

**BEFORE THE
ARKANSAS PUBLIC SERVICE COMMISSION**

IN THE MATTER OF THE APPLICATION OF)
OKLAHOMA GAS AND ELECTRIC COMPANY)
FOR APPROVAL OF A GENERAL CHANGE IN)
RATES AND TARIFFS)

DOCKET NO. 10-067-U

Direct Testimony

of

John J. Spanos

on behalf of

Oklahoma Gas and Electric Company

September 28, 2010

3
4 INTRODUCTION

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

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

8
9 Q. **Are you associated with any firm?**

10 A. Yes. I am associated with the firm of Gannett Fleming, Inc.

11
12 Q. **How long have you been associated with Gannett Fleming, Inc.?**

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

14
15 Q. **What is your position with the firm?**

16 A. I am a Vice President of the Valuation and Rate Division.

17
18 Q. **What is your educational background?**

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

22
23 Q. **Do you belong to any professional societies?**

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

26
27 Q. **Do you hold any special certification as a depreciation expert?**

28 A. Yes. The Society of Depreciation Professionals has established national standards for
29 depreciation professionals. The Society administers an examination to become certified in
30 this field. I passed the certification exam in September 1997, and was recertified in August
31 2003 and February 2008.

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

2 A. In June 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a
3 Depreciation Analyst. During the period June 1986 through December 1995, I assisted in the
4 preparation of numerous depreciation and original cost studies for utility companies in
5 various industries. I assisted in the conduct of depreciation studies for the following
6 telephone companies: United Telephone Company of Pennsylvania, United Telephone
7 Company of New Jersey and Anchorage Telephone Utility. In addition, I assisted in the
8 conduct of depreciation studies for the following companies in the railroad industry: Union
9 Pacific Railroad, Burlington Northern Railroad and Wisconsin Central Transportation
10 Corporation.

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

15 I assisted in the preparation of depreciation studies for the following pipeline
16 companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd.,
17 Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline
18 Company.

19 I assisted in the preparation of depreciation studies for the following gas companies:
20 Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas
21 Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas
22 Company and Penn Fuel Gas, Inc.

23 I assisted in the preparation of depreciation studies for the following water
24 companies: Indiana-American Water Company, Consumers Pennsylvania Water Company
25 and The York Water Company; and depreciation and original cost studies for Philadelphia
26 Suburban Water Company and Pennsylvania-American Water Company. In each of the
27 above studies, I assembled and analyzed historical and simulated data, performed field
28 reviews, developed preliminary estimates of service life and net salvage, calculated annual
29 depreciation, and prepared reports for submission to state public utility commissions or
30 Federal regulatory agencies.

1 In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In
2 July 1999, I was promoted to the position of Manager, Depreciation and Valuation Studies.
3 In December 2000, I was appointed to my current position of Vice President. I am
4 responsible for conducting depreciation, valuation and original cost studies, including the
5 preparation of final exhibits and responses to data requests for submission to the appropriate
6 regulatory bodies.

7 Since January 1996, I have conducted depreciation studies similar to those previously
8 listed including assignments for Pennsylvania-American Water Company; Aqua
9 Pennsylvania; Kentucky-American Water Company; Virginia-American Water Company;
10 Indiana-American Water Company; Hampton Water Works Company; Omaha Public Power
11 District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia
12 Natural Gas Company National Fuel Gas Distribution Corporation - New York and
13 Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville
14 Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York
15 Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas
16 Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis
17 County Water Company; Missouri-American Water Company; Chugach Electric
18 Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company;
19 Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company;
20 PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy
21 Corporation – ULH&P; Columbia Gas of Kentucky; South Carolina Electric & Gas
22 Company; Idaho Power Company; El Paso Electric Company; Central Hudson Gas &
23 Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy –
24 Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston
25 Edison Company; Westar Energy, Inc.; United Water Pennsylvania; PPL Electric Utilities;
26 PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista
27 Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service
28 Company of North Carolina; South Jersey Gas Company; Duquesne Light Company;
29 MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services
30 Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Kansas City Power and

1 Light; Duke Energy North Carolina; Duke Energy South Carolina; Duke Energy Ohio Gas;
2 Duke Energy Kentucky; Duke Energy Indiana; Northern Indiana Public Service Company;
3 Tennessee-American Water Company; Columbia Gas of Maryland; Bonneville Power
4 Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc.; B. C. Gas
5 Utility, Ltd; Entergy Arkansas; Entergy Texas; Entergy Mississippi; Entergy Louisiana and
6 Entergy Gulf States Louisiana. My additional duties include determining final life and
7 salvage estimates, conducting field reviews, presenting recommended depreciation rates to
8 management for its consideration and supporting such rates before regulatory bodies.

9
10 **Q. Have you submitted testimony to any regulatory commissions on the subject of utility**
11 **plant depreciation?**

12 **A.** Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the
13 Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of
14 Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the
15 Missouri Public Service Commission; the Massachusetts Department of Telecommunications
16 and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the
17 Louisiana Public Service Commission; the State Corporation Commission of Kansas; the
18 Oklahoma Corporate Commission; the Public Service Commission of South Carolina; the
19 Railroad Commission of Texas – Gas Services Division; the New York Public Service
20 Commission; the Illinois Commerce Commission; the Indiana Utility Regulatory
21 Commission; the California Public Utilities Commission; the Federal Energy Regulatory
22 Commission (“FERC”); the Arkansas Public Service Commission; the Public Utility
23 Commission of Texas; the Maryland Public Service Commission; the Washington Utilities
24 and Transportation Commission; the Tennessee Regulatory Commission; the District of
25 Columbia Public Service Commission; the Mississippi Public Service Commission; the
26 Regulatory Commission of Alaska; and the North Carolina Utilities Commission.

27
28 **Q. Have you received any additional education relating to utility plant depreciation?**

29 **A.** Yes. I have completed the following courses conducted by Depreciation Programs, Inc.:
30 “Techniques of Life Analysis,” “Techniques of Salvage and Depreciation Analysis,”

1 “Forecasting Life and Salvage,” “Modeling and Life Analysis Using Simulation” and
2 “Managing a Depreciation Study.”

3
4 **Q. What is the purpose of your testimony in this proceeding?**

5 A. My testimony will support and explain the current depreciation study of electric utility plant
6 of Oklahoma Gas and Electric Company (“OG&E” or “Company”). The study covers all of
7 OG&E's electric and general plant assets.

8
9 **Q. Please define the concept of depreciation.**

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

16
17 **Q. Please identify Exhibits JJS-1 and JJS-2.**

18 A. Exhibit JJS-1 is a report entitled, “Depreciation Study - Calculated Annual Depreciation
19 Accruals Related to Electric Plant as of December 31, 2009.” Exhibit JJS-2 is a report
20 entitled, “Holding Company Assets - Depreciation Study - Calculated Annual Depreciation
21 Accruals Related to General Plant as of December 31, 2009.” These reports set forth the
22 results of my depreciation studies for OG&E. Exhibits JJS-1 and JJS-2 were prepared and
23 the analyses that underlie the report were conducted under my direction and supervision.

24
25 **Q. Are Exhibits JJS-1 and JJS-2 a true and accurate copy of your depreciation studies?**

26 A. Yes.

27
28 **Q. Do Exhibits JJS-1 and JJS-2 accurately portray the results of your depreciation studies
29 as of December 31, 2009?**

30 A. Yes.

1 Q. **What was the purpose of your depreciation studies?**

2 A. The purpose of the depreciation studies was to estimate the annual depreciation accruals
3 related to electric and common plant in service for financial and ratemaking purposes and
4 determine appropriate average service lives and net salvage percentages for each plant
5 account.
6

7 Q. **Please describe the contents of your Exhibits JJS-1 and JJS-2.**

8 A. Each report is presented in three parts. Part I, Introduction, describes the scope and basis for
9 the depreciation study. Part II, Methods Used in the Estimation of Depreciation, explains the
10 basis of the study, the estimation of survivor curves and net salvage and the calculation of
11 annual and accrued depreciation. Part III, Results of Study, presents a description of the
12 results, a summary of the depreciation calculations, graphs and tables that relate to the
13 service life and net salvage analyses, and the detailed depreciation calculations.

14 The tables on pages III-4 through III-11 of Exhibit JJS-1 and pages III-4 and III-5 of
15 Exhibit JJS-2 present the estimated survivor curve, the net salvage percent, the original cost
16 as of December 31, 2009, the book reserve and the calculated annual depreciation accrual
17 and rate for each account or subaccount. The section beginning on page III-__ of the report
18 presents the results of the retirement rate analyses prepared as the historical bases for the
19 service life estimates. The section beginning on page III-__ of Exhibit JJS-1 presents the
20 results of the salvage analysis. The section beginning on page III-__ of Exhibit JJS-1
21 presents the depreciation calculations related to surviving original cost as of December 31,
22 2009. Exhibit JJS-2 is set forth in a similar manner.
23

24 Q. **Please explain how you performed your depreciation studies.**

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

29 For General Plant Accounts 391.0, 391.1, 391.3, 393.0, 394.0, 395.0, 397.0, and
30 398.0 in Exhibit JJS-1 and General Plant Accounts 391.1, 391.12, 391.4, 391.5, 391.6, 391.9,

1 393.0, 395.0, 397.1, 397.2, 397.4, 397.5 and 398.0 in Exhibit JJS-2, I used the straight line
2 remaining life method of amortization. The annual amortization is based on amortization
3 accounting that distributes the unrecovered cost of fixed capital assets over the remaining
4 amortization period selected for each account and vintage.

5
6 **Q. How did you determine the recommended annual depreciation accrual rates?**

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

12
13 **Q. Please describe the first phase of the depreciation study, in which you estimated the
14 service life and net salvage characteristics for each depreciable group.**

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

21
22 **Q. What historic data did you rely on to estimate service life characteristics?**

23 A. I analyzed the Company's accounting entries relating to plant additions, transfers, and
24 retirements recorded during the period 1997 through 2009. The Company records also
25 included surviving dollar value by year installed for each plant account as of December 31,
26 2009.

27
28 **Q. What method did you use to analyze this service life data?**

29 A. I used the retirement rate method for all accounts. This is the most appropriate method when
30 aged retirement data are available, because this method determines the average rates of

1 retirement actually experienced by the Company during the period of time covered by the
2 study.

3
4 **Q. Would you explain how you used the retirement rate method to analyze OG&E's**
5 **service life data?**

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

14
15 **Q. What is an "Iowa-type survivor curve" and how did you use such curves to estimate the**
16 **service life characteristics for each property group?**

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

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

27 The estimated survivor curve designations for each depreciable property group
28 indicate the average service life, the family within the Iowa system to which the property
29 group belongs, and the relative height of the mode. For example, the Iowa 50-R1 indicates
30 an average service life of fifty years; a right-moded, or R, type curve (the mode occurs after

1 average life for right-moded curves); and a low height, 1, for the mode (possible modes for R
2 type curves range from 1 to 5).

3
4 **Q. What approach did you use to estimate the lives of significant structures and
5 production facilities?**

6 A. I used the life span technique to estimate the lives of significant facilities for which
7 concurrent retirement of the entire facility is anticipated. In this technique, the survivor
8 characteristics of such facilities are described by the use of interim survivor curves and
9 estimated probable retirement dates. The interim survivor curve describes the rate of
10 retirement related to the replacement of elements of the facility, such as, for a building, the
11 retirements of plumbing, heating, doors, windows, roofs, etc., that occur during the life of
12 the facility. The probable retirement date provides the rate of final retirement for each year
13 of installation for the facility by truncating the interim survivor curve for each installation
14 year at its attained age at the date of probable retirement. The use of interim survivor curves
15 truncated at the date of probable retirement provides a consistent method for estimating the
16 lives of the several years of installation for a particular facility inasmuch as a single
17 concurrent retirement for all years of installation will occur when it is retired.

18
19 **Q. Has Gannett Fleming used this approach in other proceedings?**

20 A. Yes, we have used the life span technique in performing depreciation studies presented to
21 many public utility commissions across the United States and Canada.

22
23 **Q. Are the factors considered in your estimates of service life and net salvage percents
24 presented in Exhibit JJS-1?**

25 A. Yes. A discussion of the factors considered in the estimation of service lives and net salvage
26 percents are presented on pages II-19 through II-27 of Exhibit JJS-1.

27
28 **Q. Did you physically observe OG&E's plant and equipment as part of your depreciation
29 study?**

1 A. Yes. I have made field reviews of OG&E's property to observe representative portions of
2 plant. Field reviews are conducted to become familiar with Company operations and obtain
3 an understanding of the function of the plant and information with respect to the reasons for
4 past retirements and the expected future causes of retirements. This knowledge was
5 incorporated in the interpretation and extrapolation of the statistical analyses.
6

7 **Q. Would you please explain the concept of "net salvage"?**

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

12 Inasmuch as depreciation expense is the loss in service value of an asset during a
13 defined period, e.g. one year, it must include a ratable portion of both the original cost and
14 the net salvage. That is, the net salvage related to an asset should be incorporated in the cost
15 of service during the same period as its original cost so that customers receiving service from
16 the asset pay rates that include a portion of both elements of the asset's service value, the
17 original cost and the net salvage value.

18 For example, the full recovery of the service value of a \$1000 pole will include not
19 only the \$1000 of original cost, but also, on average, a \$450 cost to remove the pole at the
20 end of its life and a \$50 credit for salvage value. In this example, the net salvage component
21 is negative \$400 ($\$50 - \450), and the net salvage percent is negative 40% ($(\$50 -$
22 $\$450)/\1000).
23

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

25 A. I estimated the net salvage percentages incorporating the historical data for the period 1991
26 through 2008 and considered estimates for other electric companies.
27

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

1 A. After I estimated the service life and net salvage characteristics for each depreciable property
2 group, I calculated the annual depreciation accrual rates for each group based on the straight
3 line remaining life method, using remaining lives weighted consistent with the average
4 service life procedure. The calculation of annual depreciation accrual rates were developed
5 as of December 31, 2009.

6
7 **Q. Please describe the straight line remaining life method of depreciation.**

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

11
12 **Q. Please describe amortization accounting.**

13 A. Amortization accounting is used for accounts with a large number of units, but small asset
14 values. In amortization accounting, units of property are capitalized in the same manner as
15 they are in depreciation accounting. However, depreciation accounting is difficult for these
16 assets because periodic inventories are required to properly reflect plant in service.
17 Consequently, retirements are recorded when a vintage is fully amortized rather than as the
18 units are removed from service. That is, there is no dispersion of retirement. All units are
19 retired when the age of the vintage reaches the amortization period. Each plant account or
20 group of assets is assigned a fixed period which represents an anticipated life during which
21 the asset will render service. For example, in amortization accounting, assets that have a 20-
22 year amortization period will be fully recovered after 20 years of service and taken off the
23 Company books, but not necessarily removed from service. In contrast, assets that are taken
24 out of service before 20 years remain on the books until the amortization period for that
25 vintage has expired.

26
27 **Q. For which plant accounts is amortization accounting implemented?**

28 A. Amortization accounting is only appropriate for certain General Plant accounts. These
29 accounts are General Plant Accounts 391.0, 391.1, 391.3, 393.0, 394.0, 395.0, 397.0 and
30 398.0 in Exhibit JJS-1 and General Plant Accounts 391.1, 391.12, 391.4, 391.5, 391.6, 391.9,

1 393.0, 395.0, 397.1, 397.2, 397.4, 397.5 and 398.0 in Exhibit JJS-2 which represent less than
2 one percent of depreciable plant.

3
4 **Q. Please use an example to illustrate the development of the annual depreciation accrual**
5 **rate for a particular group of property in your depreciation study.**

6 A. I will use Account 364.0, Poles, Towers and Fixtures, as an example because it is one of the
7 largest depreciable groups for mass accounts and represents an easily understood asset.

8 The retirement rate method was used to analyze the survivor characteristics of this
9 property group. Aged plant accounting data were compiled from 1997 through 2008 and
10 analyzed to best represent the overall service life of this property. The life table for the 1997-
11 2008 experience band is presented on pages III-84 and III-85 of Exhibit JJS-1. The life table
12 displays the retirement and surviving ratios of the aged plant data exposed to retirement by
13 age interval. For example, page III-84 shows \$877,244 retired during age interval 0.5-1.5
14 with \$179,192,242 exposed to retirement at the beginning of the interval. Consequently, the
15 retirement ratio is 0.0049 ($\$877,244/\$179,192,242$) and the surviving ratio is 0.9951 ($1-$
16 $.0049$). The percent surviving at age 0.5 of .9951 percent is multiplied by the survivor ratio
17 of 99.58 to derive the percent surviving at age 1.5 of 99.09 percent. This process continues
18 for the remaining age intervals for which plant was exposed to retirement during the period
19 1997-2008. The resultant life table, or original survivor curve, is plotted along with the
20 estimated smooth survivor curve, the 50-R1 on page III-83.

21 The net salvage percent is presented on page III-146 of Exhibit JJS-1. The percentage
22 is based on the result of annual gross salvage minus the cost to remove plant assets as
23 compared to the original cost of plant retired during the period 1991 through 2008. The 18-
24 year period experienced negative \$17,332,897 ($\$14,527,118 - \$31,860,015$) in net salvage for
25 \$38,773,845 plant retired. The result is negative net salvage of 45 percent
26 ($\$17,332,897/\$38,773,845$); however, the most recent three-year period and the rolling five-
27 year averages trend toward negative 67 and negative 63 percent, respectively. Therefore,
28 based on the statistics and industry averages, negative 40 percent was recommended.

29 My calculation of the annual depreciation related to original cost of Account 364.0,
30 Poles, Towers and Fixtures, at December 31, 2009, is presented on pages III-273 and III-274

1 of Exhibit JJS-1. The calculation is based on the 50-R1 survivor curve, 40 percent negative
2 net salvage, the attained age, and the allocated book reserve. The tabulation sets forth the
3 installation year, the original cost, calculated accrued depreciation, allocated book reserve,
4 future accruals, remaining life and annual accrual. These totals are brought forward to the
5 table on page III-9.

6
7 **Q. Does the example for Exhibit jjs-1 support the contents in exhibit JJS-2?**

8 **A.** Yes, it does. Exhibit JJS-1 and JJS-2 were conducted in the same manner.

9
10 **Q. In your opinion, are the depreciation and amortization rates set forth in JJS-1 and JJS-**
11 **2 the appropriate rates for the Arkansas commission to adopt in this proceeding for**
12 **OG&E?**

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

17
18 **Q. Does this conclude your direct testimony?**

19 **A.** Yes.

OKLAHOMA GAS AND ELECTRIC COMPANY
Oklahoma City, Oklahoma

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2009

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania



GANNETT FLEMING, INC.
P.O. Box 67100
Harrisburg, PA 17106-7100

Location:
207 Senate Avenue
Camp Hill, PA 17011

Office: (717) 763-7211
Fax: (717) 763-4590
www.gannettfleming.com

August 17, 2010

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

Attention Mr. Scott Forbes
Controller / Chief Accounting Officer

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Oklahoma Gas and Electric Company as of December 31, 2009. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS:krm

051904



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PART I. INTRODUCTION

OKLAHOMA GAS AND ELECTRIC COMPANY
DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2009

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Oklahoma Gas and Electric Company ("Company") as applied to electric plant in service as of December 31, 2009. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric plant in service.

The service life estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2008; the net salvage analyses of historical plant retirement data recorded through 2008; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric industry, including knowledge of service life and salvage estimates used for other electric properties.

PLAN OF REPORT

Part I includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables resulting from the

retirement rate method of analysis; tabular results of the historical net salvage analyses; and detailed tabulations of the calculated remaining lives and annual accruals.

BASIS OF STUDY

Depreciation

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation was based on amortization accounting. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

Survivor Curve and Net Salvage Estimates

The procedure for estimating survivor curves, which define service lives and remaining lives, consisted of compiling historical service life data for the plant accounts or other depreciable groups, analyzing the historical data base through the use of accepted techniques, and forecasting the survivor characteristics for each depreciable account or group. These forecasts were based on interpretations of the historical data analyses and the expectations of future survivors. The combination of the historical data and the estimated future trend yields a complete pattern of life characteristics, i.e., a survivor curve, from which the average service life and remaining service life are derived.

The historical data analyzed for life estimation purposes were compiled through 2008 from the Company's fixed asset records. Such data included plant additions, retirements, transfers and other activity recorded by the Company for each of its plant accounts and subaccounts.

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements, and consideration of trends exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement.

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

Calculation of Depreciation

The depreciation accrual rates were calculated using the straight line method, the remaining life basis and the average service life depreciation procedure. The continuation of amortization accounting for certain accounts is recommended because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented on page II-32 of the report.

PART II. METHODS USED IN
THE ESTIMATION OF DEPRECIATION

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THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric and gas plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, requirements of public authorities, and, in the case of natural gas companies, the exhaustion of natural resources.

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

The calculation of annual depreciation based on the straight line method requires the estimation of average life and salvage. These subjects are discussed in the sections which follow.

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

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

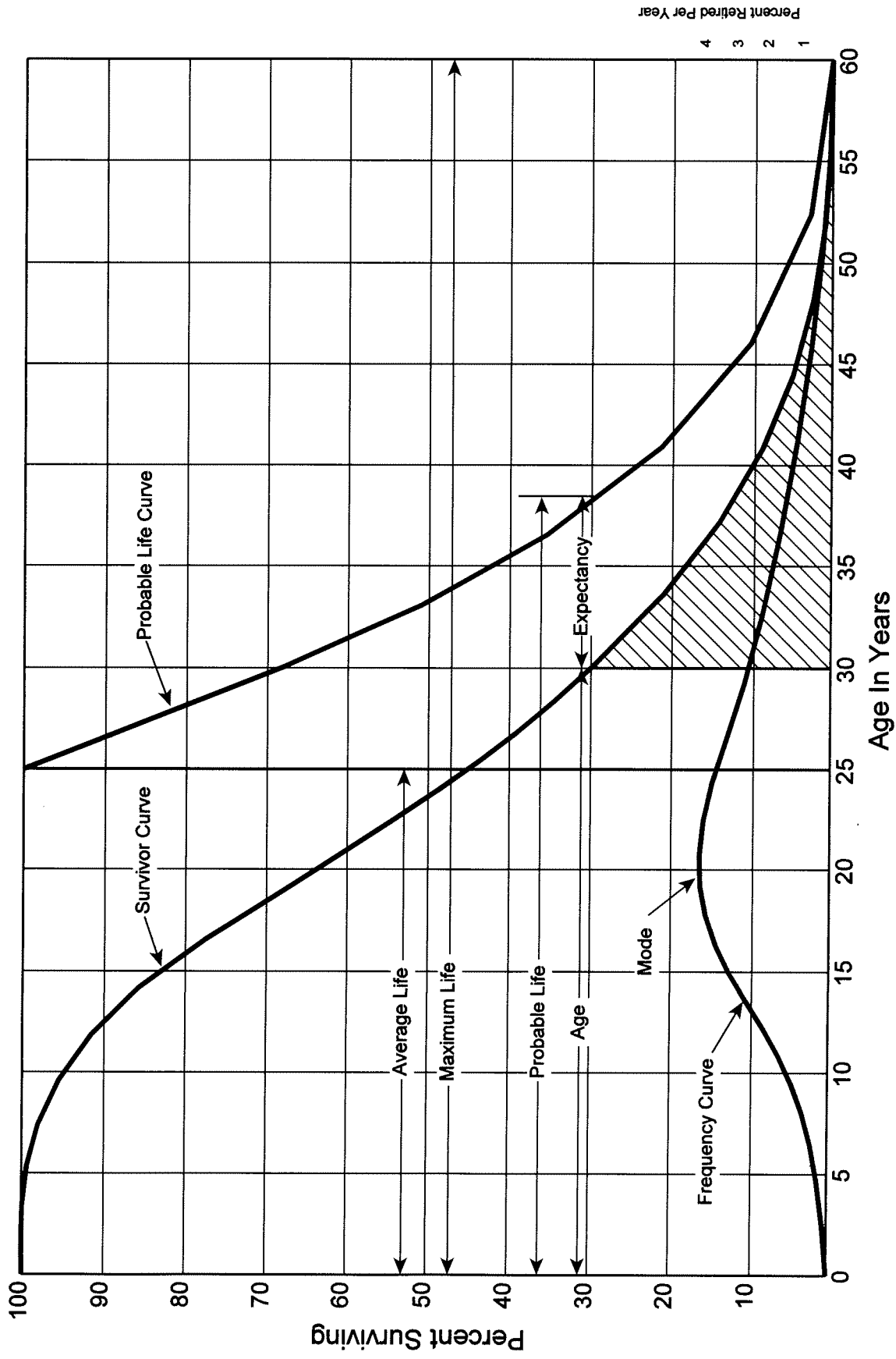


Figure 1. A Typical Survivor Curve and Derived Curves

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.¹ These type curves have also been presented in subsequent Experiment Station

¹Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

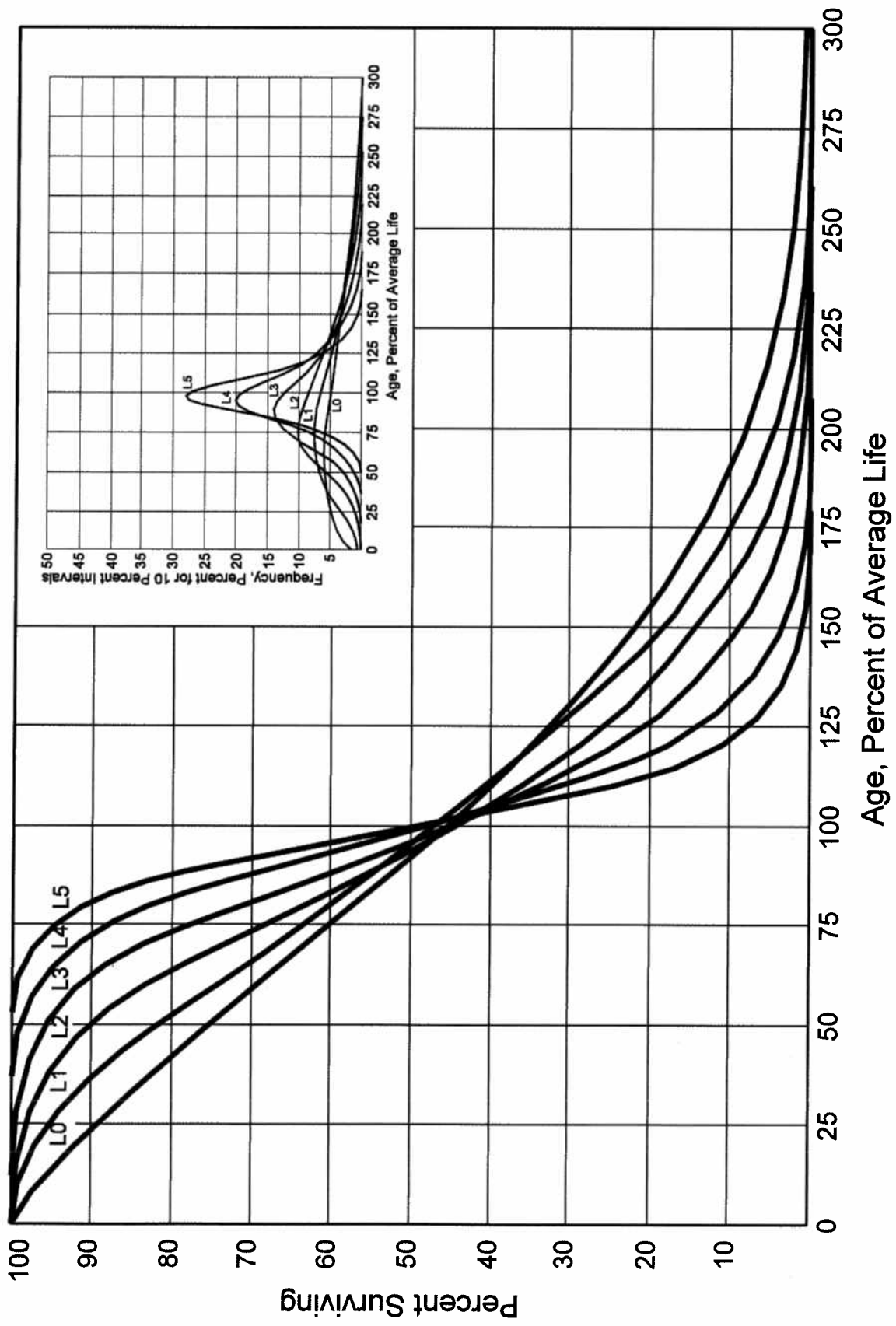


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

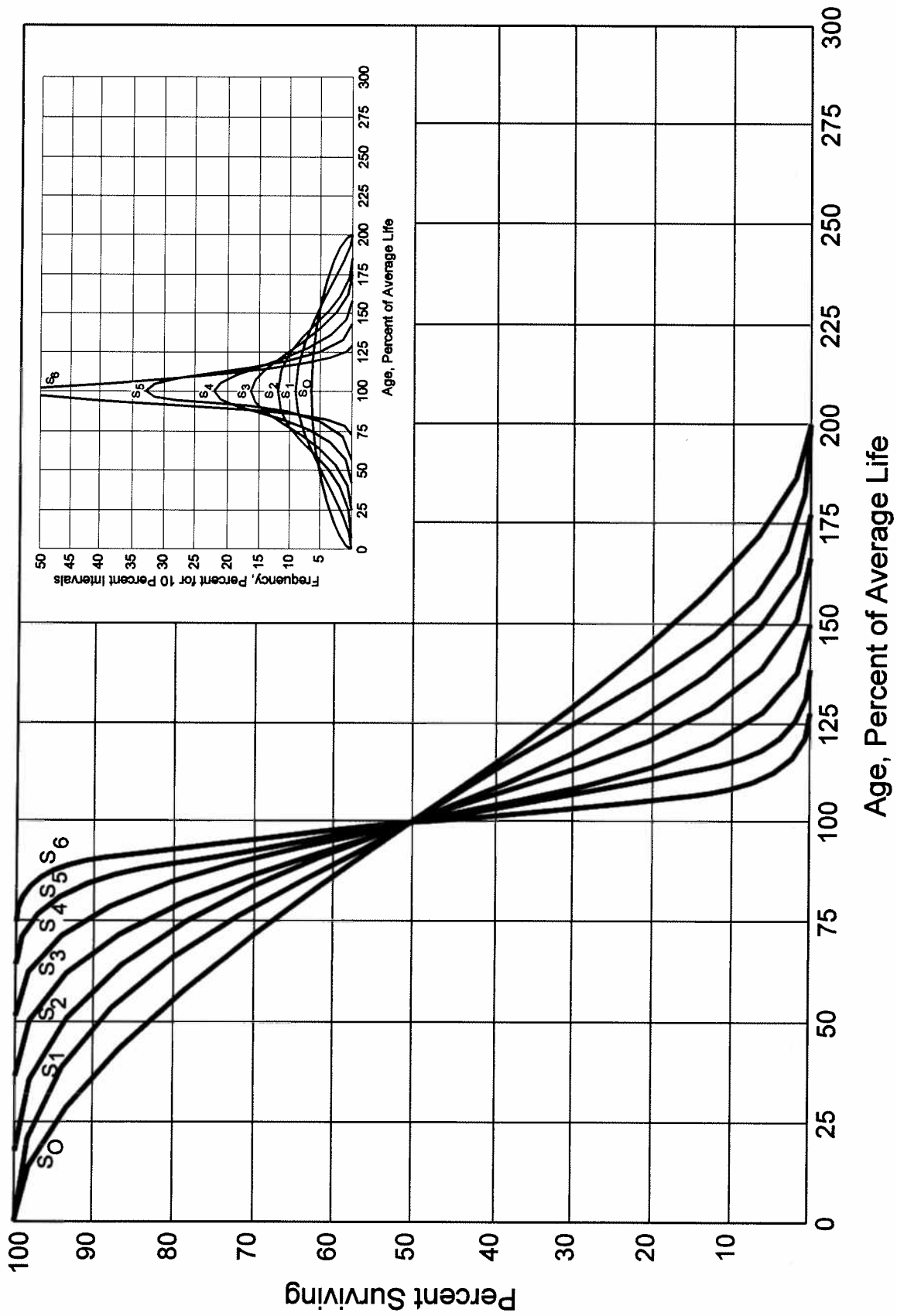


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

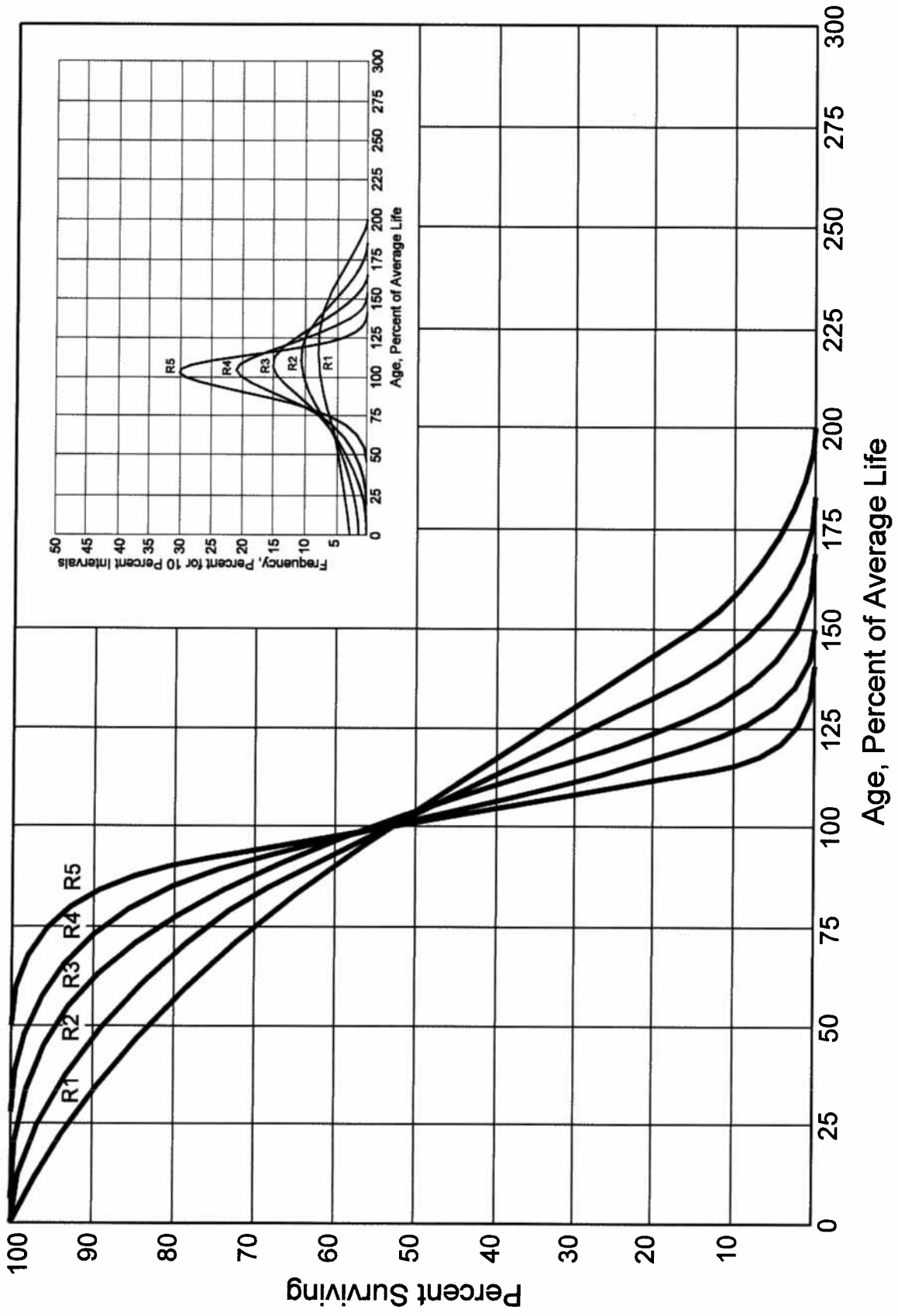


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

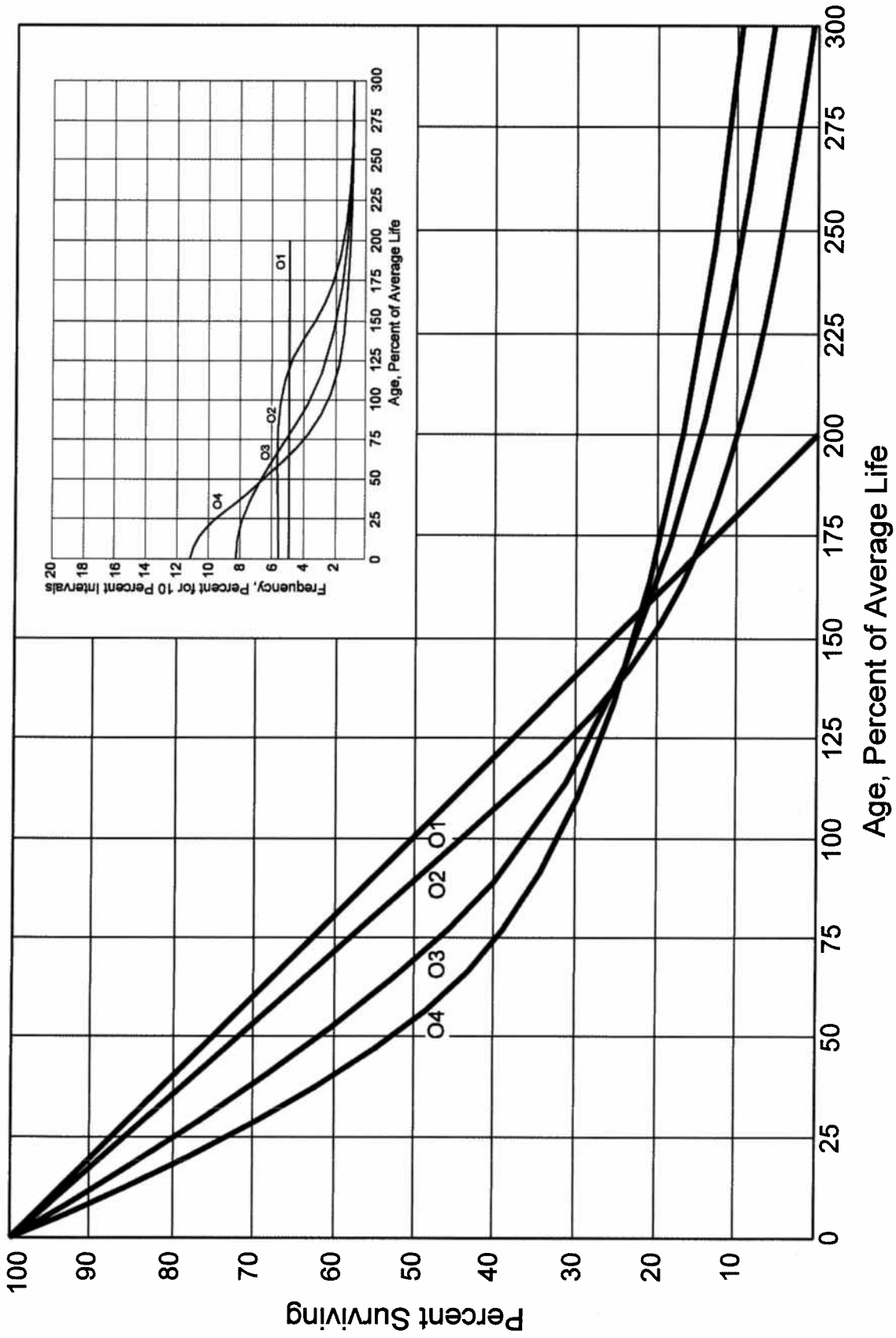


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"⁴ "Engineering Valuation and Depreciation,"⁵ and "Depreciation Systems."⁶

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the

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

³Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁶Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 2000-2009 during which there were placements during the years 1995-2009. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1995 were retired in 2000. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age

TABLE 1. RETIREMENTS FOR EACH YEAR 2000-2009
SUMMARIZED BY AGE INTERVAL

Experience Band 2000-2009	Retirements, Thousands of Dollars										Placement Band 1995-2009	
	During Year										Total During Age Interval	Age Interval
Year Placed (1)	2000 (2)	2001 (3)	2002 (4)	2003 (5)	2004 (6)	2005 (7)	2006 (8)	2007 (9)	2008 (10)	2009 (11)	(12)	(13)
1995	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1996	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1997	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1998	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1999	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2000	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2001		5	11	12	13	14	15	16	18	20	113	7½-8½
2002			6	12	13	15	16	17	19	19	124	6½-7½
2003				6	13	15	16	17	19	19	131	5½-6½
2004					7	14	16	17	19	20	143	4½-5½
2005						8	18	20	22	23	146	3½-4½
2006							9	20	22	25	150	2½-3½
2007								11	23	25	151	1½-2½
2008									11	24	153	½-1½
2009										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 2000-2009
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Experience Band 2000-2009										Placement Band 1995-2009	
	2000 (2)	2001 (3)	2002 (4)	2003 (5)	2004 (6)	2005 (7)	2006 (8)	2007 (9)	2008 (10)	2009 (11)	Total During Age Interval (12)	Age Interval (13)
1995	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
1996	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1997	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1998	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
1999	-	-	-	-	-	-	6 ^a	6	-	-	-	9½-10½
2000	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2001	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2002	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2003	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2004	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2005	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2006	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2007	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2008	-	-	-	-	-	-	-	-	-	-	-	½-1½
2009	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	=	=	=	=	=	=	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses denote Credit amount.

interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the stairstep line drawn on the table beginning with the 2000 retirements of 1995 installations and ending with the 2009 retirements of the 2004 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

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

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 2000 through 2009 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year.

TABLE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2000-2009
 SUMMARIZED BY AGE INTERVAL

Experience Band 2000-2009		Exposures, Thousands of Dollars										Placement Band 1995-2009	
		Annual Survivors at the Beginning of the Year										Total at	
Year Placed	2000 (2)	2001 (3)	2002 (4)	2003 (5)	2004 (6)	2005 (7)	2006 (8)	2007 (9)	2008 (10)	2009 (11)	Beginning of Age Interval (12)	Age Interval (13)	
1995	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
1996	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
1997	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
1998	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
1999	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2000	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2001		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2002			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2003				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2004					660 ^a	653	639	623	628	609	3,789	4½-5½	
2005						750 ^a	742	724	685	663	4,332	3½-4½	
2006							850 ^a	841	821	799	4,955	2½-3½	
2007								960 ^a	949	926	5,719	1½-2½	
2008									1,080 ^a	1,069	6,579	½-1½	
2009										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^a Additions during the year.

Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2005 are calculated in the following manner:

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

For the entire experience band 2000-2009, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table. The original life table, illustrated in Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retire-

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

Experience Band 2000-2009

Placement Band 1995-2009

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

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

-ment ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

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

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

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

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

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to

determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R lowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 lowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

Service Life Considerations

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

For 22 of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 74 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page III-12.

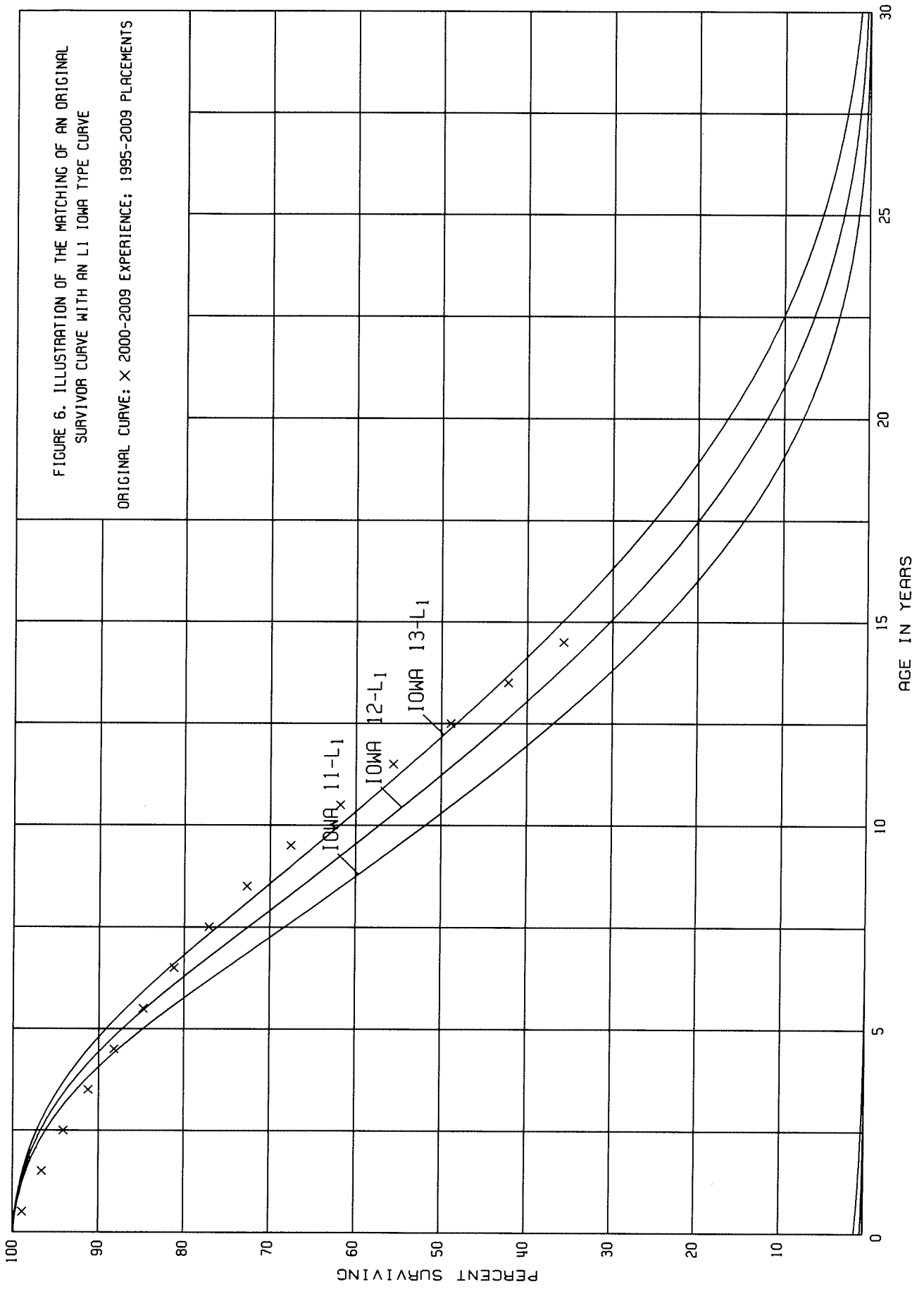
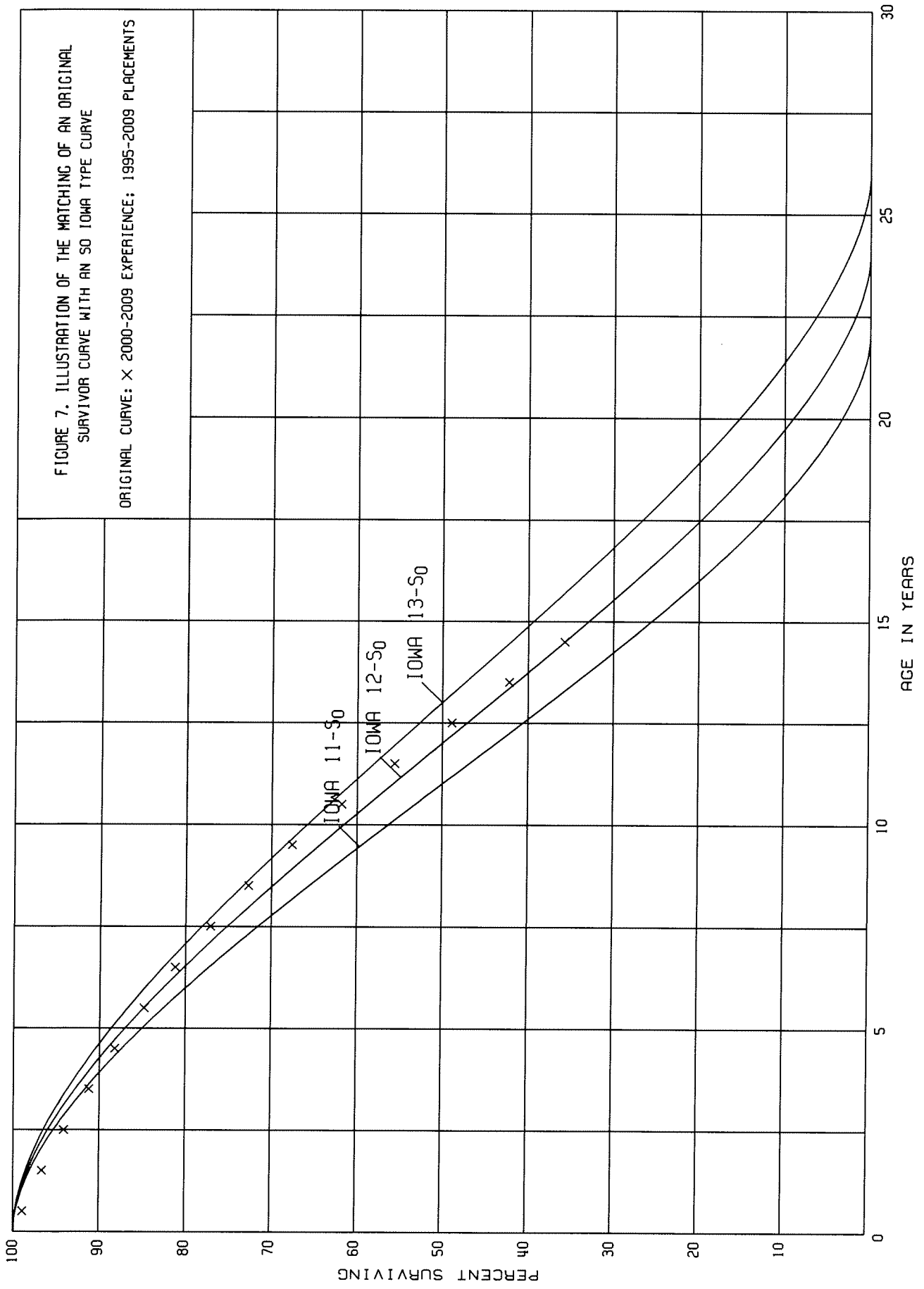
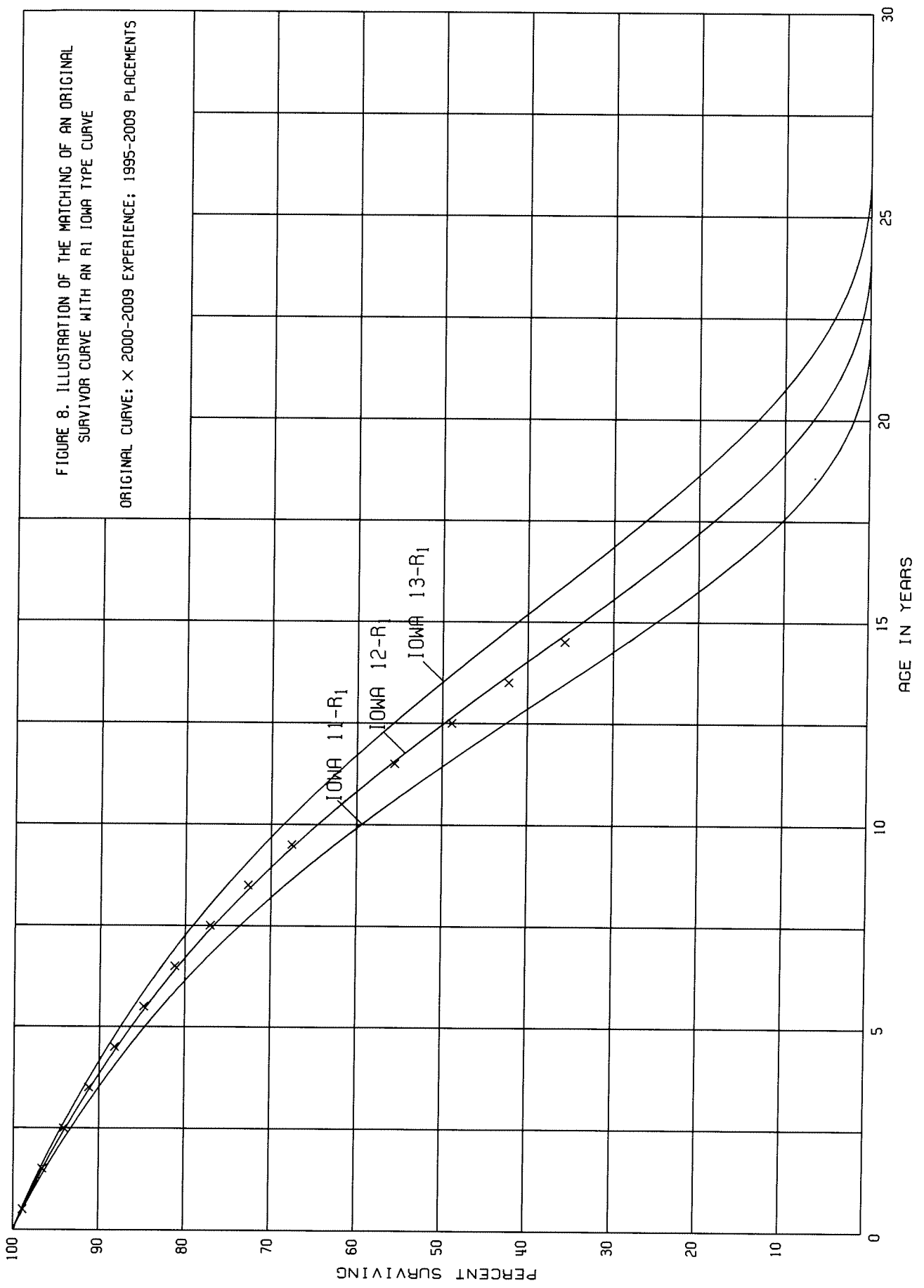
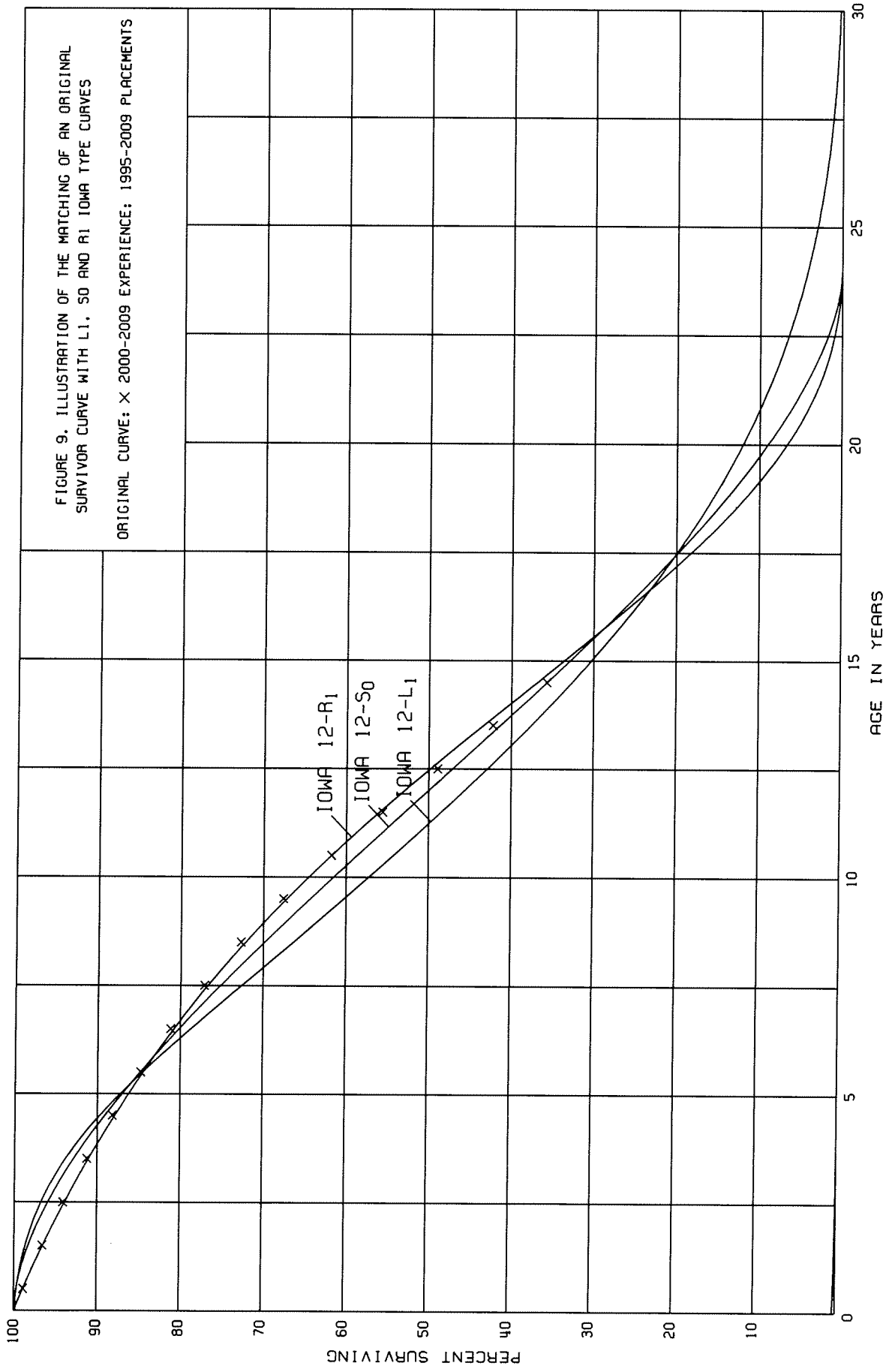


FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL CURVE: X 2000-2009 EXPERIENCE; 1995-2009 PLACEMENTS







ELECTRIC PLANT

Steam Production Plant

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

Transmission Plant

352.00	Structures and Improvements
353.00	Station Equipment
354.00	Towers and Fixtures
355.00	Poles and Fixtures

Distribution Plant

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

General Plant

390.00	Structures and Improvements
392.10	Transportation Equipment - Standard Cars
392.30	Transportation Equipment - Pickup Trucks
392.40	Transportation Equipment - Light Trucks
392.50	Transportation Equipment - Heavy Trucks
392.60	Transportation Equipment - Trailers
396.00	Power Operated Equipment

Electric Plant Account 392.30, Transportation Equipment - Pickup Trucks, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data have been compiled for the years 1997 through 2008. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the period 1997 through 2008. The Iowa 10-S2.5 is a reasonable fit of the stub original survivor pickup trucks. The 10-year service life is within the typical service life range of 7 to 12 years for pickup trucks. The 10-year life reflects the Company's plans to replace pickup trucks at the time the equipment has reached an anticipated mile or year limit and maintenance costs no longer are an economic option.

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differ from account to account. The interim survivor curves estimated for steam and other production plant related to Oklahoma Gas and Electric Company stations were based on the retirement rate method.

The life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units. Final decisions as to date of retirement will be determined by management on a unit by unit basis.

The life span estimate for the coal-fired, base-load units is 50 to 66 years, which is within the typical range of life spans for such units. The 55 to 60-year life span estimate applies to almost all the steam units. Life spans of 25 to 46 years were estimated for the combustion turbines. Life spans for wind turbines were estimated at 25 years. These life span estimates are typical for combustion turbines which are used primarily as peaking units.

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

<u>Depreciable Group</u>	<u>Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
Steam Production Plant			
Horseshoe Lake 6	1958	2018	60
Horseshoe Lake 7	1964	2024	60
Horseshoe Lake 8	1969	2029	60
Mustang 1	1950	2016	66
Mustang 2	1951	2016	65
Mustang 3	1955	2017	62
Mustang 4	1960	2020	60
Seminole GT	1967	2007	40
Seminole 1	1971/1975	2025	54,50
Seminole 2	1971/1973	2026	55,53
Seminole 3	1975	2030	55
Muskogee 3	1956	2012	56
Muskogee 4	1977	2034	57
Muskogee 5	1978	2033	55
Muskogee 6	1984	2039	55
Sooner 1	1979/1980	2034	55,54
Sooner 2	1980	2035	55
Other Production Plant			
Horseshoe Lake 9 & 10	2000	2035	35
Enid	1966	2011	45
Tinker	1974/2003	2018	44/15
Woodward	1965	2011	46
OU Spirit	2009	2034	25
Redbud 1	2004	2035	31
McClain Gas 1	2004	3031	27
McClain Gas 2	2004	2031	27
McClain Steam 1	2004	2031	27
Centennial	2006	2031	25
Red Bud 2	2004	2035	31
Red Bud 3	2004	2035	31
Red Bud 4	2004	2035	31

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

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

Salvage Analysis

The estimates of net salvage by account were based in part on historical data compiled through 2008. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

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

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

Statistical analyses of historical data for the period 1991 through 2008 contributed significantly toward the net salvage estimates for 27 plant accounts, representing 89 percent of the depreciable plant, as follows:

ELECTRIC PLANT

Steam Production Plant

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

Other Production Plant

- 344.00 Generators
- 346.00 Miscellaneous Power Plant Equipment

Transmission Plant

- 352.00 Structures and Improvements
- 353.00 Station Equipment
- 354.00 Towers and Fixtures
- 355.00 Poles and Fixtures
- 356.00 Overhead Conductors and Devices
- 358.00 Underground Conductors and Devices

Distribution Plant

- 361.00 Structures and Improvements
- 362.00 Station Equipment
- 364.00 Poles, Towers and Fixtures
- 365.00 Overhead Conductors and Devices
- 366.00 Underground Conduit
- 367.00 Underground Conductors and Devices
- 368.00 Line Transformers
- 369.00 Services
- 370.00 Meters
- 371.00 Installations on Customers' Premises
- 373.00 Street Lighting and Signal Systems

General Plant

- 390.00 Structures and Improvements
- 392.00 Transportation Equipment
- 396.00 Power Operated Equipment

Electric Plant Account 364.00, Poles, Tower and Fixtures, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1991 through 2008 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1991-1993 through 2006-2008 periods were computed to smooth the annual amounts.

Cost of removal was high during the early to mid-1990s and again the past few years. The primary cause of the high levels of cost of removal was the extra effort needed

to take out the larger poles and towers. Many of these retirements were due to highway renovations and weather conditions. Cost of removal for the most recent five years averaged 105 percent.

Gross salvage has varied throughout the period. The most recent five-year average of 42 percent gross salvage reflects recent trends and the overall value for poles and towers.

The net salvage percent based on the overall period 1991 through 2008 is 45 percent negative net salvage and based on the most recent five-year period is 63 percent. The range of estimates made by other electric companies for Poles, Towers and Fixtures is negative 25 to negative 70 percent. The net salvage estimate for poles is negative 40 percent, is within the range of other estimates and reflects the trend toward a slightly more negative net salvage.

The net salvage percents for the remaining accounts representing 11 percent of plant were based on judgment incorporating estimates of previous studies of this and other electric utilities.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

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

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through

future depreciation accruals if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

$$\text{Ratio} = \left(1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}} \right) (1 - \text{Net Salvage, Percent}).$$

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted from the description for ease of application.

Single Unit of Property

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

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

The accrued depreciation is:

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

Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accruals as of December 31, 2009 the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2009 are set forth in the Results of Study section of the report.

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

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

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

<u>Account</u>	<u>Amortization Period, Years</u>
ELECTRIC PLANT	
391.00 Office Furniture and Equipment	15
391.10 Computer Equipment	5
391.30 Fax and Copier Equipment	5
393.00 Stores Equipment	25
394.00 Tools, Shop and Garage Equip	25
395.00 Laboratory Equipment	20
397.00 Communication Equipment	10
398.00 Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2009, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an

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

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2009. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2009, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

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

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

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

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

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of electric plant at December 31, 2009, is presented on pages III-4 through III-11 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, the component of annual accruals related to cost of removal, and the composite remaining life related to electric plant.

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

OKLAHOMA GAS AND ELECTRIC COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED
ANNUAL DEPRECIATION RATES BY COMPONENT AS OF DECEMBER 31, 2009

	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	TOTAL		CAPITAL RECOVERY		NET REMOVAL	
							ANNUAL ACCRUAL AMOUNT (7)	RATE (8)=(7)/(4)	ANNUAL ACCRUAL AMOUNT (9)	RATE (10)	ANNUAL ACCRUAL AMOUNT (11)	RATE (12)
301.0	INTANGIBLE PLANT											
302.0	ORGANIZATION	NONDEPRECIABLE	0	80,900.00	1,141,965	1,301,254	95,305	3.90	95,305	3.90	0	0.00
303.1	FRANCHISES AND CONSENTS	25-SQ	0	2,443,219.00	2,417,633	1,647,970	1,107,892	**	1,107,892	**	0	0.00
	MISC. INTANGIBLE PLANT - COMPETITIVE PAYMENTS	3-SQ	0	4,065,603.44	1,595,064.46	1,647,970	0	-	0	-	0	-
	Amortized				4,012,697	1,647,970	1,107,892		1,107,892		0	
	Fully Accrued											
	TOTAL COMPETITIVE PAYMENTS			5,660,667.90	4,012,697	1,647,970	1,107,892		1,107,892		0	
303.2	MISC. INTANGIBLE PLANT - SOFTWARE	3-SQ	0	21,486,264.67	17,722,426	3,763,840	2,323,595	10.81	2,323,595	10.81	0	0.00
	TOTAL INTANGIBLE PLANT			29,671,051.57	22,877,088	6,713,064	3,526,792		3,526,792		0	
310.1	STEAM PRODUCTION PLANT											
	LAND											
	HORSESHOE LAKE 6	NONDEPRECIABLE		116,198.62								
	MUSTANG 1	NONDEPRECIABLE		101,936.00								
	SEMINOLE 1	NONDEPRECIABLE		1,239,444.37								
	MUSKOGEE 3	NONDEPRECIABLE		54,996.00								
	MUSKOGEE 4	NONDEPRECIABLE		1,826,435.93								
	SOONER 1	NONDEPRECIABLE		7,006,282.38								
	TOTAL LAND			10,345,293.30								
310.2	RIGHTS OF WAY											
	HORSESHOE LAKE 6	100-S4	*	28,509.08	25,831	2,678	765	2.68	765	2.68	0	0.00
	MUSTANG 1	100-S4	*	27,941.18	24,855	3,085	2,057	7.36	2,057	7.36	0	0.00
	SEMINOLE 1	100-S4	*	78,916.24	57,383	21,533	1,390	1.76	1,390	1.76	0	0.00
	MUSKOGEE 3	100-S4	*	93,360.00	93,360	0	0	-	0	-	0	-
	MUSKOGEE 4	100-S4	*	2,401.20	1,718	683	28	1.17	28	1.17	0	0.00
	SOONER 1	100-S4	*	813,703.89	578,582	235,122	9,597	1.18	9,597	1.18	0	0.00
	TOTAL RIGHTS OF WAY			1,044,831.59	781,729	263,101	13,837		13,837		0	
311.0	STRUCTURES AND IMPROVEMENTS											
	HORSESHOE LAKE 6	100-R2.5	*	8,217,469.93	8,638,916	1,222,051	145,067	1.77	120,825	1.48	24,242	0.30
	HORSESHOE LAKE 7	100-R2.5	*	2,773,119.00	2,531,448	796,295	56,402	2.03	47,020	1.69	9,382	0.34
	HORSESHOE LAKE 8	100-R2.5	*	4,857,713.31	4,325,717	1,503,540	77,405	1.59	64,532	1.33	12,873	0.27
	MUSTANG 1	100-R2.5	*	4,902,116.87	4,891,853	990,685	152,663	3.11	127,254	2.59	25,409	0.52
	MUSTANG 2	100-R2.5	*	195,298.25	192,961	41,396	6,419	3.29	5,348	2.74	1,071	0.55
	MUSTANG 3	100-R2.5	*	1,628,466.84	1,688,338	265,820	35,856	2.20	29,885	1.83	5,971	0.37
	MUSTANG 4	100-R2.5	*	3,279,429.01	3,282,999	652,316	62,864	1.92	52,370	1.60	10,494	0.32
	SEMINOLE 1	100-R2.5	*	16,235,052.82	11,786,997	7,695,068	503,050	3.10	419,169	2.58	83,881	0.52
	SEMINOLE 2	100-R2.5	*	2,215,600.53	1,845,030	813,690	50,478	2.28	42,059	1.90	8,419	0.38
	SEMINOLE 3	100-R2.5	*	7,060,166.90	4,921,505	3,574,696	179,036	2.53	149,181	2.11	29,855	0.42
	MUSKOGEE 3	100-R2.5	*	3,165,823.00	3,278,903	520,086	208,579	6.59	173,808	5.49	34,771	1.10
	MUSKOGEE 4	100-R2.5	*	21,193,051.77	17,233,549	8,198,115	344,376	1.62	287,155	1.35	57,221	0.27
	MUSKOGEE 5	100-R2.5	*	5,434,082.93	3,804,841	2,716,059	118,948	2.19	99,114	1.83	19,834	0.37
	MUSKOGEE 6	100-R2.5	*	47,877,393.04	29,914,342	27,538,530	964,683	2.01	804,294	1.68	160,389	0.34
	SOONER 1	100-R2.5	*	91,032,766.29	61,658,704	47,580,614	1,990,190	2.19	1,657,920	1.83	332,270	0.37
	SOONER 2	100-R2.5	*	12,672,743.62	8,138,835	7,068,457	285,452	2.25	237,929	1.88	47,523	0.38
	TOTAL STRUCTURES AND IMPROVEMENTS			232,760,294.11	168,134,938	111,177,418	5,181,466		4,317,863		863,687	
311.5	SECURITY											
	HORSESHOE LAKE 6	10-SQ	0	1,556,099.36	185,782	1,370,317	210,818	13.55	210,818	13.55	0	0.00
	MUSTANG 1	10-SQ	0	1,528,873.73	189,386	1,338,488	206,075	13.48	206,075	13.48	0	0.00
	SEMINOLE 1	10-SQ	0	996,980.92	276,526	722,455	111,147	11.13	111,147	11.13	0	0.00
	MUSKOGEE 4	10-SQ	0	3,604,771.99	3,492,016	3,492,016	537,233	14.90	537,233	14.90	0	0.00
	SOONER 1	10-SQ	0	893,253.29	407,518	485,735	73,603	8.24	73,603	8.24	0	0.00
	TOTAL SECURITY			8,581,979.29	1,171,968	7,410,011	1,136,876		1,136,876		0	
	TOTAL ACCOUNT 311			241,342,273.40	169,306,906	118,587,429	6,320,344		5,456,739		863,687	

**OKLAHOMA GAS AND ELECTRIC COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED
ANNUAL DEPRECIATION RATES BY COMPONENT AS OF DECEMBER 31, 2009**

	(1) ACCOUNT	(2) SURVIVOR CURVE	(3) NET SALVAGE PERCENT	(4) ORIGINAL COST	(5) BOOK RESERVE	(6) FUTURE ACCRUALS	(7) TOTAL ACCRUAL		(9) CAPITAL RECOVERY		(11) NET REMOVAL	
							AMOUNT	RATE (8)=(7)/(4)	AMOUNT	RATE (10)	AMOUNT	RATE (12)
312.0	BOILER PLANT											
	HORSESHOE LAKE 6	90-R1.5	(15)	12,730,757.63	10,912,604	3,727,767	446,001	3.50	387,883	3.04	58,118	0.46
	HORSESHOE LAKE 7	90-R1.5	(15)	12,953,006.09	10,614,703	4,281,257	302,619	2.34	263,084	2.03	39,535	0.31
	HORSESHOE LAKE 8	90-R1.5	(15)	14,616,849.80	12,566,839	4,242,936	220,967	1.51	192,178	1.31	28,789	0.20
	MUSTANG 1	90-R1.5	(15)	4,224,569.28	3,948,643	909,615	141,731	3.35	123,272	2.91	18,459	0.44
	MUSTANG 2	90-R1.5	(15)	3,537,634.41	3,489,418	578,861	89,873	2.54	78,153	2.21	11,720	0.33
	MUSTANG 3	90-R1.5	(15)	6,007,926.98	6,105,935	803,180	108,957	1.81	94,773	1.57	14,184	0.24
	MUSTANG 4	90-R1.5	(15)	15,326,553.23	14,285,679	3,359,858	327,214	2.13	284,633	1.85	42,581	0.28
	SEMINOLE 1	90-R1.5	(15)	26,537,114.13	16,641,140	13,676,542	921,439	3.47	801,330	3.02	120,109	0.45
	SEMINOLE 2	90-R1.5	(15)	19,705,150.66	14,570,964	8,089,961	509,821	2.59	443,252	2.25	66,569	0.34
	SEMINOLE 3	90-R1.5	(15)	41,552,659.61	27,929,563	19,658,005	1,011,465	2.43	879,761	2.11	131,704	0.32
	MUSKOGEE 3	90-R1.5	(15)	12,041,935.00	11,360,219	2,486,009	1,000,505	8.31	869,981	7.23	130,524	1.08
	MUSKOGEE 4	90-R1.5	(15)	109,728,198.10	74,699,226	51,488,202	2,204,333	2.01	1,916,655	1.75	287,678	0.26
	MUSKOGEE 5	90-R1.5	(15)	83,633,099.75	56,984,649	39,193,418	1,745,776	2.09	1,517,785	1.82	227,991	0.27
	MUSKOGEE 6	90-R1.5	(15)	212,875,649.06	124,195,723	120,611,272	4,337,931	2.04	3,771,497	1.77	566,434	0.27
	SOONER 1	90-R1.5	(15)	166,099,983.63	113,736,748	77,278,233	3,300,988	1.99	2,869,851	1.73	431,137	0.26
	SOONER 2	90-R1.5	(15)	137,052,243.28	85,938,450	71,671,629	2,954,358	2.16	2,568,228	1.88	386,130	0.28
	TOTAL BOILER PLANT			878,623,330.64	587,960,493	422,456,345	19,623,978		17,062,316		2,561,662	
312.1	CONTINUOUS EMISSION MONITORING											
	HORSESHOE LAKE 6	10-SQ	0	762,103.48	735,822	26,283	3,520	0.46	3,520	0.46	0	0.00
	HORSESHOE LAKE 7	10-SQ	0	752,975.58	752,975	0	0	-	0	-	0	-
	HORSESHOE LAKE 8	10-SQ	0	45,823.16	45,823	0	0	-	0	-	0	-
	MUSTANG 1	10-SQ	0	9,436.66	807	8,630	1,015	10.76	1,015	10.76	0	0.00
	MUSTANG 3	10-SQ	0	70,202.70	42,410	27,793	4,119	5.87	4,119	5.87	0	0.00
	MUSTANG 4	10-SQ	0	1,218,138.91	1,172,899	45,241	6,259	0.51	6,259	0.51	0	0.00
	SEMINOLE 1	10-SQ	0	937,976.38	872,482	65,495	9,084	0.97	9,084	0.97	0	0.00
	SEMINOLE 2	10-SQ	0	915,294.52	885,271	30,023	4,342	0.47	4,342	0.47	0	0.00
	SEMINOLE 3	10-SQ	0	932,700.12	895,469	37,231	4,857	0.52	4,857	0.52	0	0.00
	MUSKOGEE 3	10-SQ	0	937,513.00	905,545	31,968	4,540	0.48	4,540	0.48	0	0.00
	MUSKOGEE 4	10-SQ	0	1,076,407.89	950,163	126,245	21,130	1.96	21,130	1.96	0	0.00
	MUSKOGEE 5	10-SQ	0	994,384.31	976,571	17,813	2,588	0.26	2,588	0.26	0	0.00
	MUSKOGEE 6	10-SQ	0	1,013,806.48	836,440	177,368	33,050	3.26	33,050	3.26	0	0.00
	SOONER 1	10-SQ	0	1,363,966.89	1,204,369	159,597	25,284	1.85	25,284	1.85	0	0.00
	SOONER 2	10-SQ	0	1,241,829.02	1,141,881	99,947	17,068	1.37	17,068	1.37	0	0.00
	TOTAL CONT. EMISSION MONITORING - STEAM			12,272,561.10	11,418,927	853,634	136,856		136,856		0	
	TOTAL ACCOUNT 312			890,895,891.74	599,379,420	423,309,979	19,760,834		17,199,172		2,561,662	
314.0	TURBOGENERATOR UNITS											
	HORSESHOE LAKE 6	50-R1	(5)	7,105,527.06	6,660,566	800,236	96,750	1.36	92,487	1.30	4,263	0.06
	HORSESHOE LAKE 7	50-R1	(5)	15,817,494.46	13,853,445	2,754,922	212,965	1.35	203,475	1.29	9,490	0.06
	HORSESHOE LAKE 8	50-R1	(5)	15,618,016.50	13,099,169	3,299,748	179,078	1.15	169,707	1.09	9,371	0.06
	MUSTANG 1	50-R1	(5)	4,979,671.73	4,601,512	627,144	98,725	1.98	94,243	1.89	4,482	0.09
	MUSTANG 2	50-R1	(5)	4,481,293.01	4,427,802	277,555	43,640	0.97	41,847	0.93	1,793	0.04
	MUSTANG 3	50-R1	(5)	8,607,963.88	8,899,619	138,744	19,023	0.22	18,162	0.21	861	0.01
	MUSTANG 4	50-R1	(5)	12,814,545.43	12,928,507	526,765	52,073	0.41	49,510	0.39	2,563	0.02
	SEMINOLE GT	50-R1	(5)	1,588,884.45	1,667,981	348	0	-	0	-	0	-
	SEMINOLE 1	50-R1	(5)	21,084,002.52	15,756,354	6,381,850	452,662	2.15	431,578	2.05	21,084	0.10
	SEMINOLE 2	50-R1	(5)	20,945,616.06	15,947,247	6,045,651	409,722	1.96	390,871	1.87	18,851	0.09
	SEMINOLE 3	50-R1	(5)	23,914,738.08	15,954,569	487,134	2,04	2.04	915,906	1.94	463,219	0.10
	MUSKOGEE 3	50-R1	(5)	6,355,117.83	6,418,084	254,790	102,737	1.62	98,288	1.55	4,449	0.07
	MUSKOGEE 4	50-R1	(5)	44,586,869.63	26,621,364	20,194,852	900,072	2.02	859,944	1.93	40,128	0.09
	MUSKOGEE 5	50-R1	(5)	39,934,912.78	25,887,599	16,044,058	754,731	1.69	718,790	1.60	59,941	0.09
	MUSKOGEE 6	50-R1	(5)	74,202,214.78	45,222,121	32,690,204	1,311,806	1.77	1,252,444	1.69	59,362	0.08
	SOONER 1	50-R1	(5)	34,876,161.06	24,202,159	12,417,809	558,375	1.60	533,962	1.53	24,413	0.07
	SOONER 2	50-R1	(5)	38,146,254.54	23,475,747	16,577,816	727,048	1.91	688,902	1.81	38,146	0.10
	TOTAL TURBOGENERATOR UNITS			375,059,283.80	285,623,845	128,186,400	6,406,541		6,107,429		299,112	

OKLAHOMA GAS AND ELECTRIC COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED
ANNUAL DEPRECIATION RATES BY COMPONENT AS OF DECEMBER 31, 2009

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	TOTAL ANNUAL ACCRUAL AMOUNT (7)	TOTAL RATE (8)=(7)/(4)	CAPITAL RECOVERY		NET REMOVAL	
								ANNUAL AMOUNT (9)	RATE (10)	ANNUAL AMOUNT (11)	RATE (12)
315.0	ACCESSORY ELECTRIC EQUIPMENT										
	HORSESHOE LAKE 6	(3)	1,899,965.20	1,723,351	223,314	26,278	1.39	25,522	1.35	756	0.04
	HORSESHOE LAKE 7	(3)	1,880,100.66	1,674,209	262,293	18,219	0.97	17,655	0.94	564	0.03
	HORSESHOE LAKE 8	(3)	2,183,098.17	1,910,518	338,075	17,140	0.79	16,703	0.77	437	0.02
	MUSTANG 1	(3)	825,602.76	624,684	225,687	34,720	4.21	33,729	4.09	991	0.12
	MUSTANG 2	(3)	512,158.38	506,029	21,495	3,307	0.65	3,205	0.63	102	0.02
	MUSTANG 3	(3)	1,124,420.52	1,165,760	(7,606)	0	-	0	-	0	-
	MUSTANG 4	(3)	1,664,000.78	1,678,940	34,982	3,338	0.20	3,172	0.19	166	0.01
	SEMINOLE 1	(3)	3,006,770.92	2,552,924	544,050	35,597	1.18	34,394	1.14	1,203	0.04
	SEMINOLE 2	(3)	1,948,853.50	1,513,618	493,701	31,824	1.63	31,044	1.59	780	0.04
	SEMINOLE 3	(3)	4,986,212.48	3,446,087	1,689,713	84,928	1.70	82,435	1.65	2,493	0.05
	MUSKOGEE 3	(3)	1,521,463.54	1,513,517	53,611	21,445	1.41	20,836	1.37	609	0.04
	MUSKOGEE 4	(3)	19,223,563.00	13,348,158	6,452,114	298,397	1.55	290,708	1.51	7,669	0.04
	MUSKOGEE 5	(3)	11,452,160.18	7,711,940	4,083,785	195,764	1.71	190,038	1.66	5,726	0.05
	MUSKOGEE 6	(3)	41,415,137.57	25,896,253	16,761,338	628,294	1.52	607,586	1.47	20,708	0.05
	SOONER 1	(3)	23,449,851.35	16,455,322	7,698,025	353,414	1.51	341,689	1.46	11,725	0.05
	SOONER 2	(3)	12,458,011.50	8,030,088	4,801,684	210,596	1.69	204,367	1.64	6,229	0.05
	TOTAL ACCESSORY ELECTRIC EQUIPMENT		129,541,390.49	89,751,378	43,676,261	1,963,261		1,903,084		60,177	
316.0	MISCELLANEOUS POWER PLANT EQUIPMENT										
	HORSESHOE LAKE 6	(10)	1,567,637.73	1,355,242	369,160	44,303	2.83	40,227	2.57	4,076	0.26
	HORSESHOE LAKE 7	(10)	1,063,898.81	947,338	222,950	16,561	1.56	15,072	1.42	1,489	0.14
	HORSESHOE LAKE 8	(10)	2,151,654.10	1,882,980	483,840	26,672	1.25	24,505	1.14	2,367	0.11
	MUSTANG 1	(10)	687,949.09	561,634	195,111	30,757	4.47	27,936	4.06	2,821	0.41
	MUSTANG 2	(10)	300,370.16	296,634	33,773	5,338	1.78	4,857	1.62	481	0.16
	MUSTANG 3	(10)	460,717.60	494,938	11,851	1,743	0.38	1,605	0.35	138	0.03
	MUSTANG 4	(10)	1,483,099.19	705,524	925,885	100,013	6.74	90,966	6.13	9,047	0.61
	SEMINOLE 1	(10)	3,807,808.10	2,857,948	1,330,641	92,369	2.43	83,992	2.21	8,377	0.22
	SEMINOLE 2	(10)	2,033,565.02	1,624,038	612,883	40,811	2.01	37,151	1.83	3,660	0.18
	SEMINOLE 3	(10)	2,268,697.69	1,566,165	929,624	50,374	2.22	45,836	2.02	4,538	0.20
	MUSKOGEE 3	(10)	898,463.46	929,844	58,466	23,756	2.64	21,600	2.40	2,156	0.24
	MUSKOGEE 4	(10)	5,460,677.75	3,927,518	2,079,227	91,173	1.67	82,982	1.52	8,191	0.15
	MUSKOGEE 5	(10)	2,190,260.27	1,093,813	1,315,473	62,469	2.85	56,774	2.59	5,695	0.26
	MUSKOGEE 6	(10)	5,941,701.37	4,235,893	2,299,979	94,131	1.58	85,813	1.44	8,318	0.14
	SOONER 1	(10)	5,628,262.64	3,773,359	2,417,728	109,804	1.95	99,673	1.77	10,131	0.18
	SOONER 2	(10)	2,064,575.60	1,314,235	956,798	46,185	2.24	42,056	2.04	4,129	0.20
	POWER SUPPLY SERVICES	(10)	956,163.51	128,529	923,251	19,261	2.01	17,540	1.83	1,721	0.18
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT		38,965,702.09	27,695,632	15,166,640	855,920		778,585		77,335	
316.0	MISCELLANEOUS POWER PLANT EQUIPMENT POWER SUPPLY SERVICES	NONDEPRECIABLE	13,737,806.00								
	TOTAL STEAM PRODUCTION PLANT		1,700,932,472.41	1,152,538,910	729,191,810	35,320,737		31,458,846		3,861,973	
340.0	OTHER PRODUCTION PLANT										
	REDBUD 1	NONDEPRECIABLE	326,889.60								
	MCCLAIN GAS 1	NONDEPRECIABLE	489,856.10								
	TOTAL LAND		816,745.70								

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION RATES BY COMPONENT AS OF DECEMBER 31, 2009

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	TOTAL ANNUAL ACCRUAL (7)		CAPITAL RECOVERY ANNUAL ACCRUAL (9)		NET REMOVAL ANNUAL ACCRUAL (11)	
						AMOUNT	RATE (8)=(7)/(4)	AMOUNT	RATE (10)	AMOUNT	RATE (12)
341.0	STRUCTURES AND IMPROVEMENTS										
	REDBUD 1	*	31,744,432.00	7,631,804	24,112,628	938,203	2.96	938,203	2.96	0	0.00
	HORSESHOE LAKE 9 AND 10	*	987,208.14	271,687	715,521	28,759	2.91	28,759	2.91	0	0.00
	ENID	*	62,485.10	283	62,202	191	0.31	191	0.31	0	0.00
	TINKER	*	966,605.00	820,480	146,125	17,191	1.78	17,191	1.78	0	0.00
	WOODWARD	*	20,608.11	20,608	0	0	-	0	-	0	-
	MCCLAIN GAS 1	*	2,984,703.18	614,955	2,369,749	110,659	3.71	110,659	3.71	0	0.00
	MCCLAIN GAS 2	*	1,665,510.58	330,650	1,334,861	62,406	3.75	62,406	3.75	0	0.00
	MCCLAIN STEAM 1	*	832,755.29	163,579	669,176	31,285	3.76	31,285	3.76	0	0.00
	CENTENNIAL WIND FARM	*	2,189,199.50	254,633	1,934,567	90,485	4.13	90,485	4.13	0	0.00
	OU SPIRIT WIND FARM	*	5,081,452.03	42,346	5,039,106	209,690	4.07	209,690	4.07	0	0.00
	TOTAL STRUCTURES AND IMPROVEMENTS		46,534,958.93	10,212,944	36,322,016	1,485,869		1,485,869		0	
342.0	FUEL HOLDERS, PRODUCTS AND ACCESSORIES										
	REDBUD 1	*	11,493,087.55	2,620,446	10,021,950	388,598	3.38	388,598	3.07	35,629	0.31
	REDBUD 2	*	665,420.55	129,050	602,913	23,378	3.51	21,249	3.19	2,129	0.32
	REDBUD 3	*	665,420.54	129,050	602,913	23,378	3.51	21,249	3.19	2,129	0.32
	REDBUD 4	*	665,420.53	129,050	602,913	23,378	3.51	21,249	3.19	2,129	0.32
	HORSESHOE LAKE 9 AND 10	*	57,971.87	15,954	47,815	1,885	3.25	1,711	2.95	174	0.30
	ENID	*	22,430.00	22,328	2,345	1,584	7.06	1,440	6.42	144	0.64
	TINKER	*	107,100.00	91,935	25,875	3,046	2.84	2,768	2.58	278	0.26
	WOODWARD	*	40,432.54	4,042	4,042	2,733	6.76	2,486	6.15	247	0.61
	MCCLAIN GAS 1	*	284,430.96	86,816	226,058	10,549	3.71	9,582	3.37	967	0.34
	MCCLAIN GAS 2	*	285,290.38	56,541	255,079	11,917	4.21	10,840	3.83	1,077	0.38
	TOTAL FUEL HOLDERS, PRODUCTS AND ACCESSORIES		14,285,004.92	3,321,603	12,391,903	490,446		445,543		44,903	
343.0	PRIME MOVERS										
	REDBUD 1	*	77,820,007.00	13,386,142	64,431,865	2,897,952	3.72	2,897,952	3.72	0	0.00
	REDBUD 2	*	57,621,126.00	10,232,067	47,389,059	2,127,267	3.69	2,127,267	3.69	0	0.00
	REDBUD 3	*	61,284,730.00	9,669,594	51,615,136	2,318,501	3.78	2,318,501	3.78	0	0.00
	REDBUD 4	*	57,621,125.00	10,232,184	47,388,941	2,127,260	3.69	2,127,260	3.69	0	0.00
	HORSESHOE LAKE 9 AND 10	*	4,162,234.00	1,140,192	3,022,042	153,282	3.68	153,282	3.68	0	0.00
	ENID	*	10,717.69	10,669	49	40	0.37	40	0.37	0	0.00
	TINKER	*	3,787,101.00	3,250,827	536,274	63,975	1.69	63,975	1.69	0	0.00
	MCCLAIN GAS 1	*	54,936,286.81	9,755,563	45,180,723	2,304,148	4.19	2,304,148	4.19	0	0.00
	MCCLAIN GAS 2	*	57,916,152.81	10,581,528	47,334,625	2,414,778	4.17	2,414,778	4.17	0	0.00
	MCCLAIN STEAM 1	*	30,857,925.01	6,081,053	24,796,873	1,273,387	4.13	1,273,387	4.13	0	0.00
	TOTAL PRIME MOVERS		406,017,406.32	74,321,819	331,695,587	15,680,590		15,680,590		0	
343.99	CONTINUOUS EMISSION MONITORING										
	REDBUD 1	*	285,020.80	171,014	114,007	25,335	8.89	25,335	8.89	0	0.00
	REDBUD 2	*	285,021.00	171,014	114,007	25,335	8.89	25,335	8.89	0	0.00
	REDBUD 3	*	285,021.00	171,014	114,007	25,335	8.89	25,335	8.89	0	0.00
	REDBUD 4	*	285,021.00	171,014	114,007	25,335	8.89	25,335	8.89	0	0.00
	HORSESHOE LAKE 9 AND 10	*	15,307.00	10,049	5,258	701	4.58	701	4.58	0	0.00
	MCCLAIN GAS 1	*	199,419.15	49,217	150,202	32,262	16.18	32,262	16.18	0	0.00
	MCCLAIN GAS 2	*	195,784.83	66,453	129,350	28,054	14.33	28,054	14.33	0	0.00
	TOTAL CONTINUOUS EMISSION MONITORING - OTHER PROD.		1,550,594.78	809,757	740,838	162,357		162,357		0	

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	ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	TOTAL ANNUAL ACCRUAL AMOUNT (7)	TOTAL ANNUAL ACCRUAL RATE (8)=(7)/(4)	CAPITAL RECOVERY		NET REMOVAL	
									ANNUAL ACCRUAL AMOUNT (9)	RATE (10)	ANNUAL ACCRUAL AMOUNT (11)	RATE (12)
343.1	LTSA											
	1-YEAR	1-SQ	0	195,224.03	195,224	0	0	-	0	-	0	-
343.2	2-YEAR	2-SQ	0	218,878.00	104,880	113,998	56,999	26.04	56,999	26.04	0	0.00
		2-SQ	0	594,417.00	472,359	122,058	61,029	10.27	61,029	10.27	0	0.00
343.3	3-YEAR	3-SQ	0	4,164,743.01	2,931,661	1,233,082	411,027	9.87	411,027	9.87	0	0.00
		3-SQ	0	4,127,749.00	2,807,489	1,320,260	440,087	10.66	440,087	10.66	0	0.00
343.4	4-YEAR	4-SQ	0	972,452.11	972,452	0	0	-	0	-	0	-
343.5	5-YEAR	5-SQ	0	2,177,055.00	163,289	2,013,766	402,753	18.50	402,753	18.50	0	0.00
		5-SQ	0	795,215.00	59,645	735,570	147,114	18.50	147,114	18.50	0	0.00
		5-SQ	0	1,534,648.00	1,424,447	110,201	0	-	0	-	0	-
		5-SQ	0	1,279,366.00	1,150,318	129,048	0	-	0	-	0	-
343.6	6-YEAR	6-SQ	0	1,709,159.34	1,709,159	0	0	-	0	-	0	-
		6-SQ	0	4,405,414.00	3,863,748	541,666	114,852	2.61	114,852	2.61	0	0.00
		6-SQ	0	1,709,159.39	1,709,159	0	0	-	0	-	0	-
		6-SQ	0	7,595,358.66	6,499,958	1,095,401	1,046,279	13.78	1,046,279	13.78	0	0.00
		6-SQ	0	7,599,573.89	6,500,664	1,098,910	1,046,315	13.77	1,046,315	13.77	0	0.00
343.7	7-YEAR	7-SQ	0	1,641,382.18	1,182,197	459,185	306,123	18.65	306,123	18.65	0	0.00
343.20	20-YEAR	20-SQ	0	10,210,713.00	191,461	10,019,252	513,808	5.03	513,808	5.03	0	0.00
		20-SQ	0	5,053,215.00	322,118	4,731,097	242,620	4.80	242,620	4.80	0	0.00
343.24	24-YEAR	24-SQ	0	1,490,677.83	372,670	1,118,008	49,689	3.33	49,689	3.33	0	0.00
		24-SQ	0	1,490,677.83	372,670	1,118,008	49,689	3.33	49,689	3.33	0	0.00
		24-SQ	0	1,490,677.83	372,670	1,118,008	49,689	3.33	49,689	3.33	0	0.00
		24-SQ	0	1,490,677.83	372,670	1,118,008	49,689	3.33	49,689	3.33	0	0.00
				61,946,433.93	33,750,908	28,195,526	4,987,762		4,987,762		0	
	TOTAL LTSA			489,514,435.03	108,882,484	360,631,951	20,830,709		20,830,709		0	
344.0	GENERATORS											
	HORSESHOE LAKE 9 AND 10	45-R3	(5)	31,559,139.01	8,693,816	24,443,279	1,022,499	3.24	972,004	3.08	50,495	0.16
	ENID	45-R3	(5)	5,108,466.40	5,008,369	355,521	237,327	4.65	226,088	4.43	11,239	0.22
	TINKER	45-R3	(5)	2,348,518.96	1,954,930	511,015	60,502	2.58	57,684	2.46	2,818	0.12
	WOODWARD	45-R3	(5)	1,133,947.54	1,133,948	56,697	38,044	3.36	36,230	3.20	1,814	0.16
	CENTENNIAL WIND FARM	40-R3	(5)	187,201,017.43	22,220,445	174,340,623	8,344,985	4.46	7,933,143	4.24	411,842	0.22
	OU SPIRIT WIND FARM	40-R3	(5)	246,201,271.17	1,007,974	257,503,361	10,824,017	4.40	10,306,994	4.19	517,023	0.21
	TOTAL GENERATORS			473,552,360.51	40,019,482	457,210,456	20,527,374		19,532,143		995,231	
345.0	ACCESSORY ELECTRIC EQUIPMENT											
	REDBUD 1	25-S2	0	12,737,484.92	2,542,618	10,194,867	546,642	4.29	546,642	4.29	0	0.00
	REDBUD 2	25-S2	0	8,936,876.87	1,733,196	7,203,681	386,256	4.32	386,256	4.32	0	0.00
	REDBUD 3	25-S2	0	8,936,876.87	1,733,196	7,203,681	386,256	4.32	386,256	4.32	0	0.00
	REDBUD 4	25-S2	0	8,936,876.87	1,733,196	7,203,681	386,256	4.32	386,256	4.32	0	0.00
	HORSESHOE LAKE 9 AND 10	25-S2	0	6,549,455.41	1,802,457	4,746,998	306,278	4.68	306,278	4.68	0	0.00
	ENID	25-S2	0	58,388.63	58,124	265	243	0.42	243	0.42	0	0.00
	TINKER	25-S2	0	2,805,422.00	2,418,640	386,782	60,389	2.15	60,389	2.15	0	0.00
	WOODWARD	25-S2	0	16,720.57	18,720	0	0	-	0	-	0	-
	MCCLAIN GAS 1	25-S2	0	3,212,002.57	623,338	2,588,665	148,877	4.64	148,877	4.64	0	0.00
	MCCLAIN GAS 2	25-S2	0	3,178,255.37	632,312	2,545,944	146,750	4.62	146,750	4.62	0	0.00
	MCCLAIN STEAM 1	25-S2	0	2,126,130.17	417,639	1,708,491	98,794	4.65	98,794	4.65	0	0.00
	TOTAL ACCESSORY ELECTRIC EQUIPMENT			57,496,490.25	13,171,436	43,783,055	2,466,741		2,466,741		0	

