BEFORE THE CORPORATION COMMISSION OF OKLAHOMA

IN THE MATTER OF THE APPLICATION OF OKLAHOMA GAS AND ELECTRIC COMPANY FOR AN ORDER OF THE COMMISSION AUTHORIZING APPLICANT TO MODIFY ITS RATES, CHARGES AND TARIFFS FOR RETAIL ELECTRIC SERVICE IN OKLAHOMA	)	CAUSE NO. PUD 201800140

Direct Testimony

of

John J. Spanos

on behalf of

Oklahoma Gas and Electric Company

December 31, 2018

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EXHIBITS

I. INTRODUCTION AND PURPOSE

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

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

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

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

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

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

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

A. I am a Senior Vice President.

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

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

Q. **Please state your qualifications.**

A. I have 32 years of depreciation experience which includes giving expert testimony in over 300 cases before 40 regulatory commissions, including this Commission. Please refer to Direct Exhibit JJS-1 for my qualifications. In addition to the cases that I have submitted testimony, I have supervised in over 600 other depreciation or valuation projects.

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

A. I sponsor the depreciation study performed for Oklahoma Gas and Electric Company attached hereto as Direct Exhibit JJS-2 ("Depreciation Study"). The Depreciation Study sets forth the calculated annual depreciation accrual rates by account as of December 31, 2017. The proposed rates appropriately reflect the rates at which OG&E's assets should

be depreciated over their useful lives and are based on the most commonly used methods and procedures for determining depreciation rates.

The development of depreciation rates in the Depreciation Study utilize the straight-line method and the life and salvage parameters were developed consistently with past practices for Oklahoma Gas and Electric Company. These methods for conducting life and net salvage analyses is consistent with practices across the United States.

Q. **Please summarize your testimony.**

A. My testimony presents the results of the depreciation study, which is based on established and supported methods and procedures and results in the most reasonable depreciation rates for the Company's assets. The life and net salvage estimates in this study set forth a recovery pattern that matches utilization of the asset with recovery of the assets, which is fair to all generations of customers. The overall result of the depreciation study is a net increase in depreciation expense. However, this is in large part the result of some unreasonable service life cycles and net salvage estimates that form the basis of the current depreciation rates.

The Company's currently approved depreciation rates based on estimates from Case No. PUD201500273 are, for some accounts, outside the range of industry norms and as a result will not properly or equitably recover the cost of the Company's assets over their service lives. For this reason, an increase in depreciation expense is necessary in order to bring the Company's depreciation rates more in line with reasonable and appropriate life cycles and net salvage expectation for the Company's assets. The depreciation study I support in this study achieves this objective and produces the most appropriate depreciation rates for the Company's assets.

Q. **Can you summarize the impact on depreciation rates based on the depreciation study?**

A. Yes. Table 1 below sets forth a comparison of the current depreciation rates and resultant expense to the proposed depreciation rates and expense by function as of December 31, 2017.

Table 1

Function	Current Rates	Current Proforma Expense	Proposed Rates	Proposed Expense
Intangible	5.64	9,830,300	3.05*	5,308,838
Steam	1.75	34,970,982	2.93	58,529,815
Other	3.64	62,201,895	3.65	62,423,816
Transmission	1.99	52,060,214	2.61	68,337,627
Distribution	2.61	105,663,048	2.97	119,927,119
General	5.18	21,078,130	5.57	22,673,178
Total		285,804,569		337,200,393

*Composite Rate includes assets soon to be retired. The appropriate composite rate for Intangible Plant should be 5.32.

Q. **Please explain some of the major factors that contribute to the need to change depreciation rates.**

A. One of the most significant factors is that the Commission's Order No. 662059 in Cause No. PUD 201500273 adopted OIEC recommendations for production, transmission and general plant, and Staff's recommendations for distribution plant. Adopting those recommendations resulted in depreciation parameters that were, for many accounts, far outside the range of reasonableness for the Company's assets[1]. Due to a settlement in Cause No. 201700496, these unreasonable depreciation parameters were not changed in OG&E's last rate case and continue today. I will discuss this in more detail in the next section, but as an example, the current depreciation rates for Account 362, Station Equipment incorporate the expectation that the Company's substation equipment, such as transformers and circuit breakers, will have an average service life of 68 years and that some substation equipment will remain in service for more than 120 years. These types of assets typically have average service lives in the 40 to 55-year range (with maximum lives around 100 years), and thus the currently approved depreciation parameter for this account is far outside the average and well beyond any reasonable life cycle expectation for these types of assets.

[1] Note the life span of 25 years for wind assets was approved in Order No. 662059, which was proposed by the Company, not OIEC witness.

Thus, current depreciation rates are inadequate to recover the Company's investments over the service lives of its assets. Specific major components that caused rates to change by function are as follows:

- Steam Production Plant: The primary driver for the $23.6 million increase in depreciation for this category of plant is more negative net salvage estimates for the Company's steam production plants. This change in net salvage incorporates a specific decommissioning study for each generating facility, as well as the need to escalate these costs to the date at which the plants will be decommissioned in order to recover the full costs of each plant.
- Other Production Plant: The primary driver for the $200,000 increase for "other production plant" is more negative net salvage due to incorporating decommissioning costs, which is offset by slightly longer interim survivor curves for some accounts.
- Transmission Plant: The primary drivers for the $16.3 million increase for transmission plant are changes to the service life and net salvage estimates for some accounts.
- Distribution Plant: The primary driver for the $14.3 million increase in depreciation expense for distribution plant is the result of the recommendation to use more reasonable service life estimates for the Company's distribution assets.
- General Plant: The primary reasons for the $1.6 million increase is a more reasonable net salvage estimate for the Company's general plant structures and transportation equipment, as well as updating the depreciation rates for amortization accounts to reflect the recommended amortizations.

Q. **Why is it important for the Commission not to use unreasonably long service lives for calculating depreciation rates?**

A. It is important to use service lives in calculating depreciation rates that are as close to the actual services lives as possible. Unreasonably long service lives burden future customers by making them pay more in the long-run. To use an analogy, a longer term mortgage may reduce one's monthly payment, but in the long run, the homeowner is paying much more in interest. The same is true with depreciation rates and service lives. The longer the life

cycle of recovery, the more customers will pay in the long run. To put this in perspective, the difference between using the service lives approved in the last OG&E rate case for distribution assets and the ones proposed by the Company in that last case will increase costs to customers in the long run by millions of dollars. Therefore, the impact to customers could be dramatic over the entire life cycle, which emphasizes the need to estimate service lives that match the utilization of the assets as precisely as possible.

Q. **Were there other factors that led to the overall increase in depreciation rates?**

A. Yes. Depreciation is a process of determining the timing of the recovery of the Company's capital investments. Reductions in depreciation expense, such as adopted by the Commission in Cause No. PUD 201500273, do not actually reduce customer rates over the long run. Instead, reducing depreciation rates defers these costs to the future – resulting in higher depreciation expense in future depreciation studies, all else equal. Because the recovery of the Company's costs have been deferred in recent rate cases, the increase in depreciation expense in the instant case is higher than it otherwise would be. Further, deferrals of the recovery of the Company's assets do not actually reduce customer costs in the long run, but instead result in higher customer rates over time. Because accumulated depreciation reduces rate base, if depreciation rates are too low, then rate base will be higher than it otherwise would be. Customers must then pay a return on this higher rate base, and because the rate of return is typically higher than depreciation rates, the impact of a higher rate base will tend to exceed any reduction in depreciation rates over time. For this reason, setting depreciation rates too low will typically result in a higher overall cost to customers in the long run.

II. ADEQUACY OF CURRENT DEPRECIATION RATES AS APPROVED IN COMMISSION ORDER NO. 662059

Q. **What did the Commission approve for the company's depreciation in Cause No. PUD 201500273?**

A. The Commission adopted the distribution plant depreciation rates proposed by PUD and the production, transmission and general plant depreciation rates proposed by OIEC except the life spans for wind production. Specifically, the Commission approved the following:

- Costs for terminal net salvage of the Company's generating plants that are below the level the Company is expected to incur.
- Service life cycles for many transmission and distribution plant accounts that are outside any reasonable expectation for the Company's assets.
- Net salvage percentages that are not consistent with historical percentages or future expectations for some accounts.

Q. **Please provide an example of how the current depreciation rates are inadequate to provide timely cost recovery.**

A. One of the most pronounced examples can be found in the currently approved service life estimates for the Company's transmission and distribution plant accounts. For many accounts, the life cycle estimates are well beyond the range of reasonableness for the property studied. As an example, Table 2 below provides a comparison of the currently approved average and maximum service lives for certain accounts to the typical industry range of service lives estimated for the same assets for other electric utilities.

Table 2

	Account	OG&E Approved Average Service Life	Maximum Lives	Industry Range Average[2]	Industry Range Maximum
350.2	Land Rights	100	145	65-75	110
353	Station Equipment	63	115	40-60	100
355	Poles and Fixtures	65	130	45-60	110
362	Station Equipment	68	125	40-60	100
368	Line Transformers	44	135	35-50	80
371	Installations on Customers' Premises - Thermostats	15	35	5-10	20

Note: Current assets in Account 371 are thermostats which are considerably different than assets that were in the account prior to 2012.

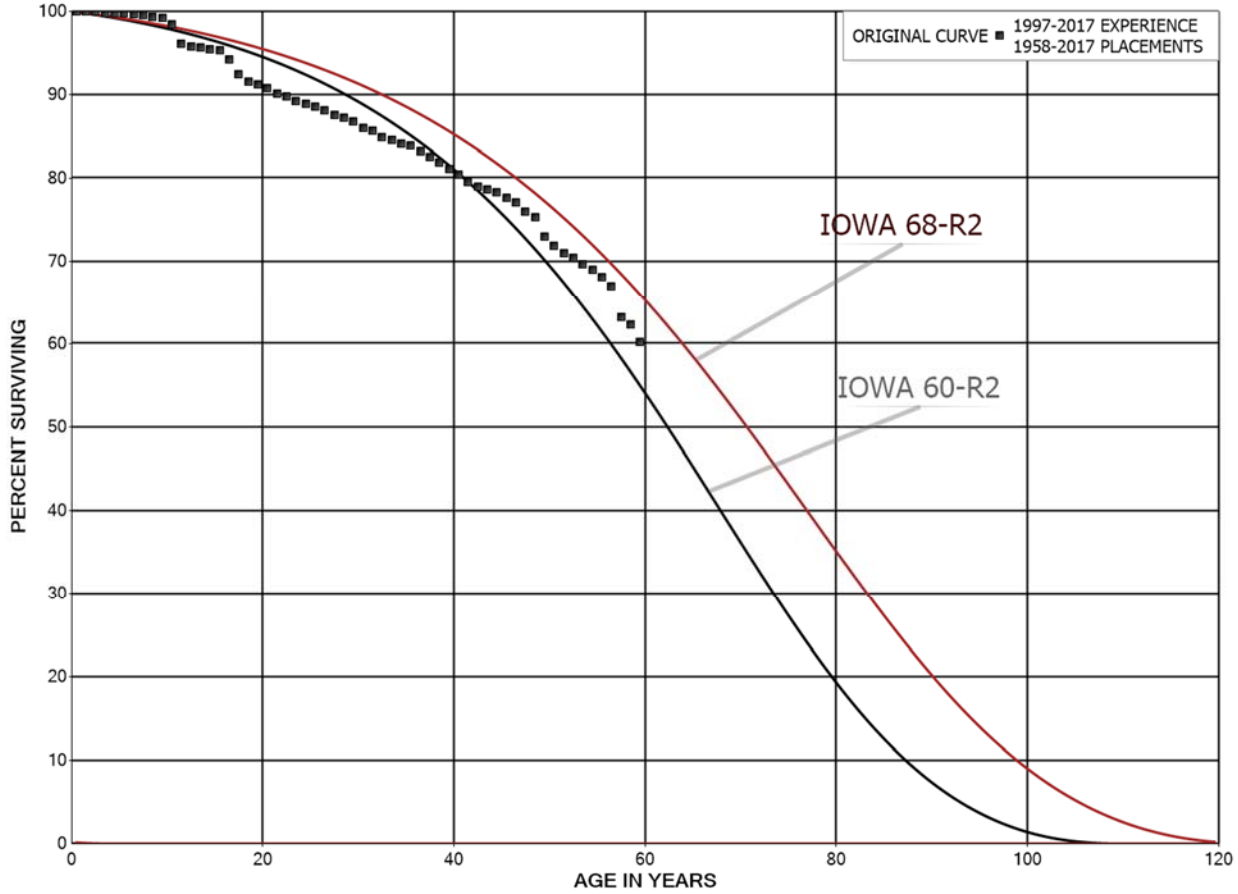
[2] The industry ranges shown here are based on the numerous depreciation studies Gannett Fleming has conducted throughout the country as well as the range approved by state and federal regulators.

As can be seen in Table 2, the average service lives and/or maximum lives are beyond the typical range of estimates for other utilities. They are also unreasonable for the accounts studied for OG&E. For example, Account 362, which includes distribution substation equipment, the current depreciation rates are based on an average service life of 68 years. Assets such as circuit breakers, power transformers and electronic equipment should not be expected to operate for 68 years on average. The current depreciation rates assume that many of these assets will last many years beyond the average. For substation equipment, this means that the current depreciation rates forecast that some transformers and circuit breakers will last more than 120 years. The assumption inherent to the approved depreciation rates that these assets can last this long is not based on actual historical experience, but instead was (unreasonably) assumed by Staff in Cause No. PUD 201500273.

Q. **Please explain.**

A. For Account 362 the survivor curve estimate incorporated into the current depreciation rates is the 68-R2. While this estimate has an average service life of 68 years, it also forecasts that many assets will have much longer lives. Figure 1 below provides a graph of the 68-R2 survivor curve currently approved for Account 362. This graph also shows the more reasonable estimate I made in the current depreciation study (which is labeled IOWA 60-R2). The previous two studies I estimated the Iowa 60-R2.5. The graph shows the percent of plant forecast to survive (or still be in service) by age for each curve.

Figure 1: Survivor Curves for Account 362, Station Equipment
(includes assets such as circuit breakers and power transformers)



The graph illustrates that the current estimate incorporates the following unreasonable assumptions:

- Close to 50% of the Company's substation equipment will have lives longer than 70 years.
- About 10% of the Company's substation equipment will have lives longer than 100 years.
- Some assets in this account will have lives longer than 120 years.

Again, the Company does not have any circuit breakers or transformers that are more than 120 years old. Thus, the extremely long lives assumed in the currently approved depreciation rates are therefore simply an unrealistic projection and are not based on the Company's actual experience. Assets being placed in this account today, such as transformers, circuit breakers and microprocessor relays, all are built with improved

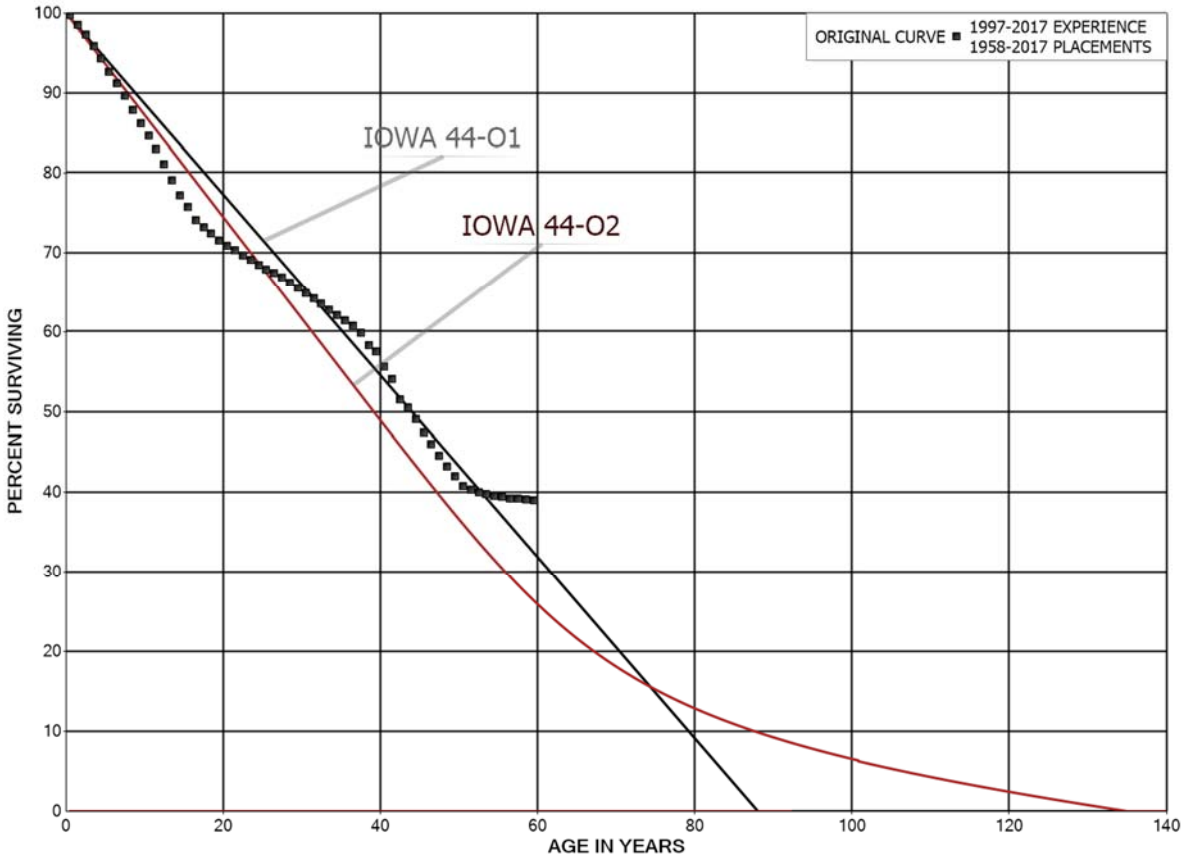
efficiencies and functionality, but the tighter tolerances will create shorter life cycles. Thus, none of the new assets or their related components will last as long as the current life cycle that is in place expects.

In contrast to the unreasonable assumptions in the currently approved estimate for this account, the 60-R2 survivor curve I recommended projects that most assets will be retired by 100 years of age, which is a much more reasonable assumption for assets such as circuit breakers and power transformers that typically have average lives in the 40 to 50-year range.

Q. **Please provide other examples of a long-life cycle used for the current depreciation rates.**

A. Account 368, Line Transformers provides another illustration of the unreasonableness of the currently approved depreciation rates. The Commission approved an average service life of 44 years for this account, which is reasonable, however, the life cycle of these assets assumes a very unrealistic retirement pattern and thus the current depreciation rate assumes that line transformers will last up to 135 years. This is far longer than is reasonable for these types of assets. The 44-O2 survivor curve used to establish the current depreciation rate also assumes many assets will be in service much longer than 100 years. Figure 2 below shows the approved survivor curve for this account, as well as the more reasonable estimate I proposed in the current depreciation study (labeled IOWA 44-O1).

Figure 2: Survivor Curves for Account 368, Line Transformers

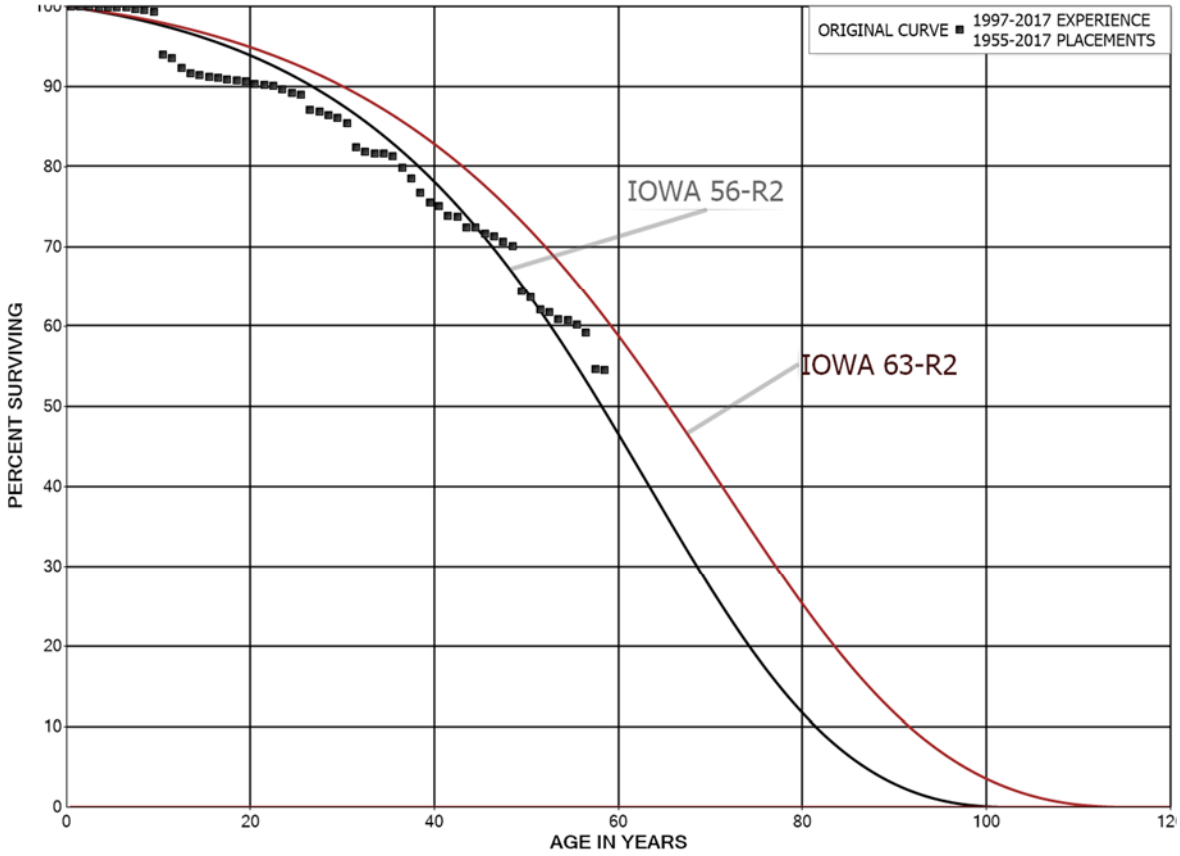


Similar to Account 362, the graph illustrates that the current estimate for this account incorporates a number of unreasonable assumptions:

- Close to 15% of the Company's line transformers will have lives longer than 80 years.
- Over 5% of the Company's line transformers will have lives longer than 100 years.
- Some of the assets in this account will have lives that exceed 135 years.

Further, note that because the curve estimates close to 50% of line transformers surviving at age 40, the 44-O2 forecasts that close to half of the Company's assets in this account will be retired by age 40. It then inexplicably assumes that some of the assets will live more than three times this amount of time (i.e., more than 135 years). In contrast, the 44-O1 survivor curve I have proposed forecasts that assets will continue to be retired at a similar rate as to before age 40. This is a far more reasonable assumption.

Figure 3: Survivor Curves for Account 353, Station Equipment

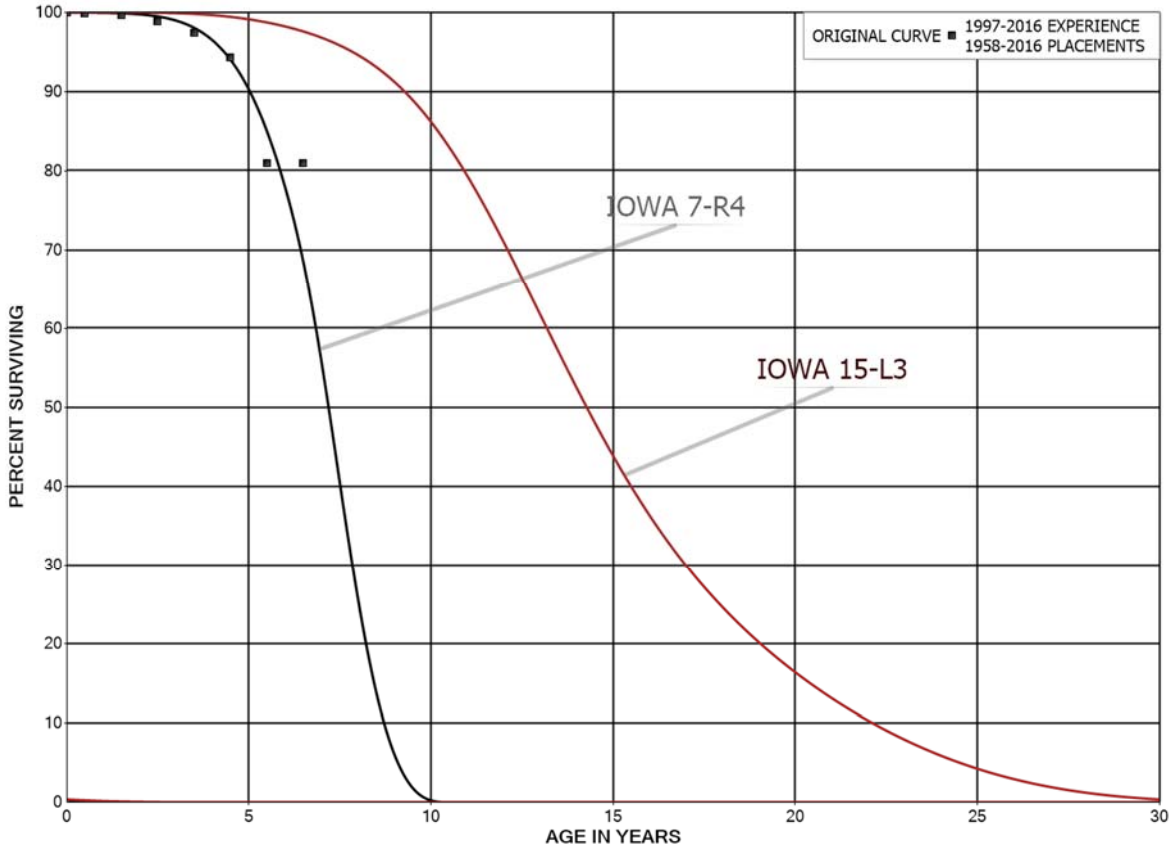


I will further illustrate other accounts that have currently approved life cycles that do not reasonably match asset utilization to recovery. Figure 3 below compares the currently approved 63-R2 survivor curve to my proposed 56-R2 survivor curve for Account 353. As shown by the 63-R2 survivor curve, over 25 percent of the assets are estimated to survive over 80 years which is unreasonable for this asset class. The 56-R2 survivor is a much better match of the historical data for substation equipment and reflects the historical service lives of transmission substation equipment. I emphasized in prior cases the approved average was long when considering the plans of management for these assets. The historical analysis has clearly shown the reduced service life in the last few cases. The 56-year average life and 98-year maximum life is actually on the long side for the industry but takes into account the assets in the account and the likely replacement practices of the Company.

Q. **Please explain why the current estimate for account 371, installations on customers' premises is inappropriate?**

A. This account is a clear example of why relying only on statistical analyses is flawed. When conducting life estimation, it is imperative to not only review the statistical results, but to also include informed judgment. In this account, the nature of the assets in service today is quite different than 10 years ago. All of the older lighting assets have been retired and the new assets are programmable thermostats. These thermostats have an expected life of 5-7 years and become obsolete very quickly due to the evolving technology. In Cause No. PUD201500273, the Company proposed a 5-year average and 11-year maximum life which was primarily due to a recognition of the changing nature of the assets. In both the previous case and the current case, I have proposed a 7-year average and 11-year maximum life. The currently approved average life is 15 years – more than double the expected life of these types of assets. As shown by Figure 4 below, the life cycle currently approved is not close to matching the expected life cycle of programmable thermostats.

Figure 4: Survivor Curve for Account 371, Installations on Customers' Premises



Q. **How do the depreciation rates adopted by the Commission in Cause No. PUD 201500273, and settled on in Cause No. PUD 201700496, impact the overall increase in depreciation expense in the instant case?**

A. As I have explained in this section, the currently approved depreciation rates are based on unreasonable assumptions regarding the service lives of the Company's assets, and are disconnected from the reality of the actual and expected lives of the Company's property. For this reason, a large portion of the increase in depreciation expense that results from my study is simply the result of bringing OG&E's estimates of service life and net salvage back to within a reasonable range that is consistent with industry norms.

III. DEPRECIATION STUDY

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

A. Depreciation refers to the loss in service value not restored by current maintenance incurred in connection with the consumption or prospective retirement of utility plant in the course

of service from causes which are known to be in current operation, against which the Company 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 and the requirements of public authorities.

Q. **Did you prepare the depreciation study filed by Oklahoma Gas and Electric Company of in this proceeding?**

A. Yes. I prepared the depreciation study submitted by OG&E with its filing in this proceeding. My report is entitled: "2017 Depreciation Study - Calculated Annual Depreciation Accruals Related to Electric Plant as of December 31, 2017." This report sets forth the results of my depreciation study for Oklahoma Gas and Electric Company.

Q. **In preparing the depreciation study, did you follow generally accepted practices in the field of depreciation valuation?**

A. Yes.

Q. **Are the methods and procedures of this depreciation study consistent with past practices?**

A. The methods and procedures of this study are the same as those utilized in past studies of this Company as well as others before this Commission. Depreciation rates are determined based on the average service life procedure and the remaining life method.

Q. **Please describe the contents of your report.**

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

calculations by account.

The table on pages VI-4 through VI-9 presents the estimated survivor curve, the net salvage percent, the original cost as of December 31, 2017, the book depreciation reserve and the calculated annual depreciation accrual and rate for each account or subaccount. The section beginning on page VII-2 presents the results of the retirement rate analyses prepared as the historical bases for the service life estimates. The section beginning on page VIII-2 presents the results of the salvage analysis. The section beginning on page IX-2 presents the depreciation calculations related to surviving original cost as of December 31, 2017.

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

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

For General Plant Accounts 391, 391.1, 393, 394, 395, 397 and 398, I used the straight line remaining life method of amortization. The account numbers identified throughout my testimony represent those in effect as of December 31, 2017. The annual amortization is based on amortization accounting that distributes the unrecovered cost of fixed capital assets over the remaining amortization period selected for each account and vintage.

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

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

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

A. The service life and net salvage study consisted of compiling historical data from records related to Oklahoma Gas and Electric Company's plant; analyzing these data to obtain historical trends of survivor characteristics; obtaining supplementary information from management and operating personnel concerning practices and plans as they relate to plant operations; and interpreting the above data and the estimates used by other electric utilities to form judgments of average service life and net salvage characteristics.

Q. **You used the term "judgment" in your explanation of how service lives and net salvage are estimated. Why is judgment important for the estimation of depreciation?**

A. Depreciation is a process of forecasting the future, and the service life and net salvage estimates represent expectations about what will happen many decades from now. The statistical tools available to help in developing these forecasts necessarily consist of imperfect information, because the Company's assets have only lived for a fraction of their lives. Estimation therefore requires extrapolation and judgment, which must incorporate the knowledge and experience of the depreciation professional performing the study. For example, the strict mechanical curve fitting process for life analysis may result in a wide range of average service live estimates that could be supported by the data alone. The judgment of the depreciation professional making the estimate is therefore required to differentiate between these possible estimates.

The National Association of Regulatory Utility Commissioners ("NARUC") recognizes the importance of judgment in its 1996 publication *Public Utility Depreciation Practices* (referred to as the "NARUC Manual"). The NARUC Manual has an entire section dedicated to "informed judgment." NARUC defines "informed judgment" as:

> [A] term used to define the subjective portion of the depreciation study process. It is based on a combination of general experience, knowledge of the properties and a physical inspection, information gathered throughout the industry, and other factors which assist the analyst in making a knowledgeable estimate.[3]

[3] *Public Utility Depreciation Practices*, National Association of Regulatory Utility Commissioners, 1996, p. 128

NARUC also notes that "the use of informed judgment can be a major factor in forecasting"[4] and explains that "[t]he analyst's judgment, comprised of a combination of experience and knowledge, will determine the most reasonable estimate."[5]

Q. **What historical data did you analyze for the purpose of estimating service life characteristics?**

A. I analyzed the Company's accounting entries that record plant transactions during the period 1997 through 2017. The transactions included additions, retirements, transfers, sales and the related balances. The Company records also included surviving dollar value by year installed for each plant account as of December 31, 2017.

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

A. I used the retirement rate method. This is the most appropriate method when retirement data covering a long period of time is available because this method determines the average rates of retirement actually experienced by the Company during the period of time covered by the depreciation study.

Q. **Please describe how you used the retirement rate method to analyze Oklahoma Gas and Electric Company's service life data.**

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

[4] Ibid.
[5] Ibid., p. 129

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

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

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

The estimated survivor curve designations for each depreciable property group indicate the average service life, the family within the Iowa system to which the property group belongs, and the relative height of the mode. For example, the Iowa 64-R2.5 indicates an average service life of sixty-four years; a right-moded, or R, type curve (the mode occurs after average life for right-moded curves); and a moderate height, 2.5, for the mode (possible modes for R type curves range from 1 to 5). Graphs of the Iowa curves have been provided on pages II-4 through II-8 of the depreciation study report.

Q. **What approach did you use to estimate the lives of significant facilities such as production plant?**

A. I used the life span technique to estimate the lives of significant facilities for which concurrent retirement of the entire facility is anticipated. In this technique, the survivor characteristics of such facilities are described by the use of interim survivor curves and estimated probable retirement dates.

The interim survivor curves describe the rate of retirement related to the replacement of elements of the facility, such as, for a building, the retirements of plumbing, heating, doors, windows, roofs, etc., that occur during the life of the facility. The probable retirement date provides the rate of final retirement for each year of installation for the facility by truncating the interim survivor curve for each installation year at its attained age at the date of probable retirement. The use of interim survivor curves truncated at the date

of probable retirement provides a consistent method for estimating the lives of the several years of installation for a particular facility in as much as a single concurrent retirement for all years of installation will occur when it is retired.

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

A. Yes, we have used the life span technique in performing depreciation studies presented to and accepted by many public utility commissions across the United States and Canada, including Oklahoma.[6] This technique is currently being utilized by Oklahoma Gas and Electric Company.

Q. **Are the factors considered in your estimate of service life and net salvage percentages presented in Direct Exhibit JJS-2?**

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

Q. **What are the bases for the probable retirement years that you have estimated for each facility?**

A. The probable retirement years are life spans for each facility that are estimated based on informed judgment that incorporates a consideration of the age, use, size, nature of construction, management outlook and typical life spans experienced and used by other electric utilities for similar facilities. Most of the life spans result in probable retirement years that are many years in the future. As a result, the retirements of these facilities are not yet subject to specific management plans. Such plans would be premature. At the appropriate time, detailed studies of the economics of rehabilitation and continued use or retirement of the structure will be performed and the results incorporated in the estimation of the facility's life span.

[6] For example, the life span technique was approved for OG&E and PSO in many of their previous cases.

Q. **Have you physically observed OG&E's plant and equipment as part of your depreciation studies?**

A. Yes. I have made field reviews of OG&E's property during August 2018, November 2014, November 2008 and July 2003 to observe representative portions of plant. Field reviews are conducted to become familiar with Company operations and to obtain an understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements. This knowledge, as well as information from other discussions with management, was incorporated in the interpretation and extrapolation of the statistical analyses. Without this key information, a full understanding of the life characteristics would not be possible.

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

A. I estimated the net salvage percentages by incorporating the historical data for the period 1991 through 2017, and I considered estimates for other electric companies. The process in which I conducted net salvage percentages and the methodology utilized is consistent with authoritative texts and utilized almost exclusively by 46 of 50 states, as well as followed by the Federal Energy Regulatory Commission (FERC).

Q. **Can you address how reimbursements were handled in this case?**

A. Yes. Reimbursements are received payments from third parties related to damage for a line and associated assets or the relocation of a line or other assets. Examples for transmission or distribution plant would be reimbursing the Company for relocating lines to accommodate a street-widening project. Since the 2009 case, some reimbursements to distribution accounts that were not considered to be reoccurring throughout the entire life cycle were excluded from the determination of the net salvage analyses because these reimbursements do not occur to all assets retired, they should not be considered part of future salvage value for all poles, towers, fixtures, etc. The amounts were always maintained in the accumulated depreciation. This is the most appropriate methodology for determining an account net salvage. However, in the previous case, the exclusion was considered inappropriate by other parties. In this depreciation study, I have included all reimbursements in the net salvage analyses and, although these reimbursements should not

be considered part of the future salvage value for all poles, towers and fixtures, I am treating them that way to avoid other parties' attempts to confuse the issue.

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

A. Yes, for the interim analyses. The net salvage percentages for generating facilities were based on two components, the interim net salvage percentage and the final net salvage percentage. The interim net salvage percentage is determined based on the historical indications from the period 1991 to 2017 of the cost of removal and gross salvage amounts as a percentage of the associated plant retired. The final, terminal net salvage or "dismantlement" component was determined based on the assets anticipated to be retired at the concurrent date of final retirement.

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

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

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

A. Yes. The dismantlement component is part of the overall net salvage for each location within the production assets. Based on studies for other utilities and the cost estimates of OG&E, it was determined that the dismantlement or decommissioning costs for steam and other production facilities is best calculated by dividing the dismantlement cost by the surviving plant at final retirement. These amounts at a location basis are added to the interim net salvage percentage of the assets anticipated to be retired on an interim basis to produce the weighted net salvage percentage for each location. The detailed calculation for each location is set forth on page VIII-2 through VIII-4 of Direct Exhibit JJS-2.

Q. **What is the basis of the dismantlement or decommissioning cost estimates?**

A. The decommissioning cost estimates are based on decommissioning studies of each generating site performed by Burns and McDonnell. Each decommissioning study is

attached to this testimony as Exhibit JJS-3. These estimates are based on the current cost to decommission the facility. However, the costs to decommission power plants has tended to increase over time (as have construction costs in general). For this reason, in order to recover the full decommissioning costs for each site, these costs need to be escalated to the time of retirement. I have utilized a 2.5% escalation factor based on multiple sources. The 2.5% estimate of future inflation is consistent with current long-term inflation forecasts. For example, the Philadelphia Federal Reserve compiles economist forecasts of the Consumer Price Index ("CPI") with a range of 2.1% to 2.5% and the Handy-Whitman Utility Construction Index has historically shown an inflation factor higher than 2.5%. The calculations of the escalation of these costs have been provided in the table set forth on pages VIII-2 through VIII-4 of the Direct Exhibit JJS-2.

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

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

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

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

Q. **Please describe amortization accounting.**

A. In amortization accounting, units of property are capitalized in the same manner as they are in depreciation accounting. Amortization accounting is used for accounts with a large number of units, but small asset values, therefore, depreciation accounting is difficult for these assets because periodic inventories are required to properly reflect plant in service. Consequently, retirements are recorded when a vintage is fully amortized rather than as the

units are removed from service. That is, there is no dispersion of retirement. All units are retired when the age of the vintage reaches the amortization period. Each plant account or group of assets is assigned a fixed period which represents an anticipated life during which the asset will render full benefit. For example, in amortization accounting, assets that have a 20-year amortization period will be fully recovered after 20 years of service and taken off the Company's books, but not necessarily removed from service. In contrast, assets that are taken out of service before 20 years remain on the books until the amortization period for that vintage has expired.

Q. **For which plant accounts is amortization accounting being utilized?**

A. Amortization accounting is only appropriate for certain General Plant accounts. These accounts are 391, 391.1, 393, 394, 395, 397 and 398 which represent approximately one percent of depreciable plant.

Q. **Please use an example to illustrate how the annual depreciation accrual rate for a particular group of property is presented in your depreciation study.**

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

The retirement rate method was used to analyze the survivor characteristics of this property group. Aged plant accounting data was compiled from 1997 through 2017 and analyzed to best represent the overall service life of this property. The life table for the 1997-2017 experience band is presented on pages VII-84 and VII-85 of Direct Exhibit JJS-2. The life table displays the retirement and surviving ratios of the aged plant data exposed to retirement by age interval. For example, page VII-84 shows $2,096,582 retired at age 0.5-1.5 with $438,314,837 exposed to retirement at the beginning of the interval. Consequently, the retirement ratio is 0.0048 ($2,096,582/$438,314,837) and the surviving ratio is 0.9952 (1-.0048). The percent surviving at age 0.5 of .9973 percent is multiplied by survivor ratio of 99.52 to derive the percent surviving at age 1.5 of 99.26 percent. This process continues for the remaining age intervals for which plant was exposed to retirement during the period 1997-2017. The resultant life tables, or original survivor curve, is plotted along with the estimated smooth survivor curve, the 56-R1 on page VII-83.

The net salvage percent is presented on pages VIII-45 and VIII-46. The percentage is based on the result of annual gross salvage minus the cost to remove plant assets as compared to the original cost of plant retired during the period 1991 through 2017. The 27-year period experienced $47,112,319 ($21,418,176-$68,530,495) in net salvage for $71,309,913 plant retired. The result is negative net salvage of 66 percent ($47,112,319/$71,309,913) on the statistics for this account as well as the three-year rolling averages and trend in recent years, the recommended net salvage for distribution poles is negative 60 percent.

My calculation of the annual depreciation related to the original cost of Account 364.00, Poles, Towers and Fixtures at December 31, 2017, is presented on pages IX-102 and IX-103 of Direct Exhibit JJS-2. The calculation is based on the 56-R1 survivor curve, the 60 percent negative net salvage, the attained age, and the allocated book reserve. The tabulation sets forth the installation year, the original cost, calculated accrued depreciation, allocated book reserve, future accruals, remaining life and annual accrual. These totals are brought forward to the table on page VI-8.

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

A. Yes. The Company has planned a conversion to LED lighting in Account 373, Street Lighting and Signal Systems. The program is scheduled to take 5 to 6 years for full implementation. The program began in 2018, which is consistent with the Company's updated implementation plan. However, not all assets within the account will be replaced. The life analyses for Account 373, Street Lighting and Signal Systems, set forth on pages VII-110 and VII-111 of Direct Exhibit JJS-2 includes the historical analyses from 1997 through 2017 as well as the projected analyses for 2018 through 2024. The 27-L0.5 survivor curve represents the most appropriate life characteristics of past and future expectations for street lighting.

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

A. Yes. There are new facilities planned to be constructed at Sooner. There are depreciation rates established for new scrubbers being constructed and placed into service after December 31, 2017 which are presented on page VI-9 of Direct Exhibit JJS-2. These

depreciation rates represent the two scrubbers being installed on Sooner Units 1 and 2. These rates are based on the current life span date of the respective Sooner Units, interim survivor curves and net salvage percent for the Sooner units as of the year the assets are to be placed into service. Sooner Unit 1 is 2018 and Sooner Unit 2 is 2019. There are also new assets in Account 363, Storage Battery, expected to be installed. The 6.67 percent rate is based on a 15-L3 survivor curve and 0 percent net salvage.

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

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

IV. CONCLUSION

Q. **Was the depreciation study filed by Oklahoma Gas and Electric Company in this proceeding prepared by you or under your direction and control?**

A. Yes.

Q. Does this conclude your pre-filed direct testimony?

A. Yes.

Exhibit JJS-1

JOHN SPANOS

DEPRECIATION EXPERIENCE

Q. Please state your name.

A. My name is John J. Spanos.

Q. What is your educational background?

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

Q. Do you belong to any professional societies?

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

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

A. Yes. The Society of Depreciation Professionals has established national standards for depreciation professionals. The Society administers an examination to become certified in this field. I passed the certification exam in September 1997 and was recertified in August 2003, February 2008, January 2013 and February 2018.

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

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

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

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

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

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

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

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

In January 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July 1999, I was promoted to the position of Manager, Depreciation and

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

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

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

Dubois; Peoples Gas Light and Coke Company; North Shore Gas Company; Connecticut Light and Power; New York State Electric and Gas Corporation; Rochester Gas and Electric Corporation; Greater Missouri Operations; Tennessee Valley Authority; Omaha Public Power District; Indianapolis Power & Light Company; Vermont Gas Systems, Inc.; Metropolitan Edison; Pennsylvania Electric; West Penn Power; Pennsylvania Power; PHI Service Company - Delmarva Power and Light; Atmos Energy Corporation; Citizens Energy Group; PSE&G Company; Berkshire Gas Company; Alabama Gas Corporation; Mid-Atlantic Interstate Transmission, LLC; SUEZ Water; WEC Energy Group; Rocky Mountain Natural Gas, LLC; Illinois-American Water Company and Northern Illinois Gas Company.

My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

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

A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the Commonwealth of Kentucky Public Service Commission; the Public Utilities Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities Board of New Jersey; the Missouri Public Service Commission; the Massachusetts Department of Telecommunications and Energy; the Alberta Energy & Utility Board; the Idaho Public Utility Commission; the Louisiana Public Service Commission; the State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the Public Service Commission of South Carolina; Railroad Commission of Texas – Gas Services Division; the New York Public Service Commission; Illinois Commerce Commission; the Indiana

Utility Regulatory Commission; the California Public Utilities Commission; the Federal Energy Regulatory Commission ("FERC"); the Arkansas Public Service Commission; the Public Utility Commission of Texas; Maryland Public Service Commission; Washington Utilities and Transportation Commission; The Tennessee Regulatory Commission; the Regulatory Commission of Alaska; Minnesota Public Utility Commission; Utah Public Service Commission; District of Columbia Public Service Commission; the Mississippi Public Service Commission; Delaware Public Service Commission; Virginia State Corporation Commission; Colorado Public Utility Commission; Oregon Public Utility Commission; South Dakota Public Utilities Commission; Wisconsin Public Service Commission; Wyoming Public Service Commission; the Public Service Commission of West Virginia; Maine Public Utility Commission; Iowa Utility Board; Connecticut Public Utilities Regulatory Authority; New Mexico Public Regulation Commission; Commonwealth of Massachusetts Department of Public Utilities; Rhode Island Public Utilities Commission and the North Carolina Utilities Commission.

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

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

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY **Direct Exhibit JJS-1**

	Year	Jurisdiction	Docket No.	Client Utility	Subject
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER-03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-El-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	FERC		Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele-com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.		Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	ISO82, ETC. AL	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	09-	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC		Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC		Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
133.	2011	FERC	2011-2232243	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrys – MN Energy Resource Group	Depreciation
153.	2012	TX PUC		Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Company	Depreciation
167.	2013	FERC	ER13- -0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13- -0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14-	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Commission	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC		Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER17-___	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	Docket Nos. ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
295.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
296.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
297.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
298.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
299.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

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

	Year	Jurisdiction	Docket No.	Client Utility	Subject
300.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
301.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
302.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
303.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
304.	2018	VA SCC		Virginia American Water Company	Depreciation

2017 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2017

Prepared by:

Excellence Delivered ***As Promised***

OKLAHOMA GAS AND ELECTRIC COMPANY

Oklahoma City, Oklahoma

2017 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2017

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC

Harrisburg, Pennsylvania

Gannett Fleming

Excellence Delivered ***As Promised***

December 21, 2018

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

Attention Sarah Stafford
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, 2017. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

John J. Spanos

JOHN J. SPANOS
Sr. Vice President

JJS:mle

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OKLAHOMA GAS AND ELECTRIC COMPANY

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Oklahoma Gas and Electric Company's ("OG&E" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of December 31, 2017. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

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

OG&E's accounting policy has not changed since the last depreciation study was prepared. However, there have been significant changes in past and future retirement plans of assets, particularly at steam facilities. These changes as well as changes in net salvage percentages proposed depreciation expense to increase from those currently approved.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2017 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of $337.2 million when applied to depreciable plant balances as of December 31, 2017. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF DECEMBER 31, 2017	PROPOSED RATE	PROPOSED EXPENSE
Intangible Plant	$ 174,218,490.95	3.05	$ 5,308,838
Steam Production Plant	2,000,282,220.12	2.93	58,529,815
Other Production Plant	1,707,954,034.42	3.65	62,423,816
Transmission Plant	2,618,383,232.26	2.61	68,337,627
Distribution Plant	4,042,209,016.37	2.97	119,927,119
General Plant	407,241,279.23	5.57	22,673,178
Total	**$10,950,288,273.35**	**3.08**	**$337,200,393**

PART I. INTRODUCTION

OKLAHOMA GAS AND ELECTRIC COMPANY
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Oklahoma Gas and Electric Company ("Company"), as applied to specific electric plant in service as of December 31, 2017. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to current electric plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2017, the net salvage analyses of historical plant retirement data recorded through 2017; a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

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

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

BASIS OF THE STUDY

Depreciation

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

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

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

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

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

Service Life and Net Salvage Estimates

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

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

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

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

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

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

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

SURVIVOR CURVES

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

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

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

Iowa Type Curves

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

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

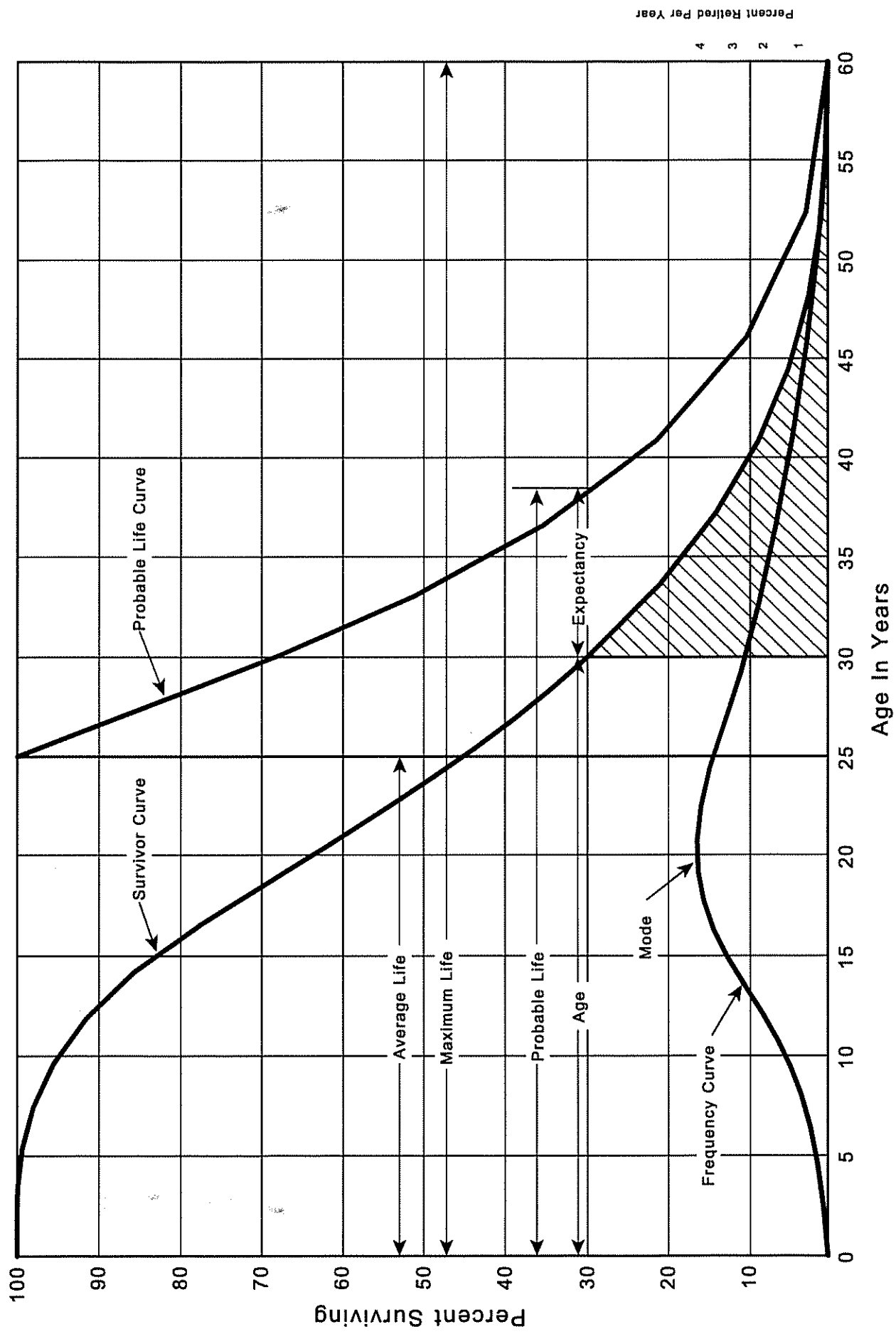


Figure 1. A Typical Survivor Curve and Derived Curves

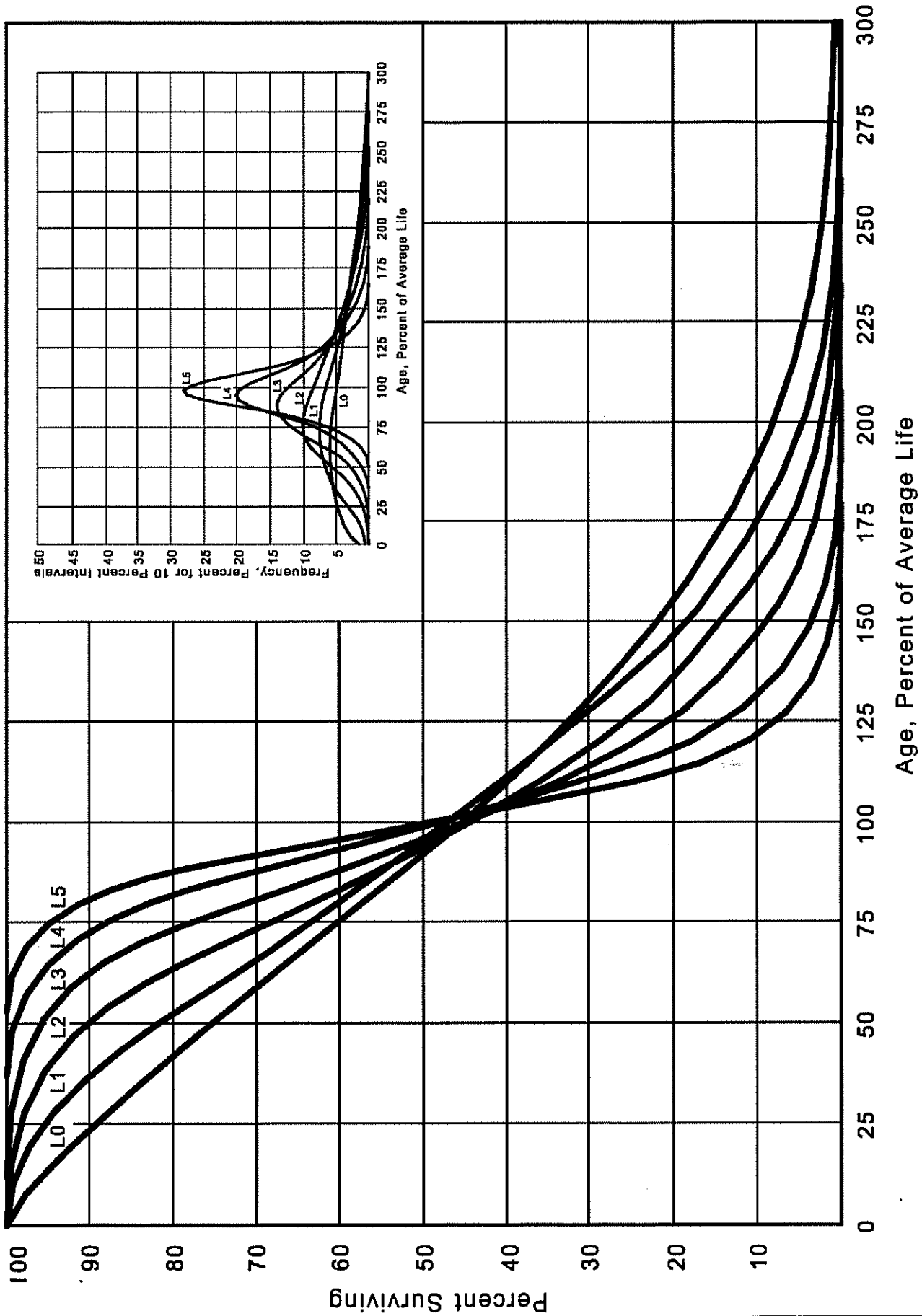


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

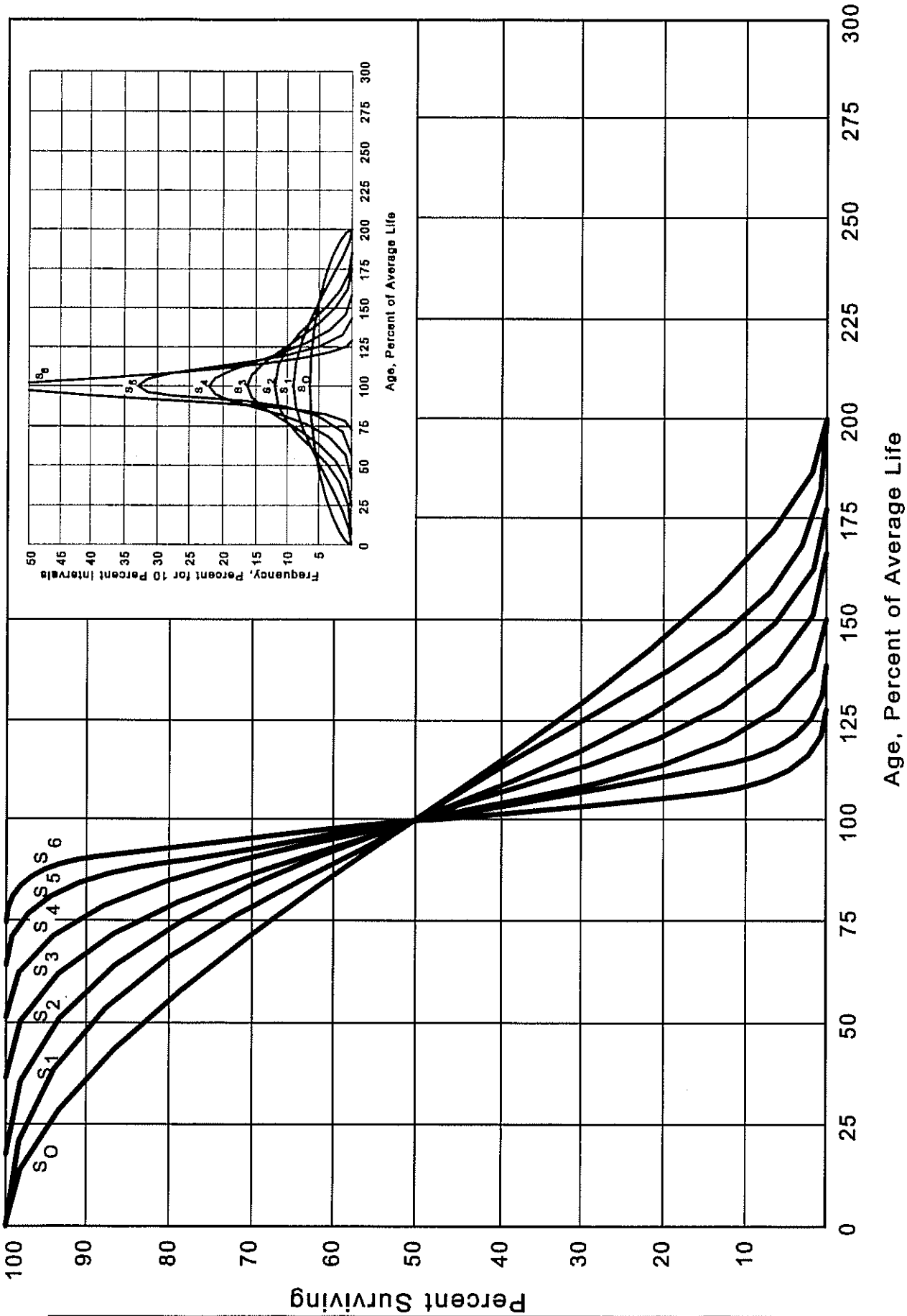


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

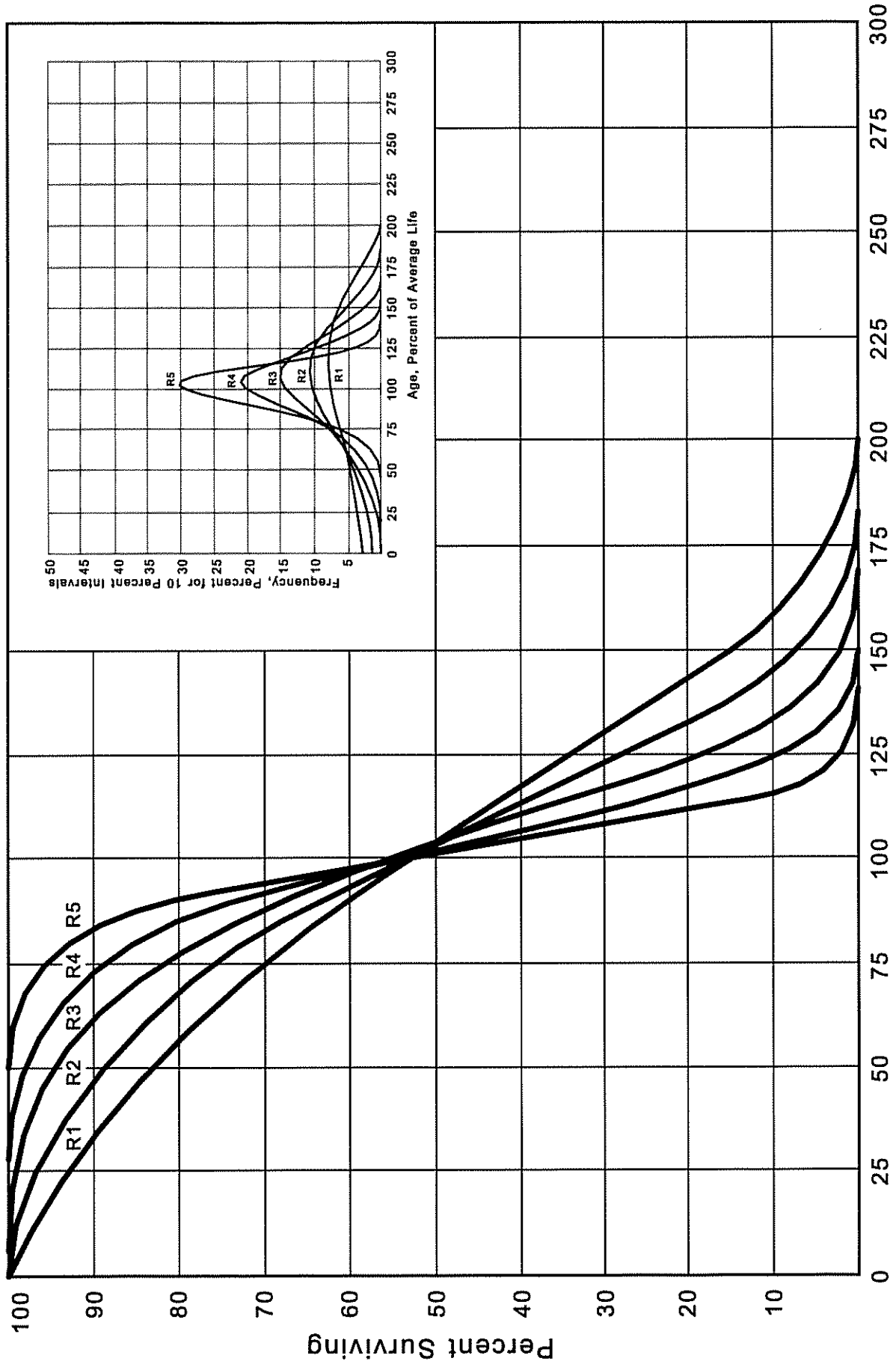


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

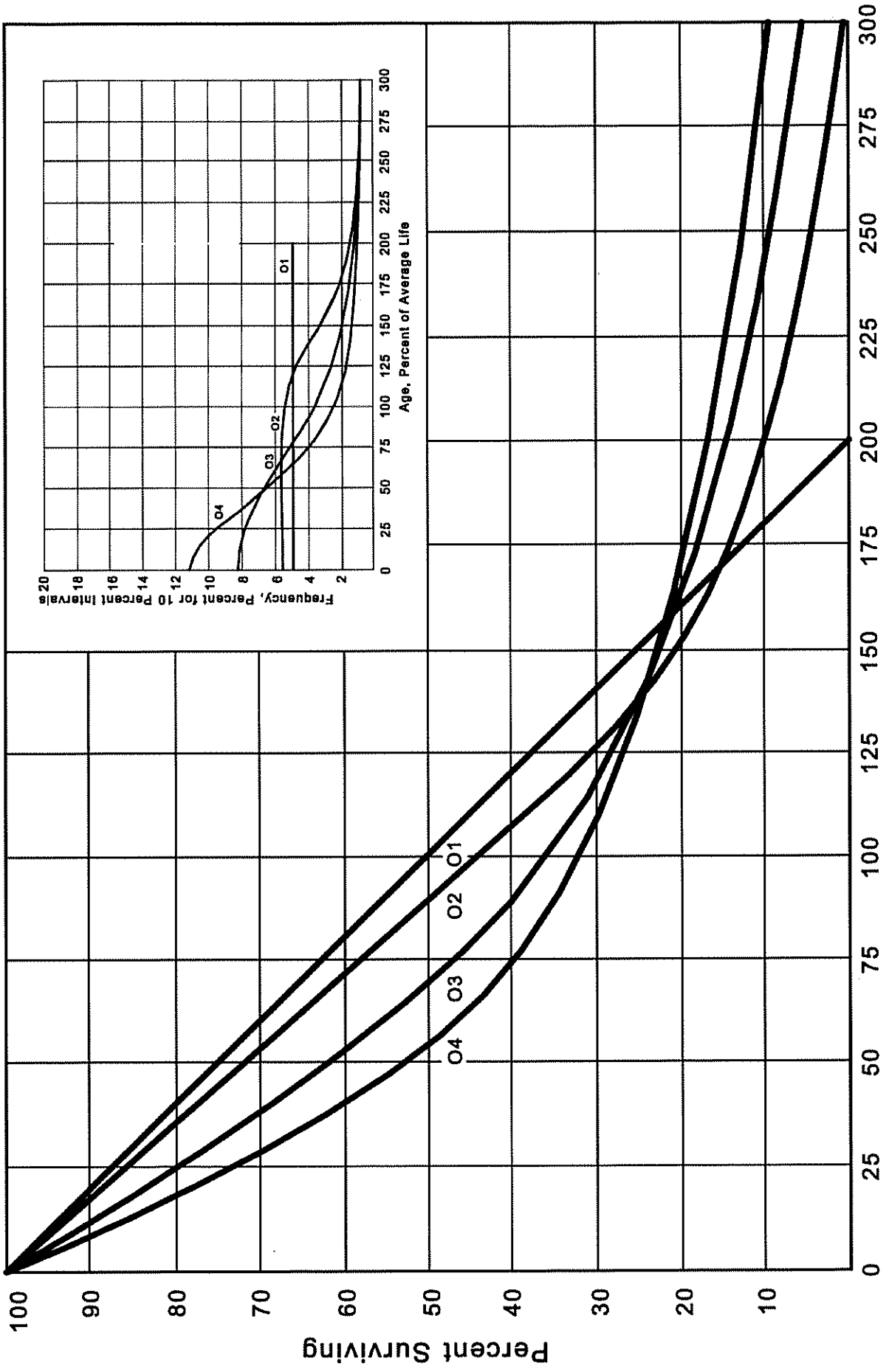


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

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

Retirement Rate Method of Analysis

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

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

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

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

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

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

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

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2008-2017 during which there were placements during the years 2003-2017. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2003 were retired in 2008. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2008 retirements of 2003 installations and ending with the 2017 retirements of the 2012 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

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

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2008-2017
SUMMARIZED BY AGE INTERVAL

Experience Band 2008-2017

Placement Band 2003-2017

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2003	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2004	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2005	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2006	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2007	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2008	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2009		5	11	12	13	14	15	16	18	20	113	7½-8½
2010			6	12	13	15	16	17	19	19	124	6½-7½
2011				6	13	15	16	17	19	19	131	5½-6½
2012					7	14	16	17	19	20	143	4½-5½
2013						8	18	20	22	23	146	3½-4½
2014							9	20	22	25	150	2½-3½
2015								11	23	25	151	1½-2½
2016									11	24	153	½-1½
2017										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2008-2017
SUMMARIZED BY AGE INTERVAL

Experience Band 2008-2017

Placement Band 2003-2017

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2003	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2004	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2005	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2006	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2007	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2008	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2009		-	-	-	-	-	-	-	-	-	6	7½-8½
2010			-	-	-	-	-	-	-	-	-	6½-7½
2011				-	-	-	-	(12)[b]	-	-	-	5½-6½
2012					-	-	-	-	22[a]	-	-	4½-5½
2013						-	-	(19)[b]	-	-	10	3½-4½
2014							-	-	-	-	-	2½-3½
2015								-	-	(102)[c]	(121)	1½-2½
2016									-	-	-	½-1½
2017											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

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

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

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2008 through 2017 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or additions are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2013 are calculated in the following manner:

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

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2008-2017
SUMMARIZED BY AGE INTERVAL

Experience Band 2008-2017

Placement Band 2003-2017

Year Placed	Exposures, Thousands of Dollars Annual Survivors at the Beginning of the Year 2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2003	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2004	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2005	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2006	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2007	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2008	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2009		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2010			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2011				580[a]	574	561	546	530	501	482	3,057	5½-6½
2012					660[a]	653	639	623	628	609	3,789	4½-5½
2013						750[a]	742	724	685	663	4,332	3½-4½
2014							850[a]	841	821	799	4,955	2½-3½
2015								960[a]	949	926	5,719	1½-2½
2016									1,080[a]	1,069	6,579	½-1½
2017										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

For the entire experience band 2008-2017, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

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

Original Life Table

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

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

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

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

Experience Band 2008-2017 Placement Band 2003-2017

(Exposure and Retirement Amounts are in Thousands of Dollars)

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

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

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

Smoothing the Original Survivor Curve

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

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

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

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

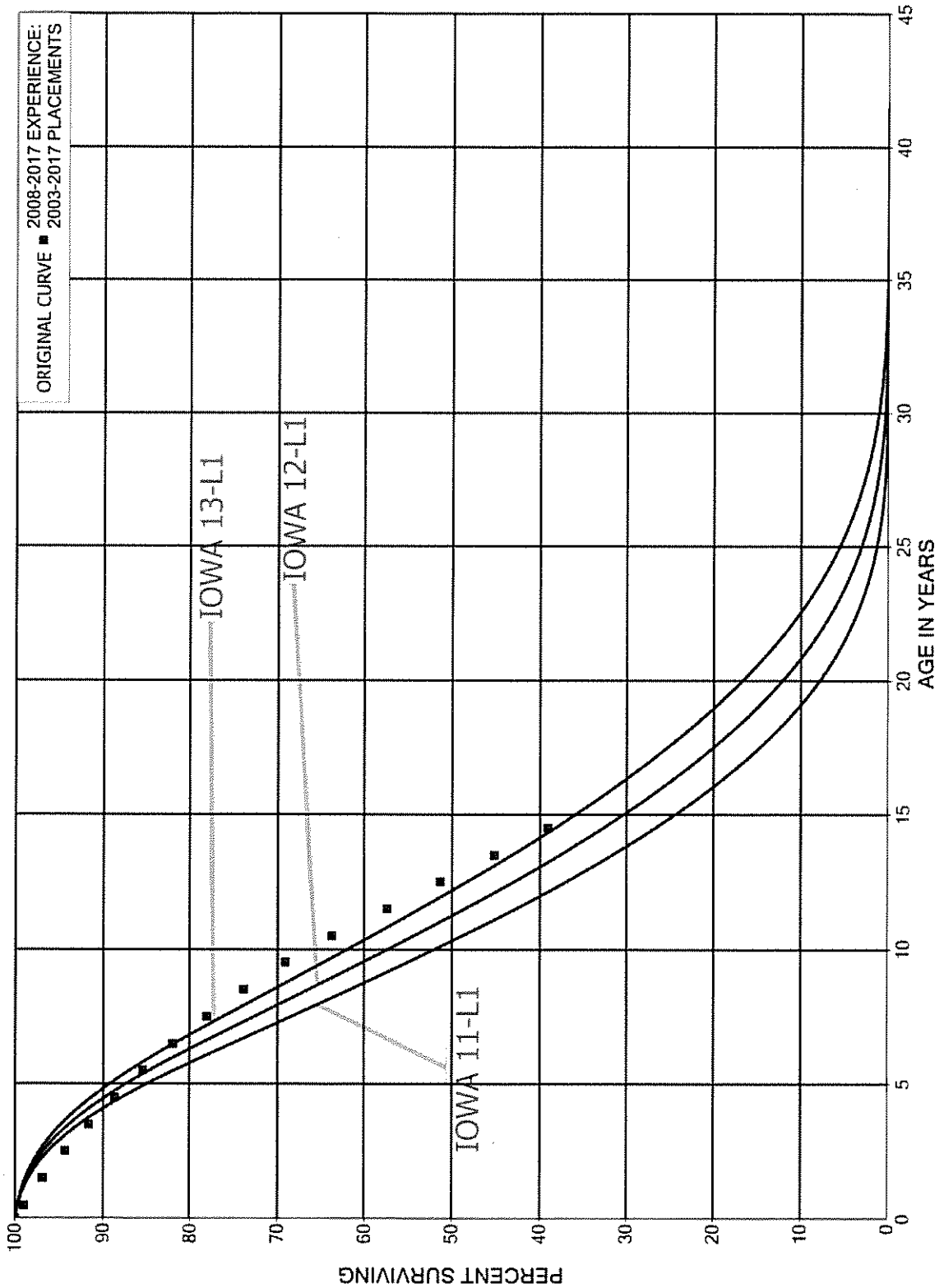


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

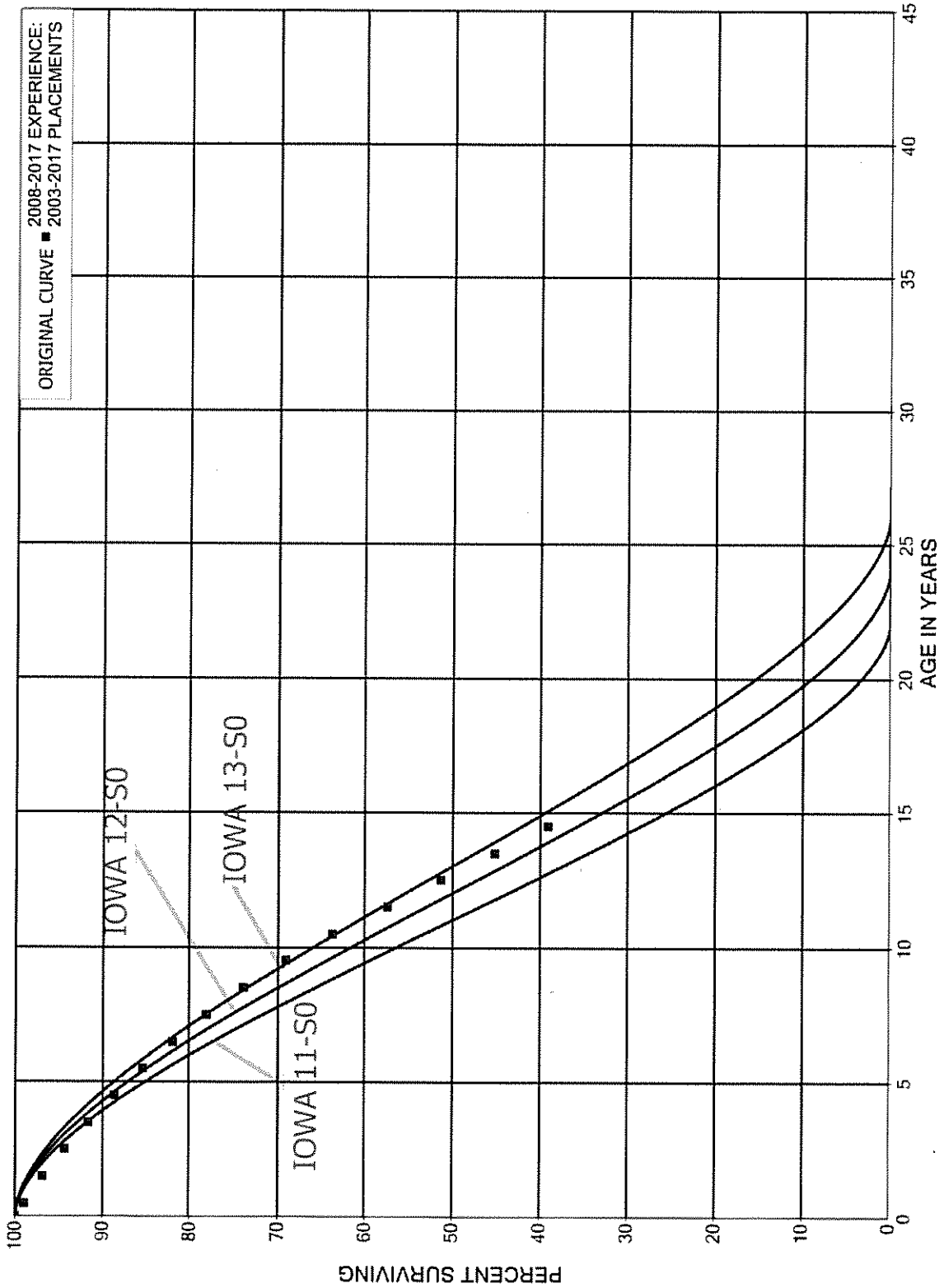


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

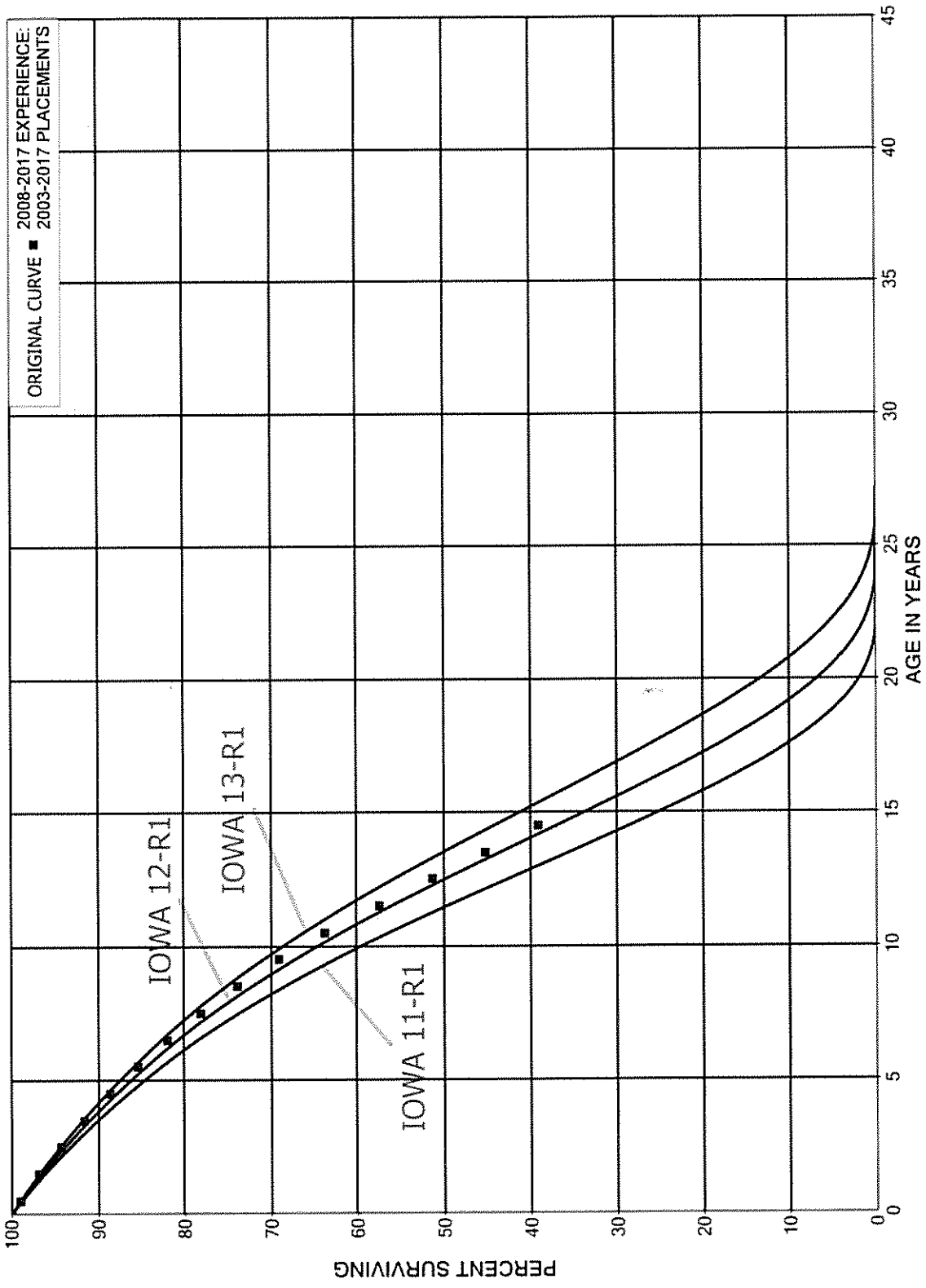
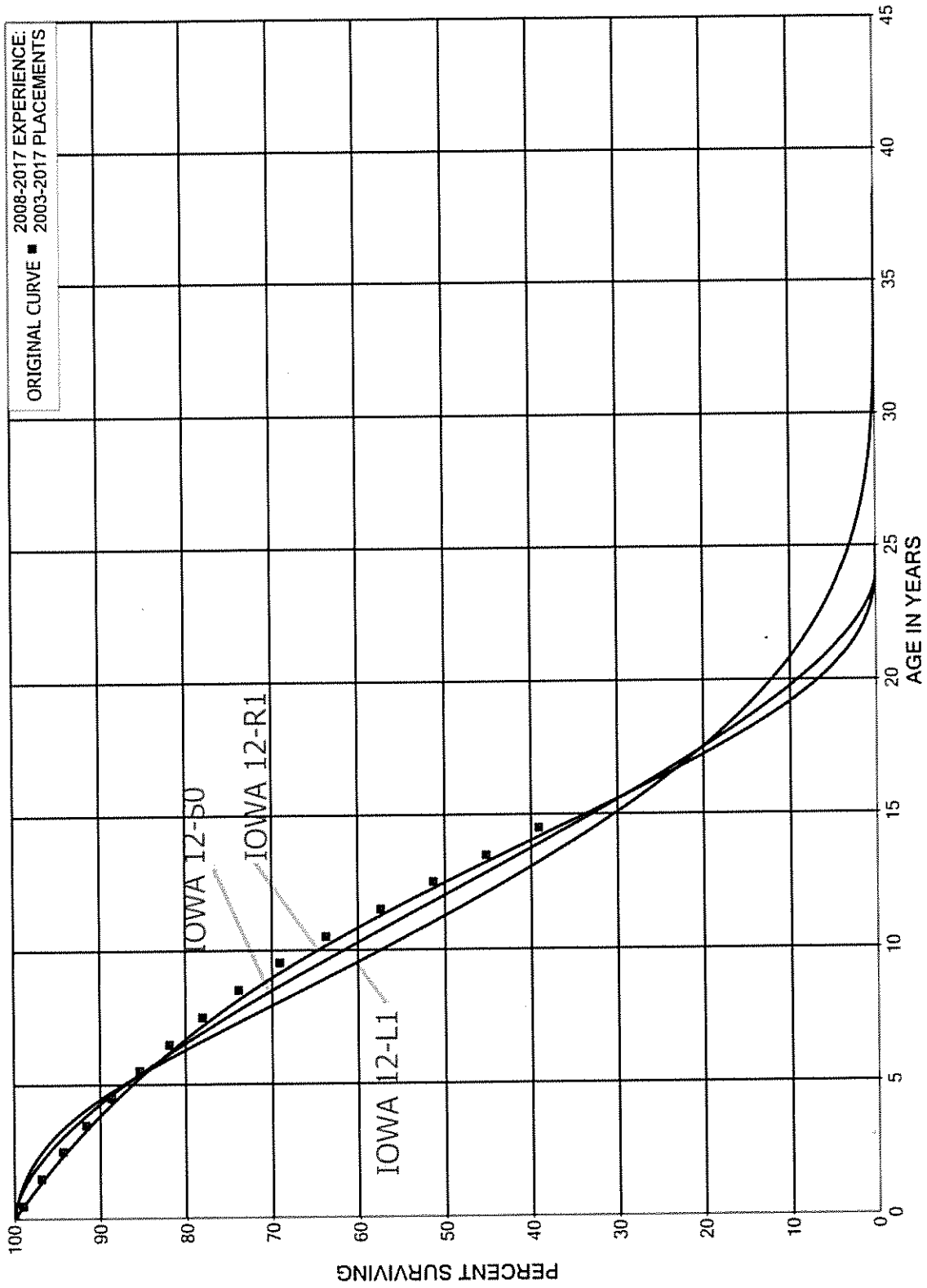


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

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

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

August 27-28, 2018
- Sooner Generating Station
- Mustang Generating Station
- Mustang Substation
- Crosstown Substation
- Park Place Substation

November 10-11, 2014
- Sooner Generating Plant
- Horseshoe Lake Generating Plant
- Muskogee Generating Plant
- Seminole Generating Plant
- Robinson Avenue Substation
- Lightning Creek Substation
- North District Operations Center
- Metro Service Center

November 11-12, 2009
- Red Bud Generating Station
- McClain Generating Station
- Arcadia Substation
- Capital Hill Substation
- Robinson Avenue Substation
- Oklahoma University Medical Center Substation
- Metro Service Center
- General Service Center
- North District Service Center

July 1-2, 2003
Horseshoe Lake Generating Plant
Seminole Generating Plant
Seminole Substation
Muskogee Generating Plant
Sooner Generating Plant
Rushing Substation
Midway Substation
Robinson Avenue Substation
Muskogee Service Center
Shawnee Substation
Shawnee Service Center
Metro Service Center
South Broadway Service Center
Oklahoma City Headquarters Building
North District Service Center

SERVICE LIFE ANALYSIS

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

For 26 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 85 percent of depreciable plant. Generally, the information external to the statistics led to minimal or no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

ELECTRIC PLANT
Steam Production Plant
311.00 Structures and Improvements
312.00 Boiler Plant Equipment

314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.00	Miscellaneous Plant Equipment

Other Production Plant

343.00	Prime Movers
344.00	Generators
344.01	Generators – Wind
345.00	Accessory Electric Equipment

Transmission Plant

353.00	Station Equipment
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 – Smart Meters
370.10	Meters – Metering Equipment
371.00	Installations on Customers' Premises
373.00	Street Lighting and Signal Systems

General Plant

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

Electric Plant Account 364.00, Poles, Towers and Fixtures is used to illustrate the manner in which the study was conducted for the group in the preceding list. Aged retirement and other plant accounting data were compiled for the years 1997 through 2017. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve

chart for the account is presented on page VII-83 and the life table for the experience band, 1997-2017, is plotted on the chart that follows.

Typical service lives for distribution poles of other electric companies range from 40 to 55 years. The Iowa 56-R1 survivor curve is estimated to represent the future, inasmuch as it is a reasonable interpretation of the significant portion of the stub survivor curve through age 40, reflects the outlook of management and is at the upper end of the typical range of lives for this account.

Another large account is Account 362.00, Station Equipment. The estimate of survivor characteristics is based on the 1997-2017 experience band. As the survivor curve chart illustrates, the experience band represents similar life characteristics and supports the 60-R2 survivor curve. The 60-year average life is at the upper end of the range of lives used by others in the industry. Most other electric companies estimate lives between 45 and 60 years.

For Electric Plant Account 373.00, Street Lighting and Signal Systems, analyses included a 6-year program to convert to LED lighting through 2024. The analyses included replacing the lighting fixtures of all facilities within the 6-year period 2018 through 2024. The overall experience band, 1997-2024, sets forth the life characteristics of historic and future street lighting. The 27-L0.5 curve is most representative of the account.

Electric Plant Account 392.50, Transportation Equipment - Heavy Trucks, is one of the largest accounts for general plant assets. Similar to the other accounts, aged plant accounting data have been compiled for the years 1997 through 2017. The survivor curve estimate is based on the statistical indications for the period 1997 through 2017. The Iowa 13-L2.5 is a reasonable fit of the stub original survivor for heavy trucks. The 13-year service life is within the typical service life range of 10 to 14 years for heavy trucks. The 13-year life reflects the Company's plans to replace heavy

trucks at the time the equipment has reached an anticipated mile or year limit and maintenance costs no longer are an economic option.

Life Span Estimates

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differs from account to account. The interim survivor curves estimated for steam and other production plant were based on the retirement rate method of life analysis which incorporated experienced aged retirements for the period 1997 through 2017.

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

The life span estimate for the coal-fired and gas-fired, base-load units is 55 to 65 years, which is within the typical range of life spans for such units. The 55 to 65-year life span estimate applies to all the steam units. Life spans of 35 to 45 years were

estimated for the combustion turbines. These life span estimates are typical for combustion turbines which are used primarily as peaking units. Life spans for wind turbines were estimated at 25 years.

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

Depreciable Group	Year in Service	Probable Retirement Year	Life Span
Steam Production Plant			
Horseshoe Lake 6	1958	2023	65
Horseshoe Lake 7	1964	2028	64
Horseshoe Lake 8	1969	2029	60
Seminole 1	1971/1975	2030	59,55
Seminole 2	1971/1973	2030	59,57
Seminole 3	1975	2030	55
Muskogee 4	1977	2042	65
Muskogee 5	1978	2043	65
Muskogee 6	1984	2049	65
Sooner 1	1979/1980	2044	65,64
Sooner 2	1980	2045	65
Other Production Plant			
Horseshoe Lake 9 & 10	2000	2035	35
Tinker	1974/2003	2025	51,22
Red Bud 1	2004	2049	45
Red Bud 2	2004	2049	45
Red Bud 3	2004	2049	45
Red Bud 4	2004	2049	45
McClain Gas 1	2004	2046	42
McClain Gas 2	2004	2046	42
McClain Steam 1	2004	2046	42
Mustang CTs	2017	2054	37
OU Spirit	2009	2034	25
Centennial	2006	2031	25
Crossroads	2011	2037	26

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity,

management's outlook for the future, and the typical range of lives used by other electric companies.

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

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled through 2017. 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 2017 by plant account were analyzed. The analyses contributed significantly toward the net salvage estimates for 29 plant accounts, representing 60 percent of the depreciable plant, as follows:

ELECTRIC PLANT
Steam Production Plant

311.00	Structures and Improvements
312.00	Boiler Plant Equipment
314.00	Turbogenerator Units

315.00	Accessory Electric Equipment
316.00	Miscellaneous Plant Equipment
Other Production Plant	
341.00	Structures and Improvements
342.00	Fuel Holders, Producers and Accessories
343.00	Prime Movers
344.00	Generators
345.00	Accessory Electric Equipment
346.00	Miscellaneous Power Plant Equipment
Transmission Plant	
352.00	Structures and Improvements
354.00	Towers and Fixtures
356.00	Overhead Conductors and Devices
358.00	Underground Conductors and Devices
Distribution Plant	
361.00	Structures and Improvements
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
369.00	Services
370.00	Meters - Smart Meters
370.10	Meters - Metering Equipment
371.00	Installations on Customers' Premises
General Plant	
390.00	Structures and Improvements
392.10	Transportation Equipment - Cars and Trucks
392.50	Transportation Equipment - Heavy Trucks
392.60	Transportation Equipment - Trailers
396.00	Power Operated Equipment

Electric Plant Account 364.00, Poles, Tower and Fixtures, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1991 through 2017 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 2015-2017 periods were computed to smooth the annual amounts.

Cost of removal was high in recent years, particularly trending upward since 2007. 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 18 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 2017 is 66 percent negative net salvage and based on the most recent five-year period is 87 percent. Generally, the range of estimates made by other electric companies for Poles, Towers and Fixtures is negative 25 to negative 70 percent. The net salvage estimate for poles is negative 60 percent, is within the range of other estimates and reflects the trend toward a slightly more negative net salvage.

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

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

comparable facilities. The interim net salvage estimates were based in part on an analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate of negative 22 percent was used for each steam plant account and a negative 14 percent estimate was used for each other production plant account. The interim net salvage for wind assets is negative 9 percent.

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

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

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

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

Single Unit of Property

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

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

The accrued depreciation is:

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2017, 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, 2017, 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:

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

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

For the purpose of calculating annual amortization amounts as of December 31, 2017, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater

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

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2017. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2017, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

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

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

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

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

DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of electric plant as of December 31, 2017, is presented on pages VI-4 through VI-9 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant.

