

BEFORE THE CORPORATION COMMISSION OF OKLAHOMA

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

CAUSE NO. PUD 201500273



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CORPORATION COMMISSION
OF OKLAHOMA

**RESPONSIVE TESTIMONY OF
DAVID J. GARRETT**

PART II

THE PUBLIC UTILITY DIVISION

MARCH 21, 2016

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INTRODUCTION

1 **Q. State your name and occupation.**

2 A. My name is David Garrett. I am employed as a public utility regulatory analyst at the
3 Public Utility Division (“PUD”) of the Oklahoma Corporation Commission (the
4 “Commission”).

5 **Q. Summarize your educational background and professional experience.**

6 A. I received a B.B.A. degree with a major in Finance, an M.B.A. degree, and a Juris Doctor
7 degree from the University of Oklahoma. I worked in private legal practice before
8 joining the Commission in 2011. At the Commission, I worked in the Office of General
9 Counsel representing PUD in regulatory proceedings before joining PUD as a regulatory
10 analyst in 2012. I have attended numerous training courses and seminars covering a
11 variety of regulatory issues. I am a Certified Depreciation Professional through the
12 Society of Depreciation Professionals. I am also a Certified Rate of Return Analyst
13 through the Society of Utility and Regulatory Financial Analysts. I have testified in
14 many regulatory proceedings and the Commission has accepted my credentials. A more
15 complete description of my qualifications and regulatory experience is included in my
16 curriculum vitae.¹

17 **Q. Describe the scope and organization of your testimony.**

18 A. In this case I am testifying on the two primary capital recovery mechanisms in the rate
19 base rate of return model, cost of capital and depreciation, regarding the application of
20 Oklahoma Gas & Electric Company (“OG&E” or the “Company”). Collectively, these
21 issues are voluminous, so I have filed two separate responsive testimony documents –

¹ Exhibit DG 2-1.

1 Part I and Part II. Part I of my responsive testimony includes cost of capital and related
 2 issues, and Part II of my responsive testimony (this document) includes depreciation
 3 expense and related issues. The exhibits attached to Part I of my responsive testimony
 4 have a prefix of “DG 1,” and the exhibits attached to Part II of my responsive testimony
 5 have a prefix of “DG 2.”

EXECUTIVE SUMMARY

6 **Q. Summarize the key points of your testimony.**

7 A. In the context of utility ratemaking, “depreciation” refers to a cost allocation system
 8 designed to measure the rate by which a utility may recover its capital investments in a
 9 systematic and rational manner. I employed a well-established depreciation system and
 10 used actuarial analysis to statistically analyze the Company’s depreciable assets in order
 11 to develop reasonable depreciation rates in this case. The table below compares PUD’s
 12 proposed rates to OG&E’s proposed rates by plant function as of the study date.²

**Figure 1:
 Summary Rate Comparison by Plant Function**

Plant Function	Original Cost 12/31/2014	OG&E Proposal		PUD Proposal	
		Rate	Accrual	Rate	Accrual
Intangible Plant	\$ 65,921,601	6.16%	\$ 4,058,319	6.17%	\$ 4,065,475
Coal and Gas Production	1,918,639,072	2.74%	52,565,519	2.50%	47,959,995
Other Production	1,501,049,562	3.96%	59,475,974	3.54%	53,079,402
Transmission	2,332,753,234	2.44%	56,817,013	2.14%	49,805,158
Distribution	3,557,472,780	3.03%	107,884,787	2.59%	92,243,991
General	315,625,488	4.07%	12,851,039	4.01%	12,656,729
Total	\$ 9,739,164,992	3.03%	\$ 294,831,130	2.68%	\$ 260,989,229

² See also Exhibit DG 2-2.

1 The depreciation accruals shown in this table are developed based on the original cost of
 2 plant as of the study date of December 31, 2014. After applying PUD's proposed rates to
 3 the six-month post test year plant balances and developing updated accrual amounts,
 4 subtracting transportation activity depreciation, and adding the holding company
 5 depreciation accrual as proposed by the Company, PUD's final proposed depreciation
 6 accrual is \$278,297,086. Subtracting the Company's proposed depreciation expense of
 7 \$314,602,372 results in a final adjustment to reduce total company depreciation expense
 8 in the amount of \$36,305,286, as shown in the following figure.

**Figure 2:
 Total Company Depreciation Adjustment**

PUD Proposed Depreciation Expense	\$	270,312,404
Remove Transportation Activity Depreciation		(2,424,496)
Holding Company Depreciation		10,409,178
Total	\$	278,297,086
OG&E Proposed Depreciation Expense	\$	314,602,372
PUD Final Adjustment	\$	(36,305,286)

9 A large portion of PUD's adjustment stems from the disallowance of terminal net
 10 salvage recovery on the Company's life span units. While the Commission has allowed
 11 recovery of terminal net salvage for other companies, to my knowledge it has never done
 12 so without support of a detailed decommissioning study. Regardless, in this case OG&E
 13 has not met its burden of proof with regard to its proposed decommissioning cost. Thus,
 14 the Commission should disallow recovery of these costs. The remaining portion of
 15 PUD's adjustment primarily stems from differences in service life estimates for mass
 16 property accounts.

LEGAL AND TECHNICAL STANDARDS

1 **Q. Discuss the standard by which regulated utilities are allowed to recover depreciation**
2 **expense.**

3 A. In *Lindheimer v. Illinois Bell Telephone Co.*, the U.S. Supreme Court stated that
4 “depreciation is the loss, not restored by current maintenance, which is due to all the
5 factors causing the ultimate retirement of the property. These factors embrace wear and
6 tear, decay, inadequacy, and obsolescence.”³ The *Lindheimer* Court also recognized that
7 the original cost of plant assets, rather than present value or some other measure, is the
8 proper basis for calculating depreciation expense.⁴ Moreover, the *Lindheimer* Court
9 found:

[T]he company has the burden of making a convincing showing that the amounts it has charged to operating expenses for depreciation have not been excessive. That burden is not sustained by proof that its general accounting system has been correct. The calculations are mathematical, but the predictions underlying them are essentially matters of opinion.⁵

10 Thus, the Commission must ultimately determine if the Company has met its burden of
11 proof by making a convincing showing that its proposed depreciation rates are not
12 excessive.

³ *Lindheimer v. Illinois Bell Tel. Co.*, 292 U.S. 151, 167 (1934).

⁴ *Id.* (Referring to the straight-line method, the *Lindheimer* Court stated that “[a]ccording to the principle of this accounting practice, the loss is computed upon the actual cost of the property as entered upon the books, less the expected salvage, and the amount charged each year is one year's pro rata share of the total amount.”). The original cost standard was reaffirmed by the Court in *Federal Power Commission v. Hope Natural Gas Co.*, 320 U.S. 591, 606 (1944). The *Hope* Court stated: “Moreover, this Court recognized in [*Lindheimer*], supra, the propriety of basing annual depreciation on cost. By such a procedure the utility is made whole and the integrity of its investment maintained. No more is required.”

⁵ *Id.* at 169.

1 **Q. Depreciation should represent an allocated cost of capital to operation, rather than**
2 **a mechanism to determine loss of value.**

3 A. Yes. While the *Lindheimer* case and other early literature recognized depreciation as a
4 necessary expense, the language indicated that depreciation was primarily a mechanism
5 to determine loss of value.⁶ Adoption of this “value concept” would require annual
6 appraisals of extensive utility plant, and is thus not practical in this context. Rather, the
7 “cost allocation concept” recognizes that depreciation is a cost of providing service, and
8 that in addition to receiving a “return on” invested capital through the allowed rate of
9 return, a utility should also receive a “return of” its invested capital in the form of
10 recovered depreciation expense. The cost allocation concept also satisfies several
11 fundamental accounting principles, including verifiability, neutrality, and the matching
12 principle.⁷ The definition of “depreciation accounting” published by the American
13 Institute of Certified Public Accountants (“AICPA”) properly reflects the cost allocation
14 concept:

Depreciation accounting is a system of accounting that aims to distribute
cost or other basic value of tangible capital assets, less salvage (if any),
over the estimated useful life of the unit (which may be a group of assets)
in a systematic and rational manner. It is a process of allocation, not of
valuation.⁸

15 According to Wolf, “the concept of depreciation as the allocation of cost has proven to be
16 the most useful and most widely used concept.”⁹

⁶ See Frank K. Wolf & W. Chester Fitch, *Depreciation Systems* 71 (Iowa State University Press 1994).

⁷ National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices* 12 (NARUC 1996).

⁸ American Institute of Accountants, *Accounting Terminology Bulletins Number 1: Review and Résumé* 25 (American Institute of Accountants 1953).

⁹ Wolf *supra* n. 6, at 73.

1 **Q. Discuss the definition and purpose of a depreciation system, as well as the**
2 **depreciation system you employed for this project.**

3 A. The legal standards set forth above do not mandate a specific procedure for conducting
4 depreciation analysis. Nonetheless, depreciation analysts must use a system for
5 estimating depreciation rates that will result in the “systematic and rational” allocation of
6 capital recovery for the utility. Over the years, analysts have developed “depreciation
7 systems” designed to analyze grouped property in accordance with this standard. A
8 depreciation system may be defined by four primary parameters: 1) a method of
9 allocation; 2) a procedure for applying the method of allocation; 3) a technique of
10 applying the depreciation rate; and 4) a model for analyzing the characteristics of vintage
11 property groups.¹⁰ In this case, I used the straight-line method, the average life
12 procedure, the remaining life technique, and the broad group model; this system would be
13 denoted as an “SL-AL-RL-BG” system. This depreciation system conforms to the legal
14 standards set forth above, and is commonly used by depreciation analysts in regulatory
15 proceedings. I provide a more detailed discussion of depreciation system parameters,
16 theories, and equations in Appendix A.

ANALYTIC METHODS

17 **Q. Generally describe the actuarial process you used to analyze the Company’s**
18 **depreciable property.**

19 A. The process designed to study the retirement patterns of industrial property is derived
20 from the actuarial process used to study human mortality. While actuaries study
21 historical human mortality data in order to predict how long a group of people will live,

¹⁰ See Wolf *supra* n. 6, at 70, 140.

1 depreciation analysts study historical plant data in order to estimate the average lives of
2 property groups. The most common actuarial method used by depreciation analysts is
3 called the “retirement rate method.” In the retirement rate method, original property data,
4 including additions, retirements, transfers, and other transactions, are organized by
5 vintage and transaction year.¹¹ The retirement rate method is ultimately used to develop
6 an “observed life table,” which shows the percent of property surviving at each age
7 interval. This pattern of property retirement is described as a “survivor curve.” The
8 survivor curve derived from the observed life table, however, must be fitted and
9 smoothed with a complete curve in order to determine the ultimate average life of the
10 group.¹² The most widely used survivor curves for this curve fitting process were
11 developed at Iowa State University in the early 1900s, and are commonly known as the
12 “Iowa curves.”¹³

13 **Q. Generally describe how you developed the depreciation rates in this cause.**

14 A. There are two primary components that must be estimated to calculate depreciation rates
15 under the remaining life technique: 1) average remaining life; and 2) net salvage.
16 Average remaining life refers to the expected future years of service of a group of
17 property at a given age. Net salvage refers to the amount of gross salvage received from
18 the sale or reuse of property when it is retired less the cost to remove the property from
19 service. To calculate the average remaining life for each account, I obtained the

¹¹ The “vintage” year refers to the year that a group of property was placed in service (aka “placement” year). The “transaction” year refers to the accounting year in which a property transaction occurred, such as an addition, retirement, or transfer (aka “experience” year).

¹² See Appendix C for a more detailed discussion of the actuarial analysis used to determine the average lives of grouped industrial property.

¹³ See Appendix B for a more detailed discussion of the Iowa curves.

1 Company's aged property data by installation and transaction year, including additions,
2 retirements, gross salvage and removal cost data. I used this data to develop an observed
3 life table for each account. I fitted the observed retirement pattern with a smooth,
4 complete Iowa curve using both mathematical and visual curve fitting techniques.¹⁴ I
5 obtained the average remaining lives for each account based on the Iowa curves I
6 selected.¹⁵ The specific process for conducting service life and salvage analysis in order
7 to develop depreciation rates depends on whether the group of property being analyzed is
8 "life span" property or "mass" property. I will discuss the analysis for each type of
9 property below.

Life Span Property

10 **Q. Describe life span property.**

11 A. Life span property groups often contain a small number of large units, such as a
12 generating unit. Life span property is retired concurrently. For example, a power plant
13 may contain property from several accounts (e.g., structures, boiler equipment, electric
14 equipment, etc.). When the power plant is ultimately retired, all of the property
15 associated with the power plant will be retired together, regardless of the age of each
16 individual unit. This concept is often explained by using a car as an example of life span
17 property. Throughout the life of a car, the owner will retire and replace various
18 components, such as tires, belts, and brakes. When the car reaches the end of its useful
19 life and is finally retired, all of the car's individual components are retired together.
20 Some of the components may still have some useful life remaining, but they are

¹⁴ See Exhibit DG 2-10.

¹⁵ Exhibit DG 2-9; see also DG 2-4.