OKLAHOMA GAS AND ELECTRIC COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED
ANNUAL DEPRECIATION RATES BY COMPONENT AS OF DECEMBER 31, 2009

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRAUALS (6)	TOTAL ANNUAL ACCRUAL AMOUNT (7)	TOTAL ANNUAL ACCRUAL RATE (8)=(7)/(4)	CAPITAL RECOVERY ANNUAL ACCRUAL AMOUNT (9)	CAPITAL RECOVERY RATE (10)	NET REMOVAL ANNUAL ACCRUAL AMOUNT (11)	NET REMOVAL RATE (12)
346.0	MISCELLANEOUS POWER PLANT EQUIPMENT										
	REDBUD 1	*	1,747,707.91	348,877	1,398,831	64,373	3.68	64,373	3.68	0	0.00
	HORSESHOE LAKE 9 AND 10	*	965,722.00	249,261	656,461	33,504	3.70	33,504	3.70	0	0.00
	ENID	*	636.25	634	2	2	0.31	2	0.31	0	0.00
	TINKER	*	120,700.46	102,014	18,686	2,630	2.18	2,630	2.18	0	0.00
	WOODWARD	*	2,496.84	2,497	0	0	-	0	-	0	-
	MCCLAIN GAS 1	*	4,535,948.00	877,256	3,658,692	190,802	4.21	190,802	4.21	0	0.00
	MCCLAIN GAS 2	*	25,478.86	5,051	20,428	1,024	4.02	1,024	4.02	0	0.00
	MCCLAIN STEAM 1	*	37,435.14	7,353	30,082	1,520	4.06	1,520	4.06	0	0.00
	CENTENNIAL WIND FARM	*	3,180.00	373	2,807	135	4.25	135	4.25	0	0.00
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT		7,379,305.46	1,593,316	5,785,989	293,990		293,990		0	
	TOTAL OTHER PRODUCTION PLANT		1,069,579,300.80	177,743,265	916,125,410	46,095,129		45,054,996		1,040,133	
350.1	TRANSMISSION PLANT										
	LAND	NONDEPRECIABLE	736,318.53								
	LAND RIGHTS	0	28,585,597.72	10,760,929	17,824,668	426,736	1.49	426,736	1.49	0	0.00
	75-R4	0	9,322	9,322	192,598	2,684	1.33	2,684	1.33	0	0.00
	65-R2.5	(5)	3,229,809.01	759,335	2,631,965	49,444	1.53	47,183	1.46	2,261	0.07
	65-R2.5	(5)	537,695.00	6,347	558,233	8,835	1.64	8,405	1.56	430	0.08
	55-R2	(25)	305,911,650.72	93,966,732	288,402,830	7,023,826	2.30	5,616,632	1.84	1,407,194	0.46
	40-R2.5	(10)	26,721,680.98	9,958,166	19,435,682	753,595	2.82	685,090	2.56	68,505	0.26
	10-SQ	0	1,613,464.09	478,424	1,135,040	161,558	10.01	161,558	10.01	0	0.00
	TOTAL STATION EQUIPMENT		334,246,795.79	104,423,322	308,973,552	7,938,979		6,463,280		1,475,699	
354.0	TOWERS AND FIXTURES	(15)	55,997,345.86	32,478,408	31,918,542	678,973	1.21	590,595	1.05	86,378	0.16
	POLES AND FIXTURES - POWER DELIVERY	(60)	277,006,713.59	85,570,572	277,643,886	6,927,384	3.05	4,330,972	1.91	2,596,412	1.14
	55-R1	(60)	5,313,412.95	244,880	8,256,581	156,146	2.94	97,566	1.84	58,580	1.10
	60-R2.5	(30)	191,426,475.03	89,539,787	159,314,630	3,738,508	1.95	2,877,089	1.50	861,419	0.45
	60-R2.5	(30)	7,273,109.29	319,527	9,135,515	155,221	2.13	119,471	1.64	35,750	0.49
	40-R2.5	0	110,494.18	98,606	11,888	1,399	1.27	1,399	1.27	0	0.00
	TOTAL TRANSMISSION PLANT		854,667,686.85	324,210,520	816,462,058	20,084,309		14,965,380		5,116,929	
360.1	DISTRIBUTION PLANT										
	LAND	NONDEPRECIABLE	5,850,594.26								
	LAND RIGHTS	0	4,180,618.34	1,049,993	3,130,626	70,546	1.69	70,546	1.69	0	0.00
	STRUCTURES AND IMPROVEMENTS	(10)	5,062,439.68	1,109,055	4,459,627	89,841	1.77	81,695	1.61	8,146	0.16
	55-R2.5	(25)	411,964,085.24	117,164,267	397,790,839	9,556,016	2.32	7,644,503	1.86	1,911,513	0.46
	40-R2.5	(10)	285,809.00	187,125	105,265	7,809	2.94	7,027	2.65	782	0.29
	10-SQ	0	188,071.33	152,747	15,325	2,195	1.31	2,195	1.31	0	0.00
	TOTAL STATION EQUIPMENT		412,397,965.57	117,504,139	397,911,429	9,566,020		7,653,725		1,912,295	
364.0	POLES, TOWERS, AND FIXTURES	(40)	437,471,386.18	188,463,450	423,996,491	10,357,956	2.37	7,426,898	1.70	2,931,058	0.67
	OVERHEAD CONDUCTORS AND DEVICES	(40)	333,317,514.21	120,977,154	345,667,369	8,668,837	2.60	6,192,764	1.86	2,476,073	0.74
	UNDERGROUND CONDUIT	(30)	134,273,144.91	34,367,616	140,187,473	3,137,964	2.34	2,412,889	1.80	725,075	0.54
	55-R2.5	(35)	525,400,250.67	140,939,271	568,351,063	12,780,077	2.43	9,470,055	1.80	3,310,022	0.63
	36-R0.5	(20)	300,856,242.48	300,856,242.48	286,199,908	12,136,468	4.03	10,115,717	3.36	2,020,751	0.67
	55-R4	(20)	215,161,792.19	93,434,139	164,760,012	3,770,251	1.75	3,142,896	1.46	627,555	0.29

OKLAHOMA GAS AND ELECTRIC COMPANY
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED
ANNUAL DEPRECIATION RATES BY COMPONENT AS OF DECEMBER 31, 2009

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	TOTAL ANNUAL ACCRUAL AMOUNT (7)	TOTAL RATE (8)=(7)/(4)	CAPITAL RECOVERY		NET REMOVAL	
								ANNUAL ACCRUAL AMOUNT (9)	RATE (10)	ANNUAL ACCRUAL AMOUNT (11)	RATE (12)
370.1	METERS - SMART METERS										
370.2	METERS - STANDARD METERS	(5)	2,180,304.91	158,508	2,130,812	157,838	7.24	150,425	6.90	7,413	0.34
370.3	METERS - METERING EQUIPMENT	(5)	62,350,910.55	24,172,265	41,296,190	4,534,513	7.27	4,316,285	6.92	218,228	0.35
	TOTAL METERS	(5)	23,525,002.46	8,675,966	16,025,283	621,430	2.64	590,847	2.51	30,583	0.13
			88,056,217.92	33,006,739	59,452,285	5,313,781		5,057,557		256,224	
371.0	INSTALLATIONS ON CUSTOMERS' PREMISES	0	22,881.01	1,619	21,262	746	3.26	746	3.26	0	0.00
373.0	STREET LIGHTING AND SIGNAL SYSTEMS	(30)	176,111,000.14	73,884,519	155,059,782	4,667,311	2.65	3,590,324	2.04	1,076,987	0.61
	TOTAL DISTRIBUTION PLANT		2,638,162,046.56	879,565,283	2,549,197,327	70,559,798		55,215,612		15,344,186	
	GENERAL PLANT										
389.1	LAND	NONDEPRECIABLE	2,867,976.75			3,817	2.58	3,817	2.58	0	0.00
389.2	LAND RIGHTS	45-R4	147,844.49	71,099	76,746						
390.0	STRUCTURES AND IMPROVEMENTS	35-R2	105,060,976.67	46,552,961	58,508,015	2,677,614	2.55	2,677,614	2.55	0	0.00
	OFFICE FURNITURE AND EQUIPMENT										
391.0	OFFICE FURNITURE AND EQUIPMENT										
	Accrued	15-SQ	7,269,899.81	2,001,298	5,268,603	2,358,493	32.44	2,358,493	32.44	0	0.00
	Amortized	15-SQ	2,371,878.59	132,000	2,239,879	158,213	6.67	158,213	6.67	0	0.00
	TOTAL OFFICE FURNITURE AND EQUIPMENT		9,641,778.40	2,133,298	7,508,482	2,516,706	26.10	2,516,706	26.10	0	0.00
391.1	COMPUTER EQUIPMENT										
	Accrued	5-SQ	1,312,847.33	853,876	458,972	458,972	34.96	458,972	34.96	0	0.00
	Amortized	5-SQ	1,386,581.75	535,400	851,182	277,381	20.00	277,381	20.00	0	0.00
	TOTAL COMPUTER EQUIPMENT		2,699,429.08	1,389,276	1,310,154	736,353	27.28	736,353	27.28	0	0.00
391.3	FAX AND COPIER EQUIPMENT										
	Accrued	5-SQ	45,887.00	45,887	0	0	-	0	-	0	-
	TOTAL OFFICE AND FURNITURE EQUIPMENT		12,387,094.48	3,568,461	8,818,636	3,253,059		3,253,059		0	
	TRANSPORTATION EQUIPMENT - POWER SUPPLY										
392.11	STANDARD CARS										
392.31	PICKUP TRUCKS	10	428,892.57	31,630	354,373	47,341	11.04	52,616	12.27	(5,275)	(1.23)
392.41	LIGHT TRUCKS	10	1,254,673.57	761,898	367,308	48,976	3.90	54,371	4.33	(5,395)	(0.43)
392.51	HEAVY TRUCKS	10	209,091.99	146,480	41,702	3,972	1.90	4,411	2.11	(439)	(0.21)
392.61	TRAILERS	10	708,081.34	587,889	50,284	4,023	0.57	4,448	0.63	(425)	(0.06)
	TOTAL - POWER SUPPLY	10	1,322,006.43	96,291	22,514	919	0.70	1,025	0.78	(109)	(0.08)
			2,733,745.90	1,624,188	836,181	105,231		116,872		(11,641)	
	TRANSPORTATION EQUIPMENT - POWER DELIVERY										
392.1	STANDARD CARS	10	1,369,811.95	573,454	669,375	76,931	5.62	85,424	6.24	(8,493)	(0.62)
392.3	PICKUP TRUCKS	10	11,263,544.69	6,377,240	3,759,951	450,440	4.00	500,000	4.44	(49,560)	(0.44)
392.4	LIGHT TRUCKS	10	4,174,602.78	2,677,743	1,079,399	104,380	2.50	116,069	2.78	(11,688)	(0.28)
392.5	HEAVY TRUCKS	10	43,371,066.54	7,424,041	31,609,919	3,996,820	9.22	4,439,205	10.24	(442,385)	(1.02)
392.6	TRAILERS	10	2,084,767.13	1,811,323	64,966	2,651	0.13	2,859	0.14	(209)	(0.01)
	TOTAL - POWER DELIVERY		62,263,793.09	18,863,801	37,173,610	4,631,222		5,143,557		(512,335)	
	TOTAL TRANSPORTATION EQUIPMENT		64,997,538.99	20,487,989	38,009,791	4,736,453		5,260,428		(523,975)	

OKLAHOMA GAS AND ELECTRIC COMPANY
 SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED
 ANNUAL DEPRECIATION RATES BY COMPONENT AS OF DECEMBER 31, 2009

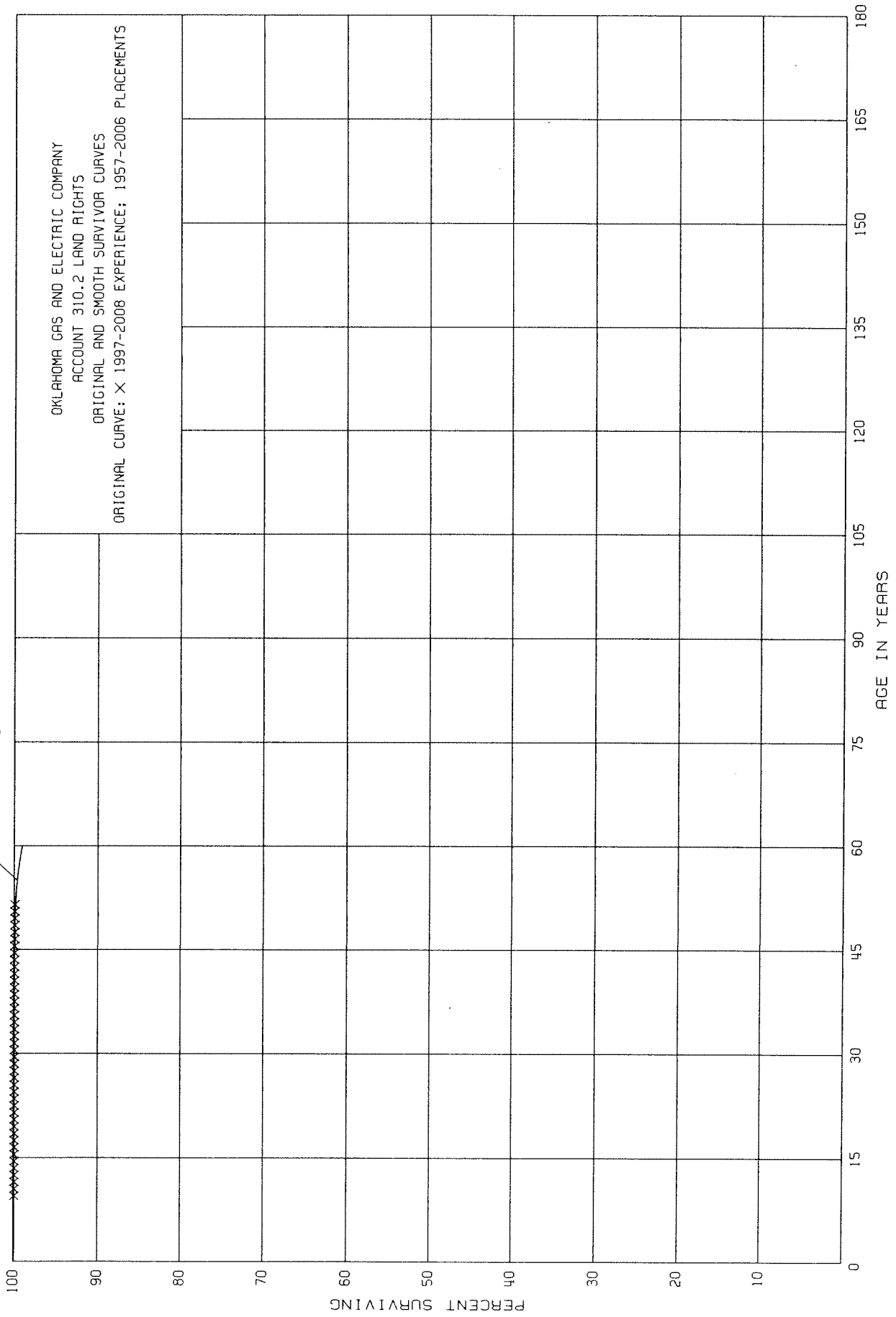
(1) ACCOUNT	(2) SURVIVOR CURVE	(3) NET SALVAGE PERCENT	(4) ORIGINAL COST	(5) BOOK RESERVE	(6) FUTURE ACCRUALS	(7) TOTAL ANNUAL ACCRUAL		(9) CAPITAL RECOVERY ANNUAL ACCRUAL		(11) NET REMOVAL ANNUAL ACCRUAL	
						AMOUNT	RATE (8)=(7)/(4)	AMOUNT	RATE (10)	AMOUNT	RATE (12)
393.0 STORES EQUIPMENT											
Accrued	25-SQ	0	676,151.71	421,139	257,014	40,264	5.94	40,264	5.94	0	0.00
Amortized	25-SQ	0	311,941.03	33,384	278,557	12,494	4.01	12,494	4.01	0	0.00
TOTAL STORES EQUIPMENT			990,092.74	454,523	535,571	52,758		52,758		0	
394.0 TOOLS, SHOP AND GARAGE EQUIPMENT											
Accrued	25-SQ	0	4,705,550.71	2,092,519	2,613,034	280,586	5.96	280,586	5.96	0	0.00
Amortized	25-SQ	0	2,596,217.95	194,000	2,402,218	103,869	4.00	103,869	4.00	0	0.00
TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT			7,301,768.66	2,286,519	5,015,252	384,455		384,455		0	
395.0 LABORATORY EQUIPMENT											
Accrued	20-SQ	0	6,920,370.29	2,267,610	4,652,760	729,289	10.54	729,289	10.54	0	0.00
Amortized	20-SQ	0	1,187,744.50	126,000	1,061,745	59,421	5.00	59,421	5.00	0	0.00
TOTAL LABORATORY EQUIPMENT			8,108,114.79	2,393,610	5,714,505	788,710		788,710		0	
396.0 POWER OPERATED EQUIPMENT	16-L1	20	7,781,750.58	2,542,720	3,682,680	293,867	3.78	387,794	4.73	(73,927)	(0.95)
397.0 COMMUNICATION EQUIPMENT											
Accrued	10-SQ	0	1,083,485.12	788,133	295,352	150,847	13.92	150,847	13.92	0	0.00
Amortized	10-SQ	0	362,013.08	54,700	307,313	36,213	10.00	36,213	10.00	0	0.00
TOTAL COMMUNICATION EQUIPMENT			1,445,498.20	842,833	602,665	187,060		187,060		0	
398.0 MISCELLANEOUS EQUIPMENT											
Accrued	20-SQ	0	3,043,707.14	2,630,164	413,542	30,745	1.01	30,745	1.01	0	0.00
Amortized	20-SQ	0	1,365,482.75	160,000	1,205,483	68,216	5.00	68,216	5.00	0	0.00
TOTAL MISCELLANEOUS EQUIPMENT			4,409,189.89	2,790,164	1,619,025	98,961		98,961		0	
TOTAL GENERAL PLANT			215,497,846.24	81,990,879	122,582,886	12,476,754		13,074,656		(597,902)	
TOTAL ELECTRIC PLANT			6,508,510,404.43	2,638,925,945	5,140,272,555	188,063,519		163,296,281		24,767,320	

* Indicates life span procedure was used. Curve shown is interim survivor curve.

** Competitive Payments are depreciated individually based on a 33.3% rate.

SERVICE LIFE STATISTICS

IOWA 100-S₄



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 310.2 LAND RIGHTS

ORIGINAL LIFE TABLE

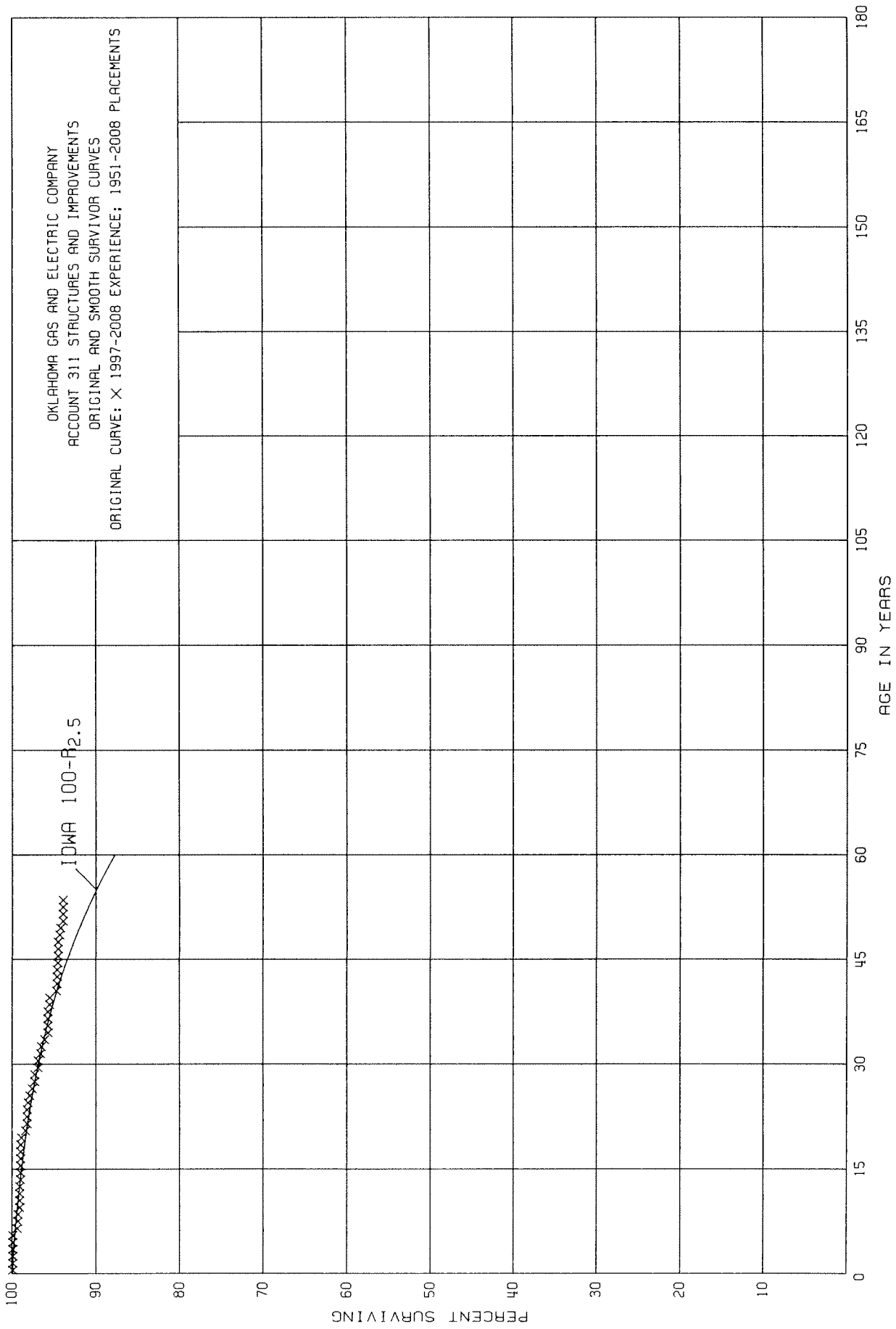
PLACEMENT BAND 1957-2006			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	773,760		0.0000		
0.5	773,760		0.0000		
1.5	773,760		0.0000		
2.5					
3.5					
4.5					
5.5					
6.5					
7.5					
8.5					
9.5	19,532		0.0000	1.0000	100.00
10.5	19,532		0.0000	1.0000	100.00
11.5	19,532		0.0000	1.0000	100.00
12.5	19,532		0.0000	1.0000	100.00
13.5	41,865		0.0000	1.0000	100.00
14.5	41,865		0.0000	1.0000	100.00
15.5	41,865		0.0000	1.0000	100.00
16.5	43,525		0.0000	1.0000	100.00
17.5	70,939		0.0000	1.0000	100.00
18.5	100,285		0.0000	1.0000	100.00
19.5	102,687		0.0000	1.0000	100.00
20.5	102,687		0.0000	1.0000	100.00
21.5	124,881		0.0000	1.0000	100.00
22.5	155,110		0.0000	1.0000	100.00
23.5	155,110		0.0000	1.0000	100.00
24.5	155,110		0.0000	1.0000	100.00
25.5	215,728		0.0000	1.0000	100.00
26.5	215,728		0.0000	1.0000	100.00
27.5	215,728		0.0000	1.0000	100.00
28.5	229,710		0.0000	1.0000	100.00
29.5	202,297		0.0000	1.0000	100.00
30.5	172,950		0.0000	1.0000	100.00
31.5	170,548		0.0000	1.0000	100.00
32.5	170,548		0.0000	1.0000	100.00
33.5	128,821		0.0000	1.0000	100.00
34.5	98,592		0.0000	1.0000	100.00
35.5	98,592		0.0000	1.0000	100.00
36.5	104,431		0.0000	1.0000	100.00
37.5	21,481		0.0000	1.0000	100.00
38.5	22,371		0.0000	1.0000	100.00

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 310.2 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2006			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,281		0.0000	1.0000	100.00
40.5	7,638		0.0000	1.0000	100.00
41.5	7,638		0.0000	1.0000	100.00
42.5	7,638		0.0000	1.0000	100.00
43.5	7,638		0.0000	1.0000	100.00
44.5	7,638		0.0000	1.0000	100.00
45.5	7,638		0.0000	1.0000	100.00
46.5	7,638		0.0000	1.0000	100.00
47.5	7,638		0.0000	1.0000	100.00
48.5	1,800		0.0000	1.0000	100.00
49.5	1,800		0.0000	1.0000	100.00
50.5	910		0.0000	1.0000	100.00
51.5					100.00

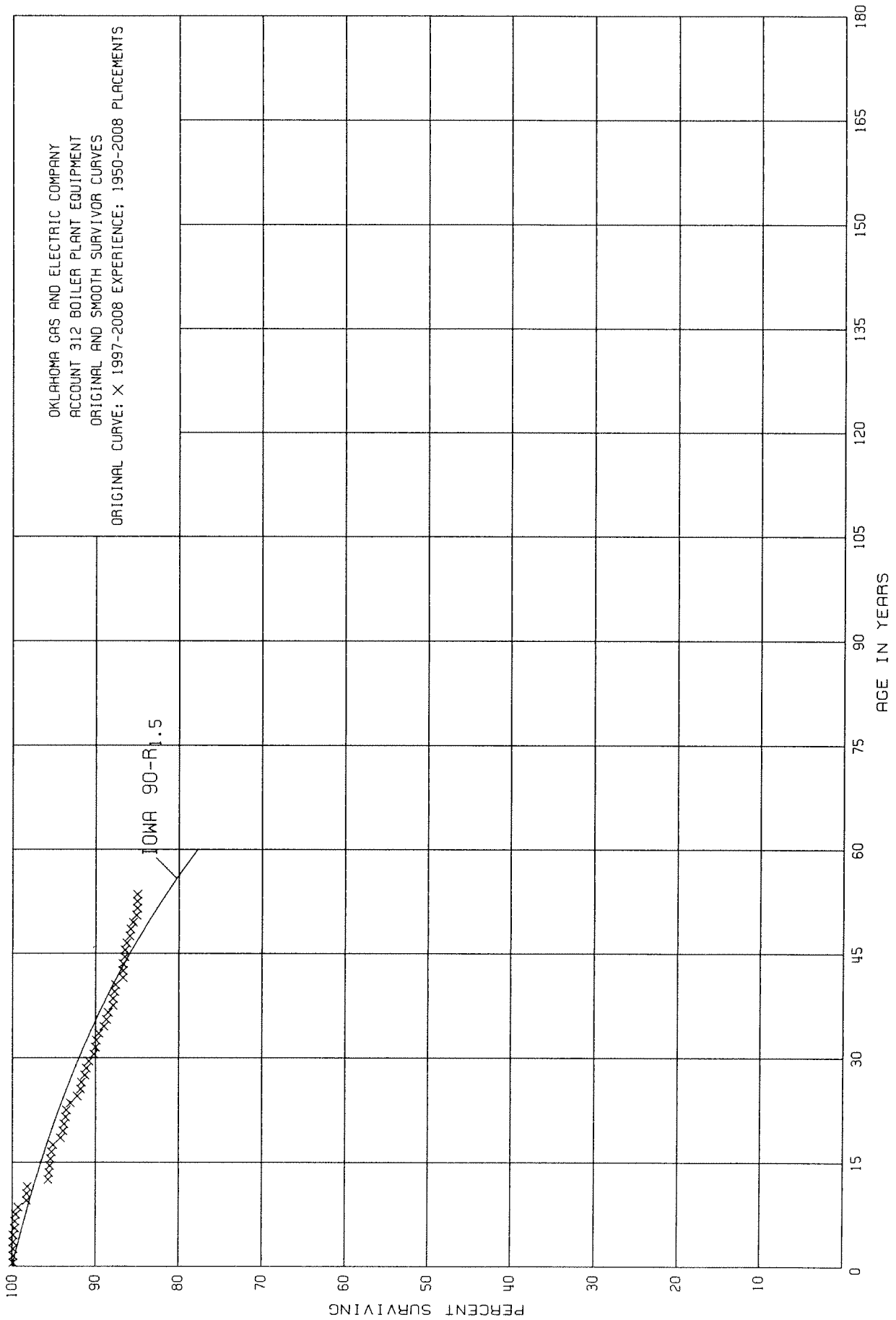


OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,834,340		0.0000	1.0000	100.00
0.5	15,069,091		0.0000	1.0000	100.00
1.5	15,607,802		0.0000	1.0000	100.00
2.5	11,417,117		0.0000	1.0000	100.00
3.5	9,326,460		0.0000	1.0000	100.00
4.5	10,993,497		0.0000	1.0000	100.00
5.5	8,569,947	52,421	0.0061	0.9939	100.00
6.5	8,805,905	4,500	0.0005	0.9995	99.39
7.5	10,030,586		0.0000	1.0000	99.34
8.5	11,231,731	30,636	0.0027	0.9973	99.34
9.5	12,023,571		0.0000	1.0000	99.07
10.5	17,996,663		0.0000	1.0000	99.07
11.5	16,339,614	3,692	0.0002	0.9998	99.07
12.5	63,718,176	5,506	0.0001	0.9999	99.05
13.5	63,776,747	2,000	0.0000	1.0000	99.04
14.5	63,164,966	2,674	0.0000	1.0000	99.04
15.5	62,907,800	35,663	0.0006	0.9994	99.04
16.5	72,723,196		0.0000	1.0000	98.98
17.5	141,500,952	45,801	0.0003	0.9997	98.98
18.5	155,146,267	26,008	0.0002	0.9998	98.95
19.5	173,632,593	925,600	0.0053	0.9947	98.93
20.5	171,154,689	290,673	0.0017	0.9983	98.41
21.5	181,804,207	29,873	0.0002	0.9998	98.24
22.5	175,409,200		0.0000	1.0000	98.22
23.5	174,795,884	247,000	0.0014	0.9986	98.22
24.5	127,311,697	292,342	0.0023	0.9977	98.08
25.5	125,504,023	319,250	0.0025	0.9975	97.85
26.5	125,172,965	357,628	0.0029	0.9971	97.61
27.5	128,791,113	74,396	0.0006	0.9994	97.33
28.5	117,253,553	434,274	0.0037	0.9963	97.27
29.5	47,753,776	26,856	0.0006	0.9994	96.91
30.5	37,350,447	115,000	0.0031	0.9969	96.85
31.5	18,531,508	2,500	0.0001	0.9999	96.55
32.5	18,777,319	95,912	0.0051	0.9949	96.54
33.5	9,680,188	38,999	0.0040	0.9960	96.05
34.5	9,527,442		0.0000	1.0000	95.67
35.5	9,420,240		0.0000	1.0000	95.67
36.5	11,520,110		0.0000	1.0000	95.67
37.5	9,140,719	14,345	0.0016	0.9984	95.67
38.5	17,857,580	88	0.0000	1.0000	95.52

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,846,992	122,660	0.0089	0.9911	95.52
40.5	16,607,304	13,654	0.0008	0.9992	94.67
41.5	17,856,467		0.0000	1.0000	94.59
42.5	17,687,252		0.0000	1.0000	94.59
43.5	17,687,252	9,926	0.0006	0.9994	94.59
44.5	17,443,447		0.0000	1.0000	94.53
45.5	12,074,416		0.0000	1.0000	94.53
46.5	12,068,367	2,800	0.0002	0.9998	94.53
47.5	14,921,624	35,000	0.0023	0.9977	94.51
48.5	12,814,109	14,100	0.0011	0.9989	94.29
49.5	12,790,616	45,688	0.0036	0.9964	94.19
50.5	7,014,800		0.0000	1.0000	93.85
51.5	7,014,800		0.0000	1.0000	93.85
52.5	1,275,688		0.0000	1.0000	93.85
53.5	1,308		0.0000	1.0000	93.85
54.5	1,308		0.0000	1.0000	93.85
55.5	1,308		0.0000	1.0000	93.85
56.5	1,308		0.0000	1.0000	93.85
57.5					93.85



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

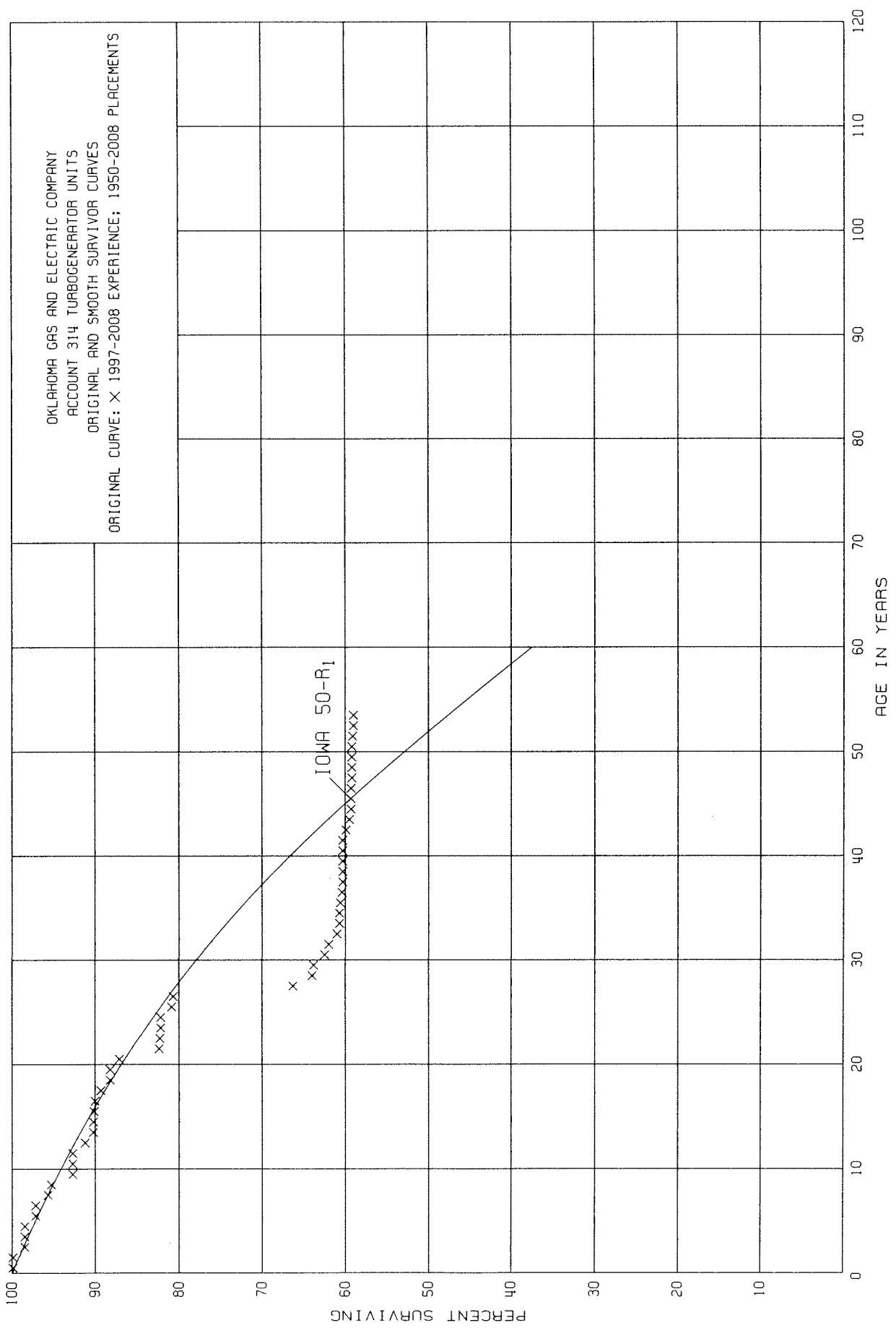
PLACEMENT BAND 1950-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	131,860,426	10,698	0.0001	0.9999	100.00
0.5	111,795,864	49,437	0.0004	0.9996	99.99
1.5	99,427,431		0.0000	1.0000	99.95
2.5	81,113,828	10,000	0.0001	0.9999	99.95
3.5	61,652,039		0.0000	1.0000	99.94
4.5	43,434,282	94,305	0.0022	0.9978	99.94
5.5	50,962,048	33,131	0.0007	0.9993	99.72
6.5	49,941,688	29,729	0.0006	0.9994	99.65
7.5	57,241,933	148,487	0.0026	0.9974	99.59
8.5	60,149,979	609,397	0.0101	0.9899	99.33
9.5	72,368,413	30,919	0.0004	0.9996	98.33
10.5	76,220,477	80,000	0.0010	0.9990	98.29
11.5	73,790,409	1,903,745	0.0258	0.9742	98.19
12.5	259,077,922	113,700	0.0004	0.9996	95.66
13.5	260,436,692	308,000	0.0012	0.9988	95.62
14.5	260,775,301	287,108	0.0011	0.9989	95.51
15.5	255,552,555	157,669	0.0006	0.9994	95.40
16.5	410,077,891	1,217,685	0.0030	0.9970	95.34
17.5	475,535,251	4,510,413	0.0095	0.9905	95.05
18.5	531,359,661	1,573,308	0.0030	0.9970	94.15
19.5	604,491,239	443,858	0.0007	0.9993	93.87
20.5	599,477,676	1,472,574	0.0025	0.9975	93.80
21.5	620,869,055	602,841	0.0010	0.9990	93.57
22.5	616,273,086	3,479,038	0.0056	0.9944	93.48
23.5	628,439,118	5,313,916	0.0085	0.9915	92.96
24.5	438,709,970	1,975,524	0.0045	0.9955	92.17
25.5	441,112,878	512,789	0.0012	0.9988	91.76
26.5	439,471,580	1,582,224	0.0036	0.9964	91.65
27.5	448,540,695	1,288,473	0.0029	0.9971	91.32
28.5	296,083,241	887,059	0.0030	0.9970	91.06
29.5	216,168,139	1,417,370	0.0066	0.9934	90.79
30.5	153,524,262	389,223	0.0025	0.9975	90.19
31.5	71,558,527	16,797	0.0002	0.9998	89.96
32.5	71,719,690	283,165	0.0039	0.9961	89.94
33.5	44,255,586	296,472	0.0067	0.9933	89.59
34.5	43,935,682	121,800	0.0028	0.9972	88.99
35.5	26,774,631	74,100	0.0028	0.9972	88.74
36.5	26,811,030	168,680	0.0063	0.9937	88.49
37.5	31,009,760		0.0000	1.0000	87.93
38.5	37,606,118	121,815	0.0032	0.9968	87.93

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	27,155,453	8,000	0.0003	0.9997	87.65
40.5	37,077,350	381,700	0.0103	0.9897	87.62
41.5	41,869,094	10,000	0.0002	0.9998	86.72
42.5	41,761,684	23,911	0.0006	0.9994	86.70
43.5	41,711,123	72,303	0.0017	0.9983	86.65
44.5	41,629,623	17,915	0.0004	0.9996	86.50
45.5	33,105,890	56,731	0.0017	0.9983	86.47
46.5	33,054,159	166,003	0.0050	0.9950	86.32
47.5	32,868,736	46,800	0.0014	0.9986	85.89
48.5	32,821,936	116,336	0.0035	0.9965	85.77
49.5	21,516,950	100,527	0.0047	0.9953	85.47
50.5	14,953,406	8,000	0.0005	0.9995	85.07
51.5	14,945,406		0.0000	1.0000	85.03
52.5	5,057,108		0.0000	1.0000	85.03
53.5					85.03



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

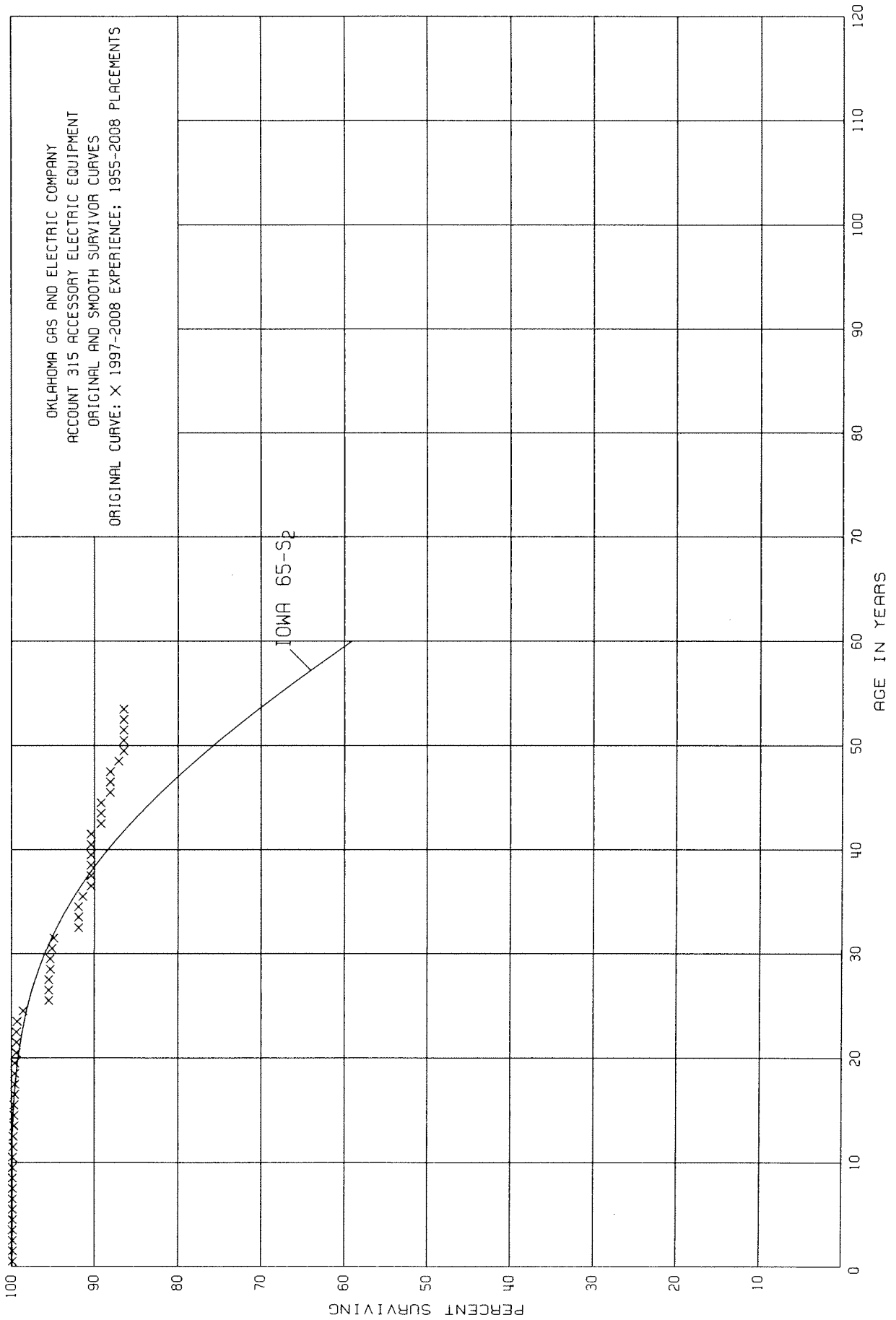
PLACEMENT BAND 1950-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	124,715,989		0.0000	1.0000	100.00
0.5	129,138,235		0.0000	1.0000	100.00
1.5	108,019,011	1,593,240	0.0147	0.9853	100.00
2.5	94,242,099	3,500	0.0000	1.0000	98.53
3.5	50,141,525	2,000	0.0000	1.0000	98.53
4.5	48,089,957	662,100	0.0138	0.9862	98.53
5.5	38,992,148		0.0000	1.0000	97.17
6.5	36,202,113	537,700	0.0149	0.9851	97.17
7.5	32,572,730	128,895	0.0040	0.9960	95.72
8.5	24,146,346	662,100	0.0274	0.9726	95.34
9.5	50,352,098	10,000	0.0002	0.9998	92.73
10.5	53,613,483		0.0000	1.0000	92.71
11.5	53,819,079	893,410	0.0166	0.9834	92.71
12.5	103,688,343	1,151,250	0.0111	0.9889	91.17
13.5	101,536,870	15,000	0.0001	0.9999	90.16
14.5	102,360,771	111,185	0.0011	0.9989	90.15
15.5	99,947,578	100,000	0.0010	0.9990	90.05
16.5	137,087,787	1,056,700	0.0077	0.9923	89.96
17.5	153,320,179	1,841,900	0.0120	0.9880	89.27
18.5	171,532,459	95,143	0.0006	0.9994	88.20
19.5	190,834,555	2,196,969	0.0115	0.9885	88.15
20.5	187,609,546	10,285,538	0.0548	0.9452	87.14
21.5	166,302,170	41,057	0.0002	0.9998	82.36
22.5	162,807,033	190,429	0.0012	0.9988	82.34
23.5	176,605,121	150,403	0.0009	0.9991	82.24
24.5	129,691,516	2,009,678	0.0155	0.9845	82.17
25.5	128,816,323	400,800	0.0031	0.9969	80.90
26.5	125,724,437	22,318,046	0.1775	0.8225	80.65
27.5	112,917,983	3,998,592	0.0354	0.9646	66.33
28.5	80,743,951	183,135	0.0023	0.9977	63.98
29.5	75,428,106	1,578,239	0.0209	0.9791	63.83
30.5	54,061,259	473,600	0.0088	0.9912	62.50
31.5	41,508,499	632,054	0.0152	0.9848	61.95
32.5	41,306,058	223,245	0.0054	0.9946	61.01
33.5	38,090,214	10,000	0.0003	0.9997	60.68
34.5	37,791,727	18,795	0.0005	0.9995	60.66
35.5	23,334,178	100,000	0.0043	0.9957	60.63
36.5	31,963,103	25,089	0.0008	0.9992	60.37
37.5	30,527,608	1,788	0.0001	0.9999	60.32
38.5	36,304,741		0.0000	1.0000	60.31

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	27,669,951	4,000	0.0001	0.9999	60.31
40.5	38,662,282	9,300	0.0002	0.9998	60.30
41.5	41,771,264	269,900	0.0065	0.9935	60.29
42.5	41,501,364	292,801	0.0071	0.9929	59.90
43.5	41,208,564	150,000	0.0036	0.9964	59.47
44.5	40,690,239		0.0000	1.0000	59.26
45.5	30,184,384		0.0000	1.0000	59.26
46.5	30,220,012	23,600	0.0008	0.9992	59.26
47.5	29,718,159	25,100	0.0008	0.9992	59.21
48.5	21,592,196		0.0000	1.0000	59.16
49.5	21,492,616	5,000	0.0002	0.9998	59.16
50.5	15,777,736	20,162	0.0013	0.9987	59.15
51.5	15,722,746	15,000	0.0010	0.9990	59.07
52.5	4,707,152		0.0000	1.0000	59.01
53.5					59.01

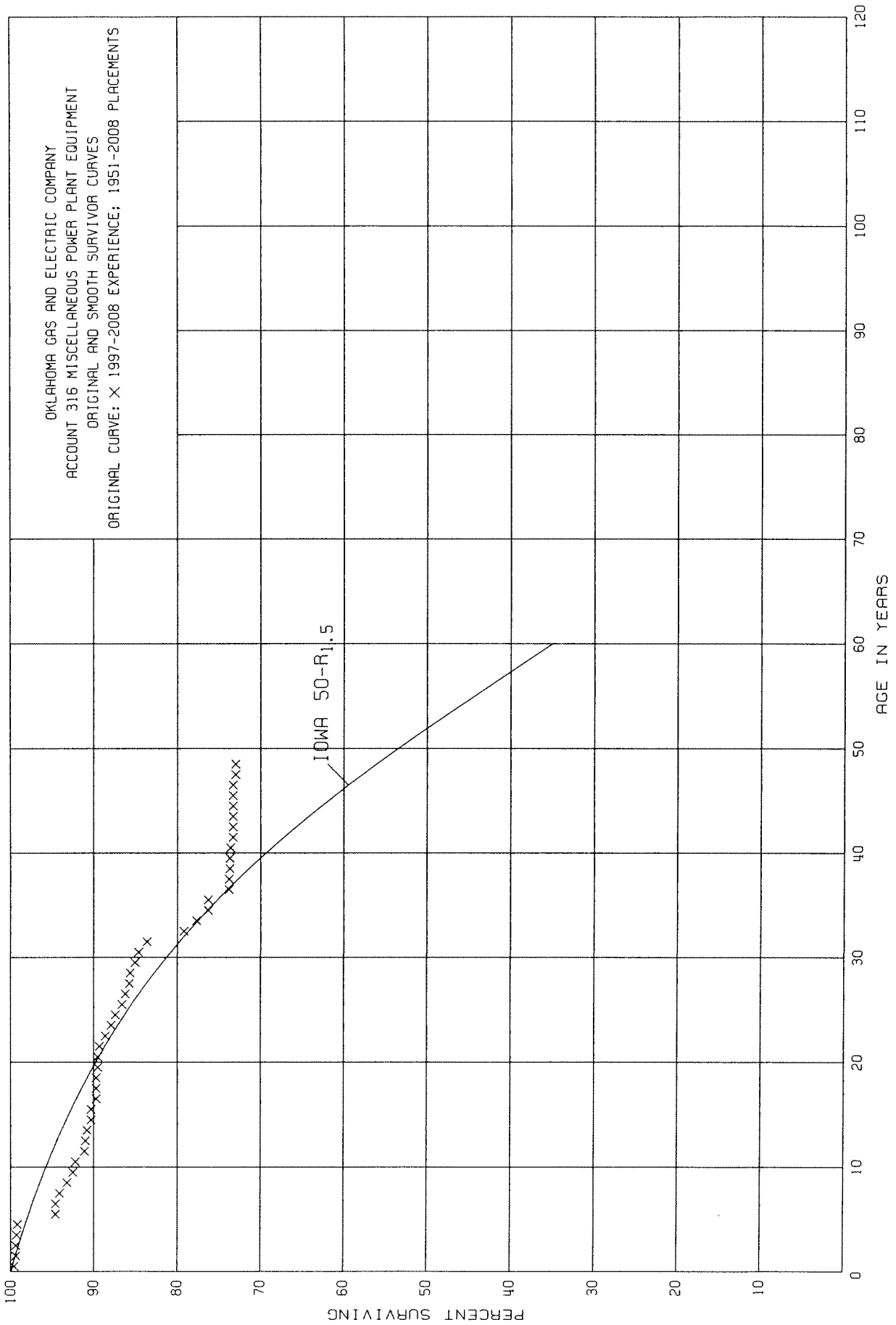


OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,902,776		0.0000	1.0000	100.00
0.5	6,120,457		0.0000	1.0000	100.00
1.5	5,114,199		0.0000	1.0000	100.00
2.5	4,780,113		0.0000	1.0000	100.00
3.5	4,384,918		0.0000	1.0000	100.00
4.5	3,507,707		0.0000	1.0000	100.00
5.5	2,192,739		0.0000	1.0000	100.00
6.5	2,739,966		0.0000	1.0000	100.00
7.5	3,172,102		0.0000	1.0000	100.00
8.5	3,117,889		0.0000	1.0000	100.00
9.5	48,040,002		0.0000	1.0000	100.00
10.5	48,667,123	98,481	0.0020	0.9980	100.00
11.5	49,165,724		0.0000	1.0000	99.80
12.5	49,182,999	38,500	0.0008	0.9992	99.80
13.5	48,894,996		0.0000	1.0000	99.72
14.5	48,778,838		0.0000	1.0000	99.72
15.5	48,633,442	75,009	0.0015	0.9985	99.72
16.5	62,458,149		0.0000	1.0000	99.57
17.5	84,562,604	500	0.0000	1.0000	99.57
18.5	94,992,821	12,000	0.0001	0.9999	99.57
19.5	112,175,293	147,697	0.0013	0.9987	99.56
20.5	111,950,698	6,226	0.0001	0.9999	99.43
21.5	69,229,094		0.0000	1.0000	99.42
22.5	68,626,139	75,000	0.0011	0.9989	99.42
23.5	69,565,943	503,000	0.0072	0.9928	99.31
24.5	68,873,606	2,183,049	0.0317	0.9683	98.59
25.5	66,757,027		0.0000	1.0000	95.46
26.5	66,760,667	8,154	0.0001	0.9999	95.46
27.5	67,987,761	106,400	0.0016	0.9984	95.45
28.5	56,377,772	5,830	0.0001	0.9999	95.30
29.5	33,691,904	65,323	0.0019	0.9981	95.29
30.5	22,523,022	45,000	0.0020	0.9980	95.11
31.5	4,901,166	156,634	0.0320	0.9680	94.92
32.5	4,744,532		0.0000	1.0000	91.88
33.5	4,125,060		0.0000	1.0000	91.88
34.5	4,121,047	21,778	0.0053	0.9947	91.88
35.5	2,642,344	30,000	0.0114	0.9886	91.39
36.5	3,702,542		0.0000	1.0000	90.35
37.5	3,734,873		0.0000	1.0000	90.35
38.5	4,839,340		0.0000	1.0000	90.35

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,648,292		0.0000	1.0000	90.35
40.5	5,136,539		0.0000	1.0000	90.35
41.5	6,000,368	78,371	0.0131	0.9869	90.35
42.5	5,921,997		0.0000	1.0000	89.17
43.5	5,921,997		0.0000	1.0000	89.17
44.5	5,921,997	68,000	0.0115	0.9885	89.17
45.5	4,545,041		0.0000	1.0000	88.14
46.5	4,545,041	800	0.0002	0.9998	88.14
47.5	4,544,241	54,000	0.0119	0.9881	88.12
48.5	3,473,742	22,000	0.0063	0.9937	87.07
49.5	3,316,124		0.0000	1.0000	86.52
50.5	2,279,656		0.0000	1.0000	86.52
51.5	2,279,656		0.0000	1.0000	86.52
52.5	863,829		0.0000	1.0000	86.52
53.5					86.52



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

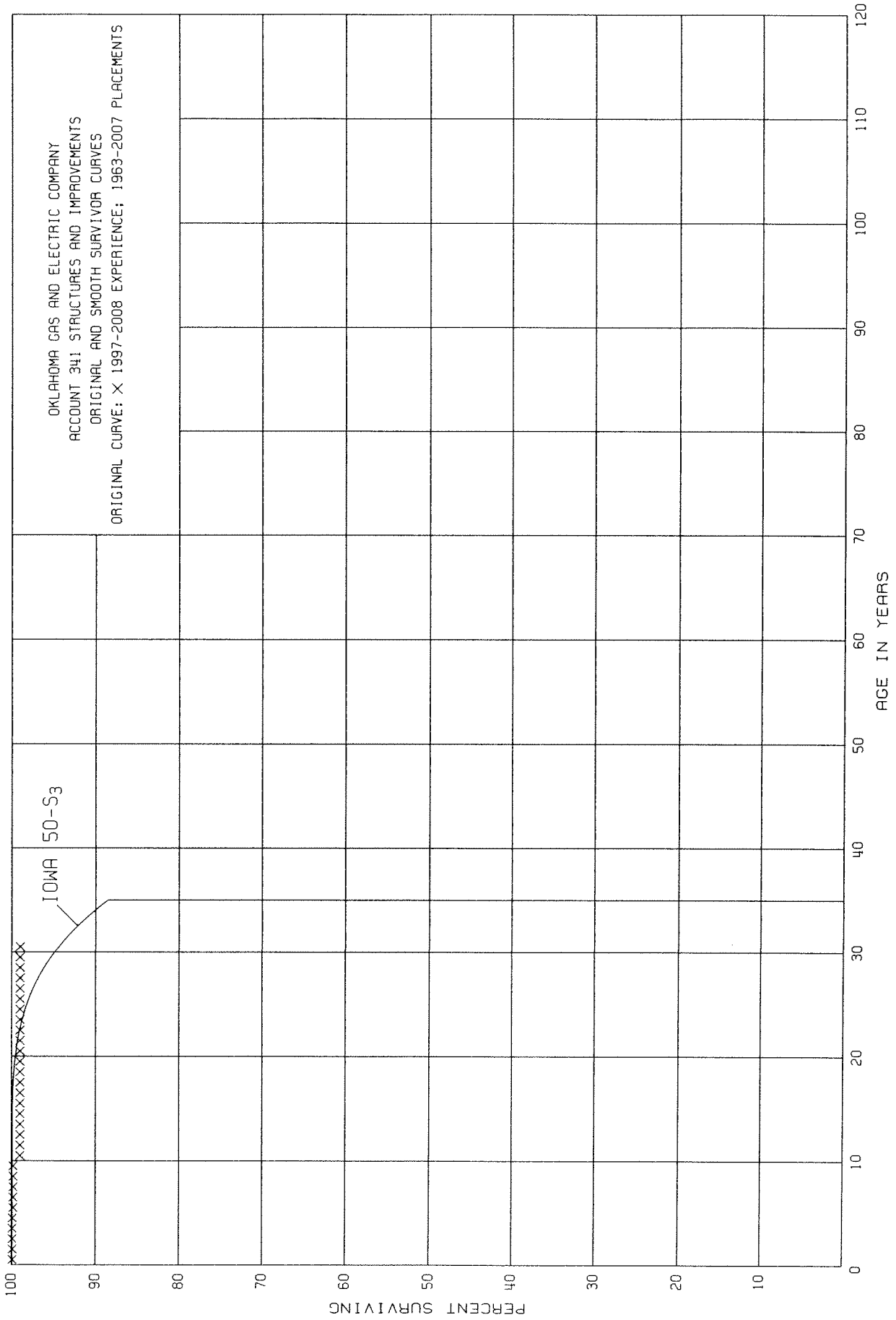
PLACEMENT BAND 1951-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,749,994	93,259	0.0039	0.9961	100.00
0.5	22,547,404	38,377	0.0017	0.9983	99.61
1.5	22,034,808	19,861	0.0009	0.9991	99.44
2.5	19,824,934	17,322	0.0009	0.9991	99.35
3.5	18,980,125	12,563	0.0007	0.9993	99.26
4.5	4,905,390	225,119	0.0459	0.9541	99.19
5.5	4,567,995		0.0000	1.0000	94.64
6.5	4,444,575	24,011	0.0054	0.9946	94.64
7.5	7,623,885	77,226	0.0101	0.9899	94.13
8.5	7,269,720	52,068	0.0072	0.9928	93.18
9.5	15,706,921	46,166	0.0029	0.9971	92.51
10.5	15,826,177	190,280	0.0120	0.9880	92.24
11.5	15,861,491	22,767	0.0014	0.9986	91.13
12.5	16,526,558	33,091	0.0020	0.9980	91.00
13.5	16,899,283	95,893	0.0057	0.9943	90.82
14.5	16,745,829	9,565	0.0006	0.9994	90.30
15.5	16,753,799	94,257	0.0056	0.9944	90.25
16.5	20,702,214	4,983	0.0002	0.9998	89.74
17.5	22,083,663	10,391	0.0005	0.9995	89.72
18.5	22,922,422	38,057	0.0017	0.9983	89.68
19.5	21,136,391	19,934	0.0009	0.9991	89.53
20.5	20,953,573	31,091	0.0015	0.9985	89.45
21.5	13,118,726	103,681	0.0079	0.9921	89.32
22.5	12,443,292	100,702	0.0081	0.9919	88.61
23.5	12,049,359	74,995	0.0062	0.9938	87.89
24.5	11,099,655	97,102	0.0087	0.9913	87.35
25.5	10,621,129	44,663	0.0042	0.9958	86.59
26.5	10,344,874	69,686	0.0067	0.9933	86.23
27.5	10,017,408	4,944	0.0005	0.9995	85.65
28.5	5,765,140	41,727	0.0072	0.9928	85.61
29.5	4,272,475	18,660	0.0044	0.9956	84.99
30.5	3,061,140	37,270	0.0122	0.9878	84.62
31.5	980,583	51,192	0.0522	0.9478	83.59
32.5	931,893	18,133	0.0195	0.9805	79.23
33.5	377,730	6,649	0.0176	0.9824	77.69
34.5	353,011		0.0000	1.0000	76.32
35.5	270,408	8,915	0.0330	0.9670	76.32
36.5	1,145,493		0.0000	1.0000	73.80
37.5	1,030,262	1,600	0.0016	0.9984	73.80
38.5	1,050,673	242	0.0002	0.9998	73.68

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,018,758	837	0.0008	0.9992	73.67
40.5	1,115,597	5,200	0.0047	0.9953	73.61
41.5	1,557,495		0.0000	1.0000	73.26
42.5	1,549,015		0.0000	1.0000	73.26
43.5	1,534,005		0.0000	1.0000	73.26
44.5	1,531,434	357	0.0002	0.9998	73.26
45.5	1,500,233		0.0000	1.0000	73.25
46.5	1,500,233	4,800	0.0032	0.9968	73.25
47.5	1,495,433		0.0000	1.0000	73.02
48.5	603,806	4,000	0.0066	0.9934	73.02
49.5	585,383	2,000	0.0034	0.9966	72.54
50.5	548,631		0.0000	1.0000	72.29
51.5	548,631		0.0000	1.0000	72.29
52.5	451,153		0.0000	1.0000	72.29
53.5					72.29

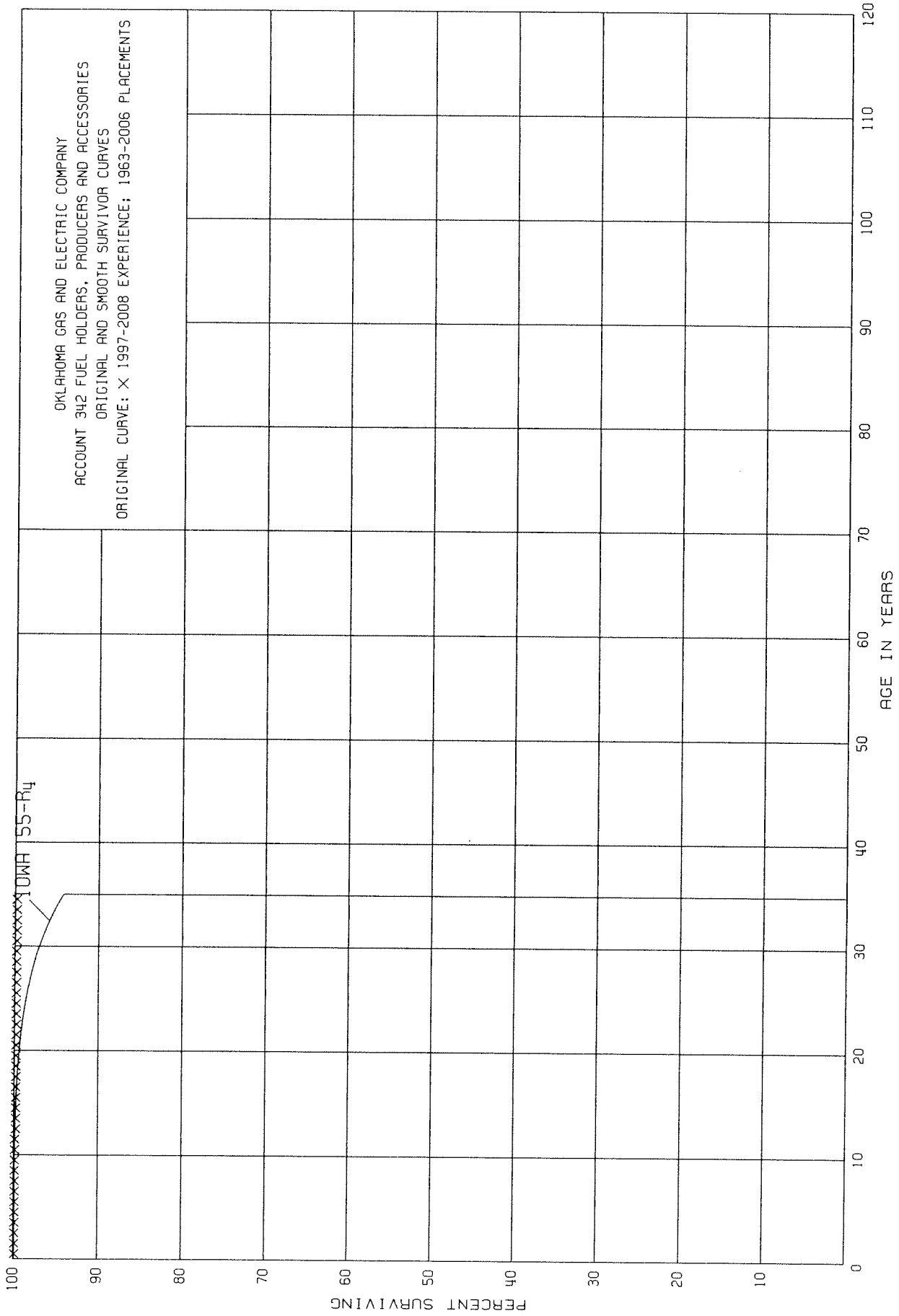


OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2007			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,364,559	1,440	0.0003	0.9997	100.00
0.5	5,267,149		0.0000	1.0000	99.97
1.5	5,263,025		0.0000	1.0000	99.97
2.5	6,153,814		0.0000	1.0000	99.97
3.5	45,530,285		0.0000	1.0000	99.97
4.5	5,309,195	10,038	0.0019	0.9981	99.97
5.5	5,559,755		0.0000	1.0000	99.78
6.5	5,616,748		0.0000	1.0000	99.78
7.5	2,285,727		0.0000	1.0000	99.78
8.5	1,273,251		0.0000	1.0000	99.78
9.5	1,258,255	10,038	0.0080	0.9920	99.78
10.5	1,248,217		0.0000	1.0000	98.98
11.5	1,248,217		0.0000	1.0000	98.98
12.5	1,248,217		0.0000	1.0000	98.98
13.5	1,240,300		0.0000	1.0000	98.98
14.5	1,237,097		0.0000	1.0000	98.98
15.5	56,993		0.0000	1.0000	98.98
16.5	47,099		0.0000	1.0000	98.98
17.5	47,099		0.0000	1.0000	98.98
18.5	16,287		0.0000	1.0000	98.98
19.5	16,287		0.0000	1.0000	98.98
20.5	16,287		0.0000	1.0000	98.98
21.5	16,287		0.0000	1.0000	98.98
22.5	16,287		0.0000	1.0000	98.98
23.5	16,287		0.0000	1.0000	98.98
24.5	16,287		0.0000	1.0000	98.98
25.5	16,287		0.0000	1.0000	98.98
26.5	16,287		0.0000	1.0000	98.98
27.5	16,287		0.0000	1.0000	98.98
28.5	16,287		0.0000	1.0000	98.98
29.5	16,287		0.0000	1.0000	98.98
30.5					98.98
31.5	46,198		0.0000		
32.5	46,198		0.0000		
33.5	66,806		0.0000		
34.5	66,806		0.0000		
35.5	66,806		0.0000		
36.5	66,806		0.0000		
37.5	66,806		0.0000		
38.5	66,806		0.0000		

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2007			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	66,806		0.0000		
40.5	66,806		0.0000		
41.5	66,806		0.0000		
42.5	66,806		0.0000		
43.5	20,608		0.0000		
44.5	20,608		0.0000		
45.5					



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

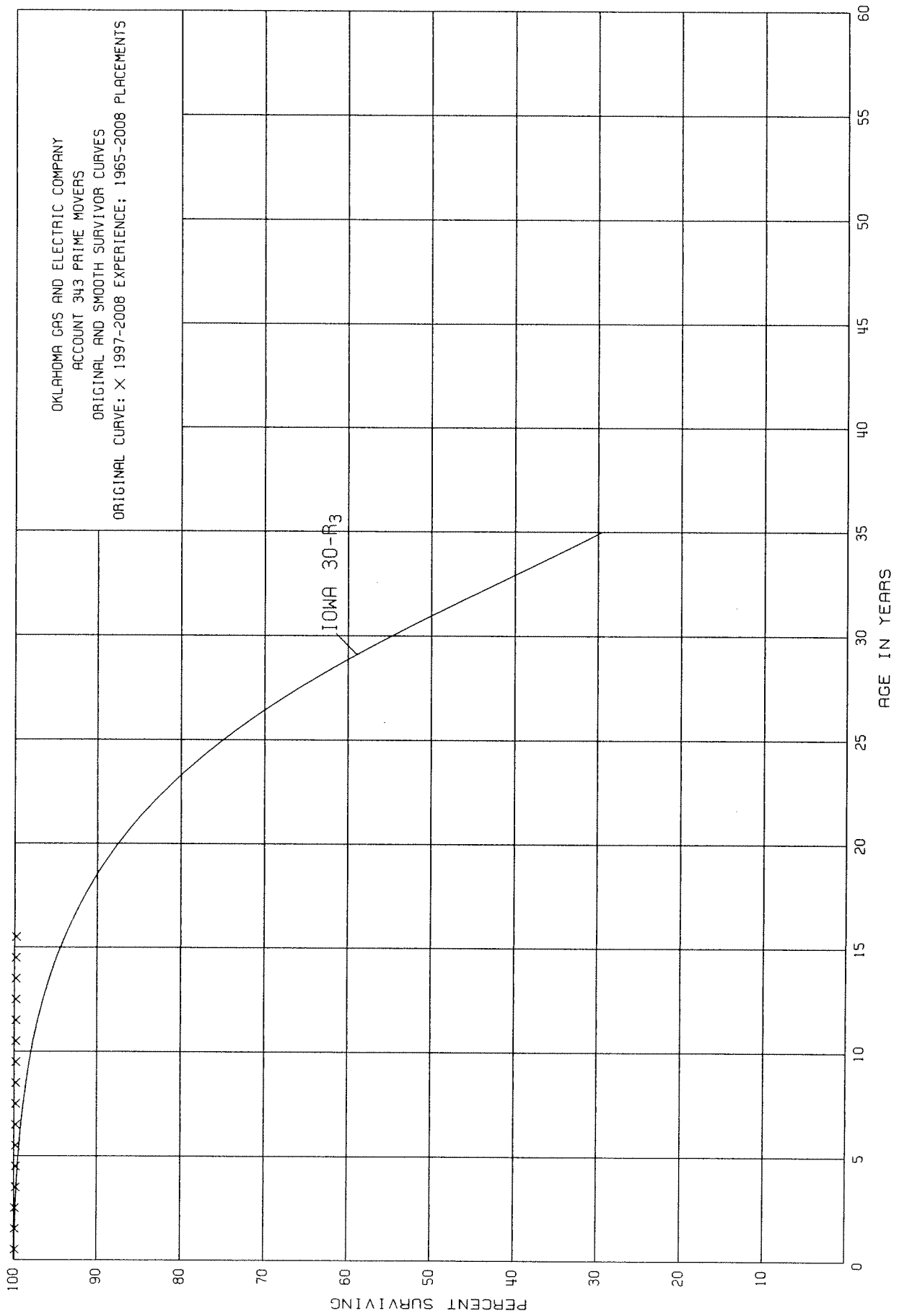
PLACEMENT BAND 1963-2006			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	472,209		0.0000	1.0000	100.00
0.5	593,115		0.0000	1.0000	100.00
1.5	593,115		0.0000	1.0000	100.00
2.5	820,382		0.0000	1.0000	100.00
3.5	15,886,330		0.0000	1.0000	100.00
4.5	930,754		0.0000	1.0000	100.00
5.5	12,475,335		0.0000	1.0000	100.00
6.5	12,475,335		0.0000	1.0000	100.00
7.5	11,985,479		0.0000	1.0000	100.00
8.5	11,985,479		0.0000	1.0000	100.00
9.5	11,985,479	4,000	0.0003	0.9997	100.00
10.5	11,954,604		0.0000	1.0000	99.97
11.5	11,954,604	25,000	0.0021	0.9979	99.97
12.5	11,929,604		0.0000	1.0000	99.76
13.5	11,929,604		0.0000	1.0000	99.76
14.5	11,638,126		0.0000	1.0000	99.76
15.5	10,376		0.0000	1.0000	99.76
16.5	10,376		0.0000	1.0000	99.76
17.5	10,376		0.0000	1.0000	99.76
18.5	10,376		0.0000	1.0000	99.76
19.5	10,376		0.0000	1.0000	99.76
20.5	10,376		0.0000	1.0000	99.76
21.5	115,376		0.0000	1.0000	99.76
22.5	115,376		0.0000	1.0000	99.76
23.5	115,376		0.0000	1.0000	99.76
24.5	115,376		0.0000	1.0000	99.76
25.5	115,376		0.0000	1.0000	99.76
26.5	115,376		0.0000	1.0000	99.76
27.5	105,000		0.0000	1.0000	99.76
28.5	105,000		0.0000	1.0000	99.76
29.5	105,000		0.0000	1.0000	99.76
30.5	105,000		0.0000	1.0000	99.76
31.5	22,430		0.0000	1.0000	99.76
32.5	22,430		0.0000	1.0000	99.76
33.5	52,487		0.0000	1.0000	99.76
34.5	52,487		0.0000	1.0000	99.76
35.5	52,487		0.0000	1.0000	99.76
36.5	52,487		0.0000	1.0000	99.76
37.5	52,487		0.0000	1.0000	99.76
38.5	52,487		0.0000	1.0000	99.76

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2006			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	52,487		0.0000	1.0000	99.76
40.5	52,487		0.0000	1.0000	99.76
41.5	52,487		0.0000	1.0000	99.76
42.5	52,487		0.0000	1.0000	99.76
43.5	30,057		0.0000	1.0000	99.76
44.5	30,057		0.0000	1.0000	99.76
45.5					99.76



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343 PRIME MOVERS

ORIGINAL LIFE TABLE

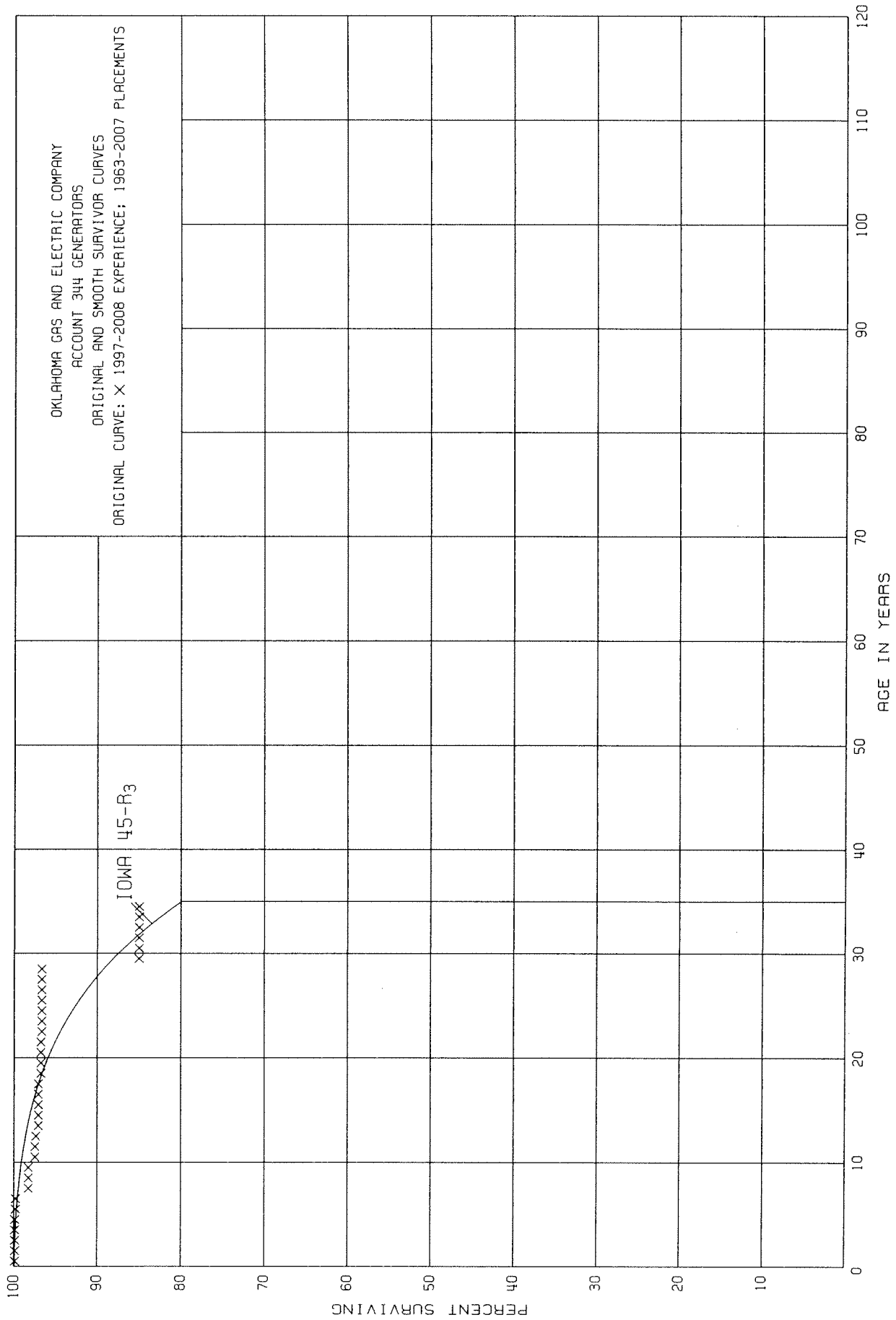
PLACEMENT BAND 1965-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,148,136		0.0000	1.0000	100.00
0.5	19,023,795	2,000	0.0001	0.9999	100.00
1.5	19,336,616		0.0000	1.0000	99.99
2.5	138,750,413	210,694	0.0015	0.9985	99.99
3.5	362,809,567		0.0000	1.0000	99.84
4.5	123,653,583		0.0000	1.0000	99.84
5.5	120,818,906		0.0000	1.0000	99.84
6.5	120,818,906		0.0000	1.0000	99.84
7.5	4,699,886		0.0000	1.0000	99.84
8.5	551,474		0.0000	1.0000	99.84
9.5	548,962		0.0000	1.0000	99.84
10.5	548,962		0.0000	1.0000	99.84
11.5	97,666		0.0000	1.0000	99.84
12.5	97,666		0.0000	1.0000	99.84
13.5	97,666		0.0000	1.0000	99.84
14.5	97,666		0.0000	1.0000	99.84
15.5					99.84
16.5					
17.5					
18.5					
19.5					
20.5					
21.5	2,592		0.0000		
22.5	2,592		0.0000		
23.5	2,592		0.0000		
24.5	2,592		0.0000		
25.5	2,592		0.0000		
26.5	2,592		0.0000		
27.5	2,592		0.0000		
28.5	2,592		0.0000		
29.5	2,592		0.0000		
30.5	2,592		0.0000		
31.5	10,718		0.0000		
32.5	10,718		0.0000		
33.5	8,126		0.0000		
34.5	8,126		0.0000		
35.5	8,126		0.0000		
36.5	8,126		0.0000		
37.5	8,126		0.0000		
38.5	8,126		0.0000		

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343 PRIME MOVERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,126		0.0000		
40.5	8,126		0.0000		
41.5	8,126		0.0000		
42.5	8,126		0.0000		
43.5					



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE

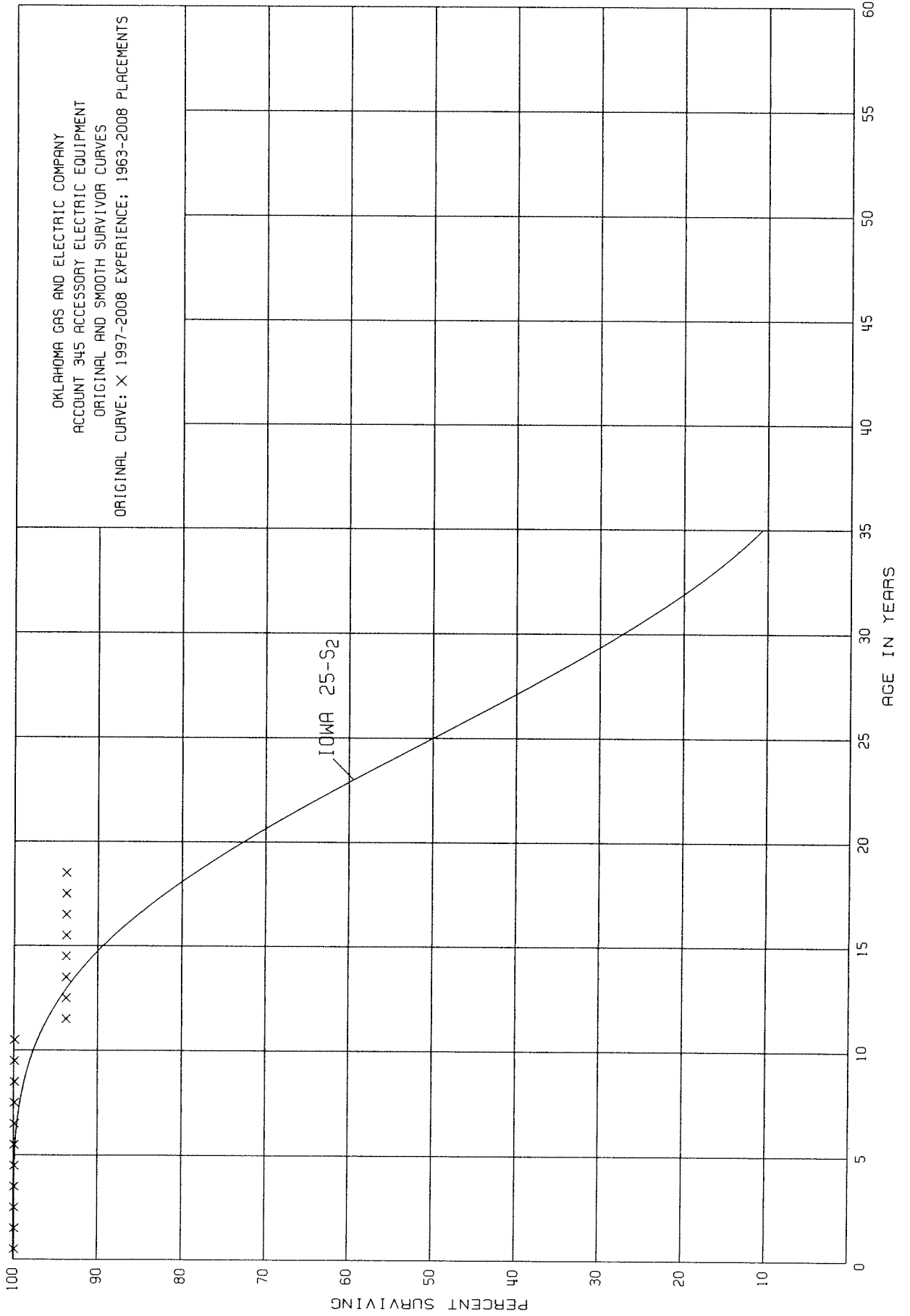
PLACEMENT BAND 1963-2007			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	234,725,012		0.0000	1.0000	100.00
0.5	236,038,162	9,255	0.0000	1.0000	100.00
1.5	98,937,077		0.0000	1.0000	100.00
2.5	42,143,169		0.0000	1.0000	100.00
3.5	42,095,225	45,600	0.0011	0.9989	100.00
4.5	42,966,385	38,200	0.0009	0.9991	99.89
5.5	56,842,703		0.0000	1.0000	99.80
6.5	56,848,493	870,500	0.0153	0.9847	99.80
7.5	55,977,993		0.0000	1.0000	98.27
8.5	24,965,327		0.0000	1.0000	98.27
9.5	24,965,327	200,000	0.0080	0.9920	98.27
10.5	25,928,831		0.0000	1.0000	97.48
11.5	18,665,473	6,700	0.0004	0.9996	97.48
12.5	18,658,773	70,000	0.0038	0.9962	97.44
13.5	18,588,773		0.0000	1.0000	97.07
14.5	17,207,497		0.0000	1.0000	97.07
15.5	1,180,706		0.0000	1.0000	97.07
16.5	1,180,706		0.0000	1.0000	97.07
17.5	1,180,706	3,000	0.0025	0.9975	97.07
18.5	1,171,916		0.0000	1.0000	96.83
19.5	1,171,916		0.0000	1.0000	96.83
20.5	1,171,916		0.0000	1.0000	96.83
21.5	1,171,916	1,800	0.0015	0.9985	96.83
22.5	6,323,526		0.0000	1.0000	96.68
23.5	6,323,526		0.0000	1.0000	96.68
24.5	6,323,526		0.0000	1.0000	96.68
25.5	6,324,225		0.0000	1.0000	96.68
26.5	6,324,225		0.0000	1.0000	96.68
27.5	6,316,195		0.0000	1.0000	96.68
28.5	6,316,195	766,000	0.1213	0.8787	96.68
29.5	132,665		0.0000	1.0000	84.95
30.5	4,290,848		0.0000	1.0000	84.95
31.5	4,302,223		0.0000	1.0000	84.95
32.5	4,302,223		0.0000	1.0000	84.95
33.5	4,332,680		0.0000	1.0000	84.95
34.5	4,204,096		0.0000	1.0000	84.95
35.5	4,204,096		0.0000	1.0000	84.95
36.5	4,204,096		0.0000	1.0000	84.95
37.5	4,203,397		0.0000	1.0000	84.95
38.5	4,203,397		0.0000	1.0000	84.95

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2007			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,200,015		0.0000	1.0000	84.95
40.5	4,200,015		0.0000	1.0000	84.95
41.5	4,200,015		0.0000	1.0000	84.95
42.5	41,832		0.0000	1.0000	84.95
43.5	30,457		0.0000	1.0000	84.95
44.5	30,457		0.0000	1.0000	84.95
45.5					84.95

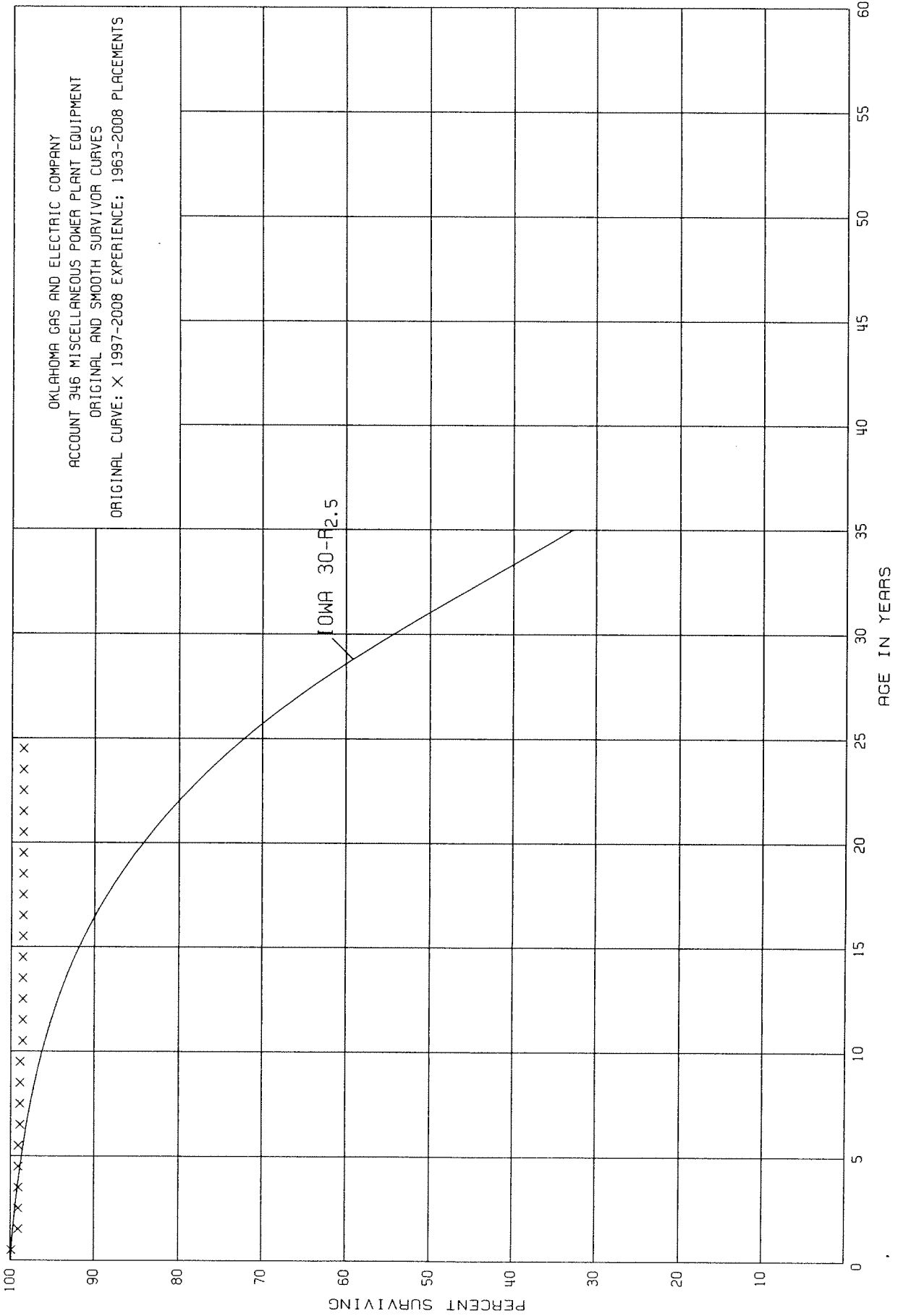


OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,276,645		0.0000	1.0000	100.00
0.5	1,367,130		0.0000	1.0000	100.00
1.5	1,128,338		0.0000	1.0000	100.00
2.5	15,834,425		0.0000	1.0000	100.00
3.5	46,431,619		0.0000	1.0000	100.00
4.5	15,035,928		0.0000	1.0000	100.00
5.5	18,555,714		0.0000	1.0000	100.00
6.5	21,555,169		0.0000	1.0000	100.00
7.5	13,374,572		0.0000	1.0000	100.00
8.5	6,841,892		0.0000	1.0000	100.00
9.5	6,668,963		0.0000	1.0000	100.00
10.5	6,668,963	411,977	0.0618	0.9382	100.00
11.5	6,256,986		0.0000	1.0000	93.82
12.5	6,254,624		0.0000	1.0000	93.82
13.5	6,254,624		0.0000	1.0000	93.82
14.5	5,968,658		0.0000	1.0000	93.82
15.5	2,831,523		0.0000	1.0000	93.82
16.5	2,735,323		0.0000	1.0000	93.82
17.5	2,735,323		0.0000	1.0000	93.82
18.5					93.82
19.5					
20.5					
21.5	5,895		0.0000		
22.5	30,711		0.0000		
23.5	30,711		0.0000		
24.5	30,711		0.0000		
25.5	30,711		0.0000		
26.5	30,711		0.0000		
27.5	34,481		0.0000		
28.5	34,481		0.0000		
29.5	34,481		0.0000		
30.5	34,481		0.0000		
31.5	87,827		0.0000		
32.5	87,827		0.0000		
33.5	88,602		0.0000		
34.5	63,786		0.0000		
35.5	63,786		0.0000		
36.5	63,786		0.0000		
37.5	63,786		0.0000		
38.5	63,786		0.0000		

OKLAHOMA GAS AND ELECTRIC COMPANY
 ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	60,016		0.0000		
40.5	60,016		0.0000		
41.5	60,016		0.0000		
42.5	60,016		0.0000		
43.5	6,671		0.0000		
44.5	6,671		0.0000		
45.5					



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2008

EXPERIENCE BAND 1997-2008

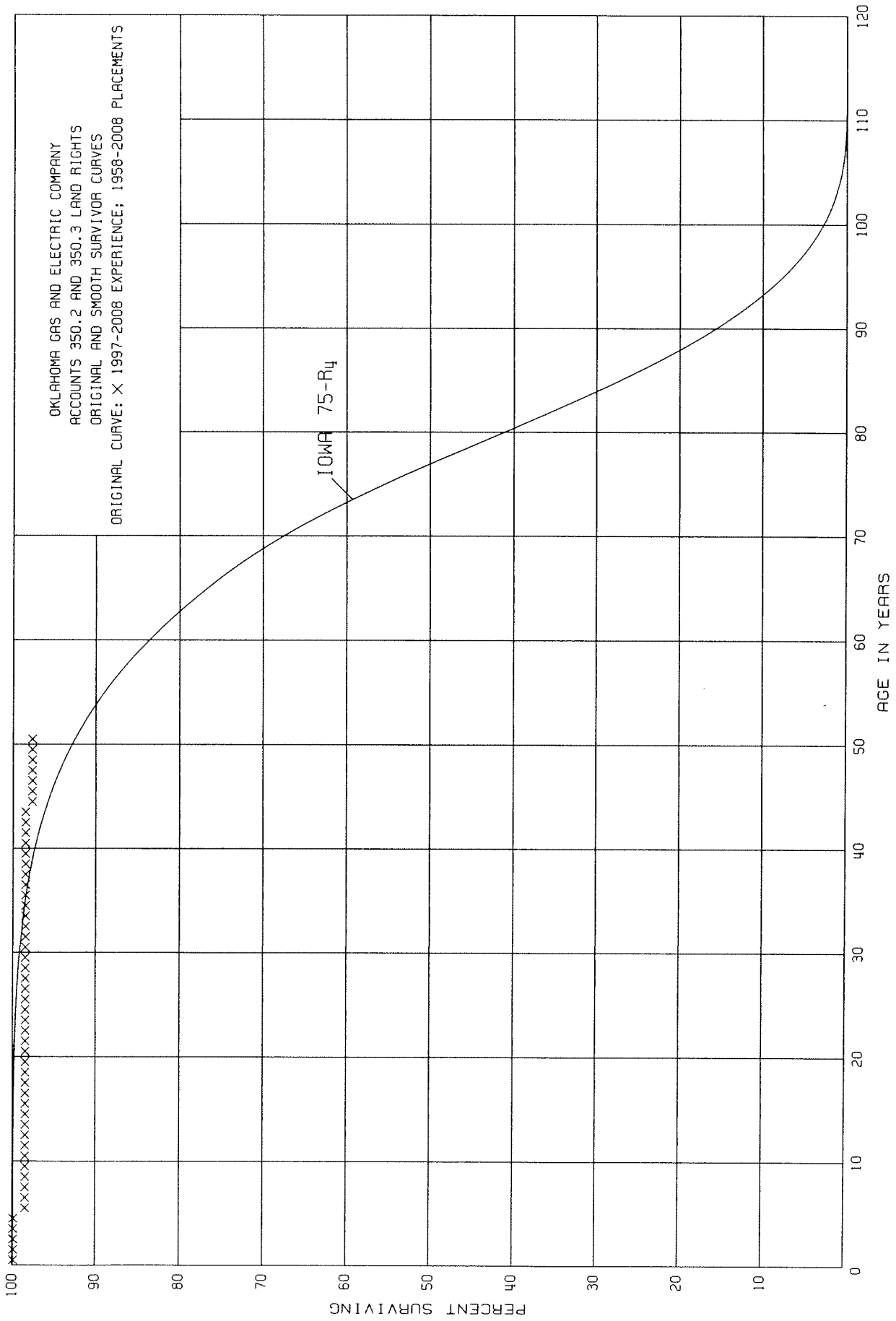
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	984,270		0.0000	1.0000	100.00
0.5	955,205	8,529	0.0089	0.9911	100.00
1.5	866,068		0.0000	1.0000	99.11
2.5	5,168,835		0.0000	1.0000	99.11
3.5	6,732,575		0.0000	1.0000	99.11
4.5	4,981,203		0.0000	1.0000	99.11
5.5	5,523,418	11,654	0.0021	0.9979	99.11
6.5	5,540,114		0.0000	1.0000	98.90
7.5	1,488,068		0.0000	1.0000	98.90
8.5	582,346		0.0000	1.0000	98.90
9.5	582,346	1,577	0.0027	0.9973	98.90
10.5	580,769		0.0000	1.0000	98.63
11.5	580,769		0.0000	1.0000	98.63
12.5	660,422		0.0000	1.0000	98.63
13.5	660,422		0.0000	1.0000	98.63
14.5	658,845		0.0000	1.0000	98.63
15.5	108,003		0.0000	1.0000	98.63
16.5	108,409		0.0000	1.0000	98.63
17.5	108,409		0.0000	1.0000	98.63
18.5	80,264		0.0000	1.0000	98.63
19.5	80,264		0.0000	1.0000	98.63
20.5	80,264		0.0000	1.0000	98.63
21.5	80,264		0.0000	1.0000	98.63
22.5	84,297		0.0000	1.0000	98.63
23.5	84,297		0.0000	1.0000	98.63
24.5	4,644		0.0000	1.0000	98.63
25.5	4,993		0.0000	1.0000	98.63
26.5	5,219		0.0000	1.0000	98.63
27.5	5,790		0.0000	1.0000	98.63
28.5	6,020		0.0000	1.0000	98.63
29.5	6,020		0.0000	1.0000	98.63
30.5	5,815		0.0000	1.0000	98.63
31.5	5,815		0.0000	1.0000	98.63
32.5	5,815		0.0000	1.0000	98.63
33.5	6,555		0.0000	1.0000	98.63
34.5	2,522		0.0000	1.0000	98.63
35.5	2,522		0.0000	1.0000	98.63
36.5	2,522		0.0000	1.0000	98.63
37.5	2,173		0.0000	1.0000	98.63
38.5	1,947		0.0000	1.0000	98.63