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

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2017

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	TOTAL ANNUAL ACCRUAL AMOUNT	TOTAL ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)
	INTANGIBLE PLANT								
302.0	FRANCHISES AND CONSENTS	25-SQ	0	2,418,999.94	1,473,472	945,528	103,914	4.30	9.1
303.2	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE								
	FULLY DEPRECIATED - HC			74,517,307.01	74,517,307	0	0	-	-
	10-YEAR	10-SQ	0	97,282,184.00	59,975,242	37,306,942	5,204,924	5.35	7.2
	TOTAL INTANGIBLE PLANT			**174,218,490.95**	**135,966,021**	**38,252,470**	**5,308,838**		
	STEAM PRODUCTION PLANT								
310.2	LAND RIGHTS								
	HORSESHOE LAKE 6	100-S4 *	0	28,509.08	26,591	1,918	320	1.12	6.0
	SEMINOLE 1	100-S4 *	0	78,916.24	57,348	21,568	1,660	2.10	13.0
	MUSKOGEE 4	100-S4 *	0	18,934.31	6,348	12,586	506	2.67	24.9
	SOONER 1	100-S4 *	0	813,703.89	118,677	695,027	25,746	3.16	27.0
	TOTAL RIGHTS OF WAY			940,063.52	208,964	731,099	28,232	3.00	25.9
311.0	STRUCTURES AND IMPROVEMENTS								
	HORSESHOE LAKE 6	105-R1.5 *	(17)	16,643,969.22	9,457,012	10,016,432	1,682,473	10.11	6.0
	HORSESHOE LAKE 7	105-R1.5 *	(18)	2,763,852.17	2,640,342	621,003	58,010	2.10	10.7
	HORSESHOE LAKE 8	105-R1.5 *	(18)	4,972,754.72	4,500,616	1,367,234	116,736	2.35	11.7
	SEMINOLE 1	105-R1.5 *	(17)	19,372,147.86	13,537,520	9,127,893	715,221	3.69	12.8
	SEMINOLE 2	105-R1.5 *	(18)	2,515,482.74	1,766,665	1,201,604	94,706	3.76	12.7
	SEMINOLE 3	105-R1.5 *	(17)	7,193,503.82	5,679,387	2,737,013	215,636	3.00	12.7
	MUSKOGEE 4	105-R1.5 *	(14)	44,616,687.63	18,320,917	32,542,107	1,346,054	3.02	24.2
	MUSKOGEE 5	105-R1.5 *	(15)	7,062,478.30	3,986,924	4,134,926	165,802	2.35	24.9
	MUSKOGEE 6	105-R1.5 *	(15)	51,735,018.35	35,259,149	24,236,123	803,466	1.55	30.2
	SOONER 1	105-R1.5 *	(15)	92,650,219.19	67,446,469	39,101,283	1,514,644	1.63	25.8
	SOONER 2	105-R1.5 *	(15)	12,450,121.82	9,103,290	5,214,350	196,929	1.58	26.5
	TOTAL STRUCTURES AND IMPROVEMENTS			261,976,235.82	171,698,292	130,299,968	6,909,677	2.64	18.9
312.0	BOILER PLANT EQUIPMENT								
	HORSESHOE LAKE 6	85-R0.5 *	(17)	17,724,657.41	14,976,269	5,761,580	977,339	5.51	5.9
	HORSESHOE LAKE 7	85-R0.5 *	(18)	14,506,628.66	12,657,022	4,460,800	418,850	2.89	10.7
	HORSESHOE LAKE 8	85-R0.5 *	(18)	18,967,502.08	14,533,511	7,848,141	677,726	3.57	11.6
	SEMINOLE 1	85-R0.5 *	(17)	52,425,255.21	20,463,654	40,873,895	3,253,260	6.21	12.6
	SEMINOLE 2	85-R0.5 *	(18)	42,885,904.56	19,139,658	31,465,710	2,509,593	5.85	12.5
	SEMINOLE 3	85-R0.5 *	(17)	62,854,909.27	31,571,290	41,968,954	3,350,202	5.33	12.5
	MUSKOGEE 4	85-R0.5 *	(14)	156,911,034.55	77,380,172	101,498,407	4,364,747	2.78	23.3
	MUSKOGEE 5	85-R0.5 *	(15)	127,789,455.30	67,964,218	78,993,656	3,275,060	2.56	24.1
	MUSKOGEE 6	85-R0.5 *	(15)	252,951,115.66	149,443,367	141,450,416	4,883,391	1.93	29.0
	SOONER 1	85-R0.5 *	(15)	238,499,075.61	125,277,329	148,996,608	5,971,304	2.50	25.0
	SOONER 2	85-R0.5 *	(15)	158,656,137.51	98,069,311	84,385,247	3,287,557	2.07	25.7
	TOTAL BOILER PLANT EQUIPMENT			1,144,171,675.82	631,475,799	687,703,414	32,969,029	2.88	20.9
314.0	TURBOGENERATOR UNITS								
	HORSESHOE LAKE 6	55-R1 *	(17)	8,192,148.32	6,067,438	3,517,376	617,824	7.54	5.7
	HORSESHOE LAKE 7	55-R1 *	(18)	8,564,415.41	6,946,570	3,159,441	323,123	3.77	9.8
	HORSESHOE LAKE 8	55-R1 *	(18)	18,327,259.20	13,736,477	7,889,689	703,322	3.84	11.2
	SEMINOLE 1	55-R1 *	(17)	29,625,832.83	17,691,762	16,970,463	1,388,728	4.69	12.2
	SEMINOLE 2	55-R1 *	(18)	30,824,028.95	20,917,236	15,455,118	1,278,637	4.15	12.1
	SEMINOLE 3	55-R1 *	(17)	30,446,686.95	19,543,286	16,079,338	1,306,605	4.29	12.3
	MUSKOGEE 4	55-R1 *	(14)	66,596,775.37	20,033,056	55,887,267	2,461,339	3.70	22.7
	MUSKOGEE 5	55-R1 *	(15)	51,699,605.28	27,362,316	32,092,231	1,394,800	2.70	23.0
	MUSKOGEE 6	55-R1 *	(15)	89,827,996.07	35,275,941	68,026,255	2,516,548	2.80	27.0
	SOONER 1	55-R1 *	(15)	39,966,263.62	24,147,725	21,813,478	921,349	2.31	23.7
	SOONER 2	55-R1 *	(15)	41,801,182.88	25,318,717	22,752,643	946,226	2.26	24.0
	TOTAL TURBOGENERATOR UNITS			415,872,194.88	217,040,525	263,643,299	13,858,501	3.33	19.0

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2017

	ACCOUNT	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	TOTAL ANNUAL ACCRUAL AMOUNT	TOTAL ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)
315.0	ACCESSORY ELECTRIC EQUIPMENT									
	HORSESHOE LAKE 6	75-R2	*	(17)	3,007,723.03	1,900,194	1,618,841	272,726	9.07	5.9
	HORSESHOE LAKE 7	75-R2	*	(18)	2,112,460.71	1,449,659	1,043,044	98,178	4.65	10.6
	HORSESHOE LAKE 8	75-R2	*	(18)	2,565,471.00	1,908,994	1,118,262	95,790	3.73	11.7
	SEMINOLE 1	75-R2	*	(17)	3,652,325.35	2,252,393	2,020,827	160,535	4.40	12.6
	SEMINOLE 2	75-R2	*	(18)	2,058,360.88	1,501,820	927,046	74,011	3.60	12.5
	SEMINOLE 3	75-R2	*	(17)	5,154,696.47	3,923,393	2,107,601	166,595	3.23	12.7
	MUSKOGEE 4	75-R2	*	(14)	34,035,553.43	12,406,307	26,394,224	1,118,285	3.29	23.6
	MUSKOGEE 5	75-R2	*	(15)	11,587,508.12	7,536,578	5,789,056	244,468	2.11	23.7
	MUSKOGEE 6	75-R2	*	(15)	42,835,434.94	28,981,004	20,279,746	703,008	1.64	28.8
	SOONER 1	75-R2	*	(15)	24,033,740.12	17,810,840	9,827,961	403,391	1.68	24.4
	SOONER 2	75-R2	*	(15)	12,766,947.14	8,293,233	6,388,756	253,820	1.99	25.2
	TOTAL ACCESSORY ELECTRIC EQUIPMENT				143,810,221.19	87,964,417	77,515,364	3,590,807	2.50	21.6
316.0	MISCELLANEOUS POWER PLANT EQUIPMENT									
	HORSESHOE LAKE 6	50-R0.5	*	(17)	1,983,119.67	1,316,115	1,004,135	172,438	8.70	5.8
	HORSESHOE LAKE 7	50-R0.5	*	(18)	1,039,113.77	980,627	245,527	24,202	2.33	10.1
	HORSESHOE LAKE 8	50-R0.5	*	(18)	2,190,591.94	1,915,600	669,298	60,369	2.76	11.1
	SEMINOLE 1	50-R0.5	*	(17)	4,012,594.63	2,620,280	2,074,456	173,319	4.32	12.0
	SEMINOLE 2	50-R0.5	*	(18)	39,168.48	11,812	34,407	2,962	7.56	11.6
	SEMINOLE 3	50-R0.5	*	(17)	401,384.18	280,528	189,091	15,605	3.89	12.1
	MUSKOGEE 4	50-R0.5	*	(14)	9,080,857.05	2,253,922	8,098,255	371,055	4.09	21.8
	MUSKOGEE 5	50-R0.5	*	(15)	835,595.90	610,046	350,889	16,219	1.94	21.6
	MUSKOGEE 6	50-R0.5	*	(15)	4,646,446.78	2,694,079	2,649,335	105,291	2.27	25.2
	SOONER 1	50-R0.5	*	(15)	5,789,329.58	2,971,242	3,686,487	157,272	2.72	23.4
	SOONER 2	50-R0.5	*	(15)	2,039,916.24	1,275,477	1,070,427	48,829	2.39	21.9
	POWER SUPPLY SERVICES	50-R0.5		(10)	1,453,710.67	433,357	1,165,724	26,008	1.79	44.8
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT				33,511,828.89	17,363,087	21,238,031	1,173,569	3.50	18.1
	TOTAL STEAM PRODUCTION PLANT				**2,000,282,220.12**	**1,125,751,084**	**1,181,131,175**	**58,529,815**	**2.93**	**20.2**
	OTHER PRODUCTION PLANT									
340.2	LAND RIGHTS									
	MUSTANG CTs	75-S4	*	0	10,815.78	10,816	0	0	-	-
341.0	STRUCTURES AND IMPROVEMENTS									
	REDBUD 1	50-R3	*	(13)	33,175,968.45	13,195,730	24,293,114	842,190	2.54	28.8
	REDBUD 2	50-R3	*	(13)	156,822.16	18,788	158,421	5,191	3.31	30.5
	REDBUD 3	50-R3	*	(13)	145,711.27	17,213	147,441	4,831	3.32	30.5
	REDBUD 4	50-R3	*	(13)	174,701.37	24,219	173,194	5,683	3.25	30.5
	HORSESHOE LAKE 9 AND 10	50-R3	*	(5)	986,485.73	501,317	534,493	31,273	3.17	17.1
	TINKER	50-R3	*	(6)	972,163.95	913,330	117,164	14,823	1.52	7.9
	MCCLAIN GAS 1	50-R3	*	(10)	10,296,156.19	4,053,838	7,271,934	265,440	2.58	27.4
	MCCLAIN GAS 2	50-R3	*	(10)	1,574,523.06	1,018,559	713,416	27,042	1.72	26.4
	MCCLAIN STEAM 1	50-R3	*	(10)	831,273.18	529,937	384,463	14,529	1.75	26.5
	MUSTANG CTs	50-R3	*	(9)	29,017,946.94	442,136	31,187,426	896,954	3.09	34.8
	TOTAL STRUCTURES AND IMPROVEMENTS				77,331,752.30	20,715,067	64,981,066	2,107,956	2.73	30.8
341.0	STRUCTURES AND IMPROVEMENTS - WIND									
	CENTENNIAL	45-R3	*	(4)	2,386,089.78	981,415	1,500,118	109,782	4.60	13.7
	OU SPIRIT	45-R3	*	(3)	5,209,833.16	1,726,746	3,639,382	219,705	4.22	16.6
	CROSSROADS	45-R3	*	(4)	11,586,653.31	2,870,660	9,179,460	472,182	4.08	19.4
	TOTAL STRUCTURES AND IMPROVEMENTS - WIND				19,182,576.25	5,578,821	14,318,960	801,669	4.18	17.9
341.0	STRUCTURES AND IMPROVEMENTS - SOLAR	35-S2		0	722,634.30	97,256	625,378	19,242	2.66	32.5

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2017

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	TOTAL ANNUAL ACCRUAL AMOUNT	TOTAL ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)
342.0	FUEL HOLDERS, PRODUCERS AND ACCESSORIES								
	REDBUD 1	55-R4 *	(13)	12,118,339.32	5,212,543	8,481,181	277,666	2.29	30.5
	REDBUD 2	55-R4 *	(13)	690,650.06	305,879	474,555	15,553	2.25	30.5
	REDBUD 3	55-R4 *	(13)	691,291.31	305,981	475,179	15,573	2.25	30.5
	REDBUD 4	55-R4 *	(13)	719,785.09	307,095	506,262	16,553	2.30	30.6
	TINKER	55-R4 *	(6)	167,149.95	119,911	57,268	7,166	4.29	8.0
	MCCLAIN GAS 1	55-R4 *	(10)	348,390.22	209,421	173,808	6,213	1.78	28.0
	MCCLAIN GAS 2	55-R4 *	(10)	259,057.12	150,137	134,825	4,833	1.87	27.9
	MUSTANG CTs	55-R4 *	(9)	1,091,014.99	1,314	1,187,892	32,590	2.99	36.4
	TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES			16,085,678.06	6,612,281	11,490,970	376,147	2.34	30.5
343.0	PRIME MOVERS								
	REDBUD 1	40-R2 *	(13)	87,803,351.53	28,438,513	70,779,274	2,752,053	3.13	25.7
	REDBUD 2	40-R2 *	(13)	66,093,451.75	19,411,430	55,274,171	2,155,184	3.26	25.6
	REDBUD 3	40-R2 *	(13)	66,020,568.96	23,405,599	51,197,644	1,983,152	3.00	25.8
	REDBUD 4	40-R2 *	(13)	60,516,438.04	20,140,987	48,242,588	1,880,904	3.11	25.6
	HORSESHOE LAKE 9 AND 10	40-R2 *	(5)	8,453,387.58	2,474,899	6,401,158	382,495	4.52	16.7
	TINKER	40-R2 *	(6)	3,909,264.77	3,486,465	657,356	84,679	2.17	7.8
	MCCLAIN GAS 1	40-R2 *	(10)	108,259,624.40	50,525,437	68,560,150	2,800,479	2.59	24.5
	MCCLAIN GAS 2	40-R2 *	(10)	103,570,367.84	53,794,056	60,133,349	2,505,445	2.42	24.0
	MCCLAIN STEAM 1	40-R2 *	(10)	52,527,391.28	33,499,805	24,280,325	1,045,054	1.99	23.2
	MUSTANG CTs	40-R2 *	(9)	47,689,486.01	67,361	51,914,179	1,615,754	3.39	32.1
	TOTAL PRIME MOVERS			604,843,332.16	235,244,552	437,440,194	17,205,199	2.84	25.4
	LTSA								
343.1	5-YEAR								
	REDBUD 1	5-SQ	0	2,129,175.84	1,580,807	548,369	365,579	17.17	1.5
	REDBUD 2	5-SQ	0	1,766,505.49	1,193,345	593,160	395,440	22.13	1.5
	REDBUD 3	5-SQ	0	1,908,402.25	1,575,139	333,263	222,175	11.64	1.5
	REDBUD 4	5-SQ	0	2,141,158.66	1,611,067	530,092	353,395	16.50	1.5
	MCCLAIN GAS 1	5-SQ	0	3,881,112.86	3,881,113	0	0	- **	-
	MCCLAIN GAS 2	5-SQ	0	3,357,006.75	3,357,007	0	0	- **	-
343.2	20-YEAR								
	REDBUD 1	20-SQ	0	1,490,677.83	1,067,227	423,451	65,146	4.37	6.5
	REDBUD 2	20-SQ	0	1,490,677.83	960,178	530,500	81,615	5.48	6.5
	REDBUD 3	20-SQ	0	1,490,677.83	1,186,421	304,257	46,809	3.14	6.5
	REDBUD 4	20-SQ	0	1,490,677.83	1,081,570	409,108	62,940	4.22	6.5
	TOTAL LTSA			21,166,073.17	17,493,874	3,672,200	1,593,099		
	TOTAL ACCOUNT 343			626,009,405.33	252,738,426	441,112,394	18,798,298	3.00	23.5
344.0	GENERATORS								
	REDBUD 1	50-R2 *	(13)	717,739.32	122,497	688,548	23,810	3.32	28.9
	REDBUD 3	50-R2 *	(13)	23,198.65	4,218	21,996	753	3.25	29.2
	REDBUD 4	50-R2 *	(13)	23,034.59	4,223	21,806	746	3.24	29.2
	HORSESHOE LAKE 9 AND 10	50-R2 *	(5)	33,990,715.98	13,134,773	22,555,479	1,336,631	3.93	16.9
	TINKER	50-R2 *	(6)	3,314,013.04	2,557,718	955,136	121,468	3.67	7.9
	MUSTANG CTs	50-R2 *	(9)	4,512,383.59	11,582	4,906,917	145,053	3.21	33.8
	TOTAL GENERATORS			42,581,085.17	15,835,011	29,149,882	1,628,461	3.82	17.9
344.0	GENERATORS - WIND								
	CENTENNIAL	40-R2.5 *	(4)	186,739,314.03	82,740,400	111,468,487	8,324,375	4.46	13.4
	OU SPIRIT	40-R2.5 *	(3)	242,161,638.07	73,348,046	176,078,441	10,883,390	4.49	16.2
	CROSSROADS	40-R2.5 *	(4)	358,022,809.33	87,198,411	285,145,311	15,043,385	4.20	19.0
	TOTAL GENERATORS - WIND			786,923,761.43	243,286,857	572,692,239	34,251,150	4.35	16.7
344.0	GENERATORS - SOLAR	25-S2.5	0	4,918,051.44	519,127	4,398,924	195,508	3.98	22.5

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2017

	ACCOUNT	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	TOTAL ANNUAL ACCRUAL AMOUNT	TOTAL ANNUAL ACCRUAL RATE		COMPOSITE REMAINING LIFE
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)		(9)
345.0	ACCESSORY ELECTRIC EQUIPMENT										
	REDBUD 1	55-R2.5	*	(13)	12,859,566.03	5,553,857	8,977,453	308,512	2.40		29.1
	REDBUD 2	55-R2.5	*	(13)	9,297,681.79	4,348,350	6,158,031	211,467	2.27		29.1
	REDBUD 3	55-R2.5	*	(13)	9,105,044.92	4,336,640	5,952,061	204,742	2.25		29.1
	REDBUD 4	55-R2.5	*	(13)	9,344,182.17	4,383,459	6,175,467	207,739	2.22		29.7
	HORSESHOE LAKE 9 AND 10	55-R2.5	*	(5)	4,370,250.06	2,219,724	2,369,039	137,865	3.15		17.2
	TINKER	55-R2.5	*	(6)	3,023,750.52	2,748,805	456,370	58,485	1.93		7.8
	MCCLAIN GAS 1	55-R2.5	*	(10)	6,217,802.10	3,445,536	3,394,046	125,903	2.02		27.0
	MCCLAIN GAS 2	55-R2.5	*	(10)	6,004,864.72	3,645,907	2,959,444	110,354	1.84		26.8
	MCCLAIN STEAM 1	55-R2.5	*	(10)	3,639,067.67	2,459,965	1,543,010	58,075	1.60		26.6
	MUSTANG CTs	55-R2.5	*	(9)	6,898,339.56	11,636	7,507,555	214,538	3.11		35.0
	TOTAL ACCESSORY ELECTRIC EQUIPMENT				70,760,549.54	33,153,878	45,492,476	1,637,680	2.31		27.8
345.0	ACCESSORY ELECTRIC EQUIPMENT - WIND										
	CENTENNIAL	35-R2.5	*	(4)	1,106,368.89	362,151	788,472	58,377	5.28		13.5
	OU SPIRIT	35-R2.5	*	(3)	1,750,768.47	163,319	1,639,972	100,153	5.72		16.4
	CROSSROADS	35-R2.5	*	(4)	44,132,467.47	10,249,252	35,648,514	1,919,279	4.35		18.6
	TOTAL ACCESSORY ELECTRIC EQUIPMENT - WIND				46,989,604.83	10,774,723	38,076,958	2,077,809	4.42		18.3
345.0	ACCESSORY ELECTRIC EQUIPMENT - SOLAR	40-S2.5		0	1,361,611.29	137,100	1,224,511	32,654	2.40		37.5
346.0	MISCELLANEOUS POWER PLANT EQUIPMENT										
	REDBUD 1	45-R2	*	(13)	2,551,963.32	745,537	2,138,181	77,197	3.03		27.7
	REDBUD 2	45-R2	*	(13)	18,098.13	3,310	17,141	599	3.31		28.6
	REDBUD 3	45-R2	*	(13)	6,724.83	171	7,428	256	3.81		29.0
	REDBUD 4	45-R2	*	(13)	16,133.49	797	17,433	595	3.69		29.3
	HORSESHOE LAKE 9 AND 10	45-R2	*	(5)	941,452.30	507,474	481,051	29,341	3.12		16.4
	TINKER	45-R2	*	(6)	8,664.46	7,402	1,783	230	2.65		7.8
	MCCLAIN GAS 1	45-R2	*	(10)	4,985,595.89	2,177,283	3,306,873	133,606	2.68		24.8
	MUSTANG CTs	45-R2	*	(9)	4,994,660.77	13,494	5,430,686	164,674	3.30		33.0
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT				13,523,293.19	3,455,469	11,400,576	406,498	3.01		28.0
346.0	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND										
	CENTENNIAL	35-R2.5	*	(4)	906,756.68	170,164	772,863	56,928	6.28		13.6
	OU SPIRIT	35-R2.5	*	(3)	329,772.98	39,164	300,502	18,348	5.56		16.4
	CROSSROADS	35-R2.5	*	(4)	316,685.85	34,619	294,734	15,468	4.88		19.1
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT - WIND				1,553,215.51	243,948	1,368,099	90,744	5.84		15.1
	TOTAL OTHER PRODUCTION PLANT				**1,707,954,034.42**	**593,158,780**	**1,236,332,433**	**62,423,816**	**3.65**		**19.8**
	TRANSMISSION PLANT										
350.2	LAND RIGHTS	75-S4		0	122,384,319.82	19,910,620	102,473,699	1,673,878	1.37		61.2
352.0	STRUCTURES AND IMPROVEMENTS	65-S4		(5)	6,702,508.26	1,551,111	5,486,523	106,610	1.59		51.5
353.0	STATION EQUIPMENT	56-R2		(30)	782,064,327.12	159,117,509	857,566,117	18,987,083	2.43		45.2
354.0	TOWERS AND FIXTURES	75-R4		(25)	163,390,777.79	49,000,537	155,237,935	2,662,991	1.63		58.3
355.0	POLES AND FIXTURES	57-R1.5		(75)	939,796,506.03	189,490,912	1,455,152,974	29,658,547	3.16		49.1
356.0	OVERHEAD CONDUCTORS AND DEVICES	65-R3		(60)	603,934,299.06	161,879,230	804,415,648	15,248,518	2.52		52.8
358.0	UNDERGROUND CONDUCTORS AND DEVICES	45-S2.5		0	110,494.18	110,750	(256)	0	-	***	-
	TOTAL TRANSMISSION PLANT				**2,618,383,232.26**	**581,060,669**	**3,380,332,640**	**68,337,627**	**2.61**		**49.5**

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2017

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	TOTAL ANNUAL ACCRUAL AMOUNT	TOTAL ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)
	DISTRIBUTION PLANT								
360.2	LAND RIGHTS	75-S4	0	5,430,916.21	1,551,799	3,879,117	67,097	1.24	57.8
361.0	STRUCTURES AND IMPROVEMENTS	65-R2.5	(5)	7,532,538.49	2,109,004	5,800,161	107,732	1.43	53.8
362.0	STATION EQUIPMENT	60-R2	(30)	642,240,932.10	180,194,121	654,719,090	13,898,143	2.16	47.1
364.0	POLES, TOWERS AND FIXTURES	56-R1	(60)	644,578,240.50	252,146,247	779,178,938	17,175,654	2.66	45.4
365.0	OVERHEAD CONDUCTORS AND DEVICES	55-R0.5	(55)	502,582,918.97	171,297,380	607,706,144	13,521,989	2.69	44.9
366.0	UNDERGROUND CONDUIT	60-R2.5	(10)	227,895,726.20	68,108,710	182,576,589	3,691,401	1.62	49.5
367.0	UNDERGROUND CONDUCTORS AND DEVICES	64-R2.5	(25)	798,862,536.40	240,553,743	758,024,427	14,521,827	1.82	52.2
368.0	LINE TRANSFORMERS	44-O1	(50)	474,106,456.23	94,499,132	616,660,553	17,897,357	3.77	34.5
369.0	SERVICES	55-R4	(20)	246,083,054.63	127,564,761	167,734,905	4,375,610	1.78	38.3
	METERS								
370.0	METERS - SMART METERS	15-S2.5	(10)	151,089,784.09	60,488,105	105,710,657	10,606,274	7.02	10.0
370.1	METERS - METERING EQUIPMENT	14-L0	(10)	38,076,965.29	17,736,776	24,147,886	2,606,995	6.85	9.3
	TOTAL METERS			189,166,749.38	78,224,881	129,858,543	13,213,269		
371.0	INSTALLATIONS ON CUSTOMERS' PREMISES	7-R4	0	55,758,968.81	28,434,411	27,324,558	7,900,910	14.17	3.5
373.0	STREET LIGHTING AND SIGNAL SYSTEMS	27-L0.5	(50)	247,969,978.45	114,799,049	257,155,919	13,556,130	5.47	19.0
	TOTAL DISTRIBUTION PLANT			**4,042,209,016.37**	**1,359,483,238**	**4,190,618,944**	**119,927,119**	**2.97**	**34.9**
	GENERAL PLANT								
389.2	LAND RIGHTS	50-R4	0	178,597.59	94,019	84,579	3,573	2.00	23.7
390.0	STRUCTURES AND IMPROVEMENTS	45-R2	(5)	193,359,456.77	74,259,489	128,767,941	3,605,841	1.86	35.7
	OFFICE FURNITURE AND EQUIPMENT								
391.0	OFFICE FURNITURE AND EQUIPMENT	15-SQ	0	14,473,127.88	4,553,575	9,919,553	1,238,692	8.56	8.0
391.1	COMPUTER EQUIPMENT	5-SQ	0	38,721,972.88	14,492,768	24,229,205	8,411,373	21.72	2.9
	TOTAL OFFICE AND FURNITURE EQUIPMENT			53,195,100.76	19,046,343	34,148,758	9,650,065		
	TRANSPORTATION EQUIPMENT								
392.1	CARS AND TRUCKS	10-S2.5	10	22,837,347.24	15,140,311	5,413,302	966,146	4.23	5.6
392.5	HEAVY TRUCKS	13-L2.5	10	59,006,131.74	31,115,737	21,989,781	2,827,745	4.79	7.8
392.6	TRAILERS	24-S0.5	10	6,260,835.59	1,920,892	3,713,860	199,017	3.18	18.7
	TOTAL TRANSPORTATION EQUIPMENT			88,104,314.57	48,176,940	31,116,943	3,992,908		
393.0	STORES EQUIPMENT	25-SQ	0	1,375,245.65	251,852	1,123,394	96,029	6.98	11.7
394.0	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	11,995,958.08	4,023,782	7,972,176	593,208	4.95	13.4
395.0	LABORATORY EQUIPMENT	20-SQ	0	12,099,720.08	4,415,941	7,683,779	1,187,586	9.81	6.5
396.0	POWER OPERATED EQUIPMENT	19-L2	15	12,595,629.05	4,734,288	5,971,996	500,195	3.97	11.9
397.0	COMMUNICATION EQUIPMENT	10-SQ	0	27,823,081.85	14,655,629	13,167,453	2,891,547	10.39	4.6
398.0	MISCELLANEOUS EQUIPMENT	20-SQ	0	6,514,174.83	4,238,962	2,275,213	152,226	2.34	14.9
	TOTAL GENERAL PLANT			**407,241,279.23**	**173,897,245**	**232,312,232**	**22,673,178**	**5.57**	**10.2**
	TOTAL DEPRECIABLE ELECTRIC PLANT			**10,950,288,273.35**	**3,969,317,037**	**10,258,979,894**	**337,200,393**	**3.08**	**30.4**

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENT, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2017

	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	TOTAL ANNUAL ACCRUAL AMOUNT	TOTAL ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)
	NONDEPRECIABLE AND ACCOUNTS NOT STUDIED								
301.0	ORGANIZATION			80,900.00					
310.1	LAND			10,480,766.95					
311.0	STRUCTURES AND IMPROVEMENTS - MUSTANG				1,522,519				
312.0	BOILER PLANT EQUIPMENT - MUSTANG				4,057,741				
314.0	TURBOGENERATOR UNITS								
	MUSTANG				4,127,538				
	SEMINOLE GT				79,097				
315.0	ACCESSORY ELECTRIC EQUIPMENT - MUSTANG				595,701				
316.0	MISCELLANEOUS POWER PLANT EQUIPMENT - MUSTANG				318,378				
317.0	ARO FOR STEAM PRODUCTION			11,527,006.87	(5,784,209)				
340.1	LAND								
	REDBUD 1			326,889.60					
	MCCLAIN GAS 1			858,221.78	330,522				
	MUSTANG CTs			101,936.34					
	TOTAL LAND			1,287,047.72	330,522				
347.0	ARO FOR OTHER PRODUCTION			43,620,335.30	(13,641,070)				
350.1	LAND			3,737,687.05					
359.0	ARO FOR TRANSMISSION			585,056.78	(187,087)				
360.1	LAND			8,047,149.45					
389.1	LAND			3,002,965.30					
	TOTAL NONDEPRECIABLE AND ACCOUNTS NOT STUDIED			**82,368,915.42**	**(8,580,869)**				
	TOTAL ELECTRIC PLANT			**11,032,657,188.77**	**3,960,736,168**	**10,258,979,894**	**337,200,393**		

* INDICATES LIFE SPAN PROCEDURE WAS USED. CURVE SHOWN IS INTERIM SURVIVOR CURVE.
** NEW ASSETS IN THESE ACCOUNTS WILL USE AN ACCRUAL RATE OF 20.00%.
*** NEW ASSETS IN ACCOUNT 358.00 WILL USE AN ACCRUAL RATE OF 2.22%.

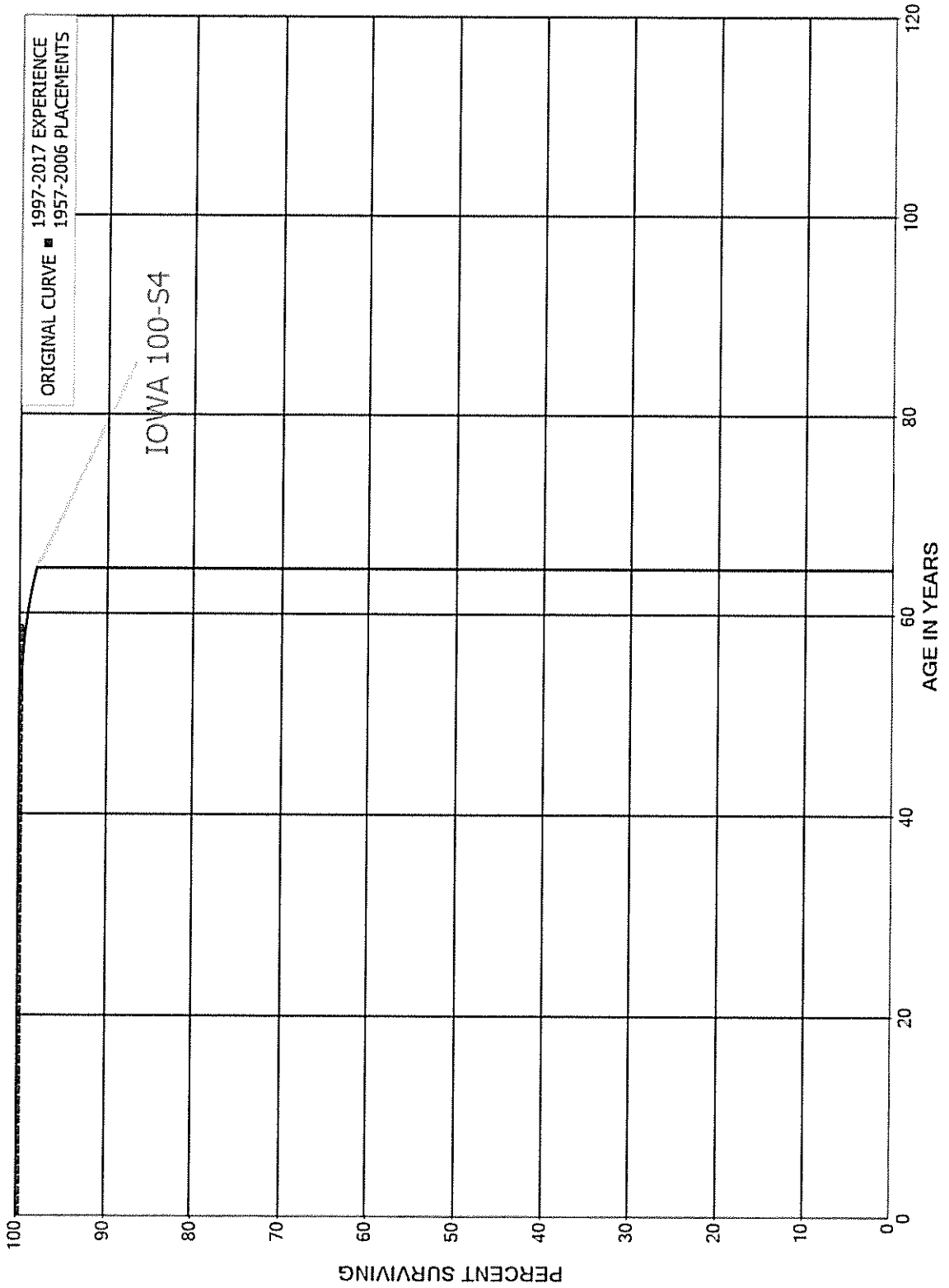
NOTE: ACCRUAL RATES FOR NEW FACILITIES TO BE PLACED INTO SERVICE AFTER DECEMBER 31, 2017 ARE LISTED BELOW.

	ACCOUNT	RATE
SOONER SCRUBBER UNITS 1 AND 2		
	311	4.10
	312	4.26
	316	4.48

NOTE: THE ACCRUAL RATE FOR NEW STORAGE BATTERY ASSETS IN ACCOUNT 363 WILL BE 6.67% BASED ON A 15-L3 SURVIVOR CURVE.

PART VII. SERVICE LIFE STATISTICS

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 310.2 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2006 EXPERIENCE BAND 1997-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	763,958		0.0000	1.0000	100.00
0.5	763,958		0.0000	1.0000	100.00
1.5	763,958		0.0000	1.0000	100.00
2.5	763,958		0.0000	1.0000	100.00
3.5	763,958		0.0000	1.0000	100.00
4.5	763,958		0.0000	1.0000	100.00
5.5	763,958		0.0000	1.0000	100.00
6.5	763,958		0.0000	1.0000	100.00
7.5	763,958		0.0000	1.0000	100.00
8.5	763,958		0.0000	1.0000	100.00
9.5	783,490		0.0000	1.0000	100.00
10.5	783,490		0.0000	1.0000	100.00
11.5	19,532		0.0000	1.0000	100.00
12.5	19,532		0.0000	1.0000	100.00
13.5	41,865		0.0000	1.0000	100.00
14.5	41,865		0.0000	1.0000	100.00
15.5	41,865		0.0000	1.0000	100.00
16.5	43,525		0.0000	1.0000	100.00
17.5	70,939		0.0000	1.0000	100.00
18.5	100,285		0.0000	1.0000	100.00
19.5	102,687		0.0000	1.0000	100.00
20.5	102,687		0.0000	1.0000	100.00
21.5	144,414		0.0000	1.0000	100.00
22.5	174,643		0.0000	1.0000	100.00
23.5	174,643		0.0000	1.0000	100.00
24.5	174,643		0.0000	1.0000	100.00
25.5	257,592		0.0000	1.0000	100.00
26.5	257,592		0.0000	1.0000	100.00
27.5	257,592		0.0000	1.0000	100.00
28.5	253,703		0.0000	1.0000	100.00
29.5	281,644		0.0000	1.0000	100.00
30.5	253,703		0.0000	1.0000	100.00
31.5	253,703		0.0000	1.0000	100.00
32.5	253,703		0.0000	1.0000	100.00
33.5	253,703		0.0000	1.0000	100.00
34.5	231,370		0.0000	1.0000	100.00
35.5	229,710		0.0000	1.0000	100.00
36.5	235,549		0.0000	1.0000	100.00
37.5	252,082		0.0000	1.0000	100.00
38.5	225,558		0.0000	1.0000	100.00

OKLAHOMA GAS AND ELECTRIC COMPANY

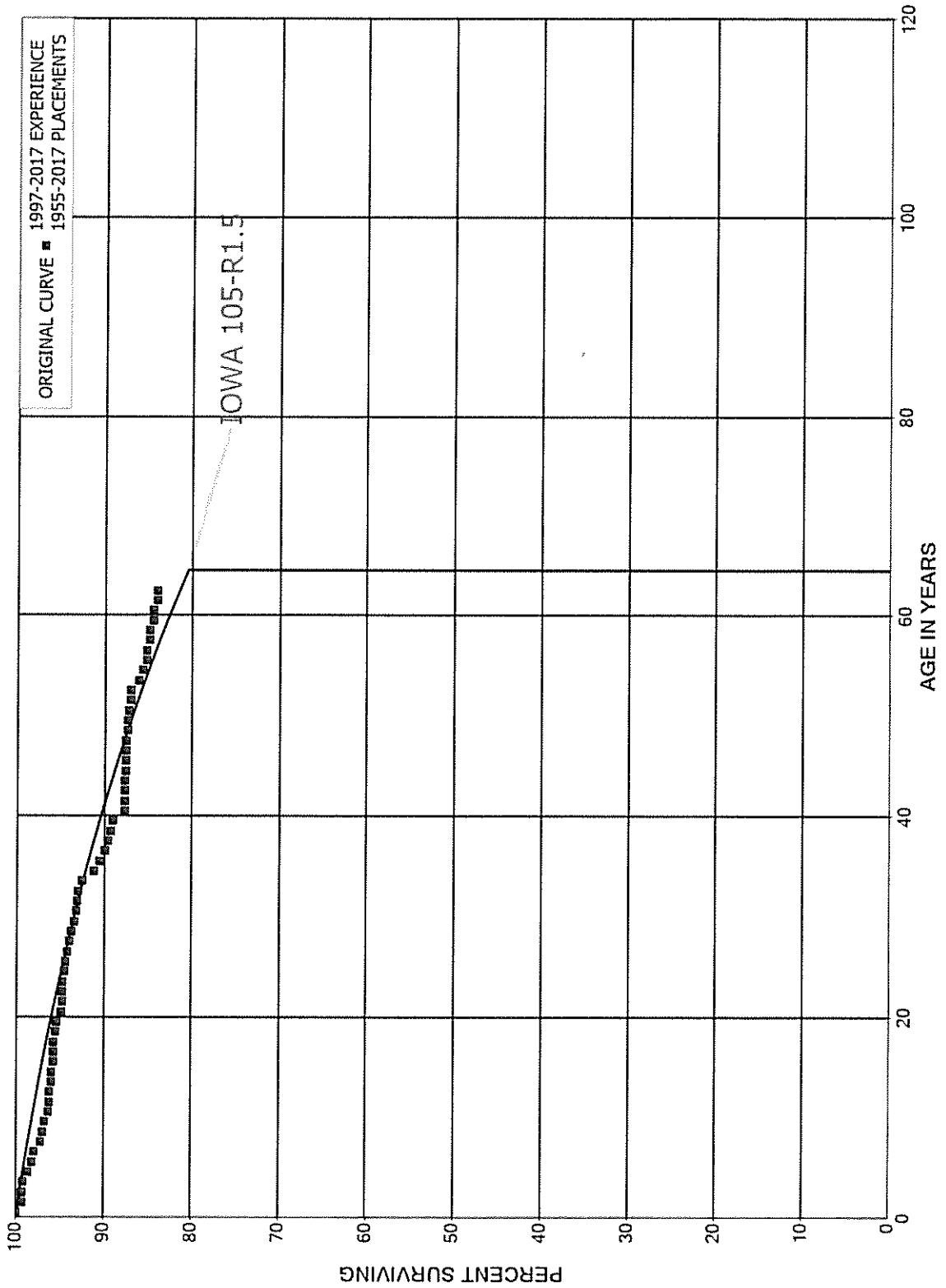
ACCOUNT 310.2 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2006 EXPERIENCE BAND 1997-2017

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	197,121		0.0000	1.0000	100.00
40.5	178,187		0.0000	1.0000	100.00
41.5	101,360		0.0000	1.0000	100.00
42.5	59,633		0.0000	1.0000	100.00
43.5	29,404		0.0000	1.0000	100.00
44.5	29,404		0.0000	1.0000	100.00
45.5	29,404		0.0000	1.0000	100.00
46.5	7,639		0.0000	1.0000	100.00
47.5	7,639		0.0000	1.0000	100.00
48.5	7,639		0.0000	1.0000	100.00
49.5	7,639		0.0000	1.0000	100.00
50.5	7,639		0.0000	1.0000	100.00
51.5	7,639		0.0000	1.0000	100.00
52.5	7,639		0.0000	1.0000	100.00
53.5	7,639		0.0000	1.0000	100.00
54.5	7,639		0.0000	1.0000	100.00
55.5	1,800		0.0000	1.0000	100.00
56.5	910		0.0000	1.0000	100.00
57.5	910		0.0000	1.0000	100.00
58.5					100.00

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2017 EXPERIENCE BAND 1997-2017

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	79,071,374	1,600	0.0000	1.0000	100.00
0.5	77,214,279	513,925	0.0067	0.9933	100.00
1.5	75,781,010	17,258	0.0002	0.9998	99.33
2.5	69,153,896	129,517	0.0019	0.9981	99.31
3.5	66,384,279	316,454	0.0048	0.9952	99.12
4.5	62,411,375	286,079	0.0046	0.9954	98.65
5.5	53,957,040	166,330	0.0031	0.9969	98.20
6.5	38,346,847	275,398	0.0072	0.9928	97.90
7.5	37,435,812	107,490	0.0029	0.9971	97.19
8.5	36,684,734	85,226	0.0023	0.9977	96.91
9.5	31,837,791	119,267	0.0037	0.9963	96.69
10.5	37,643,611	42,841	0.0011	0.9989	96.33
11.5	25,354,548	3,692	0.0001	0.9999	96.22
12.5	71,592,873	201,817	0.0028	0.9972	96.20
13.5	71,359,319	8,640	0.0001	0.9999	95.93
14.5	67,766,202	129,934	0.0019	0.9981	95.92
15.5	67,464,556	35,663	0.0005	0.9995	95.74
16.5	84,167,724		0.0000	1.0000	95.69
17.5	116,422,957	165,432	0.0014	0.9986	95.69
18.5	140,849,651	250,011	0.0018	0.9982	95.55
19.5	182,263,156	991,606	0.0054	0.9946	95.38
20.5	178,847,385	300,058	0.0017	0.9983	94.86
21.5	189,983,148	41,645	0.0002	0.9998	94.70
22.5	189,726,487		0.0000	1.0000	94.68
23.5	190,862,646	270,141	0.0014	0.9986	94.68
24.5	190,286,505	339,560	0.0018	0.9982	94.55
25.5	186,941,957	382,253	0.0020	0.9980	94.38
26.5	185,784,561	391,841	0.0021	0.9979	94.19
27.5	188,780,019	624,455	0.0033	0.9967	93.99
28.5	186,894,414	670,670	0.0036	0.9964	93.68
29.5	184,905,227	338,429	0.0018	0.9982	93.34
30.5	182,350,363	274,041	0.0015	0.9985	93.17
31.5	175,723,466	101,952	0.0006	0.9994	93.03
32.5	177,654,475	871,121	0.0049	0.9951	92.98
33.5	125,725,990	1,849,893	0.0147	0.9853	92.52
34.5	123,471,335	899,146	0.0073	0.9927	91.16
35.5	122,524,004	754,119	0.0062	0.9938	90.49
36.5	124,586,211	516,596	0.0041	0.9959	89.94
37.5	112,689,219	413,100	0.0037	0.9963	89.56
38.5	84,454,367	137,589	0.0016	0.9984	89.24

OKLAHOMA GAS AND ELECTRIC COMPANY

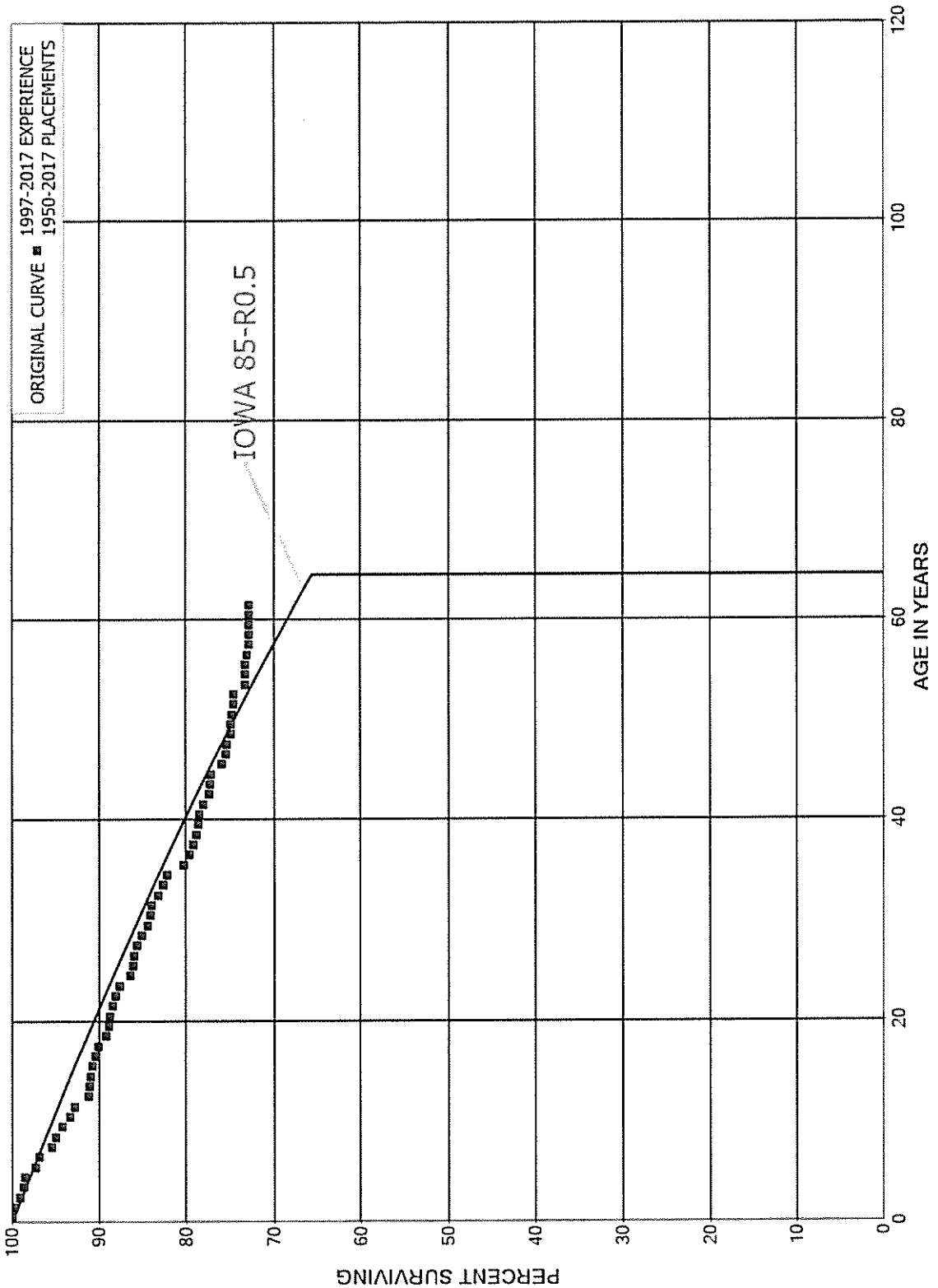
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2017 EXPERIENCE BAND 1997-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	65,041,922	964,026	0.0148	0.9852	89.09
40.5	33,970,830	13,654	0.0004	0.9996	87.77
41.5	35,201,015	11,532	0.0003	0.9997	87.73
42.5	24,528,170	1,005	0.0000	1.0000	87.71
43.5	24,413,653	16,559	0.0007	0.9993	87.70
44.5	24,285,450	284	0.0000	1.0000	87.64
45.5	24,277,521	3,926	0.0002	0.9998	87.64
46.5	21,968,065	11,866	0.0005	0.9995	87.63
47.5	21,666,518	36,291	0.0017	0.9983	87.58
48.5	17,760,239	16,942	0.0010	0.9990	87.43
49.5	17,741,001	19,921	0.0011	0.9989	87.35
50.5	17,713,374	27,136	0.0015	0.9985	87.25
51.5	17,517,022	5,065	0.0003	0.9997	87.12
52.5	17,502,465	184,042	0.0105	0.9895	87.09
53.5	14,650,884	72,603	0.0050	0.9950	86.18
54.5	14,621,821	75,569	0.0052	0.9948	85.75
55.5	11,926,968	5,193	0.0004	0.9996	85.31
56.5	11,919,881	41,664	0.0035	0.9965	85.27
57.5	9,898,979		0.0000	1.0000	84.97
58.5	9,898,979	57,315	0.0058	0.9942	84.97
59.5	7,089,833		0.0000	1.0000	84.48
60.5	7,079,968	30,932	0.0044	0.9956	84.48
61.5	1,274,381		0.0000	1.0000	84.11
62.5					84.11

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 312 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1950-2017 EXPERIENCE BAND 1997-2017

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	500,195,505	141,076	0.0003	0.9997	100.00
0.5	478,180,371	1,189,111	0.0025	0.9975	99.97
1.5	455,894,089	2,799,393	0.0061	0.9939	99.72
2.5	369,425,736	1,894,690	0.0051	0.9949	99.11
3.5	339,703,941	421,054	0.0012	0.9988	98.60
4.5	276,736,404	3,270,525	0.0118	0.9882	98.48
5.5	232,230,631	1,094,042	0.0047	0.9953	97.32
6.5	201,055,089	3,007,919	0.0150	0.9850	96.86
7.5	193,823,677	949,972	0.0049	0.9951	95.41
8.5	192,784,475	1,615,519	0.0084	0.9916	94.94
9.5	182,572,968	1,652,241	0.0090	0.9910	94.15
10.5	172,601,066	1,006,493	0.0058	0.9942	93.29
11.5	154,502,645	2,573,990	0.0167	0.9833	92.75
12.5	315,041,788	414,679	0.0013	0.9987	91.20
13.5	294,232,252	559,030	0.0019	0.9981	91.08
14.5	291,250,041	639,904	0.0022	0.9978	90.91
15.5	286,646,972	922,920	0.0032	0.9968	90.71
16.5	441,949,906	1,676,430	0.0038	0.9962	90.42
17.5	474,064,064	4,994,150	0.0105	0.9895	90.08
18.5	578,505,916	1,608,253	0.0028	0.9972	89.13
19.5	659,853,838	771,076	0.0012	0.9988	88.88
20.5	654,907,370	2,717,199	0.0041	0.9959	88.78
21.5	688,194,321	2,259,961	0.0033	0.9967	88.41
22.5	673,825,187	3,988,860	0.0059	0.9941	88.12
23.5	681,793,338	9,111,893	0.0134	0.9866	87.60
24.5	668,210,323	2,406,556	0.0036	0.9964	86.43
25.5	671,846,089	830,924	0.0012	0.9988	86.11
26.5	660,958,173	3,203,305	0.0048	0.9952	86.01
27.5	665,159,527	4,420,509	0.0066	0.9934	85.59
28.5	651,199,173	5,114,910	0.0079	0.9921	85.02
29.5	641,703,795	2,412,814	0.0038	0.9962	84.35
30.5	628,537,444	1,055,110	0.0017	0.9983	84.04
31.5	624,233,184	5,491,220	0.0088	0.9912	83.90
32.5	626,646,131	4,130,766	0.0066	0.9934	83.16
33.5	456,189,979	2,655,009	0.0058	0.9942	82.61
34.5	451,461,859	9,867,339	0.0219	0.9781	82.13
35.5	438,805,292	4,157,966	0.0095	0.9905	80.33
36.5	444,678,414	2,088,323	0.0047	0.9953	79.57
37.5	299,443,433	1,521,462	0.0051	0.9949	79.20
38.5	271,304,620	506,900	0.0019	0.9981	78.80

OKLAHOMA GAS AND ELECTRIC COMPANY

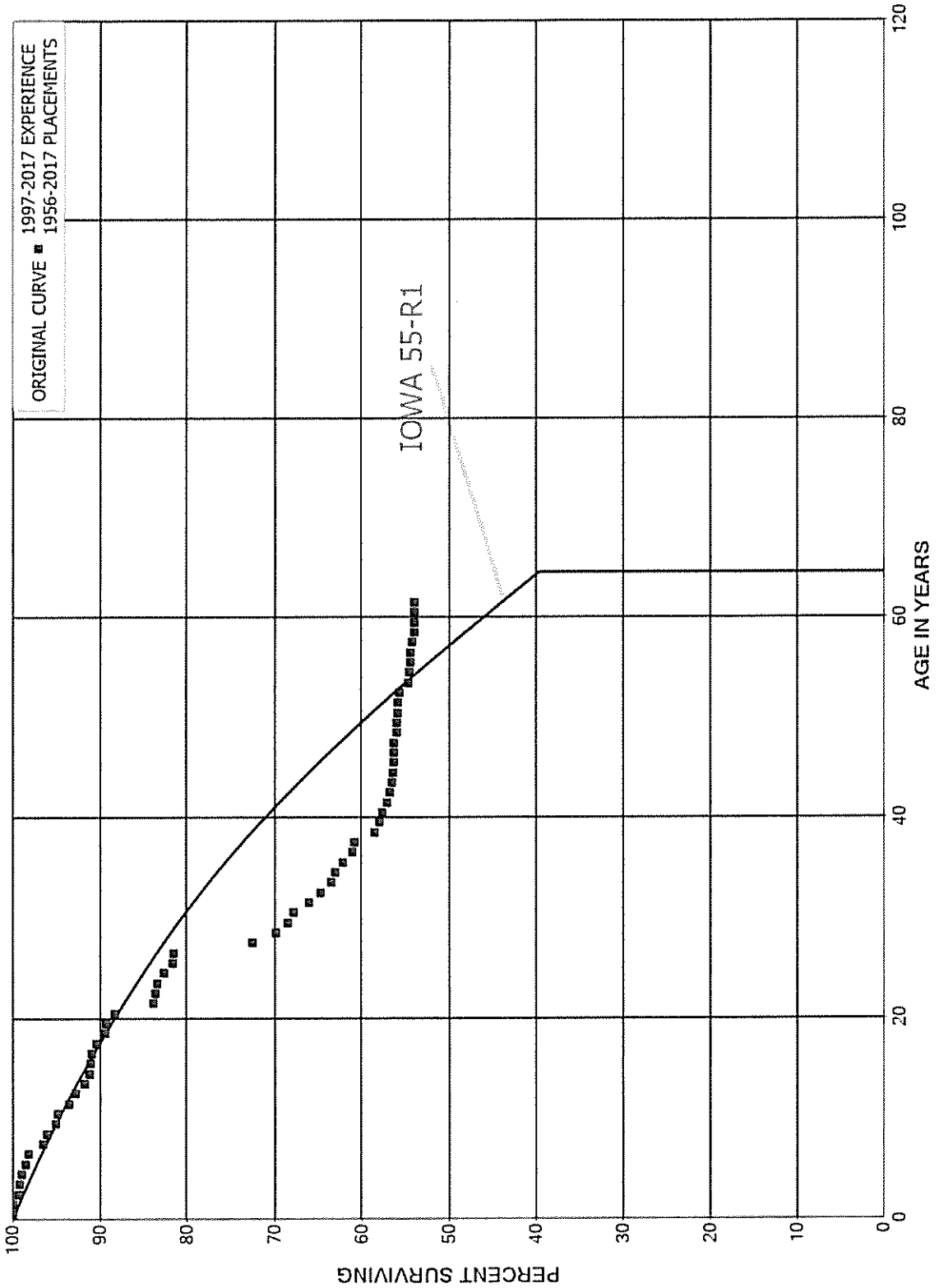
ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1950-2017 EXPERIENCE BAND 1997-2017

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	168,670,493	352,833	0.0021	0.9979	78.65
40.5	114,189,658	530,442	0.0046	0.9954	78.48
41.5	112,237,921	1,089,347	0.0097	0.9903	78.12
42.5	76,505,783	85,595	0.0011	0.9989	77.36
43.5	76,384,856	73,497	0.0010	0.9990	77.28
44.5	63,243,705	976,933	0.0154	0.9846	77.20
45.5	62,266,320	375,680	0.0060	0.9940	76.01
46.5	51,710,536	99,477	0.0019	0.9981	75.55
47.5	51,603,581	284,227	0.0055	0.9945	75.40
48.5	41,944,064	26,633	0.0006	0.9994	74.99
49.5	41,914,939	82,906	0.0020	0.9980	74.94
50.5	41,822,019	97,501	0.0023	0.9977	74.79
51.5	41,627,107	27,854	0.0007	0.9993	74.62
52.5	41,571,346	705,033	0.0170	0.9830	74.57
53.5	32,888,942	6,121	0.0002	0.9998	73.30
54.5	33,105,995	6,726	0.0002	0.9998	73.29
55.5	26,059,229	75,248	0.0029	0.9971	73.28
56.5	25,974,575	70,873	0.0027	0.9973	73.06
57.5	14,869,723	4,610	0.0003	0.9997	72.86
58.5	14,853,516	12,464	0.0008	0.9992	72.84
59.5	6,142,371		0.0000	1.0000	72.78
60.5	5,775,959		0.0000	1.0000	72.78
61.5					72.78

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 314 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2017 EXPERIENCE BAND 1997-2017

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	274,309,790	56,076	0.0002	0.9998	100.00
0.5	265,416,298	28,728	0.0001	0.9999	99.98
1.5	246,138,951	1,639,916	0.0067	0.9933	99.97
2.5	226,265,365	337,681	0.0015	0.9985	99.30
3.5	227,781,909	515,310	0.0023	0.9977	99.15
4.5	192,818,482	928,600	0.0048	0.9952	98.93
5.5	177,887,878	555,370	0.0031	0.9969	98.45
6.5	158,868,108	2,728,503	0.0172	0.9828	98.15
7.5	141,896,342	632,554	0.0045	0.9955	96.46
8.5	140,581,466	1,394,162	0.0099	0.9901	96.03
9.5	167,200,014	363,171	0.0022	0.9978	95.08
10.5	148,312,840	2,179,795	0.0147	0.9853	94.87
11.5	135,708,112	1,013,400	0.0075	0.9925	93.48
12.5	137,934,581	1,606,957	0.0117	0.9883	92.78
13.5	134,134,763	746,970	0.0056	0.9944	91.70
14.5	130,885,252	147,165	0.0011	0.9989	91.19
15.5	121,804,596	124,375	0.0010	0.9990	91.09
16.5	159,068,246	1,068,836	0.0067	0.9933	90.99
17.5	169,022,312	1,896,653	0.0112	0.9888	90.38
18.5	189,550,412	251,710	0.0013	0.9987	89.37
19.5	209,135,783	2,218,677	0.0106	0.9894	89.25
20.5	205,921,485	10,298,099	0.0500	0.9500	88.30
21.5	204,479,305	734,020	0.0036	0.9964	83.89
22.5	202,668,978	361,814	0.0018	0.9982	83.58
23.5	205,080,398	2,033,590	0.0099	0.9901	83.44
24.5	200,796,344	2,371,261	0.0118	0.9882	82.61
25.5	198,792,308	429,584	0.0022	0.9978	81.63
26.5	208,414,900	22,879,261	0.1098	0.8902	81.46
27.5	185,405,942	6,831,507	0.0368	0.9632	72.51
28.5	184,004,800	3,573,882	0.0194	0.9806	69.84
29.5	181,069,804	1,720,880	0.0095	0.9905	68.49
30.5	160,503,439	4,307,424	0.0268	0.9732	67.83
31.5	152,432,122	2,979,458	0.0195	0.9805	66.01
32.5	158,995,241	3,066,725	0.0193	0.9807	64.72
33.5	117,908,209	836,352	0.0071	0.9929	63.48
34.5	116,740,261	1,610,349	0.0138	0.9862	63.03
35.5	111,537,990	1,961,372	0.0176	0.9824	62.16
36.5	118,355,260	345,549	0.0029	0.9971	61.06
37.5	90,999,519	3,508,551	0.0386	0.9614	60.88
38.5	87,477,330	932,083	0.0107	0.9893	58.54

OKLAHOMA GAS AND ELECTRIC COMPANY

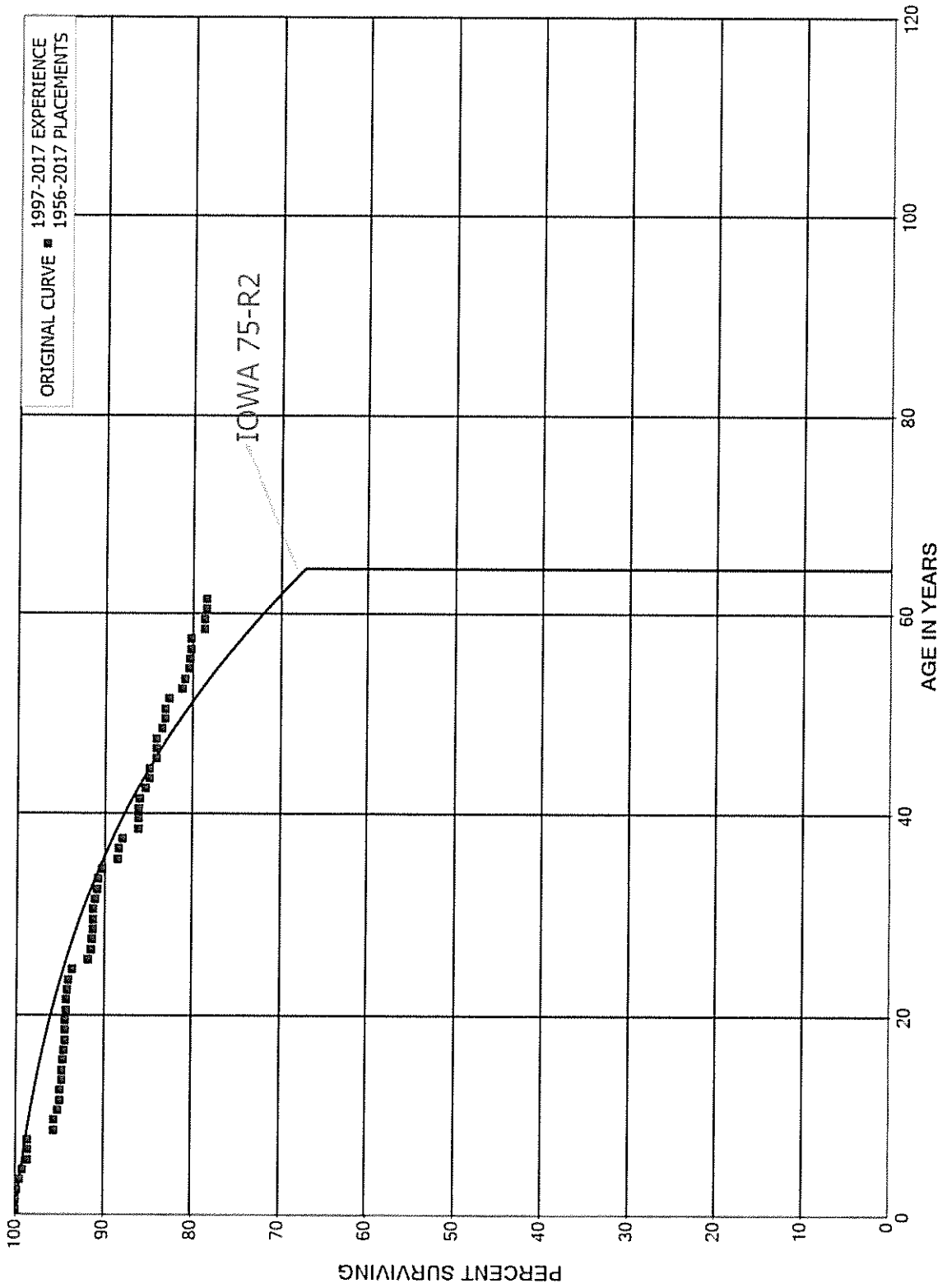
ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2017 EXPERIENCE BAND 1997-2017

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	69,468,982	294,411	0.0042	0.9958	57.91
40.5	81,426,644	892,491	0.0110	0.9890	57.67
41.5	80,133,894	365,742	0.0046	0.9954	57.04
42.5	68,404,519	298,533	0.0044	0.9956	56.78
43.5	67,808,497	150,000	0.0022	0.9978	56.53
44.5	64,662,003	134,781	0.0021	0.9979	56.40
45.5	64,420,041	3,116	0.0000	1.0000	56.28
46.5	62,941,797	674	0.0000	1.0000	56.28
47.5	51,095,372	322,128	0.0063	0.9937	56.28
48.5	47,136,520		0.0000	1.0000	55.93
49.5	40,765,495	98,038	0.0024	0.9976	55.93
50.5	40,667,456	5,000	0.0001	0.9999	55.79
51.5	40,421,181	141,673	0.0035	0.9965	55.79
52.5	40,279,508	740,068	0.0184	0.9816	55.59
53.5	29,203,279	24,875	0.0009	0.9991	54.57
54.5	29,178,404	45,551	0.0016	0.9984	54.52
55.5	23,845,155	9,700	0.0004	0.9996	54.44
56.5	23,262,406	103,691	0.0045	0.9955	54.41
57.5	15,288,038	60,005	0.0039	0.9961	54.17
58.5	15,212,633		0.0000	1.0000	53.96
59.5	4,927,009		0.0000	1.0000	53.96
60.5	4,892,182		0.0000	1.0000	53.96
61.5					53.96

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2017 EXPERIENCE BAND 1997-2017

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	32,742,854		0.0000	1.0000	100.00
0.5	32,422,056		0.0000	1.0000	100.00
1.5	31,613,777	63,968	0.0020	0.9980	100.00
2.5	17,760,183	53,376	0.0030	0.9970	99.80
3.5	17,304,283	51,825	0.0030	0.9970	99.50
4.5	15,386,958	93,553	0.0061	0.9939	99.20
5.5	11,873,003	2,682	0.0002	0.9998	98.60
6.5	10,805,452		0.0000	1.0000	98.57
7.5	10,853,665	320,471	0.0295	0.9705	98.57
8.5	9,630,104	9,835	0.0010	0.9990	95.66
9.5	53,690,814	224,247	0.0042	0.9958	95.57
10.5	52,841,831	109,392	0.0021	0.9979	95.17
11.5	53,018,527	23,006	0.0004	0.9996	94.97
12.5	52,584,275	138,537	0.0026	0.9974	94.93
13.5	51,422,041		0.0000	1.0000	94.68
14.5	49,855,161	6,302	0.0001	0.9999	94.68
15.5	49,592,279	111,779	0.0023	0.9977	94.67
16.5	85,954,644	12,162	0.0001	0.9999	94.45
17.5	86,249,093	500	0.0000	1.0000	94.44
18.5	97,483,118	14,867	0.0002	0.9998	94.44
19.5	115,054,443	193,647	0.0017	0.9983	94.42
20.5	114,694,853	7,071	0.0001	0.9999	94.27
21.5	116,463,433	61,527	0.0005	0.9995	94.26
22.5	116,122,281	121,389	0.0010	0.9990	94.21
23.5	117,533,327	635,336	0.0054	0.9946	94.11
24.5	116,764,518	2,198,042	0.0188	0.9812	93.60
25.5	114,315,572	438,074	0.0038	0.9962	91.84
26.5	113,160,949	92,540	0.0008	0.9992	91.49
27.5	113,915,680	123,714	0.0011	0.9989	91.41
28.5	113,402,283	14,458	0.0001	0.9999	91.32
29.5	113,297,136	65,323	0.0006	0.9994	91.30
30.5	68,761,609	130,654	0.0019	0.9981	91.25
31.5	68,072,602	168,716	0.0025	0.9975	91.08
32.5	68,997,611	131,822	0.0019	0.9981	90.85
33.5	68,715,615	269,642	0.0039	0.9961	90.68
34.5	68,403,684	1,398,685	0.0204	0.9796	90.32
35.5	66,945,176	86,435	0.0013	0.9987	88.48
36.5	67,999,083	290,185	0.0043	0.9957	88.36
37.5	34,389,163	689,050	0.0200	0.9800	87.98
38.5	34,403,627	31,268	0.0009	0.9991	86.22

OKLAHOMA GAS AND ELECTRIC COMPANY

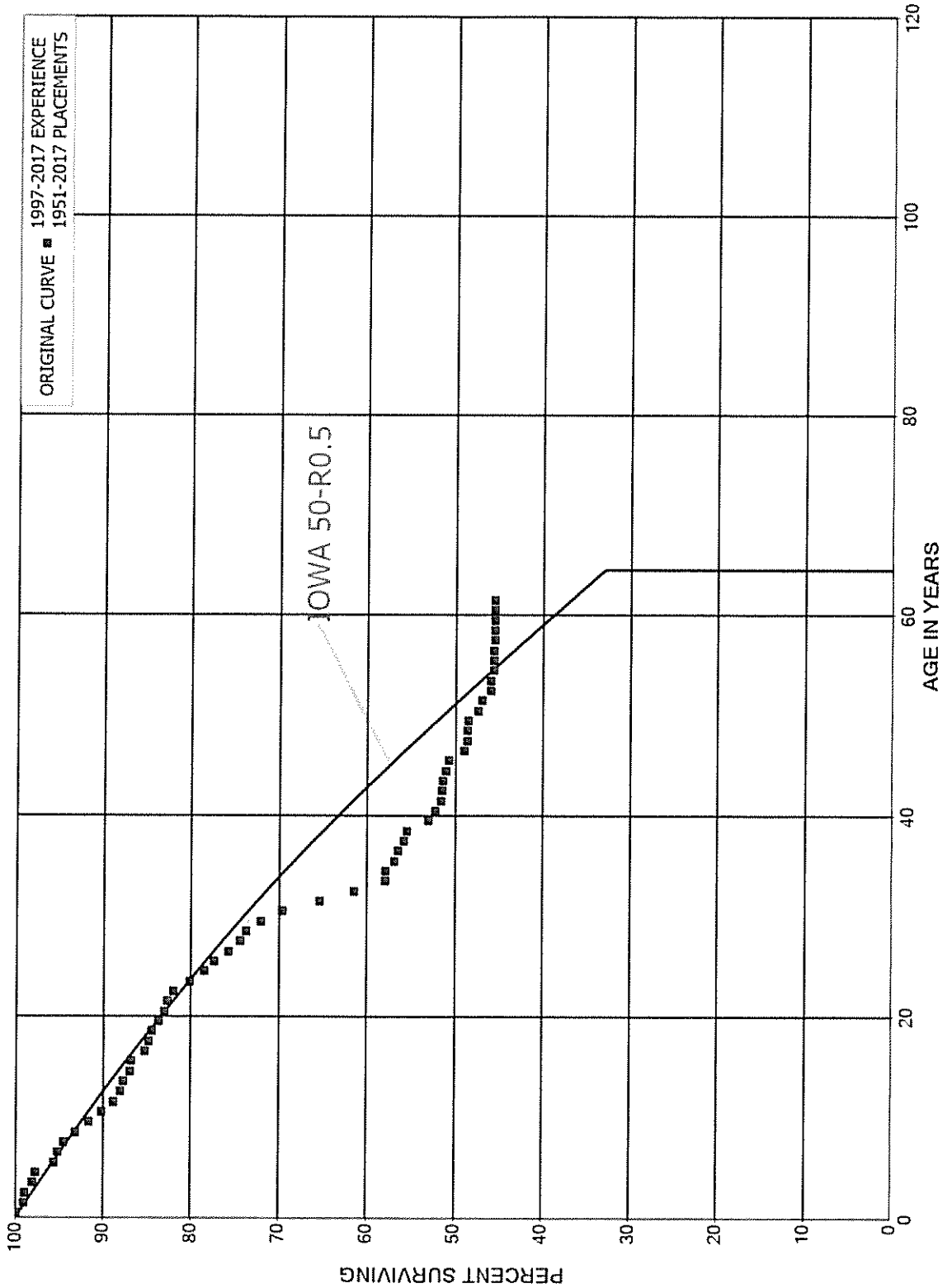
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2017 EXPERIENCE BAND 1997-2017

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	24,516,828	1,669	0.0001	0.9999	86.14
40.5	10,503,143	4,291	0.0004	0.9996	86.14
41.5	10,498,852	79,662	0.0076	0.9924	86.10
42.5	8,478,729	45,457	0.0054	0.9946	85.45
43.5	8,429,260		0.0000	1.0000	84.99
44.5	7,177,992	68,000	0.0095	0.9905	84.99
45.5	7,109,992		0.0000	1.0000	84.19
46.5	7,001,233	1,742	0.0002	0.9998	84.19
47.5	6,999,491	58,930	0.0084	0.9916	84.16
48.5	5,835,648	22,931	0.0039	0.9961	83.46
49.5	5,809,136		0.0000	1.0000	83.13
50.5	5,809,283	28,146	0.0048	0.9952	83.13
51.5	5,753,316	99,730	0.0173	0.9827	82.72
52.5	5,653,586	27,615	0.0049	0.9951	81.29
53.5	4,300,638	22,113	0.0051	0.9949	80.89
54.5	4,278,526	2,205	0.0005	0.9995	80.48
55.5	3,307,207	4,840	0.0015	0.9985	80.44
56.5	3,288,576		0.0000	1.0000	80.32
57.5	2,283,888	45,054	0.0197	0.9803	80.32
58.5	2,117,013		0.0000	1.0000	78.73
59.5	1,145,782	3,318	0.0029	0.9971	78.73
60.5	1,142,464		0.0000	1.0000	78.51
61.5					78.51

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2017 EXPERIENCE BAND 1997-2017

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	23,380,948		0.0000	1.0000	100.00
0.5	22,161,596	197,013	0.0089	0.9911	100.00
1.5	21,722,075	47,543	0.0022	0.9978	99.11
2.5	16,970,676	144,195	0.0085	0.9915	98.89
3.5	16,143,680	62,291	0.0039	0.9961	98.05
4.5	15,281,273	324,201	0.0212	0.9788	97.68
5.5	13,735,215	65,950	0.0048	0.9952	95.60
6.5	11,802,413	78,094	0.0066	0.9934	95.14
7.5	14,653,623	201,542	0.0138	0.9862	94.51
8.5	13,547,724	232,678	0.0172	0.9828	93.21
9.5	21,525,994	345,961	0.0161	0.9839	91.61
10.5	21,237,679	319,586	0.0150	0.9850	90.14
11.5	19,934,597	170,720	0.0086	0.9914	88.78
12.5	19,645,152	62,518	0.0032	0.9968	88.02
13.5	19,310,638	171,249	0.0089	0.9911	87.74
14.5	19,255,108	38,777	0.0020	0.9980	86.97
15.5	19,241,289	336,200	0.0175	0.9825	86.79
16.5	23,019,809	111,230	0.0048	0.9952	85.27
17.5	23,924,913	113,608	0.0047	0.9953	84.86
18.5	25,053,599	205,954	0.0082	0.9918	84.46
19.5	26,199,951	202,459	0.0077	0.9923	83.77
20.5	25,874,294	130,201	0.0050	0.9950	83.12
21.5	24,514,869	186,655	0.0076	0.9924	82.70
22.5	24,334,255	572,340	0.0235	0.9765	82.07
23.5	20,081,582	402,183	0.0200	0.9800	80.14
24.5	19,441,096	282,634	0.0145	0.9855	78.53
25.5	19,587,381	432,485	0.0221	0.9779	77.39
26.5	18,933,037	330,944	0.0175	0.9825	75.68
27.5	18,398,558	144,168	0.0078	0.9922	74.36
28.5	16,307,533	374,031	0.0229	0.9771	73.78
29.5	15,836,207	545,145	0.0344	0.9656	72.09
30.5	10,307,044	619,149	0.0601	0.9399	69.60
31.5	9,467,858	567,806	0.0600	0.9400	65.42
32.5	8,556,413	490,007	0.0573	0.9427	61.50
33.5	7,603,479	8,923	0.0012	0.9988	57.98
34.5	7,317,840	122,975	0.0168	0.9832	57.91
35.5	6,852,039	56,737	0.0083	0.9917	56.94
36.5	7,583,633	85,239	0.0112	0.9888	56.47
37.5	4,030,686	22,852	0.0057	0.9943	55.83
38.5	3,642,183	158,745	0.0436	0.9564	55.51

OKLAHOMA GAS AND ELECTRIC COMPANY

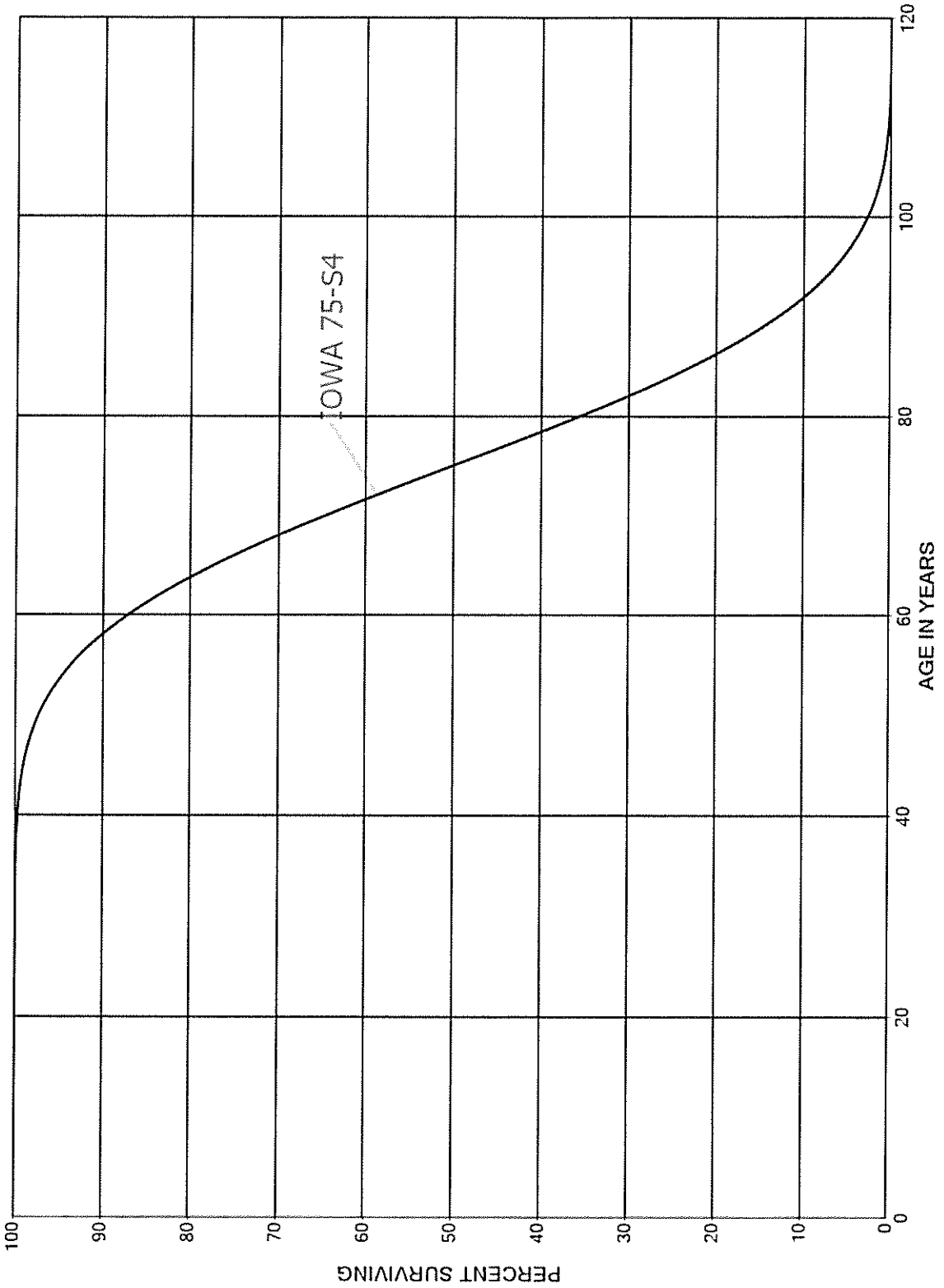
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

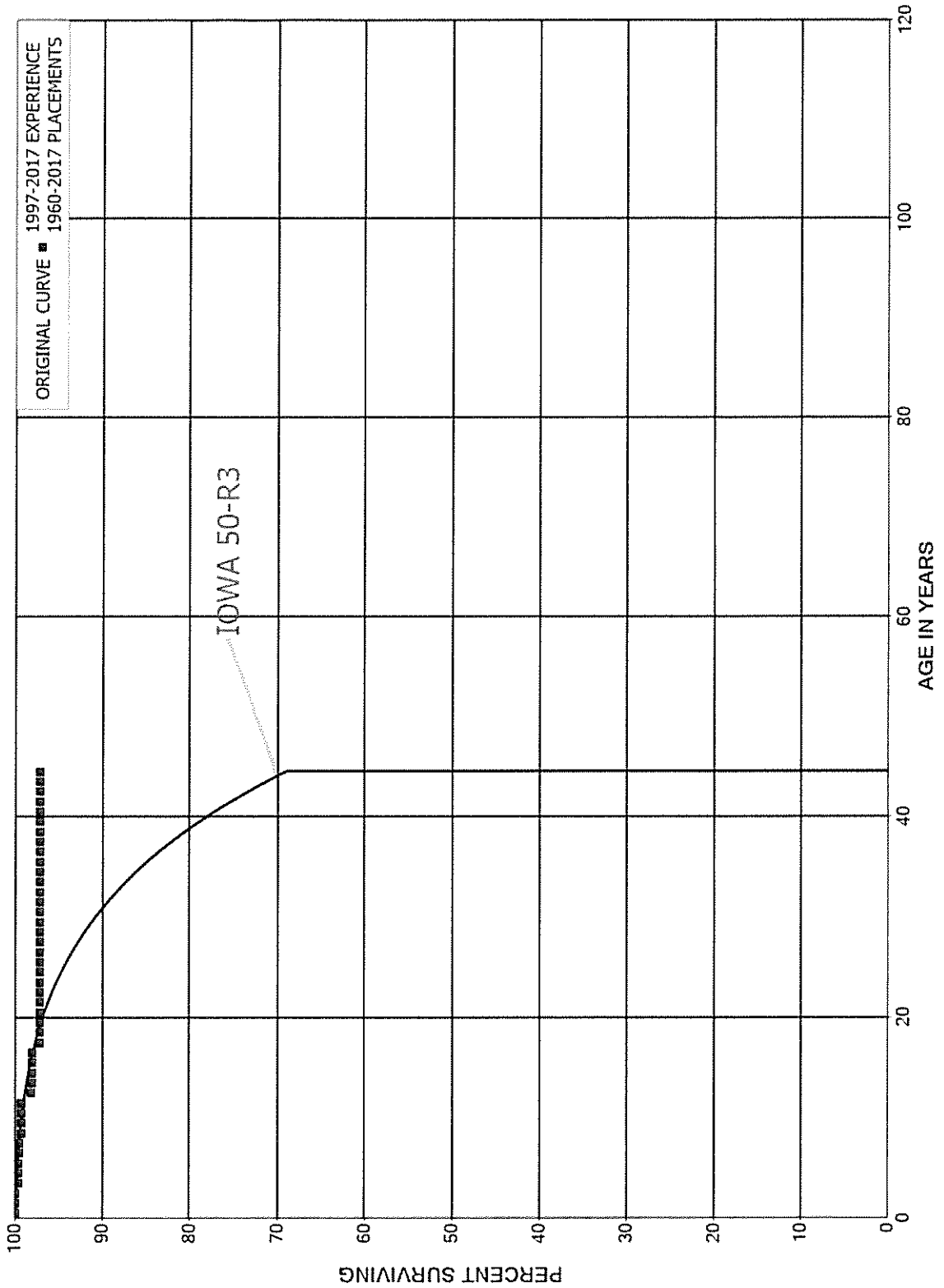
PLACEMENT BAND 1951-2017 EXPERIENCE BAND 1997-2017

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	3,033,998	48,482	0.0160	0.9840	53.09
40.5	2,605,818	32,549	0.0125	0.9875	52.25
41.5	2,567,987	6,021	0.0023	0.9977	51.59
42.5	2,113,367	4,055	0.0019	0.9981	51.47
43.5	2,109,313	11,267	0.0053	0.9947	51.37
44.5	2,087,772	15,367	0.0074	0.9926	51.10
45.5	2,069,178	74,733	0.0361	0.9639	50.72
46.5	1,529,734	9,023	0.0059	0.9941	48.89
47.5	1,509,647		0.0000	1.0000	48.60
48.5	1,507,610	4,000	0.0027	0.9973	48.60
49.5	1,501,028	34,413	0.0229	0.9771	48.47
50.5	1,466,616	14,424	0.0098	0.9902	47.36
51.5	1,450,825	29,680	0.0205	0.9795	46.90
52.5	1,421,145		0.0000	1.0000	45.94
53.5	1,414,409	9,853	0.0070	0.9930	45.94
54.5	1,402,653		0.0000	1.0000	45.62
55.5	1,312,814		0.0000	1.0000	45.62
56.5	1,312,814	1,687	0.0013	0.9987	45.62
57.5	451,913		0.0000	1.0000	45.56
58.5	451,913		0.0000	1.0000	45.56
59.5	446,842		0.0000	1.0000	45.56
60.5	446,842		0.0000	1.0000	45.56
61.5					45.56

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 340.2 LAND RIGHTS
SMOOTH SURVIVOR CURVE



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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1960-2017 EXPERIENCE BAND 1997-2017

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	36,245,603	1,440	0.0000	1.0000	100.00
0.5	10,206,447	2,662	0.0003	0.9997	100.00
1.5	8,268,529		0.0000	1.0000	99.97
2.5	11,424,046	40,532	0.0035	0.9965	99.97
3.5	49,866,705	3,012	0.0001	0.9999	99.62
4.5	49,543,076	10,038	0.0002	0.9998	99.61
5.5	41,491,199	30,921	0.0007	0.9993	99.59
6.5	40,391,078	10,779	0.0003	0.9997	99.51
7.5	40,179,135	64,600	0.0016	0.9984	99.49
8.5	38,910,729	18,970	0.0005	0.9995	99.33
9.5	39,197,423	14,178	0.0004	0.9996	99.28
10.5	40,354,775		0.0000	1.0000	99.24
11.5	39,250,341	410,633	0.0105	0.9895	99.24
12.5	38,839,707	71,947	0.0019	0.9981	98.21
13.5	5,286,904		0.0000	1.0000	98.02
14.5	4,379,672		0.0000	1.0000	98.02
15.5	3,199,568		0.0000	1.0000	98.02
16.5	1,034,307	8,910	0.0086	0.9914	98.02
17.5	47,099		0.0000	1.0000	97.18
18.5	63,386		0.0000	1.0000	97.18
19.5	63,386		0.0000	1.0000	97.18
20.5	63,386		0.0000	1.0000	97.18
21.5	63,386		0.0000	1.0000	97.18
22.5	63,386		0.0000	1.0000	97.18
23.5	63,386		0.0000	1.0000	97.18
24.5	63,386		0.0000	1.0000	97.18
25.5	63,386		0.0000	1.0000	97.18
26.5	63,386		0.0000	1.0000	97.18
27.5	16,287		0.0000	1.0000	97.18
28.5	16,287		0.0000	1.0000	97.18
29.5	16,287		0.0000	1.0000	97.18
30.5	16,287		0.0000	1.0000	97.18
31.5	62,485		0.0000	1.0000	97.18
32.5	62,485		0.0000	1.0000	97.18
33.5	83,093		0.0000	1.0000	97.18
34.5	66,806		0.0000	1.0000	97.18
35.5	66,806		0.0000	1.0000	97.18
36.5	66,806		0.0000	1.0000	97.18
37.5	66,806		0.0000	1.0000	97.18
38.5	66,806		0.0000	1.0000	97.18

OKLAHOMA GAS AND ELECTRIC COMPANY

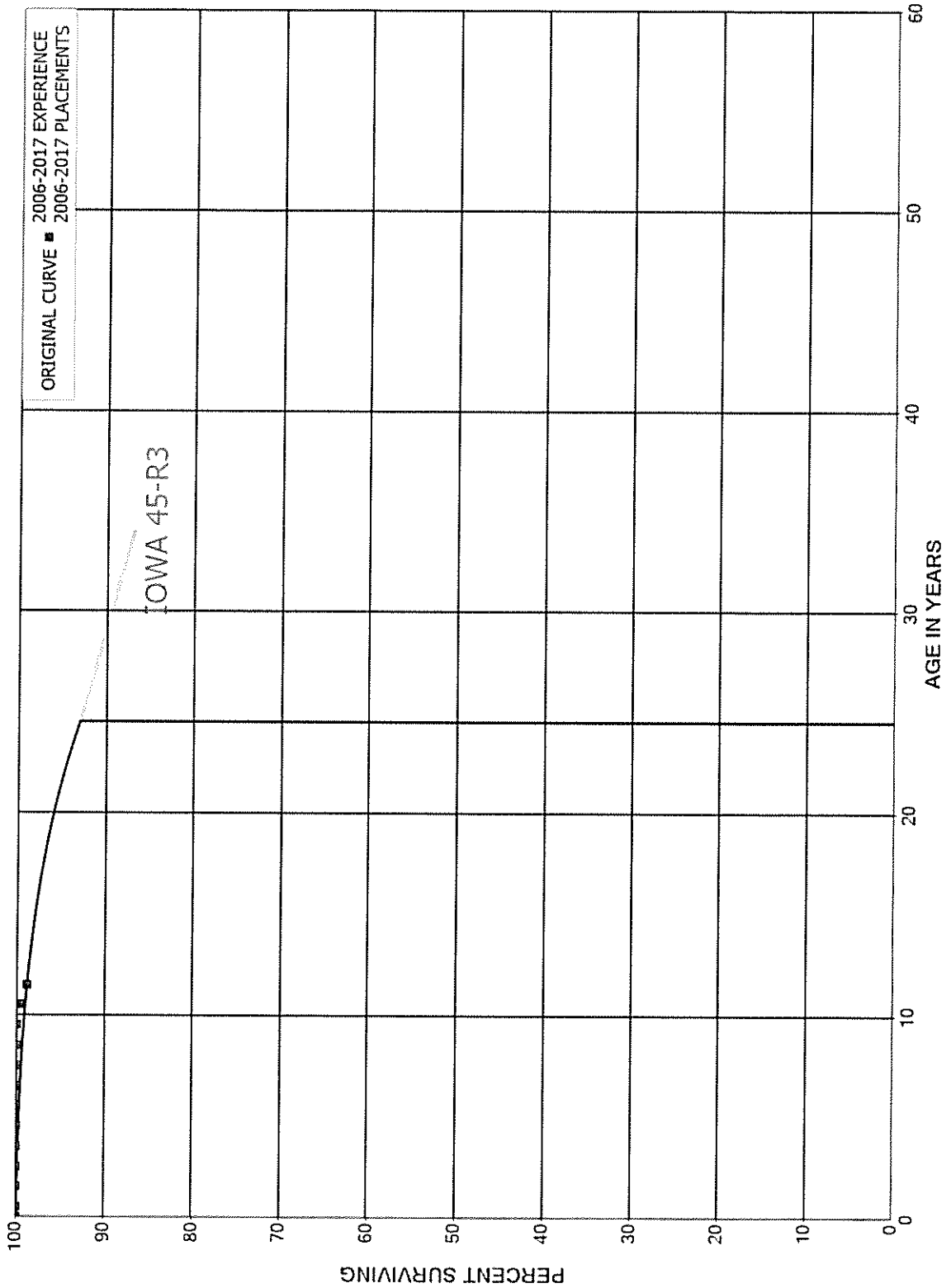
ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1960-2017 EXPERIENCE BAND 1997-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	66,806		0.0000	1.0000	97.18
40.5	66,806		0.0000	1.0000	97.18
41.5	66,806		0.0000	1.0000	97.18
42.5	66,806		0.0000	1.0000	97.18
43.5	66,806		0.0000	1.0000	97.18
44.5	66,806		0.0000	1.0000	97.18
45.5	66,806		0.0000	1.0000	97.18
46.5	66,806		0.0000	1.0000	97.18
47.5	20,608		0.0000	1.0000	97.18
48.5	20,608		0.0000	1.0000	97.18
49.5					97.18

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



OKLAHOMA GAS AND ELECTRIC COMPANY

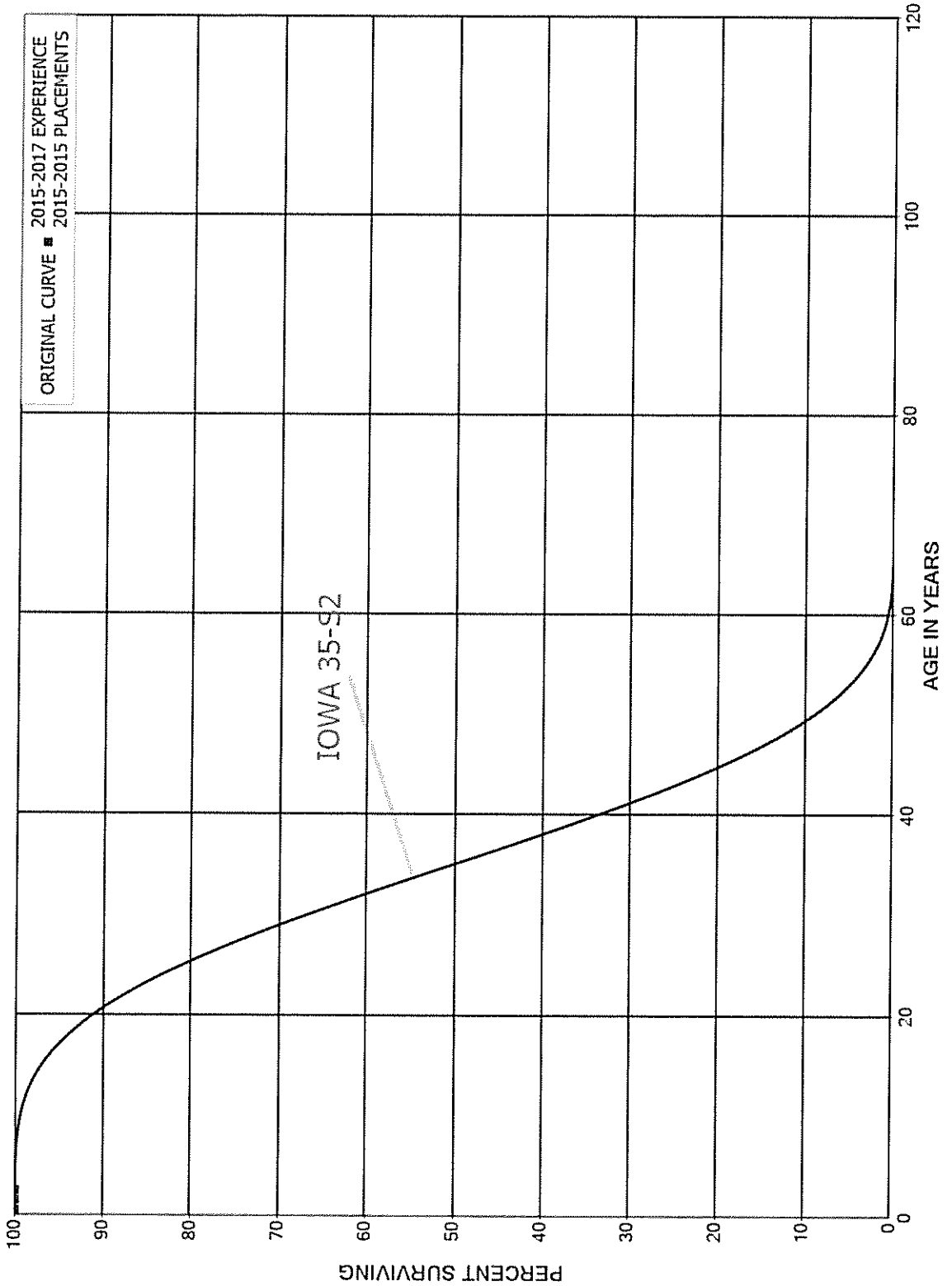
ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2017 EXPERIENCE BAND 2006-2017

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	19,217,901		0.0000	1.0000	100.00
0.5	19,187,178		0.0000	1.0000	100.00
1.5	19,185,683		0.0000	1.0000	100.00
2.5	19,185,683	11,268	0.0006	0.9994	100.00
3.5	19,162,316		0.0000	1.0000	99.94
4.5	18,900,417		0.0000	1.0000	99.94
5.5	18,819,383		0.0000	1.0000	99.94
6.5	7,270,652		0.0000	1.0000	99.94
7.5	7,270,652		0.0000	1.0000	99.94
8.5	2,189,200		0.0000	1.0000	99.94
9.5	2,189,200	7,143	0.0033	0.9967	99.94
10.5	2,182,057	16,914	0.0078	0.9922	99.62
11.5					98.84

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



OKLAHOMA GAS AND ELECTRIC COMPANY

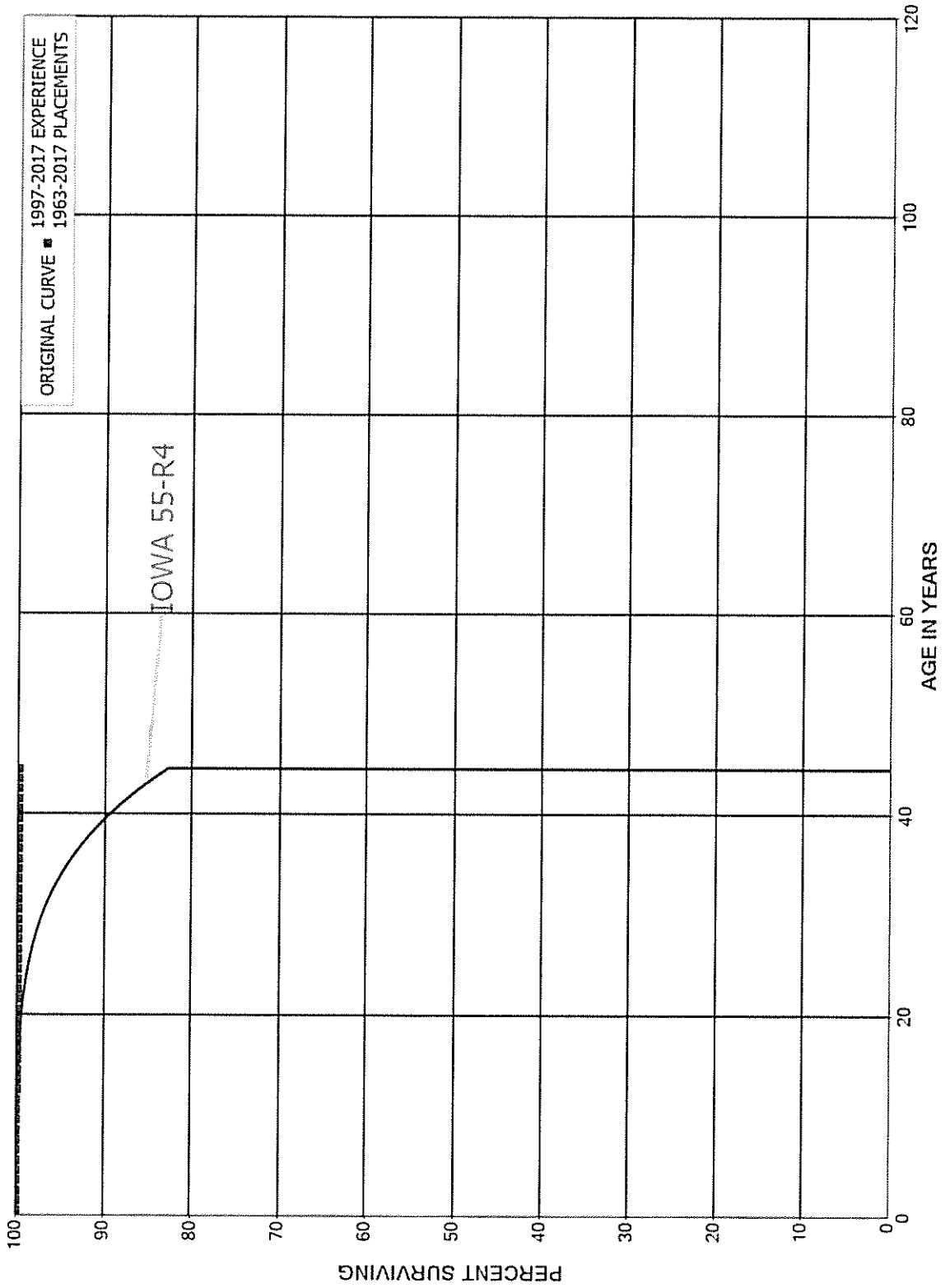
ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2015 EXPERIENCE BAND 2015-2017

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	722,634		0.0000	1.0000	100.00
0.5	722,634		0.0000	1.0000	100.00
1.5	722,634		0.0000	1.0000	100.00
2.5					100.00

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2017 EXPERIENCE BAND 1997-2017

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	2,423,891		0.0000	1.0000	100.00
0.5	1,452,776		0.0000	1.0000	100.00
1.5	1,208,512		0.0000	1.0000	100.00
2.5	1,519,703		0.0000	1.0000	100.00
3.5	16,585,651		0.0000	1.0000	100.00
4.5	16,786,199		0.0000	1.0000	100.00
5.5	26,174,386		0.0000	1.0000	100.00
6.5	26,112,106	4,917	0.0002	0.9998	100.00
7.5	26,107,189		0.0000	1.0000	99.98
8.5	26,107,189		0.0000	1.0000	99.98
9.5	25,986,605	4,000	0.0002	0.9998	99.98
10.5	25,955,729		0.0000	1.0000	99.97
11.5	25,784,070	25,000	0.0010	0.9990	99.97
12.5	25,759,070		0.0000	1.0000	99.87
13.5	12,229,386	9,318	0.0008	0.9992	99.87
14.5	11,834,560		0.0000	1.0000	99.79
15.5	206,810		0.0000	1.0000	99.79
16.5	10,376		0.0000	1.0000	99.79
17.5	10,376		0.0000	1.0000	99.79
18.5	10,376		0.0000	1.0000	99.79
19.5	10,376		0.0000	1.0000	99.79
20.5	10,376		0.0000	1.0000	99.79
21.5	115,376		0.0000	1.0000	99.79
22.5	115,376		0.0000	1.0000	99.79
23.5	115,376		0.0000	1.0000	99.79
24.5	115,376		0.0000	1.0000	99.79
25.5	115,376		0.0000	1.0000	99.79
26.5	115,376		0.0000	1.0000	99.79
27.5	115,376		0.0000	1.0000	99.79
28.5	115,376		0.0000	1.0000	99.79
29.5	115,376		0.0000	1.0000	99.79
30.5	115,376		0.0000	1.0000	99.79
31.5	22,430		0.0000	1.0000	99.79
32.5	22,430		0.0000	1.0000	99.79
33.5	52,487		0.0000	1.0000	99.79
34.5	52,487		0.0000	1.0000	99.79
35.5	52,487		0.0000	1.0000	99.79
36.5	52,487		0.0000	1.0000	99.79
37.5	52,487		0.0000	1.0000	99.79
38.5	52,487		0.0000	1.0000	99.79

OKLAHOMA GAS AND ELECTRIC COMPANY

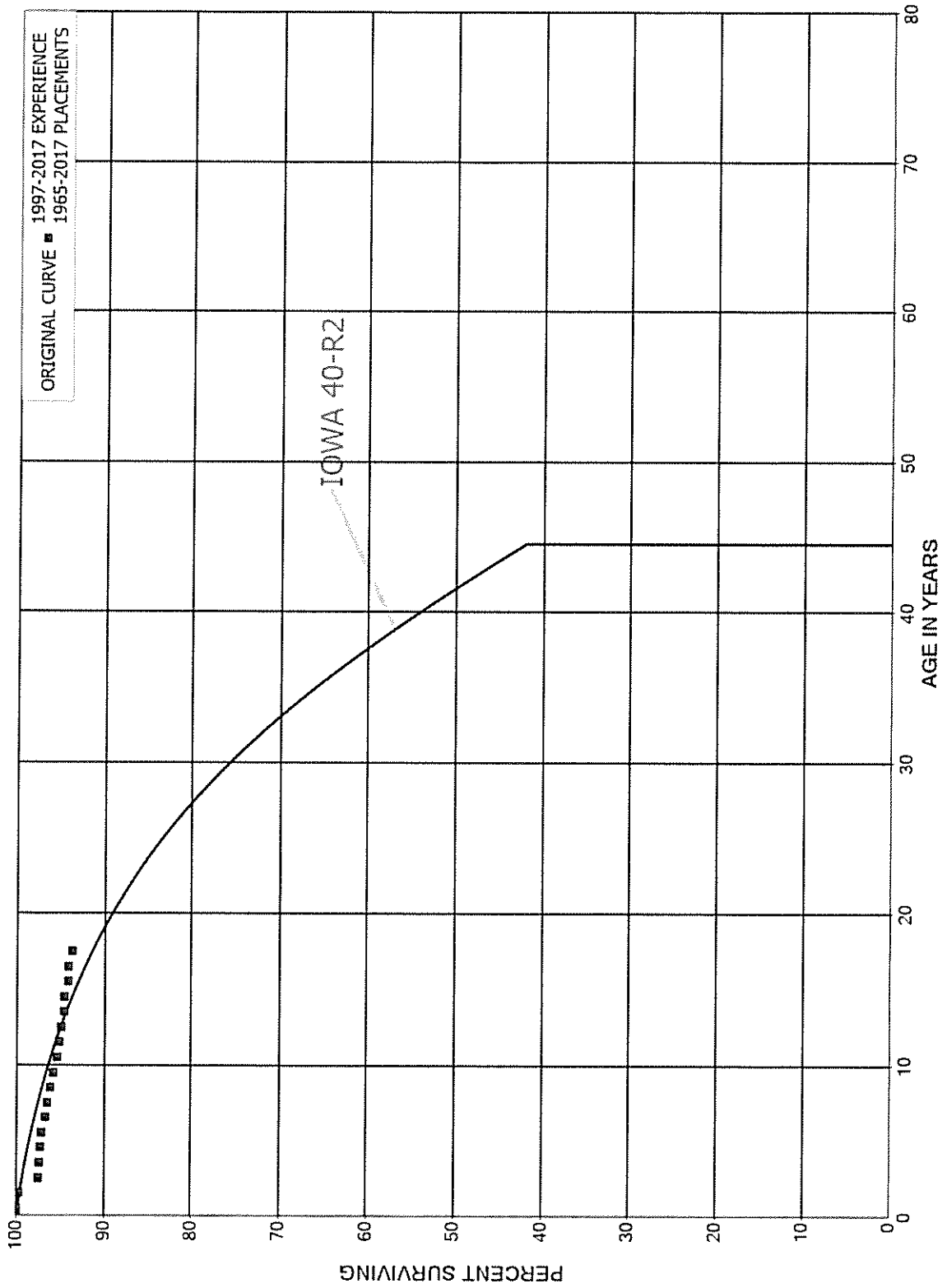
ACCOUNT 342.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2017 EXPERIENCE BAND 1997-2017

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	99.79
40.5	52,487		0.0000	1.0000	99.79
41.5	52,487		0.0000	1.0000	99.79
42.5	52,487		0.0000	1.0000	99.79
43.5	52,487		0.0000	1.0000	99.79
44.5	52,487		0.0000	1.0000	99.79
45.5	52,487		0.0000	1.0000	99.79
46.5	52,487		0.0000	1.0000	99.79
47.5	30,057		0.0000	1.0000	99.79
48.5	30,057		0.0000	1.0000	99.79
49.5					99.79

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.0 PRIME MOVERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1965-2017 EXPERIENCE BAND 1997-2017

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	227,430,558	43,875	0.0002	0.9998	100.00
0.5	181,279,250	557,312	0.0031	0.9969	99.98
1.5	166,059,451	3,578,840	0.0216	0.9784	99.67
2.5	277,897,812	515,942	0.0019	0.9981	97.53
3.5	415,571,371	152,010	0.0004	0.9996	97.34
4.5	428,995,632	550,884	0.0013	0.9987	97.31
5.5	400,372,202	1,762,255	0.0044	0.9956	97.18
6.5	388,219,813	1,060,653	0.0027	0.9973	96.76
7.5	379,224,759	1,386,651	0.0037	0.9963	96.49
8.5	359,863,401	1,111,730	0.0031	0.9969	96.14
9.5	355,651,793	1,549,636	0.0044	0.9956	95.84
10.5	338,176,807	689,414	0.0020	0.9980	95.42
11.5	336,118,950	869,265	0.0026	0.9974	95.23
12.5	335,198,065	1,133,653	0.0034	0.9966	94.98
13.5	116,373,781	45,013	0.0004	0.9996	94.66
14.5	113,541,038	504,273	0.0044	0.9956	94.63
15.5	112,947,723		0.0000	1.0000	94.21
16.5	4,152,124	22,705	0.0055	0.9945	94.21
17.5					93.69
18.5					
19.5					
20.5					
21.5	2,592		0.0000		
22.5	2,592		0.0000		
23.5	2,592		0.0000		
24.5	2,592		0.0000		
25.5	2,592		0.0000		
26.5	2,592		0.0000		
27.5	2,592		0.0000		
28.5	2,592		0.0000		
29.5	2,592		0.0000		
30.5	2,592		0.0000		
31.5	10,718		0.0000		
32.5	10,718		0.0000		
33.5	10,718		0.0000		
34.5	10,718		0.0000		
35.5	10,718		0.0000		
36.5	10,718		0.0000		
37.5	8,126		0.0000		
38.5	8,126		0.0000		

OKLAHOMA GAS AND ELECTRIC COMPANY

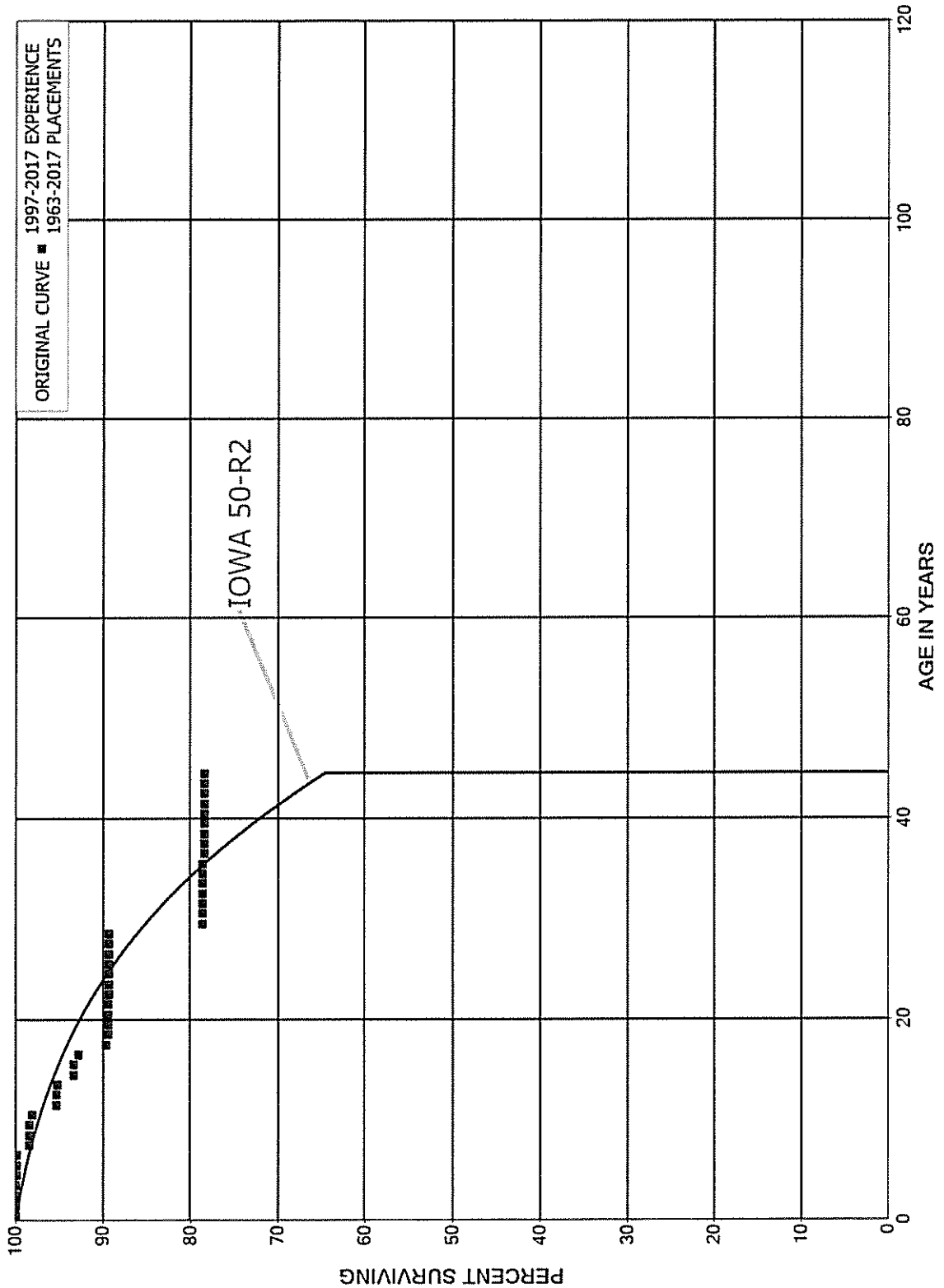
ACCOUNT 343.0 PRIME MOVERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1965-2017 EXPERIENCE BAND 1997-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,126		0.0000		
40.5	8,126		0.0000		
41.5	8,126		0.0000		
42.5	8,126		0.0000		
43.5	8,126		0.0000		
44.5	8,126		0.0000		
45.5	8,126		0.0000		
46.5	8,126		0.0000		
47.5					

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2017 EXPERIENCE BAND 1997-2017

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	59,887,459		0.0000	1.0000	100.00
0.5	56,485,509	9,255	0.0002	0.9998	100.00
1.5	63,300,290		0.0000	1.0000	99.98
2.5	50,697,378		0.0000	1.0000	99.98
3.5	48,197,278	45,600	0.0009	0.9991	99.98
4.5	49,532,955	38,200	0.0008	0.9992	99.89
5.5	63,245,899	7,876	0.0001	0.9999	99.81
6.5	60,342,346	870,500	0.0144	0.9856	99.80
7.5	58,679,316		0.0000	1.0000	98.36
8.5	58,635,515		0.0000	1.0000	98.36
9.5	58,624,046	200,000	0.0034	0.9966	98.36
10.5	59,197,079	1,633,787	0.0276	0.9724	98.02
11.5	50,272,756	6,700	0.0001	0.9999	95.32
12.5	50,218,112	70,000	0.0014	0.9986	95.31
13.5	49,683,595	976,646	0.0197	0.9803	95.17
14.5	45,609,729	2,235	0.0000	1.0000	93.30
15.5	29,580,704	197,555	0.0067	0.9933	93.30
16.5	29,383,149	965,056	0.0328	0.9672	92.67
17.5	1,180,706	3,000	0.0025	0.9975	89.63
18.5	1,177,706		0.0000	1.0000	89.40
19.5	1,177,706		0.0000	1.0000	89.40
20.5	1,177,706		0.0000	1.0000	89.40
21.5	1,177,706	1,800	0.0015	0.9985	89.40
22.5	7,488,020		0.0000	1.0000	89.27
23.5	7,488,020		0.0000	1.0000	89.27
24.5	7,488,020		0.0000	1.0000	89.27
25.5	7,488,719		0.0000	1.0000	89.27
26.5	6,400,079		0.0000	1.0000	89.27
27.5	6,397,671		0.0000	1.0000	89.27
28.5	6,397,671	766,000	0.1197	0.8803	89.27
29.5	214,141		0.0000	1.0000	78.58
30.5	4,372,324		0.0000	1.0000	78.58
31.5	4,302,223		0.0000	1.0000	78.58
32.5	4,302,223		0.0000	1.0000	78.58
33.5	4,332,680		0.0000	1.0000	78.58
34.5	4,332,680		0.0000	1.0000	78.58
35.5	4,332,680	12,346	0.0028	0.9972	78.58
36.5	4,320,334		0.0000	1.0000	78.35
37.5	4,320,334		0.0000	1.0000	78.35
38.5	4,320,334		0.0000	1.0000	78.35

OKLAHOMA GAS AND ELECTRIC COMPANY

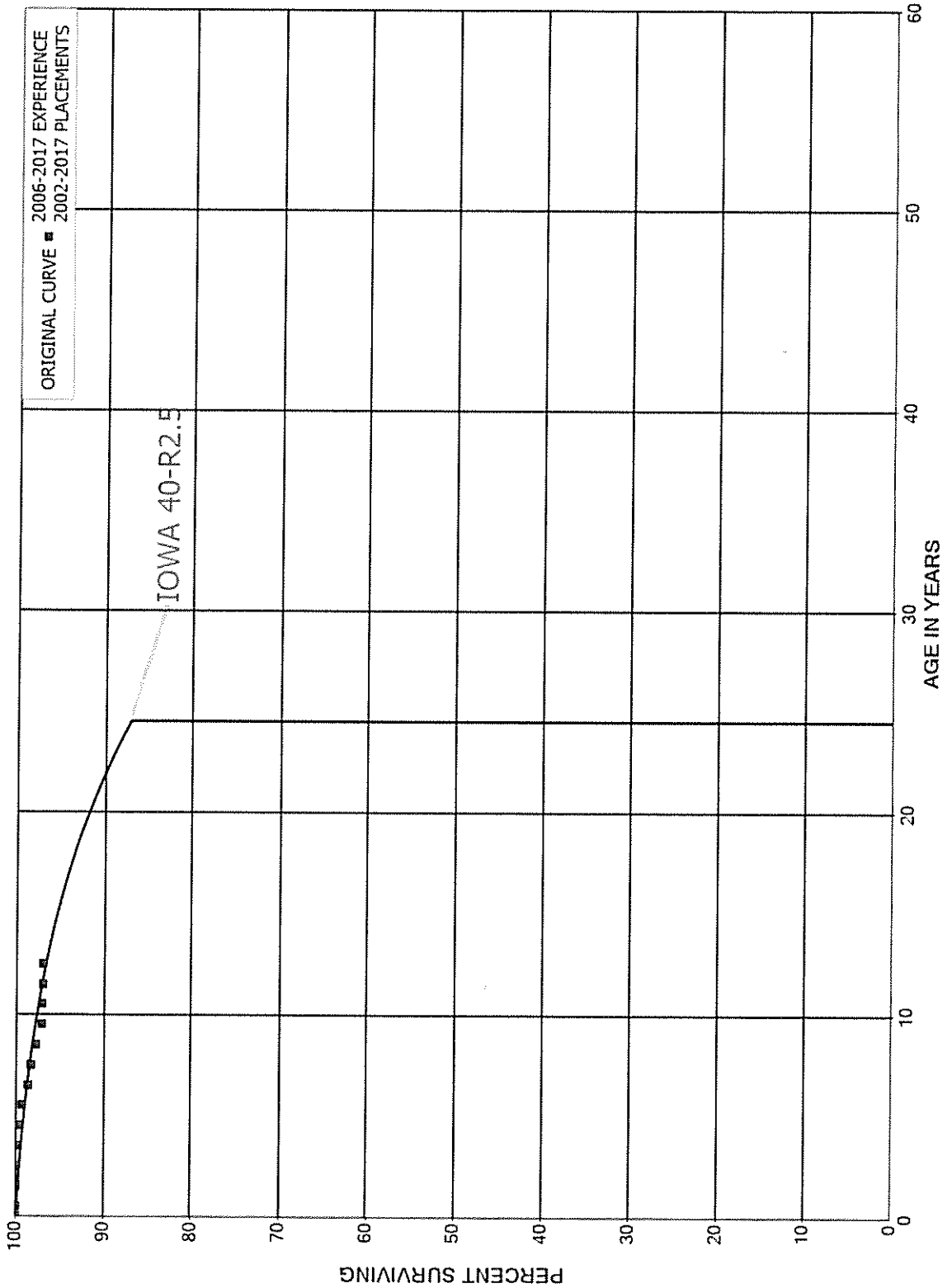
ACCOUNT 344.0 GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2017 EXPERIENCE BAND 1997-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,320,334		0.0000	1.0000	78.35
40.5	4,320,334		0.0000	1.0000	78.35
41.5	4,320,334		0.0000	1.0000	78.35
42.5	4,320,334		0.0000	1.0000	78.35
43.5	4,200,714		0.0000	1.0000	78.35
44.5	4,200,714		0.0000	1.0000	78.35
45.5	4,200,714		0.0000	1.0000	78.35
46.5	41,832		0.0000	1.0000	78.35
47.5	30,457		0.0000	1.0000	78.35
48.5	30,457		0.0000	1.0000	78.35
49.5					78.35

