.50	\$9,954.55	38.55	6.75	0.1751	1.0000	\$1,743.06	\$258.21
1970	45.50	\$841.41	38.97	6.73	0.1726	1.0000	\$145.23	\$21.59
1968	47.50	\$2,581.46	39.76	6.67	0.1679	1.0000	\$433.32	\$64.93
1963	52.50	\$1,492.15	41.48	6.53	0.1573	1.0000	\$234.76	\$35.97
1958	57.50	\$5,071.41	42.86	6.35	0.1481	1.0000	\$751.32	\$118.33
		\$1,930,630.22	14.62	7.20	0.4923	1.0000	\$950,542.21	\$132,052.07

## Generation Arrangement Report

OG&amp;E - 16-052-U Steam Prod Unrolled

Account: 316.0 HSL7 S-Misc PwrPlt Eq

Dispersion: 45.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2016

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2005	10.50	\$35,129.88	20.70	11.67	0.5635	1.0000	\$19,794.82	\$1,696.84
1987	28.50	\$988,158.30	33.05	11.20	0.3390	1.0000	\$334,996.67	\$29,898.72
1975	40.50	\$9,088.77	38.97	10.64	0.2731	1.0000	\$2,482.14	\$233.24
1964	51.50	\$6,736.82	42.61	9.89	0.2321	1.0000	\$1,563.84	\$158.10
		\$1,039,113.77	32.49	11.22	0.3453	1.0000	\$358,837.48	\$31,986.89

## Generation Arrangement Report

OG&amp;E - 16-052-U Steam Prod Unrolled

Account: 316.0 HSL8 S-Misc PwrPlt Eq

Dispersion: 45.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2016

Vintage	Aoe	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2015	0.50	\$15,766.43	13.20	12.69	0.9617	1.0000	\$15,162.90	\$1,194.74
2013	2.50	\$96,504.97	14.93	12.66	0.8478	1.0000	\$81,814.15	\$6,462.05
2011	4.50	\$29,178.66	16.63	12.63	0.7593	1.0000	\$22,154.98	\$1,754.30
2007	8.50	\$13,647.46	19.91	12.56	0.6309	1.0000	\$8,609.96	\$685.47
2003	12.50	\$7,205.12	23.02	12.48	0.5423	1.0000	\$3,907.09	\$312.99
2002	13.50	\$6,822.70	23.77	12.46	0.5242	1.0000	\$3,576.72	\$287.02
2001	14.50	\$26,736.31	24.51	12.44	0.5075	1.0000	\$13,568.71	\$1,090.81
2000	15.50	\$65,836.49	25.24	12.42	0.4919	1.0000	\$32,386.16	\$2,608.52
1998	17.50	\$3,788.98	26.66	12.36	0.4638	1.0000	\$1,757.17	\$142.11
1996	19.50	\$20,016.00	28.04	12.31	0.4390	1.0000	\$8,787.00	\$713.89
1994	21.50	\$14,570.15	29.37	12.25	0.4170	1.0000	\$6,076.30	\$496.16
1991	24.50	\$74,000.24	31.27	12.14	0.3884	1.0000	\$28,740.11	\$2,366.83
1990	25.50	\$72,196.16	31.87	12.10	0.3798	1.0000	\$27,418.78	\$2,265.09
1989	26.50	\$29,449.59	32.47	12.07	0.3716	1.0000	\$10,943.79	\$907.02
1988	27.50	\$25,152.11	33.05	12.02	0.3638	1.0000	\$9,151.04	\$761.03
1987	28.50	\$1,625,045.74	33.62	11.98	0.3564	1.0000	\$579,172.22	\$48,337.37
1986	29.50	\$9,594.39	34.17	11.94	0.3493	1.0000	\$3,351.37	\$280.75
1981	34.50	\$464.19	36.75	11.69	0.3181	1.0000	\$147.65	\$12.63
1978	37.50	\$454.56	38.12	11.52	0.3021	1.0000	\$137.33	\$11.92
1972	43.50	\$2,397.02	40.49	11.12	0.2746	1.0000	\$658.32	\$59.20
1971	44.50	\$440.60	40.83	11.05	0.2705	1.0000	\$119.19	\$10.79
1969	46.50	\$2,037.13	41.48	10.89	0.2626	1.0000	\$534.91	\$49.11
		\$2,141,305.00	30.24	12.12	0.4008	1.0000	\$858,175.85	\$70,809.80

## Generation Arrangement Report

OG&amp;E - 16-052-U Steam Prod Unrolled

Account: 316.0 MT3 S-Misc PwrPlt Eq

Dispersion: 45.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2016

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2008	7.50	\$3,758.21	8.69	1.49	0.1716	1.0000	\$644.78	\$432.67
2000	15.50	\$5,806.64	15.79	1.49	0.0943	1.0000	\$547.48	\$367.78
1956	59.50	\$443,652.75	41.78	1.46	0.0348	1.0000	\$15,449.66	\$10,617.66
		\$453,217.60	39.69	1.46	0.0367	1.0000	\$16,641.91	\$11,418.11