1 nonetheless retired along with the car. Thus, the various accounts of life span property
2 are “spanned” to the unit’s probable retirement date. Some of the additions that occur
3 during the interim of a life span unit may be retired before the final retirement date.
4 Appropriate estimates must be made for these “interim” retirements. Interim retirements
5 are minor components that do not alter the basic structure of the life span unit. In
6 determining the overall depreciation rate of life span property, it is important to estimate
7 the amount of interim and terminal retirements. There are other accepted methods for
8 calculating interim retirements, including the “interim retirement rate” method, which
9 does not rely on actuarial analysis to estimate interim retirements.

10 **Q. Describe how you estimated the amount of interim and terminal retirements for the**
11 **life span units.**

12 A. I determined the interim amounts retired for each life span account by estimating the
13 percent of original cost that will be retired during the life span of each unit.¹⁶ I
14 determined the percent of property surviving based on the interim Iowa curves I selected
15 for each account. Once I estimated the interim retired amounts for each life span
16 account, I subtracted this amount from the total amount of projected retirements in order
17 to calculate the estimated amount of terminal retirements.¹⁷

18 **Q. Describe how you estimated net salvage for the life span units.**

19 A. I estimated the net salvage for each life span unit by calculating the weighted net salvage
20 percentages from both terminal and interim retirements.¹⁸ Through statistical analysis of

¹⁶ Exhibit DG 2-8.

¹⁷ Exhibit DG 2-7.

¹⁸ Exhibit DG 2-6.

1 historical interim net salvage, I determined that the Company's proposed interim net
2 salvage percentages were within a reasonable range.

Mass Property

3 **Q. Describe mass property.**

4 A. Mass property includes depreciable property that is not a part of life span property. Mass
5 property accounts usually contain a large number of small units that will not be retired
6 concurrently. For example, poles, conductors, transformers, and other transmission and
7 distribution plant are usually considered to be mass property.

8 **Q. Describe how you developed depreciation rates for mass property accounts.**

9 A. As discussed above, I used the remaining life technique to apply the depreciation rates I
10 developed. The remaining life formula considers the amount of future accruals divided
11 by the average remaining life of plant. The two key factors I had to estimate were
12 remaining life and net salvage. To estimate remaining life, I performed actuarial analysis
13 on the Company's aged plant data to obtain observed survivor curves.¹⁹ I used smooth,
14 complete Iowa curves to fit these observed curves.²⁰ I derived the remaining lives from
15 the Iowa curve I selected for each account.²¹ To estimate net salvage for each mass
16 account, I considered historical net salvage percentages, including three-year rolling
17 averages. I conclude the Company's proposed net salvage percentages for each mass
18 property account are reasonable.

¹⁹ See Appendix C for more details on this process.

²⁰ See Exhibit DG 2-10.

²¹ See Exhibit DG 2-9.

Calculated Accumulated Depreciation

1 **Q. Describe calculated accumulated depreciation.**

2 A. Calculated Accumulated Depreciation (“CAD”, formerly “Theoretical Reserve”) is the
3 calculated balance that would be in the accumulated depreciation account at a point in
4 time using current depreciation parameters, such as average service life and net salvage.
5 In other words, the CAD is what would be in the accumulated depreciation account had
6 the current depreciation parameters been in place all along. There is almost always an
7 imbalance between the actual accumulated depreciation amount and the CAD. If the
8 whole life application technique is used, this imbalance should be amortized in order to
9 bring the actual accumulated depreciation balance closer to the CAD. If the remaining
10 life application technique is used, however, any imbalance between the actual
11 accumulated depreciation amount and the CAD is “automatically” amortized over the
12 remaining life of the account. That is, no manual adjustment to accumulated depreciation
13 is necessary if the remaining life application technique is employed, as it is here.

14 **Q. Describe the imbalance between the actual accumulated depreciation balance and**
15 **the CAD in this case.**

16 A. In this case, the actual accumulated depreciation balance as of the study date was
17 \$3,281,514,405.²² Based on PUD’s proposed depreciation parameters, the CAD is
18 \$3,604,889,858.²³ This means that the actual accumulated depreciation balance is
19 underaccrued by \$323,375,452.²⁴ As discussed above, because PUD employed the
20 remaining life application technique in this case, the discrepancy between the actual

²² Exhibit DG 2-5.

²³ *Id.*

²⁴ *Id.*

1 accumulated depreciation balance and the CAD will be automatically adjusted over time.
2 Thus, no additional adjustment is required.

SPECIFIC RESPONSE TO OG&E’S TESTIMONY

3 **Q. Describe the primary factors contributing to the differences between OG&E’s**
4 **proposed rates and PUD’s proposed rates.**

5 A. The differences in OG&E’s and PUD’s proposed rates arise primarily from three key
6 issues:

1. Terminal net salvage for generating facilities;
2. Probable life for wind generating units; and
3. Service life estimates for mass property accounts

7 These issues are discussed further below.

Terminal Net Salvage on Generating Facilities

8 **Q. The Company has not met its burden of proof regarding the recovery of**
9 **decommissioning costs.**

10 A. Typically, utilities proposing to recover terminal net salvage on large life span accounts
11 such as generating facilities will provide a detailed decommissioning study. In this case,
12 OG&E did not provide a decommissioning study. In fact, the Company essentially
13 provided no support for the recovery of decommissioning costs, which would amount to
14 an increase in rates of about \$18.3 million per year.²⁵ Instead, in direct testimony the
15 Company simply stated that their estimate of decommissioning costs was “[b]ased on the
16 studies of comparable facilities.”²⁶ When asked in discovery requests about these other
17 studies, the Company stated that the studies they relied on were “confidential to the

²⁵ Direct Testimony of Donald R. Rowlett 12:15-17.

²⁶ Direct Testimony of John J. Spanos 8:22.

1 specific entity” and “not available.”²⁷ Decommissioning studies provided to regulatory
2 commissions are often hundreds of pages long, and provide detailed estimates for the
3 material and labor required to dismantle the specific generating units being studied. In
4 stark contrast, OG&E has simply said that they have taken a look at some studies
5 performed for other companies, and they have come up with an average dismantling cost
6 based on these studies. Yet, these confidential studies were not available for PUD or the
7 intervening parties to review. Moreover, even if these studies had been available, they
8 would still have been of little value because they would be studies of other companies’
9 generating facilities, not OG&E’s facilities.

10 **Q. The Commission should disallow half of the proposed decommissioning costs.**

11 A. Yes. The Company has provided far too little support for recovery of cost that exceeds
12 \$18 million per year. However, it is very likely that there will be some amount of
13 negative net terminal salvage when OG&E’s generating units are eventually retired.
14 Thus, the Commission should not completely disallow recovery of decommissioning
15 costs in the case. It is advisable that OG&E file a complete dismantlement study in its
16 next rate case. The depreciation rates proposed by PUD in this case reflect the removal
17 of half of OG&E’s proposed decommissioning costs.

²⁷ OG&E’s response to Data Request OIEC 5-8 (a-b), (g)

Probable Life for Wind Generating Units

1 **Q. Describe the Company's position regarding the probable life of its wind units.**

2 A. The Company has proposed 25-year service life estimates for its wind units – OU Spirit,
3 Crossroads, and Centennial, with probable retirement dates of 2034, 2031, and 2037
4 respectively.²⁸

5 **Q. The Commission should adopt 30-year probable lives for the Company's wind**
6 **generating units.**

7 A. Yes. Researchers from the Imperial College Business School conducted a comprehensive
8 analysis of wind turbines in the United Kingdom. The study found that after 19 years in
9 service, the wind turbines were, on average, still producing three-quarters of their original
10 output. This means that the turbines will operate effectively up to 25 years.²⁹ Does this
11 mean that the probable life of the wind units should be 25 years? No. Just because one
12 component of the wind units will only last 25 years does not mean the entire unit will last
13 only 25 years. In fact, it suggests that the unit could last much longer. Recall that life
14 span units such as wind generating stations are analogous to cars. When you purchase a
15 car, you might learn that with regular use your car's transmission will last about six
16 years. Does this mean your car will last only six years? Of course not. Individual
17 components on the car are repaired and replaced until at some point it is no longer
18 economical to extend the life of the car. Likewise, the fact that the wind turbine of a
19 wind generating unit may last only 25 years does not account for the foundation, towers,

²⁸ OG&E Depreciation Study, p. III-6-7

²⁹ Maxine Myers, *New Research Blows Away Claims that Aging Wind Farms are a Bad Investment* (Imperial College London 2014), http://www3.imperial.ac.uk/newsandeventspggrp/imperialcollege/newssummary/news_20-2-2014-9-18-49.

1 other structures, and non-mechanical components that may last for several decades longer
2 than the turbine itself. From that standpoint, a probable life estimate of only 30 years
3 may be too short. In addition, Mr. Spanos has proposed life spans of 30 years for wind
4 units.³⁰ The depreciation rates proposed by PUD are calculated based on 30-year life
5 spans for OG&E's wind units.

Service Life Estimates for Mass Property Accounts

6 **Q. Describe the main differences between PUD's and OG&E's average service life**
7 **estimates for mass property accounts.**

8 A. OG&E's mass property accounts include about 37 accounts under the transmission,
9 distribution, and general plant functions. These accounts contain a large number of
10 relatively small units that will not be retired concurrently. While Mr. Spanos and I used
11 similar techniques in developing the remaining life depreciation rates for these accounts,
12 there is a discrepancy in our annual accrual estimates for these accounts due to
13 differences in our remaining life estimates. As discussed above, I performed actuarial
14 analysis on the Company's aged plant data to obtain observed survivor curves.³¹ I used
15 smooth, complete Iowa curves to fit these observed curves.³² I estimated the remaining
16 lives for each account based on the Iowa curve I selected to best describe the mortality
17 characteristics of each account.³³ In my opinion, the curves I selected for the Company's
18 mass accounts provide a better mathematical and/or visual fit to the observed data.

³⁰ See Attachment to OG&E's response to Data Request OIEC 12-9.

³¹ See Appendix C for more details on this process.

³² See Exhibit DG 2-10.

³³ See Exhibit DG-D-11.

CONCLUSION AND RECOMMENDATION

1 **Q. Summarize the key points of your testimony.**

2 A. I employed a well-established depreciation system and used actuarial analysis to
3 statistically analyze the Company's depreciable assets in order to develop reasonable
4 depreciation rates in this case. In analyzing the net salvage percentages for life span
5 accounts, I estimated the amount of interim and terminal retirements using a detailed
6 interim retirement calculation. While PUD did not make any adjustments to the
7 Company's proposed interim net salvage percentages, PUD removed half of the
8 Company's proposed terminal net salvage due to lack of support. In addition, PUD
9 extended the estimated life span of the Company's wind units by five years. Finally,
10 PUD estimated longer remaining lives on many of the Company's mass accounts.

11 **Q. State PUD's recommendation to the Commission.**

12 A. PUD recommends an adjustment of \$36,305,286 to reduce the Company's proposed
13 depreciation expense.³⁴ PUD's adjustment is fair and reasonable to the Company and to
14 ratepayers.

³⁴ This adjustment is PUD adjustment #2, and it does not include the jurisdictional allocation; see Responsive Testimony of Robert Thompson for all of PUD's final adjustments.

I state under penalty of perjury under the laws of Oklahoma that the foregoing is true and correct to the best of my knowledge.



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APPENDIX A: THE DEPRECIATION SYSTEM

A depreciation accounting system may be thought of as a dynamic system in which estimates of life and salvage are inputs to the system, and the accumulated depreciation account is a measure of the state of the system at any given time.³⁵ The primary objective of the depreciation system is the timely recovery of capital. The process for calculating the annual accruals is determined by the factors required to define the system. A depreciation system should be defined by four primary factors: 1) a method of allocation; 2) a procedure for applying the method of allocation to a group of property; 3) a technique for applying the depreciation rate; and 4) a model for analyzing the characteristics of vintage groups comprising a continuous property group.³⁶ The figure below illustrates the basic concept of a depreciation system and includes some of the available parameters.³⁷

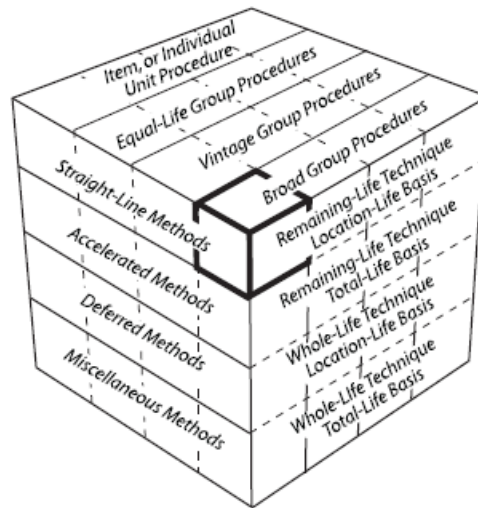
There are hundreds of potential combinations of methods, procedures, techniques, and models, but in practice, analysts use only a few combinations. Ultimately, the system selected must result in the systematic and rational allocation of capital recovery for the utility. Each of the four primary factors defining the parameters of a depreciation system is discussed further below.

³⁵ Wolf *supra* n. 6, at 69-70.

³⁶ See Wolf *supra* n. 6, at 70, 139-40.

³⁷ Edison Electric Institute, *Introduction to Depreciation* (inside cover) (EEI April 2013). Some definitions of the terms shown in this diagram are not consistent among depreciation practitioners and literature due to the fact that depreciation analysis is a relatively small and fragmented field. This diagram simply illustrates the some of the available parameters of a depreciation system.