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



OKLAHOMA GAS AND ELECTRIC COMPANY

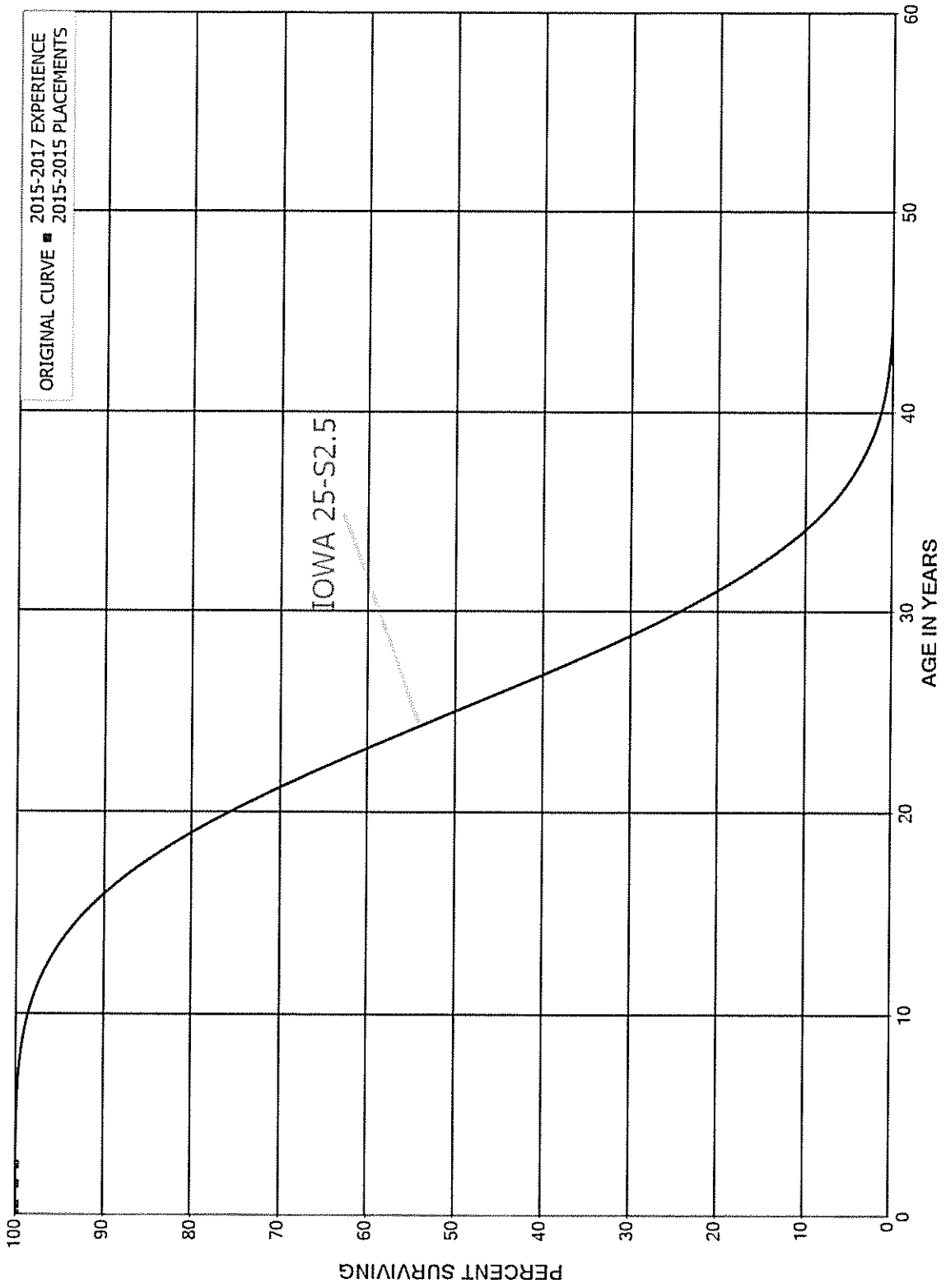
ACCOUNT 344.0 GENERATORS - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2006-2017 EXPERIENCE BAND 2006-2017

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	802,056,039	117,993	0.0001	0.9999	100.00
0.5	799,525,554	2,979	0.0000	1.0000	99.99
1.5	797,098,675	104,776	0.0001	0.9999	99.98
2.5	791,999,907	563,917	0.0007	0.9993	99.97
3.5	792,847,574	1,069,609	0.0013	0.9987	99.90
4.5	791,654,100	4,027,700	0.0051	0.9949	99.77
5.5	749,697,643	4,840,208	0.0065	0.9935	99.26
6.5	427,700,454	1,523,997	0.0036	0.9964	98.62
7.5	426,170,433	2,511,651	0.0059	0.9941	98.27
8.5	186,132,916	1,114,682	0.0060	0.9940	97.69
9.5	185,018,234	156,264	0.0008	0.9992	97.10
10.5	43,756,135	13,010	0.0003	0.9997	97.02
11.5					96.99

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



OKLAHOMA GAS AND ELECTRIC COMPANY

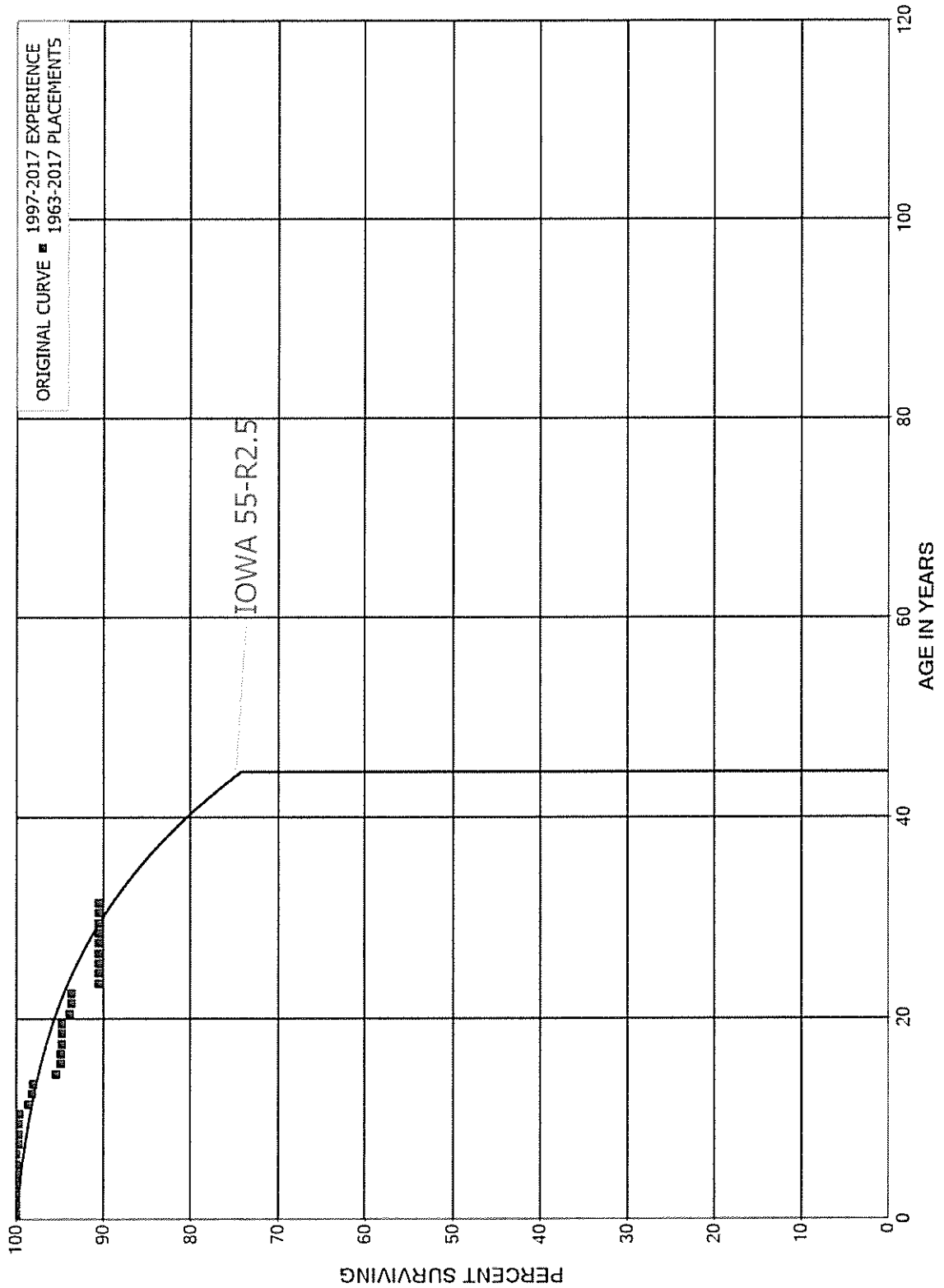
ACCOUNT 344.0 GENERATORS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2015 EXPERIENCE BAND 2015-2017

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	4,918,051		0.0000	1.0000	100.00
0.5	4,918,051		0.0000	1.0000	100.00
1.5	4,918,051		0.0000	1.0000	100.00
2.5					100.00

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2017 EXPERIENCE BAND 1997-2017

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	21,150,233	17,029	0.0008	0.9992	100.00
0.5	14,074,416		0.0000	1.0000	99.92
1.5	13,629,740		0.0000	1.0000	99.92
2.5	27,270,463	2,786	0.0001	0.9999	99.92
3.5	58,007,260		0.0000	1.0000	99.91
4.5	56,957,652		0.0000	1.0000	99.91
5.5	59,297,656		0.0000	1.0000	99.91
6.5	62,147,591	89,561	0.0014	0.9986	99.91
7.5	61,577,831	20,897	0.0003	0.9997	99.77
8.5	61,432,988		0.0000	1.0000	99.73
9.5	52,260,338	82,326	0.0016	0.9984	99.73
10.5	50,075,285	494,677	0.0099	0.9901	99.57
11.5	49,573,418	181,651	0.0037	0.9963	98.59
12.5	49,377,724	55,157	0.0011	0.9989	98.23
13.5	19,024,693	524,668	0.0276	0.9724	98.12
14.5	18,186,758	116,266	0.0064	0.9936	95.41
15.5	14,933,357		0.0000	1.0000	94.80
16.5	6,836,532	2,289	0.0003	0.9997	94.80
17.5	2,744,646		0.0000	1.0000	94.77
18.5	2,744,646		0.0000	1.0000	94.77
19.5	2,744,646	28,348	0.0103	0.9897	94.77
20.5	2,716,298	5,802	0.0021	0.9979	93.79
21.5	2,716,391		0.0000	1.0000	93.59
22.5	2,741,207	91,871	0.0335	0.9665	93.59
23.5	2,761,371		0.0000	1.0000	90.46
24.5	2,761,371		0.0000	1.0000	90.46
25.5	2,752,048		0.0000	1.0000	90.46
26.5	2,752,048		0.0000	1.0000	90.46
27.5	66,863		0.0000	1.0000	90.46
28.5	66,863		0.0000	1.0000	90.46
29.5	66,863		0.0000	1.0000	90.46
30.5	34,481		0.0000	1.0000	90.46
31.5	87,827		0.0000	1.0000	90.46
32.5	87,827		0.0000	1.0000	90.46
33.5	94,498		0.0000	1.0000	90.46
34.5	94,498		0.0000	1.0000	90.46
35.5	94,498	4,033	0.0427	0.9573	90.46
36.5	90,465		0.0000	1.0000	86.60
37.5	84,569		0.0000	1.0000	86.60
38.5	84,569		0.0000	1.0000	86.60

OKLAHOMA GAS AND ELECTRIC COMPANY

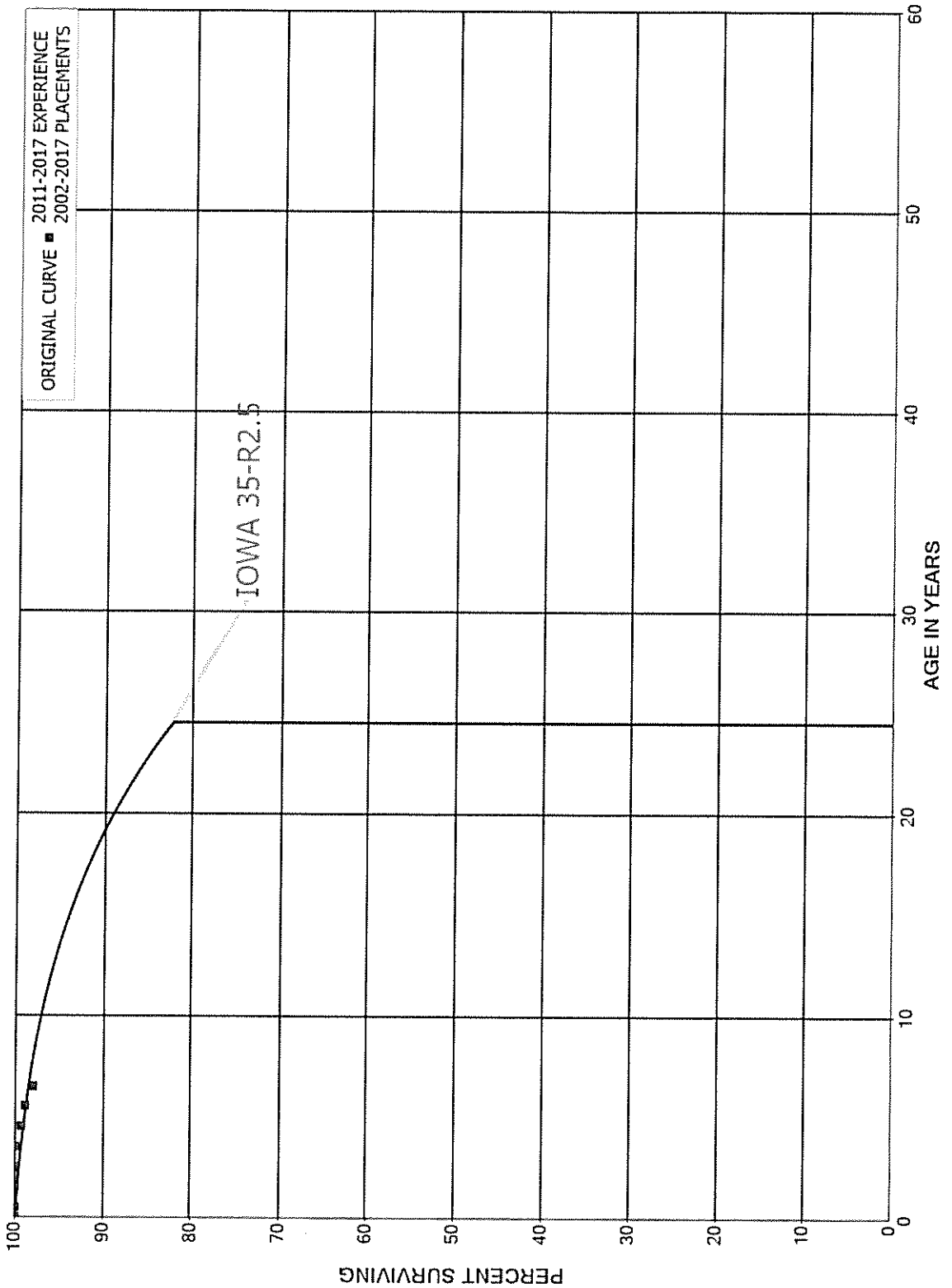
ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2017 EXPERIENCE BAND 1997-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	84,569		0.0000	1.0000	86.60
40.5	84,569		0.0000	1.0000	86.60
41.5	84,569		0.0000	1.0000	86.60
42.5	84,569	3,770	0.0446	0.9554	86.60
43.5	60,016		0.0000	1.0000	82.74
44.5	60,016		0.0000	1.0000	82.74
45.5	60,016		0.0000	1.0000	82.74
46.5	60,016		0.0000	1.0000	82.74
47.5	6,671		0.0000	1.0000	82.74
48.5	6,671		0.0000	1.0000	82.74
49.5					82.74

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



OKLAHOMA GAS AND ELECTRIC COMPANY

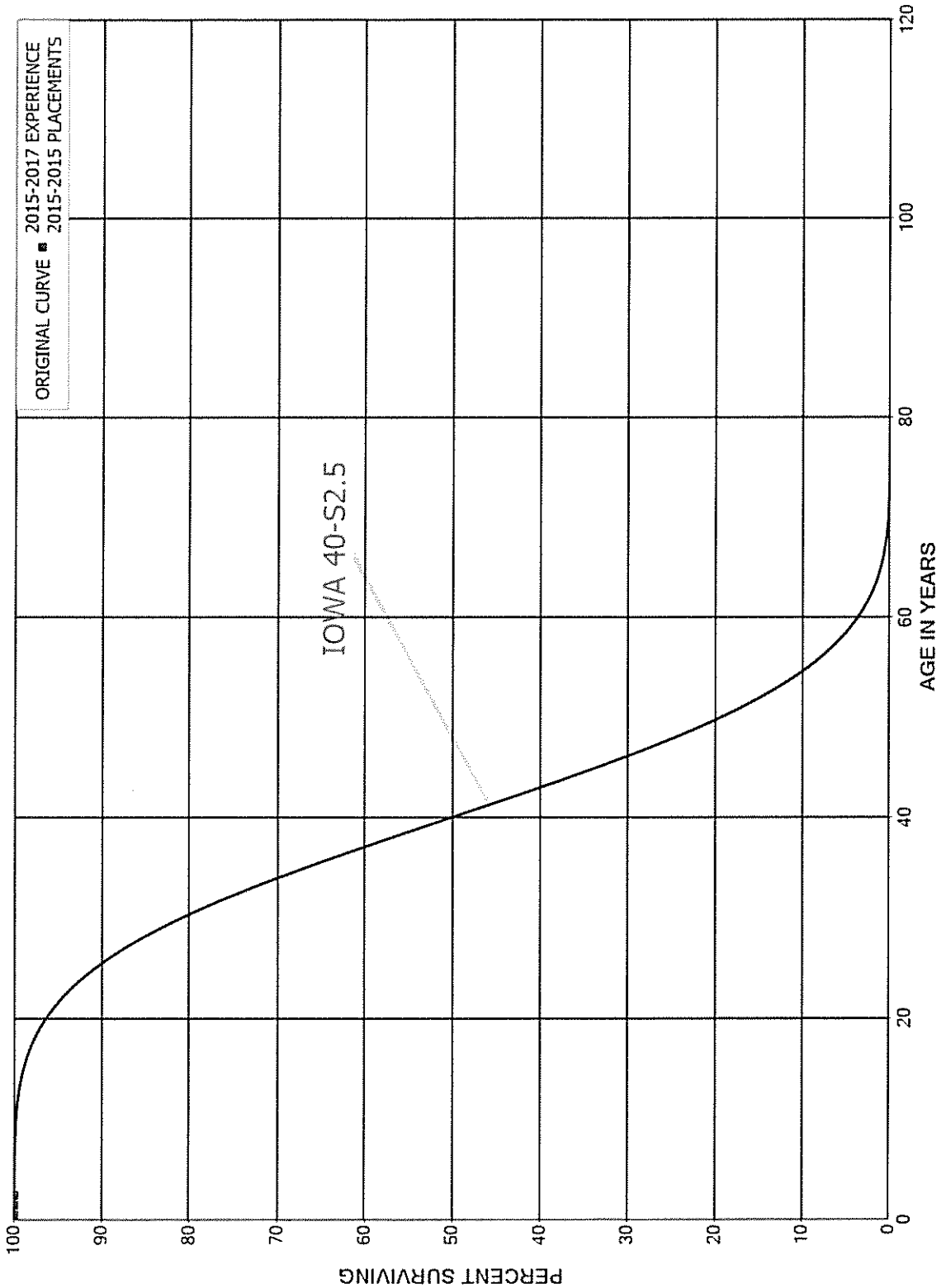
ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2011-2017 EXPERIENCE BAND 2006-2017

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	48,356,609		0.0000	1.0000	100.00
0.5	48,095,701		0.0000	1.0000	100.00
1.5	46,419,450	7,880	0.0002	0.9998	100.00
2.5	44,878,654	27,150	0.0006	0.9994	99.98
3.5	45,452,957	314,320	0.0069	0.9931	99.92
4.5	44,567,196	157,160	0.0035	0.9965	99.23
5.5	38,561,016	377,519	0.0098	0.9902	98.88
6.5					97.91

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



OKLAHOMA GAS AND ELECTRIC COMPANY

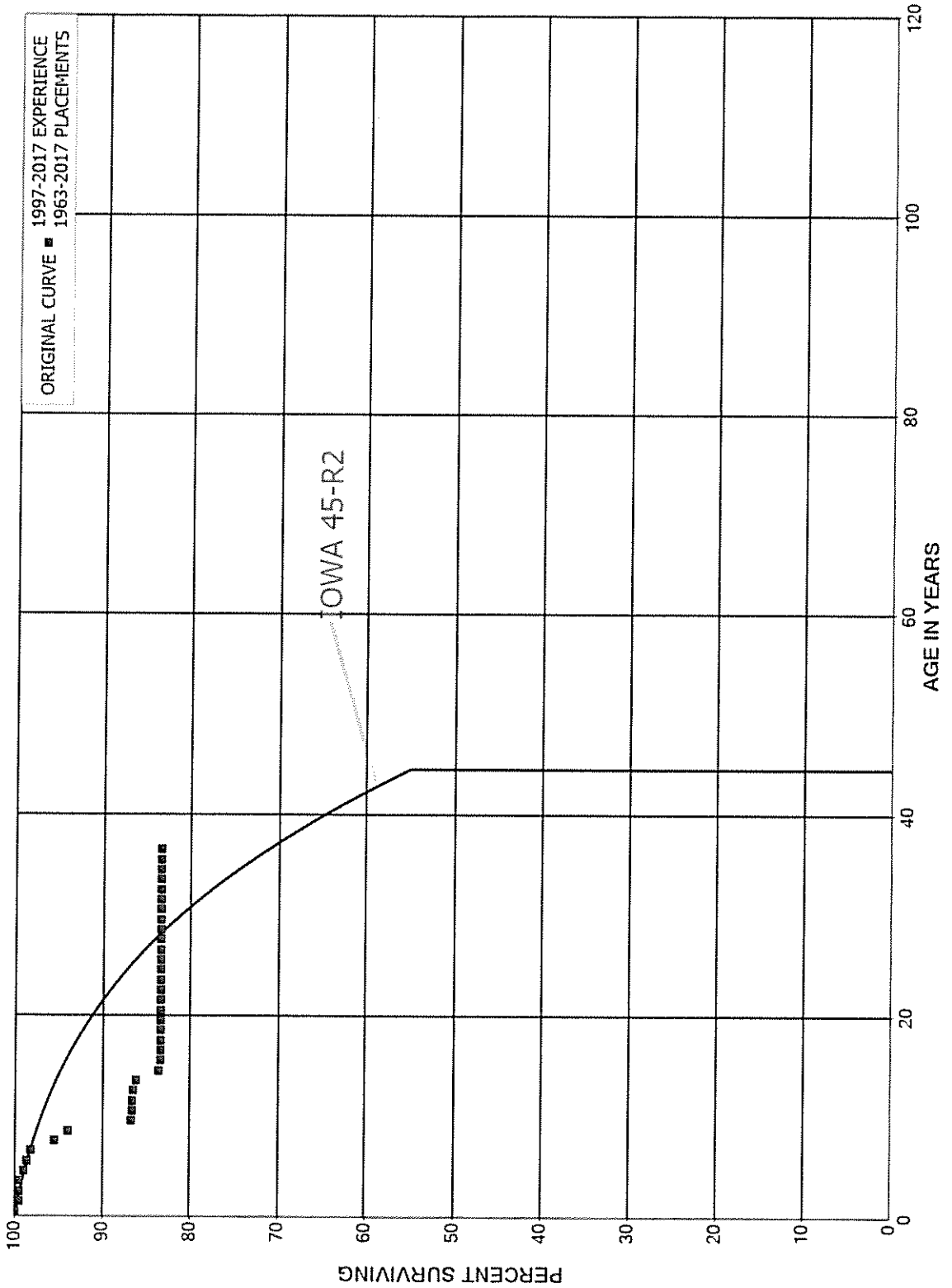
ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2015-2015 EXPERIENCE BAND 2015-2017

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	1,361,611		0.0000	1.0000	100.00
0.5	1,361,611		0.0000	1.0000	100.00
1.5	1,361,611		0.0000	1.0000	100.00
2.5					100.00

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2017 EXPERIENCE BAND 1997-2017

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	7,430,742		0.0000	1.0000	100.00
0.5	2,779,999	12,972	0.0047	0.9953	100.00
1.5	2,149,861		0.0000	1.0000	99.53
2.5	6,619,130		0.0000	1.0000	99.53
3.5	7,937,702	49,035	0.0062	0.9938	99.53
4.5	7,846,824	25,232	0.0032	0.9968	98.92
5.5	8,260,842	38,531	0.0047	0.9953	98.60
6.5	7,943,506	214,586	0.0270	0.9730	98.14
7.5	7,666,505	122,708	0.0160	0.9840	95.49
8.5	7,476,259	573,934	0.0768	0.9232	93.96
9.5	6,836,102	7,922	0.0012	0.9988	86.75
10.5	6,794,940		0.0000	1.0000	86.65
11.5	6,507,455	9,156	0.0014	0.9986	86.65
12.5	6,528,769	25,010	0.0038	0.9962	86.53
13.5	4,998,981	151,921	0.0304	0.9696	86.19
14.5	4,845,483	8,802	0.0018	0.9982	83.57
15.5	4,285,839		0.0000	1.0000	83.42
16.5	1,013,131		0.0000	1.0000	83.42
17.5	108,409		0.0000	1.0000	83.42
18.5	108,614		0.0000	1.0000	83.42
19.5	108,614		0.0000	1.0000	83.42
20.5	80,264		0.0000	1.0000	83.42
21.5	80,264		0.0000	1.0000	83.42
22.5	84,297		0.0000	1.0000	83.42
23.5	84,297		0.0000	1.0000	83.42
24.5	84,297		0.0000	1.0000	83.42
25.5	84,646		0.0000	1.0000	83.42
26.5	5,219		0.0000	1.0000	83.42
27.5	5,790		0.0000	1.0000	83.42
28.5	6,426		0.0000	1.0000	83.42
29.5	6,426		0.0000	1.0000	83.42
30.5	6,426		0.0000	1.0000	83.42
31.5	6,426		0.0000	1.0000	83.42
32.5	6,020		0.0000	1.0000	83.42
33.5	6,761		0.0000	1.0000	83.42
34.5	6,555		0.0000	1.0000	83.42
35.5	6,555		0.0000	1.0000	83.42
36.5	2,522		0.0000	1.0000	83.42
37.5	2,522		0.0000	1.0000	83.42
38.5	2,522		0.0000	1.0000	83.42

OKLAHOMA GAS AND ELECTRIC COMPANY

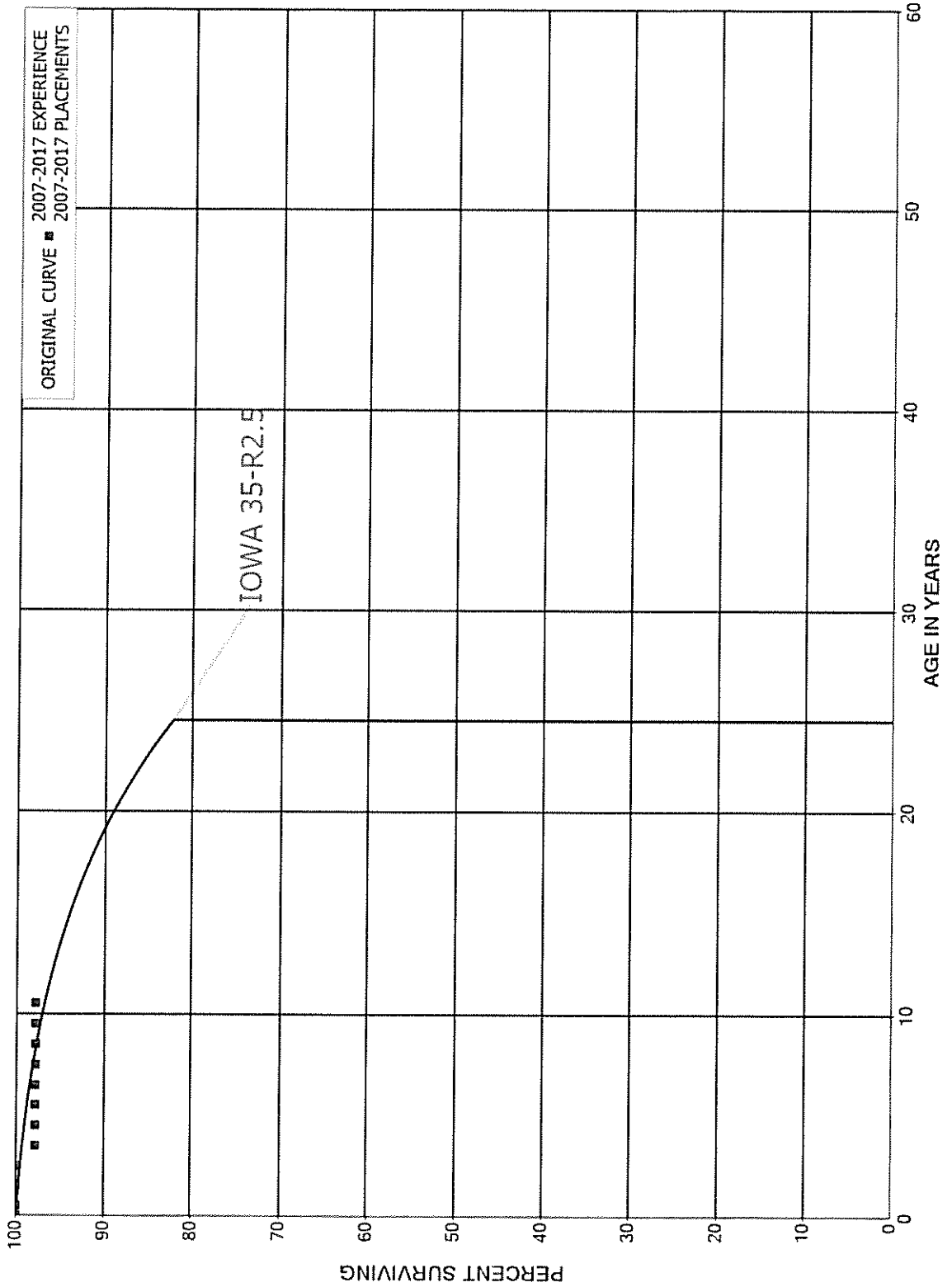
ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2017 EXPERIENCE BAND 1997-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,522		0.0000	1.0000	83.42
40.5	2,522		0.0000	1.0000	83.42
41.5	2,173		0.0000	1.0000	83.42
42.5	1,947		0.0000	1.0000	83.42
43.5	1,376		0.0000	1.0000	83.42
44.5	740		0.0000	1.0000	83.42
45.5	740		0.0000	1.0000	83.42
46.5	740		0.0000	1.0000	83.42
47.5	740		0.0000	1.0000	83.42
48.5	740		0.0000	1.0000	83.42
49.5					83.42

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



OKLAHOMA GAS AND ELECTRIC COMPANY

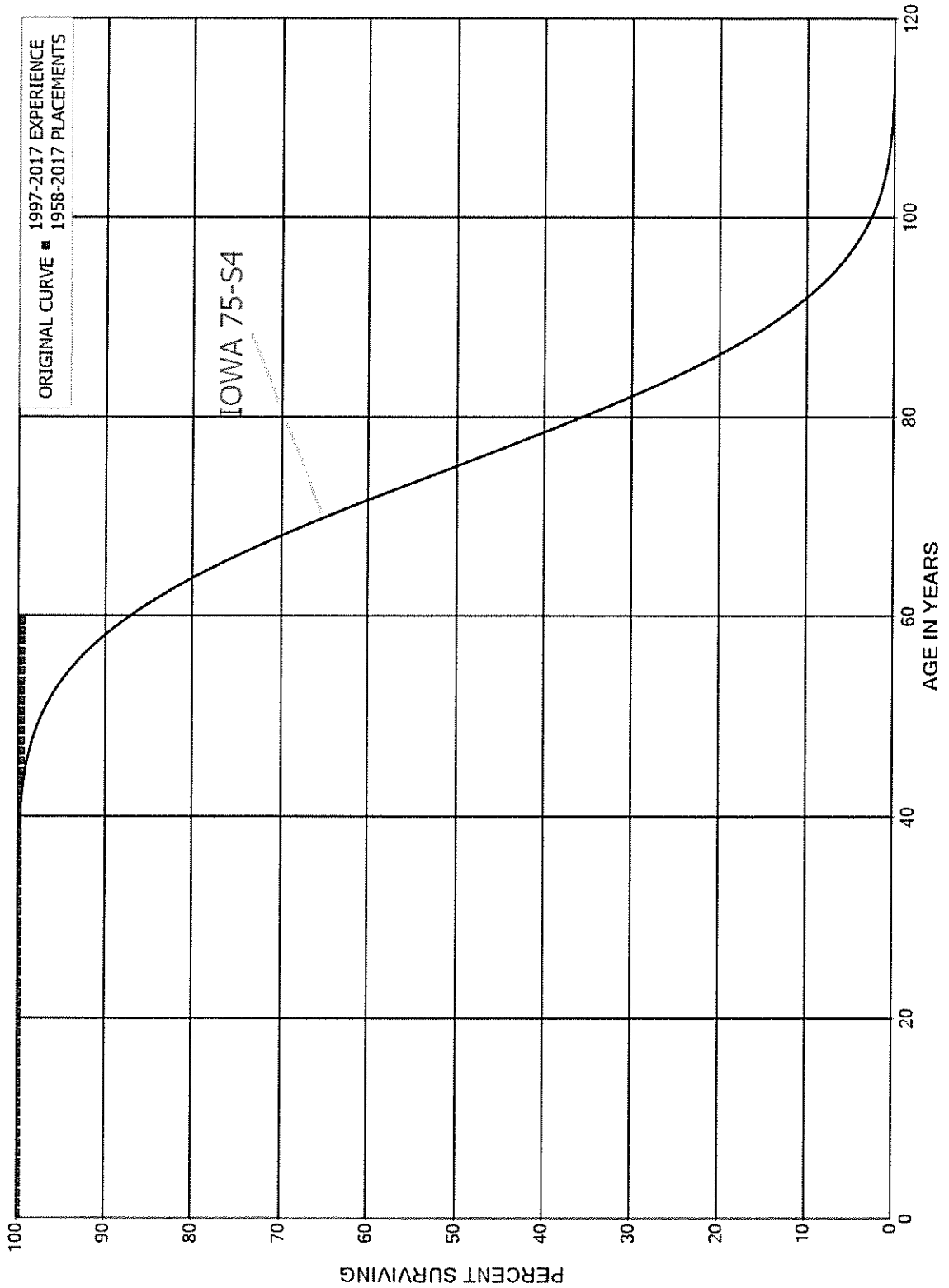
ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

ORIGINAL LIFE TABLE

PLACEMENT BAND 2007-2017 EXPERIENCE BAND 2006-2017

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	2,422,753		0.0000	1.0000	100.00
0.5	1,519,384		0.0000	1.0000	100.00
1.5	579,460		0.0000	1.0000	100.00
2.5	576,922	12,271	0.0213	0.9787	100.00
3.5	555,576		0.0000	1.0000	97.87
4.5	539,548		0.0000	1.0000	97.87
5.5	420,400		0.0000	1.0000	97.87
6.5	102,403		0.0000	1.0000	97.87
7.5	3,641		0.0000	1.0000	97.87
8.5	461		0.0000	1.0000	97.87
9.5	461		0.0000	1.0000	97.87
10.5					97.87

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 350.2 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	100,144,580		0.0000	1.0000	100.00
0.5	115,278,318		0.0000	1.0000	100.00
1.5	113,839,857	10,935	0.0001	0.9999	100.00
2.5	112,079,605		0.0000	1.0000	99.99
3.5	56,972,678		0.0000	1.0000	99.99
4.5	42,510,182	23,430	0.0006	0.9994	99.99
5.5	28,131,173		0.0000	1.0000	99.94
6.5	25,016,897		0.0000	1.0000	99.94
7.5	6,499,963		0.0000	1.0000	99.94
8.5	5,286,394		0.0000	1.0000	99.94
9.5	5,225,051		0.0000	1.0000	99.94
10.5	5,108,983		0.0000	1.0000	99.94
11.5	4,481,315		0.0000	1.0000	99.94
12.5	2,899,255		0.0000	1.0000	99.94
13.5	3,703,735		0.0000	1.0000	99.94
14.5	3,183,005		0.0000	1.0000	99.94
15.5	3,272,458		0.0000	1.0000	99.94
16.5	3,235,061		0.0000	1.0000	99.94
17.5	3,155,788		0.0000	1.0000	99.94
18.5	3,155,788		0.0000	1.0000	99.94
19.5	4,624,723		0.0000	1.0000	99.94
20.5	4,496,005		0.0000	1.0000	99.94
21.5	4,496,005		0.0000	1.0000	99.94
22.5	4,500,405		0.0000	1.0000	99.94
23.5	4,924,863		0.0000	1.0000	99.94
24.5	4,924,863		0.0000	1.0000	99.94
25.5	5,469,360		0.0000	1.0000	99.94
26.5	5,883,833		0.0000	1.0000	99.94
27.5	6,301,781		0.0000	1.0000	99.94
28.5	7,843,323		0.0000	1.0000	99.94
29.5	7,829,342		0.0000	1.0000	99.94
30.5	7,829,342		0.0000	1.0000	99.94
31.5	6,261,122		0.0000	1.0000	99.94
32.5	6,812,996		0.0000	1.0000	99.94
33.5	10,238,149		0.0000	1.0000	99.94
34.5	10,738,919		0.0000	1.0000	99.94
35.5	10,911,171		0.0000	1.0000	99.94
36.5	11,078,326		0.0000	1.0000	99.94
37.5	10,291,186		0.0000	1.0000	99.94
38.5	11,478,322		0.0000	1.0000	99.94

OKLAHOMA GAS AND ELECTRIC COMPANY

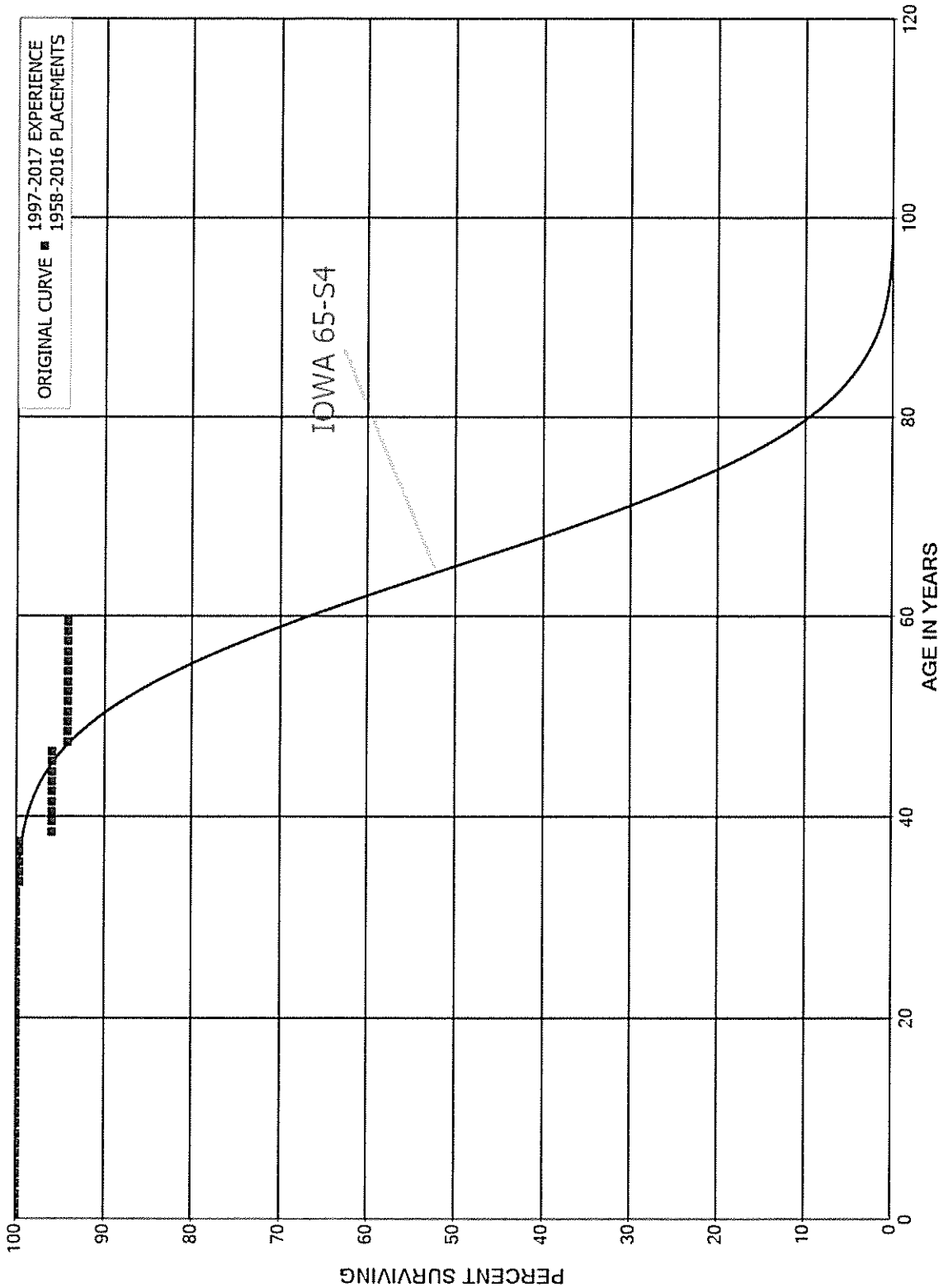
ACCOUNT 350.2 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,511,065		0.0000	1.0000	99.94
40.5	11,496,491		0.0000	1.0000	99.94
41.5	17,613,580		0.0000	1.0000	99.94
42.5	17,663,083		0.0000	1.0000	99.94
43.5	17,118,586	63,762	0.0037	0.9963	99.94
44.5	16,596,895		0.0000	1.0000	99.56
45.5	16,071,464		0.0000	1.0000	99.56
46.5	14,563,482		0.0000	1.0000	99.56
47.5	14,269,049		0.0000	1.0000	99.56
48.5	14,266,535		0.0000	1.0000	99.56
49.5	13,794,899		0.0000	1.0000	99.56
50.5	13,253,882		0.0000	1.0000	99.56
51.5	9,057,886		0.0000	1.0000	99.56
52.5	8,553,967		0.0000	1.0000	99.56
53.5	8,379,075		0.0000	1.0000	99.56
54.5	8,218,935		0.0000	1.0000	99.56
55.5	7,498,492		0.0000	1.0000	99.56
56.5	6,332,790		0.0000	1.0000	99.56
57.5	6,299,021		0.0000	1.0000	99.56
58.5	6,299,021		0.0000	1.0000	99.56
59.5					99.56

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 352.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2016 EXPERIENCE BAND 1997-2017

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	4,939,214		0.0000	1.0000	100.00
0.5	4,802,802		0.0000	1.0000	100.00
1.5	5,406,676		0.0000	1.0000	100.00
2.5	5,483,177		0.0000	1.0000	100.00
3.5	4,763,211	4,896	0.0010	0.9990	100.00
4.5	4,490,145		0.0000	1.0000	99.90
5.5	4,280,283		0.0000	1.0000	99.90
6.5	3,753,892		0.0000	1.0000	99.90
7.5	2,787,366		0.0000	1.0000	99.90
8.5	2,494,095		0.0000	1.0000	99.90
9.5	3,540,504		0.0000	1.0000	99.90
10.5	3,540,504		0.0000	1.0000	99.90
11.5	1,233,431		0.0000	1.0000	99.90
12.5	135,106		0.0000	1.0000	99.90
13.5	128,880		0.0000	1.0000	99.90
14.5	128,880		0.0000	1.0000	99.90
15.5	140,956		0.0000	1.0000	99.90
16.5	136,141		0.0000	1.0000	99.90
17.5	150,991		0.0000	1.0000	99.90
18.5	148,880		0.0000	1.0000	99.90
19.5	147,040		0.0000	1.0000	99.90
20.5	276,668		0.0000	1.0000	99.90
21.5	264,628		0.0000	1.0000	99.90
22.5	329,942		0.0000	1.0000	99.90
23.5	532,549		0.0000	1.0000	99.90
24.5	585,053		0.0000	1.0000	99.90
25.5	657,755		0.0000	1.0000	99.90
26.5	662,828		0.0000	1.0000	99.90
27.5	806,233		0.0000	1.0000	99.90
28.5	806,233		0.0000	1.0000	99.90
29.5	813,463		0.0000	1.0000	99.90
30.5	765,331		0.0000	1.0000	99.90
31.5	785,310		0.0000	1.0000	99.90
32.5	784,906	2,400	0.0031	0.9969	99.90
33.5	784,115		0.0000	1.0000	99.59
34.5	784,115		0.0000	1.0000	99.59
35.5	846,199		0.0000	1.0000	99.59
36.5	854,992		0.0000	1.0000	99.59
37.5	854,992	30,921	0.0362	0.9638	99.59
38.5	849,329		0.0000	1.0000	95.99

OKLAHOMA GAS AND ELECTRIC COMPANY

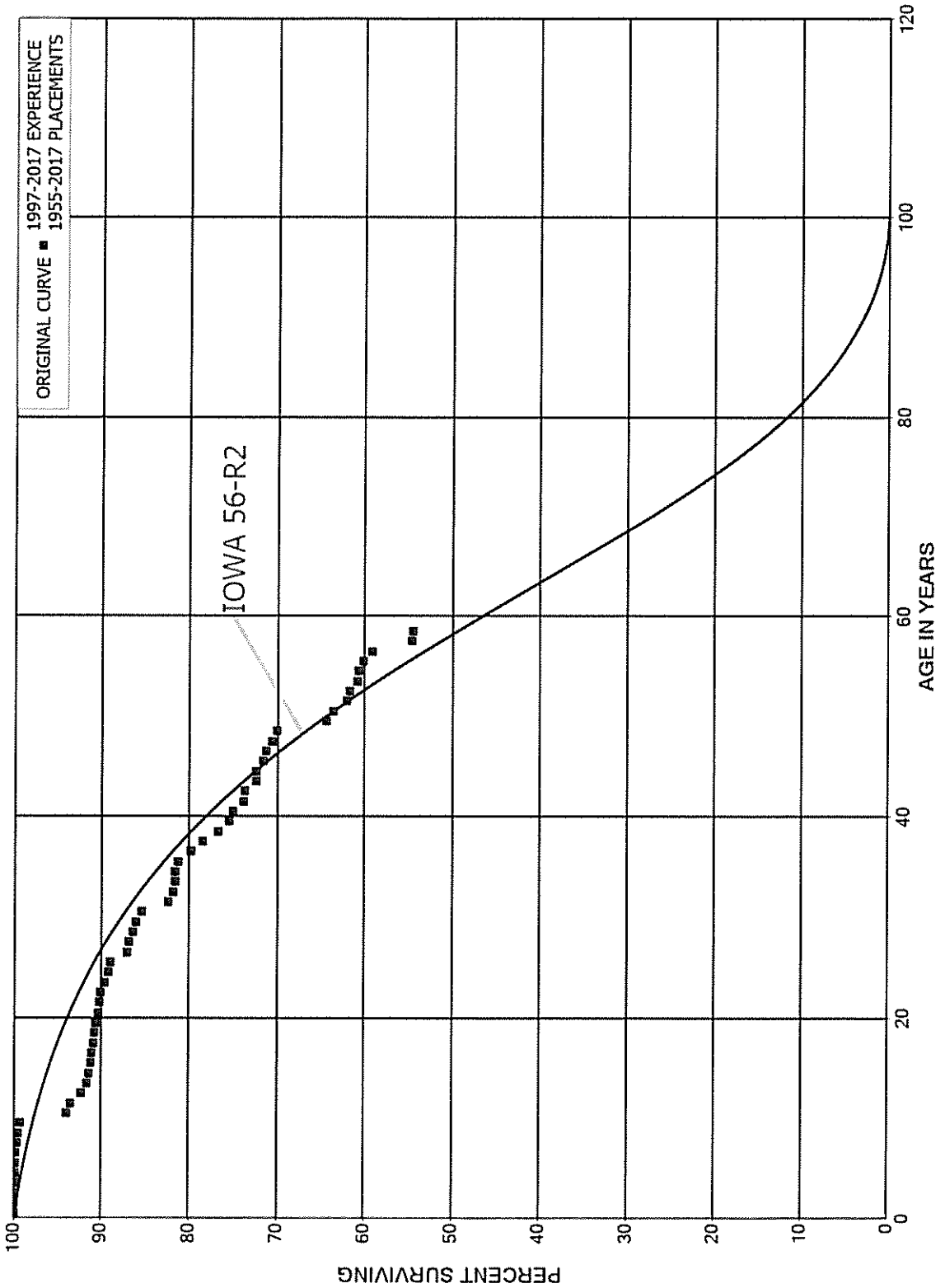
ACCOUNT 352.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2016 EXPERIENCE BAND 1997-2017

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	848,189		0.0000	1.0000	95.99
40.5	797,850		0.0000	1.0000	95.99
41.5	562,232		0.0000	1.0000	95.99
42.5	562,232		0.0000	1.0000	95.99
43.5	482,711		0.0000	1.0000	95.99
44.5	477,638		0.0000	1.0000	95.99
45.5	266,444		0.0000	1.0000	95.99
46.5	266,444	5,181	0.0194	0.9806	95.99
47.5	261,263		0.0000	1.0000	94.12
48.5	215,636		0.0000	1.0000	94.12
49.5	203,239		0.0000	1.0000	94.12
50.5	198,091		0.0000	1.0000	94.12
51.5	198,091		0.0000	1.0000	94.12
52.5	198,091		0.0000	1.0000	94.12
53.5	152,078		0.0000	1.0000	94.12
54.5	130,032		0.0000	1.0000	94.12
55.5	130,032		0.0000	1.0000	94.12
56.5	130,032		0.0000	1.0000	94.12
57.5	130,032		0.0000	1.0000	94.12
58.5	121,877		0.0000	1.0000	94.12
59.5					94.12

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353.0 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1955-2017 EXPERIENCE BAND 1997-2017

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	619,468,566	118,423	0.0002	0.9998	100.00
0.5	567,329,813	159,859	0.0003	0.9997	99.98
1.5	519,894,187	246,810	0.0005	0.9995	99.95
2.5	488,120,596	145,263	0.0003	0.9997	99.91
3.5	401,656,766	133,166	0.0003	0.9997	99.88
4.5	373,474,509	56,940	0.0002	0.9998	99.84
5.5	310,463,935	117,607	0.0004	0.9996	99.83
6.5	259,638,042	516,909	0.0020	0.9980	99.79
7.5	236,884,005	169,547	0.0007	0.9993	99.59
8.5	222,490,383	516,233	0.0023	0.9977	99.52
9.5	262,740,782	14,197,716	0.0540	0.9460	99.29
10.5	222,808,403	1,042,954	0.0047	0.9953	93.92
11.5	200,345,025	2,460,502	0.0123	0.9877	93.48
12.5	88,643,684	655,819	0.0074	0.9926	92.34
13.5	80,981,797	264,187	0.0033	0.9967	91.65
14.5	75,312,256	152,908	0.0020	0.9980	91.35
15.5	75,725,408	87,064	0.0011	0.9989	91.17
16.5	74,117,928	216,170	0.0029	0.9971	91.06
17.5	71,852,873	65,773	0.0009	0.9991	90.80
18.5	73,972,462	65,593	0.0009	0.9991	90.71
19.5	75,188,405	305,034	0.0041	0.9959	90.63
20.5	81,368,764	110,453	0.0014	0.9986	90.27
21.5	77,824,896	90,308	0.0012	0.9988	90.14
22.5	77,566,759	329,029	0.0042	0.9958	90.04
23.5	85,417,595	441,429	0.0052	0.9948	89.66
24.5	88,462,524	254,293	0.0029	0.9971	89.19
25.5	89,501,894	1,841,217	0.0206	0.9794	88.94
26.5	83,785,214	289,413	0.0035	0.9965	87.11
27.5	84,035,623	431,346	0.0051	0.9949	86.81
28.5	78,852,323	242,039	0.0031	0.9969	86.36
29.5	71,919,219	561,169	0.0078	0.9922	86.10
30.5	73,386,763	2,624,824	0.0358	0.9642	85.42
31.5	71,290,523	486,504	0.0068	0.9932	82.37
32.5	69,918,818	127,038	0.0018	0.9982	81.81
33.5	66,071,982	29,317	0.0004	0.9996	81.66
34.5	68,567,702	311,812	0.0045	0.9955	81.62
35.5	72,879,559	1,222,298	0.0168	0.9832	81.25
36.5	71,703,718	1,208,086	0.0168	0.9832	79.89
37.5	69,843,119	1,615,177	0.0231	0.9769	78.54
38.5	69,590,715	1,131,899	0.0163	0.9837	76.73

OKLAHOMA GAS AND ELECTRIC COMPANY

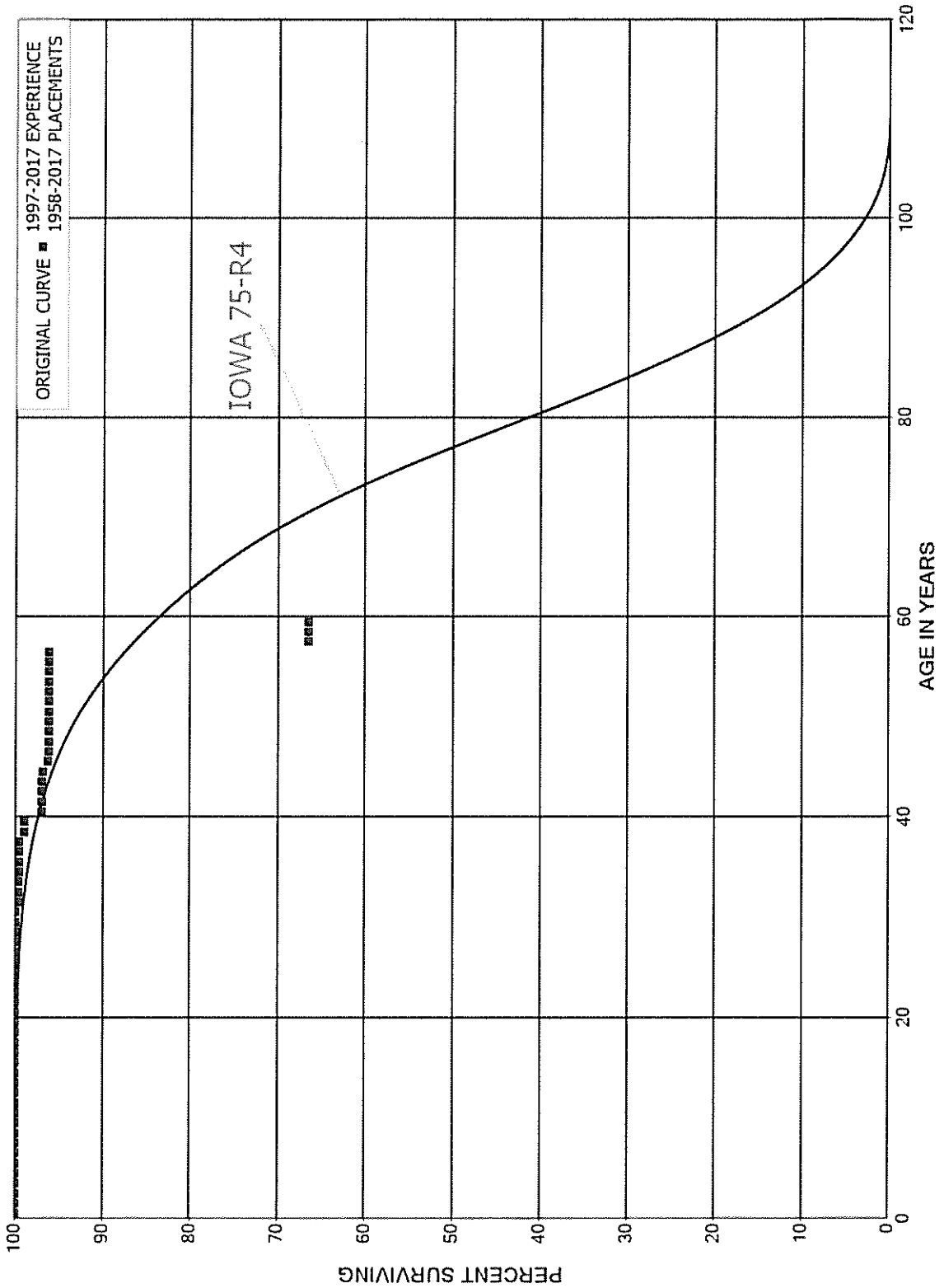
ACCOUNT 353.0 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1955-2017 EXPERIENCE BAND 1997-2017

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	66,121,937	364,694	0.0055	0.9945	75.48
40.5	59,543,958	938,965	0.0158	0.9842	75.06
41.5	61,355,052	118,358	0.0019	0.9981	73.88
42.5	58,898,090	1,033,161	0.0175	0.9825	73.74
43.5	52,854,061	14,438	0.0003	0.9997	72.44
44.5	50,101,938	577,753	0.0115	0.9885	72.42
45.5	40,687,509	141,195	0.0035	0.9965	71.59
46.5	40,446,235	409,641	0.0101	0.9899	71.34
47.5	37,439,485	271,334	0.0072	0.9928	70.62
48.5	36,585,717	2,992,323	0.0818	0.9182	70.10
49.5	35,274,086	406,045	0.0115	0.9885	64.37
50.5	30,623,987	763,882	0.0249	0.9751	63.63
51.5	26,211,187	140,529	0.0054	0.9946	62.04
52.5	25,527,922	371,132	0.0145	0.9855	61.71
53.5	21,776,626	43,732	0.0020	0.9980	60.81
54.5	21,413,322	175,616	0.0082	0.9918	60.69
55.5	20,606,005	338,120	0.0164	0.9836	60.19
56.5	19,608,713	1,527,708	0.0779	0.9221	59.21
57.5	17,462,159	16,786	0.0010	0.9990	54.59
58.5	16,449,975	17,063	0.0010	0.9990	54.54
59.5	590,636		0.0000	1.0000	54.48
60.5	312,370		0.0000	1.0000	54.48
61.5	312,370		0.0000	1.0000	54.48
62.5					54.48

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 354.0 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	114,324,605		0.0000	1.0000	100.00
0.5	113,943,199		0.0000	1.0000	100.00
1.5	111,280,631		0.0000	1.0000	100.00
2.5	114,785,439	4,955	0.0000	1.0000	100.00
3.5	115,358,859		0.0000	1.0000	100.00
4.5	115,180,519		0.0000	1.0000	100.00
5.5	114,889,188		0.0000	1.0000	100.00
6.5	114,296,678		0.0000	1.0000	100.00
7.5	9,912,924		0.0000	1.0000	100.00
8.5	9,479,747		0.0000	1.0000	100.00
9.5	8,291,649		0.0000	1.0000	100.00
10.5	16,070,167		0.0000	1.0000	100.00
11.5	16,066,579		0.0000	1.0000	100.00
12.5	14,668,389		0.0000	1.0000	100.00
13.5	13,387,381		0.0000	1.0000	100.00
14.5	12,880,632		0.0000	1.0000	100.00
15.5	8,682,578		0.0000	1.0000	100.00
16.5	16,474,721		0.0000	1.0000	100.00
17.5	16,155,221		0.0000	1.0000	100.00
18.5	16,155,221		0.0000	1.0000	100.00
19.5	16,155,221		0.0000	1.0000	100.00
20.5	19,875,908		0.0000	1.0000	100.00
21.5	19,875,908		0.0000	1.0000	100.00
22.5	19,875,908		0.0000	1.0000	100.00
23.5	21,281,365		0.0000	1.0000	100.00
24.5	24,847,203		0.0000	1.0000	100.00
25.5	27,952,331		0.0000	1.0000	100.00
26.5	27,952,331		0.0000	1.0000	100.00
27.5	28,000,543		0.0000	1.0000	100.00
28.5	28,161,064		0.0000	1.0000	100.00
29.5	28,168,941		0.0000	1.0000	100.00
30.5	43,245,077	141,000	0.0033	0.9967	100.00
31.5	35,053,258		0.0000	1.0000	99.67
32.5	35,053,258		0.0000	1.0000	99.67
33.5	35,059,946	71,656	0.0020	0.9980	99.67
34.5	34,988,290		0.0000	1.0000	99.47
35.5	34,988,290		0.0000	1.0000	99.47
36.5	35,353,711		0.0000	1.0000	99.47
37.5	75,331,769	356,968	0.0047	0.9953	99.47
38.5	74,974,801	42,332	0.0006	0.9994	98.99

OKLAHOMA GAS AND ELECTRIC COMPANY

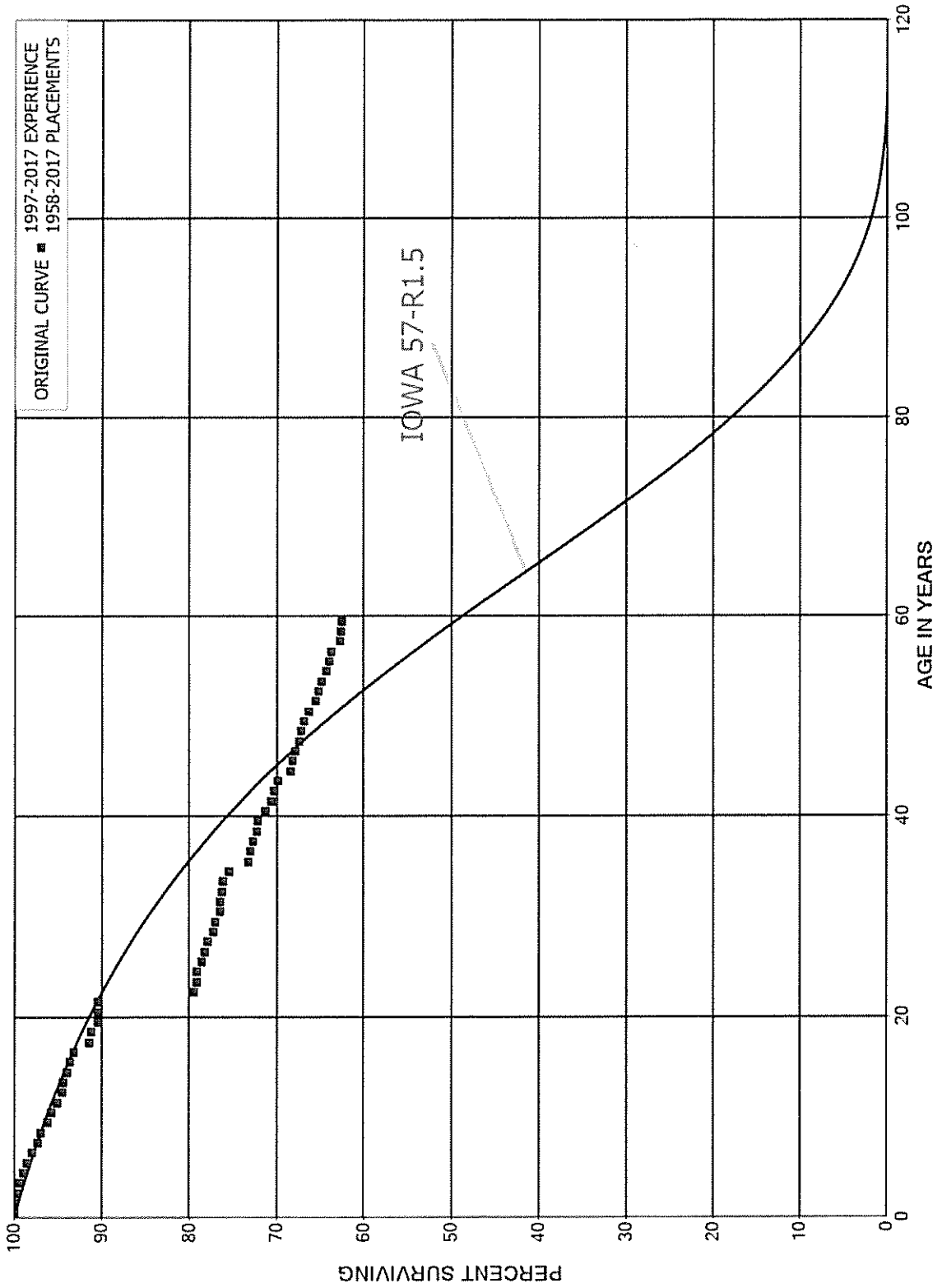
ACCOUNT 354.0 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	74,932,469	1,499,746	0.0200	0.9800	98.94
40.5	27,209,840		0.0000	1.0000	96.96
41.5	26,399,141		0.0000	1.0000	96.96
42.5	26,399,141	6,657	0.0003	0.9997	96.96
43.5	26,848,537	25,365	0.0009	0.9991	96.93
44.5	24,233,870	131,836	0.0054	0.9946	96.84
45.5	21,107,486	33,442	0.0016	0.9984	96.32
46.5	18,016,329		0.0000	1.0000	96.16
47.5	18,016,329		0.0000	1.0000	96.16
48.5	18,009,641		0.0000	1.0000	96.16
49.5	18,009,641		0.0000	1.0000	96.16
50.5	18,001,764		0.0000	1.0000	96.16
51.5	2,802,038		0.0000	1.0000	96.16
52.5	2,802,038		0.0000	1.0000	96.16
53.5	2,802,038		0.0000	1.0000	96.16
54.5	2,802,038		0.0000	1.0000	96.16
55.5	2,802,038		0.0000	1.0000	96.16
56.5	2,668,270	822,672	0.3083	0.6917	96.16
57.5	1,680,829		0.0000	1.0000	66.51
58.5	998,613		0.0000	1.0000	66.51
59.5					66.51

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 355.0 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	873,876,407	103,559	0.0001	0.9999	100.00
0.5	827,513,578	771,111	0.0009	0.9991	99.99
1.5	764,881,555	1,139,129	0.0015	0.9985	99.89
2.5	738,153,742	2,445,753	0.0033	0.9967	99.75
3.5	466,500,221	2,423,344	0.0052	0.9948	99.42
4.5	319,639,050	1,425,857	0.0045	0.9955	98.90
5.5	186,767,577	881,949	0.0047	0.9953	98.46
6.5	158,337,895	1,166,034	0.0074	0.9926	97.99
7.5	137,719,408	507,299	0.0037	0.9963	97.27
8.5	114,015,817	899,512	0.0079	0.9921	96.91
9.5	95,355,953	469,516	0.0049	0.9951	96.15
10.5	81,769,874	480,532	0.0059	0.9941	95.68
11.5	72,297,883	431,695	0.0060	0.9940	95.11
12.5	65,353,453	123,017	0.0019	0.9981	94.55
13.5	59,457,911	254,890	0.0043	0.9957	94.37
14.5	53,818,183	191,691	0.0036	0.9964	93.96
15.5	28,659,657	144,066	0.0050	0.9950	93.63
16.5	25,804,836	495,734	0.0192	0.9808	93.16
17.5	21,531,194	48,127	0.0022	0.9978	91.37
18.5	14,838,888	124,757	0.0084	0.9916	91.16
19.5	16,088,822		0.0000	1.0000	90.40
20.5	14,178,108		0.0000	1.0000	90.40
21.5	14,108,112	1,707,385	0.1210	0.8790	90.40
22.5	15,907,692	51,203	0.0032	0.9968	79.46
23.5	16,083,903		0.0000	1.0000	79.20
24.5	19,469,826	134,836	0.0069	0.9931	79.20
25.5	23,491,780	123,141	0.0052	0.9948	78.65
26.5	26,696,779	82,740	0.0031	0.9969	78.24
27.5	26,886,156	241,984	0.0090	0.9910	78.00
28.5	31,571,374	107,363	0.0034	0.9966	77.30
29.5	36,740,027	231,421	0.0063	0.9937	77.03
30.5	39,438,808	47,694	0.0012	0.9988	76.55
31.5	43,371,094	84,819	0.0020	0.9980	76.46
32.5	43,857,960	96,402	0.0022	0.9978	76.31
33.5	43,157,501	339,639	0.0079	0.9921	76.14
34.5	46,159,669	1,379,489	0.0299	0.9701	75.54
35.5	51,954,964	175,766	0.0034	0.9966	73.28
36.5	52,913,068	205,406	0.0039	0.9961	73.03
37.5	157,367,324	1,049,268	0.0067	0.9933	72.75
38.5	159,627,048	131,127	0.0008	0.9992	72.26

OKLAHOMA GAS AND ELECTRIC COMPANY

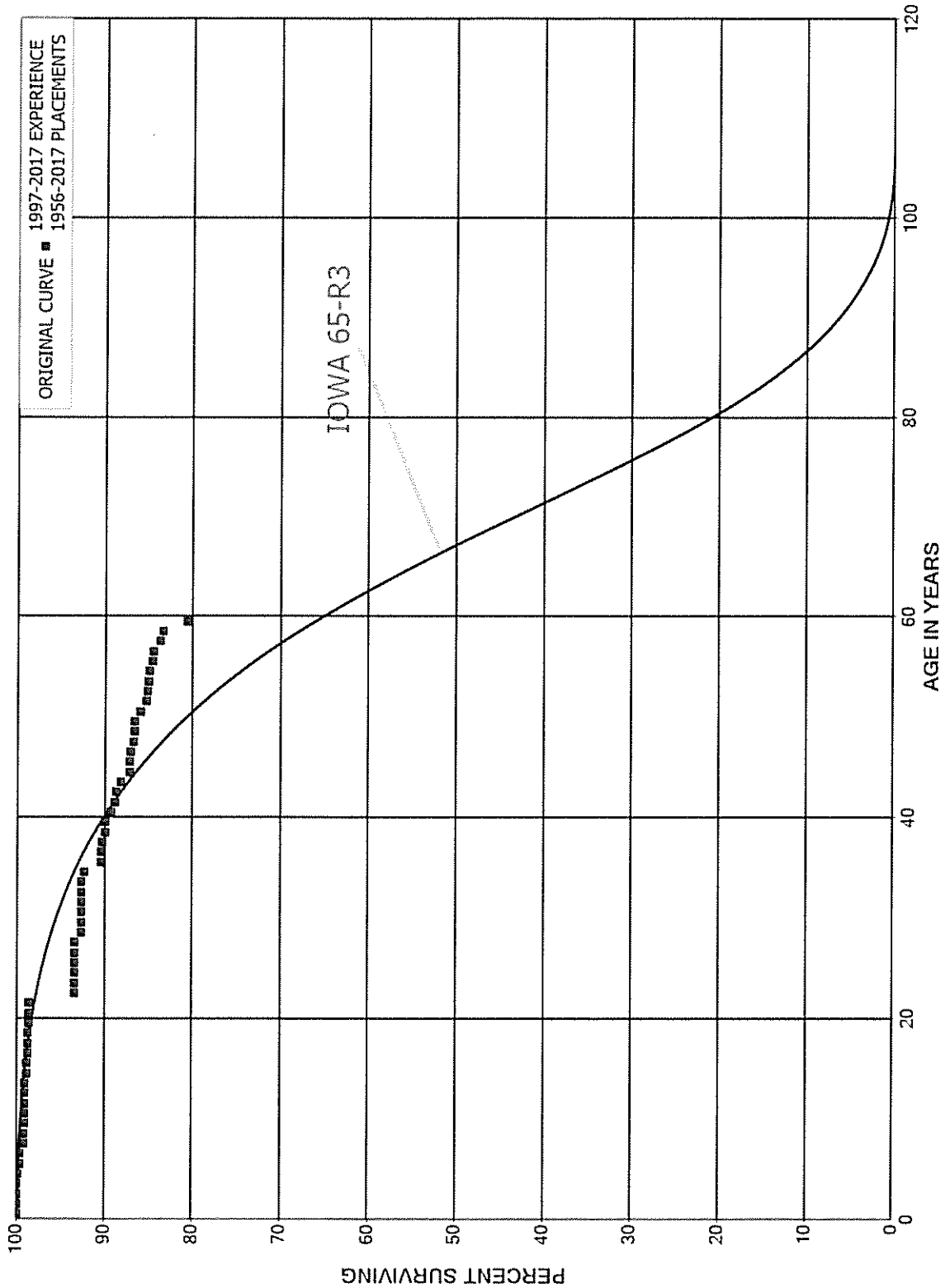
ACCOUNT 355.0 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	159,644,932	2,001,597	0.0125	0.9875	72.21
40.5	48,436,401	438,898	0.0091	0.9909	71.30
41.5	101,149,072	555,726	0.0055	0.9945	70.65
42.5	100,538,503	618,779	0.0062	0.9938	70.27
43.5	94,333,127	1,968,977	0.0209	0.9791	69.83
44.5	72,991,546	228,622	0.0031	0.9969	68.38
45.5	68,786,844	334,892	0.0049	0.9951	68.16
46.5	64,788,932	379,572	0.0059	0.9941	67.83
47.5	63,196,776	235,641	0.0037	0.9963	67.43
48.5	61,424,935	307,697	0.0050	0.9950	67.18
49.5	57,533,266	451,774	0.0079	0.9921	66.84
50.5	55,569,148	648,887	0.0117	0.9883	66.32
51.5	52,824,321	288,523	0.0055	0.9945	65.55
52.5	50,303,186	284,886	0.0057	0.9943	65.19
53.5	48,733,514	432,078	0.0089	0.9911	64.82
54.5	46,666,719	248,597	0.0053	0.9947	64.24
55.5	44,012,386	94,666	0.0022	0.9978	63.90
56.5	36,871,736	593,037	0.0161	0.9839	63.76
57.5	35,579,624	95,245	0.0027	0.9973	62.74
58.5	35,261,691	66,959	0.0019	0.9981	62.57
59.5					62.45

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 356.0 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2017 EXPERIENCE BAND 1997-2017

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	504,054,358		0.0000	1.0000	100.00
0.5	496,719,419	259,006	0.0005	0.9995	100.00
1.5	475,346,347	33,783	0.0001	0.9999	99.95
2.5	470,900,329	236,893	0.0005	0.9995	99.94
3.5	348,995,709	132,907	0.0004	0.9996	99.89
4.5	270,566,397	670,965	0.0025	0.9975	99.85
5.5	193,564,361	47,719	0.0002	0.9998	99.60
6.5	175,115,741	780,109	0.0045	0.9955	99.58
7.5	100,397,045		0.0000	1.0000	99.14
8.5	86,105,749	50,168	0.0006	0.9994	99.14
9.5	73,774,204	8,767	0.0001	0.9999	99.08
10.5	68,187,290	14	0.0000	1.0000	99.07
11.5	59,109,855		0.0000	1.0000	99.07
12.5	56,473,119	24,830	0.0004	0.9996	99.07
13.5	53,337,979	119,315	0.0022	0.9978	99.02
14.5	51,213,687	2,050	0.0000	1.0000	98.80
15.5	14,518,465	15,336	0.0011	0.9989	98.80
16.5	17,794,642	860	0.0000	1.0000	98.69
17.5	18,159,532		0.0000	1.0000	98.69
18.5	20,789,038	10,815	0.0005	0.9995	98.69
19.5	24,338,184	279	0.0000	1.0000	98.64
20.5	24,961,580		0.0000	1.0000	98.64
21.5	24,954,896	1,313,809	0.0526	0.9474	98.64
22.5	26,204,047	3,665	0.0001	0.9999	93.44
23.5	27,966,808	21,603	0.0008	0.9992	93.43
24.5	32,484,828	550	0.0000	1.0000	93.36
25.5	42,101,868		0.0000	1.0000	93.36
26.5	42,843,233		0.0000	1.0000	93.36
27.5	42,233,275	325,723	0.0077	0.9923	93.36
28.5	44,028,877	60	0.0000	1.0000	92.64
29.5	49,974,554	28,988	0.0006	0.9994	92.64
30.5	64,556,196		0.0000	1.0000	92.58
31.5	66,007,757	716	0.0000	1.0000	92.58
32.5	65,952,515	12,472	0.0002	0.9998	92.58
33.5	62,340,031	170,245	0.0027	0.9973	92.56
34.5	65,217,494	1,348,640	0.0207	0.9793	92.31
35.5	68,271,197	30,531	0.0004	0.9996	90.40
36.5	63,034,416	30,538	0.0005	0.9995	90.36
37.5	158,298,623	559,532	0.0035	0.9965	90.32
38.5	197,133,674	1,380	0.0000	1.0000	90.00

OKLAHOMA GAS AND ELECTRIC COMPANY

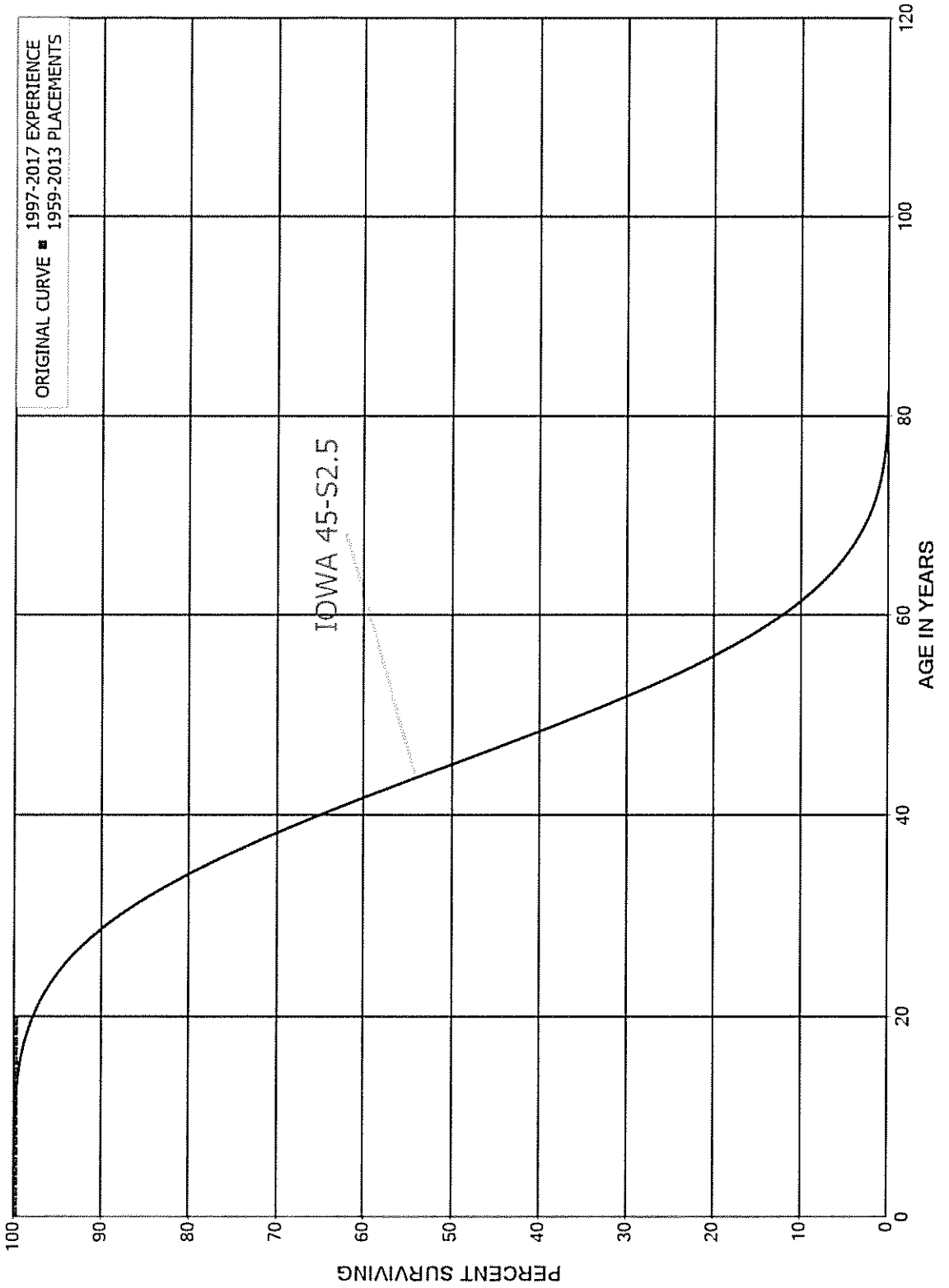
ACCOUNT 356.0 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2017 EXPERIENCE BAND 1997-2017

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	197,099,783	1,526,611	0.0077	0.9923	90.00
40.5	88,032,317	490,635	0.0056	0.9944	89.30
41.5	82,838,655	107,306	0.0013	0.9987	88.80
42.5	82,681,374	510,917	0.0062	0.9938	88.69
43.5	78,255,123	822,712	0.0105	0.9895	88.14
44.5	59,806,669	6,950	0.0001	0.9999	87.21
45.5	54,702,144	75,855	0.0014	0.9986	87.20
46.5	46,889,557	217,240	0.0046	0.9954	87.08
47.5	45,322,475	5,582	0.0001	0.9999	86.68
48.5	44,160,414	28,846	0.0007	0.9993	86.67
49.5	42,859,377	299,344	0.0070	0.9930	86.61
50.5	40,884,887	340,451	0.0083	0.9917	86.01
51.5	32,376,882	52,919	0.0016	0.9984	85.29
52.5	31,553,782	24,192	0.0008	0.9992	85.15
53.5	30,669,728	43,465	0.0014	0.9986	85.09
54.5	29,626,597	103,730	0.0035	0.9965	84.97
55.5	27,572,596	46,095	0.0017	0.9983	84.67
56.5	22,990,430	229,963	0.0100	0.9900	84.53
57.5	22,280,070	80,093	0.0036	0.9964	83.68
58.5	21,812,566	721,415	0.0331	0.9669	83.38
59.5					80.62

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 358.0 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2013 EXPERIENCE BAND 1997-2017

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

OKLAHOMA GAS AND ELECTRIC COMPANY

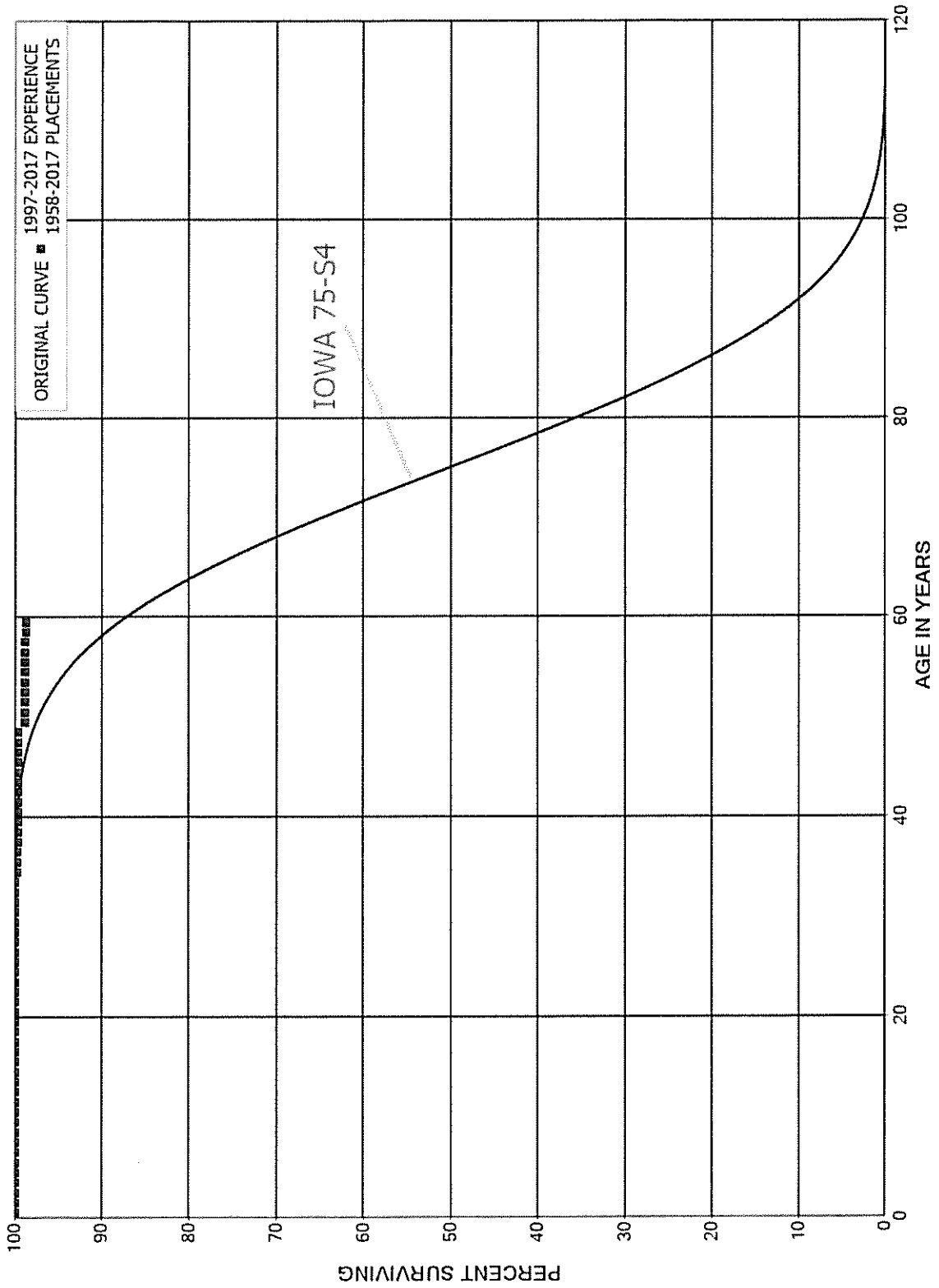
ACCOUNT 358.0 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1959-2013 EXPERIENCE BAND 1997-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	222,781	4,077	0.0183		
40.5	109,352		0.0000		
41.5	109,352		0.0000		
42.5	109,352		0.0000		
43.5	109,352		0.0000		
44.5	109,352		0.0000		
45.5	109,352		0.0000		
46.5	109,352		0.0000		
47.5	109,352		0.0000		
48.5	109,352		0.0000		
49.5	109,352		0.0000		
50.5	109,352		0.0000		
51.5					

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 360.2 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,871,448		0.0000	1.0000	100.00
0.5	3,432,111		0.0000	1.0000	100.00
1.5	3,512,302		0.0000	1.0000	100.00
2.5	3,250,246		0.0000	1.0000	100.00
3.5	3,134,968		0.0000	1.0000	100.00
4.5	3,098,665		0.0000	1.0000	100.00
5.5	3,070,673		0.0000	1.0000	100.00
6.5	2,716,896		0.0000	1.0000	100.00
7.5	2,714,274		0.0000	1.0000	100.00
8.5	2,662,130		0.0000	1.0000	100.00
9.5	2,384,952	536	0.0002	0.9998	100.00
10.5	1,677,970		0.0000	1.0000	99.98
11.5	1,568,617		0.0000	1.0000	99.98
12.5	1,491,489		0.0000	1.0000	99.98
13.5	1,051,993		0.0000	1.0000	99.98
14.5	944,889		0.0000	1.0000	99.98
15.5	894,548		0.0000	1.0000	99.98
16.5	824,331		0.0000	1.0000	99.98
17.5	834,480		0.0000	1.0000	99.98
18.5	857,119		0.0000	1.0000	99.98
19.5	854,796		0.0000	1.0000	99.98
20.5	854,436		0.0000	1.0000	99.98
21.5	821,821		0.0000	1.0000	99.98
22.5	791,306		0.0000	1.0000	99.98
23.5	761,461		0.0000	1.0000	99.98
24.5	735,425		0.0000	1.0000	99.98
25.5	712,475		0.0000	1.0000	99.98
26.5	687,164		0.0000	1.0000	99.98
27.5	661,388		0.0000	1.0000	99.98
28.5	641,579		0.0000	1.0000	99.98
29.5	612,418	155	0.0003	0.9997	99.98
30.5	596,746		0.0000	1.0000	99.95
31.5	575,974		0.0000	1.0000	99.95
32.5	557,210		0.0000	1.0000	99.95
33.5	538,108	1,373	0.0026	0.9974	99.95
34.5	517,495		0.0000	1.0000	99.70
35.5	498,787		0.0000	1.0000	99.70
36.5	480,677	521	0.0011	0.9989	99.70
37.5	463,048		0.0000	1.0000	99.59
38.5	2,136,621		0.0000	1.0000	99.59

OKLAHOMA GAS AND ELECTRIC COMPANY

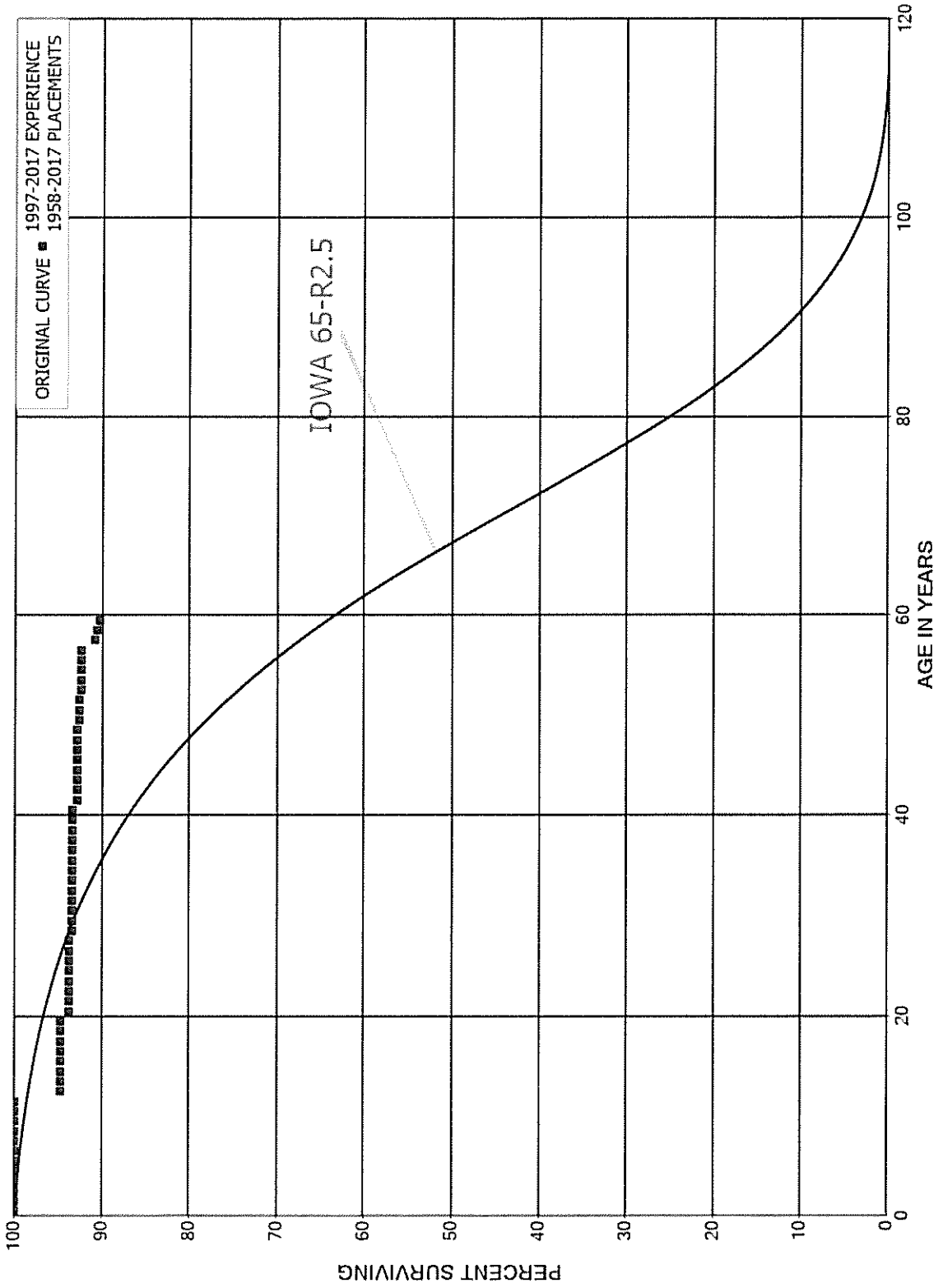
ACCOUNT 360.2 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,120,436		0.0000	1.0000	99.59
40.5	2,104,955		0.0000	1.0000	99.59
41.5	2,090,070		0.0000	1.0000	99.59
42.5	711,295		0.0000	1.0000	99.59
43.5	682,021		0.0000	1.0000	99.59
44.5	653,514		0.0000	1.0000	99.59
45.5	624,409	59	0.0001	0.9999	99.59
46.5	595,653		0.0000	1.0000	99.58
47.5	563,348		0.0000	1.0000	99.58
48.5	540,104	4,033	0.0075	0.9925	99.58
49.5	508,746		0.0000	1.0000	98.84
50.5	487,255		0.0000	1.0000	98.84
51.5	465,457		0.0000	1.0000	98.84
52.5	444,327		0.0000	1.0000	98.84
53.5	422,800		0.0000	1.0000	98.84
54.5	403,160		0.0000	1.0000	98.84
55.5	385,149	3	0.0000	1.0000	98.84
56.5	367,999		0.0000	1.0000	98.84
57.5	351,668	461	0.0013	0.9987	98.84
58.5	335,198		0.0000	1.0000	98.71
59.5					98.71

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 361.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	5,646,529		0.0000	1.0000	100.00
0.5	5,714,587		0.0000	1.0000	100.00
1.5	5,633,581		0.0000	1.0000	100.00
2.5	5,295,156		0.0000	1.0000	100.00
3.5	4,887,328		0.0000	1.0000	100.00
4.5	4,833,389		0.0000	1.0000	100.00
5.5	4,521,095		0.0000	1.0000	100.00
6.5	4,197,217		0.0000	1.0000	100.00
7.5	3,761,698		0.0000	1.0000	100.00
8.5	3,422,795	3,261	0.0010	0.9990	100.00
9.5	2,525,938		0.0000	1.0000	99.90
10.5	1,985,064		0.0000	1.0000	99.90
11.5	733,422	37,629	0.0513	0.9487	99.90
12.5	564,000		0.0000	1.0000	94.78
13.5	509,761		0.0000	1.0000	94.78
14.5	408,043		0.0000	1.0000	94.78
15.5	396,143		0.0000	1.0000	94.78
16.5	408,143		0.0000	1.0000	94.78
17.5	411,320		0.0000	1.0000	94.78
18.5	373,347		0.0000	1.0000	94.78
19.5	359,434	3,856	0.0107	0.9893	94.78
20.5	387,120		0.0000	1.0000	93.76
21.5	399,729		0.0000	1.0000	93.76
22.5	301,154		0.0000	1.0000	93.76
23.5	413,080		0.0000	1.0000	93.76
24.5	444,949		0.0000	1.0000	93.76
25.5	497,125		0.0000	1.0000	93.76
26.5	510,559		0.0000	1.0000	93.76
27.5	535,592	2,400	0.0045	0.9955	93.76
28.5	602,714		0.0000	1.0000	93.34
29.5	593,543		0.0000	1.0000	93.34
30.5	627,524		0.0000	1.0000	93.34
31.5	649,087		0.0000	1.0000	93.34
32.5	632,395		0.0000	1.0000	93.34
33.5	659,046		0.0000	1.0000	93.34
34.5	671,422		0.0000	1.0000	93.34
35.5	678,573		0.0000	1.0000	93.34
36.5	710,721		0.0000	1.0000	93.34
37.5	737,769		0.0000	1.0000	93.34
38.5	922,317		0.0000	1.0000	93.34

OKLAHOMA GAS AND ELECTRIC COMPANY

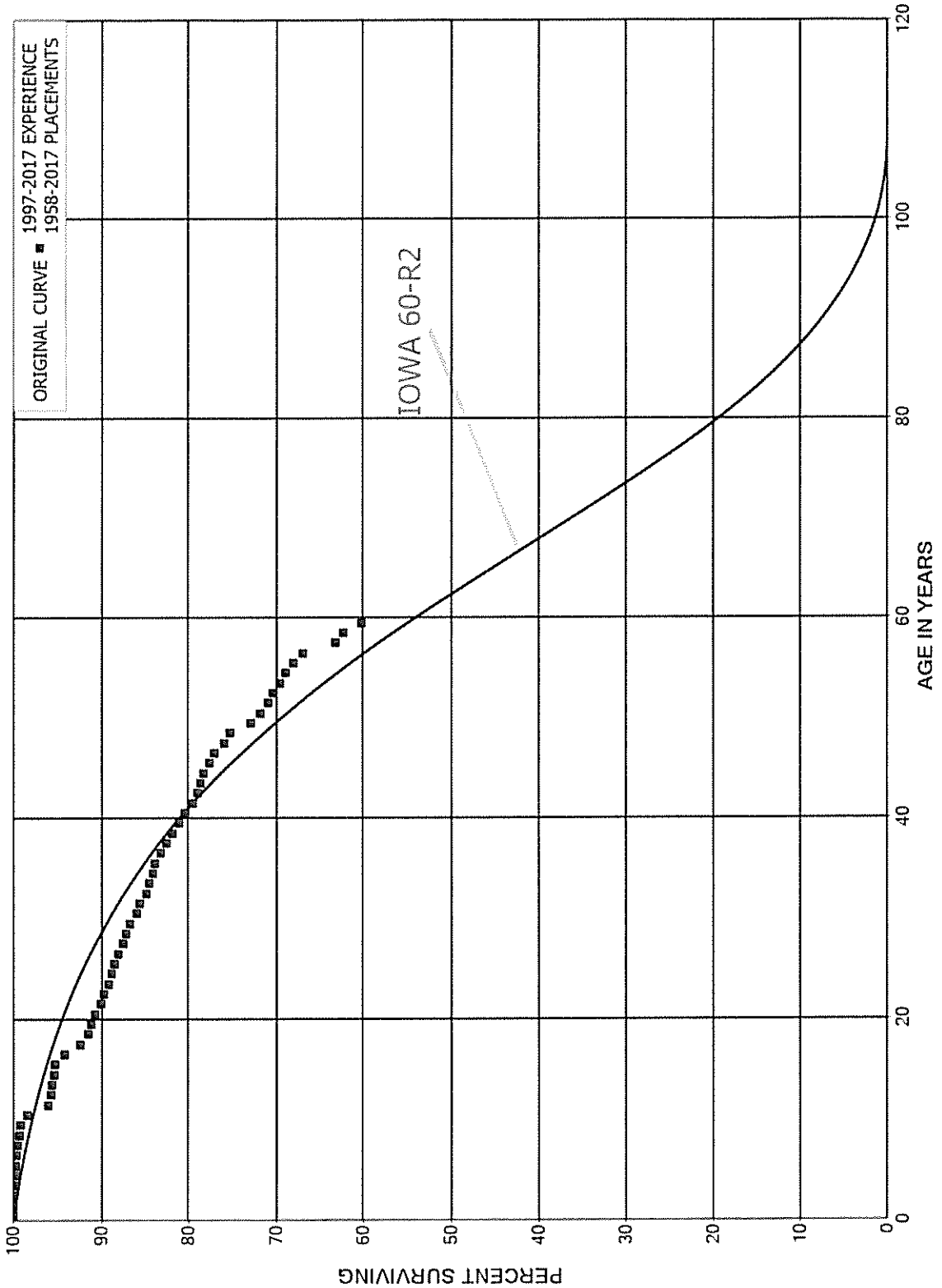
ACCOUNT 361.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	906,702		0.0000	1.0000	93.34
40.5	901,567	4,621	0.0051	0.9949	93.34
41.5	1,115,947		0.0000	1.0000	92.86
42.5	1,115,947		0.0000	1.0000	92.86
43.5	1,079,869		0.0000	1.0000	92.86
44.5	941,859		0.0000	1.0000	92.86
45.5	904,720		0.0000	1.0000	92.86
46.5	824,818		0.0000	1.0000	92.86
47.5	817,047		0.0000	1.0000	92.86
48.5	771,617	1,770	0.0023	0.9977	92.86
49.5	688,024		0.0000	1.0000	92.65
50.5	651,892		0.0000	1.0000	92.65
51.5	593,673	1,539	0.0026	0.9974	92.65
52.5	578,245		0.0000	1.0000	92.41
53.5	572,728		0.0000	1.0000	92.41
54.5	568,211		0.0000	1.0000	92.41
55.5	562,218		0.0000	1.0000	92.41
56.5	551,996	9,599	0.0174	0.9826	92.41
57.5	501,825	919	0.0018	0.9982	90.80
58.5	455,927	1,806	0.0040	0.9960	90.64
59.5					90.28

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 362.0 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	492,094,712	20,007	0.0000	1.0000	100.00
0.5	461,017,507	121,787	0.0003	0.9997	100.00
1.5	446,353,167	86,669	0.0002	0.9998	99.97
2.5	431,301,517	754,176	0.0017	0.9983	99.95
3.5	407,282,987	71,659	0.0002	0.9998	99.78
4.5	384,624,621	188,026	0.0005	0.9995	99.76
5.5	343,543,259	445,714	0.0013	0.9987	99.71
6.5	317,287,834	398,346	0.0013	0.9987	99.58
7.5	303,779,114	504,351	0.0017	0.9983	99.45
8.5	280,127,123	223,397	0.0008	0.9992	99.29
9.5	252,857,262	2,078,008	0.0082	0.9918	99.21
10.5	229,981,833	5,418,437	0.0236	0.9764	98.40
11.5	206,268,728	754,304	0.0037	0.9963	96.08
12.5	183,166,239	202,612	0.0011	0.9989	95.73
13.5	166,656,601	326,724	0.0020	0.9980	95.62
14.5	145,082,702	161,440	0.0011	0.9989	95.43
15.5	137,399,430	1,594,877	0.0116	0.9884	95.33
16.5	128,121,357	2,507,870	0.0196	0.9804	94.22
17.5	117,820,541	1,131,659	0.0096	0.9904	92.38
18.5	108,506,645	370,082	0.0034	0.9966	91.49
19.5	104,848,611	489,035	0.0047	0.9953	91.18
20.5	105,896,251	808,832	0.0076	0.9924	90.75
21.5	103,872,831	384,049	0.0037	0.9963	90.06
22.5	105,153,936	637,344	0.0061	0.9939	89.72
23.5	108,448,746	394,955	0.0036	0.9964	89.18
24.5	107,113,187	424,374	0.0040	0.9960	88.86
25.5	104,139,932	460,546	0.0044	0.9956	88.50
26.5	98,863,302	669,739	0.0068	0.9932	88.11
27.5	91,812,207	340,585	0.0037	0.9963	87.52
28.5	81,104,597	472,161	0.0058	0.9942	87.19
29.5	69,270,804	562,612	0.0081	0.9919	86.68
30.5	72,237,322	327,615	0.0045	0.9955	85.98
31.5	73,684,483	682,400	0.0093	0.9907	85.59
32.5	74,422,644	251,592	0.0034	0.9966	84.80
33.5	75,018,449	424,913	0.0057	0.9943	84.51
34.5	73,348,274	132,262	0.0018	0.9982	84.03
35.5	73,519,227	603,029	0.0082	0.9918	83.88
36.5	72,366,655	567,482	0.0078	0.9922	83.19
37.5	70,580,005	581,339	0.0082	0.9918	82.54
38.5	78,402,854	728,444	0.0093	0.9907	81.86