## Generation Arrangement Report

OG&amp;E - 16-052-U Steam Prod Unrolled

Account: 316.0 MT4 S-Misc PwrPlt Eq

Dispersion: 45.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2016

Vintage	Aoe	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2015	0.50	\$22,106.62	1.99	1.49	0.7497	1.0000	\$16,573.25	\$11,112.02
2014	1.50	\$5,475.91	2.97	1.49	0.5017	1.0000	\$2,747.35	\$1,842.23
2013	2.50	\$110,955.15	3.95	1.49	0.3778	1.0000	\$41,919.74	\$28,112.63
2012	3.50	\$97,525.24	4.91	1.49	0.3035	1.0000	\$29,599.54	\$19,852.61
2011	4.50	\$209,922.81	5.87	1.49	0.2540	1.0000	\$53,319.83	\$35,766.14
2010	5.50	\$11,220.92	6.82	1.49	0.2187	1.0000	\$2,453.48	\$1,645.95
2007	8.50	\$18,650.77	9.61	1.49	0.1551	1.0000	\$2,892.78	\$1,941.40
2006	9.50	\$19,384.99	10.52	1.49	0.1416	1.0000	\$2,745.76	\$1,842.97
2005	10.50	\$65,668.42	11.42	1.49	0.1304	1.0000	\$8,565.65	\$5,750.04
2004	11.50	\$19,203.11	12.31	1.49	0.1210	1.0000	\$2,322.88	\$1,559.55
2003	12.50	\$18,000.00	13.20	1.49	0.1129	1.0000	\$2,031.33	\$1,364.00
2002	13.50	\$13,643.32	14.07	1.49	0.1058	1.0000	\$1,443.87	\$969.66
2001	14.50	\$32,304.97	14.93	1.49	0.0997	1.0000	\$3,220.56	\$2,163.17
2000	15.50	\$31,883.37	15.79	1.49	0.0943	1.0000	\$3,006.11	\$2,019.43
1999	16.50	\$34,265.05	16.63	1.49	0.0895	1.0000	\$3,066.13	\$2,060.10
1998	17.50	\$78,213.50	17.47	1.49	0.0852	1.0000	\$6,663.29	\$4,477.76
1997	18.50	\$9,049.16	18.29	1.49	0.0813	1.0000	\$736.05	\$494.72
1996	19.50	\$13,873.46	19.11	1.49	0.0779	1.0000	\$1,080.17	\$726.14
1994	21.50	\$520.40	20.70	1.49	0.0718	1.0000	\$37.38	\$25.14
1992	23.50	\$119,145.19	22.26	1.49	0.0668	1.0000	\$7,955.49	\$5,352.77
1990	25.50	\$28,412.95	23.77	1.49	0.0625	1.0000	\$1,775.56	\$1,195.28
1989	26.50	\$14,967.35	24.51	1.49	0.0606	1.0000	\$906.85	\$610.65
1987	28.50	\$22,437.16	25.96	1.48	0.0572	1.0000	\$1,282.99	\$864.42
1985	30.50	\$5,300.18	27.36	1.48	0.0542	1.0000	\$287.37	\$193.75
1983	32.50	\$2,207.85	28.71	1.48	0.0516	1.0000	\$113.99	\$76.91
1980	35.50	\$90,690.32	30.64	1.48	0.0483	1.0000	\$4,381.04	\$2,959.39
1976	39.50	\$2,995.20	33.05	1.48	0.0447	1.0000	\$133.91	\$90.63
1960	55.50	\$859,213.89	40.49	1.46	0.0361	1.0000	\$31,007.07	\$21,220.67
1956	59.50	\$3,189.25	41.78	1.46	0.0348	1.0000	\$111.06	\$76.33
		\$1,960,426.51	12.54	1.49	0.1185	1.0000	\$232,380.47	\$156,366.45