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,376		0.0000	1.0000	98.63
40.5	740		0.0000	1.0000	98.63
41.5	740		0.0000	1.0000	98.63
42.5	740		0.0000	1.0000	98.63
43.5	740		0.0000	1.0000	98.63
44.5	740		0.0000	1.0000	98.63
45.5					98.63



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNTS 350.2 AND 350.3 LAND RIGHTS

ORIGINAL LIFE TABLE

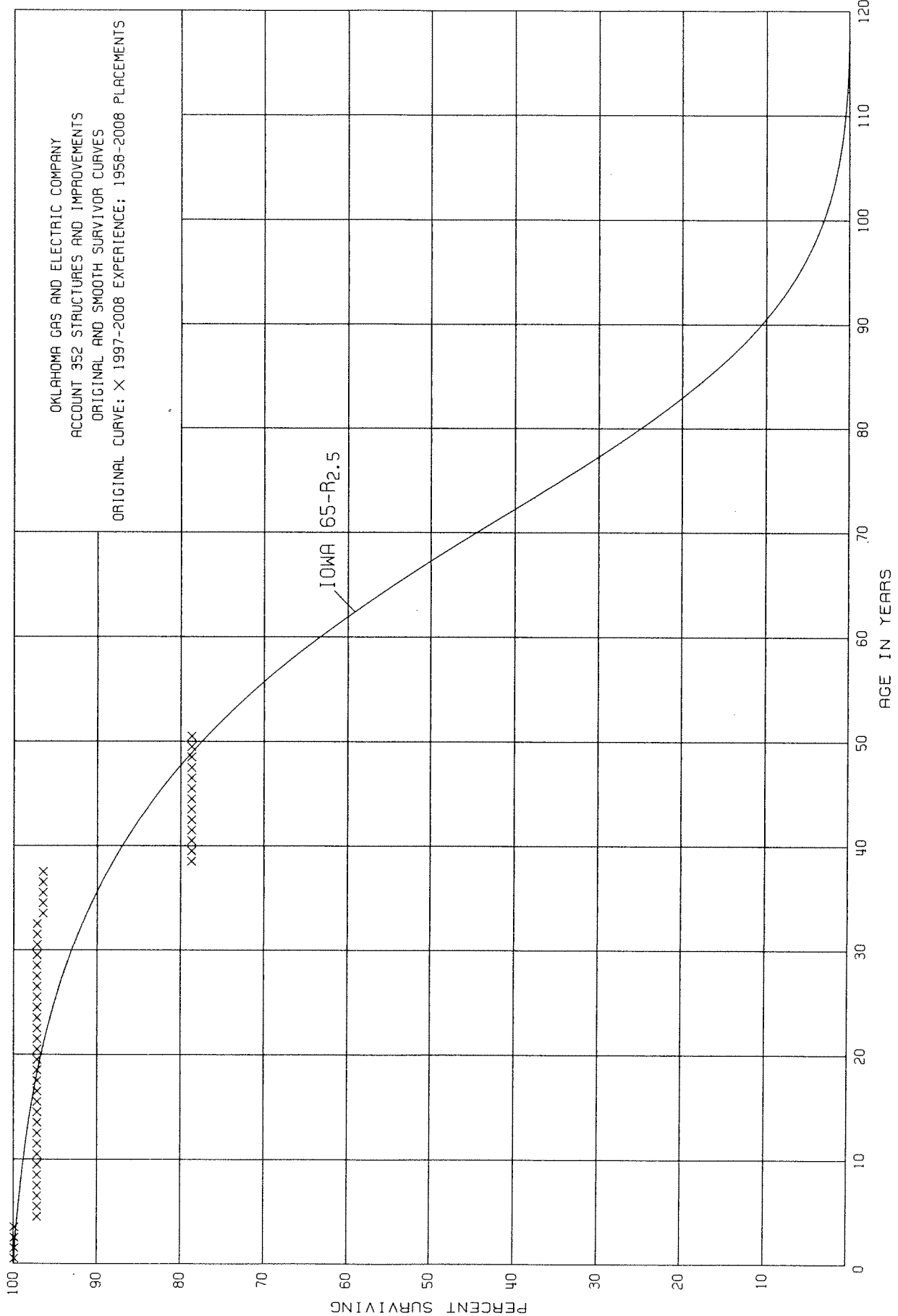
PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,702,153		0.0000	1.0000	100.00
0.5	28,706,104		0.0000	1.0000	100.00
1.5	27,389,515	10,935	0.0004	0.9996	100.00
2.5	26,579,216		0.0000	1.0000	99.96
3.5	2,710,986		0.0000	1.0000	99.96
4.5	1,554,158	23,430	0.0151	0.9849	99.96
5.5	964,301		0.0000	1.0000	98.45
6.5	289,017		0.0000	1.0000	98.45
7.5	251,620		0.0000	1.0000	98.45
8.5	172,347		0.0000	1.0000	98.45
9.5	249,083		0.0000	1.0000	98.45
10.5	205,454		0.0000	1.0000	98.45
11.5	220,006		0.0000	1.0000	98.45
12.5	212,696		0.0000	1.0000	98.45
13.5	2,174,003		0.0000	1.0000	98.45
14.5	2,218,703		0.0000	1.0000	98.45
15.5	2,983,441		0.0000	1.0000	98.45
16.5	2,983,441		0.0000	1.0000	98.45
17.5	2,983,441		0.0000	1.0000	98.45
18.5	2,983,441		0.0000	1.0000	98.45
19.5	4,494,443		0.0000	1.0000	98.45
20.5	4,308,035		0.0000	1.0000	98.45
21.5	4,308,035		0.0000	1.0000	98.45
22.5	2,281,701		0.0000	1.0000	98.45
23.5	2,706,160		0.0000	1.0000	98.45
24.5	1,941,423		0.0000	1.0000	98.45
25.5	2,485,920		0.0000	1.0000	98.45
26.5	2,900,392		0.0000	1.0000	98.45
27.5	3,318,341		0.0000	1.0000	98.45
28.5	3,348,880		0.0000	1.0000	98.45
29.5	3,521,308		0.0000	1.0000	98.45
30.5	3,520,283		0.0000	1.0000	98.45
31.5	3,972,008		0.0000	1.0000	98.45
32.5	4,106,836		0.0000	1.0000	98.45
33.5	8,296,726		0.0000	1.0000	98.45
34.5	8,252,999		0.0000	1.0000	98.45
35.5	8,010,779		0.0000	1.0000	98.45
36.5	7,653,696		0.0000	1.0000	98.45
37.5	6,941,112		0.0000	1.0000	98.45
38.5	7,955,821		0.0000	1.0000	98.45

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNTS 350.2 AND 350.3 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,987,076		0.0000	1.0000	98.45
40.5	7,511,653		0.0000	1.0000	98.45
41.5	13,427,944		0.0000	1.0000	98.45
42.5	9,281,451		0.0000	1.0000	98.45
43.5	8,777,531	63,762	0.0073	0.9927	98.45
44.5	8,501,081		0.0000	1.0000	97.73
45.5	8,340,941		0.0000	1.0000	97.73
46.5	7,620,498		0.0000	1.0000	97.73
47.5	6,332,790		0.0000	1.0000	97.73
48.5	6,299,021		0.0000	1.0000	97.73
49.5	6,299,021		0.0000	1.0000	97.73
50.5					97.73



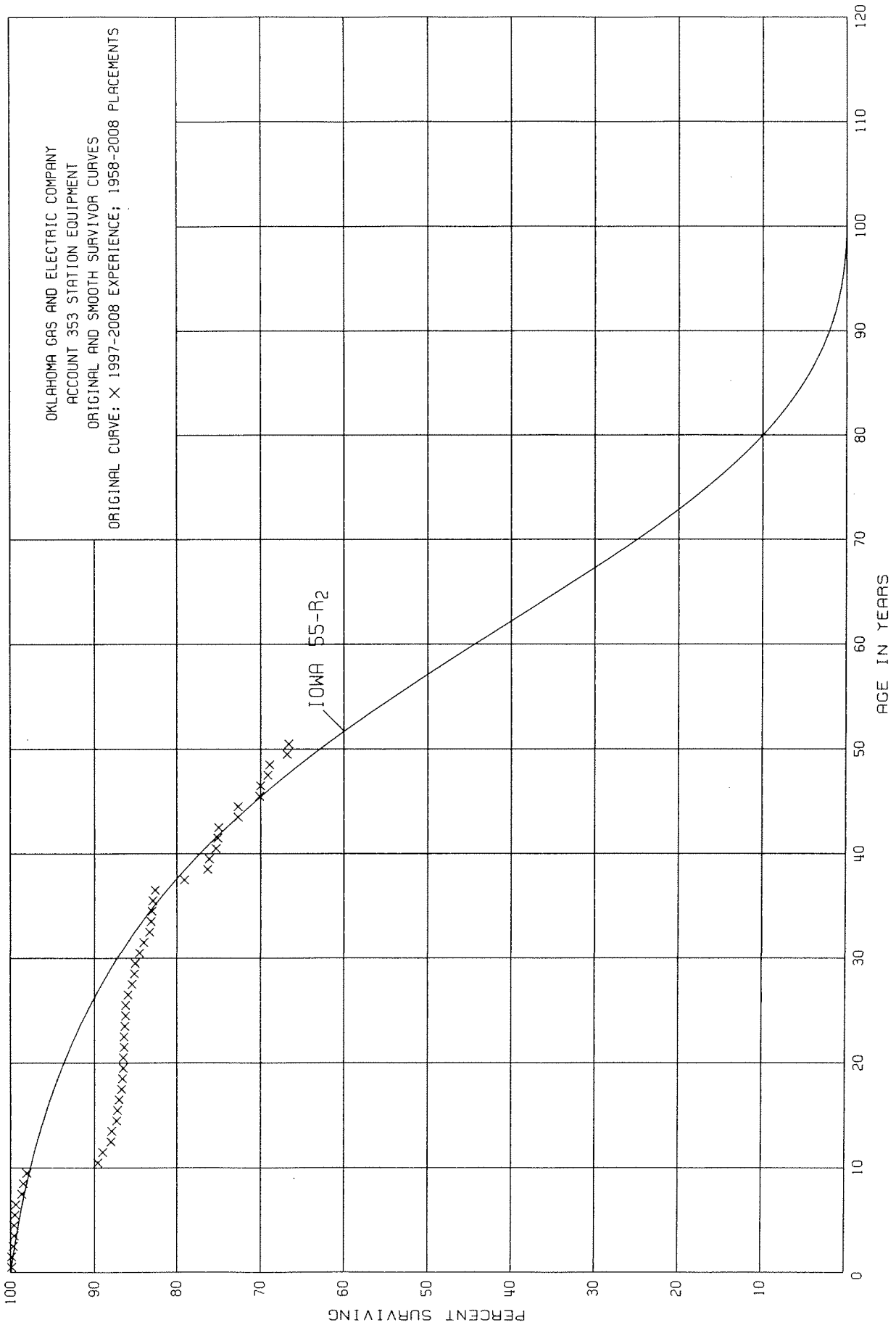
OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,579,353		0.0000	1.0000	100.00
0.5	2,493,437		0.0000	1.0000	100.00
1.5	2,507,193		0.0000	1.0000	100.00
2.5	186,939		0.0000	1.0000	100.00
3.5	172,520	4,896	0.0284	0.9716	100.00
4.5	26,745		0.0000	1.0000	97.16
5.5	26,745		0.0000	1.0000	97.16
6.5	67,568		0.0000	1.0000	97.16
7.5	62,753		0.0000	1.0000	97.16
8.5	62,753		0.0000	1.0000	97.16
9.5	1,174,701		0.0000	1.0000	97.16
10.5	1,172,861		0.0000	1.0000	97.16
11.5	1,186,041		0.0000	1.0000	97.16
12.5	109,044		0.0000	1.0000	97.16
13.5	109,044		0.0000	1.0000	97.16
14.5	109,044		0.0000	1.0000	97.16
15.5	101,031		0.0000	1.0000	97.16
16.5	101,031		0.0000	1.0000	97.16
17.5	115,881		0.0000	1.0000	97.16
18.5	72,947		0.0000	1.0000	97.16
19.5	72,947		0.0000	1.0000	97.16
20.5	202,575		0.0000	1.0000	97.16
21.5	155,584		0.0000	1.0000	97.16
22.5	220,898		0.0000	1.0000	97.16
23.5	423,506		0.0000	1.0000	97.16
24.5	486,133		0.0000	1.0000	97.16
25.5	558,835		0.0000	1.0000	97.16
26.5	549,058		0.0000	1.0000	97.16
27.5	733,286		0.0000	1.0000	97.16
28.5	733,286		0.0000	1.0000	97.16
29.5	740,516		0.0000	1.0000	97.16
30.5	739,375		0.0000	1.0000	97.16
31.5	700,859		0.0000	1.0000	97.16
32.5	368,219	2,400	0.0065	0.9935	97.16
33.5	377,394		0.0000	1.0000	96.53
34.5	297,872		0.0000	1.0000	96.53
35.5	369,733		0.0000	1.0000	96.53
36.5	167,333		0.0000	1.0000	96.53
37.5	167,333	30,921	0.1848	0.8152	96.53
38.5	161,670		0.0000	1.0000	78.69

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	116,043		0.0000	1.0000	78.69
40.5	106,620		0.0000	1.0000	78.69
41.5	198,091		0.0000	1.0000	78.69
42.5	198,091		0.0000	1.0000	78.69
43.5	198,091		0.0000	1.0000	78.69
44.5	152,078		0.0000	1.0000	78.69
45.5	130,032		0.0000	1.0000	78.69
46.5	130,032		0.0000	1.0000	78.69
47.5	130,032		0.0000	1.0000	78.69
48.5	130,032		0.0000	1.0000	78.69
49.5	121,877		0.0000	1.0000	78.69
50.5					78.69



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

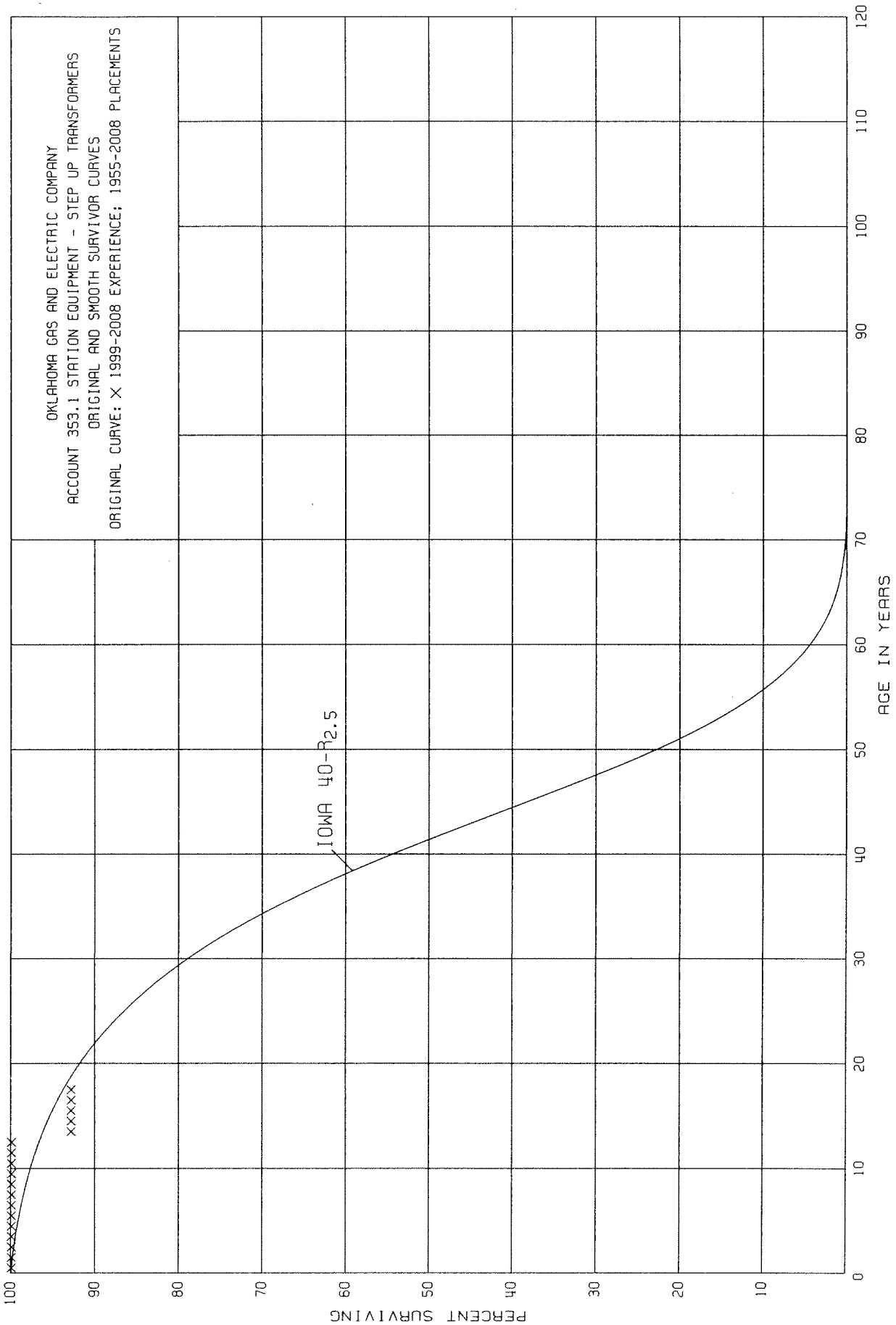
PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	109,895,596	20	0.0000	1.0000	100.00
0.5	84,284,203	5,083	0.0001	0.9999	100.00
1.5	76,000,316	202,044	0.0027	0.9973	99.99
2.5	66,941,852	55,136	0.0008	0.9992	99.72
3.5	42,184,547	35,498	0.0008	0.9992	99.64
4.5	46,554,345	31,134	0.0007	0.9993	99.56
5.5	39,885,835	46,948	0.0012	0.9988	99.49
6.5	46,339,297	329,756	0.0071	0.9929	99.37
7.5	72,248,734	108,583	0.0015	0.9985	98.66
8.5	83,247,701	384,390	0.0046	0.9954	98.51
9.5	164,037,008	14,121,222	0.0861	0.9139	98.06
10.5	138,197,883	1,041,954	0.0075	0.9925	89.62
11.5	134,153,177	1,502,013	0.0112	0.9888	88.95
12.5	45,069,734	45,369	0.0010	0.9990	87.95
13.5	39,847,413	248,010	0.0062	0.9938	87.86
14.5	40,665,279	54,273	0.0013	0.9987	87.32
15.5	39,709,447	76,377	0.0019	0.9981	87.21
16.5	38,863,681	135,096	0.0035	0.9965	87.04
17.5	39,030,426	65,515	0.0017	0.9983	86.74
18.5	36,338,764	48,456	0.0013	0.9987	86.59
19.5	27,580,060	8,771	0.0003	0.9997	86.48
20.5	24,255,819	9,385	0.0004	0.9996	86.45
21.5	25,382,803	4,493	0.0002	0.9998	86.42
22.5	30,264,586	19,879	0.0007	0.9993	86.40
23.5	34,799,861	63,923	0.0018	0.9982	86.34
24.5	36,254,106	6,598	0.0002	0.9998	86.18
25.5	40,521,355	133,387	0.0033	0.9967	86.16
26.5	41,132,189	223,548	0.0054	0.9946	85.88
27.5	44,972,504	156,665	0.0035	0.9965	85.42
28.5	45,377,692	90,035	0.0020	0.9980	85.12
29.5	45,566,709	227,140	0.0050	0.9950	84.95
30.5	46,841,442	276,557	0.0059	0.9941	84.53
31.5	43,621,401	364,661	0.0084	0.9916	84.03
32.5	35,135,159	90,593	0.0026	0.9974	83.32
33.5	33,736,924	24,623	0.0007	0.9993	83.10
34.5	31,131,481	58,536	0.0019	0.9981	83.04
35.5	32,721,005	95,113	0.0029	0.9971	82.88
36.5	24,640,506	1,043,971	0.0424	0.9576	82.64
37.5	26,079,649	925,084	0.0355	0.9645	79.14
38.5	25,000,998	86,681	0.0035	0.9965	76.33

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,940,206	249,893	0.0104	0.9896	76.06
40.5	17,443,910	43,759	0.0025	0.9975	75.27
41.5	25,702,954	17,921	0.0007	0.9993	75.08
42.5	19,641,992	608,015	0.0310	0.9690	75.03
43.5	18,841,695	8,218	0.0004	0.9996	72.70
44.5	15,045,254	538,220	0.0358	0.9642	72.67
45.5	14,423,492	16,949	0.0012	0.9988	70.07
46.5	14,629,061	190,153	0.0130	0.9870	69.99
47.5	14,363,533	38,252	0.0027	0.9973	69.08
48.5	14,170,681	435,819	0.0308	0.9692	68.89
49.5	18,502,528	39,214	0.0021	0.9979	66.77
50.5					66.63



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353.1 STATION EQUIPMENT - STEP UP TRANSFORMERS

ORIGINAL LIFE TABLE

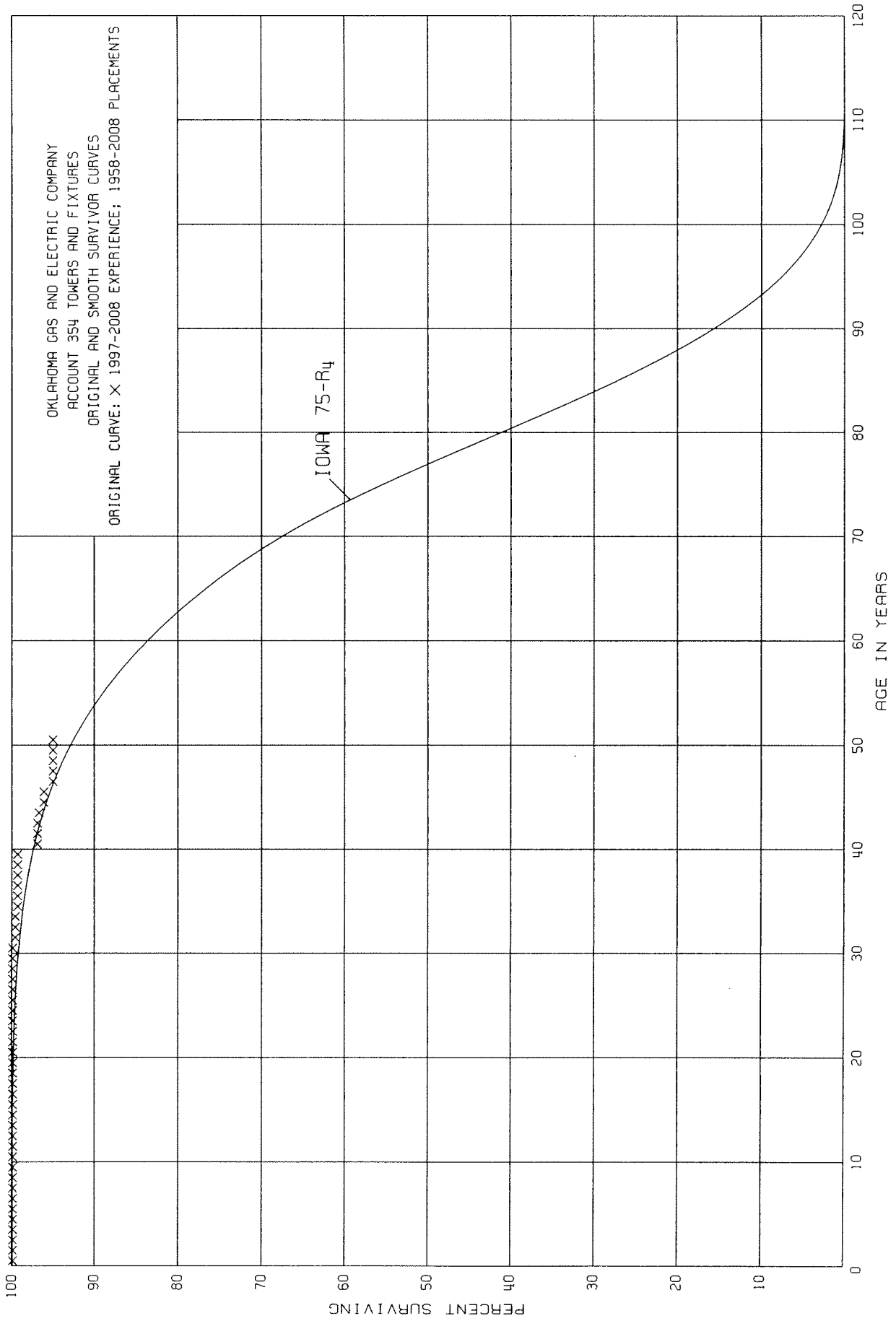
PLACEMENT BAND 1955-2008			EXPERIENCE BAND 1999-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,559,152		0.0000	1.0000	100.00
0.5	7,816,213		0.0000	1.0000	100.00
1.5	4,557,348		0.0000	1.0000	100.00
2.5	4,770,293		0.0000	1.0000	100.00
3.5	4,770,293		0.0000	1.0000	100.00
4.5	4,770,293		0.0000	1.0000	100.00
5.5	4,770,293		0.0000	1.0000	100.00
6.5	4,770,293		0.0000	1.0000	100.00
7.5	818,787		0.0000	1.0000	100.00
8.5	3,458,789		0.0000	1.0000	100.00
9.5	3,458,789		0.0000	1.0000	100.00
10.5	3,458,789		0.0000	1.0000	100.00
11.5	3,458,789		0.0000	1.0000	100.00
12.5	5,322,986	381,670	0.0717	0.9283	100.00
13.5	4,557,102		0.0000	1.0000	92.83
14.5	3,458,789		0.0000	1.0000	92.83
15.5	3,458,789		0.0000	1.0000	92.83
16.5	3,458,789		0.0000	1.0000	92.83
17.5					92.83
18.5	1,098,313		0.0000		
19.5	2,751,000		0.0000		
20.5	4,176,454		0.0000		
21.5	5,375,512		0.0000		
22.5	5,758,959		0.0000		
23.5	6,455,729		0.0000		
24.5	5,357,416		0.0000		
25.5	6,201,640		0.0000		
26.5	6,201,640		0.0000		
27.5	6,955,079		0.0000		
28.5	5,475,321		0.0000		
29.5	4,803,306		0.0000		
30.5	3,604,248	696,770	0.1933		
31.5	2,899,132		0.0000		
32.5	2,899,132		0.0000		
33.5	2,899,132		0.0000		
34.5	2,054,908	172,929	0.0842		
35.5	1,881,979		0.0000		
36.5	1,128,540		0.0000		
37.5	1,468,540		0.0000		
38.5	715,101		0.0000		

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353.1 STATION EQUIPMENT - STEP UP TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2008			EXPERIENCE BAND 1999-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	715,101		0.0000		
40.5	340,000		0.0000		
41.5	833,392		0.0000		
42.5	1,115,509		0.0000		
43.5	1,115,509		0.0000		
44.5	1,427,879		0.0000		
45.5	1,427,879		0.0000		
46.5	1,087,879		0.0000		
47.5	1,087,879		0.0000		
48.5	1,087,879		0.0000		
49.5	1,087,879		0.0000		
50.5	594,487		0.0000		
51.5	312,370		0.0000		
52.5	312,370		0.0000		
53.5					



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

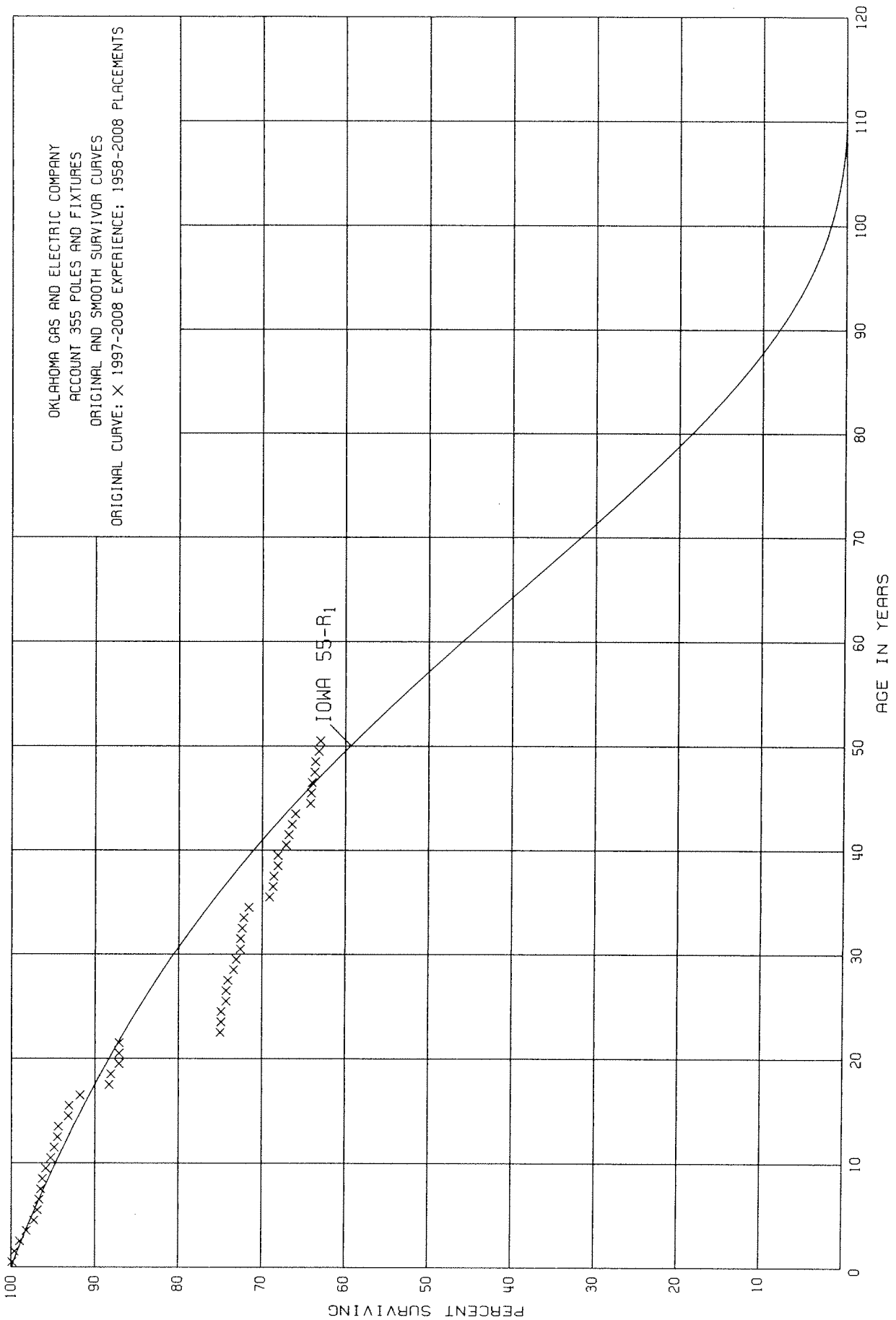
PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,304,969		0.0000	1.0000	100.00
0.5	4,719,258		0.0000	1.0000	100.00
1.5	4,552,963		0.0000	1.0000	100.00
2.5	8,020,716	4,955	0.0006	0.9994	100.00
3.5	6,617,570		0.0000	1.0000	99.94
4.5	5,336,562		0.0000	1.0000	99.94
5.5	4,829,813		0.0000	1.0000	99.94
6.5	631,759		0.0000	1.0000	99.94
7.5	631,304		0.0000	1.0000	99.94
8.5	311,803		0.0000	1.0000	99.94
9.5	311,803		0.0000	1.0000	99.94
10.5	8,362,622		0.0000	1.0000	99.94
11.5	8,050,819		0.0000	1.0000	99.94
12.5	8,050,819		0.0000	1.0000	99.94
13.5	8,050,819		0.0000	1.0000	99.94
14.5	8,050,819		0.0000	1.0000	99.94
15.5	8,050,819		0.0000	1.0000	99.94
16.5	15,843,418		0.0000	1.0000	99.94
17.5	15,843,418		0.0000	1.0000	99.94
18.5	15,843,418		0.0000	1.0000	99.94
19.5	15,843,418		0.0000	1.0000	99.94
20.5	19,875,908		0.0000	1.0000	99.94
21.5	19,875,908		0.0000	1.0000	99.94
22.5	11,825,089		0.0000	1.0000	99.94
23.5	13,230,547		0.0000	1.0000	99.94
24.5	16,796,384		0.0000	1.0000	99.94
25.5	19,901,512		0.0000	1.0000	99.94
26.5	19,901,512		0.0000	1.0000	99.94
27.5	19,949,724		0.0000	1.0000	99.94
28.5	12,317,647		0.0000	1.0000	99.94
29.5	12,325,524		0.0000	1.0000	99.94
30.5	27,401,659	92,972	0.0034	0.9966	99.94
31.5	27,308,687		0.0000	1.0000	99.60
32.5	23,276,197		0.0000	1.0000	99.60
33.5	23,282,885	71,656	0.0031	0.9969	99.60
34.5	23,002,496		0.0000	1.0000	99.29
35.5	21,597,039		0.0000	1.0000	99.29
36.5	18,484,513		0.0000	1.0000	99.29
37.5	63,107,094	5,405	0.0001	0.9999	99.29
38.5	63,101,689		0.0000	1.0000	99.28

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	63,095,001	1,499,746	0.0238	0.9762	99.28
40.5	15,372,372		0.0000	1.0000	96.92
41.5	18,586,287		0.0000	1.0000	96.92
42.5	3,386,560	6,657	0.0020	0.9980	96.92
43.5	4,044,689	25,365	0.0063	0.9937	96.73
44.5	2,835,480		0.0000	1.0000	96.12
45.5	2,835,480	33,442	0.0118	0.9882	96.12
46.5	2,802,038		0.0000	1.0000	94.99
47.5	2,668,270		0.0000	1.0000	94.99
48.5	2,503,501		0.0000	1.0000	94.99
49.5	1,821,285		0.0000	1.0000	94.99
50.5					94.99



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

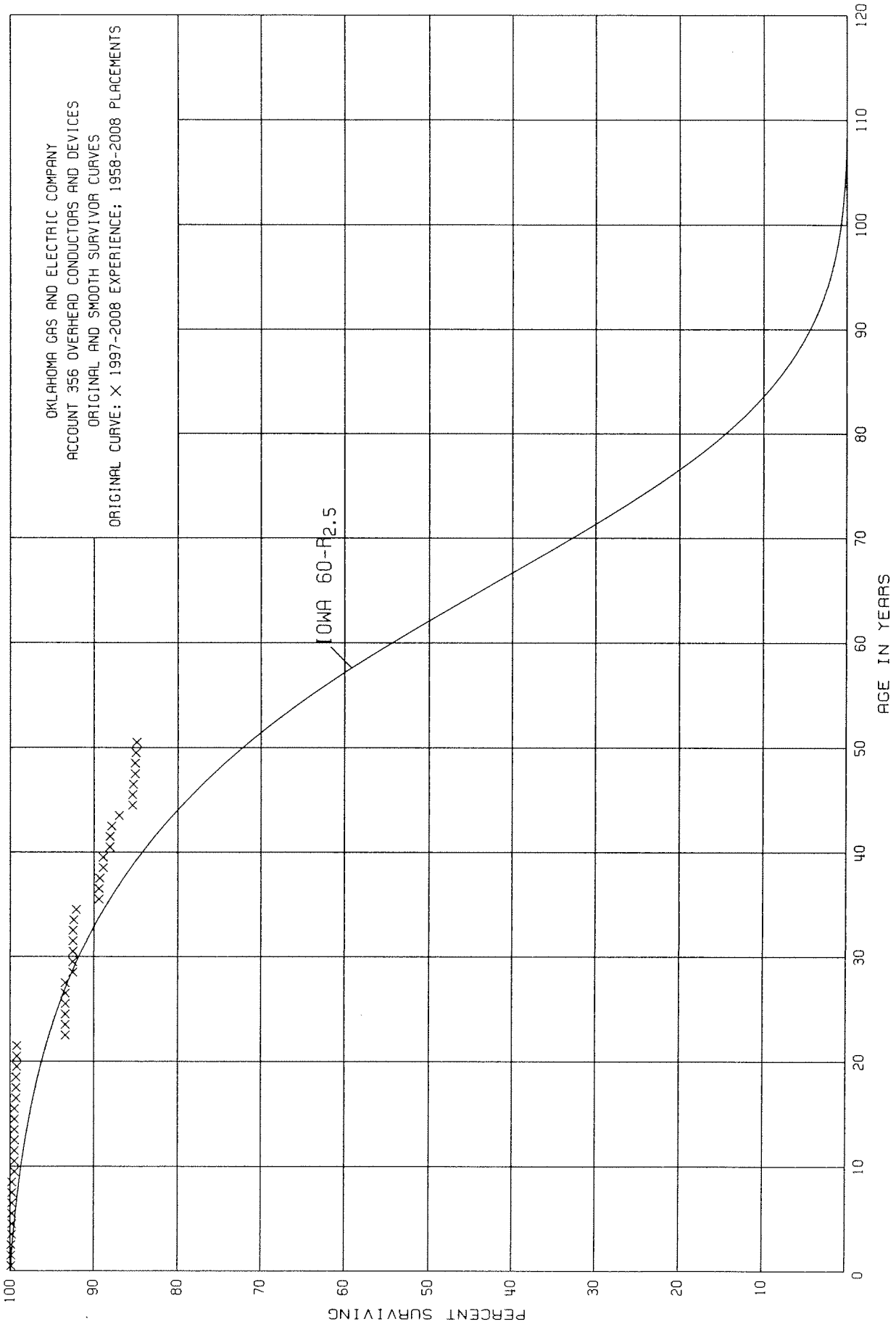
PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	126,491,546	37,457	0.0003	0.9997	100.00
0.5	99,898,747	404,117	0.0040	0.9960	99.97
1.5	88,131,917	502,271	0.0057	0.9943	99.57
2.5	71,758,193	603,575	0.0084	0.9916	99.00
3.5	62,603,610	570,049	0.0091	0.9909	98.17
4.5	58,723,563	259,322	0.0044	0.9956	97.28
5.5	52,150,980	87,175	0.0017	0.9983	96.85
6.5	26,111,083	63,661	0.0024	0.9976	96.69
7.5	21,247,128	41,993	0.0020	0.9980	96.46
8.5	18,721,817	72,685	0.0039	0.9961	96.27
9.5	10,399,458	64,632	0.0062	0.9938	95.89
10.5	4,774,204	19,221	0.0040	0.9960	95.30
11.5	4,890,862	21,544	0.0044	0.9956	94.92
12.5	6,599,060	5,316	0.0008	0.9992	94.50
13.5	6,553,224	85,339	0.0130	0.9870	94.42
14.5	6,651,084	7,305	0.0011	0.9989	93.19
15.5	6,595,078	91,069	0.0138	0.9862	93.09
16.5	8,671,120	334,236	0.0385	0.9615	91.81
17.5	7,336,644	18,889	0.0026	0.9974	88.28
18.5	8,653,615	99,062	0.0114	0.9886	88.05
19.5	12,274,860		0.0000	1.0000	87.05
20.5	12,487,324		0.0000	1.0000	87.05
21.5	12,290,291	1,707,385	0.1389	0.8611	87.05
22.5	13,934,997	3,582	0.0003	0.9997	74.96
23.5	12,843,450		0.0000	1.0000	74.94
24.5	13,114,547	112,400	0.0086	0.9914	74.94
25.5	17,182,379	8,596	0.0005	0.9995	74.30
26.5	20,369,667	38,114	0.0019	0.9981	74.26
27.5	20,727,397	201,247	0.0097	0.9903	74.12
28.5	25,614,893	96,894	0.0038	0.9962	73.40
29.5	31,250,308	212,588	0.0068	0.9932	73.12
30.5	33,306,795	27,495	0.0008	0.9992	72.62
31.5	31,787,062	80,103	0.0025	0.9975	72.56
32.5	32,480,561	67,180	0.0021	0.9979	72.38
33.5	34,633,968	298,734	0.0086	0.9914	72.23
34.5	31,454,128	1,120,656	0.0356	0.9644	71.61
35.5	32,962,029	151,648	0.0046	0.9954	69.06
36.5	29,779,358	66,854	0.0022	0.9978	68.74
37.5	127,408,175	936,999	0.0074	0.9926	68.59
38.5	128,560,702	42,428	0.0003	0.9997	68.08

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	127,880,884	1,853,262	0.0145	0.9855	68.06
40.5	22,327,211	88,293	0.0040	0.9960	67.07
41.5	74,258,631	474,392	0.0064	0.9936	66.80
42.5	71,923,462	378,332	0.0053	0.9947	66.37
43.5	69,403,021	1,897,498	0.0273	0.9727	66.02
44.5	51,092,902	95,452	0.0019	0.9981	64.22
45.5	49,245,476	103,834	0.0021	0.9979	64.10
46.5	46,673,748	205,207	0.0044	0.9956	63.97
47.5	39,078,015	34,055	0.0009	0.9991	63.69
48.5	38,249,100	257,614	0.0067	0.9933	63.63
49.5	37,671,818	104,141	0.0028	0.9972	63.20
50.5					63.02

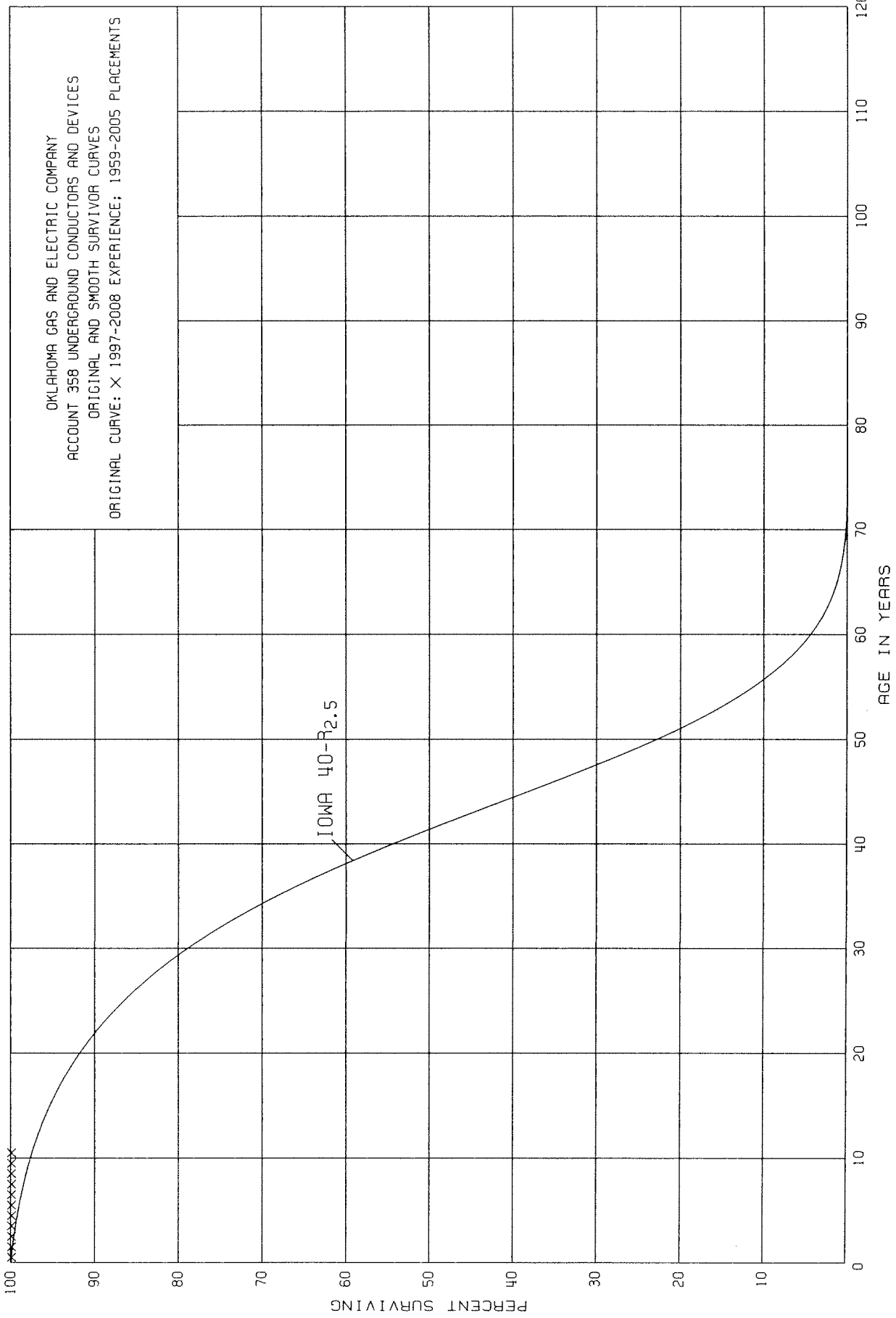


OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	80,310,876		0.0000	1.0000	100.00
0.5	73,133,366	57,939	0.0008	0.9992	100.00
1.5	63,922,736	33,783	0.0005	0.9995	99.92
2.5	54,069,492	26,931	0.0005	0.9995	99.87
3.5	49,631,082		0.0000	1.0000	99.82
4.5	46,482,675	2,500	0.0001	0.9999	99.82
5.5	44,239,828		0.0000	1.0000	99.81
6.5	7,539,347		0.0000	1.0000	99.81
7.5	6,349,763		0.0000	1.0000	99.81
8.5	5,701,283	18,564	0.0033	0.9967	99.81
9.5	4,114,225	950	0.0002	0.9998	99.48
10.5	6,830,073	14	0.0000	1.0000	99.46
11.5	5,168,778		0.0000	1.0000	99.46
12.5	6,943,603		0.0000	1.0000	99.46
13.5	6,902,163		0.0000	1.0000	99.46
14.5	7,128,449		0.0000	1.0000	99.46
15.5	7,135,758	15,336	0.0021	0.9979	99.46
16.5	12,269,804		0.0000	1.0000	99.25
17.5	13,702,302		0.0000	1.0000	99.25
18.5	17,205,212	10,815	0.0006	0.9994	99.25
19.5	20,590,686		0.0000	1.0000	99.19
20.5	22,614,070		0.0000	1.0000	99.19
21.5	22,419,564	1,307,928	0.0583	0.9417	99.19
22.5	22,241,352		0.0000	1.0000	93.41
23.5	22,100,618		0.0000	1.0000	93.41
24.5	21,355,822		0.0000	1.0000	93.41
25.5	30,980,686		0.0000	1.0000	93.41
26.5	31,725,988		0.0000	1.0000	93.41
27.5	31,995,406	325,723	0.0102	0.9898	93.41
28.5	28,884,378	60	0.0000	1.0000	92.46
29.5	35,265,880		0.0000	1.0000	92.46
30.5	49,362,085		0.0000	1.0000	92.46
31.5	45,487,646		0.0000	1.0000	92.46
32.5	44,415,247	12,472	0.0003	0.9997	92.46
33.5	45,886,436	168,430	0.0037	0.9963	92.43
34.5	44,387,748	1,304,757	0.0294	0.9706	92.09
35.5	42,991,318	8,110	0.0002	0.9998	89.38
36.5	32,887,671	24,609	0.0007	0.9993	89.36
37.5	125,415,523	501,439	0.0040	0.9960	89.30
38.5	163,162,175		0.0000	1.0000	88.94

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	162,459,236	1,519,886	0.0094	0.9906	88.94
40.5	59,112,050	9,711	0.0002	0.9998	88.10
41.5	55,318,341	107,306	0.0019	0.9981	88.08
42.5	47,186,568	504,896	0.0107	0.9893	87.91
43.5	46,320,535	822,712	0.0178	0.9822	86.97
44.5	31,286,551	2,255	0.0001	0.9999	85.42
45.5	30,249,176	46,941	0.0016	0.9984	85.41
46.5	28,244,294	67,142	0.0024	0.9976	85.27
47.5	23,637,493	675	0.0000	1.0000	85.07
48.5	23,156,421	28,846	0.0012	0.9988	85.07
49.5	22,734,852	12,541	0.0006	0.9994	84.97
50.5					84.92



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

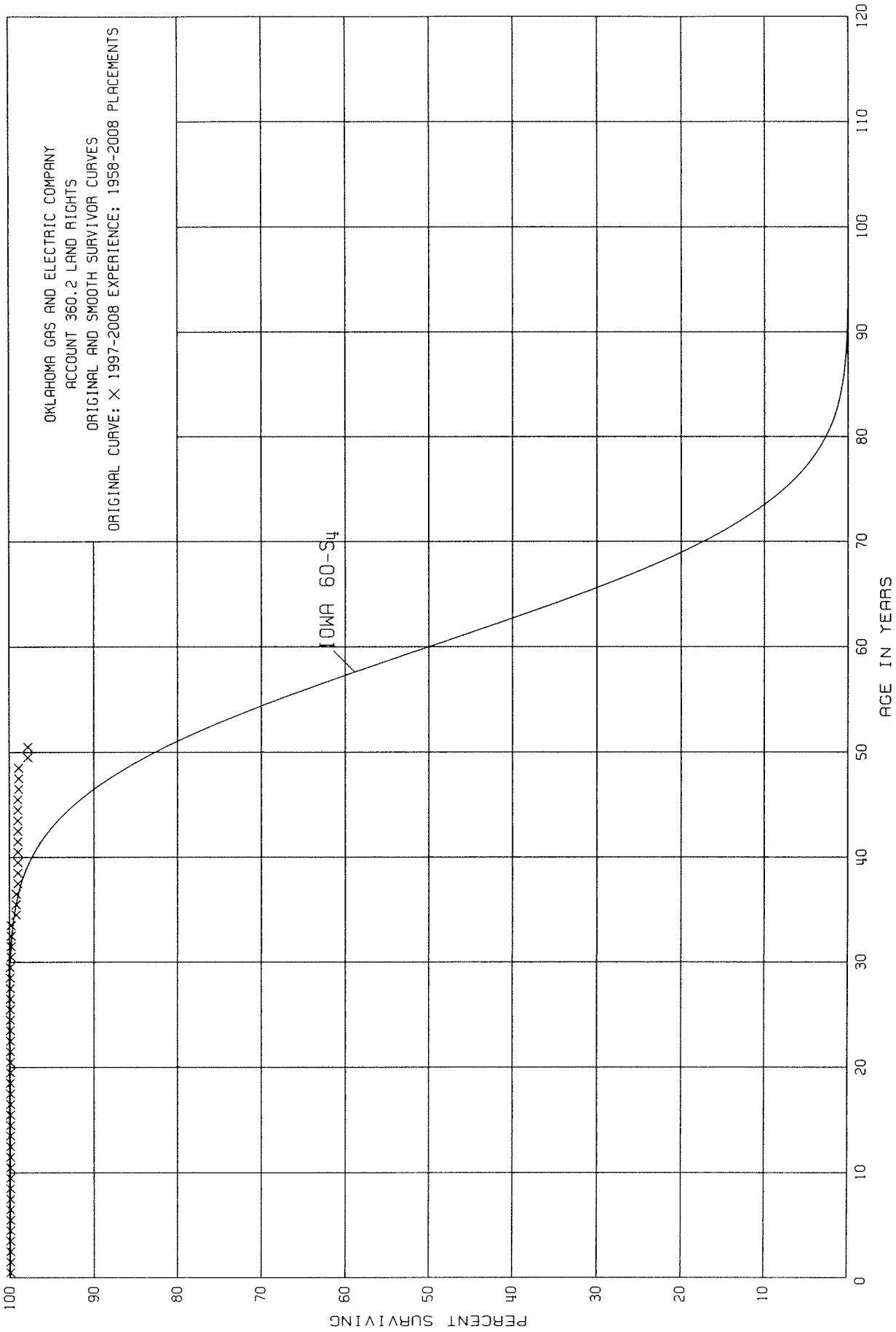
PLACEMENT BAND 1959-2005			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	86,650		0.0000	1.0000	100.00
0.5	1,142		0.0000	1.0000	100.00
1.5	1,142		0.0000	1.0000	100.00
2.5	1,142		0.0000	1.0000	100.00
3.5	1,142		0.0000	1.0000	100.00
4.5	1,142		0.0000	1.0000	100.00
5.5	1,142		0.0000	1.0000	100.00
6.5	1,142		0.0000	1.0000	100.00
7.5	1,142		0.0000	1.0000	100.00
8.5	1,142		0.0000	1.0000	100.00
9.5	1,142		0.0000	1.0000	100.00
10.5					100.00
11.5					
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5	109,352		0.0000		
34.5	109,352		0.0000		
35.5	109,352		0.0000		
36.5	109,352		0.0000		
37.5	222,781		0.0000		
38.5	222,781		0.0000		

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2005			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	222,781	4,077	0.0183		
40.5	109,352		0.0000		
41.5	109,352		0.0000		
42.5					



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 360.2 LAND RIGHTS

ORIGINAL LIFE TABLE

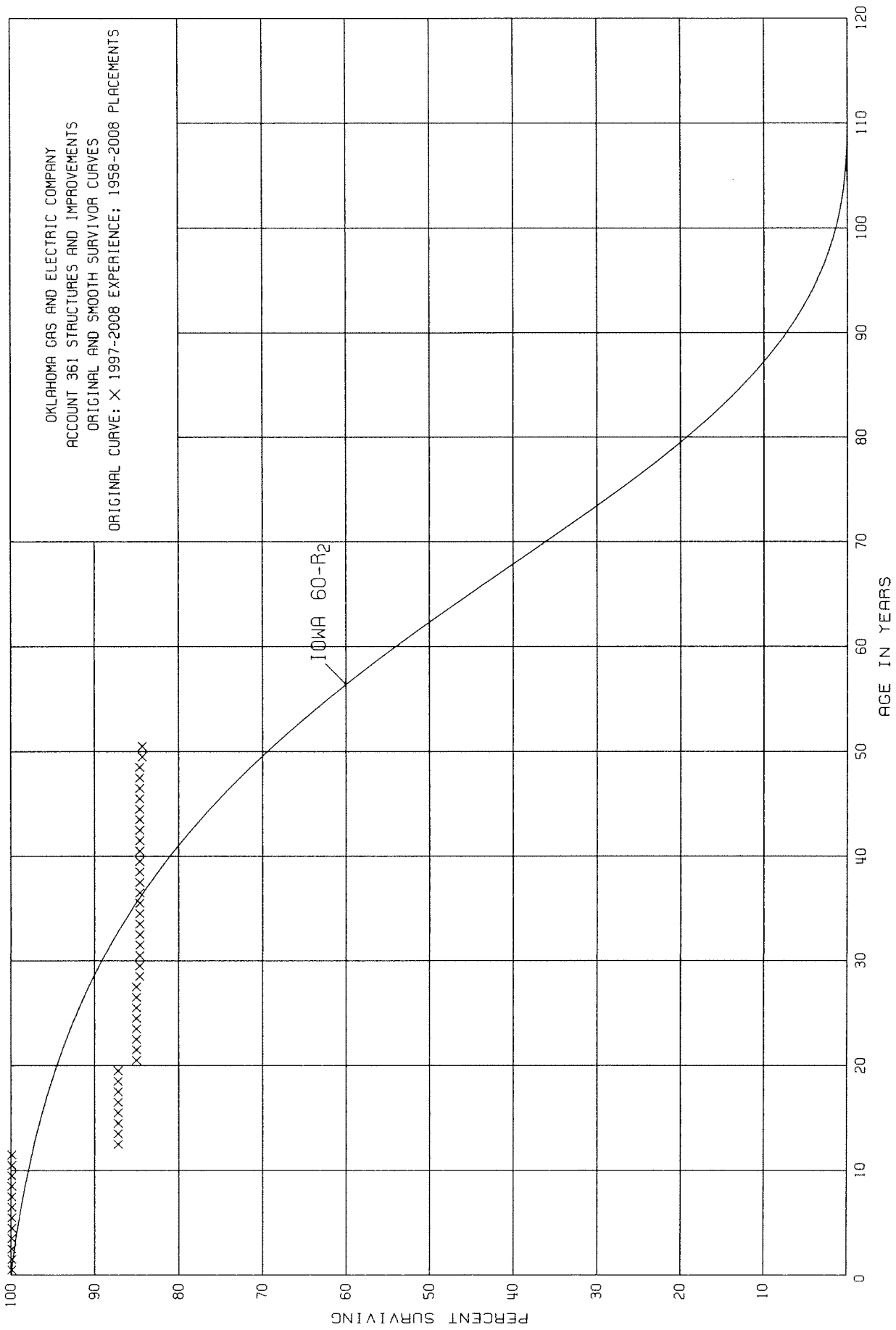
PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,415,922		0.0000	1.0000	100.00
0.5	2,071,697		0.0000	1.0000	100.00
1.5	1,305,279		0.0000	1.0000	100.00
2.5	1,170,133		0.0000	1.0000	100.00
3.5	959,580		0.0000	1.0000	100.00
4.5	547,327		0.0000	1.0000	100.00
5.5	459,778		0.0000	1.0000	100.00
6.5	427,867		0.0000	1.0000	100.00
7.5	375,370		0.0000	1.0000	100.00
8.5	408,409		0.0000	1.0000	100.00
9.5	448,064	536	0.0012	0.9988	100.00
10.5	460,958		0.0000	1.0000	99.88
11.5	475,746		0.0000	1.0000	99.88
12.5	465,007		0.0000	1.0000	99.88
13.5	440,341		0.0000	1.0000	99.88
14.5	423,653		0.0000	1.0000	99.88
15.5	407,607		0.0000	1.0000	99.88
16.5	392,178		0.0000	1.0000	99.88
17.5	376,835		0.0000	1.0000	99.88
18.5	362,570		0.0000	1.0000	99.88
19.5	348,853		0.0000	1.0000	99.88
20.5	329,814		0.0000	1.0000	99.88
21.5	317,036		0.0000	1.0000	99.88
22.5	305,688		0.0000	1.0000	99.88
23.5	294,272		0.0000	1.0000	99.88
24.5	285,956		0.0000	1.0000	99.88
25.5	280,045		0.0000	1.0000	99.88
26.5	271,626		0.0000	1.0000	99.88
27.5	261,604		0.0000	1.0000	99.88
28.5	256,942		0.0000	1.0000	99.88
29.5	248,197	155	0.0006	0.9994	99.88
30.5	246,541		0.0000	1.0000	99.82
31.5	239,234		0.0000	1.0000	99.82
32.5	233,419		0.0000	1.0000	99.82
33.5	226,767	1,373	0.0061	0.9939	99.82
34.5	217,132		0.0000	1.0000	99.21
35.5	209,781		0.0000	1.0000	99.21
36.5	199,781	521	0.0026	0.9974	99.21
37.5	189,239		0.0000	1.0000	98.95
38.5	1,864,913		0.0000	1.0000	98.95

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 360.2 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,858,654		0.0000	1.0000	98.95
40.5	1,847,659		0.0000	1.0000	98.95
41.5	1,841,872		0.0000	1.0000	98.95
42.5	470,710		0.0000	1.0000	98.95
43.5	449,580		0.0000	1.0000	98.95
44.5	426,892		0.0000	1.0000	98.95
45.5	407,252	59	0.0001	0.9999	98.95
46.5	389,182		0.0000	1.0000	98.94
47.5	372,072		0.0000	1.0000	98.94
48.5	355,741	4,033	0.0113	0.9887	98.94
49.5	335,699		0.0000	1.0000	97.82
50.5					97.82

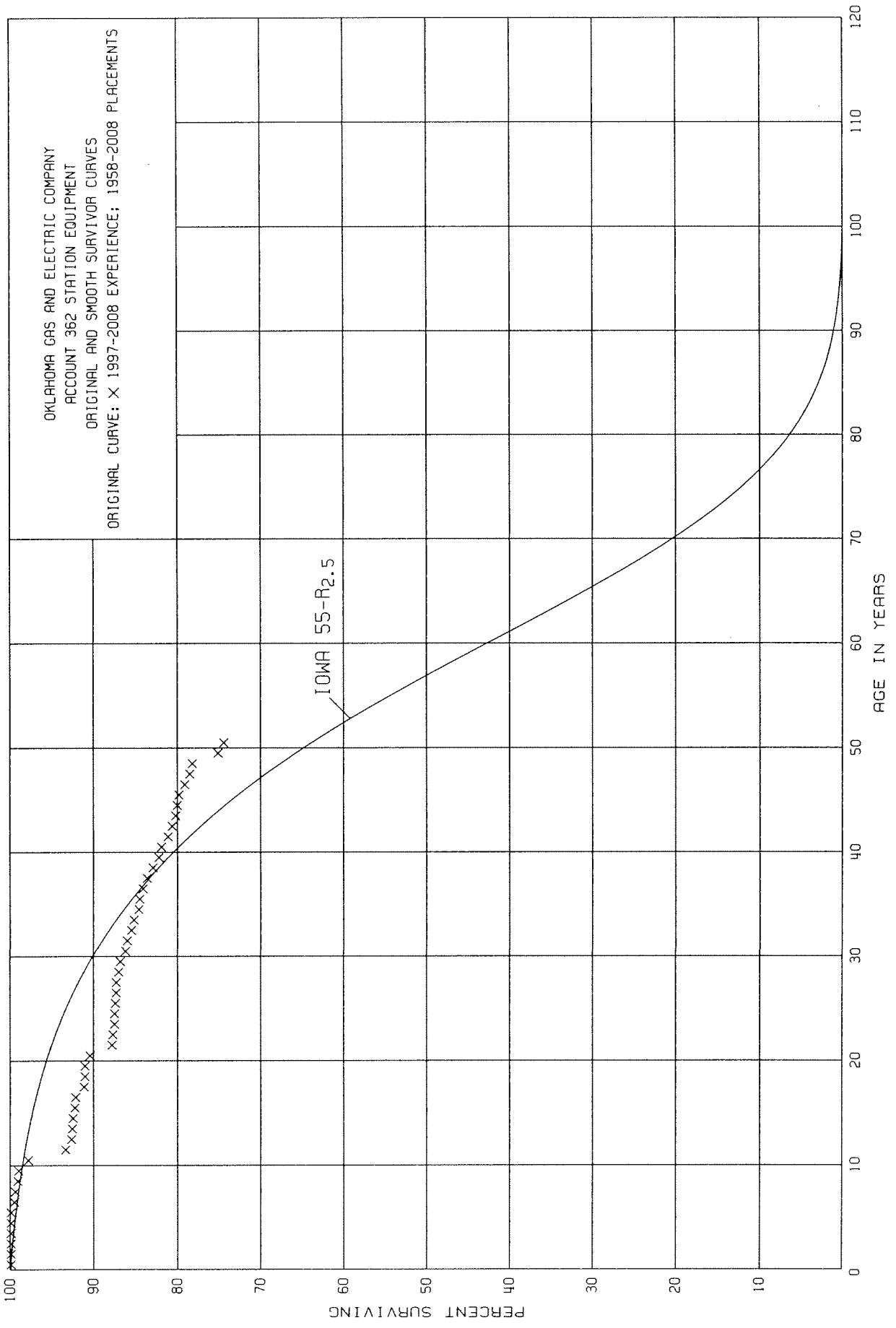


OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,995,469		0.0000	1.0000	100.00
0.5	2,194,935		0.0000	1.0000	100.00
1.5	1,692,211		0.0000	1.0000	100.00
2.5	480,729		0.0000	1.0000	100.00
3.5	348,935		0.0000	1.0000	100.00
4.5	429,987		0.0000	1.0000	100.00
5.5	328,270		0.0000	1.0000	100.00
6.5	333,559		0.0000	1.0000	100.00
7.5	341,785		0.0000	1.0000	100.00
8.5	328,936		0.0000	1.0000	100.00
9.5	312,922		0.0000	1.0000	100.00
10.5	279,797		0.0000	1.0000	100.00
11.5	294,379	37,629	0.1278	0.8722	100.00
12.5	256,751		0.0000	1.0000	87.22
13.5	122,097		0.0000	1.0000	87.22
14.5	96,334		0.0000	1.0000	87.22
15.5	97,876		0.0000	1.0000	87.22
16.5	107,610		0.0000	1.0000	87.22
17.5	153,654		0.0000	1.0000	87.22
18.5	147,212		0.0000	1.0000	87.22
19.5	154,314	3,856	0.0250	0.9750	87.22
20.5	142,248		0.0000	1.0000	85.04
21.5	154,857		0.0000	1.0000	85.04
22.5	190,935		0.0000	1.0000	85.04
23.5	300,863		0.0000	1.0000	85.04
24.5	332,732		0.0000	1.0000	85.04
25.5	394,913		0.0000	1.0000	85.04
26.5	408,347		0.0000	1.0000	85.04
27.5	448,460	2,400	0.0054	0.9946	85.04
28.5	531,547		0.0000	1.0000	84.58
29.5	484,542		0.0000	1.0000	84.58
30.5	504,045		0.0000	1.0000	84.58
31.5	502,541		0.0000	1.0000	84.58
32.5	513,611		0.0000	1.0000	84.58
33.5	540,262		0.0000	1.0000	84.58
34.5	516,560		0.0000	1.0000	84.58
35.5	381,080		0.0000	1.0000	84.58
36.5	379,742		0.0000	1.0000	84.58
37.5	326,887		0.0000	1.0000	84.58
38.5	572,940		0.0000	1.0000	84.58

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	534,684		0.0000	1.0000	84.58
40.5	470,793		0.0000	1.0000	84.58
41.5	653,662		0.0000	1.0000	84.58
42.5	595,443		0.0000	1.0000	84.58
43.5	581,555		0.0000	1.0000	84.58
44.5	576,037		0.0000	1.0000	84.58
45.5	571,521		0.0000	1.0000	84.58
46.5	565,527		0.0000	1.0000	84.58
47.5	553,767		0.0000	1.0000	84.58
48.5	513,194	1,770	0.0034	0.9966	84.58
49.5	466,445		0.0000	1.0000	84.29
50.5					84.29



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

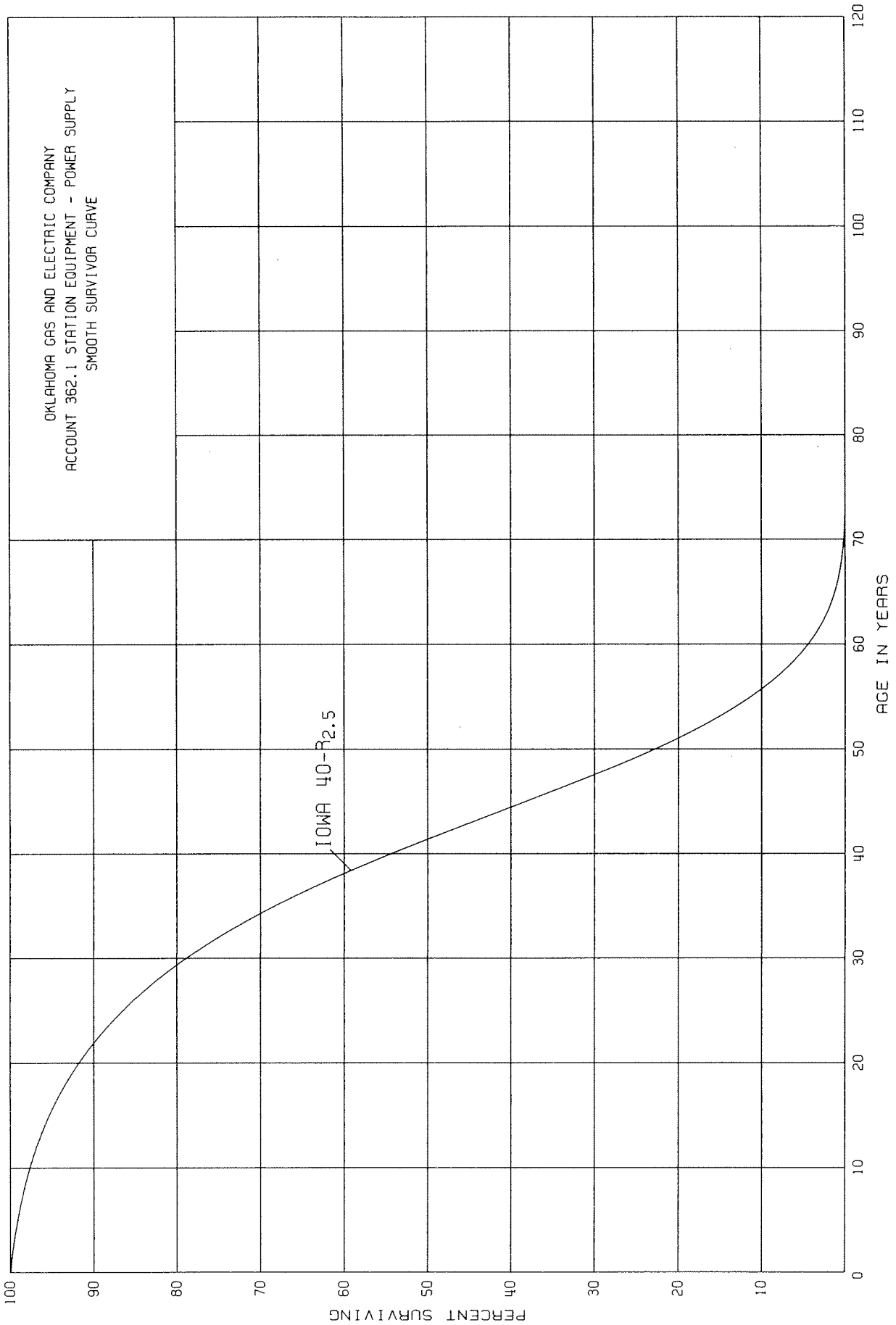
PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	209,534,976	17,111	0.0001	0.9999	100.00
0.5	185,402,444	90,814	0.0005	0.9995	99.99
1.5	153,362,826	20,765	0.0001	0.9999	99.94
2.5	131,447,013	18,978	0.0001	0.9999	99.93
3.5	110,334,555	29,155	0.0003	0.9997	99.92
4.5	100,725,156	6,217	0.0001	0.9999	99.89
5.5	87,554,191	326,203	0.0037	0.9963	99.88
6.5	90,170,870	60,907	0.0007	0.9993	99.51
7.5	95,492,888	343,371	0.0036	0.9964	99.44
8.5	98,509,729	103,536	0.0011	0.9989	99.08
9.5	92,819,704	1,056,814	0.0114	0.9886	98.97
10.5	97,119,784	4,536,728	0.0467	0.9533	97.84
11.5	95,542,645	694,379	0.0073	0.9927	93.27
12.5	91,065,255	102,734	0.0011	0.9989	92.59
13.5	86,779,993	127,080	0.0015	0.9985	92.49
14.5	82,668,647	101,329	0.0012	0.9988	92.35
15.5	77,136,000	120,544	0.0016	0.9984	92.24
16.5	66,660,318	683,281	0.0103	0.9897	92.09
17.5	56,648,950	64,070	0.0011	0.9989	91.14
18.5	47,595,632	6,638	0.0001	0.9999	91.04
19.5	35,642,608	260,779	0.0073	0.9927	91.03
20.5	23,432,843	671,923	0.0287	0.9713	90.37
21.5	26,396,356	16,528	0.0006	0.9994	87.78
22.5	30,524,649	67,873	0.0022	0.9978	87.73
23.5	37,783,175	28,558	0.0008	0.9992	87.54
24.5	39,526,191	50,696	0.0013	0.9987	87.47
25.5	45,642,271	30,303	0.0007	0.9993	87.36
26.5	48,816,064	30,409	0.0006	0.9994	87.30
27.5	51,689,526	158,261	0.0031	0.9969	87.25
28.5	53,237,959	86,759	0.0016	0.9984	86.98
29.5	52,274,842	387,497	0.0074	0.9926	86.84
30.5	51,475,890	141,412	0.0027	0.9973	86.20
31.5	53,158,826	269,640	0.0051	0.9949	85.97
32.5	54,254,985	223,686	0.0041	0.9959	85.53
33.5	54,801,690	358,832	0.0065	0.9935	85.18
34.5	47,840,116	73,921	0.0015	0.9985	84.63
35.5	41,581,210	219,535	0.0053	0.9947	84.50
36.5	37,334,117	192,041	0.0051	0.9949	84.05
37.5	30,843,324	266,076	0.0086	0.9914	83.62
38.5	38,858,335	342,305	0.0088	0.9912	82.90

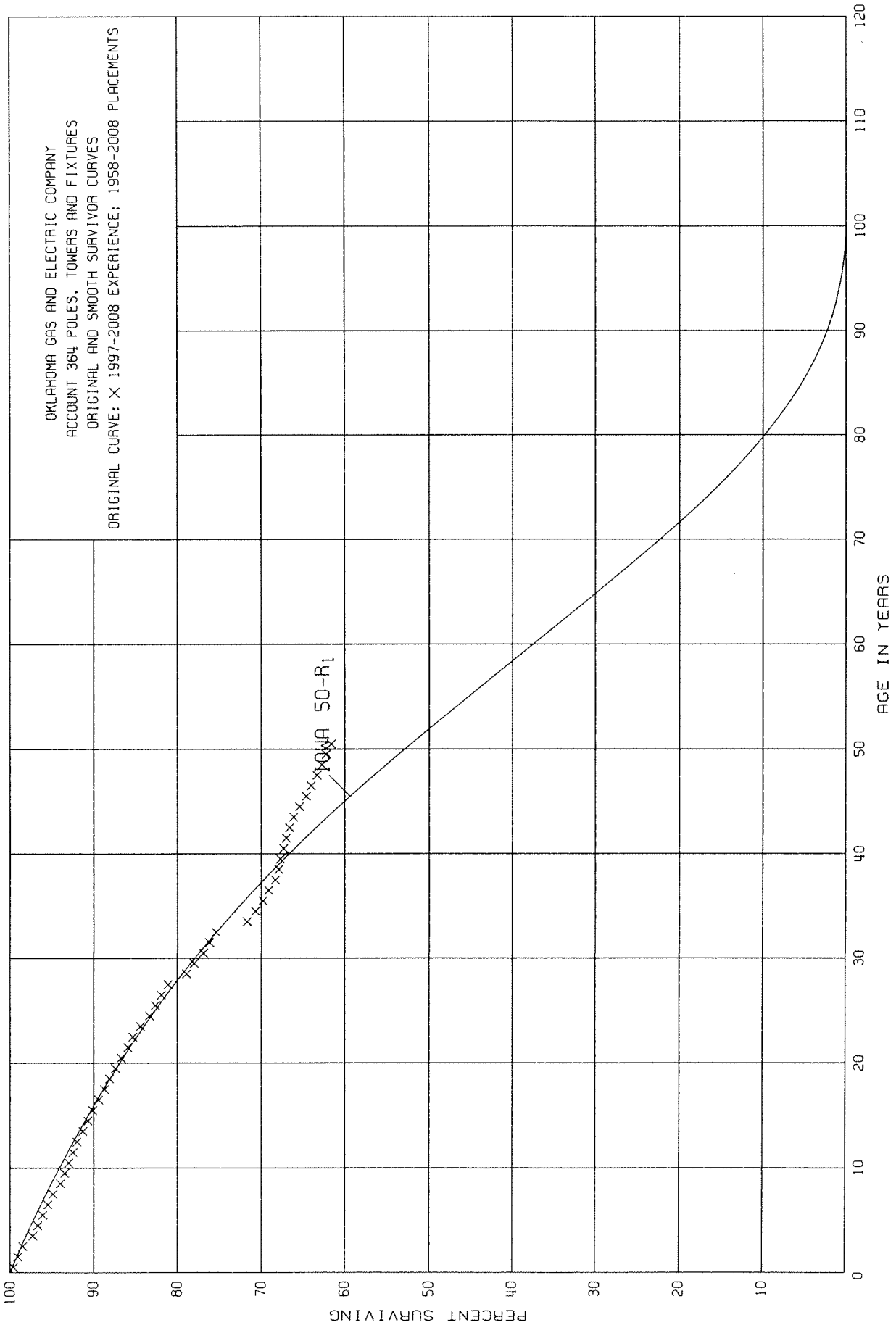
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,962,486	131,318	0.0038	0.9962	82.17
40.5	32,482,961	297,535	0.0092	0.9908	81.86
41.5	39,176,895	253,473	0.0065	0.9935	81.11
42.5	35,523,951	151,362	0.0043	0.9957	80.58
43.5	32,664,711	104,349	0.0032	0.9968	80.23
44.5	30,822,737	83,693	0.0027	0.9973	79.97
45.5	28,565,410	233,237	0.0082	0.9918	79.75
46.5	26,597,632	202,830	0.0076	0.9924	79.10
47.5	23,911,019	92,901	0.0039	0.9961	78.50
48.5	22,129,621	864,828	0.0391	0.9609	78.19
49.5	14,055,003	129,610	0.0092	0.9908	75.13
50.5					74.44





OKLAHOMA GAS AND ELECTRIC COMPANY

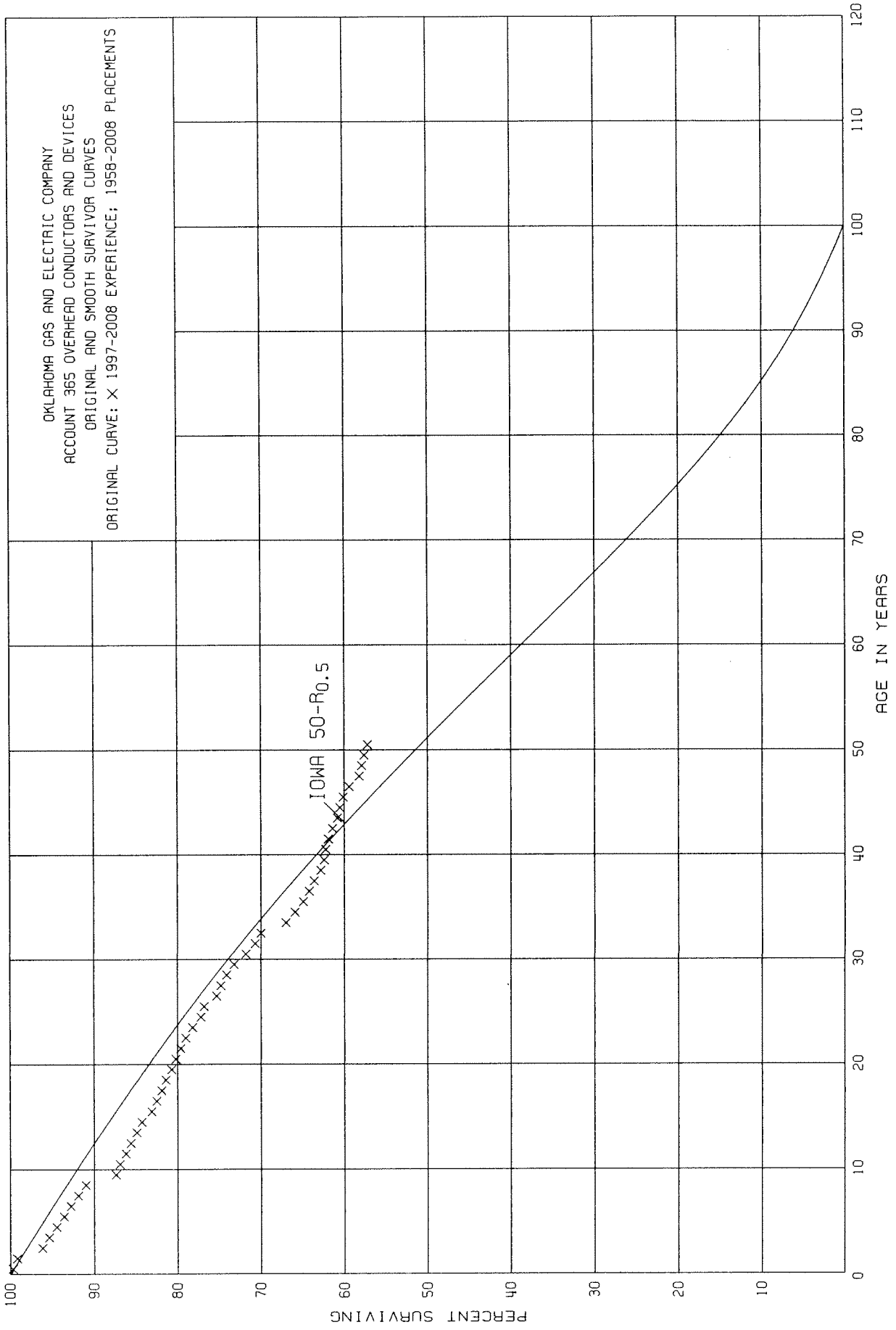
ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	211,709,231	896,363	0.0042	0.9958	100.00
0.5	179,192,242	877,244	0.0049	0.9951	99.58
1.5	154,424,551	888,898	0.0058	0.9942	99.09
2.5	136,336,434	1,632,580	0.0120	0.9880	98.52
3.5	118,499,642	764,934	0.0065	0.9935	97.34
4.5	113,678,813	715,222	0.0063	0.9937	96.71
5.5	111,114,116	684,726	0.0062	0.9938	96.10
6.5	94,215,753	600,127	0.0064	0.9936	95.50
7.5	88,085,063	810,740	0.0092	0.9908	94.89
8.5	87,495,435	463,207	0.0053	0.9947	94.02
9.5	87,152,028	445,129	0.0051	0.9949	93.52
10.5	88,547,197	506,268	0.0057	0.9943	93.04
11.5	81,300,052	492,120	0.0061	0.9939	92.51
12.5	81,479,455	588,005	0.0072	0.9928	91.95
13.5	82,319,610	500,417	0.0061	0.9939	91.29
14.5	80,420,013	531,908	0.0066	0.9934	90.73
15.5	80,154,717	633,764	0.0079	0.9921	90.13
16.5	79,888,352	608,472	0.0076	0.9924	89.42
17.5	76,636,201	556,919	0.0073	0.9927	88.74
18.5	76,592,925	631,258	0.0082	0.9918	88.09
19.5	74,093,727	605,470	0.0082	0.9918	87.37
20.5	69,567,757	570,029	0.0082	0.9918	86.65
21.5	64,056,181	511,933	0.0080	0.9920	85.94
22.5	58,522,369	557,387	0.0095	0.9905	85.25
23.5	52,194,211	718,586	0.0138	0.9862	84.44
24.5	45,486,128	355,208	0.0078	0.9922	83.27
25.5	39,929,831	336,870	0.0084	0.9916	82.62
26.5	34,789,161	364,664	0.0105	0.9895	81.93
27.5	30,797,701	830,984	0.0270	0.9730	81.07
28.5	28,402,357	309,017	0.0109	0.9891	78.88
29.5	25,943,466	357,142	0.0138	0.9862	78.02
30.5	24,458,647	241,320	0.0099	0.9901	76.94
31.5	22,920,824	246,862	0.0108	0.9892	76.18
32.5	21,445,310	1,041,370	0.0486	0.9514	75.36
33.5	19,177,232	265,203	0.0138	0.9862	71.70
34.5	17,389,733	226,374	0.0130	0.9870	70.71
35.5	15,893,052	156,961	0.0099	0.9901	69.79
36.5	14,377,291	165,155	0.0115	0.9885	69.10
37.5	89,495,956	579,611	0.0065	0.9935	68.31
38.5	241,573,114	796,062	0.0033	0.9967	67.87

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 364 POLES, TOWERS AND FIXTURES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	240,890,549	1,217,919	0.0051	0.9949	67.65
40.5	237,039,700	1,224,103	0.0052	0.9948	67.30
41.5	164,329,377	864,912	0.0053	0.9947	66.95
42.5	22,701,266	180,948	0.0080	0.9920	66.60
43.5	20,873,771	212,089	0.0102	0.9898	66.07
44.5	19,045,513	224,118	0.0118	0.9882	65.40
45.5	16,918,613	162,905	0.0096	0.9904	64.63
46.5	15,525,500	172,535	0.0111	0.9889	64.01
47.5	14,264,758	131,699	0.0092	0.9908	63.30
48.5	13,269,077	101,881	0.0077	0.9923	62.72
49.5	12,212,645	120,443	0.0099	0.9901	62.24
50.5					61.62

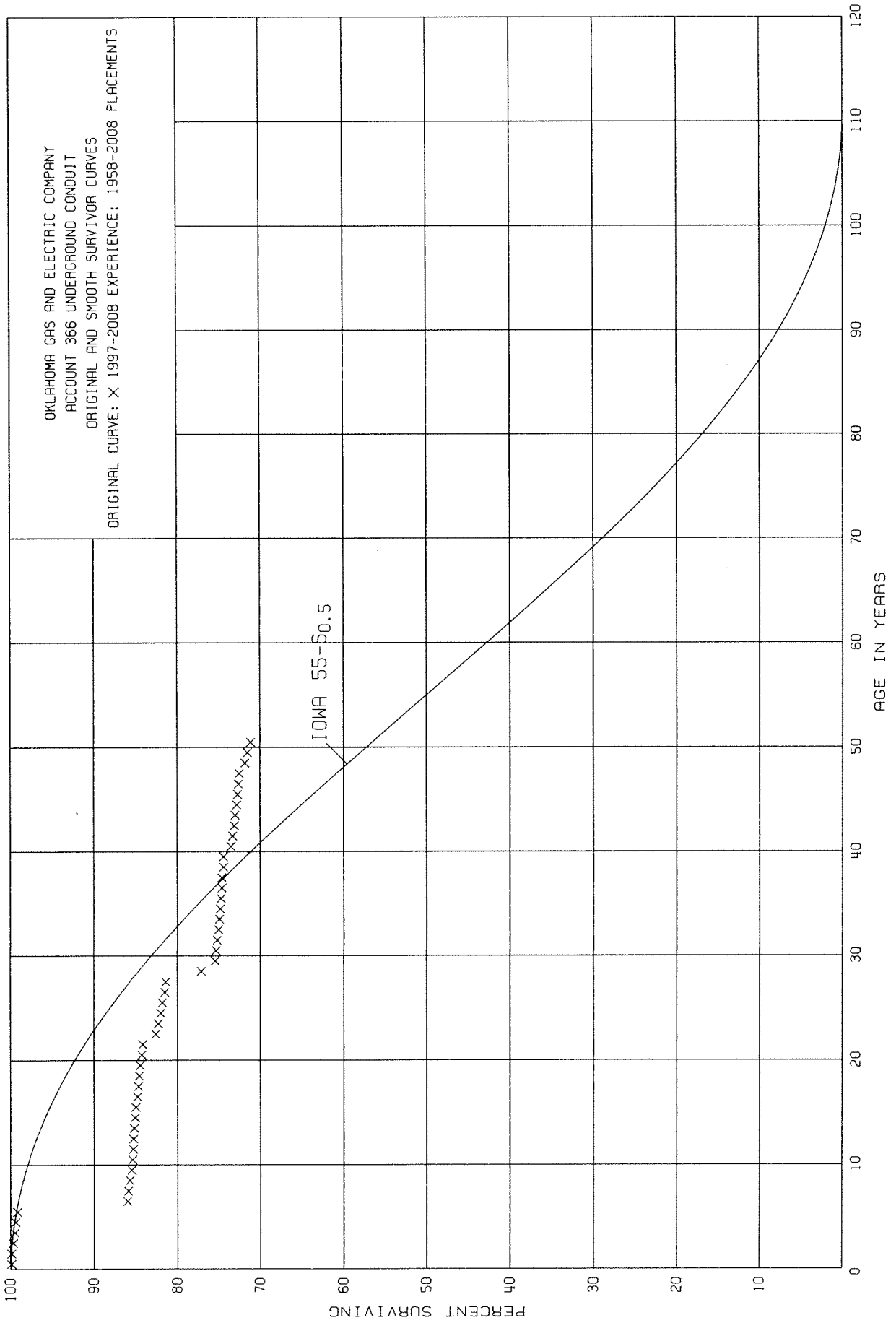


OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	133,570,591	416,419	0.0031	0.9969	100.00
0.5	111,381,151	539,228	0.0048	0.9952	99.69
1.5	91,314,976	2,806,518	0.0307	0.9693	99.21
2.5	76,573,446	617,652	0.0081	0.9919	96.16
3.5	63,921,550	562,442	0.0088	0.9912	95.38
4.5	62,550,131	637,149	0.0102	0.9898	94.54
5.5	68,031,925	584,724	0.0086	0.9914	93.58
6.5	69,117,562	680,590	0.0098	0.9902	92.78
7.5	71,895,881	716,596	0.0100	0.9900	91.87
8.5	74,869,614	2,889,528	0.0386	0.9614	90.95
9.5	73,945,118	475,621	0.0064	0.9936	87.44
10.5	78,184,491	600,166	0.0077	0.9923	86.88
11.5	81,165,363	576,735	0.0071	0.9929	86.21
12.5	79,202,484	673,144	0.0085	0.9915	85.60
13.5	76,545,783	491,347	0.0064	0.9936	84.87
14.5	73,239,687	1,063,291	0.0145	0.9855	84.33
15.5	69,608,320	554,109	0.0080	0.9920	83.11
16.5	68,712,417	446,108	0.0065	0.9935	82.45
17.5	65,315,104	431,221	0.0066	0.9934	81.91
18.5	63,494,235	498,235	0.0078	0.9922	81.37
19.5	61,985,266	444,682	0.0072	0.9928	80.74
20.5	58,061,361	424,175	0.0073	0.9927	80.16
21.5	53,760,622	371,427	0.0069	0.9931	79.57
22.5	50,215,911	519,585	0.0103	0.9897	79.02
23.5	44,429,139	566,984	0.0128	0.9872	78.21
24.5	37,030,232	217,460	0.0059	0.9941	77.21
25.5	32,338,261	607,090	0.0188	0.9812	76.75
26.5	27,531,306	181,932	0.0066	0.9934	75.31
27.5	23,562,062	237,226	0.0101	0.9899	74.81
28.5	22,718,936	263,898	0.0116	0.9884	74.05
29.5	20,805,175	392,178	0.0189	0.9811	73.19
30.5	19,301,962	300,292	0.0156	0.9844	71.81
31.5	18,658,908	194,702	0.0104	0.9896	70.69
32.5	18,663,505	792,038	0.0424	0.9576	69.95
33.5	17,682,038	290,076	0.0164	0.9836	66.98
34.5	16,622,757	255,415	0.0154	0.9846	65.88
35.5	15,690,924	166,873	0.0106	0.9894	64.87
36.5	14,875,239	139,926	0.0094	0.9906	64.18
37.5	35,261,187	440,288	0.0125	0.9875	63.58
38.5	255,253,045	1,494,900	0.0059	0.9941	62.79

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	253,568,012	839,293	0.0033	0.9967	62.42
40.5	251,878,699	1,385,334	0.0055	0.9945	62.21
41.5	229,335,400	1,668,451	0.0073	0.9927	61.87
42.5	27,429,151	258,902	0.0094	0.9906	61.42
43.5	25,484,031	155,946	0.0061	0.9939	60.84
44.5	23,690,430	144,615	0.0061	0.9939	60.47
45.5	21,897,507	252,321	0.0115	0.9885	60.10
46.5	20,357,218	415,477	0.0204	0.9796	59.41
47.5	18,754,738	93,763	0.0050	0.9950	58.20
48.5	17,867,677	97,213	0.0054	0.9946	57.91
49.5	16,899,350	107,526	0.0064	0.9936	57.60
50.5					57.23



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

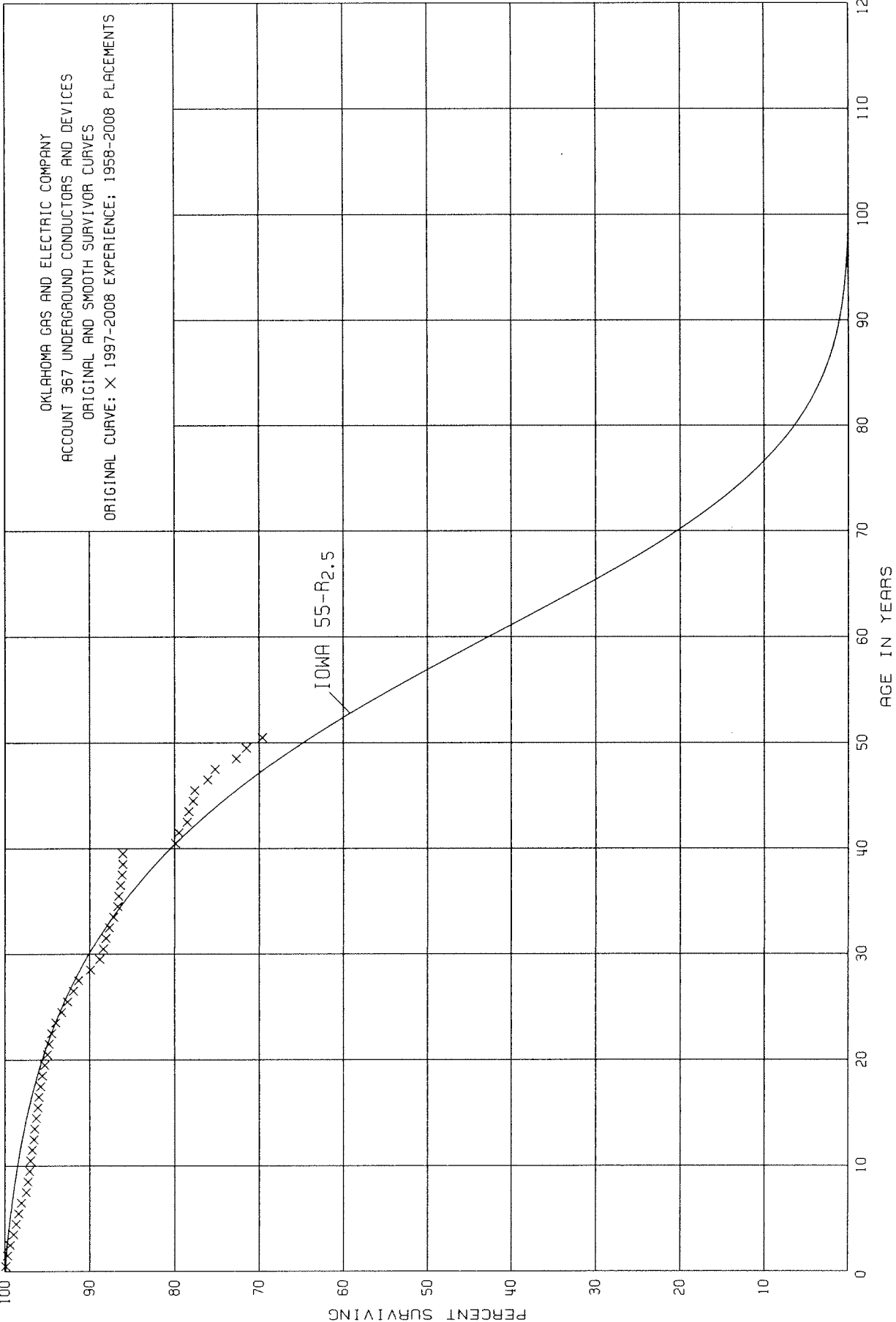
PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	66,525,919	17,789	0.0003	0.9997	100.00
0.5	54,017,071	42,114	0.0008	0.9992	99.97
1.5	50,057,445	96,956	0.0019	0.9981	99.89
2.5	40,196,025	78,105	0.0019	0.9981	99.70
3.5	31,582,825	46,495	0.0015	0.9985	99.51
4.5	25,090,828	52,432	0.0021	0.9979	99.36
5.5	24,770,881	3,274,434	0.1322	0.8678	99.15
6.5	20,461,278	42,832	0.0021	0.9979	86.04
7.5	19,343,197	38,427	0.0020	0.9980	85.86
8.5	17,937,283	34,566	0.0019	0.9981	85.69
9.5	19,136,572	23,798	0.0012	0.9988	85.53
10.5	18,184,079	19,633	0.0011	0.9989	85.43
11.5	17,607,925	11,988	0.0007	0.9993	85.34
12.5	15,414,584	20,367	0.0013	0.9987	85.28
13.5	13,556,747	12,508	0.0009	0.9991	85.17
14.5	14,939,784	15,008	0.0010	0.9990	85.09
15.5	15,938,618	29,891	0.0019	0.9981	85.00
16.5	20,454,461	28,121	0.0014	0.9986	84.84
17.5	19,361,092	30,685	0.0016	0.9984	84.72
18.5	18,336,712	23,582	0.0013	0.9987	84.58
19.5	20,308,891	39,868	0.0020	0.9980	84.47
20.5	19,181,365	17,082	0.0009	0.9991	84.30
21.5	15,132,620	296,755	0.0196	0.9804	84.22
22.5	15,011,264	57,970	0.0039	0.9961	82.57
23.5	8,898,428	30,929	0.0035	0.9965	82.25
24.5	8,445,712	12,794	0.0015	0.9985	81.96
25.5	8,737,887	34,812	0.0040	0.9960	81.84
26.5	4,967,256	9,143	0.0018	0.9982	81.51
27.5	4,643,197	243,084	0.0524	0.9476	81.36
28.5	4,609,160	100,974	0.0219	0.9781	77.10
29.5	10,274,861	19,862	0.0019	0.9981	75.41
30.5	13,752,817	16,988	0.0012	0.9988	75.27
31.5	13,606,646	24,649	0.0018	0.9982	75.18
32.5	13,583,919	29,018	0.0021	0.9979	75.04
33.5	13,432,621	18,217	0.0014	0.9986	74.88
34.5	63,786,402	36,835	0.0006	0.9994	74.78
35.5	62,350,701	79,814	0.0013	0.9987	74.74
36.5	55,532,674	54,903	0.0010	0.9990	74.64
37.5	51,876,361	111,850	0.0022	0.9978	74.57
38.5	53,099,133	4,900	0.0001	0.9999	74.41