**Figure 3:
The Depreciation System Cube**



1. Allocation Methods

The “method” refers to the pattern of depreciation in relation to the accounting periods. The method most commonly used in the regulatory context is the “straight-line method” – a type of age-life method in which the depreciable cost of plant is charged in equal amounts to each accounting period over the service life of plant.³⁸ Because group depreciation rates and plant balances often change, the amount of the annual accrual rarely remains the same, even when the straight-line method is employed.³⁹ The basic formula for the straight-line method is as follows:⁴⁰

³⁸ NARUC *supra* n. 7, at 56.

³⁹ *Id.*

⁴⁰ *Id.*

**Equation 1:
Straight-Line Accrual**

$$\text{Annual Accrual} = \frac{\text{Gross Plant} - \text{Net Salvage}}{\text{Service Life}}$$

Gross plant is a known figure from the utility's records, while both net salvage and service life must be estimated in order to calculate the annual accrual. The straight-line method differs from accelerated methods of recovery, such as the "sum-of-the-years-digits" method and the "declining balance" method. Accelerated methods are primarily used for tax purposes and are rarely used in the regulatory context for determining annual accruals.⁴¹ In practice, the annual accrual is expressed as a rate which is applied to the original cost of plant in order to determine the annual accrual in dollars. The formula for determining the straight-line rate is as follows:⁴²

**Equation 2:
Straight-Line Rate**

$$\text{Depreciation Rate \%} = \frac{100 - \text{Net Salvage \%}}{\text{Service Life}}$$

2. Grouping Procedures

The "procedure" refers to the way the allocation method is applied through subdividing the total property into groups.⁴³ While single units may be analyzed for depreciation, a group plan of depreciation is particularly adaptable to utility property. Employing a grouping procedure allows for a composite application of depreciation rates to groups of similar property, rather than

⁴¹ *Id.* at 57.

⁴² *Id.* at 56.

⁴³ Wolf *supra* n. 6, at 74-75.

excessively conducting calculations for each unit. Whereas an individual unit of property has a single life, a group of property displays a dispersion of lives and the life characteristics of the group must be described statistically.⁴⁴ When analyzing mass property categories, it is important that each group contains homogenous units of plant that are used in the same general manner throughout the plant and operated under the same general conditions.⁴⁵

The “average life” and “equal life” grouping procedures are the two most common. In the average life procedure, a constant annual accrual rate based on the average life of all property in the group is applied to the surviving property. While property having shorter lives than the group average will not be fully depreciated, and likewise, property having longer lives than the group average will be over-depreciated, the ultimate result is that the group will be fully depreciated by the time of the final retirement.⁴⁶ Thus, the average life procedure treats each unit as though its life is equal to the average life of the group. In contrast, the equal life procedure treats each unit in the group as though its life was known.⁴⁷ Under the equal life procedure the property is divided into subgroups that each has a common life.⁴⁸

3. Application Techniques

The third factor of a depreciation system is the “technique” for applying the depreciation rate. There are two commonly used techniques: “whole life” and “remaining life.” The whole life technique applies the depreciation rate on the estimated average service life of group, while

⁴⁴ *Id.* at 74.

⁴⁵ NARUC *supra* n. 7, at 61-62.

⁴⁶ *See* Wolf *supra* n. 6, at 74-75.

⁴⁷ *Id.* at 75.

⁴⁸ *Id.*

the remaining life technique seeks to recover undepreciated costs over the remaining life of the plant.⁴⁹

In choosing the application technique, consideration should be given to the proper level of the accumulated depreciation account. Depreciation accrual rates are calculated using estimates of service life and salvage. Periodically these estimates must be revised due to changing conditions, which cause the accumulated depreciation account to be higher or lower than necessary. Unless some corrective action is taken, the annual accruals will not equal the original cost of the plant at the time of final retirement.⁵⁰ Analysts can calculate the level of imbalance in the accumulated depreciation account by determining the “calculated accumulated depreciation,” (a.k.a. “theoretical reserve” and referred to herein as “CAD”). The CAD is the calculated balance that would be in the accumulated depreciation account at a point in time using current depreciation parameters.⁵¹ An imbalance exists when the actual accumulated depreciation account does not equal the CAD. The choice of application technique will affect how the imbalance is dealt with.

Use of the whole life technique requires that an adjustment be made to accumulated depreciation after calculation of the CAD. The adjustment can be made in a lump sum or over a period of time. With use of the remaining life technique, however, adjustments to accumulated depreciation are amortized over the remaining life of the property and are automatically included

⁴⁹ NARUC *supra* n. 7, at 63-64.

⁵⁰ Wolf *supra* n. 6, at 83.

⁵¹ NARUC *supra* n. 7, at 325.

in the annual accrual.⁵² This is one reason that the remaining life technique is popular among practitioners and regulators. The basic formula for the remaining life technique is as follows:⁵³

**Equation 3:
Remaining Life Accrual**

$$\text{Annual Accrual} = \frac{\text{Gross Plant} - \text{Accumulated Depreciation} - \text{Net Salvage}}{\text{Average Remaining Life}}$$

The remaining life accrual formula is similar to the basic straight-line accrual formula above with two notable exceptions. First, the numerator has an additional factor in the remaining life formula: the accumulated depreciation. Second, the denominator is “average remaining life” instead of “average life.” Essentially, the future accrual of plant (gross plant less accumulated depreciation) is allocated over the remaining life of plant. Thus, the adjustment to accumulated depreciation is “automatic” in the sense that it is built into the remaining life calculation.⁵⁴

4. Analysis Model

The fourth parameter of a depreciation system, the “model,” relates to the way of viewing the life and salvage characteristics of the vintage groups that have been combined to form a continuous property group for depreciation purposes.⁵⁵ A continuous property group is created when vintage groups are combined to form a common group. Over time, the characteristics of the property may change, but the continuous property group will continue. The two analysis models

⁵² NARUC *supra* n. 7, at 65 (“The desirability of using the remaining life technique is that any necessary adjustments of [accumulated depreciation] . . . are accrued automatically over the remaining life of the property. Once commenced, adjustments to the depreciation reserve, outside of those inherent in the remaining life rate would require regulatory approval.”).

⁵³ *Id.* at 64.

⁵⁴ Wolf *supra* n. 6, at 178.

⁵⁵ See Wolf *supra* n. 6, at 139 (I added the term “model” to distinguish this fourth depreciation system parameter from the other three parameters).

used among practitioners, the “broad group” and the “vintage group,” are two ways of viewing the life and salvage characteristics of the vintage groups that have been combined to form a continuous property group.

The broad group model views the continuous property group as a collection of vintage groups that each has the same life and salvage characteristics. Thus, a single survivor curve and a single salvage schedule are chosen to describe all the vintages in the continuous property group. In contrast, the vintage group model views the continuous property group as a collection of vintage groups that may have different life and salvage characteristics. Typically, there is not a significant difference between vintage group and broad group results unless vintages within the applicable property group experienced dramatically different retirement levels than anticipated in the overall estimated life for the group. For this reason, many analysts utilize the broad group procedure because it is more efficient.

APPENDIX B:

IOWA CURVES

Early work in the analysis of the service life of industrial property was based on models that described the life characteristics of human populations.⁵⁶ This explains why the word “mortality” is often used in the context of depreciation analysis. In fact, a group of property installed during the same accounting period is analogous to a group of humans born during the same calendar year. Each period the group will incur a certain fraction of deaths / retirements until there are no survivors. Describing this pattern of mortality is part of actuarial analysis, and is regularly used by insurance companies to determine life insurance premiums. The pattern of mortality may be described by several mathematical functions, particularly the survivor curve and frequency curve. Each curve may be derived from the other so that if one curve is known, the other may be obtained. A survivor curve is a graph of the percent of units remaining in service expressed as a function of age.⁵⁷ A frequency curve is a graph of the frequency of retirements as a function of age. Several types of survivor and frequency curves are illustrated in the figures below.

1. Development

The survivor curves used by analysts today were developed over several decades from extensive analysis of utility and industrial property. In 1931 Edwin Kurtz and Robley Winfrey used extensive data from a range of 65 industrial property groups to create survivor curves representing the life characteristics of each group of property.⁵⁸ They generalized the 65 curves

⁵⁶ Wolf *supra* n. 6, at 276.

⁵⁷ *Id.* at 23.

⁵⁸ *Id.* at 34.

into 13 survivor curve types and published their results in *Bulletin 103: Life Characteristics of Physical Property*. The 13 type curves were designed to be used as valuable aids in forecasting probable future service lives of industrial property. Over the next few years, Winfrey continued gathering additional data, particularly from public utility property, and expanded the examined property groups from 65 to 176.⁵⁹ This resulted in 5 additional survivor curve types for a total of 18 curves. In 1935, Winfrey published *Bulletin 125: Statistical Analysis of Industrial Property Retirements*. According to Winfrey, “[t]he 18 type curves are expected to represent quite well all survivor curves commonly encountered in utility and industrial practices.”⁶⁰ These curves are known as the “Iowa curves” and are used extensively in depreciation analysis in order to obtain the average service lives of property groups. (Use of Iowa curves in actuarial analysis is further discussed in Appendix C.)

In 1942, Winfrey published *Bulletin 155: Depreciation of Group Properties*. In Bulletin 155, Winfrey made some slight revisions to a few of the 18 curve types, and published the equations, tables of the percent surviving, and probable life of each curve at five-percent intervals.⁶¹ Rather than using the original formulas, analysts typically rely on the published tables containing the percentages surviving. This is because absent knowledge of the integration technique applied to each age interval, it is not possible to recreate the exact original published table values.

⁵⁹ *Id.*

⁶⁰ Robley Winfrey, *Bulletin 125: Statistical Analyses of Industrial Property Retirements* 85, Vol. XXXIV, No. 23 (Iowa State College of Agriculture and Mechanic Arts 1935).

⁶¹ Robley Winfrey, *Bulletin 155: Depreciation of Group Properties* 121-28, Vol XLI, No. 1 (The Iowa State College Bulletin 1942); see also Wolf *supra* n. 6, at 305-38 (publishing the percent surviving for each Iowa curve, including “O” type curve, at one percent intervals).

In the 1970s, John Russo collected data from over 2,000 property accounts reflecting observations during the period 1965 – 1975 as part of his Ph.D. dissertation at Iowa State. Russo essentially repeated Winfrey’s data collection, testing, and analysis methods used to develop the original Iowa curves, except that Russo studied industrial property in service several decades after Winfrey published the original Iowa curves. Russo drew three major conclusions from his research:⁶²

1. No evidence was found to conclude that the Iowa curve set, as it stands, is not a valid system of standard curves;
2. No evidence was found to conclude that new curve shapes could be produced at this time that would add to the validity of the Iowa curve set; and
3. No evidence was found to suggest that the number of curves within the Iowa curve set should be reduced.

Prior to Russo’s study, some had criticized the Iowa curves as being potentially obsolete because their development was rooted in the study of industrial property in existence during the early 1900s. Russo’s research, however, negated this criticism by confirming that the Iowa curves represent a sufficiently wide range of life patterns, and that though technology will change over time, the underlying patterns of retirements remain constant and can be adequately described by the Iowa curves.⁶³

Over the years, several more curve types have been added to Winfrey’s 18 Iowa curves. In 1967, Harold Cowles added four origin-modal curves. In addition, a square curve is sometimes used to depict retirements which are all planned to occur at a given age. Finally,

⁶² See Wolf *supra* n. 6, at 37.

⁶³ *Id.*

analysts commonly rely on several “half curves” derived from the original Iowa curves. Thus, the term “Iowa curves” could be said to describe up to 31 standardized survivor curves.