## Generation Arrangement Report

OG&amp;E - 16-052-U Steam Prod Unrolled

Account: 316.0 SM1 S-Misc PwrPlt Eq

Dispersion: 45.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2016

Vintage	Aoe	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2015	0.50	\$115,796.70	14.07	13.56	0.9640	1.0000	\$111,629.93	\$8,229.96
2014	1.50	\$194,721.50	14.93	13.55	0.9071	1.0000	\$176,627.66	\$13,038.70
2013	2.50	\$116,015.22	15.79	13.53	0.8569	1.0000	\$99,409.64	\$7,348.16
2012	3.50	\$84,093.07	16.63	13.51	0.8123	1.0000	\$68,306.92	\$5,055.89
2011	4.50	\$54,500.31	17.47	13.49	0.7724	1.0000	\$42,096.72	\$3,120.17
2010	5.50	\$24,436.79	18.29	13.47	0.7366	1.0000	\$17,999.22	\$1,335.97
2008	7.50	\$17,136.48	19.91	13.43	0.6747	1.0000	\$11,562.13	\$860.71
2007	8.50	\$125,915.96	20.70	13.41	0.6479	1.0000	\$81,574.89	\$6,081.97
2006	9.50	\$80,308.89	21.49	13.39	0.6233	1.0000	\$50,052.55	\$3,737.70
2005	10.50	\$104,226.78	22.26	13.37	0.6006	1.0000	\$62,601.85	\$4,682.54
2004	11.50	\$238,339.14	23.02	13.35	0.5798	1.0000	\$138,178.98	\$10,353.47
2003	12.50	\$67,623.54	23.77	13.32	0.5604	1.0000	\$37,899.20	\$2,844.80
2002	13.50	\$49,084.24	24.51	13.30	0.5425	1.0000	\$26,628.80	\$2,002.57
2001	14.50	\$215,684.44	25.24	13.27	0.5258	1.0000	\$113,410.36	\$8,545.66
2000	15.50	\$5,063.32	25.96	13.24	0.5102	1.0000	\$2,583.46	\$195.07
1999	16.50	\$20,362.42	26.66	13.21	0.4956	1.0000	\$10,092.43	\$763.73
1998	17.50	\$52,368.76	27.36	13.18	0.4820	1.0000	\$25,239.63	\$1,914.36
1997	18.50	\$2,731.05	28.04	13.15	0.4691	1.0000	\$1,281.13	\$97.41
1996	19.50	\$14,773.83	28.71	13.12	0.4570	1.0000	\$6,751.43	\$514.62
1995	20.50	\$5,531.33	29.37	13.08	0.4455	1.0000	\$2,464.47	\$188.36
1994	21.50	\$6,572.14	30.01	13.05	0.4347	1.0000	\$2,857.18	\$218.99
1993	22.50	\$1,872.38	30.64	13.01	0.4245	1.0000	\$794.84	\$61.10
1992	23.50	\$16,383.46	31.27	12.97	0.4148	1.0000	\$6,795.81	\$524.01
1991	24.50	\$38,825.44	31.87	12.93	0.4056	1.0000	\$15,746.52	\$1,218.11
1990	25.50	\$43,397.37	32.47	12.88	0.3968	1.0000	\$17,219.57	\$1,336.61
1988	27.50	\$4,900.65	33.62	12.79	0.3804	1.0000	\$1,864.43	\$145.77
1987	28.50	\$3,789.93	34.17	12.74	0.3728	1.0000	\$1,412.96	\$110.90
1986	29.50	\$12,287.10	34.72	12.69	0.3655	1.0000	\$4,491.14	\$353.93
1985	30.50	\$26,521.60	35.24	12.64	0.3585	1.0000	\$9,508.81	\$752.51
1984	31.50	\$64,415.63	35.76	12.58	0.3518	1.0000	\$22,663.32	\$1,801.41
1983	32.50	\$46,896.04	36.26	12.52	0.3454	1.0000	\$16,197.61	\$1,293.36
1982	33.50	\$8,713.46	36.75	12.46	0.3392	1.0000	\$2,955.66	\$237.13

## Generation Arrangement Report

OG&amp;E - 16-052-U Steam Prod Unrolled

Account: 316.0 SM1 S-Misc PwrPlt Eq

Dispersion: 45.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2016

Vintage	Aoe	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1981	34.50	\$13,700.61	37.22	12.40	0.3332	1.0000	\$4,565.64	\$368.11
1980	35.50	\$1,385,892.19	37.68	12.34	0.3275	1.0000	\$453,886.75	\$36,783.34
1979	36.50	\$53,408.73	38.12	12.27	0.3220	1.0000	\$17,195.87	\$1,401.01
1978	37.50	\$26,232.78	38.55	12.21	0.3166	1.0000	\$8,305.75	\$680.45
1975	40.50	\$425,599.59	39.76	11.99	0.3016	1.0000	\$128,345.62	\$10,704.97
1972	43.50	\$1,059.49	40.83	11.75	0.2878	1.0000	\$304.90	\$25.95
1971	44.50	\$49,116.55	41.17	11.67	0.2834	1.0000	\$13,920.98	\$1,193.16
1970	45.50	\$10,222.04	41.48	11.58	0.2792	1.0000	\$2,853.72	\$246.42
		\$3,828,520.95	27.27	12.95	0.4749	1.0000	\$1,818,278.51	\$140,369.06

## Generation Arrangement Report

OG&amp;E - 16-052-U Steam Prod Unrolled

Account: 316.0 SM2 S-Misc PwrPlt Eq

Dispersion: 45.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2016

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2006	9.50	\$3,633.56	21.49	13.39	0.6233	1.0000	\$2,264.62	\$169.11
2001	14.50	\$1,402.70	25.24	13.27	0.5258	1.0000	\$737.56	\$55.58
1991	24.50	\$12,388.36	31.87	12.93	0.4056	1.0000	\$5,024.37	\$388.67
1980	35.50	\$5,541.77	37.68	12.34	0.3275	1.0000	\$1,814.96	\$147.09
1975	40.50	\$5,928.11	39.76	11.99	0.3016	1.0000	\$1,787.71	\$149.11
1973	42.50	\$10,273.85	40.49	11.83	0.2923	1.0000	\$3,002.60	\$253.74
		\$39,168.35	33.67	12.58	0.3736	1.0000	\$14,631.82	\$1,163.30