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,463,163	18,073	0.0124	0.9876	74.40
40.5	1,370,052	3,406	0.0025	0.9975	73.48
41.5	1,368,312	3,171	0.0023	0.9977	73.30
42.5	1,084,757	2,132	0.0020	0.9980	73.13
43.5	1,075,452	3,024	0.0028	0.9972	72.98
44.5	1,063,487	1,000	0.0009	0.9991	72.78
45.5	1,062,487	1,862	0.0018	0.9982	72.71
46.5	1,060,625	1,706	0.0016	0.9984	72.58
47.5	1,058,919	9,691	0.0092	0.9908	72.46
48.5	1,049,228	4,944	0.0047	0.9953	71.79
49.5	1,044,285	4,877	0.0047	0.9953	71.45
50.5					71.11



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

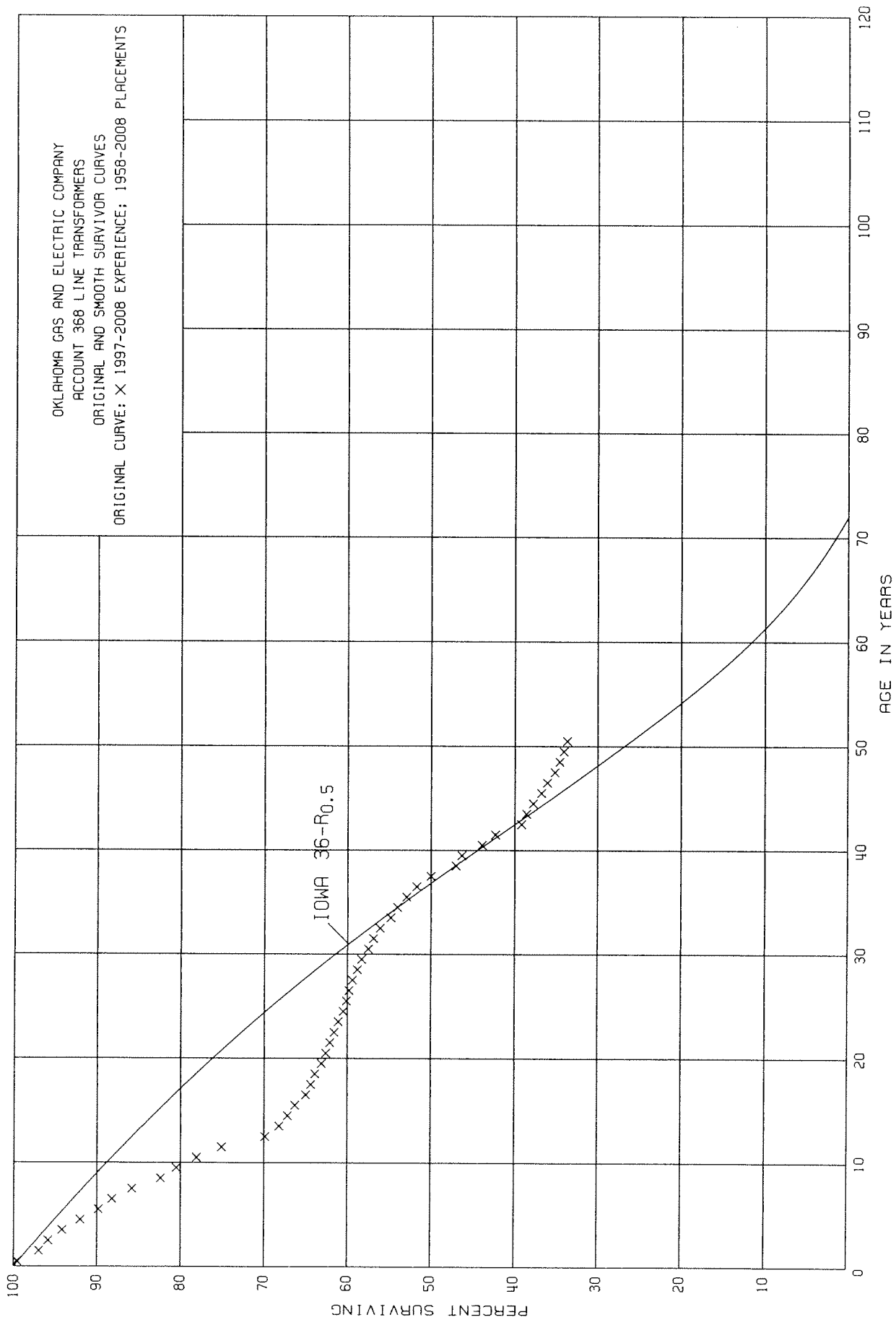
PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	284,516,424	202,063	0.0007	0.9993	100.00
0.5	237,679,184	464,306	0.0020	0.9980	99.93
1.5	200,085,270	583,703	0.0029	0.9971	99.73
2.5	162,859,090	679,485	0.0042	0.9958	99.44
3.5	131,839,875	452,771	0.0034	0.9966	99.02
4.5	101,335,132	265,327	0.0026	0.9974	98.68
5.5	101,590,426	347,306	0.0034	0.9966	98.42
6.5	100,453,044	583,975	0.0058	0.9942	98.09
7.5	99,400,134	266,421	0.0027	0.9973	97.52
8.5	94,356,676	190,187	0.0020	0.9980	97.26
9.5	91,913,408	86,602	0.0009	0.9991	97.07
10.5	94,716,629	191,841	0.0020	0.9980	96.98
11.5	95,877,983	151,425	0.0016	0.9984	96.79
12.5	85,949,583	169,769	0.0020	0.9980	96.64
13.5	77,416,181	149,667	0.0019	0.9981	96.45
14.5	74,155,456	97,908	0.0013	0.9987	96.27
15.5	73,795,647	139,262	0.0019	0.9981	96.14
16.5	83,286,553	163,667	0.0020	0.9980	95.96
17.5	75,172,180	174,266	0.0023	0.9977	95.77
18.5	66,953,584	203,519	0.0030	0.9970	95.55
19.5	63,612,352	145,493	0.0023	0.9977	95.26
20.5	57,448,046	169,604	0.0030	0.9970	95.04
21.5	42,714,101	124,410	0.0029	0.9971	94.75
22.5	35,862,761	172,548	0.0048	0.9952	94.48
23.5	16,068,098	123,903	0.0077	0.9923	94.03
24.5	19,293,016	156,432	0.0081	0.9919	93.31
25.5	18,183,571	135,172	0.0074	0.9926	92.55
26.5	11,994,018	81,717	0.0068	0.9932	91.87
27.5	11,574,628	166,457	0.0144	0.9856	91.25
28.5	7,882,046	101,063	0.0128	0.9872	89.94
29.5	23,414,520	105,026	0.0045	0.9955	88.79
30.5	34,076,022	103,017	0.0030	0.9970	88.39
31.5	33,749,367	172,763	0.0051	0.9949	88.12
32.5	33,566,676	171,655	0.0051	0.9949	87.67
33.5	33,218,366	196,866	0.0059	0.9941	87.22
34.5	232,885,468	274,226	0.0012	0.9988	86.71
35.5	231,566,819	631,831	0.0027	0.9973	86.61
36.5	212,635,235	354,258	0.0017	0.9983	86.38
37.5	202,311,505	331,870	0.0016	0.9984	86.23
38.5	208,243,123	24,120	0.0001	0.9999	86.09

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,577,969	546,771	0.0722	0.9278	86.08
40.5	6,593,873	34,312	0.0052	0.9948	79.87
41.5	6,692,641	76,294	0.0114	0.9886	79.45
42.5	2,945,094	8,322	0.0028	0.9972	78.54
43.5	2,892,532	19,189	0.0066	0.9934	78.32
44.5	2,830,318	8,711	0.0031	0.9969	77.80
45.5	2,785,652	52,263	0.0188	0.9812	77.56
46.5	2,698,321	32,083	0.0119	0.9881	76.10
47.5	2,634,947	85,835	0.0326	0.9674	75.19
48.5	2,518,592	42,015	0.0167	0.9833	72.74
49.5	2,449,576	67,834	0.0277	0.9723	71.53
50.5					69.55



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

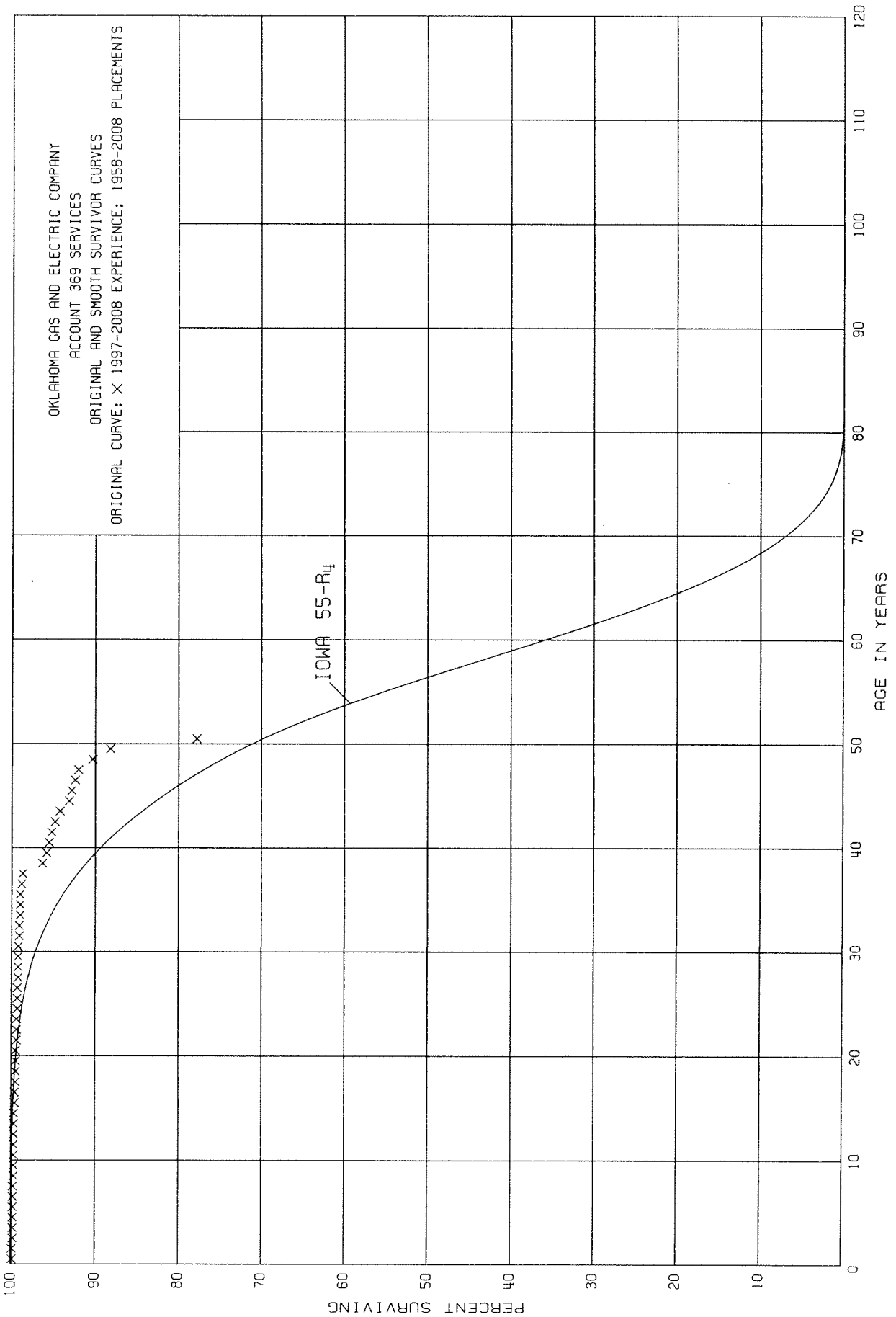
PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	148,081,050	608,558	0.0041	0.9959	100.00
0.5	129,200,352	3,338,883	0.0258	0.9742	99.59
1.5	107,474,024	1,233,044	0.0115	0.9885	97.02
2.5	90,934,758	1,599,267	0.0176	0.9824	95.90
3.5	76,809,566	1,801,046	0.0234	0.9766	94.21
4.5	64,217,173	1,555,356	0.0242	0.9758	92.01
5.5	56,794,031	1,004,079	0.0177	0.9823	89.78
6.5	47,613,756	1,285,368	0.0270	0.9730	88.19
7.5	37,393,553	1,487,090	0.0398	0.9602	85.81
8.5	29,504,007	666,615	0.0226	0.9774	82.39
9.5	20,559,164	623,660	0.0303	0.9697	80.53
10.5	13,467,043	517,145	0.0384	0.9616	78.09
11.5	6,739,001	463,019	0.0687	0.9313	75.09
12.5	18,931,990	479,799	0.0253	0.9747	69.93
13.5	35,694,141	512,647	0.0144	0.9856	68.16
14.5	36,509,197	466,368	0.0128	0.9872	67.18
15.5	47,048,339	968,776	0.0206	0.9794	66.32
16.5	70,875,496	615,954	0.0087	0.9913	64.95
17.5	71,142,134	592,869	0.0083	0.9917	64.38
18.5	78,287,888	899,143	0.0115	0.9885	63.85
19.5	91,681,525	771,723	0.0084	0.9916	63.12
20.5	99,136,963	758,923	0.0077	0.9923	62.59
21.5	99,262,632	871,346	0.0088	0.9912	62.11
22.5	111,629,278	838,833	0.0075	0.9925	61.56
23.5	115,121,270	1,059,997	0.0092	0.9908	61.10
24.5	109,642,889	747,152	0.0068	0.9932	60.54
25.5	96,682,007	565,025	0.0058	0.9942	60.13
26.5	96,232,040	568,841	0.0059	0.9941	59.78
27.5	88,727,553	886,618	0.0100	0.9900	59.43
28.5	68,065,971	672,911	0.0099	0.9901	58.84
29.5	67,429,585	860,835	0.0128	0.9872	58.26
30.5	60,892,711	620,252	0.0102	0.9898	57.51
31.5	48,388,959	675,243	0.0140	0.9860	56.92
32.5	41,089,004	938,297	0.0228	0.9772	56.12
33.5	40,211,486	624,404	0.0155	0.9845	54.84
34.5	28,231,135	550,002	0.0195	0.9805	53.99
35.5	24,546,571	594,422	0.0242	0.9758	52.94
36.5	17,024,758	537,620	0.0316	0.9684	51.66
37.5	17,403,930	1,050,172	0.0603	0.9397	50.03
38.5	40,132,857	596,740	0.0149	0.9851	47.01

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	38,501,016	2,027,102	0.0527	0.9473	46.31
40.5	30,118,450	1,099,555	0.0365	0.9635	43.87
41.5	29,424,269	2,110,718	0.0717	0.9283	42.27
42.5	22,362,167	351,262	0.0157	0.9843	39.24
43.5	20,161,636	416,152	0.0206	0.9794	38.62
44.5	18,963,615	517,182	0.0273	0.9727	37.82
45.5	18,228,846	329,217	0.0181	0.9819	36.79
46.5	16,756,735	426,481	0.0255	0.9745	36.12
47.5	16,161,586	299,365	0.0185	0.9815	35.20
48.5	15,591,001	196,798	0.0126	0.9874	34.55
49.5	15,324,536	191,984	0.0125	0.9875	34.11
50.5					33.68



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE

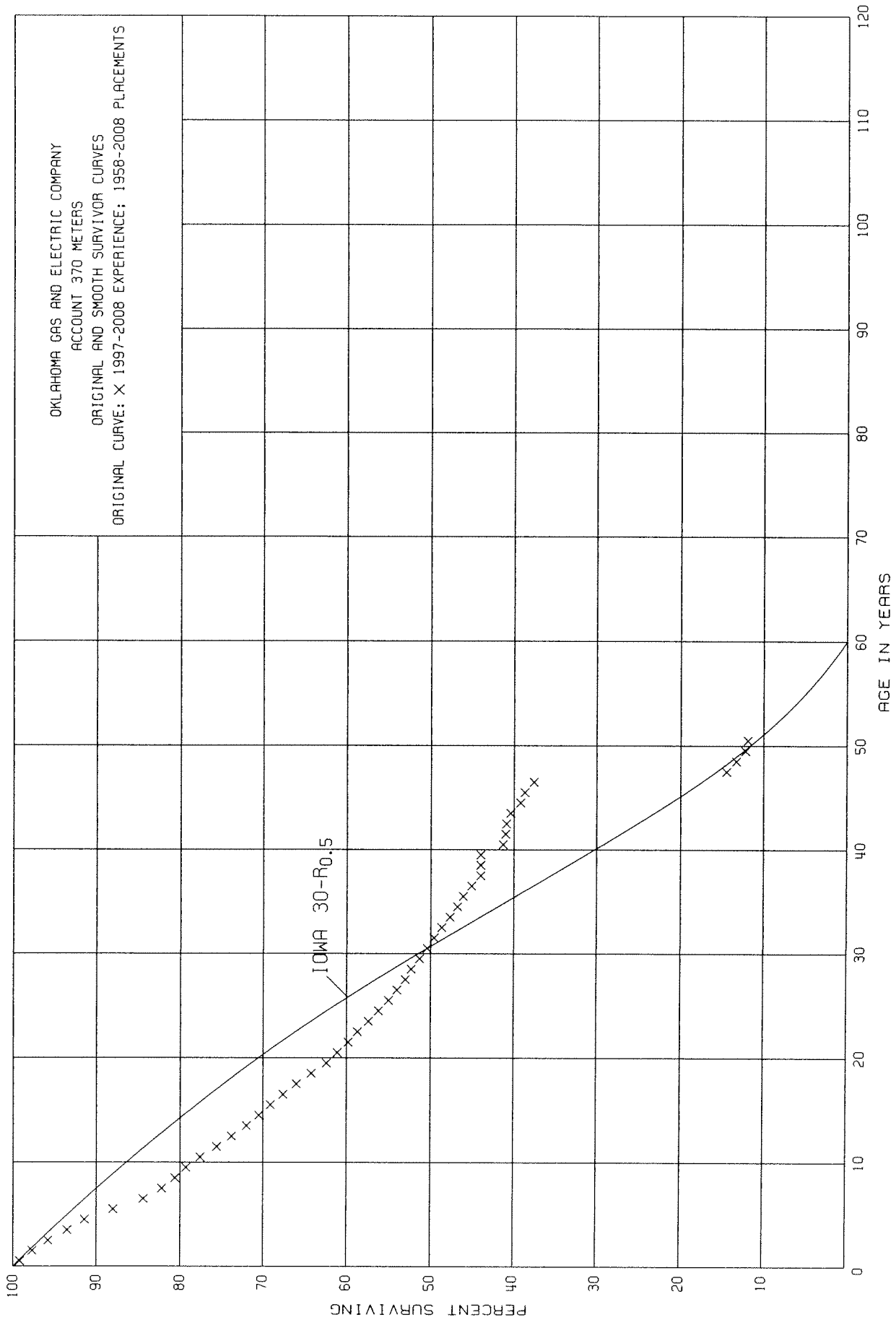
PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	101,695,121	40,682	0.0004	0.9996	100.00
0.5	93,081,748	52,939	0.0006	0.9994	99.96
1.5	80,608,911	46,204	0.0006	0.9994	99.90
2.5	70,215,279	13,137	0.0002	0.9998	99.84
3.5	60,266,869	4,432	0.0001	0.9999	99.82
4.5	53,315,438	7,902	0.0001	0.9999	99.81
5.5	52,694,759	8,693	0.0002	0.9998	99.80
6.5	51,768,190	9,661	0.0002	0.9998	99.78
7.5	48,003,814	7,444	0.0002	0.9998	99.76
8.5	44,416,542	1,561	0.0000	1.0000	99.74
9.5	42,135,507	4,773	0.0001	0.9999	99.74
10.5	40,615,512	5,355	0.0001	0.9999	99.73
11.5	42,226,541	11,830	0.0003	0.9997	99.72
12.5	39,129,904	7,043	0.0002	0.9998	99.69
13.5	36,966,836	8,891	0.0002	0.9998	99.67
14.5	34,757,962	10,148	0.0003	0.9997	99.65
15.5	30,772,033	14,193	0.0005	0.9995	99.62
16.5	33,310,899	13,880	0.0004	0.9996	99.57
17.5	35,712,398	8,209	0.0002	0.9998	99.53
18.5	37,051,412	6,533	0.0002	0.9998	99.51
19.5	38,823,136	10,052	0.0003	0.9997	99.49
20.5	39,433,606	15,487	0.0004	0.9996	99.46
21.5	39,027,382	16,511	0.0004	0.9996	99.42
22.5	37,765,342	9,795	0.0003	0.9997	99.38
23.5	34,953,544	12,271	0.0004	0.9996	99.35
24.5	30,910,779	6,865	0.0002	0.9998	99.31
25.5	26,905,832	6,951	0.0003	0.9997	99.29
26.5	24,023,978	10,387	0.0004	0.9996	99.26
27.5	21,528,621	4,588	0.0002	0.9998	99.22
28.5	19,329,336	4,798	0.0002	0.9998	99.20
29.5	16,891,781	3,649	0.0002	0.9998	99.18
30.5	13,633,264	4,940	0.0004	0.9996	99.16
31.5	10,862,160	6,203	0.0006	0.9994	99.12
32.5	68,113,574	16,136	0.0002	0.9998	99.06
33.5	66,783,955	34,646	0.0005	0.9995	99.04
34.5	66,076,968	22,330	0.0003	0.9997	98.99
35.5	65,043,007	87,965	0.0014	0.9986	98.96
36.5	4,239,980	5,085	0.0012	0.9988	98.82
37.5	3,747,702	92,327	0.0246	0.9754	98.70
38.5	45,877,403	211,567	0.0046	0.9954	96.27

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	45,070,056	154,287	0.0034	0.9966	95.83
40.5	43,984,481	158,631	0.0036	0.9964	95.50
41.5	43,485,971	157,300	0.0036	0.9964	95.16
42.5	704,843	4,645	0.0066	0.9934	94.82
43.5	555,568	6,338	0.0114	0.9886	94.19
44.5	415,471	1,641	0.0039	0.9961	93.12
45.5	316,500	1,224	0.0039	0.9961	92.76
46.5	218,934	1,020	0.0047	0.9953	92.40
47.5	138,709	2,559	0.0184	0.9816	91.97
48.5	63,766	1,492	0.0234	0.9766	90.28
49.5	24,139	2,843	0.1178	0.8822	88.17
50.5					77.78



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

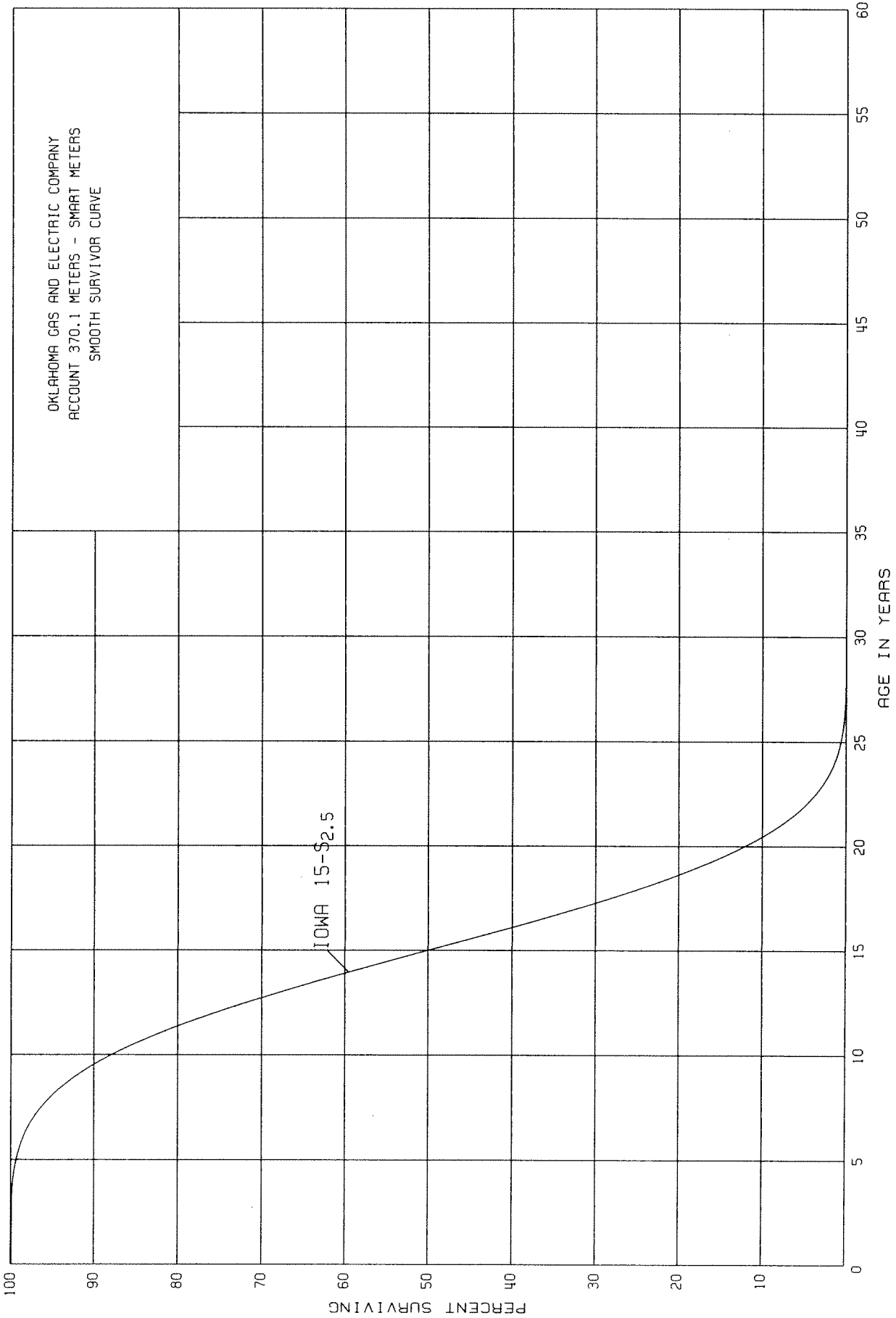
PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	43,816,707	338,401	0.0077	0.9923	100.00
0.5	37,053,257	588,760	0.0159	0.9841	99.23
1.5	33,846,541	652,901	0.0193	0.9807	97.65
2.5	27,676,341	667,552	0.0241	0.9759	95.77
3.5	22,114,121	493,329	0.0223	0.9777	93.46
4.5	19,004,373	703,891	0.0370	0.9630	91.38
5.5	15,211,072	616,658	0.0405	0.9595	88.00
6.5	15,436,034	404,567	0.0262	0.9738	84.44
7.5	15,330,464	297,829	0.0194	0.9806	82.23
8.5	15,615,136	257,595	0.0165	0.9835	80.63
9.5	16,154,370	349,895	0.0217	0.9783	79.30
10.5	16,781,011	430,517	0.0257	0.9743	77.58
11.5	18,103,009	436,441	0.0241	0.9759	75.59
12.5	18,300,395	441,621	0.0241	0.9759	73.77
13.5	17,192,243	347,375	0.0202	0.9798	71.99
14.5	16,573,187	341,070	0.0206	0.9794	70.54
15.5	16,525,686	361,203	0.0219	0.9781	69.09
16.5	17,032,343	403,262	0.0237	0.9763	67.58
17.5	17,538,471	474,526	0.0271	0.9729	65.98
18.5	18,588,885	511,935	0.0275	0.9725	64.19
19.5	18,502,079	389,980	0.0211	0.9789	62.42
20.5	17,743,306	381,820	0.0215	0.9785	61.10
21.5	17,727,210	313,735	0.0177	0.9823	59.79
22.5	17,148,042	402,465	0.0235	0.9765	58.73
23.5	15,555,613	318,945	0.0205	0.9795	57.35
24.5	13,418,310	273,030	0.0203	0.9797	56.17
25.5	10,944,690	202,529	0.0185	0.9815	55.03
26.5	8,641,624	157,154	0.0182	0.9818	54.01
27.5	7,646,781	113,354	0.0148	0.9852	53.03
28.5	7,589,199	141,076	0.0186	0.9814	52.25
29.5	7,590,550	129,323	0.0170	0.9830	51.28
30.5	6,759,663	104,672	0.0155	0.9845	50.41
31.5	6,172,232	110,356	0.0179	0.9821	49.63
32.5	5,622,949	119,043	0.0212	0.9788	48.74
33.5	4,885,706	92,261	0.0189	0.9811	47.71
34.5	4,199,902	65,989	0.0157	0.9843	46.81
35.5	3,301,510	70,512	0.0214	0.9786	46.08
36.5	2,837,462	65,796	0.0232	0.9768	45.09
37.5	50,737,965	23,290	0.0005	0.9995	44.04
38.5	62,651,382	23,987	0.0004	0.9996	44.02

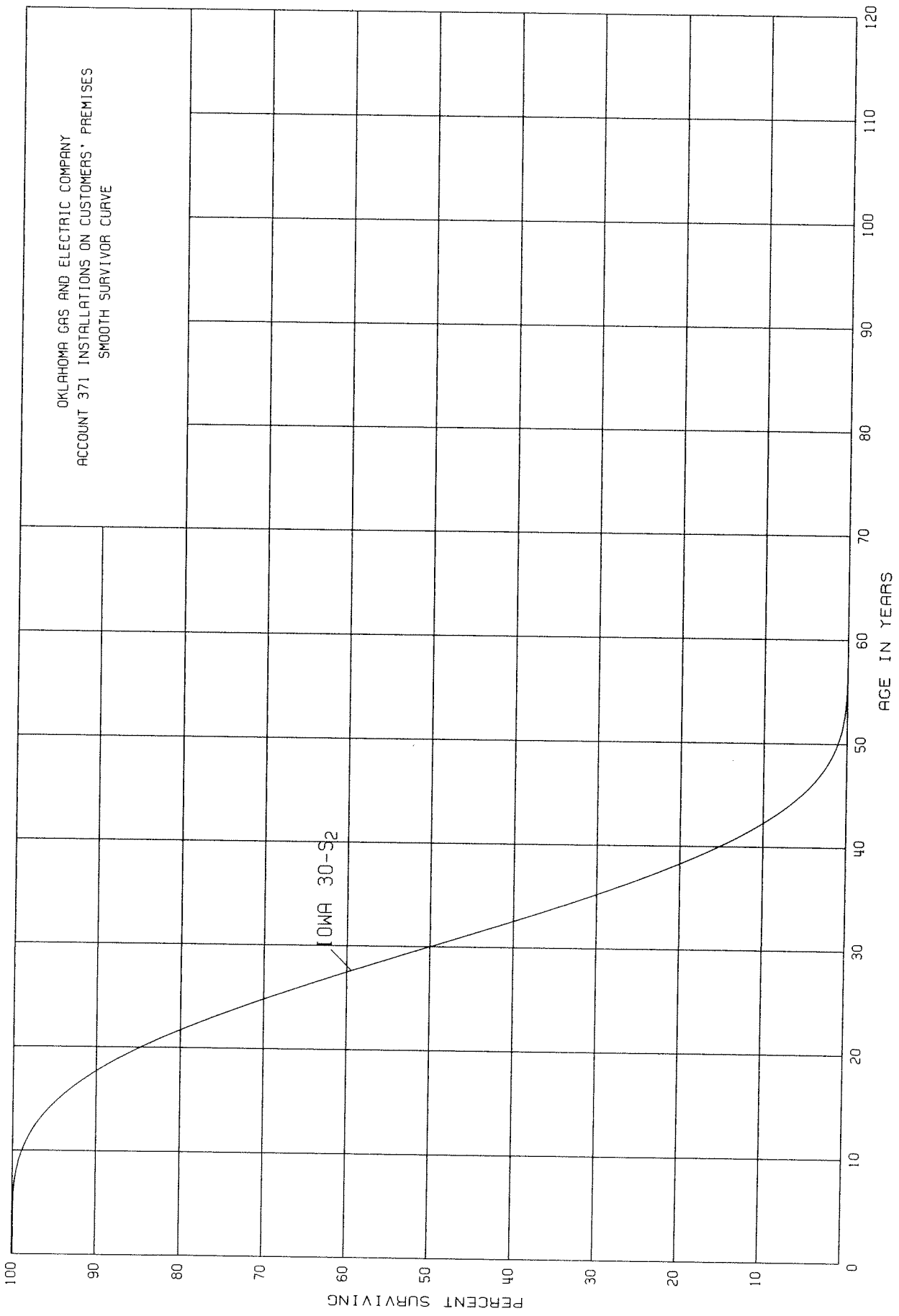
OKLAHOMA GAS AND ELECTRIC COMPANY

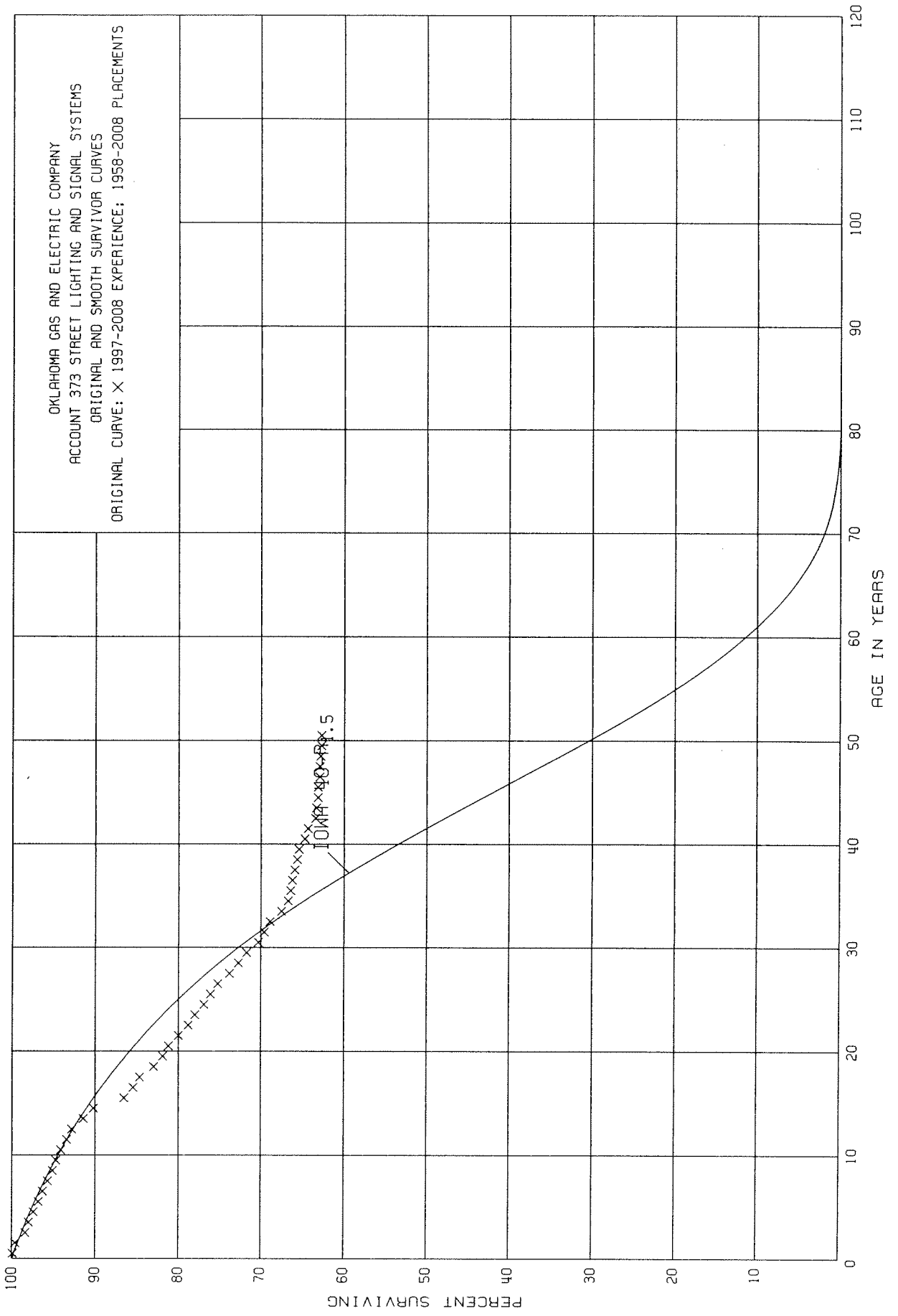
ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	62,617,469	3,867,229	0.0618	0.9382	44.00
40.5	58,944,930	378,851	0.0064	0.9936	41.28
41.5	10,694,425	26,901	0.0025	0.9975	41.02
42.5	5,785,455	71,897	0.0124	0.9876	40.92
43.5	5,521,417	159,455	0.0289	0.9711	40.41
44.5	5,164,778	75,073	0.0145	0.9855	39.24
45.5	4,909,782	142,493	0.0290	0.9710	38.67
46.5	4,590,982	2,819,897	0.6142	0.3858	37.55
47.5	1,585,261	135,287	0.0853	0.9147	14.49
48.5	1,054,510	81,037	0.0768	0.9232	13.25
49.5	643,497	16,002	0.0249	0.9751	12.23
50.5					11.93







OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

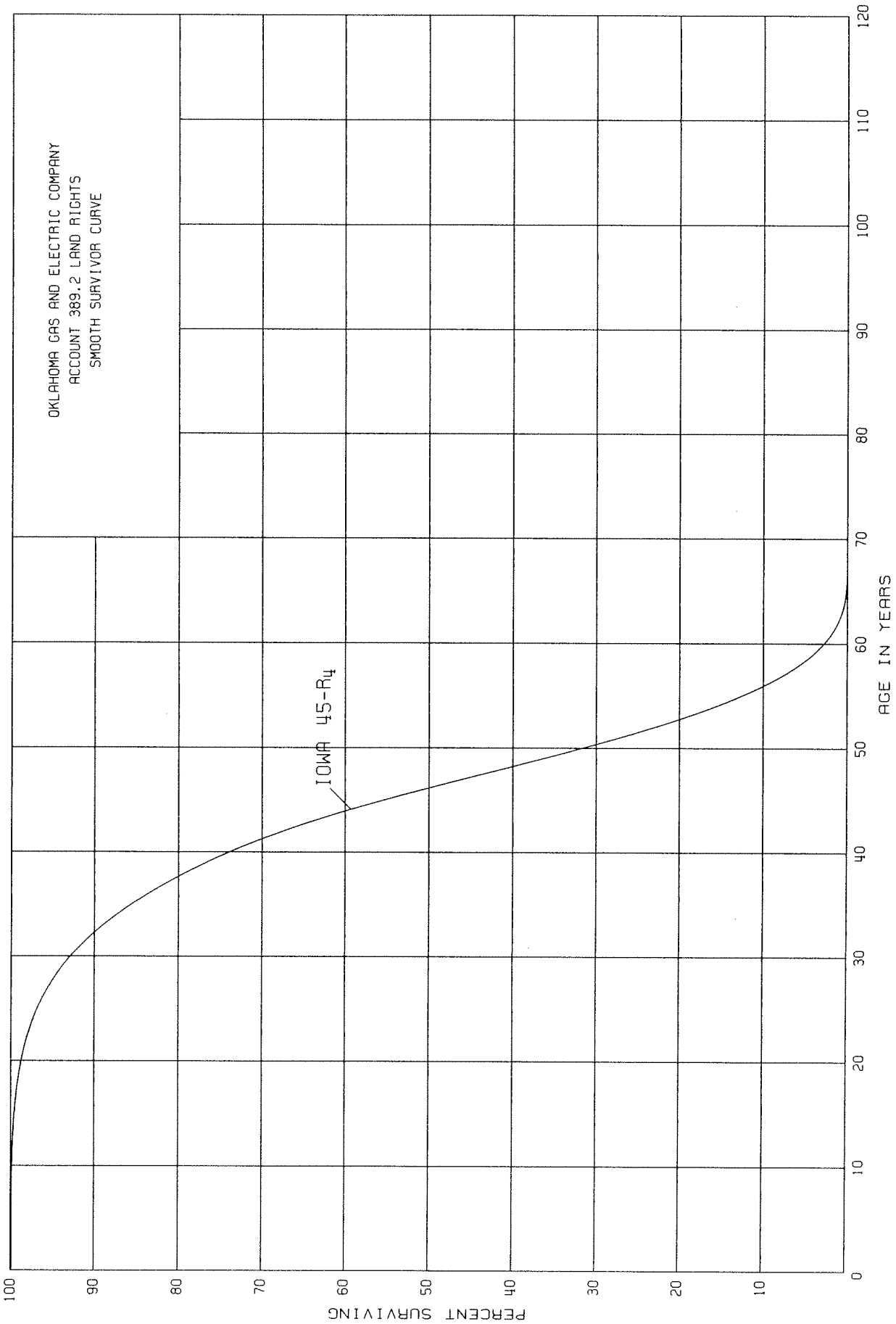
PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	108,836,313	99,471	0.0009	0.9991	100.00
0.5	95,411,900	345,757	0.0036	0.9964	99.91
1.5	81,625,148	940,965	0.0115	0.9885	99.55
2.5	68,471,724	307,688	0.0045	0.9955	98.41
3.5	58,034,332	341,435	0.0059	0.9941	97.97
4.5	54,385,850	310,555	0.0057	0.9943	97.39
5.5	50,017,289	262,809	0.0053	0.9947	96.83
6.5	46,268,149	306,278	0.0066	0.9934	96.32
7.5	41,682,939	238,131	0.0057	0.9943	95.68
8.5	37,763,660	167,225	0.0044	0.9956	95.13
9.5	32,113,729	196,464	0.0061	0.9939	94.71
10.5	28,960,628	217,594	0.0075	0.9925	94.13
11.5	24,187,660	168,125	0.0070	0.9930	93.42
12.5	20,022,900	294,961	0.0147	0.9853	92.77
13.5	17,620,539	225,755	0.0128	0.9872	91.41
14.5	16,466,224	664,029	0.0403	0.9597	90.24
15.5	15,999,183	207,366	0.0130	0.9870	86.60
16.5	17,007,816	159,719	0.0094	0.9906	85.47
17.5	16,488,799	331,420	0.0201	0.9799	84.67
18.5	15,046,120	193,354	0.0129	0.9871	82.97
19.5	14,690,630	127,147	0.0087	0.9913	81.90
20.5	14,688,766	224,600	0.0153	0.9847	81.19
21.5	13,747,265	199,616	0.0145	0.9855	79.95
22.5	12,271,296	121,459	0.0099	0.9901	78.79
23.5	8,693,336	122,449	0.0141	0.9859	78.01
24.5	7,448,103	80,079	0.0108	0.9892	76.91
25.5	6,258,205	73,049	0.0117	0.9883	76.08
26.5	4,854,951	88,502	0.0182	0.9818	75.19
27.5	4,449,622	69,899	0.0157	0.9843	73.82
28.5	4,104,540	53,593	0.0131	0.9869	72.66
29.5	4,203,050	80,695	0.0192	0.9808	71.71
30.5	4,353,840	43,994	0.0101	0.9899	70.33
31.5	3,898,749	40,391	0.0104	0.9896	69.62
32.5	3,697,354	75,240	0.0203	0.9797	68.90
33.5	3,159,551	39,572	0.0125	0.9875	67.50
34.5	14,472,670	65,176	0.0045	0.9955	66.66
35.5	13,995,959	44,627	0.0032	0.9968	66.36
36.5	12,756,097	48,015	0.0038	0.9962	66.15
37.5	34,510,237	165,868	0.0048	0.9952	65.90
38.5	45,944,747	128,023	0.0028	0.9972	65.58

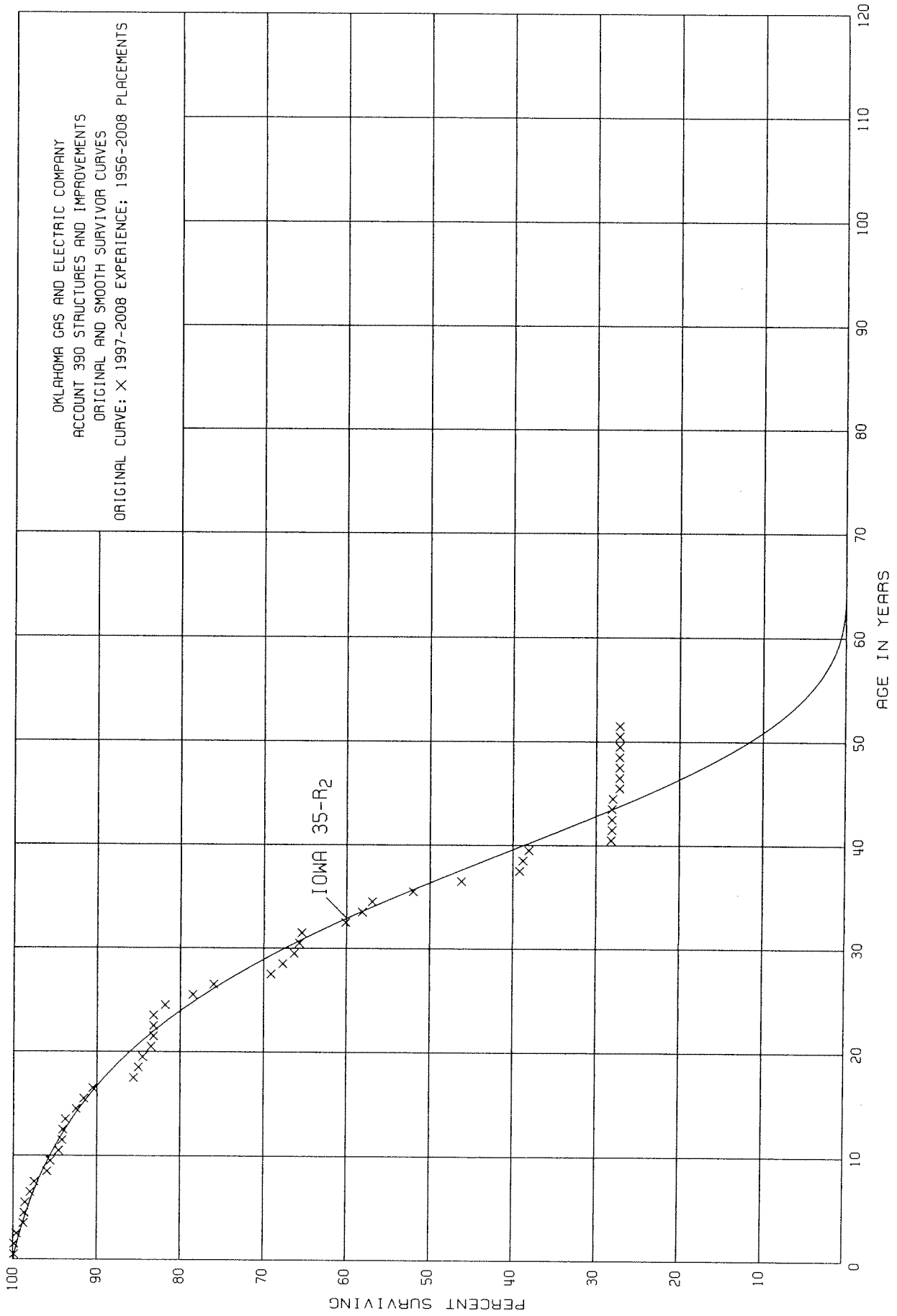
OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	34,342,087	377,063	0.0110	0.9890	65.40
40.5	33,756,572	225,177	0.0067	0.9933	64.68
41.5	11,885,090	150,993	0.0127	0.9873	64.25
42.5	15,501,966	26,313	0.0017	0.9983	63.43
43.5	15,449,263	43,445	0.0028	0.9972	63.32
44.5	15,367,064	21,988	0.0014	0.9986	63.14
45.5	15,283,291	26,342	0.0017	0.9983	63.05
46.5	15,227,584	22,608	0.0015	0.9985	62.94
47.5	15,125,551	15,417	0.0010	0.9990	62.85
48.5	15,058,443	14,142	0.0009	0.9991	62.79
49.5	14,968,122	14,188	0.0009	0.9991	62.73
50.5					62.67





OKLAHOMA GAS AND ELECTRIC COMPANY

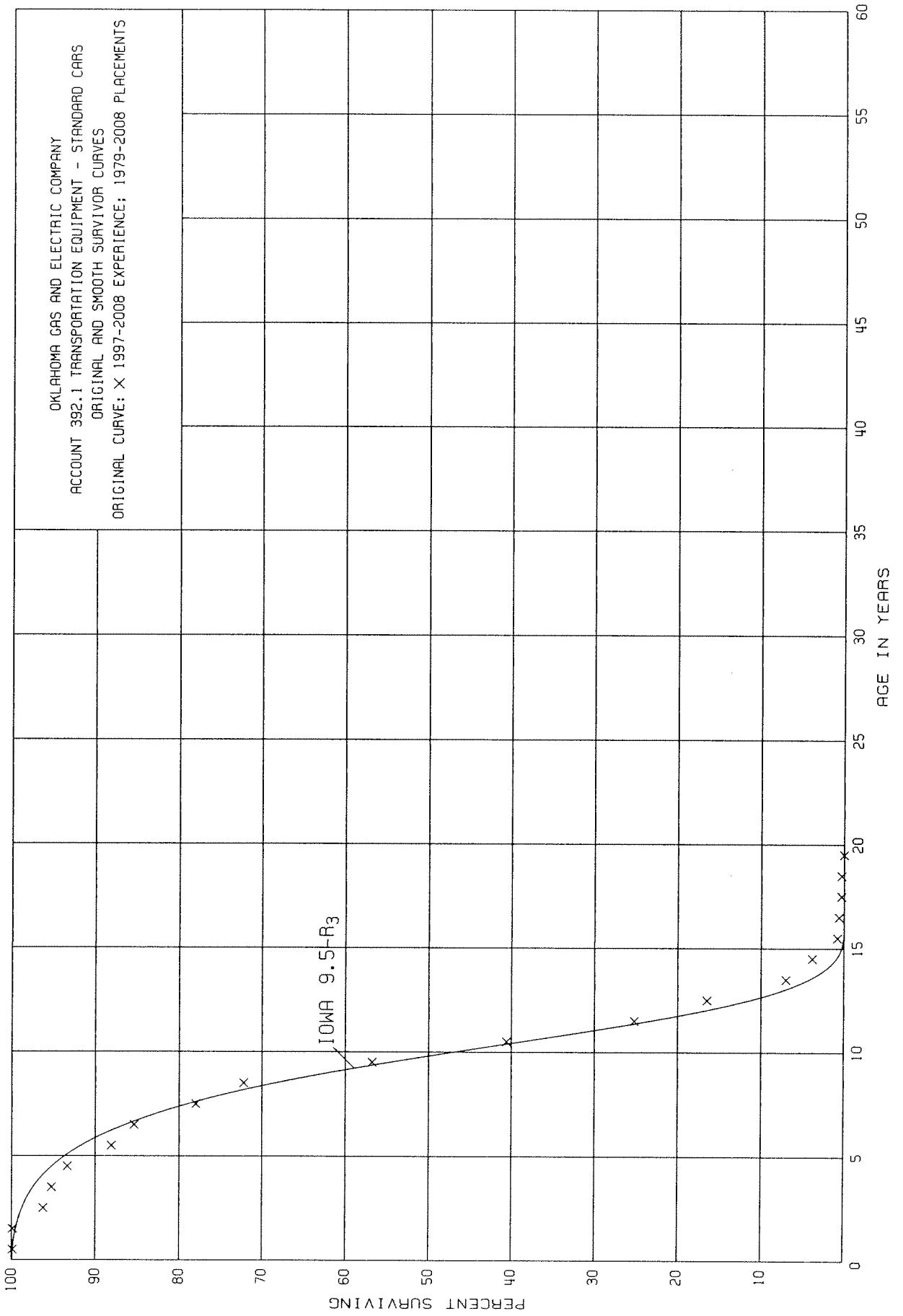
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,733,811		0.0000	1.0000	100.00
0.5	34,451,244	28,651	0.0008	0.9992	100.00
1.5	33,271,143	107,983	0.0032	0.9968	99.92
2.5	30,775,237	238,963	0.0078	0.9922	99.60
3.5	36,995,234	49,082	0.0013	0.9987	98.82
4.5	37,854,405	17,563	0.0005	0.9995	98.69
5.5	38,567,490	246,081	0.0064	0.9936	98.64
6.5	46,268,409	246,215	0.0053	0.9947	98.01
7.5	45,228,426	682,853	0.0151	0.9849	97.49
8.5	52,437,631	233,558	0.0045	0.9955	96.02
9.5	57,564,343	582,254	0.0101	0.9899	95.59
10.5	70,712,160	300,760	0.0043	0.9957	94.62
11.5	57,829,338	92,681	0.0016	0.9984	94.21
12.5	57,917,331	190,709	0.0033	0.9967	94.06
13.5	55,058,643	725,568	0.0132	0.9868	93.75
14.5	54,582,871	526,049	0.0096	0.9904	92.51
15.5	46,877,818	553,630	0.0118	0.9882	91.62
16.5	46,430,327	2,511,381	0.0541	0.9459	90.54
17.5	41,909,601	318,393	0.0076	0.9924	85.64
18.5	33,981,844	185,533	0.0055	0.9945	84.99
19.5	34,012,823	429,660	0.0126	0.9874	84.52
20.5	28,296,250	85,724	0.0030	0.9970	83.46
21.5	22,466,489	5,973	0.0003	0.9997	83.21
22.5	7,541,236	3,649	0.0005	0.9995	83.19
23.5	7,259,871	117,427	0.0162	0.9838	83.15
24.5	6,972,157	278,345	0.0399	0.9601	81.80
25.5	6,145,172	201,138	0.0327	0.9673	78.54
26.5	5,943,129	537,967	0.0905	0.9095	75.97
27.5	5,474,308	114,501	0.0209	0.9791	69.09
28.5	4,350,435	88,703	0.0204	0.9796	67.65
29.5	4,086,988	35,875	0.0088	0.9912	66.27
30.5	4,093,385	20,646	0.0050	0.9950	65.69
31.5	3,989,632	323,051	0.0810	0.9190	65.36
32.5	3,566,386	116,232	0.0326	0.9674	60.07
33.5	2,713,102	57,022	0.0210	0.9790	58.11
34.5	2,228,487	191,358	0.0859	0.9141	56.89
35.5	2,702,650	302,962	0.1121	0.8879	52.00
36.5	2,003,093	303,117	0.1513	0.8487	46.17
37.5	3,342,908	31,323	0.0094	0.9906	39.18
38.5	9,202,563	162,906	0.0177	0.9823	38.81

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,769,882	2,291,599	0.2613	0.7387	38.12
40.5	6,436,889	7,301	0.0011	0.9989	28.16
41.5	6,357,671	4,616	0.0007	0.9993	28.13
42.5	6,025,582	12,000	0.0020	0.9980	28.11
43.5	5,964,917	10,966	0.0018	0.9982	28.05
44.5	5,904,414	175,062	0.0296	0.9704	28.00
45.5	5,706,481		0.0000	1.0000	27.17
46.5	5,611,453	1,183	0.0002	0.9998	27.17
47.5	5,119,975		0.0000	1.0000	27.16
48.5	5,081,333		0.0000	1.0000	27.16
49.5	3,510,032	139	0.0000	1.0000	27.16
50.5	1,290		0.0000	1.0000	27.16
51.5					27.16

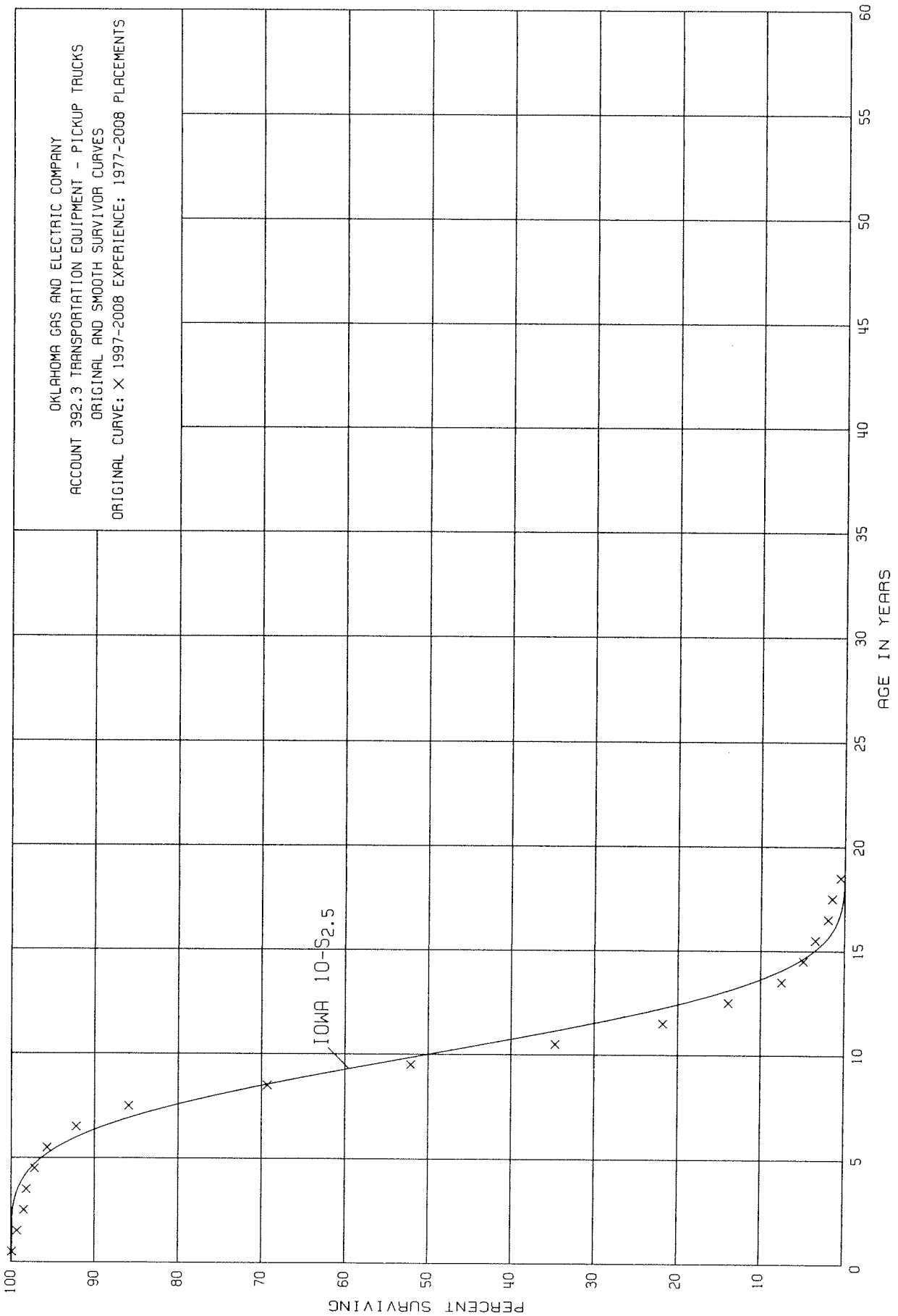


OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - STANDARD CARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1979-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,777,709		0.0000	1.0000	100.00
0.5	1,668,567	1,700	0.0010	0.9990	100.00
1.5	1,205,316	45,045	0.0374	0.9626	99.90
2.5	944,556	9,800	0.0104	0.9896	96.16
3.5	925,863	18,514	0.0200	0.9800	95.16
4.5	1,169,451	64,690	0.0553	0.9447	93.26
5.5	1,416,551	42,941	0.0303	0.9697	88.10
6.5	1,492,717	130,410	0.0874	0.9126	85.43
7.5	1,143,544	83,898	0.0734	0.9266	77.96
8.5	910,667	195,202	0.2144	0.7856	72.24
9.5	869,369	247,257	0.2844	0.7156	56.75
10.5	572,595	217,021	0.3790	0.6210	40.61
11.5	329,207	114,214	0.3469	0.6531	25.22
12.5	143,469	82,687	0.5763	0.4237	16.47
13.5	133,184	60,782	0.4564	0.5436	6.98
14.5	91,144	72,402	0.7944	0.2056	3.79
15.5	26,788	6,975	0.2604	0.7396	0.78
16.5	19,813	8,047	0.4061	0.5939	0.58
17.5	30,581		0.0000	1.0000	0.34
18.5	18,814	18,814	1.0000	0.0000	0.34
19.5					0.00

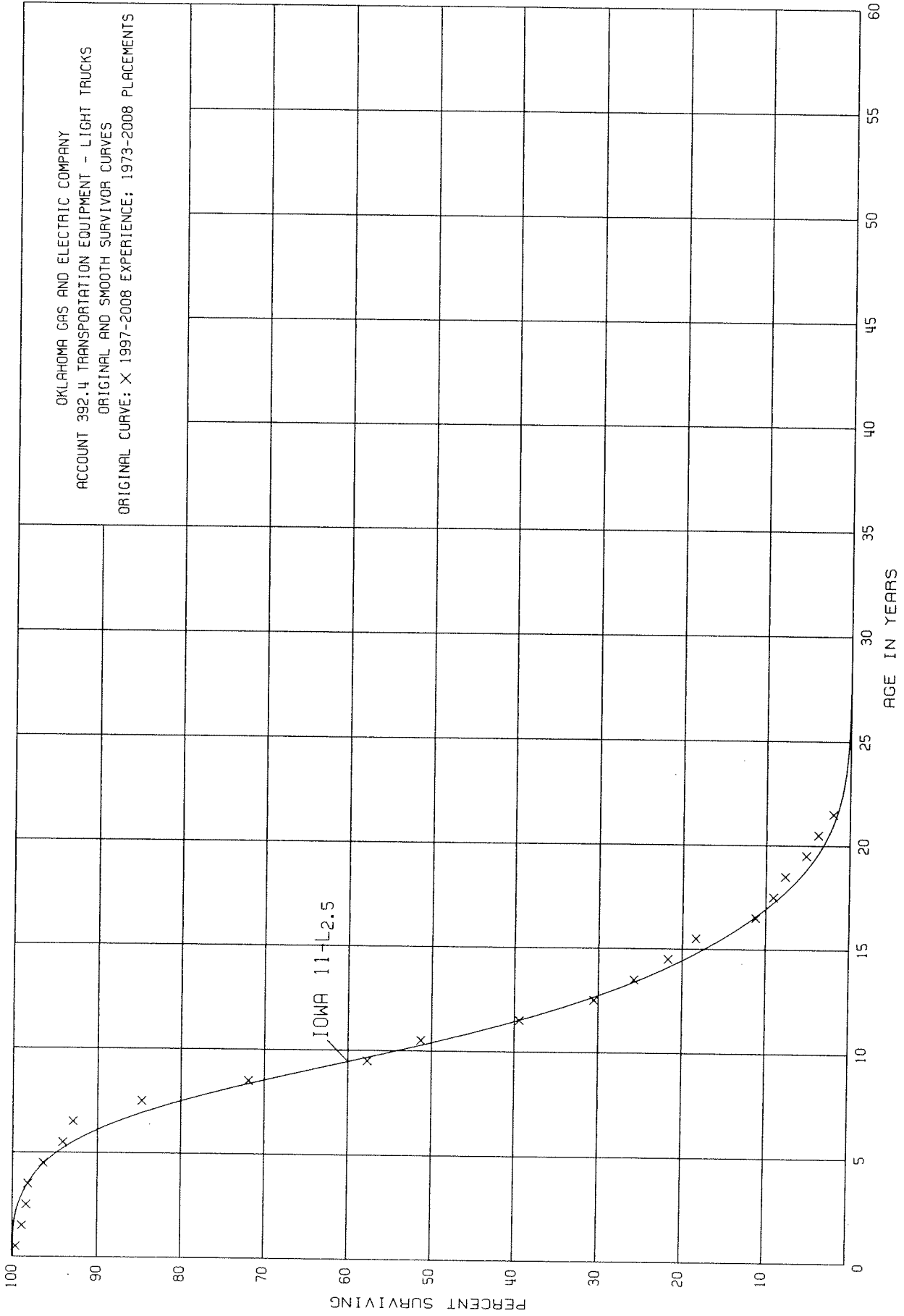


OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - PICKUP TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1977-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,318,556	13,116	0.0009	0.9991	100.00
0.5	13,769,025	81,759	0.0059	0.9941	99.91
1.5	11,377,467	91,665	0.0081	0.9919	99.32
2.5	11,541,675	42,984	0.0037	0.9963	98.52
3.5	11,329,531	115,920	0.0102	0.9898	98.16
4.5	10,726,206	165,144	0.0154	0.9846	97.16
5.5	11,207,072	410,005	0.0366	0.9634	95.66
6.5	10,078,854	690,613	0.0685	0.9315	92.16
7.5	8,208,450	1,582,755	0.1928	0.8072	85.85
8.5	6,429,933	1,595,796	0.2482	0.7518	69.30
9.5	4,704,337	1,571,329	0.3340	0.6660	52.10
10.5	2,882,757	1,069,887	0.3711	0.6289	34.70
11.5	1,515,998	547,609	0.3612	0.6388	21.82
12.5	1,133,697	521,432	0.4599	0.5401	13.94
13.5	672,442	236,412	0.3516	0.6484	7.53
14.5	430,167	124,110	0.2885	0.7115	4.88
15.5	311,494	130,912	0.4203	0.5797	3.47
16.5	171,447	42,790	0.2496	0.7504	2.01
17.5	134,522	91,481	0.6800	0.3200	1.51
18.5	56,022	18,027	0.3218	0.6782	0.48
19.5	44,962		0.0000	1.0000	0.33
20.5	44,962	11,807	0.2626	0.7374	0.33
21.5	33,155	13,207	0.3983	0.6017	0.24
22.5	19,948	12,981	0.6507	0.3493	0.14
23.5					0.05

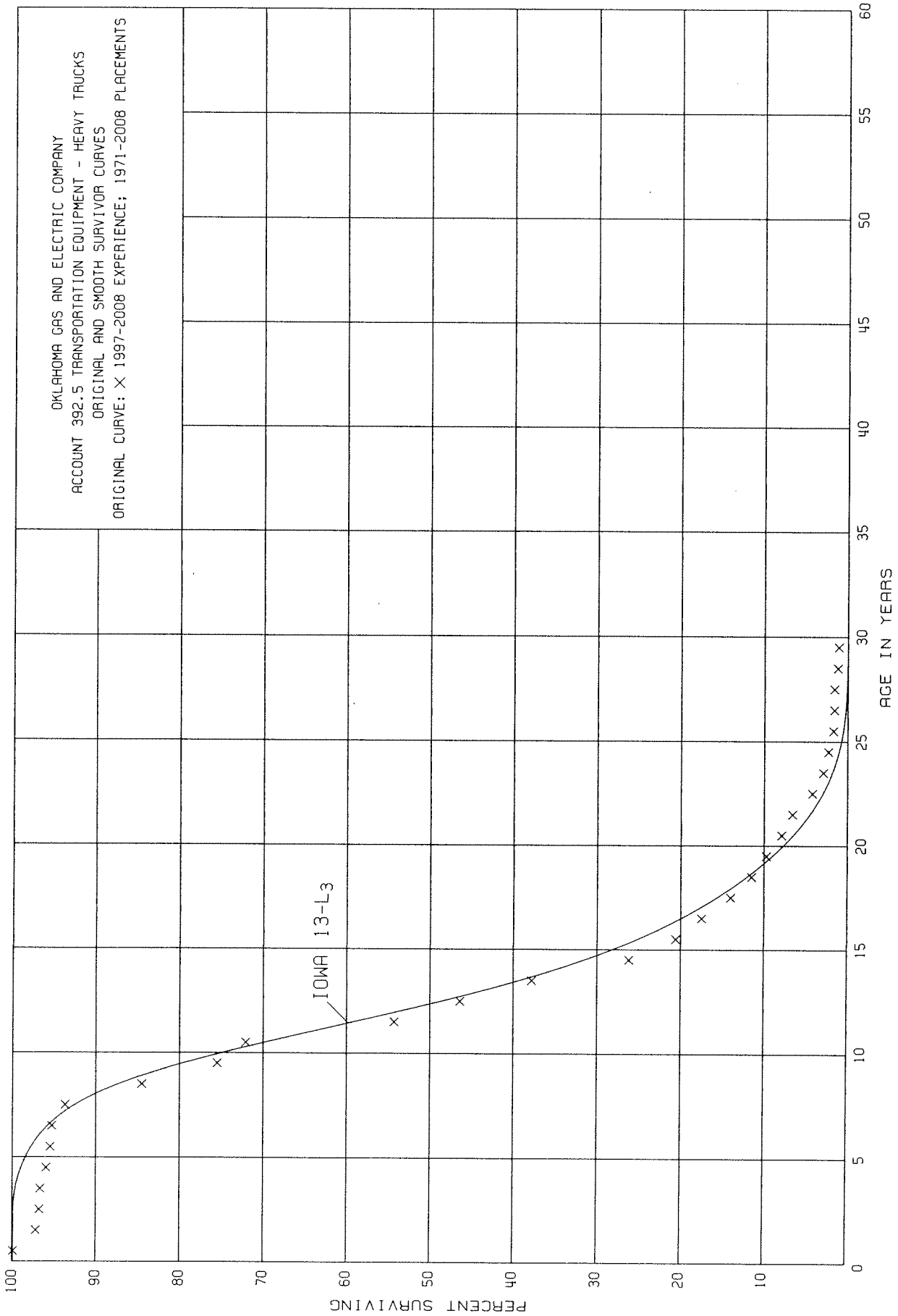


OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,273,802	32,342	0.0044	0.9956	100.00
0.5	7,509,117	49,953	0.0067	0.9933	99.56
1.5	6,492,177	33,341	0.0051	0.9949	98.89
2.5	5,505,604	9,200	0.0017	0.9983	98.39
3.5	5,346,458	99,990	0.0187	0.9813	98.22
4.5	5,615,198	135,269	0.0241	0.9759	96.38
5.5	6,191,543	74,911	0.0121	0.9879	94.06
6.5	6,138,288	545,640	0.0889	0.9111	92.92
7.5	4,237,992	637,465	0.1504	0.8496	84.66
8.5	2,523,525	499,522	0.1979	0.8021	71.93
9.5	2,302,769	256,597	0.1114	0.8886	57.70
10.5	1,921,365	446,324	0.2323	0.7677	51.27
11.5	1,661,328	373,013	0.2245	0.7755	39.36
12.5	1,192,470	185,850	0.1559	0.8441	30.52
13.5	1,160,088	184,112	0.1587	0.8413	25.76
14.5	1,171,583	176,123	0.1503	0.8497	21.67
15.5	837,548	328,779	0.3925	0.6075	18.41
16.5	391,797	74,657	0.1906	0.8094	11.18
17.5	216,521	33,436	0.1544	0.8456	9.05
18.5	179,208	56,834	0.3171	0.6829	7.65
19.5	103,656	28,046	0.2706	0.7294	5.22
20.5	59,805	28,095	0.4698	0.5302	3.81
21.5	36,917		0.0000	1.0000	2.02
22.5	36,917	5,207	0.1410	0.8590	2.02
23.5	24,734		0.0000	1.0000	1.74
24.5	24,734	24,734	1.0000	0.0000	1.74
25.5	11,579		0.0000	1.0000	0.00
26.5					0.00

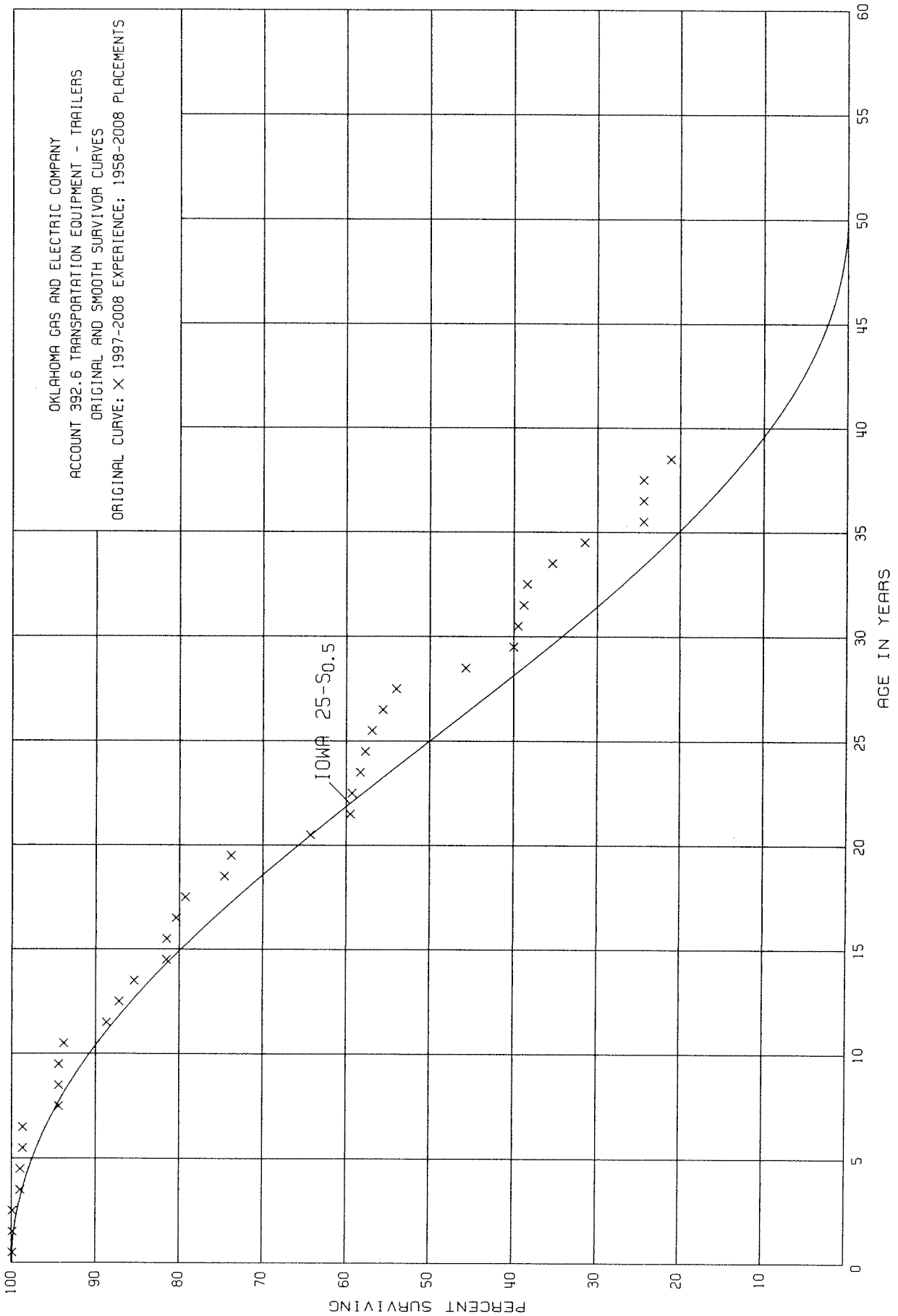


OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	40,066,511		0.0000	1.0000	100.00
0.5	32,596,232	915,293	0.0281	0.9719	100.00
1.5	30,283,795	112,935	0.0037	0.9963	97.19
2.5	30,992,527	26,549	0.0009	0.9991	96.83
3.5	27,416,099	205,190	0.0075	0.9925	96.74
4.5	23,884,649	124,955	0.0052	0.9948	96.01
5.5	24,383,564	63,251	0.0026	0.9974	95.51
6.5	25,154,756	408,464	0.0162	0.9838	95.26
7.5	22,481,315	2,209,676	0.0983	0.9017	93.72
8.5	17,228,121	1,830,583	0.1063	0.8937	84.51
9.5	20,549,160	925,763	0.0451	0.9549	75.53
10.5	18,303,546	4,512,942	0.2466	0.7534	72.12
11.5	10,849,556	1,594,896	0.1470	0.8530	54.34
12.5	10,079,886	1,849,807	0.1835	0.8165	46.35
13.5	8,721,266	2,684,486	0.3078	0.6922	37.84
14.5	7,972,102	1,690,725	0.2121	0.7879	26.19
15.5	5,807,144	880,455	0.1516	0.8484	20.64
16.5	5,692,829	1,128,287	0.1982	0.8018	17.51
17.5	5,023,559	898,290	0.1788	0.8212	14.04
18.5	4,298,801	669,147	0.1557	0.8443	11.53
19.5	3,799,659	705,707	0.1857	0.8143	9.73
20.5	3,055,653	493,578	0.1615	0.8385	7.92
21.5	2,677,052	995,969	0.3720	0.6280	6.64
22.5	1,823,360	576,554	0.3162	0.6838	4.17
23.5	1,276,774	268,077	0.2100	0.7900	2.85
24.5	747,331	194,094	0.2597	0.7403	2.25
25.5	559,833	18,473	0.0330	0.9670	1.67
26.5	371,444		0.0000	1.0000	1.61
27.5	371,444	95,348	0.2567	0.7433	1.61
28.5	276,096	15,071	0.0546	0.9454	1.20
29.5	244,807	69,550	0.2841	0.7159	1.13
30.5	175,257		0.0000	1.0000	0.81
31.5	175,257		0.0000	1.0000	0.81
32.5	175,257		0.0000	1.0000	0.81
33.5					0.81



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

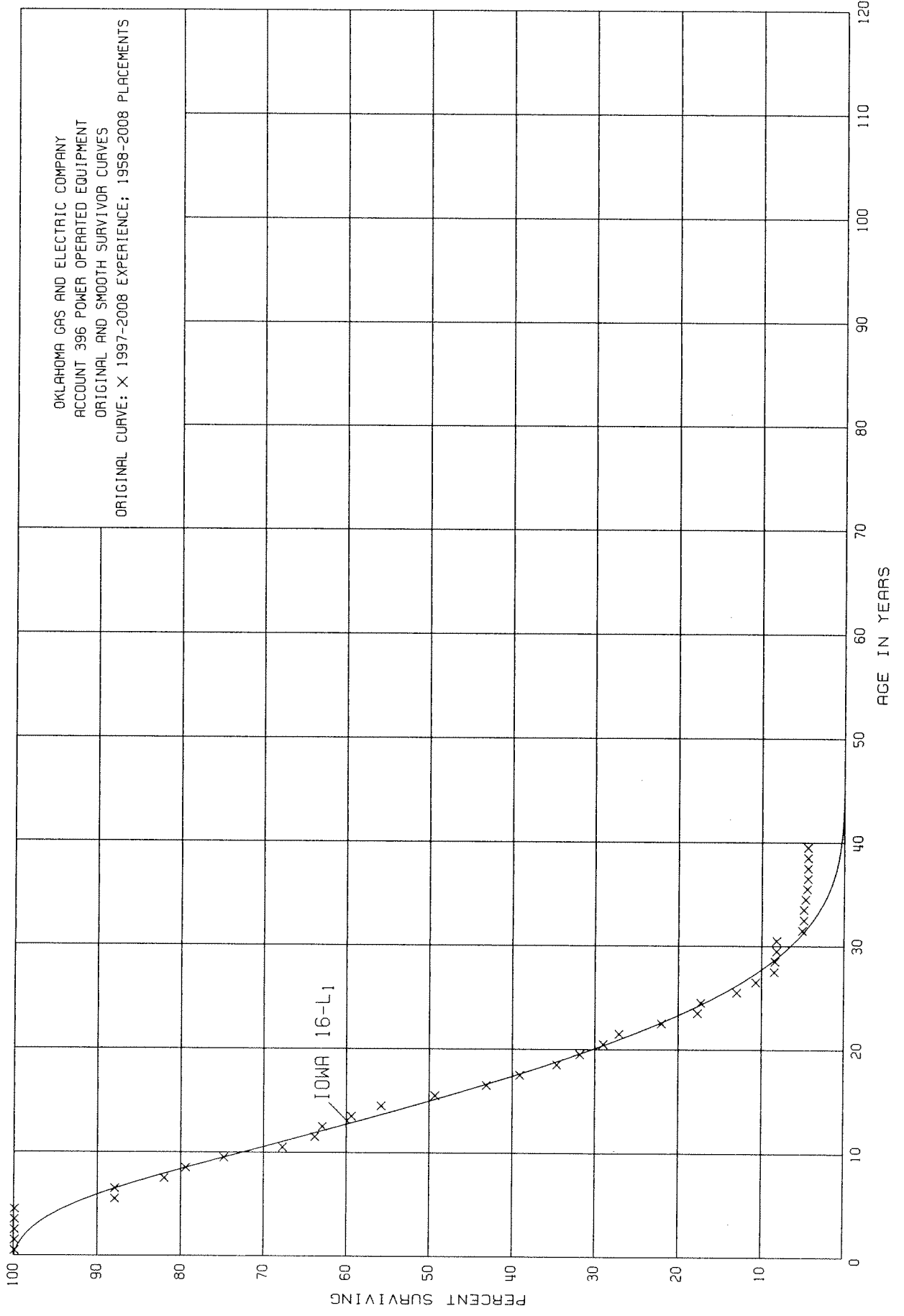
PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	936,349		0.0000	1.0000	100.00
0.5	755,803		0.0000	1.0000	100.00
1.5	618,832		0.0000	1.0000	100.00
2.5	514,927	5,417	0.0105	0.9895	100.00
3.5	527,781		0.0000	1.0000	98.95
4.5	645,429	1,331	0.0021	0.9979	98.95
5.5	842,413		0.0000	1.0000	98.74
6.5	868,218	38,635	0.0445	0.9555	98.74
7.5	899,801		0.0000	1.0000	94.35
8.5	870,533		0.0000	1.0000	94.35
9.5	1,503,506	9,656	0.0064	0.9936	94.35
10.5	1,476,010	79,457	0.0538	0.9462	93.75
11.5	1,515,371	25,345	0.0167	0.9833	88.71
12.5	1,138,244	23,496	0.0206	0.9794	87.23
13.5	1,229,070	56,165	0.0457	0.9543	85.43
14.5	1,114,092		0.0000	1.0000	81.53
15.5	1,166,103	16,473	0.0141	0.9859	81.53
16.5	1,051,731	14,425	0.0137	0.9863	80.38
17.5	839,391	49,486	0.0590	0.9410	79.28
18.5	797,747	8,361	0.0105	0.9895	74.60
19.5	647,610	83,227	0.1285	0.8715	73.82
20.5	583,687	43,744	0.0749	0.9251	64.33
21.5	521,900	1,442	0.0028	0.9972	59.51
22.5	447,391	7,933	0.0177	0.9823	59.34
23.5	372,251	3,921	0.0105	0.9895	58.29
24.5	336,898	4,404	0.0131	0.9869	57.68
25.5	274,526	6,597	0.0240	0.9760	56.92
26.5	192,719	5,417	0.0281	0.9719	55.55
27.5	215,781	33,335	0.1545	0.8455	53.99
28.5	189,281	23,340	0.1233	0.8767	45.65
29.5	150,321	2,154	0.0143	0.9857	40.02
30.5	140,600	2,479	0.0176	0.9824	39.45
31.5	134,384	1,219	0.0091	0.9909	38.76
32.5	117,819	9,177	0.0779	0.9221	38.41
33.5	86,735	9,550	0.1101	0.8899	35.42
34.5	91,278	20,734	0.2272	0.7728	31.52
35.5	54,277		0.0000	1.0000	24.36
36.5	55,150		0.0000	1.0000	24.36
37.5	54,024	7,288	0.1349	0.8651	24.36
38.5	28,806		0.0000	1.0000	21.07

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,254		0.0000	1.0000	21.07
40.5	19,420		0.0000	1.0000	21.07
41.5	19,564		0.0000	1.0000	21.07
42.5	19,564		0.0000	1.0000	21.07
43.5	7,042	50	0.0071	0.9929	21.07
44.5	4,828	2,221	0.4600	0.5400	20.92
45.5	2,607		0.0000	1.0000	11.30
46.5	2,607		0.0000	1.0000	11.30
47.5	2,607		0.0000	1.0000	11.30
48.5	2,607		0.0000	1.0000	11.30
49.5	2,607		0.0000	1.0000	11.30
50.5					11.30



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,583,865		0.0000	1.0000	100.00
0.5	3,972,088		0.0000	1.0000	100.00
1.5	2,907,996		0.0000	1.0000	100.00
2.5	1,880,580		0.0000	1.0000	100.00
3.5	1,953,197		0.0000	1.0000	100.00
4.5	1,923,505	232,700	0.1210	0.8790	100.00
5.5	2,542,690		0.0000	1.0000	87.90
6.5	2,830,471	189,773	0.0670	0.9330	87.90
7.5	2,834,922	89,043	0.0314	0.9686	82.01
8.5	2,474,254	145,835	0.0589	0.9411	79.43
9.5	2,574,951	243,246	0.0945	0.9055	74.75
10.5	2,081,860	118,723	0.0570	0.9430	67.69
11.5	2,173,354	30,738	0.0141	0.9859	63.83
12.5	2,490,271	138,002	0.0554	0.9446	62.93
13.5	2,921,166	181,031	0.0620	0.9380	59.44
14.5	3,272,997	379,196	0.1159	0.8841	55.75
15.5	3,074,750	389,342	0.1266	0.8734	49.29
16.5	2,744,738	254,863	0.0929	0.9071	43.05
17.5	2,224,936	251,964	0.1132	0.8868	39.05
18.5	1,844,948	148,832	0.0807	0.9193	34.63
19.5	1,660,063	150,311	0.0905	0.9095	31.84
20.5	1,624,706	104,666	0.0644	0.9356	28.96
21.5	1,348,172	252,919	0.1876	0.8124	27.09
22.5	1,096,101	215,362	0.1965	0.8035	22.01
23.5	888,084	22,270	0.0251	0.9749	17.69
24.5	780,235	192,863	0.2472	0.7528	17.25
25.5	651,993	114,461	0.1756	0.8244	12.99
26.5	463,863	96,939	0.2090	0.7910	10.71
27.5	367,327	1,578	0.0043	0.9957	8.47
28.5	355,129	9,175	0.0258	0.9742	8.43
29.5	412,136		0.0000	1.0000	8.21
30.5	373,999	141,794	0.3791	0.6209	8.21
31.5	284,745	12,248	0.0430	0.9570	5.10
32.5	246,144		0.0000	1.0000	4.88
33.5	229,137	8,805	0.0384	0.9616	4.88
34.5	188,312	9,760	0.0518	0.9482	4.69
35.5	93,125	556	0.0060	0.9940	4.45
36.5	52,535		0.0000	1.0000	4.42
37.5	85,100		0.0000	1.0000	4.42
38.5	103,186		0.0000	1.0000	4.42

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2008			EXPERIENCE BAND 1997-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	95,697		0.0000	1.0000	4.42
40.5	64,871		0.0000	1.0000	4.42
41.5	64,871		0.0000	1.0000	4.42
42.5	64,419		0.0000	1.0000	4.42
43.5	58,228		0.0000	1.0000	4.42
44.5	57,864	540	0.0093	0.9907	4.42
45.5	54,469		0.0000	1.0000	4.38
46.5	52,516		0.0000	1.0000	4.38
47.5	49,611		0.0000	1.0000	4.38
48.5	46,900		0.0000	1.0000	4.38
49.5	18,086		0.0000	1.0000	4.38
50.5					4.38

NET SALVAGE STATISTICS

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	122,855	59,511	48		0	59,511-	48-
1992	710,422	127,346	18		0	127,346-	18-
1993	90,536	177,301	196		0	177,301-	196-
1994	114,415	51,768	45		0	51,768-	45-
1995	146,125	172	0	12,704	9	12,532	9
1996							
1997	927,136		0		0		0
1998	121,334	11,618	10		0	11,618-	10-
1999	8,500	1,927	23		0	1,927-	23-
2000	107,870	112,985	105		0	112,985-	105-
2001	40,873	45,815	112		0	45,815-	112-
2002	39,477		0		0		0
2003	2,896	753,478			0	753,478-	
2004	450,106	313,258	70		0	313,258-	70-
2005	848,164	62,269	7		0	62,269-	7-
2006	266,071	243,058	91		0	243,058-	91-
2007	343,634	40,554	12		0	40,554-	12-
2008	561,405	44,699	8		0	44,699-	8-
TOTAL	4,901,819	2,045,759	42	12,704	0	2,033,055-	41-

THREE-YEAR MOVING AVERAGES

91-93	307,938	121,386	39		0	121,386-	39-
92-94	305,124	118,805	39		0	118,805-	39-
93-95	117,025	76,414	65	4,235	4	72,179-	62-
94-96	86,847	17,313	20	4,235	5	13,078-	15-
95-97	357,754	57	0	4,235	1	4,178	1
96-98	349,490	3,873	1		0	3,873-	1-
97-99	352,323	4,515	1		0	4,515-	1-
98-00	79,235	42,177	53		0	42,177-	53-
99-01	52,414	53,576	102		0	53,576-	102-
00-02	62,740	52,933	84		0	52,933-	84-
01-03	27,748	266,431	960		0	266,431-	960-
02-04	164,159	355,579	217		0	355,579-	217-
03-05	433,722	376,335	87		0	376,335-	87-
04-06	521,447	206,195	40		0	206,195-	40-
05-07	485,956	115,294	24		0	115,294-	24-
06-08	390,370	109,437	28		0	109,437-	28-

FIVE-YEAR AVERAGE

04-08	493,876	140,767	29		0	140,767-	29-
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	240,206	223,305	93		0	223,305-	93-
1992	1,987,189	511,877	26	6,388	0	505,489-	25-
1993	886,683	213,537	24	4,160	0	209,377-	24-
1994	530,963	214,630	40	17,088	3	197,542-	37-
1995	1,885,384	24,272	1	28,937	2	4,665	0
1996	848,365	3,666	0	348,012	41	344,346	41
1997	1,411,397		0		0		0
1998	2,906,967	24,796	1		0	24,796-	1-
1999	859,419	25,611	3		0	25,611-	3-
2000	2,104,476	614,246	29	40,000	2	574,246-	27-
2001	1,190,404	5,566	0		0	5,566-	0
2002	1,121,399	36,197	3	467,215	42	431,018	38
2003	5,595,908	474,250	8	63,379	1	410,871-	7-
2004	2,919,932	978,915	34	37,189	1	941,726-	32-
2005	4,145,928	628,267	15	30,421	1	597,846-	14-
2006	3,542,799	2,691,403	76	153,934	4	2,537,469-	72-
2007	2,114,004	298,102	14	459,060	22	160,958	8
2008	5,025,842	815,429	16		0	815,429-	16-
TOTAL	39,317,265	7,784,069	20	1,655,783	4	6,128,286-	16-

THREE-YEAR MOVING AVERAGES

91-93	1,038,026	316,240	30	3,516	0	312,724-	30-
92-94	1,134,945	313,348	28	9,212	1	304,136-	27-
93-95	1,101,010	150,813	14	16,728	2	134,085-	12-
94-96	1,088,237	80,856	7	131,346	12	50,490	5
95-97	1,381,715	9,313	1	125,650	9	116,337	8
96-98	1,722,243	9,487	1	116,004	7	106,517	6
97-99	1,725,928	16,802	1		0	16,802-	1-
98-00	1,956,954	221,551	11	13,333	1	208,218-	11-
99-01	1,384,766	215,141	16	13,333	1	201,808-	15-
00-02	1,472,093	218,670	15	169,072	11	49,598-	3-
01-03	2,635,904	172,004	7	176,865	7	4,861	0
02-04	3,212,413	496,454	15	189,261	6	307,193-	10-
03-05	4,220,590	693,811	16	43,663	1	650,148-	15-
04-06	3,536,220	1,432,862	41	73,848	2	1,359,014-	38-
05-07	3,267,577	1,205,924	37	214,472	7	991,452-	30-
06-08	3,560,882	1,268,311	36	204,331	6	1,063,980-	30-

FIVE-YEAR AVERAGE

04-08	3,549,701	1,082,423	30	136,121	4	946,302-	27-
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	54,039	47,438	88	0	0	47,438-	88-
1992	308,381	19,759	6	0	0	19,759-	6-
1993	1,288,305	307,014	24	0	0	307,014-	24-
1994	584,490	98,295	17	276,500	47	178,205	30
1995	770,000		0		0		0
1996	387,379	1,636	0	155,267	40	153,631	40
1997	1,821,250	291,631	16		0	291,631-	16-
1998	989,827	18,871-	2-		0	18,871	2
1999	7,836	104,381			0	104,381-	
2000	2,353,400	680,475	29		0	680,475-	29-
2001	655,945	181,650	28	162,687	25	18,963-	3-
2002	1,822,205	1,199,536	66	1,362	0	1,198,174-	66-
2003	1,079,443		0		0		0
2004	4,168,892	15,307	0	483	0	14,824-	0
2005	18,045,621	32,072	0		0	32,072-	0
2006	9,701,302		0	22,071	0	22,071	0
2007	12,146,914	466,915	4		0	466,915-	4-
2008	1,723,808	911,062	53	459,060-	27-	1,370,122-	79-
TOTAL	57,909,037	4,338,300	7	159,310	0	4,178,990-	7-

THREE-YEAR MOVING AVERAGES

91-93	550,242	124,737	23		0	124,737-	23-
92-94	727,059	141,689	19	92,167	13	49,522-	7-
93-95	880,932	135,103	15	92,167	10	42,936-	5-
94-96	580,623	33,310	6	143,922	25	110,612	19
95-97	992,876	97,756	10	51,756	5	46,000-	5-
96-98	1,066,152	91,466	9	51,756	5	39,710-	4-
97-99	939,638	125,714	13		0	125,714-	13-
98-00	1,117,021	255,328	23		0	255,328-	23-
99-01	1,005,727	322,169	32	54,229	5	267,940-	27-
00-02	1,610,517	687,220	43	54,683	3	632,537-	39-
01-03	1,185,864	460,395	39	54,683	5	405,712-	34-
02-04	2,356,847	404,948	17	615	0	404,333-	17-
03-05	7,764,652	15,793	0	161	0	15,632-	0
04-06	10,638,605	15,793	0	7,518	0	8,275-	0
05-07	13,297,946	166,329	1	7,357	0	158,972-	1-
06-08	7,857,341	459,326	6	145,663-	2-	604,989-	8-