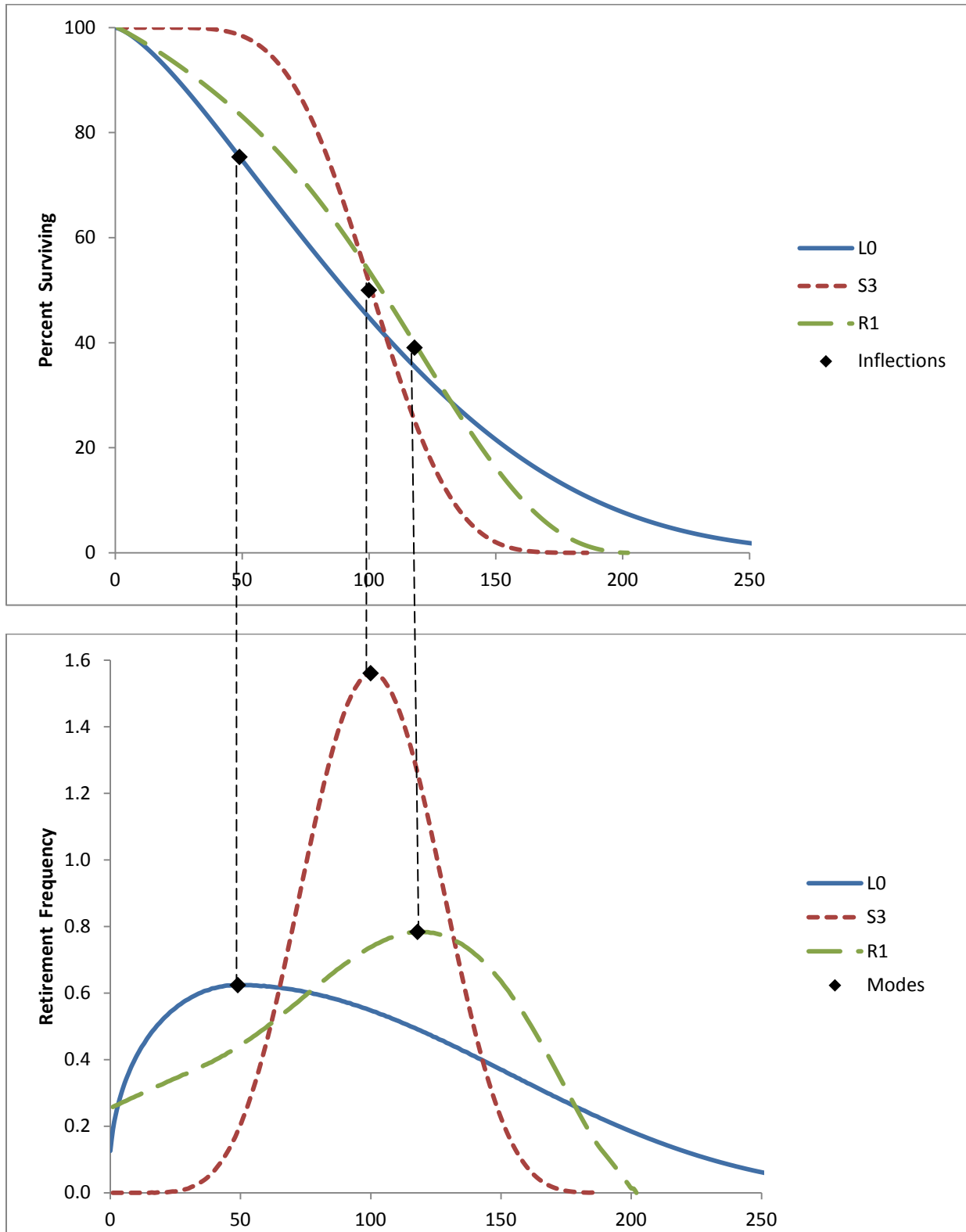
2. Classification

The Iowa curves are classified by three variables: modal location, average life, and variation of life. First, the mode is the percent life that results in the highest point of the frequency curve and the “inflection point” on the survivor curve. The modal age is the age at which the greatest rate of retirement occurs. As illustrated in the figure below, the modes appear at the steepest point of each survivor curve in the top graph, as well as the highest point of each corresponding frequency curve in the bottom graph.

The classification of the survivor curves was made according to whether the mode of the retirement frequency curves was to the left, to the right, or coincident with average service life. There are three modal “families” of curves: six left modal curves (L0, L1, L2, L3, L4, L5); five right modal curves (R1, R2, R3, R4, R5); and seven symmetrical curves (S0, S1, S2, S3, S4, S5, S6).⁶⁴ In the figure below, one curve from each family is shown: L0, S3 and R1, with average life at 100 on the x-axis. It is clear from the graphs that the modes for the L0 and R1 curves appear to the left and right of average life respectively, while the S3 mode is coincident with average life.

⁶⁴ In 1967, Harold A. Cowles added four origin-modal curves known as “O type” curves. There are also several “half” curves and a square curve, so the total amount of survivor curves commonly called “Iowa” curves is about 31 (see NARUC supra n. 7, at 68).

**Figure 4:
Modal Age Illustration**



The second Iowa curve classification variable is average life. The Iowa curves were designed using a single parameter of age expressed as a percent of average life instead of actual age. This was necessary in order for the curves to be of practical value. As Winfrey notes:

Since the location of a particular survivor on a graph is affected by both its span in years and the shape of the curve, it is difficult to classify a group of curves unless one of these variables can be controlled. This is easily done by expressing the age in percent of average life.”⁶⁵

Because age is expressed in terms of percent of average life, any particular Iowa curve type can be modified to forecast property groups with various average lives.

The third variable, variation of life, is represented by the numbers next to each letter. A lower number (e.g., L1) indicates a relatively low mode, large variation, and large maximum life; a higher number (e.g., L5) indicates a relatively high mode, small variation, and small maximum life. All three classification variables – modal location, average life, and variation of life – are used to describe each Iowa curve. For example, a 13-L1 Iowa curve describes a group of property with a 13-year average life, with the greatest number of retirements occurring before (or to the left of) the average life, and a relatively low mode. The graphs below show these 18 survivor curves, organized by modal family.

⁶⁵ Winfrey *supra* n. 75, at 60.

Figure 5:
Type L Survivor and Frequency Curves

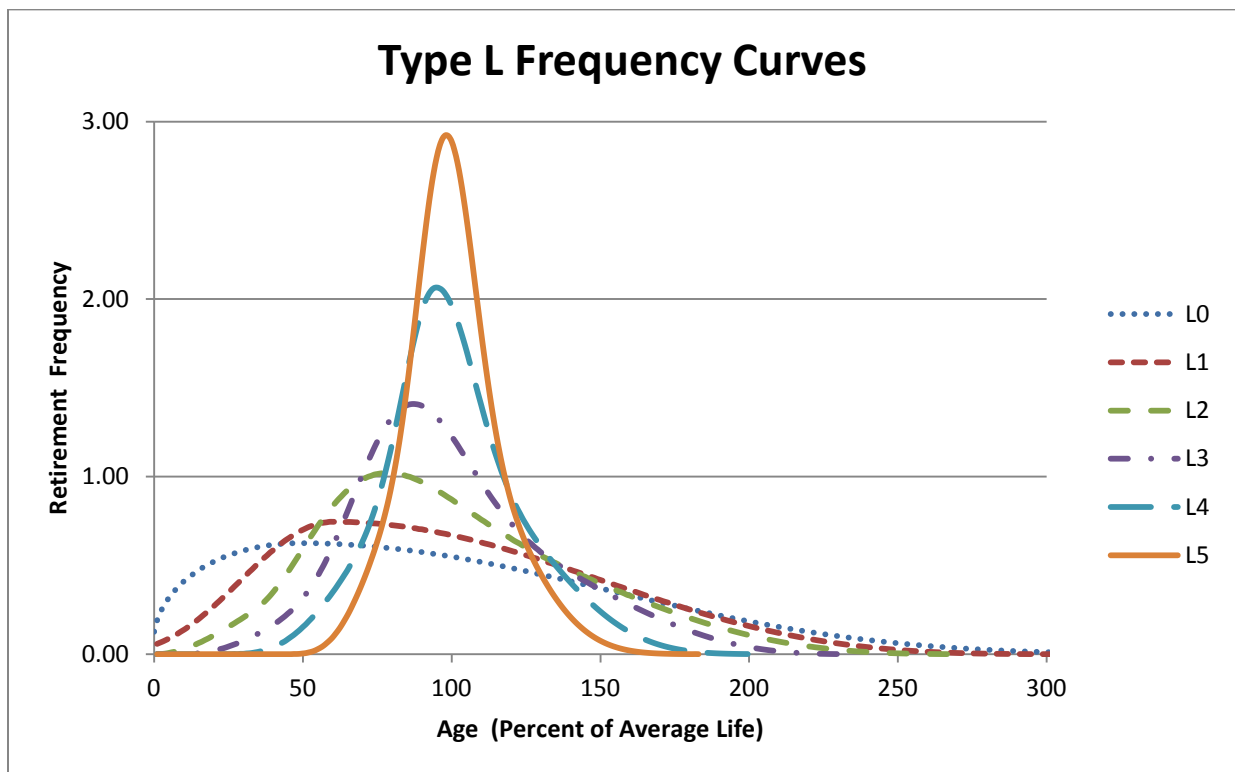
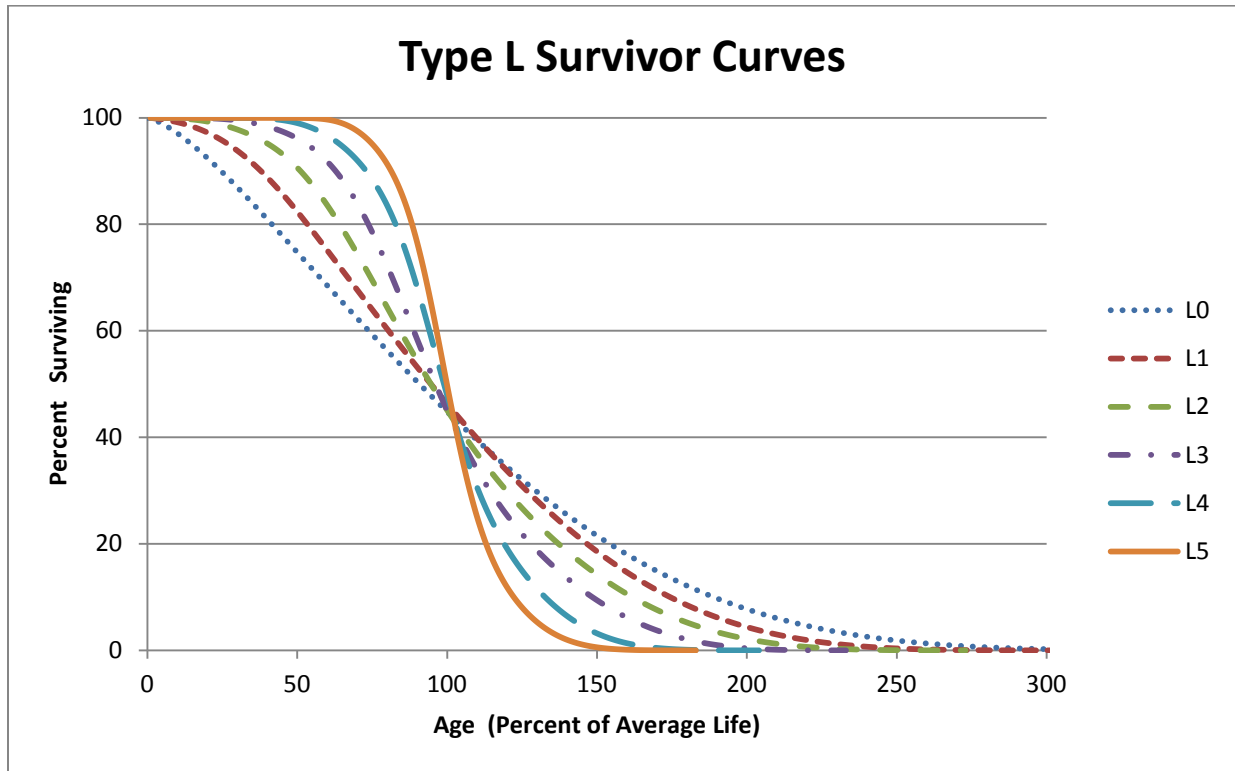