## Generation Arrangement Report

OG&amp;E - 16-052-U Steam Prod Unrolled

Account: 316.0 SM3 S-Misc PwrPlt Eq

Dispersion: 45.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2016

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2013	2.50	\$4,458.72	15.79	13.53	0.8569	1.0000	\$3,820.53	\$282.41
2011	4.50	\$79,616.08	17.47	13.49	0.7724	1.0000	\$61,496.46	\$4,558.06
2008	7.50	\$51,591.14	19.91	13.43	0.6747	1.0000	\$34,809.00	\$2,591.27
2007	8.50	\$8,957.85	20.70	13.41	0.6479	1.0000	\$5,803.36	\$432.68
2005	10.50	\$6,090.42	22.26	13.37	0.6006	1.0000	\$3,658.10	\$273.62
2004	11.50	\$11,060.48	23.02	13.35	0.5798	1.0000	\$6,412.40	\$480.47
2002	13.50	\$32,686.65	24.51	13.30	0.5425	1.0000	\$17,732.91	\$1,333.57
2001	14.50	\$57,582.04	25.24	13.27	0.5258	1.0000	\$30,277.57	\$2,281.46
2000	15.50	\$6,367.69	25.96	13.24	0.5102	1.0000	\$3,248.99	\$245.32
1991	24.50	\$1,822.52	31.87	12.93	0.4056	1.0000	\$739.16	\$57.18
1990	25.50	\$29,855.38	32.47	12.88	0.3968	1.0000	\$11,846.27	\$919.52
1989	26.50	\$3,888.31	33.05	12.84	0.3884	1.0000	\$1,510.32	\$117.65
1988	27.50	\$17,454.33	33.62	12.79	0.3804	1.0000	\$6,640.42	\$519.18
1987	28.50	\$61,818.61	34.17	12.74	0.3728	1.0000	\$23,047.22	\$1,808.93
1986	29.50	\$6,886.32	34.72	12.69	0.3655	1.0000	\$2,517.07	\$198.36
1985	30.50	\$5,750.54	35.24	12.64	0.3585	1.0000	\$2,061.74	\$163.16
1984	31.50	\$6,820.55	35.76	12.58	0.3518	1.0000	\$2,399.67	\$190.74
1983	32.50	\$3,267.21	36.26	12.52	0.3454	1.0000	\$1,128.47	\$90.11
1982	33.50	\$1,158.40	36.75	12.46	0.3392	1.0000	\$392.94	\$31.52
1981	34.50	\$2,884.37	37.22	12.40	0.3332	1.0000	\$961.20	\$77.50
1966	49.50	\$1,366.50	42.61	11.21	0.2630	1.0000	\$359.39	\$32.07
		\$401,384.11	24.06	13.24	0.5503	1.0000	\$220,863.17	\$16,684.80