FIVE-YEAR AVERAGE

04-08	9,157,307	285,071	3	87,301-	1-	372,372-	4-
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	65,127		0		0		0
1992	371,496		0	316,587	85	316,587	85
1993	123,880		0		0		0
1994	6,500		0		0		0
1995	157,746		0		0		0
1996	49,337	225	0	21,416	43	21,191	43
1997							
1998							
1999							
2000	136,981	112,787	82		0	112,787-	82-
2001	15,826	2,721	17		0	2,721-	17-
2002	72,899	569	1		0	569-	1-
2003	298,367		0		0		0
2004	573,700		0		0		0
2005	2,337,108		0		0		0
2006		455				455-	
2007	154,572	15,549	10		0	15,549-	10-
2008	212,300		0		0		0
TOTAL	4,575,839	132,306	3	338,003	7	205,697	4

THREE-YEAR MOVING AVERAGES

91-93	186,834		0	105,529	56	105,529	56
92-94	167,292		0	105,529	63	105,529	63
93-95	96,042		0		0		0
94-96	71,194	75	0	7,139	10	7,064	10
95-97	69,028	75	0	7,139	10	7,064	10
96-98	16,446	75	0	7,139	43	7,064	43
97-99							
98-00	45,660	37,596	82		0	37,596-	82-
99-01	50,936	38,503	76		0	38,503-	76-
00-02	75,236	38,693	51		0	38,693-	51-
01-03	129,031	1,097	1		0	1,097-	1-
02-04	314,989	190	0		0	190-	0
03-05	1,069,725		0		0		0
04-06	970,269	152	0		0	152-	0
05-07	830,560	5,335	1		0	5,335-	1-
06-08	122,291	5,335	4		0	5,335-	4-

FIVE-YEAR AVERAGE

04-08	655,536	3,201	0		0	3,201-	0
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	40,750		0		0		0
1992	6,846,622	3,060	0	3,031,791	44	3,028,731	44
1993	104,934		0	369,260	352	369,260	352
1994	72,336		0		0		0
1995	159,336		0	5,588	4	5,588	4
1996	30,198	113	0	10,708	35	10,595	35
1997	39,946		0		0		0
1998	149,568		0		0		0
1999	104,511		0		0		0
2000	152,078		0		0		0
2001	186,224	7,481	4		0	7,481-	4-
2002	215,482	23-	0		0	23	0
2003	289,714		0		0		0
2004	94,421	29,083	31		0	29,083-	31-
2005	115,193	2,846	2		0	2,846-	2-
2006	212,625	446	0	1,308	1	862	0
2007	179,468	118,873	66		0	118,873-	66-
2008	114,407	112	0		0	112-	0
TOTAL	9,107,813	161,991	2	3,418,655	38	3,256,664	36

THREE-YEAR MOVING AVERAGES

91-93	2,330,769	1,020	0	1,133,684	49	1,132,664	49
92-94	2,341,297	1,020	0	1,133,684	48	1,132,664	48
93-95	112,202		0	124,949	111	124,949	111
94-96	87,290	38	0	5,432	6	5,394	6
95-97	76,493	38	0	5,432	7	5,394	7
96-98	73,237	38	0	3,569	5	3,531	5
97-99	98,008		0		0		0
98-00	135,386		0		0		0
99-01	147,604	2,494	2		0	2,494-	2-
00-02	184,595	2,486	1		0	2,486-	1-
01-03	230,473	2,486	1		0	2,486-	1-
02-04	199,872	9,687	5		0	9,687-	5-
03-05	166,443	10,643	6		0	10,643-	6-
04-06	140,746	10,792	8	436	0	10,356-	7-
05-07	169,095	40,721	24	436	0	40,285-	24-
06-08	168,833	39,810	24	436	0	39,374-	23-

FIVE-YEAR AVERAGE

04-08	143,223	30,272	21	262	0	30,010-	21-
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OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	11,478		0		0		0
1998							
1999							
2000							
2001							
2002	10,038		0		0		0
2003							
2004							
2005							
2006							
2007							
2008							
TOTAL	21,516		0		0		0

THREE-YEAR MOVING AVERAGES

97-99	3,826		0		0		0
98-00							
99-01							
00-02	3,346		0		0		0
01-03	3,346		0		0		0
02-04	3,346		0		0		0
03-05							
04-06							
05-07							
06-08							

FIVE-YEAR AVERAGE

04-08

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1995		149,258		149,258-
1996				
1997				
1998				
1999				
2000				
2001				
2002				
2003				
2004	47,894	0	0	0
2005	17,400	0	0	0
2006	162,800	0	0	0
2007				
2008				
TOTAL	228,094	149,258 65	0	149,258- 65-

THREE-YEAR MOVING AVERAGES

95-97		49,753		49,753-
96-98				
97-99				
98-00				
99-01				
00-02				
01-03				
02-04	15,965	0	0	0
03-05	21,765	0	0	0
04-06	76,031	0	0	0
05-07	60,067	0	0	0
06-08	54,267	0	0	0

FIVE-YEAR AVERAGE

04-08	45,619	0	0	0
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991				690		690	
1992				690		690	
1993							
1994							
1995	1,763,685	88,000	5	33,223	2	54,777-	3-
1996							
1997							
1998							
1999							
2000							
2001	200,000		0		0		0
2002							
2003	772,700		0		0		0
2004	109,655		0		0		0
2005	38,200		0		0		0
2006							
2007	888,700	87,627	10		0	87,627-	10-
2008	1,800		0		0		0
TOTAL	3,774,740	175,627	5	34,603	1	141,024-	4-

THREE-YEAR MOVING AVERAGES

91-93				460		460	
92-94				230		230	
93-95	587,895	29,333	5	11,074	2	18,259-	3-
94-96	587,895	29,333	5	11,074	2	18,259-	3-
95-97	587,895	29,333	5	11,074	2	18,259-	3-
96-98							
97-99							
98-00							
99-01	66,667		0		0		0
00-02	66,667		0		0		0
01-03	324,233		0		0		0
02-04	294,118		0		0		0
03-05	306,852		0		0		0
04-06	49,285		0		0		0
05-07	308,967	29,209	9		0	29,209-	9-
06-08	296,833	29,209	10		0	29,209-	10-

FIVE-YEAR AVERAGE

04-08	207,671	17,525	8		0	17,525-	8-
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OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992				1,327-		1,327-	
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001	4,325		0		0		0
2002	407,652		0		0		0
2003							
2004		1,683				1,683-	
2005							
2006							
2007							
2008							
TOTAL	411,977	1,683	0	1,327-	0	3,010-	1-

THREE-YEAR MOVING AVERAGES

92-94				442-		442-	
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01	1,442		0		0		0
00-02	137,326		0		0		0
01-03	137,326		0		0		0
02-04	135,884	561	0		0	561-	0
03-05		561				561-	
04-06		561				561-	
05-07							
06-08							

FIVE-YEAR AVERAGE

04-08		337				337-	
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1993	63,503		0		0		0
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001	8,529		0		0		0
2002	1,577		0		0		0
2003							
2004							
2005							
2006							
2007	11,654		0		0		0
2008							
TOTAL	85,263		0		0		0

THREE-YEAR MOVING AVERAGES

93-95	21,168		0		0		0
94-96							
95-97							
96-98							
97-99							
98-00							
99-01	2,843		0		0		0
00-02	3,369		0		0		0
01-03	3,369		0		0		0
02-04	526		0		0		0
03-05							
04-06							
05-07	3,885		0		0		0
06-08	3,885		0		0		0

FIVE-YEAR AVERAGE

04-08	2,331		0		0		0
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OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992				90		90	
1993	8,133		0	11,454	141	11,454	141
1994							
1995							
1996							
1997							
1998							
1999	35,817	3,884	11	3,177	9	707-	2-
2000							
2001	2,400	2,229	93	764	32	1,465-	61-
2002							
2003							
2004							
2005							
2006							
2007							
2008							
TOTAL	46,350	6,113	13	15,485	33	9,372	20

THREE-YEAR MOVING AVERAGES

92-94	2,711		0	3,848	142	3,848	142
93-95	2,711		0	3,818	141	3,818	141
94-96							
95-97							
96-98							
97-99	11,939	1,295	11	1,059	9	236-	2-
98-00	11,939	1,295	11	1,059	9	236-	2-
99-01	12,739	2,037	16	1,314	10	723-	6-
00-02	800	743	93	255	32	488-	61-
01-03	800	743	93	255	32	488-	61-
02-04							
03-05							
04-06							
05-07							
06-08							

FIVE-YEAR AVERAGE

04-08

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	706,948	12,772	2	27,687	4	14,915	2
1992	2,735,978	160,165	6	4,149,490	152	3,989,325	146
1993	995,522	172,050	17	100,670	10	71,380-	7-
1994	427,877	161,358	38	86,842	20	74,516-	17-
1995	1,732,372	191,361	11	164,453	9	26,908-	2-
1996	6,428,873	559,612	9	880,004	14	320,392	5
1997	140,610	116,338	83	47,170	34	69,168-	49-
1998	76,806	53,941	70	18,142	24	35,799-	47-
1999	17,737,914	1,923,288	11	632,480	4	1,290,808-	7-
2000	547,479	669,999	122	13,982	3	656,017-	120-
2001	1,320,939	1,226,623	93	177,437	13	1,049,186-	79-
2002	131,908	124,753	95	1,046,630	793	921,877	699
2003	1,326,070	1,811,654	137	298,093	22	1,513,561-	114-
2004	556,060	884,165	159	982,773	177	98,608	18
2005	376,015	1,439,012	383	61,792	16	1,377,220-	366-
2006	1,211,838	4,359,246	360	79,827	7	4,279,419-	353-
2007	2,269,181	2,409,150	106		0	2,409,150-	106-
2008	189,480	2,341,255		622,744	329	1,718,511-	907-
TOTAL	38,911,870	18,616,742	48	9,390,216	24	9,226,526-	24-

THREE-YEAR MOVING AVERAGES

91-93	1,479,483	114,996	8	1,425,949	96	1,310,953	89
92-94	1,386,459	164,524	12	1,445,667	104	1,281,143	92
93-95	1,051,924	174,923	17	117,322	11	57,601-	5-
94-96	2,863,041	304,110	11	377,100	13	72,990	3
95-97	2,767,285	289,104	10	363,876	13	74,772	3
96-98	2,215,430	243,297	11	315,105	14	71,808	3
97-99	5,985,110	697,856	12	232,597	4	465,259-	8-
98-00	6,120,733	882,409	14	221,535	4	660,874-	11-
99-01	6,535,444	1,273,303	19	274,633	4	998,670-	15-
00-02	666,775	673,792	101	412,683	62	261,109-	39-
01-03	926,306	1,054,343	114	507,387	55	546,956-	59-
02-04	671,346	940,190	140	775,832	116	164,358-	24-
03-05	752,715	1,378,277	183	447,553	59	930,724-	124-
04-06	714,637	2,227,474	312	374,797	52	1,852,677-	259-
05-07	1,285,678	2,735,803	213	47,206	4	2,688,597-	209-
06-08	1,223,500	3,036,550	248	234,190	19	2,802,360-	229-

FIVE-YEAR AVERAGE

04-08	920,515	2,286,566	248	349,427	38	1,937,139-	210-
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1993	27,369	2,404	9		0	2,404-	9-
1994							
1995	3,342		0		0		0
1996							
1997							
1998							
1999	1,499,746	162,615	11	133,028	9	29,587-	2-
2000	71,656	87,692	122	1,830	3	85,862-	120-
2001	6,657	6,182	93	2,118	32	4,064-	61-
2002	30,446	25,318	83	7,965	26	17,353-	57-
2003	87,891	120,075	137	24,414	28	95,661-	109-
2004	38,847	61,769	159	60,287	155	1,482-	4-
2005							
2006	4,955	16,141	326	326	7	15,815-	319-
2007		134,438		117,691		16,747-	
2008							
TOTAL	1,770,909	616,634	35	347,659	20	268,975-	15-

THREE-YEAR MOVING AVERAGES

93-95	10,237	801	8		0	801-	8-
94-96	1,114		0		0		0
95-97	1,114		0		0		0
96-98							
97-99	499,915	54,205	11	44,343	9	9,862-	2-
98-00	523,801	83,435	16	44,953	9	38,482-	7-
99-01	526,020	85,496	16	45,659	9	39,837-	8-
00-02	36,253	39,731	110	3,971	11	35,760-	99-
01-03	41,664	50,525	121	11,499	28	39,026-	94-
02-04	52,394	69,054	132	30,889	59	38,165-	73-
03-05	42,246	60,615	143	28,234	67	32,381-	77-
04-06	14,601	25,970	178	20,204	138	5,766-	39-
05-07	1,652	50,193		39,339		10,854-	657-
06-08	1,652	50,193		39,339		10,854-	657-

FIVE-YEAR AVERAGE

04-08	8,760	42,470	485	35,661	407	6,809-	78-
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	112,197	29,662	26	78,114	70	48,452	43
1992	1,024,321	388,790	38	1,161,391	113	772,601	75
1993	546,876	223,397	41	1,094,699	200	871,302	159
1994	768,335	287,341	37	1,384,172	180	1,096,831	143
1995	731,628	123,866	17	101,000	14	22,866-	3-
1996	579,610	50,302	9	79,101	14	28,799	5
1997	902,338	746,576	83	302,705	34	443,871-	49-
1998	1,106,356	776,994	70	261,333	24	515,661-	47-
1999	630,716	68,387	11	55,945	9	12,442-	2-
2000	624,358	764,083	122	15,946	3	748,137-	120-
2001	943,467	876,103	93	126,732	13	749,371-	79-
2002	6,461,306	5,373,131	83	747,545	12	4,625,586-	72-
2003	639,286	873,381	137	143,708	22	729,673-	114-
2004	1,000,681	1,591,136	159	1,185,487	118	405,649-	41-
2005	624,144	2,388,608	383	102,569	16	2,286,039-	366-
2006	57,625	187,718	326	3,796	7	183,922-	319-
2007	834,760	3,463,006	415	58,689	7	3,404,317-	408-
2008	228,864	3,989,002		1,061,041	464	2,927,961-	
TOTAL	17,816,868	22,201,483	125	7,963,973	45	14,237,510-	80-

THREE-YEAR MOVING AVERAGES

91-93	561,131	213,950	38	778,068	139	564,118	101
92-94	779,844	299,843	38	1,213,421	156	913,578	117
93-95	682,280	211,535	31	859,957	126	648,422	95
94-96	693,191	153,836	22	521,424	75	367,588	53
95-97	737,859	306,915	42	160,935	22	145,980-	20-
96-98	862,768	524,624	61	214,380	25	310,244-	36-
97-99	879,803	530,652	60	206,661	23	323,991-	37-
98-00	787,143	536,488	68	111,075	14	425,413-	54-
99-01	732,847	569,524	78	66,208	9	503,316-	69-
00-02	2,676,377	2,337,772	87	296,741	11	2,041,031-	76-
01-03	2,681,353	2,374,205	89	339,328	13	2,034,877-	76-
02-04	2,700,424	2,612,549	97	692,246	26	1,920,303-	71-
03-05	754,704	1,617,708	214	477,255	63	1,140,453-	151-
04-06	560,817	1,389,154	248	430,617	77	958,537-	171-
05-07	505,510	2,013,111	398	55,018	11	1,958,093-	387-
06-08	373,750	2,546,575	681	374,508	100	2,172,067-	581-

FIVE-YEAR AVERAGE

04-08	549,215	2,323,894	423	482,316	88	1,841,578-	335-
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	3,566	16,652	467	115,132		98,480	
1992	262,287	120,684	46	754,302	288	633,618	242
1993	74,604	48,910	66	406,427	545	357,517	479
1994	67,472	22,239	33	496,168	735	473,929	702
1995	91,161	135,721	149	8,265	9	127,456	140-
1996	174,811	12,576	7	19,775	11	7,199	4
1997	501,439	414,881	83	168,217	34	246,664	49-
1998	462,692	324,949	70	109,293	24	215,656	47-
1999	1,041,353	112,912	11	92,368	9	20,544	2-
2000	145,064	177,528	122	3,705	3	173,823	120-
2001	570,240	529,525	93	76,598	13	452,927	79-
2002	3,895,452	3,239,403	83	451,823	12	2,787,580	72-
2003	14,580	19,919	137	4,050	28	15,869	109-
2004	70,537	112,158	159	109,467	155	2,691	4-
2005	1		0		0		0
2006	23,137	75,371	326	1,524	7	73,847	319-
2007	124,800	244,105	196	213,698	171	30,407	24-
2008	93,975		0		0		0
TOTAL	7,617,171	5,607,533	74	3,030,812	40	2,576,721	34-

THREE-YEAR MOVING AVERAGES

91-93	113,486	62,082	55	425,287	375	363,205	320
92-94	134,788	63,944	47	552,299	410	488,355	362
93-95	77,746	68,957	89	303,620	391	234,663	302
94-96	111,148	56,845	51	174,736	157	117,891	106
95-97	255,804	187,726	73	65,419	26	122,307	48-
96-98	379,647	250,802	66	99,095	26	151,707	40-
97-99	668,495	284,247	43	123,293	18	160,954	24-
98-00	549,703	205,129	37	68,455	12	136,674	25-
99-01	585,552	273,321	47	57,557	10	215,764	37-
00-02	1,536,919	1,315,485	86	177,375	12	1,138,110	74-
01-03	1,493,424	1,262,949	85	177,490	12	1,085,459	73-
02-04	1,326,857	1,123,826	85	188,446	14	935,380	70-
03-05	28,373	44,025	155	37,839	133	6,186	22-
04-06	31,225	62,509	200	36,997	118	25,512	82-
05-07	49,313	106,492	216	71,741	145	34,751	70-
06-08	80,637	106,492	132	71,741	89	34,751	43-

FIVE-YEAR AVERAGE

04-08	62,490	86,327	138	64,938	104	21,389	34-
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1992		5,341		6,092		751	
1993				716		716	
1994							
1995	376,835		0		0		0
1996	8,656	6,287	73	9,888	114	3,601	42
1997							
1998							
1999	4,077	442	11	362	9	80-	2-
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
TOTAL	389,568	12,070	3	17,058	4	4,988	1

THREE-YEAR MOVING AVERAGES

92-94		1,780		2,269		489	
93-95	125,612		0	239	0	239	0
94-96	128,497	2,096	2	3,296	3	1,200	1
95-97	128,497	2,096	2	3,296	3	1,200	1
96-98	2,885	2,096	73	3,296	114	1,200	42
97-99	1,359	147	11	121	9	26-	2-
98-00	1,359	147	11	121	9	26-	2-
99-01	1,359	147	11	121	9	26-	2-
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							

FIVE-YEAR AVERAGE

04-08

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991				200		200	
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999	37,629	28,763	76	24,192	64	4,571	12-
2000							
2001	2,400	2,429	101	940	39	1,489	62-
2002							
2003							
2004							
2005							
2006	3,856	3,452	90	926	24	2,526	66-
2007	1,770		0		0		0
2008							
TOTAL	45,655	34,644	76	26,258	58	8,386	18-

THREE-YEAR MOVING AVERAGES

91-93				67		67	
92-94							
93-95							
94-96							
95-97							
96-98							
97-99	12,543	9,588	76	8,064	64	1,524	12-
98-00	12,543	9,588	76	8,064	64	1,524	12-
99-01	13,343	10,397	78	8,377	63	2,020	15-
00-02	800	810	101	313	39	497	62-
01-03	800	810	101	313	39	497	62-
02-04							
03-05							
04-06	1,285	1,151	90	309	24	842	66-
05-07	1,876	1,151	61	309	16	842	45-
06-08	1,876	1,151	61	309	16	842	45-

FIVE-YEAR AVERAGE

04-08	1,125	690	61	185	16	505	45-
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	38,745	20,942	54	8,480	22	12,462-	32-
1992	424,479	182,729	43	58,187	14	124,542-	29-
1993	482,508	103,471	21	58,753	12	44,718-	9-
1994	301,108	132,801	44	330,396	110	197,595	66
1995	694,912	186,720	27	35,314	5	151,406-	22-
1996	5,420,973	1,273,654	23	1,227,554	23	46,100-	1-
1997	123,946	96,853	78	130,297	105	33,444	27
1998	155,956	93,572	60	301,252	193	207,680	133
1999	983,905	752,077	76	632,572	64	119,505-	12-
2000	5,607,561	1,779,764	32	1,198,762	21	581,002-	10-
2001	580,366	587,267	101	227,230	39	360,037-	62-
2002	26,487	22,598	85	8,412	32	14,186-	54-
2003	1,087,561	865,712	80	370,283	34	495,429-	46-
2004	186,856	159,979	86	64,984	35	94,995-	51-
2005	831,957	563,737	68	121,893	15	441,844-	53-
2006	1,291,640	1,156,218	90	310,342	24	845,876-	65-
2007	3,085,707	3,402,625	110	111,393	4	3,291,232-	107-
2008	970,885	1,373,859	142	376,499	39	997,360-	103-
TOTAL	22,295,552	12,754,578	57	5,572,603	25	7,181,975-	32-

THREE-YEAR MOVING AVERAGES

91-93	315,244	102,381	32	41,807	13	60,574-	19-
92-94	402,698	139,667	35	149,112	37	9,445	2
93-95	492,843	140,997	29	141,488	29	491	0
94-96	2,138,998	531,058	25	531,088	25	30	0
95-97	2,079,944	519,076	25	464,388	22	54,688-	3-
96-98	1,900,292	488,026	26	553,034	29	65,008	3
97-99	421,269	314,167	75	354,707	84	40,540	10
98-00	2,249,141	875,137	39	710,862	32	164,275-	7-
99-01	2,390,611	1,039,703	43	686,188	29	353,515-	15-
00-02	2,071,472	796,543	38	478,135	23	318,408-	15-
01-03	564,805	491,859	87	201,975	36	289,884-	51-
02-04	433,635	349,430	81	147,893	34	201,537-	46-
03-05	702,124	529,810	75	185,720	26	344,090-	49-
04-06	770,151	626,645	81	165,740	22	460,905-	60-
05-07	1,736,435	1,707,527	98	181,209	10	1,526,318-	88-
06-08	1,782,744	1,977,567	111	266,078	15	1,711,489-	96-

FIVE-YEAR AVERAGE

04-08	1,273,409	1,331,284	105	197,022	15	1,134,262-	89-
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	946,267	411,214	43	138,760	15	272,454-	29-
1992	2,156,070	1,385,900	64	682,910	32	702,990-	33-
1993	2,315,989	1,588,199	69	741,715	32	846,484-	37-
1994	1,956,519	1,213,949	62	209,205	11	1,004,744-	51-
1995	2,125,050	1,466,148	69	309,232	15	1,156,916-	54-
1996	1,596,961	375,293	24	361,708	23	13,585-	1-
1997	1,068,048	834,582	78	1,122,767	105	288,185	27
1998	813,787	488,261	60	1,571,951	193	1,083,690	133
1999	1,152,200	880,718	76	508,119	44	372,599-	32-
2000	1,847,854	586,419	32	394,983	21	191,436-	10-
2001	1,317,967	1,333,639	101	433,028	33	900,611-	68-
2002	3,839,897	3,276,095	85	908,337	24	2,367,758-	62-
2003	2,231,433	1,776,249	80	613,779	28	1,162,470-	52-
2004	2,604,783	2,230,116	86	605,902	23	1,624,214-	62-
2005	3,184,082	2,157,546	68	466,512	15	1,691,034-	53-
2006	3,716,298	3,326,662	90	892,914	24	2,433,748-	65-
2007	2,497,297	3,713,094	149	3,843,351	154	130,257	5
2008	3,403,343	4,815,931	142	721,945	21	4,093,986-	120-
TOTAL	38,773,845	31,860,015	82	14,527,118	37	17,332,897-	45-

THREE-YEAR MOVING AVERAGES

91-93	1,806,109	1,128,438	62	521,128	29	607,310-	34-
92-94	2,142,859	1,396,016	65	544,610	25	851,406-	40-
93-95	2,132,519	1,422,765	67	420,051	20	1,002,714-	47-
94-96	1,892,843	1,018,463	54	293,382	15	725,081-	38-
95-97	1,596,686	892,008	56	597,902	37	294,106-	18-
96-98	1,159,599	566,046	49	1,018,809	88	452,763	39
97-99	1,011,345	734,520	73	1,067,612	106	333,092	33
98-00	1,271,280	651,799	51	825,018	65	173,219	14
99-01	1,439,340	933,592	65	445,377	31	488,215-	34-
00-02	2,335,239	1,732,051	74	578,783	25	1,153,268-	49-
01-03	2,463,099	2,128,661	86	651,715	26	1,476,946-	60-
02-04	2,892,037	2,427,487	84	709,339	25	1,718,148-	59-
03-05	2,673,432	2,054,637	77	562,064	21	1,492,573-	56-
04-06	3,168,388	2,571,441	81	655,109	21	1,916,332-	60-
05-07	3,132,559	3,065,767	98	1,734,259	55	1,331,508-	43-
06-08	3,205,646	3,951,896	123	1,819,404	57	2,132,492-	67-

FIVE-YEAR AVERAGE

04-08	3,081,161	3,248,670	105	1,306,125	42	1,942,545-	63-
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	940,792	273,828	29	427,240	45	153,412	16
1992	1,570,091	774,913	49	1,612,251	103	837,338	53
1993	1,911,990	922,578	48	1,249,075	65	326,497	17
1994	1,983,667	755,592	38	669,659	34	85,933-	4-
1995	1,584,980	910,186	57	700,814	44	209,372-	13-
1996	1,220,276	286,696	23	276,319	23	10,377-	1-
1997	1,491,137	1,165,189	78	1,567,533	105	402,344	27
1998	722,398	433,429	60	1,395,420	193	961,991	133
1999	1,269,869	970,661	76	560,011	44	410,650-	32-
2000	2,210,437	701,485	32	472,486	21	228,999-	10-
2001	1,940,277	1,963,348	101	637,493	33	1,325,855-	68-
2002	2,673,650	2,281,085	85	632,458	24	1,648,627-	62-
2003	4,793,024	3,815,308	80	1,318,371	28	2,496,937-	52-
2004	2,854,859	2,444,221	86	664,073	23	1,780,148-	62-
2005	4,883,495	3,309,078	68	630,493	13	2,678,585-	55-
2006	2,436,246	2,180,818	90	585,356	24	1,595,462-	65-
2007	1,953,914	4,063,381	208	1,944,417	100	2,118,964-	108-
2008	2,751,503	3,893,539	142	583,671	21	3,309,868-	120-
TOTAL	39,192,605	31,145,335	79	15,927,140	41	15,218,195-	39-

THREE-YEAR MOVING AVERAGES

91-93	1,474,291	657,106	45	1,096,189	74	439,083	30
92-94	1,821,916	817,694	45	1,176,995	65	359,301	20
93-95	1,826,879	862,785	47	873,183	48	10,398	1
94-96	1,596,308	650,825	41	548,931	34	101,894-	6-
95-97	1,432,131	787,357	55	848,222	59	60,865	4
96-98	1,144,604	628,438	55	1,079,757	94	451,319	39
97-99	1,161,135	856,426	74	1,174,321	101	317,895	27
98-00	1,400,901	701,858	50	809,306	58	107,448	8
99-01	1,806,861	1,211,831	67	556,663	31	655,168-	36-
00-02	2,274,788	1,648,639	72	580,812	26	1,067,827-	47-
01-03	3,135,650	2,686,580	86	862,774	28	1,823,806-	58-
02-04	3,440,511	2,846,871	83	871,634	25	1,975,237-	57-
03-05	4,177,126	3,189,536	76	870,979	21	2,318,557-	56-
04-06	3,391,533	2,644,706	78	626,640	18	2,018,066-	60-
05-07	3,091,218	3,184,426	103	1,053,422	34	2,131,004-	69-
06-08	2,380,554	3,379,246	142	1,037,815	44	2,341,431-	98-

FIVE-YEAR AVERAGE

04-08	2,976,004	3,178,207	107	881,602	30	2,296,605-	77-
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	140,927	5,584	4	5,501	4	83-	0
1992	83,445	23,595	28	240,116	288	216,521	259
1993	44,821-	10,411	23-	50,414	112-	40,003	89-
1994	59,590	19,374	33	35,228	59	15,854	27
1995	82,313	22,009	27	10,776	13	11,233-	14-
1996	55,493	13,112	24	12,638	23	474-	1-
1997	60,669	47,407	78	63,777	105	16,370	27
1998	58,619	35,171	60	113,231	193	78,060	133
1999	50,959	38,952	76	32,763	64	6,189-	12-
2000	187,023	59,352	32	50,325	27	9,027-	5-
2001	85,049	86,060	101	33,299	39	52,761-	62-
2002	119,777	102,190	85	38,041	32	64,149-	54-
2003	79,613	63,373	80	27,106	34	36,267-	46-
2004	154,518	132,292	86	53,738	35	78,554-	51-
2005	3,345,928	2,267,214	68	490,224	15	1,776,990-	53-
2006	218,548	195,634	90	52,511	24	143,123-	65-
2007	666,020	219,929	33	62,787	9	157,142-	24-
2008	207,340	293,398	142	80,404	39	212,994-	103-
TOTAL	5,611,010	3,635,057	65	1,452,879	26	2,182,178-	39-

THREE-YEAR MOVING AVERAGES

91-93	59,850	13,197	22	98,677	165	85,480	143
92-94	32,738	17,793	54	108,586	332	90,793	277
93-95	32,361	17,265	53	32,139	99	14,874	46
94-96	65,799	18,165	28	19,547	30	1,382	2
95-97	66,158	27,509	42	29,064	44	1,555	2
96-98	58,260	31,897	55	63,216	109	31,319	54
97-99	56,749	40,510	71	69,924	123	29,414	52
98-00	98,867	44,492	45	65,440	66	20,948	21
99-01	107,677	61,455	57	38,796	36	22,659-	21-
00-02	130,616	82,534	63	40,555	31	41,979-	32-
01-03	94,813	83,875	88	32,815	35	51,060-	54-
02-04	117,969	99,285	84	39,628	34	59,657-	51-
03-05	1,193,353	820,960	69	190,356	16	630,604-	53-
04-06	1,239,665	865,047	70	198,824	16	666,223-	54-
05-07	1,410,165	894,259	63	201,841	14	692,418-	49-
06-08	363,969	236,321	65	65,234	18	171,087-	47-

FIVE-YEAR AVERAGE

04-08	918,471	621,694	68	147,933	16	473,761-	52-
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	329,988	116,284	35	135,121	41	18,837	6
1992	774,212	375,260	48	447,409	58	72,149	9
1993	805,156	304,651	38	533,847	66	229,196	28
1994	609,536	257,264	42	454,014	74	196,750	32
1995	501,375	334,860	67	284,647	57	50,213-	10-
1996	614,702	144,234	23	139,013	23	5,221-	1-
1997	271,043	211,796	78	284,930	105	73,134	27
1998	361,532	216,914	60	698,353	193	481,439	133
1999	692,731	529,509	76	445,370	64	84,139-	12-
2000	456,603	144,904	32	122,865	27	22,039-	5-
2001	485,918	491,696	101	190,251	39	301,445-	62-
2002	937,035	799,453	85	297,601	32	501,852-	54-
2003	647,842	515,690	80	220,571	34	295,119-	46-
2004	985,103	843,408	86	342,594	35	500,814-	51-
2005	972,234	658,789	68	142,446	15	516,343-	53-
2006	1,415,864	1,267,418	90	340,189	24	927,229-	65-
2007	1,314,482	1,402,118	107	400,286	30	1,001,832-	76-
2008	1,725,290	2,441,387	142	669,049	39	1,772,338-	103-
TOTAL	13,900,646	11,055,635	80	6,148,556	44	4,907,079-	35-

THREE-YEAR MOVING AVERAGES

91-93	636,452	265,398	42	372,126	58	106,728	17
92-94	729,635	312,392	43	478,423	66	166,031	23
93-95	638,689	298,925	47	424,169	66	125,244	20
94-96	575,204	245,453	43	292,558	51	47,105	8
95-97	462,373	230,297	50	236,197	51	5,900	1
96-98	415,759	190,982	46	374,099	90	183,117	44
97-99	441,769	319,407	72	476,218	108	156,811	35
98-00	503,622	297,109	59	422,196	84	125,087	25
99-01	545,084	388,703	71	252,829	46	135,874-	25-
00-02	626,519	478,684	76	203,572	32	275,112-	44-
01-03	690,265	602,280	87	236,141	34	366,139-	53-
02-04	856,660	719,517	84	286,922	33	432,595-	50-
03-05	868,393	672,629	77	235,204	27	437,425-	50-
04-06	1,124,400	923,205	82	275,076	24	648,129-	58-
05-07	1,234,193	1,109,442	90	294,307	24	815,135-	66-
06-08	1,485,212	1,703,641	115	469,842	32	1,233,799-	83-

FIVE-YEAR AVERAGE

04-08	1,282,594	1,322,624	103	378,913	30	943,711-	74-
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	2,152,556		0	281,040	13	281,040	13
1992	1,978,455	887	0	184,514	9	183,627	9
1993	2,493,512		0	252,695	10	252,695	10
1994	2,110,473	169	0	170,211	8	170,042	8
1995	4,027,576	101	0	433,437	11	433,336	11
1996	5,110,641	1,200,651	23	1,157,193	23	43,458-	1-
1997	939,980	734,509	78	988,137	105	253,628	27
1998	848,231	508,927	60	1,638,485	193	1,129,558	133
1999	1,613,598	1,233,401	76	711,596	44	521,805-	32-
2000	2,474,592	785,315	32	528,950	21	256,365-	10-
2001	2,363,331	2,391,433	101	776,490	33	1,614,943-	68-
2002	4,939,265	4,214,045	85	1,168,395	24	3,045,650-	62-
2003	3,995,657	3,180,594	80	1,099,047	28	2,081,547-	52-
2004	5,929,980	5,077,022	86	1,379,381	23	3,697,641-	62-
2005	4,529,433	3,069,161	68	663,825	15	2,405,336-	53-
2006	4,634,687	4,148,763	90	1,113,576	24	3,035,187-	65-
2007	5,704,962	8,440,269	148	1,979,947	35	6,460,322-	113-
2008	5,500,143	7,783,026	142	1,166,736	21	6,616,290-	120-
TOTAL	61,347,072	42,768,273	70	15,693,655	26	27,074,618-	44-

THREE-YEAR MOVING AVERAGES

91-93	2,208,174	296	0	239,416	11	239,120	11
92-94	2,194,147	352	0	202,473	9	202,121	9
93-95	2,877,187	90	0	285,448	10	285,358	10
94-96	3,749,563	400,307	11	586,947	16	186,640	5
95-97	3,359,399	645,087	19	859,589	26	214,502	6
96-98	2,299,617	814,696	35	1,261,272	55	446,576	19
97-99	1,133,936	825,612	73	1,112,739	98	287,127	25
98-00	1,645,474	842,547	51	959,677	58	117,130	7
99-01	2,150,507	1,470,049	68	672,345	31	797,704-	37-
00-02	3,259,062	2,463,598	76	824,612	25	1,638,986-	50-
01-03	3,766,084	3,262,024	87	1,014,644	27	2,247,380-	60-
02-04	4,954,967	4,157,221	84	1,215,608	25	2,941,613-	59-
03-05	4,818,357	3,775,592	78	1,047,418	22	2,728,174-	57-
04-06	5,031,367	4,098,315	81	1,052,261	21	3,046,054-	61-
05-07	4,956,361	5,219,398	105	1,252,449	25	3,966,949-	80-
06-08	5,279,931	6,790,686	129	1,420,086	27	5,370,600-	102-

FIVE-YEAR AVERAGE

04-08	5,259,841	5,703,648	108	1,260,693	24	4,442,955-	84-
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	80,665	27,308	34	3,551	4	23,757-	29-
1992	135,407	44,295	33	9,342	7	34,953-	26-
1993	154,285	46,471	30	10,065	7	36,406-	24-
1994	93,769	40,737	43	6,336	7	34,401-	37-
1995	401,361	33,241	8	507	0	32,734-	8-
1996	468,912	110,213	24	106,224	23	3,989-	1-
1997	311,301	243,253	78	327,250	105	83,997	27
1998	205,098	123,056	60	396,178	193	273,122	133
1999	177,076	135,353	76	113,846	64	21,507-	12-
2000	287,813	91,338	32	77,446	27	13,892-	5-
2001	45,409	45,949	101	17,779	39	28,170-	62-
2002	191,525	163,404	85	60,828	32	102,576-	54-
2003	70,565	56,171	80	24,025	34	32,146-	46-
2004	25,233	21,604	86	8,775	35	12,829-	51-
2005	10,043	6,805	68	1,471	15	5,334-	53-
2006	12,213	10,933	90	2,934	24	7,999-	65-
2007	10,135	35,914	354	10,253	101	25,661-	253-
2008	11,529	16,314	142	4,471	39	11,843-	103-
TOTAL	2,692,339	1,252,359	47	1,181,281	44	71,078-	3-

THREE-YEAR MOVING AVERAGES

91-93	123,452	39,358	32	7,653	6	31,705-	26-
92-94	127,820	43,834	34	8,581	7	35,253-	28-
93-95	216,472	40,150	19	5,636	3	34,514-	16-
94-96	321,347	61,397	19	37,689	12	23,708-	7-
95-97	393,858	128,902	33	144,660	37	15,758	4
96-98	328,437	158,841	48	276,550	84	117,709	36
97-99	231,158	167,221	72	279,091	121	111,870	48
98-00	223,329	116,582	52	195,823	88	79,241	35
99-01	170,099	90,880	53	69,690	41	21,190-	12-
00-02	174,916	100,230	57	52,018	30	48,212-	28-
01-03	102,500	88,508	86	34,211	33	54,297-	53-
02-04	95,774	80,393	84	31,210	33	49,183-	51-
03-05	35,280	28,193	80	11,424	32	16,769-	48-
04-06	15,830	13,114	83	4,394	28	8,720-	55-
05-07	10,797	17,884	166	4,886	45	12,998-	120-
06-08	11,292	21,054	186	5,886	52	15,168-	134-

FIVE-YEAR AVERAGE

04-08	13,831	18,314	132	5,581	40	12,733-	92-
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	688,487		0		0		0
1992	6,107,107	6,117	0		0	6,117-	0
1993	2,507,972		0	7,981	0	7,981	0
1994		323		801		478	
1995	674,065		0		0		0
1996							
1997	355	277	78	373	105	96	27
1998	3,441,828	2,065,050	60	6,648,406	193	4,583,356	133
1999	7,706	5,890	76	4,954	64	936-	12-
2000	2,086,461	662,141	32	561,434	27	100,707-	5-
2001	1,708,523	1,728,839	101	668,937	39	1,059,902-	62-
2002	1,603,429	1,368,002	85	509,246	32	858,756-	54-
2003	980,842	780,763	80	333,948	34	446,815-	46-
2004	1,603,809	1,373,120	86	557,765	35	815,355-	51-
2005	4,105,856	2,782,144	68	601,564	15	2,180,580-	53-
2006	2,036,815	1,823,265	90	489,385	24	1,333,880-	65-
2007	1,867,997	2,282,735	122	651,691	35	1,631,044-	87-
2008	939,465	1,329,398	142	364,315	39	965,083-	103-
TOTAL	30,360,717	16,208,064	53	11,400,800	38	4,807,264-	16-

THREE-YEAR MOVING AVERAGES

91-93	3,101,189	2,039	0	2,660	0	621	0
92-94	2,871,693	2,147	0	2,927	0	780	0
93-95	1,060,679	108	0	2,927	0	2,819	0
94-96	224,688	108	0	267	0	159	0
95-97	224,807	92	0	124	0	32	0
96-98	1,147,394	688,442	60	2,216,260	193	1,527,818	133
97-99	1,149,963	690,406	60	2,217,911	193	1,527,505	133
98-00	1,845,332	911,027	49	2,404,932	130	1,493,905	81
99-01	1,267,564	798,956	63	411,775	32	387,181-	31-
00-02	1,799,471	1,252,994	70	579,873	32	673,121-	37-
01-03	1,430,932	1,292,534	90	504,044	35	788,490-	55-
02-04	1,396,027	1,173,961	84	466,986	33	706,975-	51-
03-05	2,230,169	1,645,342	74	497,759	22	1,147,583-	51-
04-06	2,582,160	1,992,843	77	549,571	21	1,443,272-	56-
05-07	2,670,223	2,296,048	86	580,880	22	1,715,168-	64-
06-08	1,614,759	1,811,799	112	501,797	31	1,310,002-	81-

FIVE-YEAR AVERAGE

04-08	2,110,788	1,918,132	91	532,944	25	1,385,188-	66-
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	358,381		0		0		0
1992	129,402		0		0		0
1993	203,380	48	0		0	48-	0
1994	213,967		0		0		0
1995	199,838		0		0		0
1996	12,045	2,835	24	2,732	23	103-	1-
1997	8,436,113		0		0		0
1998	4,319,582		0		0		0
1999	1,166,058		0		0		0
2000	9,622		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
TOTAL	15,048,388	2,883	0	2,732	0	151-	0

THREE-YEAR MOVING AVERAGES

91-93	230,388	16	0		0	16-	0
92-94	182,250	16	0		0	16-	0
93-95	205,728	16	0		0	16-	0
94-96	141,950	945	1	911	1	34-	0
95-97	2,882,665	945	0	911	0	34-	0
96-98	4,255,913	945	0	911	0	34-	0
97-99	4,640,584		0		0		0
98-00	1,831,754		0		0		0
99-01	391,894		0		0		0
00-02	3,207		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							

FIVE-YEAR AVERAGE

04-08

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	363,871	47,876	13	92,192	25	44,316	12
1992	476,250	107,358	23	187,515	39	80,157	17
1993	225,843	33,071	15	145,111	64	112,040	50
1994	249,711	46,575	19	230,615	92	184,040	74
1995	561,380	124,200	22	255,522	46	131,322	23
1996	552,901	129,704	23	125,010	23	4,694-	1-
1997	242,212	189,266	78	254,620	105	65,354	27
1998	305,073	183,040	60	589,294	193	406,254	133
1999	240,042	183,483	76	154,328	64	29,155-	12-
2000	456,754	144,951	32	122,906	27	22,045-	5-
2001	340,295	344,341	101	133,236	39	211,105-	62-
2002	1,573,722	1,342,656	85	499,811	32	842,845-	54-
2003	1,211,197	964,128	80	412,377	34	551,751-	46-
2004	879,698	753,164	86	305,937	35	447,227-	51-
2005	816,829	553,486	68	119,677	15	433,809-	53-
2006	906,114	811,112	90	217,712	24	593,400-	65-
2007	848,863	1,252,094	148	357,457	42	894,637-	105-
2008	971,370	1,374,546	142	376,687	39	997,859-	103-
TOTAL	11,222,125	8,585,051	77	4,580,007	41	4,005,044-	36-

THREE-YEAR MOVING AVERAGES

91-93	355,321	62,768	18	141,606	40	78,838	22
92-94	317,268	62,335	20	187,747	59	125,412	40
93-95	345,645	67,949	20	210,416	61	142,467	41
94-96	454,664	100,160	22	203,716	45	103,556	23
95-97	452,164	147,723	33	211,717	47	63,994	14
96-98	366,729	167,337	46	322,975	88	155,638	42
97-99	262,442	185,263	71	332,747	127	147,484	56
98-00	333,956	170,491	51	288,842	86	118,351	35
99-01	345,697	224,259	65	136,823	40	87,436-	25-
00-02	790,257	610,650	77	251,984	32	358,666-	45-
01-03	1,041,738	883,709	85	348,475	33	535,234-	51-
02-04	1,221,539	1,019,983	83	406,042	33	613,941-	50-
03-05	969,241	756,926	78	279,330	29	477,596-	49-
04-06	867,547	705,921	81	214,442	25	491,479-	57-
05-07	857,269	872,231	102	231,615	27	640,616-	75-
06-08	908,782	1,145,917	126	317,285	35	828,632-	91-

FIVE-YEAR AVERAGE

04-08	884,575	948,880	107	275,494	31	673,386-	76-
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	208,400	85,497	41		0	85,497-	41-
1992	87,732	88,465	101	1,771	2	86,694-	99-
1993	150,667	298,058	198		0	298,058-	198-
1994	65,944	167,475	254		0	167,475-	254-
1995	800	25,276			0	25,276-	
1996	1,115,352	40,666	4	172,248	15	131,582	12
1997	618,364	17,578	3		0	17,578-	3-
1998	6,794,841		0		0		0
1999	104,486		0		0		0
2000							
2001	2,222,282		0		0		0
2002	891,000		0		0		0
2003	1,057,516	25,666	2	582,707	55	557,041	53
2004	314,469		0	193,644	62	193,644	62
2005	28,598	53,022	185		0	53,022-	185-
2006	348,435	6,955	2	38,661	11	31,706	9
2007	357,232	71	0	68,199	19	68,128	19
2008	1,011,132	11,000	1	216	0	10,784-	1-
TOTAL	15,377,250	819,729	5	1,057,446	7	237,717	2

THREE-YEAR MOVING AVERAGES

91-93	148,933	157,340	106	590	0	156,750-	105-
92-94	101,448	184,666	182	590	1	184,076-	181-
93-95	72,470	163,603	226		0	163,603-	226-
94-96	394,032	77,806	20	57,416	15	20,390-	5-
95-97	578,172	27,840	5	57,416	10	29,576	5
96-98	2,842,852	19,415	1	57,416	2	38,001	1
97-99	2,505,897	5,859	0		0	5,859-	0
98-00	2,299,776		0		0		0
99-01	775,589		0		0		0
00-02	1,037,761		0		0		0
01-03	1,390,266	8,555	1	194,236	14	185,681	13
02-04	754,328	8,555	1	258,783	34	250,228	33
03-05	466,861	26,229	6	258,783	55	232,554	50
04-06	230,501	19,992	9	77,435	34	57,443	25
05-07	244,755	20,016	8	35,620	15	15,604	6
06-08	572,266	6,009	1	35,692	6	29,683	5

FIVE-YEAR AVERAGE

04-08	411,973	14,210	3	60,144	15	45,934	11
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNTS 392.10 TO 392.61 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1997	2,636,863	19,111	1	1,272,328	48	1,253,217	48
1998	7,605,629	49,908	1	378,900	5	328,992	4
1999	2,202,222	9,824	0	75,414	3	65,590	3
2000	3,928,464	31,986	1	428,872	11	396,886	10
2001	3,779,492	25,375	1	647,939	17	622,564	16
2002	2,497,203	32,691	1	178,546	7	145,855	6
2003	2,015,710	65,609	3	239,114	12	173,505	9
2004	5,426,402		0		0		0
2005	5,556,792	36,870	1	767,617	14	730,747	13
2006	993,294	4,397	0	57,583	6	53,186	5
2007	3,203,126	26,400	1	230,576	7	204,176	6
2008	4,709,127	3,977	0	6,827	0	2,850	0
TOTAL	44,554,324	306,148	1	4,283,716	10	3,977,568	9

THREE-YEAR MOVING AVERAGES

97-99	4,148,238	26,281	1	575,547	14	549,266	13
98-00	4,578,772	30,573	1	294,395	6	263,822	6
99-01	3,303,393	22,395	1	384,075	12	361,680	11
00-02	3,401,720	30,017	1	418,452	12	388,435	11
01-03	2,764,135	41,225	1	355,199	13	313,974	11
02-04	3,313,105	32,766	1	139,220	4	106,454	3
03-05	4,332,968	34,160	1	335,577	8	301,417	7
04-06	3,992,163	13,756	0	275,067	7	261,311	7
05-07	3,251,071	22,556	1	351,925	11	329,369	10
06-08	2,968,516	11,591	0	98,329	3	86,738	3

FIVE-YEAR AVERAGE

04-08	3,977,748	14,329	0	212,521	5	198,192	5
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1991	149,937		0	11,374	8	11,374	8
1992	66,545		0	19,767	30	19,767	30
1993	126,988		0	962	1	962	1
1994	235,677		0	28,948	12	28,948	12
1995	584,028		0	87,500	15	87,500	15
1996	30,185	1,110	4	4,702	16	3,592	12
1997		1,221		1,400		179	
1998	793,790	3,902	0	50,671	6	46,769	6
1999	94,999	191	0	700	1	509	1
2000	548,471	2,600	0	45,170	8	42,570	8
2001	765,239	1,958	0	237,677	31	235,719	31
2002	212,134	413	0	20,892	10	20,479	10
2003		20,633		80,918		60,285	
2004	405,609		0	61,073	15	61,073	15
2005	328,651	24,345	7	170,391	52	146,046	44
2006	14,935	957	6	143,129	958	142,172	952
2007	566,652	722	0	57,154	10	56,432	10
2008	397,053	107	0		0	107-	0
TOTAL	5,320,893	58,159	1	1,022,428	19	964,269	18

THREE-YEAR MOVING AVERAGES

91-93	114,490		0	10,701	9	10,701	9
92-94	143,070		0	16,559	12	16,559	12
93-95	315,564		0	39,137	12	39,137	12
94-96	283,297	370	0	40,383	14	40,013	14
95-97	204,738	777	0	31,201	15	30,424	15
96-98	274,658	2,077	1	18,924	7	16,847	6
97-99	296,263	1,771	1	17,590	6	15,819	5
98-00	479,087	2,231	0	32,180	7	29,949	6
99-01	469,570	1,583	0	94,516	20	92,933	20
00-02	508,615	1,657	0	101,246	20	99,589	20
01-03	325,791	7,668	2	113,162	35	105,494	32
02-04	205,914	7,015	3	54,294	26	47,279	23
03-05	244,753	14,993	6	104,127	43	89,134	36
04-06	249,732	8,434	3	124,864	50	116,430	47
05-07	303,413	8,674	3	123,558	41	114,884	38
06-08	326,213	595	0	66,761	20	66,166	20

FIVE-YEAR AVERAGE

04-08	342,580	5,226	2	86,349	25	81,123	24
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DEPRECIATION CALCULATIONS

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 302 FRANCHISES AND CONSENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1984	2,826.00	2,826	2,826			
1985	8,799.00	8,623	8,752	47	0.50	47
1986	16,129.00	15,161	15,388	741	1.50	494
1987	14,944.00	13,450	13,652	1,292	2.50	517
1988	32,537.00	27,982	28,402	4,135	3.50	1,181
1989	66,666.00	54,666	55,486	11,180	4.50	2,484
1990	25,953.00	20,243	20,547	5,406	5.50	983
1991	286,934.00	212,331	215,517	71,417	6.50	10,987
1992	46,897.00	32,828	33,321	13,576	7.50	1,810
1993	44,831.00	29,588	30,032	14,799	8.50	1,741
1994	14,856.00	9,211	9,349	5,507	9.50	580
1995	3,359.00	1,948	1,977	1,382	10.50	132
1997	1,094,213.00	547,107	555,316	538,897	12.50	43,112
1998	49,337.00	22,695	23,036	26,301	13.50	1,948
1999	53,374.00	22,417	22,753	30,621	14.50	2,112
2000	53,088.00	20,173	20,476	32,612	15.50	2,104
2001	67,702.00	23,019	23,364	44,338	16.50	2,687
2002	40,943.00	12,283	12,467	28,476	17.50	1,627
2003	18,662.00	4,852	4,925	13,737	18.50	743
2004	2,993.00	658	668	2,325	19.50	119
2005	21,105.00	3,799	3,856	17,249	20.50	841
2006	187,150.00	26,201	26,594	160,556	21.50	7,468
2008	181,661.00	10,900	11,064	170,597	23.50	7,259
2009	108,260.00	2,165	2,197	106,063	24.50	4,329
	2,443,219.00	1,125,126	1,141,965	1,301,254		95,305

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 13.7 3.90

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 303.2 MISC INTANGIBLE PLANT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 3-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	6,682.00	6,682	6,682			
1993	3,549.84	3,550	3,550			
1998	136,818.61	136,819	136,819			
1999	4,455,460.81	4,455,461	4,455,461			
2001	16,825.56	16,826	16,826			
2002	180,711.58	180,712	180,712			
2003	6,597,464.34	6,597,464	6,597,464			
2004	170,381.55	170,382	170,382			
2005	4,293,620.21	4,293,620	4,293,620			
2006	1,193,268.17	1,193,268	1,193,268			
2007	1,725,907.77	1,438,199	481,061	1,244,847	0.50	1,244,847
2008	320,399.32	160,200	53,585	266,814	1.50	177,876
2009	2,385,174.91	397,609	132,996	2,252,179	2.50	900,872
	21,486,264.67	19,050,792	17,722,426	3,763,840		2,323,595
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.6	10.81

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 310.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 6						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2013						
NET SALVAGE PERCENT.. 0						
1974	28,509.08	25,952	25,831	2,678	3.50	765
MUSTANG 1						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2011						
NET SALVAGE PERCENT.. 0						
1957	910.01	885	832	78	1.50	52
1960	5,838.47	5,667	5,326	512	1.50	341
1980	1,660.31	1,580	1,485	175	1.50	117
1987	19,532.39	18,312	17,212	2,320	1.50	1,547
	27,941.18	26,444	24,855	3,085		2,057
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. 0						
1971	6,122.27	4,366	4,638	1,484	15.49	96
1974	1,719.89	1,197	1,271	449	15.49	29
1975	41,727.19	28,792	30,583	11,144	15.50	719
1978	29,346.89	19,668	20,891	8,456	15.50	546
	78,916.24	54,023	57,383	21,533		1,390
MUSKOGEE 3						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2012						
NET SALVAGE PERCENT.. 0						
1958	890.00	849	890			
1968	15,643.00	14,754	15,643			
1971	76,827.00	72,141	76,827			
	93,360.00	87,744	93,360			

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 310.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1977	2,401.20	1,370	1,718	683	24.48	28
SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
1979	27,413.72	15,204	27,414			
1983	22,332.17	11,606	22,332			
2006	763,958.00	95,495	528,836	235,122	24.50	9,597
	813,703.89	122,305	578,582	235,122		9,597
	1,044,831.59	317,838	781,729	263,101		13,837
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.0	1.32

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 6						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -20						
1958	5,726,841.38	5,875,739	6,519,909	352,301	8.34	42,242
1964	231,547.69	233,289	258,865	18,992	8.37	2,269
1966	15,053.97	15,059	16,710	1,355	8.38	162
1968	2,146.56	2,131	2,365	211	8.39	25
1969	13,406.33	13,253	14,706	1,382	8.39	165
1971	2,115.65	2,073	2,300	239	8.40	28
1973	97,706.69	94,795	105,188	12,060	8.41	1,434
1974	111,692.00	107,801	119,619	14,411	8.41	1,714
1975	9,432.11	9,055	10,048	1,271	8.41	151
1978	4,456.28	4,199	4,659	689	8.42	82
1979	160,007.52	149,709	166,122	25,887	8.43	3,071
1981	5,814.75	5,360	5,948	1,030	8.43	122
1983	269,291.48	243,946	270,690	52,460	8.44	6,216
1984	76,259.24	68,441	75,944	15,567	8.44	1,844
1985	148,181.62	131,674	146,110	31,708	8.44	3,757
1987	136,807.98	118,826	131,853	32,317	8.45	3,824
1990	140,135.10	116,822	129,629	38,533	8.45	4,560
1991	202,789.30	166,352	184,590	58,757	8.45	6,953
1992	175,230.18	141,137	156,610	53,666	8.46	6,343
1993	3,838.16	3,032	3,364	1,242	8.46	147
1994	39,343.62	30,414	33,748	13,464	8.46	1,591
1996	1,114.40	819	909	428	8.46	51
1998	81,852.48	56,380	62,561	35,662	8.46	4,215
1999	10,883.94	7,198	7,987	5,074	8.47	599
2002	108,584.91	60,929	67,609	62,693	8.47	7,402
2005	6,990.58	2,902	3,220	5,169	8.47	610
2006	279,401.61	97,634	108,339	226,943	8.47	26,794
2007	61,039.97	16,576	18,393	54,855	8.48	6,469
2008	30,755.43	5,514	6,119	30,788	8.48	3,631
2009	64,749.00	4,328	4,802	72,897	8.48	8,596
	8,217,469.93	7,785,387	8,638,916	1,222,051		145,067

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 7						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. -20						
1963	2,465,399.74	2,244,894	2,286,395	672,085	14.09	47,699
1966	149,783.41	134,194	136,675	43,065	14.13	3,048
1975	3,066.20	2,580	2,628	1,051	14.23	74
1991	154,869.65	103,831	105,750	80,094	14.35	5,581
	2,773,119.00	2,485,499	2,531,448	796,295		56,402

HORSESHOE LAKE 8

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 12-2029

NET SALVAGE PERCENT.. -20

1969	4,021,678.03	3,217,503	3,755,120	1,070,894	19.32	55,429
1986	134,284.96	86,727	101,218	59,924	19.63	3,053
1987	8,804.52	5,571	6,502	4,063	19.65	207
1988	184,067.82	113,997	133,045	87,836	19.66	4,468
1989	165,122.62	99,926	116,623	81,524	19.67	4,145
1990	121,769.81	71,834	83,837	62,287	19.69	3,163
1991	74,677.92	42,889	50,055	39,559	19.70	2,008
1993	4,415.70	2,387	2,786	2,513	19.72	127
1995	38,143.86	19,165	22,367	23,406	19.74	1,186
1996	88,649.39	42,711	49,848	56,531	19.75	2,862
2001	6,157.30	2,195	2,562	4,827	19.80	244
2006	3,990.57	712	831	3,958	19.83	200
2007	5,950.81	791	923	6,218	19.84	313
	4,857,713.31	3,706,408	4,325,717	1,503,540		77,405

MUSTANG 1

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 6-2016

NET SALVAGE PERCENT.. -20

1951	1,307.78	1,407	1,569			
1956	2,853,843.57	3,043,795	3,424,612			
1960	12,005.80	12,694	14,407			

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 1						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -20						
1962	2,452.74	2,581	2,943			
1968	149.80	155	180			
1969	1,182.95	1,220	1,420			
1971	1,640.16	1,679	1,968			
1973	2,163.69	2,198	2,596			
1979	10,761.72	10,619	12,914			
1981	253.57	247	304			
1982	4,175.30	4,043	5,010			
1983	1,735.83	1,669	2,083			
1984	74,973.92	71,516	89,969			
1985	2,837.36	2,685	3,405			
1987	7,565.15	7,028	9,078			
1990	36,818.69	33,071	44,077	105	6.47	16
1991	161,922.21	143,534	191,302	3,005	6.47	464
1992	432,580.10	377,850	503,597	15,499	6.47	2,396
1993	39,001.85	33,501	44,650	2,152	6.48	332
1995	178,108.68	147,282	196,297	17,433	6.48	2,690
2002	22,326.41	14,339	19,111	7,681	6.48	1,185
2005	8,635.34	4,236	5,646	4,716	6.48	728
2006	259,291.00	108,591	144,730	166,419	6.49	25,642
2008	434,525.25	97,351	129,749	391,681	6.49	60,351
2009	351,858.00	30,189	40,236	381,994	6.49	58,859
	4,902,116.87	4,153,480	4,891,853	990,685		152,663

MUSTANG 2
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 6-2016
NET SALVAGE PERCENT.. -20

1956	85,538.38	91,232	90,083	12,563	6.40	1,963
1981	236.67	231	228	56	6.46	9
1982	3,895.32	3,772	3,725	949	6.46	147
1983	2,876.96	2,767	2,732	720	6.46	111
1984	70,590.89	67,335	66,487	18,222	6.47	2,816
1985	19,217.32	18,183	17,954	5,107	6.47	789

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -20						
1988	12,942.71	11,902	11,752	3,779	6.47	584
	195,298.25	195,422	192,961	41,396		6,419
MUSTANG 3						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. -20						
1955	1,274,380.58	1,339,170	1,385,417	143,840	7.37	19,517
1981	481.79	456	472	106	7.45	14
1983	8,236.05	7,684	7,949	1,934	7.45	260
1984	115,567.45	106,909	110,601	28,080	7.45	3,769
1985	7,185.17	6,587	6,814	1,808	7.45	243
1986	1,149.51	1,043	1,079	300	7.46	40
1991	130,891.88	111,536	115,388	41,682	7.46	5,587
2000	65,392.07	43,739	45,250	33,220	7.48	4,441
2001	20,638.72	13,124	13,577	11,189	7.48	1,496
2006	4,543.62	1,731	1,791	3,661	7.48	489
	1,628,466.84	1,631,979	1,688,338	265,820		35,856
MUSTANG 4						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -20						
1960	2,057,667.65	2,028,449	2,259,646	209,555	10.27	20,405
1961	585.76	575	641	62	10.28	6
1962	3,596.41	3,519	3,920	396	10.29	38
1966	4,378.07	4,216	4,697	557	10.31	54
1967	7,706.26	7,387	8,229	1,019	10.32	99
1973	2,556.25	2,373	2,643	425	10.36	41
1974	1,819.47	1,679	1,870	313	10.36	30
1981	1,153.75	1,008	1,123	262	10.39	25
1982	21,909.48	18,964	21,125	5,166	10.40	497

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 4						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -20						
1983	14,014.63	12,006	13,374	3,444	10.40	331
1984	232,163.35	196,745	219,170	59,426	10.40	5,714
1985	10,133.41	8,484	9,451	2,709	10.41	260
1986	1,149.51	951	1,059	320	10.41	31
1987	197,155.31	160,855	179,189	57,397	10.41	5,514
1988	43,922.66	35,298	39,321	13,386	10.42	1,285
1989	154,214.21	122,027	135,935	49,122	10.42	4,714
1990	103,790.28	80,732	89,934	34,614	10.42	3,322
1991	4,022.37	3,070	3,420	1,407	10.43	135
1992	30,451.79	22,773	25,369	11,173	10.43	1,071
1994	244,684.43	174,470	194,356	99,265	10.44	9,508
1995	22,757.93	15,796	17,596	9,714	10.44	930
1996	8,416.57	5,666	6,312	3,788	10.44	363
2000	45,407.61	25,817	28,759	25,730	10.45	2,462
2006	43,454.85	13,016	14,500	37,646	10.46	3,599
2009	22,317.00	1,221	1,360	25,420	10.46	2,430
	3,279,429.01	2,947,097	3,282,999	652,316		62,864

SEMINOLE 1

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 6-2025

NET SALVAGE PERCENT.. -20

1971	424,777.98	361,860	385,496	124,238	15.14	8,206
1972	7,645.30	6,464	6,886	2,288	15.15	151
1973	5,360.90	4,495	4,789	1,644	15.17	108
1975	5,161,487.26	4,255,749	4,533,729	1,660,056	15.19	109,286
1978	5,776,913.69	4,627,308	4,929,558	2,002,738	15.22	131,586
1979	62,925.78	49,867	53,124	22,387	15.23	1,470
1981	55,050.59	42,622	45,406	20,655	15.25	1,354
1983	100,060.00	75,465	80,394	39,678	15.27	2,598
1984	232,268.96	172,641	183,918	94,805	15.28	6,205
1985	533,548.26	390,557	416,068	224,190	15.29	14,663
1986	129,836.46	93,545	99,655	56,149	15.29	3,672
1987	5,941.20	4,206	4,481	2,648	15.30	173

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -20						
1988	156,416.87	108,641	115,737	71,963	15.31	4,700
1989	160,138.77	108,997	116,117	76,050	15.32	4,964
1990	43,517.49	28,993	30,887	21,334	15.32	1,393
1991	55,459.63	36,078	38,435	28,117	15.33	1,834
1992	77,936.42	49,409	52,636	40,888	15.34	2,665
1994	60,382.26	36,099	38,457	34,002	15.35	2,215
1996	7,004.21	3,899	4,154	4,251	15.36	277
2000	196,311.34	89,235	95,064	140,510	15.38	9,136
2001	16,790.45	7,108	7,572	12,577	15.39	817
2002	17,313.74	6,752	7,193	13,583	15.39	883
2003	37,730.39	13,343	14,215	31,061	15.39	2,018
2004	26,428.46	8,277	8,818	22,896	15.40	1,487
2005	244,416.33	65,875	70,178	223,122	15.40	14,488
2006	1,371,296.94	301,795	321,506	1,324,050	15.41	85,921
2007	98,695.85	16,415	17,487	100,948	15.41	6,551
2008	803,952.29	85,090	90,648	874,095	15.41	56,723
2009	365,445.00	13,507	14,389	424,145	15.42	27,506
	16,235,052.82	11,064,292	11,786,997	7,695,068		503,050

SEMINOLE 2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -20						
1971	1,977,904.78	1,654,082	1,683,906	689,580	16.09	42,858
1988	96,950.22	65,581	66,764	49,576	16.28	3,045
1989	132,613.50	87,827	89,410	69,726	16.29	4,280
1993	8,132.03	4,862	4,950	4,808	16.32	295
	2,215,600.53	1,812,352	1,845,030	813,690		50,478

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 3						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -20						
1975	6,337,313.79	4,751,464	4,580,621	3,024,156	19.92	151,815
1987	44,840.49	28,045	27,037	26,772	20.13	1,330
1988	177,735.40	108,774	104,863	108,419	20.14	5,383
1989	131,450.54	78,539	75,715	82,026	20.16	4,069
1991	91,191.57	51,717	49,857	59,573	20.18	2,952
1995	46,335.57	22,942	22,117	33,486	20.23	1,655
2000	83,895.30	31,743	30,602	70,072	20.28	3,455
2003	23,014.94	6,628	6,390	21,228	20.30	1,046
2006	144,389.30	25,210	24,303	148,964	20.32	7,331
	7,080,166.90	5,105,062	4,921,505	3,574,696		179,036

MUSKOGEE 3

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 6-2012

NET SALVAGE PERCENT.. -20

1956	2,615,688.00	2,994,126	2,816,511	322,315	2.49	129,444
1959	9,393.00	10,724	10,088	1,184	2.49	476
1963	48,296.00	54,924	51,666	6,289	2.49	2,526
1964	2,331.00	2,648	2,491	306	2.49	123
1967	3,857.00	4,366	4,107	521	2.49	209
1970	18,172.00	20,485	19,270	2,536	2.49	1,018
1975	3,616.00	4,042	3,802	537	2.49	216
1978	31,639.00	35,142	33,057	4,910	2.49	1,972
1986	12,494.00	13,535	12,732	2,261	2.50	904
1988	114,068.00	122,495	115,229	21,653	2.50	8,661
1991	29,524.00	31,177	29,328	6,101	2.50	2,440
1994	31,684.00	32,709	30,769	7,252	2.50	2,901
2000	15,153.00	14,380	13,527	4,657	2.50	1,863
2005	52,022.00	40,096	37,717	24,709	2.50	9,884
2007	173,648.00	103,980	97,811	110,567	2.50	44,227
2009	4,238.00	848	798	4,288	2.50	1,715
	3,165,823.00	3,485,677	3,278,903	520,086		208,579

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -20						
1977	18,643,966.37	12,714,439	16,210,092	6,162,668	23.69	260,138
1979	103,709.57	68,772	87,680	36,771	23.75	1,548
1987	34,381.40	19,684	25,096	16,162	23.94	675
1988	144,918.84	81,004	103,275	70,628	23.96	2,948
1989	272,387.52	148,364	189,154	137,711	23.98	5,743
1990	13,052.65	6,917	8,819	6,844	24.00	285
1991	13,835.72	7,116	9,072	7,531	24.02	314
1992	462,496.42	230,379	293,718	261,278	24.04	10,868
1994	169,618.57	78,588	100,195	103,347	24.07	4,294
1995	35,748.88	15,890	20,259	22,640	24.09	940
1997	65,463.78	26,434	33,702	44,855	24.12	1,860
2001	19,821.89	6,108	7,787	15,999	24.17	662
2002	22,480.13	6,294	8,024	18,952	24.19	783
2004	15,587.23	3,415	4,354	14,351	24.21	593
2005	43,796.55	8,125	10,359	42,197	24.22	1,742
2006	505,122.74	75,526	96,291	509,856	24.23	21,042
2007	37,670.51	4,181	5,330	39,875	24.24	1,645
2008	37,490.00	2,587	3,298	41,690	24.25	1,719
2009	551,503.00	13,368	17,044	644,760	24.26	26,577
	21,193,051.77	13,517,191	17,233,549	8,198,115		344,376

MUSKOGEE 5
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5
PROBABLE RETIREMENT YEAR.. 6-2033
NET SALVAGE PERCENT.. -20

1978	4,732,679.39	3,241,128	3,412,635	2,266,580	22.79	99,455
1987	4,136.10	2,419	2,547	2,416	22.99	105
1988	154,155.11	88,053	92,712	92,274	23.01	4,010
1989	212,207.22	118,208	124,463	130,186	23.03	5,653
1992	129,683.11	66,170	69,672	85,948	23.08	3,724
1993	179,093.23	88,307	92,980	121,932	23.10	5,278
1994	14,653.13	6,963	7,331	10,253	23.11	444
2001	7,475.64	2,375	2,501	6,470	23.20	279
	5,434,082.93	3,613,623	3,804,841	2,716,059		118,948

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 6						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. -20						
1984	46,443,008.45	25,781,443	29,391,099	26,340,511	28.53	923,257
1987	307,204.99	159,108	181,385	187,261	28.63	6,541
1988	184,952.84	93,327	106,394	115,549	28.66	4,032
1989	830.23	407	464	532	28.69	19
1991	51,866.14	23,925	27,275	34,964	28.75	1,216
1992	183,614.02	81,811	93,265	127,072	28.78	4,415
2001	7,477.92	2,001	2,281	6,693	28.99	231
2005	436,102.24	69,079	78,751	444,572	29.06	15,298
2006	225,163.21	28,587	32,589	237,607	29.08	8,171
2009	37,173.00	736	839	43,769	29.13	1,503
	47,877,393.04	26,240,424	29,914,342	27,538,530		964,683

SOONER 1

INTERIM SURVIVOR CURVE.. IOWA 100-R2.5

PROBABLE RETIREMENT YEAR.. 6-2034

NET SALVAGE PERCENT.. -20

1979	68,544,762.81	45,453,403	53,270,166	28,983,549	23.75	1,220,360
1986	6,094,352.12	3,567,390	4,180,885	3,132,338	23.92	130,951
1988	157,498.43	88,035	103,175	85,823	23.96	3,582
1991	174,369.98	89,682	105,105	104,139	24.02	4,336
1992	789,512.87	393,272	460,904	486,511	24.04	20,238
1993	35,350.13	17,010	19,935	22,485	24.05	935
1994	90,238.14	41,809	48,999	59,287	24.07	2,463
1995	13,716.87	6,097	7,146	9,314	24.09	387
1996	18,801.57	7,989	9,363	13,199	24.10	548
1997	2,312,688.68	933,864	1,094,463	1,680,763	24.12	69,683
1998	435,117.00	166,250	194,841	327,299	24.13	13,564
2000	21,893.00	7,314	8,572	17,700	24.16	733
2003	3,564,554.91	893,563	1,047,231	3,230,235	24.20	133,481
2004	515,289.97	112,910	132,327	486,021	24.21	20,075
2005	1,142,204.11	211,902	248,344	1,122,301	24.22	46,338
2006	2,008,327.41	300,285	351,926	2,058,067	24.23	84,939
2007	134,936.05	14,978	17,554	144,369	24.24	5,956
2008	4,123,665.24	284,533	333,465	4,614,933	24.25	190,307

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -20						
2009	855,487.00	20,737	24,303	1,002,281	24.26	41,314
	91,032,766.29	52,611,023	61,658,704	47,580,614		1,990,190
SOONER 2						
INTERIM SURVIVOR CURVE.. IOWA 100-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -20						
1980	11,465,460.08	7,358,074	7,752,444	6,006,108	24.70	243,162
1986	111,664.21	64,051	67,484	66,513	24.86	2,676
1987	86,522.01	48,508	51,108	52,718	24.88	2,119
1988	124,674.98	68,207	71,863	77,747	24.91	3,121
1989	78,578.26	41,876	44,120	50,174	24.93	2,013
1993	47,652.54	22,387	23,587	33,596	25.01	1,343
1998	6,068.64	2,254	2,375	4,907	25.10	195
2004	61,662.00	13,090	13,792	60,202	25.18	2,391
2005	473,973.07	85,088	89,648	479,120	25.19	19,020
2007	171,193.76	18,263	19,242	186,191	25.22	7,383
2008	45,294.07	3,011	3,172	51,181	25.23	2,029
	12,672,743.62	7,724,809	8,138,835	7,068,457		285,452
	232,760,294.11	148,079,725	168,134,938	111,177,418		5,181,468
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.5	2.23

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311.5 SECURITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 6 SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2006	1,556,099.36	544,635	185,782	1,370,317	6.50	210,818
MUSTANG 1 SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2006	1,528,873.73	535,106	189,386	1,339,488	6.50	206,075
SEMINOLE 1 SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2006	998,980.92	349,643	276,526	722,455	6.50	111,147
MUSKOGEE 4 SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2006	3,604,771.99	1,261,670	112,756	3,492,016	6.50	537,233
SOONER 1 SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2006	810,813.42	283,785	379,926	430,887	6.50	66,290
2007	82,439.87	20,610	27,592	54,848	7.50	7,313
	893,253.29	304,395	407,518	485,735		73,603
	8,581,979.29	2,995,449	1,171,968	7,410,011		1,138,876
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.5	13.27

OKLAHOMA GAS AND ELECTRIC COMPANY

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HORSESHOE LAKE 6						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -15						
1958	6,451,596.74	6,297,533	6,417,883	1,001,453	8.25	121,388
1982	679,439.64	591,330	602,631	178,725	8.36	21,379
1985	7,149.91	6,048	6,164	2,058	8.37	246
1987	220.19	182	185	68	8.38	8
1988	3,735.68	3,051	3,109	1,187	8.38	142
1989	71,567.14	57,661	58,763	23,539	8.38	2,809
1990	30,114.88	23,910	24,367	10,265	8.38	1,225
1991	3,529,928.86	2,756,345	2,809,020	1,250,398	8.39	149,034
1992	352,617.12	270,556	275,727	129,783	8.39	15,469
1993	310,773.19	233,840	238,309	119,080	8.39	14,193
1995	9,702.63	6,972	7,105	4,053	8.40	483
1996	28,586.66	20,001	20,383	12,492	8.40	1,487
2000	76,470.80	46,011	46,890	41,051	8.41	4,881
2001	14,710.89	8,388	8,548	8,370	8.41	995
2004	390,486.75	174,864	178,206	270,854	8.42	32,168
2005	299,844.45	118,343	120,605	224,216	8.42	26,629
2006	214,733.06	71,490	72,856	174,087	8.42	20,675
2008	44,018.04	7,568	7,713	42,908	8.42	5,096
2009	215,061.00	13,875	14,140	233,180	8.42	27,694
	12,730,757.63	10,707,968	10,912,604	3,727,767		446,001

HORSESHOE LAKE 7
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2024
NET SALVAGE PERCENT.. -15

1963	8,354,326.77	7,205,607	8,648,186	959,290	13.84	69,313
1966	87,221.36	74,025	88,845	11,460	13.89	825
1968	2,492.64	2,091	2,510	357	13.92	26
1972	2,435.60	1,989	2,387	414	13.97	30
1985	12,346.78	8,790	10,550	3,649	14.11	259
1986	219,104.59	153,576	184,322	67,648	14.12	4,791
1987	220.19	152	182	71	14.13	5
1988	132,945.81	89,990	108,006	44,882	14.14	3,174
1989	29,521.22	19,606	23,531	10,418	14.14	737

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HORSESHOE LAKE 7						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. -15						
1990	46,657.50	30,348	36,424	17,232	14.15	1,218
1991	442,171.78	281,047	337,313	171,185	14.16	12,089
1992	61,236.25	37,971	45,573	24,849	14.17	1,754
1993	191,361.45	115,534	138,664	81,402	14.17	5,745
1994	24,939.78	14,613	17,539	11,142	14.18	786
1996	9,514.59	5,206	6,248	4,694	14.19	331
2000	49,976.16	22,455	26,951	30,522	14.22	2,146
2003	30,510.17	10,715	12,860	22,227	14.24	1,561
2005	2,343,856.79	630,462	756,682	1,938,753	14.25	136,053
2006	14,957.05	3,306	3,968	13,233	14.25	929
2007	681,853.93	113,778	136,557	647,575	14.26	45,412
2008	215,355.68	22,834	27,405	220,254	14.27	15,435
	12,953,006.09	8,844,095	10,614,703	4,281,257		302,619

HORSESHOE LAKE 8
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 12-2029
NET SALVAGE PERCENT.. -15

1969	10,497,859.77	7,925,622	10,349,974	1,722,565	18.88	91,238
1971	1,671.75	1,241	1,621	302	18.94	16
1973	1,099.36	801	1,046	218	18.99	11
1974	2,403.03	1,734	2,264	499	19.01	26
1978	11,110.37	7,667	10,012	2,765	19.10	145
1979	9,372.20	6,387	8,341	2,437	19.12	127
1981	126,932.51	84,168	109,914	36,058	19.16	1,882
1983	12,422.64	7,989	10,433	3,853	19.20	201
1984	150,450.56	95,195	124,314	48,704	19.21	2,535
1985	15,288.41	9,503	12,410	5,172	19.23	269
1986	29,324.76	17,884	23,354	10,369	19.25	539
1987	264,260.84	157,998	206,328	97,572	19.26	5,066
1988	450,612.79	263,611	344,246	173,959	19.28	9,023
1989	86,137.03	49,232	64,291	34,767	19.30	1,801
1990	27,566.01	15,372	20,074	11,627	19.31	602
1991	96,278.54	52,249	68,231	42,489	19.33	2,198

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HORSESHOE LAKE 8						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -15						
1992	323,712.39	170,648	222,847	149,422	19.34	7,726
1993	197,782.97	100,988	131,879	95,571	19.36	4,937
1994	12,469.89	6,152	8,034	6,306	19.37	326
1996	10,886.28	4,955	6,471	6,048	19.40	312
1999	504,376.71	196,283	256,324	323,709	19.43	16,660
2000	90,204.77	32,812	42,849	60,886	19.45	3,130
2001	101,905.01	34,349	44,856	72,335	19.46	3,717
2002	188,821.56	58,195	75,996	141,149	19.47	7,250
2003	646,936.82	179,373	234,241	509,736	19.48	26,167
2004	303,055.36	73,955	96,577	251,937	19.49	12,926
2005	234,791.71	48,791	63,716	206,294	19.50	10,579
2006	48,036.73	8,093	10,569	44,673	19.51	2,290
2008	141,255.03	11,144	14,552	147,891	19.54	7,569
2009	29,824.00	823	1,075	33,223	19.55	1,699
	14,616,849.80	9,623,214	12,566,839	4,242,536		220,967

MUSTANG 1
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5
PROBABLE RETIREMENT YEAR.. 6-2016
NET SALVAGE PERCENT.. -15

1956	2,555,104.02	2,596,637	2,687,856	250,514	6.35	39,451
1958	5,800.00	5,870	6,076	594	6.36	93
1963	21,660.46	21,666	22,427	2,483	6.38	389
1971	12,058.91	11,768	12,181	1,687	6.40	264
1980	13,130.16	12,279	12,710	2,390	6.42	372
1981	131,226.79	121,966	126,251	24,660	6.42	3,841
1985	45,965.79	41,464	42,921	9,940	6.43	1,546
1986	276,233.54	247,019	255,697	61,972	6.43	9,638
1987	289,028.57	256,035	265,029	67,354	6.43	10,475
1988	8,869.49	7,777	8,050	2,150	6.43	334
1989	32,568.47	28,240	29,232	8,222	6.43	1,279
1990	3,627.38	3,107	3,216	955	6.43	149
1991	8,658.96	7,320	7,577	2,381	6.43	370
1993	15,279.66	12,518	12,958	4,614	6.44	716

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MUSTANG 1						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -15						
1994	3,297.80	2,654	2,747	1,045	6.44	162
1996	1,507.10	1,162	1,203	530	6.44	82
2000	287,220.50	194,780	201,623	128,681	6.45	19,951
2001	12,540.20	8,119	8,404	6,017	6.45	933
2002	9,415.90	5,764	5,967	4,861	6.45	754
2003	157,488.78	89,995	93,157	87,955	6.45	13,636
2004	24,172.65	12,668	13,113	14,686	6.45	2,277
2005	170,549.33	79,747	82,548	113,584	6.45	17,610
2006	108,846.82	43,623	45,156	80,018	6.45	12,406
2009	30,318.00	2,458	2,544	32,322	6.46	5,003
	4,224,569.28	3,814,636	3,948,643	909,615		141,731

MUSTANG 2						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -15						
1986	459,203.49	410,638	489,979	38,105	6.43	5,926
1987	2,369,343.70	2,098,871	2,504,402	220,343	6.43	34,268
1989	31,554.62	27,361	32,648	3,640	6.43	566
1991	8,646.29	7,309	8,721	1,222	6.43	190
1993	8,297.47	6,798	8,111	1,431	6.44	222
2000	284,549.26	192,969	230,253	96,979	6.45	15,036
2003	89,252.57	51,002	60,856	41,784	6.45	6,478
2004	24,172.58	12,668	15,116	12,682	6.45	1,966
2005	172,438.34	80,630	96,209	102,095	6.45	15,829
2006	90,176.09	36,140	43,123	60,580	6.45	9,392
	3,537,634.41	2,924,386	3,489,418	578,861		89,873

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MUSTANG 3						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. -15						
1955	5,055,589.63	5,058,699	5,483,687	330,241	7.29	45,301
1963	121,577.65	119,234	129,251	10,563	7.33	1,441
1986	12,178.85	10,531	11,416	2,590	7.40	350
1988	49,407.94	41,779	45,289	11,530	7.41	1,556
1991	25,138.59	20,413	22,128	6,781	7.41	915
1992	42,236.02	33,723	36,556	12,015	7.42	1,619
1993	82,138.03	64,430	69,843	24,616	7.42	3,318
1995	950.17	715	775	318	7.42	43
2000	36,162.06	23,064	25,002	16,584	7.43	2,232
2001	87,709.64	53,197	57,666	43,200	7.43	5,814
2002	17,234.21	9,842	10,669	9,150	7.43	1,231
2003	133,695.82	70,910	76,867	76,883	7.43	10,348
2004	145,949.35	70,561	76,488	91,354	7.43	12,295
2006	115,995.70	42,086	45,622	87,773	7.44	11,797
2008	64,436.32	12,293	13,325	60,777	7.44	8,169
2009	17,527.00	1,246	1,351	18,805	7.44	2,528
	6,007,926.98	5,632,723	6,105,935	803,180		108,957

MUSTANG 4

INTERIM SURVIVOR CURVE.. IOWA 90-R1.5

PROBABLE RETIREMENT YEAR.. 6-2020

NET SALVAGE PERCENT.. -15

1959	11,188,649.81	10,512,296	11,597,118	1,269,829	10.13	125,353
1966	10,189.06	9,320	10,282	1,435	10.19	141
1969	9,809.17	8,847	9,760	1,521	10.21	149
1976	364,710.69	315,528	348,089	71,328	10.26	6,952
1986	1,414,905.84	1,112,151	1,226,920	400,222	10.31	38,819
1988	57,604.67	44,033	48,577	17,668	10.31	1,714
1991	52,576.06	38,170	42,109	18,353	10.32	1,778
1992	262,640.82	186,780	206,055	95,982	10.33	9,292
1994	14,750.99	10,005	11,037	5,927	10.34	573
1996	78,109.44	50,033	55,196	34,630	10.34	3,349
2000	53,965.19	29,174	32,185	29,875	10.36	2,884
2001	14,513.61	7,394	8,157	8,534	10.36	824

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MUSTANG 4						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
2002	7,805.14	3,704	4,086	4,890	10.36	472
2003	190,829.31	83,019	91,586	127,868	10.37	12,331
2004	531,058.75	207,827	229,274	381,444	10.37	36,783
2005	336,219.89	114,991	126,857	259,796	10.37	25,053
2006	686,681.79	195,289	215,442	574,242	10.38	55,322
2009	51,533.00	2,673	2,949	56,314	10.38	5,425
	15,326,553.23	12,931,234	14,265,679	3,359,858		327,214

SEMINOLE 1

INTERIM SURVIVOR CURVE.. IOWA 90-R1.5

PROBABLE RETIREMENT YEAR.. 6-2025

NET SALVAGE PERCENT.. -15

1965	26,650.07	22,348	21,719	8,929	14.78	604
1971	6,827,509.12	5,506,352	5,351,419	2,500,216	14.88	168,025
1975	7,434,568.09	5,803,573	5,640,278	2,909,475	14.94	194,744
1978	127,214.01	96,482	93,767	52,529	14.98	3,507
1979	40,343.41	30,268	29,416	16,979	14.99	1,133
1981	20,807.16	15,257	14,828	9,100	15.01	606
1983	1,775,776.43	1,268,579	1,232,885	809,258	15.03	53,843
1984	160,686.11	113,183	109,998	74,791	15.04	4,973
1985	330,465.08	229,237	222,787	157,248	15.05	10,448
1986	10,170.00	6,940	6,745	4,951	15.06	329
1987	549,868.31	368,786	358,409	273,940	15.07	18,178
1988	1,303,750.20	858,057	833,914	665,399	15.08	44,125
1989	345,474.29	222,883	216,612	180,683	15.09	11,974
1990	22,620.10	14,276	13,874	12,139	15.10	804
1991	2,389,941.31	1,473,435	1,431,977	1,316,456	15.11	87,125
1992	251,852.81	151,303	147,046	142,585	15.12	9,430
1996	215,200.46	113,519	110,325	137,156	15.15	9,053
1997	682,093.30	345,375	335,657	448,750	15.15	29,620
1999	18,268.09	8,368	8,133	12,875	15.17	849
2001	71,693.39	28,824	28,013	54,434	15.18	3,586
2002	67,682.93	25,032	24,328	53,507	15.19	3,523
2003	44,870.17	15,036	14,613	36,988	15.20	2,433

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SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -15						
2005	37,900.35	9,676	9,404	34,181	15.21	2,247
2006	167,071.96	34,911	33,929	158,204	15.22	10,394
2008	3,614,636.98	361,229	351,064	3,805,769	15.23	249,886
	26,537,114.13	17,122,929	16,641,140	13,876,542		921,439

SEMINOLE 2						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -15						
1973	17,057,571.99	13,278,211	13,030,936	6,585,272	15.83	415,999
1974	32,929.04	25,417	24,944	12,924	15.84	816
1975	558,689.85	427,258	419,301	223,192	15.86	14,073
1979	400,384.09	293,900	288,427	172,015	15.91	10,812
1986	47,313.57	31,460	30,874	23,537	16.00	1,471
1987	310,980.70	203,061	199,280	158,348	16.01	9,891
1988	14,514.84	9,297	9,124	7,568	16.02	472
1989	142,054.15	89,098	87,439	75,923	16.03	4,736
1990	44,674.04	27,398	26,888	24,487	16.04	1,527
1992	213,244.77	124,308	121,993	123,238	16.06	7,674
1993	39,588.74	22,418	22,000	23,527	16.07	1,464
1996	75,570.32	38,508	37,791	49,115	16.10	3,051
1999	10,342.81	4,559	4,474	7,420	16.12	460
2000	540,283.34	223,802	219,634	401,692	16.13	24,903
2001	2,965.09	1,142	1,121	2,289	16.14	142
2002	23,603.99	8,363	8,207	18,938	16.15	1,173
2003	17,330.93	5,545	5,442	14,489	16.16	897
2005	13,490.04	3,276	3,215	12,299	16.17	761
2006	134,860.52	26,737	26,239	128,851	16.18	7,964
2007	24,757.84	3,704	3,635	24,837	16.18	1,535
	19,705,150.66	14,847,462	14,570,964	8,089,961		509,821

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SEMINOLE 3						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -15						
1975	27,588,754.69	19,518,492	20,708,397	11,018,671	19.48	565,640
1979	25,627.42	17,288	18,342	11,130	19.57	569
1980	190,880.14	127,054	134,800	84,712	19.59	4,324
1984	606,792.00	379,539	402,677	295,134	19.67	15,004
1985	22,929.44	14,089	14,948	11,421	19.69	580
1986	6,815.01	4,108	4,358	3,479	19.71	177
1987	7,390,176.40	4,365,784	4,631,935	3,866,768	19.72	196,084
1988	232,799.49	134,529	142,730	124,989	19.74	6,332
1989	269,715.72	152,264	161,546	148,627	19.76	7,522
1990	768,926.10	423,386	449,197	435,068	19.77	22,006
1991	97,983.70	52,476	55,675	57,006	19.79	2,881
1992	328,322.95	170,738	181,147	196,424	19.81	9,915
1993	60,524.52	30,479	32,337	37,266	19.82	1,880
1995	51,443.83	24,072	25,540	33,620	19.85	1,694
1996	2,779.63	1,247	1,323	1,874	19.86	94
1997	76,203.70	32,609	34,597	53,037	19.88	2,668
1999	4,638.00	1,776	1,884	3,450	19.90	173
2001	3,159.98	1,047	1,111	2,523	19.93	127
2002	941.85	285	302	781	19.94	39
2003	978,121.23	266,362	282,600	842,239	19.95	42,217
2004	1,642,623.54	392,727	416,669	1,472,348	19.97	73,728
2005	915,135.45	186,065	197,408	854,998	19.98	42,793
2007	214,745.82	26,350	27,957	219,001	20.00	10,950
2009	72,619.00	1,954	2,073	81,439	20.02	4,068
	41,552,659.61	26,324,720	27,929,553	19,856,005		1,011,465

MUSKOGEE 3

INTERIM SURVIVOR CURVE.. IOWA 90-R1.5

PROBABLE RETIREMENT YEAR.. 6-2012

NET SALVAGE PERCENT.. -15

1956	7,040,041.00	7,705,818	7,293,717	802,330	2.48	323,520
1961	10,014.00	10,913	10,329	1,187	2.48	479
1964	7,479.00	8,125	7,690	911	2.48	367
1983	53,697.00	56,256	53,247	8,505	2.49	3,416

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 3						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2012						
NET SALVAGE PERCENT.. -15						
1984	25,632.00	26,765	25,334	4,143	2.49	1,664
1985	17,733.00	18,450	17,463	2,930	2.49	1,177
1986	6,508.00	6,745	6,384	1,100	2.49	442
1987	439.00	453	429	76	2.49	31
1991	2,001,394.00	2,021,958	1,913,826	387,777	2.49	155,734
1992	711,114.00	713,596	675,434	142,347	2.49	57,167
1993	60,384.00	60,143	56,927	12,515	2.49	5,026
1996	97,498.00	94,362	89,316	22,807	2.49	9,159
2001	19,840.00	17,589	16,648	6,168	2.49	2,477
2003	264,605.00	219,367	207,635	96,661	2.49	38,820
2004	542,890.00	428,286	405,382	218,942	2.49	87,929
2005	259,385.00	191,414	181,177	117,116	2.49	47,035
2006	289,568.00	193,874	183,506	149,497	2.49	60,039
2007	268,171.00	154,198	145,952	162,445	2.49	65,239
2008	14,611.00	6,291	5,955	10,848	2.49	4,357
2009	350,932.00	67,477	63,868	339,704	2.49	136,427
	12,041,935.00	12,002,080	11,360,219	2,488,009		1,000,505

MUSKOGEE 4

INTERIM SURVIVOR CURVE.. IOWA 90-R1.5

PROBABLE RETIREMENT YEAR.. 6-2034

NET SALVAGE PERCENT.. -15

1977	80,444,772.64	51,639,913	65,378,952	27,132,537	23.07	1,176,096
1983	221,970.86	129,854	164,402	90,864	23.26	3,906
1987	14,367.71	7,749	9,811	6,712	23.36	287
1988	662,367.00	348,640	441,397	320,325	23.39	13,695
1989	808,828.22	415,127	525,573	404,579	23.41	17,282
1990	681,015.94	340,130	430,623	352,545	23.43	15,047
1991	3,244,453.81	1,572,668	1,991,084	1,740,038	23.46	74,170
1992	552,106.18	259,239	328,211	306,711	23.48	13,063
1993	99,453.43	45,120	57,124	57,247	23.50	2,436
1994	132,279.84	57,791	73,167	78,955	23.52	3,357
1995	735,727.74	308,399	390,450	455,637	23.54	19,356
1996	44,256.38	17,737	22,456	28,439	23.56	1,207

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -15						
1997	412,966.92	157,338	199,199	275,713	23.58	11,693
1998	169,790.57	61,194	77,475	117,784	23.60	4,991
1999	478,634.79	161,992	205,091	345,339	23.62	14,621
2000	347,385.79	109,541	138,685	260,809	23.64	11,033
2001	2,060,417.20	598,768	758,073	1,611,407	23.66	68,107
2002	1,615,865.09	427,210	540,871	1,317,374	23.68	55,632
2003	1,290,561.25	304,992	386,136	1,098,009	23.70	46,329
2004	5,631,378.82	1,165,048	1,475,014	5,001,072	23.71	210,927
2005	2,579,604.09	451,508	571,634	2,394,911	23.73	100,923
2006	792,581.42	111,746	141,477	769,992	23.75	32,421
2007	1,165,963.59	122,018	154,481	1,186,377	23.76	49,932
2008	1,497,361.82	97,635	123,611	1,598,355	23.78	67,214
2009	4,044,087.00	90,224	114,229	4,536,471	23.80	190,608
	109,728,198.10	59,001,581	74,699,226	51,488,202		2,204,333

MUSKOGEE 5

INTERIM SURVIVOR CURVE.. IOWA 90-R1.5

PROBABLE RETIREMENT YEAR.. 6-2033

NET SALVAGE PERCENT.. -15

1975	100,147.65	67,086	82,669	32,501	22.13	1,469
1978	61,179,243.99	39,455,718	48,620,514	21,735,617	22.23	977,761
1980	634,366.37	397,735	490,121	239,400	22.28	10,745
1984	138,668.48	81,281	100,161	59,308	22.39	2,649
1987	29,999.72	16,532	20,372	14,128	22.46	629
1988	472,267.51	254,337	313,415	229,693	22.48	10,218
1989	787,099.98	413,208	509,188	395,977	22.51	17,591
1991	1,159,261.79	575,521	709,203	623,948	22.55	27,670
1992	224,393.39	107,969	133,048	125,004	22.57	5,539
1993	3,625,182.61	1,685,927	2,077,535	2,091,425	22.59	92,582
1994	333,108.56	149,246	183,913	199,162	22.61	8,809
1996	356,164.31	146,469	180,491	229,098	22.65	10,115
1997	275,031.91	107,759	132,789	183,498	22.66	8,098
1998	115,124.65	42,684	52,599	79,794	22.68	3,518
1999	12,273.72	4,277	5,270	8,845	22.70	390

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 5						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. -15						
2000	79,132.23	25,699	31,668	59,334	22.72	2,612
2001	765,334.85	229,539	282,857	597,278	22.73	26,277
2002	611,993.84	167,010	205,803	497,990	22.75	21,890
2003	1,204,883.10	294,305	362,666	1,022,950	22.77	44,925
2004	3,816,635.11	816,817	1,006,548	3,382,582	22.78	148,489
2005	5,547,778.76	1,006,117	1,239,819	5,140,127	22.80	225,444
2006	393,934.36	57,715	71,121	381,904	22.81	16,743
2007	569,991.80	61,878	76,251	579,240	22.83	25,372
2008	1,134,299.06	76,832	94,679	1,209,765	22.84	52,967
2009	66,782.00	1,582	1,949	74,850	22.86	3,274
	83,633,099.75	46,243,243	56,984,649	39,193,418		1,745,776