Figure 6:
Type S Survivor and Frequency Curves

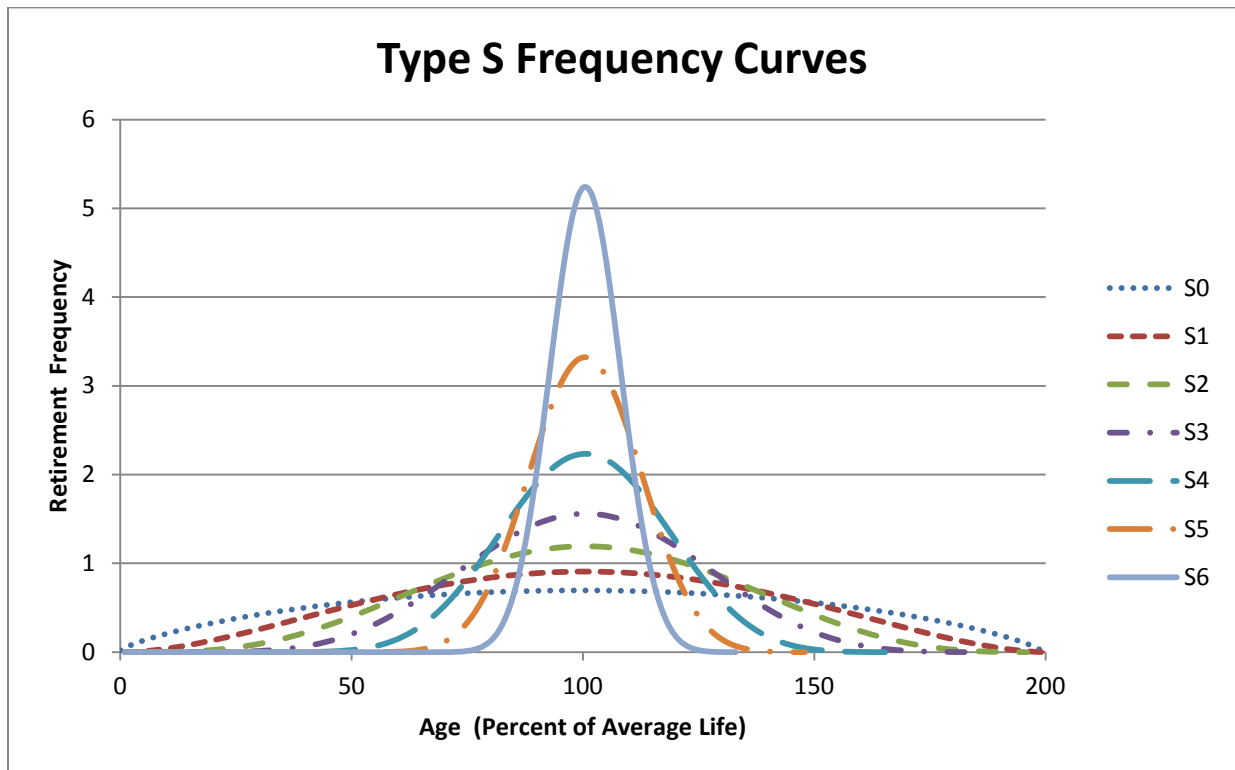
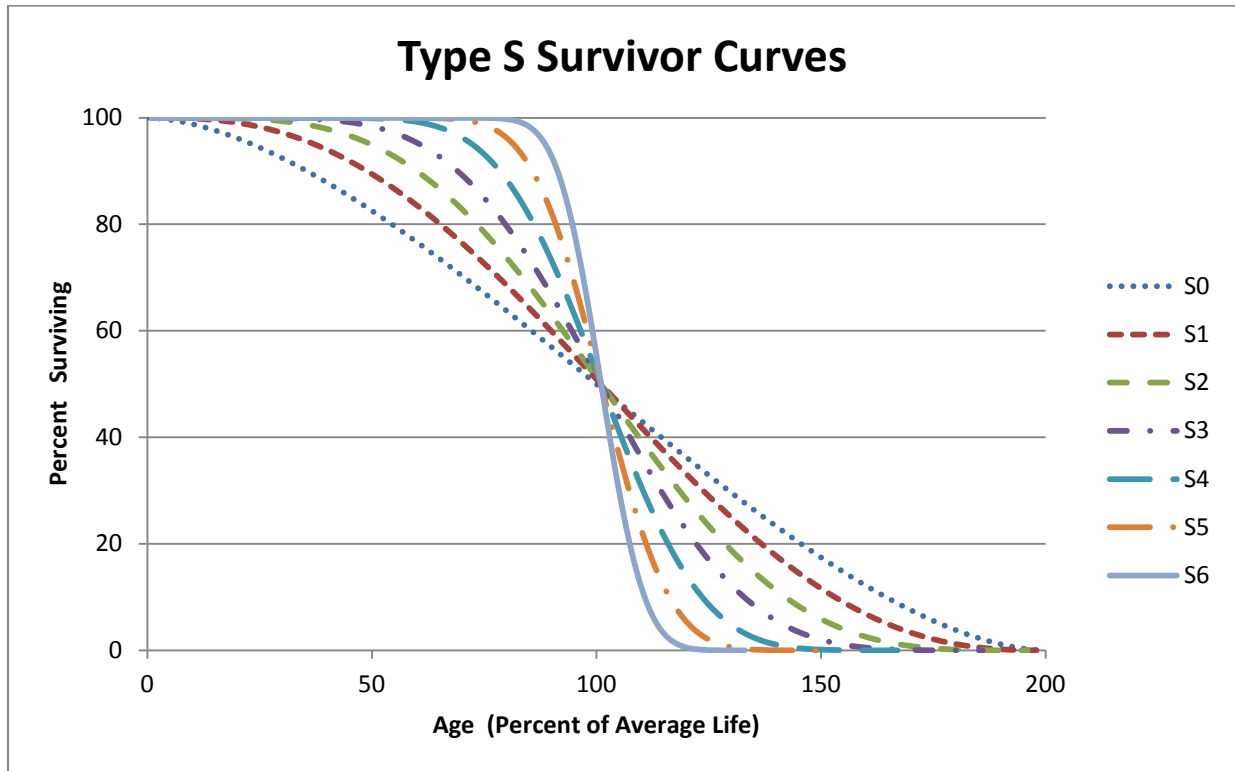
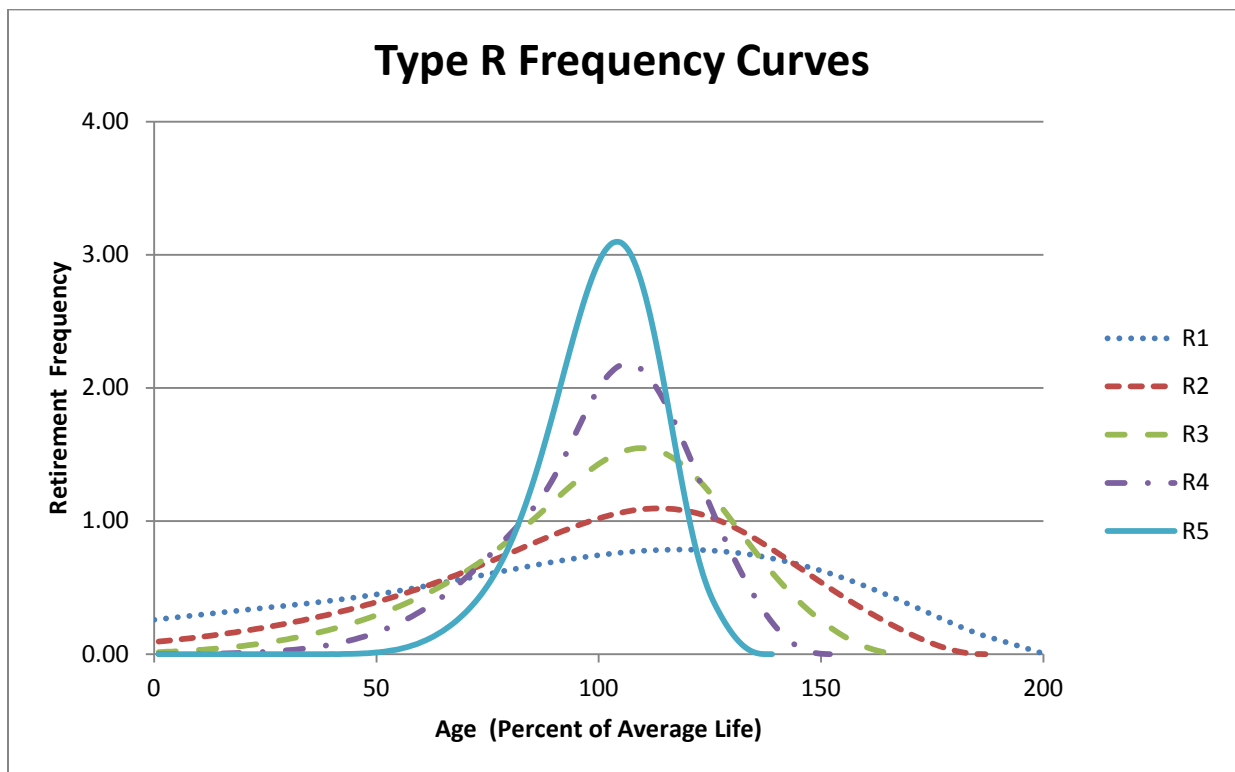
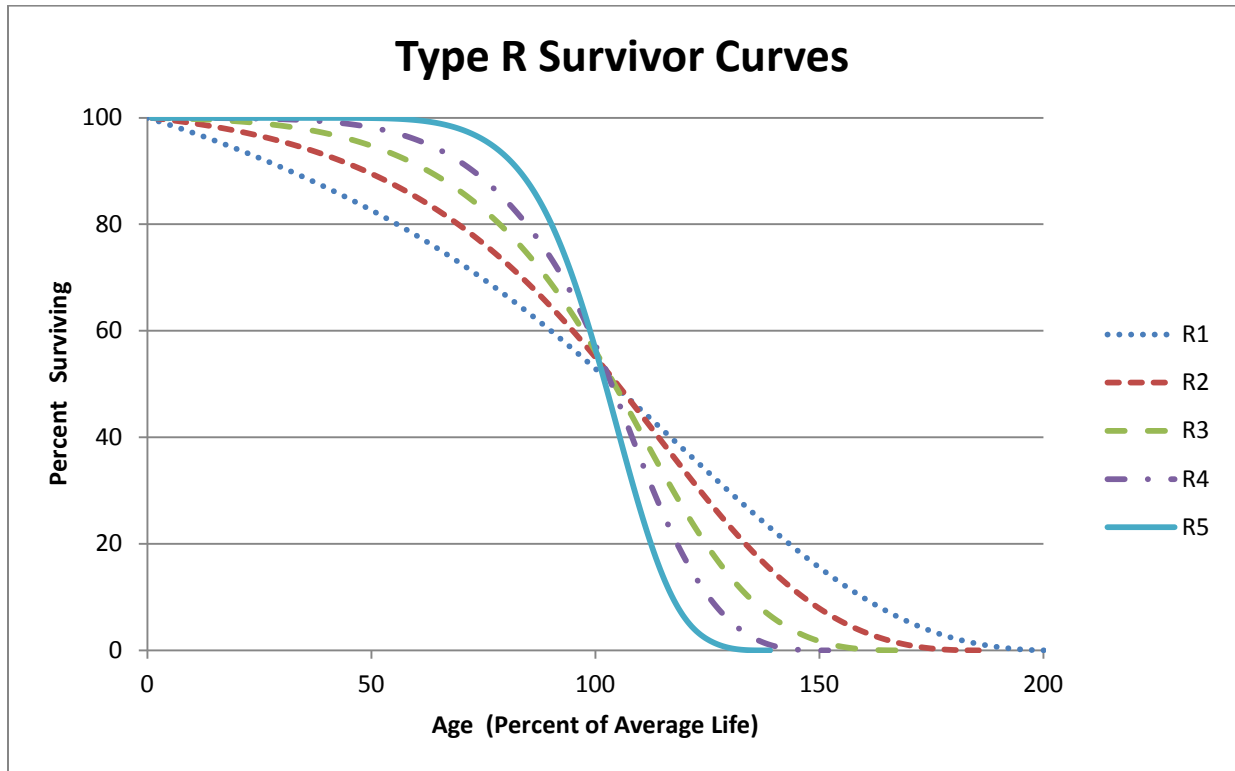


Figure 7:
Type R Survivor and Frequency Curves



As shown in the graphs above, the modes for the L family frequency curves occur to the left of average life (100% on the x-axis), while the S family modes occur at the average, and the R family modes occur after the average.

3. Types of Lives

Several other important statistical analyses and types of lives may be derived from an Iowa curve. These include: 1) average life; 2) realized life; 3) remaining life; and 4) probable life. Figure 8 below illustrates these concepts. It shows the frequency curve, survivor curve, and probable life curve. Age M_x on the x-axis represents the modal age, while age AL_x represents the average age. Thus, this figure illustrates an “L type” Iowa curve since the mode occurs before the average.⁶⁶

First, average life is the area under the survivor curve from age zero to maximum life. Because the survivor curve is measured in percent, the area under the curve must be divided by 100 percent to convert it from percent-years to years. The formula for average life is as follows:⁶⁷

**Equation 4:
Average Life**

$$\text{Average Life} = \frac{\text{Area Under Survivor Curve from Age 0 to Max Life}}{100\%}$$

Thus, average life may not be determined without a complete survivor curve. Many property groups being analyzed will not have experienced full retirement. This results in a “stub”

⁶⁶ From age zero to age M_x on the survivor curve, it could be said that the percent surviving from this property group is decreasing at an increasing rate. Conversely, from point M_x to maximum on the survivor curve, the percent surviving is decreasing at a decreasing rate.

⁶⁷ See NARUC *supra* n. 7, at 71.

survivor curve. Iowa curves are used to extend stub curves to maximum life in order for the average life calculation to be made (see Appendix C).

Realized life is similar to average life, except that realized life is the average years of service experienced to date from the vintage's original installations.⁶⁸ As shown in the figure below, realized life is the area under the survivor curve from zero to age RL_x . Likewise, unrealized life is the area under the survivor curve from age RL_x to maximum life. Thus, it could be said that average life equals realized life plus unrealized life.