## Generation Arrangement Report

OG&amp;E - 16-052-U Steam Prod Unrolled

Account: 316.0 MK4 S-Misc PwrPlt Eq

Dispersion: 45.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2016

Vintage	Aoe	Surviving Plant	Ava Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2015	0.50	\$3,355,418.23	23.77	23.24	0.9778	1.0000	\$3,280,990.61	\$141,156.33
2014	1.50	\$198,017.49	24.51	23.18	0.9458	1.0000	\$187,291.07	\$8,078.85
2013	2.50	\$168,048.16	25.24	23.12	0.9160	1.0000	\$153,939.93	\$6,658.26
2012	3.50	\$302,004.17	25.96	23.06	0.8883	1.0000	\$268,258.41	\$11,635.16
2011	4.50	\$566,569.74	26.66	22.99	0.8623	1.0000	\$488,533.16	\$21,250.25
2010	5.50	\$197,130.59	27.36	22.92	0.8379	1.0000	\$165,173.13	\$7,206.19
2009	6.50	\$133,780.05	28.04	22.85	0.8150	1.0000	\$109,027.43	\$4,771.41
2008	7.50	\$31,512.49	28.71	22.78	0.7934	1.0000	\$25,001.70	\$1,097.69
2007	8.50	\$17,127.49	29.37	22.70	0.7730	1.0000	\$13,240.00	\$583.24
2006	9.50	\$1,095,873.37	30.01	22.62	0.7538	1.0000	\$826,033.19	\$36,514.86
2005	10.50	\$92,320.75	30.64	22.54	0.7355	1.0000	\$67,903.46	\$3,012.59
2004	11.50	\$71,237.95	31.27	22.45	0.7182	1.0000	\$51,161.87	\$2,278.48
2003	12.50	\$83,211.05	31.87	22.37	0.7017	1.0000	\$58,389.41	\$2,610.67
2002	13.50	\$140,495.25	32.47	22.27	0.6860	1.0000	\$96,379.15	\$4,327.15
2001	14.50	\$204,835.31	33.05	22.18	0.6710	1.0000	\$137,444.18	\$6,197.70
2000	15.50	\$44,430.02	33.62	22.08	0.6567	1.0000	\$29,175.16	\$1,321.58
1999	16.50	\$10,737.81	34.17	21.97	0.6429	1.0000	\$6,903.42	\$314.21
1998	17.50	\$46,342.52	34.72	21.86	0.6297	1.0000	\$29,183.03	\$1,334.91
1997	18.50	\$68,306.90	35.24	21.75	0.6171	1.0000	\$42,149.26	\$1,938.11
1996	19.50	\$5,275.51	35.76	21.63	0.6049	1.0000	\$3,190.98	\$147.53
1994	21.50	\$30,085.25	36.75	21.38	0.5818	1.0000	\$17,502.95	\$818.74
1993	22.50	\$29,137.87	37.22	21.25	0.5708	1.0000	\$16,632.73	\$782.89
1992	23.50	\$67,988.87	37.68	21.11	0.5602	1.0000	\$32,487.39	\$1,539.10
1991	24.50	\$24,183.00	38.12	20.97	0.5500	1.0000	\$13,300.00	\$634.36
1990	25.50	\$42,088.65	38.55	20.82	0.5400	1.0000	\$22,728.42	\$1,091.74
1989	26.50	\$30,261.88	38.97	20.67	0.5304	1.0000	\$16,049.46	\$776.58
1987	28.50	\$914.50	39.76	20.35	0.5118	1.0000	\$468.06	\$23.00
1986	29.50	\$6,969.41	40.13	20.18	0.5029	1.0000	\$3,504.91	\$173.67
1977	38.50	\$985,910.32	42.86	18.46	0.4308	1.0000	\$424,768.16	\$23,004.05
1971	44.50	\$456,969.76	44.08	17.10	0.3880	1.0000	\$177,305.37	\$10,367.48
		\$8,497,184.36	28.17	22.42	0.7960	1.0000	\$6,764,115.98	\$301,646.79

## Generation Arrangement Report

OG&amp;E - 16-052-U Steam Prod Unrolled

Account: 316.0 MK5 S-Misc PwrPlt Eq

Dispersion: 45.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2016

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2014	1.50	\$22,077.58	25.24	23.92	0.9475	1.0000	\$20,919.38	\$874.74
2013	2.50	\$39,207.55	25.96	23.85	0.9187	1.0000	\$36,021.64	\$1,510.53
2010	5.50	\$3,650.00	28.04	23.63	0.8428	1.0000	\$3,076.30	\$130.18
2007	8.50	\$20,580.59	30.01	23.39	0.7794	1.0000	\$16,040.98	\$685.75
2003	12.50	\$23,395.65	32.47	23.03	0.7093	1.0000	\$16,593.46	\$720.57
2002	13.50	\$8,750.70	33.05	22.93	0.6937	1.0000	\$6,070.65	\$264.77
2001	14.50	\$205,172.43	33.62	22.82	0.6789	1.0000	\$139,289.36	\$6,102.90
1999	16.50	\$9,243.22	34.72	22.60	0.6510	1.0000	\$6,017.52	\$266.25
1998	17.50	\$42,036.78	35.24	22.48	0.6379	1.0000	\$26,815.68	\$1,192.73
1990	25.50	\$20,153.95	38.97	21.36	0.5481	1.0000	\$11,046.86	\$517.19
1978	37.50	\$425,481.16	42.86	19.07	0.4449	1.0000	\$189,306.59	\$9,927.67
1972	43.50	\$1,770.26	44.08	17.65	0.4005	1.0000	\$708.96	\$40.16
		\$821,519.87	36.95	21.23	0.5744	1.0000	\$471,907.38	\$22,233.45