MUSKOGEE 6

INTERIM SURVIVOR CURVE.. IOWA 90-R1.5

PROBABLE RETIREMENT YEAR.. 6-2039

NET SALVAGE PERCENT.. -15

1961	9,405.73	6,591	8,053	2,764	26.35	105
1984	182,138,315.00	94,968,739	116,034,868	93,424,194	27.67	3,376,371
1987	2,924,235.04	1,422,830	1,738,445	1,624,425	27.79	58,454
1988	391,904.78	185,730	226,929	223,761	27.83	8,040
1989	3,276,643.85	1,510,271	1,845,282	1,922,858	27.87	68,994
1990	10,271.56	4,596	5,615	6,197	27.90	222
1991	696,626.13	301,862	368,822	432,298	27.94	15,472
1992	1,046,921.03	438,482	535,747	668,212	27.97	23,890
1996	852,998.46	301,151	367,953	612,995	28.10	21,815
1998	174,729.38	55,138	67,369	133,570	28.16	4,743
1999	144,290.27	42,662	52,125	113,809	28.18	4,039
2000	54,288.17	14,884	18,186	44,245	28.21	1,568
2001	338,865.86	85,343	104,274	285,422	28.24	10,107
2002	1,471,049.63	335,296	409,672	1,282,035	28.27	45,350
2003	1,389,992.14	282,773	345,498	1,252,993	28.29	44,291
2004	257,113.90	45,505	55,599	240,082	28.32	8,477
2005	5,681,234.97	846,731	1,034,554	5,498,866	28.35	193,964
2006	2,752,149.01	328,841	401,785	2,763,186	28.37	97,398

OKLAHOMA GAS AND ELECTRIC COMPANY

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MUSKOGEE 6						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. -15						
2007	16,814.52	1,477	1,805	17,532	28.40	617
2008	8,295,608.63	451,240	551,334	8,988,616	28.42	316,278
2009	952,191.00	17,849	21,808	1,073,212	28.44	37,736
	212,875,649.06	101,647,991	124,195,723	120,611,272		4,337,931
SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -15						
1979	78,309,410.78	48,891,306	64,566,232	25,489,590	23.14	1,101,538
1980	43,287,879.67	26,622,912	35,158,420	14,622,642	23.17	631,102
1981	182,992.11	110,776	146,292	64,149	23.20	2,765
1982	342,159.73	203,707	269,017	124,467	23.23	5,358
1983	714,415.53	417,937	551,931	269,647	23.26	11,593
1984	1,008,959.26	579,571	765,386	394,917	23.28	16,964
1985	853,388.82	480,492	634,541	346,856	23.31	14,880
1986	1,544,208.73	851,338	1,124,283	651,557	23.34	27,916
1987	41,026.64	22,128	29,222	17,959	23.36	769
1988	473,700.42	249,335	329,274	215,481	23.39	9,213
1989	720,764.56	369,929	488,531	340,348	23.41	14,539
1990	752,483.95	375,824	496,316	369,041	23.43	15,751
1991	548,236.03	265,744	350,944	279,527	23.46	11,915
1992	1,315,754.27	617,806	815,879	697,238	23.48	29,695
1993	25,141.86	11,406	15,063	13,850	23.50	589
1994	52,579.65	22,971	30,336	30,131	23.52	1,281
1995	592,113.09	248,199	327,773	353,157	23.54	15,002
1996	215,761.21	86,472	114,196	133,929	23.56	5,685
1997	2,679,095.96	1,020,722	1,347,973	1,732,987	23.58	73,494
1998	107,417.85	38,714	51,126	72,405	23.60	3,068
1999	142,576.54	48,254	63,725	100,238	23.62	4,244
2000	662,322.36	208,850	275,809	485,862	23.64	20,553
2001	380,742.05	110,646	146,120	291,733	23.66	12,330
2002	417,090.33	110,272	145,626	334,028	23.68	14,106
2003	1,216,928.85	287,591	379,795	1,019,673	23.70	43,024

OKLAHOMA GAS AND ELECTRIC COMPANY

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -15						
2004	4,407,029.42	911,748	1,204,061	3,864,023	23.71	162,970
2005	1,802,040.90	315,411	416,534	1,655,813	23.73	69,777
2006	14,843,937.39	2,092,847	2,763,830	14,306,698	23.75	602,387
2007	2,421,275.26	253,386	334,623	2,449,844	23.76	103,108
2008	3,812,651.41	248,604	328,309	4,056,240	23.78	170,574
2009	2,225,899.00	49,660	65,581	2,494,203	23.80	104,798
	166,099,983.63	86,124,558	113,736,748	77,278,233		3,300,988

SOONER 2

INTERIM SURVIVOR CURVE.. IOWA 90-R1.5

PROBABLE RETIREMENT YEAR.. 6-2035

NET SALVAGE PERCENT.. -15

1980	106,825,423.25	64,483,564	77,772,968	45,076,269	24.05	1,874,273
1982	91,704.85	53,563	64,602	40,859	24.11	1,695
1983	50,983.97	29,251	35,279	23,353	24.14	967
1984	18,717.75	10,535	12,706	8,819	24.17	365
1985	133,644.55	73,726	88,920	64,771	24.20	2,676
1986	10,065.83	5,435	6,555	5,021	24.23	207
1987	264,430.51	139,519	168,272	135,823	24.26	5,599
1988	678,717.18	349,519	421,551	358,974	24.29	14,779
1989	3,618,514.33	1,815,988	2,190,245	1,971,046	24.31	81,080
1990	1,106,179.95	539,755	650,993	621,114	24.34	25,518
1991	87,538.06	41,465	50,011	50,658	24.36	2,080
1992	724,606.29	332,069	400,505	432,792	24.39	17,745
1993	11,058.11	4,893	5,901	6,816	24.41	279
1996	47,134.27	18,381	22,169	32,035	24.48	1,309
1997	215,923.88	80,081	96,585	151,727	24.50	6,193
1998	27,621.77	9,676	11,670	20,095	24.52	820
1999	49,374.78	16,239	19,586	37,195	24.54	1,516
2000	13,699.48	4,194	5,058	10,696	24.56	436
2001	121,994.95	34,372	41,456	98,838	24.59	4,019
2002	226,009.66	57,882	69,811	190,100	24.61	7,725
2003	5,314.62	1,218	1,469	4,643	24.62	189
2004	7,065,710.10	1,413,849	1,705,229	6,420,338	24.64	260,566

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOONER 2						
INTERIM SURVIVOR CURVE.. IOWA 90-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -15						
2005	4,512,031.06	762,759	919,956	4,268,880	24.66	173,109
2006	50,965.81	6,934	8,363	50,248	24.68	2,036
2007	7,515,596.08	757,121	913,156	7,729,779	24.70	312,947
2008	3,253,688.19	204,673	246,854	3,494,887	24.71	141,436
2009	325,594.00	7,114	8,580	365,853	24.73	14,794
	137,052,243.28	71,253,775	85,938,450	71,671,629		2,954,358
	878,623,330.64	489,046,595	587,960,493	422,456,345		19,623,978
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.5	2.23

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312.1 CONTINUOUS EMISSIONS MONITORING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 6 SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
1995	729,511.75	729,512	729,512			
1998	3,163.98	3,164	3,164			
2005	6,722.54	3,025	1,363	5,360	5.50	975
2007	9,398.55	2,350	1,058	8,341	7.50	1,112
2008	9,436.66	1,415	638	8,799	8.50	1,035
2009	3,870.00	194	87	3,783	9.50	398
	762,103.48	739,660	735,822	26,283		3,520
HORSESHOE LAKE 7 SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
1995	713,111.76	713,112	713,112			
2005	6,565.34	2,954	6,565			
2007	33,298.48	8,325	33,298			
	752,975.58	724,391	752,975			
HORSESHOE LAKE 8 SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
1996	45,823.16	45,823	45,823			
MUSTANG 1 SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2008	9,436.66	1,415	807	8,630	8.50	1,015
MUSTANG 3 SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
1996	38,917.06	38,917	38,917			
2005	10,131.06	4,559	1,617	8,514	5.50	1,548

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312.1 CONTINUOUS EMISSIONS MONITORING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 3						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	21,154.58	5,289	1,876	19,279	7.50	2,571
	70,202.70	48,765	42,410	27,793		4,119
MUSTANG 4						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	3,163.96	3,164	3,164			
1995	1,168,650.69	1,168,651	1,168,651			
2005	7,190.50	3,236	286	6,905	5.50	1,255
2007	35,263.76	8,816	781	34,483	7.50	4,598
2009	3,870.00	194	17	3,853	9.50	406
	1,218,138.91	1,184,061	1,172,899	45,241		6,259
SEMINOLE 1						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	881,395.78	881,396	881,396			
1997	3,163.96	3,164	3,164			
2005	8,107.52	3,648	3,209-	11,317	5.50	2,058
2007	36,720.79	9,180	8,076-	44,797	7.50	5,973
2008	4,718.33	708	622-	5,340	8.50	628
2009	3,870.00	194	171-	4,041	9.50	425
	937,976.38	898,290	872,482	65,495		9,084
SEMINOLE 2						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	881,395.78	881,396	881,396			
2005	8,423.28	3,790	1,446	6,977	5.50	1,269
2007	25,475.46	6,369	2,429	23,046	7.50	3,073
	915,294.52	891,555	885,271	30,023		4,342

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312.1 CONTINUOUS EMISSIONS MONITORING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 3						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	893,812.35	893,812	893,812			
2007	35,017.77	8,754	1,621	33,397	7.50	4,453
2009	3,870.00	194	36	3,834	9.50	404
	932,700.12	902,760	895,469	37,231		4,857
MUSKOGEE 3						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	902,273.00	902,273	902,273			
2005	9,835.00	4,426	1,471	8,364	5.50	1,521
2007	20,758.00	5,190	1,724	19,034	7.50	2,538
2009	4,647.00	232	77	4,570	9.50	481
	937,513.00	912,121	905,545	31,968		4,540
MUSKOGEE 4						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	905,662.77	905,663	905,663			
1997	9,485.26	9,485	9,485			
2004	20,417.98	11,230	6,269	14,149	4.50	3,144
2005	80,416.88	36,188	20,201	60,216	5.50	10,948
2006	36,235.00	12,682	7,080	29,155	6.50	4,485
2008	14,155.00	2,123	1,185	12,970	8.50	1,526
2009	10,035.00	502	280	9,755	9.50	1,027
	1,076,407.89	977,873	950,163	126,245		21,130
MUSKOGEE 5						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	882,894.43	882,894	882,894			
2004	17,201.95	9,461	17,202			

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312.1 CONTINUOUS EMISSIONS MONITORING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 5						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	84,849.93	38,182	75,541	9,309	5.50	1,693
2009	9,438.00	472	934	8,504	9.50	895
	994,384.31	931,009	976,571	17,813		2,588
MUSKOGEE 6						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	886,672.43	886,672	886,672			
2004	25,244.24	13,884	12,425-	37,669	4.50	8,371
2005	92,874.81	41,794	37,403-	130,278	5.50	23,687
2009	9,017.00	451	404-	9,421	9.50	992
	1,013,808.48	942,801	836,440	177,368		33,050
SOONER 1						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	1,143,984.60	1,143,985	1,143,985			
1997	3,163.96	3,164	3,164			
2004	15,608.28	8,585	6,294	9,314	4.50	2,070
2005	107,740.49	48,483	35,544	72,196	5.50	13,127
2007	79,176.23	19,794	14,512	64,664	7.50	8,622
2008	4,718.33	708	519	4,199	8.50	494
2009	9,575.00	479	351	9,224	9.50	971
	1,363,966.89	1,225,198	1,204,369	159,597		25,284
SOONER 2						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	1,083,376.42	1,083,376	1,083,376			
2004	13,118.28	7,215	6,463	6,655	4.50	1,479
2005	95,468.02	42,961	38,480	56,988	5.50	10,361

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312.1 CONTINUOUS EMISSIONS MONITORING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOONER 2						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	42,161.30	14,756	13,217	28,944	6.50	4,453
2009	7,705.00	385	345	7,360	9.50	775
	1,241,829.02	1,148,693	1,141,881	99,947		17,068
	12,272,561.10	11,574,415	11,418,927	853,634		136,856
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.2	1.12

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -5						
1958	5,709,880.29	5,005,538	5,995,374			
1968	3,519.20	2,985	3,641	54	7.74	7
1980	52,891.32	42,030	51,263	4,273	8.01	533
1988	8,393.05	6,163	7,517	1,296	8.13	159
1990	31,022.01	22,146	27,011	5,562	8.15	682
1991	82,883.97	58,231	71,023	16,005	8.16	1,961
1992	53,741.37	37,096	45,245	11,183	8.17	1,369
1993	6,558.46	4,440	5,415	1,471	8.18	180
1995	10,735.10	6,942	8,467	2,805	8.20	342
1998	62,577.68	36,947	45,064	20,643	8.22	2,511
2000	14,601.41	7,913	9,651	5,680	8.24	689
2006	1,068,723.20	320,489	390,895	731,264	8.28	88,317
	7,105,527.06	5,550,920	6,660,566	800,236		96,750

HORSESHOE LAKE 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. -5						
1963	10,441,984.83	8,102,458	10,145,239	818,845	11.79	69,453
1982	2,798,741.15	1,856,363	2,324,387	614,291	13.11	46,857
1988	129,352.85	78,233	97,957	37,863	13.37	2,832
1989	33,299.29	19,758	24,739	10,225	13.40	763
1990	61,402.35	35,666	44,658	19,814	13.44	1,474
1991	139,049.32	78,943	98,846	47,156	13.47	3,501
1992	53,564.36	29,674	37,155	19,088	13.50	1,414
1993	171,585.77	92,515	115,840	64,325	13.53	4,754
1994	533,092.81	279,034	349,384	210,363	13.56	15,513
1996	43,103.22	21,063	26,373	18,885	13.61	1,388
2000	956,326.02	384,185	481,046	523,096	13.70	38,182
2004	207,809.85	58,085	72,729	145,471	13.78	10,557
2005	64,338.60	15,504	19,413	48,143	13.80	3,489
2006	13,267.12	2,626	3,288	10,642	13.82	770
2007	35,771.92	5,352	6,701	30,860	13.84	2,230
2009	134,805.00	4,544	5,690	135,855	13.88	9,788
	15,817,494.46	11,064,003	13,853,445	2,754,922		212,965

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -5						
1969	8,631,394.61	5,897,271	9,062,964			
1971	27,815.45	18,648	29,206			
1974	169,531.22	110,151	178,008			
1985	824,859.13	457,995	746,671	119,431	17.51	6,821
1986	51,604.80	28,106	45,821	8,364	17.59	475
1987	172,087.72	91,810	149,678	31,014	17.67	1,755
1988	56,012.00	29,242	47,673	11,140	17.74	628
1989	26,733.13	13,631	22,223	5,847	17.81	328
1990	81,669.38	40,604	66,197	19,556	17.88	1,094
1991	750,770.03	363,095	591,955	196,354	17.95	10,939
1992	481,963.06	226,412	369,120	136,941	18.01	7,604
1994	12,593.93	5,533	9,020	4,204	18.13	232
1996	278,173.19	112,860	183,996	108,086	18.23	5,929
2000	1,246,757.34	404,249	659,049	650,046	18.42	35,290
2001	340,800.37	102,414	166,966	190,874	18.46	10,340
2003	1,793,542.00	443,498	723,037	1,160,182	18.54	62,577
2005	74,120.36	13,736	22,394	55,432	18.62	2,977
2006	6,132.78	920	1,500	4,939	18.66	265
2009	591,456.00	14,532	23,691	597,338	18.77	31,824
	15,618,016.50	8,374,707	13,099,169	3,299,748		179,078

MUSTANG 1
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2016
NET SALVAGE PERCENT.. -5

1956	2,562,871.47	2,341,990	2,691,015			
1959	84,180.66	76,475	88,390			
1973	84,180.66	73,408	88,390			
1987	105,768.79	84,503	107,257	3,800	6.28	605
2000	2,068,959.58	1,267,165	1,608,374	564,034	6.35	88,824
2008	73,710.57	14,249	18,086	59,310	6.38	9,296
	4,979,671.73	3,857,790	4,601,512	627,144		98,725

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -5						
1956	2,412,028.02	2,204,147	2,532,629			
1987	15,474.94	12,364	16,249			
2003	2,049,824.16	1,058,078	1,876,379	275,936	6.36	43,386
2006	3,965.89	1,435	2,545	1,619	6.37	254
	4,481,293.01	3,276,024	4,427,802	277,555		43,640

MUSTANG 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. -5						
1955	4,705,229.36	4,229,554	4,940,491			
1964	19,271.00	16,934	20,235			
1979	11,286.23	9,292	11,851			
1985	90,424.41	71,095	94,946			
1986	3,605,271.89	2,806,975	3,750,918	34,617	7.19	4,815
1988	3,320.86	2,529	3,379	108	7.21	15
1997	7,193.32	4,625	6,180	1,373	7.28	189
2000	6,256.38	3,598	4,808	1,761	7.30	241
2001	2,700.68	1,477	1,974	862	7.30	118
2004	32,383.90	14,108	18,852	15,151	7.32	2,070
2006	100,083.85	32,830	43,871	61,217	7.33	8,352
2009	24,542.00	1,582	2,114	23,655	7.34	3,223
	8,607,963.88	7,194,599	8,899,619	138,744		19,023

MUSTANG 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1956	10,614.59	9,046	11,145			
1957	34,827.51	29,584	36,569			
1959	15,398.80	12,992	16,169			
1960	8,100,862.89	6,808,978	8,505,906			

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1961	488,868.03	409,469	513,311			
1964	273,228.38	226,098	286,890			
1974	21,423.34	16,844	22,495			
1984	34,894.83	25,204	36,640			
1985	17,951.53	12,817	18,849			
1986	9,965.13	7,023	10,463			
1987	68,727.94	47,780	72,164			
1988	22,478.08	15,410	23,602			
1989	79,108.88	53,377	83,064			
1991	3,592.65	2,339	3,772			
1992	528,514.71	337,182	554,940			
1994	33,334.47	20,297	35,001			
1997	21,079.85	11,704	22,134			
2001	104,652.01	47,921	102,280	7,605	10.10	753
2002	1,491,592.23	636,336	1,358,164	208,008	10.11	20,574
2003	1,453,429.58	569,236	1,214,949	311,152	10.12	30,746
	12,814,545.43	9,299,637	12,928,507	526,765		52,073
SEMINOLE GT						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2007						
NET SALVAGE PERCENT.. -5						
1967	1,588,869.45	1,668,313	1,668,313			
1987	15.00	16	332-	348		
	1,588,884.45	1,668,329	1,667,981	348		
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -5						
1971	1,482,169.75	1,072,587	1,335,713	220,565	13.14	16,786
1972	61,739.52	44,315	55,186	9,640	13.23	729

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -5						
1975	12,938,709.48	9,050,757	11,271,083	2,314,562	13.45	172,086
1977	11,189.14	7,675	9,558	2,191	13.59	161
1978	3,796.94	2,577	3,209	778	13.66	57
1981	12,022.18	7,882	9,816	2,807	13.84	203
1984	34,540.76	21,728	27,058	9,210	14.01	657
1985	62,962.76	39,005	48,574	17,537	14.06	1,247
1987	5,371.19	3,216	4,005	1,635	14.15	116
1988	3,626.27	2,132	2,655	1,153	14.19	81
1989	12,442.02	7,164	8,921	4,143	14.24	291
1991	13,698.93	7,541	9,391	4,993	14.31	349
1992	7,755.62	4,159	5,179	2,964	14.35	207
1994	4,538.19	2,296	2,859	1,906	14.41	132
1996	3,953,522.70	1,863,888	2,321,136	1,830,063	14.47	126,473
1999	1,942.64	794	989	1,051	14.56	72
2000	43,971.19	16,926	21,078	25,092	14.58	1,721
2003	24,768.97	7,423	9,244	16,763	14.65	1,144
2004	274,727.04	72,952	90,849	197,614	14.68	13,461
2005	531,197.68	121,201	150,934	406,824	14.70	27,675
2006	1,551,297.01	290,100	361,267	1,267,595	14.72	86,114
2007	35,631.92	5,032	6,266	31,148	14.74	2,113
2008	12,380.62	1,111	1,384	11,616	14.76	787
	21,084,002.52	12,652,461	15,756,354	6,381,850		452,662

SEMINOLE 2

INTERIM SURVIVOR CURVE.. IOWA 50-R1

PROBABLE RETIREMENT YEAR.. 6-2026

NET SALVAGE PERCENT.. -5

1973	14,843,440.42	10,367,549	12,929,855	2,655,757	14.00	189,697
1974	97,533.08	67,508	84,192	18,218	14.08	1,294
1984	34,099.77	20,931	26,104	9,701	14.79	656
1985	37,162.76	22,441	27,987	11,034	14.85	743
1986	75,726.42	44,941	56,048	23,465	14.91	1,574
1988	26,075.82	14,900	18,582	8,798	15.01	586
1990	2,090,379.61	1,143,762	1,426,440	768,459	15.10	50,891

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -5						
1991	167,112.05	89,243	111,299	64,169	15.14	4,238
1992	7,732.52	4,021	5,015	3,104	15.18	204
1994	7,402.35	3,623	4,518	3,254	15.26	213
1999	6,399.54	2,518	3,140	3,580	15.42	232
2000	5,131.74	1,898	2,367	3,021	15.45	196
2001	1,532,554.30	527,007	657,256	951,926	15.48	61,494
2002	38,229.89	12,083	15,069	25,072	15.51	1,617
2003	829,139.66	237,325	295,979	574,618	15.53	37,001
2004	114,948.52	29,088	36,277	84,419	15.56	5,425
2005	546,750.41	118,894	148,279	425,809	15.58	27,330
2006	426,069.53	75,517	94,181	353,192	15.61	22,626
2007	7,834.86	1,047	1,306	6,921	15.63	443
2008	20,843.81	1,760	2,195	19,691	15.66	1,257
2009	31,049.00	929	1,158	31,443	15.68	2,005
	20,945,616.06	12,786,985	15,947,247	6,045,651		409,722

SEMINOLE 3
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2030
NET SALVAGE PERCENT.. -5

1975	127,559.89	81,260	133,938			
1980	97,344.29	58,097	97,747	4,465	17.39	257
1985	41,328.17	22,695	38,184	5,211	17.87	292
1987	15,963,164.61	8,415,860	14,159,505	2,601,818	18.04	144,225
1988	22,780.42	11,744	19,759	4,160	18.12	230
1989	75,799.95	38,163	64,208	15,382	18.19	846
1992	7,745.85	3,588	6,037	2,096	18.40	114
1999	6,189.71	2,108	3,547	2,952	18.79	157
2000	198,770.16	63,364	106,609	102,100	18.83	5,422
2002	6,564.78	1,771	2,980	3,913	18.92	207
2003	14,310.16	3,472	5,842	9,184	18.96	484
2004	8,582.72	1,833	3,084	5,928	19.00	312
2005	421,075.70	76,444	128,615	313,514	19.04	16,466
2007	6,275,221.35	687,890	1,157,359	5,431,623	19.12	284,081

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
2008	12,342.32	848	1,427	11,532	19.16	602
2009	635,958.00	15,292	25,728	642,028	19.20	33,439
	23,914,738.08	9,484,429	15,954,569	9,155,906		487,134

MUSKOGEE 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2012						
NET SALVAGE PERCENT.. -5						
1956	5,287,698.93	5,243,388	5,552,084			
1964	75,824.78	74,680	79,616			
1968	6,629.49	6,500	6,961			
1969	51,357.06	50,296	53,925			
1985	17,385.83	16,426	18,255			
1988	23,340.73	21,780	24,508			
2003	8,561.01	6,447	7,738	1,251	2.48	504
2004	616,187.00	441,834	530,291	116,705	2.48	47,058
2006	32,117.00	19,549	23,463	10,260	2.48	4,137
2007	64,960.00	33,899	40,686	27,522	2.48	11,098
2008	171,056.00	67,120	80,557	99,052	2.48	39,940
	6,355,117.83	5,981,919	6,418,084	254,790		102,737

MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -5						
1977	10,037,971.23	5,838,034	10,539,870			
1983	43,904.42	23,101	46,100			
1987	371,671.46	179,400	390,255			
1988	600,283.38	282,625	630,298			
1989	677,220.46	310,529	711,081			
1990	910,742.39	406,132	956,280			
1991	140,831.48	60,938	147,873			

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -5						
1992	83,943.23	35,159	88,140			
1993	43,670.05	17,644	45,854			
1995	271,032.15	101,141	284,584			
1996	8,215.76	2,929	8,627			
1997	90,614.03	30,722	93,531	1,614	21.83	74
1998	417,739.76	133,957	407,824	30,803	21.90	1,407
2000	26,854.79	7,537	22,946	5,252	22.04	238
2001	1,928,653.40	498,576	1,517,884	507,202	22.11	22,940
2002	2,938,619.14	690,855	2,103,265	982,285	22.18	44,287
2003	240,336.64	50,546	153,884	98,469	22.24	4,428
2004	454,519.86	83,661	254,701	222,545	22.30	9,980
2005	13,287,002.79	2,071,776	6,307,394	7,643,959	22.36	341,859
2006	373,068.35	46,772	142,394	249,328	22.42	11,121
2007	4,747,979.86	442,702	1,347,780	3,637,599	22.47	161,887
2009	6,891,995.00	138,219	420,799	6,815,796	22.58	301,851
	44,586,869.63	11,452,955	26,621,364	20,194,852		900,072

MUSKOGEE 5
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2033
NET SALVAGE PERCENT.. -5

1978	19,782,048.07	11,517,603	19,371,970	1,399,180	19.04	73,486
1988	63,950.72	30,781	51,772	15,376	20.29	758
1991	110,759.05	49,066	82,526	33,771	20.58	1,641
1992	33,008.59	14,162	23,820	10,839	20.67	524
1993	2,092,216.08	866,868	1,458,024	738,803	20.76	35,588
1995	76,771.64	29,399	49,447	31,163	20.92	1,490
1999	442,679.25	137,213	230,785	234,028	21.20	11,039
2001	47,950.35	12,788	21,509	28,839	21.32	1,353
2002	1,404,226.61	340,890	573,358	901,080	21.38	42,146
2004	1,787,781.37	340,894	573,365	1,303,805	21.49	60,670
2005	8,173,670.37	1,321,682	2,222,995	6,359,359	21.54	295,235
2006	4,707,327.04	613,388	1,031,685	3,911,008	21.60	181,065
2007	1,204,001.64	116,559	196,045	1,068,157	21.65	49,338

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
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MUSKOGEE 5
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2033
NET SALVAGE PERCENT.. -5

2009	8,522.00	177	298	8,650	21.75	398
	39,934,912.78	15,391,470	25,887,599	16,044,058		754,731

MUSKOGEE 6
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2039
NET SALVAGE PERCENT.. -5

1984	46,206,148.06	21,861,515	35,526,648	12,989,807	23.48	553,229
1987	7,505,568.85	3,297,347	5,358,443	2,522,404	24.03	104,969
1988	25,594.58	10,938	17,775	9,099	24.20	376
1992	20,613.74	7,738	12,575	9,069	24.82	365
1994	42,915.92	14,879	24,180	20,882	25.09	832
1995	1,019,362.48	337,796	548,944	521,387	25.22	20,674
1996	3,138.01	989	1,607	1,688	25.35	67
2001	57,298.91	12,845	20,874	39,290	25.90	1,517
2003	657,179.07	119,032	193,436	496,602	26.09	19,034
2005	11,613,662.26	1,545,024	2,510,783	9,683,562	26.27	368,617
2006	5,550,900.83	590,422	959,482	4,868,964	26.36	184,710
2007	22,082.83	1,727	2,806	20,381	26.45	771
2008	87,115.24	4,208	6,838	84,633	26.53	3,190
2009	1,390,634.00	23,217	37,730	1,422,436	26.61	53,455
	74,202,214.78	27,827,677	45,222,121	32,690,204		1,311,806

SOONER 1
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2034
NET SALVAGE PERCENT.. -5

1979	6,710,293.16	3,785,008	7,045,808			
1980	7,753,537.63	4,303,446	8,141,215			
1982	67,030.68	35,937	69,662	720	20.22	36
1983	331,596.17	174,471	338,203	9,973	20.36	490
1984	395,661.31	204,066	395,572	19,872	20.50	969

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

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RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -5						
1985	2,836.64	1,433	2,778	200	20.63	10
1992	168,300.67	70,492	136,645	40,071	21.40	1,872
1994	1,426,131.48	555,100	1,076,034	421,404	21.58	19,528
1996	2,117.52	755	1,464	759	21.75	35
1999	3,660.25	1,101	2,134	1,709	21.98	78
2000	4,860,870.02	1,364,276	2,644,581	2,459,333	22.04	111,585
2002	1,004,703.84	236,201	457,864	597,075	22.18	26,920
2003	2,690,571.64	565,868	1,096,907	1,728,193	22.24	77,707
2004	16,190.15	2,980	5,777	11,223	22.30	503
2005	8,769,486.17	1,367,382	2,650,602	6,557,358	22.36	293,263
2006	431,459.51	54,092	104,855	348,177	22.42	15,530
2007	71,146.55	6,634	12,860	61,844	22.47	2,752
2008	170,567.67	9,904	19,198	159,898	22.53	7,097
	34,876,161.06	12,739,146	24,202,159	12,417,809		558,375

SOONER 2
INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2035
NET SALVAGE PERCENT.. -5

1980	20,275,099.13	11,068,075	19,110,379	2,178,475	20.52	106,163
1982	22,101.32	11,645	20,107	3,099	20.83	149
1984	4,390.12	2,223	3,838	772	21.13	37
1985	6,862.28	3,402	5,874	1,331	21.27	63
1987	3,420.54	1,618	2,794	798	21.54	37
1988	42,831.84	19,757	34,113	10,860	21.66	501
1989	1,323.33	594	1,026	363	21.78	17
1992	171,912.30	70,308	121,395	59,113	22.12	2,672
1996	329,299.12	114,379	197,489	148,275	22.50	6,590
1997	851,769.75	281,097	485,348	409,010	22.58	18,114
1999	912,114.42	267,012	461,029	496,691	22.74	21,842
2002	341,368.73	77,853	134,423	224,014	22.96	9,757
2004	155,232.80	27,611	47,674	115,320	23.10	4,992
2005	5,004,000.37	753,978	1,301,834	3,952,366	23.16	170,655
2007	10,024,528.49	896,794	1,548,424	8,977,331	23.29	385,459
	38,146,254.54	13,596,346	23,475,747	16,577,818		727,048
	375,059,283.80	172,199,397	265,623,845	128,188,400		6,406,541

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 20.0 1.71

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 6						
INTERIM SURVIVOR CURVE.. IOWA 65-S2						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -3						
1958	978,181.29	864,156	1,007,527			
1979	105,371.05	85,046	108,532			
1985	48,137.58	36,884	49,582			
1987	29,686.84	22,236	30,577			
1990	100,674.95	72,317	103,695			
1991	37,233.63	26,316	38,351			
2002	22,921.23	11,073	19,140	4,469	8.49	526
2003	136,349.26	60,895	105,261	35,179	8.49	4,144
2004	291,332.56	117,898	203,794	96,279	8.50	11,327
2005	65,073.41	23,204	40,109	26,917	8.50	3,167
2006	22,258.40	6,688	11,561	11,365	8.50	1,337
2009	52,745.00	3,021	5,222	49,105	8.50	5,777
	1,889,965.20	1,329,734	1,723,351	223,314		26,278

HORSESHOE LAKE 7						
INTERIM SURVIVOR CURVE.. IOWA 65-S2						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. -3						
1963	1,308,955.69	1,039,616	1,348,224			
1984	62,369.38	41,326	54,882	9,358	13.92	672
1987	7,881.45	4,975	6,607	1,511	14.06	107
1989	13,145.98	7,987	10,607	2,933	14.14	207
1991	163,553.46	95,045	126,221	42,239	14.21	2,972
1996	42,011.07	20,961	27,837	15,434	14.35	1,076
2004	223,563.76	63,417	84,219	146,052	14.47	10,093
2006	58,619.87	11,756	15,612	44,766	14.48	3,092
	1,880,100.66	1,285,083	1,674,209	262,293		18,219

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 8						
INTERIM SURVIVOR CURVE.. IOWA 65-S2						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -3						
1969	1,190,403.95	844,304	1,226,116			
1971	20,993.92	14,628	21,624			
1984	6,902.65	4,065	6,977	133	18.72	7
1987	13,006.61	7,218	12,389	1,008	19.00	53
1990	385,245.64	198,917	341,410	55,393	19.24	2,879
1991	120,437.38	60,475	103,796	20,255	19.31	1,049
1992	48,787.23	23,774	40,804	9,447	19.38	487
2000	72,659.78	24,256	41,632	33,208	19.79	1,678
2004	174,525.48	38,936	66,827	112,934	19.89	5,678
2005	150,135.53	28,516	48,943	105,697	19.91	5,309
	2,183,098.17	1,245,089	1,910,518	338,075		17,140

MUSTANG 1
INTERIM SURVIVOR CURVE.. IOWA 65-S2
PROBABLE RETIREMENT YEAR.. 6-2016
NET SALVAGE PERCENT.. -3

1956	384,224.13	351,902	395,751			
1959	13,797.29	12,564	14,211			
1985	5,427.08	4,422	5,590			
1986	13,791.77	11,136	14,206			
1987	26,163.17	20,931	26,948			
2003	104,481.58	53,808	76,855	30,761	6.50	4,732
2004	108,839.74	51,378	73,383	38,722	6.50	5,957
2009	168,878.00	12,420	17,740	156,204	6.50	24,031
	825,602.76	518,561	624,684	225,687		34,720

MUSTANG 2
INTERIM SURVIVOR CURVE.. IOWA 65-S2
PROBABLE RETIREMENT YEAR.. 6-2016
NET SALVAGE PERCENT.. -3

1956	28,923.93	26,491	29,792			
1985	378,753.25	308,582	390,116			

OKLAHOMA GAS AND ELECTRIC COMPANY

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 2						
INTERIM SURVIVOR CURVE.. IOWA 65-S2						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -3						
2003	104,481.20	53,808	86,121	21,495	6.50	3,307
	512,158.38	388,881	506,029	21,495		3,307
MUSTANG 3						
INTERIM SURVIVOR CURVE.. IOWA 65-S2						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. -3						
1955	863,829.00	780,216	958,288	68,544-		
1986	156,113.81	122,061	149,919	10,878		
1993	17,022.88	12,065	14,819	2,715		
1994	3,286.11	2,283	2,804	581		
2005	84,168.72	32,510	39,930	46,764		
	1,124,420.52	949,135	1,165,760	7,606-		
MUSTANG 4						
INTERIM SURVIVOR CURVE.. IOWA 65-S2						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -3						
1956	33,571.38	28,953	34,579			
1959	121,821.08	104,107	125,476			
1960	1,016,498.83	866,073	1,046,994			
1968	3,580.66	2,954	3,688			
1973	400.58	322	413			
1983	23,685.53	17,538	24,396			
1985	103,923.00	75,185	107,041			
1986	2,636.73	1,884	2,716			
1992	38,129.96	24,613	39,274			
1994	33,751.97	20,768	34,765			
2001	53,758.56	24,795	52,252	3,119	10.48	298
2002	226,268.37	97,208	204,853	28,203	10.48	2,691
2007	5,974.11	1,183	2,493	3,660	10.50	349
	1,664,000.76	1,265,583	1,678,940	34,982		3,338

OKLAHOMA GAS AND ELECTRIC COMPANY

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 65-S2						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -3						
1971	87,765.21	65,349	90,398			
1975	1,848,016.03	1,330,897	1,856,030	47,427	14.22	3,335
1978	75,197.04	52,560	73,299	4,154	14.44	288
1980	16,409.05	11,214	15,639	1,262	14.57	87
1985	69,375.18	44,224	61,673	9,783	14.87	658
1986	82,943.12	51,976	72,484	12,947	14.93	867
1988	76,897.99	46,430	64,750	14,455	15.03	962
1991	72,794.58	41,096	57,311	17,667	15.16	1,165
1992	74,941.08	41,211	57,472	19,717	15.20	1,297
1993	9,517.30	5,089	7,097	2,706	15.23	178
2001	30,394.00	11,110	15,494	15,812	15.43	1,025
2003	195,861.09	59,734	83,303	118,434	15.45	7,666
2005	55,225.73	12,816	17,873	39,010	15.47	2,522
2006	288,936.98	54,878	76,531	221,074	15.48	14,281
2007	9,834.52	1,408	1,964	8,166	15.48	528
2008	12,662.02	1,152	1,606	11,436	15.49	738
	3,006,770.92	1,831,144	2,552,924	544,050		35,597

SEMINOLE 2

INTERIM SURVIVOR CURVE.. IOWA 65-S2

PROBABLE RETIREMENT YEAR.. 6-2026

NET SALVAGE PERCENT.. -3

1973	1,456,524.89	1,049,854	1,251,332	248,889	14.85	16,760
1974	4,012.37	2,866	3,416	717	14.94	48
1986	142,138.49	87,007	103,705	42,698	15.83	2,697
1989	13,443.02	7,747	9,234	4,612	16.00	288
1992	85,912.11	45,917	54,729	33,760	16.14	2,092
1993	85,201.90	44,212	52,696	35,062	16.18	2,167
2003	5,788.19	1,689	2,013	3,949	16.44	240
2004	6,265.12	1,617	1,927	4,526	16.45	275
2005	119,436.98	26,412	31,481	91,539	16.46	5,561
2008	30,130.43	2,588	3,085	27,949	16.48	1,696
	1,948,853.50	1,269,909	1,513,618	493,701		31,824

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 3						
INTERIM SURVIVOR CURVE.. IOWA 65-S2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -3						
1975	80,412.04	53,397	78,557	4,267	18.07	236
1987	3,802,446.22	2,088,288	3,072,279	844,241	19.43	43,450
1989	28,173.32	14,765	21,722	7,297	19.60	372
1992	59,500.96	28,627	42,116	19,170	19.84	966
1994	16,586.43	7,449	10,959	6,125	19.97	307
2000	50,128.77	16,466	24,225	27,408	20.27	1,352
2004	239,054.65	52,323	76,977	169,249	20.38	8,305
2005	34,456.49	6,399	9,414	26,076	20.41	1,278
2007	647,459.86	72,690	106,941	559,943	20.44	27,394
2008	27,993.74	1,969	2,897	25,937	20.45	1,268
	4,986,212.48	2,342,373	3,446,087	1,689,713		84,928

MUSKOGEE 3
INTERIM SURVIVOR CURVE.. IOWA 65-S2
PROBABLE RETIREMENT YEAR.. 6-2012
NET SALVAGE PERCENT.. -3

1956	969,108.05	951,067	998,181			
1958	58,286.00	57,129	60,035			
1969	644.26	624	664			
1986	42,528.00	39,590	43,804			
1987	238.00	221	245			
1991	157,409.00	142,789	162,131			
2003	222,518.51	165,524	210,340	18,854	2.50	7,542
2005	9,669.72	6,403	8,137	1,823	2.50	729
2008	61,082.00	23,593	29,980	32,934	2.50	13,174
	1,521,483.54	1,386,940	1,513,517	53,611		21,445

MUSKOGEE 4
INTERIM SURVIVOR CURVE.. IOWA 65-S2
PROBABLE RETIREMENT YEAR.. 6-2034
NET SALVAGE PERCENT.. -3

1977	17,576,855.68	10,748,441	12,765,148	5,339,013	21.20	251,840
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OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 65-S2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -3						
1989	378,982.31	182,646	216,915	173,437	23.04	7,528
1990	317,886.91	148,879	176,813	150,611	23.16	6,503
1992	25,158.42	11,047	13,120	12,793	23.39	547
1993	33,654.66	14,257	16,932	17,732	23.49	755
1996	35,960.93	13,390	15,902	21,138	23.77	889
1997	8,533.86	3,018	3,584	5,206	23.85	218
2002	1,483.10	362	430	1,098	24.17	45
2003	367,391.78	80,072	95,096	283,318	24.22	11,698
2005	21,520.20	3,462	4,112	18,054	24.30	743
2006	25,143.23	3,258	3,869	22,029	24.33	905
2007	131,793.19	12,638	15,009	120,738	24.36	4,956
2008	299,198.73	17,874	21,228	286,947	24.38	11,770
	19,223,563.00	11,239,344	13,348,158	6,452,114		298,397

MUSKOGEE 5
INTERIM SURVIVOR CURVE.. IOWA 65-S2
PROBABLE RETIREMENT YEAR.. 6-2033
NET SALVAGE PERCENT.. -3

1978	11,023,615.99	6,739,927	7,605,301	3,749,023	20.67	181,375
1995	2,202.59	880	993	1,276	22.78	56
2003	401,205.90	90,252	101,840	311,402	23.26	13,388
2006	25,135.70	3,373	3,806	22,084	23.36	945
	11,452,160.18	6,834,432	7,711,940	4,083,785		195,764

MUSKOGEE 6
INTERIM SURVIVOR CURVE.. IOWA 65-S2
PROBABLE RETIREMENT YEAR.. 6-2039
NET SALVAGE PERCENT.. -3

1984	120,064.27	60,399	81,211	42,455	26.02	1,632
1987	40,776,958.59	19,038,721	25,598,881	16,401,386	26.65	615,437
1992	59,673.04	23,749	31,932	29,531	27.57	1,071
1994	62,533.46	22,936	30,839	33,570	27.88	1,204

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 6						
INTERIM SURVIVOR CURVE.. IOWA 65-S2						
PROBABLE RETIREMENT YEAR.. 6-2039						
NET SALVAGE PERCENT.. -3						
1995	258,124.23	90,395	121,542	144,326	28.03	5,149
2003	107,633.85	20,354	27,368	83,495	28.91	2,888
2006	30,150.13	3,332	4,480	26,575	29.11	913
	41,415,137.57	19,259,886	25,896,253	16,761,338		628,294
SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 65-S2						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -3						
1979	22,564,012.69	13,398,398	16,300,939	6,939,994	21.54	322,191
1983	10,835.82	6,001	7,301	3,860	22.20	174
1991	27,484.77	12,476	15,179	13,130	23.28	564
1996	76,424.46	28,456	34,620	44,097	23.77	1,855
2000	8,322.38	2,425	2,950	5,622	24.06	234
2001	3,202.60	859	1,045	2,254	24.12	93
2002	5,907.64	1,441	1,753	4,332	24.17	179
2003	4,614.44	1,006	1,224	3,529	24.22	146
2004	225,732.96	42,967	52,275	180,230	24.26	7,429
2008	523,313.59	31,263	38,036	500,977	24.38	20,549
	23,449,851.35	13,525,292	16,455,322	7,698,025		353,414
SOONER 2						
INTERIM SURVIVOR CURVE.. IOWA 65-S2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -3						
1980	11,490,761.32	6,616,036	7,781,688	4,053,796	22.43	180,731
1983	7,767.80	4,234	4,980	3,021	22.95	132
1986	174,969.14	89,406	105,158	75,060	23.43	3,204
1995	31,465.05	12,001	14,115	18,294	24.57	745
1996	17,664.84	6,423	7,555	10,640	24.67	431
2001	12,735.52	3,320	3,905	9,213	25.06	368
2003	243,554.63	51,477	60,547	190,314	25.17	7,561

OKLAHOMA GAS AND ELECTRIC COMPANY

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOONER 2						
INTERIM SURVIVOR CURVE.. IOWA 65-S2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -3						
2007	479,093.20	44,313	52,120	441,346	25.33	17,424
	12,458,011.50	6,827,210	8,030,068	4,801,684		210,596
	129,541,390.49	71,498,596	89,751,378	43,676,261		1,963,261
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.2	1.52

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -10						
1958	32,973.01	30,583	36,270			
1963	5,715.55	5,220	6,287			
1964	2,570.95	2,340	2,828			
1965	5,093.90	4,620	5,603			
1966	7,181.20	6,489	7,899			
1967	4,054.64	3,650	4,460			
1968	6,083.68	5,454	6,692			
1969	4,560.70	4,072	5,017			
1970	2,111.43	1,877	2,323			
1971	21,134.04	18,700	23,247			
1972	3,949.81	3,479	4,345			
1974	304.18	265	335			
1975	18,831.41	16,327	20,715			
1976	685.41	591	754			
1978	26,176.12	22,281	28,794			
1979	31,113.80	26,299	34,225			
1980	257,928.28	216,451	283,721			
1981	12,712.26	10,585	13,983			
1982	20,143.82	16,639	22,158			
1983	20,362.65	16,672	22,399			
1984	165,628.19	134,348	182,191			
1985	47,097.06	37,814	51,807			
1986	43,272.66	34,381	47,600			
1989	31,131.28	23,810	33,664	580	8.18	71
1990	46,245.50	34,866	49,295	1,575	8.19	192
1991	22,880.47	16,976	24,001	1,168	8.20	142
1992	79,239.17	57,728	81,619	5,544	8.22	674
1993	54,905.68	39,233	55,469	4,927	8.23	599
1994	33,412.63	23,364	33,033	3,721	8.24	452
1995	992.72	678	959	133	8.25	16
1996	2,812.53	1,869	2,642	452	8.26	55
1998	9,212.44	5,739	8,114	2,020	8.28	244
1999	17,513.37	10,486	14,826	4,439	8.29	535
2000	47,375.17	27,114	38,335	13,778	8.29	1,662
2001	7,335.68	3,978	5,624	2,445	8.30	295
2002	54,005.90	27,452	38,813	20,593	8.31	2,478

OKLAHOMA GAS AND ELECTRIC COMPANY

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -10						
2003	12,702.64	5,966	8,435	5,538	8.32	666
2004	101,437.87	43,271	61,179	50,403	8.32	6,058
2005	38,311.06	14,392	20,348	21,794	8.33	2,616
2006	43,747.84	13,850	19,582	28,541	8.34	3,422
2007	70,744.19	17,501	24,743	53,076	8.34	6,364
2008	54,255.84	8,833	12,489	47,192	8.35	5,652
2009	99,691.00	5,955	8,419	101,241	8.36	12,110
	1,567,637.73	1,002,198	1,355,242	369,160		44,303

HORSESHOE LAKE 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2024						
NET SALVAGE PERCENT.. -10						
1963	27,128.45	22,506	29,841			
1975	11,792.11	8,964	12,354	617	12.62	49
1987	988,158.30	646,750	891,320	195,654	13.40	14,601
1989	1,690.07	1,065	1,468	391	13.49	29
2005	35,129.88	8,965	12,355	26,288	13.97	1,882
	1,063,898.81	688,250	947,338	222,950		16,561

HORSESHOE LAKE 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -10						
1969	22,930.60	16,897	25,224			
1971	803.42	580	884			
1972	2,397.02	1,713	2,637			
1975	2,707.65	1,870	2,978			
1978	454.56	302	484	16	16.69	1
1981	464.19	296	474	37	17.09	2
1985	17,349.14	10,319	16,526	2,558	17.55	146
1986	14,538.18	8,474	13,571	2,421	17.66	137

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -10						
1987	1,635,456.04	933,682	1,495,273	303,729	17.76	17,102
1988	33,228.03	18,557	29,719	6,832	17.85	383
1989	45,790.85	24,973	39,994	10,376	17.94	578
1990	100,576.58	53,458	85,612	25,022	18.03	1,388
1991	74,000.24	38,274	61,295	20,105	18.11	1,110
1994	14,570.15	6,840	10,954	5,073	18.33	277
1996	20,016.00	8,671	13,886	8,132	18.46	441
1998	12,662.92	4,967	7,955	5,974	18.58	322
2000	65,836.49	22,769	36,464	35,956	18.69	1,924
2001	56,736.50	18,174	29,105	33,305	18.74	1,777
2002	6,822.70	1,999	3,201	4,304	18.79	229
2003	7,205.12	1,901	3,044	4,882	18.83	259
2005	3,460.26	683	1,094	2,712	18.92	143
2007	13,647.46	1,627	2,606	12,406	19.00	653
	2,151,654.10	1,177,026	1,882,980	483,840		26,872

MUSTANG 1

INTERIM SURVIVOR CURVE.. IOWA 50-R1.5

PROBABLE RETIREMENT YEAR.. 6-2016

NET SALVAGE PERCENT.. -10

1956	7,228.82	6,970	7,526	426	5.66	75
1958	1,778.48	1,708	1,844	112	5.73	20
1965	9,173.13	8,661	9,352	738	5.94	124
1966	1,555.78	1,465	1,582	129	5.97	22
1968	2,518.73	2,357	2,545	226	6.02	38
1969	1,894.62	1,767	1,908	176	6.04	29
1970	151.18	141	152	14	6.06	2
1971	2,109.30	1,954	2,110	210	6.08	35
1973	2,507.19	2,305	2,489	269	6.12	44
1974	9,980.25	9,136	9,865	1,113	6.14	181
1976	4,439.11	4,028	4,350	533	6.17	86
1977	914.93	826	892	114	6.18	18
1978	7,460.72	6,702	7,237	970	6.20	156
1979	399.10	357	385	54	6.21	9

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -10						
1980	94,095.06	83,601	90,275	13,230	6.22	2,127
1981	8,905.71	7,862	8,490	1,306	6.24	209
1982	12,767.01	11,197	12,091	1,953	6.25	312
1983	14,352.17	12,499	13,497	2,290	6.26	366
1984	23,847.95	20,616	22,262	3,971	6.27	633
1985	22,033.29	18,892	20,400	3,837	6.28	611
1986	7,056.86	5,998	6,477	1,286	6.29	204
1987	150,821.93	126,983	137,119	28,785	6.30	4,569
1989	780.52	643	694	165	6.32	26
1990	28,852.36	23,495	25,370	6,368	6.32	1,008
1991	35,415.62	28,458	30,730	8,227	6.33	1,300
1992	15,577.89	12,333	13,317	3,819	6.34	602
1993	19,561.41	15,245	16,462	5,056	6.34	797
1994	520.65	398	430	143	6.35	23
1995	4,105.71	3,079	3,325	1,191	6.36	187
2000	44,563.00	28,779	31,076	17,943	6.38	2,812
2001	39,550.76	24,359	26,303	17,203	6.39	2,692
2002	800.64	467	504	377	6.39	59
2004	14,135.23	7,051	7,614	7,935	6.40	1,240
2005	60,058.22	26,769	28,906	37,158	6.40	5,806
2006	19,384.99	7,376	7,965	13,358	6.41	2,084
2007	18,650.77	5,640	6,090	14,426	6.41	2,251
	687,949.09	520,117	561,634	195,111		30,757

MUSTANG 2

INTERIM SURVIVOR CURVE.. IOWA 50-R1.5

PROBABLE RETIREMENT YEAR.. 6-2016

NET SALVAGE PERCENT.. -10

1986	256,215.89	217,776	262,290	19,547	6.29	3,108
2000	44,154.27	28,515	34,344	14,226	6.38	2,230
	300,370.16	246,291	296,634	33,773		5,338

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MUSTANG 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2017						
NET SALVAGE PERCENT.. -10						
1955	451,152.75	428,627	490,129	6,139	6.34	968
2000	5,806.64	3,523	4,028	2,359	7.34	321
2008	3,758.21	683	781	3,353	7.38	454
	460,717.60	432,833	494,938	11,851		1,743
MUSTANG 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1959	14,423.52	12,921	7,890	7,976	8.57	931
1960	891,626.46	795,714	485,861	494,928	8.65	57,217
1983	2,207.85	1,706	1,042	1,387	9.84	141
1984	12,840.63	9,815	5,993	8,132	9.87	824
1985	2,395.76	1,810	1,105	1,530	9.90	155
1986	3,126.46	2,332	1,424	2,015	9.93	203
1987	31,179.19	22,945	14,010	20,287	9.95	2,039
1988	25,076.61	18,192	11,108	16,476	9.97	1,653
1989	25,072.69	17,897	10,928	16,652	10.00	1,665
1990	57,644.68	40,449	24,698	38,711	10.02	3,863
1991	2,672.42	1,841	1,124	1,816	10.04	181
1992	119,828.39	80,866	49,377	82,434	10.06	8,194
1993	1,119.05	739	451	780	10.07	77
1996	13,873.46	8,433	5,149	10,112	10.12	999
1997	9,049.16	5,313	3,244	6,710	10.14	662
1998	78,213.50	44,196	26,986	59,049	10.15	5,818
1999	34,265.05	18,514	11,305	26,387	10.17	2,595
2000	67,463.00	34,633	21,147	53,062	10.18	5,212
2001	26,427.47	12,785	7,807	21,263	10.19	2,087
2002	24,487.98	11,036	6,738	20,199	10.20	1,980
2003	18,000.00	7,451	4,550	15,250	10.21	1,494
2004	5,067.88	1,887	1,152	4,423	10.22	433
2005	9,070.44	2,941	1,796	8,181	10.24	799
2008	7,603.54	1,029	628	7,736	10.27	753
2009	364.00	18	11	389	10.27	38
	1,483,099.19	1,155,463	705,524	925,885		100,013

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SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -10						
1965	743.16	600	768	49	12.17	4
1970	10,222.04	7,962	10,189	1,055	12.80	82
1971	106,256.11	82,086	105,042	11,840	12.92	916
1972	1,278.69	980	1,254	153	13.03	12
1974	11,163.73	8,406	10,757	1,523	13.23	115
1975	522,383.87	389,651	498,621	76,001	13.33	5,702
1977	350.40	256	328	57	13.52	4
1978	38,136.68	27,591	35,307	6,643	13.60	488
1979	147,002.04	105,171	134,583	27,119	13.68	1,982
1980	1,385,892.19	979,937	1,253,987	270,494	13.76	19,658
1981	31,166.04	21,759	27,844	6,439	13.84	465
1982	19,949.91	13,751	17,597	4,348	13.91	313
1983	95,883.87	65,171	83,397	22,075	13.98	1,579
1984	73,407.31	49,167	62,917	17,831	14.05	1,269
1985	37,533.76	24,756	31,679	9,608	14.11	681
1986	26,854.21	17,422	22,294	7,246	14.17	511
1987	6,775.31	4,317	5,524	1,929	14.23	136
1988	4,900.65	3,064	3,921	1,470	14.28	103
1989	2,104.64	1,290	1,651	664	14.33	46
1990	65,476.82	39,246	50,222	21,803	14.38	1,516
1991	78,591.31	46,000	58,864	27,586	14.43	1,912
1992	24,813.14	14,155	18,114	9,180	14.47	634
1993	5,536.34	3,072	3,931	2,159	14.51	149
1994	29,364.54	15,798	20,216	12,085	14.55	831
1995	5,741.34	2,985	3,820	2,495	14.59	171
1996	19,407.88	9,716	12,433	8,916	14.63	609
1997	2,731.05	1,312	1,679	1,325	14.66	90
1998	59,298.37	27,187	34,790	30,438	14.69	2,072
1999	22,583.90	9,818	12,564	12,278	14.72	834
2000	5,063.32	2,072	2,651	2,919	14.75	198
2001	220,623.82	84,115	107,638	135,048	14.78	9,137
2002	49,084.24	17,229	22,047	31,946	14.81	2,157
2003	67,623.54	21,490	27,500	46,886	14.84	3,159
2004	245,860.50	69,397	88,805	181,642	14.86	12,224
2005	107,557.06	26,029	33,308	85,005	14.89	5,709
2006	80,308.89	15,928	20,382	67,958	14.91	4,558

OKLAHOMA GAS AND ELECTRIC COMPANY

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2025						
NET SALVAGE PERCENT.. -10						
2007	141,047.85	21,101	27,003	128,150	14.93	8,583
2008	24,791.58	2,364	3,025	24,246	14.95	1,622
2009	30,298.00	1,013	1,296	32,032	14.98	2,138
	3,807,808.10	2,233,364	2,857,948	1,330,641		92,369
SEMINOLE 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. -10						
1973	80,095.72	59,806	76,389	11,716	13.79	850
1975	6,481.19	4,745	6,061	1,068	14.02	76
1976	145.09	105	134	26	14.13	2
1980	5,541.77	3,836	4,900	1,196	14.51	82
1983	1,830.69	1,216	1,553	461	14.76	31
1987	1,918,722.94	1,191,642	1,522,062	588,533	15.04	39,131
1991	15,711.36	8,932	11,409	5,873	15.27	385
2001	1,402.70	513	655	888	15.68	57
2006	3,633.56	685	875	3,122	15.82	197
	2,033,565.02	1,271,480	1,624,038	612,883		40,811
SEMINOLE 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1975	3,896.88	2,671	3,574	713	16.53	43
1981	2,884.37	1,819	2,434	739	17.43	42
1982	1,186.11	736	985	320	17.56	18
1983	3,267.21	1,995	2,670	924	17.68	52
1984	6,820.55	4,090	5,473	2,030	17.80	114
1985	5,750.54	3,383	4,527	1,799	17.92	100
1986	10,086.31	5,818	7,785	3,310	18.02	184
1987	183,672.42	103,707	138,777	63,263	18.13	3,489

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1988	17,504.83	9,662	12,929	6,326	18.23	347
1989	1,806,589.40	973,752	1,303,036	684,212	18.32	37,348
1990	32,444.78	17,045	22,809	12,880	18.41	700
1991	2,433.87	1,243	1,663	1,014	18.50	55
1994	3,726.02	1,726	2,310	1,789	18.73	96
2000	13,842.74	4,711	6,304	8,923	19.11	467
2001	57,582.04	18,141	24,276	39,064	19.16	2,039
2002	39,509.34	11,369	15,213	28,247	19.22	1,470
2004	11,060.48	2,515	3,366	8,801	19.31	456
2005	6,090.42	1,178	1,576	5,123	19.36	265
2007	8,957.85	1,046	1,400	8,454	19.44	435
2008	51,591.53	3,780	5,058	51,693	19.48	2,654
	2,268,897.69	1,170,387	1,566,165	929,624		50,374

MUSKOGEE 3
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5
PROBABLE RETIREMENT YEAR.. 6-2012
NET SALVAGE PERCENT.. -10

1956	90,249.57	93,943	96,946	2,329	2.38	979
1969	2,286.67	2,351	2,426	89	2.43	37
1971	108.39	111	115	4	2.44	2
1975	3,137.62	3,196	3,298	153	2.45	62
1978	245.28	248	256	14	2.46	6
1979	854.77	863	891	49	2.46	20
1980	668,181.23	673,259	694,783	40,216	2.46	16,348
1982	2,122.44	2,127	2,195	140	2.46	57
1983	20,946.60	20,921	21,590	1,451	2.47	587
1984	14,664.10	14,600	15,067	1,064	2.47	431
1985	32,210.65	31,956	32,977	2,455	2.47	994
1986	456.68	451	465	37	2.47	15
1987	6,250.53	6,152	6,349	527	2.47	213
1988	11,158.22	10,934	11,284	990	2.47	401
1990	1,325.62	1,285	1,326	132	2.48	53
1992	5,146.82	4,926	5,083	579	2.48	233

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2012						
NET SALVAGE PERCENT.. -10						
1993	9,446.51	8,975	9,262	1,129	2.48	455
2000	26,594.60	23,058	23,795	5,459	2.48	2,201
2007	3,077.16	1,682	1,736	1,649	2.49	662
	898,463.46	901,038	929,844	58,466		23,756

MUSKOGEE 4

INTERIM SURVIVOR CURVE.. IOWA 50-R1.5

PROBABLE RETIREMENT YEAR.. 6-2034

NET SALVAGE PERCENT.. -10

1977	2,057,032.39	1,295,416	2,262,736			
1986	6,969.41	3,711	7,666			
1987	914.50	476	1,006			
1989	135,663.30	66,989	149,230			
1990	59,130.99	28,379	65,044			
1991	36,279.42	16,885	39,907			
1992	59,641.43	26,859	65,606			
1993	55,032.04	23,911	58,631	1,904	21.73	88
1994	43,504.32	18,194	44,612	3,243	21.84	148
1995	9,108.74	3,652	8,955	1,065	21.95	49
1996	11,693.64	4,476	10,975	1,888	22.05	86
1997	68,306.90	24,840	60,908	14,230	22.15	642
1998	76,836.25	26,412	64,763	19,757	22.24	888
1999	10,737.81	3,466	8,499	3,313	22.33	148
2000	44,430.02	13,357	32,752	16,121	22.41	719
2001	209,446.73	58,013	142,250	88,141	22.49	3,919
2002	185,589.54	46,791	114,733	89,415	22.57	3,962
2003	105,789.93	23,867	58,523	57,846	22.64	2,555
2004	86,095.86	16,981	41,638	53,067	22.71	2,337
2005	126,008.48	21,013	51,524	87,085	22.78	3,823
2006	1,881,943.11	252,971	620,293	1,449,844	22.85	63,451
2007	17,127.49	1,705	4,181	14,659	22.91	640
2008	39,615.45	2,453	6,015	37,562	22.97	1,635
2009	133,780.00	2,884	7,071	140,087	23.03	6,083
	5,460,677.75	1,983,701	3,927,518	2,079,227		91,173

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. -10						
1978	1,125,561.69	707,832	900,405	337,713	18.78	17,983
1983	16,227.70	9,371	11,920	5,930	19.67	301
1990	20,153.95	9,879	12,567	9,602	20.65	465
1998	42,036.78	14,852	18,893	27,347	21.45	1,275
1999	9,243.22	3,070	3,905	6,263	21.53	291
2001	205,172.43	58,589	74,529	151,161	21.68	6,972
2002	8,750.70	2,275	2,894	6,732	21.75	310
2003	23,395.65	5,451	6,934	18,801	21.81	862
2007	20,580.59	2,121	2,698	19,941	22.06	904
2008	719,137.56	46,435	59,068	731,983	22.11	33,106
	2,190,260.27	859,875	1,093,813	1,315,473		62,469

MUSKOGEE 6

INTERIM SURVIVOR CURVE.. IOWA 50-R1.5

PROBABLE RETIREMENT YEAR.. 6-2039

NET SALVAGE PERCENT.. -10

1984	215,080.51	110,723	174,082	62,507	23.33	2,679
1987	3,431,299.46	1,637,347	2,574,288	1,200,141	24.03	49,943
1988	51,554.49	23,915	37,600	19,110	24.25	788
1989	1,852,276.21	833,950	1,311,163	726,341	24.46	29,695
1990	15,645.71	6,824	10,729	6,481	24.66	263
1992	13,431.50	5,462	8,587	6,188	25.04	247
1993	439.62	172	270	214	25.21	8
1994	5,017.40	1,883	2,961	2,558	25.38	101
1997	824.42	266	418	489	25.85	19
1998	52,313.77	15,905	25,006	32,539	25.99	1,252
2000	42,419.39	11,185	17,586	29,075	26.26	1,107
2001	52,142.27	12,601	19,812	37,544	26.39	1,423
2002	15,581.64	3,409	5,360	11,780	26.51	444
2003	85,873.21	16,729	26,301	68,160	26.62	2,560
2004	1,916.40	325	511	1,597	26.73	60
2005	49,348.64	7,041	11,070	43,214	26.84	1,610
2006	56,536.73	6,455	10,149	52,041	26.94	1,932
	5,941,701.37	2,694,192	4,235,893	2,299,979		94,131

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1979	1,270,011.00	774,783	1,229,951	167,061	19.53	8,554
1981	308,585.51	181,874	288,721	50,723	19.93	2,545
1982	197,211.71	114,150	181,211	35,722	20.11	1,776
1983	371,474.94	210,890	334,783	73,839	20.29	3,639
1984	401,529.78	223,447	354,717	86,966	20.46	4,251
1985	211,814.07	115,356	183,125	49,870	20.63	2,417
1986	221,067.38	117,721	186,880	56,294	20.79	2,708
1987	58,896.46	30,637	48,636	16,150	20.94	771
1988	1,763.09	894	1,419	520	21.09	25
1989	4,275.18	2,111	3,351	1,352	21.23	64
1990	12,726.77	6,108	9,696	4,303	21.36	201
1991	58,266.37	27,118	43,049	21,044	21.49	979
1992	84,592.84	38,096	60,477	32,575	21.61	1,507
1993	254,786.15	110,705	175,742	104,523	21.73	4,810
1994	171,824.70	71,861	114,078	74,929	21.84	3,431
1995	9,946.97	3,988	6,331	4,611	21.95	210
1996	113,579.19	43,478	69,020	55,917	22.05	2,536
1997	28,163.80	10,242	16,259	14,721	22.15	665
1998	40,328.47	13,863	22,007	22,354	22.24	1,005
1999	2,097.51	677	1,075	1,232	22.33	55
2000	46,289.65	13,916	22,091	28,828	22.41	1,286
2001	97,709.97	27,064	42,963	64,518	22.49	2,869
2002	157,191.40	39,631	62,913	109,998	22.57	4,874
2003	96,462.32	21,763	34,548	71,561	22.64	3,161
2004	248,598.47	49,031	77,836	195,622	22.71	8,614
2005	618,826.12	103,195	163,820	516,889	22.78	22,690
2006	57,024.67	7,665	12,168	50,559	22.85	2,213
2007	74,466.76	7,413	11,768	70,145	22.91	3,062
2008	11,440.39	709	1,126	11,458	22.97	499
2009	397,311.00	8,566	13,598	423,444	23.03	18,387
	5,628,262.64	2,376,952	3,773,359	2,417,728		109,804

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOONER 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -10						
1980	1,805,996.28	1,067,398	1,210,320	776,276	20.29	38,259
1986	3,865.25	2,022	2,293	1,959	21.43	91
1987	31,230.39	15,940	18,074	16,279	21.60	754
1988	999.87	497	564	536	21.76	25
1989	51,530.53	24,946	28,286	28,398	21.91	1,296
1990	35,031.51	16,466	18,671	19,864	22.06	900
1991	22,954.23	10,456	11,856	13,394	22.20	603
1992	5,289.29	2,330	2,642	3,176	22.33	142
1993	762.02	324	367	471	22.46	21
1996	6,450.41	2,410	2,733	4,362	22.81	191
1999	4,241.00	1,332	1,510	3,155	23.11	137
2000	6,208.25	1,813	2,056	4,773	23.21	206
2001	6,054.98	1,630	1,848	4,812	23.29	207
2002	16,997.62	4,155	4,711	13,986	23.38	598
2003	7,115.30	1,556	1,764	6,063	23.46	258
2007	59,848.67	5,767	6,540	59,294	23.75	2,497
	2,064,575.60	1,159,042	1,314,235	956,798		46,185
POWER SUPPLY SERVICES						
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -10						
1998	33,384.71	6,742	18,472	18,251	40.82	447
1999	6,247.34	1,156	3,167	3,705	41.59	89
2002	3,101.47	413	1,132	2,280	43.94	52
2003	17,380.29	2,015	5,521	13,597	44.73	304
2004	49,428.97	4,861	13,318	41,054	45.53	902
2005	142,593.75	11,513	31,543	125,310	46.33	2,705
2007	223,110.87	10,062	27,567	217,855	47.95	4,543
2008	322,187.11	8,718	23,886	330,520	48.77	6,777
2009	158,729.00	1,432	3,923	170,679	49.59	3,442
	956,163.51	46,912	128,529	923,251		19,261
	38,965,702.09	19,919,121	27,695,632	15,166,640		855,920
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.7	2.20

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OU SPIRIT WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 45-S3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2009	5,081,452.03	102,137	42,346	5,039,106	24.38	206,690
REDBUD 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S3						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2004	30,510,424.00	5,378,988	7,598,856	22,911,568	25.69	891,848
2009	1,234,008.00	23,323	32,948	1,201,060	25.91	46,355
	31,744,432.00	5,402,311	7,631,804	24,112,628		938,203
HORSESHOE LAKE 9 AND 10						
INTERIM SURVIVOR CURVE.. IOWA 50-S3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
2000	987,208.14	272,766	271,687	715,521	24.88	28,759
ENID						
INTERIM SURVIVOR CURVE.. IOWA 50-S3						
PROBABLE RETIREMENT YEAR.. 6-2011						
NET SALVAGE PERCENT.. 0						
1965	46,198.10	44,632	46,135	63	1.45	43
1978	16,287.00	15,543	16,067	220	1.49	148
	62,485.10	60,175	62,202	283		191
TINKER						
INTERIM SURVIVOR CURVE.. IOWA 50-S3						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
1990	47,099.00	32,899	47,099			
2003	919,506.00	398,422	773,381	146,125	8.50	17,191
	966,605.00	431,321	820,480	146,125		17,191

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODWARD						
INTERIM SURVIVOR CURVE.. IOWA 50-S3						
PROBABLE RETIREMENT YEAR.. 6-2011						
NET SALVAGE PERCENT.. 0						
1963	20,608.11	19,934	20,608			
MCCLAIN GAS 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
2004	1,665,510.58	340,597	405,524	1,259,987	21.39	58,905
2006	1,238,240.88	173,725	206,841	1,031,400	21.44	48,106
2007	4,124.72	431	513	3,612	21.45	168
2009	76,827.00	1,744	2,077	74,750	21.48	3,480
	2,984,703.18	516,497	614,955	2,369,749		110,659
MCCLAIN GAS 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
2004	1,665,510.58	340,597	330,650	1,334,861	21.39	62,406
MCCLAIN STEAM 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
2004	832,755.29	170,298	163,579	669,176	21.39	31,285
CENTENNIAL WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 45-S3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
2006	2,189,199.50	308,020	254,633	1,934,567	21.38	90,485
	46,534,958.93	7,624,056	10,212,944	36,322,016		1,485,869
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.4	3.19

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1 INTERIM SURVIVOR CURVE.. IOWA 55-R4 PROBABLE RETIREMENT YEAR.. 12-2035 NET SALVAGE PERCENT.. -10						
2004	11,493,087.55	2,218,741	2,620,446	10,021,950	25.79	388,598
REDBUD 2 INTERIM SURVIVOR CURVE.. IOWA 55-R4 PROBABLE RETIREMENT YEAR.. 12-2035 NET SALVAGE PERCENT.. -10						
2004	665,420.55	128,459	129,050	602,913	25.79	23,378
REDBUD 3 INTERIM SURVIVOR CURVE.. IOWA 55-R4 PROBABLE RETIREMENT YEAR.. 12-2035 NET SALVAGE PERCENT.. -10						
2004	665,420.54	128,459	129,050	602,913	25.79	23,378
REDBUD 4 INTERIM SURVIVOR CURVE.. IOWA 55-R4 PROBABLE RETIREMENT YEAR.. 12-2035 NET SALVAGE PERCENT.. -10						
2004	665,420.53	128,459	129,050	602,913	25.79	23,378
HORSESHOE LAKE 9 AND 10 INTERIM SURVIVOR CURVE.. IOWA 55-R4 PROBABLE RETIREMENT YEAR.. 6-2035 NET SALVAGE PERCENT.. -10						
2006	57,971.87	7,735	15,954	47,815	25.36	1,885
ENID INTERIM SURVIVOR CURVE.. IOWA 55-R4 PROBABLE RETIREMENT YEAR.. 6-2011 NET SALVAGE PERCENT.. -10						
1965	22,430.00	23,849	22,328	2,345	1.48	1,584

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TINKER						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -10						
2003	94,030.00	44,849	84,073	19,360	8.49	2,280
2006	13,070.00	4,194	7,862	6,515	8.50	766
	107,100.00	49,043	91,935	25,875		3,046
WOODWARD						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2011						
NET SALVAGE PERCENT.. -10						
1963	30,056.66	32,004	30,204	2,858	1.47	1,944
1981	10,375.88	10,839	10,229	1,184	1.50	789
	40,432.54	42,843	40,433	4,042		2,733
MCCLAIN GAS 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -10						
2004	81,408.06	18,313	36,784	52,765	21.40	2,466
2006	153,184.90	23,658	47,521	120,982	21.43	5,645
2009	49,838.00	1,250	2,511	52,311	21.46	2,438
	284,430.96	43,221	86,816	226,058		10,549
MCCLAIN GAS 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -10						
2004	244,928.06	55,097	51,051	218,370	21.40	10,204
2006	38,362.32	5,925	5,490	36,709	21.43	1,713
	283,290.38	61,022	56,541	255,079		11,917
	14,285,004.92	2,831,831	3,321,603	12,391,903		490,446
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.3	3.43

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1						
INTERIM SURVIVOR CURVE.. IOWA 30-R3						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2004	72,834,915.00	14,195,525	13,292,912	59,542,003	22.10	2,694,208
2009	4,985,092.00	101,696	95,230	4,889,862	24.00	203,744
	77,820,007.00	14,297,221	13,388,142	64,431,865		2,897,952
REDBUD 2						
INTERIM SURVIVOR CURVE.. IOWA 30-R3						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2004	52,768,100.00	10,284,503	10,134,509	42,633,591	22.10	1,929,122
2009	4,853,026.00	99,002	97,558	4,755,468	24.00	198,145
	57,621,126.00	10,383,505	10,232,067	47,389,059		2,127,267
REDBUD 3						
INTERIM SURVIVOR CURVE.. IOWA 30-R3						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2004	56,445,979.00	11,001,321	9,583,604	46,862,375	22.10	2,120,469
2009	4,838,751.00	98,711	85,990	4,752,761	24.00	198,032
	61,284,730.00	11,100,032	9,669,594	51,615,136		2,318,501
REDBUD 4						
INTERIM SURVIVOR CURVE.. IOWA 30-R3						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2004	52,768,099.00	10,284,502	10,134,625	42,633,474	22.10	1,929,116
2009	4,853,026.00	99,002	97,559	4,755,467	24.00	198,144
	57,621,125.00	10,383,504	10,232,184	47,388,941		2,127,260

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 9 AND 10						
INTERIM SURVIVOR CURVE.. IOWA 30-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
2000	4,148,412.00	1,309,239	1,137,459	3,010,953	19.71	152,763
2003	13,822.00	3,146	2,733	11,089	21.38	519
	4,162,234.00	1,312,385	1,140,192	3,022,042		153,282
ENID						
INTERIM SURVIVOR CURVE.. IOWA 30-R3						
PROBABLE RETIREMENT YEAR.. 6-2011						
NET SALVAGE PERCENT.. 0						
1965	8,125.69	7,847	8,112	14	1.03	14
1975	2,592.00	2,473	2,557	35	1.33	26
	10,717.69	10,320	10,669	49		40
TINKER						
INTERIM SURVIVOR CURVE.. IOWA 30-R3						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
2003	2,918,520.00	1,269,556	2,709,375	209,145	8.34	25,077
2006	868,581.00	253,713	541,452	327,129	8.41	38,898
	3,787,101.00	1,523,269	3,250,827	536,274		63,975
MCCLAIN GAS 1						
INTERIM SURVIVOR CURVE.. IOWA 30-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
2004	48,582,058.20	10,503,441	9,599,995	38,982,063	19.47	2,002,160
2005	22,542.00	4,109	3,756	18,786	19.74	952
2006	9,602.12	1,411	1,290	8,312	19.97	416
2007	96,181.49	10,493	9,590	86,591	20.18	4,291
2008	205,661.00	13,923	12,725	192,936	20.37	9,472
2009	6,020,242.00	140,272	128,207	5,892,035	20.54	286,857
	54,936,286.81	10,673,649	9,755,563	45,180,723		2,304,148

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN GAS 2						
INTERIM SURVIVOR CURVE.. IOWA 30-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
2004	51,615,503.43	11,159,272	10,435,504	41,179,999	19.47	2,115,049
2006	47,649.52	7,000	6,546	41,104	19.97	2,058
2007	40,292.86	4,396	4,111	36,182	20.18	1,793
2009	6,212,707.00	144,756	135,367	6,077,340	20.54	295,878
	57,916,152.81	11,315,424	10,581,528	47,334,625		2,414,778
MCCLAIN STEAM 1						
INTERIM SURVIVOR CURVE.. IOWA 30-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
2004	30,778,836.01	6,654,384	6,059,375	24,719,461	19.47	1,269,618
2009	79,090.00	1,843	1,678	77,412	20.54	3,769
	30,857,926.01	6,656,227	6,061,053	24,796,873		1,273,387
	406,017,406.32	77,655,536	74,321,819	331,695,587		15,680,590
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.2	3.86

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.17 PRIME MOVERS - LTSA 1 YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN GAS 2						
SURVIVOR CURVE.. 1-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	195,224.03	195,224	195,224			
	195,224.03	195,224	195,224			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.17 PRIME MOVERS - LTSA 2 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN GAS 1 SURVIVOR CURVE.. 2-SQUARE NET SALVAGE PERCENT.. 0						
2009	218,878.00		104,880	113,998	2.00	56,999
MCCLAIN GAS 2 SURVIVOR CURVE.. 2-SQUARE NET SALVAGE PERCENT.. 0						
2004	360,064.00	360,064	360,064			
2009	234,353.00		112,295	122,058	2.00	61,029
	594,417.00	360,064	472,359	122,058		61,029
	813,295.00	360,064	577,239	236,056		118,028
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.0	14.51

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.17 PRIME MOVERS - LTSA 3 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN GAS 1						
SURVIVOR CURVE.. 3-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	2,352,863.01	2,352,863	2,352,863			
2009	1,811,880.00		578,798	1,233,082	3.00	411,027
	4,164,743.01	2,352,863	2,931,661	1,233,082		411,027
MCCLAIN GAS 2						
SURVIVOR CURVE.. 3-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	2,187,772.00	2,187,772	2,187,772			
2009	1,939,977.00		619,717	1,320,260	3.00	440,087
	4,127,749.00	2,187,772	2,807,489	1,320,260		440,087
	8,292,492.01	4,540,635	5,739,150	2,553,342		851,114
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.0	10.26

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.17 PRIME MOVERS - LTSA 4 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN GAS 1						
SURVIVOR CURVE.. 4-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	972,452.11	972,452	972,452			
	972,452.11	972,452	972,452			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.17 PRIME MOVERS - LTSA 5 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 2 SURVIVOR CURVE.. 5-SQUARE NET SALVAGE PERCENT.. 0						
2009	2,177,055.00		163,289	2,013,766	5.00	402,753
REDBUD 3 SURVIVOR CURVE.. 5-SQUARE NET SALVAGE PERCENT.. 0						
2009	795,215.00		59,645	735,570	5.00	147,114
MCCLAIN GAS 1 SURVIVOR CURVE.. 5-SQUARE NET SALVAGE PERCENT.. 0						
2004	1,534,648.00	1,534,648	1,424,447	110,201		
MCCLAIN GAS 2 SURVIVOR CURVE.. 5-SQUARE NET SALVAGE PERCENT.. 0						
2004	1,279,366.00	1,279,366	1,150,318	129,048		
	5,786,284.00	2,814,014	2,797,699	2,988,585		549,867
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					5.4	9.50

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.17 PRIME MOVERS - LTSA 6 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1						
SURVIVOR CURVE.. 6-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	1,709,159.34	427,290	1,709,159			
REDBUD 3						
SURVIVOR CURVE.. 6-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	4,306,086.00	1,076,522	3,863,748	442,338	4.50	98,297
2009	99,328.00			99,328	6.00	16,555
	4,405,414.00	1,076,522	3,863,748	541,666		114,852
REDBUD 4						
SURVIVOR CURVE.. 6-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	1,709,159.39	427,290	1,709,159			
MCCLAIN GAS 1						
SURVIVOR CURVE.. 6-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	7,536,411.66	6,908,629	6,499,958	1,036,454	0.50	1,036,454
2009	58,947.00			58,947	6.00	9,825
	7,595,358.66	6,908,629	6,499,958	1,095,401		1,046,279
MCCLAIN GAS 2						
SURVIVOR CURVE.. 6-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	7,536,459.89	6,908,673	6,500,664	1,035,796	0.50	1,035,796
2009	63,114.00			63,114	6.00	10,519
	7,599,573.89	6,908,673	6,500,664	1,098,910		1,046,315
	23,018,665.28	15,748,404	20,282,688	2,735,977		2,207,446
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.2	9.59

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.17 PRIME MOVERS - LTSA 7 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN GAS 1						
SURVIVOR CURVE.. 7-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	1,641,382.18	1,289,634	1,182,197	459,185	1.50	306,123
	1,641,382.18	1,289,634	1,182,197	459,185		306,123
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.5	18.65

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.17 PRIME MOVERS - LTSA 20 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 2						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	10,210,713.00	255,268	191,461	10,019,252	19.50	513,808
REDBUD 3						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	5,053,215.00	126,330	322,118	4,731,097	19.50	242,620
	15,263,928.00	381,598	513,579	14,750,349		756,428
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.5	4.96

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.17 PRIME MOVERS - LTSA 24 YEARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1 SURVIVOR CURVE.. 24-SQUARE NET SALVAGE PERCENT.. 0						
2008	1,490,677.83	93,167	372,670	1,118,008	22.50	49,689
REDBUD 2 SURVIVOR CURVE.. 24-SQUARE NET SALVAGE PERCENT.. 0						
2008	1,490,677.83	93,167	372,670	1,118,008	22.50	49,689
REDBUD 3 SURVIVOR CURVE.. 24-SQUARE NET SALVAGE PERCENT.. 0						
2008	1,490,677.83	93,167	372,670	1,118,008	22.50	49,689
REDBUD 4 SURVIVOR CURVE.. 24-SQUARE NET SALVAGE PERCENT.. 0						
2008	1,490,677.83	93,167	372,670	1,118,008	22.50	49,689
	5,962,711.32	372,668	1,490,680	4,472,032		198,756
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.5	3.33

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.99 CONTINUOUS EMISSIONS MONITORING - OTHER PROD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1 SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2004	285,020.80	156,761	171,014	114,007	4.50	25,335
REDBUD 2 SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2004	285,021.00	156,762	171,014	114,007	4.50	25,335
REDBUD 3 SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2004	285,021.00	156,762	171,014	114,007	4.50	25,335
REDBUD 4 SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2004	285,021.00	156,762	171,014	114,007	4.50	25,335
HORSESHOE LAKE 9 AND 10 SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2000	7,795.00	7,405	7,795			
2007	7,512.00	1,878	2,254	5,258	7.50	701
	15,307.00	9,283	10,049	5,258		701
MCCLAIN GAS 1 SURVIVOR CURVE.. 10-SQUARE NET SALVAGE PERCENT.. 0						
2004	171,913.90	94,553	43,968	127,946	4.50	28,432
2005	23,871.92	10,742	4,996	18,876	5.50	3,432
2008	3,633.33	545	253	3,380	8.50	398
	199,419.15	105,840	49,217	150,202		32,262

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.99 CONTINUOUS EMISSIONS MONITORING - OTHER PROD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN GAS 2						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	171,913.00	94,552	59,657	112,256	4.50	24,946
2005	23,871.83	10,742	6,778	17,094	5.50	3,108
	195,784.83	105,294	66,435	129,350		28,054
	1,550,594.78	847,464	809,757	740,838		162,357
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					4.6	10.47

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OU SPIRIT WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 40-R3						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -5						
2009	246,201,271.17	5,325,333	1,007,974	257,503,361	23.79	10,824,017
HORSESHOE LAKE 9 AND 10						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -5						
2000	31,012,666.00	9,117,724	8,629,779	23,933,520	23.89	1,001,822
2004	130,229.00	24,832	23,503	113,237	24.43	4,635
2005	47,944.01	7,712	7,299	43,042	24.54	1,754
2007	368,300.00	35,114	33,235	353,480	24.74	14,288
	31,559,139.01	9,185,382	8,693,816	24,443,279		1,022,499
ENID						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2011						
NET SALVAGE PERCENT.. -5						
1965	11,375.00	11,520	11,920	24	1.44	17
1966	4,158,183.00	4,208,913	4,354,905	11,187	1.44	7,769
1981	11,412.00	11,367	11,761	222	1.49	149
2007	927,496.40	608,670	629,783	344,088	1.50	229,392
	5,108,466.40	4,840,470	5,008,369	355,521		237,327
TINKER						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -5						
1971	699.00	606	734			
1974	128,584.00	109,496	135,013			
1986	70,064.00	54,065	73,567			
1990	5,790.00	4,236	6,080			
2003	1,715,942.96	781,235	1,452,893	348,847	8.44	41,333

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TINKER						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. -5						
2004	334,288.00	137,944	256,539	94,463	8.45	11,179
2006	27,178.00	8,336	15,503	13,034	8.46	1,541
2007	22,172.00	5,289	9,836	13,445	8.47	1,587
2009	43,801.00	2,562	4,765	41,226	8.48	4,862
	2,348,518.96	1,103,769	1,954,930	511,015		60,502
WOODWARD						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 6-2011						
NET SALVAGE PERCENT.. -5						
1963	30,456.84	30,886	31,445	535	1.42	377
1969	3,381.82	3,415	3,477	74	1.46	51
1986	1,088,640.37	1,073,459	1,092,896	50,176	1.49	33,675
2008	11,468.51	6,021	6,130	5,912	1.50	3,941
	1,133,947.54	1,113,781	1,133,948	56,697		38,044
CENTENNIAL WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 40-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
2006	44,163,818.50	6,603,374	6,531,972	39,840,037	20.83	1,912,628
2007	143,037,198.93	15,859,965	15,688,473	134,500,586	20.91	6,432,357
	187,201,017.43	22,463,339	22,220,445	174,340,623		8,344,985
	473,552,360.51	44,032,074	40,019,482	457,210,496		20,527,374
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.3	4.33

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1						
INTERIM SURVIVOR CURVE.. IOWA 25-S2						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2004	12,737,484.92	2,888,862	2,542,618	10,194,867	18.65	546,642
REDBUD 2						
INTERIM SURVIVOR CURVE.. IOWA 25-S2						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2004	8,936,876.87	2,026,884	1,733,196	7,203,681	18.65	386,256
REDBUD 3						
INTERIM SURVIVOR CURVE.. IOWA 25-S2						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2004	8,936,876.87	2,026,884	1,733,196	7,203,681	18.65	386,256
REDBUD 4						
INTERIM SURVIVOR CURVE.. IOWA 25-S2						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2004	8,936,876.87	2,026,884	1,733,196	7,203,681	18.65	386,256
HORSESHOE LAKE 9 AND 10						
INTERIM SURVIVOR CURVE.. IOWA 25-S2						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
2000	6,532,680.00	2,430,810	1,800,036	4,732,644	15.49	305,529
2004	2,731.41	621	460	2,271	18.54	122
2005	14,044.00	2,649	1,961	12,083	19.27	627
	6,549,455.41	2,434,080	1,802,457	4,746,998		306,278

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ENID						
INTERIM SURVIVOR CURVE.. IOWA 25-S2						
PROBABLE RETIREMENT YEAR.. 6-2011						
NET SALVAGE PERCENT.. 0						
1965	53,345.63	51,553	53,186	160	0.84	160
1975	5,043.00	4,786	4,938	105	1.26	83
	58,388.63	56,339	58,124	265		243

TINKER

INTERIM SURVIVOR CURVE.. IOWA 25-S2
PROBABLE RETIREMENT YEAR.. 6-2018
NET SALVAGE PERCENT.. 0

1969	3,770.00	3,491	3,770			
1974	24,816.00	21,848	24,816			
1990	2,735,323.00	1,985,297	2,366,612	368,711	6.34	58,156
1992	9,323.00	6,523	7,776	1,547	6.70	231
2003	25,000.00	11,025	13,142	11,858	8.20	1,446
2006	7,190.00	2,117	2,524	4,666	8.39	556
	2,805,422.00	2,030,301	2,418,640	386,782		60,389

WOODWARD

INTERIM SURVIVOR CURVE.. IOWA 25-S2
PROBABLE RETIREMENT YEAR.. 6-2011
NET SALVAGE PERCENT.. 0

1963	6,670.83	6,508	6,671			
1975	852.46	809	852			
1996	2,361.81	2,125	2,362			
2004	8,835.47	6,939	8,835			
	18,720.57	16,381	18,720			

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN GAS 1						
INTERIM SURVIVOR CURVE.. IOWA 25-S2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
2004	3,016,210.77	725,399	609,589	2,406,622	17.27	139,353
2007	124,308.80	14,581	12,253	112,056	18.81	5,957
2009	71,483.00	1,780	1,496	69,987	19.62	3,567
	3,212,002.57	741,760	623,338	2,588,665		148,877
MCCLAIN GAS 2						
INTERIM SURVIVOR CURVE.. IOWA 25-S2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
2004	3,037,107.77	730,424	620,343	2,416,765	17.27	139,940
2007	114,483.60	13,429	11,405	103,079	18.81	5,480
2009	26,664.00	664	564	26,100	19.62	1,330
	3,178,255.37	744,517	632,312	2,545,944		146,750
MCCLAIN STEAM 1						
INTERIM SURVIVOR CURVE.. IOWA 25-S2						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
2004	2,106,381.17	506,585	417,234	1,689,147	17.27	97,808
2009	19,749.00	492	405	19,344	19.62	986
	2,126,130.17	507,077	417,639	1,708,491		98,794
	57,496,490.25	15,499,969	13,713,436	43,783,055		2,466,741
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.7	4.29

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1						
INTERIM SURVIVOR CURVE.. IOWA 30-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. 0						
2004	1,747,707.91	334,337	348,877	1,398,831	21.73	64,373
HORSESHOE LAKE 9 AND 10						
INTERIM SURVIVOR CURVE.. IOWA 30-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
2000	903,922.00	277,775	248,901	655,021	19.59	33,436
2003	1,800.00	402	360	1,440	21.05	68
	905,722.00	278,177	249,261	656,461		33,504
ENID						
INTERIM SURVIVOR CURVE.. IOWA 30-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2011						
NET SALVAGE PERCENT.. 0						
1968	636.25	609	634	2	1.27	2
TINKER						
INTERIM SURVIVOR CURVE.. IOWA 30-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2018						
NET SALVAGE PERCENT.. 0						
1974	4,033.00	3,422	3,948	85	4.52	19
1984	79,653.00	60,839	70,198	9,455	6.60	1,433
1990	28,350.00	19,834	22,885	5,465	7.49	730
2001	8,664.46	4,319	4,983	3,681	8.21	448
	120,700.46	88,414	102,014	18,686		2,630

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOODWARD						
INTERIM SURVIVOR CURVE.. IOWA 30-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2011						
NET SALVAGE PERCENT.. 0						
1963	740.12	711	740			
1969	570.44	546	570			
1970	225.84	216	226			
1971	349.62	334	350			
1978	205.25	195	205			
1980	405.57	384	406			
	2,496.84	2,386	2,497			

MCCLAIN GAS 1

INTERIM SURVIVOR CURVE.. IOWA 30-R2.5
PROBABLE RETIREMENT YEAR.. 6-2031
NET SALVAGE PERCENT.. 0

2004	4,017,725.00	856,981	812,640	3,205,085	19.11	167,718
2005	26,754.00	4,826	4,576	22,178	19.36	1,146
2006	384,536.00	55,912	53,019	331,517	19.58	16,931
2007	43,173.00	4,654	4,413	38,760	19.79	1,959
2008	29,065.00	1,942	1,842	27,223	19.98	1,363
2009	34,695.00	808	766	33,929	20.14	1,685
	4,535,948.00	925,123	877,256	3,658,692		190,802

MCCLAIN GAS 2

INTERIM SURVIVOR CURVE.. IOWA 30-R2.5
PROBABLE RETIREMENT YEAR.. 6-2031
NET SALVAGE PERCENT.. 0

2005	9,272.86	1,673	4,120	5,153	19.36	266
2009	16,206.00	378	931	15,275	20.14	758
	25,478.86	2,051	5,051	20,428		1,024

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN STEAM 1						
INTERIM SURVIVOR CURVE.. IOWA 30-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
2007	37,435.14	4,036	7,353	30,082	19.79	1,520
CENTENNIAL WIND FARM						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. 0						
2009	3,180.00	73	373	2,807	20.75	135
	7,379,305.46	1,635,206	1,593,316	5,785,989		293,990
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.7	3.98

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 350.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
1958	6,299,021.20	4,078,616	3,585,750	2,713,271	26.44	102,620
1960	33,768.38	21,142	18,587	15,181	28.04	541
1961	1,165,701.97	717,256	630,582	535,120	28.85	18,548
1962	720,443.80	435,364	382,754	337,690	29.68	11,378
1963	160,139.70	94,995	83,516	76,624	30.51	2,511
1964	169,232.44	98,493	86,591	82,641	31.35	2,636
1965	503,919.19	287,486	252,746	251,173	32.21	7,798
1966	4,195,995.94	2,345,981	2,062,489	2,133,507	33.07	64,515
1967	541,017.29	296,207	260,413	280,604	33.94	8,268
1968	471,636.40	252,750	222,207	249,429	34.81	7,165
1969	2,513.27	1,317	1,158	1,355	35.70	38
1970	172,427.49	88,300	77,630	94,797	36.59	2,591
1971	1,436,813.81	718,551	631,720	805,094	37.49	21,475
1972	525,430.89	256,410	225,425	300,006	38.40	7,813
1973	414,472.81	197,165	173,339	241,134	39.32	6,133
1974	544,496.85	252,374	221,877	322,620	40.24	8,017
1976	417,045.94	182,958	160,849	256,197	42.10	6,085
1977	10,787.72	4,597	4,041	6,747	43.04	157
1978	1,025.00	424	373	652	43.98	15
1980	1,512,564.11	587,329	516,356	996,208	45.88	21,713
1984	764,737.27	257,640	226,507	538,230	49.73	10,823
1986	2,030,733.56	631,355	555,061	1,475,673	51.68	28,554
1988	186,407.98	53,089	46,674	139,734	53.64	2,605
1989	1,561.85	424	373	1,189	54.62	22
1997	128,718.06	21,406	18,819	109,899	62.53	1,758
1998	43,629.10	6,671	5,865	37,764	63.53	594
2000	79,272.99	10,020	8,809	70,464	65.52	1,075
2001	37,397.13	4,230	3,719	33,678	66.52	506
2002	675,284.10	67,461	59,309	615,975	67.51	9,124
2003	565,429.76	48,910	43,000	522,430	68.51	7,626
2004	1,156,828.14	84,680	74,447	1,082,381	69.51	15,572
2005	1,574,749.26	94,327	82,928	1,491,821	70.51	21,158
2006	623,718.17	29,128	25,608	598,110	71.50	8,365
2007	61,367.84	2,044	1,797	59,571	72.50	822
2008	138,079.71	2,762	2,428	135,652	73.50	1,846
2009	1,219,228.60	8,169	7,182	1,212,047	74.50	16,269
	28,585,597.72	12,240,031	10,760,929	17,824,668		426,736

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 41.8 1.49

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 350.3 LAND RIGHTS - POWER SUPPLY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. 0						
2006	147,220.01	6,875	7,369	139,851	71.50	1,956
2007	54,699.89	1,822	1,953	52,747	72.50	728
	201,919.90	8,697	9,322	192,598		2,684
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					71.8	1.33

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 352.0 STRUCTURES AND IMPROVEMENTS - POWER DELIVERY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -5						
1958	121,876.86	82,887	94,572	33,399	22.90	1,458
1959	8,155.56	5,463	6,233	2,330	23.53	99
1963	22,045.26	13,831	15,781	7,367	26.16	282
1964	46,013.33	28,365	32,364	15,950	26.84	594
1967	5,148.12	3,000	3,423	1,983	28.93	69
1968	17,578.36	10,041	11,457	7,000	29.64	236
1969	45,627.00	25,526	29,124	18,784	30.37	619
1972	211,193.29	110,566	126,153	95,600	32.59	2,933
1973	5,073.26	2,595	2,961	2,366	33.34	71
1974	79,521.39	39,695	45,291	38,206	34.10	1,120
1976	332,235.95	157,505	179,709	169,139	35.65	4,744
1977	58,494.73	26,988	30,793	30,626	36.44	840
1978	1,140.75	512	584	614	37.23	16
1982	14,849.99	5,886	6,716	8,876	40.46	219
1984	9,965.33	3,685	4,204	6,260	42.11	149
1987	48,131.22	15,828	18,059	32,479	44.64	728
1990	40,823.25	11,723	13,376	29,488	47.22	624
1993	20,089.24	4,917	5,610	15,484	49.85	311
1996	13,180.50	2,654	3,028	10,812	52.53	206
1998	1,840.07	317	362	1,570	54.33	29
2001	4,815.90	617	704	4,353	57.07	76
2004	6,225.89	519	592	5,945	59.84	99
2005	34,508.19	2,359	2,692	33,542	60.77	552
2006	2,067,516.60	109,847	125,332	2,045,560	61.71	33,148
2008	5,447.97	125	143	5,577	63.58	88
2009	8,311.00	63	72	8,655	64.53	134
	3,229,809.01	665,514	759,335	2,631,965		49,444
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					53.2	1.53

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 352.1 STRUCTURES AND IMPROVEMENTS - POWER SUPPLY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -5						
2006	252,737.00	13,428	5,470	259,904	61.71	4,212
2009	284,958.00	2,154	877	298,329	64.53	4,623
	537,695.00	15,582	6,347	558,233		8,835
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					63.2	1.64