OKLAHOMA GAS AND ELECTRIC COMPANY

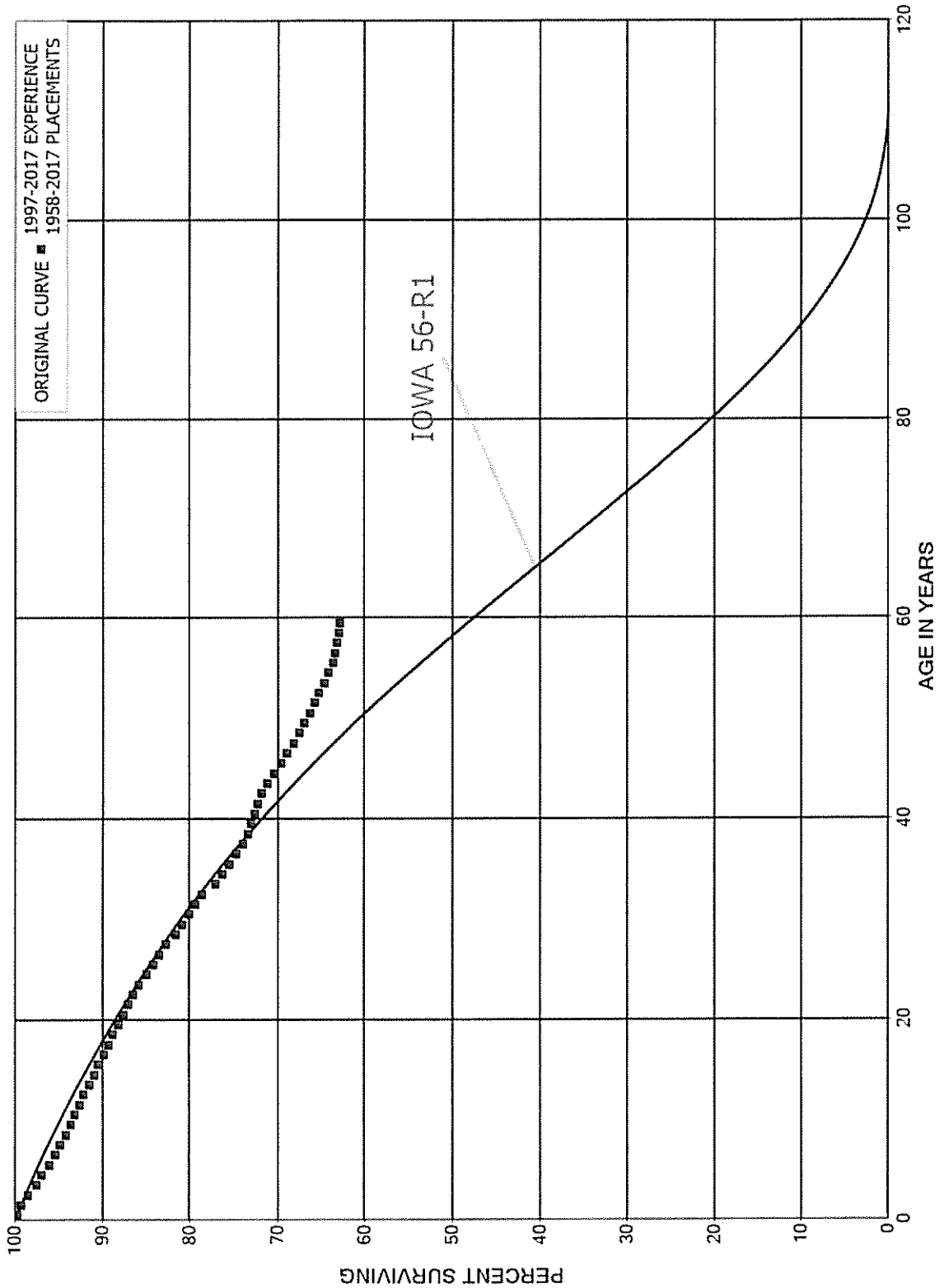
ACCOUNT 362.0 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	73,002,970	623,743	0.0085	0.9915	81.10
40.5	71,710,375	761,868	0.0106	0.9894	80.41
41.5	79,500,843	590,453	0.0074	0.9926	79.55
42.5	75,876,963	317,402	0.0042	0.9958	78.96
43.5	69,051,335	343,048	0.0050	0.9950	78.63
44.5	61,555,023	463,882	0.0075	0.9925	78.24
45.5	56,198,955	455,306	0.0081	0.9919	77.65
46.5	48,084,037	676,681	0.0141	0.9859	77.02
47.5	44,095,291	347,352	0.0079	0.9921	75.94
48.5	40,008,376	1,259,905	0.0315	0.9685	75.34
49.5	30,109,713	452,280	0.0150	0.9850	72.97
50.5	27,230,283	327,124	0.0120	0.9880	71.87
51.5	24,425,217	194,242	0.0080	0.9920	71.01
52.5	22,220,484	270,305	0.0122	0.9878	70.44
53.5	20,584,995	199,977	0.0097	0.9903	69.59
54.5	18,683,759	237,325	0.0127	0.9873	68.91
55.5	18,496,793	304,659	0.0165	0.9835	68.03
56.5	15,483,983	861,010	0.0556	0.9444	66.91
57.5	13,664,707	202,625	0.0148	0.9852	63.19
58.5	11,163,402	364,328	0.0326	0.9674	62.26
59.5					60.22

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364.0 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	472,002,593	1,255,648	0.0027	0.9973	100.00
0.5	438,314,837	2,096,582	0.0048	0.9952	99.73
1.5	409,123,631	3,015,182	0.0074	0.9926	99.26
2.5	372,428,805	3,734,508	0.0100	0.9900	98.53
3.5	349,332,308	2,311,897	0.0066	0.9934	97.54
4.5	321,072,263	2,676,262	0.0083	0.9917	96.89
5.5	291,691,347	2,118,197	0.0073	0.9927	96.08
6.5	275,489,725	1,732,500	0.0063	0.9937	95.39
7.5	266,285,112	1,701,658	0.0064	0.9936	94.79
8.5	251,825,941	1,494,688	0.0059	0.9941	94.18
9.5	231,856,473	1,169,320	0.0050	0.9950	93.62
10.5	216,919,647	1,155,633	0.0053	0.9947	93.15
11.5	209,373,886	1,182,433	0.0056	0.9944	92.65
12.5	202,592,441	1,262,452	0.0062	0.9938	92.13
13.5	199,528,486	1,199,081	0.0060	0.9940	91.56
14.5	196,604,468	1,089,927	0.0055	0.9945	91.01
15.5	179,500,805	1,214,001	0.0068	0.9932	90.50
16.5	172,549,120	1,087,163	0.0063	0.9937	89.89
17.5	170,889,366	1,017,368	0.0060	0.9940	89.32
18.5	167,841,020	1,130,576	0.0067	0.9933	88.79
19.5	167,600,661	1,069,201	0.0064	0.9936	88.19
20.5	155,217,700	1,048,385	0.0068	0.9932	87.63
21.5	150,231,557	989,418	0.0066	0.9934	87.04
22.5	144,230,485	1,066,540	0.0074	0.9926	86.47
23.5	136,425,744	1,373,553	0.0101	0.9899	85.83
24.5	128,281,070	1,121,525	0.0087	0.9913	84.96
25.5	121,432,621	1,011,312	0.0083	0.9917	84.22
26.5	113,163,416	1,018,832	0.0090	0.9910	83.52
27.5	107,579,556	1,477,118	0.0137	0.9863	82.77
28.5	100,796,155	940,383	0.0093	0.9907	81.63
29.5	94,025,134	995,065	0.0106	0.9894	80.87
30.5	86,267,964	689,335	0.0080	0.9920	80.01
31.5	79,055,628	715,588	0.0091	0.9909	79.37
32.5	71,376,286	1,475,787	0.0207	0.9793	78.65
33.5	63,000,715	646,946	0.0103	0.9897	77.03
34.5	56,180,718	575,074	0.0102	0.9898	76.24
35.5	49,911,595	499,669	0.0100	0.9900	75.46
36.5	44,694,749	477,377	0.0107	0.9893	74.70
37.5	117,184,290	885,790	0.0076	0.9924	73.90
38.5	266,950,238	1,039,369	0.0039	0.9961	73.34

OKLAHOMA GAS AND ELECTRIC COMPANY

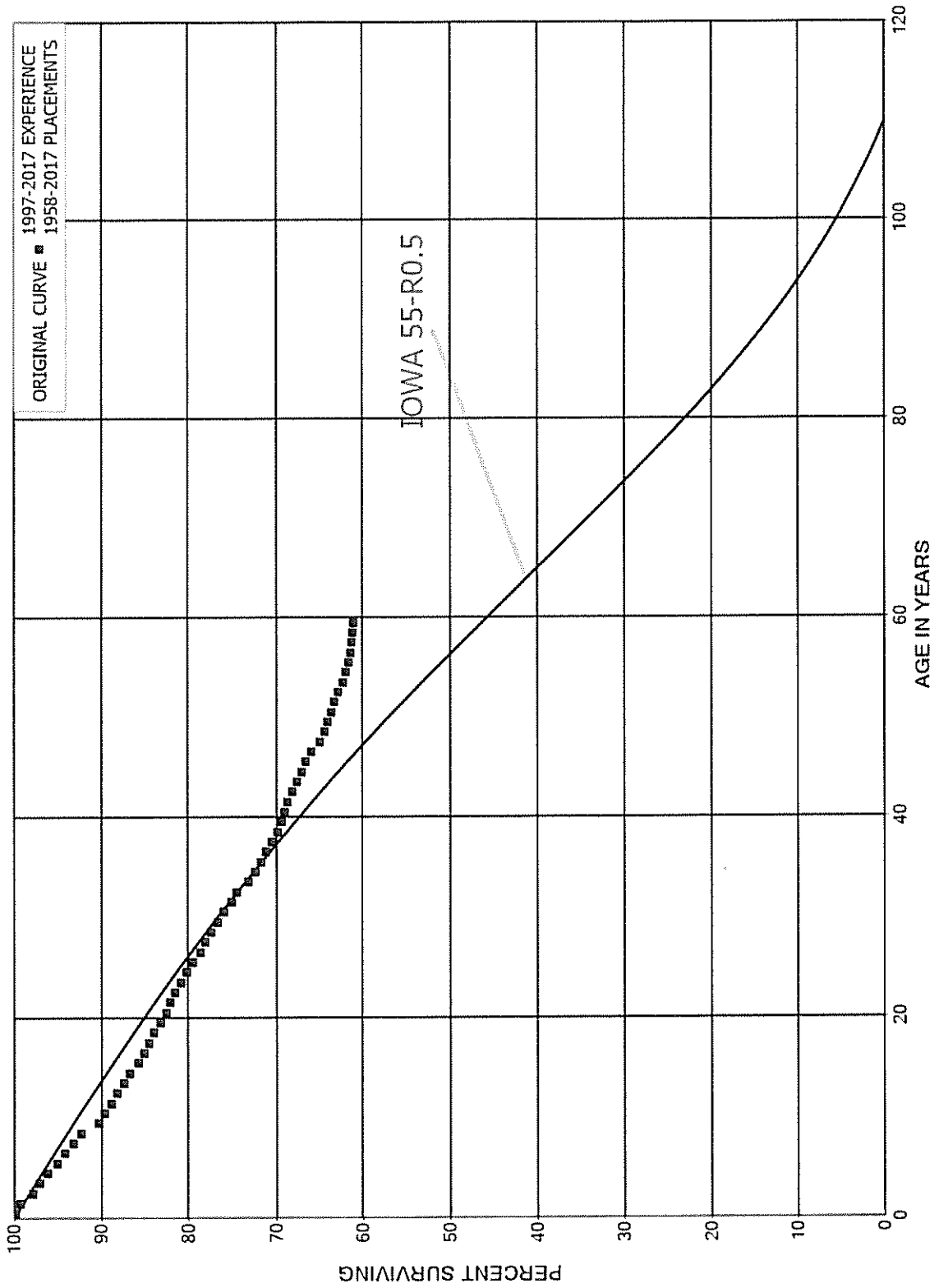
ACCOUNT 364.0 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	263,883,440	1,441,906	0.0055	0.9945	73.06
40.5	258,482,532	1,467,456	0.0057	0.9943	72.66
41.5	184,238,591	1,078,907	0.0059	0.9941	72.25
42.5	41,397,586	367,579	0.0089	0.9911	71.82
43.5	38,032,792	409,204	0.0108	0.9892	71.19
44.5	34,858,544	399,157	0.0115	0.9885	70.42
45.5	31,706,726	304,458	0.0096	0.9904	69.61
46.5	29,340,521	316,097	0.0108	0.9892	68.95
47.5	27,068,631	256,014	0.0095	0.9905	68.20
48.5	25,887,916	210,782	0.0081	0.9919	67.56
49.5	24,110,062	254,897	0.0106	0.9894	67.01
50.5	22,455,333	177,378	0.0079	0.9921	66.30
51.5	20,792,352	166,492	0.0080	0.9920	65.78
52.5	19,114,200	184,410	0.0096	0.9904	65.25
53.5	17,419,654	130,537	0.0075	0.9925	64.62
54.5	15,563,046	122,412	0.0079	0.9921	64.14
55.5	14,310,366	61,334	0.0043	0.9957	63.63
56.5	13,270,879	49,706	0.0037	0.9963	63.36
57.5	12,452,002	41,581	0.0033	0.9967	63.12
58.5	11,918,296	12,476	0.0010	0.9990	62.91
59.5					62.84

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 365.0 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	343,970,830	700,115	0.0020	0.9980	100.00
0.5	322,748,514	1,534,683	0.0048	0.9952	99.80
1.5	289,301,257	4,267,972	0.0148	0.9852	99.32
2.5	256,399,747	2,112,885	0.0082	0.9918	97.86
3.5	228,255,726	1,973,307	0.0086	0.9914	97.05
4.5	210,726,853	2,439,515	0.0116	0.9884	96.21
5.5	188,478,372	1,761,551	0.0093	0.9907	95.10
6.5	180,476,361	2,081,820	0.0115	0.9885	94.21
7.5	178,763,069	1,512,284	0.0085	0.9915	93.12
8.5	172,367,009	3,775,804	0.0219	0.9781	92.33
9.5	159,084,009	1,288,213	0.0081	0.9919	90.31
10.5	154,337,015	1,224,872	0.0079	0.9921	89.58
11.5	151,236,338	1,201,417	0.0079	0.9921	88.87
12.5	146,931,969	1,248,124	0.0085	0.9915	88.16
13.5	144,264,003	1,054,664	0.0073	0.9927	87.41
14.5	145,716,926	1,694,781	0.0116	0.9884	86.78
15.5	142,346,431	1,159,519	0.0081	0.9919	85.77
16.5	142,664,402	1,021,060	0.0072	0.9928	85.07
17.5	143,244,388	950,976	0.0066	0.9934	84.46
18.5	141,544,607	1,272,841	0.0090	0.9910	83.90
19.5	143,054,451	1,014,896	0.0071	0.9929	83.14
20.5	141,355,146	885,592	0.0063	0.9937	82.55
21.5	135,760,215	886,223	0.0065	0.9935	82.04
22.5	128,636,196	1,044,570	0.0081	0.9919	81.50
23.5	120,626,733	1,059,878	0.0088	0.9912	80.84
24.5	110,623,252	847,919	0.0077	0.9923	80.13
25.5	103,570,446	1,163,633	0.0112	0.9888	79.51
26.5	95,379,450	634,978	0.0067	0.9933	78.62
27.5	89,506,204	817,104	0.0091	0.9909	78.10
28.5	84,404,939	803,103	0.0095	0.9905	77.38
29.5	78,803,562	761,158	0.0097	0.9903	76.65
30.5	72,614,190	776,929	0.0107	0.9893	75.91
31.5	67,256,122	494,390	0.0074	0.9926	75.10
32.5	61,375,564	1,130,114	0.0184	0.9816	74.54
33.5	53,997,294	569,326	0.0105	0.9895	73.17
34.5	48,665,663	446,027	0.0092	0.9908	72.40
35.5	43,781,776	341,800	0.0078	0.9922	71.74
36.5	38,907,452	344,769	0.0089	0.9911	71.18
37.5	57,842,168	627,029	0.0108	0.9892	70.55
38.5	276,063,351	1,659,729	0.0060	0.9940	69.78

OKLAHOMA GAS AND ELECTRIC COMPANY

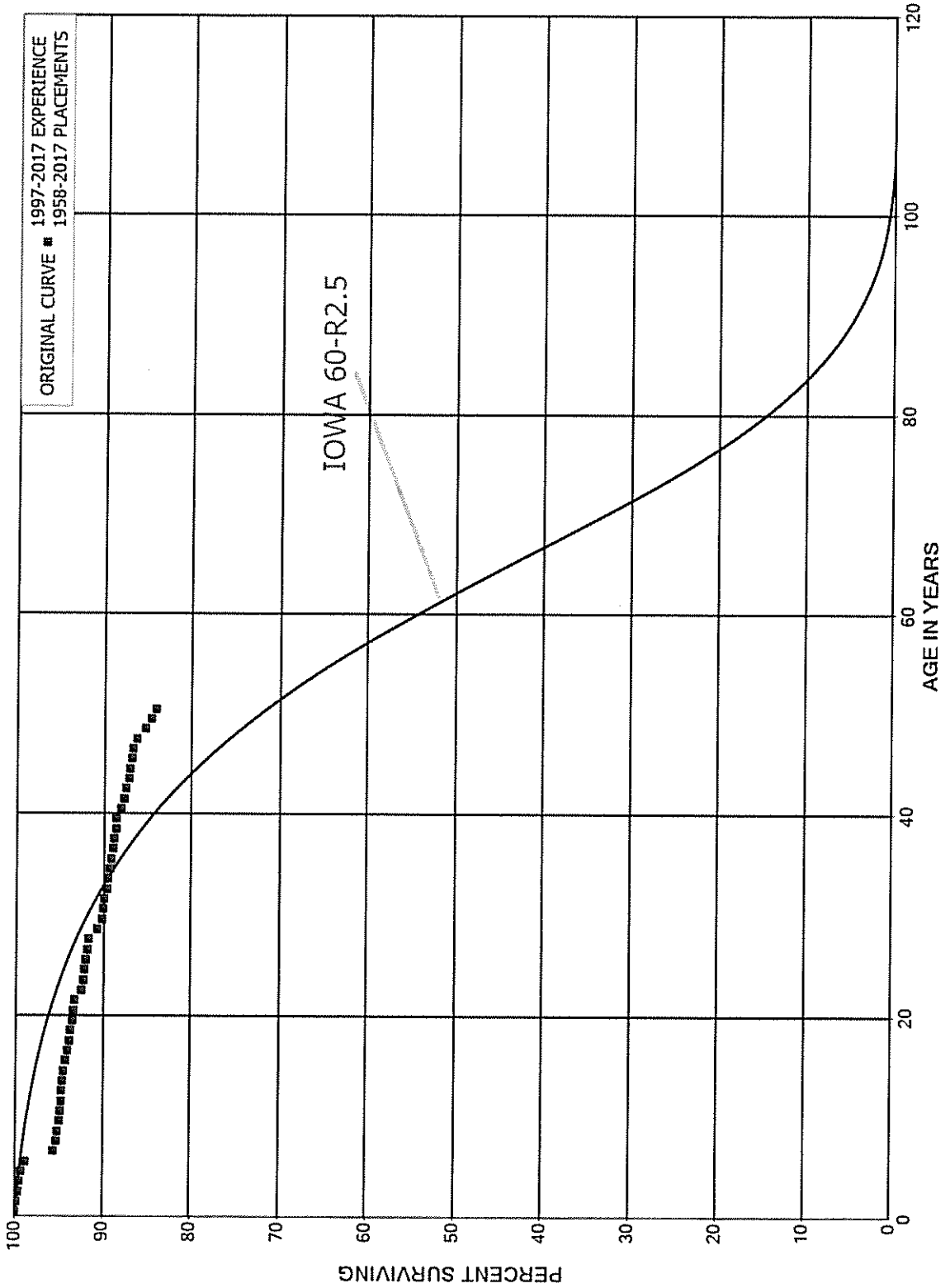
ACCOUNT 365.0 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	272,436,347	985,133	0.0036	0.9964	69.36
40.5	270,058,839	1,559,241	0.0058	0.9942	69.11
41.5	247,275,920	1,816,484	0.0073	0.9927	68.71
42.5	44,898,845	393,153	0.0088	0.9912	68.21
43.5	42,174,527	306,816	0.0073	0.9927	67.61
44.5	39,548,886	284,579	0.0072	0.9928	67.12
45.5	37,076,271	383,555	0.0103	0.9897	66.63
46.5	34,684,536	544,933	0.0157	0.9843	65.95
47.5	32,141,262	233,571	0.0073	0.9927	64.91
48.5	30,487,099	184,483	0.0061	0.9939	64.44
49.5	28,725,041	208,697	0.0073	0.9927	64.05
50.5	26,960,374	141,114	0.0052	0.9948	63.58
51.5	25,407,761	185,560	0.0073	0.9927	63.25
52.5	23,659,365	198,694	0.0084	0.9916	62.79
53.5	21,895,524	120,587	0.0055	0.9945	62.26
54.5	20,306,657	91,904	0.0045	0.9955	61.92
55.5	19,047,463	75,271	0.0040	0.9960	61.64
56.5	17,916,802	43,383	0.0024	0.9976	61.39
57.5	17,189,927	24,997	0.0015	0.9985	61.24
58.5	16,568,174	20,141	0.0012	0.9988	61.16
59.5					61.08

OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 366.0 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 366.0 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	174,541,928	28,932	0.0002	0.9998	100.00
0.5	165,132,709	157,624	0.0010	0.9990	99.98
1.5	160,491,771	378,662	0.0024	0.9976	99.89
2.5	140,962,879	271,105	0.0019	0.9981	99.65
3.5	128,456,369	287,325	0.0022	0.9978	99.46
4.5	118,513,478	437,469	0.0037	0.9963	99.24
5.5	105,871,074	3,450,834	0.0326	0.9674	98.87
6.5	93,274,219	321,597	0.0034	0.9966	95.65
7.5	89,012,984	148,406	0.0017	0.9983	95.32
8.5	79,735,203	141,689	0.0018	0.9982	95.16
9.5	69,634,493	74,440	0.0011	0.9989	94.99
10.5	62,289,274	77,420	0.0012	0.9988	94.89
11.5	54,095,087	53,271	0.0010	0.9990	94.77
12.5	47,217,080	54,704	0.0012	0.9988	94.68
13.5	42,401,731	44,319	0.0010	0.9990	94.57
14.5	42,520,529	59,344	0.0014	0.9986	94.47
15.5	40,971,591	134,484	0.0033	0.9967	94.34
16.5	43,319,438	87,389	0.0020	0.9980	94.03
17.5	40,582,900	45,604	0.0011	0.9989	93.84
18.5	40,342,475	90,267	0.0022	0.9978	93.73
19.5	41,394,761	59,098	0.0014	0.9986	93.52
20.5	39,855,939	35,239	0.0009	0.9991	93.39
21.5	36,500,892	307,895	0.0084	0.9916	93.31
22.5	35,648,153	70,360	0.0020	0.9980	92.52
23.5	32,766,788	51,115	0.0016	0.9984	92.34
24.5	31,168,715	31,445	0.0010	0.9990	92.19
25.5	29,778,636	73,161	0.0025	0.9975	92.10
26.5	27,938,889	34,286	0.0012	0.9988	91.87
27.5	26,633,476	290,126	0.0109	0.9891	91.76
28.5	25,371,335	166,631	0.0066	0.9934	90.76
29.5	30,369,420	44,570	0.0015	0.9985	90.17
30.5	29,679,429	41,203	0.0014	0.9986	90.03
31.5	27,011,103	74,214	0.0027	0.9973	89.91
32.5	20,610,189	40,371	0.0020	0.9980	89.66
33.5	20,017,665	53,623	0.0027	0.9973	89.49
34.5	71,343,305	79,771	0.0011	0.9989	89.25
35.5	66,863,035	113,310	0.0017	0.9983	89.15
36.5	66,227,502	90,885	0.0014	0.9986	89.00
37.5	65,815,460	169,889	0.0026	0.9974	88.87
38.5	65,997,996	60,409	0.0009	0.9991	88.64

OKLAHOMA GAS AND ELECTRIC COMPANY

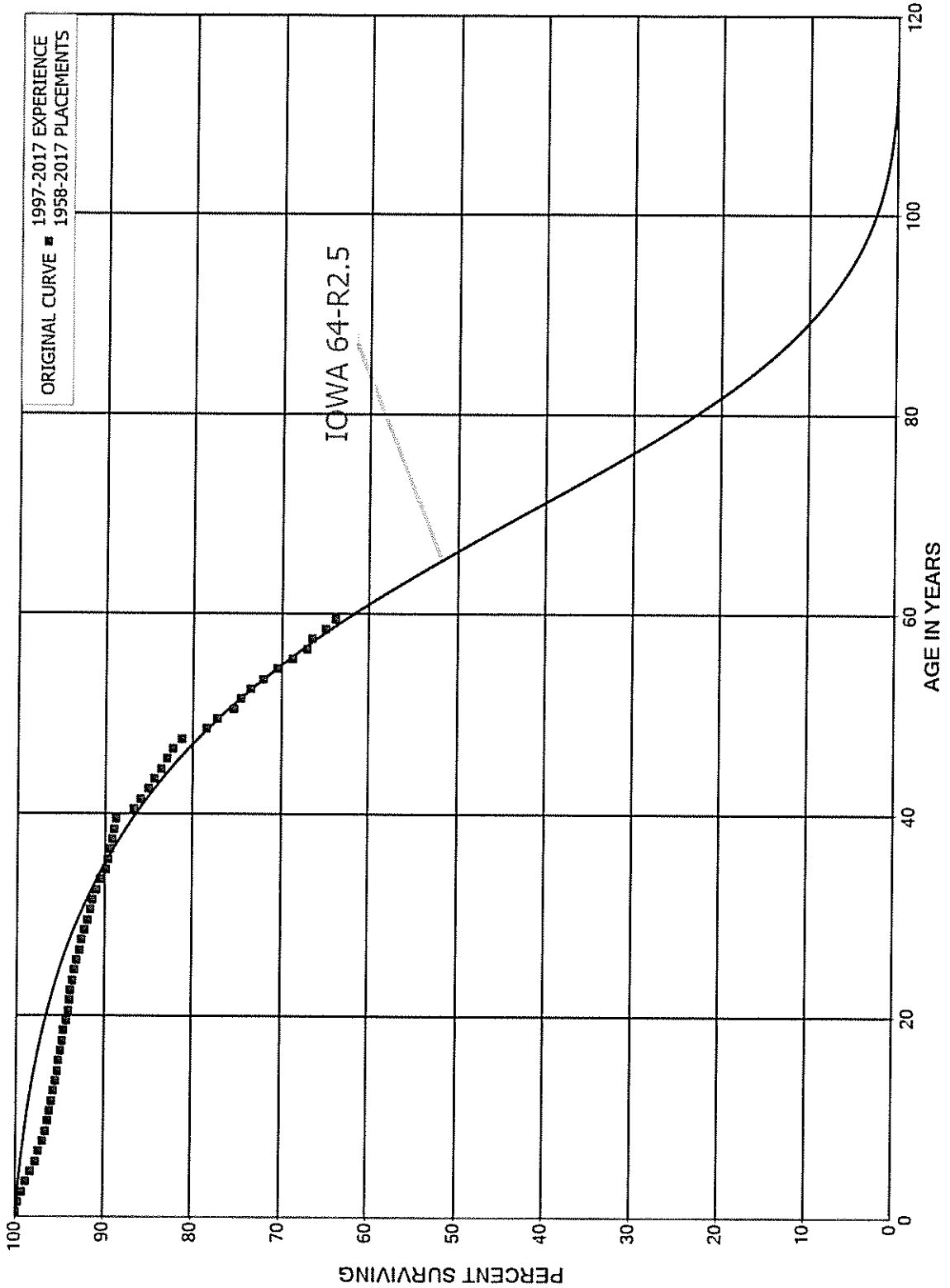
ACCOUNT 366.0 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	13,981,973	85,977	0.0061	0.9939	88.56
40.5	13,685,561	45,583	0.0033	0.9967	88.02
41.5	13,641,643	41,142	0.0030	0.9970	87.73
42.5	13,232,893	35,327	0.0027	0.9973	87.46
43.5	11,736,656	22,607	0.0019	0.9981	87.23
44.5	11,235,648	22,952	0.0020	0.9980	87.06
45.5	4,713,220	9,996	0.0021	0.9979	86.88
46.5	1,082,033	5,328	0.0049	0.9951	86.70
47.5	1,072,483	11,567	0.0108	0.9892	86.27
48.5	1,060,916	8,971	0.0085	0.9915	85.34
49.5	1,051,945	7,349	0.0070	0.9930	84.62
50.5	1,044,596	2,150	0.0021	0.9979	84.03
51.5	1,041,767	2,635	0.0025	0.9975	83.85
52.5	1,039,132	13,502	0.0130	0.9870	83.64
53.5	1,023,723	4,328	0.0042	0.9958	82.55
54.5	1,019,394	1,145	0.0011	0.9989	82.21
55.5	1,018,249	2,358	0.0023	0.9977	82.11
56.5	1,015,891	1,290	0.0013	0.9987	81.92
57.5	1,014,601	4,306	0.0042	0.9958	81.82
58.5	1,010,296	2,032	0.0020	0.9980	81.47
59.5					81.31

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 367.0 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	616,794,449	358,700	0.0006	0.9994	100.00
0.5	580,675,075	1,545,239	0.0027	0.9973	99.94
1.5	535,583,869	2,301,085	0.0043	0.9957	99.68
2.5	495,461,144	2,164,000	0.0044	0.9956	99.25
3.5	454,938,612	2,654,019	0.0058	0.9942	98.81
4.5	422,676,446	2,128,788	0.0050	0.9950	98.24
5.5	393,779,418	1,373,282	0.0035	0.9965	97.74
6.5	377,831,697	1,785,715	0.0047	0.9953	97.40
7.5	368,755,333	1,103,148	0.0030	0.9970	96.94
8.5	341,555,460	941,499	0.0028	0.9972	96.65
9.5	306,182,304	687,924	0.0022	0.9978	96.39
10.5	280,661,692	613,338	0.0022	0.9978	96.17
11.5	254,452,951	519,268	0.0020	0.9980	95.96
12.5	233,922,285	569,055	0.0024	0.9976	95.76
13.5	212,431,103	426,990	0.0020	0.9980	95.53
14.5	208,744,542	324,497	0.0016	0.9984	95.34
15.5	200,712,754	562,265	0.0028	0.9972	95.19
16.5	200,955,383	391,339	0.0019	0.9981	94.92
17.5	186,998,635	291,650	0.0016	0.9984	94.74
18.5	177,031,872	565,094	0.0032	0.9968	94.59
19.5	176,147,739	332,367	0.0019	0.9981	94.29
20.5	168,817,314	245,194	0.0015	0.9985	94.11
21.5	150,121,147	285,776	0.0019	0.9981	93.97
22.5	136,290,072	277,116	0.0020	0.9980	93.79
23.5	118,217,258	290,823	0.0025	0.9975	93.60
24.5	113,004,193	300,043	0.0027	0.9973	93.37
25.5	103,306,229	329,778	0.0032	0.9968	93.13
26.5	93,345,797	193,615	0.0021	0.9979	92.83
27.5	84,476,271	340,209	0.0040	0.9960	92.64
28.5	72,063,232	277,325	0.0038	0.9962	92.26
29.5	82,609,365	257,284	0.0031	0.9969	91.91
30.5	78,404,020	219,779	0.0028	0.9972	91.62
31.5	68,349,290	344,991	0.0050	0.9950	91.36
32.5	48,196,903	239,259	0.0050	0.9950	90.90
33.5	46,038,681	324,933	0.0071	0.9929	90.45
34.5	245,891,575	403,723	0.0016	0.9984	89.81
35.5	239,670,577	701,360	0.0029	0.9971	89.67
36.5	237,989,946	739,148	0.0031	0.9969	89.40
37.5	237,460,495	575,018	0.0024	0.9976	89.13
38.5	241,066,414	366,321	0.0015	0.9985	88.91

OKLAHOMA GAS AND ELECTRIC COMPANY

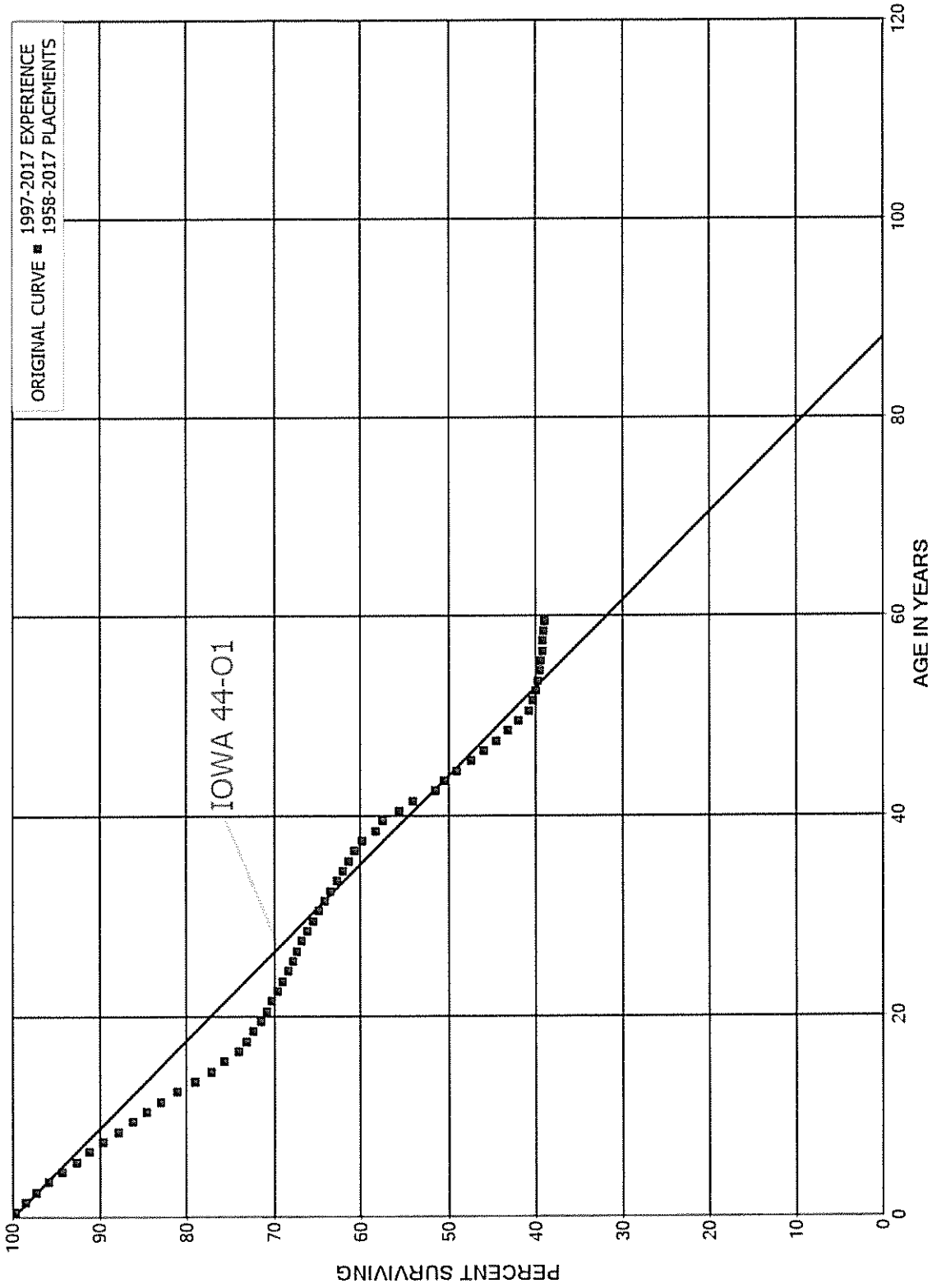
ACCOUNT 367.0 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	39,511,035	916,346	0.0232	0.9768	88.78
40.5	37,864,561	331,471	0.0088	0.9912	86.72
41.5	37,666,082	398,685	0.0106	0.9894	85.96
42.5	33,439,015	242,904	0.0073	0.9927	85.05
43.5	31,605,031	294,346	0.0093	0.9907	84.43
44.5	30,233,079	231,873	0.0077	0.9923	83.64
45.5	13,597,611	125,054	0.0092	0.9908	83.00
46.5	3,063,928	35,873	0.0117	0.9883	82.24
47.5	2,984,193	100,963	0.0338	0.9662	81.28
48.5	2,847,592	45,652	0.0160	0.9840	78.53
49.5	2,760,243	68,205	0.0247	0.9753	77.27
50.5	2,646,616	27,295	0.0103	0.9897	75.36
51.5	2,579,683	37,857	0.0147	0.9853	74.58
52.5	2,512,840	49,290	0.0196	0.9804	73.49
53.5	2,429,923	51,256	0.0211	0.9789	72.04
54.5	2,344,991	61,659	0.0263	0.9737	70.53
55.5	2,260,204	52,032	0.0230	0.9770	68.67
56.5	2,176,880	18,902	0.0087	0.9913	67.09
57.5	2,127,457	48,123	0.0226	0.9774	66.51
58.5	2,052,333	37,916	0.0185	0.9815	65.00
59.5					63.80

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 368.0 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	383,783,879	861,396	0.0022	0.9978	100.00
0.5	359,049,385	4,717,102	0.0131	0.9869	99.78
1.5	330,053,642	4,046,722	0.0123	0.9877	98.46
2.5	300,267,865	4,279,621	0.0143	0.9857	97.26
3.5	268,684,715	4,572,798	0.0170	0.9830	95.87
4.5	239,802,219	4,089,159	0.0171	0.9829	94.24
5.5	209,006,712	3,167,607	0.0152	0.9848	92.63
6.5	174,443,062	3,116,467	0.0179	0.9821	91.23
7.5	156,715,216	3,021,609	0.0193	0.9807	89.60
8.5	134,235,000	2,608,697	0.0194	0.9806	87.87
9.5	116,180,629	2,064,393	0.0178	0.9822	86.16
10.5	96,780,174	1,903,174	0.0197	0.9803	84.63
11.5	81,106,008	1,893,368	0.0233	0.9767	82.97
12.5	80,584,422	1,920,538	0.0238	0.9762	81.03
13.5	86,067,603	2,111,934	0.0245	0.9755	79.10
14.5	79,983,983	1,527,971	0.0191	0.9809	77.16
15.5	82,167,664	1,816,203	0.0221	0.9779	75.69
16.5	97,530,648	1,121,466	0.0115	0.9885	74.01
17.5	92,194,721	977,745	0.0106	0.9894	73.16
18.5	91,431,610	1,082,443	0.0118	0.9882	72.39
19.5	98,846,869	931,862	0.0094	0.9906	71.53
20.5	100,393,483	858,087	0.0085	0.9915	70.85
21.5	100,493,309	965,918	0.0096	0.9904	70.25
22.5	112,797,064	906,313	0.0080	0.9920	69.57
23.5	116,185,649	1,072,462	0.0092	0.9908	69.01
24.5	123,851,103	964,945	0.0078	0.9922	68.38
25.5	127,001,597	930,218	0.0073	0.9927	67.84
26.5	126,741,649	962,005	0.0076	0.9924	67.35
27.5	127,672,148	1,360,295	0.0107	0.9893	66.84
28.5	130,800,111	1,217,999	0.0093	0.9907	66.12
29.5	130,092,878	1,384,702	0.0106	0.9894	65.51
30.5	129,850,175	1,370,734	0.0106	0.9894	64.81
31.5	130,515,183	1,298,297	0.0099	0.9901	64.13
32.5	130,448,492	1,668,042	0.0128	0.9872	63.49
33.5	117,337,985	1,175,167	0.0100	0.9900	62.68
34.5	102,156,206	1,072,050	0.0105	0.9895	62.05
35.5	101,402,709	1,120,962	0.0111	0.9889	61.40
36.5	92,673,575	1,335,646	0.0144	0.9856	60.72
37.5	72,350,534	1,865,268	0.0258	0.9742	59.84
38.5	96,492,981	1,405,271	0.0146	0.9854	58.30

OKLAHOMA GAS AND ELECTRIC COMPANY

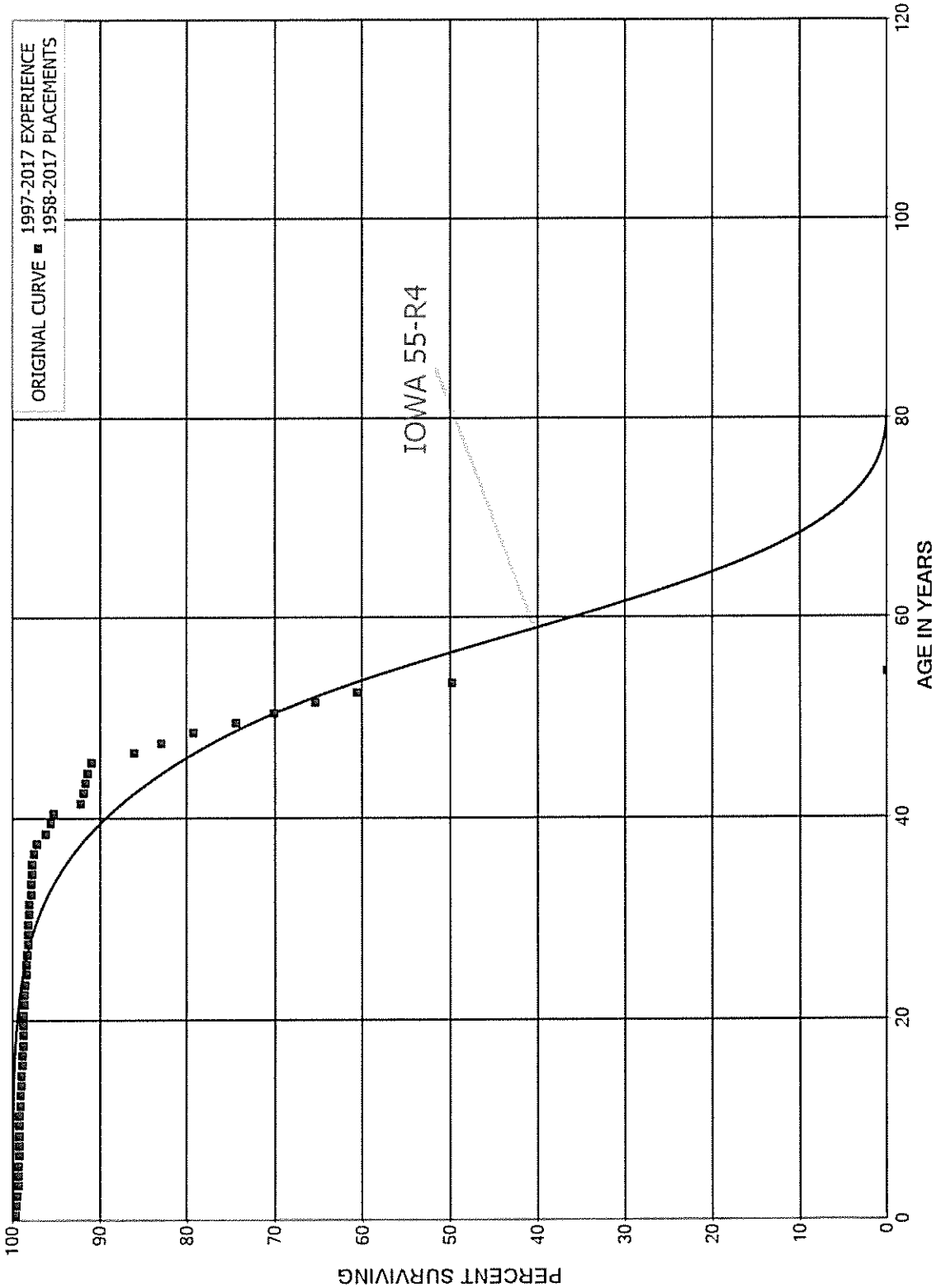
ACCOUNT 368.0 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	88,870,498	2,912,044	0.0328	0.9672	57.45
40.5	69,974,087	1,927,097	0.0275	0.9725	55.57
41.5	61,413,925	2,919,808	0.0475	0.9525	54.04
42.5	51,683,588	1,003,609	0.0194	0.9806	51.47
43.5	38,547,294	1,114,537	0.0289	0.9711	50.47
44.5	34,478,699	1,122,145	0.0325	0.9675	49.01
45.5	28,832,357	865,496	0.0300	0.9700	47.42
46.5	25,724,090	847,222	0.0329	0.9671	45.99
47.5	24,691,385	747,715	0.0303	0.9697	44.48
48.5	23,319,161	663,723	0.0285	0.9715	43.13
49.5	19,151,248	541,795	0.0283	0.9717	41.90
50.5	18,415,157	220,659	0.0120	0.9880	40.72
51.5	17,817,254	112,667	0.0063	0.9937	40.23
52.5	16,494,812	112,335	0.0068	0.9932	39.98
53.5	15,995,927	65,069	0.0041	0.9959	39.70
54.5	15,777,316	61,968	0.0039	0.9961	39.54
55.5	15,210,968	69,628	0.0046	0.9954	39.39
56.5	15,044,954	23,055	0.0015	0.9985	39.21
57.5	14,843,664	33,983	0.0023	0.9977	39.15
58.5	14,759,375	42,883	0.0029	0.9971	39.06
59.5					38.94

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 369.0 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	147,603,677	530,320	0.0036	0.9964	100.00
0.5	149,039,839	270,787	0.0018	0.9982	99.64
1.5	146,774,125	117,838	0.0008	0.9992	99.46
2.5	143,091,383	75,683	0.0005	0.9995	99.38
3.5	142,990,445	42,207	0.0003	0.9997	99.33
4.5	142,915,781	56,189	0.0004	0.9996	99.30
5.5	133,684,948	44,060	0.0003	0.9997	99.26
6.5	133,149,146	37,336	0.0003	0.9997	99.23
7.5	133,216,610	32,996	0.0002	0.9998	99.20
8.5	124,301,828	27,856	0.0002	0.9998	99.17
9.5	112,340,987	31,622	0.0003	0.9997	99.15
10.5	103,787,468	52,634	0.0005	0.9995	99.12
11.5	101,914,674	33,456	0.0003	0.9997	99.07
12.5	95,161,342	32,822	0.0003	0.9997	99.04
13.5	92,201,993	35,349	0.0004	0.9996	99.01
14.5	89,906,374	82,390	0.0009	0.9991	98.97
15.5	82,197,909	57,268	0.0007	0.9993	98.88
16.5	80,819,931	32,124	0.0004	0.9996	98.81
17.5	79,243,124	23,748	0.0003	0.9997	98.77
18.5	82,534,395	19,468	0.0002	0.9998	98.74
19.5	82,229,276	29,416	0.0004	0.9996	98.72
20.5	79,082,320	44,592	0.0006	0.9994	98.68
21.5	76,454,212	43,226	0.0006	0.9994	98.63
22.5	73,553,149	41,805	0.0006	0.9994	98.57
23.5	69,577,856	47,339	0.0007	0.9993	98.51
24.5	67,896,136	48,436	0.0007	0.9993	98.45
25.5	65,795,201	53,360	0.0008	0.9992	98.38
26.5	64,366,694	44,104	0.0007	0.9993	98.30
27.5	63,160,089	32,590	0.0005	0.9995	98.23
28.5	61,789,180	24,201	0.0004	0.9996	98.18
29.5	59,799,494	24,104	0.0004	0.9996	98.14
30.5	55,813,334	44,477	0.0008	0.9992	98.10
31.5	51,330,668	84,037	0.0016	0.9984	98.02
32.5	105,312,401	52,712	0.0005	0.9995	97.86
33.5	99,303,357	85,420	0.0009	0.9991	97.81
34.5	93,762,297	56,689	0.0006	0.9994	97.73
35.5	91,103,344	121,178	0.0013	0.9987	97.67
36.5	27,147,660	88,581	0.0033	0.9967	97.54
37.5	24,107,042	270,361	0.0112	0.9888	97.22
38.5	63,474,572	357,025	0.0056	0.9944	96.13

OKLAHOMA GAS AND ELECTRIC COMPANY

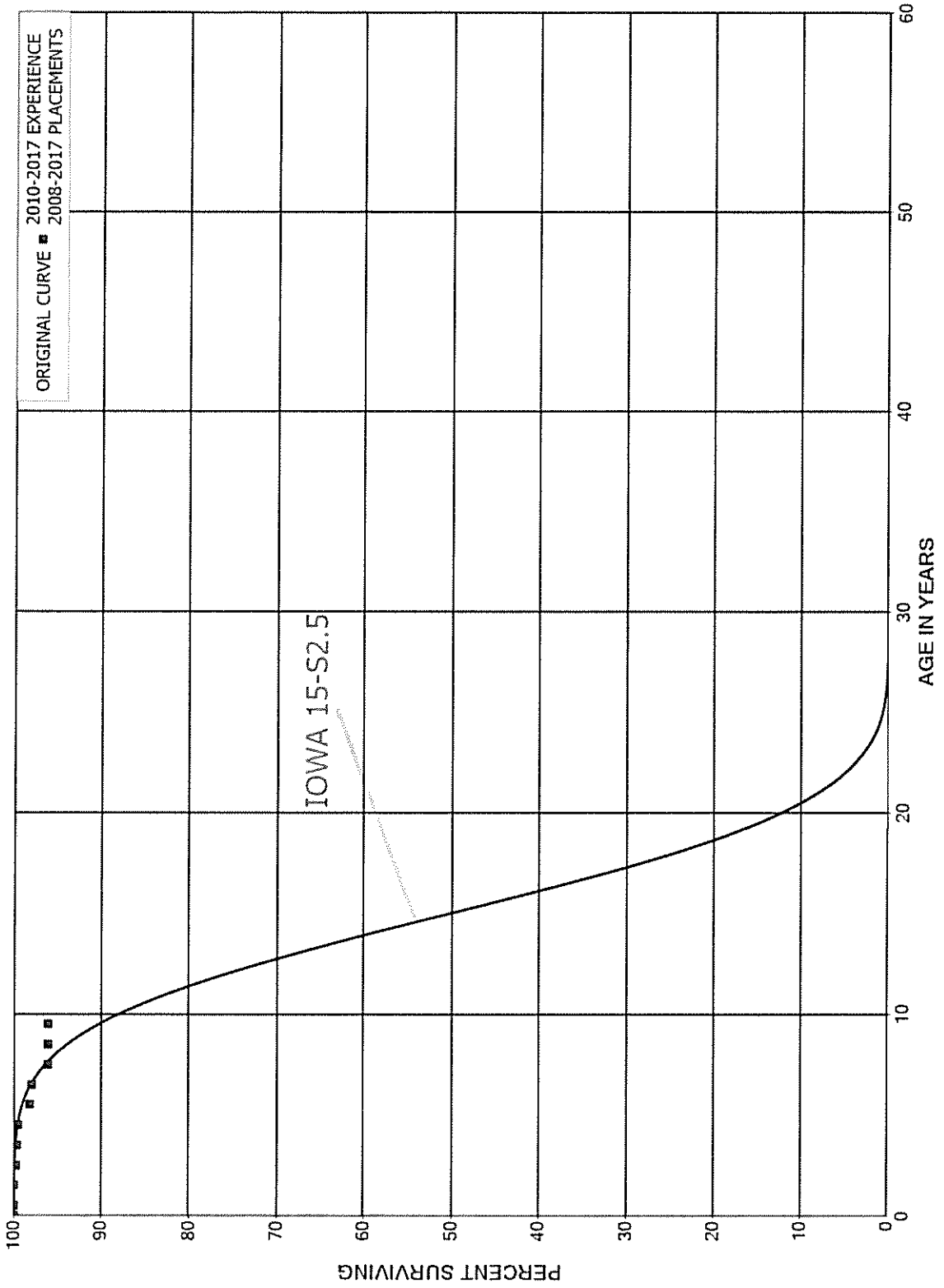
ACCOUNT 369.0 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	59,971,827	199,980	0.0033	0.9967	95.59
40.5	56,731,726	1,861,392	0.0328	0.9672	95.27
41.5	52,590,986	186,776	0.0036	0.9964	92.15
42.5	8,410,793	18,079	0.0021	0.9979	91.82
43.5	7,450,000	16,997	0.0023	0.9977	91.62
44.5	5,930,837	27,781	0.0047	0.9953	91.41
45.5	4,418,580	241,130	0.0546	0.9454	90.98
46.5	3,146,384	113,546	0.0361	0.9639	86.02
47.5	2,224,498	95,960	0.0431	0.9569	82.92
48.5	1,489,113	92,051	0.0618	0.9382	79.34
49.5	928,646	54,647	0.0588	0.9412	74.43
50.5	501,263	33,654	0.0671	0.9329	70.05
51.5	200,869	14,474	0.0721	0.9279	65.35
52.5	48,892	8,773	0.1794	0.8206	60.64
53.5	38	38	1.0000		49.76
54.5					

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



OKLAHOMA GAS AND ELECTRIC COMPANY

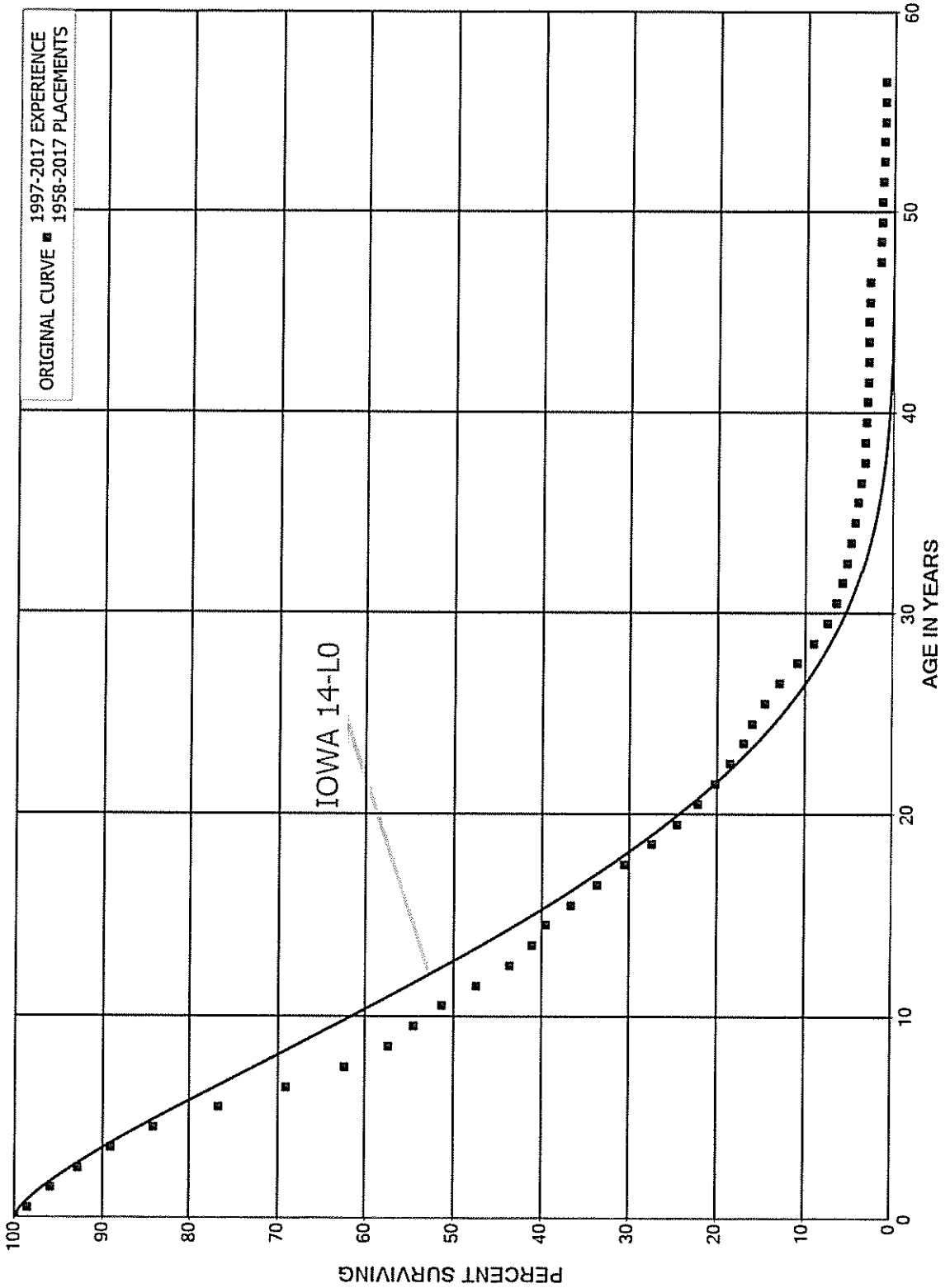
ACCOUNT 370.0 METERS - SMART METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2008-2017 EXPERIENCE BAND 2010-2017

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	144,852,592	2,761	0.0000	1.0000	100.00
0.5	140,242,287	85,570	0.0006	0.9994	100.00
1.5	128,574,293	282,615	0.0022	0.9978	99.94
2.5	124,744,810	181,469	0.0015	0.9985	99.72
3.5	115,208,558	133,699	0.0012	0.9988	99.57
4.5	105,446,539	1,354,512	0.0128	0.9872	99.46
5.5	66,214,176	157,990	0.0024	0.9976	98.18
6.5	25,460,865	495,856	0.0195	0.9805	97.94
7.5	2,110,804		0.0000	1.0000	96.04
8.5	2,110,804		0.0000	1.0000	96.04
9.5					96.04

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370.1 METERS - METERING EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	72,375,308	1,081,773	0.0149	0.9851	100.00
0.5	70,349,851	1,850,918	0.0263	0.9737	98.51
1.5	65,743,036	2,106,585	0.0320	0.9680	95.91
2.5	57,734,119	2,379,466	0.0412	0.9588	92.84
3.5	52,996,583	2,864,458	0.0540	0.9460	89.01
4.5	49,089,680	4,369,790	0.0890	0.9110	84.20
5.5	41,252,573	4,122,334	0.0999	0.9001	76.71
6.5	37,126,940	3,559,257	0.0959	0.9041	69.04
7.5	34,559,956	2,754,257	0.0797	0.9203	62.42
8.5	32,105,465	1,655,365	0.0516	0.9484	57.45
9.5	30,684,828	1,792,360	0.0584	0.9416	54.49
10.5	29,618,026	2,253,279	0.0761	0.9239	51.30
11.5	28,018,335	2,255,043	0.0805	0.9195	47.40
12.5	26,351,532	1,504,373	0.0571	0.9429	43.59
13.5	24,573,160	943,276	0.0384	0.9616	41.10
14.5	23,778,268	1,738,901	0.0731	0.9269	39.52
15.5	23,991,594	1,961,290	0.0817	0.9183	36.63
16.5	24,425,333	2,309,767	0.0946	0.9054	33.64
17.5	25,544,172	2,574,222	0.1008	0.8992	30.45
18.5	26,280,079	2,727,349	0.1038	0.8962	27.39
19.5	25,717,061	2,524,134	0.0982	0.9018	24.54
20.5	24,350,404	2,174,966	0.0893	0.9107	22.13
21.5	23,263,359	1,858,221	0.0799	0.9201	20.16
22.5	22,627,086	1,969,077	0.0870	0.9130	18.55
23.5	21,285,287	1,230,188	0.0578	0.9422	16.93
24.5	20,734,900	1,868,699	0.0901	0.9099	15.95
25.5	19,408,630	2,287,469	0.1179	0.8821	14.52
26.5	17,529,219	2,715,524	0.1549	0.8451	12.81
27.5	15,755,405	2,771,832	0.1759	0.8241	10.82
28.5	13,945,359	2,435,846	0.1747	0.8253	8.92
29.5	12,566,803	1,696,980	0.1350	0.8650	7.36
30.5	10,920,855	1,090,849	0.0999	0.9001	6.37
31.5	9,885,345	966,558	0.0978	0.9022	5.73
32.5	9,047,246	831,671	0.0919	0.9081	5.17
33.5	8,064,190	714,882	0.0886	0.9114	4.69
34.5	7,409,785	585,805	0.0791	0.9209	4.28
35.5	6,856,891	576,697	0.0841	0.9159	3.94
36.5	6,753,340	771,733	0.1143	0.8857	3.61
37.5	54,521,135	870,658	0.0160	0.9840	3.20
38.5	65,573,040	769,840	0.0117	0.9883	3.15

OKLAHOMA GAS AND ELECTRIC COMPANY

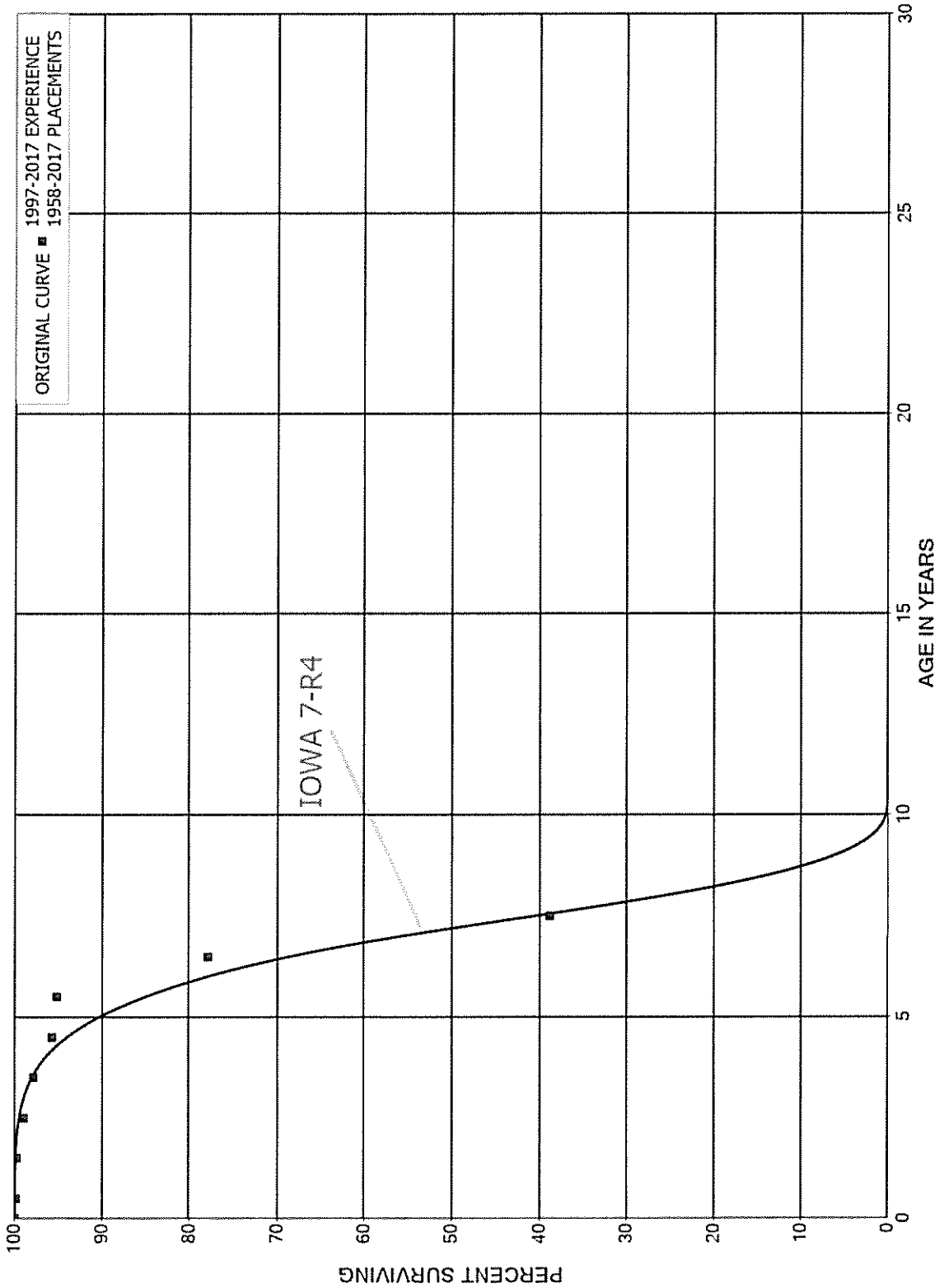
ACCOUNT 370.1 METERS - METERING EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	64,817,578	4,273,209	0.0659	0.9341	3.11
40.5	60,882,698	420,613	0.0069	0.9931	2.90
41.5	12,622,385	27,400	0.0022	0.9978	2.88
42.5	7,719,874	71,897	0.0093	0.9907	2.88
43.5	7,453,590	159,455	0.0214	0.9786	2.85
44.5	7,108,452	75,073	0.0106	0.9894	2.79
45.5	6,829,409	142,493	0.0209	0.9791	2.76
46.5	6,478,159	2,819,897	0.4353	0.5647	2.70
47.5	3,454,374	135,287	0.0392	0.9608	1.53
48.5	3,095,077	83,730	0.0271	0.9729	1.47
49.5	2,762,322	133,000	0.0481	0.9519	1.43
50.5	2,378,783	195,976	0.0824	0.9176	1.36
51.5	1,968,647	89,122	0.0453	0.9547	1.25
52.5	1,687,384	24,509	0.0145	0.9855	1.19
53.5	1,465,690	88,499	0.0604	0.9396	1.17
54.5	1,197,268	24,069	0.0201	0.9799	1.10
55.5	996,893	21,043	0.0211	0.9789	1.08
56.5	790,026	18,693	0.0237	0.9763	1.06
57.5	590,672	6,214	0.0105	0.9895	1.03
58.5	483,186	18,729	0.0388	0.9612	1.02
59.5					0.98

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 371.0 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	57,567,424	72,982	0.0013	0.9987	100.00
0.5	55,617,171	111,249	0.0020	0.9980	99.87
1.5	49,824,941	391,178	0.0079	0.9921	99.67
2.5	39,107,580	429,372	0.0110	0.9890	98.89
3.5	27,295,244	570,308	0.0209	0.9791	97.81
4.5	14,312,777	83,373	0.0058	0.9942	95.76
5.5	506,346	92,274	0.1822	0.8178	95.20
6.5	69,480	34,838	0.5014	0.4986	77.85
7.5					38.82
8.5					
9.5					
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29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5	9,611,794	8,436,113	0.8777		
38.5	5,495,263		0.0000		

OKLAHOMA GAS AND ELECTRIC COMPANY

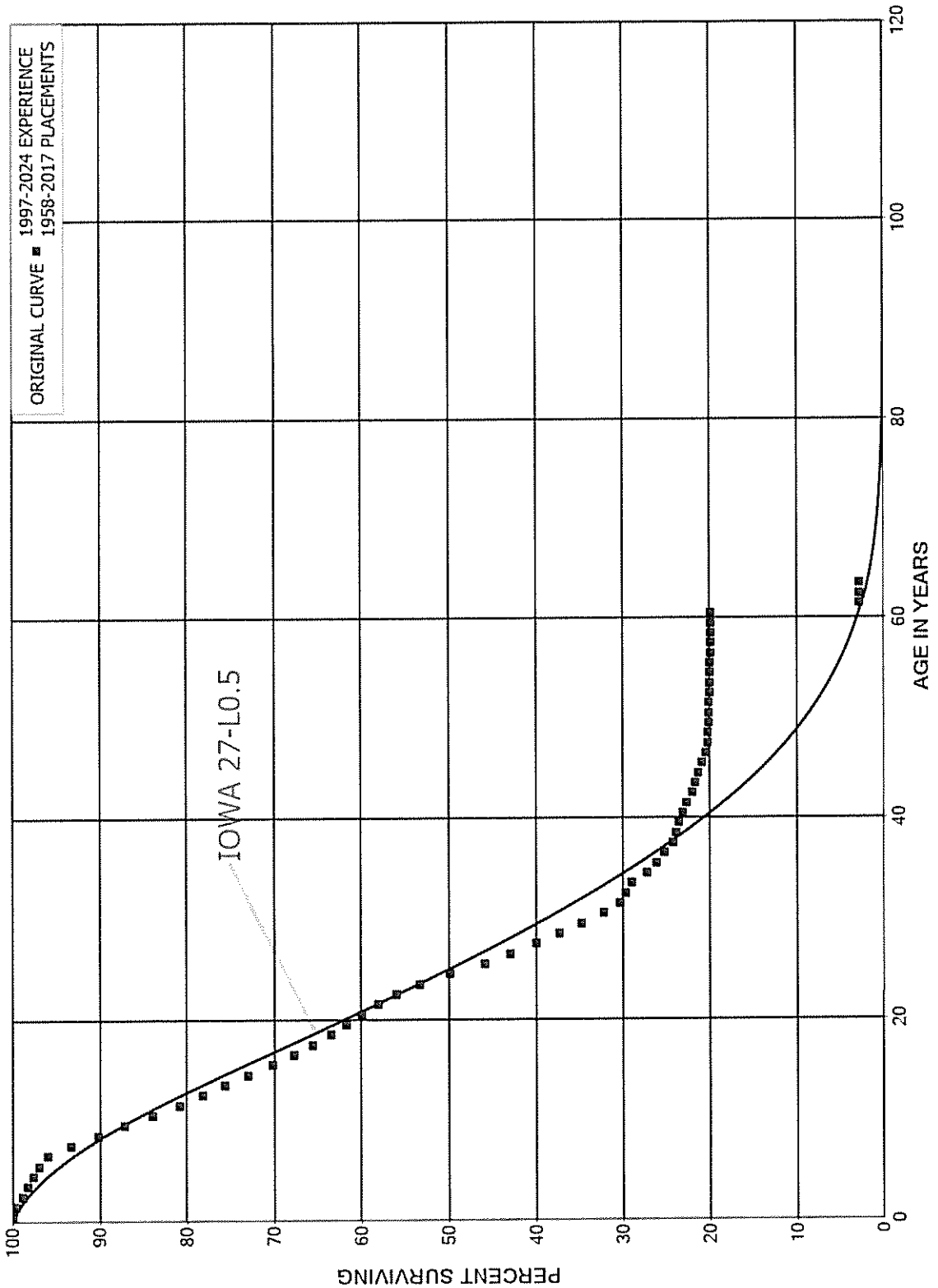
ACCOUNT 371.0 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	5,495,263	5,485,640	0.9982		
40.5	9,622	9,622	1.0000		
41.5					

OKLAHOMA GAS AND ELECTRIC
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



OKLAHOMA GAS AND ELECTRIC

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	200,230,000	136,992	0.0007	0.9993	100.00
0.5	200,038,434	672,280	0.0034	0.9966	99.93
1.5	199,847,246	1,594,606	0.0080	0.9920	99.60
2.5	198,564,106	1,128,600	0.0057	0.9943	98.80
3.5	197,677,589	1,312,075	0.0066	0.9934	98.24
4.5	201,254,436	1,391,221	0.0069	0.9931	97.59
5.5	203,527,008	2,023,083	0.0099	0.9901	96.91
6.5	205,360,610	5,774,637	0.0281	0.9719	95.95
7.5	197,180,579	6,445,204	0.0327	0.9673	93.25
8.5	187,439,815	6,399,148	0.0341	0.9659	90.20
9.5	177,412,092	6,546,034	0.0369	0.9631	87.12
10.5	168,591,580	6,242,528	0.0370	0.9630	83.91
11.5	160,196,387	5,288,170	0.0330	0.9670	80.80
12.5	151,550,382	4,916,840	0.0324	0.9676	78.13
13.5	143,976,160	4,981,467	0.0346	0.9654	75.60
14.5	136,192,011	5,264,334	0.0387	0.9613	72.98
15.5	126,513,354	4,479,430	0.0354	0.9646	70.16
16.5	116,718,671	3,536,374	0.0303	0.9697	67.68
17.5	105,764,997	3,407,631	0.0322	0.9678	65.63
18.5	94,559,418	2,729,996	0.0289	0.9711	63.51
19.5	86,330,823	2,469,456	0.0286	0.9714	61.68
20.5	79,012,868	2,473,636	0.0313	0.9687	59.92
21.5	72,055,310	2,639,145	0.0366	0.9634	58.04
22.5	64,985,819	2,996,608	0.0461	0.9539	55.91
23.5	57,611,414	3,759,573	0.0653	0.9347	53.34
24.5	49,739,008	3,970,801	0.0798	0.9202	49.86
25.5	41,287,132	2,662,591	0.0645	0.9355	45.88
26.5	35,413,999	2,496,098	0.0705	0.9295	42.92
27.5	30,271,307	1,981,892	0.0655	0.9345	39.89
28.5	27,624,670	1,897,803	0.0687	0.9313	37.28
29.5	25,942,516	1,912,735	0.0737	0.9263	34.72
30.5	23,994,408	1,401,643	0.0584	0.9416	32.16
31.5	21,975,428	496,370	0.0226	0.9774	30.28
32.5	20,944,726	499,260	0.0238	0.9762	29.60
33.5	19,931,056	1,165,035	0.0585	0.9415	28.89
34.5	29,946,878	1,209,673	0.0404	0.9596	27.20
35.5	28,238,451	1,006,745	0.0357	0.9643	26.10
36.5	27,119,567	1,114,013	0.0411	0.9589	25.17
37.5	47,319,750	681,678	0.0144	0.9856	24.14
38.5	57,382,983	595,678	0.0104	0.9896	23.79

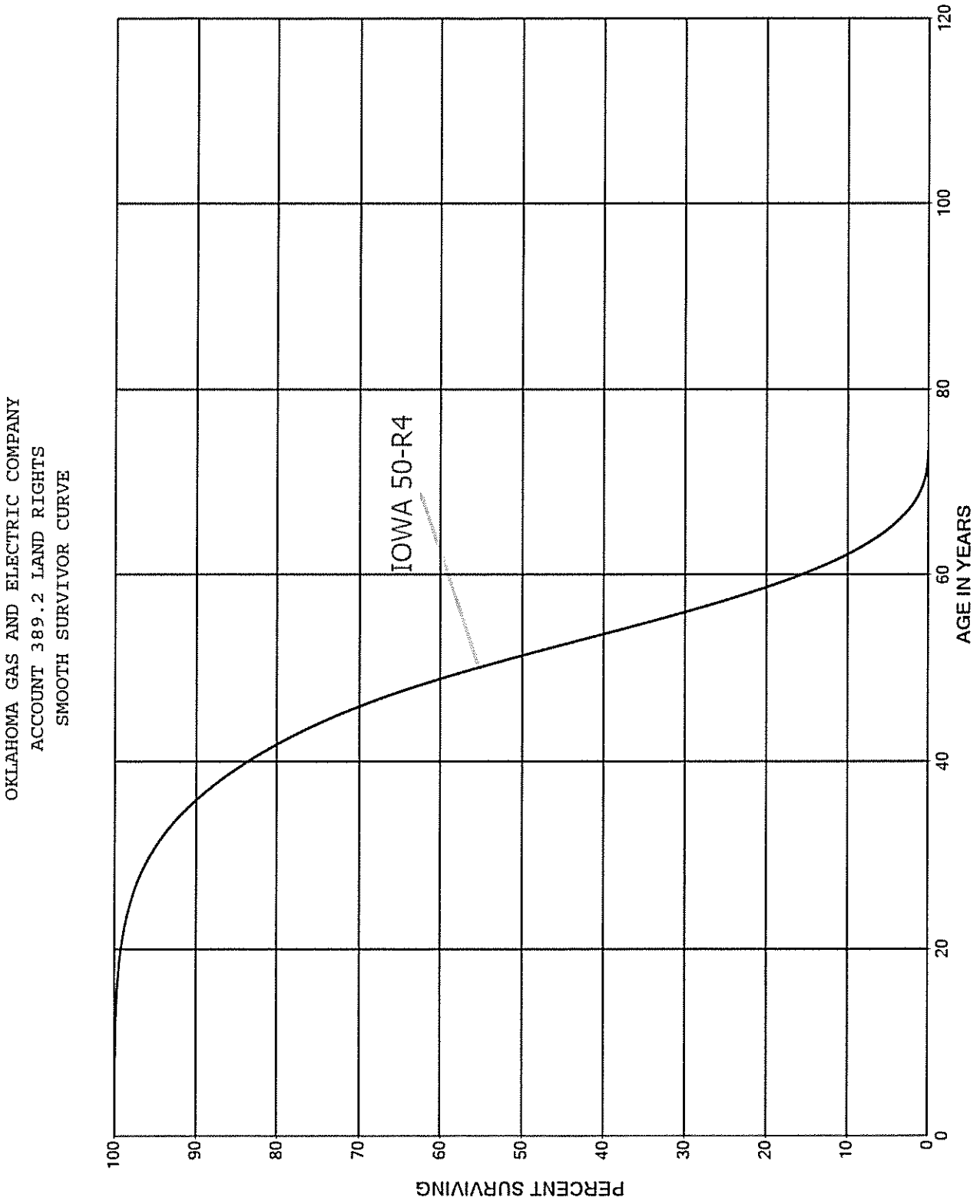
OKLAHOMA GAS AND ELECTRIC

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

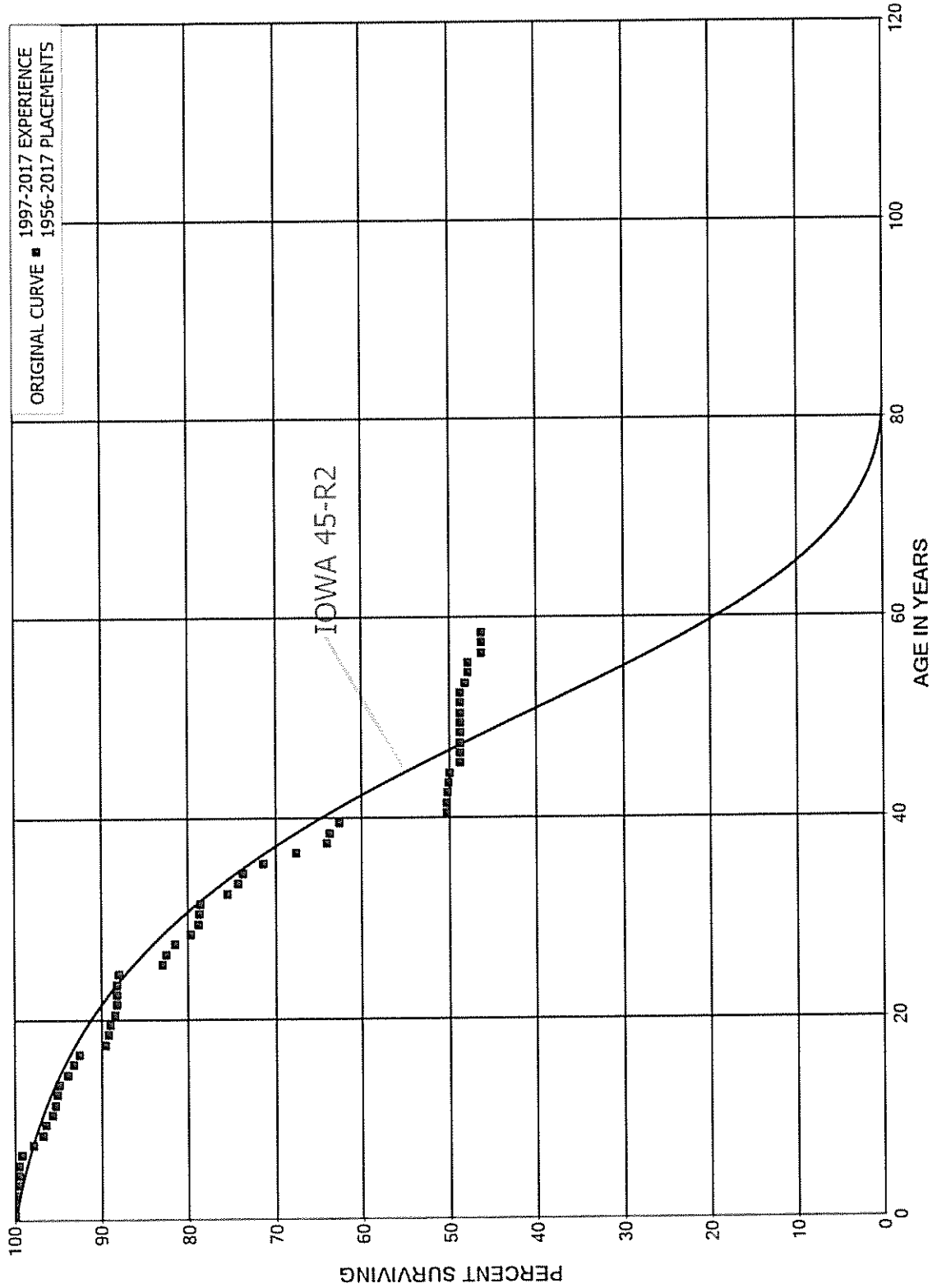
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2024

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	42,621,578	870,211	0.0204	0.9796	23.54
40.5	41,123,225	752,963	0.0183	0.9817	23.06
41.5	18,316,083	543,850	0.0297	0.9703	22.64
42.5	20,382,986	302,965	0.0149	0.9851	21.97
43.5	19,795,004	327,518	0.0165	0.9835	21.64
44.5	19,313,452	392,985	0.0203	0.9797	21.28
45.5	18,529,232	373,685	0.0202	0.9798	20.85
46.5	18,000,137	191,179	0.0106	0.9894	20.43
47.5	17,669,931	47,369	0.0027	0.9973	20.21
48.5	17,553,370	77,577	0.0044	0.9956	20.16
49.5	17,400,579	27,567	0.0016	0.9984	20.07
50.5	17,264,168	14,197	0.0008	0.9992	20.04
51.5	17,125,665	12,378	0.0007	0.9993	20.02
52.5	16,046,909	25,675	0.0016	0.9984	20.01
53.5	15,364,461	15,059	0.0010	0.9990	19.98
54.5	15,316,725	16,187	0.0011	0.9989	19.96
55.5	15,277,313	39,386	0.0026	0.9974	19.93
56.5	15,217,212	9,559	0.0006	0.9994	19.88
57.5	15,181,527	36,836	0.0024	0.9976	19.87
58.5	15,122,688	15,500	0.0010	0.9990	19.82
59.5	15,082,649	8,397	0.0006	0.9994	19.80
60.5	15,037,529	12,950,333	0.8612	0.1388	19.79
61.5	2,050,483		0.0000	1.0000	2.75
62.5	2,021,117		0.0000	1.0000	2.75
63.5	1,996,671		0.0000	1.0000	2.75
64.5	1,980,476		0.0000	1.0000	2.75
65.5	1,958,453		0.0000	1.0000	2.75
66.5					2.75


OKLAHOMA GAS AND ELECTRIC COMPANY
ACCOUNT 389.2 LAND RIGHTS
SMOOTH SURVIVOR CURVE
IOWA 50-R4
PERCENT SURVIVING
100
90
80
70
60
50
40
30
20
10
0
AGE IN YEARS
0
20
40
60
80
100
120

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2017 EXPERIENCE BAND 1997-2017

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	135,071,088		0.0000	1.0000	100.00
0.5	130,445,675	32,198	0.0002	0.9998	100.00
1.5	125,622,215	116,496	0.0009	0.9991	99.98
2.5	105,271,985	287,289	0.0027	0.9973	99.88
3.5	108,278,249	83,895	0.0008	0.9992	99.61
4.5	103,750,710	17,563	0.0002	0.9998	99.53
5.5	85,723,445	264,388	0.0031	0.9969	99.52
6.5	67,644,309	943,923	0.0140	0.9860	99.21
7.5	64,594,334	709,294	0.0110	0.9890	97.82
8.5	68,027,269	234,976	0.0035	0.9965	96.75
9.5	72,735,870	599,765	0.0082	0.9918	96.42
10.5	83,396,749	337,298	0.0040	0.9960	95.62
11.5	80,127,849	150,632	0.0019	0.9981	95.23
12.5	80,214,381	190,709	0.0024	0.9976	95.06
13.5	79,376,058	852,573	0.0107	0.9893	94.83
14.5	78,523,674	530,428	0.0068	0.9932	93.81
15.5	78,810,200	555,560	0.0070	0.9930	93.18
16.5	78,580,401	2,525,416	0.0321	0.9679	92.52
17.5	75,881,679	355,525	0.0047	0.9953	89.55
18.5	75,181,280	185,533	0.0025	0.9975	89.13
19.5	73,342,553	429,660	0.0059	0.9941	88.91
20.5	59,523,742	144,092	0.0024	0.9976	88.39
21.5	57,809,690	5,973	0.0001	0.9999	88.17
22.5	56,697,361	24,102	0.0004	0.9996	88.16
23.5	55,464,917	117,427	0.0021	0.9979	88.13
24.5	47,562,577	2,723,050	0.0573	0.9427	87.94
25.5	44,269,907	201,138	0.0045	0.9955	82.90
26.5	41,932,364	537,967	0.0128	0.9872	82.53
27.5	36,283,739	773,469	0.0213	0.9787	81.47
28.5	35,447,740	413,110	0.0117	0.9883	79.73
29.5	28,167,463	41,604	0.0015	0.9985	78.80
30.5	22,966,763	20,646	0.0009	0.9991	78.69
31.5	8,143,571	323,051	0.0397	0.9603	78.62
32.5	7,366,302	116,232	0.0158	0.9842	75.50
33.5	6,692,691	57,022	0.0085	0.9915	74.31
34.5	6,124,742	191,358	0.0312	0.9688	73.67
35.5	6,395,877	340,972	0.0533	0.9467	71.37
36.5	5,927,078	310,428	0.0524	0.9476	67.57
37.5	6,753,851	31,323	0.0046	0.9954	64.03
38.5	12,211,468	203,445	0.0167	0.9833	63.73

OKLAHOMA GAS AND ELECTRIC COMPANY

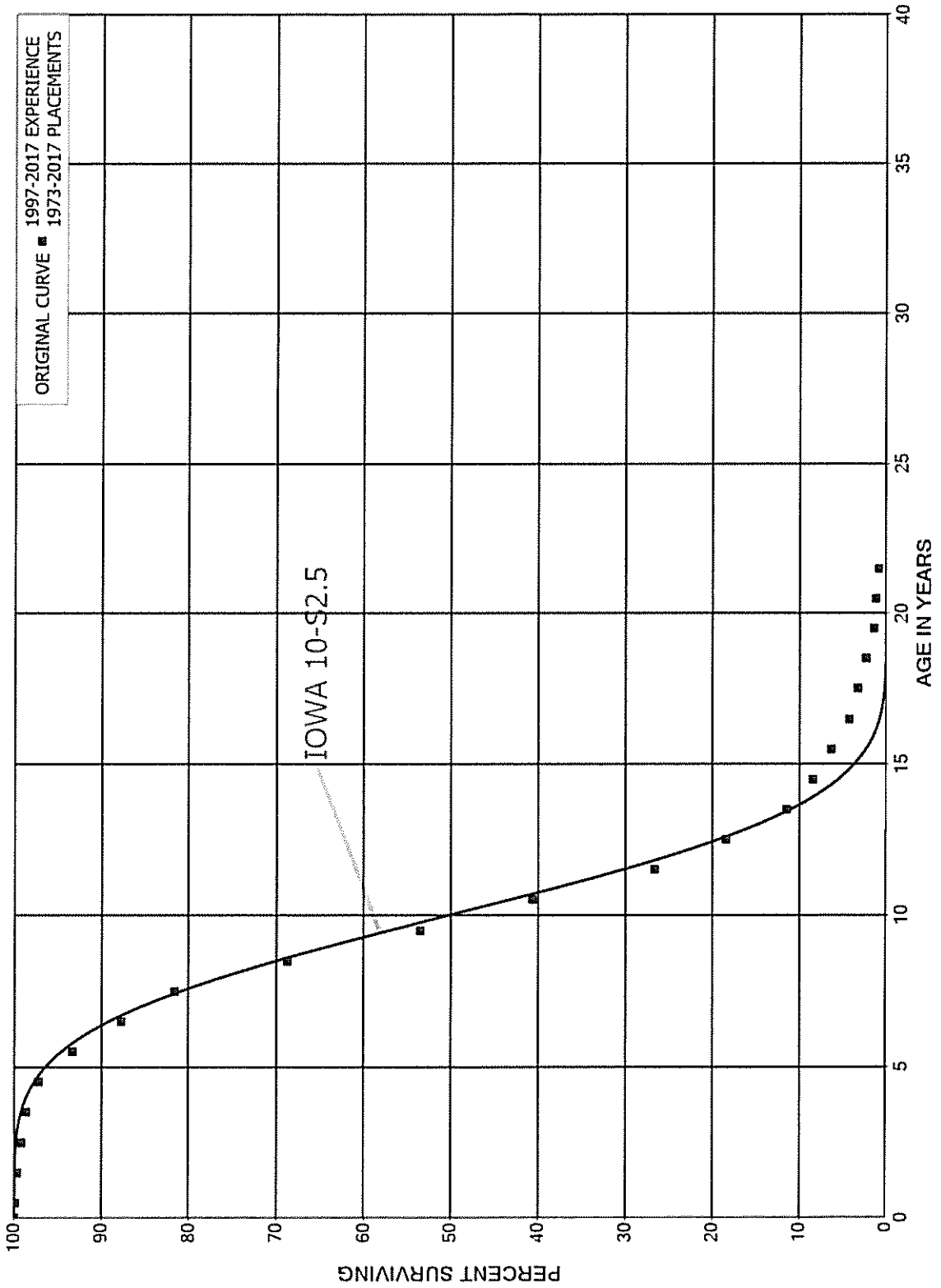
ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2017 EXPERIENCE BAND 1997-2017

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,624,692	2,291,599	0.1971	0.8029	62.67
40.5	9,071,504	12,203	0.0013	0.9987	50.32
41.5	8,989,370	4,616	0.0005	0.9995	50.25
42.5	8,117,494	27,778	0.0034	0.9966	50.22
43.5	7,388,530	12,072	0.0016	0.9984	50.05
44.5	7,226,506	175,062	0.0242	0.9758	49.97
45.5	6,690,224	2,363	0.0004	0.9996	48.76
46.5	6,523,712	1,782	0.0003	0.9997	48.74
47.5	6,450,791		0.0000	1.0000	48.73
48.5	6,295,505		0.0000	1.0000	48.73
49.5	6,185,375	139	0.0000	1.0000	48.73
50.5	6,180,610	658	0.0001	0.9999	48.73
51.5	5,876,898	401	0.0001	0.9999	48.72
52.5	5,854,563	63,887	0.0109	0.9891	48.72
53.5	5,745,031	41,257	0.0072	0.9928	48.19
54.5	5,680,903		0.0000	1.0000	47.84
55.5	9,082,702	299,619	0.0330	0.9670	47.84
56.5	4,657,254		0.0000	1.0000	46.26
57.5	4,643,833		0.0000	1.0000	46.26
58.5					46.26

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



OKLAHOMA GAS AND ELECTRIC COMPANY

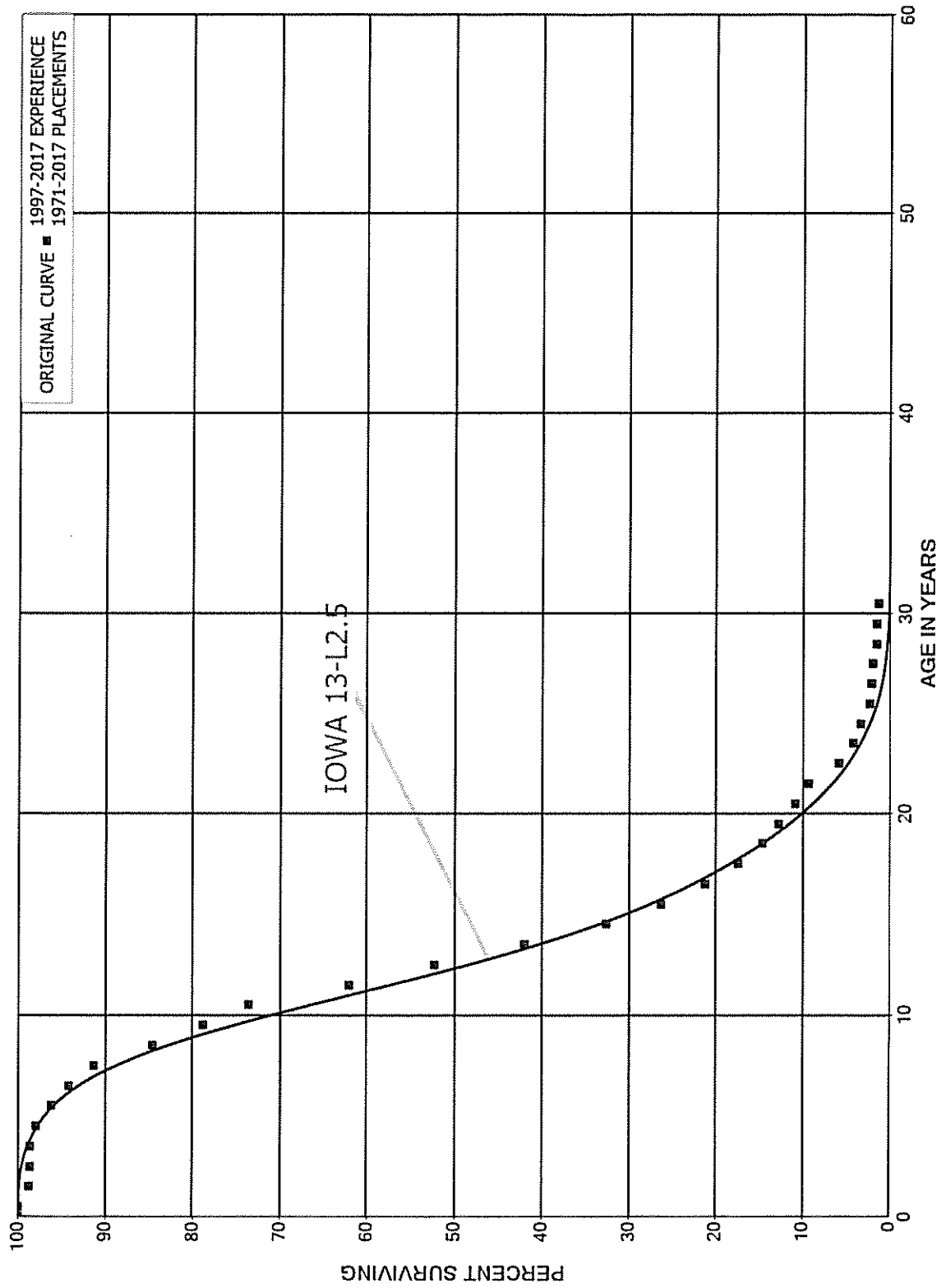
ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS AND TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1973-2017 EXPERIENCE BAND 1997-2017

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	40,543,723	45,457	0.0011	0.9989	100.00
0.5	41,700,371	133,411	0.0032	0.9968	99.89
1.5	39,762,381	170,051	0.0043	0.9957	99.57
2.5	38,332,360	206,214	0.0054	0.9946	99.14
3.5	37,209,791	559,086	0.0150	0.9850	98.61
4.5	37,492,946	1,494,719	0.0399	0.9601	97.13
5.5	36,223,183	2,127,868	0.0587	0.9413	93.26
6.5	33,137,970	2,333,696	0.0704	0.9296	87.78
7.5	26,698,124	4,211,554	0.1577	0.8423	81.60
8.5	19,289,320	4,277,647	0.2218	0.7782	68.72
9.5	14,842,844	3,582,529	0.2414	0.7586	53.48
10.5	9,446,770	3,257,211	0.3448	0.6552	40.57
11.5	6,140,503	1,886,202	0.3072	0.6928	26.58
12.5	3,959,932	1,509,969	0.3813	0.6187	18.42
13.5	2,573,802	679,002	0.2638	0.7362	11.40
14.5	2,075,223	509,806	0.2457	0.7543	8.39
15.5	1,405,095	487,911	0.3472	0.6528	6.33
16.5	701,118	162,640	0.2320	0.7680	4.13
17.5	449,638	124,917	0.2778	0.7222	3.17
18.5	331,974	135,954	0.4095	0.5905	2.29
19.5	184,268	28,046	0.1522	0.8478	1.35
20.5	125,189	39,902	0.3187	0.6813	1.15
21.5	90,495	29,012	0.3206	0.6794	0.78
22.5	56,864	18,188	0.3198	0.6802	0.53
23.5	39,720	14,986	0.3773	0.6227	0.36
24.5	24,734	24,734	1.0000		0.22
25.5	11,579		0.0000	1.0000	
26.5					

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



OKLAHOMA GAS AND ELECTRIC COMPANY

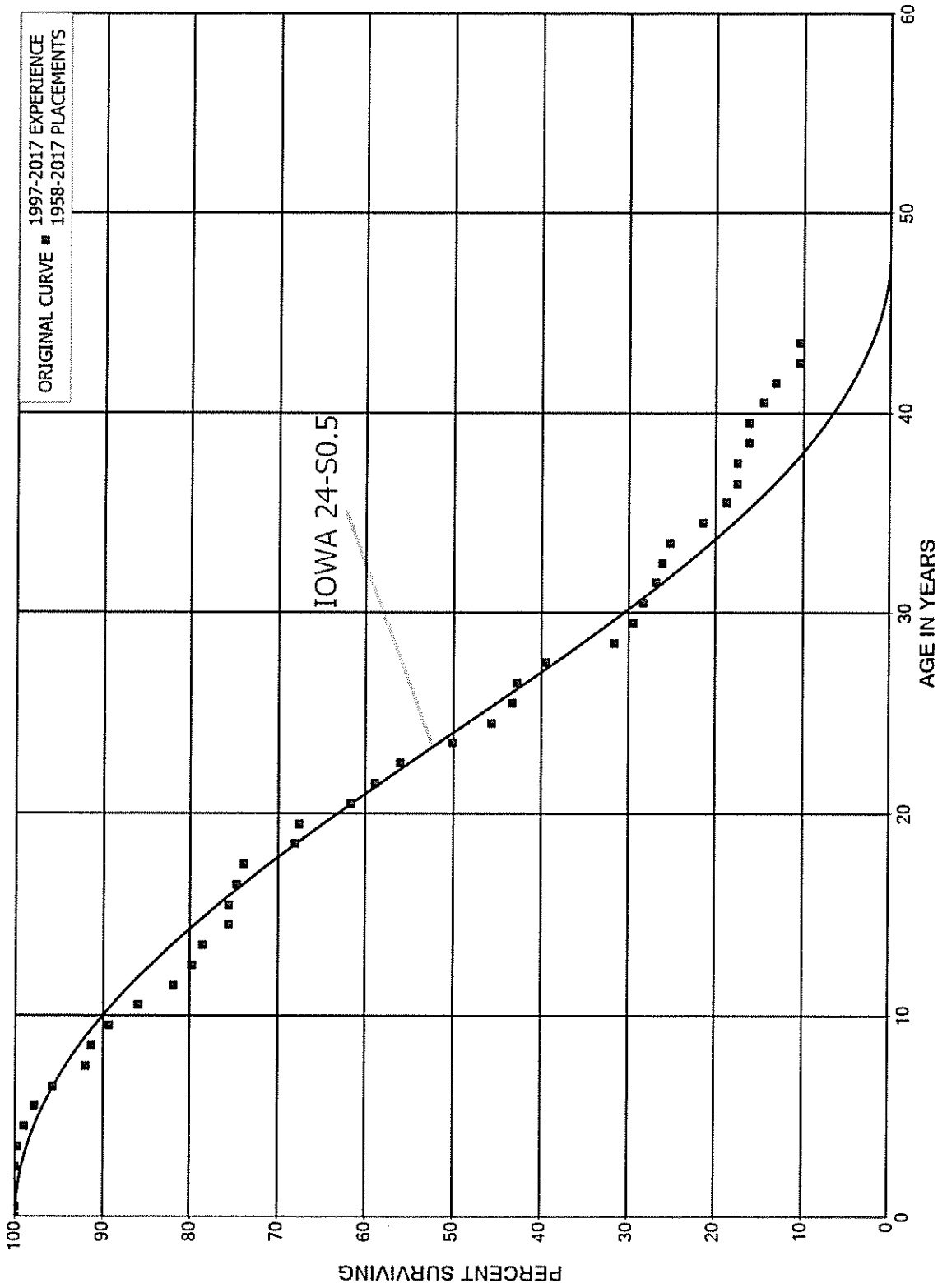
ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1971-2017 EXPERIENCE BAND 1997-2017

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	79,440,435	33,992	0.0004	0.9996	100.00
0.5	77,314,630	915,293	0.0118	0.9882	99.96
1.5	73,872,597	112,935	0.0015	0.9985	98.77
2.5	69,498,246	26,549	0.0004	0.9996	98.62
3.5	69,707,309	456,871	0.0066	0.9934	98.59
4.5	66,532,383	1,172,091	0.0176	0.9824	97.94
5.5	64,396,233	1,350,674	0.0210	0.9790	96.21
6.5	64,119,215	1,996,550	0.0311	0.9689	94.20
7.5	55,793,064	4,042,602	0.0725	0.9275	91.26
8.5	42,790,445	2,939,811	0.0687	0.9313	84.65
9.5	39,795,476	2,658,099	0.0668	0.9332	78.83
10.5	37,324,799	5,847,985	0.1567	0.8433	73.57
11.5	30,844,172	4,871,697	0.1579	0.8421	62.04
12.5	22,200,372	4,395,771	0.1980	0.8020	52.24
13.5	17,526,293	3,883,789	0.2216	0.7784	41.90
14.5	14,496,266	2,804,582	0.1935	0.8065	32.61
15.5	11,116,036	2,160,795	0.1944	0.8056	26.30
16.5	9,252,367	1,662,372	0.1797	0.8203	21.19
17.5	7,549,729	1,197,256	0.1586	0.8414	17.38
18.5	6,385,041	824,072	0.1291	0.8709	14.63
19.5	4,818,985	705,707	0.1464	0.8536	12.74
20.5	3,410,480	493,578	0.1447	0.8553	10.87
21.5	3,088,519	1,166,573	0.3777	0.6223	9.30
22.5	2,131,282	610,337	0.2864	0.7136	5.79
23.5	1,550,913	335,136	0.2161	0.7839	4.13
24.5	933,604	265,584	0.2845	0.7155	3.24
25.5	674,617	69,978	0.1037	0.8963	2.32
26.5	616,218	51,672	0.0839	0.9161	2.08
27.5	564,546	113,844	0.2017	0.7983	1.90
28.5	450,702	15,071	0.0334	0.9666	1.52
29.5	435,631	69,550	0.1597	0.8403	1.47
30.5	321,299	16,218	0.0505	0.9495	1.23
31.5	305,080		0.0000	1.0000	1.17
32.5	305,080		0.0000	1.0000	1.17
33.5	305,080	289,769	0.9498	0.0502	1.17
34.5	15,311	15,311	1.0000		0.06
35.5					

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	5,177,792		0.0000	1.0000	100.00
0.5	5,072,648		0.0000	1.0000	100.00
1.5	5,047,711		0.0000	1.0000	100.00
2.5	4,368,608	10,744	0.0025	0.9975	100.00
3.5	4,206,079	36,049	0.0086	0.9914	99.75
4.5	3,508,515	38,493	0.0110	0.9890	98.90
5.5	2,281,241	48,317	0.0212	0.9788	97.81
6.5	2,076,028	83,141	0.0400	0.9600	95.74
7.5	2,157,390	13,851	0.0064	0.9936	91.91
8.5	1,461,315	32,297	0.0221	0.9779	91.32
9.5	1,950,034	73,179	0.0375	0.9625	89.30
10.5	1,855,355	86,110	0.0464	0.9536	85.95
11.5	2,035,526	52,707	0.0259	0.9741	81.96
12.5	1,540,218	23,496	0.0153	0.9847	79.84
13.5	1,586,365	60,404	0.0381	0.9619	78.62
14.5	1,390,045		0.0000	1.0000	75.63
15.5	1,394,784	16,473	0.0118	0.9882	75.63
16.5	1,353,528	14,425	0.0107	0.9893	74.73
17.5	1,406,926	111,503	0.0793	0.9207	73.94
18.5	1,361,635	8,361	0.0061	0.9939	68.08
19.5	1,282,663	112,913	0.0880	0.9120	67.66
20.5	1,066,807	46,718	0.0438	0.9562	61.70
21.5	1,042,950	50,980	0.0489	0.9511	59.00
22.5	991,195	106,401	0.1073	0.8927	56.12
23.5	925,054	81,981	0.0886	0.9114	50.09
24.5	845,977	43,229	0.0511	0.9489	45.65
25.5	804,043	10,265	0.0128	0.9872	43.32
26.5	708,175	53,496	0.0755	0.9245	42.77
27.5	681,199	136,981	0.2011	0.7989	39.54
28.5	396,302	27,596	0.0696	0.9304	31.59
29.5	371,170	14,517	0.0391	0.9609	29.39
30.5	334,504	16,698	0.0499	0.9501	28.24
31.5	317,806	8,784	0.0276	0.9724	26.83
32.5	248,543	9,177	0.0369	0.9631	26.09
33.5	239,366	35,948	0.1502	0.8498	25.12
34.5	171,704	21,482	0.1251	0.8749	21.35
35.5	114,442	6,895	0.0603	0.9397	18.68
36.5	109,768		0.0000	1.0000	17.55
37.5	109,768	8,636	0.0787	0.9213	17.55
38.5	95,488		0.0000	1.0000	16.17

OKLAHOMA GAS AND ELECTRIC COMPANY

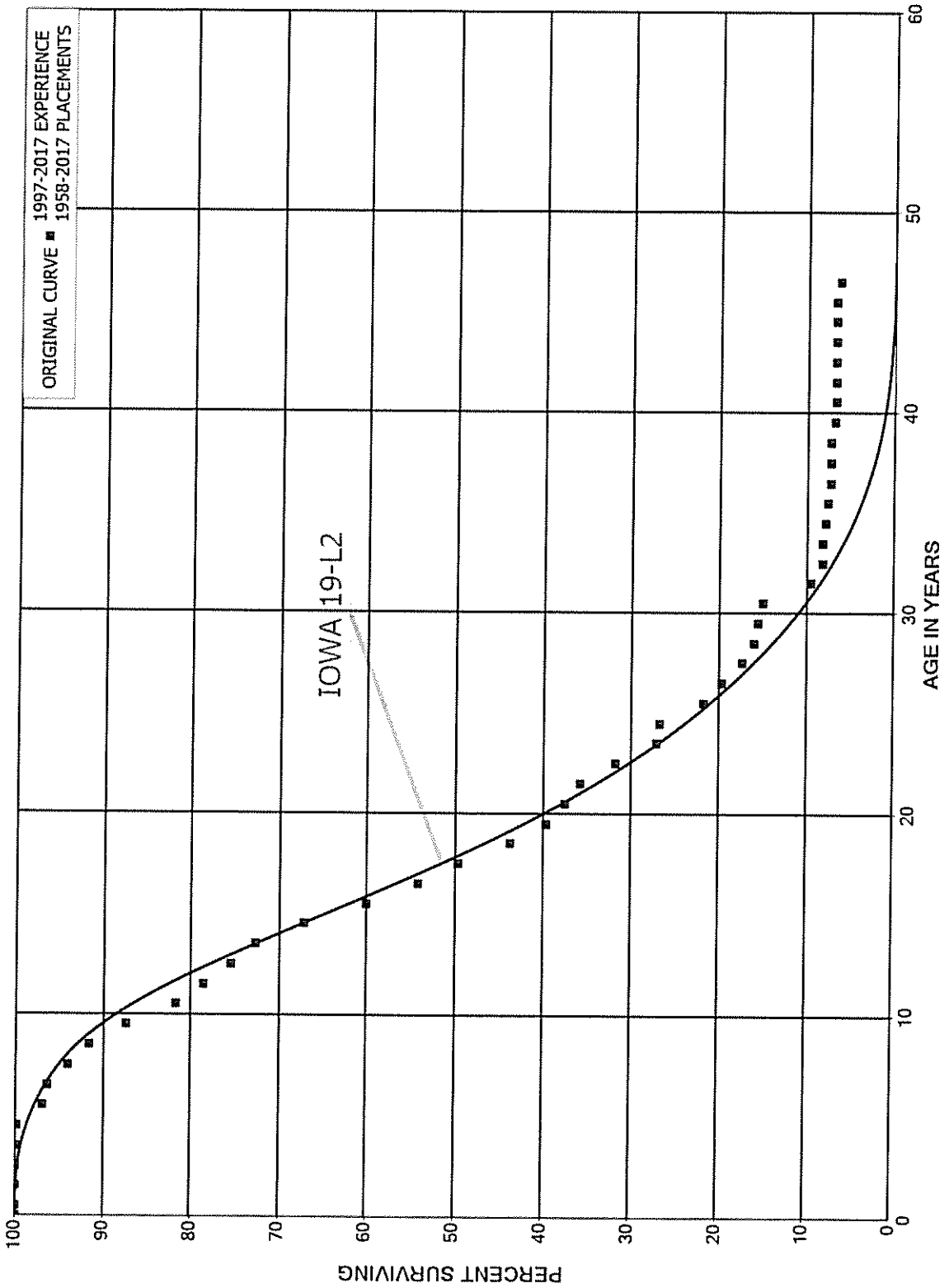
ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	93,386	9,779	0.1047	0.8953	16.17
40.5	80,618	7,116	0.0883	0.9117	14.48
41.5	72,734	15,308	0.2105	0.7895	13.20
42.5	37,816		0.0000	1.0000	10.42
43.5	37,816	50	0.0013	0.9987	10.42
44.5	26,630	2,221	0.0834	0.9166	10.41
45.5	24,409		0.0000	1.0000	9.54
46.5	24,409		0.0000	1.0000	9.54
47.5	17,293		0.0000	1.0000	9.54
48.5	17,293		0.0000	1.0000	9.54
49.5	17,293	2,164	0.1251	0.8749	9.54
50.5	15,129		0.0000	1.0000	8.35
51.5	15,129		0.0000	1.0000	8.35
52.5	2,607		0.0000	1.0000	8.35
53.5	2,607		0.0000	1.0000	8.35
54.5	2,607		0.0000	1.0000	8.35
55.5	2,607		0.0000	1.0000	8.35
56.5	2,607	1,707	0.6548	0.3452	8.35
57.5	900		0.0000	1.0000	2.88
58.5	900		0.0000	1.0000	2.88
59.5					2.88