## Generation Arrangement Report

OG&amp;E - 16-052-U Steam Prod Unrolled

Account: 316.0 MK6 S-Misc PwrPlt Eq

Dispersion: 45.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2016

Vintage	Aoe	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2015	0.50	\$232,421.03	28.71	28.16	0.9809	1.0000	\$227,991.78	\$8,096.04
2013	2.50	\$425,677.07	30.01	27.95	0.9314	1.0000	\$396,491.94	\$14,183.70
2012	3.50	\$8,822.52	30.64	27.85	0.9087	1.0000	\$8,016.70	\$287.89
2010	5.50	\$7,632.66	31.87	27.62	0.8665	1.0000	\$6,613.84	\$239.47
2006	9.50	\$56,536.73	34.17	27.12	0.7935	1.0000	\$44,859.41	\$1,654.37
2005	10.50	\$49,348.64	34.72	26.98	0.7771	1.0000	\$38,349.71	\$1,421.50
2004	11.50	\$1,916.40	35.24	26.84	0.7614	1.0000	\$1,459.19	\$54.38
2003	12.50	\$49,789.75	35.76	26.69	0.7463	1.0000	\$37,159.93	\$1,392.39
2002	13.50	\$15,581.64	36.26	26.53	0.7318	1.0000	\$11,402.67	\$429.73
2001	14.50	\$52,142.27	36.75	26.38	0.7178	1.0000	\$37,426.42	\$1,419.00
2000	15.50	\$42,419.39	37.22	26.21	0.7042	1.0000	\$29,872.47	\$1,139.74
1998	17.50	\$52,313.77	38.12	25.86	0.6784	1.0000	\$35,488.12	\$1,372.29
1994	21.50	\$5,017.40	39.76	25.09	0.6310	1.0000	\$3,165.84	\$126.20
1993	22.50	\$439.62	40.13	24.88	0.6199	1.0000	\$272.51	\$10.95
1992	23.50	\$13,431.50	40.49	24.66	0.6090	1.0000	\$8,180.40	\$331.73
1990	25.50	\$14,461.83	41.17	24.21	0.5881	1.0000	\$8,504.69	\$351.31
1989	26.50	\$1,817,456.37	41.48	23.97	0.5779	1.0000	\$1,050,351.87	\$43,813.45
1988	27.50	\$51,554.49	41.78	23.73	0.5680	1.0000	\$29,281.06	\$1,233.82
1987	28.50	\$1,538,814.41	42.07	23.48	0.5582	1.0000	\$858,938.43	\$36,574.64
1982	33.50	\$215,080.51	43.32	22.16	0.5115	1.0000	\$110,020.54	\$4,965.50
		\$4,650,858.00	39.05	24.72	0.6330	1.0000	\$2,943,847.52	\$119,098.09

## Generation Arrangement Report

## OG&amp;E - 16-052-U Steam Prod Unrolled

Account: 316.0 SO1 S-Misc PwrPlt Eq

Dispersion: 45.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2016

Vintage	Age	Surviving Plant	Ava Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2015	0.50	\$1,079,690.51	25.24	24.71	0.9789	1.0000	\$1,056,919.17	\$42,778.54
2014	1.50	\$86,374.95	25.96	24.64	0.9491	1.0000	\$81,980.38	\$3,327.72
2013	2.50	\$124,661.12	26.66	24.56	0.9212	1.0000	\$114,843.64	\$4,675.65
2012	3.50	\$361,371.92	27.36	24.49	0.8951	1.0000	\$323,470.59	\$13,210.10
2011	4.50	\$295,956.81	28.04	24.41	0.8706	1.0000	\$257,649.10	\$10,555.61
2010	5.50	\$243,081.86	28.71	24.33	0.8474	1.0000	\$205,996.76	\$8,467.39
2009	6.50	\$393,411.33	29.37	24.25	0.8256	1.0000	\$324,806.21	\$13,396.83
2008	7.50	\$28,882.57	30.01	24.16	0.8050	1.0000	\$23,249.72	\$962.38
2007	8.50	\$68,299.08	30.64	24.07	0.7854	1.0000	\$53,643.92	\$2,228.72
2006	9.50	\$29,340.33	31.27	23.98	0.7669	1.0000	\$22,500.29	\$938.42
2005	10.50	\$286,335.27	31.87	23.88	0.7492	1.0000	\$214,530.47	\$8,983.51
2004	11.50	\$231,994.07	32.47	23.78	0.7324	1.0000	\$169,915.12	\$7,145.24
2003	12.50	\$87,436.36	33.05	23.68	0.7164	1.0000	\$62,636.68	\$2,645.56
2002	13.50	\$126,124.57	33.62	23.57	0.7010	1.0000	\$88,416.92	\$3,751.61
2001	14.50	\$18,691.81	34.17	23.45	0.6863	1.0000	\$12,828.82	\$546.96
2000	15.50	\$32,102.76	34.72	23.34	0.6722	1.0000	\$21,580.59	\$924.73
1998	17.50	\$19,781.04	35.76	23.09	0.6456	1.0000	\$12,771.48	\$553.18
1997	18.50	\$21,501.00	36.26	22.95	0.6331	1.0000	\$13,611.76	\$592.98
1996	19.50	\$7,927.09	36.75	22.82	0.6209	1.0000	\$4,922.30	\$215.73
1995	20.50	\$5,883.55	37.22	22.67	0.6092	1.0000	\$3,584.36	\$158.08
1994	21.50	\$100,919.80	37.68	22.53	0.5979	1.0000	\$60,337.42	\$2,678.54
1993	22.50	\$203,701.48	38.12	22.37	0.5869	1.0000	\$119,549.39	\$5,343.46
1992	23.50	\$42,556.21	38.55	22.21	0.5762	1.0000	\$24,521.87	\$1,103.87
1991	24.50	\$42,113.15	38.97	22.05	0.5659	1.0000	\$23,830.39	\$1,080.71
1990	25.50	\$6,539.49	39.37	21.88	0.5558	1.0000	\$3,634.55	\$166.10
1987	28.50	\$36,132.15	40.49	21.34	0.5271	1.0000	\$19,045.12	\$892.38
1986	29.50	\$197,700.90	40.83	21.15	0.5180	1.0000	\$102,403.46	\$4,841.54
1985	30.50	\$85,374.90	41.17	20.96	0.5091	1.0000	\$43,461.00	\$2,073.97
1984	31.50	\$250,493.77	41.48	20.75	0.5003	1.0000	\$125,330.53	\$6,038.66
1983	32.50	\$220,093.53	41.78	20.55	0.4918	1.0000	\$108,237.15	\$5,267.36
1982	33.50	\$102,917.34	42.07	20.34	0.4834	1.0000	\$49,748.09	\$2,446.15
1981	34.50	\$76,996.34	42.35	20.12	0.4751	1.0000	\$36,582.31	\$1,818.16