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353.0 STATION EQUIPMENT - POWER DELIVERY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -25						
1958	17,926,724.47	15,502,135	15,200,532	7,207,874	16.95	425,243
1959	960,039.41	818,914	802,982	397,067	17.47	22,729
1960	619,901.71	521,415	511,271	263,606	17.99	14,653
1961	610,260.38	505,677	495,839	266,986	18.54	14,401
1962	356,966.90	291,330	285,662	160,547	19.09	8,410
1963	386,514.68	310,516	304,475	178,668	19.65	9,093
1964	3,874,309.91	3,062,642	3,003,056	1,839,831	20.22	90,991
1965	424,332.86	329,813	323,396	207,020	20.80	9,953
1966	6,274,618.08	4,791,455	4,698,234	3,145,039	21.40	146,964
1967	4,651,120.29	3,488,340	3,420,472	2,393,428	22.00	108,792
1968	3,729,090.74	2,745,077	2,691,670	1,969,693	22.61	87,116
1969	1,192,214.66	860,779	844,032	646,236	23.23	27,819
1970	2,384,932.11	1,687,339	1,654,511	1,326,654	23.87	55,578
1971	720,123.21	499,045	489,336	410,818	24.51	16,761
1972	9,038,182.57	6,129,018	6,009,774	5,287,954	25.16	210,173
1973	3,249,582.53	2,154,879	2,112,954	1,949,024	25.82	75,485
1974	5,426,754.91	3,516,537	3,448,121	3,335,323	26.49	125,909
1975	2,907,307.92	1,838,872	1,803,096	1,831,039	27.17	67,392
1976	12,089,133.76	7,458,996	7,313,876	7,797,541	27.85	279,984
1977	3,812,529.13	2,291,807	2,247,218	2,518,443	28.55	88,212
1978	1,403,920.76	821,645	805,659	949,242	29.25	32,453
1979	1,780,711.58	1,013,447	993,730	1,232,159	29.96	41,127
1980	2,610,911.36	1,443,181	1,415,103	1,848,536	30.68	60,252
1981	1,158,763.62	621,242	609,155	839,300	31.41	26,721
1982	286,880.76	148,999	146,100	212,501	32.15	6,610
1983	320,898.46	161,251	158,114	243,009	32.89	7,389
1984	4,321,905.91	2,098,285	2,057,462	3,344,920	33.64	99,433
1985	4,906,956.22	2,297,069	2,252,378	3,881,317	34.40	112,829
1986	994,618.59	448,200	439,480	803,793	35.17	22,855
1987	1,237,405.80	535,951	525,524	1,021,233	35.94	28,415
1988	8,955,931.22	3,721,189	3,648,791	7,546,123	36.72	205,504
1989	9,840,869.26	3,911,746	3,835,641	8,465,446	37.51	225,685
1990	5,666,385.32	2,149,685	2,107,862	4,975,120	38.31	129,865
1991	1,644,267.80	593,786	582,233	1,473,102	39.11	37,666
1992	4,153,809.67	1,423,718	1,396,019	3,796,243	39.92	95,096
1993	2,905,436.99	942,451	924,115	2,707,681	40.73	66,479
1994	2,954,768.11	903,051	885,482	2,807,978	41.55	67,581
1995	6,547,085.20	1,878,195	1,841,653	6,342,204	42.38	149,651

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353.0 STATION EQUIPMENT - POWER DELIVERY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -25						
1996	7,138,921.28	1,913,231	1,876,008	7,047,644	43.21	163,102
1997	581,319.24	144,676	141,861	584,788	44.05	13,276
1998	1,501,771.71	345,032	338,319	1,538,896	44.89	34,281
1999	1,951,544.05	410,312	402,329	2,037,101	45.75	44,527
2000	2,331,468.28	445,019	436,361	2,477,974	46.60	53,175
2001	1,033,571.35	177,128	173,682	1,118,282	47.46	23,563
2002	1,457,412.99	220,980	216,681	1,605,085	48.33	33,211
2003	9,355,497.35	1,231,417	1,207,459	10,486,913	49.21	213,105
2004	8,051,255.09	900,734	883,210	9,180,859	50.08	183,324
2005	29,956,827.87	2,744,794	2,691,392	34,754,643	50.97	681,865
2006	16,852,084.14	1,207,031	1,183,547	19,881,558	51.85	383,444
2007	15,630,984.58	799,134	783,586	18,755,145	52.75	355,548
2008	34,358,455.10	1,052,228	1,031,756	41,916,313	53.65	781,292
2009	33,384,370.83	342,190	335,533	41,394,931	54.55	758,844
	305,911,650.72	95,851,583	93,986,732	288,402,830		7,023,826
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					41.1	2.30

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353.1 STATION EQUIPMENT - STEP UP TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. -10						
1955	312,369.81	302,099	295,117	48,490	4.83	10,039
1957	282,116.80	269,055	262,836	47,492	5.32	8,927
1958	493,392.32	467,021	456,227	86,505	5.58	15,503
1962	340,000.00	311,243	304,049	69,951	6.71	10,425
1968	375,101.00	320,888	313,471	99,140	8.89	11,152
1970	753,439.00	625,897	611,431	217,352	9.79	22,201
1972	753,439.00	605,592	591,595	237,188	10.77	22,023
1974	844,224.00	653,767	638,657	289,989	11.84	24,492
1977	383,447.04	278,467	272,031	149,761	13.59	11,020
1978	1,199,057.70	850,336	830,682	488,281	14.21	34,362
1979	1,425,454.35	985,801	963,016	604,984	14.85	40,740
1980	1,652,686.72	1,113,498	1,087,762	730,193	15.50	47,109
1984	1,098,312.92	656,264	641,096	567,048	18.27	31,037
1991	3,458,788.52	1,558,011	1,522,000	2,282,667	23.62	96,641
2000	818,787.40	196,796	192,248	708,418	31.26	22,662
2004	3,951,505.47	557,241	544,361	3,802,295	34.87	109,042
2006	889,312.60	80,216	78,362	899,882	36.72	24,507
2007	3,258,864.77	210,425	205,562	3,379,189	37.65	89,753
2008	3,641,203.39	140,987	137,728	3,867,596	38.59	100,223
2009	790,178.17	10,170	9,935	859,261	39.53	21,737
	26,721,680.98	10,193,774	9,958,166	19,435,682		753,595
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.8	2.82

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353.2 STATION EQUIPMENT - SECURITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	1,330,462.09	465,662	464,315	866,147	6.50	133,253
2009	283,002.00	14,150	14,109	268,893	9.50	28,305
	1,613,464.09	479,812	478,424	1,135,040		161,558
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.0	10.01

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -15						
1958	1,821,284.93	1,356,174	1,711,022	383,456	26.44	14,503
1959	682,215.82	499,679	630,422	154,126	27.23	5,660
1960	164,769.17	118,636	149,678	39,807	28.04	1,420
1961	133,767.81	94,653	119,419	34,414	28.85	1,193
1966	15,199,726.35	9,772,892	12,330,005	5,149,680	33.07	155,721
1967	7,876.78	4,959	6,257	2,801	33.94	83
1969	6,688.39	4,030	5,084	2,608	35.70	73
1971	3,100,047.35	1,782,884	2,249,382	1,315,672	37.49	35,094
1972	3,477,946.57	1,951,824	2,462,526	1,537,113	38.40	40,029
1973	1,405,457.36	768,862	970,038	646,238	39.32	16,435
1974	208,733.36	111,260	140,372	99,671	40.24	2,477
1976	4,032,490.43	2,034,412	2,566,723	2,070,641	42.10	49,184
1980	7,792,598.74	3,479,746	4,390,234	4,571,255	45.88	99,635
1986	8,050,818.80	2,878,449	3,631,605	5,626,837	51.68	108,878
1997	311,803.00	59,631	75,234	283,339	62.53	4,531
2000	319,500.77	46,443	58,595	308,831	65.52	4,714
2001	455.28	59	74	450	66.52	7
2002	4,198,054.24	482,293	608,487	4,219,275	67.51	62,499
2003	506,748.48	50,409	63,599	519,162	68.51	7,578
2004	1,281,008.42	107,835	136,050	1,337,110	69.51	19,236
2005	1,398,190.37	96,314	121,515	1,486,404	70.51	21,081
2006	3,587.49	193	243	3,883	71.50	54
2007	272,300.93	10,428	13,157	299,989	72.50	4,138
2008	1,188,098.02	27,326	34,476	1,331,837	73.50	18,120
2009	433,177.00	3,338	4,211	493,943	74.50	6,630
	55,997,345.86	25,742,729	32,478,408	31,918,542		678,973
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					47.0	1.21

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 355.0 POLES AND FIXTURES - POWER DELIVERY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -60						
1958	36,785,627.11	35,378,945	32,117,519	26,739,484	21.94	1,218,755
1959	238,352.68	225,691	204,886	176,478	22.45	7,861
1960	793,732.33	739,632	671,449	598,523	22.97	26,057
1961	7,307,883.55	6,698,698	6,081,175	5,611,439	23.49	238,886
1962	2,446,649.56	2,205,116	2,001,836	1,912,803	24.02	79,634
1963	1,686,327.28	1,493,411	1,355,740	1,342,384	24.56	54,657
1964	1,406,117.98	1,222,985	1,110,244	1,139,545	25.10	45,400
1965	2,415,236.33	2,062,032	1,871,943	1,992,435	25.65	77,678
1966	2,086,156.93	1,747,699	1,586,586	1,751,265	26.20	66,842
1967	1,910,849.87	1,569,343	1,424,672	1,632,688	26.77	60,989
1968	3,720,610.26	2,994,942	2,718,852	3,234,124	27.33	118,336
1969	1,593,425.76	1,255,619	1,139,869	1,409,612	27.91	50,506
1970	1,253,649.30	966,814	877,688	1,128,151	28.49	39,598
1971	3,820,841.47	2,882,443	2,616,724	3,496,622	29.07	120,283
1972	4,139,320.03	3,049,851	2,768,699	3,854,213	29.67	129,903
1973	4,706,409.68	3,385,603	3,073,499	4,456,756	30.27	147,233
1974	6,026,411.62	4,230,059	3,840,109	5,802,150	30.87	187,954
1975	319,269.14	218,431	198,295	312,536	31.48	9,928
1976	901,223.07	600,431	545,080	896,877	32.10	27,940
1977	5,703,253.16	3,696,621	3,355,846	5,769,359	32.72	176,325
1978	821,560.17	517,649	469,929	844,567	33.34	25,332
1979	35,886.32	21,957	19,933	37,485	33.97	1,103
1980	607,869.56	360,540	327,303	645,288	34.61	18,645
1982	161,716.03	89,862	81,578	177,168	35.90	4,935
1984	3,163,527.54	1,637,948	1,486,953	3,574,691	37.20	96,094
1985	1,316,308.72	656,259	595,761	1,510,333	37.86	39,893
1986	240,414.20	115,245	104,621	280,042	38.52	7,270
1987	197,032.84	90,635	82,280	232,973	39.19	5,945
1988	528,646.16	232,858	211,392	634,442	39.86	15,917
1989	779,368.46	328,083	297,839	949,151	40.53	23,418
1990	123,726.68	49,629	45,054	152,909	41.21	3,710
1991	29,460.48	11,242	10,206	36,931	41.88	882
1992	23,442.69	8,477	7,696	29,812	42.57	700
1993	48,700.95	16,644	15,110	62,812	43.25	1,452
1994	931.00	300	272	1,218	43.94	28
1995	86,511.12	26,092	23,687	114,731	44.63	2,571
1996	69,996.23	19,711	17,894	94,100	45.32	2,076
1997	2,692,003.53	704,228	639,308	3,667,898	46.01	79,720

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 355.0 POLES AND FIXTURES - POWER DELIVERY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -60						
1998	3,282,357.08	791,442	718,482	4,533,289	46.71	97,052
1999	8,342,086.66	1,841,933	1,672,133	11,675,206	47.41	246,260
2000	2,876,991.32	575,859	522,773	4,080,413	48.12	84,797
2001	5,485,186.84	984,701	893,926	7,882,373	48.83	161,425
2002	25,835,351.80	4,104,721	3,726,325	37,610,238	49.54	759,189
2003	6,216,940.08	859,430	780,203	9,166,901	50.25	182,426
2004	6,012,783.87	705,179	640,172	8,980,282	50.97	176,188
2005	8,446,050.93	810,821	736,075	12,777,606	51.70	247,149
2006	7,832,812.49	587,774	533,590	11,998,910	52.42	228,899
2007	11,272,089.65	605,988	550,125	17,485,218	53.15	328,979
2008	20,276,876.68	655,349	594,935	31,848,068	53.89	590,983
2009	20,940,736.40	224,485	203,791	33,301,387	54.63	609,581
	227,008,713.59	94,259,407	85,570,057	277,643,886		6,927,384
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					40.1	3.05

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 355.1 POLES AND FIXTURES - POWER SUPPLY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -60						
2006	4,204,613.01	315,514	235,990	6,491,391	52.42	123,834
2009	1,108,799.94	11,886	8,890	1,765,190	54.63	32,312
	5,313,412.95	327,400	244,880	8,256,581		156,146
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					52.9	2.94

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 356.0 OVERHEAD CONDUCTORS & DEVICES - POWER DELIVERY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -30						
1958	22,575,579.98	20,176,925	22,859,899	6,488,355	18.75	346,046
1959	387,411.58	341,313	386,698	116,937	19.34	6,046
1960	480,396.67	417,052	472,508	152,008	19.93	7,627
1961	4,539,659.16	3,881,454	4,397,580	1,503,977	20.54	73,222
1962	1,957,940.33	1,647,587	1,866,671	678,651	21.16	32,072
1963	1,006,206.37	832,978	943,741	364,327	21.79	16,720
1964	999,825.69	813,658	921,852	377,921	22.44	16,841
1965	770,180.09	615,959	697,865	303,369	23.09	13,139
1966	8,167,554.66	6,413,164	7,265,938	3,351,883	23.76	141,073
1967	1,954,696.69	1,506,367	1,706,672	834,434	24.43	34,156
1968	1,278,127.78	966,201	1,094,679	566,887	25.11	22,576
1969	1,171,068.62	867,457	982,805	539,584	25.81	20,906
1970	1,350,378.33	979,916	1,110,218	645,274	26.51	24,341
1971	7,743,457.42	5,498,319	6,229,444	3,837,051	27.23	140,913
1972	5,097,575.43	3,540,062	4,010,792	2,616,056	27.95	93,598
1973	4,494,014.72	3,049,638	3,455,156	2,387,063	28.68	83,231
1974	4,373,615.47	2,898,001	3,283,355	2,402,345	29.42	81,657
1975	198,931.00	128,581	145,679	112,931	30.17	3,743
1976	2,873,724.71	1,810,763	2,051,544	1,684,298	30.92	54,473
1977	6,838,231.07	4,194,161	4,751,869	4,137,831	31.69	130,572
1978	708,930.88	423,019	479,269	442,341	32.46	13,627
1979	205,515.34	119,158	135,003	132,167	33.24	3,976
1980	5,626,446.29	3,165,664	3,586,610	3,727,770	34.03	109,544
1984	5,284,419.10	2,605,007	2,951,401	3,918,344	37.25	105,190
1985	1,885,557.12	895,432	1,014,500	1,436,724	38.08	37,729
1986	1,512,781.26	691,265	783,184	1,183,432	38.91	30,415
1987	194,505.93	85,390	96,745	156,113	39.74	3,928
1988	641,339.38	269,715	305,580	528,161	40.59	13,012
1989	719,816.43	289,431	327,917	607,844	41.44	14,668
1990	879,376.37	337,241	382,085	761,104	42.30	17,993
1991	7,601.59	2,774	3,143	6,739	43.16	156
1992	13,433.41	4,649	5,267	12,196	44.03	277
1995	79,537.79	22,975	26,030	77,369	46.67	1,658
1996	6,686.00	1,802	2,042	6,650	47.56	140
1997	2,147,614.48	537,441	608,906	2,182,993	48.45	45,057
1998	580,975.57	134,060	151,886	603,382	49.35	12,227
1999	1,755,690.45	370,433	419,690	1,862,708	50.26	37,061
2000	1,074,348.88	205,587	232,924	1,163,730	51.17	22,742

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 356.0 OVERHEAD CONDUCTORS & DEVICES - POWER DELIVERY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -30						
2001	1,871,302.40	321,115	363,814	2,068,879	52.08	39,725
2002	36,700,481.21	5,567,830	6,308,197	41,402,429	53.00	781,178
2003	2,244,012.10	295,514	334,809	2,582,407	53.92	47,893
2004	3,148,406.65	351,173	397,869	3,695,060	54.85	67,367
2005	4,426,061.87	405,649	459,589	5,294,291	55.77	94,931
2006	4,377,233.82	311,834	353,299	5,337,105	56.71	94,112
2007	9,196,821.97	469,866	532,346	11,423,523	57.64	198,187
2008	13,768,274.11	424,201	480,608	17,418,148	58.58	297,340
2009	14,110,728.86	143,083	162,109	18,181,839	59.53	305,423
	191,426,475.03	79,030,864	89,539,787	159,314,630		3,738,508
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					42.6	1.95

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 356.1 OVERHEAD CONDUCTORS & DEVICES - POWER SUPPLY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -30						
2008	5,186,520.33	159,797	282,167	6,460,309	58.58	110,282
2009	2,086,588.96	21,158	37,360	2,675,206	59.53	44,939
	7,273,109.29	180,955	319,527	9,135,515		155,221
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					58.9	2.13

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. 0						
1966	109,352.06	87,263	98,268	11,084	8.08	1,372
1998	1,142.12	300	338	804	29.50	27
	110,494.18	87,563	98,606	11,888		1,399
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.5	1.27

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S4						
NET SALVAGE PERCENT.. 0						
1958	335,699.00	266,612	261,944	73,755	12.35	5,972
1959	16,008.70	12,559	12,339	3,670	12.93	284
1960	16,331.14	12,645	12,424	3,907	13.54	289
1961	17,110.05	13,069	12,840	4,270	14.17	301
1962	18,011.44	13,559	13,322	4,689	14.83	316
1963	19,639.65	14,559	14,304	5,336	15.52	344
1964	21,527.19	15,700	15,425	6,102	16.24	376
1965	21,129.73	15,150	14,885	6,245	16.98	368
1966	21,798.13	15,350	15,081	6,717	17.75	378
1967	21,490.67	14,846	14,586	6,905	18.55	372
1968	27,325.20	18,505	18,181	9,144	19.37	472
1969	23,244.30	15,416	15,146	8,098	20.21	401
1970	32,305.14	20,960	20,593	11,712	21.07	556
1971	28,697.02	18,194	17,875	10,822	21.96	493
1972	29,104.67	18,016	17,701	11,404	22.86	499
1973	27,345.92	16,509	16,220	11,126	23.78	468
1974	29,274.19	17,219	16,917	12,357	24.71	500
1975	29,411.45	16,832	16,537	12,874	25.66	502
1976	30,587.91	17,016	16,718	13,870	26.62	521
1977	31,811.43	17,185	16,884	14,927	27.59	541
1978	33,169.32	17,381	17,077	16,092	28.56	563
1979	34,407.25	17,469	17,163	17,244	29.54	584
1980	35,783.54	17,577	17,269	18,515	30.53	606
1981	37,214.88	17,666	17,357	19,858	31.52	630
1982	38,703.47	17,734	17,423	21,280	32.51	655
1983	40,251.61	17,771	17,460	22,792	33.51	680
1984	41,861.68	17,791	17,479	24,383	34.50	707
1985	43,536.15	17,776	17,465	26,071	35.50	734
1986	45,277.60	17,735	17,424	27,854	36.50	763
1987	47,185.06	17,694	17,384	29,801	37.50	795
1988	54,823.04	19,643	19,299	35,524	38.50	923
1989	50,931.14	17,403	17,098	33,833	39.50	857
1990	52,968.38	17,215	16,914	36,054	40.50	890
1991	55,595.12	17,140	16,840	38,755	41.50	934
1992	57,290.60	16,712	16,419	40,872	42.50	962
1993	59,582.22	16,385	16,098	43,484	43.50	1,000
1994	61,965.51	16,006	15,726	46,240	44.50	1,039
1995	64,444.13	15,576	15,303	49,141	45.50	1,080

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S4						
NET SALVAGE PERCENT.. 0						
1996	67,021.89	15,080	14,816	52,206	46.50	1,123
1997	36,143.31	7,529	7,397	28,746	47.50	605
1998	39,537.92	7,579	7,446	32,092	48.50	662
1999	16,064.73	2,811	2,762	13,303	49.50	269
2000	30,102.41	4,765	4,682	25,420	50.50	503
2001	112,079.00	15,882	15,604	96,475	51.50	1,873
2002	93,876.57	11,735	11,530	82,347	52.50	1,569
2003	152,382.16	16,503	16,214	136,168	53.50	2,545
2004	479,274.76	43,949	43,180	436,095	54.50	8,002
2005	133,409.62	10,006	9,831	123,579	55.50	2,227
2006	160,284.74	9,345	9,181	151,104	56.50	2,674
2007	759,414.58	31,668	31,113	728,302	57.50	12,666
2008	332,897.02	8,322	8,177	324,720	58.50	5,551
2009	115,286.00	957	940	114,346	59.50	1,922
	4,180,618.34	1,068,706	1,049,993	3,130,626		70,546
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					44.4	1.69

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -10						
1958	466,445.32	333,508	360,406	152,684	21.00	7,271
1959	44,978.70	31,700	34,257	15,220	21.56	706
1960	40,572.39	28,161	30,432	14,198	22.14	641
1961	11,760.27	8,037	8,685	4,251	22.72	187
1962	5,993.64	4,032	4,357	2,236	23.31	96
1963	4,516.35	2,987	3,228	1,740	23.92	73
1964	5,517.56	3,588	3,877	2,192	24.53	89
1965	13,888.61	8,873	9,589	5,688	25.15	226
1966	58,218.83	36,522	39,468	24,573	25.78	953
1967	36,132.47	22,250	24,045	15,701	26.41	595
1968	81,822.57	49,413	53,398	36,607	27.06	1,353
1969	45,429.65	26,895	29,064	20,909	27.71	755
1970	7,771.05	4,505	4,868	3,680	28.38	130
1971	79,902.35	45,335	48,991	38,902	29.05	1,339
1972	37,139.14	20,610	22,272	18,581	29.73	625
1973	142,630.84	77,349	83,588	73,306	30.42	2,410
1974	36,078.14	19,109	20,650	19,036	31.11	612
1977	23,066.71	11,317	12,230	13,143	33.24	395
1978	22,789.16	10,875	11,752	13,316	33.97	392
1979	69,274.83	32,135	34,727	41,475	34.70	1,195
1981	3,653.20	1,595	1,724	2,295	36.19	63
1985	27,762.17	10,560	11,412	19,126	39.25	487
1988	39,751.90	13,402	14,483	29,244	41.61	703
1989	15,965.00	5,149	5,564	11,998	42.41	283
1990	18,732.58	5,766	6,231	14,375	43.21	333
1992	10,005.18	2,781	3,005	8,001	44.84	178
1994	25,763.89	6,382	6,897	21,443	46.49	461
1995	134,653.09	31,283	33,806	114,312	47.33	2,415
1998	36,980.23	6,866	7,420	33,258	49.87	667
1999	50,263.94	8,553	9,243	46,047	50.72	908
2000	42,866.45	6,616	7,150	40,003	51.58	776
2001	7,739.30	1,071	1,157	7,356	52.45	140
2002	13,442.78	1,646	1,779	13,008	53.32	244
2003	101,717.49	10,820	11,693	100,196	54.20	1,849
2004	54,239.41	4,892	5,286	54,377	55.08	987
2005	131,793.12	9,757	10,544	134,428	55.96	2,402
2006	1,266,223.45	73,124	79,021	1,313,825	56.85	23,110
2007	544,730.32	22,470	24,282	574,921	57.75	9,955

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -10						
2008	933,306.60	23,305	25,185	1,001,452	58.64	17,078
2009	368,921.00	3,044	3,289	402,524	59.55	6,759
	5,062,439.68	1,026,283	1,109,055	4,459,627		89,841
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					49.6	1.77

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 362.0 STATION EQUIPMENT - POWER DELIVERY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -25						
1958	13,892,710.37	12,677,098	12,148,397	5,217,491	14.85	351,346
1959	1,352,508.30	1,218,103	1,167,302	523,333	15.37	34,049
1960	1,189,814.30	1,057,299	1,013,204	474,064	15.90	29,815
1961	1,931,246.57	1,691,531	1,620,985	793,073	16.46	48,182
1962	1,114,485.14	961,940	921,822	471,284	17.02	27,690
1963	1,855,805.09	1,577,434	1,511,647	808,109	17.60	45,915
1964	1,636,868.09	1,369,036	1,311,940	734,145	18.20	40,338
1965	2,475,827.00	2,036,987	1,952,034	1,142,750	18.80	60,785
1966	3,213,667.00	2,598,651	2,490,274	1,526,810	19.42	78,620
1967	2,526,569.22	2,006,412	1,922,734	1,235,478	20.06	61,589
1968	3,107,348.89	2,422,178	2,321,161	1,563,025	20.70	75,508
1969	3,545,146.60	2,710,265	2,597,233	1,834,200	21.36	85,871
1970	3,042,952.15	2,280,312	2,185,211	1,618,479	22.03	73,467
1971	7,490,345.68	5,496,977	5,267,725	4,095,207	22.71	180,326
1972	4,931,708.54	3,541,583	3,393,881	2,770,755	23.40	118,408
1973	7,493,722.38	5,262,467	5,042,995	4,324,158	24.10	179,426
1974	6,761,894.98	4,639,505	4,446,014	4,006,355	24.81	161,481
1975	3,022,830.40	2,024,541	1,940,107	1,838,431	25.53	72,011
1976	1,041,290.68	680,093	651,730	649,883	26.26	24,748
1977	1,648,097.57	1,048,808	1,005,067	1,055,055	27.00	39,076
1978	4,481,512.77	2,775,737	2,659,974	2,941,917	27.75	106,015
1979	3,503,338.57	2,109,886	2,021,893	2,357,280	28.50	82,712
1980	2,677,214.41	1,565,501	1,500,211	1,846,307	29.27	63,078
1981	1,475,143.26	836,406	801,524	1,042,405	30.05	34,689
1982	1,241,680.00	682,148	653,699	898,401	30.83	29,140
1983	1,425,005.68	757,212	725,632	1,055,625	31.62	33,385
1984	3,184,487.36	1,634,040	1,565,892	2,414,717	32.42	74,482
1985	1,190,399.84	588,950	564,388	923,612	33.23	27,795
1986	1,744,142.03	830,430	795,797	1,384,381	34.05	40,657
1987	561,651.04	256,955	246,239	455,825	34.87	13,072
1988	14,767,022.64	6,477,185	6,207,053	12,251,725	35.70	343,186
1989	14,936,342.40	6,265,796	6,004,480	12,665,948	36.54	346,632
1990	11,099,769.12	4,445,458	4,260,059	9,614,652	37.38	257,214
1991	9,713,229.20	3,699,526	3,545,236	8,596,301	38.24	224,799
1992	10,732,431.21	3,881,115	3,719,252	9,696,287	39.09	248,050
1993	6,124,269.99	2,093,735	2,006,415	5,648,922	39.96	141,364
1994	4,900,294.95	1,577,895	1,512,089	4,613,280	40.83	112,988
1995	4,750,522.48	1,434,658	1,374,825	4,563,328	41.71	109,406

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 362.0 STATION EQUIPMENT - POWER DELIVERY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -25						
1996	5,896,861.17	1,662,915	1,593,563	5,777,513	42.59	135,654
1997	1,379,440.78	361,241	346,175	1,378,126	43.48	31,696
1998	6,404,944.19	1,545,993	1,481,517	6,524,663	44.38	147,018
1999	10,880,880.34	2,403,314	2,303,083	11,298,017	45.28	249,515
2000	8,675,752.28	1,739,488	1,666,942	9,177,748	46.18	198,739
2001	8,281,108.60	1,488,529	1,426,450	8,924,936	47.09	189,529
2002	8,263,760.46	1,312,905	1,258,150	9,071,551	48.01	188,951
2003	22,469,740.57	3,100,824	2,971,504	25,115,672	48.93	513,298
2004	17,100,229.65	2,000,727	1,917,286	19,458,001	49.85	390,331
2005	25,060,764.71	2,402,701	2,302,496	29,023,460	50.78	571,553
2006	24,275,887.24	1,814,623	1,738,944	28,605,915	51.71	553,199
2007	33,499,974.90	1,788,061	1,713,489	40,161,480	52.65	762,801
2008	32,633,366.00	1,052,426	1,008,535	39,783,173	53.58	742,500
2009	35,358,078.45	375,680	360,012	43,837,586	54.53	803,917
	411,964,085.24	122,263,280	117,164,267	397,790,839		9,556,016
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					41.6	2.32

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 362.1 STATION EQUIPMENT - STEP UP TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R2.5						
NET SALVAGE PERCENT.. -10						
1963	25,000.00	22,674	21,933	5,567	7.02	793
1978	240,809.00	170,775	165,192	99,698	14.21	7,016
	265,809.00	193,449	187,125	105,265		7,809
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.5	2.94

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 362.2 STATION EQUIPMENT - SECURITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	19,068.58	19,069	19,069			
2006	145,145.75	50,801	133,172	11,974	6.50	1,842
2009	3,857.00	193	506	3,351	9.50	353
	168,071.33	70,063	152,747	15,325		2,195
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.0	1.31

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -40						
1958	12,059,902.28	10,927,236	15,649,952	1,233,911	17.64	69,950
1959	930,273.85	830,400	1,189,296	113,087	18.12	6,241
1960	857,443.30	753,624	1,079,338	121,083	18.61	6,506
1961	1,071,939.43	927,442	1,328,279	172,436	19.10	9,028
1962	1,221,702.56	1,039,913	1,489,360	221,024	19.60	11,277
1963	1,882,001.19	1,575,084	2,255,830	378,972	20.11	18,845
1964	1,605,394.51	1,320,662	1,891,448	356,104	20.62	17,270
1965	1,634,513.83	1,320,818	1,891,671	396,648	21.14	18,763
1966	1,594,500.25	1,264,821	1,811,473	420,827	21.67	19,420
1967	1,500,238.75	1,167,786	1,672,499	427,835	22.20	19,272
1968	1,701,489.11	1,298,713	1,860,013	522,072	22.74	22,958
1969	1,074,390.30	803,515	1,150,792	353,354	23.29	15,172
1970	2,154,626.29	1,577,617	2,259,458	757,019	23.85	31,741
1971	2,231,084.00	1,598,616	2,289,533	833,985	24.41	34,166
1972	3,061,426.23	2,144,713	3,071,651	1,214,346	24.98	48,613
1973	3,018,474.07	2,066,447	2,959,559	1,266,305	25.55	49,562
1974	3,258,313.78	2,176,814	3,117,626	1,444,013	26.14	55,242
1975	2,853,268.76	1,859,076	2,662,563	1,332,013	26.73	49,832
1976	3,015,555.58	1,914,998	2,742,654	1,479,124	27.32	54,141
1977	3,272,515.48	2,022,284	2,896,309	1,685,213	27.93	60,337
1978	3,492,180.36	2,099,359	3,006,695	1,882,358	28.53	65,978
1979	4,509,844.22	2,632,847	3,770,755	2,543,027	29.15	87,239
1980	4,936,332.96	2,796,136	4,004,617	2,906,249	29.77	97,623
1981	6,864,233.30	3,767,091	5,395,216	4,214,711	30.40	138,642
1982	8,082,406.72	4,293,051	6,148,494	5,166,875	31.03	166,512
1983	8,461,014.65	4,342,531	6,219,359	5,626,062	31.67	177,646
1984	9,182,692.66	4,548,371	6,514,162	6,341,608	32.31	196,274
1985	9,569,843.88	4,565,964	6,539,359	6,858,422	32.96	208,083
1986	9,093,504.88	4,173,191	5,976,831	6,754,076	33.61	200,954
1987	9,772,336.32	4,304,128	6,164,358	7,516,913	34.27	219,344
1988	8,793,337.47	3,710,437	5,314,076	6,996,596	34.93	200,303
1989	9,189,027.94	3,705,016	5,306,312	7,558,327	35.60	212,313
1990	8,317,264.34	3,199,818	4,582,769	7,061,401	36.26	194,744
1991	11,040,714.04	4,037,368	5,782,306	9,674,694	36.94	261,903
1992	9,553,319.40	3,314,238	4,746,641	8,628,006	37.61	229,407
1993	10,418,449.82	3,416,001	4,892,386	9,693,444	38.29	253,159
1994	11,061,363.35	3,413,094	4,888,222	10,597,687	38.98	271,875
1995	9,570,179.95	2,770,758	3,968,271	9,429,981	39.66	237,771

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1						
NET SALVAGE PERCENT.. -40						
1996	9,199,344.55	2,485,663	3,559,959	9,319,123	40.35	230,957
1997	16,568,882.98	4,156,801	5,953,357	17,243,079	41.04	420,153
1998	6,970,939.10	1,612,239	2,309,043	7,450,272	41.74	178,492
1999	11,542,444.00	2,446,536	3,503,921	12,655,501	42.43	298,268
2000	9,695,333.22	1,864,994	2,671,038	10,902,429	43.13	252,781
2001	16,401,389.57	2,828,912	4,051,559	18,910,386	43.84	431,350
2002	27,844,938.54	4,249,138	6,085,602	32,897,312	44.55	738,436
2003	11,936,709.75	1,584,240	2,268,943	14,442,451	45.26	319,100
2004	13,558,595.00	1,526,155	2,185,754	16,796,279	45.98	365,295
2005	16,159,349.86	1,493,124	2,138,448	20,484,642	46.70	438,643
2006	17,070,308.08	1,228,379	1,759,281	22,139,150	47.43	466,775
2007	23,482,552.72	1,209,821	1,732,702	31,142,872	48.16	646,654
2008	31,530,246.00	979,960	1,403,495	42,738,849	48.89	874,184
2009	23,603,252.00	244,530	350,215	32,694,338	49.63	658,762
	437,471,385.18	131,590,470	188,463,450	423,996,491		10,357,956
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					40.9	2.37

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -40						
1958	16,767,862.66	13,676,540	16,501,834	6,973,174	20.87	334,124
1959	856,771.09	687,302	829,285	370,195	21.35	17,339
1960	784,078.54	618,450	746,209	351,501	21.83	16,102
1961	1,162,939.92	901,651	1,087,914	540,202	22.31	24,213
1962	1,280,463.81	975,201	1,176,658	615,991	22.80	27,017
1963	1,625,613.47	1,215,764	1,466,916	808,943	23.29	34,733
1964	1,631,521.90	1,197,341	1,444,687	839,444	23.79	35,286
1965	1,677,210.68	1,206,921	1,456,246	891,849	24.30	36,702
1966	1,508,117.63	1,064,128	1,283,955	827,410	24.80	33,363
1967	1,661,860.61	1,148,412	1,385,650	940,955	25.32	37,163
1968	1,708,478.48	1,156,230	1,395,084	996,786	25.83	38,590
1969	1,508,107.51	998,669	1,204,974	906,377	26.35	34,398
1970	2,162,734.03	1,400,068	1,689,293	1,338,535	26.88	49,797
1971	2,163,048.78	1,368,172	1,650,808	1,377,460	27.41	50,254
1972	2,430,696.58	1,501,393	1,811,550	1,591,425	27.94	56,959
1973	2,462,945.96	1,484,073	1,790,652	1,657,472	28.48	58,198
1974	2,471,887.96	1,452,086	1,752,057	1,708,586	29.02	58,876
1975	1,963,466.79	1,123,182	1,355,209	1,393,645	29.57	47,130
1976	1,821,902.43	1,014,144	1,223,645	1,327,018	30.12	44,058
1977	2,363,178.26	1,278,385	1,542,473	1,765,977	30.68	57,561
1978	3,453,930.48	1,814,281	2,189,074	2,646,429	31.24	84,713
1979	3,987,546.21	2,032,054	2,451,835	3,130,730	31.80	98,451
1980	3,746,207.63	1,850,327	2,232,567	3,012,124	32.36	93,082
1981	6,562,561.46	3,136,642	3,784,608	5,402,978	32.93	164,075
1982	6,737,398.68	3,110,792	3,753,418	5,678,940	33.51	169,470
1983	6,831,394.42	3,045,162	3,674,230	5,889,722	34.08	172,820
1984	8,747,252.38	3,757,120	4,533,265	7,712,888	34.66	222,530
1985	8,050,544.39	3,327,129	4,014,446	7,256,316	35.24	205,911
1986	6,959,736.64	2,763,294	3,334,134	6,409,497	35.82	178,936
1987	8,172,659.19	3,109,860	3,752,294	7,689,429	36.41	211,190
1988	7,671,488.03	2,792,422	3,369,280	7,370,803	37.00	199,211
1989	7,809,161.73	2,713,528	3,274,088	7,658,738	37.59	203,744
1990	8,544,677.39	2,827,946	3,412,142	8,550,406	38.18	223,950
1991	10,120,950.48	3,182,432	3,839,858	10,329,473	38.77	266,430
1992	9,480,224.11	2,824,348	3,407,801	9,864,513	39.36	250,623
1993	11,367,884.69	3,195,740	3,855,915	12,059,124	39.96	301,780
1994	10,165,146.68	2,686,852	3,241,901	10,989,304	40.56	270,939
1995	10,540,539.00	2,608,994	3,147,959	11,608,796	41.16	282,041

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -40						
1996	9,422,484.51	2,173,956	2,623,051	10,568,427	41.76	253,075
1997	5,316,270.31	1,137,257	1,372,191	6,070,587	42.36	143,309
1998	4,555,230.30	897,927	1,083,420	5,293,902	42.96	123,229
1999	8,723,944.00	1,573,102	1,898,073	10,315,449	43.56	236,810
2000	6,407,172.65	1,045,907	1,261,970	7,708,072	44.17	174,509
2001	8,425,295.13	1,231,441	1,485,832	10,309,581	44.78	230,227
2002	11,128,351.21	1,439,564	1,736,948	13,842,744	45.38	305,041
2003	5,197,400.39	583,564	704,116	6,572,245	45.99	142,906
2004	10,875,962.87	1,032,346	1,245,608	13,980,740	46.61	299,952
2005	11,703,949.74	911,035	1,099,236	15,286,294	47.22	323,725
2006	11,575,813.77	703,346	848,643	15,357,496	47.83	321,085
2007	13,560,769.65	588,537	710,117	18,274,961	48.45	377,192
2008	21,564,019.00	561,527	677,527	29,512,100	49.07	601,429
2009	15,898,660.00	138,000	166,508	22,091,616	49.69	444,589
	333,317,514.21	100,264,544	120,977,154	345,667,369		8,668,837
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					39.9	2.60

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. -30						
1958	1,038,719.04	828,160	859,989	490,346	21.27	23,053
1964	8,429.59	6,175	6,412	4,546	24.01	189
1966	16,218.49	11,512	11,954	9,130	24.97	366
1970	4,535.04	3,006	3,122	2,774	26.96	103
1971	3,679,276.99	2,393,922	2,485,929	2,297,131	27.47	83,623
1972	6,707,810.77	4,282,468	4,447,058	4,273,096	27.99	152,665
1973	499,190.41	312,468	324,477	324,471	28.52	11,377
1974	1,474,339.72	903,888	938,628	978,014	29.06	33,655
1975	120,169.28	72,142	74,915	81,305	29.60	2,747
1977	142,521.02	81,818	84,963	100,314	30.71	3,266
1978	330,258.98	185,173	192,290	237,047	31.28	7,578
1979	1,018,188.85	557,122	578,534	745,112	31.85	23,394
1980	439,514.90	234,376	243,384	327,985	32.44	10,111
1981	528,801.63	274,633	285,188	402,254	33.03	12,178
1982	3,607,039.68	1,821,266	1,891,263	2,797,889	33.64	83,171
1983	488,635.69	239,671	248,882	386,344	34.25	11,280
1984	574,474.60	273,186	283,685	463,132	34.88	13,278
1985	6,394,617.97	2,946,128	3,059,358	5,253,645	35.51	147,948
1986	2,677,768.93	1,192,973	1,238,823	2,242,277	36.15	62,027
1987	4,525,825.60	1,945,698	2,020,478	3,863,095	36.81	104,947
1988	1,627,226.84	674,176	700,087	1,415,308	37.47	37,772
1989	1,646,564.58	655,860	681,067	1,459,467	38.15	38,256
1990	1,505,044.57	574,837	596,930	1,359,628	38.84	35,006
1991	1,658,232.45	605,968	629,257	1,526,445	39.54	38,605
1992	2,162,587.72	754,008	782,987	2,028,377	40.25	50,394
1993	1,711,460.30	567,572	589,386	1,635,512	40.97	39,920
1994	3,166,806.64	994,631	1,032,858	3,083,991	41.71	73,939
1995	3,484,585.71	1,032,831	1,072,526	3,457,435	42.46	81,428
1996	3,841,591.65	1,069,730	1,110,843	3,883,226	43.22	89,848
1997	2,074,500.73	539,370	560,100	2,136,751	44.00	48,563
1998	2,590,992.46	625,155	649,182	2,719,108	44.79	60,708
1999	708,906.66	157,682	163,742	757,837	45.59	16,623
2000	3,337,408.16	677,694	703,740	3,634,891	46.41	78,321
2001	4,252,125.13	778,862	808,796	4,718,967	47.25	99,872
2002	4,232,877.80	690,594	717,136	4,785,605	48.10	99,493
2003	4,435,445.66	633,116	657,449	5,108,630	48.96	104,343
2004	6,440,207.18	785,319	815,502	7,556,767	49.84	151,621
2005	8,530,130.94	859,411	892,441	10,196,729	50.74	200,960

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0.5						
NET SALVAGE PERCENT.. -30						
2006	9,752,335.10	772,092	801,766	11,876,270	51.65	229,937
2007	9,093,168.33	517,765	537,665	11,283,454	52.59	214,555
2008	12,465,600.14	432,681	449,310	15,755,970	53.53	294,339
2009	11,279,008.98	130,498	135,514	14,527,198	54.51	266,505
	134,273,144.91	33,095,637	34,367,616	140,187,473		3,137,964
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					44.7	2.34

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -35						
1958	3,220,361.40	3,173,666	3,264,410	1,083,078	14.85	72,935
1959	27,001.43	26,264	27,015	9,437	15.37	614
1960	30,520.40	29,291	30,129	11,074	15.90	696
1961	31,291.75	29,600	30,446	11,798	16.46	717
1962	35,067.67	32,689	33,624	13,717	17.02	806
1963	35,955.15	33,007	33,951	14,588	17.60	829
1964	42,963.16	38,808	39,918	18,082	18.20	994
1965	41,867.26	37,202	38,266	18,255	18.80	971
1966	43,827.72	38,275	39,369	19,798	19.42	1,019
1967	45,422.42	38,957	40,071	21,249	20.06	1,059
1968	41,696.41	35,103	36,107	20,183	20.70	975
1969	35,637.95	29,425	30,266	17,845	21.36	835
1970	43,862.10	35,499	36,514	22,700	22.03	1,030
1971	10,933,190.79	8,665,483	8,913,255	5,846,553	22.71	257,444
1972	17,994,090.08	13,955,766	14,354,802	9,937,220	23.40	424,668
1973	1,180,342.43	895,207	920,804	672,658	24.10	27,911
1974	1,632,574.80	1,209,762	1,244,353	959,623	24.81	38,679
1975	259,621.96	187,792	193,162	157,328	25.53	6,162
1976	45,510.56	32,102	33,020	28,419	26.26	1,082
1977	360,006.91	247,427	254,502	231,507	27.00	8,574
1978	617,806.96	413,267	425,084	408,955	27.75	14,737
1979	2,296,648.46	1,493,809	1,536,521	1,563,954	28.50	54,876
1980	888,875.49	561,352	577,403	622,579	29.27	21,270
1981	1,057,973.65	647,861	666,385	761,879	30.05	25,354
1982	6,203,668.11	3,680,791	3,786,036	4,588,916	30.83	148,846
1983	1,383,560.94	794,005	816,708	1,051,099	31.62	33,242
1984	2,057,505.45	1,140,218	1,172,820	1,604,812	32.42	49,501
1985	20,240,402.08	10,815,054	11,124,288	16,200,255	33.23	487,519
1986	10,081,854.30	5,184,241	5,332,473	8,278,030	34.05	243,114
1987	15,573,275.28	7,694,755	7,914,770	13,109,152	34.87	375,944
1988	7,182,613.56	3,402,512	3,499,800	6,196,728	35.70	173,578
1989	9,559,002.68	4,330,802	4,454,632	8,450,022	36.54	231,254
1990	9,495,054.91	4,106,991	4,224,422	8,593,902	37.38	229,906
1991	9,921,490.36	4,081,155	4,197,847	9,196,165	38.24	240,485
1992	9,953,596.27	3,887,427	3,998,580	9,438,775	39.09	241,463
1993	10,477,308.95	3,868,484	3,979,095	10,165,272	39.96	254,386
1994	18,628,945.22	6,478,402	6,663,638	18,485,438	40.83	452,742
1995	17,098,808.06	5,576,947	5,736,408	17,346,983	41.71	415,895

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2.5						
NET SALVAGE PERCENT.. -35						
1996	19,553,053.41	5,955,078	6,125,351	20,271,271	42.59	475,963
1997	8,364,454.31	2,365,677	2,433,319	8,858,694	43.48	203,742
1998	7,030,109.02	1,832,644	1,885,045	7,605,602	44.38	171,375
1999	11,628,407.16	2,773,898	2,853,212	12,845,138	45.28	283,682
2000	16,006,540.87	3,466,056	3,565,161	18,043,669	46.18	390,725
2001	19,225,333.52	3,732,214	3,838,929	22,115,271	47.09	469,638
2002	18,120,021.73	3,109,124	3,198,023	21,264,006	48.01	442,908
2003	19,148,226.59	2,853,852	2,935,452	22,914,654	48.93	468,315
2004	30,058,502.56	3,798,192	3,906,793	36,672,185	49.85	735,651
2005	30,280,659.98	3,135,411	3,225,061	37,653,830	50.78	741,509
2006	36,567,197.35	2,952,070	3,036,478	46,329,238	51.71	895,943
2007	35,950,424.89	2,072,362	2,131,617	46,401,457	52.65	881,319
2008	45,980,944.81	1,601,516	1,647,308	60,426,967	53.58	1,127,790
2009	38,687,171.39	443,935	456,628	51,771,053	54.53	949,405
	525,400,250.67	137,021,427	140,939,271	568,351,063		12,780,077
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					44.5	2.43

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R0.5						
NET SALVAGE PERCENT.. -20						
1958	14,223,126.51	12,899,807	8,854,264	8,213,488	8.79	934,413
1959	68,893.13	61,566	42,258	40,414	9.19	4,398
1960	208,968.05	183,884	126,216	124,546	9.60	12,974
1961	156,841.40	135,869	93,259	94,951	10.01	9,486
1962	1,047,004.65	892,802	612,808	643,598	10.42	61,766
1963	186,220.08	156,179	107,199	116,265	10.84	10,726
1964	725,351.44	598,154	410,565	459,857	11.26	40,840
1965	1,780,599.76	1,442,927	990,407	1,146,313	11.69	98,059
1966	855,537.32	680,973	467,411	559,234	12.12	46,141
1967	236,773.78	184,996	126,979	157,150	12.56	12,512
1968	3,904,017.54	2,993,132	2,054,448	2,630,373	13.00	202,336
1969	1,088,192.21	817,972	561,446	744,385	13.45	55,345
1970	203,848.77	150,171	103,075	141,544	13.90	10,183
1971	3,407,812.54	2,458,123	1,687,225	2,402,150	14.36	167,281
1972	7,113,926.92	5,020,441	3,445,967	5,090,745	14.83	343,273
1973	3,491,707.03	2,409,278	1,653,698	2,536,350	15.30	165,775
1974	12,738,944.01	8,586,558	5,893,705	9,393,028	15.78	595,249
1975	411,758.74	270,822	185,889	308,221	16.27	18,944
1976	7,788,874.37	4,994,849	3,428,401	5,918,248	16.76	353,117
1977	13,943,345.47	8,710,687	5,978,905	10,753,110	17.26	623,008
1978	6,814,738.48	4,141,180	2,842,454	5,335,232	17.77	300,238
1979	533,804.13	315,286	216,408	424,157	18.28	23,203
1980	24,293,683.60	13,929,026	9,560,707	19,591,713	18.80	1,042,112
1981	8,836,607.59	4,912,800	3,372,084	7,231,845	19.32	374,319
1982	597,306.87	321,542	220,702	496,066	19.85	24,991
1983	16,300,742.11	8,481,602	5,821,664	13,739,227	20.39	673,822
1984	13,053,108.00	6,556,837	4,500,530	11,163,200	20.93	533,359
1985	98,360.69	47,603	32,674	85,359	21.48	3,974
1986	120,131.42	55,948	38,402	105,756	22.03	4,801
1987	205,889.14	92,032	63,170	183,897	22.59	8,141
1988	151,430.55	64,855	44,516	137,201	23.15	5,927
1989	201,451.45	82,458	56,598	185,144	23.72	7,805
1990	116,492.80	45,432	31,184	108,607	24.30	4,469
1991	144,692.83	53,687	36,850	136,781	24.87	5,500
1992	185,718.10	65,321	44,836	178,026	25.45	6,995
1993	156,197.16	51,864	35,599	151,838	26.04	5,831
1994	135,336.53	42,322	29,049	133,355	26.62	5,010
1995	107,701.26	31,522	21,636	107,606	27.22	3,953

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R0.5						
NET SALVAGE PERCENT.. -20						
1996	425,951.57	116,285	79,817	431,325	27.81	15,510
1997	6,907,088.11	1,749,704	1,200,975	7,087,531	28.40	249,561
1998	7,140,620.55	1,665,764	1,143,359	7,425,386	29.00	256,048
1999	9,301,467.11	1,984,561	1,362,177	9,799,584	29.60	331,067
2000	6,627,436.07	1,281,216	879,410	7,073,513	30.20	234,222
2001	9,675,712.13	1,676,607	1,150,802	10,460,053	30.80	339,612
2002	8,783,360.10	1,347,016	924,575	9,615,457	31.40	306,225
2003	6,442,980.48	856,659	588,000	7,143,577	32.01	223,167
2004	11,371,554.11	1,281,347	879,500	12,766,365	32.62	391,366
2005	12,885,067.62	1,189,034	816,138	14,645,943	33.23	440,745
2006	15,635,282.68	1,125,740	772,694	17,989,645	33.84	531,609
2007	19,230,947.50	994,625	682,698	22,394,439	34.45	650,056
2008	18,726,168.92	579,762	397,941	22,073,462	35.07	629,412
2009	22,067,469.10	227,736	156,315	26,324,648	35.69	737,592
	300,856,242.48	109,016,563	74,827,589	286,199,908		12,136,468
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.6	4.03

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -20						
1962	114.60	107	138			
1963	16,408.27	15,035	19,690			
1964	117,028.04	105,508	140,434			
1965	143,343.05	127,031	172,012			
1966	267,703.60	233,159	321,244			
1967	374,897.40	320,627	449,877			
1968	470,883.58	395,260	565,060			
1969	649,361.48	534,399	766,263	12,971	17.28	751
1970	835,826.60	674,011	966,450	36,542	18.04	2,026
1971	1,034,162.07	816,574	1,170,868	70,126	18.81	3,728
1972	1,536,735.88	1,186,852	1,701,801	142,282	19.60	7,259
1973	1,510,753.88	1,140,498	1,635,335	177,570	20.40	8,704
1974	948,587.52	699,375	1,002,818	135,487	21.21	6,388
1975	1,704,832.87	1,226,048	1,758,003	287,796	22.04	13,058
1976	2,328,655.11	1,631,922	2,339,977	454,409	22.88	19,861
1977	2,772,838.08	1,891,630	2,712,367	615,039	23.73	25,918
1978	3,255,830.01	2,159,397	3,096,312	810,684	24.60	32,955
1979	3,595,946.33	2,316,796	3,322,003	993,133	25.47	38,992
1980	3,738,534.90	2,335,986	3,349,519	1,136,723	26.36	43,123
1981	4,678,247.42	2,832,211	4,061,045	1,552,852	27.25	56,985
1982	4,785,278.41	2,802,259	4,018,098	1,724,236	28.16	61,230
1983	5,745,213.69	3,249,263	4,659,047	2,235,209	29.08	76,864
1984	6,362,492.34	3,470,103	4,975,704	2,659,287	30.00	88,643
1985	5,580,127.41	2,930,237	4,201,602	2,494,551	30.93	80,652
1986	4,514,561.57	2,278,048	3,266,443	2,151,031	31.87	67,494
1987	3,993,432.90	1,932,662	2,771,202	2,020,917	32.82	61,576
1988	3,143,535.65	1,456,086	2,087,850	1,684,393	33.77	49,878
1989	2,911,456.41	1,287,446	1,846,041	1,647,707	34.73	47,443
1990	3,448,611.20	1,452,141	2,082,193	2,056,140	35.70	57,595
1991	3,335,557.69	1,334,090	1,912,922	2,089,747	36.67	56,988
1992	3,816,285.16	1,445,304	2,072,390	2,507,152	37.64	66,609
1993	3,978,138.84	1,421,628	2,038,441	2,735,326	38.62	70,827
1994	6,721,452.39	2,258,408	3,238,282	4,827,461	39.60	121,906
1995	6,166,378.01	1,940,189	2,781,994	4,617,660	40.58	113,792
1996	6,235,112.66	1,828,634	2,622,038	4,860,097	41.56	116,942
1997	6,896,642.29	1,873,680	2,686,629	5,589,342	42.55	131,359
1998	4,981,497.58	1,245,773	1,786,286	4,191,511	43.54	96,268
1999	5,616,958.63	1,283,363	1,840,186	4,900,164	44.53	110,042

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -20						
2000	7,401,563.79	1,529,459	2,193,058	6,688,819	45.53	146,910
2001	7,735,452.18	1,431,368	2,052,407	7,230,136	46.52	155,420
2002	7,645,547.90	1,247,753	1,789,126	7,385,531	47.52	155,419
2003	6,788,417.09	961,240	1,378,301	6,767,800	48.51	139,514
2004	6,946,998.68	831,973	1,192,948	7,143,450	49.51	144,283
2005	9,935,272.80	972,862	1,394,965	10,527,362	50.51	208,421
2006	10,347,427.88	789,716	1,132,356	11,284,557	51.50	219,118
2007	12,032,261.13	656,961	942,002	13,496,711	52.50	257,080
2008	15,333,518.82	502,326	720,274	17,679,949	53.50	330,466
2009	12,781,908.40	139,578	200,138	15,138,152	54.50	277,764
	215,161,792.19	65,194,976	93,434,139	164,760,012		3,770,251
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					43.7	1.75

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370.1 METERS - SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. -5						
2008	2,180,304.91	228,932	158,508	2,130,812	13.50	157,838
	2,180,304.91	228,932	158,508	2,130,812		157,838
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.5	7.24

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370.2 METERS - STANDARD METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 30-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1958	72,992.83	66,702	48,112	28,530	3.89	7,334
1959	132,039.20	118,774	85,672	52,969	4.30	12,318
1960	212,109.14	187,815	135,472	87,243	4.70	18,562
1971	559,438.73	443,495	319,894	267,517	7.19	37,207
1972	824,850.13	648,444	467,725	398,368	7.34	54,274
1973	861,365.84	671,542	484,385	420,049	7.48	56,156
1974	636,205.13	491,993	354,876	313,139	7.61	41,148
1975	440,979.24	338,242	243,975	219,053	7.73	28,338
1976	517,476.09	393,548	283,867	259,483	7.85	33,055
1977	626,240.58	471,991	340,449	317,104	7.97	39,787
1978	742,082.77	554,236	399,772	379,415	8.08	46,957
1979	905,686.37	670,339	483,518	467,453	8.18	57,146
1980	908,532.55	665,864	480,290	473,669	8.28	57,206
1981	1,799,182.33	1,305,208	941,451	947,690	8.38	113,089
1982	2,479,551.94	1,780,033	1,283,944	1,319,586	8.47	155,795
1983	2,746,660.98	1,949,580	1,406,238	1,477,756	8.56	172,635
1984	2,475,051.18	1,735,481	1,251,808	1,346,996	8.65	155,722
1985	1,901,642.12	1,317,039	949,985	1,046,739	8.73	119,901
1986	1,502,055.89	1,027,046	740,812	836,347	8.80	95,039
1987	736,261.29	496,159	357,881	415,193	8.88	46,756
1988	1,511,441.23	1,002,992	723,461	863,552	8.95	96,486
1989	1,703,642.52	1,112,828	802,686	986,139	9.01	109,449
1990	1,741,024.50	1,116,954	805,663	1,022,413	9.08	112,601
1991	2,306,613.12	1,451,471	1,046,951	1,374,993	9.14	150,437
1992	2,130,446.10	1,313,772	947,628	1,289,340	9.19	140,298
1993	2,066,188.80	1,244,641	897,764	1,271,734	9.25	137,485
1994	1,935,590.72	1,137,518	820,495	1,211,875	9.30	130,309
1995	1,427,367.04	816,211	588,736	909,999	9.34	97,430
1996	1,091,658.94	605,101	436,461	709,781	9.39	75,589
1997	325,157.04	174,087	125,570	215,845	9.43	22,889
1998	1,304,280.27	672,285	484,921	884,573	9.46	93,507
1999	2,048,678.27	1,009,517	728,168	1,422,944	9.50	149,784
2000	1,932,388.89	905,546	653,173	1,375,835	9.53	144,369
2001	1,218,630.34	537,800	387,917	891,645	9.56	93,268
2002	817,505.66	336,056	242,398	615,983	9.59	64,232
2003	3,197,356.42	1,205,579	869,588	2,487,636	9.62	258,590
2004	2,901,565.46	985,589	710,909	2,335,735	9.64	242,296

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370.2 METERS - STANDARD METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. IOWA 30-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
2005	3,640,613.63	1,078,368	777,830	3,044,814	9.67	314,872
2006	3,886,050.56	959,699	692,234	3,388,119	9.69	349,651
2007	1,542,011.90	293,545	211,735	1,407,377	9.71	144,941
2008	1,352,081.60	166,103	119,811	1,299,875	9.74	133,457
2009	1,190,213.21	52,738	38,040	1,211,684	9.76	124,148
	62,350,910.55	33,511,931	24,172,265	41,296,190		4,534,513
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.1	7.27

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370.3 METERS - METERING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. -5						
1958	526,095.45	480,754	552,400			
1959	151,720.77	136,478	159,307			
1960	180,661.25	159,969	189,694			
1961	185,824.25	161,946	195,115			
1962	176,306.13	151,189	185,121			
1963	179,923.21	151,759	188,919			
1964	197,184.83	163,627	207,044			
1965	192,140.46	156,758	201,747			
1966	214,160.26	171,732	224,868			
1967	250,539.20	197,379	263,066			
1968	249,024.64	192,629	261,476			
1969	224,009.52	170,127	235,210			
1970	203,888.66	151,849	211,772	2,311	8.72	265
1971	208,756.00	152,405	212,547	6,647	9.14	727
1972	203,971.04	145,914	203,495	10,675	9.56	1,117
1973	185,682.77	130,043	181,361	13,606	9.99	1,362
1974	194,760.76	133,395	186,035	18,464	10.43	1,770
1975	203,407.99	136,199	189,946	23,632	10.87	2,174
1976	229,512.49	150,063	209,281	31,707	11.32	2,801
1977	109,743.76	69,980	97,596	17,635	11.78	1,497
1978	199,705.72	124,137	173,124	36,567	12.24	2,988
1979	218,032.57	131,935	183,999	44,935	12.71	3,535
1980	210,578.90	123,887	172,775	48,333	13.19	3,664
1981	175,232.42	100,093	139,592	44,402	13.68	3,246
1982	188,295.66	104,253	145,393	52,317	14.18	3,689
1983	184,290.92	98,823	137,821	55,684	14.68	3,793
1984	191,555.29	99,299	138,484	62,649	15.19	4,124
1985	182,507.70	91,275	127,294	64,339	15.71	4,095
1986	204,052.61	98,343	137,151	77,104	16.23	4,751
1987	198,262.03	91,805	128,033	80,142	16.77	4,779
1988	219,794.37	97,622	136,146	94,638	17.31	5,467
1989	225,501.12	95,894	133,736	103,040	17.85	5,773
1990	215,984.27	87,606	122,177	104,606	18.41	5,682
1991	201,027.23	77,614	108,242	102,837	18.97	5,421
1992	212,041.85	77,703	108,366	114,278	19.53	5,851
1993	211,510.75	73,288	102,209	119,877	20.10	5,964
1994	282,874.08	92,283	128,700	168,318	20.68	8,139
1995	229,576.51	70,219	97,929	143,126	21.26	6,732

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370.3 METERS - METERING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-R0.5						
NET SALVAGE PERCENT.. -5						
1996	219,005.33	62,548	87,231	142,725	21.84	6,535
1997	217,398.35	57,592	80,319	147,949	22.43	6,596
1998	220,031.15	53,761	74,976	156,057	23.02	6,779
1999	213,317.78	47,641	66,441	157,543	23.62	6,670
2000	8,636.39	1,747	2,436	6,632	24.22	274
2001	852,410.44	154,840	215,943	679,088	24.81	27,372
2002	634,077.74	101,865	142,063	523,719	25.41	20,611
2003	1,813,365.73	252,665	352,371	1,551,663	26.02	59,633
2004	1,282,158.13	151,724	211,597	1,134,669	26.62	42,625
2005	1,370,818.14	132,853	185,279	1,254,080	27.23	46,055
2006	1,810,475.73	136,872	190,885	1,710,115	27.84	61,427
2007	1,658,519.32	90,033	125,562	1,615,883	28.45	56,797
2008	2,809,492.43	91,449	127,537	2,822,430	29.07	97,091
2009	2,397,158.36	25,925	36,155	2,480,861	29.69	83,559
	23,525,002.46	6,461,789	8,675,966	16,025,283		621,430
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.8	2.64

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 30-S2						
NET SALVAGE PERCENT.. 0						
2008	22,881.01	1,144	1,619	21,262	28.50	746
	22,881.01	1,144	1,619	21,262		746
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					28.5	3.26

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. -30						
1958	14,949,340.89	15,411,276	19,434,143			
1959	73,422.69	74,880	95,449			
1960	49,753.57	50,172	64,680			
1961	71,140.48	70,906	92,483			
1962	29,365.18	28,917	38,175			
1963	61,125.59	59,439	79,463			
1964	38,577.64	37,021	50,109	42	10.47	4
1965	26,172.42	24,770	33,527	497	10.88	46
1966	46,561.67	43,430	58,784	1,746	11.30	155
1967	32,266.03	29,643	40,123	1,823	11.73	155
1968	21,536.03	19,477	26,363	1,634	12.17	134
1969	35,605.15	31,669	42,865	3,422	12.63	271
1970	111,518.12	97,495	131,963	13,011	13.10	993
1971	722,015.22	619,958	839,135	99,485	13.58	7,326
1972	1,252,866.32	1,055,740	1,428,981	199,745	14.07	14,197
1973	453,860.50	374,957	507,517	82,502	14.58	5,659
1974	368,447.14	298,166	403,578	75,403	15.10	4,994
1975	522,052.09	413,309	559,428	119,240	15.64	7,624
1976	193,493.43	149,717	202,647	48,894	16.19	3,020
1977	482,716.17	364,721	493,662	133,869	16.75	7,992
1978	548,492.68	404,294	547,226	165,814	17.32	9,574
1979	985,409.26	707,770	957,991	323,041	17.90	18,047
1980	631,345.23	441,152	597,114	223,635	18.50	12,088
1981	782,325.04	531,089	718,847	298,176	19.11	15,603
1982	1,757,051.45	1,158,073	1,567,492	716,675	19.72	36,343
1983	1,687,994.42	1,077,886	1,458,956	735,437	20.35	36,139
1984	1,403,606.75	867,092	1,173,639	651,050	20.99	31,017
1985	4,002,391.57	2,386,666	3,230,435	1,972,674	21.65	91,117
1986	2,080,650.09	1,196,083	1,618,940	1,085,905	22.31	48,673
1987	1,574,715.04	871,054	1,179,002	868,128	22.98	37,778
1988	650,778.33	345,596	467,776	378,236	23.66	15,986
1989	1,806,898.41	918,916	1,243,785	1,105,183	24.35	45,387
1990	2,162,875.26	1,051,590	1,423,363	1,388,375	25.04	55,446
1991	2,220,849.87	1,028,387	1,391,957	1,495,148	25.75	58,064
1992	2,450,119.18	1,078,175	1,459,347	1,725,808	26.46	65,223
1993	2,536,539.21	1,056,849	1,430,482	1,867,019	27.18	68,691
1994	3,528,227.24	1,386,099	1,876,133	2,710,562	27.91	97,118
1995	3,350,404.22	1,235,663	1,672,513	2,683,012	28.65	93,648

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-R1.5						
NET SALVAGE PERCENT.. -30						
1996	5,116,327.44	1,763,905	2,387,506	4,263,720	29.39	145,074
1997	6,713,098.99	2,151,213	2,911,741	5,815,288	30.14	192,943
1998	5,301,793.29	1,569,384	2,124,216	4,768,115	30.89	154,358
1999	7,932,074.20	2,152,051	2,912,875	7,398,821	31.65	233,770
2000	6,309,075.87	1,554,241	2,103,719	6,098,080	32.42	188,096
2001	7,091,041.04	1,568,964	2,123,647	7,094,706	33.19	213,760
2002	7,320,642.72	1,434,187	1,941,222	7,575,614	33.97	223,009
2003	7,698,831.03	1,311,111	1,774,634	8,233,846	34.76	236,877
2004	8,174,205.62	1,181,663	1,599,422	9,027,045	35.55	253,925
2005	10,347,704.23	1,230,859	1,666,010	11,786,005	36.34	324,326
2006	12,356,160.59	1,143,686	1,548,018	14,514,991	37.15	390,713
2007	13,782,922.90	917,391	1,241,721	16,676,079	37.95	439,422
2008	13,201,943.24	526,890	713,164	16,449,362	38.77	424,281
2009	11,062,669.40	146,691	198,551	14,182,919	39.59	358,245
	176,111,000.14	55,650,333	73,884,519	155,059,782		4,667,311
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					33.2	2.65

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 389.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R4						
NET SALVAGE PERCENT.. 0						
1969	2,547.03	2,035	1,773	774	9.04	86
1984	145,175.59	79,498	69,275	75,901	20.36	3,728
1987	103.00	50	43	60	23.04	3
1988	18.87	9	8	11	23.96	
	147,844.49	81,592	71,099	76,746		3,817
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.1	2.58

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1958	3,575,671.56	3,193,432	3,488,554	87,118	3.74	23,294
1959	1,571,301.77	1,390,445	1,518,943	52,359	4.03	12,992
1960	38,641.32	33,873	37,003	1,638	4.32	379
1961	506,463.35	439,610	480,237	26,226	4.62	5,677
1962	95,028.16	81,639	89,184	5,844	4.93	1,185
1963	22,870.51	19,447	21,244	1,627	5.24	310
1964	46,243.96	38,896	42,491	3,753	5.56	675
1965	44,127.32	36,714	40,107	4,020	5.88	684
1966	384,063.76	315,816	345,002	39,062	6.22	6,280
1967	67,592.14	54,905	59,979	7,613	6.57	1,159
1968	33,828.13	27,120	29,626	4,202	6.94	605
1969	138,286.24	109,371	119,479	18,807	7.32	2,569
1970	99,909.12	77,899	85,098	14,811	7.71	1,921
1971	193,470.71	148,586	162,318	31,153	8.12	3,837
1972	455,725.01	344,391	376,218	79,507	8.55	9,299
1973	398,502.95	296,128	323,495	75,008	8.99	8,343
1974	720,265.50	525,794	574,385	145,881	9.45	15,437
1975	756,731.42	542,274	592,388	164,343	9.92	16,567
1976	206,079.68	144,792	158,173	47,907	10.41	4,602
1977	236,140.69	162,465	177,479	58,662	10.92	5,372
1978	301,927.26	203,167	221,943	79,984	11.45	6,986
1979	287,061.44	188,714	206,154	80,907	11.99	6,748
1980	1,055,800.17	677,190	739,773	316,027	12.55	25,181
1981	129,019.42	80,624	88,075	40,944	13.13	3,118
1982	216,696.10	131,751	143,927	72,769	13.72	5,304
1983	814,705.07	481,165	525,632	289,073	14.33	20,173
1984	742,515.45	425,164	464,456	278,059	14.96	18,587
1985	674,662.75	373,966	408,526	266,137	15.60	17,060
1986	15,844,596.60	8,487,950	9,272,366	6,572,231	16.25	404,445
1987	6,387,466.21	3,299,765	3,604,713	2,782,753	16.92	164,465
1988	5,979,184.16	2,972,252	3,246,933	2,732,251	17.60	155,242
1989	20,882.27	9,969	10,890	9,992	18.29	546
1990	7,877,657.31	3,600,877	3,933,653	3,944,004	19.00	207,579
1991	2,493,130.98	1,088,501	1,189,095	1,304,036	19.72	66,128
1992	1,070,241.77	444,578	485,664	584,578	20.46	28,572
1993	8,279,164.07	3,264,474	3,566,161	4,713,003	21.20	222,311
1994	1,691,482.67	630,246	688,490	1,002,993	21.96	45,674
1995	2,333,939.48	818,279	893,901	1,440,038	22.73	63,354

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. 0						
1996	2,522,941.56	828,282	904,828	1,618,114	23.51	68,827
1997	14,020,617.80	4,286,103	4,682,204	9,338,414	24.30	384,297
1998	1,754,635.22	495,860	541,685	1,212,950	25.11	48,305
1999	500,231.94	129,760	141,752	358,480	25.92	13,830
2000	733,349.95	173,071	189,065	544,285	26.74	20,355
2001	817,813.22	173,622	189,667	628,146	27.57	22,784
2002	51,069.16	9,601	10,488	40,581	28.42	1,428
2003	1,830,357.96	299,630	327,321	1,503,037	29.27	51,351
2004	291,813.90	40,591	44,342	247,472	30.13	8,213
2005	1,860,490.42	213,212	232,916	1,627,574	30.99	52,519
2006	4,470,429.55	399,656	436,591	4,033,839	31.87	126,572
2007	4,501,188.51	288,076	314,699	4,186,490	32.76	127,793
2008	1,506,439.00	58,149	63,523	1,442,916	33.65	42,880
2009	4,408,522.00	56,870	62,125	4,346,397	34.55	125,800
	105,060,976.67	42,614,712	46,552,961	58,508,015		2,677,614
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.9	2.55

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCRUED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	557,467.00	557,467	557,467			
1995	1,122,681.00	1,085,296	294,066	828,615	0.50	828,615
1996	391,321.86	352,190	95,428	295,894	1.50	197,263
1997	3,305,306.00	2,754,311	746,293	2,559,013	2.50	1,023,605
1998	798,723.97	612,382	165,928	632,796	3.50	180,799
1999	11,085.00	7,760	2,103	8,982	4.50	1,996
2000	353,515.78	223,882	60,662	292,854	5.50	53,246
2001	8,619.00	4,884	1,323	7,296	6.50	1,122
2002	4,370.00	2,185	592	3,778	7.50	504
2003	503,608.66	218,214	59,126	444,483	8.50	52,292
2004	54,214.79	19,881	5,387	48,828	9.50	5,140
2005	158,986.75	47,696	12,923	146,064	10.50	13,911
	7,269,899.81	5,886,148	2,001,298	5,268,603		2,358,493
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	3,995.16	932	924	3,071	11.50	267
2007	194,322.75	32,394	32,116	162,207	12.50	12,977
2008	411,339.68	41,134	40,781	370,559	13.50	27,449
2009	1,762,221.00	58,682	58,179	1,704,042	14.50	117,520
	2,371,878.59	133,142	132,000	2,239,879		158,213
	9,641,778.40	6,019,290	2,133,298	7,508,482		2,516,706
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.0	26.10

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 391.1 OFFICE FURNITURE & EQUIPMENT - COMPUTER EQUIP

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCRUED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	884,463.86	884,464	884,464			
1995	91,537.48	91,537	91,537			
1997	27,255.05	27,255	27,255			
2001	1,281.58	1,282	1,282			
2003	41,726.04	41,726	41,726			
2004	462.62	463	463			
2005	266,120.70	239,509	192,851-	458,972	0.50	458,972
	1,312,847.33	1,286,236	853,876	458,972		458,972
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	522,868.07	366,008	365,928	156,940	1.50	104,627
2007	113,334.97	56,667	56,655	56,680	2.50	22,672
2008	189,018.71	56,706	56,693	132,326	3.50	37,807
2009	561,360.00	56,136	56,124	505,236	4.50	112,275
	1,386,581.75	535,517	535,400	851,182		277,381
	2,699,429.08	1,821,753	1,389,276	1,310,154		736,353
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.8	27.28

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 391.3 OFFICE FURNITURE & EQUIPMENT - FAX & COPIER EQ

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCRUED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
1994	25,981.00	25,981	25,981			
1995	13,747.00	13,747	13,747			
1997	2,449.00	2,449	2,449			
2001	1,409.00	1,409	1,409			
2002	2,301.00	2,301	2,301			
	45,887.00	45,887	45,887			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - STANDARD CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POWER SUPPLY						
SURVIVOR CURVE.. IOWA 9.5-R3						
NET SALVAGE PERCENT.. +10						
2001	18,451.15	12,342	6,246	10,360	2.44	4,246
2003	30,997.51	16,914	8,559	19,339	3.74	5,171
2008	170,046.91	23,523	11,904	141,138	8.04	17,554
2009	209,397.00	9,724	4,921	183,536	9.01	20,370
	428,892.57	62,503	31,630	354,373		47,341
POWER DELIVERY						
SURVIVOR CURVE.. IOWA 9.5-R3						
NET SALVAGE PERCENT.. +10						
2000	20,067.59	14,411	18,061			
2001	117,612.37	78,669	105,851			
2002	71,959.13	43,968	64,763			
2003	19,450.42	10,614	17,505			
2004	23,538.24	11,149	21,184			
2005	17,340.10	6,867	15,606			
2007	389,084.52	88,454	233,867	116,309	7.10	16,382
2008	38,473.58	5,322	14,071	20,555	8.04	2,557
2009	672,286.00	31,221	82,546	522,511	9.01	57,992
	1,369,811.95	290,675	573,454	659,375		76,931
	1,798,704.52	353,178	605,084	1,013,748		124,272
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.2	6.91

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.3 TRANSPORTATION EQUIPMENT - PICKUP TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POWER SUPPLY						
SURVIVOR CURVE.. IOWA 10-S2.5						
NET SALVAGE PERCENT.. +10						
1991	14,725.34	12,895	13,253			
1997	31,032.48	23,796	27,929			
1998	26,801.47	19,900	24,121			
1999	36,494.37	26,046	32,845			
2000	35,379.35	24,040	31,841			
2001	56,753.02	36,214	51,078			
2002	72,591.05	42,792	65,332			
2003	83,431.91	44,453	75,089			
2004	158,705.55	73,989	129,911	12,924	4.82	2,681
2005	153,096.33	59,937	105,239	32,548	5.65	5,761
2006	145,476.64	45,170	79,310	51,619	6.55	7,881
2007	238,656.84	53,483	93,906	120,885	7.51	16,097
2008	102,011.22	13,772	24,181	67,629	8.50	7,956
2009	99,518.00	4,478	7,863	81,703	9.50	8,600
	1,254,673.57	480,965	761,898	367,308		48,976

POWER DELIVERY
SURVIVOR CURVE.. IOWA 10-S2.5
NET SALVAGE PERCENT.. +10

1994	21,244.71	17,514	19,120			
1997	259,201.83	198,756	233,282			
1998	187,046.45	138,882	168,342			
1999	343,474.13	245,137	309,127			
2000	424,269.72	288,291	381,843			
2001	1,109,137.52	707,741	998,224			
2002	1,216,260.21	716,985	1,094,634			
2003	249,935.62	133,166	224,942			
2004	884,564.67	412,384	796,108			
2005	233,393.85	91,374	177,981	32,073	5.65	5,677
2006	570,384.23	177,104	344,968	168,378	6.55	25,707
2007	2,231,127.62	499,996	973,906	1,034,109	7.51	137,698
2008	1,968,244.13	265,713	517,564	1,253,856	8.50	147,512
2009	1,565,260.00	70,437	137,199	1,271,535	9.50	133,846
	11,263,544.69	3,963,480	6,377,240	3,759,951		450,440
	12,518,218.26	4,444,445	7,139,138	4,127,259		499,416

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 8.3 3.99

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.4 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POWER SUPPLY						
SURVIVOR CURVE.. IOWA 11-L2.5						
NET SALVAGE PERCENT.. +10						
1988	15,804.92	12,091	14,224			
2000	20,034.71	11,295	18,031			
2003	24,473.35	11,313	22,026			
2006	61,167.01	16,763	55,050			
2009	87,612.00	3,588	37,149	41,702	10.50	3,972
	209,091.99	55,050	146,480	41,702		3,972
POWER DELIVERY						
SURVIVOR CURVE.. IOWA 11-L2.5						
NET SALVAGE PERCENT.. +10						
1995	14,343.65	9,318	12,909			
1996	4,786.65	3,019	4,308			
1998	132,509.33	79,140	119,258			
1999	257,699.08	149,919	231,929			
2000	55,226.66	31,135	49,704			
2001	327,633.23	176,922	294,870			
2002	53,894.57	27,294	48,505			
2004	374,584.65	152,617	337,126			
2005	534,938.06	184,249	481,444			
2006	101,948.72	27,939	91,754			
2007	690,626.48	137,863	602,185	19,379	8.56	2,264
2008	318,920.70	38,892	169,880	117,149	9.51	12,319
2009	1,307,491.00	53,542	233,871	942,871	10.50	89,797
	4,174,602.78	1,071,849	2,677,743	1,079,399		104,380
	4,383,694.77	1,126,899	2,824,223	1,121,101		108,352
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.3	2.47

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POWER SUPPLY						
SURVIVOR CURVE.. IOWA 13-L3						
NET SALVAGE PERCENT.. +10						
1979	16,218.29	14,439	14,596			
1982	148,319.39	126,399	133,487			
2000	396,133.38	222,968	356,520			
2005	58,446.28	17,842	52,602			
2009	89,964.00	3,117	30,684	50,284	12.50	4,023
	709,081.34	384,765	587,889	50,284		4,023

POWER DELIVERY
SURVIVOR CURVE.. IOWA 13-L3
NET SALVAGE PERCENT.. +10

1975	15,310.78	13,780	13,780			
1984	51,505.40	42,503	24,691	21,664	1.08	20,059
1986	67,059.32	53,389	31,015	29,338	1.50	19,559
1987	78,565.24	61,354	35,642	35,067	1.72	20,388
1988	98,804.39	75,585	43,909	45,015	1.95	23,085
1993	453,243.53	307,204	178,461	229,458	3.21	71,482
1994	70,504.62	46,664	27,108	36,346	3.44	10,566
1995	520,291.59	336,774	195,639	272,623	3.65	74,691
1996	93,724.83	59,570	34,605	49,747	3.82	13,023
1997	1,456,934.35	908,821	527,952	783,289	3.99	196,313
1998	2,194,889.46	1,338,729	777,693	1,197,708	4.19	285,849
1999	1,432,374.97	845,932	491,418	797,719	4.47	178,461
2000	3,031,145.63	1,706,111	991,113	1,736,918	4.87	356,657
2001	2,459,290.29	1,293,931	751,669	1,461,692	5.40	270,684
2002	1,282,881.12	616,322	358,033	796,560	6.06	131,446
2003	1,813,671.23	773,386	449,275	1,183,029	6.84	172,957
2004	2,875,103.04	1,057,032	614,050	1,973,543	7.69	256,638
2005	5,006,205.15	1,528,294	887,816	3,617,769	8.59	421,161
2006	762,116.37	183,068	106,348	579,557	9.53	60,814
2007	1,801,749.69	310,532	180,394	1,441,181	10.51	137,125
2008	8,581,464.54	891,271	517,757	7,205,561	11.50	626,571
2009	9,224,231.00	319,620	185,673	8,116,135	12.50	649,291
	43,371,066.54	12,769,872	7,424,041	31,609,919		3,996,820
	44,080,147.88	13,154,637	8,011,930	31,660,203		4,000,843

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 7.9 9.08

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POWER SUPPLY						
SURVIVOR CURVE.. IOWA 25-S0.5						
NET SALVAGE PERCENT.. +10						
1979	6,667.37	4,373	6,001			
1982	4,474.61	2,747	4,027			
1989	9,919.27	4,999	8,927			
1992	31,577.18	14,221	28,419			
2003	31,277.57	6,339	28,150			
2007	8,603.43	725	7,743			
2009	39,487.00	697	13,024	22,514	24.51	919
	132,006.43	34,101	96,291	22,514		919

POWER DELIVERY
SURVIVOR CURVE.. IOWA 25-S0.5
NET SALVAGE PERCENT.. +10

1958	2,607.33	2,347	2,347			
1964	2,164.00	1,825	1,948			
1965	12,522.16	10,409	11,270			
1968	2,270.37	1,805	2,043			
1969	2,551.88	1,998	2,297			
1970	17,929.79	13,826	16,137			
1971	1,125.77	854	1,013			
1972	1,348.19	1,006	1,213			
1973	17,252.78	12,664	15,528			
1974	5,717.16	4,125	5,145			
1975	21,907.16	15,529	19,716			
1976	15,396.10	10,714	13,856			
1977	3,737.45	2,551	3,364			
1978	7,566.50	5,064	6,810			
1979	11,415.92	7,488	10,274			
1982	46,281.31	28,407	41,653			
1983	60,191.29	36,057	54,172			
1984	34,981.60	20,439	31,483			
1985	107,467.16	61,127	96,720			
1986	64,088.64	35,462	57,680			
1987	30,217.44	16,230	27,196			
1989	148,160.28	74,673	133,344			
1990	32,800.87	15,965	29,521			

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POWER DELIVERY						
SURVIVOR CURVE.. IOWA 25-S0.5						
NET SALVAGE PERCENT.. +10						
1991	232,727.28	109,084	209,455			
1992	49,728.77	22,396	44,756			
1993	7,892.60	3,407	7,103			
1997	122,247.07	42,733	110,022			
1998	73,561.00	24,072	66,205			
2000	31,697.48	8,878	28,528			
2001	27,362.11	6,984	24,626			
2002	53,816.76	12,361	48,435			
2003	128,155.29	25,975	115,340			
2004	5,240.34	917	4,716			
2005	9,869.33	1,439	8,882			
2006	108,143.98	12,536	97,330			
2007	96,415.73	8,122	86,774			
2008	185,962.24	9,640	167,366			
2009	302,246.00	5,332	207,055	64,966	24.51	2,651
	2,084,767.13	674,441	1,811,323	64,966		2,651
	2,216,773.56	708,542	1,907,614	87,480		3,570
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.5	0.16

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCRUED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1958	1,290.15	1,290	1,290			
1984	52,237.56	52,238	52,238			
1985	47,062.55	46,121	40,986	6,077	0.50	6,077
1986	94,622.75	88,945	79,043	15,580	1.50	10,387
1987	3,802.42	3,422	3,041	761	2.50	304
1988	53,468.76	45,983	40,864	12,605	3.50	3,601
1989	21,559.13	17,678	15,710	5,849	4.50	1,300
1991	43,491.99	32,184	28,601	14,891	6.50	2,291
1992	1,614.03	1,130	1,004	610	7.50	81
1993	27,135.07	17,909	15,915	11,220	8.50	1,320
1994	26,468.04	16,410	14,583	11,885	9.50	1,251
1995	210,005.80	121,803	108,242	101,764	10.50	9,692
1996	5,934.87	3,205	2,848	3,087	11.50	268
1998	47.14	22	20	27	13.50	2
1999	11,495.64	4,828	4,290	7,206	14.50	497
2005	77,915.81	14,025	12,464	65,452	20.50	3,193
	678,151.71	467,193	421,139	257,014		40,264
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	63,818.44	8,935	8,839	54,979	21.50	2,557
2007	248,122.59	24,812	24,545	223,578	22.50	9,937
	311,941.03	33,747	33,384	278,557		12,494
	990,092.74	500,940	454,523	535,571		52,758
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.2	5.33

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCRUED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1961	6,290.11	6,290	6,290			
1984	68,785.32	68,785	68,785			
1985	120,037.77	117,637	96,134	23,904	0.50	23,904
1986	135,990.43	127,831	104,465	31,525	1.50	21,017
1987	80,119.30	72,107	58,926	21,193	2.50	8,477
1988	561,172.85	482,609	394,392	166,781	3.50	47,652
1989	9,547.52	7,829	6,398	3,150	4.50	700
1990	97,301.64	75,895	62,022	35,280	5.50	6,415
1991	295,515.36	218,681	178,708	116,807	6.50	17,970
1992	312,878.62	219,015	178,981	133,898	7.50	17,853
1993	160,713.86	106,071	86,682	74,032	8.50	8,710
1994	158,037.55	97,983	80,073	77,965	9.50	8,207
1995	96,415.92	55,921	45,699	50,717	10.50	4,830
1996	92,335.76	49,861	40,747	51,589	11.50	4,486
1997	323,474.60	161,737	132,173	191,302	12.50	15,304
1998	186,168.03	85,637	69,983	116,185	13.50	8,606
1999	288,350.74	121,107	98,970	189,381	14.50	13,061
2000	255,209.79	96,980	79,253	175,957	15.50	11,352
2001	432,690.69	147,115	120,223	312,468	16.50	18,937
2002	76,095.73	22,829	18,656	57,440	17.50	3,282
2003	164,298.00	42,717	34,909	129,389	18.50	6,994
2004	449,969.87	98,993	80,898	369,072	19.50	18,927
2005	334,151.25	60,147	49,152	284,999	20.50	13,902
	4,705,550.71	2,543,777	2,092,519	2,613,034		280,586
AMORTIZED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	521,909.40	73,067	72,907	449,002	21.50	20,884
2007	633,185.55	63,319	63,180	570,006	22.50	25,334
2008	730,465.00	43,828	43,731	686,734	23.50	29,223
2009	710,658.00	14,213	14,182	696,476	24.50	28,428
	2,596,217.95	194,427	194,000	2,402,218		103,869
	7,301,768.66	2,738,204	2,286,519	5,015,252		384,455
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.0	5.27

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCRUED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	145,280.24	145,280	145,280			
1990	118,901.32	115,929	63,559	55,342	0.50	55,342
1991	331,864.33	306,975	168,302	163,562	1.50	109,041
1992	244,238.23	213,708	117,167	127,071	2.50	50,828
1993	402,853.13	332,354	182,216	220,637	3.50	63,039
1994	547,846.15	424,581	232,780	315,066	4.50	70,015
1995	314,858.14	228,272	125,152	189,706	5.50	34,492
1996	322,303.03	217,555	119,276	203,027	6.50	31,235
1997	168,837.00	105,523	57,854	110,983	7.50	14,798
1998	533,211.63	306,597	168,094	365,118	8.50	42,955
1999	1,416,877.71	743,861	407,828	1,009,050	9.50	106,216
2000	343,265.60	163,051	89,394	253,872	10.50	24,178
2001	817,384.75	347,389	190,459	626,926	11.50	54,515
2002	305,997.65	114,749	62,912	243,086	12.50	19,447
2003	136,701.63	44,428	24,358	112,344	13.50	8,322
2004	656,582.37	180,560	98,994	557,588	14.50	38,454
2005	113,367.38	25,508	13,985	99,382	15.50	6,412
	6,920,370.29	4,016,320	2,267,610	4,652,760		729,289
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	182,576.12	31,951	31,802	150,774	16.50	9,138
2007	596,438.88	74,555	74,208	522,231	17.50	29,842
2008	197,307.50	14,798	14,729	182,579	18.50	9,869
2009	211,422.00	5,286	5,261	206,161	19.50	10,572
	1,187,744.50	126,590	126,000	1,061,745		59,421
	8,108,114.79	4,142,910	2,393,610	5,714,505		788,710
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.2	9.73

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L1						
NET SALVAGE PERCENT.. +20						
1958	18,086.00	14,469	14,469			
1959	28,813.61	23,051	23,051			
1960	2,711.36	2,117	2,169			
1961	2,905.09	2,250	2,324			
1962	1,952.89	1,497	1,562			
1963	2,855.48	2,167	2,284			
1964	364.07	273	291			
1965	6,190.94	4,597	4,953			
1966	452.06	332	362			
1968	30,825.52	22,118	24,660			
1971	4,278.06	2,956	3,422			
1972	42,745.11	29,132	34,196			
1973	74,044.90	49,794	59,236			
1974	16,933.33	11,226	13,547			
1975	29,622.82	19,343	23,698			
1976	35,522.89	22,860	28,418			
1977	1,785.85	1,130	1,429			
1978	6,968.32	4,341	5,575			
1979	1,275.02	781	1,020			
1980	19,979.82	12,018	15,984			
1981	7,821.03	4,618	6,257			
1982	128,966.59	74,739	103,173			
1983	38,262.11	21,715	29,991	619	4.65	133
1984	90,141.07	50,118	69,220	2,893	4.88	593
1985	54,810.59	29,791	41,145	2,703	5.13	527
1986	14,237.62	7,560	10,441	949	5.38	176
1987	239,861.86	124,364	171,763	20,126	5.63	3,575
1988	32,637.25	16,481	22,762	3,348	5.90	567
1989	37,838.89	18,599	25,688	4,583	6.17	743
1990	61,176.75	29,213	40,347	8,594	6.45	1,332
1991	357,054.96	165,502	228,581	57,063	6.73	8,479
1992	48,707.97	21,845	30,171	8,795	7.03	1,251
1993	312,347.22	135,234	186,776	63,102	7.34	8,597
1994	190,597.68	79,578	109,908	42,570	7.65	5,565
1995	4,792.57	1,922	2,655	1,179	7.98	148
1997	204,525.71	75,053	103,658	59,963	8.66	6,924
1998	409,136.44	142,772	197,187	130,122	9.02	14,426
2000	346,755.86	107,827	148,924	128,481	9.78	13,137

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L1						
NET SALVAGE PERCENT.. +20						
2001	172,547.48	50,204	69,338	68,700	10.18	6,749
2002	2,000.00	538	743	857	10.62	81
2003	47,159.79	11,507	15,893	21,835	11.12	1,964
2004	80,602.99	17,449	24,099	40,383	11.67	3,460
2005	84,205.63	15,575	21,511	45,854	12.30	3,728
2006	1,553,275.20	232,246	320,763	921,857	13.01	70,858
2007	1,355,912.25	149,801	206,896	877,834	13.79	63,657
2008	658,936.93	45,124	62,323	464,827	14.63	31,772
2009	919,125.00	21,618	29,857	705,443	15.53	45,425
	7,781,750.58	1,877,445	2,542,720	3,682,680		293,867
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.5	3.78

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCRUED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	522,890.00	522,890	522,890			
2000	26,910.95	25,565	15,927	10,984	0.50	10,984
2001	374,690.36	318,487	198,419	176,271	1.50	117,514
2004	101,483.52	55,816	34,774	66,710	4.50	14,824
2005	57,510.29	25,880	16,123	41,387	5.50	7,525
	1,083,485.12	948,638	788,133	295,352		150,847
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	174,397.18	43,599	43,523	130,874	7.50	17,450
2008	18,157.90	2,724	2,719	15,439	8.50	1,816
2009	169,458.00	8,473	8,458	161,000	9.50	16,947
	362,013.08	54,796	54,700	307,313		36,213
	1,445,498.20	1,003,434	842,833	602,665		187,060
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.2	12.94

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCRUED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	12,295.66	12,296	12,296			
1990	23,797.47	23,203	23,797			
1991	141,848.27	131,210	141,848			
1992	283,344.73	247,927	283,345			
1993	117,775.10	97,164	117,775			
1994	312,807.44	242,426	312,807			
1995	133,629.93	96,882	133,630			
1996	91,504.95	61,766	91,505			
1997	33,005.71	20,629	33,006			
1998	298,037.74	171,372	298,038			
1999	270,079.00	141,791	270,079			
2000	50,025.12	23,762	46,687	3,338	10.50	318
2001	438,630.45	186,418	366,266	72,364	11.50	6,293
2002	43,554.19	16,333	32,090	11,464	12.50	917
2003	409,971.03	133,241	261,786	148,185	13.50	10,977
2004	363,603.45	99,991	196,458	167,145	14.50	11,527
2005	19,796.90	4,454	8,751	11,046	15.50	713
	3,043,707.14	1,710,865	2,630,164	413,542		30,745
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	21,629.86	3,785	3,809	17,821	16.50	1,080
2007	1,195,531.32	149,441	150,393	1,045,138	17.50	59,722
2008	41,069.57	3,080	3,100	37,970	18.50	2,052
2009	107,252.00	2,681	2,698	104,554	19.50	5,362
	1,365,482.75	158,987	160,000	1,205,483		68,216
	4,409,189.89	1,869,852	2,790,164	1,619,025		98,961
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.4	2.24

OKLAHOMA GAS AND ELECTRIC COMPANY
Oklahoma City, Oklahoma

HOLDING COMPANY ASSETS

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO GENERAL PLANT

AS OF DECEMBER 31, 2009

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania



GANNETT FLEMING, INC.
P.O. Box 67100
Harrisburg, PA 17106-7100

Location:
207 Senate Avenue
Camp Hill, PA 17011

Office: (717) 763-7211
Fax: (717) 763-4590
www.gannettfleming.com

August 17, 2010

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

Attention Mr. Scott Forbes
Controller / Chief Accounting Officer

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the general plant of Oklahoma Gas and Electric Company - Holding Company assets as of December 31, 2009. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS:krm

051904



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PART I. INTRODUCTION

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY ASSETS

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO GENERAL PLANT
AS OF DECEMBER 31, 2009

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Oklahoma Gas and Electric Company - Holding Company ("Company") as applied to general plant in service as of December 31, 2009. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current general plant in service.

The service life estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2008; the net salvage analyses of historical plant retirement data recorded through 2008; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the utility industry, including knowledge of service life and salvage estimates used for other general plant assets.

PLAN OF REPORT

Part I includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including a summary table and detailed tabulations of the calculated remaining lives and annual accruals.

BASIS OF STUDY

Depreciation

For some accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For the remaining plant accounts, the annual depreciation was based on amortization accounting. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

Survivor Curve and Net Salvage Estimates

The procedure for estimating survivor curves, which define service lives and remaining lives, consisted of compiling historical service life data for the plant accounts or other depreciable groups, analyzing the historical data base through the use of accepted techniques, and forecasting the survivor characteristics for each depreciable account or group. These forecasts were based on interpretations of the historical data analyses and the expectations of future survivors. The combination of the historical data and the estimated future trend yields a complete pattern of life characteristics, i.e., a survivor curve, from which the average service life and remaining service life are derived.

The historical data analyzed for life estimation purposes were compiled through 2008 from the Company's fixed asset records. Such data included plant additions, retirements, transfers and other activity recorded by the Company for each of its plant accounts and subaccounts.

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements, and consideration of trends exhibited by the historical data for the OG&E electric utility. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement.

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

Calculation of Depreciation

The depreciation accrual rates were calculated using the straight line method, the remaining life basis and the average service life depreciation procedure. The continuation of amortization accounting for certain accounts is recommended because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented on page II-28 of the report.

PART II. METHODS USED IN
THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric and gas plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, requirements of public authorities, and, in the case of natural gas companies, the exhaustion of natural resources.

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

The calculation of annual depreciation based on the straight line method requires the estimation of average life and salvage. These subjects are discussed in the sections which follow.