Average remaining life represents the future years of service expected from the surviving property.⁶⁹ Remaining life is sometimes referred to as "average remaining life" and "life expectancy." To calculate average remaining life at age x , the area under the estimated future portion of the survivor curve is divided by the percent surviving at age x (denoted S_x). Thus, the average remaining life formula is:

**Equation 5:
Average Remaining Life**

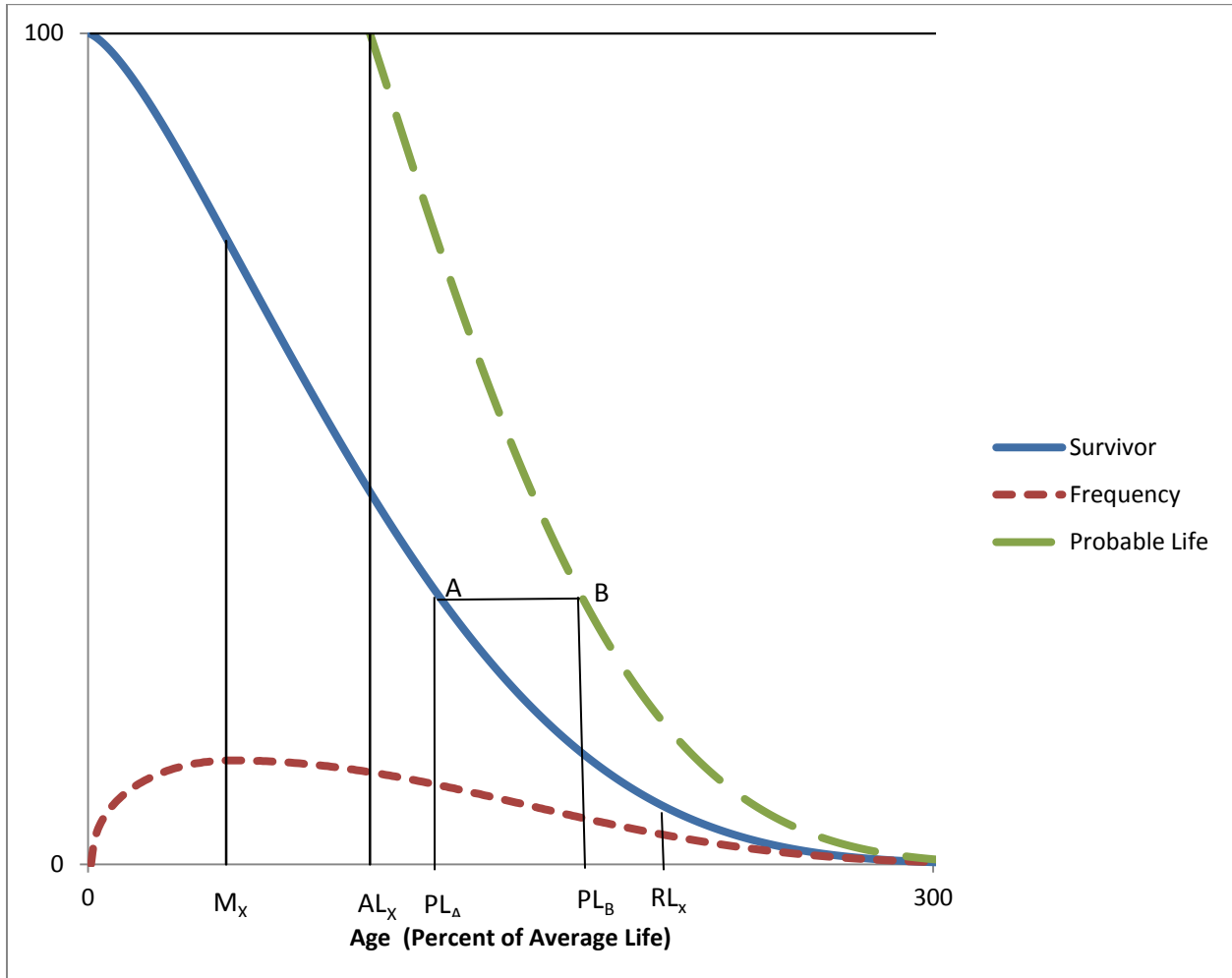
$$\text{Average Remaining Life} = \frac{\text{Area Under Survivor Curve from Age } x \text{ to Max Life}}{S_x}$$

It is necessary to determine average remaining life in order to calculate the annual accrual under the remaining life technique.

⁶⁸ *Id.* at 73.

⁶⁹ *Id.* at 74.

**Figure 8:
Iowa Curve Derivations**



Finally, the probable life may also be determined from the Iowa curve. The probable life of a property group is the total life expectancy of the property surviving at any age and is equal to the remaining life plus the current age.⁷⁰ The probable life is also illustrated in this figure. The probable life at age PL_A is the age at point PL_B . Thus, to read the probable life at age PL_A , see the

⁷⁰ Wolf *supra* n. 6, at 28.

corresponding point on the survivor curve above at point “A,” then horizontally to point “B” on the probable life curve, and back down to the age corresponding to point “B.” It is no coincidence that the vertical line from AL_x connects at the top of the probable life curve. This is because at age zero, probable life equals average life.

**APPENDIX C:
ACTUARIAL ANALYSIS**

Actuarial science is a discipline that applies various statistical methods to assess risk probabilities and other related functions. Actuaries often study human mortality. The results from historical mortality data are used to predict how long similar groups of people who are alive will live today. Insurance companies rely of actuarial analysis in determining premiums for life insurance policies.

The study of human mortality is analogous to estimating service lives of industrial property groups. While some humans die solely from chance, most deaths are related to age; that is, death rates generally increase as age increases. Similarly, physical plant is also subject to forces of retirement. These forces include physical, functional, and contingent factors, as shown in the table below.⁷¹

**Figure 9:
Forces of Retirement**

<u>Physical Factors</u>	<u>Functional Factors</u>	<u>Contingent Factors</u>
Wear and tear Decay or deterioration Action of the elements	Inadequacy Obsolescence Changes in technology Regulations Managerial discretion	Casualties or disasters Extraordinary obsolescence

While actuaries study historical mortality data in order to predict how long a group of people will live, depreciation analysts must look at a utility’s historical data in order to estimate the average lives of property groups. A utility’s historical data is often contained in the

⁷¹ NARUC *supra* n. 7, at 14-15.

Continuing Property Records (“CPR”). Generally, a CPR should contain 1) an inventory of property record units; 2) the association of costs with such units; and 3) the dates of installation and removal of plant. Since actuarial analysis includes the examination of historical data to forecast future retirements, the historical data used in the analysis should not contain events that are anomalous or unlikely to recur.⁷² Historical data is used in the retirement rate actuarial method, which is discussed further below.

The Retirement Rate Method

There are several systematic actuarial methods that use historical data in order to calculating observed survivor curves for property groups. Of these methods, the retirement rate method is superior, and is widely employed by depreciation analysts.⁷³ The retirement rate method is ultimately used to develop an observed survivor curve, which can be fitted with an Iowa curve discussed in Appendix B in order to forecast average life. The observed survivor curve is calculated by using an observed life table (“OLT”). The figures below illustrate how the OLT is developed. First, historical property data are organized in a matrix format, with placement years on the left forming rows, and experience years on the top forming columns. The placement year (a.k.a. “vintage year” or “installation year”) is the year of placement of a group of property. The experience year (a.k.a. “activity year”) refers to the accounting data for a particular calendar year. The two matrices below use aged data – that is, data for which the dates of placements, retirements, transfers, and other transactions are known. Without aged data, the retirement rate actuarial method may not be employed.

⁷² *Id.* at 112-13.

⁷³ Anson Marston, Robley Winfrey & Jean C. Hempstead, *Engineering Valuation and Depreciation* 154 (2nd ed., McGraw-Hill Book Company, Inc. 1953).

The first matrix is the exposure matrix, which shows the exposures at the beginning of each year.⁷⁴ An exposure is simply the depreciable property subject to retirement during a period. The second matrix is the retirement matrix, which shows the annual retirements during each year. Each matrix covers placement years 2003–2015, and experience years 2008-2015. In the exposure matrix, the number in the 2009 experience column and the 2003 placement row is \$192,000. This means at the beginning of 2012, there was \$192,000 still exposed to retirement from the vintage group placed in 2003. Likewise in the retirement matrix, \$19,000 of the dollars invested in 2003 was retired during 2012.

**Figure 10:
Exposure Matrix**

Placement Years	Experience Years								Total at Start of Age Interval	Age Interval
	Exposures at January 1 of Each Year (Dollars in 000's)									
	2008	2009	2010	2011	2012	2013	2014	2015		
2003	261	245	228	211	192	173	152	131	131	11.5 - 12.5
2004	267	252	236	220	202	184	165	145	297	10.5 - 11.5
2005	304	291	277	263	248	232	216	198	536	9.5 - 10.5
2006	345	334	322	310	298	284	270	255	847	8.5 - 9.5
2007	367	357	347	335	324	312	299	286	1,201	7.5 - 8.5
2008	375	366	357	347	336	325	314	302	1,581	6.5 - 7.5
2009		377	366	356	346	336	327	319	1,986	5.5 - 6.5
2010			381	369	358	347	336	327	2,404	4.5 - 5.5
2011				386	372	359	346	334	2,559	3.5 - 4.5
2012					395	380	366	352	2,722	2.5 - 3.5
2013						401	385	370	2,866	1.5 - 2.5
2014							410	393	2,998	0.5 - 1.5
2015								416	3,141	0.0 - 0.5
Total	1919	2222	2514	2796	3070	3333	3586	3827	23,268	

⁷⁴ Technically, the last numbers in each column are “gross additions” rather than exposures. Gross additions do not include adjustments and transfers applicable to plant placed in a previous year. Once retirements, adjustments, and transfers are factored in, the balance at the beginning of the next account period is called an “exposure” rather than an addition.

**Figure 11:
Retirement Matrix**

Placement Years	Experience Years								Total During Age Interval	Age Interval
	Retirements During the Year (Dollars in 000's)									
	2008	2009	2010	2011	2012	2013	2014	2015		
2003	16	17	18	19	19	20	21	23	23	11.5 - 12.5
2004	15	16	17	17	18	19	20	21	43	10.5 - 11.5
2005	13	14	14	15	16	17	17	18	59	9.5 - 10.5
2006	11	12	12	13	13	14	15	15	71	8.5 - 9.5
2007	10	11	11	12	12	13	13	14	82	7.5 - 8.5
2008	9	9	10	10	11	11	12	13	91	6.5 - 7.5
2009		11	10	10	9	9	9	8	95	5.5 - 6.5
2010			12	11	11	10	10	9	100	4.5 - 5.5
2011				14	13	13	12	11	93	3.5 - 4.5
2012					15	14	14	13	91	2.5 - 3.5
2013						16	15	14	93	1.5 - 2.5
2014							17	16	100	0.5 - 1.5
2015								18	112	0.0 - 0.5
Total	74	89	104	121	139	157	175	194	1,052	

These matrices help visualize how exposure and retirement data are calculated for each age interval. An age interval is typically one year. A common convention is to assume that any unit installed during the year is installed in the middle of the calendar year (i.e., July 1st). This convention is called the “half-year convention” and effectively assumes that all units are installed uniformly during the year.⁷⁵ Adoption of the half-year convention leads to age intervals of 0-0.5 years, 0.5-1.5 years, etc., as shown in the matrices.

The purpose of the matrices is to calculate the totals for each age interval, which are shown in the second column from the right in each matrix. This column is calculated by adding each number from the corresponding age interval in the matrix. For example, in the exposure matrix, the total amount of exposures at the beginning of the 8.5-9.5 age interval is \$847,000. This number was calculated by adding the numbers shown on the “stairs” to the left (192+184+216+255=847).

⁷⁵ Wolf *supra* n. 6, at 22.

The same calculation is applied to each number in the column. The amounts retired during the year in the retirements matrix affect the exposures at the beginning of each year in the exposures matrix. For example, the amount exposed to retirement in 2008 from the 2003 vintage is \$261,000. The amount retired during 2008 from the 2003 vintage is \$16,000. Thus, the amount exposed to retirement in 2009 from the 2003 vintage is \$245,000 (\$261,000 - \$16,000). The company's property records may contain other transactions which affect the property, including sales, transfers, and adjusting entries. Although these transactions are not shown in the matrices above, they would nonetheless affect the amount exposed to retirement at the beginning of each year.

The totaled amounts for each age interval in both matrices are used to form the exposure and retirement columns in the OLT, as shown in Figure 12 below. This figure also shows the retirement ratio and the survivor ratio for each age interval. The retirement ratio for an age interval is the ratio of retirements during the interval to the property exposed to retirement at the beginning of the interval. The retirement ratio represents the probability that the property surviving at the beginning of an age interval will be retired during the interval. The survivor ratio is simply the complement to the retirement ratio ($1 - \text{retirement ratio}$). The survivor ratio represents the probability that the property surviving at the beginning of an age interval will survive to the next age interval.