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



OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	9,943,159		0.0000	1.0000	100.00
0.5	10,097,490		0.0000	1.0000	100.00
1.5	8,442,876		0.0000	1.0000	100.00
2.5	8,806,550		0.0000	1.0000	100.00
3.5	8,772,938	10,435	0.0012	0.9988	100.00
4.5	8,643,147	256,820	0.0297	0.9703	99.88
5.5	9,236,752	53,722	0.0058	0.9942	96.91
6.5	8,322,312	193,788	0.0233	0.9767	96.35
7.5	7,912,116	209,328	0.0265	0.9735	94.11
8.5	6,582,388	306,297	0.0465	0.9535	91.62
9.5	6,148,797	399,395	0.0650	0.9350	87.35
10.5	4,680,747	176,273	0.0377	0.9623	81.68
11.5	3,418,789	134,188	0.0393	0.9607	78.60
12.5	3,681,816	138,002	0.0375	0.9625	75.52
13.5	3,962,152	301,706	0.0761	0.9239	72.69
14.5	4,395,479	465,027	0.1058	0.8942	67.15
15.5	4,447,028	432,515	0.0973	0.9027	60.05
16.5	4,107,933	345,397	0.0841	0.9159	54.21
17.5	3,587,601	429,587	0.1197	0.8803	49.65
18.5	3,110,316	287,151	0.0923	0.9077	43.70
19.5	2,732,050	150,311	0.0550	0.9450	39.67
20.5	2,682,593	127,617	0.0476	0.9524	37.49
21.5	2,622,970	294,936	0.1124	0.8876	35.70
22.5	2,338,327	342,559	0.1465	0.8535	31.69
23.5	1,873,632	22,270	0.0119	0.9881	27.05
24.5	1,543,577	291,280	0.1887	0.8113	26.73
25.5	1,318,295	128,698	0.0976	0.9024	21.68
26.5	946,904	109,623	0.1158	0.8842	19.57
27.5	820,444	65,801	0.0802	0.9198	17.30
28.5	790,473	21,993	0.0278	0.9722	15.91
29.5	760,666	27,452	0.0361	0.9639	15.47
30.5	641,210	234,262	0.3653	0.6347	14.91
31.5	462,275	60,729	0.1314	0.8686	9.46
32.5	388,856		0.0000	1.0000	8.22
33.5	400,874	17,881	0.0446	0.9554	8.22
34.5	347,764	9,760	0.0281	0.9719	7.85
35.5	291,789	14,843	0.0509	0.9491	7.63
36.5	271,836		0.0000	1.0000	7.25
37.5	289,200		0.0000	1.0000	7.25
38.5	313,972	16,820	0.0536	0.9464	7.25

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1958-2017 EXPERIENCE BAND 1997-2017

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	274,734	3,289	0.0120	0.9880	6.86
40.5	269,659		0.0000	1.0000	6.77
41.5	243,212		0.0000	1.0000	6.77
42.5	230,409		0.0000	1.0000	6.77
43.5	213,476		0.0000	1.0000	6.77
44.5	142,720	540	0.0038	0.9962	6.77
45.5	99,435	7,505	0.0755	0.9245	6.75
46.5	87,652	5,578	0.0636	0.9364	6.24
47.5	82,074	631	0.0077	0.9923	5.84
48.5	81,443		0.0000	1.0000	5.80
49.5	63,701		0.0000	1.0000	5.80
50.5	63,701		0.0000	1.0000	5.80
51.5	63,249		0.0000	1.0000	5.80
52.5	57,689		0.0000	1.0000	5.80
53.5	57,324		0.0000	1.0000	5.80
54.5	54,469	710	0.0130	0.9870	5.80
55.5	70,214		0.0000	1.0000	5.72
56.5	49,611	7,063	0.1424	0.8576	5.72
57.5	39,837		0.0000	1.0000	4.91
58.5	2		0.0000	1.0000	4.91
59.5					4.91

PART VIII. NET SALVAGE STATISTICS

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 1. CALCULATION OF TERMINAL AND INTERIM RETIREMENTS AS A PERCENT OF TOTAL RETIREMENTS

LOCATION (1)	TERMINAL RETIREMENTS (2)	INTERIM RETIREMENTS (3)	TOTAL RETIREMENTS (4)=(2)+(3)	RETIREMENT % (5)=(2)/(4)	RETIREMENT % (6)=(3)/(4)
STEAM PRODUCTION					
HORSESHOE LAKE 6	(45,570,849)	(2,009,278)	(47,580,127)	95.78	4.22
HORSESHOE LAKE 7	(25,576,737)	(3,409,733)	(28,986,471)	88.24	11.76
HORSESHOE LAKE 8	(41,875,300)	(5,148,279)	(47,023,579)	89.05	10.95
SEMINOLE 1	(99,684,689)	(9,482,383)	(109,167,072)	91.31	8.69
SEMINOLE 2	(69,822,214)	(8,500,731)	(78,322,946)	89.15	10.85
SEMINOLE 3	(97,254,152)	(8,797,029)	(106,051,181)	91.70	8.30
MUSKOGEE 4	(263,796,580)	(47,463,263)	(311,259,842)	84.75	15.25
MUSKOGEE 5	(161,360,287)	(37,614,356)	(198,974,643)	81.10	18.90
MUSKOGEE 6	(341,059,179)	(100,936,833)	(441,996,012)	77.16	22.84
SOONER 1	(334,413,791)	(67,338,541)	(401,752,332)	83.24	16.76
SOONER 2	(180,378,421)	(47,335,885)	(227,714,306)	79.21	20.79
TOTAL STEAM PRODUCTION	(1,660,792,199)	(338,036,311)	(1,998,828,509)		
OTHER PRODUCTION					
REDBUD 1	(89,772,208)	(59,454,720)	(149,226,928)	60.16	39.84
REDBUD 2	(40,769,879)	(35,486,824)	(76,256,704)	53.46	46.54
REDBUD 3	(41,088,265)	(34,904,275)	(75,992,540)	54.07	45.93
REDBUD 4	(38,435,643)	(32,358,632)	(70,794,275)	54.29	45.71
HORSESHOE LAKE 9 AND 10	(41,786,192)	(6,956,100)	(48,742,292)	85.73	14.27
TINKER	(10,824,266)	(570,740)	(11,395,007)	94.99	5.01
MCCLAIN GAS 1	(79,674,593)	(50,432,976)	(130,107,569)	61.24	38.76
MCCLAIN GAS 2	(63,262,652)	(48,146,161)	(111,408,813)	56.78	43.22
MCCLAIN STEAM 1	(29,955,482)	(27,042,250)	(56,997,732)	52.56	47.44
MUSTANG CTs	(67,205,535)	(26,998,297)	(94,203,832)	71.34	28.66
TOTAL OTHER PRODUCTION	(502,774,716)	(322,350,975)	(825,125,690)		
WIND PRODUCTION					
CENTENNIAL	(172,973,088)	(18,165,441)	(191,138,529)	90.50	9.50
OU SPIRIT	(221,869,223)	(27,582,790)	(249,452,013)	88.94	11.06
CROSSROADS	(358,998,978)	(55,059,638)	(414,058,616)	86.70	13.30
TOTAL WIND PRODUCTION	(753,841,289)	(100,807,869)	(854,649,158)		

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT

LOCATION	TERMINAL RETIREMENTS RETIREMENTS (%)	TERMINAL RETIREMENTS NET SALVAGE (%)	INTERIM RETIREMENTS RETIREMENTS (%)	INTERIM RETIREMENTS NET SALVAGE (%)	WEIGHTED AVERAGE NET SALVAGE %
(1)	(2)	(3)	(4)	(5)	(6)=(2)*(3)+(4)*(5)
STEAM PRODUCTION					
HORSESHOE LAKE 6	95.78	(17)	4.22	(22)	(17)
HORSESHOE LAKE 7	88.24	(17)	11.76	(22)	(18)
HORSESHOE LAKE 8	89.05	(17)	10.95	(22)	(18)
SEMINOLE 1	91.31	(17)	8.69	(22)	(17)
SEMINOLE 2	89.15	(17)	10.85	(22)	(18)
SEMINOLE 3	91.70	(17)	8.30	(22)	(17)
MUSKOGEE 4	84.75	(13)	15.25	(22)	(14)
MUSKOGEE 5	81.10	(13)	18.90	(22)	(15)
MUSKOGEE 6	77.16	(13)	22.84	(22)	(15)
SOONER 1	83.24	(13)	16.76	(22)	(15)
SOONER 2	79.21	(13)	20.79	(22)	(15)
OTHER PRODUCTION					
REDBUD 1	60.16	(12)	39.84	(14)	(13)
REDBUD 2	53.46	(12)	46.54	(14)	(13)
REDBUD 3	54.07	(12)	45.93	(14)	(13)
REDBUD 4	54.29	(12)	45.71	(14)	(13)
HORSESHOE LAKE 9 AND 10	85.73	(3)	14.27	(14)	(5)
TINKER	94.99	(6)	5.01	(14)	(6)
MCCLAIN GAS 1	61.24	(7)	38.76	(14)	(10)
MCCLAIN GAS 2	56.78	(7)	43.22	(14)	(10)
MCCLAIN STEAM 1	52.56	(7)	47.44	(14)	(10)
MUSTANG CTs	71.34	(7)	28.66	(14)	(9)
WIND PRODUCTION					
CENTENNIAL	90.50	(3)	9.50	(9)	(4)
OU SPIRIT	88.94	(2)	11.06	(9)	(3)
CROSSROADS	86.70	(3)	13.30	(9)	(4)

OKLAHOMA GAS AND ELECTRIC COMPANY

TABLE 3. CALCULATION OF TERMINAL NET SALVAGE PERCENT

UNIT	ESTIMATED DECOMMISSIONING COSTS (CURRENT $)	ESCALATED DECOMMISSIONING COSTS	ASSET RETIREMENT OBLIGATION	TOTAL ESTIMATED DECOMMISSIONING COSTS (CURRENT $)	PROBABLE RETIREMENT DATE	ESTIMATED TERMINAL RETIREMENTS	TERMINAL NET SALVAGE (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(5)/(7)
STEAM PRODUCTION							
HORSESHOE LAKE	14,929,961	19,385,669		19,385,669	2029	(113,022,887)	(17)
SEMINOLE	33,456,462	46,120,102		46,120,102	2030	(266,761,055)	(17)
MUSKOGEE	43,071,617	90,872,371	9,981,083	100,853,454	2049	(766,216,046)	(13)
SOONER	34,670,423	68,940,255		68,940,255	2045	(514,792,211)	(13)
TOTAL STEAM PRODUCTION	**126,128,463**	**225,318,397**	**9,981,083**	**235,299,480**		**(1,660,792,199)**	
OTHER PRODUCTION							
REDBUD	11,177,614	24,632,745		24,632,745	2049	(210,065,996)	(12)
HORSESHOE LAKE 9 AND 10	831,019	1,296,106		1,296,106	2035	(41,786,192)	(3)
TINKER	526,595	641,605		641,605	2025	(10,824,266)	(6)
MCCLAIN	5,896,302	12,066,236		12,066,236	2046	(172,892,727)	(7)
MUSTANG CTs	1,780,191	4,438,637		4,438,637	2054	(67,205,535)	(7)
TOTAL OTHER PRODUCTION	**20,211,721**	**43,075,329**		**43,075,329**		**(502,774,716)**	
WIND PRODUCTION							
CENTENNIAL	3,972,250	5,612,685		5,612,685	2031	(172,973,088)	(3)
OU SPIRIT	2,205,250	3,355,549		3,355,549	2034	(221,869,223)	(2)
CROSSROADS	6,373,000	10,442,903		10,442,903	2037	(358,998,978)	(3)
TOTAL WIND PRODUCTION	**12,550,500**	**19,411,137**		**19,411,137**		**(753,841,289)**	

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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-
2009	470,985	205,958	44		0	205,958-	44-
2010	725,457	560,934	77		0	560,934-	77-
2011	2,435,150	138,494	6		0	138,494-	6-
2012	2,351,806	204,705	9		0	204,705-	9-
2013	1,224,168	63,217	5		0	63,217-	5-
2014	577,500	252,763	44		0	252,763-	44-
2015	1,107,712	293,562	27		0	293,562-	27-
2016	482,231	218,681	45		0	218,681-	45-
2017	1,423,460	483,431	34		0	483,431-	34-
TOTAL	15,700,287	4,467,504	28	12,704	0	4,454,800-	28-
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	13,079-	15-
95-97	357,754	57	0	4,235	1	4,177	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-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
07-09	458,675	97,070	21		0	97,070-	21-
08-10	585,949	270,530	46		0	270,530-	46-
09-11	1,210,531	301,796	25		0	301,796-	25-
10-12	1,837,471	301,378	16		0	301,378-	16-
11-13	2,003,708	135,472	7		0	135,472-	7-
12-14	1,384,492	173,562	13		0	173,562-	13-
13-15	969,793	203,181	21		0	203,181-	21-
14-16	722,481	255,002	35		0	255,002-	35-
15-17	1,004,467	331,891	33		0	331,891-	33-
FIVE-YEAR AVERAGE							
13-17	963,014	262,331	27		0	262,331-	27-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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	941,727-	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-
2009	3,100,301	948,263	31		0	948,263-	31-
2010	2,562,279	71,779	3	20,421	1	51,358-	2-
2011	7,549,685	1,965,417	26	78,878	1	1,886,539-	25-
2012	17,947,738	3,284,057	18	115,545	1	3,168,512-	18-
2013	16,687,162	3,011,759	18		0	3,011,759-	18-
2014	4,961,950	2,092,938	42		0	2,092,938-	42-
2015	8,291,421	4,679,767	56	55,248	1	4,624,519-	56-
2016	6,603,672	4,648,743	70	73,318	1	4,575,425-	69-
2017	5,484,810	4,228,168	77	127,495	2	4,100,673-	75-
TOTAL	112,506,283	32,714,960	29	2,126,687	2	30,588,273-	27-
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

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
07-09	3,413,382	687,265	20	153,020	4	534,245-	16-
08-10	3,562,807	611,824	17	6,807	0	605,017-	17-
09-11	4,404,088	995,153	23	33,100	1	962,053-	22-
10-12	9,353,234	1,773,751	19	71,615	1	1,702,136-	18-
11-13	14,061,528	2,753,744	20	64,808	0	2,688,937-	19-
12-14	13,198,950	2,796,251	21	38,515	0	2,757,736-	21-
13-15	9,980,178	3,261,488	33	18,416	0	3,243,072-	32-
14-16	6,619,014	3,807,149	58	42,855	1	3,764,294-	57-
15-17	6,793,301	4,518,893	67	85,354	1	4,433,539-	65-
FIVE-YEAR AVERAGE							
13-17	8,405,803	3,732,275	44	51,212	1	3,681,063-	44-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1991	54,039	47,438	88		0	47,438-	88-
1992	308,381	19,759	6		0	19,759-	6-
1993	1,288,305	307,014	24		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	18,870-	2-		0	18,870	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-	1,370,121-	79-
2009	4,022,743	116,061	3		0	116,061-	3-
2010	1,922,174	206,351	11	694,286	36	487,934	25
2011	5,329,978	666,547	13	1,121,843	21	455,296	9
2012	4,832,825	1,047,499	22	1,828,683	38	781,185	16
2013	5,696,299	1,160,791	20		0	1,160,791-	20-
2014	1,188,804	2,248,068	189		0	2,248,068-	189-
2015	6,964,190	1,971,376	28		0	1,971,376-	28-
2016	7,884,758	2,113,492	27	500	0	2,112,992-	27-
2017	2,548,637	1,800,322	71		0	1,800,322-	71-
TOTAL	98,299,443	15,668,808	16	3,804,622	4	11,864,186-	12-
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	49,523-	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-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
07-09	5,964,488	498,013	8	153,020-	3-	651,032-	11-
08-10	2,556,242	411,158	16	78,409	3	332,749-	13-
09-11	3,758,298	329,653	9	605,376	16	275,723	7
10-12	4,028,325	640,132	16	1,214,937	30	574,805	14
11-13	5,286,367	958,279	18	983,509	19	25,230	0
12-14	3,905,976	1,485,453	38	609,561	16	875,892-	22-
13-15	4,616,431	1,793,412	39		0	1,793,412-	39-
14-16	5,345,917	2,110,979	39	167	0	2,110,812-	39-
15-17	5,799,195	1,961,730	34	167	0	1,961,564-	34-
FIVE-YEAR AVERAGE							
13-17	4,856,538	1,858,810	38	100	0	1,858,710-	38-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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		454				454-	
2007	154,572	15,549	10		0	15,549-	10-
2008	212,300		0		0		0
2009	15,400	1,746	11		0	1,746-	11-
2010	383,205	660	0		0	660-	0
2011	555,903	73,863	13		0	73,863-	13-
2012	486,610	120,559	25	25,304	5	95,256-	20-
2013	1,665,963	138,284	8		0	138,284-	8-
2014	63,566	44,941	71		0	44,941-	71-
2015	930,610	567,764	61		0	567,764-	61-
2016	596,511	75,219	13		0	75,219-	13-
2017	400,260	32,010	8		0	32,010-	8-
TOTAL	9,673,867	1,187,353	12	363,307	4	824,046-	9-
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	38,692	51		0	38,692-	51-
01-03	129,031	1,097	1		0	1,097-	1-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
07-09	127,424	5,765	5		0	5,765-	5-
08-10	203,635	802	0		0	802-	0
09-11	318,169	25,423	8		0	25,423-	8-
10-12	475,239	65,028	14	8,435	2	56,593-	12-
11-13	902,825	110,902	12	8,435	1	102,468-	11-
12-14	738,713	101,261	14	8,435	1	92,827-	13-
13-15	886,713	250,330	28		0	250,330-	28-
14-16	530,229	229,308	43		0	229,308-	43-
15-17	642,460	224,998	35		0	224,998-	35-
FIVE-YEAR AVERAGE							
13-17	731,382	171,644	23		0	171,644-	23-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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
2009	480,865		0		0		0
2010	5,712,839	13,983	0		0	13,983-	0
2011	181,250	681	0	8,616	5	7,935	4
2012	165,958	9,689	6		0	9,689-	6-
2013	186,525	583	0		0	583-	0
2014	89,558	23,420	26		0	23,420-	26-
2015	274,350	62,625	23		0	62,625-	23-
2016	109,411	8,773	8		0	8,773-	8-
2017	206,149	21,122	10		0	21,122-	10-
TOTAL	16,514,717	302,867	2	3,427,271	21	3,124,404	19
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	3,532	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-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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	10,355-	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-
07-09	258,247	39,662	15		0	39,662-	15-
08-10	2,102,704	4,698	0		0	4,698-	0
09-11	2,124,985	4,888	0	2,872	0	2,016-	0
10-12	2,020,016	8,118	0	2,872	0	5,246-	0
11-13	177,911	3,651	2	2,872	2	779-	0
12-14	147,347	11,231	8		0	11,231-	8-
13-15	183,478	28,876	16		0	28,876-	16-
14-16	157,773	31,606	20		0	31,606-	20-
15-17	196,637	30,840	16		0	30,840-	16-
FIVE-YEAR AVERAGE							
13-17	173,199	23,305	13		0	23,305-	13-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1997	11,478		0		0		0
1998							
1999							
2000							
2001							
2002	10,038		0		0		0
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011	26,255	46,509	177		0	46,509-	177-
2012	25,740	12,124	47		0	12,124-	47-
2013	18,970	3,760	20		0	3,760-	20-
2014	4,140	12,809	309		0	12,809-	309-
2015	32,332		0		0		0
2016	433,413	4,611	1		0	4,611-	1-
2017	126,257	22,142	18		0	22,142-	18-
TOTAL	688,623	101,955	15		0	101,955-	15-
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							
07-09							
08-10							
09-11	8,752	15,503	177		0	15,503-	177-
10-12	17,332	19,544	113		0	19,544-	113-
11-13	23,655	20,798	88		0	20,798-	88-
12-14	16,283	9,564	59		0	9,564-	59-
13-15	18,481	5,523	30		0	5,523-	30-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	156,628	5,807	4		0	5,807-	4-
15-17	197,334	8,918	5		0	8,918-	5-
FIVE-YEAR AVERAGE							
13-17	123,022	8,664	7		0	8,664-	7-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - WIND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2014	11,268		0		0		0
2015							
2016	7,143		0		0		0
2017	16,914		0		0		0
TOTAL	35,325		0		0		0
THREE-YEAR MOVING AVERAGES							
14-16	6,137		0		0		0
15-17	8,019		0		0		0

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	6,000		0		0		0
1997							
1998							
1999							
2000							
2001	4,000	2,602	65		0	2,602-	65-
2002		34				34-	
2003	25,000		0		0		0
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011	4,917	3,097	63		0	3,097-	63-
2012							
2013		7				7-	
2014		726				726-	
2015	9,318	8,093	87		0	8,093-	87-
2016							
2017		517				517-	
TOTAL	49,235	15,076	31		0	15,076-	31-
THREE-YEAR MOVING AVERAGES							
96-98	2,000		0		0		0
97-99							
98-00							
99-01	1,333	867	65		0	867-	65-
00-02	1,333	879	66		0	879-	66-
01-03	9,667	879	9		0	879-	9-
02-04	8,333	11	0		0	11-	0
03-05	8,333		0		0		0
04-06							
05-07							
06-08							
07-09							
08-10							
09-11	1,639	1,032	63		0	1,032-	63-
10-12	1,639	1,032	63		0	1,032-	63-
11-13	1,639	1,035	63		0	1,035-	63-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
12-14		244				244-	
13-15	3,106	2,942	95		0	2,942-	95-
14-16	3,106	2,940	95		0	2,940-	95-
15-17	3,106	2,870	92		0	2,870-	92-
FIVE-YEAR AVERAGE							
13-17	1,864	1,869	100		0	1,869-	100-

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	120,757	252		0	120,757-	252-
2005	17,400		0		0		0
2006	162,800	11,772	7		0	11,772-	7-
2007							
2008							
2009	342,513	36,265	11		0	36,265-	11-
2010	3,630,822	258,670	7	8,619	0	250,051-	7-
2011	601,559	163,362	27		0	163,362-	27-
2012	1,253,417	126,916	10		0	126,916-	10-
2013	869,176	277,621	32		0	277,621-	32-
2014	4,216,366	976,951	23		0	976,951-	23-
2015	1,632,320		0		0		0
2016	1,741,947	130,871	8	1,462	0	129,409-	7-
2017	1,017,898	414,244	41	6,708	1	407,536-	40-
TOTAL	15,534,111	2,666,687	17	16,790	0	2,649,897-	17-
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	40,252	252		0	40,252-	252-
03-05	21,765	40,252	185		0	40,252-	185-
04-06	76,031	44,176	58		0	44,176-	58-
05-07	60,067	3,924	7		0	3,924-	7-
06-08	54,267	3,924	7		0	3,924-	7-
07-09	114,171	12,088	11		0	12,088-	11-
08-10	1,324,445	98,312	7	2,873	0	95,439-	7-
09-11	1,524,965	152,766	10	2,873	0	149,893-	10-

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
THREE-YEAR MOVING AVERAGES							
10-12	1,828,599	182,983	10	2,873	0	180,110-	10-
11-13	908,051	189,299	21		0	189,299-	21-
12-14	2,112,986	460,496	22		0	460,496-	22-
13-15	2,239,287	418,190	19		0	418,190-	19-
14-16	2,530,211	369,274	15	487	0	368,787-	15-
15-17	1,464,055	181,705	12	2,723	0	178,982-	12-
FIVE-YEAR AVERAGE							
13-17	1,895,541	359,937	19	1,634	0	358,303-	19-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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	1,683	2		0	1,683-	2-
2005	38,200		0		0		0
2006							
2007	888,700	97,373	11		0	97,373-	11-
2008	1,800	9,399	522		0	9,399-	522-
2009	7,876	3-	0		0	3	0
2010	12,346		0		0		0
2011	1,633,787		0		0		0
2012		10,235		112,500		102,265	
2013							
2014	976,646	55,737	6		0	55,737-	6-
2015	2,235	187,412		4,973	223	182,439-	
2016	197,555	45,703	23		0	45,703-	23-
2017	965,056	1,326	0		0	1,326-	0
TOTAL	7,570,242	496,866	7	152,076	2	344,789-	5-
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

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	294,118	561	0		0	561-	0
03-05	306,852	561	0		0	561-	0
04-06	49,285	561	1		0	561-	1-
05-07	308,967	32,458	11		0	32,458-	11-
06-08	296,833	35,591	12		0	35,591-	12-
07-09	299,459	35,590	12		0	35,590-	12-
08-10	7,341	3,132	43		0	3,132-	43-
09-11	551,336	1-	0		0	1	0
10-12	548,711	3,412	1	37,500	7	34,088	6
11-13	544,596	3,412	1	37,500	7	34,088	6
12-14	325,549	21,991	7	37,500	12	15,509	5
13-15	326,294	81,050	25	1,658	1	79,392-	24-
14-16	392,145	96,284	25	1,658	0	94,626-	24-
15-17	388,282	78,147	20	1,658	0	76,489-	20-
FIVE-YEAR AVERAGE							
13-17	428,299	58,036	14	995	0	57,041-	13-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344 GENERATORS - WIND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2010		95,530				95,530-	
2011	164,505	64,147	39		0	64,147-	39-
2012	608,263	159,558	26		0	159,558-	26-
2013	460,031	14,870	3		0	14,870-	3-
2014	1,566,728	28,952	2		0	28,952-	2-
2015	4,525,079	375,075	8		0	375,075-	8-
2016	4,742,511	880,835	19	245-	0	881,080-	19-
2017	3,979,669	637,003	16		0	637,003-	16-
TOTAL	16,046,786	2,255,971	14	245-	0	2,256,216-	14-
THREE-YEAR MOVING AVERAGES							
10-12	257,589	106,412	41		0	106,412-	41-
11-13	410,933	79,525	19		0	79,525-	19-
12-14	878,341	67,793	8		0	67,793-	8-
13-15	2,183,946	139,632	6		0	139,632-	6-
14-16	3,611,439	428,287	12	82-	0	428,369-	12-
15-17	4,415,753	630,971	14	82-	0	631,053-	14-
FIVE-YEAR AVERAGE							
13-17	3,054,804	387,347	13	49-	0	387,396-	13-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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							
2005							
2006							
2007							
2008							
2009	20,897		0		0		0
2010	164,226		0		0		0
2011	35,936	2,291	6		0	2,291-	6-
2012	23,585	381	2		0	381-	2-
2013	12,218	32,788	268		0	32,788-	268-
2014	530,380	8,687	2		0	8,687-	2-
2015	165,402		0		0		0
2016	297,917	6,361	2		0	6,361-	2-
2017	58,593	412,583	704		0	412,583-	704-
TOTAL	1,721,131	463,092	27	1,327-	0	464,419-	27-
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		0		0		0
03-05							

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06							
05-07							
06-08							
07-09	6,966		0		0		0
08-10	61,708		0		0		0
09-11	73,687	764	1		0	764-	1-
10-12	74,582	891	1		0	891-	1-
11-13	23,913	11,820	49		0	11,820-	49-
12-14	188,728	13,952	7		0	13,952-	7-
13-15	236,000	13,825	6		0	13,825-	6-
14-16	331,233	5,016	2		0	5,016-	2-
15-17	173,971	139,648	80		0	139,648-	80-
FIVE-YEAR AVERAGE							
13-17	212,902	92,084	43		0	92,084-	43-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - WIND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2011		155				155-	
2012		2,375				2,375-	
2013							
2014							
2015	314,320		0		0		0
2016	165,040		0		0		0
2017	404,669		0		0		0
TOTAL	884,030	2,530	0		0	2,530-	0
THREE-YEAR MOVING AVERAGES							
11-13		843				843-	
12-14		792				792-	
13-15	104,773		0		0		0
14-16	159,787		0		0		0
15-17	294,677		0		0		0
FIVE-YEAR AVERAGE							
13-17	176,806		0		0		0

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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							
2009	25,657	24,186	94		0	24,186-	94-
2010	584,647	9,443	2		0	9,443-	2-
2011	219,381	830	0	9,898	5	9,068	4
2012		980				980-	
2013	2,435	5,070	208		0	5,070-	208-
2014	133,383		0		0		0
2015	195,309		0		0		0
2016	39,573	679	2		0	679-	2-
2017	17,665	4,264	24		0	4,264-	24-
TOTAL	1,303,313	45,452	3	9,898	1	35,554-	3-
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

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
06-08	3,885		0		0		0
07-09	12,437	8,062	65		0	8,062-	65-
08-10	203,435	11,210	6		0	11,210-	6-
09-11	276,562	11,486	4	3,299	1	8,187-	3-
10-12	268,009	3,751	1	3,299	1	452-	0
11-13	73,939	2,293	3	3,299	4	1,006	1
12-14	45,273	2,017	4		0	2,017-	4-
13-15	110,376	1,690	2		0	1,690-	2-
14-16	122,755	226	0		0	226-	0
15-17	84,182	1,648	2		0	1,648-	2-
FIVE-YEAR AVERAGE							
13-17	77,673	2,003	3		0	2,003-	3-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2010	12,271		0		0		0
2011							
2012							
2013							
2014							
2015							
2016							
2017							
TOTAL	12,271		0		0		0
THREE-YEAR MOVING AVERAGES							
10-12	4,090		0		0		0
11-13							
12-14							
13-15							
14-16							
15-17							
FIVE-YEAR AVERAGE							
13-17							

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNTS 352 AND 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1991				200		200	
1992				90		90	
1993	8,133		0	11,454	141	11,454	141
1994							
1995							
1996							
1997							
1998							
1999	73,445	32,646	44	27,369	37	5,277-	7-
2000							
2001	4,800	4,657	97	1,703	35	2,954-	62-
2002							
2003							
2004							
2005							
2006	3,856	3,452	90	926	24	2,525-	65-
2007	1,770		0		0		0
2008							
2009							
2010							
2011							
2012							
2013	1,539		0		0		0
2014	4,621		0		0		0
2015	14,780		0		0		0
2016	919	607	66	20	2	587-	64-
2017	5,066	1,959	39	8	0	1,951-	39-
TOTAL	118,931	43,321	36	41,771	35	1,550-	1-
THREE-YEAR MOVING AVERAGES							
91-93	2,711		0	3,915	144	3,915	144
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	24,482	10,882	44	9,123	37	1,759-	7-
98-00	24,482	10,882	44	9,123	37	1,759-	7-
99-01	26,082	12,435	48	9,691	37	2,744-	11-
00-02	1,600	1,552	97	568	35	985-	62-
01-03	1,600	1,552	97	568	35	985-	62-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNTS 352 AND 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04							
03-05							
04-06	1,285	1,151	90	309	24	842-	65-
05-07	1,876	1,151	61	309	16	842-	45-
06-08	1,876	1,151	61	309	16	842-	45-
07-09	590		0		0		0
08-10							
09-11							
10-12							
11-13	513		0		0		0
12-14	2,053		0		0		0
13-15	6,980		0		0		0
14-16	6,774	202	3	7	0	196-	3-
15-17	6,922	855	12	9	0	846-	12-
FIVE-YEAR AVERAGE							
13-17	5,385	513	10	6	0	508-	9-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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	35,798-	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	1,049,187-	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	1,513,560-	114-
2004	556,060	884,165	159	982,773	177	98,609	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-
2009	1,450,367	2,366,727	163		0	2,366,727-	163-
2010	2,022,132	2,108,802	104	159,666	8	1,949,136-	96-
2011	560,752	2,855,277	509	978,745	175	1,876,532-	335-
2012	1,358,690	3,769,565	277	1,116,431	82	2,653,134-	195-
2013	619,561	3,006,482	485	102,638	17	2,903,844-	469-
2014	1,765,745	4,052,247	229	507,448	29	3,544,798-	201-
2015	10,564,896	3,952,723	37	63,616	1	3,889,107-	37-
2016	830,583	1,237,942	149	40,568	5	1,197,374-	144-
2017	647,570	3,543,734	547	235,181	36	3,308,553-	511-
TOTAL	58,732,166	45,510,239	77	12,594,509	21	32,915,730-	56-
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	72,989	3
95-97	2,767,285	289,104	10	363,876	13	74,772	3
96-98	2,215,430	243,297	11	315,106	14	71,809	3
97-99	5,985,110	697,856	12	232,597	4	465,258-	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	546,957-	59-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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	2,688,596-	209-
06-08	1,223,500	3,036,550	248	234,190	19	2,802,360-	229-
07-09	1,303,010	2,372,377	182	207,581	16	2,164,796-	166-
08-10	1,220,660	2,272,261	186	260,803	21	2,011,458-	165-
09-11	1,344,417	2,443,602	182	379,470	28	2,064,132-	154-
10-12	1,313,858	2,911,215	222	751,614	57	2,159,601-	164-
11-13	846,335	3,210,441	379	732,605	87	2,477,837-	293-
12-14	1,247,999	3,609,431	289	575,506	46	3,033,925-	243-
13-15	4,316,734	3,670,484	85	224,567	5	3,445,917-	80-
14-16	4,387,075	3,080,970	70	203,877	5	2,877,093-	66-
15-17	4,014,350	2,911,466	73	113,121	3	2,798,345-	70-
FIVE-YEAR AVERAGE							
13-17	2,885,671	3,158,625	109	189,890	7	2,968,735-	103-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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	29,586-	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							
2009							
2010	393,895		0		0		0
2011	48,028		0		0		0
2012							
2013							
2014							
2015	822,672		0		0		0
2016		877,792		114,047		763,745-	
2017	131,836		0		0		0
TOTAL	3,167,340	1,494,426	47	461,707	15	1,032,719-	33-
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	38,483-	7-
99-01	526,020	85,496	16	45,659	9	39,837-	8-
00-02	36,253	39,731	110	3,971	11	35,759-	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-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
06-08	1,652	50,193		39,339		10,854-	657-
07-09		44,813		39,230		5,582-	
08-10	131,298		0		0		0
09-11	147,308		0		0		0
10-12	147,308		0		0		0
11-13	16,009		0		0		0
12-14							
13-15	274,224		0		0		0
14-16	274,224	292,598	107	38,016	14	254,582-	93-
15-17	318,169	292,598	92	38,016	12	254,582-	80-
FIVE-YEAR AVERAGE							
13-17	190,902	175,558	92	22,809	12	152,749-	80-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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	12,443-	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-	
2009	2,171,804	2,461,265	113	176,921	8	2,284,344-	105-
2010	862,605	3,467,765	402	125,175	15	3,342,590-	387-
2011	2,000,201	2,080,998	104	933,309	47	1,147,689-	57-
2012	2,441,759	799,247	33	129,866	5	669,381-	27-
2013	1,223,568	4,039,796	330	433,066	35	3,606,730-	295-
2014	1,579,308	3,572,706	226	1,667,149	106	1,905,557-	121-
2015	3,793,458	3,023,001	80	889,016	23	2,133,985-	56-
2016	1,070,215	4,047,627	378	525,888	49	3,521,738-	329-
2017	1,795,490	4,458,717	248	2,370,511	132	2,088,206-	116-
TOTAL	34,755,276	50,152,602	144	15,214,871	44	34,937,731-	101-
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	145,979-	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	503,317-	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-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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	1,140,454-	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-
07-09	1,078,476	3,304,424	306	432,217	40	2,872,207-	266-
08-10	1,087,758	3,306,010	304	454,379	42	2,851,631-	262-
09-11	1,678,203	2,670,009	159	411,802	25	2,258,208-	135-
10-12	1,768,188	2,116,003	120	396,116	22	1,719,887-	97-
11-13	1,888,509	2,306,680	122	498,747	26	1,807,934-	96-
12-14	1,748,211	2,803,916	160	743,360	43	2,060,556-	118-
13-15	2,198,778	3,545,168	161	996,410	45	2,548,757-	116-
14-16	2,147,660	3,547,778	165	1,027,351	48	2,520,427-	117-
15-17	2,219,721	3,843,115	173	1,261,805	57	2,581,310-	116-
FIVE-YEAR AVERAGE							
13-17	1,892,408	3,828,369	202	1,177,126	62	2,651,243-	140-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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	168,216	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	20,543-	2-
2000	145,064	177,528	122	3,705	3	173,823-	120-
2001	570,240	529,525	93	76,598	13	452,926-	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
2009	807,951	1,010,632	125	196,415	24	814,217-	101-
2010	61,632	1,290,092		46,567	76	1,243,525-	
2011	506,757	148,685	29	151,934	30	3,249	1
2012	131,923	93,748	71	6,189	5	87,560-	66-
2013	124,098	219,228	177	51,666	42	167,562-	135-
2014	388,873	362,356	93	169,088	43	193,268-	50-
2015	2,588,592	744,354	29	218,903	8	525,452-	20-
2016	91,539	1,992,281		258,847	283	1,733,434-	
2017	331,955	381,369	115	202,758	61	178,611-	54-
TOTAL	12,650,493	11,850,276	94	4,333,178	34	7,517,098-	59-
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-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	1,326,857	1,123,826	85	188,446	14	935,380-	70-
03-05	28,373	44,026	155	37,839	133	6,187-	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-
07-09	342,242	418,246	122	136,704	40	281,541-	82-
08-10	321,186	766,908	239	80,994	25	685,914-	214-
09-11	458,780	816,470	178	131,639	29	684,831-	149-
10-12	233,437	510,842	219	68,230	29	442,612-	190-
11-13	254,260	153,887	61	69,930	28	83,957-	33-
12-14	214,965	225,111	105	75,648	35	149,463-	70-
13-15	1,033,855	441,979	43	146,552	14	295,427-	29-
14-16	1,023,002	1,032,997	101	215,613	21	817,384-	80-
15-17	1,004,029	1,039,335	104	226,836	23	812,499-	81-
FIVE-YEAR AVERAGE							
13-17	705,012	739,918	105	180,252	26	559,665-	79-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1992							
1993		5,341		6,092		751	
1994				716		716	
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							
2009							
2010							
2011							
2012							
2013							
2014							
2015							
2016							
2017							
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	27-	2-
98-00	1,359	147	11	121	9	27-	2-
99-01	1,359	147	11	121	9	27-	2-
00-02							
01-03							
02-04							
03-05							

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
FIVE-YEAR AVERAGE							
13-17							

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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	207,681	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	581,001-	10-
2001	580,366	587,267	101	227,230	39	360,036-	62-
2002	26,487	22,598	85	8,412	32	14,186-	54-
2003	1,087,561	865,712	80	370,283	34	495,430-	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-
2009	1,043,125	1,802,297	173	3,350	0	1,798,947-	172-
2010	956,974	2,214,238	231	95,449	10	2,118,789-	221-
2011	2,030,776	1,712,760	84	238,515	12	1,474,245-	73-
2012	536,193	2,249,390	420	414,807	77	1,834,583-	342-
2013	1,866,313	1,709,737	92	151,846	8	1,557,891-	83-
2014	746,471	1,784,630	239	4,165	1	1,780,465-	239-
2015	5,542,548	1,352,938	24	60,088	1	1,292,849-	23-
2016	1,509,978	2,121,624	141	23,532	2	2,098,092-	139-
2017	7,391,760	1,930,578	26	13,320	0	1,917,258-	26-
TOTAL	43,919,691	29,632,770	67	6,577,676	15	23,055,094-	52-
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	490	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	54,687-	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	353,514-	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-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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	1,526,317-	88-
06-08	1,782,744	1,977,567	111	266,078	15	1,711,489-	96-
07-09	1,699,906	2,192,927	129	163,747	10	2,029,180-	119-
08-10	990,328	1,796,798	181	158,432	16	1,638,366-	165-
09-11	1,343,625	1,909,765	142	112,438	8	1,797,327-	134-
10-12	1,174,648	2,058,796	175	249,590	21	1,809,206-	154-
11-13	1,477,761	1,890,629	128	268,389	18	1,622,240-	110-
12-14	1,049,659	1,914,586	182	190,273	18	1,724,313-	164-
13-15	2,718,444	1,615,768	59	72,033	3	1,543,735-	57-
14-16	2,599,666	1,753,064	67	29,262	1	1,723,802-	66-
15-17	4,814,762	1,801,713	37	32,314	1	1,769,400-	37-
FIVE-YEAR AVERAGE							
13-17	3,411,414	1,779,901	52	50,590	1	1,729,311-	51-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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	1,075,671	834,582	78	1,122,766	104	288,184	27
1998	806,164	488,261	61	1,571,951	195	1,083,690	134
1999	1,152,200	880,718	76	508,119	44	372,598-	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	1,624,213-	62-
2005	3,184,082	2,157,546	68	466,512	15	1,691,035-	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	4,093,985-	120-
2009	2,985,131	3,931,571	132	905,996	30	3,025,575-	101-
2010	3,393,766	4,059,213	120	925,252	27	3,133,961-	92-
2011	3,908,694	4,219,885	108	887,857	23	3,332,028-	85-
2012	3,229,999	4,463,263	138	784,237	24	3,679,026-	114-
2013	3,686,199	4,462,924	121	760,184	21	3,702,740-	100-
2014	4,926,088	2,925,858	59	572,939	12	2,352,919-	48-
2015	3,333,448	4,920,089	148	819,983	25	4,100,106-	123-
2016	3,508,903	3,723,475	106	602,889	17	3,120,586-	89-
2017	3,563,841	3,964,203	111	631,719	18	3,332,484-	94-
TOTAL	71,309,913	68,530,495	96	21,418,176	30	47,112,319-	66-
THREE-YEAR MOVING AVERAGES							
91-93	1,806,109	1,128,438	62	521,128	29	607,309-	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	1,002,715-	47-
94-96	1,892,843	1,018,463	54	293,382	15	725,082-	38-
95-97	1,599,227	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	1,268,739	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-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	2,892,037	2,427,487	84	709,339	25	1,718,147-	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	3,065,768	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-
07-09	2,961,924	4,153,532	140	1,823,764	62	2,329,768-	79-
08-10	3,260,747	4,268,905	131	851,064	26	3,417,840-	105-
09-11	3,429,197	4,070,223	119	906,368	26	3,163,854-	92-
10-12	3,510,820	4,247,453	121	865,782	25	3,381,672-	96-
11-13	3,608,297	4,382,024	121	810,759	22	3,571,264-	99-
12-14	3,947,429	3,950,682	100	705,787	18	3,244,895-	82-
13-15	3,981,912	4,102,957	103	717,702	18	3,385,255-	85-
14-16	3,922,813	3,856,474	98	665,270	17	3,191,204-	81-
15-17	3,468,731	4,202,589	121	684,864	20	3,517,725-	101-
FIVE-YEAR AVERAGE							
13-17	3,803,696	3,999,310	105	677,543	18	3,321,767-	87-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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	1,325,856-	68-
2002	2,673,650	2,281,085	85	632,458	24	1,648,626-	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	3,309,867-	120-
2009	2,819,441	3,713,345	132	855,708	30	2,857,637-	101-
2010	2,926,576	3,443,779	118	833,671	28	2,610,108-	89-
2011	3,732,737	2,802,216	75	726,607	19	2,075,609-	56-
2012	2,499,062	2,963,831	119	641,756	26	2,322,075-	93-
2013	2,964,625	2,963,606	100	621,935	21	2,341,671-	79-
2014	3,323,671	2,133,689	64	390,249	12	1,743,439-	52-
2015	3,244,225	3,281,115	101	671,060	21	2,610,055-	80-
2016	3,170,007	3,625,916	114	590,156	19	3,035,760-	96-
2017	3,726,716	3,627,140	97	580,138	16	3,047,003-	82-
TOTAL	67,599,666	59,699,971	88	21,838,420	32	37,861,551-	56-
THREE-YEAR MOVING AVERAGES							
91-93	1,474,291	657,106	45	1,096,189	74	439,082	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	10,397	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	107,447	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-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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	2,018,065-	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-
07-09	2,508,286	3,890,088	155	1,127,932	45	2,762,156-	110-
08-10	2,832,507	3,683,554	130	757,683	27	2,925,871-	103-
09-11	3,159,585	3,319,780	105	805,329	25	2,514,451-	80-
10-12	3,052,792	3,069,942	101	734,011	24	2,335,930-	77-
11-13	3,065,475	2,909,884	95	663,433	22	2,246,451-	73-
12-14	2,929,119	2,687,042	92	551,313	19	2,135,728-	73-
13-15	3,177,507	2,792,803	88	561,081	18	2,231,722-	70-
14-16	3,245,967	3,013,573	93	550,488	17	2,463,085-	76-
15-17	3,380,316	3,511,390	104	613,785	18	2,897,606-	86-
FIVE-YEAR AVERAGE							
13-17	3,285,849	3,126,293	95	570,708	17	2,555,586-	78-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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	78,061	133
1999	50,959	38,952	76	32,762	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	78,555-	51-
2005	3,345,928	2,267,214	68	490,224	15	1,776,989-	53-
2006	218,548	195,634	90	52,510	24	143,124-	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-
2009	218,073		0		0		0
2010	210,932	323,031	153	256,930	122	66,101-	31-
2011	410,267	388,645	95	591,905	144	203,260	50
2012	252,954	411,059	163	524,747	207	113,688	45
2013	237,481	411,028	173	513,968	216	102,940	43
2014	500,406	961,127	192	198,827	40	762,301-	152-
2015	387,621	453,132	117	1,218,358	314	765,226	197
2016	592,368	435,486	74	157,154	27	278,332-	47-
2017	517,256	557,538	108	96,124	19	461,414-	89-
TOTAL	8,938,368	7,576,105	85	5,010,891	56	2,565,214-	29-
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	14,875	46
94-96	65,799	18,165	28	19,547	30	1,382	2
95-97	66,158	27,509	42	29,064	44	1,554	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	51,059-	54-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
07-09	363,811	171,109	47	47,730	13	123,379-	34-
08-10	212,115	205,477	97	112,445	53	93,032-	44-
09-11	279,757	237,225	85	282,945	101	45,720	16
10-12	291,384	374,245	128	457,861	157	83,616	29
11-13	300,234	403,577	134	543,540	181	139,963	47
12-14	330,280	594,405	180	412,514	125	181,891-	55-
13-15	375,169	608,429	162	643,717	172	35,288	9
14-16	493,465	616,582	125	524,779	106	91,802-	19-
15-17	499,082	482,052	97	490,545	98	8,493	2
FIVE-YEAR AVERAGE							
13-17	447,027	563,662	126	436,886	98	126,776-	28-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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	500,813-	51-
2005	972,234	658,789	68	142,446	15	516,344-	53-
2006	1,415,864	1,267,418	90	340,189	24	927,228-	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-
2009	1,866,723		0		0		0
2010	1,400,841	1,866,483	133	590,896	42	1,275,587-	91-
2011	1,966,385	600,633	31	589,447	30	11,186-	1-
2012	1,733,138	635,273	37	535,083	31	100,190-	6-
2013	2,029,299	635,224	31	558,567	28	76,657-	4-
2014	3,155,514	1,044,303	33	114,630	4	929,673-	29-
2015	2,990,434	700,295	23	544,385	18	155,910-	5-
2016	3,353,257	3,359,702	100	543,989	16	2,815,714-	84-
2017	2,751,545	3,156,090	115	528,165	19	2,627,925-	96-
TOTAL	35,147,782	23,053,639	66	10,153,719	29	12,899,920-	37-
THREE-YEAR MOVING AVERAGES							
91-93	636,452	265,398	42	372,126	58	106,727	17
92-94	729,635	312,392	43	478,423	66	166,032	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-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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	648,128-	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-
07-09	1,635,498	1,281,168	78	356,445	22	924,723-	57-
08-10	1,664,285	1,435,957	86	419,982	25	1,015,975-	61-
09-11	1,744,650	822,372	47	393,448	23	428,924-	25-
10-12	1,700,122	1,034,130	61	571,809	34	462,321-	27-
11-13	1,909,608	623,710	33	561,032	29	62,678-	3-
12-14	2,305,984	771,600	33	402,760	17	368,840-	16-
13-15	2,725,082	793,274	29	405,861	15	387,413-	14-
14-16	3,166,402	1,701,434	54	401,001	13	1,300,432-	41-
15-17	3,031,745	2,405,362	79	538,846	18	1,866,516-	62-
FIVE-YEAR AVERAGE							
13-17	2,856,010	1,779,123	62	457,947	16	1,321,176-	46-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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	1,614,942-	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-
2009	4,955,461	6,526,594	132	1,374,083	28	5,152,511-	104-
2010	5,158,025	5,868,240	114	1,318,790	26	4,549,450-	88-
2011	6,395,663	7,153,832	112	1,116,781	17	6,037,051-	94-
2012	5,081,547	6,437,485	127	1,099,011	22	5,338,474-	105-
2013	4,723,482	7,877,599	167	989,740	21	6,887,858-	146-
2014	5,661,967	6,227,802	110	1,423,622	25	4,804,181-	85-
2015	5,122,957	12,870,499	251	1,173,674	23	11,696,825-	228-
2016	4,721,402	5,755,556	122	931,915	20	4,823,640-	102-
2017	4,879,734	4,443,789	91	787,371	16	3,656,419-	75-
TOTAL	108,047,310	105,929,669	98	25,908,642	24	80,021,027-	74-
THREE-YEAR MOVING AVERAGES							
91-93	2,208,174	296	0	239,416	11	239,121	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	117,129	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-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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	2,728,175-	57-
04-06	5,031,367	4,098,315	81	1,052,261	21	3,046,055-	61-
05-07	4,956,361	5,219,398	105	1,252,449	25	3,966,948-	80-
06-08	5,279,931	6,790,686	129	1,420,086	27	5,370,600-	102-
07-09	5,386,856	7,583,296	141	1,506,922	28	6,076,374-	113-
08-10	5,204,543	6,725,953	129	1,286,536	25	5,439,417-	105-
09-11	5,503,050	6,516,222	118	1,269,885	23	5,246,337-	95-
10-12	5,545,078	6,486,519	117	1,178,194	21	5,308,325-	96-
11-13	5,400,230	7,156,305	133	1,068,511	20	6,087,795-	113-
12-14	5,155,665	6,847,629	133	1,170,791	23	5,676,838-	110-
13-15	5,169,469	8,991,967	174	1,195,679	23	7,796,288-	151-
14-16	5,168,775	8,284,619	160	1,176,404	23	7,108,215-	138-
15-17	4,908,031	7,689,948	157	964,320	20	6,725,628-	137-
FIVE-YEAR AVERAGE							
13-17	5,021,908	7,435,049	148	1,061,264	21	6,373,785-	127-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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	83,996	27
1998	205,098	123,056	60	396,178	193	273,121	133
1999	177,076	135,353	76	113,846	64	21,508-	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	32,145-	46-
2004	25,233	21,604	86	8,775	35	12,828-	51-
2005	10,043	6,805	68	1,471	15	5,334-	53-
2006	12,213	10,933	90	2,934	24	7,998-	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-
2009	724,324	381,589	53	239,819	33	141,769-	20-
2010	177,234	258,962	146	160,488	91	98,474-	56-
2011	701,873		0		0		0
2012	410,982		0		0		0
2013	265,137		0		0		0
2014	215,268		0		0		0
2015	172,887		0		0		0
2016	145,886	194,236	133	78,625	54	115,611-	79-
2017	2,023,361	137,308	7	27,108	1	110,200-	5-
TOTAL	7,529,291	2,224,452	30	1,687,321	22	537,132-	7-
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	117,710	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	48,213-	28-
01-03	102,500	88,508	86	34,211	33	54,297-	53-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
07-09	248,663	144,606	58	84,848	34	59,758-	24-
08-10	304,362	218,955	72	134,926	44	84,029-	28-
09-11	534,477	213,517	40	133,436	25	80,081-	15-
10-12	430,029	86,321	20	53,496	12	32,825-	8-
11-13	459,331		0		0		0
12-14	297,129		0		0		0
13-15	217,764		0		0		0
14-16	178,014	64,745	36	26,208	15	38,537-	22-
15-17	780,711	110,515	14	35,244	5	75,270-	10-
FIVE-YEAR AVERAGE							
13-17	564,508	66,309	12	21,146	4	45,162-	8-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370 METERS AND METERING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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	4,583,357	133
1999	7,706	5,890	76	4,954	64	936-	12-
2000	2,086,461	662,141	32	561,434	27	100,706-	5-
2001	1,708,523	1,728,839	101	668,937	39	1,059,901-	62-
2002	1,603,429	1,368,002	85	509,246	32	858,755-	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	965,084-	103-
2009	1,418,374		0		0		0
2010	20,495,156	1,267,748	6	523,779	3	743,969-	4-
2011	37,362,285		0	1,062,786	3	1,062,786	3
2012	6,427,021	859,051	13		0	859,051-	13-
2013	498,092		0		0		0
2014	205,916		0		0		0
2015	1,141,632		0		0		0
2016	170,201	1,296,405	762	524,771	308	771,634-	453-
2017	800,591	187,519	23	34,236	4	153,283-	19-
TOTAL	98,879,985	19,818,786	20	13,546,374	14	6,272,412-	6-
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	781	0
93-95	1,060,679	108	0	2,927	0	2,820	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	1,527,506	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	788,491-	55-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370 METERS AND METERING EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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	1,443,271-	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-
07-09	1,408,612	1,204,044	85	338,669	24	865,376-	61-
08-10	7,617,665	865,715	11	296,031	4	569,684-	7-
09-11	19,758,605	422,583	2	528,855	3	106,272	1
10-12	21,428,154	708,933	3	528,855	2	180,078-	1-
11-13	14,762,466	286,350	2	354,262	2	67,912	0
12-14	2,377,009	286,350	12		0	286,350-	12-
13-15	615,213		0		0		0
14-16	505,916	432,135	85	174,924	35	257,211-	51-
15-17	704,141	494,642	70	186,336	26	308,306-	44-
FIVE-YEAR AVERAGE							
13-17	563,286	296,785	53	111,801	20	184,983-	33-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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							
2009							
2010							
2011							
2012							
2013							
2014							
2015	884,410		0		0		0
2016	587,087		0		0		0
2017	314,076		0		0		0
TOTAL	16,833,963	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							

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15	294,803		0		0		0
14-16	490,499		0		0		0
15-17	595,191		0		0		0
FIVE-YEAR AVERAGE							
13-17	357,115		0		0		0

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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	29,156-	12-
2000	456,754	144,951	32	122,906	27	22,046-	5-
2001	340,295	344,341	101	133,236	39	211,106-	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	433,810-	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-
2009	1,076,366	1,417,629	132	326,680	30	1,090,949-	101-
2010	785,061	1,961,520	250	523,797	67	1,437,723-	183-
2011	810,817	3,031,870	374	849,511	105	2,182,359-	269-
2012	602,991	3,206,729	532	689,040	114	2,517,690-	418-
2013	989,238	3,206,486	324	737,896	75	2,468,590-	250-
2014	1,691,914	2,389,057	141	426,758	25	1,962,300-	116-
2015	1,502,671	3,534,946	235	784,568	52	2,750,378-	183-
2016	1,289,829	1,688,226	131	273,350	21	1,414,875-	110-
2017	865,262	1,213,989	140	219,572	25	994,417-	115-
TOTAL	20,836,274	30,235,504	145	9,411,179	45	20,824,325-	100-
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-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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-
07-09	965,533	1,348,090	140	353,608	37	994,481-	103-
08-10	944,266	1,584,565	168	409,055	43	1,175,510-	124-
09-11	890,748	2,137,006	240	566,663	64	1,570,343-	176-
10-12	732,956	2,733,373	373	687,449	94	2,045,924-	279-
11-13	801,015	3,148,362	393	758,816	95	2,389,546-	298-
12-14	1,094,714	2,934,091	268	617,898	56	2,316,193-	212-
13-15	1,394,608	3,043,496	218	649,741	47	2,393,756-	172-
14-16	1,494,805	2,537,410	170	494,892	33	2,042,517-	137-
15-17	1,219,254	2,145,720	176	425,830	35	1,719,890-	141-
FIVE-YEAR AVERAGE							
13-17	1,267,783	2,406,541	190	488,429	39	1,918,112-	151-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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	557,040	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	31,707	9
2007	357,232	71	0	68,199	19	68,128	19
2008	1,011,132	11,000	1	216	0	10,784-	1-
2009	1,452	83,220		216-	15-	83,436-	
2010							
2011	171,801		0		0		0
2012							
2013	40,925		0		0		0
2014	60,749		0		0		0
2015	4,508,247	1,681,013	37	89,055-	2-	1,770,069-	39-
2016	252,878	63,588	25	360,979	143	297,391	118
2017	128,559	230,646	179	604,338	470	373,692	291
TOTAL	20,541,859	2,878,196	14	1,933,492	9	944,705-	5-
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	185,680	13

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
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
07-09	456,605	31,430	7	22,733	5	8,697-	2-
08-10	337,528	31,407	9		0	31,407-	9-
09-11	57,751	27,740	48	72-	0	27,812-	48-
10-12	57,267		0		0		0
11-13	70,909		0		0		0
12-14	33,891		0		0		0
13-15	1,536,640	560,338	36	29,685-	2-	590,023-	38-
14-16	1,607,291	581,534	36	90,641	6	490,892-	31-
15-17	1,629,895	658,416	40	292,087	18	366,328-	22-
FIVE-YEAR AVERAGE							
13-17	998,271	395,049	40	175,252	18	219,797-	22-

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNTS 392.1 TO 392.6 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1997		19,111		36,520		17,409	
1998	7,445,288	49,908	1	378,900	5	328,991	4
1999	2,139,532	9,824	0	75,414	4	65,590	3
2000	3,916,202	31,986	1	428,872	11	396,887	10
2001	3,779,492	25,375	1	647,939	17	622,564	16
2002	2,497,202	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	730,746	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
2009	6,433,760	57,056	1	507,024	8	449,968	7
2010	6,097,219	62,662	1	618,972	10	556,310	9
2011	2,975,400	8,017	0	510,608	17	502,591	17
2012	2,636,426	18,178	1	525,563	20	507,385	19
2013	4,453,114	27,551	1	745,792	17	718,240	16
2014	3,026,366	21,429	1	531,971	18	510,543	17
2015	3,450,506	27,088	1	812,221	24	785,133	23
2016	2,836,007	32,443	1	406,993	14	374,550	13
2017	3,556,514	38,164	1	385,298	11	347,134	10
TOTAL	77,147,478	598,736	1	8,092,349	10	7,493,613	10
THREE-YEAR MOVING AVERAGES							
97-99	3,194,940	26,281	1	163,611	5	137,330	4
98-00	4,500,341	30,573	1	294,395	7	263,823	6
99-01	3,278,409	22,395	1	384,075	12	361,680	11
00-02	3,397,632	30,017	1	418,452	12	388,435	11
01-03	2,764,135	41,225	1	355,199	13	313,975	11
02-04	3,313,105	32,766	1	139,220	4	106,453	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	86,737	3
07-09	4,782,004	29,144	1	248,142	5	218,998	5
08-10	5,746,702	41,232	1	377,608	7	336,376	6
09-11	5,168,793	42,578	1	545,535	11	502,956	10
10-12	3,903,015	29,619	1	551,714	14	522,095	13
11-13	3,354,980	17,915	1	593,988	18	576,072	17
12-14	3,371,969	22,386	1	601,109	18	578,723	17
13-15	3,643,329	25,356	1	696,661	19	671,305	18

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNTS 392.1 TO 392.6 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	3,104,293	26,986	1	583,728	19	556,742	18
15-17	3,281,009	32,565	1	534,837	16	502,272	15
FIVE-YEAR AVERAGE							
13-17	3,464,501	29,335	1	576,455	17	547,120	16

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE 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
2009	615,214	2,010	0	43,409	7	41,399	7
2010	246,769	2,084	1	36,575	15	34,491	14
2011	60,473	353	1	1,886	3	1,533	3
2012	190,048	1,608	1	21,046	11	19,438	10
2013	321,693	3,674	1	97,297	30	93,624	29
2014	73,584		0		0		0
2015	404,436	1,494	0	29,825	7	28,331	7
2016	337,850	4,676	1	42,664	13	37,988	11
2017	31,790	6,944	22	31,916	100	24,972	79
TOTAL	7,602,748	81,002	1	1,327,048	17	1,246,046	16
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

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04	205,914	7,015	3	54,294	26	47,279	23
03-05	244,753	14,993	6	104,127	43	89,135	36
04-06	249,732	8,434	3	124,864	50	116,431	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
07-09	526,306	946	0	33,521	6	32,575	6
08-10	419,679	1,401	0	26,661	6	25,261	6
09-11	307,485	1,482	0	27,290	9	25,808	8
10-12	165,763	1,348	1	19,836	12	18,487	11
11-13	190,738	1,878	1	40,077	21	38,198	20
12-14	195,108	1,761	1	39,448	20	37,687	19
13-15	266,571	1,723	1	42,374	16	40,652	15
14-16	271,957	2,057	1	24,163	9	22,106	8
15-17	258,025	4,371	2	34,802	13	30,430	12
FIVE-YEAR AVERAGE							
13-17	233,870	3,358	1	40,341	17	36,983	16

PART IX. DETAILED DEPRECIATION CALCULATIONS

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 302 FRANCHISES AND CONSENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1987	10,888.85	10,889	10,889			
1988	1,394.31	1,394	1,394			
1989	6,732.26	6,732	6,732			
1990	1,838.88	1,839	1,839			
1991	1,419.30	1,419	1,419			
1992	42,788.99	42,789	42,789			
1993	30,503.27	29,893	28,813	1,690	0.50	1,690
1994	12,158.35	11,429	11,016	1,142	1.50	761
1995	3,359.00	3,023	2,914	445	2.50	178
1997	1,094,213.00	897,255	864,828	229,385	4.50	50,974
1998	49,337.00	38,483	37,092	12,245	5.50	2,226
1999	53,374.00	39,497	38,070	15,304	6.50	2,354
2000	53,088.00	37,162	35,819	17,269	7.50	2,303
2001	67,702.00	44,683	43,068	24,634	8.50	2,898
2002	40,943.00	25,385	24,468	16,475	9.50	1,734
2003	18,662.00	10,824	10,433	8,229	10.50	784
2004	2,993.00	1,616	1,558	1,435	11.50	125
2005	44,663.75	22,332	21,525	23,139	12.50	1,851
2006	310,932.50	143,029	137,859	173,074	13.50	12,820
2008	181,660.84	69,031	66,536	115,125	15.50	7,427
2009	108,259.62	36,808	35,478	72,782	16.50	4,411
2010	28,132.44	8,440	8,135	19,997	17.50	1,143
2011	58,161.47	15,122	14,575	43,586	18.50	2,356
2012	29,498.62	6,490	6,255	23,244	19.50	1,192
2013	76,608.12	13,789	13,291	63,317	20.50	3,089
2014	13,896.53	1,946	1,876	12,021	21.50	559
2015	34,969.72	3,497	3,370	31,600	22.50	1,404
2016	16,689.18	1,001	965	15,724	23.50	669
2017	24,131.94	483	466	23,666	24.50	966
	2,418,999.94	1,526,280	1,473,472	945,528		103,914

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.1 4.30

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 303.2 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - FULLY DEPRECIATED - HC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1998	10,173,338.21	10,173,338	10,173,338			
1999	16,638,191.84	16,638,192	16,638,192			
2000	1,992,774.14	1,992,774	1,992,774			
2001	1,507,759.84	1,507,760	1,507,760			
2002	569,796.95	569,797	569,797			
2003	848,103.12	848,103	848,103			
2004	1,695,419.04	1,695,419	1,695,419			
2005	8,597,591.62	8,597,592	8,597,592			
2007	17,072,648.90	17,072,649	17,072,649			
2008	670,393.63	670,394	670,394			
2009	152,930.52	152,931	152,931			
2011	1,691,649.34	1,691,649	1,691,649			
2012	12,906,709.86	12,906,710	12,906,709			
	74,517,307.01	74,517,308	74,517,307			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 303.2 MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE - AMORTIZED

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
1998	31,509.79	31,510	31,510			
1999	4,203,117.89	4,203,118	4,203,118			
2001	16,825.56	16,826	16,826			
2003	1,516,964.51	1,516,965	1,516,965			
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	1,107,553.35	1,107,553	1,107,553			
2008	235,750.25	223,963	235,750			
2009	2,644,671.37	2,247,971	2,644,671			
2010	4,587,279.46	3,440,460	4,587,279			
2011	6,669,728.69	4,335,324	6,394,245	275,484	3.50	78,710
2012	17,903,952.83	9,847,174	14,523,769	3,380,184	4.50	751,152
2013	3,666,747.47	1,650,036	2,433,667	1,233,080	5.50	224,196
2014	16,645,330.38	5,825,866	8,592,671	8,052,659	6.50	1,238,871
2015	13,800,066.46	3,450,017	5,088,491	8,711,575	7.50	1,161,543
2016	10,645,496.45	1,596,824	2,355,183	8,290,313	8.50	975,331
2017	7,949,919.61	397,496	586,274	7,363,646	9.50	775,121
	97,282,184.00	45,548,373	59,975,242	37,306,942		5,204,924

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.2 5.35

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 310.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 6						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. 0						
1974	28,509.08	25,053	26,591	1,918	6.00	320
	28,509.08	25,053	26,591	1,918		320
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1971	6,122.27	4,787	4,564	1,558	12.97	120
1974	1,719.89	1,325	1,263	457	12.98	35
1975	41,727.19	31,957	30,467	11,260	12.99	867
1978	29,346.89	22,084	21,054	8,293	12.99	638
	78,916.24	60,153	57,348	21,568		1,660
MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. 0						
1977	18,934.31	11,728	6,348	12,586	24.88	506
	18,934.31	11,728	6,348	12,586		506
SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 100-S4						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. 0						
1979	27,413.72	16,141	7,457	19,957	26.88	742
1983	22,332.17	12,540	5,794	16,539	26.94	614
2006	763,958.00	228,194	105,426	658,532	27.00	24,390
	813,703.89	256,875	118,677	695,027		25,746
	940,063.52	353,809	208,964	731,099		28,232
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.9						3.00

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 6						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -17						
1956	2,906,178.70	3,075,745	2,483,723	916,506	5.89	155,604
1957	9,864.77	10,424	8,418	3,124	5.90	529
1958	2,665,086.24	2,812,198	2,270,903	847,247	5.90	143,601
1964	222,284.49	232,242	187,540	72,533	5.91	12,273
1966	15,053.97	15,670	12,654	4,959	5.91	839
1968	2,146.56	2,225	1,797	715	5.92	121
1969	1,874.64	1,939	1,566	628	5.92	106
1971	2,115.65	2,178	1,759	717	5.92	121
1973	97,706.69	100,075	80,812	33,504	5.93	5,650
1974	111,692.00	114,096	92,135	38,545	5.93	6,500
1975	9,432.11	9,609	7,759	3,276	5.93	552
1978	4,456.28	4,499	3,633	1,581	5.93	267
1979	160,007.52	160,983	129,997	57,212	5.93	9,648
1981	5,814.75	5,806	4,688	2,115	5.94	356
1983	269,291.48	266,774	215,425	99,646	5.94	16,775
1984	76,259.24	75,217	60,739	28,484	5.94	4,795
1985	148,181.62	145,487	117,484	55,889	5.94	9,409
1987	71,960.38	69,950	56,486	27,708	5.94	4,665
1990	140,135.10	133,801	108,047	55,911	5.95	9,397
1991	202,789.30	192,347	155,324	81,940	5.95	13,771
1992	175,230.18	165,024	133,260	71,759	5.95	12,060
1994	39,343.62	36,466	29,447	16,585	5.95	2,787
1996	1,114.40	1,014	819	485	5.95	82
1999	4,244.22	3,728	3,010	1,955	5.96	328
2002	108,584.91	91,091	73,558	53,487	5.96	8,974
2005	6,990.58	5,498	4,440	3,739	5.96	627
2006	1,728,246.50	1,322,197	1,067,699	954,349	5.96	160,126
2007	56,566.35	41,909	33,842	32,340	5.96	5,426
2008	27,646.21	19,729	15,932	16,415	5.96	2,754
2011	63,134.92	38,249	30,887	42,981	5.96	7,212
2012	651,865.80	362,579	292,789	469,894	5.97	78,709
2013	946,979.14	471,949	381,108	726,858	5.97	121,752
2014	7,863.74	3,370	2,721	6,479	5.97	1,085
2015	4,717,021.41	1,615,110	1,304,232	4,214,683	5.97	705,977
2016	100,509.50	23,362	18,865	98,731	5.97	16,538
2017	886,296.25	78,654	63,515	973,452	5.97	163,057
	16,643,969.22	11,711,194	9,457,012	10,016,432		1,682,473

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 7						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -18						
1963	18,854.00	18,293	18,274	3,974	10.69	372
1964	2,445,254.63	2,365,422	2,362,987	522,413	10.69	48,869
1966	149,783.41	143,937	143,789	32,956	10.71	3,077
1975	3,066.20	2,842	2,839	779	10.76	72
1991	131,729.07	108,748	108,636	46,804	10.82	4,326
2012	8,995.95	3,508	3,504	7,111	10.88	654
2017	6,168.91	313	313	6,967	10.89	640
	2,763,852.17	2,643,063	2,640,342	621,003		58,010
HORSESHOE LAKE 8						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -18						
1969	3,818,633.61	3,567,976	3,609,067	896,921	11.67	76,857
1970	191,030.47	177,745	179,792	45,624	11.68	3,906
1986	134,284.96	113,490	114,797	43,659	11.76	3,712
1987	8,804.52	7,373	7,458	2,931	11.77	249
1988	178,286.87	147,928	149,632	60,747	11.77	5,161
1989	165,122.62	135,612	137,174	57,671	11.78	4,896
1990	121,769.81	98,957	100,097	43,592	11.78	3,701
1991	74,677.92	59,988	60,679	27,441	11.79	2,327
1993	4,415.70	3,461	3,501	1,710	11.79	145
1995	38,143.86	29,046	29,381	15,629	11.80	1,324
1996	88,649.39	66,418	67,183	37,423	11.81	3,169
2001	6,157.30	4,164	4,212	3,054	11.82	258
2006	3,990.57	2,282	2,308	2,401	11.84	203
2013	63,786.15	20,334	20,568	54,699	11.86	4,612
2015	67,430.19	13,623	13,780	65,788	11.86	5,547
2016	7,570.78	978	989	7,944	11.87	669
	4,972,754.72	4,449,375	4,500,616	1,367,234		116,736

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -17						
1971	361,225.13	325,986	321,971	100,663	12.63	7,970
1972	7,645.30	6,868	6,783	2,162	12.63	171
1973	5,360.90	4,792	4,733	1,539	12.64	122
1975	4,573,107.47	4,044,898	3,995,074	1,355,462	12.66	107,067
1978	5,774,399.14	5,019,067	4,957,243	1,798,804	12.68	141,862
1979	62,925.78	54,359	53,689	19,934	12.68	1,572
1981	21,738.27	18,527	18,299	7,135	12.69	562
1983	100,060.00	83,990	82,955	34,115	12.71	2,684
1984	232,268.96	193,432	191,049	80,705	12.71	6,350
1985	475,229.61	392,377	387,544	168,475	12.72	13,245
1986	129,836.46	106,260	104,951	46,958	12.72	3,692
1987	5,941.20	4,816	4,757	2,195	12.73	172
1988	156,416.87	125,541	123,995	59,013	12.73	4,636
1989	160,138.77	127,161	125,595	61,768	12.74	4,848
1990	43,517.49	34,176	33,755	17,160	12.74	1,347
1991	55,459.63	43,024	42,494	22,394	12.75	1,756
1992	77,936.42	59,704	58,969	32,217	12.75	2,527
1994	60,382.26	44,972	44,418	26,229	12.76	2,056
1996	7,004.21	5,049	4,987	3,208	12.77	251
2001	16,790.45	10,869	10,735	8,910	12.79	697
2002	17,313.74	10,900	10,766	9,491	12.79	742
2003	37,730.39	23,021	22,737	21,407	12.80	1,672
2004	26,428.46	15,586	15,394	15,527	12.80	1,213
2005	214,913.93	121,933	120,431	131,018	12.81	10,228
2006	2,215,818.62	1,204,116	1,189,284	1,403,224	12.81	109,541
2007	88,237.11	45,664	45,102	58,136	12.81	4,538
2008	803,952.29	392,993	388,152	552,472	12.82	43,095
2009	351,356.90	160,842	158,861	252,227	12.82	19,674
2010	33,167.15	14,055	13,882	24,924	12.82	1,944
2011	1,622,678.79	625,909	618,199	1,280,335	12.83	99,792
2012	394,131.37	135,702	134,030	327,103	12.83	25,495
2013	282,553.47	84,280	83,242	247,346	12.83	19,279
2014	281,286.75	69,063	68,212	260,893	12.84	20,319
2015	325,134.60	60,747	59,999	320,409	12.84	24,954
2016	268,056.40	32,219	31,822	281,804	12.84	21,947
2017	82,003.57	3,455	3,412	92,532	12.85	7,201
	19,372,147.86	13,706,353	13,537,520	9,127,893		715,221

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 2						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -18						
1971	1,940,548.77	1,766,205	1,494,528	795,320	12.63	62,971
1988	96,950.22	78,478	66,407	47,995	12.73	3,770
1989	132,613.50	106,204	89,868	66,616	12.74	5,229
1993	8,132.03	6,196	5,243	4,353	12.76	341
2011	326,119.36	126,868	107,353	277,468	12.83	21,627
2012	11,118.86	3,861	3,267	9,853	12.83	768
	2,515,482.74	2,087,812	1,766,665	1,201,604		94,706
SEMINOLE 3						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -17						
1970	96,320.37	87,325	82,102	30,593	12.62	2,424
1975	6,075,707.20	5,373,942	5,052,509	2,056,068	12.66	162,407
1987	44,840.49	36,347	34,173	18,290	12.73	1,437
1988	177,735.40	142,652	134,120	73,831	12.73	5,800
1989	91,152.99	72,382	68,053	38,596	12.74	3,030
1991	91,191.57	70,744	66,513	40,182	12.75	3,152
1995	46,335.57	33,964	31,933	22,280	12.77	1,745
2000	83,895.30	55,687	52,356	45,801	12.79	3,581
2003	23,014.94	14,043	13,203	13,724	12.80	1,072
2006	144,389.30	78,464	73,771	95,165	12.81	7,429
2012	12,570.54	4,328	4,069	10,638	12.83	829
2014	231,458.25	56,829	53,430	217,376	12.84	16,930
2015	74,891.90	13,993	13,156	74,467	12.84	5,800
	7,193,503.82	6,040,700	5,679,387	2,737,013		215,636
MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -14						
1976	12,369.75	8,625	8,928	5,173	23.66	219
1977	16,510,672.33	11,406,609	11,807,725	7,014,441	23.69	296,093
1979	103,709.57	70,259	72,730	45,499	23.74	1,917
1987	34,381.40	21,124	21,867	17,328	23.92	724
1988	52,847.60	31,982	33,107	27,140	23.94	1,134

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -14						
1989	268,588.89	159,991	165,617	140,574	23.96	5,867
1991	13,835.72	7,961	8,241	7,532	24.00	314
1992	390,535.99	220,549	228,305	216,906	24.02	9,030
1994	123,834.88	67,107	69,467	71,705	24.06	2,980
1995	35,748.88	18,945	19,611	21,143	24.07	878
1997	55,320.81	27,885	28,866	34,200	24.11	1,418
2001	19,821.89	8,822	9,132	13,465	24.17	557
2002	37,807.18	16,194	16,763	26,337	24.19	1,089
2004	15,587.23	6,116	6,331	11,438	24.22	472
2005	43,796.55	16,342	16,917	33,011	24.23	1,362
2006	4,202,976.21	1,483,415	1,535,580	3,255,813	24.24	134,316
2007	37,670.51	12,473	12,912	30,033	24.26	1,238
2008	37,490.00	11,561	11,968	30,771	24.27	1,268
2009	36,605.08	10,397	10,763	30,967	24.29	1,275
2010	1,810,240.00	468,144	484,606	1,579,067	24.30	64,982
2011	9,494,496.55	2,196,675	2,273,922	8,549,804	24.31	351,699
2012	2,896,225.78	584,169	604,711	2,696,986	24.33	110,850
2013	3,270,953.34	558,736	578,384	3,150,503	24.34	129,437
2014	730,938.34	100,509	104,043	729,226	24.35	29,948
2015	933,890.76	95,125	98,470	966,165	24.36	39,662
2016	312,580.78	19,880	20,579	335,763	24.37	13,778
2017	3,133,761.61	68,949	71,374	3,501,115	24.39	143,547
	44,616,687.63	17,698,544	18,320,917	32,542,107		1,346,054
MUSKOGEE 5						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -15						
1978	4,258,312.53	2,893,623	3,100,388	1,796,671	24.60	73,035
1987	4,136.10	2,517	2,697	2,060	24.83	83
1988	143,851.78	86,190	92,349	73,081	24.85	2,941
1989	212,207.22	125,104	134,043	109,995	24.87	4,423
1992	80,697.34	45,061	48,281	44,521	24.93	1,786
1993	179,093.23	98,003	105,006	100,951	24.95	4,046
1994	14,653.13	7,847	8,408	8,443	24.97	338
2010	3,965.87	1,002	1,074	3,487	25.24	138
2011	1,347,441.65	304,690	326,462	1,223,096	25.25	48,439
2012	774,401.35	152,713	163,625	726,936	25.27	28,767

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 5						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -15						
2014	14,220.85	1,908	2,044	14,310	25.29	566
2015	15,118.48	1,494	1,601	15,785	25.31	624
2016	14,378.77	884	947	15,588	25.32	616
	7,062,478.30	3,721,036	3,986,924	4,134,926		165,802
MUSKOGEE 6						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -15						
1978	17,725.97	11,016	13,761	6,624	29.80	222
1984	45,647,616.38	26,260,503	32,803,422	19,691,337	30.05	655,286
1987	1,965,185.93	1,078,681	1,347,439	912,525	30.16	30,256
1988	184,952.84	99,803	124,669	88,026	30.19	2,916
1989	830.23	440	550	405	30.23	13
1991	51,866.14	26,435	33,021	26,625	30.29	879
1992	174,228.81	86,922	108,579	91,784	30.33	3,026
2001	7,477.92	2,863	3,576	5,023	30.59	164
2005	436,102.24	137,907	172,267	329,250	30.69	10,728
2006	225,163.21	67,047	83,752	175,186	30.71	5,705
2009	37,173.19	8,793	10,984	31,765	30.78	1,032
2012	2,270,332.57	374,740	468,108	2,142,774	30.85	69,458
2013	205,627.63	28,556	35,671	200,801	30.87	6,505
2014	227,438.61	25,245	31,535	230,019	30.89	7,446
2015	103,355.47	8,431	10,532	108,327	30.91	3,505
2016	178,401.23	9,005	11,249	193,913	30.93	6,269
2017	1,539.98	27	34	1,737	30.95	56
	51,735,018.35	28,226,414	35,259,149	24,236,123		803,466
SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -15						
1977	22,297,194.22	15,068,388	19,463,623	6,178,151	25.45	242,756
1978	9,233,112.16	6,177,067	7,978,830	2,639,249	25.48	103,581
1979	30,430,808.77	20,148,619	26,025,685	8,969,745	25.51	351,617
1980	28,699.00	18,794	24,276	8,728	25.54	342

OKLAHOMA GAS AND ELECTRIC COMPANY

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -15						
1981	889.32	576	744	279	25.57	11
1983	12,143.15	7,672	9,910	4,055	25.63	158
1986	5,980,998.64	3,628,705	4,687,147	2,191,002	25.70	85,253
1988	157,498.43	92,673	119,704	61,419	25.75	2,385
1991	162,563.98	90,754	117,226	69,723	25.82	2,700
1992	513,888.23	281,344	363,408	227,563	25.84	8,807
1993	35,350.13	18,959	24,489	16,164	25.86	625
1994	410.71	215	278	195	25.89	8
1995	13,716.87	7,028	9,078	6,696	25.91	258
1996	18,801.57	9,396	12,137	9,485	25.93	366
1997	2,312,688.68	1,125,220	1,453,431	1,206,161	25.95	46,480
1998	435,117.00	205,713	265,717	234,668	25.97	9,036
2000	21,893.00	9,713	12,546	12,631	26.00	486
2002	152,945.14	62,909	81,259	94,628	26.04	3,634
2003	3,564,554.91	1,405,014	1,814,837	2,284,402	26.06	87,659
2004	326,948.56	123,035	158,923	217,068	26.07	8,326
2005	277,651.65	99,149	128,069	191,230	26.09	7,330
2006	2,776,740.80	935,591	1,208,490	1,984,762	26.11	76,015
2007	217,376.05	68,638	88,659	161,324	26.13	6,174
2008	4,124,647.45	1,211,830	1,565,304	3,178,041	26.14	121,578
2009	737,077.85	199,077	257,145	590,495	26.16	22,572
2010	64,750.57	15,891	20,526	53,937	26.17	2,061
2011	1,370,044.72	300,017	387,528	1,188,024	26.19	45,362
2012	2,418,469.39	462,798	597,790	2,183,450	26.20	83,338
2013	704,629.54	113,713	146,881	663,443	26.22	25,303
2014	1,029,879.53	133,418	172,334	1,012,027	26.23	38,583
2015	1,148,929.04	109,837	141,875	1,179,394	26.25	44,929
2016	1,073,780.91	63,768	82,368	1,152,480	26.26	43,887
2017	1,006,019.22	20,327	26,256	1,130,666	26.28	43,024
	92,650,219.19	52,215,848	67,446,469	39,101,283		1,514,644
SOONER 2						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -15						
1980	11,378,743.25	7,336,024	8,537,408	4,548,147	26.42	172,148
1981	81,948.00	52,219	60,771	33,470	26.45	1,265
1986	105,436.25	62,854	73,147	48,104	26.60	1,808

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 311.0 STRUCTURES AND IMPROVEMENTS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOONER 2						
INTERIM SURVIVOR CURVE.. IOWA 105-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -15						
1987	86,522.01	50,811	59,132	40,368	26.62	1,516
1988	124,674.98	72,049	83,848	59,528	26.65	2,234
1989	78,578.26	44,643	51,954	38,411	26.68	1,440
1993	47,652.54	25,056	29,159	25,641	26.77	958
1998	6,068.64	2,808	3,268	3,711	26.88	138
2004	61,662.00	22,624	26,329	44,582	27.00	1,651
2005	250,931.07	87,353	101,658	186,912	27.02	6,918
2007	171,193.76	52,669	61,294	135,578	27.05	5,012
2008	45,294.07	12,942	15,061	37,027	27.07	1,368
2017	11,416.99	223	260	12,870	27.22	473
	12,450,121.82	7,822,275	9,103,290	5,214,350		196,929
	261,976,235.82	150,322,614	171,698,292	130,299,968		6,909,677
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.9	2.64

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312.0 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 6						
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -17						
1956	2,124.33	2,227	2,201	285	5.83	49
1957	366,412.07	383,581	379,054	49,648	5.83	8,516
1958	6,271,731.97	6,556,437	6,479,064	858,862	5.83	147,318
1982	679,439.64	669,860	661,955	132,989	5.88	22,617
1985	7,149.91	6,956	6,874	1,491	5.89	253
1987	220.19	212	209	48	5.89	8
1988	3,735.68	3,579	3,537	834	5.89	142
1989	19,300.05	18,383	18,166	4,415	5.89	750
1990	30,114.88	28,507	28,171	7,064	5.89	1,199
1991	3,529,928.86	3,319,418	3,280,245	849,771	5.89	144,274
1992	352,617.47	329,229	325,344	87,219	5.89	14,808
1993	294,799.85	273,032	269,810	75,106	5.90	12,730
1995	672,333.72	612,156	604,932	181,699	5.90	30,796
1996	28,586.66	25,777	25,473	7,974	5.90	1,352
1998	3,163.98	2,791	2,758	944	5.90	160
2000	76,470.80	65,714	64,939	24,532	5.90	4,158
2001	14,710.89	12,451	12,304	4,908	5.90	832
2004	390,486.75	311,859	308,179	148,691	5.91	25,159
2005	305,430.99	238,102	235,292	122,062	5.91	20,653
2006	139,463.64	105,770	104,522	58,651	5.91	9,924
2007	9,398.55	6,904	6,823	4,174	5.91	706
2008	93,906.79	66,437	65,653	44,218	5.91	7,482
2009	178,478.40	120,794	119,369	89,451	5.91	15,136
2010	471,613.45	302,473	298,904	252,884	5.91	42,789
2011	1,315,573.03	789,897	780,575	758,645	5.91	128,366
2012	920,747.94	508,819	502,814	574,461	5.91	97,202
2013	10,046.92	4,966	4,907	6,848	5.92	1,157
2014	382,320.81	162,572	160,653	286,662	5.92	48,423
2015	373,710.95	126,874	125,377	311,865	5.92	52,680
2016	216,498.65	49,835	49,247	204,057	5.92	34,469
2017	564,139.59	49,503	48,919	611,125	5.92	103,231
	17,724,657.41	15,155,115	14,976,269	5,761,580		977,339

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312.0 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 7						
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -18						
1964	7,708,418.79	7,331,869	8,189,885	906,049	10.49	86,373
1966	87,221.36	82,442	92,090	10,831	10.50	1,032
1968	2,492.64	2,339	2,613	329	10.52	31
1972	2,435.60	2,251	2,514	360	10.54	34
1985	12,346.78	10,601	11,842	2,728	10.61	257
1986	219,104.59	186,591	208,427	50,117	10.62	4,719
1987	220.19	186	208	52	10.62	5
1988	91,067.38	76,232	85,153	22,306	10.63	2,098
1989	14,540.89	12,059	13,470	3,688	10.63	347
1990	46,657.50	38,305	42,788	12,268	10.64	1,153
1991	442,184.00	359,207	401,243	120,534	10.64	11,328
1992	61,236.25	49,192	54,949	17,310	10.64	1,627
1993	191,361.45	151,835	169,604	56,203	10.65	5,277
1994	24,939.78	19,536	21,822	7,607	10.65	714
1995	684,738.76	528,798	590,681	217,311	10.66	20,386
1996	9,514.59	7,239	8,086	3,141	10.66	295
2000	142,587.00	100,761	112,553	55,700	10.67	5,220
2001	21,124.00	14,580	16,286	8,640	10.68	809
2005	2,133,418.13	1,306,296	1,459,166	1,058,267	10.69	98,996
2006	14,957.05	8,804	9,834	7,815	10.69	731
2007	715,152.41	402,320	449,402	394,478	10.69	36,902
2008	215,355.68	114,893	128,338	125,781	10.70	11,755
2010	387,635.60	181,052	202,240	255,170	10.70	23,848
2011	34,801.36	14,886	16,628	24,438	10.71	2,282
2012	679,985.82	261,232	291,803	510,580	10.71	47,673
2013	75,097.72	25,132	28,073	60,542	10.71	5,653
2014	77,847.98	21,622	24,152	67,708	10.72	6,316
2017	410,185.36	20,745	23,173	460,846	10.72	42,989
	14,506,628.66	11,331,005	12,657,022	4,460,800		418,850
HORSESHOE LAKE 8						
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -18						
1956	593,564.98	567,904	601,974	98,433	11.30	8,711
1964	268,952.82	251,330	266,408	50,956	11.39	4,474
1965	1,256.75	1,170	1,240	243	11.40	21
1969	9,365,480.64	8,594,239	9,109,831	1,941,437	11.43	169,855

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 8						
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -18						
1971	1,671.75	1,521	1,612	360	11.45	31
1973	1,099.36	992	1,052	246	11.46	21
1974	2,403.03	2,157	2,286	549	11.47	48
1978	4,131.37	3,630	3,848	1,027	11.50	89
1979	5,671.31	4,953	5,250	1,442	11.51	125
1981	126,932.51	109,456	116,023	33,758	11.52	2,930
1983	12,422.64	10,563	11,197	3,462	11.53	300
1984	150,450.56	126,946	134,562	42,970	11.54	3,724
1985	7,579.80	6,346	6,727	2,217	11.54	192
1986	29,324.76	24,342	25,802	8,801	11.55	762
1987	264,260.84	217,447	230,492	81,336	11.55	7,042
1988	450,612.79	367,240	389,272	142,451	11.56	12,323
1989	16,021.43	12,931	13,707	5,199	11.56	450
1990	20,445.57	16,322	17,301	6,825	11.57	590
1991	66,104.57	52,195	55,326	22,677	11.57	1,960
1992	254,350.39	198,361	210,261	89,872	11.58	7,761
1993	197,782.97	152,299	161,436	71,948	11.58	6,213
1995	902,272.44	675,168	715,673	349,008	11.59	30,113
1996	56,709.44	41,777	44,283	22,634	11.59	1,953
1999	499,723.71	347,849	368,717	220,957	11.61	19,032
2000	90,204.77	61,438	65,124	41,318	11.61	3,559
2001	101,905.01	67,763	71,828	48,420	11.61	4,171
2002	138,435.74	89,582	94,956	68,398	11.62	5,886
2003	592,548.85	372,384	394,724	304,483	11.62	26,203
2004	303,055.36	184,321	195,379	162,226	11.62	13,961
2005	244,627.11	143,331	151,930	136,730	11.63	11,757
2006	48,036.73	27,015	28,636	28,048	11.63	2,412
2007	20,757.88	11,128	11,796	12,699	11.64	1,091
2008	141,255.03	71,714	76,016	90,665	11.64	7,789
2009	27,104.93	12,921	13,696	18,288	11.64	1,571
2010	13,986.61	6,178	6,549	9,956	11.65	855
2011	71,038.36	28,683	30,404	53,421	11.65	4,585
2012	296,188.28	107,140	113,568	235,935	11.65	20,252
2013	234,867.26	73,648	78,066	199,077	11.66	17,073
2014	144,162.93	37,437	39,683	130,429	11.66	11,186
2015	3,157,595.97	627,191	664,818	3,061,145	11.66	262,534
2017	42,504.83	1,942	2,059	48,097	11.67	4,121
	18,967,502.08	13,710,954	14,533,511	7,848,141		677,726

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -17						
1965	26,650.07	24,180	21,085	10,096	12.29	821
1971	5,706,615.51	5,051,288	4,404,688	2,272,052	12.35	183,972
1975	6,875,468.27	5,964,847	5,201,305	2,842,993	12.39	229,459
1978	127,214.01	108,475	94,589	54,251	12.41	4,372
1979	40,343.41	34,183	29,807	17,394	12.42	1,400
1981	20,807.16	17,395	15,168	9,176	12.43	738
1983	1,752,827.61	1,443,318	1,258,563	792,245	12.45	63,634
1984	157,545.92	128,722	112,245	72,084	12.45	5,790
1985	330,465.08	267,693	233,426	153,218	12.46	12,297
1986	10,170.00	8,164	7,119	4,780	12.47	383
1987	549,868.31	437,379	381,391	261,954	12.47	21,007
1988	120,455.26	94,842	82,702	58,231	12.48	4,666
1989	332,105.22	258,799	225,671	162,892	12.48	13,052
1991	2,264,819.08	1,723,852	1,503,187	1,146,651	12.50	91,732
1992	251,852.81	189,339	165,102	129,565	12.50	10,365
1995	881,395.78	634,095	552,926	478,307	12.52	38,203
1996	30,620.11	21,667	18,893	16,932	12.52	1,352
1997	538,244.26	373,968	326,097	303,648	12.53	24,234
1999	18,268.09	12,182	10,623	10,751	12.54	857
2001	71,693.39	45,545	39,715	44,166	12.55	3,519
2002	67,682.93	41,828	36,474	42,715	12.55	3,404
2003	44,870.17	26,892	23,450	29,048	12.55	2,315
2005	46,007.87	25,635	22,354	31,476	12.56	2,506
2006	189,596.38	101,118	88,174	133,654	12.57	10,633
2007	36,720.79	18,659	16,271	26,693	12.57	2,124
2008	3,567,515.59	1,712,256	1,493,075	2,680,918	12.58	213,110
2009	3,869.71	1,740	1,517	3,010	12.58	239
2010	1,962,537.75	817,115	712,519	1,583,651	12.58	125,886
2011	11,379.89	4,312	3,760	9,554	12.59	759
2012	1,990,435.15	673,259	587,077	1,741,732	12.59	138,342
2013	653,129.15	191,040	166,586	597,576	12.60	47,427
2014	264,161.80	63,838	55,666	253,403	12.60	20,111
2015	3,058,307.64	560,063	488,371	3,089,849	12.61	245,032
2016	20,250,300.78	2,382,790	2,077,776	21,615,076	12.61	1,714,122
2017	171,310.26	7,202	6,280	194,153	12.61	15,397
	52,425,255.21	23,467,680	20,463,654	40,873,895		3,253,260

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312.0 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 2						
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -18						
1971	4,396,672.46	3,925,037	3,251,690	1,936,383	12.35	156,792
1973	13,064,571.40	11,551,200	9,569,572	5,846,622	12.37	472,645
1974	32,929.04	28,967	23,998	14,859	12.38	1,200
1975	558,689.85	488,837	404,976	254,278	12.39	20,523
1979	214,025.09	182,891	151,516	101,034	12.42	8,135
1986	47,313.57	38,307	31,735	24,095	12.47	1,932
1987	276,043.70	221,449	183,459	142,273	12.47	11,409
1988	14,514.84	11,526	9,549	7,579	12.48	607
1989	142,054.15	111,644	92,491	75,133	12.48	6,020
1990	44,674.04	34,716	28,760	23,955	12.49	1,918
1992	111,133.79	84,263	69,808	61,330	12.50	4,906
1993	39,588.74	29,602	24,524	22,191	12.51	1,774
1995	881,395.78	639,515	529,805	510,242	12.52	40,754
1996	75,570.32	53,932	44,680	44,493	12.52	3,554
1999	10,342.81	6,956	5,763	6,442	12.54	514
2000	540,283.34	355,139	294,214	343,320	12.54	27,378
2001	2,965.09	1,900	1,574	1,925	12.55	153
2002	23,603.99	14,712	12,188	15,665	12.55	1,248
2003	17,330.93	10,476	8,679	11,772	12.55	938
2005	21,913.32	12,314	10,202	15,656	12.56	1,246
2006	134,860.52	72,540	60,096	99,040	12.57	7,879
2007	38,349.74	19,653	16,281	28,971	12.57	2,305
2010	4,165,031.54	1,748,958	1,448,921	3,465,816	12.58	275,502
2011	10,159.93	3,883	3,217	8,772	12.59	697
2012	813,985.08	277,681	230,044	730,458	12.59	58,019
2014	98,541.85	24,018	19,898	96,382	12.60	7,649
2015	17,032,276.96	3,145,753	2,606,094	17,491,993	12.61	1,387,152
2016	50,903.77	6,041	5,005	55,062	12.61	4,367
2017	26,178.92	1,110	920	29,972	12.61	2,377
	42,885,904.56	23,103,020	19,139,658	31,465,710		2,509,593
SEMINOLE 3						
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -17						
1971	68,055.36	60,240	51,851	27,774	12.35	2,249
1975	27,108,484.66	23,518,101	20,242,894	11,474,033	12.39	926,072
1976	321,163.94	277,147	238,551	137,211	12.39	11,074

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 3						
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -17						
1979	25,627.42	21,714	18,690	11,294	12.42	909
1980	190,880.14	160,652	138,279	85,051	12.43	6,842
1984	376,231.00	307,398	264,589	175,602	12.45	14,105
1985	22,929.44	18,574	15,987	10,840	12.46	870
1986	6,815.01	5,471	4,709	3,264	12.47	262
1987	6,689,295.49	5,320,830	4,579,834	3,246,642	12.47	260,356
1988	232,799.49	183,298	157,771	114,604	12.48	9,183
1989	269,715.72	210,181	180,911	134,657	12.48	10,790
1990	768,926.10	592,469	509,960	389,684	12.49	31,200
1991	43,541.06	33,141	28,526	22,417	12.50	1,793
1992	286,554.15	215,427	185,426	149,842	12.50	11,987
1993	60,524.52	44,873	38,624	32,190	12.51	2,573
1995	921,234.40	662,756	570,458	507,386	12.52	40,526
1996	2,779.63	1,967	1,693	1,559	12.52	125
1997	76,203.70	52,946	45,573	43,586	12.53	3,479
1999	4,638.00	3,093	2,662	2,764	12.54	220
2001	3,159.98	2,007	1,727	1,970	12.55	157
2002	941.85	582	501	601	12.55	48
2003	833,553.41	499,566	429,995	545,263	12.55	43,447
2004	1,642,623.54	950,883	818,460	1,103,410	12.56	87,851
2005	915,135.45	509,903	438,892	631,816	12.56	50,304
2007	248,263.59	126,148	108,580	181,888	12.57	14,470
2009	76,489.03	34,386	29,597	59,895	12.58	4,761
2010	5,038.07	2,098	1,806	4,089	12.58	325
2011	5,367,052.36	2,033,600	1,750,394	4,529,057	12.59	359,734
2012	29,683.83	10,040	8,642	26,088	12.59	2,072
2013	4,508.40	1,319	1,135	4,140	12.60	329
2014	646,188.40	156,160	134,413	621,628	12.60	49,336
2015	44,936.53	8,229	7,083	45,493	12.61	3,608
2016	365.81	43	37	391	12.61	31
2017	15,560,569.79	654,137	563,040	17,642,827	12.61	1,399,114
	62,854,909.27	36,679,379	31,571,290	41,968,954		3,350,202

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -14						
1976	748,431.78	503,549	581,300	271,912	22.70	11,979
1977	70,100,938.64	46,731,136	53,946,720	25,968,350	22.73	1,142,470
1983	20,047.55	12,538	14,474	8,380	22.90	366
1987	14,367.71	8,519	9,834	6,545	23.00	285
1988	662,367.00	386,746	446,462	308,636	23.03	13,401
1989	475,839.90	273,502	315,732	226,725	23.05	9,836
1990	660,292.04	373,243	430,874	321,859	23.07	13,951
1991	2,266,698.33	1,259,020	1,453,421	1,130,615	23.09	48,966
1992	528,929.32	288,351	332,874	270,105	23.11	11,688
1993	93,817.88	50,135	57,876	49,076	23.13	2,122
1994	124,084.84	64,927	74,952	66,505	23.15	2,873
1995	1,506,001.78	770,399	889,353	827,489	23.17	35,714
1996	44,256.38	22,103	25,516	24,936	23.19	1,075
1997	422,452.18	205,598	237,344	244,252	23.21	10,524
1998	120,423.36	57,013	65,816	71,466	23.23	3,076
1999	475,487.79	218,492	252,229	289,828	23.25	12,466
2000	290,145.61	129,065	148,993	181,773	23.27	7,811
2001	889,411.53	382,018	441,004	572,925	23.29	24,600
2002	1,488,029.34	615,844	710,934	985,419	23.30	42,293
2003	925,994.04	367,424	424,157	631,477	23.32	27,079
2004	5,522,723.00	2,093,829	2,417,129	3,878,775	23.34	166,186
2005	1,731,197.67	624,140	720,511	1,253,054	23.35	53,664
2006	1,526,391.22	519,990	600,280	1,139,806	23.37	48,772
2007	1,028,210.34	328,826	379,599	792,561	23.39	33,885
2008	1,511,516.82	450,357	519,895	1,203,234	23.40	51,420
2009	2,844,618.40	781,012	901,605	2,341,260	23.42	99,968
2010	4,006,849.83	1,001,538	1,156,182	3,411,627	23.43	145,609
2011	9,733,041.59	2,172,754	2,508,241	8,587,426	23.45	366,202
2012	16,252,901.23	3,174,270	3,664,397	14,863,910	23.46	633,585
2013	3,552,267.94	586,947	677,575	3,372,010	23.48	143,612
2014	1,463,074.17	195,011	225,122	1,442,783	23.49	61,421
2015	23,506,232.61	2,312,054	2,669,050	24,128,055	23.51	1,026,289
2016	499,955.14	30,720	35,463	534,485	23.52	22,725
2017	1,874,037.59	39,203	45,256	2,091,147	23.54	88,834
	156,911,034.55	67,030,273	77,380,172	101,498,407		4,364,747

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 5						
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -15						
1975	100,147.65	67,463	83,917	31,253	23.47	1,332
1978	57,261,414.81	37,496,664	46,642,047	19,208,580	23.57	814,959
1980	413,243.94	265,055	329,702	145,529	23.63	6,159
1984	138,668.48	84,812	105,498	53,971	23.75	2,272
1987	29,999.72	17,597	21,889	12,611	23.83	529
1988	472,267.51	272,743	339,265	203,843	23.86	8,543
1989	787,099.98	447,305	556,402	348,763	23.88	14,605
1991	141,761.56	77,771	96,739	66,287	23.93	2,770
1992	247,490.07	133,174	165,655	118,959	23.96	4,965
1993	3,608,781.61	1,903,111	2,367,277	1,782,822	23.98	74,346
1994	324,527.56	167,488	208,338	164,869	24.00	6,870
1995	858,269.43	432,952	538,548	448,461	24.02	18,670
1996	189,930.40	93,490	116,292	102,128	24.04	4,248
1997	275,031.91	131,895	164,064	152,223	24.06	6,327
1998	115,124.65	53,676	66,768	65,626	24.08	2,725
1999	12,273.72	5,553	6,907	7,207	24.10	299
2000	79,132.23	34,648	43,099	47,903	24.12	1,986
2001	772,810.51	326,520	406,158	482,574	24.14	19,991
2002	603,500.63	245,331	305,167	388,859	24.16	16,095
2003	1,063,595.99	414,618	515,743	707,393	24.18	29,255
2004	3,773,593.70	1,403,698	1,746,058	2,593,575	24.20	107,173
2005	5,530,741.93	1,955,236	2,432,115	3,928,238	24.22	162,190
2006	254,844.21	85,131	105,894	187,177	24.23	7,725
2007	523,643.80	164,055	204,068	398,123	24.25	16,417
2008	1,853,436.62	540,238	672,001	1,459,451	24.27	60,134
2009	58,493.03	15,691	19,518	47,749	24.29	1,966
2010	396,476.85	96,807	120,418	335,530	24.30	13,808
2011	5,873,349.47	1,280,625	1,592,968	5,161,384	24.32	212,228
2012	1,943,445.93	369,417	459,517	1,775,446	24.34	72,944
2013	34,165,121.68	5,495,870	6,836,305	32,453,585	24.35	1,332,796
2014	1,124,431.81	145,512	181,002	1,112,094	24.37	45,634
2015	4,009,745.67	384,851	478,716	4,132,492	24.38	169,503
2016	333,916.36	19,849	24,690	359,314	24.40	14,726
2017	453,141.88	9,224	11,474	509,639	24.42	20,870
	127,789,455.30	54,638,070	67,964,218	78,993,656		3,275,060

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 6						
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -15						
1961	9,405.73	6,478	8,679	2,137	27.22	79
1982	2,690,303.64	1,522,359	2,039,700	1,054,149	28.46	37,040
1984	169,364,230.68	93,185,216	124,852,232	69,916,634	28.55	2,448,919
1987	2,828,567.12	1,485,578	1,990,420	1,262,432	28.67	44,033
1988	391,904.78	202,288	271,031	179,659	28.71	6,258
1989	3,276,643.85	1,660,883	2,225,299	1,542,842	28.75	53,664
1990	10,271.56	5,109	6,845	4,967	28.79	173
1991	684,618.13	333,710	447,114	340,197	28.83	11,800
1992	1,031,649.03	492,449	659,797	526,599	28.86	18,247
1995	863,809.43	383,803	514,230	479,151	28.97	16,540
1996	632,918.00	273,827	366,881	360,974	29.00	12,447
1998	174,729.38	71,219	95,421	105,518	29.07	3,630
1999	131,431.98	51,839	69,455	81,691	29.10	2,807
2000	41,206.90	15,684	21,014	26,374	29.13	905
2001	336,374.53	123,217	165,090	221,741	29.16	7,604
2002	1,030,454.78	362,025	485,052	699,971	29.19	23,980
2003	1,388,124.14	466,483	625,007	971,335	29.21	33,254
2004	282,358.14	90,276	120,954	203,757	29.24	6,968
2005	4,669,259.02	1,413,721	1,894,144	3,475,504	29.27	118,739
2006	2,443,819.99	696,275	932,889	1,877,504	29.30	64,079
2007	16,814.52	4,480	6,002	13,334	29.32	455
2008	8,240,779.41	2,033,837	2,724,993	6,751,903	29.35	230,048
2009	800,475.99	181,191	242,765	677,782	29.38	23,070
2010	1,061,309.24	217,348	291,209	929,297	29.40	31,609
2011	4,879,837.94	889,024	1,191,140	4,420,674	29.43	150,210
2012	17,601,034.33	2,785,795	3,732,488	16,508,701	29.45	560,567
2013	11,068,510.30	1,470,302	1,969,953	10,758,834	29.48	364,954
2014	1,755,552.82	186,929	250,453	1,768,433	29.50	59,947
2015	7,058,224.02	550,898	738,109	7,378,849	29.53	249,876
2016	7,559,514.93	366,342	490,836	8,202,607	29.55	277,584
2017	626,981.35	10,570	14,162	706,867	29.57	23,905
	252,951,115.66	111,539,155	149,443,367	141,450,416		4,883,391