## Generation Arrangement Report

OG&amp;E - 16-052-U Steam Prod Unrolled

Account: 316.0 SO1 S-Misc PwrPlt Eq

Dispersion: 45.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2016

Vintage	Age	Surviving Plant	Avg Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
1980	35.50	\$103,983.74	42.61	19.90	0.4670	1.0000	\$48,560.62	\$2,440.36
1979	36.50	\$336,075.72	42.86	19.67	0.4590	1.0000	\$154,261.62	\$7,841.59
		\$5,354,446.52	31.48	23.45	0.7451	1.0000	\$3,989,361.79	\$170,091.80

## Generation Arrangement Report

OG&amp;E - 16-052-U Steam Prod Unrolled

Account: 316.0 SO2 S-Misc PwrPlt Eq

Dispersion: 45.00 - R0.5

Average Net Salvage Rate: 0.00%

Future Net Salvage Rate: 0.00%

Broad Group Procedure

January 1, 2016

Vintage	Age	Surviving Plant	Ava Life	Remaining Life	Net Plant Ratio	Alloc Factor	Computed Net Plant	Accrual
2014	1.50	\$160,926.51	26.66	25.34	0.9506	1.0000	\$152,975.05	\$6,035.85
2012	3.50	\$21,854.82	28.04	25.18	0.8982	1.0000	\$19,630.05	\$779.48
2011	4.50	\$85,747.75	28.71	25.10	0.8743	1.0000	\$74,969.81	\$2,986.89
2007	8.50	\$18,699.16	31.27	24.73	0.7911	1.0000	\$14,792.31	\$598.08
2003	12.50	\$7,115.30	33.62	24.31	0.7231	1.0000	\$5,144.91	\$211.65
2002	13.50	\$16,997.62	34.17	24.19	0.7079	1.0000	\$12,032.80	\$497.38
2001	14.50	\$6,054.98	34.72	24.07	0.6934	1.0000	\$4,198.29	\$174.42
1993	22.50	\$762.02	38.55	22.91	0.5943	1.0000	\$452.84	\$19.77
1991	24.50	\$2,388.22	39.37	22.57	0.5732	1.0000	\$1,368.83	\$60.66
1989	26.50	\$23,523.25	40.13	22.20	0.5531	1.0000	\$13,011.79	\$586.17
1988	27.50	\$659.29	40.49	22.01	0.5435	1.0000	\$358.33	\$16.28
1987	28.50	\$26,337.29	40.83	21.81	0.5341	1.0000	\$14,066.44	\$644.98
1980	35.50	\$1,643,673.43	42.86	20.28	0.4731	1.0000	\$777,637.31	\$38,351.50
		\$2,014,739.64	39.53	21.40	0.5413	1.0000	\$1,090,638.75	\$50,963.10