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

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

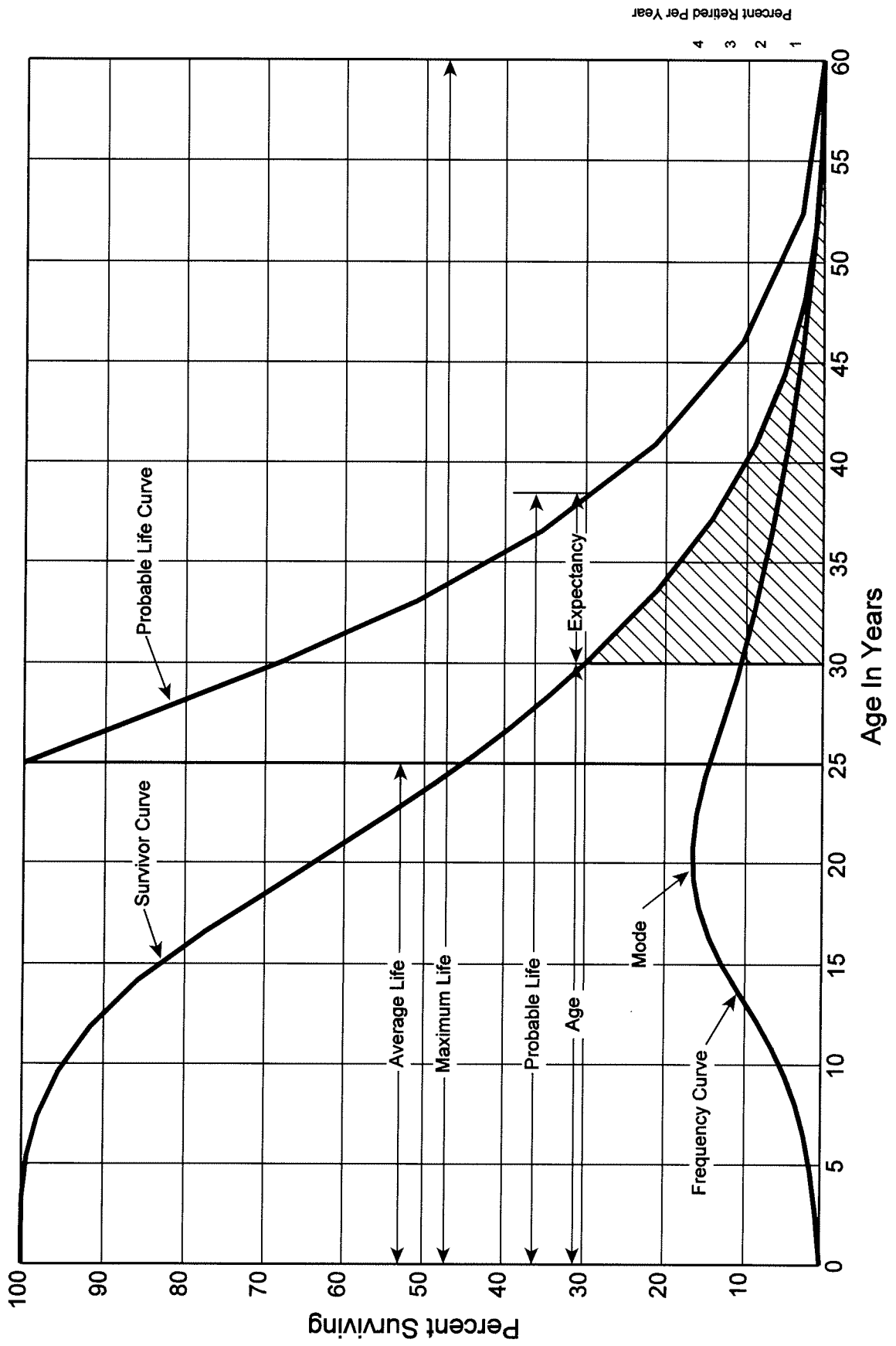


Figure 1. A Typical Survivor Curve and Derived Curves

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

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.¹ These type curves have also been presented in subsequent Experiment Station

¹Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

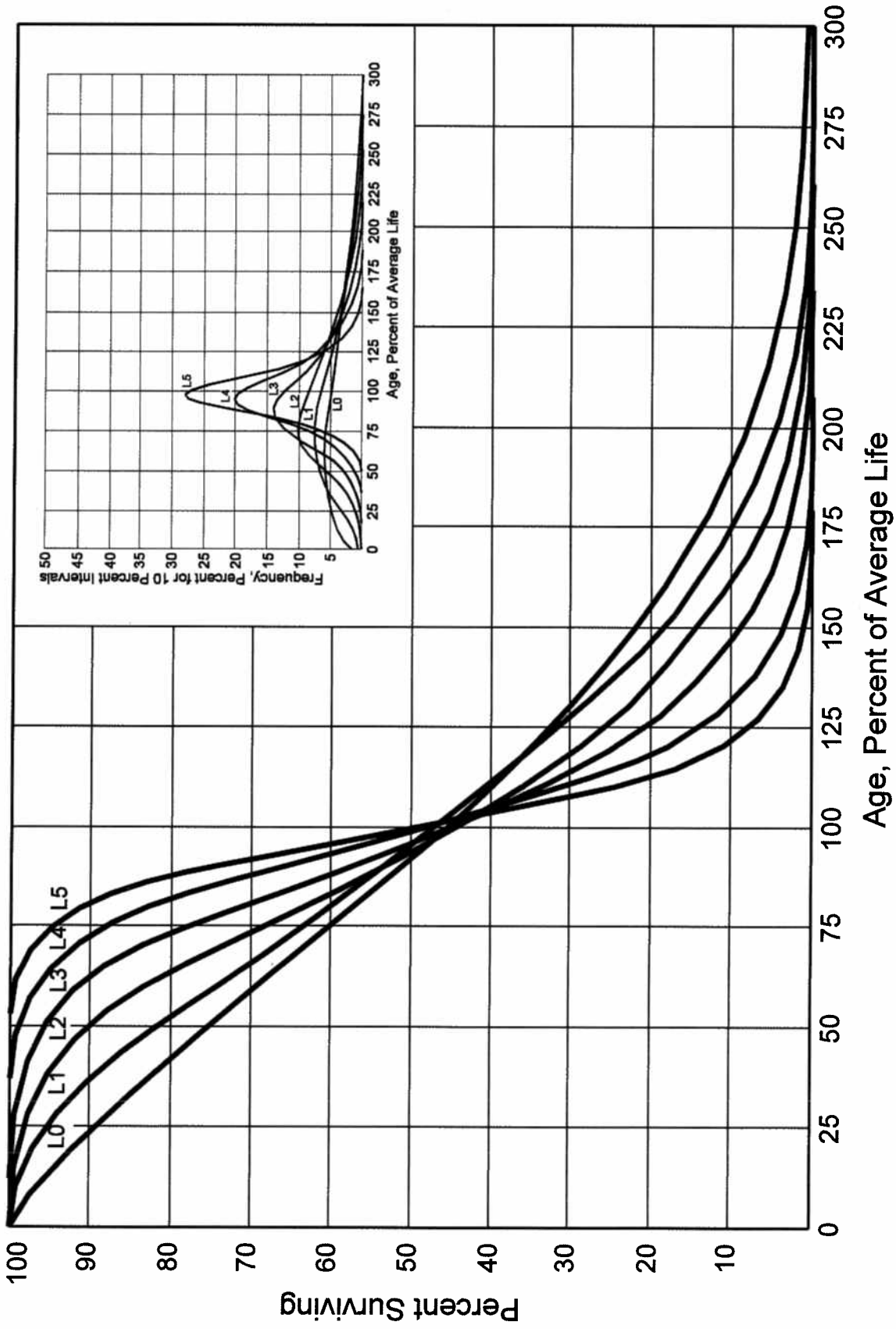


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

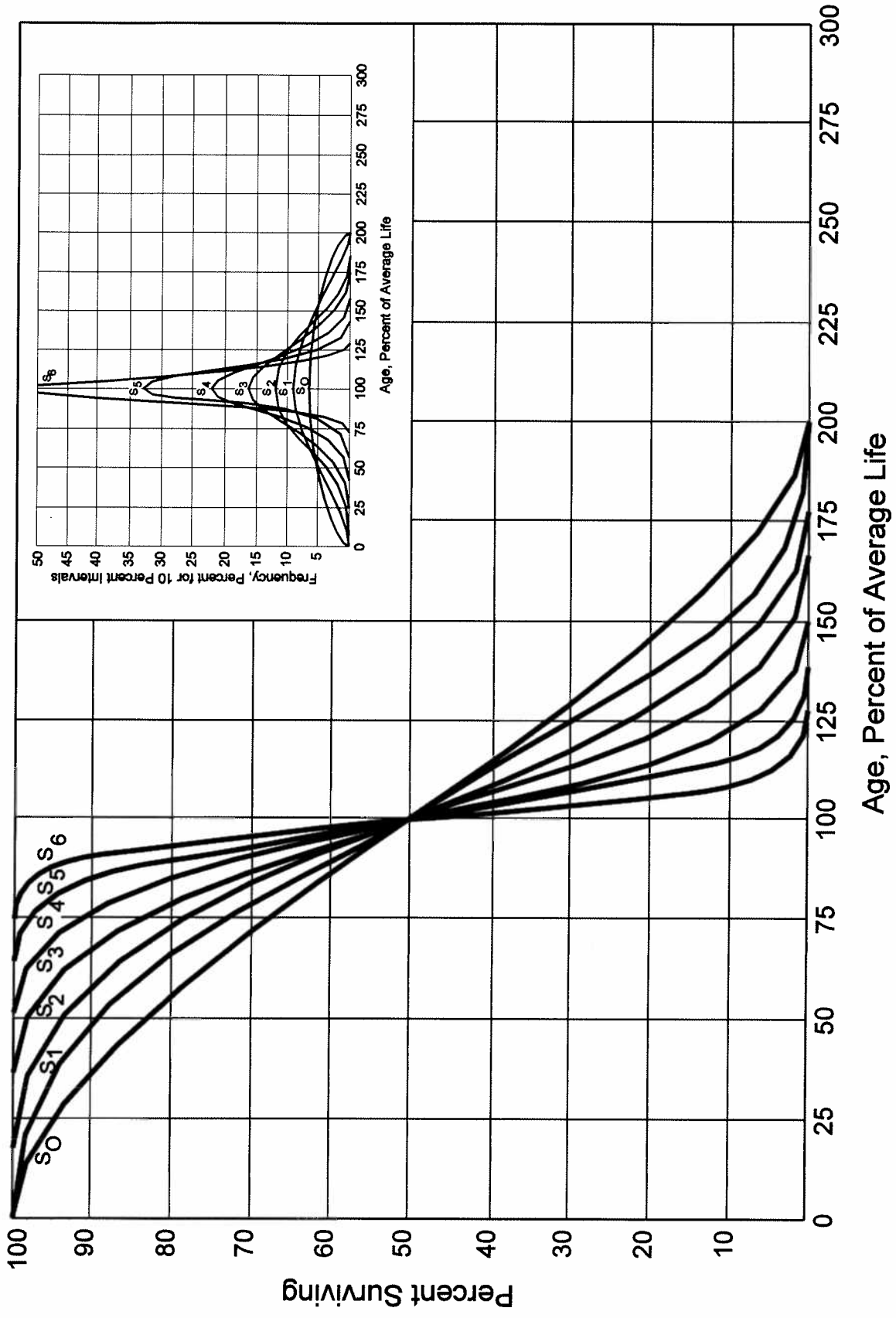


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

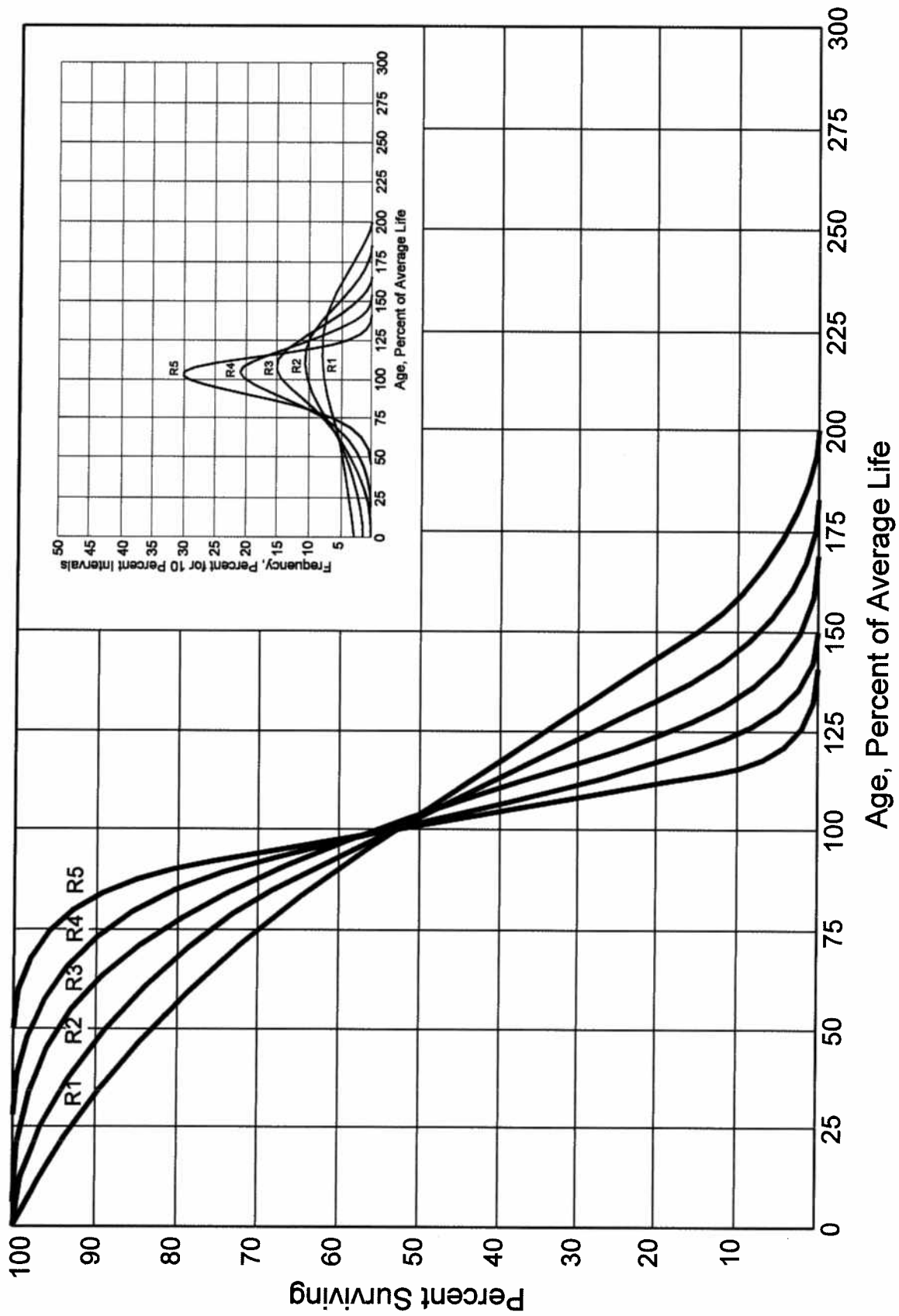


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

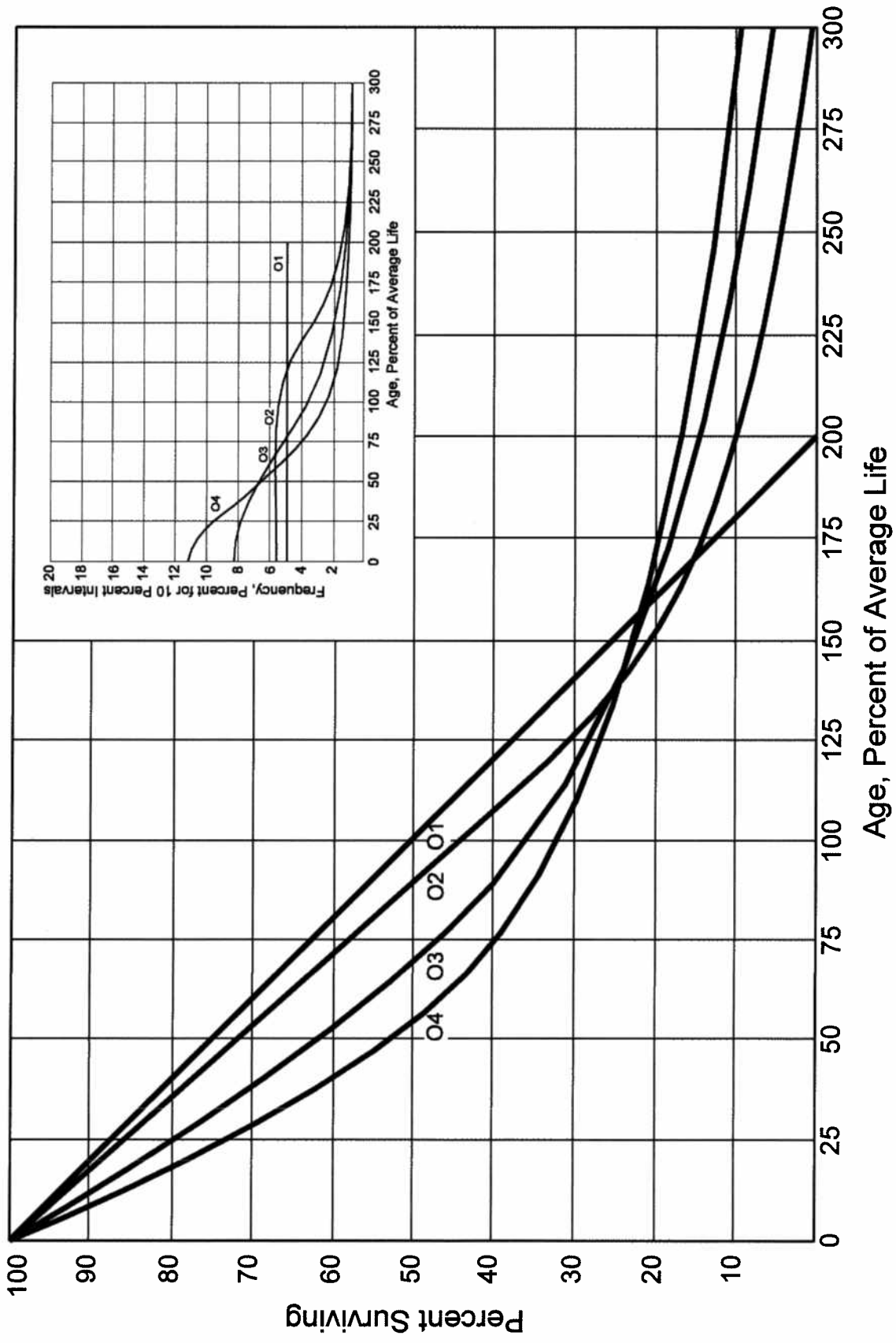


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"⁴ "Engineering Valuation and Depreciation,"⁵ and "Depreciation Systems."⁶

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the

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

³Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁶Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 2000-2009 during which there were placements during the years 1995-2009. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1995 were retired in 2000. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age

TABLE 1. RETIREMENTS FOR EACH YEAR 2000-2009
SUMMARIZED BY AGE INTERVAL

Experience Band 2000-2009	Retirements, Thousands of Dollars										Placement Band 1995-2009	
	During Year										Total During Age Interval	Age Interval
Year Placed (1)	2000 (2)	2001 (3)	2002 (4)	2003 (5)	2004 (6)	2005 (7)	2006 (8)	2007 (9)	2008 (10)	2009 (11)	(12)	(13)
1995	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1996	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1997	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1998	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1999	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2000	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2001		5	11	12	13	14	15	16	18	20	113	7½-8½
2002			6	12	13	15	16	17	19	19	124	6½-7½
2003				6	13	15	16	17	19	19	131	5½-6½
2004					7	14	16	17	19	20	143	4½-5½
2005						8	18	20	22	23	146	3½-4½
2006							9	20	22	25	150	2½-3½
2007								11	23	25	151	1½-2½
2008									11	24	153	½-1½
2009										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 2000-2009
SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Experience Band 2000-2009										Placement Band 1995-2009	
	2000 (2)	2001 (3)	2002 (4)	2003 (5)	2004 (6)	2005 (7)	2006 (8)	2007 (9)	2008 (10)	2009 (11)	Total During Age Interval (12)	Age Interval (13)
1995	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
1996	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1997	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1998	-	-	-	-	-	-	(5) ^b	-	-	-	60	10½-11½
1999	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½
2000	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2001	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2002	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2003	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½
2004	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½
2005	-	-	-	-	-	-	(19) ^b	-	-	-	10	3½-4½
2006	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2007	-	-	-	-	-	-	-	-	(102) ^c	-	(121)	1½-2½
2008	-	-	-	-	-	-	-	-	-	-	-	½-1½
2009	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	=	=	=	=	=	=	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses denote Credit amount.

interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the stairstep line drawn on the table beginning with the 2000 retirements of 1995 installations and ending with the 2009 retirements of the 2004 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

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

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 2000 through 2009 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year.

TABLE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2000-2009
 SUMMARIZED BY AGE INTERVAL

Experience Band 2000-2009	Exposures, Thousands of Dollars										Placement Band 1995-2009	
	Annual Survivors at the Beginning of the Year										Total at Beginning of Age Interval (12)	Age Interval (13)
Year Placed (1)	2000 (2)	2001 (3)	2002 (4)	2003 (5)	2004 (6)	2005 (7)	2006 (8)	2007 (9)	2008 (10)	2009 (11)		
1995	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1996	279	268	256	243	228	212	194	174	153	131	323	12½-13½
1997	307	296	284	271	257	241	224	205	184	162	531	11½-12½
1998	338	330	321	311	300	289	276	262	242	226	823	10½-11½
1999	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2000	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2001		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½
2002			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½
2003				580 ^a	574	561	546	530	501	482	3,057	5½-6½
2004					660 ^a	653	639	623	628	609	3,789	4½-5½
2005						750 ^a	742	724	685	663	4,332	3½-4½
2006							850 ^a	841	821	799	4,955	2½-3½
2007								960 ^a	949	926	5,719	1½-2½
2008									1,080 ^a	1,069	6,579	½-1½
2009										1,220 ^a	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

^a Additions during the year.

Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2005 are calculated in the following manner:

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

For the entire experience band 2000-2009, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table. The original life table, illustrated in Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one

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

Experience Band 2000-2009

Placement Band 1995-2009

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

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

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

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

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

minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

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

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

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

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

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to

determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Table 4 is compared with the L, S, and R lowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 lowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

Service Life Considerations

The service life estimates were based on judgment which considered a number of factors. The primary factors were the current Company policies and outlook as determined during conversations with management and the survivor curve estimates from previous studies of both the holding company and the electric utility assets as well as other utility companies.

For 5 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 5 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for service life estimates is presented in the section beginning on page III-7.

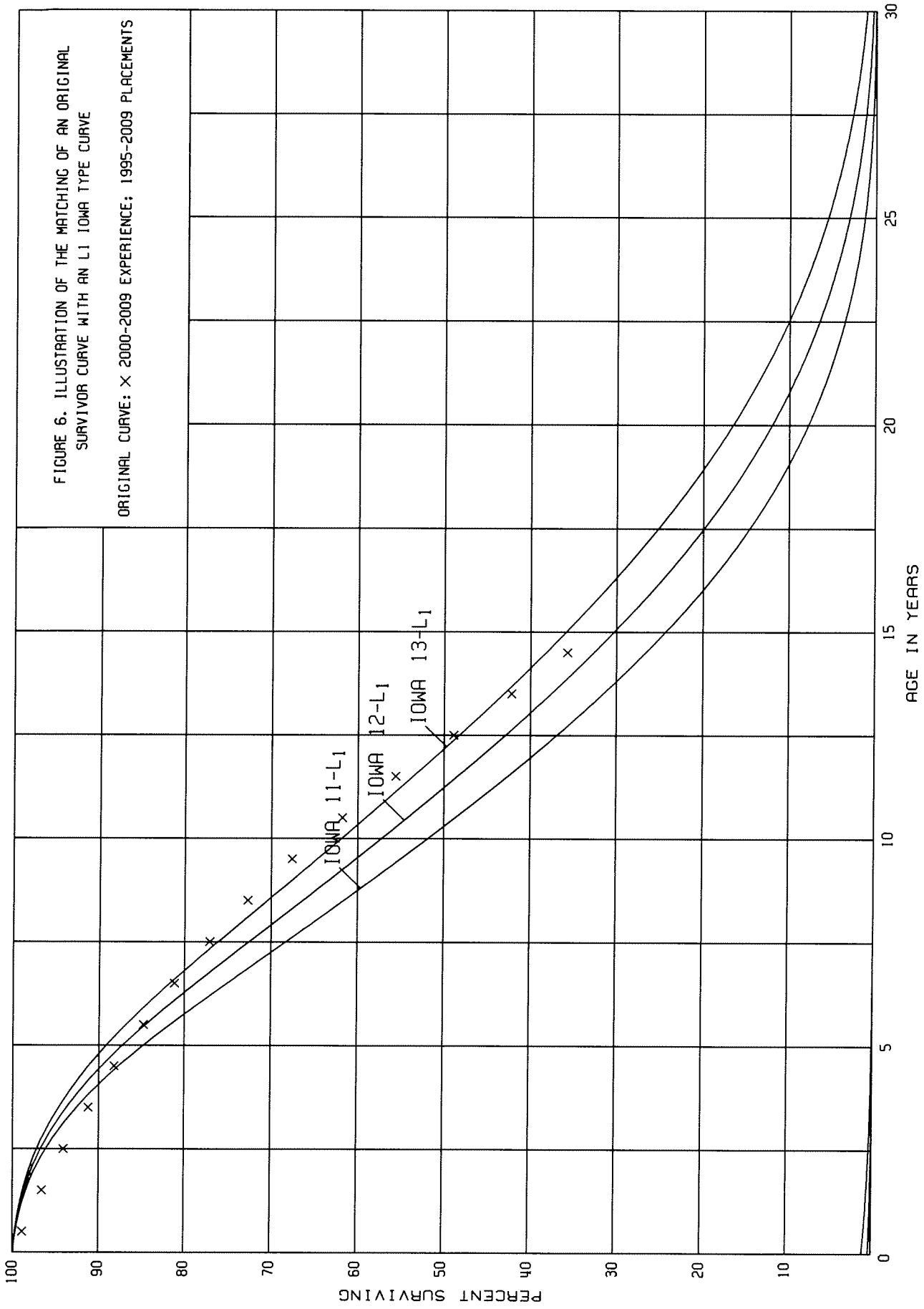


FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL CURVE: X 2000-2009 EXPERIENCE; 1995-2009 PLACEMENTS

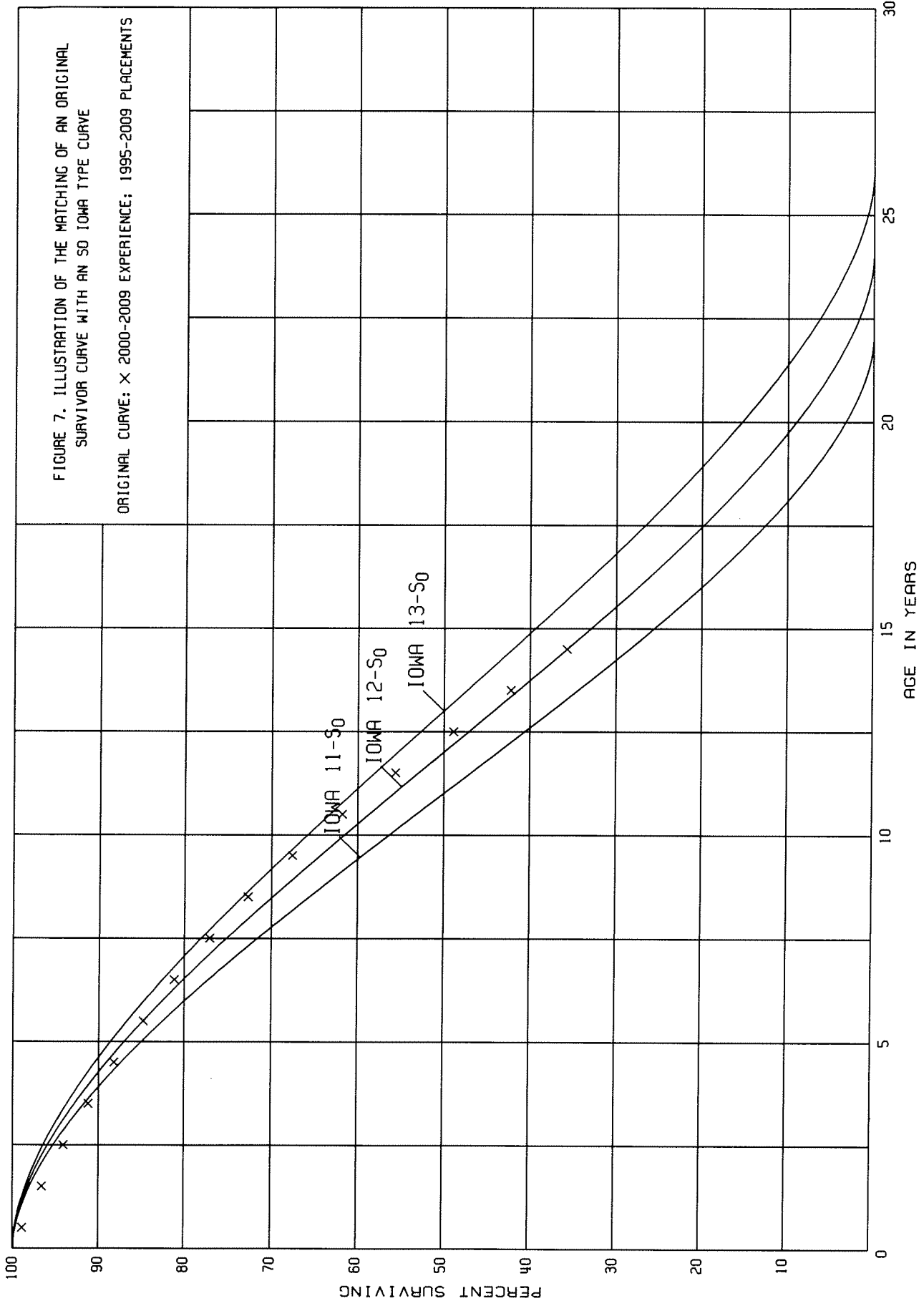
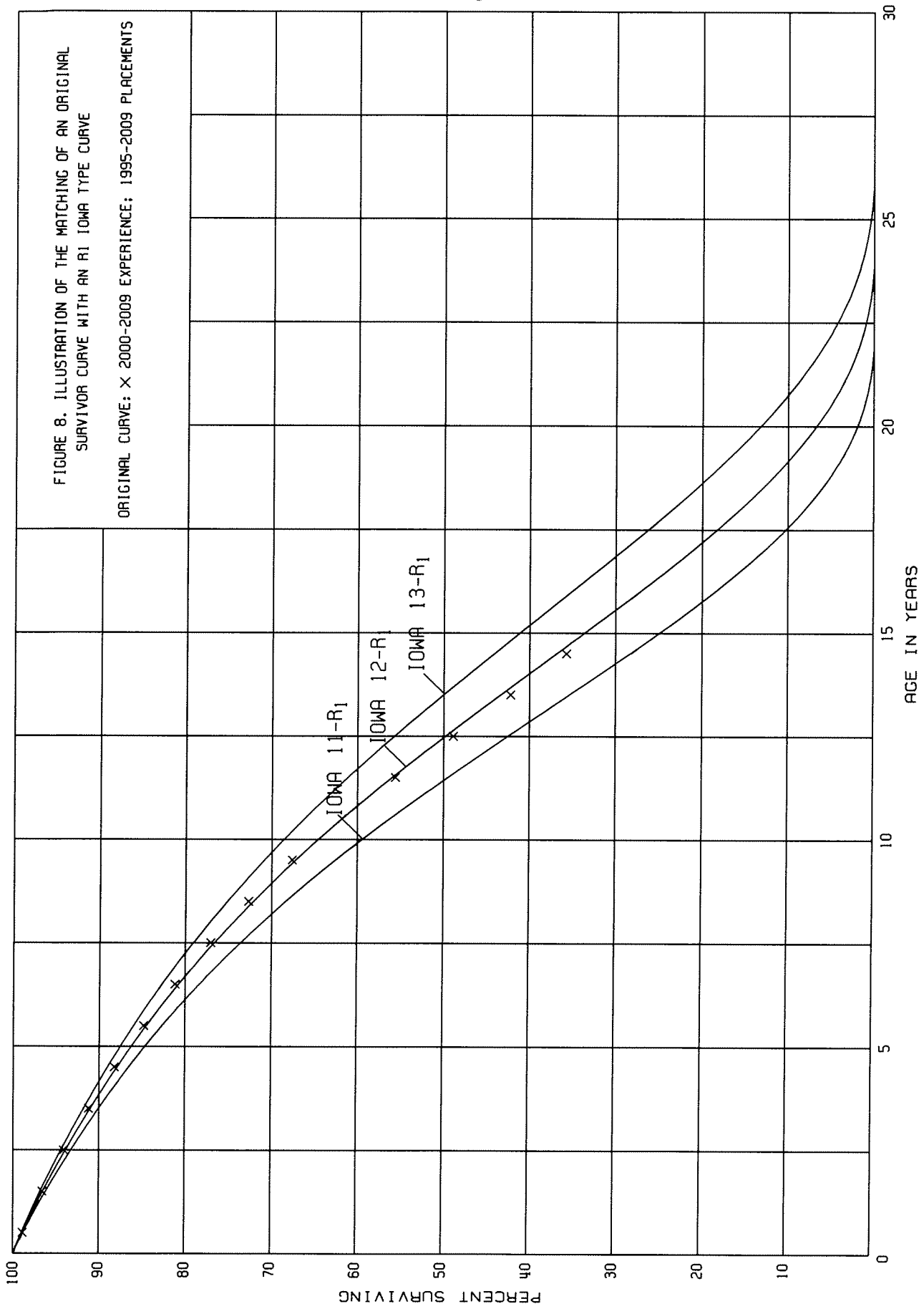
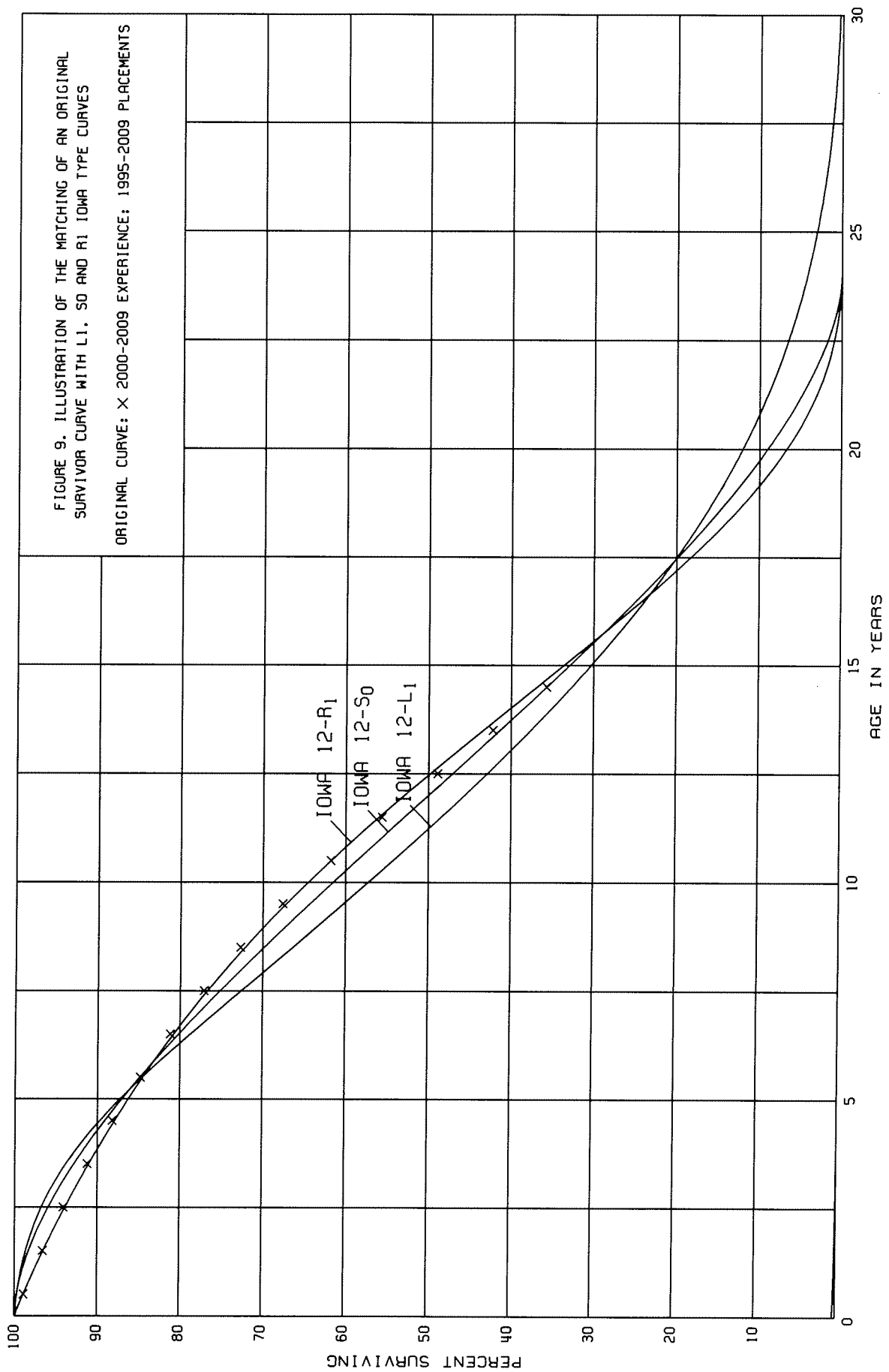


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN SO IOWA TYPE CURVE
ORIGINAL CURVE: X 2000-2009 EXPERIENCE; 1995-2009 PLACEMENTS





General Plant

392.01	Transportation Equipment - Standard Cars
392.03	Transportation Equipment - Pickup Trucks
392.04	Transportation Equipment - Light Trucks
392.05	Transportation Equipment - Heavy Trucks
392.06	Transportation Equipment - Trailers

The estimates of the remaining accounts were based on amortization periods.

Salvage Analysis

The estimates of net salvage by account were based in part on historical data compiled through 2008. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

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

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

Statistical analyses of historical data for the period 2000 through 2008 for the transportation equipment subaccounts and power operated equipment account contributed significantly toward the net salvage estimates for 8 plant accounts, representing 6 percent of the depreciable plant, as follows:

General Plant

392.01	Transportation Equipment - Standard Cars
392.03	Transportation Equipment - Pickup Trucks
392.04	Transportation Equipment - Light Trucks
392.05	Transportation Equipment - Heavy Trucks
392.06	Transportation Equipment - Trailers
392.11	Transportation Equipment - Electric Vehicles
392.89	Transportation Equipment - Motor Home
396.00	Power Operated Equipment

The combined analyses of transportation equipment subaccounts 392.01 through 392.89, is used to illustrate the manner in which the study was conducted for accounts in the preceding list. Net salvage data for the period 2000 through 2008 were analyzed for these accounts. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 2000-2002 through 2006-2008 periods were computed to smooth the annual amounts.

Cost of removal and gross salvage were very sparse throughout the nine-year period. The net salvage percent based on the overall period 2000 through 2008 is 1 percent positive net salvage and based on the most recent five-year period is 2 percent. The range of estimates made by other companies is 0 to positive 20 percent. The net salvage percent is 0 percent, is within the range of other estimates and reflects the minimal experience for the transportation assets. All other accounts were amortized, therefore, a zero percent for net salvage was recommended.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

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

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

$$\text{Ratio} = \left(1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}}\right) (1 - \text{Net Salvage, Percent}).$$

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted from the description for ease of application.

Single Unit of Property

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

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

The accrued depreciation is:

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

Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accruals as of December 31, 2009, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2009, are set forth in the Results of Study section of the report.

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

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

the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

<u>Account</u>	<u>Amortization Period, Years</u>
ELECTRIC PLANT	
391.00 Office Furniture and Equipment	
Computers and Printers	5
Security	3
FAX Machine	5
Copiers	3

	<u>Account</u>	<u>Amortization Period, Years</u>
	Tables, Cubicles and Stands	15
	Miscellaneous	15
393.00	Stores Equipment	25
395.00	Laboratory Equipment	20
397.00	Communication Equipment	
	Telephone	10
	Radio Systems	10
	Wireless Networks	10
	Miscellaneous	10
398.00	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2009, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the general plant in service as of December 31, 2009. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2009, is reasonable for a period of three to five years.

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of general plant at December 31, 2009, is presented on pages III-4 and III-5 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to general plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the

estimated survivor curve and salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

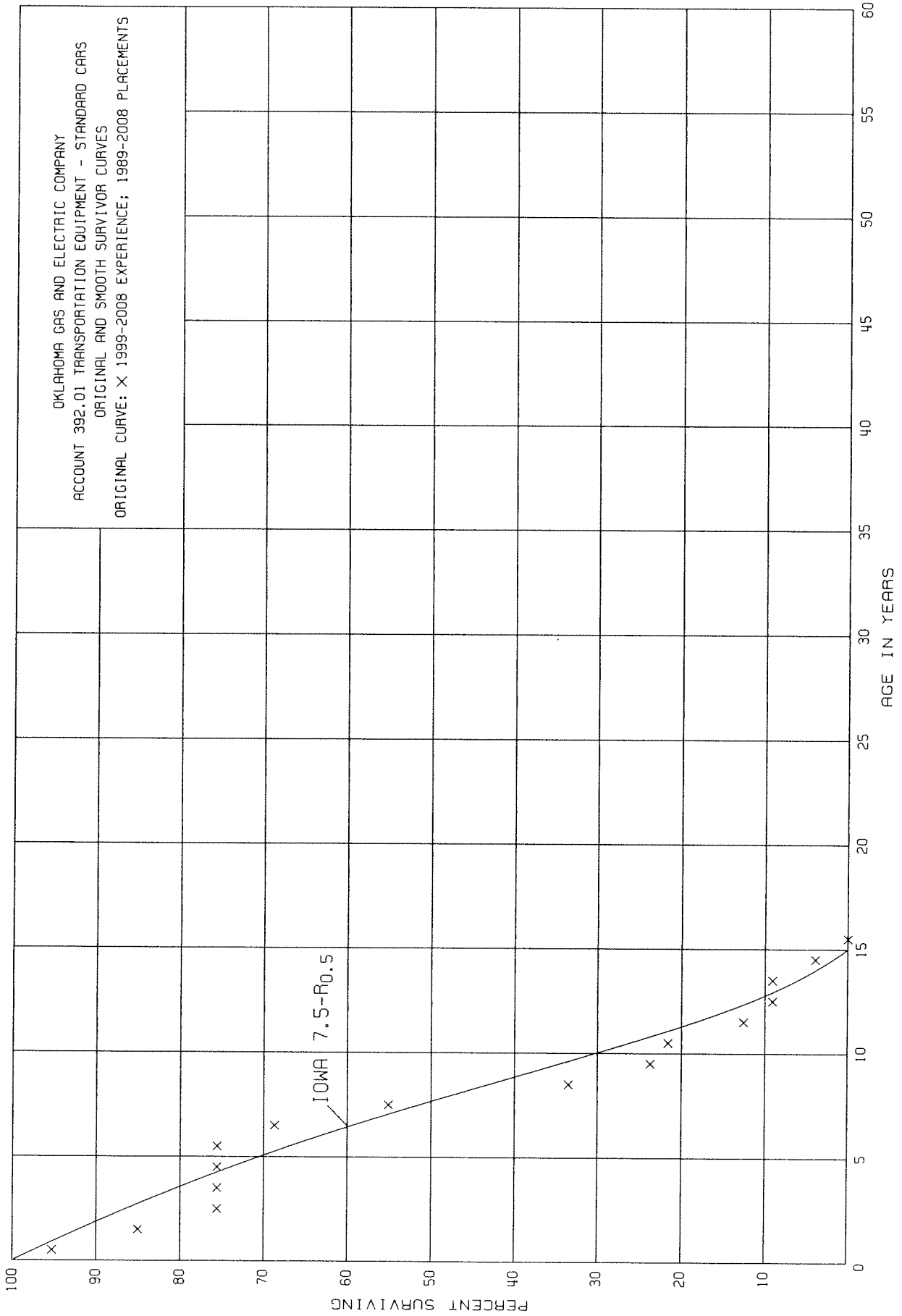
OKLAHOMA GAS AND ELECTRIC COMPANY - HOLDING COMPANY ASSETS
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED
ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2009

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(8)
303.20	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE							
	Accrued		46,512,789.45	46,512,789	0	0	-	-
	Amortized	0	27,379,075.32	11,057,980	16,321,095	6,160,504	22.50	2.6
	TOTAL SOFTWARE		73,891,864.77	57,570,769	16,321,095	6,160,504		
391.10	OFFICE FURNITURE AND EQUIPMENT							
	COMPUTERS AND PRINTERS							
	Accrued	0	1,948,218.76	1,948,219	0	0	-	-
	Amortized	0	17,390,679.15	8,731,139	8,659,541	2,721,170	15.65	3.2
	TOTAL COMPUTERS AND PRINTERS		19,338,897.91	10,679,358	8,659,541	2,721,170		
391.12	SECURITY							
	Amortized	0	19,800.20	2,477	17,323	5,774	29.16	3.0
391.40	FAX MACHINES							
	Amortized	0	4,842.00	2,085	2,757	788	16.27	3.5
391.50	COPIERS							
	Accrued	0	131,952.45	131,952	0	0	-	-
	Amortized	0	76,922.35	52,352	24,570	24,570	31.94	1.0
	TOTAL COPIERS		208,874.80	184,304	24,570	24,570		
391.60	TABLES, CUBICLES AND STANDS							
	Accrued	0	463,872.70	462,335	1,538	181	0.04	8.5
	Amortized	0	67,174.38	20,750	46,424	4,479	6.67	10.4
	TOTAL TABLES, CUBICLES AND STANDS		531,047.08	483,085	47,962	4,660		
391.90	MISCELLANEOUS							
	Accrued	0	345,963.40	345,963	0	0	-	-
	Amortized	0	239,092.45	120,570	118,523	11,339	4.74	10.5
	TOTAL MISCELLANEOUS		585,055.85	466,533	118,523	11,339		
	TOTAL OFFICE AND FURNITURE EQUIPMENT		20,688,517.84	11,817,842	8,870,676	2,768,301		
392.01	TRANSPORTATION EQUIPMENT							
	STANDARD CARS	0	359,338.15	75,600	283,738	41,217	11.47	6.9
	PICKUP TRUCKS	0	1,712,207.63	827,494	884,714	129,754	7.58	6.8
	LIGHT TRUCKS	0	588,364.56	286,033	302,331	36,770	6.25	8.2
	HEAVY TRUCKS	0	2,051,252.23	334,496	1,716,756	227,643	11.10	7.5
	TRAILERS	0	649,566.75	126,021	523,546	38,316	5.90	13.7
	ELECTRIC VEHICLES	0	31,717.26	31,717	0	0	-	-
	MOTOR HOME	0	112,598.80	94,421	18,178	7,543	6.70	2.4
	TOTAL TRANSPORTATION EQUIPMENT		5,505,045.38	1,775,782	3,729,263	481,243		

OKLAHOMA GAS AND ELECTRIC COMPANY - HOLDING COMPANY ASSETS
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED
ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2009

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(8)
	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(8)
393.00	STORES EQUIPMENT Accrued	25-SQ	0	29,206.24	7,635	21,571	1,136	3.89	19.0
395.00	LABORATORY EQUIPMENT Accrued	20-SQ	0	15,698.00	7,315	8,383	729	4.64	11.5
396.00	POWER OPERATED EQUIPMENT	20-R2	0	1,377,341.46	426,750	950,591	56,724	4.12	16.8
397.10	COMMUNICATION EQUIPMENT TELEPHONE Accrued	10-SQ	0	883,439.21	728,893	154,546	103,031	11.66	1.5
397.20	RADIO SYSTEMS Accrued	10-SQ	0	2,742,455.48	2,725,416	17,039	10,222	0.37	1.7
397.40	WIRELESS NETWORKS Amortized	10-SQ	0	797,159.68	97,369	699,791	82,328	10.33	8.5
397.50	MISCELLANEOUS Accrued	10-SQ	0	414,712.94	414,713	0	0	-	-
	Amortized	10-SQ	0	673,239.80	150,084	523,156	56,056	8.33	9.3
	TOTAL MISCELLANEOUS EQUIPMENT			1,087,952.74	564,797	523,156	56,056		
	TOTAL COMMUNICATION EQUIPMENT			5,511,007.11	4,116,475	1,394,532	251,637		
398.00	MISCELLANEOUS EQUIPMENT Accrued	20-SQ	0	13,398.28	13,398	0	0	-	-
	Amortized	20-SQ	0	61,254.09	41,072	20,182	1,168	1.91	17.3
	TOTAL MISCELLANEOUS EQUIPMENT			74,652.37	54,470	20,182	1,168		
	TOTAL PLANT			107,093,333.17	75,777,038	31,316,293	9,721,442		

SERVICE LIFE STATISTICS

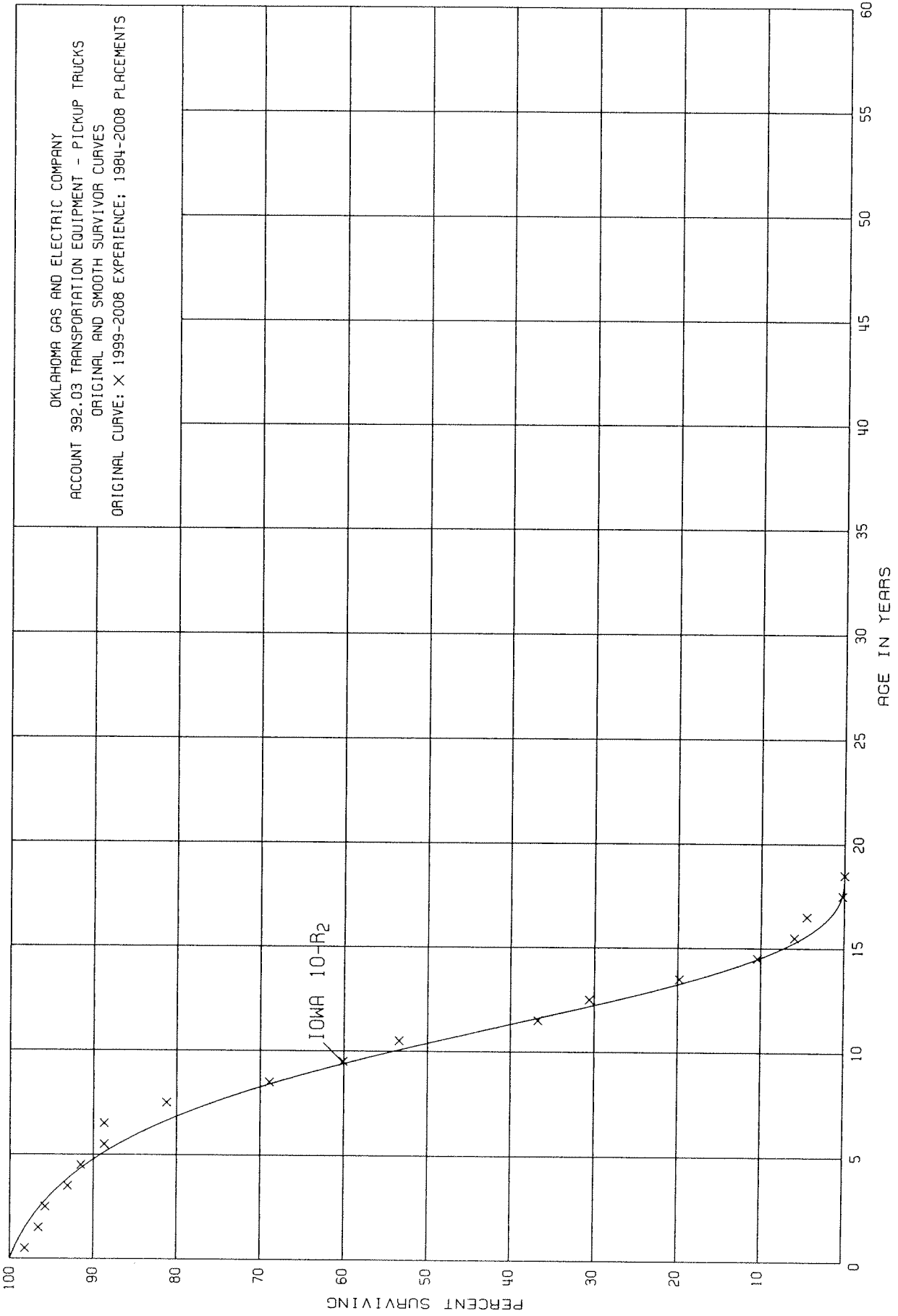


OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - STANDARD CARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1989-2008			EXPERIENCE BAND 1999-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	250,159	11,766	0.0470	0.9530	100.00
0.5	185,235	19,972	0.1078	0.8922	95.30
1.5	159,286	17,715	0.1112	0.8888	85.03
2.5	99,964		0.0000	1.0000	75.57
3.5	84,092		0.0000	1.0000	75.57
4.5	112,032		0.0000	1.0000	75.57
5.5	188,655	17,203	0.0912	0.9088	75.57
6.5	169,395	33,397	0.1972	0.8028	68.68
7.5	206,970	81,138	0.3920	0.6080	55.14
8.5	178,812	52,325	0.2926	0.7074	33.53
9.5	125,460	11,219	0.0894	0.9106	23.72
10.5	133,305	55,477	0.4162	0.5838	21.60
11.5	77,828	21,956	0.2821	0.7179	12.61
12.5	55,872		0.0000	1.0000	9.05
13.5	55,872	31,605	0.5657	0.4343	9.05
14.5	24,267	24,267	1.0000	0.0000	3.93
15.5					0.00

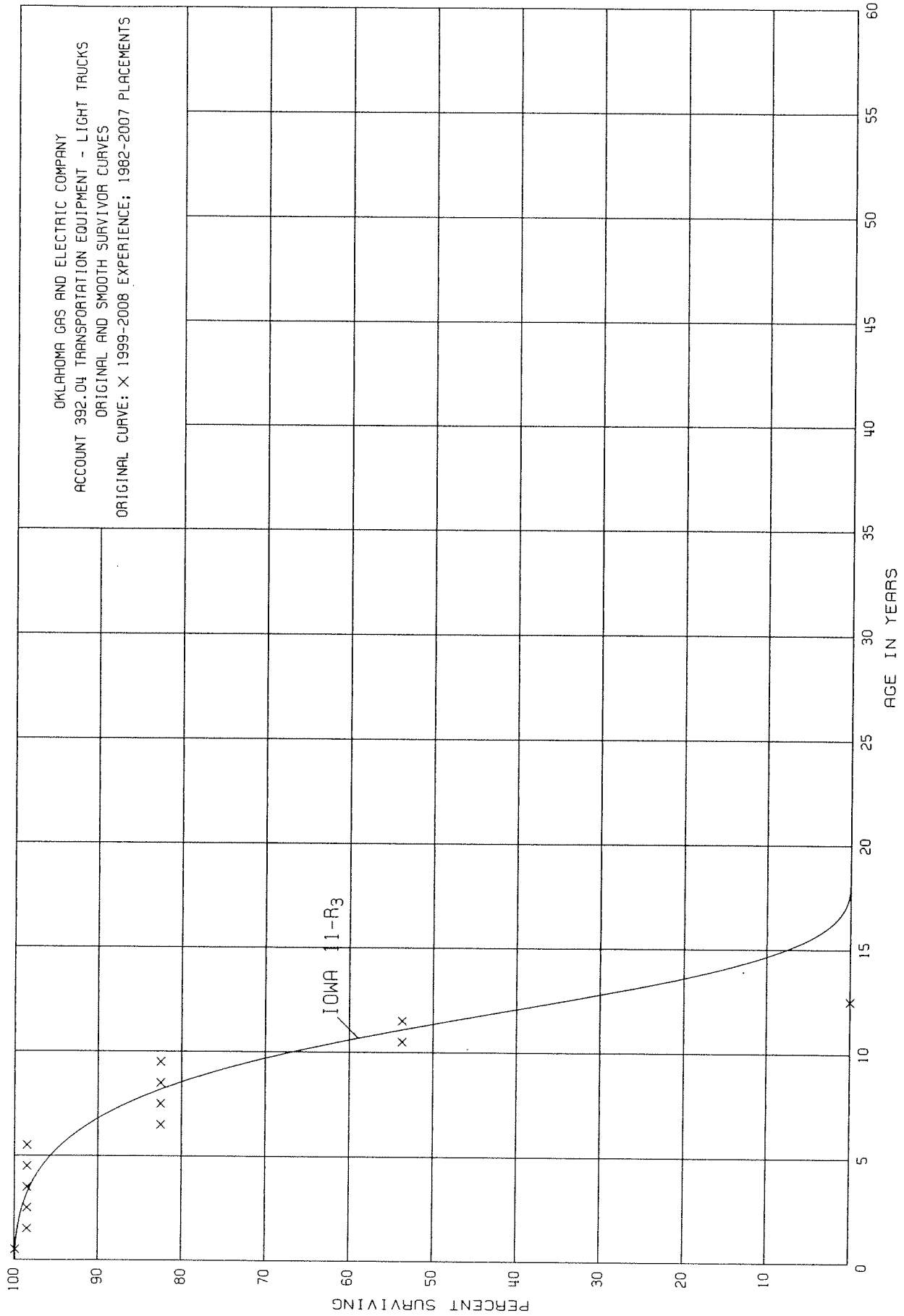


OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - PICKUP TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1984-2008			EXPERIENCE BAND 1999-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,656,433	30,493	0.0184	0.9816	100.00
0.5	1,508,613	24,528	0.0163	0.9837	98.16
1.5	1,514,579	12,108	0.0080	0.9920	96.56
2.5	1,682,305	48,111	0.0286	0.9714	95.79
3.5	1,484,092	25,364	0.0171	0.9829	93.05
4.5	1,320,132	39,579	0.0300	0.9700	91.46
5.5	1,292,855		0.0000	1.0000	88.72
6.5	1,099,508	93,716	0.0852	0.9148	88.72
7.5	1,012,237	152,522	0.1507	0.8493	81.16
8.5	783,569	100,314	0.1280	0.8720	68.93
9.5	728,193	81,182	0.1115	0.8885	60.11
10.5	620,419	194,114	0.3129	0.6871	53.41
11.5	326,556	54,457	0.1668	0.8332	36.70
12.5	320,872	113,341	0.3532	0.6468	30.58
13.5	227,041	107,972	0.4756	0.5244	19.78
14.5	141,523	59,235	0.4186	0.5814	10.37
15.5	94,748	24,195	0.2554	0.7446	6.03
16.5	56,923	54,073	0.9499	0.0501	4.49
17.5	2,850	2,850	1.0000	0.0000	0.22
18.5					0.00

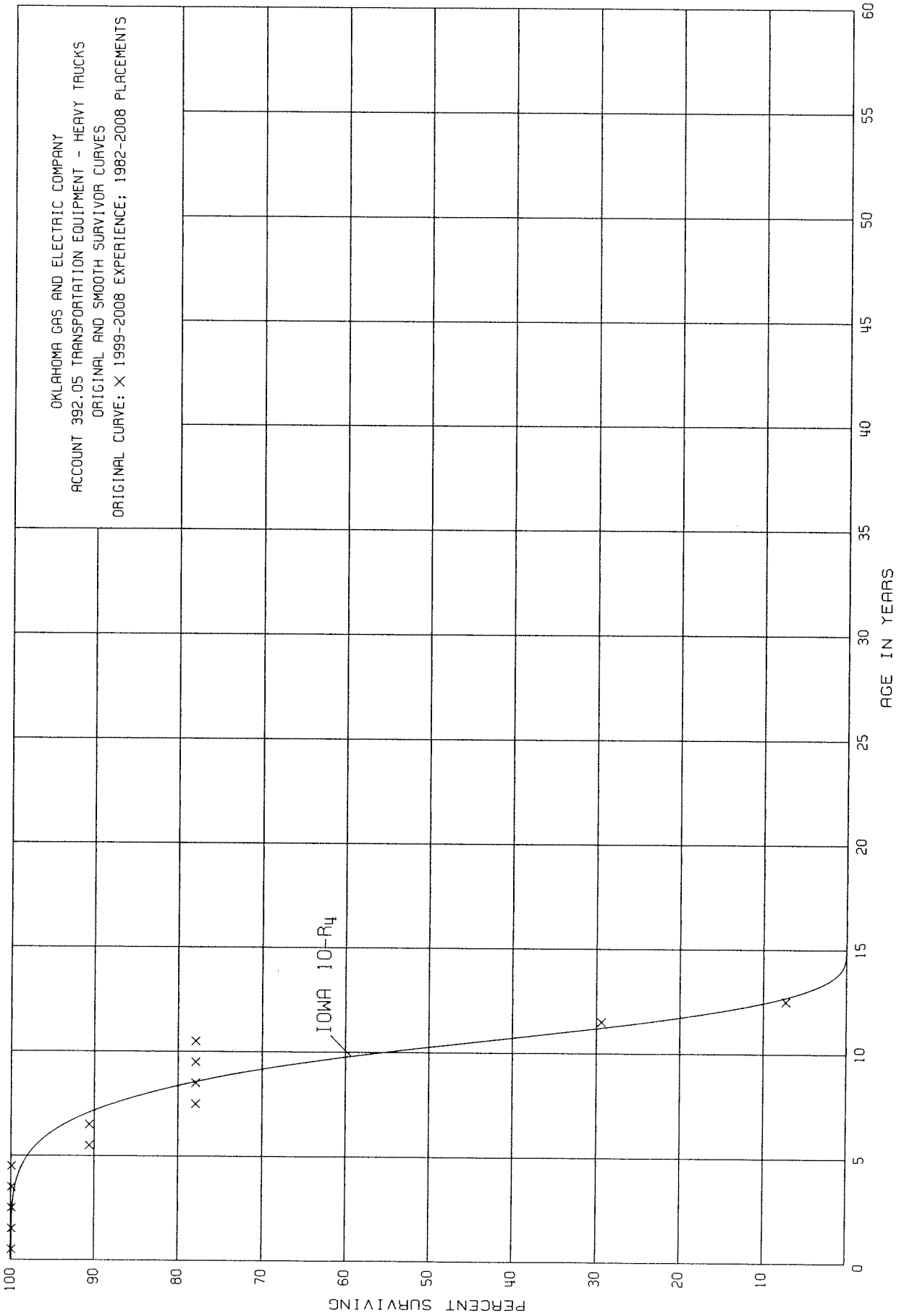


OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1982-2007			EXPERIENCE BAND 1999-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	464,230	500	0.0011	0.9989	100.00	
0.5	463,731	6,365	0.0137	0.9863	99.89	
1.5	341,484		0.0000	1.0000	98.52	
2.5	378,471		0.0000	1.0000	98.52	
3.5	422,562		0.0000	1.0000	98.52	
4.5	422,562		0.0000	1.0000	98.52	
5.5	422,562	68,524	0.1622	0.8378	98.52	
6.5	297,078		0.0000	1.0000	82.54	
7.5	321,601		0.0000	1.0000	82.54	
8.5	341,752		0.0000	1.0000	82.54	
9.5	203,935	71,318	0.3497	0.6503	82.54	
10.5	101,229		0.0000	1.0000	53.68	
11.5	64,241	64,241	1.0000	0.0000	53.68	
12.5	20,516		0.0000	1.0000	0.00	
13.5	20,516	20,516	1.0000	0.0000	0.00	
14.5	11,980		0.0000	1.0000	0.00	
15.5	42,022	42,022	1.0000	0.0000	0.00	
16.5					0.00	
17.5	15,867		0.0000			
18.5	15,867	15,867	1.0000			
19.5						

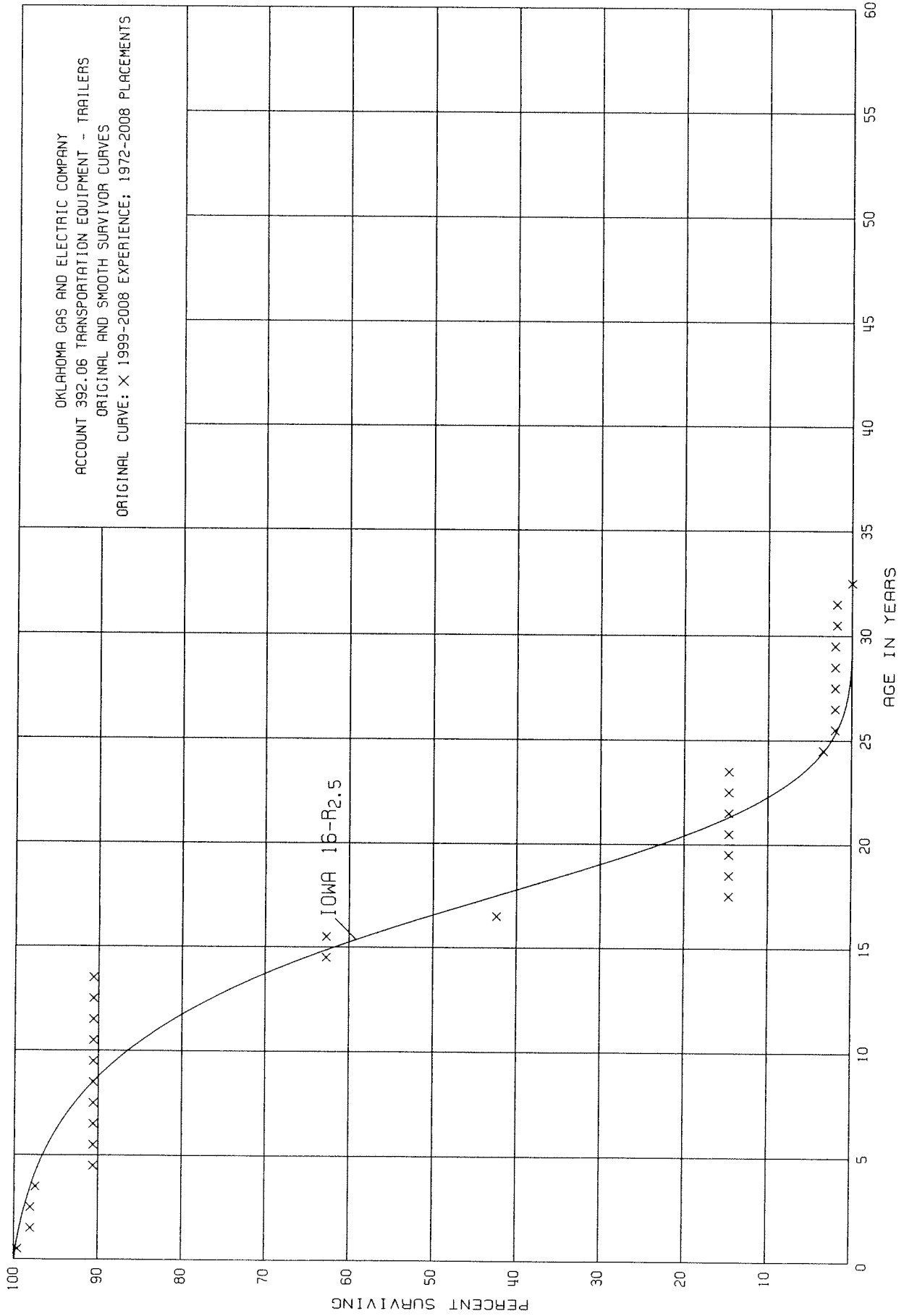


OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1982-2008			EXPERIENCE BAND 1999-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,078,624		0.0000	1.0000	100.00
0.5	735,234		0.0000	1.0000	100.00
1.5	673,620		0.0000	1.0000	100.00
2.5	794,941		0.0000	1.0000	100.00
3.5	587,794		0.0000	1.0000	100.00
4.5	587,794	55,395	0.0942	0.9058	100.00
5.5	532,399		0.0000	1.0000	90.58
6.5	532,399	74,691	0.1403	0.8597	90.58
7.5	175,436		0.0000	1.0000	77.87
8.5	175,436		0.0000	1.0000	77.87
9.5	175,436		0.0000	1.0000	77.87
10.5	175,436	109,321	0.6231	0.3769	77.87
11.5	48,115	36,115	0.7506	0.2494	29.35
12.5					7.32
13.5					
14.5	71,884	71,884	1.0000		
15.5					
16.5	40,464	40,464	1.0000		
17.5	77,959		0.0000		
18.5					

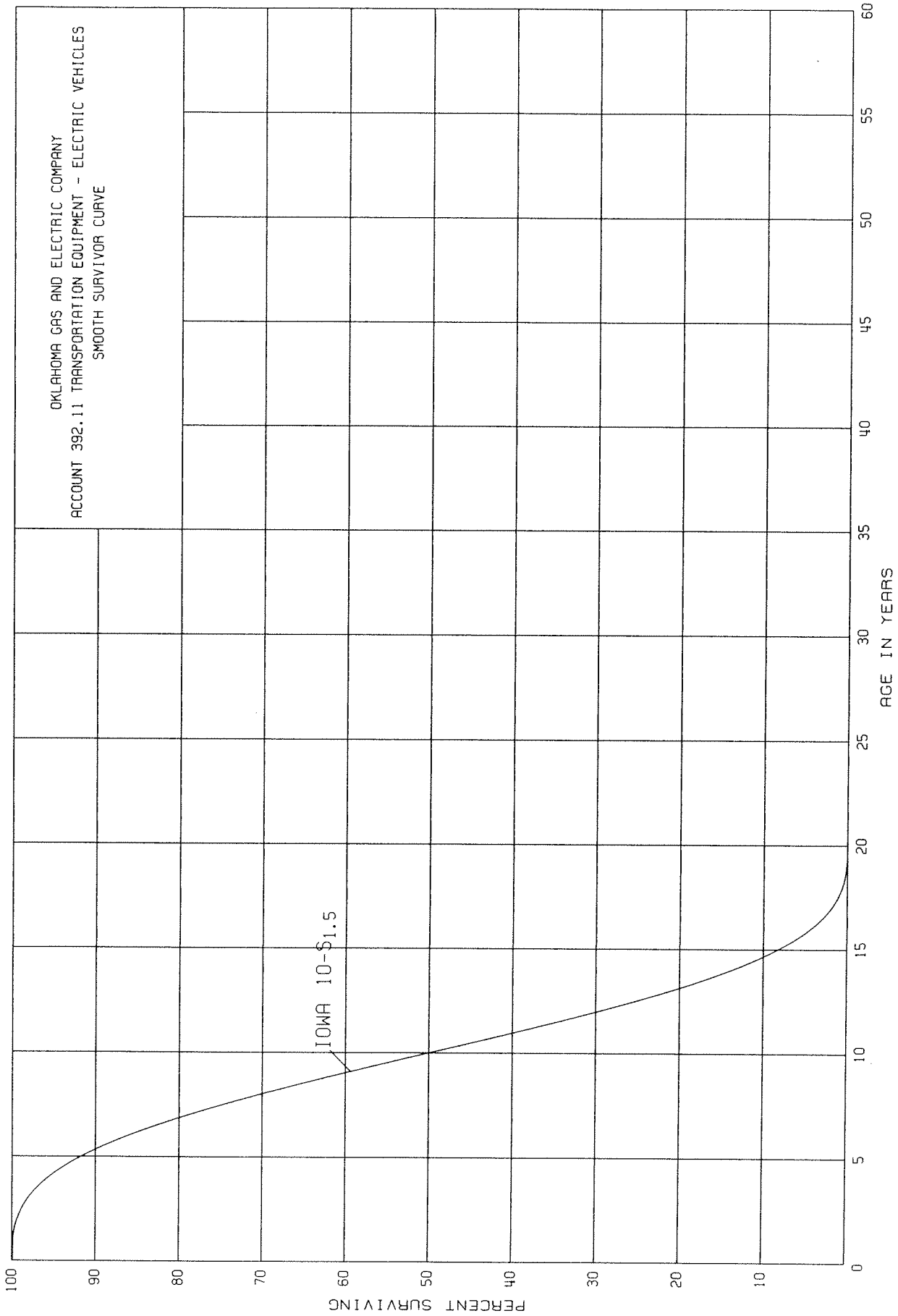


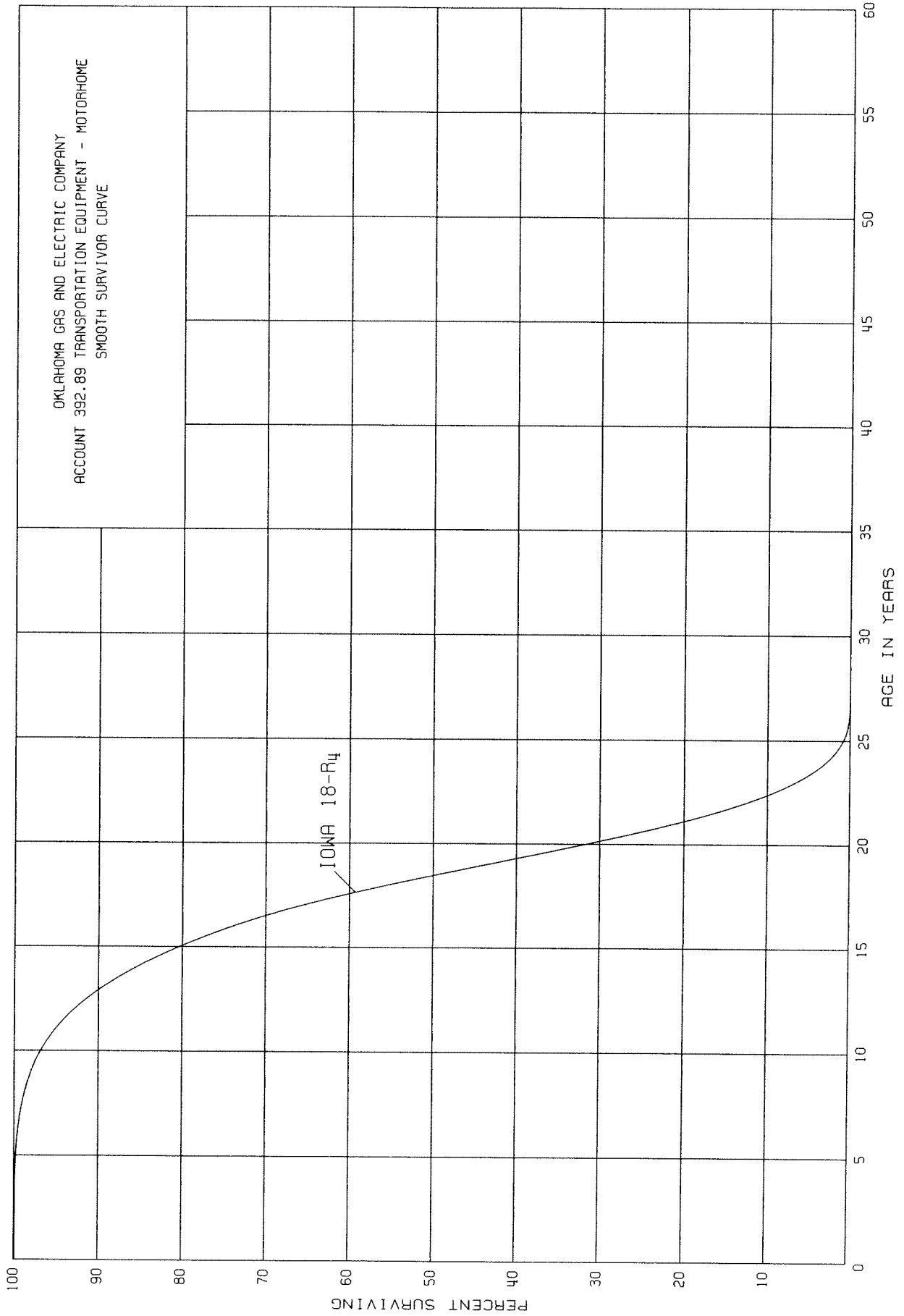
OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

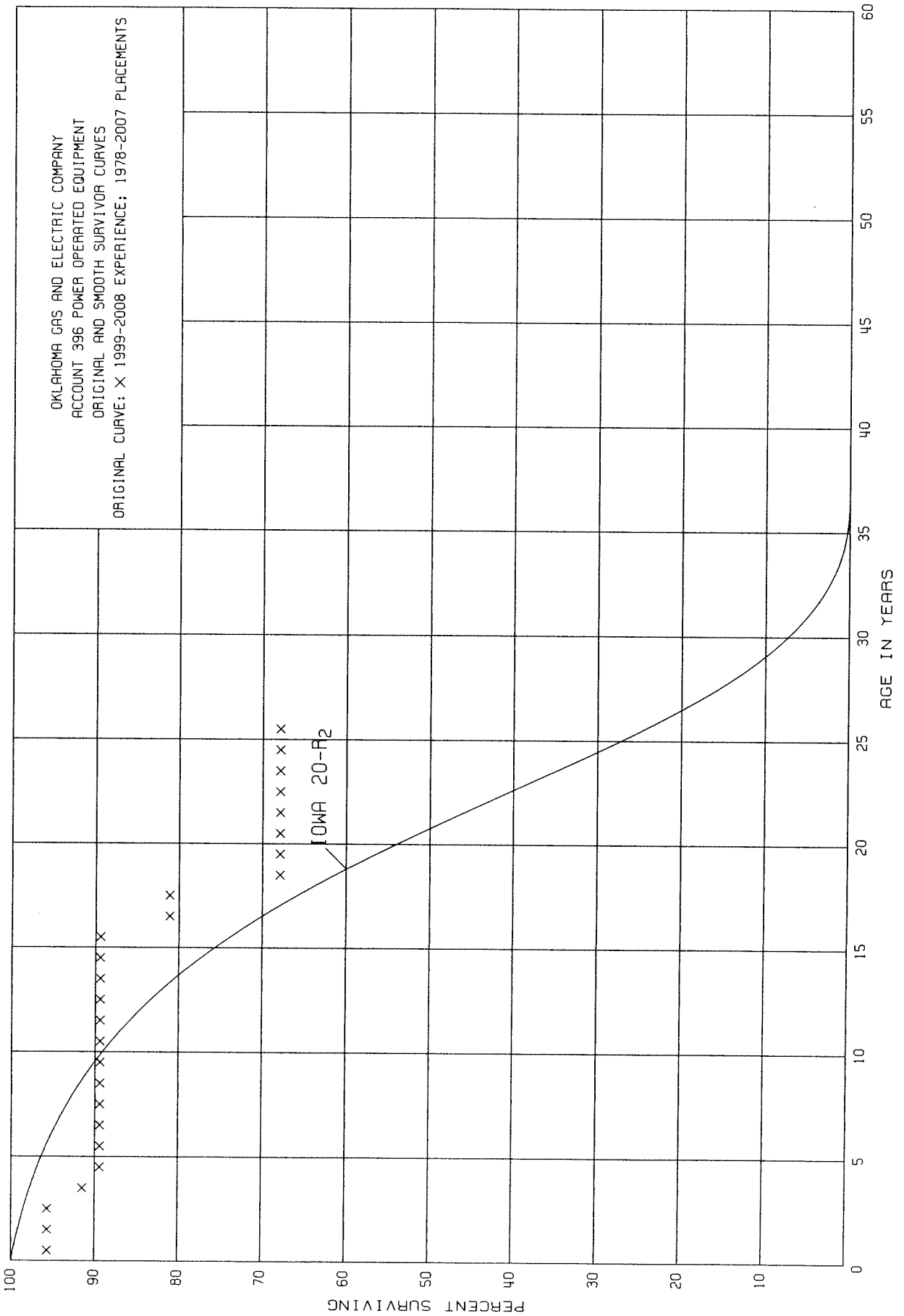
ACCOUNT 392.06 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1972-2008			EXPERIENCE BAND 1999-2008			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	259,368	1,000	0.0039	0.9961	100.00	
0.5	256,161	3,950	0.0154	0.9846	99.61	
1.5	284,164		0.0000	1.0000	98.08	
2.5	272,484	1,750	0.0064	0.9936	98.08	
3.5	140,176	9,876	0.0705	0.9295	97.45	
4.5	75,564		0.0000	1.0000	90.58	
5.5	72,064		0.0000	1.0000	90.58	
6.5	62,525		0.0000	1.0000	90.58	
7.5	54,335		0.0000	1.0000	90.58	
8.5	54,335		0.0000	1.0000	90.58	
9.5	39,966		0.0000	1.0000	90.58	
10.5	17,932		0.0000	1.0000	90.58	
11.5	8,013		0.0000	1.0000	90.58	
12.5	24,856		0.0000	1.0000	90.58	
13.5	26,056	8,013	0.3075	0.6925	90.58	
14.5	18,043		0.0000	1.0000	62.73	
15.5	18,983	6,150	0.3240	0.6760	62.73	
16.5	12,833	8,376	0.6527	0.3473	42.41	
17.5	4,457		0.0000	1.0000	14.73	
18.5	3,257		0.0000	1.0000	14.73	
19.5	3,257		0.0000	1.0000	14.73	
20.5	3,257		0.0000	1.0000	14.73	
21.5	940		0.0000	1.0000	14.73	
22.5	940		0.0000	1.0000	14.73	
23.5	11,394	8,805	0.7728	0.2272	14.73	
24.5	4,198	1,649	0.3928	0.6072	3.35	
25.5	1,609		0.0000	1.0000	2.03	
26.5	7,663		0.0000	1.0000	2.03	
27.5	13,836		0.0000	1.0000	2.03	
28.5	13,836		0.0000	1.0000	2.03	
29.5	13,836	1,609	0.1163	0.8837	2.03	
30.5	12,227		0.0000	1.0000	1.79	
31.5	12,227	12,227	1.0000	0.0000	1.79	
32.5					0.00	







OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1978-2007			EXPERIENCE BAND 1999-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	898,672	38,253	0.0426	0.9574	100.00
0.5	864,314		0.0000	1.0000	95.74
1.5	626,611		0.0000	1.0000	95.74
2.5	524,807	23,486	0.0448	0.9552	95.74
3.5	476,133	10,856	0.0228	0.9772	91.45
4.5	307,097		0.0000	1.0000	89.36
5.5	307,097		0.0000	1.0000	89.36
6.5	297,689		0.0000	1.0000	89.36
7.5	260,835		0.0000	1.0000	89.36
8.5	172,043		0.0000	1.0000	89.36
9.5	57,552		0.0000	1.0000	89.36
10.5	24,283		0.0000	1.0000	89.36
11.5	74,223		0.0000	1.0000	89.36
12.5	61,763		0.0000	1.0000	89.36
13.5	76,844		0.0000	1.0000	89.36
14.5	79,365		0.0000	1.0000	89.36
15.5	79,365	7,306	0.0921	0.9079	89.36
16.5	82,498		0.0000	1.0000	81.13
17.5	86,549	14,081	0.1627	0.8373	81.13
18.5	72,468		0.0000	1.0000	67.93
19.5	72,468		0.0000	1.0000	67.93
20.5	29,834		0.0000	1.0000	67.93
21.5	37,796		0.0000	1.0000	67.93
22.5	37,796		0.0000	1.0000	67.93
23.5	36,796		0.0000	1.0000	67.93
24.5	34,275		0.0000	1.0000	67.93
25.5	23,835		0.0000	1.0000	67.93
26.5	7,961		0.0000	1.0000	67.93
27.5	7,961		0.0000	1.0000	67.93
28.5	7,961		0.0000	1.0000	67.93
29.5	7,961		0.0000	1.0000	67.93
30.5					67.93

NET SALVAGE STATISTICS

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNTS 392.01 TO 392.89 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2000	354,748		0		0		0
2001	244,765		0		0		0
2002	237,827	981	0		0	981-	0
2003	178,972	547	0		0	547-	0
2004	314,047	4,529	1	37,227	12	32,698	10
2005	422,070	2,133	1		0	2,133-	1-
2006	296,580	104	0		0	104-	0
2007	145,325		0		0		0
2008	333,909		0		0		0
TOTAL	2,528,243	8,294	0	37,227	1	28,933	1

THREE-YEAR MOVING AVERAGES

00-02	279,113	327	0		0	327-	0
01-03	220,521	509	0		0	509-	0
02-04	243,615	2,019	1	12,409	5	10,390	4
03-05	305,030	2,403	1	12,409	4	10,006	3
04-06	344,232	2,255	1	12,409	4	10,154	3
05-07	287,992	746	0		0	746-	0
06-08	258,605	35	0		0	35-	0

FIVE-YEAR AVERAGE

04-08	302,386	1,353	0	7,445	2	6,092	2
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OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2003	23,486		0		0		0
2004	32,243		0	986	3	986	3
2005	38,253		0		0		0
2006							
2007							
2008							
TOTAL	93,982		0	986	1	986	1

THREE-YEAR MOVING AVERAGES

03-05	31,327		0	329	1	329	1
04-06	23,499		0	329	1	329	1
05-07	12,751		0		0		0
06-08							

FIVE-YEAR AVERAGE

04-08	14,099		0	197	1	197	1
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DEPRECIATION CALCULATIONS

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 303.2 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCRUED						
1998	10,204,848.00	10,204,848	10,204,848			
1999	20,841,309.73	20,841,310	20,841,310			
2000	2,239,377.60	2,239,378	2,239,378			
2001	1,792,012.82	1,792,013	1,792,013			
2002	1,866,653.67	1,866,654	1,866,654			
2003	2,403,864.23	2,403,864	2,403,864			
2004	2,520,666.50	2,520,667	2,520,667			
2005	4,586,028.96	4,127,426	4,586,029			
2006	58,027.94	40,620	58,026			
	46,512,789.45	46,036,780	46,512,789			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	100,034.30	100,034	100,034			
2005	5,858,136.12	4,686,509	4,226,131	1,632,005	1.00	1,632,005
2006	239,332.90	143,600	129,493	109,840	2.00	54,920
2007	17,546,792.55	7,018,717	6,329,236	11,217,557	3.00	3,739,186
2008	1,514,173.23	302,835	273,086	1,241,087	4.00	310,272
2009	2,120,606.22			2,120,606	5.00	424,121
	27,379,075.32	12,251,695	11,057,980	16,321,095		6,160,504
	73,891,864.77	58,288,475	57,570,769	16,321,095		6,160,504
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.6	8.34

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 391.1 OFFICE FURNITURE & EQUIPMENT - COMP & PRINTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCRUED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	1,175,160.82	1,175,161	1,175,161			
2005	764,494.57	688,045	764,495			
2006	8,563.37	5,994	8,563			
	1,948,218.76	1,869,200	1,948,219			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	29,813.23	29,813	29,813			
2006	3,704,406.98	2,593,085	3,185,678	518,729	1.50	345,819
2007	5,164,255.70	2,582,128	3,172,218	1,992,038	2.50	796,815
2008	5,291,449.51	1,587,435	1,950,209	3,341,241	3.50	954,640
2009	3,200,753.73	320,075	393,221	2,807,533	4.50	623,896
	17,390,679.15	7,112,536	8,731,139	8,659,541		2,721,170
	19,338,897.91	8,981,736	10,679,358	8,659,541		2,721,170
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.2	14.07

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 391.12 OFFICE FURNITURE & EQUIPMENT - SECURITY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 3-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	19,800.20		2,477	17,323	3.00	5,774
	19,800.20		2,477	17,323		5,774
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.0	29.16

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 391.4 OFFICE FURNITURE & EQUIPMENT - FAX MACHINES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	4,842.00	1,453	2,085	2,757	3.50	788
	4,842.00	1,453	2,085	2,757		788
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.5	16.27

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 391.5 OFFICE FURNITURE & EQUIPMENT - COPIERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCRUED						
2003	131,952.45	131,952	131,952			
AMORTIZED						
SURVIVOR CURVE.. 3-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	76,922.35	64,099	52,352	24,570	0.50	24,570
	208,874.80	196,051	184,304	24,570		24,570
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.0	11.76

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 391.6 OFF FURNITURE & EQUIP - TBLS, CUBICLES & STNDS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCRUED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	463,872.70	200,996	462,335	1,538	8.50	181
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	29,722.75	16,844	16,841	12,882	6.50	1,982
2003	4,932.32	2,137	2,136	2,796	8.50	329
2008	10,345.99	1,035	1,035	9,311	13.50	690
2009	22,173.32	738	738	21,435	14.50	1,478
	67,174.38	20,754	20,750	46,424		4,479
	531,047.08	221,750	483,085	47,962		4,660
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.3	0.88

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 391.9 OFFICE FURNITURE & EQUIPMENT - MISCELLANEOUS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCRUED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	189,638.43	94,819	189,638			
2003	109,698.90	47,533	109,699			
2004	34,865.39	12,785	34,865			
2005	11,760.68	3,528	11,761			
	345,963.40	158,665	345,963			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	56,286.67	31,898	44,709	11,578	6.50	1,781
2002	82,910.66	41,455	58,104	24,807	7.50	3,308
2004	4,353.22	1,596	2,237	2,116	9.50	223
2006	10,160.20	2,370	3,322	6,838	11.50	595
2007	2,478.16	413	579	1,899	12.50	152
2008	82,903.54	8,290	11,619	71,285	13.50	5,280
	239,092.45	86,022	120,570	118,523		11,339
	585,055.85	244,687	466,533	118,523		11,339
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.5	1.94

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - STANDARD CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7.5-R0.5						
NET SALVAGE PERCENT.. 0						
2002	17,484.61	9,931	17,485			
2005	15,872.02	5,693	10,693	5,179	4.81	1,077
2007	17,346.85	3,516	6,604	10,743	5.98	1,796
2008	110,372.33	13,543	25,438	84,934	6.58	12,908
2009	198,262.34	8,188	15,380	182,882	7.19	25,436
	359,338.15	40,871	75,600	283,738		41,217
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.9	11.47

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 392.03 TRANSPORTATION EQUIPMENT - PICKUP TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-R2						
NET SALVAGE PERCENT.. 0						
1996	17,894.96	15,336	17,895			
1997	66,451.93	54,823	66,452			
1998	31,884.51	25,125	30,908	977	2.12	461
1999	50,615.33	37,759	46,450	4,165	2.54	1,640
2000	159,128.97	111,231	136,833	22,296	3.01	7,407
2001	61,331.00	39,558	48,663	12,668	3.55	3,568
2002	128,313.85	75,192	92,499	35,815	4.14	8,651
2003	60,354.98	31,445	38,683	21,672	4.79	4,524
2004	184,083.43	83,206	102,357	81,726	5.48	14,914
2005	259,309.77	98,019	120,580	138,730	6.22	22,304
2006	121,343.75	36,403	44,782	76,562	7.00	10,937
2007	109,270.87	23,821	29,304	79,967	7.82	10,226
2008	244,803.92	32,559	40,052	204,752	8.67	23,616
2009	217,420.36	9,784	12,036	205,384	9.55	21,506
	1,712,207.63	674,261	827,494	884,714		129,754
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.8	7.58

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 11-R3						
NET SALVAGE PERCENT.. 0						
1997	36,987.53	31,573	36,988			
1999	137,817.25	106,877	131,384	6,433	2.47	2,604
2002	56,960.37	34,433	42,329	14,631	4.35	3,363
2007	260,087.99	56,985	70,052	190,036	8.59	22,123
2009	96,511.42	4,295	5,280	91,231	10.51	8,680
	588,364.56	234,163	286,033	302,331		36,770
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.2	6.25

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-R4						
NET SALVAGE PERCENT.. 0						
2001	237,722.45	182,333	145,555	92,167	2.33	39,557
2005	207,146.59	91,559	73,091	134,056	5.58	24,024
2007	151,864.57	37,814	30,186	121,679	7.51	16,202
2008	345,832.17	51,875	41,411	304,421	8.50	35,814
2009	1,108,686.45	55,434	44,253	1,064,433	9.50	112,046
	2,051,252.23	419,015	334,496	1,716,756		227,643
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.5	11.10

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 392.06 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-R2.5						
NET SALVAGE PERCENT.. 0						
1987	2,316.97	2,061	2,317			
1998	31,952.58	19,172	22,937	9,016	6.40	1,409
1999	22,381.84	12,464	14,912	7,470	7.09	1,054
2001	8,190.14	3,798	4,544	3,646	8.58	425
2002	9,538.70	3,953	4,729	4,810	9.37	513
2004	54,736.22	17,034	20,379	34,357	11.02	3,118
2005	129,807.90	33,348	39,897	89,911	11.89	7,562
2006	11,679.86	2,358	2,821	8,859	12.77	694
2008	2,207.16	194	232	1,975	14.59	135
2009	376,755.38	11,077	13,253	363,502	15.53	23,406
	649,566.75	105,459	126,021	523,546		38,316
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.7	5.90

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 392.11 TRANSPORTATION EQUIPMENT - ELECTRIC VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S1.5						
NET SALVAGE PERCENT.. 0						
1993	31,717.26	28,863	31,717			
	31,717.26	28,863	31,717			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.00

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 392.89 TRANSPORTATION EQUIPMENT - MOTORHOME

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 18-R4						
NET SALVAGE PERCENT.. 0						
1991	112,598.80	97,522	94,421	18,178	2.41	7,543
	112,598.80	97,522	94,421	18,178		7,543
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.4	6.70

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCRUED						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	11,573.03	3,472	3,772	7,801	17.50	446
2004	9,552.07	2,101	2,282	7,270	19.50	373
2005	8,081.14	1,455	1,581	6,500	20.50	317
	29,206.24	7,028	7,635	21,571		1,136
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					19.0	3.89

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCRUED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	15,698.00	6,672	7,315	8,383	11.50	729
	15,698.00	6,672	7,315	8,383		729
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.5	4.64

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-R2						
NET SALVAGE PERCENT.. 0						
1978	7,961.48	7,352	7,961			
1982	15,873.74	13,723	15,874			
1983	10,439.07	8,868	10,439			
1984	2,521.21	2,100	2,521			
1985	1,000.00	816	1,000			
1988	42,633.80	32,295	42,634			
1991	11,822.66	8,110	11,614	209	6.28	33
1996	12,459.57	6,703	9,599	2,861	9.24	310
1998	33,269.27	15,637	22,394	10,875	10.60	1,026
1999	114,490.89	49,689	71,160	43,331	11.32	3,828
2000	100,615.35	39,944	57,204	43,411	12.06	3,600
2001	36,853.79	13,231	18,948	17,906	12.82	1,397
2002	9,407.74	3,010	4,311	5,097	13.60	375
2004	158,180.10	37,805	54,140	104,040	15.22	6,836
2005	25,188.02	4,962	7,106	18,082	16.06	1,126
2006	159,762.13	24,683	35,348	124,414	16.91	7,357
2007	267,077.49	29,779	42,646	224,431	17.77	12,630
2009	367,785.15	8,275	11,851	355,934	19.55	18,206
	1,377,341.46	306,982	426,750	950,591		56,724
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.8	4.12

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 397.1 COMMUNICATION EQUIPMENT - TELEPHONE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCRUED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	883,439.21	750,923	728,893	154,546	1.50	103,031
	883,439.21	750,923	728,893	154,546		103,031
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.5	11.66

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 397.2 COMMUNICATION EQUIPMENT - RADIO SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCRUED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	2,729,977.18	2,320,481	2,715,923	14,054	1.50	9,369
2003	12,478.30	8,111	9,493	2,985	3.50	853
	2,742,455.48	2,328,592	2,725,416	17,039		10,222
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.7	0.37

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 397.4 COMMUNICATION EQUIPMENT - WIRELESS NETWORKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	797,159.68	119,574	97,369	699,791	8.50	82,328
	797,159.68	119,574	97,369	699,791		82,328
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.5	10.33

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 397.5 COMMUNICATION EQUIPMENT - MISCELLANEOUS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCRUED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	130,797.49	111,178	130,797			
2002	215,899.53	161,925	215,900			
2004	68,015.92	37,409	68,016			
	414,712.94	310,512	414,713			
AMORTIZED						
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2007	97,466.98	24,367	66,684	30,783	7.50	4,104
2008	16,859.61	2,529	6,921	9,939	8.50	1,169
2009	558,913.21	27,946	76,479	482,434	9.50	50,783
	673,239.80	54,842	150,084	523,156		56,056
	1,087,952.74	365,354	564,797	523,156		56,056
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.3	5.15

OKLAHOMA GAS AND ELECTRIC COMPANY
HOLDING COMPANY

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2009

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
ACCRUED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	10,661.46	3,998	10,661			
2003	2,736.82	889	2,737			
	13,398.28	4,887	13,398			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	36,696.03	6,422	28,707	7,989	16.50	484
2007	18,477.81	2,310	10,327	8,151	17.50	466
2008	6,080.25	456	2,038	4,042	18.50	218
	61,254.09	9,188	41,072	20,182		1,168
	74,652.37	14,075	54,470	20,182		1,168
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.3	1.56

ATTESTATION

I do hereby swear and affirm that the foregoing is my direct testimony in APSC Docket No. 10-067-U.

John J. Spanos
John J. Spanos

9/25/10
Date