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SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -15						
1978	44,734,467.87	28,810,541	35,621,191	15,823,447	24.37	649,300
1979	31,258,427.58	19,917,261	24,625,590	11,321,602	24.41	463,810
1980	43,022,049.94	27,120,412	33,531,525	15,943,832	24.44	652,366
1981	182,102.79	113,469	140,292	69,126	24.48	2,824
1982	342,159.73	210,722	260,535	132,948	24.51	5,424
1983	117,503.14	71,468	88,363	46,766	24.54	1,906
1984	947,546.44	568,899	703,384	386,295	24.57	15,722
1985	793,787.69	470,194	581,345	331,511	24.60	13,476
1986	1,533,129.45	895,284	1,106,924	656,175	24.63	26,641
1987	41,026.64	23,600	29,179	18,002	24.66	730
1988	294,726.42	166,888	206,339	132,596	24.69	5,370
1989	715,787.40	398,786	493,057	330,099	24.71	13,359
1990	752,483.95	411,875	509,240	356,117	24.74	14,394
1991	370,228.66	198,916	245,939	179,824	24.77	7,260
1992	1,317,790.83	694,474	858,644	656,816	24.79	26,495
1993	25,141.86	12,977	16,045	12,868	24.82	518
1994	52,579.65	26,554	32,831	27,635	24.84	1,113
1995	1,712,368.69	844,856	1,044,575	924,649	24.86	37,194
1996	191,243.63	92,001	113,750	106,181	24.89	4,266
1997	2,105,507.89	986,282	1,219,434	1,201,901	24.91	48,250
1998	85,024.39	38,713	47,865	49,914	24.93	2,002
1999	136,483.62	60,263	74,509	82,447	24.95	3,304
2000	638,390.97	272,744	337,219	396,930	24.97	15,896
2001	380,742.05	156,931	194,029	243,825	24.99	9,757
2002	180,933.23	71,702	88,652	119,421	25.01	4,775
2003	1,104,520.08	419,432	518,583	751,615	25.03	30,029
2004	4,132,169.40	1,497,829	1,851,907	2,900,087	25.05	115,772
2005	2,857,715.63	983,053	1,215,441	2,070,932	25.07	82,606
2006	13,240,706.44	4,302,031	5,319,007	9,907,805	25.09	394,891
2007	2,255,067.21	686,480	848,760	1,744,567	25.11	69,477
2008	3,806,914.74	1,077,064	1,331,676	3,046,276	25.13	121,221
2009	2,189,169.27	569,947	704,679	1,812,865	25.15	72,082
2010	1,510,925.30	357,052	441,457	1,296,107	25.17	51,494
2011	4,959,599.60	1,048,254	1,296,055	4,407,484	25.18	175,039
2012	12,834,522.29	2,365,685	2,924,920	11,834,781	25.20	469,634
2013	4,005,595.99	622,422	769,559	3,836,876	25.22	152,136
2014	23,708,749.22	2,956,623	3,655,552	23,609,510	25.24	935,401

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SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -15						
2015	14,437,698.65	1,336,238	1,652,117	14,951,236	25.25	592,128
2016	4,269,262.40	245,483	303,514	4,606,138	25.27	182,277
2017	11,254,824.88	221,326	273,646	12,669,402	25.29	500,965
	238,499,075.61	101,324,731	125,277,329	148,996,608		5,971,304
SOONER 2						
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -15						
1979	1,667,488.49	1,044,830	1,328,936	588,676	25.21	23,351
1980	100,437,547.79	62,245,819	79,171,430	36,331,750	25.24	1,439,451
1982	91,704.85	55,504	70,596	34,864	25.31	1,377
1983	50,983.97	30,466	38,750	19,881	25.35	784
1984	18,717.75	11,038	14,039	7,486	25.38	295
1985	133,644.55	77,728	98,863	54,828	25.41	2,158
1986	16,293.79	9,337	11,876	6,862	25.45	270
1987	252,098.71	142,292	180,983	108,930	25.48	4,275
1988	678,717.18	376,978	479,484	301,041	25.51	11,801
1989	820,059.88	447,882	569,668	373,401	25.54	14,620
1990	491,602.03	263,857	335,604	229,738	25.56	8,988
1991	87,538.06	46,101	58,637	42,032	25.59	1,643
1992	896,518.59	462,825	588,674	442,322	25.62	17,265
1993	11,058.11	5,589	7,109	5,608	25.65	219
1995	1,083,376.42	522,934	665,128	580,755	25.70	22,597
1996	47,134.27	22,185	28,217	25,987	25.72	1,010
1997	215,923.88	98,883	125,771	122,542	25.75	4,759
1998	14,426.03	6,418	8,163	8,427	25.77	327
1999	43,807.75	18,897	24,035	26,344	25.79	1,021
2000	13,699.48	5,710	7,263	8,492	25.82	329
2001	121,994.95	49,048	62,385	77,909	25.84	3,015
2002	226,009.66	87,348	111,099	148,812	25.86	5,755
2003	5,314.62	1,967	2,502	3,610	25.88	139
2004	6,535,102.27	2,306,692	2,933,918	4,581,450	25.90	176,890
2005	4,414,838.11	1,479,558	1,881,873	3,195,191	25.92	123,271
2006	65,664.32	20,752	26,395	49,119	25.94	1,894
2007	7,483,721.30	2,214,912	2,817,181	5,789,098	25.97	222,915
2008	3,261,885.35	896,342	1,140,071	2,611,097	25.99	100,465
2009	314,443.72	79,417	101,012	260,599	26.01	10,019

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 312.0 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOONER 2						
INTERIM SURVIVOR CURVE.. IOWA 85-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -15						
2010	2,136,462.81	490,477	623,845	1,833,087	26.02	70,449
2011	606,905.81	124,255	158,042	539,900	26.04	20,733
2012	2,721,307.03	485,918	618,047	2,511,456	26.06	96,372
2013	15,094,700.44	2,273,322	2,891,474	14,467,432	26.08	554,733
2014	1,803,130.61	217,604	276,774	1,796,826	26.10	68,844
2015	3,311,836.97	294,634	374,750	3,433,863	26.12	131,465
2016	3,306,961.06	182,810	232,519	3,570,486	26.14	136,591
2017	173,516.90	3,300	4,197	195,347	26.16	7,467
	158,656,137.51	77,103,629	98,069,311	84,385,247		3,287,557
	1,144,171,675.82	535,083,011	631,475,799	687,703,414		32,969,029
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					20.9	2.88

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314.0 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 6						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -17						
1956	31,902.97	33,267	28,393	8,933	5.42	1,648
1958	5,548,999.15	5,770,512	4,925,150	1,567,179	5.46	287,029
1968	3,519.20	3,599	3,072	1,046	5.61	186
1980	52,891.32	52,383	44,709	17,174	5.74	2,992
1988	8,393.05	8,021	6,846	2,974	5.80	513
1990	21,697.95	20,483	17,482	7,904	5.82	1,358
1991	50,995.24	47,833	40,826	18,839	5.82	3,237
1992	53,741.37	50,047	42,715	20,162	5.83	3,458
1993	4,732.18	4,374	3,733	1,803	5.83	309
1998	62,577.68	55,113	47,039	26,177	5.85	4,475
2000	14,601.41	12,525	10,690	6,394	5.86	1,091
2006	80,055.18	60,646	51,762	41,903	5.88	7,126
2010	76,812.10	49,246	42,032	47,839	5.89	8,122
2011	78,873.15	47,361	40,423	51,859	5.89	8,805
2013	1,236,402.30	611,474	521,895	924,696	5.90	156,728
2014	160,544.44	68,286	58,282	129,555	5.90	21,958
2015	481,242.85	163,094	139,201	423,853	5.91	71,718
2016	216,569.16	49,920	42,607	210,779	5.91	35,665
2017	7,597.62	681	581	8,308	5.91	1,406
	8,192,148.32	7,108,865	6,067,438	3,517,376		617,824
HORSESHOE LAKE 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -18						
1964	6,912,648.80	6,568,038	5,987,433	2,169,492	9.49	228,608
1966	241,275.82	227,705	207,576	77,129	9.59	8,043
1988	129,352.85	108,038	98,488	54,149	10.32	5,247
1989	33,299.29	27,554	25,118	14,175	10.34	1,371
1990	61,402.35	50,306	45,859	26,596	10.36	2,567
1991	122,584.96	99,370	90,586	54,064	10.38	5,208
1992	53,564.36	42,930	39,135	24,071	10.40	2,315
1993	171,585.77	135,897	123,884	78,587	10.41	7,549
1994	4,906.92	3,836	3,497	2,293	10.43	220
1996	42,943.48	32,614	29,731	20,942	10.46	2,002
2000	42,177.73	29,748	27,118	22,651	10.52	2,153
2006	7,234.47	4,254	3,878	4,659	10.58	440
2009	89,948.60	45,168	41,175	64,964	10.61	6,123

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314.0 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 7						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -18						
2012	626,583.51	240,835	219,546	519,823	10.64	48,856
2014	6,720.63	1,870	1,705	6,226	10.66	584
2016	12,555.99	1,739	1,585	13,231	10.68	1,239
2017	5,629.88	280	255	6,388	10.69	598
	8,564,415.41	7,620,182	6,946,570	3,159,441		323,123
HORSESHOE LAKE 8						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -18						
1956	4,097.03	3,930	4,104	730	9.67	75
1964	121,793.78	113,867	118,916	24,801	10.20	2,431
1968	6,367,505.81	5,864,033	6,124,034	1,389,623	10.42	133,361
1969	2,047,839.71	1,878,380	1,961,664	454,787	10.47	43,437
1971	27,815.45	25,293	26,414	6,408	10.57	606
1974	169,531.22	152,032	158,773	41,274	10.70	3,857
1985	824,859.13	689,393	719,959	253,374	11.10	22,826
1986	51,604.80	42,767	44,663	16,230	11.13	1,458
1987	172,087.72	141,387	147,656	55,408	11.15	4,969
1988	56,012.00	45,580	47,601	18,493	11.18	1,654
1989	26,733.13	21,533	22,488	9,057	11.21	808
1990	81,669.38	65,101	67,987	28,382	11.23	2,527
1991	679,326.37	535,504	559,247	242,358	11.25	21,543
1992	474,513.81	369,456	385,837	174,089	11.28	15,433
1994	12,593.93	9,547	9,970	4,891	11.32	432
1996	278,173.19	204,486	213,553	114,692	11.36	10,096
2000	1,246,757.34	847,999	885,598	585,576	11.42	51,276
2001	340,800.37	226,214	236,244	165,901	11.44	14,502
2003	1,062,396.81	666,993	696,566	557,062	11.46	48,609
2005	67,691.36	39,640	41,398	38,478	11.49	3,349
2006	6,132.78	3,447	3,600	3,637	11.50	316
2009	591,456.11	281,694	294,184	403,734	11.54	34,986
2011	325,959.13	131,709	137,549	247,083	11.56	21,374
2012	1,559,980.38	563,922	588,925	1,251,852	11.57	108,198
2013	80,645.78	25,328	26,451	68,711	11.58	5,934

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314.0 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 8						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -18						
2014	418,471.28	108,922	113,751	380,045	11.59	32,791
2015	246,834.17	49,066	51,241	240,023	11.60	20,692
2017	983,977.23	46,061	48,103	1,112,990	11.62	95,782
	18,327,259.20	13,153,284	13,736,477	7,889,689		703,322
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -17						
1971	1,482,169.75	1,312,899	1,296,577	437,561	11.31	38,688
1972	61,739.52	54,427	53,750	18,485	11.36	1,627
1975	11,184,715.19	9,704,533	9,583,889	3,502,228	11.52	304,013
1977	11,189.14	9,598	9,479	3,613	11.61	311
1978	3,796.94	3,236	3,196	1,247	11.66	107
1981	12,022.18	10,045	9,920	4,146	11.78	352
1984	34,540.76	28,191	27,841	12,572	11.90	1,056
1985	62,962.76	50,963	50,329	23,337	11.93	1,956
1987	5,371.19	4,267	4,214	2,070	12.00	172
1988	3,626.27	2,852	2,817	1,426	12.03	119
1991	13,698.93	10,415	10,286	5,742	12.12	474
1992	1,075.49	808	798	460	12.14	38
1994	4,538.19	3,313	3,272	2,038	12.19	167
1996	3,953,522.70	2,793,320	2,758,594	1,867,027	12.24	152,535
1999	1,942.64	1,294	1,278	995	12.30	81
2000	31,835.21	20,723	20,465	16,782	12.32	1,362
2003	9,150.87	5,478	5,410	5,297	12.37	428
2004	274,727.04	158,944	156,968	164,463	12.38	13,285
2005	531,197.68	295,779	292,102	329,399	12.40	26,564
2006	1,551,297.01	827,539	817,251	997,766	12.41	80,400
2007	35,631.92	18,092	17,867	23,822	12.43	1,916
2008	12,380.62	5,941	5,867	8,618	12.44	693
2010	2,731,590.39	1,136,356	1,122,229	2,073,732	12.47	166,298
2012	868,690.84	294,269	290,611	725,758	12.49	58,107
2013	2,085,969.59	610,146	602,561	1,838,024	12.51	146,924

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314.0 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -17						
2015	54,322.44	10,001	9,877	53,681	12.53	4,284
2016	4,559,742.35	539,252	532,548	4,802,350	12.54	382,963
2017	42,385.22	1,789	1,767	47,824	12.56	3,808
	29,625,832.83	17,914,470	17,691,762	16,970,463		1,388,728
SEMINOLE 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -18						
1970	11,780,540.80	10,575,076	10,524,191	3,376,847	11.25	300,164
1973	2,912,313.54	2,575,885	2,563,490	873,040	11.42	76,448
1974	97,533.08	85,813	85,400	29,689	11.47	2,588
1984	34,099.77	28,069	27,934	12,304	11.90	1,034
1985	37,162.76	30,337	30,191	13,661	11.93	1,145
1986	75,726.42	61,246	60,951	28,406	11.97	2,373
1988	14,536.70	11,532	11,477	5,677	12.03	472
1990	2,085,289.61	1,618,364	1,610,577	850,065	12.09	70,311
1991	167,112.05	128,137	127,520	69,672	12.12	5,749
1992	7,732.52	5,856	5,828	3,297	12.14	272
1994	7,402.35	5,450	5,424	3,311	12.19	272
1999	6,399.54	4,300	4,279	3,272	12.30	266
2000	5,131.74	3,369	3,353	2,703	12.32	219
2001	1,532,554.30	981,354	976,632	831,782	12.33	67,460
2002	38,229.89	23,806	23,691	21,420	12.35	1,734
2003	829,139.66	500,591	498,182	480,203	12.37	38,820
2004	114,948.52	67,072	66,749	68,890	12.38	5,565
2005	546,750.41	307,041	305,564	339,602	12.40	27,387
2006	426,069.53	229,229	228,126	274,636	12.41	22,130
2007	7,834.86	4,012	3,993	5,252	12.43	423
2008	12,665.90	6,130	6,101	8,845	12.44	711
2009	31,049.47	14,090	14,022	22,616	12.45	1,817
2010	5,353,930.59	2,246,299	2,235,490	4,082,148	12.47	327,357
2012	4,084,311.53	1,395,386	1,388,672	3,430,816	12.49	274,685
2013	13,720.19	4,047	4,028	12,162	12.51	972
2014	4,094.49	998	993	3,838	12.52	307

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314.0 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -18						
2015	518,893.46	96,351	95,887	516,407	12.53	41,214
2016	67,465.62	8,047	8,008	71,601	12.54	5,710
2017	11,389.65	485	483	12,957	12.56	1,032
	30,824,028.95	21,018,372	20,917,236	15,455,118		1,278,637
SEMINOLE 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -17						
1975	127,559.89	110,679	115,409	33,836	11.52	2,937
1980	97,344.29	81,905	85,406	28,487	11.74	2,426
1985	41,328.17	33,452	34,882	13,472	11.93	1,129
1987	14,860,106.26	11,806,357	12,310,951	5,075,373	12.00	422,948
1988	22,780.42	17,919	18,685	7,968	12.03	662
1989	64,287.97	50,034	52,172	23,045	12.06	1,911
1992	6,346.45	4,765	4,969	2,457	12.14	202
1999	6,189.71	4,124	4,300	2,942	12.30	239
2000	186,634.17	121,488	126,680	91,682	12.32	7,442
2002	6,564.78	4,053	4,226	3,455	12.35	280
2003	14,310.16	8,566	8,932	7,811	12.37	631
2004	8,582.72	4,966	5,178	4,864	12.38	393
2005	421,075.70	234,461	244,482	248,177	12.40	20,014
2007	6,275,221.35	3,186,212	3,322,388	4,019,621	12.43	323,381
2008	12,342.32	5,923	6,176	8,264	12.44	664
2009	635,958.01	286,155	298,385	445,686	12.45	35,798
2011	6,820,157.40	2,587,859	2,698,462	5,281,122	12.48	423,167
2012	373,404.95	126,491	131,897	304,987	12.49	24,418
2014	199,316.20	48,177	50,236	182,964	12.52	14,614
2015	31,401.22	5,781	6,028	30,711	12.53	2,451
2016	38,648.58	4,571	4,766	40,452	12.54	3,226
2017	197,126.23	8,319	8,675	221,963	12.56	17,672
	30,446,686.95	18,742,257	19,543,286	16,079,338		1,306,605

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314.0 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -14						
1974	2,372.06	1,678	1,795	909	19.05	48
1976	400,259.74	277,483	296,862	159,434	19.39	8,222
1977	4,568,275.43	3,134,647	3,353,569	1,854,265	19.55	94,847
1987	363,461.91	219,442	234,768	179,579	20.97	8,564
1988	600,283.38	356,690	381,601	302,722	21.09	14,354
1989	664,499.09	388,256	415,372	342,157	21.21	16,132
1990	909,855.25	522,362	558,843	478,392	21.32	22,439
1991	125,453.61	70,699	75,637	67,381	21.43	3,144
1992	66,990.35	37,015	39,600	36,769	21.54	1,707
1993	43,670.05	23,641	25,292	24,492	21.64	1,132
1995	271,032.15	140,269	150,065	158,911	21.83	7,279
1996	8,215.76	4,149	4,439	4,927	21.92	225
1997	90,614.03	44,565	47,677	55,623	22.01	2,527
1998	15,876.91	7,592	8,122	9,977	22.09	452
2000	22,591.79	10,145	10,854	14,901	22.25	670
2001	30,066.76	13,037	13,947	20,329	22.32	911
2002	2,920,364.57	1,218,759	1,303,876	2,025,339	22.39	90,457
2003	222,367.12	88,991	95,206	158,292	22.46	7,048
2004	454,519.86	173,840	185,981	332,172	22.52	14,750
2005	12,996,676.79	4,722,816	5,052,655	9,763,557	22.59	432,207
2006	340,099.53	116,841	125,001	262,712	22.65	11,599
2007	4,732,229.86	1,526,766	1,633,395	3,761,348	22.70	165,698
2009	168,447.38	46,590	49,844	142,186	22.82	6,231
2010	2,057,597.48	517,875	554,043	1,791,618	22.87	78,339
2011	2,914,932.20	657,161	703,057	2,619,966	22.92	114,309
2012	633,464.46	124,824	133,542	588,608	22.97	25,625
2013	18,793,465.67	3,130,984	3,349,650	18,074,901	23.02	785,182
2014	320,278.23	43,004	46,007	319,110	23.07	13,832
2015	10,591,163.70	1,053,450	1,127,022	10,946,904	23.12	473,482
2016	609,485.39	37,450	40,065	654,748	23.17	28,258
2017	658,164.86	14,271	15,268	735,040	23.21	31,669
	66,596,775.37	18,725,292	20,033,056	55,887,267		2,461,339

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 314.0 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -15						
1978	16,721,398.95	11,300,472	14,482,872	4,746,737	20.25	234,407
1988	46,383.53	27,316	35,009	18,332	21.75	843
1991	99,063.05	55,277	70,844	43,079	22.11	1,948
1992	33,008.59	18,048	23,131	14,829	22.23	667
1993	2,092,216.08	1,120,136	1,435,585	970,464	22.34	43,441
1995	76,771.64	39,251	50,305	37,983	22.55	1,684
1999	442,679.25	202,426	259,433	249,649	22.92	10,892
2002	1,404,226.61	576,538	738,901	875,960	23.16	37,822
2004	1,356,307.74	509,696	653,235	906,519	23.30	38,906
2005	8,173,670.37	2,917,861	3,739,579	5,660,142	23.37	242,197
2006	3,746,228.45	1,262,809	1,618,437	2,689,726	23.44	114,749
2007	1,098,963.42	347,724	445,649	818,159	23.50	34,815
2009	8,149.07	2,208	2,830	6,542	23.62	277
2010	118,013.85	29,053	37,235	98,481	23.68	4,159
2011	10,043,368.45	2,207,643	2,829,352	8,720,522	23.74	367,335
2012	9,601.90	1,847	2,367	8,675	23.79	365
2013	4,078,715.04	662,114	848,576	3,841,946	23.85	161,088
2014	25,538.45	3,333	4,272	25,098	23.90	1,050
2015	242,107.63	23,424	30,021	248,403	23.95	10,372
2016	94,476.18	5,705	7,312	101,336	24.00	4,222
2017	1,788,717.03	36,965	47,375	2,009,650	24.05	83,561
	51,699,605.28	21,349,846	27,362,316	32,092,231		1,394,800
MUSKOGEE 6						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -15						
1982	1,192,917.15	709,880	772,495	599,360	24.05	24,921
1984	37,516,719.60	21,629,064	23,536,842	19,607,386	24.49	800,628
1987	3,861,964.51	2,113,062	2,299,443	2,141,816	25.11	85,297
1992	20,613.74	10,169	11,066	12,640	26.04	485
1995	1,019,362.48	466,246	507,371	664,896	26.53	25,062
1996	3,138.01	1,395	1,518	2,091	26.69	78
2001	10,034.29	3,760	4,092	7,448	27.37	272
2003	313,002.21	107,392	116,864	243,088	27.61	8,804
2005	10,500,865.87	3,240,352	3,526,165	8,549,831	27.84	307,106
2006	4,906,493.21	1,426,077	1,551,863	4,090,604	27.94	146,407
2007	22,082.83	5,991	6,519	18,876	28.05	673

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 6						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -15						
2009	207,784.04	47,898	52,123	186,829	28.24	6,616
2010	163,740.63	34,167	37,181	151,121	28.33	5,334
2011	1,105,397.29	205,173	223,270	1,047,937	28.42	36,873
2012	6,018,415.79	970,557	1,056,164	5,865,014	28.51	205,718
2013	561,100.78	76,032	82,738	562,528	28.60	19,669
2014	508,290.37	55,022	59,875	524,659	28.68	18,294
2015	7,773,073.44	619,118	673,727	8,265,308	28.76	287,389
2016	14,122,999.83	695,296	756,624	15,484,826	28.84	536,922
	89,827,996.07	32,416,651	35,275,941	68,026,255		2,516,548
SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -15						
1978	351,068.93	234,175	324,350	79,379	20.78	3,820
1979	5,749,368.68	3,789,869	5,249,254	1,362,520	20.96	65,006
1980	7,281,591.36	4,742,100	6,568,166	1,805,664	21.13	85,455
1982	67,030.68	42,533	58,911	18,174	21.47	846
1983	331,596.17	207,542	287,461	93,874	21.63	4,340
1984	395,661.31	244,150	338,166	116,844	21.79	5,362
1985	2,836.64	1,724	2,388	874	21.95	40
1992	2,763.15	1,483	2,054	1,124	22.90	49
1994	1,426,131.48	732,135	1,014,062	625,989	23.14	27,052
1996	2,117.52	1,035	1,434	1,002	23.35	43
1997	437,463.39	207,879	287,928	215,155	23.46	9,171
1999	3,660.25	1,638	2,269	1,941	23.65	82
2000	4,860,870.02	2,102,287	2,911,826	2,678,175	23.74	112,813
2002	756,691.84	303,420	420,260	449,936	23.91	18,818
2003	2,690,571.64	1,033,387	1,431,319	1,662,838	23.99	69,314
2005	8,769,486.17	3,050,786	4,225,569	5,859,341	24.14	242,723
2006	431,459.51	141,575	196,092	300,086	24.22	12,390
2007	43,441.48	13,363	18,509	31,449	24.29	1,295
2008	170,567.67	48,826	67,628	128,525	24.35	5,278
2010	12,128.38	2,898	4,014	9,934	24.48	406
2011	1,413,689.58	301,624	417,772	1,207,971	24.54	49,225
2012	22,059.38	4,106	5,687	19,681	24.60	800
2013	354,988.12	55,871	77,386	330,851	24.66	13,417
2014	541,640.60	68,412	94,756	528,131	24.72	21,365

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -15						
2015	130,826.85	12,165	16,849	133,601	24.78	5,391
2016	353,543.25	20,524	28,427	378,147	24.83	15,229
2017	3,363,009.57	68,725	95,189	3,772,272	24.88	151,619
	39,966,263.62	17,434,232	24,147,725	21,813,478		921,349
SOONER 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -15						
1980	19,677,944.29	12,648,835	16,583,821	6,045,815	21.66	279,123
1982	22,101.32	13,831	18,134	7,283	22.02	331
1984	4,390.12	2,669	3,499	1,549	22.37	69
1985	6,862.28	4,110	5,389	2,503	22.53	111
1987	3,420.54	1,983	2,600	1,334	22.85	58
1988	42,831.84	24,412	32,006	17,250	23.00	750
1989	1,323.33	740	970	552	23.15	24
1996	329,299.12	157,688	206,744	171,950	24.05	7,150
1997	851,769.75	396,643	520,037	459,499	24.16	19,019
1999	709,169.42	310,470	407,056	408,489	24.37	16,762
2002	341,368.73	133,762	175,375	217,199	24.65	8,811
2004	155,232.80	55,508	72,776	105,741	24.82	4,260
2005	5,004,000.37	1,696,053	2,223,686	3,530,914	24.91	141,747
2007	10,024,528.49	3,003,675	3,938,103	7,590,105	25.06	302,877
2010	2,942,045.23	682,862	895,297	2,488,055	25.27	98,459
2013	878,396.64	133,543	175,088	835,069	25.47	32,786
2015	2,836.00	256	336	2,926	25.59	114
2016	781,201.65	43,652	57,232	841,150	25.65	32,793
2017	22,460.96	435	570	25,260	25.71	982
	41,801,182.88	19,311,127	25,318,717	22,752,643		946,226
	415,872,194.88	194,794,578	217,040,525	263,643,299		13,858,501
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.0						3.33

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 315.0 ACCESSORY ELECTRIC EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 6						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -17						
1958	816,246.16	860,605	762,415	192,593	5.74	33,553
1979	105,371.05	106,037	93,939	29,345	5.88	4,991
1985	48,137.58	47,281	41,886	14,434	5.91	2,442
1987	29,686.84	28,874	25,580	9,154	5.91	1,549
1990	100,674.95	96,214	85,237	32,553	5.92	5,499
1991	37,233.63	35,339	31,307	12,256	5.93	2,067
2002	22,921.23	19,255	17,058	9,760	5.95	1,640
2003	136,349.26	112,399	99,575	59,954	5.95	10,076
2004	291,332.56	234,941	208,136	132,724	5.96	22,269
2005	65,073.41	51,231	45,386	30,750	5.96	5,159
2006	22,258.40	17,044	15,099	10,943	5.96	1,836
2009	52,745.00	36,063	31,948	29,763	5.96	4,994
2010	169,784.31	109,880	97,343	101,304	5.97	16,969
2011	116,534.51	70,596	62,541	73,804	5.97	12,362
2012	239,201.15	133,305	118,096	161,770	5.97	27,097
2014	14,058.32	6,046	5,356	11,092	5.97	1,858
2015	62,493.07	21,459	19,011	54,106	5.97	9,063
2016	677,621.60	158,349	140,282	652,535	5.97	109,302
	3,007,723.03	2,144,918	1,900,194	1,618,841		272,726
HORSESHOE LAKE 7						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -18						
1964	1,228,304.38	1,190,377	1,061,464	387,935	10.26	37,810
1966	27,820.73	26,783	23,883	8,946	10.32	867
1984	62,369.38	54,947	48,996	24,599	10.65	2,310
1987	7,881.45	6,780	6,046	3,254	10.69	304
1990	98,767.58	82,613	73,666	42,879	10.72	4,000
1991	42,627.88	35,279	31,458	18,842	10.73	1,756
1996	42,011.07	32,560	29,034	20,539	10.78	1,905
2004	123,527.17	79,789	71,148	74,614	10.84	6,883
2006	58,619.87	35,135	31,330	37,841	10.85	3,488
2011	13,330.00	5,809	5,180	10,549	10.88	970
2012	66,481.77	25,973	23,160	55,288	10.89	5,077

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 7						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -18						
2013	21,026.96	7,163	6,387	18,425	10.89	1,692
2015	157,884.36	34,304	30,589	155,715	10.90	14,286
2017	161,808.11	8,206	7,317	183,616	10.91	16,830
	2,112,460.71	1,625,718	1,449,659	1,043,044		98,178
HORSESHOE LAKE 8						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -18						
1964	38,742.35	36,962	37,297	8,419	11.12	757
1969	1,104,913.59	1,034,825	1,044,196	259,602	11.27	23,035
1971	20,993.92	19,500	19,677	5,096	11.32	450
1984	6,902.65	5,945	5,999	2,146	11.58	185
1987	13,006.61	10,920	11,019	4,329	11.63	372
1990	385,245.64	313,872	316,714	137,876	11.67	11,815
1991	48,238.92	38,865	39,217	17,705	11.68	1,516
1992	2,398.17	1,909	1,926	904	11.69	77
2000	72,659.78	50,503	50,960	34,778	11.77	2,955
2004	174,525.48	108,263	109,243	96,697	11.81	8,188
2005	150,135.53	89,726	90,539	86,621	11.82	7,328
2010	29,741.16	13,412	13,533	21,561	11.85	1,819
2011	22,128.94	9,115	9,198	16,915	11.86	1,426
2012	368,193.73	135,754	136,983	297,485	11.86	25,083
2015	104,863.60	21,227	21,419	102,320	11.88	8,613
2017	22,780.93	1,064	1,074	25,808	11.89	2,171
	2,565,471.00	1,891,862	1,908,994	1,118,262		95,790
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -17						
1971	87,765.21	79,466	68,712	33,973	12.19	2,787
1975	1,817,380.45	1,612,804	1,394,544	731,791	12.30	59,495
1978	75,197.40	65,570	56,696	31,285	12.38	2,527
1980	16,409.05	14,125	12,213	6,985	12.42	562
1985	69,375.18	57,464	49,687	31,482	12.52	2,515

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -17						
1986	82,495.08	67,722	58,557	37,962	12.54	3,027
1988	76,897.99	61,915	53,536	36,435	12.57	2,899
1991	72,794.58	56,659	48,991	36,178	12.62	2,867
1992	50,304.08	38,667	33,434	25,422	12.63	2,013
1993	6,023.30	4,566	3,948	3,099	12.65	245
2001	30,394.00	19,742	17,070	18,491	12.74	1,451
2003	195,861.09	119,971	103,735	125,422	12.76	9,829
2005	44,314.57	25,237	21,822	30,026	12.78	2,349
2006	66,342.02	36,169	31,274	46,346	12.79	3,624
2008	12,662.02	6,208	5,368	9,447	12.81	737
2010	200,717.00	85,355	73,804	161,035	12.82	12,561
2012	677,868.30	234,188	202,495	590,610	12.84	45,998
2013	59,947.33	17,931	15,504	54,634	12.84	4,255
2016	9,576.70	1,156	1,000	10,205	12.86	794
	3,652,325.35	2,604,915	2,252,393	2,020,827		160,535
SEMINOLE 2						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -18						
1973	1,250,867.05	1,131,224	1,061,883	414,140	12.25	33,807
1974	4,012.37	3,610	3,389	1,346	12.28	110
1986	142,138.49	117,681	110,467	57,256	12.54	4,566
1992	84,837.58	65,769	61,738	38,371	12.63	3,038
1993	76,533.90	58,515	54,928	35,382	12.65	2,797
2003	5,788.19	3,576	3,357	3,473	12.76	272
2004	6,265.12	3,739	3,510	3,883	12.77	304
2005	119,436.98	68,600	64,395	76,541	12.78	5,989
2008	30,130.43	14,899	13,986	21,568	12.81	1,684
2010	251,866.64	108,021	101,400	195,803	12.82	15,273
2012	31,165.85	10,859	10,193	26,582	12.84	2,070
2014	52,509.04	13,054	12,254	49,707	12.85	3,868
2016	2,809.24	342	321	2,994	12.86	233
	2,058,360.88	1,599,889	1,501,820	927,046		74,011

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SEMINOLE 3						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -17						
1975	80,412.04	71,360	73,616	20,466	12.30	1,664
1987	3,772,004.54	3,066,852	3,163,804	1,249,441	12.56	99,478
1992	56,634.18	43,533	44,909	21,353	12.63	1,691
1994	16,586.43	12,393	12,785	6,621	12.66	523
2000	13,359.71	8,902	9,183	6,447	12.73	506
2004	239,054.65	141,469	145,941	133,753	12.77	10,474
2005	32,970.83	18,777	19,371	19,205	12.78	1,503
2007	647,459.86	336,130	346,756	410,772	12.80	32,092
2008	27,993.74	13,725	14,159	18,594	12.81	1,452
2010	4,936.84	2,099	2,165	3,611	12.82	282
2011	208,980.57	80,949	83,508	160,999	12.83	12,549
2013	3,665.57	1,096	1,131	3,158	12.84	246
2016	47,609.37	5,749	5,931	49,772	12.86	3,870
2017	3,028.14	130	134	3,409	12.87	265
	5,154,696.47	3,803,164	3,923,393	2,107,601		166,595
MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -14						
1975	42,023.44	30,082	26,156	21,751	22.09	985
1977	16,367,672.18	11,496,833	9,996,275	8,662,872	22.29	388,644
1989	378,982.31	228,705	198,855	233,185	23.24	10,034
1990	256,359.91	152,078	132,229	160,021	23.31	6,865
1992	25,158.42	14,383	12,506	16,175	23.43	690
1993	33,654.66	18,855	16,394	21,972	23.49	935
1996	35,960.93	18,814	16,358	24,637	23.65	1,042
1997	8,533.86	4,350	3,782	5,946	23.70	251
2002	1,483.10	642	558	1,133	23.92	47
2003	367,391.78	152,646	132,723	286,104	23.96	11,941
2006	25,143.23	8,960	7,791	20,873	24.08	867
2007	91,625.82	30,657	26,656	77,798	24.12	3,225
2008	400,933.97	124,893	108,592	348,473	24.15	14,430
2010	88,773.77	23,166	20,142	81,060	24.22	3,347
2011	1,136,400.49	265,136	230,531	1,064,966	24.25	43,916
2012	1,728,417.35	352,504	306,495	1,663,900	24.28	68,530
2013	108,324.08	18,670	16,233	107,256	24.31	4,412
2014	153,775.43	21,320	18,537	156,767	24.34	6,441

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -14						
2015	12,576,532.77	1,295,657	1,126,549	13,210,699	24.36	542,311
2016	135,145.32	8,645	7,517	146,549	24.39	6,009
2017	73,260.61	1,644	1,429	82,088	24.41	3,363
	34,035,553.43	14,268,640	12,406,307	26,394,224		1,118,285
MUSKOGEE 5						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -15						
1978	9,780,332.97	6,765,526	7,100,737	4,146,646	23.14	179,198
1995	2,202.59	1,167	1,225	1,308	24.46	53
2003	401,205.90	164,078	172,208	289,179	24.86	11,632
2006	25,135.70	8,801	9,237	19,669	24.99	787
2011	126,491.55	28,898	30,330	115,135	25.17	4,574
2012	94,175.91	18,755	19,684	88,618	25.21	3,515
2013	1,148,258.90	193,360	202,940	1,117,557	25.24	44,277
2017	9,704.60	207	217	10,943	25.36	432
	11,587,508.12	7,180,792	7,536,578	5,789,056		244,468
MUSKOGEE 6						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -15						
1984	80,902.42	47,761	59,753	33,284	28.26	1,178
1987	40,281,129.59	22,649,314	28,336,414	17,986,885	28.64	628,034
1992	59,673.04	30,425	38,065	30,559	29.19	1,047
1994	62,533.46	30,414	38,051	33,863	29.39	1,152
1995	258,124.23	122,382	153,111	143,732	29.48	4,876
2003	107,633.85	38,456	48,112	75,667	30.13	2,511
2006	40,828.22	12,351	15,452	31,500	30.34	1,038
2011	119,408.99	23,086	28,883	108,438	30.63	3,540
2012	154,132.57	25,850	32,341	144,912	30.69	4,722

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MUSKOGEE 6						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -15						
2013	718,899.35	101,250	126,673	700,061	30.74	22,774
2014	149,095.21	16,825	21,050	150,410	30.79	4,885
2015	803,074.01	66,421	83,099	840,436	30.84	27,251
	42,835,434.94	23,164,535	28,981,004	20,279,746		703,008
SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -15						
1979	295,581.69	199,492	231,625	108,294	23.99	4,514
1980	22,117,607.77	14,757,786	17,134,882	8,300,367	24.10	344,414
1983	10,835.82	6,969	8,092	4,370	24.39	179
1991	27,484.77	15,573	18,081	13,526	25.05	540
1996	70,122.46	35,530	41,253	39,388	25.38	1,552
2000	8,322.38	3,739	4,341	5,229	25.61	204
2001	3,202.60	1,387	1,610	2,073	25.66	81
2002	5,907.64	2,461	2,857	3,936	25.71	153
2003	4,614.44	1,841	2,138	3,169	25.76	123
2004	225,732.96	85,925	99,765	159,828	25.81	6,192
2006	81,200.28	27,695	32,156	61,224	25.90	2,364
2007	27,704.91	8,859	10,286	21,575	25.94	832
2008	306,133.37	90,953	105,603	246,450	25.98	9,486
2011	301,331.24	66,690	77,432	269,099	26.10	10,310
2012	43,210.17	8,353	9,698	39,993	26.13	1,531
2013	6,842.72	1,115	1,295	6,575	26.17	251
2015	14,737.36	1,426	1,656	15,292	26.23	583
2016	359,303.01	21,623	25,106	388,093	26.26	14,779
2017	123,864.53	2,553	2,964	139,480	26.30	5,303
	24,033,740.12	15,339,970	17,810,840	9,827,961		403,391
SOONER 2						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -15						
1980	11,340,251.90	7,462,748	7,815,665	5,225,624	24.84	210,371
1983	7,767.80	4,922	5,155	3,778	25.16	150

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SOONER 2						
INTERIM SURVIVOR CURVE.. IOWA 75-R2						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -15						
1986	174,969.14	106,225	111,248	89,966	25.45	3,535
1995	31,465.05	16,037	16,795	19,389	26.17	741
1996	17,664.84	8,774	9,189	11,126	26.24	424
2001	12,735.52	5,398	5,653	8,993	26.54	339
2003	243,554.63	94,913	99,401	180,686	26.65	6,780
2007	479,093.20	149,337	156,399	394,558	26.84	14,700
2011	54,300.38	11,689	12,242	50,204	27.01	1,859
2012	116,680.81	21,880	22,915	111,268	27.05	4,113
2013	195,397.04	30,906	32,368	192,339	27.09	7,100
2015	15,067.38	1,412	1,479	15,849	27.16	584
2016	77,999.45	4,510	4,723	84,976	27.20	3,124
	12,766,947.14	7,918,751	8,293,233	6,388,756		253,820
	143,810,221.19	81,543,154	87,964,417	77,515,364		3,590,807
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					21.6	2.50

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -17						
1958	5,071.41	5,224	4,934	1,000	5.42	185
1963	1,492.15	1,526	1,441	305	5.50	55
1968	2,581.46	2,615	2,470	551	5.57	99
1970	841.41	849	802	183	5.59	33
1971	9,954.55	10,022	9,465	2,182	5.60	390
1975	8,238.72	8,210	7,754	1,886	5.65	334
1978	7,207.17	7,118	6,722	1,710	5.68	301
1979	10,069.92	9,913	9,362	2,420	5.69	425
1980	257,928.28	253,118	239,047	62,729	5.69	11,024
1981	4,710.80	4,606	4,350	1,162	5.70	204
1982	14,499.07	14,122	13,337	3,627	5.71	635
1983	8,148.46	7,904	7,465	2,069	5.72	362
1984	107,349.44	103,677	97,914	27,685	5.73	4,832
1985	34,357.71	33,041	31,204	8,994	5.73	1,570
1986	259.60	248	234	70	5.74	12
1989	27,712.62	26,093	24,642	7,781	5.76	1,351
1990	26,344.05	24,647	23,277	7,546	5.77	1,308
1991	14,486.52	13,468	12,719	4,230	5.77	733
1992	34,856.96	32,170	30,382	10,401	5.78	1,799
1993	37,872.76	34,697	32,768	11,543	5.78	1,997
1994	7,696.87	6,992	6,603	2,402	5.79	415
1995	992.72	894	844	317	5.79	55
1996	681.66	608	574	223	5.80	38
1998	7,755.44	6,770	6,394	2,680	5.80	462
1999	17,513.37	15,092	14,253	6,238	5.81	1,074
2000	19,532.80	16,608	15,685	7,169	5.81	1,234
2001	37.30	31	29	14	5.82	2
2002	50,109.90	41,246	38,953	19,675	5.82	3,381
2004	93,136.47	73,678	69,582	39,387	5.82	6,768
2005	38,311.06	29,569	27,925	16,899	5.83	2,899
2006	43,747.84	32,855	31,029	20,156	5.83	3,457
2007	65,176.10	47,425	44,789	31,467	5.83	5,397
2008	54,255.84	38,001	35,889	27,591	5.84	4,724
2009	93,841.50	62,889	59,393	50,402	5.84	8,630
2010	2,221.74	1,412	1,334	1,266	5.84	217
2011	523,514.94	311,665	294,339	318,173	5.84	54,482
2012	16,226.59	8,870	8,377	10,608	5.85	1,813
2013	55,061.13	26,997	25,496	38,925	5.85	6,654
2014	17,031.60	7,187	6,787	13,139	5.85	2,246

OKLAHOMA GAS AND ELECTRIC COMPANY

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HORSESHOE LAKE 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2023						
NET SALVAGE PERCENT.. -17						
2015	193,408.01	64,967	61,355	164,932	5.86	28,145
2016	3,290.83	751	709	3,141	5.86	536
2017	65,592.90	5,810	5,487	71,257	5.86	12,160
	1,983,119.67	1,393,585	1,316,115	1,004,135		172,438
HORSESHOE LAKE 7						
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2028						
NET SALVAGE PERCENT.. -18						
1964	6,736.82	6,297	7,222	727	9.36	78
1975	9,088.77	8,137	9,332	1,392	9.80	142
1987	988,158.30	819,437	939,809	226,218	10.13	22,331
2005	35,129.88	21,156	24,264	17,190	10.41	1,651
	1,039,113.77	855,027	980,627	245,527		24,202
HORSESHOE LAKE 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -18						
1969	2,037.13	1,836	2,132	272	10.30	26
1971	440.60	394	458	62	10.40	6
1972	2,397.02	2,132	2,476	352	10.44	34
1978	454.56	392	455	81	10.68	8
1981	464.19	393	456	91	10.78	8
1986	9,594.39	7,812	9,073	2,249	10.94	206
1987	1,625,045.74	1,311,722	1,523,404	394,150	10.96	35,963
1988	25,152.11	20,108	23,353	6,327	10.99	576
1989	29,449.59	23,316	27,079	7,672	11.01	697
1990	72,196.16	56,543	65,668	19,524	11.04	1,768
1991	74,000.24	57,309	66,557	20,763	11.06	1,877
1994	14,570.15	10,852	12,603	4,590	11.13	412
1996	20,016.00	14,467	16,802	6,817	11.16	611
1998	3,788.98	2,641	3,067	1,404	11.20	125
2000	65,836.49	44,003	51,104	26,583	11.23	2,367
2001	26,736.31	17,436	20,250	11,299	11.25	1,004
2003	7,205.12	4,445	5,162	3,340	11.27	296

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HORSESHOE LAKE 8						
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2029						
NET SALVAGE PERCENT.. -18						
2007	13,647.46	7,190	8,350	7,754	11.32	685
2009	43,719.24	20,460	23,762	27,827	11.35	2,452
2011	29,178.66	11,577	13,445	20,986	11.37	1,846
2013	96,504.97	29,761	34,564	79,312	11.39	6,963
2015	15,766.43	3,076	3,572	15,032	11.41	1,317
2016	12,390.40	1,556	1,807	12,814	11.42	1,122
	2,190,591.94	1,649,421	1,915,600	669,298		60,369
SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -17						
1970	10,222.04	8,926	9,079	2,881	11.06	260
1971	49,116.55	42,691	43,424	14,042	11.11	1,264
1972	1,059.49	916	932	308	11.17	28
1975	425,599.59	362,344	368,566	129,385	11.31	11,440
1978	16,188.45	13,538	13,770	5,170	11.45	452
1979	53,408.73	44,380	45,142	17,346	11.49	1,510
1980	1,383,010.24	1,141,569	1,161,173	456,949	11.53	39,631
1981	13,700.61	11,229	11,422	4,608	11.57	398
1982	8,713.46	7,089	7,211	2,984	11.61	257
1983	46,896.04	37,869	38,519	16,349	11.64	1,405
1984	64,415.63	51,587	52,473	22,893	11.68	1,960
1985	26,521.60	21,061	21,423	9,608	11.71	820
1986	12,287.10	9,668	9,834	4,542	11.75	387
1987	3,789.93	2,954	3,005	1,429	11.78	121
1988	4,900.65	3,782	3,847	1,887	11.81	160
1990	43,397.37	32,763	33,326	17,449	11.87	1,470
1991	38,825.44	28,974	29,472	15,954	11.89	1,342
1992	16,383.46	12,068	12,275	6,893	11.92	578
1993	1,872.38	1,360	1,383	807	11.95	68
1994	6,572.14	4,707	4,788	2,902	11.97	242
1995	5,531.33	3,901	3,968	2,504	11.99	209
1996	14,773.83	10,242	10,418	6,868	12.02	571
1997	2,731.05	1,859	1,891	1,304	12.04	108
1998	52,368.76	34,966	35,566	25,705	12.06	2,131
1999	20,362.42	13,309	13,538	10,286	12.08	851
2000	5,063.32	3,236	3,292	2,633	12.09	218

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SEMINOLE 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -17						
2001	213,550.70	133,030	135,314	114,540	12.11	9,458
2002	49,084.24	29,730	30,241	27,188	12.13	2,241
2003	67,623.54	39,706	40,388	38,732	12.15	3,188
2004	238,339.14	135,296	137,619	141,237	12.16	11,615
2005	104,226.78	56,916	57,893	64,052	12.18	5,259
2006	80,308.89	42,017	42,739	51,223	12.19	4,202
2007	125,915.96	62,781	63,859	83,463	12.20	6,841
2008	17,136.48	8,069	8,208	11,842	12.22	969
2010	24,436.79	9,986	10,157	18,434	12.24	1,506
2011	36,383.48	13,526	13,758	28,810	12.26	2,350
2012	84,093.07	27,914	28,393	69,996	12.27	5,705
2013	116,015.22	33,351	33,924	101,814	12.28	8,291
2014	194,721.50	46,244	47,038	180,786	12.29	14,710
2015	115,796.70	20,857	21,215	114,267	12.31	9,282
2016	9,184.88	1,061	1,079	9,667	12.32	785
2017	208,065.65	8,571	8,718	234,719	12.33	19,036
	4,012,594.63	2,576,043	2,620,280	2,074,456		173,319
SEMINOLE 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -18						
1973	10,273.97	8,915	3,426	8,698	11.22	775
1975	5,928.11	5,090	1,956	5,039	11.31	446
1980	5,541.77	4,613	1,773	4,767	11.53	413
1991	12,388.36	9,324	3,583	11,036	11.89	928
2001	1,402.70	881	339	1,317	12.11	109
2006	3,633.57	1,917	737	3,551	12.19	291
	39,168.48	30,740	11,812	34,407		2,962
SEMINOLE 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -17						
1966	1,366.57	1,214	1,418	181	10.83	17
1981	2,884.37	2,364	2,762	613	11.57	53

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SEMINOLE 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -17						
1982	1,158.40	942	1,101	255	11.61	22
1983	3,267.21	2,638	3,082	741	11.64	64
1984	6,820.55	5,462	6,382	1,599	11.68	137
1985	5,750.54	4,567	5,336	1,392	11.71	119
1986	6,886.32	5,418	6,330	1,727	11.75	147
1987	61,818.61	48,184	56,296	16,032	11.78	1,361
1988	17,454.33	13,469	15,736	4,685	11.81	397
1989	3,888.31	2,969	3,469	1,081	11.84	91
1990	29,855.38	22,539	26,333	8,597	11.87	724
1991	1,822.52	1,360	1,589	543	11.89	46
2000	6,367.69	4,069	4,754	2,696	12.09	223
2001	57,582.04	35,870	41,909	25,462	12.11	2,103
2002	32,686.65	19,798	23,131	15,112	12.13	1,246
2004	11,060.48	6,279	7,336	5,605	12.16	461
2005	6,090.42	3,326	3,886	3,240	12.18	266
2007	8,957.85	4,466	5,218	5,263	12.20	431
2008	51,591.14	24,292	28,381	31,980	12.22	2,617
2011	79,616.08	29,599	34,582	58,569	12.26	4,777
2013	4,458.72	1,282	1,498	3,719	12.28	303
	401,384.18	240,107	280,528	189,091		15,605
MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -14						
1971	405,199.07	285,526	270,074	191,853	17.96	10,682
1977	937,129.42	622,055	588,391	479,937	18.94	25,340
1986	6,969.41	4,129	3,906	4,040	20.16	200
1987	914.50	534	505	537	20.27	26
1989	30,261.88	17,088	16,163	18,335	20.50	894
1990	42,088.65	23,345	22,082	25,899	20.61	1,257
1991	24,183.00	13,169	12,456	15,112	20.71	730
1992	57,988.87	30,968	29,292	36,815	20.81	1,769
1993	29,137.87	15,237	14,412	18,805	20.91	899
1994	30,085.25	15,398	14,565	19,732	21.00	940
1996	5,275.51	2,573	2,434	3,580	21.18	169
1997	68,306.90	32,451	30,695	47,175	21.26	2,219
1998	39,265.04	18,139	17,157	27,605	21.34	1,294

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2042						
NET SALVAGE PERCENT.. -14						
1999	10,737.81	4,811	4,551	7,690	21.42	359
2000	44,430.02	19,258	18,216	32,434	21.50	1,509
2001	204,835.31	85,718	81,079	152,433	21.57	7,067
2002	140,495.25	56,580	53,518	106,647	21.64	4,928
2003	72,910.40	28,179	26,654	56,464	21.70	2,602
2004	68,703.89	25,337	23,966	54,357	21.77	2,497
2005	92,320.75	32,378	30,626	74,620	21.83	3,418
2006	1,095,873.37	363,133	343,481	905,814	21.89	41,380
2007	62,094.87	19,327	18,281	52,507	21.94	2,393
2008	31,512.49	9,133	8,639	27,285	22.00	1,240
2009	133,780.05	35,745	33,811	118,699	22.05	5,383
2010	168,353.85	40,926	38,711	153,212	22.10	6,933
2011	566,569.74	123,184	116,518	529,372	22.15	23,899
2012	302,004.36	57,382	54,277	290,008	22.20	13,063
2013	168,048.23	26,999	25,538	166,037	22.25	7,462
2014	198,017.49	25,581	24,197	201,543	22.30	9,038
2015	3,400,596.49	325,835	308,202	3,568,478	22.34	159,735
2016	246,970.13	14,660	13,867	267,679	22.39	11,955
2017	395,797.18	8,099	7,661	443,548	22.43	19,775
	9,080,857.05	2,382,877	2,253,922	8,098,255		371,055
MUSKOGEE 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -15						
1972	1,770.26	1,232	1,760	276	18.57	15
1978	425,480.90	277,890	396,955	92,348	19.59	4,714
1990	20,153.95	11,064	15,805	7,373	21.23	347
1998	42,036.78	19,125	27,319	21,023	22.03	954
1999	9,243.22	4,079	5,827	4,803	22.11	217
2001	205,172.43	84,477	120,672	115,276	22.27	5,176
2002	8,750.70	3,464	4,948	5,115	22.35	229
2003	23,395.65	8,877	12,680	14,225	22.42	634
2007	20,580.59	6,274	8,962	14,706	22.68	648
2010	3,650.00	866	1,237	2,960	22.86	129
2011	0.26		0			

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSKOGEE 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. -15						
2013	39,207.55	6,127	8,752	36,337	23.02	1,578
2014	22,077.58	2,774	3,962	21,427	23.07	929
2016	14,076.03	816	1,166	15,022	23.16	649
	835,595.90	427,065	610,046	350,889		16,219
MUSKOGEE 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -15						
1982	215,080.51	122,999	159,922	87,420	23.10	3,784
1987	1,538,814.41	808,193	1,050,806	718,831	24.09	29,839
1988	51,554.49	26,563	34,537	24,751	24.27	1,020
1989	1,817,456.37	918,003	1,193,580	896,495	24.45	36,666
1990	14,461.83	7,155	9,303	7,328	24.62	298
1992	13,431.50	6,353	8,260	7,186	24.96	288
1993	439.62	203	264	242	25.12	10
1994	5,017.40	2,259	2,937	2,833	25.27	112
1998	52,313.77	20,954	27,244	32,917	25.84	1,274
2000	42,419.39	15,823	20,573	28,209	26.10	1,081
2001	52,142.27	18,708	24,324	35,640	26.22	1,359
2002	15,581.64	5,356	6,964	10,955	26.34	416
2003	49,789.75	16,348	21,256	36,003	26.45	1,361
2004	1,916.40	598	778	1,426	26.56	54
2005	49,348.64	14,583	18,961	37,790	26.66	1,417
2006	43,033.08	11,948	15,535	33,953	26.77	1,268
2010	7,632.66	1,521	1,978	6,800	27.14	251
2012	8,822.52	1,358	1,766	8,380	27.31	307
2013	425,677.07	55,043	71,566	417,962	27.39	15,260
2015	232,421.03	17,667	22,970	244,314	27.55	8,868
2016	9,092.43	428	556	9,900	27.62	358
	4,646,446.78	2,072,063	2,694,079	2,649,335		105,291

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOONER 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2044						
NET SALVAGE PERCENT.. -15						
1979	336,667.75	214,247	348,681	38,487	20.25	1,901
1980	103,983.74	65,369	106,386	13,195	20.41	646
1981	76,996.34	47,781	77,762	10,784	20.57	524
1982	102,917.34	63,022	102,566	15,789	20.73	762
1983	220,093.53	132,914	216,314	36,794	20.88	1,762
1984	250,493.77	149,121	242,690	45,378	21.03	2,158
1985	77,985.58	45,745	74,449	15,235	21.17	720
1986	197,700.90	114,183	185,829	41,527	21.31	1,949
1987	36,132.15	20,531	33,414	8,138	21.45	379
1990	6,539.49	3,522	5,732	1,788	21.84	82
1991	42,113.15	22,248	36,208	12,222	21.96	557
1992	42,556.21	22,019	35,835	13,104	22.08	593
1993	203,701.48	103,155	167,882	66,375	22.19	2,991
1994	99,248.05	49,124	79,948	34,187	22.30	1,533
1996	7,927.09	3,732	6,074	3,042	22.51	135
1997	21,501.00	9,846	16,024	8,702	22.61	385
1998	19,781.04	8,799	14,320	8,428	22.70	371
2000	17,361.03	7,234	11,773	8,192	22.88	358
2001	11,569.29	4,645	7,560	5,745	22.97	250
2002	126,124.57	48,668	79,206	65,838	23.05	2,856
2003	87,436.36	32,307	52,579	47,973	23.13	2,074
2004	231,994.07	81,807	133,138	133,655	23.20	5,761
2005	253,492.98	84,890	138,156	153,361	23.27	6,591
2006	29,340.33	9,269	15,085	18,656	23.34	799
2007	68,299.08	20,227	32,919	45,625	23.41	1,949
2008	28,882.57	7,943	12,927	20,288	23.48	864
2009	393,411.33	99,538	161,995	290,428	23.54	12,338
2010	242,489.04	55,772	90,767	188,095	23.60	7,970
2011	480,020.91	98,520	160,338	391,686	23.66	16,555
2012	361,371.92	64,651	105,218	310,360	23.72	13,084
2013	115,917.76	17,534	28,536	104,769	23.77	4,408
2014	86,374.95	10,477	17,051	82,280	23.83	3,453
2015	1,081,067.58	96,959	157,798	1,085,430	23.88	45,454
2016	97,263.44	5,426	8,831	103,022	23.93	4,305
2017	230,573.76	4,457	7,254	257,906	23.98	10,755
	5,789,329.58	1,825,682	2,971,242	3,686,487		157,272

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOONER 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R0.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -15						
1980	1,643,673.15	1,018,906	1,177,900	712,324	20.90	34,082
1987	26,337.29	14,716	17,012	13,276	22.01	603
1988	659.29	362	418	340	22.16	15
1989	23,523.25	12,685	14,664	12,387	22.29	556
1991	2,388.22	1,238	1,431	1,315	22.56	58
1993	762.02	378	437	439	22.81	19
2001	6,054.98	2,375	2,746	4,218	23.64	178
2002	16,997.62	6,403	7,402	12,145	23.73	512
2007	18,695.16	5,378	6,217	15,282	24.13	633
2011	85,747.75	17,048	19,708	78,902	24.40	3,234
2012	21,857.12	3,788	4,379	20,757	24.46	849
2014	160,926.51	18,866	21,810	163,256	24.58	6,642
2016	16,117.40	866	1,001	17,534	24.69	710
2017	16,176.48	303	350	18,253	24.74	738
	2,039,916.24	1,103,312	1,275,477	1,070,427		48,829
POWER SUPPLY SERVICES						
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -10						
1998	33,384.38	8,681	21,935	14,787	38.18	387
1999	6,247.15	1,543	3,899	2,973	38.77	77
2002	3,101.47	644	1,627	1,784	40.56	44
2003	17,380.29	3,380	8,541	10,578	41.16	257
2004	43,354.66	7,859	19,858	27,832	41.76	666
2005	137,789.06	23,160	58,522	93,046	42.36	2,197
2007	202,952.89	28,754	72,657	150,592	43.56	3,457
2008	240,451.70	30,840	77,928	186,569	44.17	4,224
2009	158,728.96	18,228	46,059	128,543	44.78	2,871
2010	58,465.32	5,942	15,014	49,297	45.38	1,086
2011	299,024.84	26,380	66,658	262,269	45.99	5,703
2012	137,349.65	10,244	25,885	125,200	46.61	2,686
2013	72,667.05	4,444	11,229	68,704	47.22	1,455

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 316.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
POWER SUPPLY SERVICES						
SURVIVOR CURVE.. IOWA 50-R0.5						
NET SALVAGE PERCENT.. -10						
2014	6,780.15	324	819	6,639	47.83	139
2015	30,520.00	1,041	2,630	30,942	48.45	639
2017	5,513.10	38	96	5,968	49.69	120
	1,453,710.67	171,502	433,357	1,165,724		26,008
	33,511,828.89	14,727,424	17,363,087	21,238,031		1,173,569
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					18.1	3.50

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 340.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG CTs						
INTERIM SURVIVOR CURVE.. IOWA 75-S4						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. 0						
1957	910.01	696	910			
1960	5,838.47	4,317	5,838			
1980	1,660.31	895	1,660			
1987	2,406.99	1,126	2,407			
	10,815.78	7,034	10,816			
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2004	30,399,488.32	10,764,705	12,731,885	21,619,536	28.66	754,345
2009	1,101,710.64	271,644	321,285	923,648	29.81	30,985
2010	7,371.37	1,641	1,941	6,389	29.99	213
2011	128,230.63	25,333	29,962	114,938	30.16	3,811
2012	110,177.68	18,846	22,290	102,211	30.33	3,370
2013	195,431.63	28,024	33,145	187,693	30.48	6,158
2014	32,809.22	3,754	4,440	32,634	30.62	1,066
2015	206,691.27	17,365	20,538	213,023	30.75	6,928
2016	234,529.05	12,207	14,438	250,580	30.86	8,120
2017	759,528.64	13,363	15,805	842,462	30.98	27,194
	33,175,968.45	11,156,882	13,195,730	24,293,114		842,190
REDBUD 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2010	23,900.74	5,322	5,010	21,998	29.99	734
2011	32,245.91	6,370	5,997	30,441	30.16	1,009
2012	26,245.04	4,489	4,226	25,431	30.33	838
2016	71,631.04	3,728	3,509	77,434	30.86	2,509
2017	2,799.43	49	46	3,117	30.98	101
	156,822.16	19,958	18,788	158,421		5,191
REDBUD 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2010	19,323.07	4,303	4,003	17,832	29.99	595
2011	33,604.39	6,639	6,176	31,797	30.16	1,054
2012	25,252.52	4,319	4,018	24,518	30.33	808
2016	59,648.35	3,105	2,888	64,514	30.86	2,091
2017	7,882.94	139	129	8,778	30.98	283
	145,711.27	18,505	17,213	147,441		4,831

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2010	23,276.86	5,183	5,294	21,009	29.99	701
2011	45,016.37	8,893	9,083	41,785	30.16	1,385
2012	35,182.98	6,018	6,147	33,610	30.33	1,108
2015	2,435.68	205	209	2,543	30.75	83
2016	63,899.39	3,326	3,397	68,809	30.86	2,230
2017	4,890.09	86	88	5,438	30.98	176
	174,701.37	23,711	24,219	173,194		5,683
HORSESHOE LAKE 9 AND 10						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -5						
2000	978,298.32	512,251	501,088	526,126	17.08	30,804
2017	8,187.41	234	229	8,368	17.85	469
	986,485.73	512,485	501,317	534,493		31,273
TINKER						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -6						
1990	47,099.00	38,656	49,925			
2003	904,029.75	617,414	849,648	108,624	7.90	13,750
2011	21,035.20	9,997	13,757	8,540	7.96	1,073
	972,163.95	666,067	913,330	117,164		14,823
MCCLAIN GAS 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2001	832,755.29	348,724	548,762	367,268	25.85	14,208
2004	3,813,767.83	1,387,460	2,183,348	2,011,796	26.53	75,831
2006	1,104,433.92	357,162	562,041	652,837	26.92	24,251
2007	4,124.72	1,246	1,961	2,576	27.09	95
2009	76,827.21	19,720	31,032	53,478	27.40	1,952

OKLAHOMA GAS AND ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN GAS 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2010	12,536.54	2,911	4,581	9,209	27.54	334
2011	712,161.88	147,158	231,572	551,806	27.67	19,942
2012	166,953.82	29,962	47,149	136,500	27.80	4,910
2013	44,952.53	6,787	10,680	38,768	27.91	1,389
2014	821,801.17	99,393	156,408	747,574	28.01	26,690
2015	953,584.71	84,723	133,323	915,621	28.11	32,573
2016	1,606,550.33	88,131	138,686	1,628,520	28.20	57,749
2017	145,706.24	2,730	4,296	155,981	28.28	5,516
	10,296,156.19	2,576,107	4,053,838	7,271,934		265,440
MCCLAIN GAS 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2001	881,740.90	369,237	631,219	338,696	25.85	13,102
2004	576,345.53	209,676	358,446	275,534	26.53	10,386
2010	9,272.86	2,153	3,681	6,520	27.54	237
2011	65,906.04	13,618	23,280	49,216	27.67	1,779
2013	2,712.22	409	699	2,284	27.91	82
2017	38,545.51	722	1,234	41,166	28.28	1,456
	1,574,523.06	595,815	1,018,559	713,416		27,042
MCCLAIN STEAM 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2001	440,870.45	184,618	316,731	168,226	25.85	6,508
2004	291,033.87	105,879	181,646	138,491	26.53	5,220
2011	87,993.42	18,183	31,195	65,598	27.67	2,371
2017	11,375.44	213	365	12,148	28.28	430
	831,273.18	308,893	529,937	384,463		14,529

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG CTs						
INTERIM SURVIVOR CURVE.. IOWA 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -9						
1960	1,660.99	1,554	557	1,254	7.08	177
1966	4,378.07	3,875	1,389	3,383	9.40	360
1984	386,084.27	251,670	90,191	330,641	20.03	16,507
2006	1,500,376.63	418,420	149,950	1,485,461	32.46	45,763
2009	264,478.58	57,394	20,568	267,713	33.43	8,008
2010	31,056.22	6,051	2,169	31,683	33.72	940
2011	251,057.49	43,259	15,503	258,150	33.98	7,597
2012	66,054.35	9,826	3,521	68,478	34.23	2,001
2013	11,430.93	1,419	509	11,951	34.46	347
2014	400,987.64	39,547	14,173	422,904	34.68	12,194
2015	26,085.76	1,880	674	27,760	34.88	796
2016	314,843.97	13,895	4,980	338,200	35.07	9,644
2017	25,759,452.04	384,947	137,954	27,939,849	35.25	792,620
	29,017,946.94	1,233,737	442,136	31,187,426		896,954
	77,331,752.30	17,112,160	20,715,067	64,981,066		2,107,956

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.8 2.73

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTENNIAL						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -4						
2006	2,165,142.53	1,019,749	932,981	1,318,767	13.64	96,684
2012	81,033.25	23,835	21,807	62,468	13.82	4,520
2013	107,696.09	27,344	25,017	86,987	13.84	6,285
2016	9,225.73	929	850	8,745	13.90	629
2017	22,992.18	830	759	23,152	13.91	1,664
	2,386,089.78	1,072,687	981,415	1,500,118		109,782
OU SPIRIT						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -3						
2009	5,081,452.00	1,757,228	1,699,824	3,534,072	16.56	213,410
2013	128,381.16	27,832	26,923	105,310	16.73	6,295
	5,209,833.16	1,785,060	1,726,746	3,639,382		219,705
CROSSROADS						
INTERIM SURVIVOR CURVE.. IOWA 45-R3						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -4						
2011	11,548,731.90	2,978,289	2,864,059	9,146,622	19.44	470,505
2013	25,821.62	4,977	4,786	22,068	19.56	1,128
2014	12,099.79	1,887	1,815	10,769	19.61	549
	11,586,653.31	2,985,153	2,870,660	9,179,460		472,182
	19,182,576.25	5,842,900	5,578,821	14,318,960		801,669
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.9	4.18

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 341.0 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2						
NET SALVAGE PERCENT.. 0						
2015	722,634.30	51,618	97,256	625,378	32.50	19,242
	722,634.30	51,618	97,256	625,378		19,242

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.5 2.66

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2004	11,488,170.51	3,975,495	5,107,576	7,874,057	30.47	258,420
2011	33,641.01	6,515	8,370	29,644	31.38	945
2012	382,831.70	64,276	82,580	350,020	31.46	11,126
2016	213,696.10	10,910	14,017	227,460	31.70	7,175
	12,118,339.32	4,057,196	5,212,543	8,481,181		277,666
REDBUD 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2004	665,420.55	230,270	299,524	452,402	30.47	14,847
2011	25,229.51	4,886	6,355	22,154	31.38	706
	690,650.06	235,156	305,879	474,555		15,553
REDBUD 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2004	665,420.54	230,270	299,465	452,460	30.47	14,849
2011	25,870.77	5,010	6,515	22,718	31.38	724
	691,291.31	235,280	305,981	475,179		15,573
REDBUD 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2004	665,420.53	230,270	299,263	452,662	30.47	14,856
2011	22,790.68	4,414	5,737	20,017	31.38	638
2016	31,573.88	1,612	2,095	33,583	31.70	1,059
	719,785.09	236,296	307,095	506,262		16,553

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TINKER						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -6						
2003	94,030.00	64,258	78,357	21,315	7.98	2,671
2006	13,070.00	8,172	9,965	3,889	7.99	487
2012	60,049.95	25,905	31,589	32,064	8.00	4,008
	167,149.95	98,335	119,911	57,268		7,166
MCCLAIN GAS 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2001	81,409.06	33,459	56,738	32,812	27.51	1,193
2004	144,409.15	51,595	87,492	71,358	27.96	2,552
2006	120,226.19	38,238	64,842	67,407	28.20	2,390
2015	2,345.82	206	349	2,231	28.78	78
	348,390.22	123,498	209,421	173,808		6,213
MCCLAIN GAS 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2001	115,025.40	47,275	75,684	50,844	27.51	1,848
2004	92,869.69	33,180	53,119	49,038	27.96	1,754
2006	38,362.32	12,201	19,533	22,666	28.20	804
2015	12,799.71	1,125	1,801	12,279	28.78	427
	259,057.12	93,781	150,137	134,825		4,833

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 342.0 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MUSTANG CTs						
INTERIM SURVIVOR CURVE.. IOWA 55-R4						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -9						
2017	1,091,014.99	16,090	1,314	1,187,892	36.45	32,590
	1,091,014.99	16,090	1,314	1,187,892		32,590
	16,085,678.06	5,095,632	6,612,281	11,490,970		376,147
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					30.5	2.34

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.0 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2004	61,653,654.63	22,448,626	23,809,979	45,858,651	24.80	1,849,139
2008	784,054.98	215,896	228,989	656,994	26.32	24,962
2009	4,985,092.03	1,253,433	1,329,445	4,303,709	26.66	161,429
2010	6,141,519.93	1,392,078	1,476,498	5,463,420	26.98	202,499
2012	549,841.80	95,516	101,308	520,013	27.58	18,855
2013	96,984.39	14,119	14,975	94,617	27.86	3,396
2014	10,749,505.53	1,247,977	1,323,658	10,823,283	28.12	384,896
2015	1,157,518.54	98,060	104,007	1,203,989	28.38	42,424
2016	488,811.71	25,591	27,143	525,214	28.61	18,358
2017	1,196,367.99	21,225	22,512	1,329,384	28.84	46,095
	87,803,351.53	26,812,521	28,438,513	70,779,274		2,752,053
REDBUD 2						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2004	49,555,878.63	18,043,722	17,218,284	38,779,859	24.80	1,563,704
2009	2,812,962.17	707,281	674,925	2,503,722	26.66	93,913
2010	177,913.63	40,327	38,482	162,560	26.98	6,025
2012	357,561.81	62,114	59,272	344,772	27.58	12,501
2013	358,256.37	52,154	49,768	355,062	27.86	12,745
2014	11,467,664.71	1,331,352	1,270,447	11,688,014	28.12	415,648
2015	1,094,818.75	92,749	88,506	1,148,639	28.38	40,474
2016	218,042.78	11,415	10,893	235,496	28.61	8,231
2017	50,352.90	893	852	56,047	28.84	1,943
	66,093,451.75	20,342,007	19,411,430	55,274,171		2,155,184
REDBUD 3						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2004	44,810,463.21	16,315,875	19,238,057	31,397,766	24.80	1,266,039
2008	2,211,192.67	608,870	717,919	1,780,729	26.32	67,657
2009	4,838,750.97	1,216,638	1,434,539	4,033,250	26.66	151,285
2010	807,933.15	183,132	215,931	697,033	26.98	25,835
2012	337,163.75	58,570	69,060	311,935	27.58	11,310

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.0 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 3						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2013	187,135.43	27,243	32,122	179,341	27.86	6,437
2014	11,565,407.11	1,342,700	1,583,178	11,485,732	28.12	408,454
2015	1,008,897.46	85,470	100,778	1,039,276	28.38	36,620
2016	213,399.27	11,172	13,173	227,968	28.61	7,968
2017	40,225.94	714	842	44,613	28.84	1,547
	66,020,568.96	19,850,384	23,405,599	51,197,644		1,983,152
REDBUD 4						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2004	45,566,347.78	16,591,099	17,833,721	33,656,252	24.80	1,357,107
2009	2,827,730.23	710,994	764,245	2,431,090	26.66	91,189
2010	79,482.46	18,016	19,365	70,450	26.98	2,611
2012	612,461.10	106,394	114,363	577,718	27.58	20,947
2013	189,994.92	27,659	29,731	184,964	27.86	6,639
2014	10,800,353.68	1,253,880	1,347,792	10,856,608	28.12	386,081
2015	227,097.46	19,239	20,680	235,940	28.38	8,314
2016	188,948.71	9,892	10,633	202,879	28.61	7,091
2017	24,021.70	426	458	26,687	28.84	925
	60,516,438.04	18,737,599	20,140,987	48,242,588		1,880,904
HORSESHOE LAKE 9 AND 10						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -5						
2000	4,129,418.96	2,151,338	2,139,694	2,196,196	15.79	139,088
2003	13,822.74	6,494	6,459	8,055	16.19	498
2006	57,971.87	23,737	23,609	37,262	16.52	2,256
2007	7,512.00	2,905	2,889	4,998	16.62	301
2010	1.26			1	16.88	
2011	4,637.17	1,288	1,281	3,588	16.96	212

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.0 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HORSESHOE LAKE 9 AND 10						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -5						
2014	1,273,226.25	216,616	215,444	1,121,444	17.17	65,314
2015	20,541.38	2,618	2,604	18,965	17.23	1,101
2017	2,946,255.95	83,372	82,921	3,010,648	17.33	173,725
	8,453,387.58	2,488,368	2,474,899	6,401,158		382,495
TINKER						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -6						
2003	2,773,906.60	1,877,643	2,600,429	339,912	7.72	44,030
2006	820,415.37	508,487	704,226	165,415	7.77	21,289
2011	24,915.10	11,756	16,281	10,129	7.84	1,292
2012	190,829.00	81,893	113,417	88,862	7.85	11,320
2013	99,198.70	37,627	52,111	53,039	7.86	6,748
	3,909,264.77	2,517,406	3,486,465	657,356		84,679
MCCLAIN GAS 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2001	39,697,936.70	17,006,398	26,754,840	16,912,890	22.34	757,068
2004	29,213,861.69	10,809,012	17,004,976	15,130,272	23.42	646,041
2005	27,749.12	9,692	15,248	15,276	23.75	643
2006	13,723.55	4,504	7,086	8,010	24.06	333
2007	87,417.72	26,753	42,088	54,071	24.36	2,220
2008	3,633.11	1,029	1,619	2,378	24.64	97
2009	2,340,137.40	606,624	954,354	1,619,797	24.91	65,026
2010	102,381.35	23,982	37,729	74,890	25.17	2,975
2011	667,774.61	138,992	218,665	515,887	25.41	20,303
2012	201,156.16	36,351	57,188	164,084	25.64	6,400
2013	150,476.68	22,842	35,936	129,589	25.86	5,011
2014	21,663,604.80	2,635,118	4,145,626	19,684,340	26.06	755,347

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.0 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN GAS 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2015	812,386.94	72,545	114,129	779,496	26.26	29,684
2016	12,937,846.58	715,709	1,125,969	13,105,662	26.44	495,676
2017	339,537.99	6,346	9,984	363,508	26.62	13,655
	108,259,624.40	32,115,897	50,525,437	68,560,150		2,800,479
MCCLAIN GAS 2						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2001	40,090,283.76	17,174,477	26,790,456	17,308,856	22.34	774,792
2004	38,427,077.09	14,217,865	22,178,439	20,091,346	23.42	857,871
2005	23,871.83	8,338	13,006	13,253	23.75	558
2006	25,035.92	8,216	12,816	14,723	24.06	612
2007	31,537.78	9,652	15,056	19,635	24.36	806
2009	140,293.26	36,368	56,730	97,592	24.91	3,918
2010	223,109.78	52,262	81,523	163,897	25.17	6,512
2011	106,135.57	22,091	34,460	82,289	25.41	3,238
2012	1,295,946.49	234,188	365,310	1,060,231	25.64	41,351
2013	137,860.69	20,927	32,644	119,003	25.86	4,602
2014	21,649,183.56	2,633,363	4,107,781	19,706,321	26.06	756,190
2015	52,028.27	4,646	7,247	49,984	26.26	1,903
2016	1,027,391.69	56,834	88,655	1,041,476	26.44	39,390
2017	340,612.15	6,366	9,930	364,743	26.62	13,702
	103,570,367.84	34,485,593	53,794,056	60,133,349		2,505,445
MCCLAIN STEAM 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2001	29,007,379.00	12,426,616	20,636,211	11,271,906	22.34	504,562
2004	19,795,382.38	7,324,212	12,162,924	9,611,997	23.42	410,418
2009	79,089.64	20,502	34,047	52,952	24.91	2,126
2010	107,370.48	25,151	41,767	76,341	25.17	3,033
2012	294,616.22	53,240	88,413	235,665	25.64	9,191
2013	275,141.36	41,766	69,359	233,297	25.86	9,022
2014	1,582,572.50	192,501	319,676	1,421,154	26.06	54,534

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.0 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN STEAM 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2015	411,773.24	36,771	61,064	391,887	26.26	14,923
2016	922,494.73	51,031	84,744	930,000	26.44	35,174
2017	51,571.73	964	1,601	55,128	26.62	2,071
	52,527,391.28	20,172,754	33,499,805	24,280,325		1,045,054
MUSTANG CTs						
INTERIM SURVIVOR CURVE.. IOWA 40-R2						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -9						
2017	47,689,486.01	733,460	67,361	51,914,179	32.13	1,615,754
	47,689,486.01	733,460	67,361	51,914,179		1,615,754
	604,843,332.16	178,255,989	235,244,552	437,440,194		17,205,199
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					25.4	2.84

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.1 LTSA - 5-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	2,129,175.84	1,490,423	1,580,807	548,369	1.50	365,579
	2,129,175.84	1,490,423	1,580,807	548,369		365,579
REDBUD 2						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	1,786,505.49	1,250,554	1,193,345	593,160	1.50	395,440
	1,786,505.49	1,250,554	1,193,345	593,160		395,440
REDBUD 3						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	1,908,402.25	1,335,882	1,575,139	333,263	1.50	222,175
	1,908,402.25	1,335,882	1,575,139	333,263		222,175
REDBUD 4						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2014	2,141,158.66	1,498,811	1,611,067	530,092	1.50	353,395
	2,141,158.66	1,498,811	1,611,067	530,092		353,395
MCCLAIN GAS 1						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	349,749.03	349,749	349,749			
2009	58,947.00	58,947	58,947			
2011	107,410.13	107,410	107,410			
2012	355,111.87	355,112	355,112			
2014	3,009,894.83	2,106,926	3,009,895			
	3,881,112.86	2,978,144	3,881,113			

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.1 LTSA - 5-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN GAS 2						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	343,590.07	343,590	343,590			
2014	3,013,416.68	2,109,392	3,013,417			
	3,357,006.75	2,452,982	3,357,007			
	15,203,361.85	11,006,796	13,198,478	2,004,884		1,336,589
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					1.5	8.79

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 343.2 LTSA - 20-YEAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	1,490,677.83	1,006,208	1,067,227	423,451	6.50	65,146
	1,490,677.83	1,006,208	1,067,227	423,451		65,146
REDBUD 2						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	1,490,677.83	1,006,208	960,178	530,500	6.50	81,615
	1,490,677.83	1,006,208	960,178	530,500		81,615
REDBUD 3						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	1,490,677.83	1,006,208	1,186,421	304,257	6.50	46,809
	1,490,677.83	1,006,208	1,186,421	304,257		46,809
REDBUD 4						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	1,490,677.83	1,006,208	1,081,570	409,108	6.50	62,940
	1,490,677.83	1,006,208	1,081,570	409,108		62,940
	5,962,711.32	4,024,832	4,295,396	1,667,316		256,510
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.5	4.30

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2010	658,669.12	143,791	113,912	630,385	28.90	21,813
2011	35,854.55	6,941	5,499	35,017	29.07	1,205
2012	23,215.65	3,897	3,087	23,146	29.23	792
	717,739.32	154,629	122,497	688,548		23,810
REDBUD 3						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2012	23,198.65	3,894	4,218	21,996	29.23	753
	23,198.65	3,894	4,218	21,996		753
REDBUD 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2012	23,034.59	3,867	4,223	21,806	29.23	746
	23,034.59	3,867	4,223	21,806		746
HORSESHOE LAKE 9 AND 10						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -5						
2000	27,237,386.46	14,024,789	11,865,172	16,734,084	16.71	1,001,441
2004	130,229.00	58,239	49,271	87,469	16.97	5,154
2005	47,944.01	20,490	17,335	33,006	17.03	1,938
2007	368,300.00	141,549	119,752	266,963	17.13	15,585
2010	57,735.88	17,715	14,987	45,636	17.27	2,643
2011	2,865,612.74	793,505	671,317	2,337,577	17.31	135,042
2014	2,500,099.94	424,269	358,938	2,266,167	17.43	130,015
2016	438,820.98	35,276	29,844	430,918	17.49	24,638
2017	344,586.97	9,642	8,157	353,659	17.53	20,175
	33,990,715.98	15,525,474	13,134,773	22,555,479		1,336,631

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TINKER						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -6						
1971	699.00	626	741			
1974	116,238.00	103,014	123,212			
1986	70,064.00	58,655	74,075	193	7.53	26
1990	5,790.00	4,709	5,947	190	7.63	25
2003	1,715,942.96	1,163,423	1,469,279	349,620	7.82	44,708
2004	334,287.50	220,891	278,962	75,383	7.83	9,627
2006	27,178.00	16,868	21,302	7,506	7.85	956
2007	22,172.00	13,245	16,727	6,775	7.86	862
2009	43,800.77	23,747	29,990	16,439	7.88	2,086
2010	76,125.15	38,805	49,007	31,686	7.88	4,021
2012	901,715.66	386,791	488,476	467,343	7.90	59,157
	3,314,013.04	2,030,774	2,557,718	955,136		121,468
MUSTANG CTs						
INTERIM SURVIVOR CURVE.. IOWA 50-R2						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -9						
1956	1,200.00	1,070	165	1,143	9.11	125
2013	10,397.72	1,263	195	11,139	33.09	337
2014	57,390.24	5,547	856	61,699	33.30	1,853
2015	15,146.66	1,074	166	16,344	33.49	488
2017	4,428,248.97	66,079	10,200	4,816,592	33.86	142,250
	4,512,383.59	75,033	11,582	4,906,917		145,053
	42,581,085.17	17,793,671	15,835,011	29,149,882		1,628,461
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					17.9	3.82

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTENNIAL						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -4						
2006	43,743,124.97	20,528,649	20,279,086	25,213,764	13.34	1,890,087
2007	141,105,835.97	62,892,677	62,128,102	84,621,968	13.40	6,315,072
2010	6,023.08	2,182	2,155	4,109	13.54	303
2011	193,541.75	63,787	63,012	138,272	13.58	10,182
2012	209,502.83	61,367	60,621	157,262	13.62	11,546
2013	32,618.21	8,241	8,141	25,782	13.65	1,889
2014	198,727.74	41,335	40,832	165,844	13.68	12,123
2015	835,012.16	131,660	130,059	738,353	13.71	53,855
2016	212,506.68	21,360	21,100	199,907	13.74	14,549
2017	202,420.64	7,381	7,291	203,226	13.76	14,769
	186,739,314.03	83,758,639	82,740,400	111,468,487		8,324,375
OU SPIRIT						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -3						
2009	237,525,866.40	81,919,156	72,853,520	171,798,122	16.17	10,624,497
2011	144,958.95	41,412	36,829	112,479	16.31	6,896
2012	368,838.04	93,050	82,753	297,151	16.37	18,152
2013	91,248.06	19,675	17,498	76,488	16.43	4,655
2014	809,957.92	142,683	126,893	707,364	16.48	42,923
2015	972,581.21	128,385	114,177	887,581	16.53	53,695
2016	1,196,953.10	99,837	88,788	1,144,073	16.57	69,045
2017	1,051,234.39	31,021	27,588	1,055,183	16.61	63,527
	242,161,638.07	82,475,219	73,348,046	176,078,441		10,883,390
CROSSROADS						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -4						
2011	316,818,480.71	81,555,667	78,811,468	250,679,752	18.94	13,235,467
2012	37,350,415.24	8,436,622	8,152,745	30,691,687	19.03	1,612,805

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CROSSROADS						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -4						
2015	376,873.16	43,749	42,277	349,671	19.26	18,155
2016	2,332,268.60	169,256	163,561	2,261,998	19.33	117,020
2017	1,144,771.62	29,347	28,360	1,162,203	19.39	59,938
	358,022,809.33	90,234,641	87,198,411	285,145,311		15,043,385
	786,923,761.43	256,468,499	243,286,857	572,692,239		34,251,150
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					16.7	4.35

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 344.0 GENERATORS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
2015	4,918,051.44	491,805	519,127	4,398,924	22.50	195,508
	4,918,051.44	491,805	519,127	4,398,924		195,508
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					22.5	3.98

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2004	12,514,483.98	4,306,329	5,502,766	8,638,601	29.05	297,370
2010	51,134.90	11,155	14,254	43,528	29.97	1,452
2011	40,552.91	7,860	10,044	35,781	30.09	1,189
2012	41,304.38	6,955	8,887	37,787	30.21	1,251
2013	22,244.45	3,140	4,012	21,124	30.33	696
2015	36,824.54	3,056	3,905	37,707	30.53	1,235
2016	153,020.87	7,816	9,988	162,926	30.63	5,319
	12,859,566.03	4,346,311	5,553,857	8,977,453		308,512
REDBUD 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2004	8,881,143.67	3,056,069	4,255,667	5,780,025	29.05	198,968
2010	115,824.62	25,267	35,185	95,697	29.97	3,193
2011	5,524.24	1,071	1,491	4,751	30.09	158
2012	217,856.99	36,683	51,082	195,096	30.21	6,458
2015	30,283.75	2,513	3,499	30,721	30.53	1,006
2016	6,115.53	312	434	6,476	30.63	211
2017	40,932.99	711	990	45,264	30.72	1,473
	9,297,681.79	3,122,626	4,348,350	6,158,031		211,467
REDBUD 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2004	8,936,876.87	3,075,247	4,286,534	5,812,137	29.05	200,074
2008	104,193.99	27,474	38,296	79,444	29.70	2,675
2011	5,077.65	984	1,372	4,366	30.09	145
2012	31,641.09	5,328	7,427	28,328	30.21	938
2015	24,087.69	1,999	2,786	24,433	30.53	800
2016	3,167.63	162	226	3,354	30.63	110
	9,105,044.92	3,111,194	4,336,640	5,952,061		204,742

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 4						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2008	8,895,526.47	2,345,621	4,239,366	5,812,579	29.70	195,710
2010	138,711.92	30,260	54,691	102,054	29.97	3,405
2011	5,885.99	1,141	2,062	4,589	30.09	153
2012	272,755.17	45,927	83,006	225,207	30.21	7,455
2015	25,051.56	2,079	3,757	24,551	30.53	804
2016	6,251.06	319	577	6,487	30.63	212
	9,344,182.17	2,425,347	4,383,459	6,175,467		207,739
HORSESHOE LAKE 9 AND 10						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -5						
2000	4,089,596.76	2,117,194	2,151,408	2,142,669	17.14	125,010
2004	2,731.41	1,228	1,248	1,620	17.34	93
2005	14,044.00	6,035	6,133	8,614	17.38	496
2010	174,527.51	53,759	54,628	128,626	17.56	7,325
2012	15,101.21	3,698	3,758	12,099	17.62	687
2015	4,161.03	531	540	3,830	17.69	217
2017	70,088.14	1,979	2,011	71,582	17.73	4,037
	4,370,250.06	2,184,424	2,219,724	2,369,039		137,865
TINKER						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -6						
1974	20,782.93	18,515	21,444	586	7.31	80
1987	32,381.27	27,057	31,337	2,987	7.69	388
1990	2,688,955.22	2,197,775	2,545,410	304,882	7.74	39,390
1992	9,323.00	7,489	8,674	1,209	7.77	156
2003	25,000.00	17,013	19,704	6,796	7.89	861
2006	7,189.73	4,478	5,186	2,435	7.91	308
2011	92,478.05	43,788	50,714	47,313	7.94	5,959
2012	23,602.26	10,161	11,768	13,250	7.94	1,669
2013	124,038.06	47,116	54,569	76,912	7.95	9,674
	3,023,750.52	2,373,392	2,748,805	456,370		58,485

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN GAS 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2001	2,864,097.51	1,166,822	1,968,811	1,181,697	26.30	44,931
2004	1,978,040.10	703,081	1,186,328	989,516	26.75	36,991
2007	124,308.80	36,854	62,185	74,555	27.13	2,748
2009	68,697.37	17,328	29,238	46,329	27.36	1,693
2012	302,989.30	53,609	90,456	242,832	27.65	8,782
2013	44,419.58	6,610	11,153	37,708	27.74	1,359
2014	13,829.48	1,648	2,781	12,432	27.82	447
2015	473,700.70	41,592	70,179	450,891	27.90	16,161
2016	224,796.73	12,188	20,565	226,711	27.97	8,106
2017	122,922.53	2,276	3,840	131,374	28.04	4,685
	6,217,802.10	2,042,008	3,445,536	3,394,046		125,903
MCCLAIN GAS 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2001	3,037,107.77	1,237,306	2,147,582	1,193,237	26.30	45,370
2004	2,047,089.96	727,624	1,262,931	988,868	26.75	36,967
2007	114,483.60	33,941	58,911	67,021	27.13	2,470
2009	26,664.27	6,726	11,674	17,656	27.36	645
2012	299,532.36	52,998	91,988	237,497	27.65	8,589
2015	477,271.49	41,905	72,734	452,264	27.90	16,210
2017	2,715.27	50	87	2,900	28.04	103
	6,004,864.72	2,100,550	3,645,907	2,959,444		110,354
MCCLAIN STEAM 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2001	2,106,381.17	858,131	1,527,740	789,279	26.30	30,011
2004	1,421,246.68	505,172	899,363	664,008	26.75	24,823

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN STEAM 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2009	19,749.14	4,981	8,868	12,856	27.36	470
2013	86,020.36	12,801	22,790	71,833	27.74	2,590
2014	5,670.32	676	1,203	5,034	27.82	181
	3,639,067.67	1,381,761	2,459,965	1,543,010		58,075
MUSTANG CTs						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -9						
2012	144,195.72	20,920	1,987	155,187	34.26	4,530
2017	6,754,143.84	101,596	9,649	7,352,368	35.01	210,008
	6,898,339.56	122,516	11,636	7,507,555		214,538
	70,760,549.54	23,210,129	33,153,878	45,492,476		1,637,680
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					27.8	2.31

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTENNIAL						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -4						
2011	803,296.82	265,474	310,813	524,616	13.44	39,034
2012	5,542.35	1,627	1,905	3,859	13.50	286
2013	94,734.51	23,943	28,032	70,492	13.55	5,202
2015	40,793.74	6,442	7,542	34,883	13.63	2,559
2016	92,546.40	9,345	10,941	85,307	13.67	6,240
2017	69,455.07	2,493	2,919	69,315	13.71	5,056
	1,106,368.89	309,324	362,151	788,472		58,377
OU SPIRIT						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -3						
2013	476,706.62	103,357	73,433	417,575	16.24	25,713
2014	297,541.99	52,581	37,358	269,111	16.32	16,490
2015	371,376.91	49,418	35,110	347,408	16.38	21,209
2016	121,728.41	10,157	7,216	118,164	16.45	7,183
2017	483,414.54	14,360	10,202	487,715	16.50	29,558
	1,750,768.47	229,873	163,319	1,639,972		100,153
CROSSROADS						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -4						
2011	37,380,200.34	9,718,852	8,971,451	29,903,957	18.54	1,612,943
2012	5,843,476.67	1,333,280	1,230,748	4,846,468	18.68	259,447
2015	209,968.45	24,547	22,659	195,708	19.03	10,284
2016	176,017.22	12,904	11,912	171,146	19.12	8,951
2017	522,804.79	13,522	12,482	531,235	19.21	27,654
	44,132,467.47	11,103,105	10,249,252	35,648,514		1,919,279
	46,989,604.83	11,642,302	10,774,723	38,076,958		2,077,809

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.3 4.42

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 345.0 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2.5						
NET SALVAGE PERCENT.. 0						
2015	1,361,611.29	85,101	137,100	1,224,511	37.50	32,654
	1,361,611.29	85,101	137,100	1,224,511		32,654
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					37.5	2.40

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2004	1,508,734.44	530,402	618,384	1,086,486	26.55	40,922
2010	12,725.80	2,813	3,280	11,101	28.13	395
2011	215,148.31	42,232	49,237	193,880	28.35	6,839
2012	93,691.85	15,935	18,578	87,294	28.56	3,057
2013	61,015.66	8,713	10,158	58,789	28.76	2,044
2014	18,357.57	2,094	2,441	18,303	28.95	632
2015	156,147.09	13,011	15,169	161,277	29.14	5,535
2016	463,040.87	23,854	27,811	495,425	29.31	16,903
2017	23,101.73	410	478	25,627	29.47	870
	2,551,963.32	639,464	745,537	2,138,181		77,197
REDBUD 2						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2011	11,058.43	2,171	2,469	10,027	28.35	354
2013	4,914.08	702	798	4,755	28.76	165
2017	2,125.62	38	43	2,359	29.47	80
	18,098.13	2,911	3,310	17,141		599
REDBUD 3						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2013	4,913.59	702	164	5,388	28.76	187
2017	1,811.24	32	7	2,039	29.47	69
	6,724.83	734	171	7,428		256

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
REDBUD 4						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2049						
NET SALVAGE PERCENT.. -13						
2013	4,913.58	702	621	4,931	28.76	171
2017	11,219.91	199	176	12,502	29.47	424
	16,133.49	901	797	17,433		595
HORSESHOE LAKE 9 AND 10						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2035						
NET SALVAGE PERCENT.. -5						
2000	904,722.00	467,607	496,671	453,287	16.35	27,724
2011	36,730.30	10,171	10,803	27,764	17.17	1,617
	941,452.30	477,778	507,474	481,051		29,341
TINKER						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -6						
2001	8,664.46	6,132	7,402	1,783	7.75	230
	8,664.46	6,132	7,402	1,783		230
MCCLAIN GAS 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2001	3,264,449.58	1,353,803	1,666,962	1,923,933	24.01	80,130
2004	589,521.49	212,401	261,533	386,941	24.78	15,615
2005	12,025.20	4,102	5,051	8,177	25.01	327
2006	287,485.00	92,154	113,471	202,763	25.24	8,033
2007	33,239.52	9,954	12,257	24,307	25.45	955
2008	66,223.42	18,386	22,639	50,207	25.65	1,957
2009	46,726.08	11,879	14,627	36,772	25.85	1,423
2010	49,689.79	11,440	14,086	40,572	26.03	1,559
2011	76,139.08	15,607	19,217	64,536	26.20	2,463
2013	16,217.65	2,428	2,990	14,850	26.53	560
2014	76,275.59	9,135	11,248	72,655	26.68	2,723

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MCCLAIN GAS 1						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2046						
NET SALVAGE PERCENT.. -10						
2015	207,362.22	18,305	22,539	205,559	26.82	7,664
2016	105,114.37	5,749	7,079	108,547	26.95	4,028
2017	155,126.90	2,911	3,584	167,055	27.08	6,169
	4,985,595.89	1,768,254	2,177,283	3,306,873		133,606
MUSTANG CTs						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 12-2054						
NET SALVAGE PERCENT.. -9						
1990	3,391.55	1,864	171	3,525	22.01	160
1998	8,399.73	3,548	326	8,829	26.29	336
1999	9,875.55	4,004	368	10,396	26.78	388
2000	5,806.64	2,256	208	6,122	27.25	225
2002	12,842.68	4,536	417	13,581	28.16	482
2006	11,557.18	3,214	296	12,302	29.81	413
2010	11,220.92	2,182	201	12,030	31.22	385
2011	164,575.07	28,316	2,605	176,782	31.53	5,607
2012	87,263.21	12,932	1,190	93,927	31.84	2,950
2013	110,955.15	13,746	1,264	119,677	32.13	3,725
2014	5,475.91	540	50	5,919	32.40	183
2015	22,106.62	1,585	146	23,950	32.67	733
2016	8,794.48	388	36	9,550	32.92	290
2017	4,532,396.08	67,583	6,217	4,934,095	33.16	148,797
	4,994,660.77	146,694	13,494	5,430,686		164,674
	13,523,293.19	3,042,868	3,455,469	11,400,576		406,498
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 28.0						3.01

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 346.0 MISCELLANEOUS POWER PLANT EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CENTENNIAL						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -4						
2007	460.90	206	187	292	13.16	22
2009	3,179.66	1,254	1,140	2,167	13.31	163
2010	68,067.73	24,744	22,486	48,304	13.38	3,610
2011	315,589.50	104,296	94,780	233,433	13.44	17,369
2012	29,876.60	8,772	7,972	23,100	13.50	1,711
2015	14,320.03	2,261	2,055	12,838	13.63	942
2016	440,345.15	44,463	40,406	417,553	13.67	30,545
2017	34,917.11	1,253	1,139	35,175	13.71	2,566
	906,756.68	187,249	170,164	772,863		56,928
OU SPIRIT						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -3						
2010	30,694.80	9,768	9,069	22,546	15.97	1,412
2011	2,407.11	691	642	1,838	16.07	114
2012	40,008.41	10,148	9,422	31,786	16.16	1,967
2013	10,354.61	2,245	2,084	8,581	16.24	528
2016	223,552.72	18,653	17,319	212,940	16.45	12,945
2017	22,755.33	676	628	22,810	16.50	1,382
	329,772.98	42,181	39,164	300,502		18,348
CROSSROADS						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -4						
2012	49,263.70	11,240	12,244	38,991	18.68	2,087
2013	5,672.60	1,098	1,196	4,703	18.81	250
2014	3,051.33	479	522	2,652	18.92	140
2016	258,698.22	18,965	20,658	248,388	19.12	12,991
	316,685.85	31,782	34,619	294,734		15,468
	1,553,215.51	261,212	243,948	1,368,099		90,744

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.1 5.84

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 350.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1958	6,299,021.20	4,748,643	4,467,300	1,831,721	18.46	99,226
1960	33,768.38	24,831	23,360	10,408	19.85	524
1961	1,165,701.97	845,833	795,720	369,982	20.58	17,978
1962	720,443.80	515,643	485,093	235,351	21.32	11,039
1963	160,139.70	112,974	106,281	53,859	22.09	2,438
1964	174,891.61	121,537	114,336	60,556	22.88	2,647
1965	503,919.19	344,746	324,321	179,598	23.69	7,581
1966	4,195,995.94	2,824,199	2,656,873	1,539,123	24.52	62,770
1967	541,017.29	358,007	336,796	204,221	25.37	8,050
1968	471,636.40	306,691	288,520	183,116	26.23	6,981
1969	2,513.27	1,605	1,510	1,003	27.11	37
1970	172,427.49	108,031	101,630	70,797	28.01	2,528
1971	1,513,640.81	929,981	874,882	638,759	28.92	22,087
1972	525,431.23	316,378	297,634	227,797	29.84	7,634
1973	414,472.81	244,373	229,895	184,578	30.78	5,997
1974	544,496.85	314,213	295,597	248,900	31.72	7,847
1976	417,045.94	229,988	216,362	200,684	33.64	5,966
1977	10,787.72	5,811	5,467	5,321	34.60	154
1978	1,025.00	539	507	518	35.58	15
1980	1,512,564.11	755,480	710,720	801,844	37.54	21,360
1984	764,737.27	341,478	321,246	443,491	41.51	10,684
1986	2,030,733.56	852,644	802,127	1,228,607	43.51	28,237
1988	186,407.98	73,320	68,976	117,432	45.50	2,581
1989	1,561.85	594	559	1,003	46.50	22
1997	128,718.06	35,183	33,099	95,619	54.50	1,754
1998	43,629.10	11,344	10,672	32,957	55.50	594
2000	79,272.99	18,497	17,401	61,872	57.50	1,076
2001	37,397.13	8,227	7,740	29,657	58.50	507
2002	675,284.10	139,561	131,292	543,992	59.50	9,143
2003	565,429.76	109,315	102,838	462,592	60.50	7,646
2004	1,156,828.14	208,229	195,892	960,936	61.50	15,625
2005	1,574,749.26	262,463	246,913	1,327,836	62.50	21,245
2006	770,938.18	118,208	111,205	659,733	63.50	10,389
2007	116,067.73	16,249	15,286	100,782	64.50	1,563
2008	138,079.71	17,491	16,455	121,625	65.50	1,857
2009	1,213,569.00	137,534	129,385	1,084,184	66.50	16,304
2010	18,516,933.91	1,851,693	1,741,985	16,774,949	67.50	248,518
2011	3,114,276.24	269,914	253,922	2,860,354	68.50	41,757
2012	14,354,581.93	1,052,621	990,256	13,364,326	69.50	192,292
2013	14,462,495.22	867,750	816,339	13,646,156	70.50	193,562
2014	32,911,589.72	1,535,984	1,444,981	31,466,609	71.50	440,092

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 350.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
2015	1,395,413.52	46,509	43,754	1,351,660	72.50	18,644
2016	1,634,427.90	32,689	30,752	1,603,676	73.50	21,819
2017	7,130,256.85	47,559	44,741	7,085,515	74.50	95,108
	122,384,319.82	21,164,559	19,910,620	102,473,699		1,673,878
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					61.2	1.37

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 352.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S4						
NET SALVAGE PERCENT.. -5						
1958	121,876.86	105,448	108,783	19,188	11.44	1,677
1959	8,155.56	6,992	7,213	1,350	11.93	113
1963	22,045.26	18,116	18,689	4,459	14.13	316
1964	46,013.33	37,351	38,532	9,782	14.75	663
1967	5,148.12	4,014	4,141	1,265	16.73	76
1968	12,397.13	9,524	9,825	3,192	17.44	183
1969	45,627.00	34,509	35,600	12,308	18.18	677
1972	211,193.29	151,712	156,510	65,243	20.53	3,178
1973	5,073.26	3,576	3,689	1,638	21.37	77
1974	79,521.39	54,954	56,692	26,805	22.22	1,206
1976	332,235.95	220,203	227,167	121,681	23.97	5,076
1977	58,494.73	37,910	39,109	22,310	24.88	897
1978	1,140.75	722	745	453	25.80	18
1982	14,849.99	8,492	8,761	6,831	29.60	231
1984	9,965.33	5,385	5,555	4,909	31.55	156
1987	48,131.22	23,698	24,447	26,091	34.52	756
1990	40,823.25	18,135	18,709	24,155	37.50	644
1993	20,089.24	7,951	8,202	12,892	40.50	318
1996	13,180.50	4,578	4,723	9,117	43.50	210
1998	1,840.07	580	598	1,334	45.50	29
2001	4,815.90	1,284	1,325	3,732	48.50	77
2004	6,225.89	1,358	1,401	5,136	51.50	100
2005	34,508.19	6,968	7,188	29,046	52.50	553
2006	2,320,253.60	431,024	444,656	1,991,610	53.50	37,226
2008	65,539.08	10,057	10,375	58,441	55.50	1,053
2009	293,270.50	40,269	41,543	266,391	56.50	4,715
2010	966,526.50	117,094	120,797	894,056	57.50	15,549
2011	625,105.36	65,636	67,712	588,649	58.50	10,062
2012	209,861.81	18,646	19,236	201,119	59.50	3,380
2013	135,717.20	9,865	10,177	132,326	60.50	2,187
2014	740,054.63	41,845	43,169	733,888	61.50	11,933
2015	46,280.83	1,869	1,928	46,667	62.50	747
2016	156,546.54	3,794	3,914	160,460	63.50	2,527
	6,702,508.26	1,503,559	1,551,111	5,486,523		106,610

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.5 1.59

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353.0 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2						
NET SALVAGE PERCENT.. -30						
1955	312,369.81	314,566	274,079	132,002	12.62	10,460
1957	278,266.20	274,797	239,428	122,318	13.46	9,088
1958	15,842,275.90	15,486,585	13,493,327	7,101,632	13.89	511,277
1959	995,398.35	962,659	838,756	455,262	14.34	31,748
1960	618,846.37	592,024	515,825	288,675	14.79	19,518
1961	610,260.38	577,297	502,994	290,344	15.25	19,039
1962	680,612.84	636,266	554,373	330,424	15.73	21,006
1963	319,571.75	295,114	257,130	158,313	16.22	9,760
1964	3,380,164.20	3,083,024	2,686,212	1,708,001	16.71	102,214
1965	542,736.18	488,598	425,711	279,846	17.22	16,251
1966	3,646,674.82	3,238,878	2,822,006	1,918,671	17.74	108,155
1967	4,244,053.99	3,717,261	3,238,817	2,278,453	18.27	124,710
1968	4,078,924.79	3,521,511	3,068,262	2,234,340	18.81	118,785
1969	1,070,828.19	910,822	793,591	598,486	19.36	30,914
1970	3,131,994.78	2,623,287	2,285,647	1,785,946	19.92	89,656
1971	720,123.21	593,629	517,224	418,936	20.49	20,446
1972	9,258,051.55	7,507,123	6,540,891	5,494,576	21.07	260,777
1973	3,147,563.39	2,509,153	2,186,203	1,905,629	21.66	87,979
1974	5,242,918.61	4,106,516	3,577,972	3,237,822	22.26	145,455
1975	2,866,807.92	2,204,842	1,921,060	1,805,790	22.87	78,959
1976	10,708,422.32	8,081,668	7,041,487	6,879,462	23.49	292,868
1977	3,695,971.31	2,735,303	2,383,246	2,421,517	24.12	100,395
1978	2,588,078.46	1,876,921	1,635,345	1,729,157	24.76	69,837
1979	868,591.52	616,809	537,420	591,749	25.41	23,288
1980	4,195,751.14	2,916,181	2,540,843	2,913,633	26.06	111,805
1981	1,006,340.06	683,792	595,782	712,460	26.73	26,654
1982	286,880.76	190,403	165,896	207,049	27.41	7,554
1983	320,898.46	207,912	181,152	236,016	28.09	8,402
1984	5,319,464.80	3,361,322	2,928,691	3,986,613	28.78	138,520
1985	4,870,824.65	2,998,679	2,612,723	3,719,349	29.48	126,165
1986	990,499.93	593,465	517,081	770,569	30.19	25,524
1987	877,080.57	510,857	445,105	695,100	30.91	22,488
1988	9,812,308.21	5,551,156	4,836,674	7,919,327	31.63	250,374
1989	8,097,646.95	4,443,843	3,871,882	6,655,059	32.36	205,657
1990	5,436,242.81	2,889,956	2,517,994	4,549,122	33.10	137,436
1991	4,906,564.63	2,522,965	2,198,237	4,180,297	33.85	123,495
1992	4,145,306.56	2,058,344	1,793,417	3,595,482	34.61	103,886
1993	2,353,715.90	1,127,211	982,129	2,077,702	35.37	58,742
1994	2,935,974.28	1,353,578	1,179,361	2,637,406	36.14	72,977
1995	6,368,096.20	2,820,576	2,457,543	5,820,982	36.92	157,665
1996	7,005,451.66	2,976,105	2,593,054	6,514,033	37.70	172,786
1997	581,319.24	236,297	205,884	549,831	38.49	14,285
1998	1,501,771.71	582,548	507,569	1,444,734	39.29	36,771