**Figure 12:
Observed Life Table**

Age at Start of Interval	Exposures at Start of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Start of Age Interval
A	B	C	D = C / B	E = 1 - D	F
0.0	3,141	112	0.036	0.964	100.00
0.5	2,998	100	0.033	0.967	96.43
1.5	2,866	93	0.032	0.968	93.21
2.5	2,722	91	0.033	0.967	90.19
3.5	2,559	93	0.037	0.963	87.19
4.5	2,404	100	0.042	0.958	84.01
5.5	1,986	95	0.048	0.952	80.50
6.5	1,581	91	0.058	0.942	76.67
7.5	1,201	82	0.068	0.932	72.26
8.5	847	71	0.084	0.916	67.31
9.5	536	59	0.110	0.890	61.63
10.5	297	43	0.143	0.857	54.87
11.5	131	23	0.172	0.828	47.01
Total	23,268	1,052			38.91

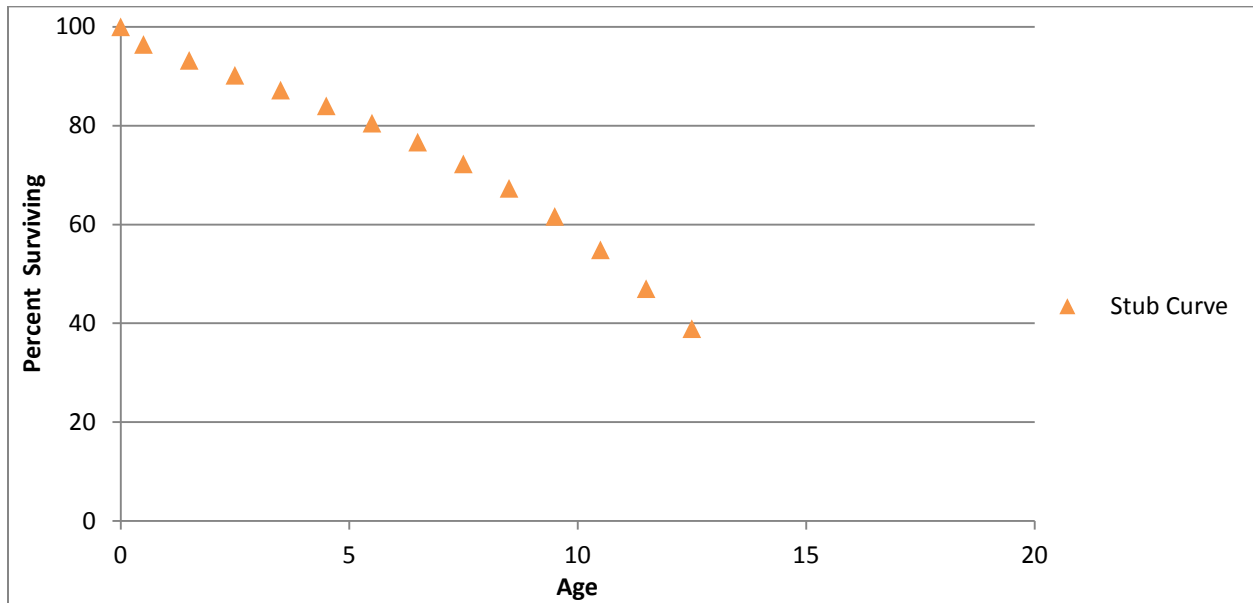
Column F on the right shows the percentages surviving at the beginning of each age interval. This column starts at 100 percent surviving. Each consecutive number below is calculated by multiplying the percent surviving from the previous age interval by the corresponding survivor ratio for that age interval. For example, the percent surviving at the start of age interval 1.5 is 93.21 percent, which was calculated by multiplying the percent surviving for age interval 0.5 (96.43%) by the survivor ratio for age interval 0.5 (0.967)⁷⁶.

The percentages surviving in Column F are the numbers that are used to form the original survivor curve. This particular curve starts at 100 percent surviving and ends at 38.91 percent

⁷⁶ Multiplying 96.43 by 0.967 does not equal 93.21 exactly due to rounding.

surviving. An observed survivor curve such as this that does not reach zero percent surviving is called a “stub” curve. The figure below illustrates the stub survivor curve derived from the OLT table above.

**Figure 13:
Original “Stub” Survivor Curve**



The matrices used to develop the basic OLT and stub survivor curve provide a basic illustration of the retirement rate method in that only a few placement and experience years were used. In reality, analysts may have several decades of aged property data to analyze. In that case, it may be useful to use a technique called “banding” in order to identify trends in the data.

Banding

The forces of retirement and characteristics of industrial property are constantly changing. A depreciation analyst may examine the magnitude of these changes. Analysts often

use a technique called “banding” to assist with this process. Banding refers to the merging of several years of data into a single data set for further analysis, and it is a common technique associated with the retirement rate method.⁷⁷ There are three primary benefits of using bands in depreciation analysis:

1. Increasing the sample size. In statistical analyses, the larger the sample size in relation to the body of total data, the greater the reliability of the result;
2. Smooth the observed data. Generally, the data obtained from a single activity or vintage year will not produce an observed life table that can be easily fit; and
3. Identify trends. By looking at successive bands, the analyst may identify broad trends in the data that may be useful in projecting the future life characteristics of the property.⁷⁸

Two common types of banding methods are the “placement band” method and the “experience band” method.” A placement band, as the name implies, isolates selected placement years for analysis. The figure below illustrates the same exposure matrix shown above, except that only the placement years 2005-2008 are considered in calculating the total exposures at the beginning of each age interval.

⁷⁷ NARUC *supra* n. 7, at 113.

⁷⁸ *Id.*

**Figure 14:
Placement Bands**

Placement Years	Experience Years								Total at Start of Age Interval	Age Interval
	Exposures at January 1 of Each Year (Dollars in 000's)									
	2008	2009	2010	2011	2012	2013	2014	2015		
2003	261	245	228	211	192	173	152	131		11.5 - 12.5
2004	267	252	236	220	202	184	165	145		10.5 - 11.5
2005	304	291	277	263	248	232	216	198	198	9.5 - 10.5
2006	345	334	322	310	298	284	270	255	471	8.5 - 9.5
2007	367	357	347	335	324	312	299	286	788	7.5 - 8.5
2008	375	366	357	347	336	325	314	302	1,133	6.5 - 7.5
2009		377	366	356	346	336	327	319	1,186	5.5 - 6.5
2010			381	369	358	347	336	327	1,237	4.5 - 5.5
2011				386	372	359	346	334	1,285	3.5 - 4.5
2012					395	380	366	352	1,331	2.5 - 3.5
2013						401	385	370	1,059	1.5 - 2.5
2014							410	393	733	0.5 - 1.5
2015								416	375	0.0 - 0.5
Total	1919	2222	2514	2796	3070	3333	3586	3827	9,796	

The shaded cells within the placement band equal the total exposures at the beginning of age interval 4.5–5.5 (\$1,237). The same placement band would be used for the retirement matrix covering the same placement years of 2005 – 2008. This of course would result in a different OLT and original stub survivor curve than those that were calculated above without the restriction of a placement band.

Analysts often use placement bands for comparing the survivor characteristics of properties with different physical characteristics.⁷⁹ Placement bands allow analysts to isolate the effects of changes in technology and materials that occur in successive generations of plant. For example, if in 2005 an electric utility began placing transmission poles with a special chemical treatment that extended the service lives of the poles, an analyst could use placement bands to isolate and analyze the effect of that change in the property group’s physical characteristics.

⁷⁹ Wolf *supra* n. 6, at 182.

While placement bands are very useful in depreciation analysis, they also possess an intrinsic dilemma. A fundamental characteristic of placement bands is that they yield fairly complete survivor curves for older vintages. However, with newer vintages, which are arguably more valuable for forecasting, placement bands yield shorter survivor curves. Longer “stub” curves are considered more valuable for forecasting average life. Thus, an analyst must select a band width broad enough to provide confidence in the reliability of the resulting curve fit, yet narrow enough so that an emerging trend may be observed.⁸⁰

Analysts also use “experience bands.” Experience bands show the composite retirement history for all vintages during a select set of activity years. The figure below shows the same data presented in the previous exposure matrices, except that the experience band from 2011 – 2013 is isolated, resulting in different interval totals.

**Figure 15:
Experience Bands**

Placement Years	Experience Years									Total at Start of Age Interval	Age Interval
	Exposures at January 1 of Each Year (Dollars in 000's)										
	2008	2009	2010	2011	2012	2013	2014	2015			
2003	261	245	228	211	192	173	152	131		11.5 - 12.5	
2004	267	252	236	220	202	184	165	145		10.5 - 11.5	
2005	304	291	277	263	248	232	216	198	173	9.5 - 10.5	
2006	345	334	322	310	298	284	270	255	376	8.5 - 9.5	
2007	367	357	347	335	324	312	299	286	645	7.5 - 8.5	
2008	375	366	357	347	336	325	314	302	752	6.5 - 7.5	
2009		377	366	356	346	336	327	319	872	5.5 - 6.5	
2010			381	369	358	347	336	327	959	4.5 - 5.5	
2011				386	372	359	346	334	1,008	3.5 - 4.5	
2012					395	380	366	352	1,039	2.5 - 3.5	
2013						401	385	370	1,072	1.5 - 2.5	
2014							410	393	1,121	0.5 - 1.5	
2015								416	1,182	0.0 - 0.5	
Total	1919	2222	2514	2796	3070	3333	3586	3827	9,199		

⁸⁰ NARUC *supra* n. 7, at 114.

The shaded cells within the experience band equal the total exposures at the beginning of age interval 4.5–5.5 (\$1,237). The same experience band would be used for the retirement matrix covering the same experience years of 2011 – 2013. This of course would result in a different OLT and original stub survivor than if the band had not been used. Analysts often use experience bands to isolate and analyze the effects of an operating environment over time.⁸¹ Likewise, the use of experience bands allows analysis of the effects of an unusual environmental event. For example, if an unusually severe ice storm occurred in 2013, destruction from that storm would affect an electric utility's line transformers of all ages. That is, each of the line transformers from each placement year would be affected, including those recently installed in 2012, as well as those installed in 2003. Using experience bands, an analyst could isolate or even eliminate the 2013 experience year from the analysis. In contrast, a placement band would not effectively isolate the ice storm's effect on life characteristics. Rather, the placement band would show an unusually large rate of retirement during 2013, making it more difficult to accurately fit the data with a smooth Iowa curve. Experience bands tend to yield the most complete stub curves for recent bands because they have the greatest number of vintages included. Longer stub curves are better for forecasting. The experience bands, however, may also result in more erratic retirement dispersion making the curve fitting process more difficult.

Depreciation analysts must use professional judgment in determining the types of bands to use and the band widths. In practice, analysts may use various combinations of placement and experience bands in order to increase the data sample size, identify trends and changes in life characteristics, and isolate unusual events.

⁸¹ *Id.*

Regardless of which bands are used, observed survivor curves in depreciation analysis rarely reach zero percent. This is because, as seen in the OLT above, relatively newer vintage groups have not yet been fully retired at the time the property is studied. An analyst could confine the analysis to older, fully retired vintage groups in order to get complete survivor curves, but such analysis would ignore some the property currently in service and would arguably not provide an accurate description of life characteristics for current plant in service. Because a complete curve is necessary to calculate the average life of the property group, however, curve fitting techniques using Iowa curves or other standardized curves may be employed in order to complete the stub curve.

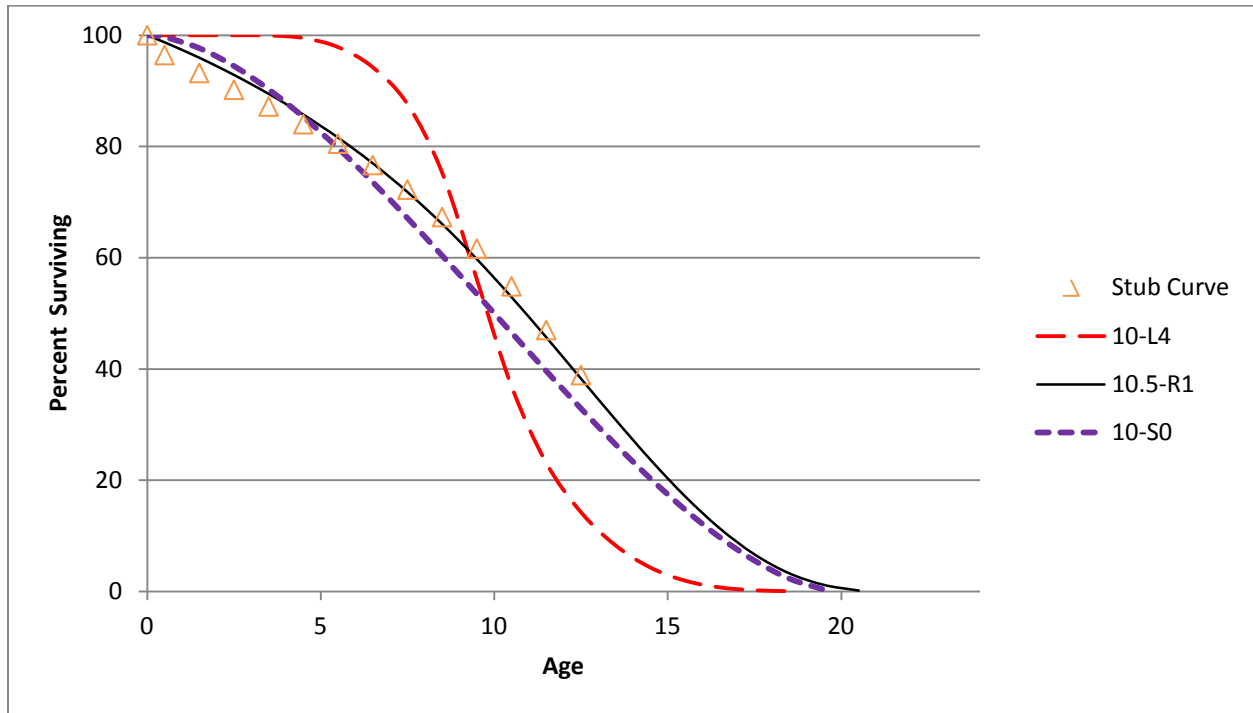
Curve Fitting

Depreciation analysts typically use the survivor curve rather than the frequency curve to fit the observed stub curves. The most commonly used generalized survivor curves used in the curve fitting process are the Iowa curves discussed above. As Wolf notes, if “the Iowa curves are adopted as a model, an underlying assumption is that the process describing the retirement pattern is one of the 22 [or more] processes described by the Iowa curves.”⁸²

Curve fitting may be done through visual matching or mathematical matching. In visual curve fitting, the analyst visually examines the plotted data to make an initial judgment about the Iowa curves that may be a good fit. The figure below illustrates the stub survivor curve from Figure 13 above. It also shows three different Iowa curves: the 10-L4, the 10.5-R1, and the 10-S0. Visually, it is clear that the 10.5-R1 curve is a better fit than the other two curves.