## DOCKET NO. 16-052-U

## DIRECT EXHIBITS OF GERRILYNN WOLFE

## DIRECT EXHIBIT GW-3

OG&E  
SALVAGE ANALYSIS

Account Number	Description	Trans. Year	Retirements	Salvage	%	Cost of Removal	%	Net Salvage	%
316.0	Miscellaneous Power Plant Equipment								
1991			40,750	0	0%	0	0%	0	0%
1992			6,846,622	3,031,791	44%	3,060	0%	3,028,731	44%
1993			104,934	369,260	352%	0	0%	369,260	352%
1994			72,336	0	0%	0	0%	0	0%
1995			159,336	5,588	4%	0	0%	5,588	4%
1996			30,198	10,708	35%	113	0%	10,595	35%
1997			39,946	0	0%	0	0%	0	0%
1998			149,568	0	0%	0	0%	0	0%
1999			104,511	0	0%	0	0%	0	0%
2000			152,078	22,000	14%	0	0%	22,000	14%
2001			186,224	3,834	2%	7,882	4%	(4,048)	-2%
2002			215,482	20,892	10%	40	0%	20,852	10%
2003			289,714	13,588	5%	18,620	6%	(5,032)	-2%
2004			94,421	25,000	26%	29,083	31%	(4,083)	-4%
2005			115,193	0	0%	2,846	2%	(2,846)	-2%
2006			212,625	7,350	3%	1,403	1%	5,948	3%
2007			179,468	7,522	4%	118,873	66%	(111,351)	-62%
2008			114,407	0	0%	219	0%	(219)	0%
2009			480,865	0	0%	0	0%	0	0%
2010			5,712,839	0	0%	13,983	0%	(13,983)	0%
2011			185,051	8,616	5%	681	0%	7,935	4%
2012			165,958	0	0%	9,889	6%	(9,889)	-6%
2013			186,525	0	0%	583	0%	(583)	0%
2014			89,558	0	0%	23,420	26%	(23,420)	-26%
2015			274,350	0	0%	62,625	23%	(62,625)	-23%
Total			16,202,958	3,526,149	22%	293,120	2%	3,233,030	20%
5-Year Bands									
Begin	End								
1991	1995		7,223,978	3,406,639	47%	3,060	0%	3,403,579	47%
1992	1996		7,213,426	3,417,347	47%	3,173	0%	3,414,174	47%
1993	1997		406,750	385,556	95%	113	0%	385,443	95%
1994	1998		451,384	16,296	4%	113	0%	16,183	4%
1995	1999		483,559	16,296	3%	113	0%	16,183	3%
1996	2000		478,301	32,708	7%	113	0%	32,595	7%
1997	2001		632,327	25,834	4%	7,882	1%	17,952	3%
1998	2002		807,863	46,726	6%	7,922	1%	38,804	5%
1999	2003		948,009	60,314	6%	26,542	3%	33,772	4%
2000	2004		937,918	85,314	9%	55,625	6%	29,689	3%
2001	2005		901,033	63,314	7%	58,471	6%	4,843	1%
2002	2006		927,435	66,830	7%	51,991	6%	14,839	2%
2003	2007		891,420	53,460	6%	170,824	19%	(117,364)	-13%
2004	2008		716,114	39,872	6%	152,424	21%	(112,551)	-16%
2005	2009		1,102,558	14,872	1%	123,340	11%	(108,468)	-10%
2006	2010		6,700,204	14,872	0%	134,477	2%	(119,605)	-2%
2007	2011		6,672,630	16,138	0%	133,756	2%	(117,618)	-2%
2008	2012		6,659,120	8,616	0%	24,572	0%	(15,956)	0%
2009	2013		6,731,238	8,616	0%	24,938	0%	(16,322)	0%
2010	2014		6,339,931	8,616	0%	48,356	1%	(39,740)	-1%
2011	2015		901,442	8,616	1%	96,999	11%	(88,383)	-10%
3-Year Bands									
1991	1993		6,962,306	3,401,051	49%	3,060	0%	3,397,991	49%
1992	1994		7,023,892	3,401,051	48%	3,060	0%	3,397,991	48%
1993	1995		336,606	374,848	111%	0	0%	374,848	111%
1994	1996		261,870	16,296	6%	113	0%	16,183	6%
1995	1997		229,480	16,296	7%	113	0%	16,183	7%
1996	1998		219,712	10,708	5%	113	0%	10,595	5%
1997	1999		294,025	0	0%	0	0%	0	0%
1998	2000		406,157	22,000	5%	0	0%	22,000	5%
1999	2001		442,813	25,834	6%	7,882	2%	17,952	4%
2000	2002		553,784	46,726	8%	7,922	1%	38,804	7%
2001	2003		691,419	36,314	6%	26,542	4%	11,772	2%
2002	2004		599,616	59,480	10%	47,743	8%	11,737	2%
2003	2005		499,328	38,588	8%	50,549	10%	(11,961)	-2%
2004	2006		422,239	32,350	8%	33,332	8%	(981)	0%
2005	2007		507,286	14,872	3%	123,121	24%	(108,249)	-21%
2006	2008		506,500	14,872	3%	120,495	24%	(105,622)	-21%
2007	2009		774,740	7,522	1%	119,092	15%	(111,570)	-14%
2008	2010		6,308,111	0	0%	14,202	0%	(14,202)	0%
2009	2011		6,378,755	8,616	0%	14,664	0%	(6,048)	0%
2010	2012		6,063,848	8,616	0%	24,353	0%	(15,737)	0%
2011	2013		537,534	8,616	2%	10,954	2%	(2,338)	0%
2012	2014		442,041	0	0%	33,693	8%	(33,693)	-8%
2013	2015		550,433	0	0%	86,628	16%	(86,628)	-16%

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been served on all parties of record by electronic mail via the Electronic Filing System this 31st day of January, 2017.

/s/ Justin Hinton  
Justin Hinton