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 353.0 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R2						
NET SALVAGE PERCENT.. -30						
1999	1,948,826.03	719,785	627,142	1,906,332	40.09	47,551
2000	3,994,724.86	1,400,279	1,220,051	3,973,091	40.90	97,142
2001	4,984,319.54	1,652,302	1,439,636	5,039,979	41.72	120,805
2002	1,437,817.11	449,272	391,447	1,477,715	42.54	34,737
2003	9,330,845.13	2,735,822	2,383,698	9,746,401	43.37	224,727
2004	10,674,120.56	2,923,887	2,547,557	11,328,800	44.20	256,308
2005	29,897,066.40	7,606,501	6,627,478	32,238,708	45.04	715,779
2006	18,998,991.98	4,459,101	3,885,176	20,813,514	45.89	453,552
2007	17,382,466.50	3,736,674	3,255,732	19,341,474	46.74	413,810
2008	42,358,610.49	8,259,929	7,196,805	47,869,389	47.60	1,005,659
2009	31,123,827.66	5,447,666	4,746,504	35,714,472	48.46	736,989
2010	49,408,156.91	7,650,507	6,665,820	57,564,784	49.33	1,166,933
2011	61,884,473.71	8,332,187	7,259,762	73,190,054	50.20	1,457,969
2012	64,143,722.24	7,326,368	6,383,401	77,003,438	51.08	1,507,507
2013	41,771,551.35	3,907,645	3,404,697	50,898,320	51.97	979,379
2014	91,860,074.05	6,717,268	5,852,698	113,565,398	52.85	2,148,825
2015	37,400,625.26	1,953,584	1,702,141	46,918,672	53.75	872,906
2016	55,698,775.19	1,758,800	1,532,427	70,875,981	54.64	1,297,145
2017	57,903,686.79	605,209	527,314	74,747,479	55.55	1,345,589
	782,064,327.12	182,622,629	159,117,509	857,566,117		18,987,083

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.2 2.43

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 354.0 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -25						
1958	998,612.88	908,076	951,494	296,772	20.44	14,519
1959	682,215.82	612,289	641,565	211,205	21.15	9,986
1960	164,769.17	145,876	152,851	53,110	21.88	2,427
1961	133,767.81	116,801	122,386	44,824	22.61	1,982
1966	15,199,726.35	12,301,709	12,889,898	6,109,760	26.44	231,080
1967	7,876.78	6,271	6,571	3,275	27.23	120
1969	6,688.39	5,144	5,390	2,970	28.85	103
1971	3,057,715.21	2,267,296	2,375,703	1,446,441	30.51	47,409
1972	2,994,547.01	2,178,533	2,282,696	1,460,488	31.35	46,587
1973	1,405,457.36	1,002,319	1,050,243	706,579	32.21	21,937
1974	208,733.36	145,871	152,846	108,071	33.07	3,268
1976	4,032,490.43	2,701,113	2,830,263	2,210,350	34.81	63,498
1980	7,744,570.40	4,724,188	4,950,068	4,730,645	38.40	123,194
1986	8,050,818.80	4,162,273	4,361,286	5,702,238	43.98	129,655
1997	311,803.00	105,908	110,972	278,782	54.62	5,104
2000	319,500.77	92,763	97,198	302,178	57.58	5,248
2001	455.28	125	131	438	58.57	7
2002	4,198,054.24	1,080,317	1,131,971	4,115,597	59.56	69,100
2003	506,748.48	122,044	127,879	505,557	60.55	8,349
2004	1,281,008.42	287,378	301,119	1,300,142	61.54	21,127
2005	1,398,190.37	290,596	304,490	1,443,248	62.53	23,081
2006	3,587.49	686	719	3,765	63.53	59
2007	272,300.93	47,561	49,835	290,541	64.52	4,503
2008	1,188,098.02	187,719	196,695	1,288,428	65.52	19,665
2009	433,176.93	61,224	64,151	477,320	66.52	7,176
2010	104,383,753.61	13,031,007	13,654,066	116,825,626	67.51	1,730,494
2011	592,510.66	64,087	67,151	673,487	68.51	9,830
2012	291,330.74	26,657	27,932	336,231	69.51	4,837
2013	178,339.59	13,346	13,984	208,940	70.51	2,963
2016	2,850,705.87	71,268	74,676	3,488,706	73.50	47,465
2017	493,223.62	4,112	4,308	612,221	74.50	8,218
	163,390,777.79	46,764,557	49,000,537	155,237,935		2,662,991

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.3 1.63

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 355.0 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R1.5						
NET SALVAGE PERCENT.. -75						
1958	35,194,731.60	43,027,319	38,269,408	23,321,372	17.18	1,357,472
1959	222,688.26	269,169	239,405	150,299	17.63	8,525
1960	699,075.79	835,118	742,772	480,611	18.09	26,568
1961	7,086,031.79	8,362,811	7,438,061	4,962,495	18.56	267,376
1962	2,405,736.25	2,803,717	2,493,685	1,716,353	19.04	90,145
1963	1,634,716.74	1,880,574	1,672,622	1,188,132	19.53	60,836
1964	1,295,636.00	1,470,997	1,308,336	959,027	20.02	47,903
1965	2,232,611.77	2,499,822	2,223,395	1,683,676	20.53	82,011
1966	2,071,585.68	2,286,461	2,033,627	1,591,648	21.05	75,613
1967	1,512,343.78	1,645,075	1,463,165	1,183,437	21.57	54,865
1968	3,513,868.12	3,765,075	3,348,737	2,800,532	22.10	126,721
1969	1,545,831.84	1,630,238	1,449,968	1,255,238	22.65	55,419
1970	1,212,583.83	1,258,316	1,119,173	1,002,849	23.20	43,226
1971	3,642,973.10	3,717,763	3,306,657	3,068,546	23.76	129,148
1972	3,976,079.19	3,988,127	3,547,125	3,411,014	24.33	140,198
1973	4,374,117.87	4,310,824	3,834,138	3,820,568	24.90	153,436
1974	5,861,800.10	5,670,808	5,043,737	5,214,413	25.49	204,567
1975	286,735.78	272,200	242,100	259,688	26.08	9,957
1976	781,235.60	726,989	646,599	720,563	26.69	26,997
1977	5,582,384.06	5,090,227	4,527,356	5,241,816	27.30	192,008
1978	807,023.91	720,763	641,062	771,230	27.91	27,633
1979	35,528.51	31,044	27,611	34,564	28.54	1,211
1980	571,488.71	488,301	434,305	565,800	29.17	19,397
1982	161,716.03	131,769	117,198	165,805	30.46	5,443
1984	3,145,507.95	2,435,583	2,166,259	3,338,380	31.78	105,047
1985	1,105,701.33	833,395	741,239	1,193,738	32.45	36,787
1986	231,036.44	169,387	150,656	253,658	33.12	7,659
1987	160,433.11	114,274	101,638	179,120	33.80	5,299
1988	492,179.49	340,142	302,529	558,785	34.49	16,201
1989	773,794.61	518,135	460,840	893,301	35.19	25,385
1990	123,726.68	80,189	71,322	145,200	35.89	4,046
1991	29,460.48	18,461	16,420	35,136	36.59	960
1992	23,442.69	14,172	12,605	28,420	37.31	762
1993	48,700.95	28,379	25,241	59,986	38.02	1,578
1994	931.00	522	464	1,165	38.75	30
1995	86,511.12	46,560	41,411	109,983	39.47	2,786
1996	69,996.23	36,082	32,092	90,401	40.21	2,248
1997	2,651,824.21	1,307,515	1,162,932	3,477,760	40.94	84,948
1998	3,124,984.42	1,469,829	1,307,297	4,161,426	41.68	99,842
1999	8,103,765.12	3,624,956	3,224,113	10,957,476	42.43	258,248
2000	2,807,128.37	1,191,079	1,059,371	3,853,104	43.18	89,234
2001	4,901,307.74	1,965,228	1,747,915	6,829,374	43.94	155,425
2002	24,963,271.57	9,426,943	8,384,523	35,301,202	44.70	789,736

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 355.0 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 57-R1.5						
NET SALVAGE PERCENT.. -75						
2003	5,568,966.64	1,973,113	1,754,928	7,990,764	45.46	175,776
2004	5,818,517.04	1,923,965	1,711,215	8,471,190	46.23	183,240
2005	8,312,473.27	2,552,096	2,269,888	12,276,940	47.00	261,211
2006	11,823,787.94	3,346,871	2,976,778	17,714,851	47.78	370,759
2007	10,855,598.50	2,812,930	2,501,879	16,495,418	48.56	339,691
2008	17,964,360.18	4,224,903	3,757,718	27,679,912	49.34	561,003
2009	23,664,033.40	4,991,395	4,439,452	36,972,606	50.13	737,535
2010	20,195,253.89	3,769,899	3,353,028	31,988,666	50.92	628,214
2011	27,431,232.42	4,446,671	3,954,963	44,049,694	51.72	851,696
2012	131,452,286.93	18,081,262	16,081,858	213,959,644	52.52	4,073,870
2013	147,206,888.21	16,587,640	14,753,398	242,858,656	53.33	4,553,884
2014	269,100,194.23	23,631,034	21,017,943	449,907,397	54.14	8,310,074
2015	23,255,845.11	1,463,490	1,301,659	39,396,070	54.95	716,944
2016	60,045,872.94	2,267,632	2,016,880	103,063,398	55.77	1,848,008
2017	37,548,967.51	472,460	420,216	65,290,477	56.59	1,153,746
	939,796,506.03	213,049,699	189,490,912	1,455,152,974		29,658,547
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					49.1	3.16

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 356.0 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -60						
1958	21,812,565.92	26,352,372	24,647,954	10,252,151	15.92	643,979
1959	387,411.58	462,700	432,774	187,085	16.48	11,352
1960	480,396.67	567,014	530,341	238,294	17.05	13,976
1961	4,536,071.18	5,289,204	4,947,109	2,310,605	17.63	131,061
1962	1,950,270.68	2,245,276	2,100,056	1,020,377	18.23	55,972
1963	999,666.13	1,135,861	1,062,396	537,070	18.84	28,507
1964	859,861.87	963,898	901,555	474,224	19.46	24,369
1965	770,180.09	851,228	796,172	436,116	20.10	21,697
1966	8,167,554.66	8,896,362	8,320,963	4,747,124	20.75	228,777
1967	1,675,145.45	1,797,418	1,681,165	999,068	21.41	46,664
1968	1,272,191.89	1,344,066	1,257,135	778,372	22.08	35,252
1969	1,156,479.30	1,202,461	1,124,688	725,679	22.76	31,884
1970	1,349,841.33	1,380,575	1,291,282	868,464	23.45	37,035
1971	7,736,732.46	7,777,706	7,274,660	5,104,112	24.16	211,263
1972	5,097,575.43	5,035,426	4,709,745	3,446,376	24.87	138,576
1973	4,414,294.27	4,282,289	4,005,319	3,057,552	25.59	119,482
1974	4,324,378.03	4,116,254	3,850,023	3,068,982	26.33	116,558
1975	193,062.80	180,256	168,597	140,303	27.07	5,183
1976	2,873,724.71	2,630,033	2,459,928	2,138,032	27.82	76,852
1977	6,771,911.27	6,070,991	5,678,332	5,156,726	28.58	180,431
1978	500,641.88	439,331	410,916	390,111	29.35	13,292
1979	203,885.59	175,002	163,683	162,534	30.13	5,394
1980	5,626,446.29	4,721,354	4,415,986	4,586,328	30.91	148,377
1984	5,284,419.10	4,014,214	3,754,583	4,700,488	34.14	137,683
1985	1,855,852.95	1,372,292	1,283,535	1,685,830	34.96	48,222
1986	1,512,230.81	1,086,943	1,016,642	1,402,927	35.80	39,188
1987	194,505.93	135,784	127,002	184,207	36.64	5,027
1988	641,339.38	434,295	406,206	619,937	37.49	16,536
1989	719,816.43	472,372	441,820	709,886	38.34	18,516
1990	879,376.37	558,256	522,149	884,853	39.21	22,567
1991	3,936.59	2,415	2,259	4,040	40.08	101
1992	7,273.97	4,306	4,027	7,611	40.95	186
1995	79,537.79	41,859	39,152	88,108	43.62	2,020
1996	6,684.00	3,370	3,152	7,542	44.52	169
1997	2,041,048.17	983,230	919,637	2,346,040	45.43	51,641
1998	556,145.15	255,453	238,931	650,901	46.34	14,046
1999	1,752,780.32	765,390	715,886	2,088,563	47.26	44,193
2000	1,074,348.88	444,815	416,045	1,302,913	48.18	27,043
2001	1,871,302.40	731,934	684,594	2,309,490	49.11	47,027
2002	36,700,481.21	13,505,777	12,632,251	46,088,519	50.05	920,850
2003	2,231,263.05	769,482	719,713	2,850,308	50.99	55,899
2004	3,148,406.65	1,012,931	947,417	4,090,034	51.93	78,761
2005	4,418,245.32	1,318,122	1,232,869	5,836,324	52.88	110,369

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 356.0 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -60						
2006	9,563,754.15	2,629,650	2,459,570	12,842,437	53.83	238,574
2007	8,875,921.27	2,232,898	2,088,479	12,112,995	54.78	221,121
2008	12,468,573.69	2,842,037	2,658,220	17,291,498	55.74	310,217
2009	14,717,165.38	3,003,244	2,809,000	20,738,465	56.71	365,693
2010	74,620,305.05	13,463,891	12,593,073	106,799,415	57.67	1,851,906
2011	18,400,901.16	2,880,845	2,694,518	26,746,924	58.64	456,121
2012	76,454,961.55	10,143,433	9,487,376	112,840,562	59.61	1,892,980
2013	78,296,405.52	8,499,858	7,950,104	117,324,145	60.59	1,936,362
2014	121,869,842.25	10,318,963	9,651,553	185,340,195	61.56	3,010,724
2015	4,366,867.93	264,458	247,353	6,739,636	62.54	107,765
2016	21,644,169.98	788,540	737,539	33,893,133	63.52	533,582
2017	14,516,147.18	175,123	163,796	23,062,039	64.51	357,496
	603,934,299.06	173,073,257	161,879,230	804,415,648		15,248,518

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.8 2.52

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 358.0 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2.5						
NET SALVAGE PERCENT.. 0						
1966	109,352.06	90,009	109,352			
1998	1,142.12	480	1,398	256-		
	110,494.18	90,489	110,750	256-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					0.0	0.00

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1958	335,198.20	252,696	285,884	49,314	18.46	2,671
1959	16,008.70	11,923	13,489	2,520	19.14	132
1960	16,331.14	12,009	13,586	2,745	19.85	138
1961	17,110.05	12,415	14,046	3,064	20.58	149
1962	18,011.44	12,891	14,584	3,427	21.32	161
1963	19,639.65	13,855	15,675	3,965	22.09	179
1964	21,527.19	14,960	16,925	4,602	22.88	201
1965	21,129.73	14,455	16,353	4,777	23.69	202
1966	21,798.13	14,672	16,599	5,199	24.52	212
1967	21,490.67	14,221	16,089	5,402	25.37	213
1968	27,325.20	17,769	20,103	7,222	26.23	275
1969	23,244.30	14,842	16,791	6,453	27.11	238
1970	32,305.14	20,240	22,898	9,407	28.01	336
1971	28,697.02	17,631	19,947	8,750	28.92	303
1972	29,104.67	17,525	19,827	9,278	29.84	311
1973	27,345.92	16,123	18,241	9,105	30.78	296
1974	29,274.19	16,893	19,112	10,162	31.72	320
1975	29,411.45	16,600	18,780	10,631	32.67	325
1976	30,587.91	16,868	19,083	11,505	33.64	342
1977	31,811.43	17,136	19,387	12,424	34.60	359
1978	33,169.32	17,434	19,724	13,445	35.58	378
1979	34,407.25	17,635	19,951	14,456	36.56	395
1980	35,783.54	17,873	20,220	15,564	37.54	415
1981	37,214.88	18,096	20,473	16,742	38.53	435
1982	38,703.47	18,309	20,714	17,989	39.52	455
1983	40,251.61	18,505	20,935	19,317	40.52	477
1984	41,861.68	18,692	21,147	20,715	41.51	499
1985	43,536.15	18,860	21,337	22,199	42.51	522
1986	45,277.60	19,011	21,508	23,770	43.51	546
1987	47,185.06	19,189	21,709	25,476	44.50	572
1988	54,823.04	21,564	24,396	30,427	45.50	669
1989	50,931.14	19,354	21,896	29,035	46.50	624
1990	52,968.38	19,422	21,973	30,995	47.50	653
1991	55,595.12	19,643	22,223	33,372	48.50	688
1992	57,290.60	19,479	22,037	35,254	49.50	712
1993	59,582.22	19,464	22,020	37,562	50.50	744
1994	61,965.51	19,416	21,966	40,000	51.50	777
1995	64,444.13	19,333	21,872	42,572	52.50	811
1996	67,021.89	19,213	21,736	45,286	53.50	846
1997	36,143.31	9,879	11,176	24,967	54.50	458
1998	39,537.92	10,280	11,630	27,908	55.50	503
1999	16,064.73	3,963	4,483	11,582	56.50	205
2000	30,102.41	7,024	7,947	22,155	57.50	385

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 360.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
2001	112,079.00	24,657	27,895	84,184	58.50	1,439
2002	93,876.57	19,401	21,949	71,928	59.50	1,209
2003	152,382.16	29,460	33,329	119,053	60.50	1,968
2004	479,274.76	86,269	97,600	381,675	61.50	6,206
2005	133,409.62	22,235	25,155	108,255	62.50	1,732
2006	160,284.74	24,576	27,804	132,481	63.50	2,086
2007	759,414.58	106,318	120,282	639,133	64.50	9,909
2008	332,897.02	42,168	47,706	285,191	65.50	4,354
2009	115,285.89	13,065	14,781	100,505	66.50	1,511
2010	62,203.68	6,220	7,037	55,167	67.50	817
2011	415,742.44	36,032	40,765	374,977	68.50	5,474
2012	92,825.67	6,807	7,701	85,125	69.50	1,225
2013	103,324.85	6,199	7,013	96,312	70.50	1,366
2014	38,134.50	1,780	2,014	36,120	71.50	505
2015	197,387.66	6,579	7,443	189,945	72.50	2,620
2016	18,523.84	370	419	18,105	73.50	246
2017	322,656.14	2,152	2,434	320,222	74.50	4,298
	5,430,916.21	1,371,650	1,551,799	3,879,117		67,097

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.8 1.24

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 361.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -5						
1958	454,121.22	342,877	430,905	45,922	18.26	2,515
1959	44,978.70	33,568	42,186	5,042	18.80	268
1960	40,572.39	29,919	37,600	5,001	19.35	258
1961	10,221.25	7,445	9,356	1,376	19.91	69
1962	5,993.64	4,310	5,417	876	20.48	43
1963	4,516.35	3,205	4,028	714	21.07	34
1964	5,517.56	3,862	4,854	939	21.67	43
1965	13,888.61	9,584	12,045	2,538	22.28	114
1966	58,218.83	39,593	49,758	11,372	22.90	497
1967	36,132.47	24,205	30,419	7,520	23.53	320
1968	81,822.57	53,967	67,822	18,092	24.17	749
1969	45,429.65	29,486	37,056	10,645	24.82	429
1970	7,771.05	4,961	6,235	1,925	25.48	76
1971	79,902.35	50,132	63,002	20,895	26.16	799
1972	37,139.14	22,894	28,772	10,224	26.84	381
1973	138,009.60	83,535	104,981	39,929	27.53	1,450
1974	36,078.14	21,436	26,939	10,943	28.22	388
1977	23,066.71	12,904	16,217	8,003	30.37	264
1978	22,789.16	12,480	15,684	8,245	31.10	265
1979	69,274.83	37,108	46,635	26,104	31.84	820
1981	3,653.20	1,868	2,348	1,488	33.34	45
1985	27,762.17	12,808	16,096	13,054	36.44	358
1988	39,751.90	16,805	21,119	20,620	38.83	531
1989	15,965.00	6,540	8,219	8,544	39.64	216
1990	18,732.58	7,426	9,332	10,337	40.46	255
1992	10,005.18	3,699	4,649	5,856	42.11	139
1994	25,763.89	8,827	11,093	15,959	43.79	364
1995	134,653.09	44,286	55,656	85,730	44.64	1,920
1998	36,980.23	10,621	13,348	25,481	47.22	540
1999	50,263.94	13,722	17,245	35,532	48.10	739
2000	42,866.45	11,100	13,950	31,060	48.97	634
2001	7,739.30	1,894	2,380	5,746	49.85	115
2002	13,442.78	3,097	3,892	10,223	50.74	201
2003	101,717.49	21,968	27,608	79,195	51.63	1,534
2004	54,239.41	10,926	13,731	43,220	52.53	823
2005	131,793.12	24,632	30,956	107,427	53.43	2,011
2006	1,266,223.45	218,243	274,273	1,055,262	54.33	19,423
2007	544,730.32	85,881	107,929	464,038	55.24	8,400
2008	927,845.60	132,642	166,696	807,542	56.15	14,382
2009	368,921.00	47,259	59,392	327,975	57.07	5,747
2010	451,483.74	51,127	64,253	409,805	57.99	7,067
2011	342,610.32	33,704	42,357	317,384	58.91	5,388
2012	312,293.98	26,029	32,711	295,198	59.84	4,933

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 361.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -5						
2013	187,030.31	12,781	16,062	180,320	60.77	2,967
2014	437,680.77	23,263	29,236	430,329	61.71	6,973
2015	393,165.26	14,990	18,838	393,986	62.64	6,290
2016	113,859.38	2,612	3,283	116,269	63.58	1,829
2017	255,920.41	1,943	2,441	266,275	64.53	4,126
	7,532,538.49	1,678,164	2,109,004	5,800,161		107,732
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					53.8	1.43

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 362.0 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -30						
1958	10,799,074.23	10,098,527	10,130,090	3,908,706	16.84	232,108
1959	2,298,679.97	2,125,656	2,132,300	855,984	17.32	49,422
1960	958,265.81	875,759	878,496	367,250	17.82	20,609
1961	1,642,917.83	1,483,671	1,488,308	647,485	18.32	35,343
1962	1,008,259.58	899,166	901,976	408,761	18.84	21,696
1963	1,708,012.09	1,503,954	1,508,655	711,761	19.36	36,765
1964	1,325,242.36	1,151,409	1,155,008	567,807	19.90	28,533
1965	2,010,491.45	1,723,251	1,728,637	885,002	20.44	43,298
1966	2,480,183.86	2,095,755	2,102,305	1,121,934	21.00	53,425
1967	2,427,149.70	2,021,503	2,027,821	1,127,474	21.56	52,295
1968	2,830,228.56	2,321,636	2,328,892	1,350,405	22.14	60,994
1969	3,251,169.73	2,626,064	2,634,272	1,592,249	22.72	70,081
1970	2,777,178.64	2,207,718	2,214,618	1,395,714	23.31	59,876
1971	7,014,322.90	5,483,300	5,500,438	3,618,182	23.92	151,262
1972	4,470,809.64	3,435,911	3,446,650	2,365,403	24.53	96,429
1973	7,055,755.47	5,327,653	5,344,304	3,828,178	25.15	152,214
1974	6,276,174.58	4,653,338	4,667,882	3,491,145	25.78	135,421
1975	2,864,319.60	2,084,592	2,091,107	1,632,508	26.41	61,814
1976	1,023,214.49	730,268	732,550	597,629	27.06	22,085
1977	1,430,823.44	1,001,034	1,004,163	855,907	27.71	30,888
1978	4,670,798.62	3,199,964	3,209,965	2,862,073	28.38	100,848
1979	2,958,851.38	1,984,144	1,990,345	1,856,162	29.05	63,895
1980	2,490,361.62	1,633,304	1,638,409	1,599,061	29.73	53,786
1981	1,453,695.38	931,673	934,585	955,219	30.42	31,401
1982	1,038,654.62	650,146	652,178	698,073	31.11	22,439
1983	1,406,184.00	858,868	861,552	966,487	31.81	30,383
1984	2,784,075.15	1,657,638	1,662,819	1,956,479	32.52	60,162
1985	986,529.10	571,990	573,778	708,710	33.24	21,321
1986	1,740,642.03	981,686	984,754	1,278,081	33.97	37,624
1987	540,929.19	296,522	297,449	405,759	34.70	11,693
1988	13,988,611.78	7,443,746	7,467,011	10,718,184	35.44	302,432
1989	14,750,933.62	7,609,697	7,633,481	11,542,733	36.19	318,948
1990	10,760,370.48	5,376,193	5,392,996	8,595,486	36.94	232,688
1991	9,242,793.04	4,465,850	4,479,808	7,535,823	37.70	199,889
1992	10,135,778.20	4,728,128	4,742,906	8,433,606	38.47	219,226
1993	5,929,232.29	2,665,658	2,673,989	5,034,013	39.25	128,255
1994	4,753,212.26	2,056,615	2,063,043	4,116,133	40.03	102,826
1995	4,464,637.99	1,856,303	1,862,105	3,941,924	40.81	96,592
1996	5,887,557.46	2,345,897	2,353,229	5,300,596	41.61	127,388
1997	1,323,718.38	504,497	506,074	1,214,760	42.41	28,643
1998	6,300,371.06	2,291,943	2,299,106	5,891,376	43.21	136,343
1999	10,298,446.15	3,565,621	3,576,765	9,811,215	44.02	222,881
2000	8,651,674.49	2,841,824	2,850,706	8,396,471	44.84	187,254

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 362.0 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2						
NET SALVAGE PERCENT.. -30						
2001	8,060,219.21	2,502,529	2,510,351	7,967,934	45.67	174,468
2002	8,230,518.20	2,409,246	2,416,776	8,282,898	46.49	178,165
2003	22,180,949.77	6,089,137	6,108,168	22,727,067	47.33	480,183
2004	16,875,021.36	4,325,422	4,338,941	17,598,587	48.17	365,343
2005	24,998,259.08	5,952,610	5,971,215	26,526,522	49.01	541,247
2006	24,394,864.32	5,354,160	5,370,894	26,342,430	49.87	528,222
2007	33,429,524.02	6,721,708	6,742,716	36,715,665	50.72	723,889
2008	32,340,855.07	5,899,910	5,918,350	36,124,762	51.58	700,364
2009	35,183,604.75	5,755,299	5,773,287	39,965,399	52.45	761,971
2010	26,629,262.23	3,854,026	3,866,072	30,751,969	53.32	576,744
2011	37,016,342.77	4,651,881	4,666,420	43,454,826	54.20	801,750
2012	51,030,615.52	5,439,864	5,456,866	60,882,934	55.08	1,105,355
2013	31,157,336.65	2,727,171	2,735,695	37,768,843	55.96	674,926
2014	27,217,631.13	1,857,603	1,863,409	33,519,511	56.85	589,613
2015	16,568,661.98	807,722	810,247	20,729,014	57.75	358,944
2016	19,412,573.14	572,108	573,896	24,662,449	58.64	420,574
2017	35,304,360.68	344,218	345,293	45,550,375	59.55	764,910
	642,240,932.10	179,632,686	180,194,121	654,719,090		13,898,143

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 47.1 2.16

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364.0 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R1						
NET SALVAGE PERCENT.. -60						
1958	11,905,820.43	12,620,170	15,185,159	3,864,154	18.90	204,453
1959	492,125.14	515,046	619,727	167,673	19.37	8,656
1960	769,170.62	794,658	956,168	274,505	19.84	13,836
1961	978,152.54	997,152	1,199,818	365,226	20.32	17,974
1962	1,130,269.07	1,136,400	1,367,368	441,063	20.81	21,195
1963	1,730,250.75	1,715,412	2,064,061	704,340	21.30	33,068
1964	1,510,135.73	1,475,608	1,775,518	640,699	21.80	29,390
1965	1,511,659.26	1,455,522	1,751,350	667,305	22.30	29,924
1966	1,485,602.78	1,408,351	1,694,592	682,372	22.82	29,902
1967	1,399,832.37	1,306,637	1,572,205	667,527	23.33	28,612
1968	1,567,072.29	1,439,024	1,731,499	775,817	23.86	32,515
1969	924,700.83	835,397	1,005,187	474,334	24.38	19,456
1970	1,955,792.55	1,736,744	2,089,729	1,039,539	24.92	41,715
1971	2,061,747.50	1,799,031	2,164,675	1,134,121	25.46	44,545
1972	2,752,660.88	2,358,656	2,838,042	1,566,215	26.01	60,216
1973	2,765,044.03	2,325,778	2,798,481	1,625,589	26.56	61,204
1974	2,997,215.58	2,473,110	2,975,758	1,819,787	27.12	67,101
1975	2,609,771.39	2,110,950	2,539,991	1,635,643	27.69	59,070
1976	2,803,531.05	2,222,011	2,673,624	1,812,026	28.26	64,120
1977	3,042,769.62	2,361,189	2,841,089	2,027,342	28.84	70,296
1978	3,233,718.25	2,454,832	2,953,765	2,220,184	29.43	75,439
1979	4,178,832.69	3,101,897	3,732,343	2,953,789	30.02	98,394
1980	4,572,164.72	3,316,758	3,990,873	3,324,591	30.61	108,611
1981	6,451,773.85	4,567,856	5,496,251	4,826,587	31.22	154,599
1982	7,464,477.04	5,156,938	6,205,061	5,738,102	31.82	180,330
1983	7,930,666.44	5,338,417	6,423,425	6,265,641	32.44	193,146
1984	8,561,172.68	5,611,198	6,751,647	6,946,229	33.06	210,110
1985	8,778,285.97	5,598,018	6,735,788	7,309,470	33.68	217,027
1986	8,524,358.91	5,282,648	6,356,321	7,282,653	34.31	212,260
1987	9,149,907.35	5,505,609	6,624,598	8,015,254	34.94	229,401
1988	8,224,984.21	4,798,653	5,773,956	7,386,019	35.58	207,589
1989	8,711,764.78	4,920,962	5,921,124	8,017,700	36.23	221,300
1990	7,862,147.39	4,297,261	5,170,659	7,408,777	36.87	200,943
1991	10,597,473.26	5,592,414	6,729,045	10,226,912	37.53	272,500
1992	9,059,263.06	4,612,397	5,549,845	8,944,976	38.18	234,284
1993	10,049,173.97	4,926,989	5,928,376	10,150,302	38.84	261,336
1994	10,629,747.18	5,008,057	6,025,921	10,981,674	39.51	277,947
1995	9,159,690.18	4,142,818	4,984,826	9,670,678	40.17	240,744
1996	8,829,915.58	3,824,554	4,601,876	9,525,989	40.84	233,251
1997	16,248,987.16	6,722,401	8,088,697	17,909,682	41.52	431,351
1998	6,481,239.34	2,555,475	3,074,863	7,295,120	42.20	172,870
1999	10,927,204.21	4,099,188	4,932,328	12,551,199	42.87	292,773
2000	9,037,791.92	3,212,248	3,865,122	10,595,345	43.56	243,236

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 364.0 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 56-R1						
NET SALVAGE PERCENT.. -60						
2001	15,694,384.45	5,273,313	6,345,089	18,765,926	44.24	424,185
2002	26,741,340.18	8,457,965	10,177,006	32,609,138	44.93	725,776
2003	11,471,479.94	3,402,166	4,093,640	14,260,728	45.62	312,598
2004	12,841,182.59	3,555,261	4,277,851	16,268,041	46.31	351,286
2005	15,508,048.68	3,983,459	4,793,078	20,019,800	47.01	425,863
2006	16,270,604.05	3,853,920	4,637,211	21,395,755	47.71	448,454
2007	22,628,978.12	4,907,411	5,904,819	30,301,546	48.41	625,936
2008	30,196,425.01	5,944,589	7,152,798	41,161,482	49.11	838,149
2009	22,765,181.00	4,019,785	4,836,787	31,587,503	49.82	634,033
2010	18,432,460.62	2,875,464	3,459,888	26,032,049	50.54	515,078
2011	25,806,553.70	3,502,259	4,214,077	37,076,409	51.25	723,442
2012	36,900,223.73	4,248,544	5,112,041	53,928,317	51.97	1,037,682
2013	35,604,454.34	3,357,073	4,039,382	52,927,745	52.70	1,004,322
2014	19,389,215.80	1,429,218	1,719,700	29,303,045	53.42	548,541
2015	34,211,329.67	1,808,548	2,176,127	52,562,000	54.15	970,674
2016	27,306,546.68	865,945	1,041,944	42,648,531	54.89	776,982
2017	31,751,767.39	335,807	404,058	50,398,770	55.63	905,964
	644,578,240.50	209,555,161	252,146,247	779,178,938		17,175,654

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.4 2.66

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 365.0 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. -55						
1958	16,548,033.16	15,562,292	17,863,353	7,786,098	21.63	359,968
1959	596,755.88	553,466	635,302	289,670	22.09	13,113
1960	683,492.75	624,863	717,256	342,158	22.56	15,167
1961	1,055,389.84	950,873	1,091,470	544,384	23.03	23,638
1962	1,167,289.42	1,035,914	1,189,086	620,213	23.51	26,381
1963	1,468,280.53	1,283,161	1,472,891	802,944	23.99	33,470
1964	1,565,145.82	1,346,635	1,545,750	880,226	24.47	35,972
1965	1,562,836.28	1,323,064	1,518,694	903,702	24.96	36,206
1966	1,411,499.47	1,175,452	1,349,256	838,568	25.45	32,950
1967	1,555,969.45	1,273,840	1,462,192	949,561	25.95	36,592
1968	1,577,575.94	1,269,301	1,456,982	988,261	26.45	37,363
1969	1,420,591.91	1,122,978	1,289,023	912,894	26.95	33,874
1970	1,998,340.16	1,550,975	1,780,304	1,317,123	27.46	47,965
1971	2,008,180.76	1,529,166	1,755,270	1,357,410	27.98	48,514
1972	2,188,035.47	1,634,681	1,876,387	1,515,068	28.49	53,179
1973	2,318,825.13	1,698,429	1,949,561	1,644,618	29.01	56,691
1974	2,331,164.49	1,672,635	1,919,953	1,693,352	29.54	57,324
1975	1,840,547.57	1,293,111	1,484,312	1,368,537	30.07	45,512
1976	1,740,987.24	1,197,176	1,374,192	1,324,338	30.60	43,279
1977	2,272,599.34	1,528,144	1,754,097	1,768,432	31.14	56,790
1978	3,305,853.40	2,172,607	2,493,852	2,630,221	31.68	83,025
1979	3,775,786.60	2,422,922	2,781,178	3,071,291	32.23	95,293
1980	3,429,701.94	2,147,679	2,465,238	2,850,800	32.78	86,968
1981	6,365,188.21	3,887,220	4,461,989	5,404,053	33.33	162,138
1982	6,245,912.41	3,717,567	4,267,251	5,413,913	33.88	159,797
1983	6,475,052.51	3,751,781	4,306,524	5,729,807	34.44	166,371
1984	8,056,364.25	4,538,533	5,209,606	7,277,759	35.01	207,877
1985	7,419,154.98	4,062,496	4,663,182	6,836,508	35.57	192,199
1986	6,610,619.13	3,513,613	4,033,140	6,213,320	36.14	171,924
1987	7,791,617.84	4,016,209	4,610,051	7,466,957	36.71	203,404
1988	7,152,704.37	3,569,915	4,097,767	6,988,925	37.29	187,421
1989	7,441,847.85	3,594,725	4,126,246	7,408,618	37.86	195,685
1990	8,034,327.96	3,749,536	4,303,947	8,149,261	38.44	212,000
1991	9,646,752.05	4,341,598	4,983,552	9,968,914	39.03	255,417
1992	8,619,440.39	3,738,432	4,291,202	9,068,931	39.61	228,956
1993	10,922,917.07	4,555,834	5,229,466	11,701,055	40.20	291,071
1994	9,788,622.79	3,922,815	4,502,848	10,669,517	40.78	261,636
1995	10,067,253.21	3,867,043	4,438,829	11,165,413	41.37	269,892
1996	9,034,884.69	3,320,225	3,811,158	10,192,913	41.96	242,920
1997	4,930,110.01	1,728,393	1,983,955	5,657,716	42.56	132,935
1998	4,144,048.62	1,383,895	1,588,520	4,834,755	43.15	112,045
1999	8,024,025.31	2,544,037	2,920,202	9,517,037	43.75	217,532
2000	5,652,490.29	1,698,127	1,949,214	6,812,146	44.34	153,634

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 365.0 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R0.5						
NET SALVAGE PERCENT.. -55						
2001	7,725,006.35	2,190,120	2,513,954	9,459,806	44.94	210,499
2002	10,511,482.79	2,802,361	3,216,722	13,076,076	45.54	287,134
2003	4,905,422.18	1,224,832	1,405,937	6,197,467	46.14	134,319
2004	10,017,790.91	2,331,931	2,676,733	12,850,843	46.74	274,943
2005	11,189,973.69	2,412,441	2,769,148	14,575,311	47.35	307,821
2006	10,827,819.87	2,151,260	2,469,348	14,313,773	47.95	298,515
2007	12,756,104.26	2,315,099	2,657,413	17,114,549	48.56	352,441
2008	20,267,030.18	3,335,528	3,828,724	27,585,173	49.16	561,130
2009	15,089,011.83	2,223,962	2,552,800	20,835,168	49.77	418,629
2010	11,612,936.76	1,512,004	1,735,571	16,264,481	50.38	322,836
2011	19,104,089.00	2,158,963	2,478,190	27,133,148	50.99	532,127
2012	31,190,746.20	2,988,728	3,430,645	44,915,012	51.60	870,446
2013	25,802,861.46	2,021,719	2,320,653	37,673,782	52.22	721,444
2014	25,713,008.95	1,572,286	1,804,766	38,050,398	52.83	720,242
2015	28,891,402.43	1,261,948	1,448,541	43,333,133	53.45	810,723
2016	25,686,406.66	673,254	772,803	39,041,127	54.07	722,048
2017	21,045,608.96	183,981	211,184	32,409,509	54.69	592,604
	502,582,918.97	149,231,775	171,297,380	607,706,144		13,521,989

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.9 2.69

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 366.0 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -10						
1958	1,008,263.43	839,770	1,109,090			
1964	1,906.77	1,481	1,976	121	17.62	7
1966	679.75	514	686	62	18.75	3
1970	4,221.42	3,006	4,010	634	21.16	30
1971	3,621,190.89	2,536,691	3,384,210	599,100	21.79	27,494
1972	6,499,475.02	4,475,538	5,970,833	1,178,590	22.44	52,522
1973	478,401.72	323,728	431,887	94,355	23.09	4,086
1974	1,453,735.83	965,862	1,288,560	310,549	23.76	13,070
1975	106,974.45	69,759	93,066	24,606	24.43	1,007
1977	135,397.01	84,869	113,224	35,713	25.81	1,384
1978	324,544.25	199,266	265,842	91,157	26.51	3,439
1979	986,876.46	592,903	790,994	294,570	27.23	10,818
1980	424,823.18	249,621	333,020	134,285	27.95	4,804
1981	517,276.22	297,020	396,256	172,748	28.68	6,023
1982	3,501,678.87	1,963,171	2,619,074	1,232,773	29.42	41,903
1983	468,532.69	256,234	341,843	173,543	30.17	5,752
1984	552,153.08	294,373	392,724	214,644	30.92	6,942
1985	6,328,623.54	3,284,638	4,382,049	2,579,437	31.69	81,396
1986	2,645,041.87	1,335,482	1,781,672	1,127,874	32.46	34,747
1987	4,473,610.15	2,194,753	2,928,029	1,992,942	33.24	59,956
1988	1,622,060.09	772,284	1,030,307	753,959	34.03	22,156
1989	1,630,368.76	752,639	1,004,099	789,307	34.82	22,668
1990	1,486,570.58	664,180	886,085	749,143	35.63	21,026
1991	1,640,638.04	708,652	945,416	859,286	36.44	23,581
1992	2,154,088.08	898,442	1,198,615	1,170,882	37.25	31,433
1993	1,702,536.14	684,186	912,775	960,015	38.08	25,210
1994	3,153,757.71	1,219,400	1,626,807	1,842,326	38.91	47,348
1995	3,399,952.36	1,262,868	1,684,797	2,055,151	39.74	51,715
1996	3,815,502.64	1,357,747	1,811,376	2,385,677	40.59	58,775
1997	2,020,351.47	687,451	917,131	1,305,256	41.44	31,497
1998	2,503,555.49	812,404	1,083,832	1,670,079	42.30	39,482
1999	707,596.94	218,461	291,450	486,907	43.16	11,281
2000	3,242,940.31	949,491	1,266,720	2,300,514	44.03	52,249
2001	4,226,503.13	1,170,052	1,560,971	3,088,182	44.90	68,779
2002	4,215,073.86	1,098,870	1,466,007	3,170,574	45.78	69,257
2003	4,402,268.55	1,075,857	1,435,305	3,407,190	46.67	73,006
2004	6,408,109.85	1,461,453	1,949,730	5,099,191	47.56	107,216
2005	8,486,047.19	1,796,920	2,397,278	6,937,374	48.45	143,186
2006	9,635,826.07	1,881,395	2,509,977	8,089,432	49.35	163,920
2007	8,937,944.12	1,595,986	2,129,212	7,702,527	50.26	153,254
2008	11,901,945.26	1,926,770	2,570,512	10,521,628	51.17	205,621
2009	11,107,974.73	1,612,878	2,151,747	10,067,025	52.08	193,299
2010	7,126,619.13	914,609	1,220,184	6,619,097	53.00	124,889

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 366.0 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -10						
2011	12,347,807.39	1,376,324	1,836,159	11,746,429	53.92	217,849
2012	16,375,309.26	1,546,042	2,062,581	15,950,259	54.85	290,798
2013	9,652,383.86	748,542	998,633	9,618,989	55.77	172,476
2014	11,858,001.40	715,192	954,140	12,089,662	56.71	213,184
2015	19,197,403.59	830,537	1,108,023	20,009,121	57.64	347,140
2016	10,618,895.70	276,484	368,859	11,311,926	58.58	193,102
2017	8,784,287.90	75,659	100,937	9,561,780	59.53	160,621
	227,895,726.20	51,060,454	68,108,710	182,576,589		3,691,401
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					49.5	1.62

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 367.0 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 64-R2.5						
NET SALVAGE PERCENT.. -25						
1958	2,014,417.13	1,829,494	2,241,855	276,166	17.50	15,781
1959	27,001.43	24,249	29,715	4,037	18.02	224
1960	30,520.40	27,087	33,192	4,958	18.56	267
1961	31,291.75	27,435	33,619	5,496	19.11	288
1962	23,127.65	20,020	24,532	4,378	19.68	222
1963	33,676.98	28,777	35,263	6,833	20.25	337
1964	33,626.59	28,346	34,735	7,298	20.84	350
1965	28,985.03	24,094	29,525	6,706	21.44	313
1966	39,637.64	32,477	39,797	9,750	22.05	442
1967	45,422.42	36,657	44,919	11,859	22.68	523
1968	41,696.41	33,137	40,606	11,515	23.31	494
1969	35,637.95	27,877	34,160	10,387	23.95	434
1970	43,862.10	33,745	41,351	13,477	24.61	548
1971	10,408,628.89	7,873,607	9,648,289	3,362,497	25.27	133,063
1972	16,403,594.12	12,190,536	14,938,238	5,566,255	25.95	214,499
1973	1,077,605.68	786,531	963,812	383,195	26.63	14,390
1974	1,591,079.86	1,139,850	1,396,768	592,082	27.32	21,672
1975	200,983.99	141,239	173,074	78,156	28.02	2,789
1976	45,510.56	31,351	38,417	18,471	28.73	643
1977	334,499.55	225,720	276,596	141,528	29.45	4,806
1978	583,661.02	385,537	472,436	257,140	30.18	8,520
1979	2,126,412.10	1,374,274	1,684,030	973,985	30.91	31,510
1980	831,441.12	525,336	643,745	395,556	31.65	12,498
1981	1,016,135.91	627,146	768,502	501,668	32.40	15,484
1982	5,966,185.40	3,593,732	4,403,746	3,053,986	33.16	92,098
1983	1,343,278.03	788,907	966,724	712,374	33.93	20,995
1984	2,004,769.48	1,147,254	1,405,841	1,100,121	34.70	31,704
1985	19,851,486.80	11,057,774	13,550,155	11,264,204	35.48	317,480
1986	9,976,105.28	5,403,059	6,620,888	5,849,244	36.27	161,269
1987	15,336,401.40	8,069,631	9,888,496	9,282,006	37.06	250,459
1988	7,122,441.31	3,634,938	4,454,240	4,448,812	37.87	117,476
1989	9,444,542.14	4,670,562	5,723,289	6,082,389	38.68	157,249
1990	9,404,922.42	4,502,254	5,517,045	6,239,108	39.49	157,992
1991	9,806,298.49	4,537,374	5,560,081	6,697,792	40.31	166,157
1992	9,834,790.23	4,391,111	5,380,851	6,912,637	41.14	168,027
1993	10,335,673.63	4,447,182	5,449,560	7,470,032	41.97	177,985
1994	18,487,636.98	7,647,873	9,371,675	13,737,871	42.82	320,828
1995	16,901,917.87	6,714,498	8,227,921	12,899,476	43.66	295,453
1996	19,472,294.19	7,412,372	9,083,093	15,257,275	44.51	342,783
1997	8,168,299.70	2,972,138	3,642,047	6,568,328	45.37	144,772
1998	6,808,674.83	2,361,759	2,894,091	5,616,753	46.24	121,470
1999	11,205,385.38	3,696,517	4,529,698	9,477,034	47.11	201,168
2000	15,544,463.21	4,863,668	5,959,921	13,470,658	47.98	280,756

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 367.0 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 64-R2.5						
NET SALVAGE PERCENT.. -25						
2001	18,788,095.38	5,555,640	6,807,861	16,677,258	48.86	341,327
2002	17,925,099.79	4,989,003	6,113,506	16,292,869	49.75	327,495
2003	18,779,251.75	4,900,211	6,004,700	17,469,365	50.64	344,972
2004	29,676,861.15	7,227,800	8,856,919	28,239,157	51.53	548,014
2005	29,804,407.42	6,735,051	8,253,107	29,002,402	52.43	553,164
2006	35,333,250.78	7,363,449	9,023,143	35,143,420	53.33	658,980
2007	34,793,780.90	6,632,564	8,127,520	35,364,706	54.24	652,004
2008	43,835,006.09	7,576,881	9,284,682	45,509,076	55.15	825,187
2009	37,363,829.53	5,787,190	7,091,601	39,613,186	56.07	706,495
2010	26,140,889.97	3,579,015	4,385,712	28,290,400	56.99	496,410
2011	31,921,086.02	3,797,013	4,652,846	35,248,512	57.91	608,677
2012	46,054,032.78	4,641,095	5,687,181	51,880,360	58.84	881,719
2013	29,326,715.20	2,422,753	2,968,832	33,689,562	59.77	563,653
2014	37,989,005.58	2,441,268	2,991,521	44,494,736	60.71	732,906
2015	38,163,861.36	1,759,354	2,155,906	45,548,921	61.64	738,951
2016	42,426,760.16	1,176,812	1,442,061	51,591,389	62.58	824,407
2017	36,476,579.49	334,673	410,107	45,185,617	63.53	711,248
	798,862,536.40	196,306,897	240,553,743	758,024,427		14,521,827

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 52.2 1.82

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 368.0 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-O1						
NET SALVAGE PERCENT.. -50						
1958	14,716,491.93	14,925,613	10,238,815	11,835,923	14.25	830,591
1959	50,305.96	50,163	34,411	41,048	14.75	2,783
1960	178,234.85	174,691	119,836	147,516	15.25	9,673
1961	96,386.78	92,828	63,679	80,901	15.75	5,137
1962	504,379.70	477,153	327,322	429,248	16.25	26,415
1963	153,541.83	142,637	97,847	132,466	16.75	7,908
1964	386,549.89	352,505	241,815	338,010	17.25	19,595
1965	1,209,774.76	1,082,609	742,659	1,072,003	17.75	60,395
1966	377,244.51	331,162	227,174	338,693	18.25	18,559
1967	194,295.55	167,248	114,730	176,713	18.75	9,425
1968	3,504,190.01	2,956,660	2,028,238	3,228,047	19.25	167,691
1969	624,509.67	516,288	354,168	582,597	19.75	29,499
1970	185,482.54	150,177	103,020	175,204	20.25	8,652
1971	2,242,771.04	1,777,654	1,219,452	2,144,705	20.75	103,359
1972	4,524,196.66	3,508,854	2,407,037	4,379,258	21.25	206,083
1973	2,954,057.71	2,240,712	1,537,105	2,893,982	21.75	133,057
1974	12,132,685.14	8,996,143	6,171,261	12,027,767	22.25	540,574
1975	387,122.62	280,441	192,380	388,304	22.75	17,068
1976	7,283,998.08	5,152,591	3,534,624	7,391,373	23.25	317,909
1977	13,588,257.30	9,380,585	6,434,984	13,947,402	23.75	587,259
1978	6,303,784.70	4,244,275	2,911,528	6,544,149	24.25	269,862
1979	370,843.10	243,366	166,947	389,318	24.75	15,730
1980	23,421,497.37	14,971,255	10,270,125	24,862,121	25.25	984,638
1981	8,173,480.03	5,085,171	3,488,374	8,771,846	25.75	340,654
1982	111,435.15	67,431	46,257	120,896	26.25	4,606
1983	15,439,443.43	9,079,551	6,228,478	16,930,687	26.75	632,923
1984	11,922,206.11	6,807,818	4,670,092	13,213,217	27.25	484,889
1985	59,965.58	33,220	22,789	67,159	27.75	2,420
1986	112,645.19	60,482	41,490	127,478	28.25	4,512
1987	126,849.35	65,947	45,239	145,035	28.75	5,045
1988	124,010.88	62,358	42,777	143,239	29.25	4,897
1989	84,202.99	40,905	28,060	98,244	29.75	3,302
1990	93,335.02	43,751	30,013	109,990	30.25	3,636
1991	131,776.69	59,525	40,834	156,831	30.75	5,100
1992	124,719.69	54,210	37,187	149,893	31.25	4,797
1993	79,880.26	33,359	22,884	96,936	31.75	3,053
1994	135,336.53	54,212	37,189	165,816	32.25	5,142
1995	89,447.25	34,305	23,533	110,638	32.75	3,378
1996	187,586.42	68,747	47,160	234,220	33.25	7,044
1997	5,907,936.36	2,064,381	1,416,144	7,445,761	33.75	220,615
1998	6,074,225.60	2,018,981	1,385,000	7,726,338	34.25	225,587
1999	7,651,128.24	2,412,745	1,655,118	9,821,574	34.75	282,635
2000	5,295,291.99	1,579,533	1,083,543	6,859,395	35.25	194,593

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 368.0 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-O1						
NET SALVAGE PERCENT.. -50						
2001	7,859,352.60	2,210,443	1,516,341	10,272,688	35.75	287,348
2002	7,491,249.78	1,979,263	1,357,754	9,879,121	36.25	272,527
2003	5,477,130.36	1,353,700	928,624	7,287,072	36.75	198,288
2004	9,979,160.97	2,296,355	1,575,276	13,393,465	37.25	359,556
2005	11,758,423.83	2,505,426	1,718,696	15,918,940	37.75	421,694
2006	14,522,945.20	2,846,788	1,952,867	19,831,551	38.25	518,472
2007	18,061,945.80	3,232,727	2,217,617	24,875,302	38.75	641,943
2008	16,600,389.26	2,688,018	1,843,952	23,056,632	39.25	587,430
2009	20,246,377.34	2,933,396	2,012,279	28,357,287	39.75	713,391
2010	15,525,225.79	1,984,822	1,361,567	21,926,272	40.25	544,752
2011	32,090,079.66	3,555,260	2,438,871	45,696,248	40.75	1,121,380
2012	27,824,709.92	2,608,567	1,789,450	39,947,615	41.25	968,427
2013	25,478,512.51	1,954,457	1,340,737	36,877,032	41.75	883,282
2014	27,738,778.44	1,654,757	1,135,146	40,473,022	42.25	957,941
2015	26,893,596.73	1,146,071	786,193	39,554,202	42.75	925,244
2016	26,038,240.00	665,928	456,820	38,600,540	43.25	892,498
2017	23,204,833.58	197,705	135,624	34,671,627	43.75	792,494
	474,106,456.23	137,755,925	94,499,132	616,660,553		17,897,357

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.5 3.77

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 369.0 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -20						
1964	40,080.34	40,418	48,096			
1965	137,503.81	137,074	165,005			
1966	266,740.19	262,706	320,088			
1967	372,736.19	362,380	447,283			
1968	468,416.20	449,168	561,836	263	11.05	24
1969	639,424.69	604,364	755,961	11,349	11.68	972
1970	808,339.78	752,377	941,101	28,907	12.34	2,343
1971	1,031,066.24	944,836	1,181,836	55,443	13.00	4,265
1972	1,484,474.95	1,338,290	1,673,983	107,387	13.68	7,850
1973	1,502,166.47	1,331,310	1,665,252	137,348	14.38	9,551
1974	942,714.41	821,089	1,027,049	104,208	15.08	6,910
1975	1,640,618.64	1,403,182	1,755,152	213,590	15.80	13,518
1976	2,319,364.90	1,946,736	2,435,050	348,188	16.53	21,064
1977	2,734,418.53	2,250,383	2,814,863	466,439	17.28	26,993
1978	3,226,954.15	2,602,216	3,254,949	617,396	18.04	34,224
1979	3,533,185.11	2,789,803	3,489,589	750,233	18.81	39,885
1980	3,652,748.76	2,821,266	3,528,945	854,354	19.60	43,589
1981	4,659,280.56	3,517,328	4,399,605	1,191,532	20.40	58,408
1982	4,773,811.44	3,519,407	4,402,205	1,326,369	21.21	62,535
1983	5,731,887.36	4,121,938	5,155,874	1,722,391	22.04	78,148
1984	6,347,681.91	4,448,455	5,564,293	2,052,925	22.88	89,726
1985	5,520,500.80	3,766,417	4,711,175	1,913,426	23.73	80,633
1986	4,491,476.24	2,979,088	3,726,354	1,663,417	24.60	67,619
1987	3,963,017.65	2,553,341	3,193,814	1,561,807	25.47	61,319
1988	3,128,674.89	1,955,034	2,445,429	1,308,981	26.36	49,658
1989	2,882,157.57	1,745,031	2,182,750	1,275,839	27.25	46,820
1990	3,355,778.23	1,965,144	2,458,075	1,568,859	28.16	55,712
1991	3,317,936.29	1,876,373	2,347,037	1,634,487	29.08	56,207
1992	3,799,629.39	2,072,546	2,592,418	1,967,137	30.00	65,571
1993	3,966,379.05	2,083,015	2,605,513	2,154,142	30.93	69,646
1994	6,711,612.59	3,387,082	4,236,688	3,817,247	31.87	119,776
1995	6,126,869.60	2,964,939	3,708,656	3,643,588	32.82	111,017
1996	6,186,211.76	2,865,453	3,584,215	3,839,239	33.77	113,688
1997	6,881,598.83	3,043,456	3,806,868	4,451,051	34.73	128,162
1998	4,975,363.45	2,095,086	2,620,612	3,349,824	35.70	93,833
1999	1,480,815.52	592,214	740,763	1,036,216	36.67	28,258
2000	7,295,619.77	2,763,347	3,456,497	5,298,247	37.64	140,761
2001	7,690,053.64	2,748,302	3,437,679	5,790,385	38.62	149,932
2002	7,628,432.80	2,563,153	3,206,087	5,948,032	39.60	150,203
2003	6,781,740.10	2,133,644	2,668,841	5,469,247	40.58	134,777
2004	6,936,879.67	2,034,115	2,544,347	5,779,909	41.56	139,074
2005	9,870,182.55	2,681,057	3,353,566	8,490,653	42.55	199,545
2006	10,333,185.70	2,583,627	3,231,697	9,168,126	43.54	210,568

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 369.0 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -20						
2007	11,988,172.75	2,738,482	3,425,395	10,960,412	44.53	246,135
2008	15,282,719.96	3,157,654	3,949,711	14,389,553	45.53	316,046
2009	12,703,521.35	2,350,355	2,939,912	12,304,314	46.52	264,495
2010	3,875,937.73	632,553	791,221	3,859,904	47.52	81,227
2011	7,219,414.52	1,022,269	1,278,692	7,384,605	48.51	152,229
2012	15,350,282.95	1,838,718	2,299,937	16,120,403	49.51	325,599
2013	32,458.05	3,180	3,978	34,972	50.51	692
2014	25,255.20	1,929	2,413	27,893	51.50	542
2015	3,604,941.55	196,614	245,932	4,079,998	52.50	77,714
2016	3,432,347.27	112,320	140,494	3,978,323	53.50	74,361
2017	2,930,272.58	31,963	39,980	3,476,347	54.50	63,786
	246,083,054.63	102,002,227	127,564,761	167,734,905		4,375,610
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					38.3	1.78

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370.0 METERS - SMART METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. -10						
2008	2,110,804.39	1,346,693	1,448,618	873,267	6.30	138,614
2010	22,854,205.04	12,016,741	12,926,235	12,213,391	7.83	1,559,820
2011	40,595,321.33	18,784,957	20,206,707	24,448,146	8.69	2,813,365
2012	37,877,850.30	14,999,629	16,134,884	25,530,751	9.60	2,659,453
2013	9,628,320.09	3,149,067	3,387,406	7,203,746	10.54	683,467
2014	12,014,225.87	3,066,030	3,298,084	9,917,564	11.52	860,900
2015	8,654,212.23	1,586,637	1,706,723	7,812,910	12.50	625,033
2016	8,810,143.42	969,116	1,042,464	8,648,694	13.50	640,644
2017	8,544,701.42	313,274	336,984	9,062,187	14.50	624,978
	151,089,784.09	56,232,144	60,488,105	105,710,657		10,606,274

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0 7.02

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370.1 METERS - METERING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L0						
NET SALVAGE PERCENT.. -10						
1958	464,456.71	510,902	510,902			
1959	101,271.99	111,399	111,399			
1960	180,661.25	198,727	198,727			
1961	185,824.25	196,376	204,407			
1962	176,306.13	184,932	193,937			
1963	179,923.21	185,758	197,916			
1964	197,184.83	201,874	216,903			
1965	192,140.46	195,051	210,810	545	1.08	505
1966	214,160.26	215,385	232,787	2,789	1.20	2,324
1967	250,539.20	249,806	269,989	5,604	1.31	4,278
1968	249,024.64	245,751	265,606	8,321	1.44	5,778
1969	224,009.52	218,953	236,643	9,767	1.56	6,261
1970	203,888.66	197,205	213,138	11,140	1.69	6,592
1971	208,756.00	199,943	216,097	13,535	1.81	7,478
1972	203,971.04	193,277	208,893	15,475	1.94	7,977
1973	185,682.77	173,905	187,956	16,295	2.08	7,834
1974	194,387.02	180,071	194,620	19,206	2.21	8,690
1975	207,202.67	189,664	204,988	22,935	2.35	9,760
1976	218,583.83	197,677	213,648	26,794	2.49	10,761
1977	105,386.00	94,147	101,754	14,171	2.63	5,388
1978	199,705.72	176,211	190,448	29,228	2.77	10,552
1979	218,032.57	189,813	205,149	34,687	2.92	11,879
1980	210,578.90	180,841	195,452	36,185	3.07	11,787
1981	175,232.42	148,285	160,266	32,490	3.23	10,059
1982	188,295.66	156,972	169,654	37,471	3.39	11,053
1983	184,290.92	151,316	163,541	39,179	3.55	11,036
1984	191,555.29	154,723	167,224	43,487	3.72	11,690
1985	182,507.70	145,120	156,845	43,913	3.88	11,318
1986	204,052.61	159,365	172,241	52,217	4.06	12,861
1987	198,262.03	152,038	164,322	53,766	4.24	12,681
1988	219,794.37	165,443	178,810	62,964	4.42	14,245
1989	225,501.12	166,370	179,812	68,239	4.61	14,802
1990	215,984.27	156,125	168,739	68,844	4.80	14,342
1991	201,027.23	142,156	153,641	67,489	5.00	13,498
1992	212,041.85	146,611	158,456	74,790	5.20	14,383
1993	211,510.75	142,754	154,288	78,374	5.41	14,487
1994	282,874.08	186,031	201,061	110,100	5.63	19,556
1995	236,250.04	151,284	163,507	96,368	5.85	16,473
1996	219,005.33	136,283	147,294	93,612	6.08	15,397
1997	217,398.35	131,356	141,969	97,169	6.31	15,399
1998	220,031.15	128,796	139,202	102,832	6.55	15,700
1999	205,504.12	116,095	125,475	100,580	6.81	14,769
2000	8,636.39	4,709	5,089	4,411	7.06	625

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 370.1 METERS - METERING EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L0						
NET SALVAGE PERCENT.. -10						
2001	829,315.16	434,622	469,737	442,510	7.33	60,370
2002	634,077.74	318,353	344,074	353,412	7.61	46,440
2003	1,813,365.73	870,548	940,883	1,053,819	7.89	133,564
2004	1,282,158.13	585,305	632,594	777,780	8.19	94,967
2005	1,370,818.14	592,394	640,256	867,644	8.50	102,076
2006	1,810,475.74	738,278	797,927	1,193,596	8.81	135,482
2007	1,658,487.74	633,300	684,467	1,139,870	9.14	124,712
2008	2,881,420.79	1,023,325	1,106,004	2,063,559	9.48	217,675
2009	2,356,768.92	770,319	832,556	1,759,890	9.84	178,851
2010	1,539,694.51	459,711	496,853	1,196,811	10.20	117,334
2011	2,381,170.34	639,866	691,563	1,927,724	10.58	182,205
2012	3,293,564.96	781,500	844,641	2,778,280	10.98	253,031
2013	2,635,050.70	536,233	579,557	2,318,999	11.41	203,243
2014	2,016,714.02	339,102	366,500	1,851,885	11.86	156,145
2015	1,153,107.32	147,682	159,614	1,108,804	12.37	89,637
2016	701,655.00	58,990	63,756	708,064	12.93	54,761
2017	947,687.04	29,783	32,189	1,010,267	13.60	74,284
	38,076,965.29	16,488,811	17,736,776	24,147,886		2,606,995

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3 6.85

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 371.0 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 7-R4						
NET SALVAGE PERCENT.. 0						
2010	34,641.74	30,584	30,766	3,876	0.82	3,876
2011	344,591.86	281,087	282,760	61,832	1.29	47,932
2012	13,723,058.93	9,900,226	9,959,166	3,763,893	1.95	1,930,202
2013	12,389,277.41	7,592,893	7,638,097	4,751,180	2.71	1,753,203
2014	11,382,963.52	5,561,374	5,594,483	5,788,481	3.58	1,616,894
2015	10,178,447.07	3,591,567	3,612,949	6,565,498	4.53	1,449,337
2016	5,359,268.78	1,140,774	1,147,566	4,211,703	5.51	764,374
2017	2,346,719.50	167,626	168,624	2,178,096	6.50	335,092
	55,758,968.81	28,266,131	28,434,411	27,324,558		7,900,910

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.5 14.17

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 373.0 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-L0.5						
NET SALVAGE PERCENT.. -50						
1958	14,908,785.98	16,482,557	16,930,480	5,432,699	7.10	765,169
1959	30,420.35	33,395	34,303	11,328	7.24	1,565
1960	26,289.70	28,656	29,435	10,000	7.38	1,355
1961	50,860.80	55,014	56,509	19,782	7.53	2,627
1962	29,365.18	31,519	32,376	11,672	7.68	1,520
1963	54,976.06	58,550	60,141	22,323	7.83	2,851
1964	36,722.85	38,763	39,816	15,268	8.00	1,908
1965	24,538.79	25,684	26,382	10,426	8.16	1,278
1966	28,720.36	29,789	30,599	12,482	8.33	1,498
1967	26,126.49	26,838	27,567	11,623	8.51	1,366
1968	20,715.19	21,072	21,645	9,428	8.69	1,085
1969	23,224.97	23,380	24,015	10,822	8.88	1,219
1970	85,866.00	85,532	87,856	40,943	9.07	4,514
1971	676,158.63	666,395	684,505	329,733	9.26	35,608
1972	1,197,370.95	1,166,772	1,198,480	597,576	9.46	63,169
1973	405,784.00	390,679	401,296	207,380	9.67	21,446
1974	330,408.40	314,253	322,793	172,820	9.88	17,492
1975	478,136.18	449,185	461,392	255,812	10.09	25,353
1976	174,303.09	161,618	166,010	95,445	10.31	9,258
1977	441,914.31	404,352	415,341	247,530	10.53	23,507
1978	507,788.23	458,137	470,587	291,095	10.76	27,053
1979	927,975.73	825,379	847,809	544,155	10.99	49,514
1980	567,250.55	496,971	510,476	340,400	11.23	30,312
1981	707,869.50	610,336	626,922	434,882	11.48	37,882
1982	1,670,287.00	1,416,971	1,455,478	1,049,952	11.73	89,510
1983	1,583,650.41	1,321,477	1,357,389	1,018,087	11.98	84,982
1984	1,282,914.53	1,051,996	1,080,585	843,787	12.24	68,937
1985	3,841,424.26	3,094,498	3,178,593	2,583,543	12.50	206,683
1986	1,972,959.68	1,558,648	1,601,005	1,358,435	12.78	106,294
1987	1,433,791.91	1,111,196	1,141,393	1,009,295	13.05	77,341
1988	565,610.79	429,553	441,226	407,190	13.33	30,547
1989	1,707,554.60	1,269,294	1,303,788	1,257,544	13.62	92,331
1990	1,956,481.05	1,422,782	1,461,447	1,473,275	13.91	105,915
1991	2,056,079.27	1,460,947	1,500,649	1,583,470	14.21	111,433
1992	2,284,041.76	1,583,595	1,626,630	1,799,433	14.52	123,928
1993	2,446,588.59	1,654,163	1,699,116	1,970,767	14.83	132,891
1994	3,375,512.85	2,222,218	2,282,608	2,780,661	15.15	183,542
1995	3,071,746.43	1,967,638	2,021,110	2,586,510	15.47	167,195
1996	4,936,237.87	3,068,662	3,152,055	4,252,302	15.81	268,963
1997	6,510,810.36	3,928,167	4,034,917	5,731,299	16.14	355,099
1998	5,108,232.26	2,982,646	3,063,701	4,598,647	16.49	278,875
1999	7,633,286.97	4,308,609	4,425,698	7,024,232	16.84	417,116
2000	5,976,285.85	3,253,729	3,342,151	5,622,278	17.20	326,877

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 373.0 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 27-L0.5						
NET SALVAGE PERCENT.. -50						
2001	6,792,046.95	3,558,285	3,654,983	6,533,087	17.57	371,832
2002	7,178,067.19	3,609,025	3,707,102	7,059,999	17.95	393,315
2003	7,514,422.01	3,619,434	3,717,794	7,553,839	18.33	412,103
2004	7,961,793.36	3,653,627	3,752,917	8,189,773	18.74	437,021
2005	10,229,611.99	4,455,559	4,576,642	10,767,776	19.16	561,992
2006	11,958,086.97	4,916,029	5,049,625	12,887,505	19.60	657,526
2007	13,570,872.93	5,224,854	5,366,843	14,989,466	20.07	746,859
2008	12,744,820.43	4,559,842	4,683,758	14,433,473	20.56	702,017
2009	10,769,275.07	3,535,930	3,632,021	12,521,892	21.09	593,736
2010	8,811,495.27	2,618,997	2,690,170	10,527,073	21.65	486,239
2011	7,640,230.19	2,020,459	2,075,366	9,384,979	22.24	421,986
2012	9,507,694.98	2,186,722	2,246,147	12,015,395	22.86	525,608
2013	10,078,992.38	1,948,622	2,001,577	13,116,912	23.52	557,692
2014	9,985,890.16	1,542,221	1,584,132	13,394,703	24.22	553,043
2015	11,214,327.10	1,277,256	1,311,966	15,509,525	24.95	621,624
2016	11,328,137.85	805,601	827,494	16,164,713	25.72	628,488
2017	9,509,144.89	237,776	244,238	14,019,480	26.55	528,041
	247,969,978.45	111,761,854	114,799,049	257,155,919		13,556,130

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.0 5.47

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 389.2 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. 0						
1984	147,722.62	93,686	93,651	54,072	18.29	2,956
1987	103.00	60	60	43	20.76	2
2017	30,771.97	308	308	30,464	49.50	615
	178,597.59	94,054	94,019	84,579		3,573

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.7 2.00

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -5						
1959	4,643,833.19	4,102,346	4,876,025			
1960	13,421.04	11,753	14,092			
1961	459,122.90	398,409	482,079			
1962	95,028.16	81,708	99,780			
1963	22,870.51	19,478	24,014			
1964	45,645.07	38,480	47,927			
1965	21,933.97	18,302	23,031			
1966	301,764.56	249,046	316,853			
1967	49,501.50	40,392	51,977			
1968	27,830.15	22,442	29,222			
1969	135,923.33	108,277	142,719			
1970	82,581.56	64,937	86,711			
1971	164,149.09	127,353	172,357			
1972	348,794.01	266,864	366,234			
1973	118,442.66	89,294	123,719	646	12.69	51
1974	696,649.43	517,238	716,647	14,835	13.18	1,126
1975	643,174.72	470,032	651,242	24,091	13.68	1,761
1976	49,303.28	35,444	49,109	2,659	14.19	187
1977	177,023.22	125,073	173,292	12,582	14.72	855
1978	251,843.55	174,763	242,139	22,297	15.26	1,461
1979	236,053.02	160,720	222,682	25,174	15.82	1,591
1980	649,118.42	433,331	600,392	81,182	16.39	4,953
1981	129,019.42	84,383	116,915	18,555	16.97	1,093
1982	216,696.10	138,744	192,234	35,297	17.56	2,010
1983	803,598.95	503,263	697,284	146,495	18.16	8,067
1984	577,059.95	353,047	489,156	116,757	18.78	6,217
1985	548,995.10	327,807	454,185	122,260	19.41	6,299
1986	14,790,125.50	8,610,249	11,929,730	3,599,902	20.05	179,546
1987	5,360,676.03	3,039,503	4,211,313	1,417,397	20.70	68,473
1988	5,946,525.86	3,278,709	4,542,739	1,701,113	21.37	79,603
1989	20,882.27	11,187	15,500	6,426	22.04	292
1990	5,308,526.42	2,758,493	3,821,966	1,751,987	22.73	77,078
1991	2,352,196.00	1,184,420	1,641,045	828,761	23.42	35,387
1992	770,359.47	375,141	519,768	289,109	24.13	11,981
1993	8,253,151.30	3,882,282	5,379,005	3,286,804	24.84	132,319
1994	1,513,386.17	686,122	950,640	638,415	25.57	24,967
1995	2,015,138.26	879,281	1,218,267	897,628	26.30	34,130
1996	2,206,046.15	923,968	1,280,182	1,036,166	27.05	38,306
1997	13,979,158.22	5,610,270	7,773,179	6,904,937	27.80	248,379
1998	1,693,320.00	649,160	899,429	878,557	28.57	30,751
1999	494,528.37	180,701	250,366	268,889	29.34	9,165
2000	645,507.05	224,122	310,527	367,255	30.12	12,193
2001	721,236.53	237,118	328,533	428,765	30.91	13,871

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 390.0 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R2						
NET SALVAGE PERCENT.. -5						
2002	28,926.48	8,970	12,428	17,945	31.71	566
2003	1,610,864.37	469,467	650,459	1,040,949	32.51	32,019
2004	290,301.78	79,118	109,620	195,197	33.32	5,858
2005	2,073,232.05	524,871	727,223	1,449,671	34.15	42,450
2006	4,355,880.72	1,018,420	1,411,048	3,162,627	34.98	90,412
2007	4,239,843.11	909,154	1,259,657	3,192,178	35.81	89,142
2008	789,682.98	153,670	212,914	616,253	36.66	16,810
2009	4,074,746.86	712,111	986,649	3,291,835	37.51	87,759
2010	2,358,635.77	365,442	506,330	1,970,238	38.36	51,362
2011	25,525,381.20	3,436,508	4,761,374	22,040,276	39.23	561,822
2012	20,617,722.23	2,357,317	3,266,125	18,382,483	40.10	458,416
2013	5,739,604.89	538,355	745,905	5,280,680	40.98	128,860
2014	12,123,092.90	888,247	1,230,690	11,498,558	41.86	274,691
2015	22,938,201.03	1,204,256	1,668,529	22,416,582	42.75	524,364
2016	1,553,714.80	48,942	67,810	1,563,591	43.65	35,821
2017	7,459,485.14	78,325	108,522	7,723,938	44.55	173,377
	193,359,456.77	54,286,825	74,259,489	128,767,941		3,605,841
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					35.7	1.86

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 391.0 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	4,369.46	4,369	4,369			
2003	466,888.09	451,327	341,680	125,208	0.50	125,208
2004	14,010.59	12,610	9,546	4,465	1.50	2,977
2005	154,626.53	128,855	97,551	57,076	2.50	22,830
2006	1,621.39	1,243	941	680	3.50	194
2007	202,000.04	141,400	107,048	94,952	4.50	21,100
2008	503,147.13	318,658	241,242	261,905	5.50	47,619
2009	1,776,196.17	1,006,517	761,991	1,014,205	6.50	156,032
2010	827,795.86	413,898	313,344	514,452	7.50	68,594
2011	4,024,324.81	1,743,861	1,320,202	2,704,123	8.50	318,132
2012	3,066,508.75	1,124,397	851,232	2,215,277	9.50	233,187
2013	755,184.23	226,555	171,515	583,669	10.50	55,588
2014	787,485.35	183,744	139,105	648,380	11.50	56,381
2015	1,359,125.55	226,525	171,492	1,187,634	12.50	95,011
2016	177,256.60	17,726	13,420	163,837	13.50	12,136
2017	352,587.33	11,752	8,897	343,690	14.50	23,703
	14,473,127.88	6,013,437	4,553,575	9,919,553		1,238,692
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0						8.56

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 391.1 OFFICE FURNITURE AND EQUIPMENT - COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	4,553.76	4,554	4,554			
2010	2.16	2	2			
2011	456,601.49	456,601	456,601			
2012	7,445,443.02	7,445,443	7,445,443			
2013	4,286,693.90	3,858,025	2,262,149	2,024,545	0.50	2,024,545
2014	1,279,953.81	895,968	525,350	754,604	1.50	503,069
2015	3,937,848.11	1,968,924	1,154,476	2,783,372	2.50	1,113,349
2016	11,892,513.09	3,567,754	2,091,948	9,800,565	3.50	2,800,161
2017	9,418,363.54	941,836	552,245	8,866,119	4.50	1,970,249
	38,721,972.88	19,139,107	14,492,768	24,229,205		8,411,373

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.9 21.72

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.1 TRANSPORTATION EQUIPMENT - CARS AND TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S2.5						
NET SALVAGE PERCENT.. +10						
1985	0.10					
1995	4,618.14	4,156	4,156			
1997	31,032.48	27,929	27,929			
1999	17,637.55	15,445	15,874			
2000	27,627.09	23,721	24,864			
2001	127,104.26	106,958	114,394			
2002	15,894.09	13,103	14,305			
2003	65,773.58	53,099	59,196			
2004	200,967.32	158,443	180,871			
2005	456,456.62	350,011	410,811			
2006	394,683.50	293,052	355,215			
2007	2,170,501.94	1,549,087	1,953,452			
2008	1,803,231.08	1,225,296	1,589,291	33,617	2.45	13,721
2009	3,176,358.10	2,026,834	2,628,939	229,783	2.91	78,963
2010	3,944,642.37	2,325,367	3,016,156	534,022	3.45	154,789
2011	2,429,780.24	1,294,587	1,679,165	507,637	4.08	124,421
2012	2,220,557.49	1,035,224	1,342,754	655,748	4.82	136,047
2013	1,031,526.85	403,843	523,811	404,563	5.65	71,604
2014	1,380,264.88	428,572	555,887	686,351	6.55	104,786
2015	1,441,464.62	323,032	418,994	878,324	7.51	116,954
2016	972,372.67	131,270	170,266	704,869	8.50	82,926
2017	924,852.27	41,618	53,981	778,386	9.50	81,935
	22,837,347.24	11,830,647	15,140,311	5,413,302		966,146

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 5.6 4.23

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.5 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2.5						
NET SALVAGE PERCENT.. +10						
1987	44,782.14	36,708	40,304			
1993	162,297.51	122,584	146,068			
1996	93,724.83	67,287	84,352			
1997	763,303.54	537,426	686,973			
1998	911,988.27	628,216	804,496	16,293	3.05	5,342
1999	140,963.24	94,759	121,349	5,518	3.29	1,677
2000	722,363.98	474,093	607,126	43,002	3.52	12,216
2001	469,013.42	300,025	384,213	37,899	3.76	10,080
2002	713,553.34	445,095	569,991	72,207	3.99	18,097
2003	1,152,064.46	701,870	898,818	138,040	4.20	32,867
2004	1,289,787.10	768,815	984,548	176,260	4.39	40,150
2005	4,580,076.14	2,669,823	3,418,987	703,082	4.58	153,511
2006	448,828.51	255,108	326,692	77,254	4.79	16,128
2007	961,431.57	529,158	677,642	187,646	5.05	37,158
2008	6,909,189.25	3,635,325	4,655,413	1,562,857	5.40	289,418
2009	9,717,237.10	4,803,298	6,151,124	2,594,389	5.86	442,728
2010	7,751,720.03	3,520,506	4,508,376	2,468,172	6.44	383,257
2011	1,309,624.83	534,028	683,879	494,783	7.11	69,590
2012	3,664,729.41	1,299,018	1,663,528	1,634,728	7.88	207,453
2013	3,466,896.62	1,027,266	1,315,521	1,804,686	8.72	206,959
2014	1,849,761.52	434,126	555,944	1,108,841	9.61	115,384
2015	5,939,966.04	1,011,618	1,295,482	4,050,487	10.54	384,297
2016	3,092,861.53	319,053	408,581	2,374,994	11.51	206,342
2017	2,849,967.36	98,649	126,330	2,438,641	12.50	195,091
	59,006,131.74	24,313,854	31,115,737	21,989,781		2,827,745

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.8 4.79

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 392.6 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 24-S0.5						
NET SALVAGE PERCENT.. +10						
1958	900.00	810	810			
1965	12,522.16	11,270	11,270			
1970	7,115.40	6,353	6,404			
1973	11,135.66	9,508	10,022			
1975	19,610.94	16,253	17,650			
1976	3,375.38	2,754	3,038			
1977	2,989.46	2,402	2,691			
1978	2,101.46	1,662	1,891			
1979	5,643.70	4,394	5,079			
1982	37,943.35	28,073	34,149			
1983	51,524.51	37,445	46,372			
1985	60,529.30	42,401	54,476			
1987	22,148.53	14,909	19,249	685	6.05	113
1989	154,749.33	99,755	128,793	10,481	6.81	1,539
1990	1,958.82	1,234	1,593	170	7.20	24
1991	61,149.44	37,630	48,584	6,450	7.59	850
1992	20,042.89	12,026	15,527	2,512	8.00	314
1993	7,892.60	4,614	5,957	1,146	8.41	136
1997	122,247.07	63,400	81,855	28,167	10.17	2,770
1998	86,913.84	43,511	56,177	22,045	10.65	2,070
2000	21,028.95	9,755	12,595	6,331	11.63	544
2001	8,190.14	3,643	4,703	2,668	12.14	220
2002	63,355.46	26,918	34,754	22,266	12.67	1,757
2003	86,641.56	35,025	45,220	32,757	13.22	2,478
2004	44,678.62	17,106	22,085	18,126	13.79	1,314
2005	130,257.90	46,990	60,668	56,564	14.38	3,934
2006	103,840.99	35,086	45,299	48,158	14.99	3,213
2007	95,554.31	30,028	38,769	47,230	15.62	3,024
2008	111,956.12	32,453	41,900	58,861	16.27	3,618
2009	686,861.70	181,589	234,447	383,729	16.95	22,639
2010	309,831.73	73,663	95,105	183,744	17.66	10,405
2011	236,518.02	49,668	64,126	148,740	18.40	8,084
2012	1,664,837.59	302,173	390,132	1,108,222	19.16	57,840
2013	788,577.64	119,467	154,243	555,477	19.96	27,830
2014	182,613.47	21,982	28,381	135,971	20.79	6,540
2015	683,342.93	59,963	77,417	537,592	21.66	24,820
2016	242,446.45	13,092	16,903	201,299	22.56	8,923
2017	107,808.17	1,981	2,558	94,469	23.51	4,018
	6,260,835.59	1,500,986	1,920,892	3,713,860		199,017

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.7 3.18

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 393.0 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	1,614.03	1,614	1,614			
1993	13,061.20	12,800	8,030	5,031	0.50	5,031
1994	26,468.04	24,880	15,609	10,859	1.50	7,239
1995	185,353.48	166,818	104,654	80,699	2.50	32,280
1996	5,934.87	5,104	3,202	2,733	3.50	781
1998	47.14	37	23	24	5.50	4
1999	11,495.64	8,507	5,337	6,159	6.50	948
2001	15,698.00	10,361	6,500	9,198	8.50	1,082
2004	9,552.07	5,158	3,236	6,316	11.50	549
2005	82,522.05	41,261	25,885	56,637	12.50	4,531
2006	63,818.44	29,356	18,417	45,401	13.50	3,363
2007	63,023.63	26,470	16,606	46,418	14.50	3,201
2010	15,869.79	4,761	2,987	12,883	17.50	736
2011	24,466.49	6,361	3,991	20,475	18.50	1,107
2015	340,941.13	34,094	21,389	319,552	22.50	14,202
2016	315,016.77	18,901	11,858	303,159	23.50	12,900
2017	200,362.88	4,007	2,514	197,849	24.50	8,075
	1,375,245.65	400,490	251,852	1,123,394		96,029

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7 6.98

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 394.0 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	474,544.41	474,544	474,544			
1993	243,806.42	238,930	199,757	44,049	0.50	44,049
1994	290,005.04	272,605	227,911	62,094	1.50	41,396
1995	119,033.53	107,130	89,566	29,468	2.50	11,787
1996	124,549.58	107,113	89,552	34,998	3.50	9,999
1997	341,733.33	280,221	234,279	107,454	4.50	23,879
1998	214,030.42	166,944	139,573	74,457	5.50	13,538
1999	284,186.50	210,298	175,820	108,366	6.50	16,672
2000	251,385.60	175,970	147,120	104,266	7.50	13,902
2001	479,011.48	316,148	264,315	214,696	8.50	25,258
2002	84,877.83	52,624	43,996	40,882	9.50	4,303
2003	143,999.93	83,520	69,827	74,173	10.50	7,064
2004	447,681.74	241,748	202,113	245,569	11.50	21,354
2005	337,626.15	168,813	141,136	196,490	12.50	15,719
2006	509,493.59	234,367	195,943	313,551	13.50	23,226
2007	725,956.47	304,902	254,913	471,043	14.50	32,486
2008	717,688.16	272,722	228,009	489,679	15.50	31,592
2009	690,361.78	234,723	196,240	494,122	16.50	29,947
2010	628,273.79	188,482	157,581	470,693	17.50	26,897
2011	573,120.68	149,011	124,581	448,540	18.50	24,245
2012	220,036.32	48,408	40,471	179,565	19.50	9,208
2013	390,095.54	70,217	58,705	331,391	20.50	16,165
2014	634,285.47	88,800	74,241	560,044	21.50	26,049
2015	1,715,169.44	171,517	143,397	1,571,772	22.50	69,857
2016	823,385.90	49,403	41,303	782,083	23.50	33,280
2017	531,618.98	10,632	8,889	522,730	24.50	21,336
	11,995,958.08	4,719,792	4,023,782	7,972,176		593,208

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 4.95

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 395.0 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	168,837.00	168,837	168,837			
1998	531,471.40	518,185	366,109	165,362	0.50	165,362
1999	1,428,338.28	1,321,213	933,465	494,873	1.50	329,915
2000	343,265.60	300,357	212,209	131,057	2.50	52,423
2001	781,166.49	644,462	455,326	325,840	3.50	93,097
2002	455,473.85	352,992	249,396	206,078	4.50	45,795
2003	156,999.70	113,825	80,420	76,580	5.50	13,924
2004	658,870.50	444,738	314,217	344,654	6.50	53,024
2005	113,367.38	70,855	50,061	63,306	7.50	8,441
2006	182,576.12	104,981	74,171	108,405	8.50	12,754
2007	490,873.59	257,709	182,077	308,797	9.50	32,505
2008	222,120.41	105,507	74,543	147,577	10.50	14,055
2009	233,166.86	99,096	70,013	163,154	11.50	14,187
2010	246,682.78	92,506	65,357	181,326	12.50	14,506
2011	3,830,100.89	1,244,783	879,465	2,950,636	13.50	218,566
2012	349,125.19	96,009	67,832	281,293	14.50	19,400
2013	208,517.12	46,916	33,147	175,370	15.50	11,314
2014	570,071.45	99,763	70,485	499,586	16.50	30,278
2015	595,251.09	74,406	52,570	542,681	17.50	31,010
2016	193,035.29	14,478	10,229	182,806	18.50	9,881
2017	340,409.09	8,510	6,012	334,397	19.50	17,149
	12,099,720.08	6,180,128	4,415,941	7,683,779		1,187,586

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.5 9.81

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 396.0 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-L2						
NET SALVAGE PERCENT.. +15						
1958	1.83	2	2			
1959	39,835.14	33,860	33,860			
1960	2,711.36	2,305	2,305			
1961	2,518.44	2,141	2,141			
1962	1,629.97	1,385	1,385			
1963	2,855.48	2,427	2,427			
1964	364.07	309	309			
1965	5,560.00	4,641	4,726			
1966	452.06	374	384			
1968	17,742.79	14,423	15,081			
1971	4,278.06	3,378	3,636			
1972	42,745.11	33,407	36,333			
1973	70,755.95	54,730	60,143			
1974	16,933.33	12,962	14,393			
1975	12,802.47	9,691	10,797	85	2.08	41
1976	26,447.22	19,806	22,067	413	2.26	183
1977	1,785.85	1,321	1,472	46	2.46	19
1978	14,929.32	10,920	12,166	524	2.65	198
1979	1,275.02	922	1,027	57	2.84	20
1980	19,478.06	13,899	15,485	1,071	3.05	351
1981	7,821.03	5,511	6,140	508	3.25	156
1982	49,120.40	34,149	38,047	3,705	3.46	1,071
1983	36,017.49	24,701	27,520	3,095	3.67	843
1984	11,035.87	7,460	8,311	1,069	3.89	275
1985	21,860.48	14,562	16,224	2,357	4.11	573
1987	91,953.85	59,361	66,136	12,025	4.57	2,631
1988	75,271.05	47,783	53,237	10,743	4.81	2,233
1989	14,887.80	9,291	10,351	2,304	5.05	456
1990	25,061.33	15,371	17,125	4,177	5.29	790
1991	297,990.39	179,437	199,917	53,375	5.54	9,634
1992	48,707.97	28,763	32,046	9,356	5.80	1,613
1993	312,347.22	180,956	201,610	63,885	6.05	10,560
1994	190,597.68	108,289	120,649	41,359	6.30	6,565
1995	4,792.57	2,669	2,974	1,100	6.55	168
1997	51,901.71	27,793	30,965	13,151	7.03	1,871
1998	100,470.57	52,723	58,741	26,659	7.27	3,667
1999	119,168.46	61,256	68,247	33,046	7.51	4,400
2000	447,371.21	224,957	250,633	129,633	7.76	16,705
2001	115,233.12	56,655	63,121	34,827	8.01	4,348
2002	13,573.03	6,503	7,245	4,292	8.29	518
2004	155,351.30	70,056	78,052	53,997	8.92	6,053
2005	25,188.02	10,930	12,178	9,232	9.30	993
2006	1,530,293.52	633,946	706,302	594,447	9.74	61,032

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 396.0 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-L2						
NET SALVAGE PERCENT.. +15						
2007	1,445,259.06	566,386	631,031	597,439	10.24	58,344
2008	595,936.48	218,083	242,974	263,572	10.82	24,360
2009	1,195,530.93	402,202	448,108	568,093	11.48	49,485
2010	907,244.94	275,589	307,043	464,115	12.21	38,011
2011	1,278,324.89	343,130	382,293	704,283	13.00	54,176
2012	663,091.51	153,369	170,874	392,754	13.83	28,399
2013	166,741.16	32,076	35,737	105,993	14.70	7,210
2014	188,678.09	28,699	31,975	128,401	15.60	8,231
2015	255,227.60	28,088	31,294	185,649	16.54	11,224
2016	1,833,757.21	122,233	136,184	1,422,510	17.51	81,240
2017	34,719.58	777	865	28,646	18.50	1,548
	12,595,629.05	4,256,657	4,734,288	5,971,996		500,195

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.9 3.97

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 397.0 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 10-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	36,098.74	36,099	36,099			
2003	1,537.40	1,537	1,537			
2004	67,993.95	67,994	67,994			
2007	182,541.34	182,541	182,541			
2008	772,392.90	733,773	704,669	67,724	0.50	67,724
2009	24,246.88	20,610	19,793	4,454	1.50	2,969
2010	4,116,362.41	3,087,272	2,964,818	1,151,544	2.50	460,618
2011	2,904,618.30	1,888,002	1,813,116	1,091,502	3.50	311,858
2012	13,103,208.80	7,206,765	6,920,915	6,182,294	4.50	1,373,843
2013	2,737,974.50	1,232,089	1,183,219	1,554,756	5.50	282,683
2014	870,008.79	304,503	292,425	577,584	6.50	88,859
2015	745,622.48	186,406	179,013	566,609	7.50	75,548
2016	1,884,233.46	282,635	271,424	1,612,809	8.50	189,742
2017	376,241.90	18,812	18,066	358,176	9.50	37,703
	27,823,081.85	15,249,038	14,655,629	13,167,453		2,891,547

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.6 10.39

OKLAHOMA GAS AND ELECTRIC COMPANY

ACCOUNT 398.0 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2017

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1997	33,005.71	33,006	33,006			
1998	289,701.63	282,459	289,702			
1999	270,082.30	249,826	270,082			
2000	47,460.42	41,528	47,460			
2001	435,063.42	358,927	435,063			
2002	43,554.19	33,754	43,554			
2003	409,971.03	297,229	409,971			
2004	363,603.45	245,432	363,603			
2005	24,157.12	15,098	24,157			
2006	21,629.86	12,437	20,224	1,406	8.50	165
2007	1,236,124.66	648,965	1,055,302	180,823	9.50	19,034
2008	47,107.01	22,376	36,386	10,721	10.50	1,021
2009	55,437.85	23,561	38,313	17,125	11.50	1,489
2010	176,192.44	66,072	107,442	68,750	12.50	5,500
2011	741,818.99	241,091	392,046	349,773	13.50	25,909
2012	818,928.84	225,205	366,213	452,716	14.50	31,222
2013	348,919.76	78,507	127,663	221,257	15.50	14,275
2014	252,824.41	44,244	71,946	180,878	16.50	10,962
2015	296,909.78	37,114	60,352	236,558	17.50	13,518
2016	270,772.66	20,308	33,024	237,749	18.50	12,851
2017	330,909.30	8,273	13,453	317,456	19.50	16,280
	6,514,174.83	2,985,412	4,238,962	2,275,213		152,226

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.9 2.34

BURNS McDONNELL

Fleet Decommissioning Cost Estimate Study

OGE

Oklahoma Gas & Electric

Fleet Decommissioning Cost Estimate Study
Project No. 110109

Original Study: May 2017

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Fleet Decommissioning Cost Estimate Study

prepared for

Oklahoma Gas & Electric
Fleet Decommissioning Cost Estimate Study
Oklahoma City, Oklahoma

Project No. 110109

Revised and Updated 10/29/2018

prepared by

Burns & McDonnell Engineering Company, Inc.
Kansas City, Missouri

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LIST OF ABBREVIATIONS

Abbreviation	Term/Phrase/Name
Burns & McDonnell	Burns & McDonnell Engineering Company, Inc.
BOP	Balance of Plant Facilities
C&D	Construction and Demolition
CCGT	Combined Cycle Gas Turbine
COD	Commercial Operating Date
CT	Combustion Turbine
GE	General Electric
GSU	Generator Step-up
MW	Megawatt
OGE	Oklahoma Gas & Electric
PCB	Polychlorinated Biphenyl
Plants	Power Generation Assets
ST	Steam Turbine
STG	Steam Turbine Generator
Study	Decommissioning Cost Study
TSCA	Toxic Substances and Control Act

1.0 EXECUTIVE SUMMARY

1.1 Introduction

Burns & McDonnell Engineering Company, Inc. ("Burns & McDonnell") of Kansas City, Missouri, was retained in 2017 by Oklahoma Gas & Electric ("OGE") to conduct a Decommissioning Cost Study ("Study") for power generation assets ("Plants") in Oklahoma. The assets include natural gas-fired, coal-fired, solar, and wind generating facilities. The purpose of the Study was to review the facilities and to make a recommendation to OGE regarding the total cost (in 2017 dollars) to decommission the facilities at the end of their useful lives. The decommissioning costs were developed by Burns & McDonnell using information provided by OGE and in-house data available to Burns & McDonnell. Burns & McDonnell issued its "Fleet Decommissioning Cost Estimate Study," Project No. 95525 in May 2017 (the 2017 Study). In 2018, Burns & McDonnell was retained by OGE to review and update the 2017 Study. The purpose of the update was to provide all estimates in 2018 dollars and make a recommendation to OGE regarding the total cost (in 2018 dollars) to decommission the facilities at the end of their useful lives. This report (the 2018 Update), completed in September 2018, reflects the results of the updated analyses incorporated into the 2017 Study.

1.2 Results

Burns & McDonnell has prepared cost estimates in 2018 dollars for the decommissioning of the Plants. These cost estimates are summarized in Table 1-1. When OGE determines that the Plants should be retired, the above grade equipment and steel structures are assumed to have sufficient scrap value to a scrap contractor to offset a portion of the decommissioning costs. OGE will incur costs in the demolition and restoration of the sites less the scrap value of equipment and bulk steel.

Table 1-1: Decommissioning Cost Summary (2018$)

Plant	Decommissioning Costs	Credits	Net Project Cost
Centennial Wind Farm	$8,321,250	($4,349,000)	$3,972,250
Crossroads Wind Farm	$11,785,000	($5,412,000)	$6,373,000
Horseshoe Lake Plant	$24,304,000	($8,274,000)	$16,030,000
McClain Power Plant	$9,030,000	($2,872,000)	$6,158,000
Muskogee Power Plant	$61,229,000	($17,311,000)	$43,918,000
Mustang Power Plant	$28,733,000	($6,819,000)	$21,914,000
Mustang SCGT	$4,295,000	($2,421,000)	$1,874,000
Mustang Solar Site	$286,125	($126,800)	$159,325
OU Spirit Wind Farm	$5,276,250	($3,071,000)	$2,205,250
Redbud Power Plant	$18,970,000	($7,106,000)	$11,864,000
Seminole Power Plant	$44,558,000	($10,357,000)	$34,201,000
Sooner Power Plant	$51,599,000	($14,625,000)	$36,974,000
Tinker Air Force Base	$1,011,000	($462,000)	$549,000
Fleet Total	**$269,397,625**	**($83,205,800)**	**$186,191,825**

The total net project costs presented above include the costs to return the sites to an industrial condition suitable for reuse for development of an industrial facility. Included are the costs to dismantle the power generating equipment owned by OGE as well as the costs to dismantle the OGE-owned Balance of Plant facilities ("BOP") and environmental site restoration activities.

1.2.1 Statement of Limitations

In preparation of both the 2017 Study and the 2018 Update, Burns & McDonnell has relied upon information provided by OGE. Burns & McDonnell acknowledges that it has requested the information from OGE that it deemed necessary to complete this study. Burns & McDonnell has not independently verified such information and cannot guarantee its accuracy or completeness.

Burns & McDonnell's estimates and projections of decommissioning costs are based on Burns & McDonnell's experience, qualifications, and judgment. Since Burns & McDonnell has no control over weather, cost and availability of labor, material and equipment, labor productivity, construction contractors' procedures and methods, and other factors, Burns & McDonnell does not guarantee the accuracy of its estimates and projections.

Burns & McDonnell's estimates do not include allowances for unforeseen environmental liabilities associated with unexpected environmental contamination due to events not considered part of normal operations, such as fuel tank ruptures, oil spills, etc. Estimates also do not include allowances for environmental remediation associated with changes in classification of hazardous materials.

2.0 INTRODUCTION

2.1 Background

Burns & McDonnell was retained in 2017 by OGE to conduct a Study for Plants in Oklahoma to estimate the decommissioning costs. Subsequently, Burns & McDonnell was hired in 2018 to review and update that study to reflect 2018 dollars. The assets include natural gas-fired, coal-fired, solar, and wind generating facilities. Individuals from Burns & McDonnell visited the 11 Plants evaluated within the Study in March of 2017. The purpose of the 2017 Study was to review the facilities and to make a recommendation to OGE regarding the total cost to decommission the facilities at the end of their useful lives, and the purpose of the 2018 Study is to update those estimates to reflect 2018 dollars.

Burns & McDonnell has prepared decommissioning studies for over 100 facilities on various types of fossil fuel and renewables power plants using a proven approach to developing these estimates. In addition to preparing decommissioning estimates, Burns & McDonnell has supported demolition projects as the owner's engineer, to evaluate demolition bids and oversee demolition activities. This has provided Burns & McDonnell with insight into the range of competitive demolition bids, which also assists in confirming the reasonableness of the decommissioning estimates developed by Burns & McDonnell.

2.2 Study Methodology

The site decommissioning costs were developed using information provided by OGE and in-house data Burns & McDonnell has collected from previous project experience. Burns & McDonnell estimated quantities for equipment based on a visual inspection of the facilities, review of engineering drawings, Burns & McDonnell's in-house database of plant equipment quantities, and Burns & McDonnell's professional judgment. This resulted in an estimate of quantities for the tasks required to be performed for each decommissioning effort. Current market pricing for labor rates, equipment, and unit pricing were then developed for each task. The unit pricing was developed for each site based on the labor rates, equipment costs, and disposal costs specific to the area in which the work is to be performed. These rates were applied to the quantities for the Plants to determine the total cost of decommissioning for each site.

The decommissioning costs include the cost to return the site to an industrial condition, suitable for reuse for development of an industrial facility, commonly referred to as a brownfield site. Included are the costs to decommission all of the assets owned by OGE at the site, including power generating equipment and BOP facilities.

2.2.1 Site Visits

For the purposes of the 2017 study, representatives from Burns & McDonnell and OGE visited the sites. The site visits consisted of a tour of each facility with plant personnel to review the equipment installed at each site. Tours were conducted by plant personnel.

Mr. Suraj Balan, from Oklahoma Gas & Electric, served as the OGE representative throughout the site visits, along with plant personnel at each of the sites.

The following Burns & McDonnell representatives comprised the site visit team:

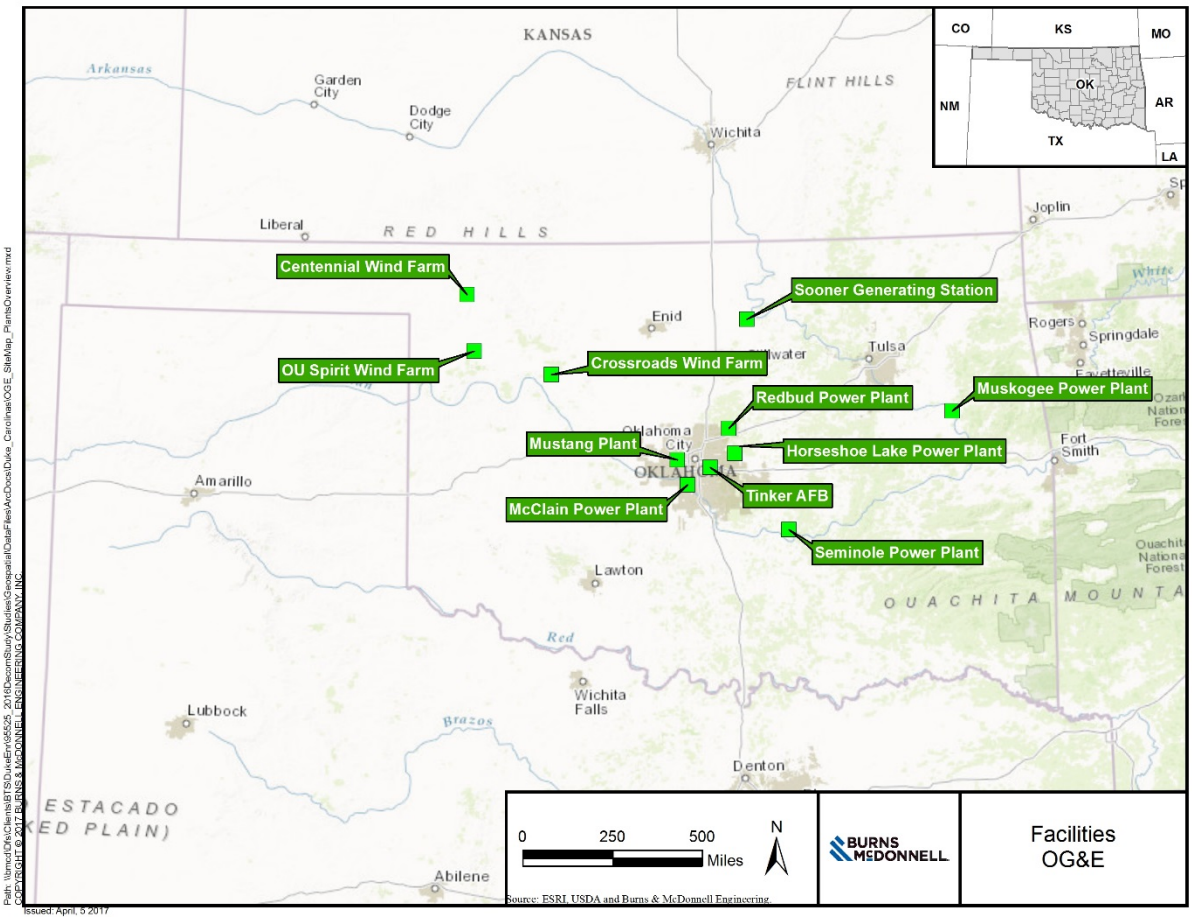
- Mr. Jeff Kopp, Project Manager
- Mr. Tommy Bertken, Project Consultant
- Ms. Beth Wiese, Project Consultant
- Mr. Chris Dowdell, Demolition Specialist

Table 2-1 presents the dates in which the site visits were performed. Figure 2-1 presents a map illustrating the location of the OGE facilities evaluated within this Study.

Table 2-1: Site Visit Dates

Plant	Site Visit Date
Centennial Wind Farm	March 6, 2017
Crossroads Wind Farm	March 6, 2017
Horseshoe Lake Plant	March 7, 2017
McClain Power Plant	March 7, 2017
Muskogee Power Plant	March 8, 2017
Mustang Power Plant & Solar Site	March 7, 2017
OU Spirit Wind Farm	March 6, 2017
Redbud Power Plant	March 9, 2017
Seminole Power Plant	March 8, 2017
Sooner Power Plant	March 9, 2017
Tinker Air Force Base Power Plant	March 7, 2017

Figure 2-1: OGE Facilities



3.0 PLANT DESCRIPTIONS

The following sections provide the plant description considered for the purposes of this Study.

3.1 Centennial Wind Farm

Centennial Wind Farm is located north of Fort Supply, Oklahoma, and contains 80 individual 1.5 megawatt ("MW") SLE General Electric ("GE") wind turbines that have a total capacity of 120 MW. The turbines have a hub height of 80 meters and a rotor length of 80 meters. Centennial Wind Farm began commercial operation in 2007.

3.2 Crossroads Wind Farm

Crossroads Wind Farm is located southeast of Seiling, Oklahoma, and contains 95 individual wind turbines consisting of the 2.3 MW Siemens technology, and 3 wind turbines consisting of the 3.0 MW Siemens technology that have a combined total capacity of 227 MW. Both the 2.3 MW Siemens turbines and the 3.0 MW Siemens turbines have a hub height of 80 meters and a rotor length of 101 meters. Crossroads Wind Farm began commercial operation in 2012.

3.3 Horseshoe Lake Plant

Horseshoe Lake Plant is located north of Harrah, Oklahoma, and is adjacent to Horseshoe Lake. The plant is made up of five units, Units 6 through 10. Units 6 through 8 used to be coal-fired boilers but have since been converted to natural gas-fired boilers. Unit 6, Unit 7, and Unit 8 have capacities of 163 MW, 213 MW, and 443 MW, respectively. Units 9 and 10 are combustion turbines ("CT") and each have a capacity of 60 MW. The total plant capacity is 939 MW. The plant uses once through cooling from Horseshoe Lake for Units 6 through 8, along with a helper cooling tower.

3.4 McClain Plant

McClain Energy Facility is located north of Newcastle, Oklahoma, and has a total plant capacity of 538 MW. The plant consists of a 2x1 combined cycle gas turbine ("CCGT") unit that began commercial operation in 2001. CT 1 and 2 are identical and each have a capacity of 176 MW, which are paired with the steam turbine that has a capacity rating of 198 MW. McClain Energy Facility is jointly owned by OG&E and OMPA. The estimate provided in the study is for the total plant, not solely OG&E ownership.

3.5 Muskogee Power Plant

Muskogee Generating Station is comprised of three coal-fired units of identical size; Unit 4, Unit 5, and Unit 6. Each unit has a capacity of 550 MW, totaling a 1,650 MW capacity for the entire plant. Muskogee Generating Station is located in Muskogee, Oklahoma, south of Fort Gibson and is adjacent to the

Arkansas River. Muskogee has precipitators installed for particulate matter control on all three units, but no other air emissions controls are currently installed. Unit 4 and Unit 5 are proposed to be converted to natural gas with a commercial operation date of 2018.

3.6 Mustang Power Plant

The Mustang Plant is a natural gas-fired generation facility located in Oklahoma City, Oklahoma. The facility is comprised of four boiler and steam turbine units, which are currently in operation. The four units were brought online in 1950, 1951, 1955, and 1959. Unit 1 and Unit 2 are each rated at 50 MW, with Unit 3 and Unit 4 rated at 109 MW and 250 MW, respectively. Unit 1 and Unit 2 were originally designed to burn coal, but were later converted to burn natural gas. Unit 3 and Unit 4 have only burned natural gas. None of the units have any emissions control equipment.

3.7 Mustang Solar Site

The Mustang Solar Site is located in Oklahoma City, Oklahoma, north of the Mustang CT and natural gas units. It has an estimated 10,000 panels on-site at a capacity rating of 2.5 MW. It began commercial operation in 2015.

3.8 OU Spirit Wind Farm

OU Spirit Wind Farm is located southwest of Sharon, Oklahoma, and contains 44 SWT-2.3 Siemens wind turbines that have a total capacity of 101.2 MW. The turbines have a hub height of 80 meters and a rotor length of 93 meters. OU Spirit Wind Farm began commercial operation in 2009.

3.9 Redbud Power Plant

Redbud Power Plant is located northwest of Luther, Oklahoma, and went into operation in 2003. Redbud contains four identical 1x1 CCGT units that have a capacity of 358 MW, for a combined total plant output of 1,434 MW. Redbud Power Plant is jointly owned by OG&E, GRDA, and OMPA. The estimate provided in the study is for the total plant, not solely OG&E ownership.

3.10 Seminole Power Plant

Seminole Power Plant is located northeast of Konawa, Oklahoma, and is adjacent to Lake Konawa. Seminole contains three natural gas-fired steam turbines with a total capacity of 1,500 MW. All three units are identical in size, each with a capacity of 500 MW. Unit 1, Unit 2, and Unit 3 began commercial operation in 1971, 1973, and 1975, respectively.

3.11 Sooner Power Plant

Sooner is a 1,060 MW plant consisting of two identical coal-fired units, each 530 MW. The plant is located a few miles west of Redrock, Oklahoma, and has been in operation since 1980. Cooling water is provided by Sooner Lake.

3.12 Tinker Air Force Base Power Plant

Tinker is located on Tinker Air Force Base southeast of Oklahoma City, Oklahoma. The plant consists of two identical FT-4 TwinPacs. The plant went into operation in 1972 and has a total capacity of 82 MW.

4.0 DECOMMISSIONING COSTS

Burns & McDonnell has prepared decommissioning cost estimates for the Plants. When OGE determines that each site should be retired, the above grade equipment and steel structures are assumed to have sufficient scrap value to a scrap contractor to offset a portion of the site decommissioning costs. However, OGE will incur costs of decommissioning of the Plants and restoration of the site to the extent that those costs exceed the scrap value of equipment and bulk steel.

The decommissioning costs include the cost to return the site to an industrial condition, suitable for reuse for development of an industrial facility. Included are the costs to dismantle all of the assets owned by OGE at the sites, including power generating equipment and BOP facilities, as well as environmental site restoration activities.

For purposes of this Study, Burns & McDonnell has assumed that each site will be decommissioned as a single project allowing the most cost effective demolition methods to be utilized. A summary of several of the means and methods that could be employed is summarized in the following paragraphs; however, means and methods will not be dictated to the contractor by Burns & McDonnell. It will be the contractor's responsibility to determine means and methods that result in safely decommissioning the Plants at the lowest possible cost.

Asbestos remediation, as required, would take place prior to commencement of any other demolition activities. Abatement would need to be performed in compliance with all state and federal regulations, including, but not limited to, requirements for sealing off work areas and maintaining negative pressure throughout the removal process. Final clearances and approvals would need to be achieved prior to performing further demolition activities.

High grade assets would then be removed from the site, to the extent possible. This would include items such as transformers, transformer coils, circuit breakers, electrical wire, condenser plates and tubes, and heater tubes. High grade assets include precious alloys such as copper, aluminum-brass tubes, stainless steel tubes, and other high value metals occurring in plant systems. High grade asset removal would occur up-front in the schedule, to reduce the potential for vandalism, to increase cash flow, and for separation of recyclable materials, in order to increase scrap recovery. Methods of removal vary with the location and nature of the asset. Small transformers, small equipment, and wire would likely be removed and shipped as-is for processing at a scrap yard. Large transformers, CTs, steam turbine generators ("STG"), and condensers would likely require some on-site disassembly prior to being shipped to a scrap yard.

Construction and Demolition ("C&D") waste includes items such as non-asbestos insulation, roofing, wood, drywall, plastics, and other non-metallic materials. C&D waste would typically be segregated from scrap and concrete to avoid cross-contaminating of waste streams or recycle streams. C&D demolition crews could remove these materials with equipment such as excavators equipped with material handling attachments, skid steers, etc. This material would be consolidated and loaded into bulk containers for disposal.

In general, boilers could be felled and cut into manageable sized pieces on the ground. First the structures around the boilers would need to be removed using excavators equipped with shears and grapples. Stairs, grating, elevators, and other high structures would be removed using an "ultra-high reach" excavator, equipped with shears. Following removal of these structures, the boilers would be felled, using explosive blasts. The boilers would then be dismantled using equipment such as excavators equipped with shears and grapples, and the scrap metal loaded onto trailers for recycling.

After the surrounding structures and ductwork have been removed, the stacks would be imploded, using controlled blasts. Following implosion the stack liners and concrete would be reduced in size to allow for handling and removal.

BOP structures and foundations would likely be demolished using excavators equipped with hydraulic shears, hydraulic grapples, and impact breakers, along with workers utilizing open flame cutting torches. Steel components would be separated, reduced in size, and loaded onto trailers for recycling. Concrete would be broken into manageable sized pieces and stockpiled for crushing on-site. Concrete pieces would ultimately be loaded in a hopper and fed through a crusher to be sized for on-site disposal.

4.1 General Assumptions for All Sites

The following assumptions were made as the basis of all of the cost estimates.

1. The estimates are inclusive of all cost necessary to properly demolish all structures, equipment, boilers, tanks, conveying and ancillary buildings, and any other associated equipment and buildings to grade level. For purposes of this Study and the included cost estimates, the sites will be restored to a condition suitable for industrial use.
2. Pricing for all estimates was originally in 2017 dollars and has been updated to 2018 dollars in the 2018 Update.
3. For purposes of this Study it is assumed that all units at the power station will be dismantled as part of a single demolition project.

4. Units will be decommissioned to zero generating output. Existing utilities will remain in place for use by the contractor for the duration of the demolition activities.
5. All work will take place in the most cost-efficient method.
6. Labor costs are based on non-Union labor rates for a 50-hour workweek.
7. Soil testing and any other on-site testing has not been conducted for this Study. Any environmental clean-up or removal costs are based on previous testing or assumed levels of contamination.
8. No environmental costs have been included to address cleanup of contaminated soils, hazardous materials, or other conditions present on-site having a negative environmental impact, other than those specifically listed here. No allowances are included for unforeseen environmental remediation activities.
9. OGE will remove or consume all fuel oil and chemicals to the reasonable extent possible prior to commencement of demolition activities. Costs for these activities are not included in the estimate. Costs are included in the estimates for cleaning and flushing fuel oil tanks and lines. Costs have also been included to remove three feet of soil directly below each of the fuel oil tanks and five feet of soil beneath the fuel oil lines to account for the potential for this soil to be contaminated during normal operations.
10. Costs are included in the estimates for draining and disposing of transformer oils.
11. Hazardous material abatement is included for asbestos and mercury. Lead paint coated materials will be handled by trained personnel as necessary, but will not be removed prior to demolition.
12. In general, abatement of asbestos will precede any other work. After final air quality clearances have been reached, demolition can proceed. However, some abatement, including the removal of non-friable gaskets and packings will commence in conjunction with the demolition. If asbestos containing materials are found within the interior of boilers, stacks, ductwork or other equipment (including refractory), abatement will be coordinated closely with demolition.
13. All demolition and abatement activities, including removal of asbestos, will be done in accordance with all applicable Federal, State and Local laws, rules and regulations.
14. Transmission switchyards and substations within the boundaries of the plant are not part of the demolition scope. For purposes of this Study, the division between generation assets and transmission assets is at the high side of the generator step-up transformers. Costs are included for removal of generation leads from the disconnect at the switchyard connection back to the generator step-up ("GSU") transformers and for the reserve power leads from the switchyard to the reserve power transformers.

15. Step-up transformers, auxiliary transformers, and spare transformers are included for demolition and scrap.
16. Soil around the GSU and other large transformers will be excavated to a depth of three feet and transported off-site for disposal. It is assumed that the polychlorinated biphenyl ("PCB") concentrations are below 50 ppm and will not be required to be disposed in a Toxic Substances and Control Act (TSCA) permitted landfill.
17. All above-grade structures will be demolished. All below-grade structures, including foundations, will be removed to three feet below existing grade, unless otherwise noted in the site-specific assumptions.
18. Foundations greater than three feet below grade will be abandoned in place.
19. Underground structures with cavities permanently sealed three feet below grade. Examples include cable tunnels and vaults, coal reclaim conveyor tunnels, and rotary car dumper structures.
20. Cooling towers and basin walls will be removed and have the basis floors will be broken to allow for drainage and then backfilled with on-site soil.
21. All roads, paving, crushed rock surfacing, and rail lines will remain.
22. Major equipment, structural steel, turbines, generators, transformers, electrical equipment, cabling, wiring, pump skids, above ground piping, and equipment enclosures for the above equipment are sold for scrap and removed from the site by the demolition contractor.
23. To the extent possible, concrete will be crushed and disposed of on-site. All other material that is not sold as scrap will be disposed of at an off-site landfill.
24. Except for the circulating water systems, underground piping will be capped and abandoned in place. Concrete circulating water piping will be excavated to the top of pipe, have the top of pipe broken, and backfilled with on-site material.
25. Shoreline structures are assumed to be removed, including lake and river pumping structures.
26. On-site ponds and lagoons closed in accordance with a closure plan approved by the appropriate State agencies. Ash ponds, lagoons, wells, coal pile areas, and landfill areas will be reviewed to determine preliminary closure plans that will to serve as the basis of those costs to be incorporated in the overall decommissioning cost estimate. Closure plans will be consistent with plans already approved by the appropriate State agencies, or will be developed according to Burns & McDonnell's understanding of the State requirements.
27. All production wells will be closed as per state regulations. Production wells will be filled with grout to approximately five feet below surface grade. The top five feet will be overdrilled and filled with soil backfill to grade on top of the grout. Monitoring wells will remain intact.

28. All burnable coal will be consumed by the plant prior to commencing decommissioning activities. The area underneath the coal piles will be excavated to a depth of one foot below grade to remove any residual coal, this coal soil mix will be disposed of offsite and this area will be covered with six inches of soil.
29. Refractory brick will be disposed of at an off-site landfill.
30. Site areas will be graded to achieve suitable site drainage to natural drainage patterns and seeded but grading will be minimized to the extent possible.
31. Valuation and sale of land and all replacement generation costs are excluded from this scope.
32. For purposes of this Study, it is assumed that none of the equipment will have a salvage value in excess of the scrap value of the materials in the equipment at the time of the decommissioning study. The decommissioning cost estimate is based on the end of useful life of the facility. All equipment, steel, copper, and other metals will be sold as scrap. Credits for salvage value are based on scrap value alone. Resale of equipment and materials is not included.
33. Additional on-going costs may be required, including, but not limited to groundwater monitoring and/or other environmental monitoring activities. Present value estimates have been developed and included for required environmental monitoring program(s) necessary after decommissioning, closure of the plant site, the ponds, and lagoons.
34. A 20 percent contingency is included on the direct costs in the estimates prepared as part of this study to cover unknowns. Owner's indirect costs are included as 5 percent of the direct costs.
35. Market conditions may result in cost variations at the time of contract execution.
36. Scrap prices have been updated and are plant specific It is assumed the scrap will be transported on rail to Houston scrap yards to receive the highest credit, and the net scrap prices include the railroad tariff. Plant specific scrap pricing is presented in Table 4-1.

Table 4-1: Scrap Pricing Summary (2018$)

Plant Name	Steel Scrap Value	Copper Scrap Value	Aluminum Scrap Value	Stainless Steel Scrap Value	Brass Scrap Value	Seacure Scrap Value
	$/Net ton	$/Pound	$/Pound	$/Net ton	$/Pound	$/Pound
Centennial Wind Farm	($159.24)	($2.14)	($0.35)	($837.37)	($1.39)	($3.71)
Crossroads Wind Farm	($124.85)	($2.12)	($0.35)	($802.98)	($1.37)	($3.71)
Horseshoe Lake	($158.54)	($2.14)	($0.35)	($836.67)	($1.39)	($3.71)
McClain Power Plant	($160.53)	($2.14)	($0.35)	($838.66)	($1.39)	($3.71)
Muskogee	($164.00)	($2.14)	($0.35)	($842.13)	($1.39)	($3.71)
Mustang	($162.18)	($2.14)	($0.35)	($840.31)	($1.39)	($3.71)
New Mustang Units	($162.18)	($2.14)	($0.35)	($840.31)	($1.39)	($3.71)
OU Spirit Wind Farm	($164.00)	($2.14)	($0.35)	($842.13)	($1.39)	($3.71)
Redbud Power Plant	($156.51)	($2.14)	($0.35)	($834.64)	($1.39)	($3.71)
Seminole	($157.17)	($2.14)	($0.35)	($835.30)	($1.39)	($3.71)
Sooner	($157.49)	($2.14)	($0.35)	($835.62)	($1.39)	($3.71)
Tinker	($160.95)	($2.14)	($0.35)	($839.08)	($1.39)	($3.71)

4.2 Site Specific Decommissioning Assumptions

The following site specific assumptions were made specific to each Plant cost estimate.

4.2.1 Centennial Wind Farm

1. Wind farm projects will be demolished to the level legally required. Information on legal requirements has been provided by OGE. Demolition is required to a depth of 36 inches below grade.
2. All wind turbine access roads installed as part of construction of the project will be removed and those site areas graded and seeded.
3. At the end of its useful life, crushed rock from access roads are assumed to be removed and the ownership of material to be transferred to the contractor resulting in zero hauling costs to the project.
4. All crushed rock areas are to be removed and seeded upon decommissioning.

4.2.2 Crossroads Wind Farm

1. Wind farm projects will be demolished to the level legally required. Information on legal requirements has been provided by OGE. Demolition is required to a depth of 30 inches below grade.

2. All wind turbine access roads installed as part of construction of the project will be removed and those site areas graded and seeded.
3. At the end of its useful life, crushed rock from access roads are assumed to be removed and the ownership of material to be transferred to the contractor resulting in zero hauling costs to the project.
4. All crushed rock areas are to be removed and seeded upon decommissioning.

4.2.3 Horseshoe Lake Plant

1. Units 1 through 5 were demolished in 2005. It is assumed all demolition and remediation activities were completed to the same level assumed in this Study; therefore, no costs associated with Units 1 through 5 are included in this Study.
2. Backup fuel oil tanks are assumed to have a minimal amount of fuel oil remaining. Costs for draining and disposing of this fuel oil are included, along with costs for flushing the tanks.

4.2.4 McClain Plant

1. The Airgas hydrogen storage tank is not owned by OGE and is excluded from the scope of the decommissioning estimates.
2. OGE owns a spare gas turbine, minus the casing, along with capital spares for a hot gas path inspection, which are located onsite. This equipment is included for scrap.
3. The concrete clarifier that is no longer in service is included for demolition and disposal.

4.2.5 Muskogee Power Plant

4. The on-site ash pond has already been closed and is excluded from the decommissioning costs presented in this Study.

4.2.6 Mustang Power Plant

1. Based on the site visit review and discussions with Plant staff, no PCB oils are assumed to be on-site or included in the cost estimate.
2. Unit 1 and Unit 2 GSU transformers have been removed from the site.
3. No costs are included for remediating historical coal storage areas, as these areas are assumed to have already been properly remediated.
4. Mustang CTs (6-12) which were under construction in the 2017 Study. The units are now completed and are included in the decommissioning costs presented in this Study.
5. Solar arrays at this Plant are included in the decommissioning costs presented in this Study.

4.2.7 Mustang Solar Site

1. It is assumed that there is no photovoltaic combining switchgear on site.

4.2.8 OU Spirit Wind Farm

1. Wind farm projects will be demolished to the level legally required. Information on legal requirements has been provided by OGE. Demolition is required to a depth of 48 inches below grade.
2. All wind turbine access roads installed as part of construction of the project will be removed and those site areas graded and seeded.
3. At the end of its useful life, crushed rock from access roads are assumed to be removed and the ownership of material to be transferred to the contractor resulting in zero hauling costs to the project.
4. All crushed rock areas are to be removed and seeded upon decommissioning.

4.2.9 Redbud Power Plant

1. The grey water supply lines from the wastewater treatment plant and wastewater return lines to the wastewater treatment plant are owned by the City of Oklahoma City and are therefore excluded from the decommissioning costs presented in this Study.
2. The water storage reservoir that is proposed to go in service in 2018 is excluded from the decommissioning costs presented in this Study.

4.2.10 Seminole Power Plant

1. Minimal asbestos abatement has taken place to date.
2. The backup fuel oil system has been decommissioned in place. The system is assumed to be drained but not flushed. Costs are included for flushing and demolishing this equipment, but no costs are included for draining and disposal of fuel oil.
3. The natural gas compression equipment on the northwest side of the plant is not a power generation asset and is therefore excluded from the decommissioning costs presented in this Study.
4. The combustion turbine has been decommissioned in place. Costs for demolition, disposal, and scrap credits for this combustion turbine are included in the decommissioning costs presented in this Study.

4.2.11 Sooner Power Plant

1. The boilers and critical piping do not include asbestos insulation. The site includes asbestos containing transite paneling for the majority of the building siding. Other than that, very little asbestos is included on-site, which mainly consists of expansion joints and gaskets.
2. Each unit includes an on-site spare GSU transformer. Costs for demolition, disposal, and scrap credits for these spare GSU transformers are included in the decommissioning costs presented in this Study.
3. The flue gas desulfurization system that is currently under construction is included in the decommissioning costs presented in this Study.

4.2.12 Tinker Air Force Base Power Plant

1. The jet fuel tanks are owned by the Air Force Base, not OGE, and are therefore excluded from the decommissioning costs presented in this Study.

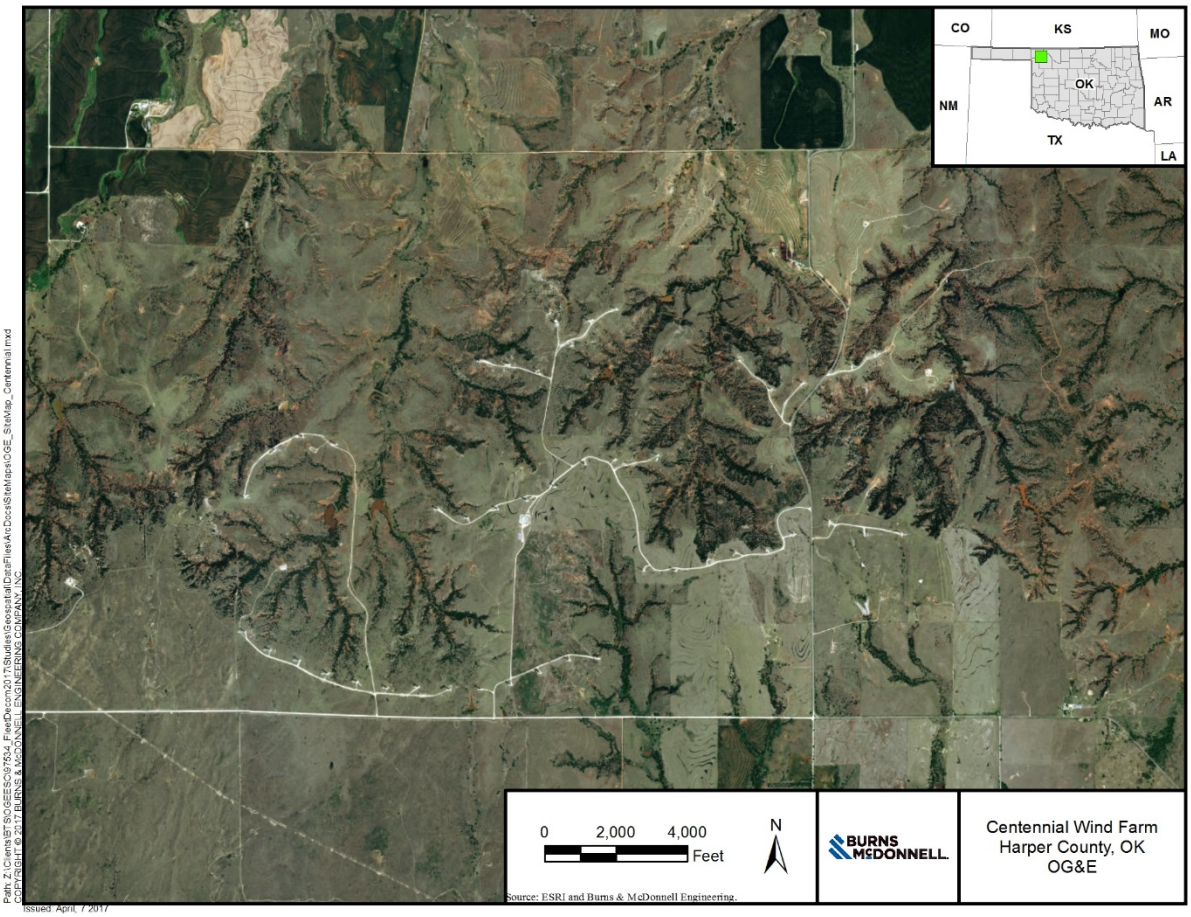
4.3 Results

Table 4-2 presents a summary of the decommissioning cost for each Plant. This summary provides a breakout of the major decommissioning activities and the scrap value for the Plant.

Table 4-2: Decommissioning Cost Summary (2018$)

Plant	Decommissioning Costs	Credits	Net Project Cost
Centennial Wind Farm	$8,321,250	($4,349,000)	$3,972,250
Crossroads Wind Farm	$11,785,000	($5,412,000)	$6,373,000
Horseshoe Lake Plant	$24,304,000	($8,274,000)	$16,030,000
McClain Power Plant	$9,030,000	($2,872,000)	$6,158,000
Muskogee Power Plant	$61,229,000	($17,311,000)	$43,918,000
Mustang Power Plant	$28,733,000	($6,819,000)	$21,914,000
Mustang SCGT	$4,295,000	($2,421,000)	$1,874,000
Mustang Solar Site	$286,125	($126,800)	$159,325
OU Spirit Wind Farm	$5,276,250	($3,071,000)	$2,205,250
Redbud Power Plant	$18,970,000	($7,106,000)	$11,864,000
Seminole Power Plant	$44,558,000	($10,357,000)	$34,201,000
Sooner Power Plant	$51,599,000	($14,625,000)	$36,974,000
Tinker Air Force Base	$1,011,000	($462,000)	$549,000
Fleet Total	**$269,397,625**	**($83,205,800)**	**$186,191,825**

APPENDIX A - PLANT AERIALS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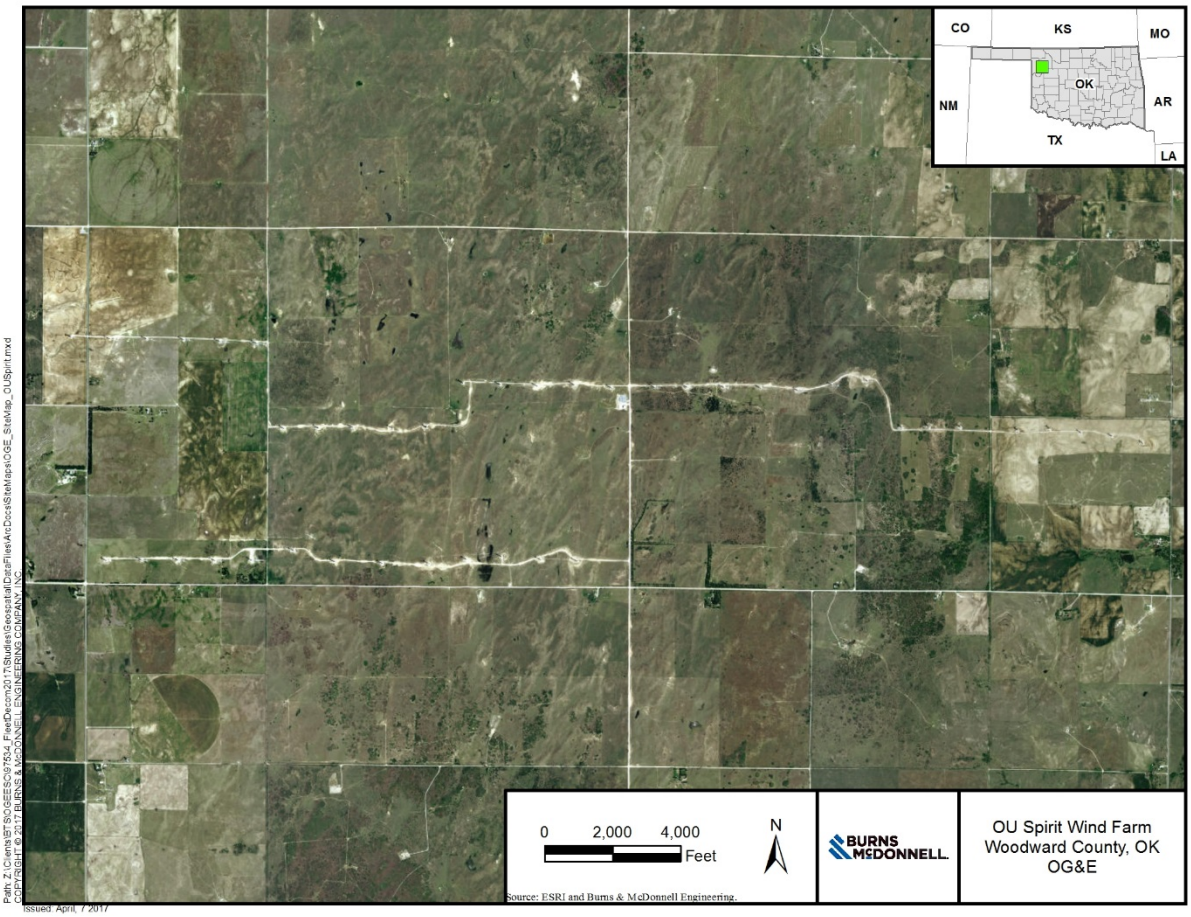
BURNS McDONNELL
Centennial Wind Farm
Harper County, OK
OG&E
Source: ESRI and Burns & McDonnell Engineering.
Issued: April 7 2017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Feet
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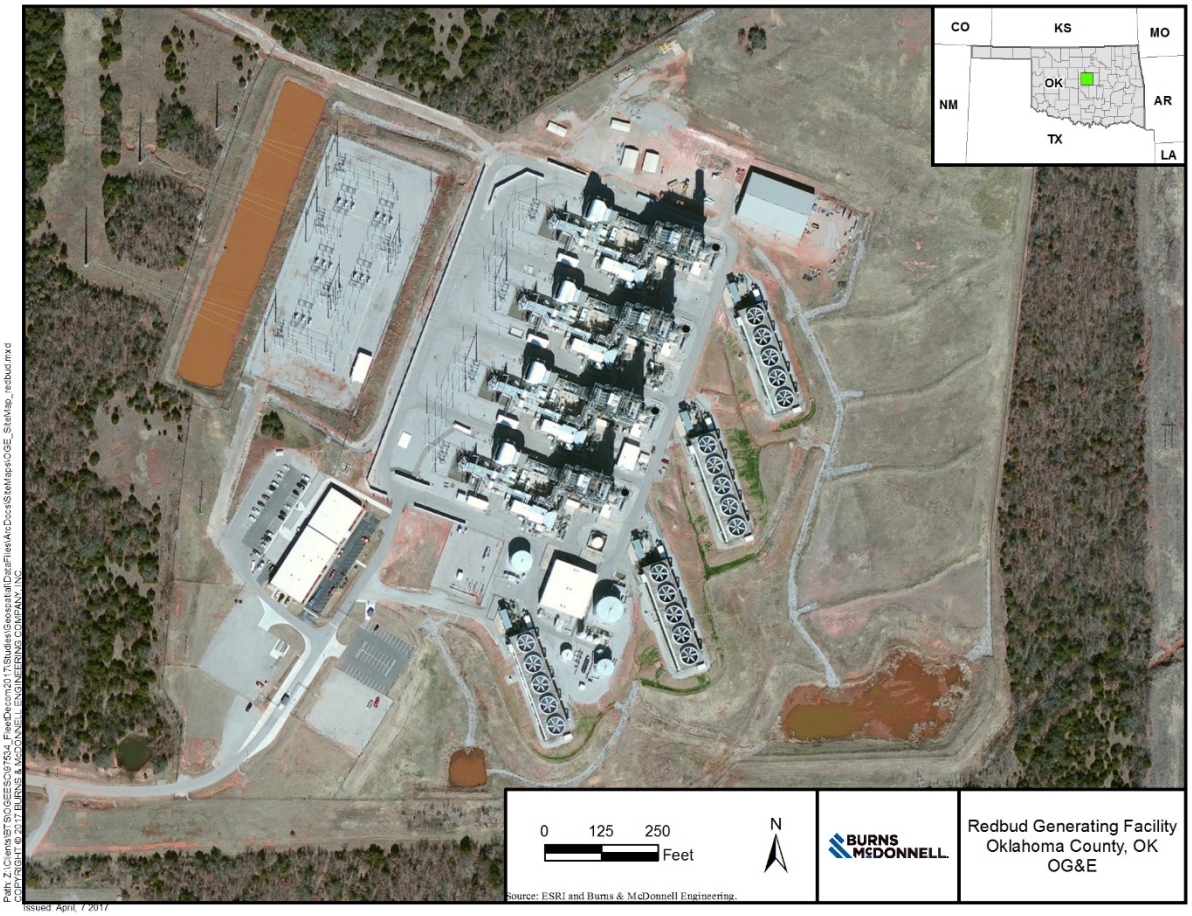
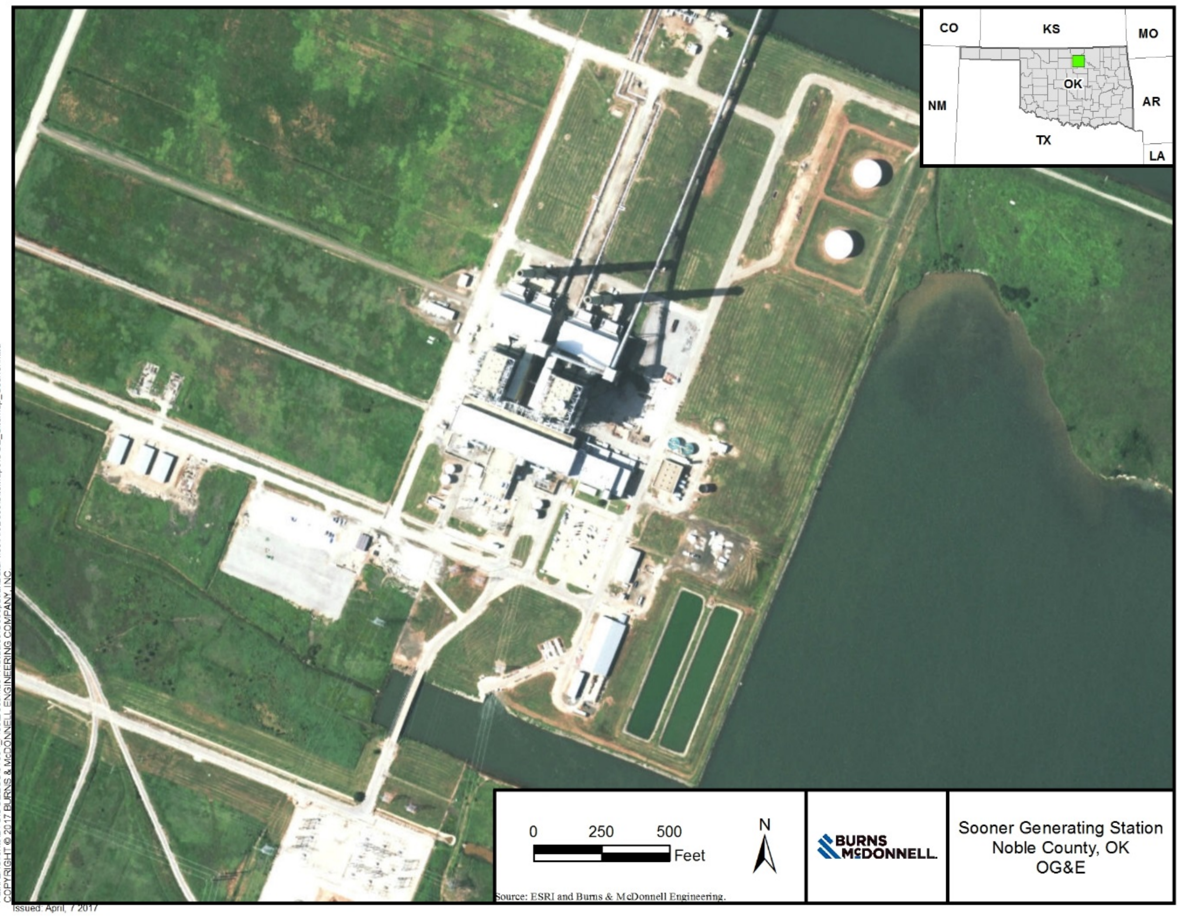
Source: ESRI and Burns & McDonnell Engineering.
BURNS McDONNELL
OU Spirit Wind Farm
Woodward County, OK
OG&E
Issued: April 7 2017





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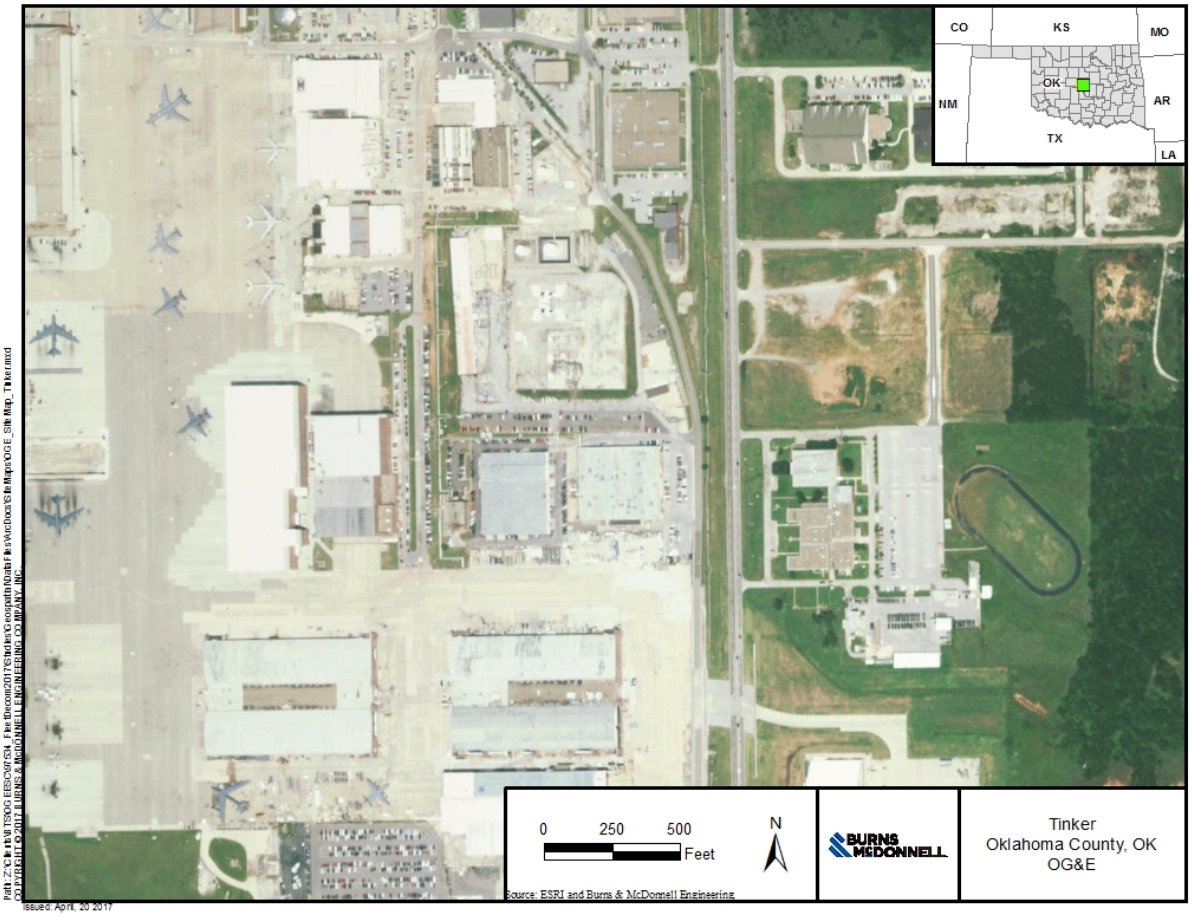
Issued: April, 7 2017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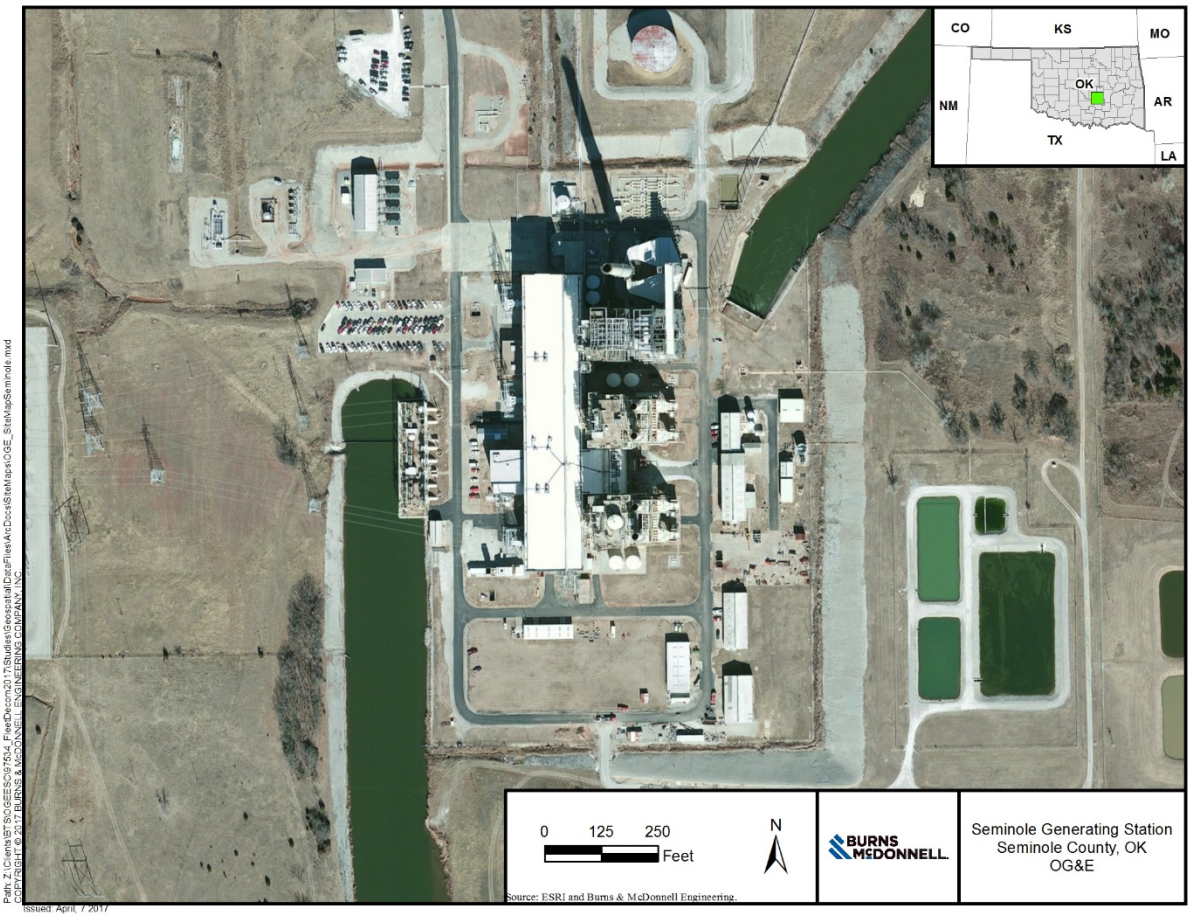
Source: ESRI and Burns & McDonnell Engineering
BURNS McDONNELL
Tinker
Oklahoma County, OK
OG&E
Issued: April, 20 2017


CO
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BURNS McDONNELL
Seminole Generating Station
Seminole County, OK
OG&E
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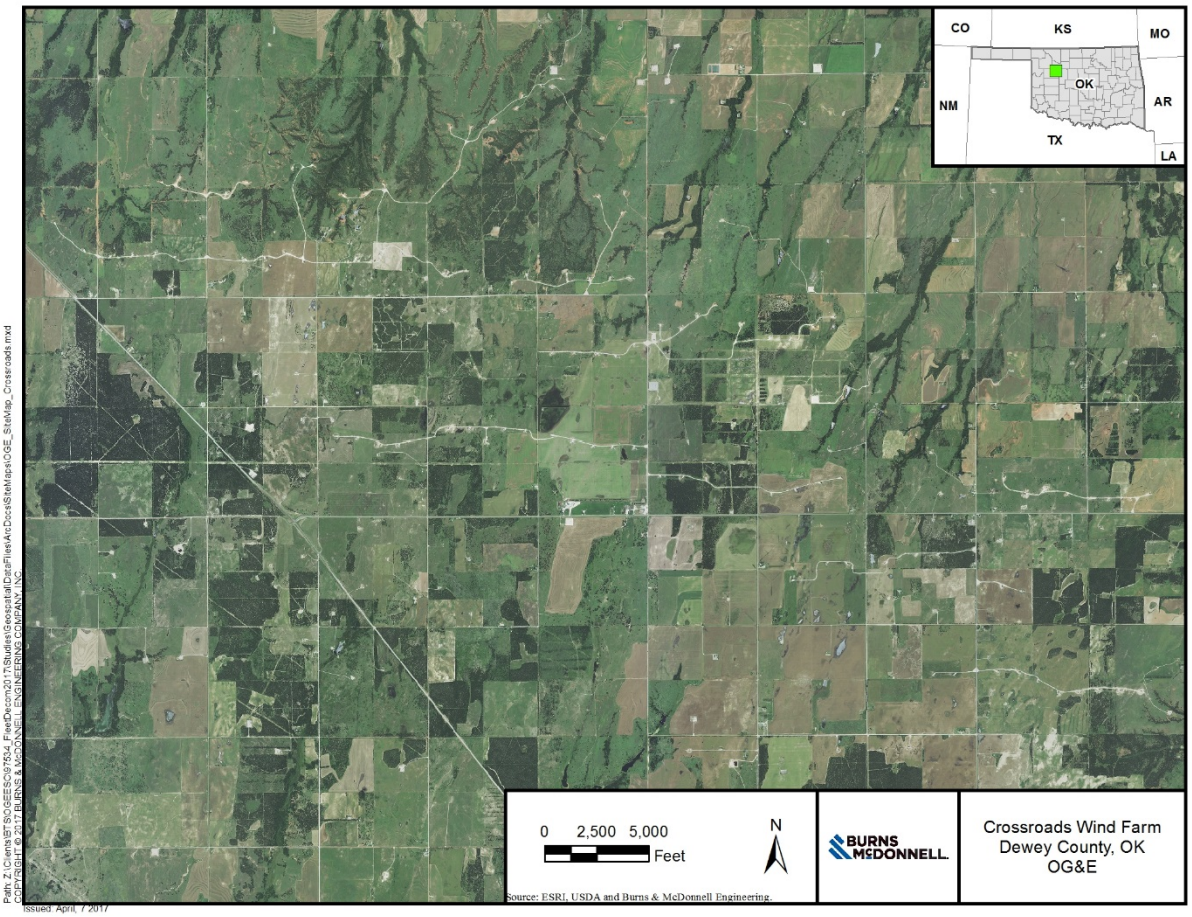

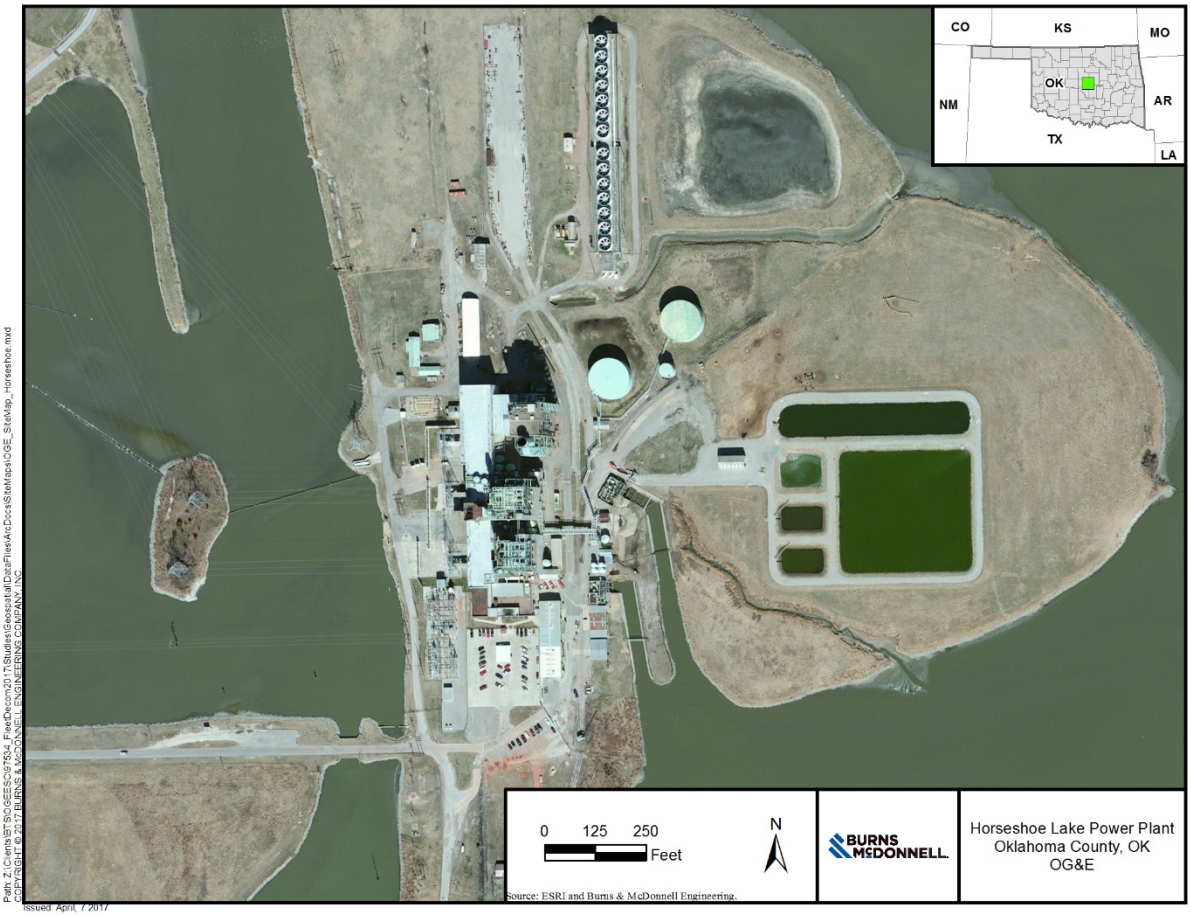
CO
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Source: ESRI and Burns & McDonnell Engineering.
BURNS McDONNELL
Horseshoe Lake Power Plant
Oklahoma County, OK
OG&E
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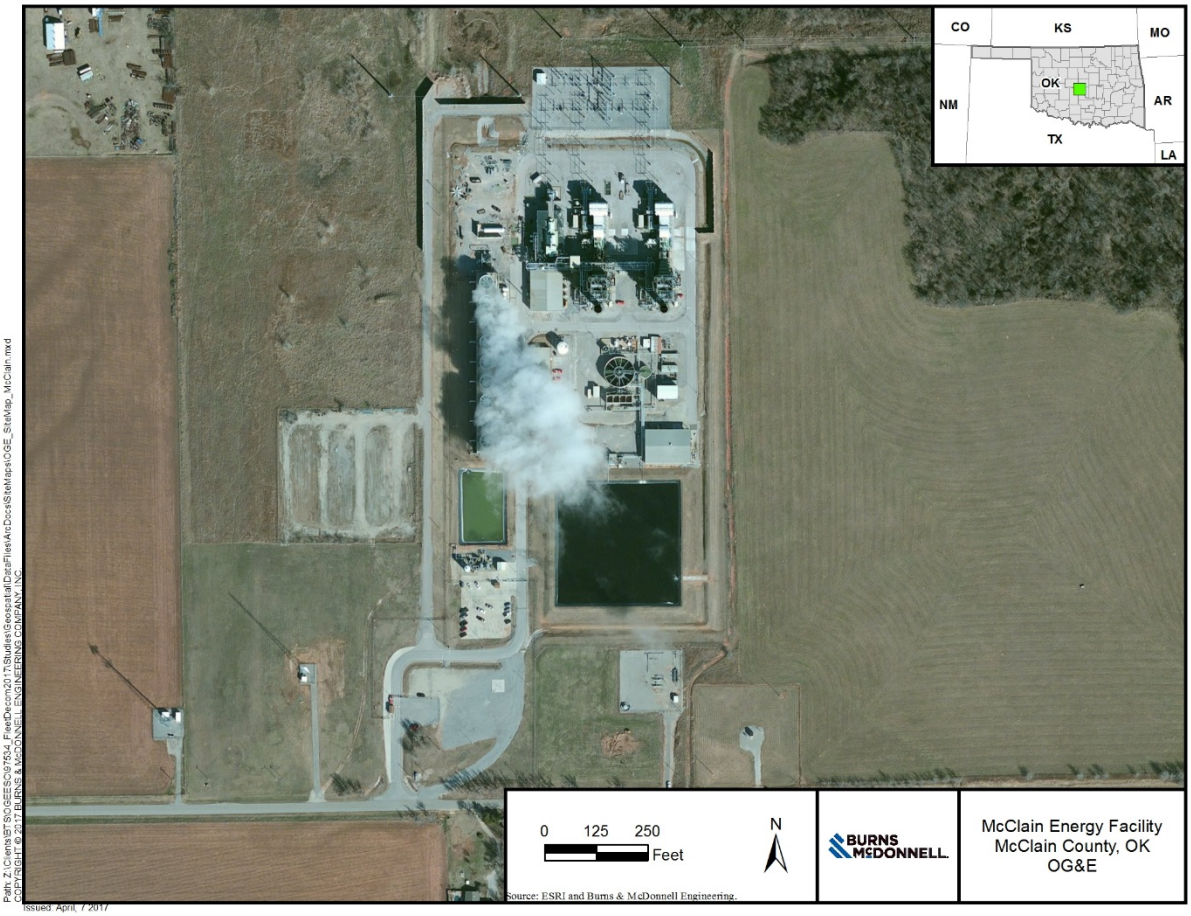

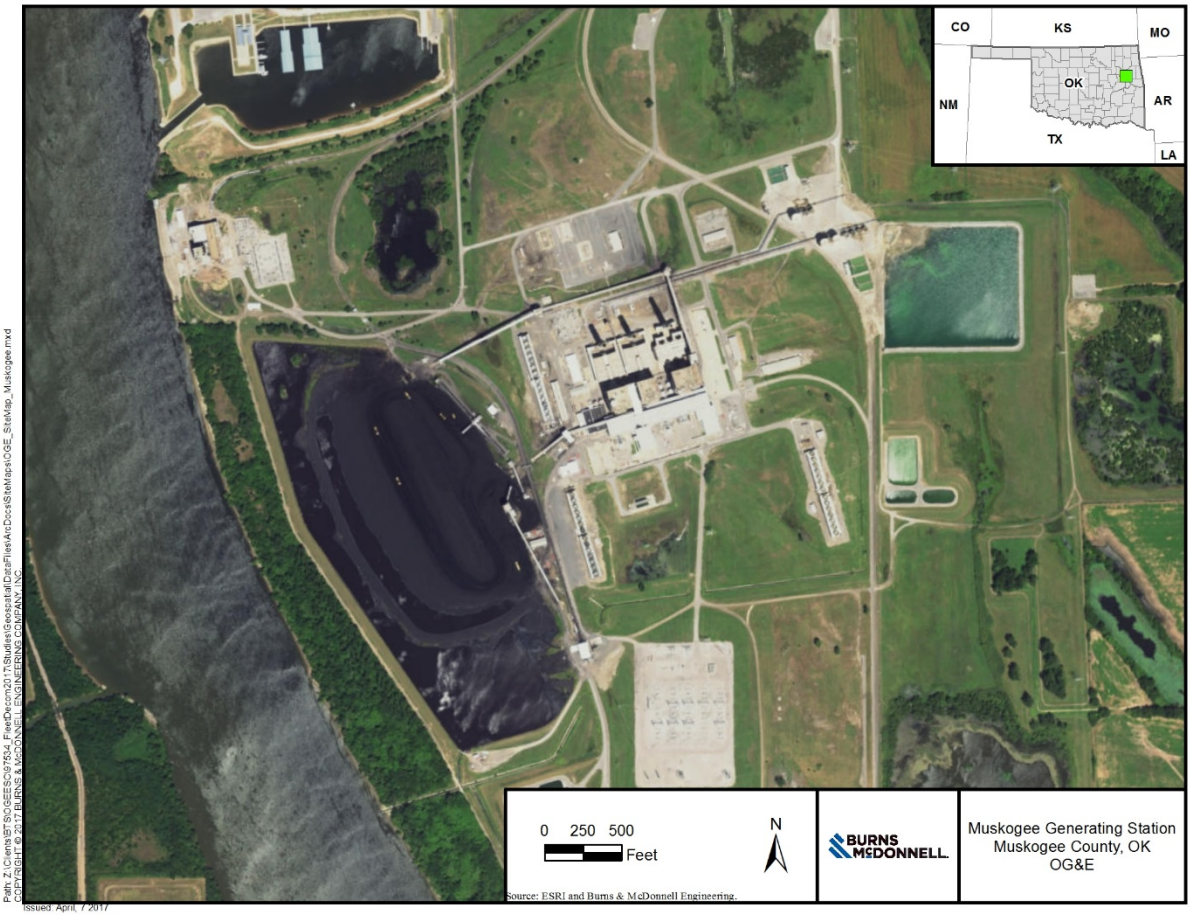
CO
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Feet
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Source: ESRI and Burns & McDonnell Engineering.
BURNS McDONNELL
Muskogee Generating Station
Muskogee County, OK
OG&E
Path: Z:\Clients\FTS\0GEE\Sc097534_FleetDecom2017\Studies\GeospatialDataFiles\ArcDocs\SiteMaps\OGE_SiteMap_Muskogee.mxd
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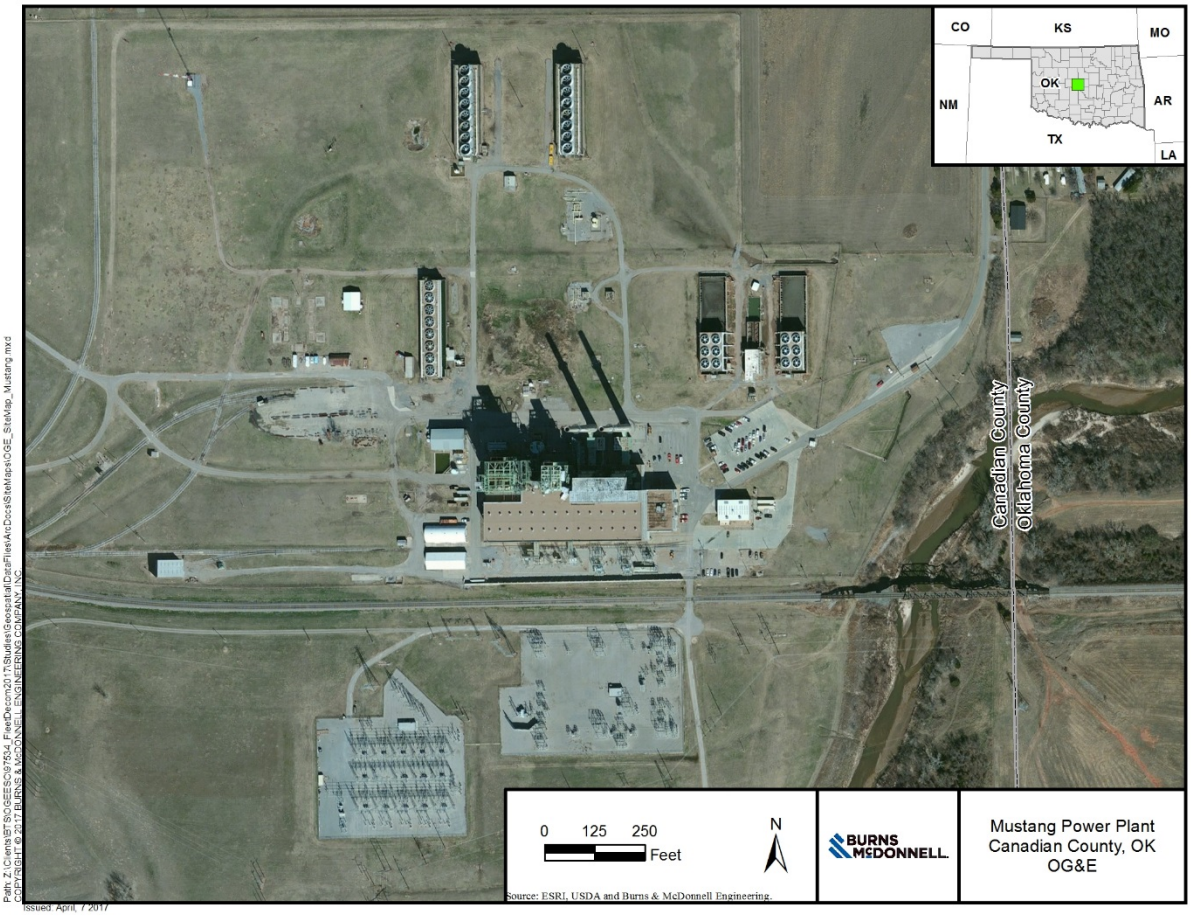

APPENDIX B - COST ESTIMATE SUMMARIES

Table B-1
Centennial Wind
Decommissioning Cost Summary

	Total Cost	Scrap Value
Centennial Wind		
Wind Turbine Removal Cost		
Removal	$ 4,780,000	
Hauling & Disposal	$ 292,000	
Scrap Value		$ (4,260,000)
Total	**$ 5,072,000**	**$ (4,260,000)**
Wind Turbine Foundation Removal Cost		
Removal	$ 278,000	
Hauling & Disposal	$ 337,000	
Total	**$ 615,000**	**$ -**
Substation Removal Cost		
Removal	$ 106,000	
Hauling & Disposal	$ 20,000	
Scrap Value		$ (61,000)
Total	**$ 126,000**	**$ (61,000)**
Civil Works Removal Cost		
Crushed Rock Removal	$ 395,000	
Grading & Seeding Costs	$ 258,000	
Total	**$ 653,000**	**$ -**
O&M Facility Removal		
Removal	$ 82,000	
Hauling & Disposal	$ 48,000	
Scrap Value		$ (28,000)
Total	**$ 130,000**	**$ (28,000)**
Other Costs		
Oils & Chemicals Removal & Disposal	$ 61,000	
Total	**$ 61,000**	**$ -**
Centennial Wind Subtotal		
TOTAL DECOM COST (CREDIT)	**$ 6,657,000**	**$ (4,349,000)**
PROJECT INDIRECTS (5%)	**$ 332,850**	
CONTINGENCY (20%)	**$ 1,331,400**	
TOTAL PROJECT COST (CREDIT)	**$ 8,321,250**	**$ (4,349,000)**
TOTAL NET PROJECT COST	**$ 3,972,250**	

Table B-2
Crossroads Wind
Decommissioning Cost Summary

	Total Cost	Scrap Value
Crossroads Wind		
Wind Turbine Removal Cost		
Removal	$ 5,774,000	
Hauling & Disposal	$ 732,000	
Scrap Value		$ (5,296,000)
Total	**$ 6,506,000**	**$ (5,296,000)**
Wind Turbine Foundation Removal Cost		
Removal	$ 312,000	
Hauling & Disposal	$ 632,000	
Total	**$ 944,000**	**$ -**
Substation Removal Cost		
Removal	$ 153,000	
Hauling & Disposal	$ 62,000	
Scrap Value		$ (107,000)
Total	**$ 215,000**	**$ (107,000)**
Civil Works Removal Cost		
Surfacing Removal	$ 760,000	
Grading & Seeding Costs	$ 579,000	
Total	**$ 1,339,000**	**$ -**
O&M Facility Removal		
Removal	$ 32,000	
Hauling & Disposal	$ 48,000	
Scrap Value		$ (9,000)
Total	**$ 80,000**	**$ (9,000)**
Other Costs		
Oils & Chemicals Removal & Disposal	$ 344,000	
Total	**$ 344,000**	**$ -**
Crossroads Wind Subtotal		
TOTAL DECOM COST (CREDIT)	**$ 9,428,000**	**$ (5,412,000)**
PROJECT INDIRECTS (5%)	**$ 471,400**	
CONTINGENCY (20%)	**$ 1,885,600**	
TOTAL PROJECT COST (CREDIT)	**$ 11,785,000**	**$ (5,412,000)**
TOTAL NET PROJECT COST	**$ 6,373,000**	

Table B-3
Horseshoe Lake
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Horseshoe Lake						
Unit 6						
Asbestos Removal	$ -	$ -	$ -	$ 415,000	$ 415,000	$ -
Boiler	$ 1,010,000	$ 1,143,000	$ -	$ -	$ 2,153,000	$ -
Steam Turbine & Building	$ 599,000	$ 677,000	$ -	$ -	$ 1,276,000	$ -
Switchgear and Electrical	$ 10,000	$ 11,000	$ -	$ -	$ 21,000	$ -
Cooling Towers & Circulating Water	$ -	$ -	$ -	$ 5,000	$ 5,000	$ -
GSU & Foundation	$ 23,000	$ 26,000	$ -	$ -	$ 49,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 55,000	$ -	$ 55,000	$ -
Debris	$ -	$ -	$ 65,000	$ -	$ 65,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (1,907,000)
Subtotal	**$ 1,642,000**	**$ 1,857,000**	**$ 120,000**	**$ 420,000**	**$ 4,039,000**	**$ (1,907,000)**
Unit 7						
Asbestos Removal	$ -	$ -	$ -	$ 536,000	$ 536,000	$ -
Boiler	$ 1,170,000	$ 1,324,000	$ -	$ -	$ 2,494,000	$ -
Steam Turbine & Building	$ 645,000	$ 729,000	$ -	$ -	$ 1,374,000	$ -
Switchgear and Electrical	$ 10,000	$ 11,000	$ -	$ -	$ 21,000	$ -
Cooling Towers & Circulating Water	$ -	$ -	$ -	$ 4,000	$ 4,000	$ -
GSU & Foundation	$ 23,000	$ 26,000	$ -	$ -	$ 49,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 42,000	$ -	$ 42,000	$ -
Debris	$ -	$ -	$ 67,000	$ -	$ 67,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (1,945,000)
Subtotal	**$ 1,848,000**	**$ 2,090,000**	**$ 109,000**	**$ 540,000**	**$ 4,587,000**	**$ (1,945,000)**
Unit 7 (CT)						
CTs	$ 55,000	$ 63,000	$ -	$ -	$ 118,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (126,000)
Subtotal	**$ 55,000**	**$ 63,000**	**$ -**	**$ -**	**$ 118,000**	**$ (126,000)**
Unit 8						
Asbestos Removal	$ -	$ -	$ -	$ 1,227,000	$ 1,227,000	$ -
Boiler	$ 2,060,000	$ 2,330,000	$ -	$ -	$ 4,390,000	$ -
Steam Turbine & Building	$ 881,000	$ 996,000	$ -	$ -	$ 1,877,000	$ -
Switchgear and Electrical	$ 10,000	$ 11,000	$ -	$ -	$ 21,000	$ -
Cooling Towers & Circulating Water	$ -	$ -	$ -	$ 5,000	$ 5,000	$ -
GSU & Foundation	$ 31,000	$ 35,000	$ -	$ -	$ 66,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 60,000	$ -	$ 60,000	$ -
Debris	$ -	$ -	$ 87,000	$ -	$ 87,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (3,469,000)
Subtotal	**$ 2,982,000**	**$ 3,372,000**	**$ 147,000**	**$ 1,232,000**	**$ 7,733,000**	**$ (3,469,000)**
Unit 9						
CTs	$ 125,000	$ 141,000	$ -	$ -	$ 266,000	$ -
GSUs, Electical, & Foundation	$ 10,000	$ 12,000	$ -	$ -	$ 22,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (345,000)
Subtotal	**$ 135,000**	**$ 153,000**	**$ -**	**$ -**	**$ 288,000**	**$ (345,000)**
Unit 10						
CTs	$ 125,000	$ 141,000	$ -	$ -	$ 266,000	$ -
GSUs, Electical, & Foundation	$ 8,000	$ 9,000	$ -	$ -	$ 17,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (340,000)
	$ 133,000	**$ 150,000**	**$ -**	**$ -**	**$ 283,000**	**$ (340,000)**
Common						
All BOP Buildings	$ 95,000	$ 108,000	$ -	$ -	$ 203,000	$ -
Fuel Equipment	$ 13,000	$ 15,000	$ -	$ -	$ 27,000	$ -
Cooling Towers & Circulating Water	$ 126,000	$ 142,000	$ -	$ -	$ 267,000	$ -
Transformer Oil Disposal	$ -	$ -	$ -	$ 112,000	$ 112,000	$ -
Transformer Pad and Soil Removal	$ -	$ -	$ -	$ 11,000	$ 11,000	$ -
Soil Remediation Beneath Fuel Oil Tank	$ -	$ -	$ -	$ 24,000	$ 24,000	$ -
Fuel Oil Tank Cleaning	$ -	$ -	$ -	$ 211,000	$ 211,000	$ -
Fuel Oil Line Flushing/Cleaning	$ -	$ -	$ -	$ 1,000	$ 1,000	$ -
Pond Closures	$ -	$ -	$ -	$ 1,413,000	$ 1,413,000	$ -
Concrete Crushing & Disposal	$ -	$ -	$ 18,000	$ -	$ 18,000	$ -
Grading & Seeding	$ -	$ -	$ -	$ 82,000	$ 82,000	$ -
Debris	$ -	$ -	$ 26,000	$ -	$ 26,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (142,000)
	$ 234,000	**$ 265,000**	**$ 44,000**	**$ 1,854,000**	**$ 2,395,000**	**$ (142,000)**
Horseshoe Lake Subtotal	**$ 7,029,000**	**$ 7,950,000**	**$ 420,000**	**$ 4,046,000**	**$ 19,443,000**	**$ (8,274,000)**
TOTAL DECOM COST (CREDIT)					**$ 19,443,000**	**$ (8,274,000)**
PROJECT INDIRECTS (5%)					**$ 972,000**	
CONTINGENCY (20%)					**$ 3,889,000**	
TOTAL PROJECT COST (CREDIT)					**$ 24,304,000**	**$ (8,274,000)**
TOTAL NET PROJECT COST (CREDIT)					**$ 16,030,000**	

Table B-4
McClain
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
McClain						
Unit 1						
CTs and HRSGs	$ 1,390,000	$ 1,572,000	$ -	$ -	$ 2,962,000	$ -
Steam Turbine & Building	$ 564,000	$ 637,000	$ -	$ -	$ 1,201,000	$ -
SCR	$ 54,000	$ 61,000	$ -	$ -	$ 115,000	$ -
Cooling Towers & Basin	$ 93,000	$ 105,000	$ -	$ 3,000	$ 201,000	$ -
GSU & Foundation	$ 77,000	$ 87,000	$ -	$ -	$ 164,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 63,000	$ -	$ 63,000	$ -
Debris	$ -	$ -	$ 26,000	$ -	$ 26,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (2,777,000)
Subtotal	**$ 2,178,000**	**$ 2,462,000**	**$ 89,000**	**$ 3,000**	**$ 4,732,000**	**$ (2,777,000)**
Common						
Switchgear & Electrical	$ 5,000	$ 5,000	$ -	$ -	$ 10,000	$ -
Cooling Water Intakes and Circulating Water Pumps	$ 36,000	$ 40,000	$ -	$ -	$ 76,000	$ -
Pond Closures	$ -	$ -	$ -	$ 847,000	$ 847,000	$ -
BOP Miscellaneous	$ 15,000	$ 17,000	$ -	$ -	$ 32,000	$ -
All BOP Buildings	$ 141,000	$ 160,000	$ -	$ -	$ 301,000	$ -
All Other Tanks	$ 49,000	$ 56,000	$ -	$ -	$ 105,000	$ -
Mercury & Universal Waste Disposal	$ -	$ -	$ -	$ 18,000	$ 18,000	$ -
Transformer Oil Disposal	$ -	$ -	$ -	$ 58,000	$ 58,000	$ -
Transformer Pad and Soil Removal	$ -	$ -	$ -	$ 85,000	$ 85,000	$ -
Concrete Removal, Crushing, & Disposal	$ -	$ -	$ 13,000	$ -	$ 13,000	$ -
Grading & Seeding	$ -	$ -	$ -	$ 944,000	$ 944,000	$ -
Debris	$ -	$ -	$ 3,000	$ -	$ 3,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (95,000)
Subtotal	**$ 246,000**	**$ 278,000**	**$ 16,000**	**$ 1,952,000**	**$ 2,492,000**	**$ (95,000)**
McClain Subtotal	**$ 2,424,000**	**$ 2,740,000**	**$ 105,000**	**$ 1,955,000**	**$ 7,224,000**	**$ (2,872,000)**
TOTAL DECOM COST (CREDIT)					**$ 7,224,000**	**$ (2,872,000)**
PROJECT INDIRECTS (5%)					**$ 361,000**	
CONTINGENCY (20%)					**$ 1,445,000**	
TOTAL PROJECT COST (CREDIT)					**$ 9,030,000**	**$ (2,872,000)**
TOTAL NET PROJECT COST (CREDIT)					**$ 6,158,000**	

Table B-5
Muskogee
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Muskogee						
Unit 4						
Asbestos Removal	$ -	$ -	$ -	$ 1,054,000	$ 1,054,000	$ -
Boiler	$ 2,708,000	$ 3,063,000	$ -	$ -	$ 5,771,000	$ -
Steam Turbine & Building	$ 1,155,000	$ 1,306,000	$ -	$ -	$ 2,461,000	$ -
Precipitator	$ 709,000	$ 802,000	$ -	$ -	$ 1,511,000	$ -
Switchgear and Electrical	$ 9,000	$ 11,000	$ -	$ -	$ 20,000	$ -
Stacks	$ 144,000	$ 162,000	$ -	$ -	$ 306,000	$ -
Cooling Tower & Circulating Water	$ 121,000	$ 137,000	$ -	$ 24,000	$ 282,000	$ -
GSU & Foundation	$ 64,000	$ 72,000	$ -	$ -	$ 136,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 139,000	$ -	$ 139,000	$ -
Debris	$ -	$ -	$ 351,000	$ -	$ 351,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (5,701,000)
Subtotal	**$ 4,910,000**	**$ 5,553,000**	**$ 490,000**	**$ 1,078,000**	**$ 12,031,000**	**$ (5,701,000)**
Unit 5						
Asbestos Removal	$ -	$ -	$ -	$ 1,054,000	$ 1,054,000	$ -
Boiler	$ 2,708,000	$ 3,063,000	$ -	$ -	$ 5,771,000	$ -
Steam Turbine & Building	$ 1,155,000	$ 1,306,000	$ -	$ -	$ 2,461,000	$ -
Precipitator	$ 709,000	$ 802,000	$ -	$ -	$ 1,511,000	$ -
Switchgear and Electrical	$ 9,000	$ 11,000	$ -	$ -	$ 20,000	$ -
Stacks	$ 144,000	$ 162,000	$ -	$ -	$ 306,000	$ -
Cooling Tower & Circulating Water	$ 121,000	$ 137,000	$ -	$ 26,000	$ 284,000	$ -
GSU & Foundation	$ 64,000	$ 72,000	$ -	$ -	$ 136,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 139,000	$ -	$ 139,000	$ -
Debris	$ -	$ -	$ 351,000	$ -	$ 351,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (5,701,000)
Subtotal	**$ 4,910,000**	**$ 5,553,000**	**$ 490,000**	**$ 1,080,000**	**$ 12,033,000**	**$ (5,701,000)**
Unit 6						
Asbestos Removal	$ -	$ -	$ -	$ 1,054,000	$ 1,054,000	$ -
Boiler	$ 2,711,000	$ 3,066,000	$ -	$ -	$ 5,777,000	$ -
Steam Turbine & Building	$ 1,227,000	$ 1,388,000	$ -	$ -	$ 2,615,000	$ -
Precipitator	$ 704,000	$ 797,000	$ -	$ -	$ 1,501,000	$ -
Switchgear and Electrical	$ 9,000	$ 11,000	$ -	$ -	$ 20,000	$ -
Stacks	$ 218,000	$ 247,000	$ -	$ -	$ 465,000	$ -
Cooling Tower & Circulating Water	$ 120,000	$ 136,000	$ -	$ 27,000	$ 283,000	$ -
GSU & Foundation	$ 47,000	$ 53,000	$ -	$ -	$ 100,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 155,000	$ -	$ 155,000	$ -
Debris	$ -	$ -	$ 453,000	$ -	$ 453,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (5,723,000)
Subtotal	**$ 5,036,000**	**$ 5,698,000**	**$ 608,000**	**$ 1,081,000**	**$ 12,423,000**	**$ (5,723,000)**
Handling						
Coal Handling Facilities	$ 146,000	$ 165,000	$ -	$ -	$ 311,000	$ -
Rail Spur Removal	$ -	$ -	$ -	$ -	$ -	$ -
Coal Pile Remediation	$ -	$ -	$ -	$ 10,151,000	$ 10,151,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 6,000	$ -	$ 6,000	$ -
Debris	$ -	$ -	$ 3,000	$ -	$ 3,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (81,000)
Subtotal	**$ 146,000**	**$ 165,000**	**$ 9,000**	**$ 10,151,000**	**$ 10,471,000**	**$ (81,000)**
Common						
Circulating Water	$ 69,000	$ 78,000	$ -	$ -	$ 147,000	$ -
All BOP Buildings	$ 264,000	$ 298,000	$ -	$ -	$ 562,000	$ -
Mercury & Universal Waste Disposal	$ -	$ -	$ -	$ 46,000	$ 46,000	$ -
Plant Wash Down & Disposal	$ -	$ -	$ -	$ 66,000	$ 66,000	$ -
Transformer Oil Disposal	$ -	$ -	$ -	$ 207,000	$ 207,000	$ -
Transformer Pad and Soil Removal	$ -	$ -	$ -	$ 365,000	$ 365,000	$ -
Concrete Removal, Crushing, & Disposal	$ -	$ -	$ 20,000	$ -	$ 20,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (105,000)
Subtotal	**$ 333,000**	**$ 376,000**	**$ 20,000**	**$ 1,296,000**	**$ 2,025,000**	**$ (105,000)**
Muskogee Subtotal	**$ 15,335,000**	**$ 17,345,000**	**$ 1,617,000**	**$ 14,686,000**	**$ 48,983,000**	**$ (17,311,000)**
TOTAL DECOM COST (CREDIT)					**$ 48,983,000**	**$ (17,311,000)**
PROJECT INDIRECTS (5%)					**$ 2,449,000**	
CONTINGENCY (20%)					**$ 9,797,000**	
TOTAL PROJECT COST (CREDIT)					**$ 61,229,000**	**$ (17,311,000)**
TOTAL NET PROJECT COST (CREDIT)					**$ 43,918,000**	

Table B-6
Mustang ST
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Mustang ST						
Unit 1						
Asbestos Removal	$ -	$ -	$ -	$ 559,000	$ 559,000	$ -
Boiler	$ 587,000	$ 664,000	$ -	$ -	$ 1,251,000	$ -
Steam Turbine & Building	$ 388,000	$ 439,000	$ -	$ -	$ 827,000	$ -
Switchgear and Electrical	$ 10,000	$ 11,000	$ -	$ -	$ 20,000	$ -
Stacks	$ 90,000	$ 101,000	$ -	$ -	$ 191,000	$ -
Cooling Towers & Circulating Water	$ 54,000	$ 62,000	$ -	$ 12,000	$ 127,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 56,000	$ -	$ 56,000	$ -
Debris	$ -	$ -	$ 221,000	$ -	$ 221,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (913,000)
Subtotal	**$ 1,129,000**	**$ 1,277,000**	**$ 277,000**	**$ 571,000**	**$ 3,252,000**	**$ (913,000)**
Unit 2						
Asbestos Removal	$ -	$ -	$ -	$ 559,000	$ 559,000	$ -
Boiler	$ 587,000	$ 664,000	$ -	$ -	$ 1,252,000	$ -
Steam Turbine & Building	$ 388,000	$ 439,000	$ -	$ -	$ 827,000	$ -
Switchgear and Electrical	$ 10,000	$ 11,000	$ -	$ -	$ 20,000	$ -
Stacks	$ 90,000	$ 101,000	$ -	$ -	$ 191,000	$ -
Cooling Towers & Circulating Water	$ 54,000	$ 62,000	$ -	$ 11,000	$ 127,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 56,000	$ -	$ 56,000	$ -
Debris	$ -	$ -	$ 221,000	$ -	$ 221,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (914,000)
Subtotal	**$ 1,129,000**	**$ 1,277,000**	**$ 277,000**	**$ 570,000**	**$ 3,253,000**	**$ (914,000)**
Unit 3						
Asbestos Removal	$ -	$ -	$ -	$ 1,487,000	$ 1,487,000	$ -
Boiler	$ 1,228,000	$ 1,389,000	$ -	$ -	$ 2,617,000	$ -
Steam Turbine & Building	$ 697,000	$ 789,000	$ -	$ -	$ 1,486,000	$ -
Switchgear and Electrical	$ 10,000	$ 11,000	$ -	$ -	$ 20,000	$ -
Cooling Towers & Circulating Water	$ 76,000	$ 86,000	$ -	$ 9,000	$ 171,000	$ -
GSU & Foundation	$ 26,000	$ 29,000	$ -	$ -	$ 55,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 52,000	$ -	$ 52,000	$ -
Debris	$ -	$ -	$ 50,000	$ -	$ 50,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (1,960,000)
Subtotal	**$ 2,037,000**	**$ 2,304,000**	**$ 102,000**	**$ 1,496,000**	**$ 5,938,000**	**$ (1,960,000)**
Unit 4						
Asbestos Removal	$ -	$ -	$ -	$ 2,829,000	$ 2,829,000	$ -
Boiler	$ 1,873,000	$ 2,119,000	$ -	$ -	$ 3,992,000	$ -
Steam Turbine & Building	$ 828,000	$ 937,000	$ -	$ -	$ 1,765,000	$ -
Switchgear and Electrical	$ 10,000	$ 11,000	$ -	$ -	$ 20,000	$ -
Cooling Towers & Circulating Water	$ 129,000	$ 146,000	$ -	$ 40,000	$ 316,000	$ -
GSU & Foundation	$ 29,000	$ 32,000	$ -	$ -	$ 61,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 62,000	$ -	$ 62,000	$ -
Debris	$ -	$ -	$ 94,000	$ -	$ 94,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (2,926,000)
Subtotal	**$ 2,869,000**	**$ 3,245,000**	**$ 156,000**	**$ 2,869,000**	**$ 9,139,000**	**$ (2,926,000)**
Common						
All BOP Buildings	$ 208,000	$ 235,000	$ -	$ -	$ 443,000	$ -
All Other Tanks	$ 26,000	$ 30,000	$ -	$ -	$ 56,000	$ -
Transformer Oil Disposal	$ -	$ -	$ -	$ 36,000	$ 36,000	$ -
Mercury & Universal Waste Disposal	$ -	$ -	$ -	$ 29,000	$ 29,000	$ -
Pond Closures	$ -	$ -	$ -	$ 278,000	$ 278,000	$ -
Concrete Removal, Crushing, & Disposal	$ -	$ -	$ 20,000	$ -	$ 20,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (106,000)
Subtotal	**$ 345,000**	**$ 390,000**	**$ 30,000**	**$ 640,000**	**$ 1,405,000**	**$ (106,000)**
Subtotal	**$ 5,251,000**	**$ 5,939,000**	**$ 288,000**	**$ 5,005,000**	**$ 22,987,000**	**$ (6,819,000)**
TOTAL DECOM COST (CREDIT)					**$ 22,987,000**	**$ (6,819,000)**
PROJECT INDIRECTS (5%)					**$ 1,149,000**	
CONTINGENCY (20%)					**$ 4,597,000**	
TOTAL PROJECT COST (CREDIT)					**$ 28,733,000**	**$ (6,819,000)**
TOTAL NET PROJECT COST (CREDIT)					**$ 21,914,000**	

Table B-7
Mustang CT
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Mustang CT						
CT 6-12						
Turbines & Foundations	$ 1,101,000	$ 1,245,000	$ -	$ -	$ 2,346,000	$ -
GSUs	$ 47,000	$ 54,000	$ -	$ -	$ 101,000	$ -
Stack	$ -	$ -	$ -	$ -	$ -	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 42,000	$ -	$ 42,000	$ -
Debris	$ -	$ -	$ 36,000	$ -	$ 36,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (2,377,000)
Subtotal	**$ 1,148,000**	**$ 1,299,000**	**$ 78,000**	**$ -**	**$ 2,525,000**	**$ (2,377,000)**
Common						
Water Treatment Equipment and Piping	$ 10,000	$ 12,000	$ -	$ 39,000	$ 61,000	$ -
All BOP Buildings	$ 23,000	$ 26,000	$ -	$ -	$ 49,000	$ -
All Other Tanks	$ 21,000	$ 24,000	$ -	$ -	$ 45,000	$ -
Switchgear & Electrical	$ 5,000	$ 5,000	$ -	$ -	$ 10,000	$ -
Wells	$ -	$ -	$ -	$ 92,000	$ 92,000	$ -
Mercury & Universal Waste Disposal	$ -	$ -	$ -	$ 12,000	$ 12,000	$ -
Transformer Oil Disposal	$ -	$ -	$ -	$ 71,000	$ 71,000	$ -
Grading & Seeding	$ -	$ -	$ -	$ 571,000	$ 571,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (44,000)
Subtotal	**$ 59,000**	**$ 67,000**	**$ -**	**$ 785,000**	**$ 911,000**	**$ (44,000)**
Mustang CT Subtotal	**$ 1,207,000**	**$ 1,366,000**	**$ 78,000**	**$ 785,000**	**$ 3,436,000**	**$ (2,421,000)**
TOTAL DECOM COST (CREDIT)					**$ 3,436,000**	**$ (2,421,000)**
PROJECT INDIRECTS (5%)					**$ 172,000**	
CONTINGENCY (20%)					**$ 687,000**	
TOTAL PROJECT COST (CREDIT)					**$ 4,295,000**	**$ (2,421,000)**
TOTAL NET PROJECT COST (CREDIT)					**$ 1,874,000**	

Table B-8
Mustang Solar
Solar Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Mustang Solar						
Solar Farm						
O&M Building	$ -	$ -	$ -	$ -	$ -	$ -
Substation	$ 3,000	$ 800	$ -	$ -	$ 3,800	$ -
Solar Panel Removal/Recycling	$ 47,600	$ 12,100	$ 20,900	$ -	$ 80,600	$ -
Panel Supports/Rack	$ 28,100	$ 7,100	$ -	$ -	$ 35,200	$ -
Wiring	$ 18,800	$ 4,800	$ -	$ -	$ 23,600	$ -
Transformer and Inverter Block	$ 5,500	$ 1,400	$ -	$ -	$ 6,900	$ -
Combiner Boxes	$ -	$ -	$ -	$ -	$ -	$ -
PV Combining Switchgear	$ -	$ -	$ -	$ -	$ -	$ -
Transmission Lines	$ -	$ -	$ -	$ -	$ -	$ -
Roads	$ -	$ -	$ -	$ -	$ -	$ -
Perimeter Fence Removal	$ 12,600	$ 3,200	$ -	$ -	$ 15,800	$ -
Site Restoration	$ -	$ -	$ -	$ 58,000	$ 58,000	$ -
On-site Concrete Crushing and Removal	$ -	$ -	$ 600	$ -	$ 600	$ -
Debris	$ -	$ -	$ 4,400	$ -	$ 4,400	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (126,800)
Subtotal	**$ 115,600**	**$ 29,400**	**$ 25,900**	**$ 58,000**	**$ 228,900**	**$ (126,800)**
Mustang Solar Subtotal	**$ 115,600**	**$ 29,400**	**$ 25,900**	**$ 58,000**	**$ 228,900**	**$ (126,800)**
TOTAL DECOM COST (CREDIT)					**$ 228,900**	**$ (126,800)**
PROJECT INDIRECTS (5%)					**$ 11,445**	
CONTINGENGY (20%)					**$ 45,780**	
TOTAL PROJECT COST (CREDIT)					**$ 286,125**	**$ (126,800)**
TOTAL NET PROJECT COST (CREDIT)					**$ 159,325**	

Table B-9
OU Spirit Wind
Decommissioning Cost Summary

	Total Cost	Scrap Value
OU Spirit Wind		
Wind Turbine Removal Cost		
Removal	$ 2,763,000	
Hauling & Disposal	$ 223,000	
Scrap Value		$ (2,945,000)
Total	**$ 2,986,000**	**$ (2,945,000)**
Wind Turbine Foundation Removal Cost		
Removal	$ 288,000	
Hauling & Disposal	$ 389,000	
Total	**$ 677,000**	**$ -**
Substation Removal Cost		
Removal	$ 147,000	
Hauling & Disposal	$ 40,000	
Scrap Value		$ (116,000)
Total	**$ 187,000**	**$ (116,000)**
Civil Works Removal Cost		
Removal	$ 186,000	
Grading & Seeding Costs	$ 71,000	
Total	**$ 257,000**	**$ -**
O&M Facility Removal		
Removal	$ 27,000	
Hauling & Disposal	$ 31,000	
Scrap Value		$ (10,000)
Total	**$ 58,000**	**$ (10,000)**
Other Costs		
Oils & Chemicals Removal & Disposal	$ 56,000	
Total	**$ 56,000**	**$ -**
OU Spirit Wind Subtotal		
TOTAL DECOM COST (CREDIT)	**$ 4,221,000**	**$ (3,071,000)**
PROJECT INDIRECTS (5%)	**$ 211,050**	
CONTINGENCY (20%)	**$ 844,200**	
TOTAL PROJECT COST (CREDIT)	**$ 5,276,250**	**$ (3,071,000)**
TOTAL NET PROJECT COST	**$ 2,205,250**	

Table B-10
Redbud
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Redbud						
Unit 1						
CTs and HRSGs	$ 764,000	$ 864,000	$ -	$ -	$ 1,628,000	$ -
Steam Turbine & Building	$ 463,000	$ 524,000	$ -	$ -	$ 987,000	$ -
SCR	$ 30,000	$ 34,000	$ -	$ -	$ 64,000	$ -
Cooling Towers & Circulating Water	$ 130,000	$ 147,000	$ -	$ 5,000	$ 282,000	$ -
Stacks	$ 33,000	$ 38,000	$ -	$ -	$ 71,000	$ -
GSU & Foundation	$ 50,000	$ 57,000	$ -	$ -	$ 107,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 46,000	$ -	$ 46,000	$ -
Debris	$ -	$ -	$ 26,000	$ -	$ 26,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (1,725,000)
Subtotal	**$ 1,470,000**	**$ 1,664,000**	**$ 72,000**	**$ 5,000**	**$ 3,211,000**	**$ (1,725,000)**
Unit 2						
CTs and HRSGs	$ 764,000	$ 864,000	$ -	$ -	$ 1,628,000	$ -
Steam Turbine & Building	$ 463,000	$ 524,000	$ -	$ -	$ 987,000	$ -
SCR	$ 30,000	$ 34,000	$ -	$ -	$ 64,000	$ -
Cooling Towers & Circulating Water	$ 130,000	$ 147,000	$ -	$ 5,000	$ 282,000	$ -
Stacks	$ 33,000	$ 38,000	$ -	$ -	$ 71,000	$ -
GSU & Foundation	$ 50,000	$ 57,000	$ -	$ -	$ 107,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 46,000	$ -	$ 46,000	$ -
Debris	$ -	$ -	$ 26,000	$ -	$ 26,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (1,725,000)
Subtotal	**$ 1,470,000**	**$ 1,664,000**	**$ 72,000**	**$ 5,000**	**$ 3,211,000**	**$ (1,725,000)**
Unit 3						
CTs and HRSGs	$ 764,000	$ 864,000	$ -	$ -	$ 1,628,000	$ -
Steam Turbine & Building	$ 463,000	$ 524,000	$ -	$ -	$ 987,000	$ -
SCR	$ 30,000	$ 34,000	$ -	$ -	$ 64,000	$ -
Cooling Towers & Circulating Water	$ 130,000	$ 147,000	$ -	$ 4,000	$ 281,000	$ -
Stacks	$ 33,000	$ 38,000	$ -	$ -	$ 71,000	$ -
GSU & Foundation	$ 50,000	$ 57,000	$ -	$ -	$ 107,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 46,000	$ -	$ 46,000	$ -
Debris	$ -	$ -	$ 26,000	$ -	$ 26,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (1,725,000)
Subtotal	**$ 1,470,000**	**$ 1,664,000**	**$ 72,000**	**$ 4,000**	**$ 3,210,000**	**$ (1,725,000)**
Unit 4						
CTs and HRSGs	$ 764,000	$ 864,000	$ -	$ -	$ 1,628,000	$ -
Steam Turbine & Building	$ 463,000	$ 524,000	$ -	$ -	$ 987,000	$ -
SCR	$ 30,000	$ 34,000	$ -	$ -	$ 64,000	$ -
Cooling Towers & Circulating Water	$ 130,000	$ 147,000	$ -	$ 4,000	$ 281,000	$ -
Stacks	$ 33,000	$ 38,000	$ -	$ -	$ 71,000	$ -
GSU & Foundation	$ 50,000	$ 57,000	$ -	$ -	$ 107,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 46,000	$ -	$ 46,000	$ -
Debris	$ -	$ -	$ 26,000	$ -	$ 26,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (1,725,000)
Subtotal	**$ 1,470,000**	**$ 1,664,000**	**$ 72,000**	**$ 4,000**	**$ 3,210,000**	**$ (1,725,000)**
Common						
Switchgear & Electrical	$ 19,000	$ 22,000	$ -	$ -	$ 41,000	$ -
Aux Boiler	$ 6,000	$ 7,000	$ -	$ -	$ 13,000	$ -
Cooling Water Intakes and Circulating Water Pumps	$ 66,000	$ 75,000	$ -	$ -	$ 141,000	$ -
BOP Miscellaneous	$ 24,000	$ 27,000	$ -	$ -	$ 51,000	$ -
All BOP Buildings	$ 224,000	$ 254,000	$ -	$ -	$ 478,000	$ -
All Other Tanks	$ 54,000	$ 62,000	$ -	$ -	$ 116,000	$ -
Mercury & Universal Waste Disposal	$ -	$ -	$ -	$ 21,000	$ 21,000	$ -
Transformer Oil Disposal	$ -	$ -	$ -	$ 128,000	$ 128,000	$ -
Transformer Pad and Soil Removal	$ -	$ -	$ -	$ 322,000	$ 322,000	$ -
Concrete Removal, Crushing, & Disposal	$ -	$ -	$ 18,000	$ -	$ 18,000	$ -
Grading & Seeding	$ -	$ -	$ -	$ 997,000	$ 997,000	$ -
Debris	$ -	$ -	$ 8,000	$ -	$ 8,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (206,000)
Subtotal	**$ 393,000**	**$ 447,000**	**$ 26,000**	**$ 1,468,000**	**$ 2,334,000**	**$ (206,000)**
Redbud Subtotal	**$ 6,273,000**	**$ 7,103,000**	**$ 314,000**	**$ 1,486,000**	**$ 15,176,000**	**$ (7,106,000)**
TOTAL DECOM COST (CREDIT)					**$ 15,176,000**	**$ (7,106,000)**
PROJECT INDIRECTS (5%)					**$ 759,000**	
CONTINGENCY (20%)					**$ 3,035,000**	
TOTAL PROJECT COST (CREDIT)					**$ 18,970,000**	**$ (7,106,000)**
TOTAL NET PROJECT COST (CREDIT)					**$ 11,864,000**	

Table B-11
Seminole
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Seminole						
Unit 1						
Asbestos Removal	$ -	$ -	$ -	$ 1,509,000	$ 1,509,000	$ -
Boiler	$ 2,333,000	$ 2,639,000	$ -	$ -	$ 4,972,000	$ -
Steam Turbine & Building	$ 1,326,000	$ 1,500,000	$ -	$ -	$ 2,825,000	$ -
Switchgear and Electrical	$ 10,000	$ 11,000	$ -	$ -	$ 21,000	$ -
Circulating Water	$ -	$ -	$ -	$ 12,000	$ 12,000	$ -
GSU & Foundation	$ 50,000	$ 57,000	$ -	$ -	$ 107,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 97,000	$ -	$ 97,000	$ -
Debris	$ -	$ -	$ 112,000	$ -	$ 112,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (3,360,000)
Subtotal	**$ 3,787,000**	**$ 4,284,000**	**$ 209,000**	**$ 1,521,000**	**$ 9,800,000**	**$ (3,360,000)**
Unit 2						
Asbestos Removal	$ -	$ -	$ -	$ 1,509,000	$ 1,509,000	$ -
Boiler	$ 2,325,000	$ 2,630,000	$ -	$ -	$ 4,955,000	$ -
Steam Turbine & Building	$ 1,326,000	$ 1,500,000	$ -	$ -	$ 2,825,000	$ -
Switchgear and Electrical	$ 10,000	$ 11,000	$ -	$ -	$ 21,000	$ -
Circulating Water	$ -	$ -	$ -	$ 10,000	$ 10,000	$ -
GSU & Foundation	$ 54,000	$ 61,000	$ -	$ -	$ 115,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 98,000	$ -	$ 98,000	$ -
Debris	$ -	$ -	$ 112,000	$ -	$ 112,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (3,351,000)
Subtotal	**$ 3,783,000**	**$ 4,279,000**	**$ 210,000**	**$ 1,519,000**	**$ 9,790,000**	**$ (3,351,000)**
Unit 3						
Asbestos Removal	$ -	$ -	$ -	$ 1,509,000	$ 1,509,000	$ -
Boiler	$ 2,395,000	$ 2,709,000	$ -	$ -	$ 5,105,000	$ -
Steam Turbine & Building	$ 1,326,000	$ 1,500,000	$ -	$ -	$ 2,825,000	$ -
Switchgear and Electrical	$ 10,000	$ 11,000	$ -	$ -	$ 21,000	$ -
Stacks	$ 181,000	$ 205,000	$ -	$ -	$ 386,000	$ -
Circulating Water	$ -	$ -	$ -	$ 9,000	$ 9,000	$ -
GSU & Foundation	$ 54,000	$ 61,000	$ -	$ -	$ 116,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 126,000	$ -	$ 126,000	$ -
Debris	$ -	$ -	$ 451,000	$ -	$ 451,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (3,331,000)
Subtotal	**$ 3,966,000**	**$ 4,486,000**	**$ 577,000**	**$ 1,518,000**	**$ 10,548,000**	**$ (3,331,000)**
Common						
Water Treatment Equipment and Piping	$ 111,000	$ 126,000	$ -	$ -	$ 237,000	$ -
All BOP Buildings	$ 190,000	$ 215,000	$ -	$ -	$ 406,000	$ -
Fuel Equipment	$ 166,000	$ 188,000	$ -	$ -	$ 353,000	$ -
All Other Tanks	$ 18,000	$ 20,000	$ -	$ -	$ 38,000	$ -
GSU & Foundation	$ 5,000	$ 6,000	$ -	$ -	$ 10,000	$ -
Circulating Water	$ 111,000	$ 126,000	$ -	$ -	$ 237,000	$ -
Mercury & Universal Waste Disposal	$ -	$ -	$ -	$ 39,000	$ 39,000	$ -
Transformer Oil Disposal	$ -	$ -	$ -	$ 188,000	$ 188,000	$ -
Transformer Pad and Soil Removal	$ -	$ -	$ -	$ 240,000	$ 240,000	$ -
Soil Remediation Beneath Fuel Oil Tank	$ -	$ -	$ -	$ 919,000	$ 919,000	$ -
Fuel Oil Tank Cleaning	$ -	$ -	$ -	$ 1,544,000	$ 1,544,000	$ -
Fuel Oil Line Flushing/Cleaning	$ -	$ -	$ -	$ 9,000	$ 9,000	$ -
Pond Closures	$ -	$ -	$ -	$ 852,000	$ 852,000	$ -
Concrete Removal, Crushing, & Disposal	$ -	$ -	$ 18,000	$ -	$ 18,000	$ -
Grading & Seeding	$ -	$ -	$ -	$ 416,000	$ 416,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (315,000)
Subtotal	**$ 601,000**	**$ 681,000**	**$ 21,000**	**$ 4,207,000**	**$ 5,509,000**	**$ (315,000)**
Subtotal	**$ 12,137,000**	**$ 13,730,000**	**$ 1,017,000**	**$ 8,765,000**	**$ 35,647,000**	**$ (10,357,000)**
TOTAL DECOM COST (CREDIT)					**$ 35,647,000**	**$ (10,357,000)**
PROJECT INDIRECTS (5%)					**$ 1,782,000**	
CONTINGENCY (20%)					**$ 7,129,000**	
TOTAL PROJECT COST (CREDIT)					**$ 44,558,000**	**$ (10,357,000)**
TOTAL NET PROJECT COST (CREDIT)					**$ 34,201,000**	

Table B-12
Sooner
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Sooner						
Unit 1						
Asbestos Removal	$ -	$ -	$ -	$ 2,348,000	$ 2,348,000	$ -
Boiler	$ 2,368,000	$ 2,678,000	$ -	$ -	$ 5,046,000	$ -
Steam Turbine & Building	$ 1,441,000	$ 1,630,000	$ -	$ -	$ 3,071,000	$ -
Precipitator	$ 579,000	$ 655,000	$ -	$ -	$ 1,234,000	$ -
Switchgear and Electrical	$ 10,000	$ 11,000	$ -	$ -	$ 21,000	$ -
Scrubber / FGD	$ 321,000	$ 363,000	$ -	$ -	$ 684,000	$ -
Stacks	$ 216,000	$ 244,000	$ -	$ -	$ 460,000	$ -
Circulating Water	$ -	$ -	$ -	$ 21,000	$ 21,000	$ -
GSU & Foundation	$ 85,000	$ 96,000	$ -	$ -	$ 181,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 163,000	$ -	$ 163,000	$ -
Debris	$ -	$ -	$ 581,000	$ -	$ 581,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (7,043,000)
Subtotal	**$ 5,020,000**	**$ 5,677,000**	**$ 744,000**	**$ 2,369,000**	**$ 13,810,000**	**$ (7,043,000)**
Unit 2						
Asbestos Removal	$ -	$ -	$ -	$ 2,348,000	$ 2,348,000	$ -
Boiler	$ 2,368,000	$ 2,679,000	$ -	$ -	$ 5,047,000	$ -
Steam Turbine & Building	$ 1,417,000	$ 1,603,000	$ -	$ -	$ 3,020,000	$ -
Precipitator	$ 579,000	$ 655,000	$ -	$ -	$ 1,234,000	$ -
Switchgear and Electrical	$ 10,000	$ 11,000	$ -	$ -	$ 21,000	$ -
Scrubber / FGD	$ 311,000	$ 352,000	$ -	$ -	$ 663,000	$ -
Stacks	$ 216,000	$ 244,000	$ -	$ -	$ 460,000	$ -
Circulating Water	$ -	$ -	$ -	$ 20,000	$ 20,000	$ -
GSU & Foundation	$ 86,000	$ 98,000	$ -	$ -	$ 184,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 163,000	$ -	$ 163,000	$ -
Debris	$ -	$ -	$ 581,000	$ -	$ 581,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (5,653,000)
Subtotal	**$ 4,987,000**	**$ 5,642,000**	**$ 744,000**	**$ 2,368,000**	**$ 13,741,000**	**$ (5,653,000)**
Handling						
Coal Handling Facilities	$ 548,000	$ 620,000	$ -	$ -	$ 1,168,000	$ -
Rail Spur Removal	$ 433,000	$ 490,000	$ -	$ -	$ 923,000	$ -
Limestone Handling Facilities	$ 20,000	$ 23,000	$ -	$ -	$ 43,000	$ -
Coal Pile Remediation	$ -	$ -	$ -	$ 8,350,000	$ 8,350,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 6,000	$ -	$ 6,000	$ -
Debris	$ -	$ -	$ 430,000	$ -	$ 430,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (1,784,000)
Subtotal	**$ 1,001,000**	**$ 1,133,000**	**$ 436,000**	**$ 8,350,000**	**$ 10,920,000**	**$ (1,784,000)**
Common						
All BOP Buildings	$ 371,000	$ 420,000	$ -	$ -	$ 791,000	$ -
Fuel Equipment	$ 60,000	$ 68,000	$ -	$ -	$ 128,000	$ -
GSU & Foundation	$ 20,000	$ 22,000	$ -	$ -	$ 42,000	$ -
Circulating Water	$ 60,000	$ 68,000	$ -	$ -	$ 128,000	$ -
Mercury & Universal Waste Disposal	$ -	$ -	$ -	$ 51,000	$ 51,000	$ -
Plant Wash Down & Disposal	$ -	$ -	$ -	$ 83,000	$ 83,000	$ -
Transformer Oil Disposal	$ -	$ -	$ -	$ 195,000	$ 195,000	$ -
Transformer Pad and Soil Removal	$ -	$ -	$ -	$ 90,000	$ 90,000	$ -
Soil Remediation Beneath Fuel Oil Tank	$ -	$ -	$ -	$ 264,000	$ 264,000	$ -
Concrete Removal, Crushing, & Disposal	$ -	$ -	$ 33,000	$ -	$ 33,000	$ -
Grading & Seeding	$ -	$ -	$ -	$ 1,003,000	$ 1,003,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (145,000)
Subtotal	**$ 511,000**	**$ 578,000**	**$ 33,000**	**$ 1,686,000**	**$ 2,808,000**	**$ (145,000)**
Sooner Subtotal	**$ 11,519,000**	**$ 13,030,000**	**$ 1,957,000**	**$ 14,773,000**	**$ 41,279,000**	**$ (14,625,000)**
TOTAL DECOM COST (CREDIT)					**$ 41,279,000**	**$ (14,625,000)**
PROJECT INDIRECTS (5%)					**$ 2,064,000**	
CONTINGENCY (20%)					**$ 8,256,000**	
TOTAL PROJECT COST (CREDIT)					**$ 51,599,000**	**$ (14,625,000)**
TOTAL NET PROJECT COST (CREDIT)					**$ 36,974,000**	

Table B-13
Tinker
Decommissioning Cost Summary

	Labor	Material and Equipment	Disposal	Environmental	Total Cost	Scrap Value
Tinker						
CTs 5A & 5B						
Asbestos Removal	$ -	$ -	$ -	$ 6,000	$ 6,000	$ -
Turbines & Foundations	$ 229,000	$ 259,000	$ -	$ -	$ 488,000	$ -
GSUs	$ 7,000	$ 8,000	$ -	$ -	$ 15,000	$ -
On-site Concrete Crushing & Disposal	$ -	$ -	$ 4,000	$ -	$ 4,000	$ -
Debris	$ -	$ -	$ 2,000	$ -	$ 2,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (432,000)
Subtotal	**$ 236,000**	**$ 267,000**	**$ 6,000**	**$ 6,000**	**$ 515,000**	**$ (432,000)**
Common						
Water Treatment Equipment and Piping	$ 2,000	$ 3,000	$ -	$ -	$ 5,000	$ -
All BOP Buildings	$ 9,000	$ 10,000	$ -	$ -	$ 19,000	$ -
Fuel Equipment	$ 24,000	$ 27,000	$ -	$ -	$ 51,000	$ -
All Other Tanks	$ 5,000	$ 6,000	$ -	$ -	$ 11,000	$ -
Switchgear & Electrical	$ 5,000	$ 5,000	$ -	$ -	$ 10,000	$ -
Mercury & Universal Waste Disposal	$ -	$ -	$ -	$ 12,000	$ 12,000	$ -
Transformer Oil Disposal	$ -	$ -	$ -	$ 11,000	$ 11,000	$ -
Transformer Pad and Soil Removal	$ -	$ -	$ -	$ 7,000	$ 7,000	$ -
Soil Remediation Beneath Fuel Oil Tank	$ -	$ -	$ -	$ 33,000	$ 33,000	$ -
Fuel Oil Line Flushing/Cleaning	$ -	$ -	$ -	$ 1,000	$ 1,000	$ -
Grading & Seeding	$ -	$ -	$ -	$ 134,000	$ 134,000	$ -
Scrap	$ -	$ -	$ -	$ -	$ -	$ (30,000)
Subtotal	**$ 45,000**	**$ 51,000**	**$ -**	**$ 198,000**	**$ 294,000**	**$ (30,000)**
Tinker Subtotal	**$ 281,000**	**$ 318,000**	**$ 6,000**	**$ 204,000**	**$ 809,000**	**$ (462,000)**
TOTAL DECOM COST (CREDIT)					**$ 809,000**	**$ (462,000)**
PROJECT INDIRECTS (5%)					**$ 40,000**	
CONTINGENCY (20%)					**$ 162,000**	
TOTAL PROJECT COST (CREDIT)					**$ 1,011,000**	**$ (462,000)**
TOTAL NET PROJECT COST (CREDIT)					**$ 549,000**	

CREATE AMAZING.

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