⁸² Wolf *supra* n. 6, at 46 (22 curves includes Winfrey’s 18 original curves plus Cowles’s four “O” type curves).

**Figure 16:
Visual Curve Fitting**



In mathematical fitting, the least squares method is used to calculate the best fit. This mathematical method would be excessively time consuming if done by hand. With the use of modern computer software however, mathematical fitting is an efficient and useful process. The typical logic for a computer program, as well as the software employed for the analysis in this testimony is as follows:

First (an Iowa curve) curve is arbitrarily selected. . . . If the observed curve is a stub curve, . . . calculate the area under the curve and up to the age at final data point. Call this area the realized life. Then systematically vary the average life of the theoretical survivor curve and calculate its realized life at the age corresponding to the study date. This trial and error procedure ends when you find an average life such that the realized life of the theoretical curve equals the realized life of the observed curve. Call this the average life.

Once the average life is found, calculate the difference between each percent surviving point on the observed survivor curve and the corresponding point on the Iowa curve. Square each difference and sum them. The sum of squares is used as a measure of goodness of fit for that particular Iowa type curve. This procedure is

repeated for the remaining 21 Iowa type curves. The “best fit” is declared to be the type of curve that minimizes the sum of differences squared.⁸³

Mathematical fitting requires less judgment from the analyst, and is thus less subjective. Blind reliance on mathematical fitting, however, may lead to poor estimates. Thus, analysts should employ both mathematical and visual curve fitting in reaching their final estimates. This way, analysts may utilize the objective nature of mathematical fitting while still employing professional judgment. As Wolf notes: “The results of mathematical curve fitting serve as a guide for the analyst and speed the visual fitting process. But the results of the mathematical fitting should be checked visually and the final determination of the best fit be made by the analyst.”⁸⁴

In Figure 16 above, visual fitting was sufficient to determine that the 10.5-R1 Iowa curve was a better fit than the 10-L4 and the 10-S0 curves. Using the sum of least squares method, mathematical fitting confirms the same result. In the figure below, the percentages surviving from the OLT that formed the original stub curve are shown in the left column, while the corresponding percentages surviving for each age interval are shown for the three Iowa curves. The right portion of the figure shows the differences between the points on each Iowa curve and the stub curve. These differences are summed at the bottom. Curve 10.5-R1 is the best fit because the sum of the squared differences for this curve is less than the same sum of the other two curves. Curve 10-L4 is the worst fit, which was also confirmed visually.

⁸³ Wolf *supra* n. 6, at 47.

⁸⁴ *Id.* at 48.

**Figure 17:
Mathematical Fitting**

Age Interval	Stub Curve	Iowa Curves			Squared Differences		
		10-L4	10-S0	10.5-R1	10-L4	10-S0	10.5-R1
0.0	100.0	100.0	100.0	100.0	0.0	0.0	0.0
0.5	96.4	100.0	99.7	98.7	12.7	10.3	5.3
1.5	93.2	100.0	97.7	96.0	46.1	19.8	7.6
2.5	90.2	100.0	94.4	92.9	96.2	18.0	7.2
3.5	87.2	100.0	90.2	89.5	162.9	9.3	5.2
4.5	84.0	99.5	85.3	85.7	239.9	1.6	2.9
5.5	80.5	97.9	79.7	81.6	301.1	0.7	1.2
6.5	76.7	94.2	73.6	77.0	308.5	9.5	0.1
7.5	72.3	87.6	67.1	71.8	235.2	26.5	0.2
8.5	67.3	75.2	60.4	66.1	62.7	48.2	1.6
9.5	61.6	56.0	53.5	59.7	31.4	66.6	3.6
10.5	54.9	36.8	46.5	52.9	325.4	69.6	3.9
11.5	47.0	23.1	39.6	45.7	572.6	54.4	1.8
12.5	38.9	14.2	32.9	38.2	609.6	36.2	0.4
SUM					3004.2	371.0	41.0

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EDUCATION

University of Oklahoma Master of Business Administration Areas of Concentration: Finance, Energy	Norman, OK 2014
University of Oklahoma College of Law Juris Doctor Member, American Indian Law Review	Norman, OK 2007
University of Oklahoma Bachelor of Business Administration Major: Finance	Norman, OK 2003

PROFESSIONAL DESIGNATIONS

Society of Depreciation Professionals
Certified Depreciation Professional (CDP)

Society of Utility and Regulatory Financial Analysts
Certified Rate of Return Analyst (CRRA)

The Mediation Institute
Certified Civil / Commercial & Employment Mediator

WORK EXPERIENCE

Oklahoma Corporation Commission <u>Public Utility Regulatory Analyst</u> <u>Assistant General Counsel</u>	Oklahoma City, OK 02/2012 – Present 02/2011 – 01/2012
Perebus Counsel, PLLC <u>Managing Member</u> Represented clients in the areas of family law, estate planning, debt negotiations, business organization, and utility regulation.	Oklahoma City, OK 09/2009 – 01/2011
Moricoli & Schovanec, P.C. <u>Associate Attorney</u> Represented clients in the areas of contracts, oil and gas, business structures and estate administration.	Oklahoma City, OK 08/2007 – 08/2009

TEACHING EXPERIENCE

University of Oklahoma Norman, OK
Adjunct Instructor – “Conflict Resolution” 2014
Adjunct Instructor – “Ethics in Leadership”

Rose State College Midwest City, OK
Adjunct Instructor – “Legal Research” 2013 – 2014
Adjunct Instructor – “Oil & Gas Law”

PUBLICATIONS

American Indian Law Review Norman, OK
“Vine of the Dead: Reviving Equal Protection Rites for Religious Drug Use” 2006
(31 Am. Indian L. Rev. 143)

VOLUNTEER EXPERIENCE

Calm Waters Oklahoma City, OK
Board Member 2015 – Present
Participate in management of operations, attend meetings, review performance, compensation, and financial records. Assist in fundraising events.

Group Facilitator & Fundraiser 2014 – Present
Facilitate group meetings designed to help children and families cope with divorce and tragic events. Assist in fundraising events.

St. Jude Children’s Research Hospital Oklahoma City, OK
Oklahoma Fundraising Committee 2008 – 2010
Raised money for charity by organizing local fundraising events.

PROFESSIONAL ASSOCIATIONS

Oklahoma Bar Association 2007 – Present

Society of Depreciation Professionals 2014 – Present
Board Member – Vice President 2016 – 2017
Participate in management of operations, attend meetings, review performance, organize presentation agenda.

Society of Utility Regulatory Financial Analysts 2014 – Present

CONTINUING PROFESSIONAL EDUCATION

Society of Depreciation Professionals “Introduction to Depreciation” and “Extended Training” Week-long training seminar with extensive instruction on utility depreciation, including average lives and net salvage.	New Orleans, LA 2014
Society of Utility and Regulatory Financial Analysts 46th Financial Forum. “The Regulatory Compact: Is it Still Relevant?” Forum discussions on current issues.	Indianapolis, IN 2014
Energy Management Institute “Fundamentals of Power Trading” Instruction and practical examples on the power market complex, as well as comprehensive training on power trading.	Houston, TX 2013
New Mexico State University, Center for Public Utilities Current Issues 2012, “The Santa Fe Conference” Forum discussions on various current issues in utility regulation.	Santa Fe, NM 2012
Energy Management Institute “Introduction to Energy Trading and Hedging” Instruction in energy trading and hedging, including examination of various trading instruments and techniques.	Houston, TX 2012
Michigan State University, Institute of Public Utilities “39th Eastern NARUC Utility Rate School” One-week, hands-on training emphasizing the fundamentals of the utility ratemaking process.	Clearwater, FL 2011
New Mexico State University, Center for Public Utilities “The Basics: Practical Regulatory Training for the Changing Electric Industries” One-week, hands-on training designed to provide a solid foundation in core areas of utility ratemaking.	Albuquerque, NM 2010
The Mediation Institute “Civil / Commercial & Employment Mediation Training” Extensive instruction and mock mediations designed to build foundations in conducting mediations in civil matters.	Oklahoma City, OK 2009

EXPERIENCE IN REGULATORY PROCEEDINGS

1. **Public Service Company of Oklahoma, 2015** (Cause No. PUD 15-208) – Testified on cost of capital, capital structure, and depreciation rates.
2. **Oklahoma Natural Gas Company, 2015** (Cause No. PUD 09-110) – Testified on cost of capital, capital structure, and depreciation rates.

3. **Oak Hills Water System, Inc.** (Cause No. PUD 15-123) – Testified on cost of capital, capital structure, and depreciation rates.
4. **CenterPoint Energy Oklahoma Gas, 2014** (Cause No. PUD 14-227) – Testified on prudence of fuel-related costs and process in annual fuel audit and prudence review.
5. **Public Service Company of Oklahoma, 2014** (Cause No. PUD 14-233) – Testified on PSO’s application for a certificate of authority to issue new debt securities.
6. **Empire District Electric Company, 2014** (Cause No. PUD 14-226) – Testified on prudence of fuel-related costs and process in annual fuel audit and prudence review.
7. **Fort Cobb Fuel Authority, 2014** (Cause No. PUD 14-219) – Testified on prudence of fuel-related costs and process in annual fuel audit and prudence review.
8. **Fort Cobb Fuel Authority, 2014** (Cause No. PUD 14-140) – Testified in FCFA’s application for a rate increase on outside services, legislative advocacy, miscellaneous taxes, payroll expense and taxes, employee insurance expense, and insurance expense.
9. **Public Service Company of Oklahoma, 2013** (Cause No. PUD 13-217) – Lead auditor of PSO’s application for a rate increase. Provided additional research support for cost of capital issue. Assisted in coordination of PUD staff analysts and issues.
10. **Public Service Company of Oklahoma, 2013** (Cause No. PUD 13-201) – Testified in PSO’s application for authorization of a standby and supplemental service tariff.
11. **Fort Cobb Fuel Authority, 2013** (Cause No. PUD 13-134) – Testified on prudence of fuel-related costs and process in annual fuel audit and prudence review.
12. **Empire District Electric Company, 2013** (Cause No. PUD 13-131) – Testified on prudence of fuel-related costs and process in annual fuel audit and prudence review.
13. **CenterPoint Energy Oklahoma Gas, 2013** (Cause No. PUD 13-127) – Testified on prudence of fuel-related costs and process in annual fuel audit and prudence review.
14. **Oklahoma Gas & Electric Company, 2012** (Cause No. PUD 12-185) – Testified in OG&E’s application for extension of a gas transportation contract.
15. **Empire District Electric Company, 2012** (Cause No. PUD 12-170) – Testified on prudence of fuel-related costs and process in annual fuel audit and prudence review.
16. **Oklahoma Gas & Electric Company, 2012** (Cause No. PUD 12-169) – Testified on prudence of fuel-related costs and process in annual fuel audit and prudence review.

Summary Rate Comparison

Summary Rate and Accrual Comparison

Plant Function	[1]	[2]		[3]		[4]	[5]
	Original Cost 12/31/2014	Rate	Accrual	Rate	Accrual	PUD Accrual (12-31-15)	Adjustment From 12-31-14
Intangible Plant	\$ 65,921,601	6.16%	\$ 4,058,319	6.17%	\$ 4,065,475	\$ 4,534,351	\$ 476,032
Coal and Gas Production	1,918,639,072	2.74%	52,565,519	2.50%	47,959,995	46,295,735	(6,269,784)
Other Production	1,501,049,562	3.96%	59,475,974	3.54%	53,079,402	56,023,263	(3,452,711)
Transmission	2,332,753,234	2.44%	56,817,013	2.14%	49,805,158	50,836,756	(5,980,257)
Distribution	3,557,472,780	3.03%	107,884,787	2.59%	92,243,991	97,031,972	(10,852,815)
General	315,625,488	4.07%	12,851,039	4.01%	12,656,729	14,411,849	1,560,810
Total	\$ 9,739,164,992	3.03%	\$ 294,831,130	2.68%	\$ 260,989,229	\$ 270,312,404	\$ (24,518,726)

PUD Proposed Depreciation Expense	\$	270,312,404	[6]
Remove Transportation Activity Depreciation		(2,424,496)	[7]
Holding Company Depreciation		10,409,178	[8]
Total	\$	278,297,086	[9]
OG&E Proposed Depreciation Expense	\$	314,602,372	[10]
PUD Final Adjustment	\$	(36,305,286)	[11]

[1] OG&E Depreciation Study, pp. VI-4 - VI-11

[2] OG&E Depreciation Study, pp. VI-4 - VI-11

[3] DG 2-3, column [3]

[4] DG 2-3, column [6]

[5] DG 2-3, column [7]

[6] Column [4]

[7], [8], [10] Sch. I 1-1

[9] = Sum ([6], [7], [8])

[11] = [9] - [10] (does not include jurisdictional allocation; see testimony of Robert Thompson for final PUD adjustments)

Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]		[5]	[6]	[7]
		Original Cost	OGE Proposed Rates		PUD Proposed Rates		Difference		Six-Month Post Test Year Update		Adjustment From 12-31-14
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual	Original Cost	PUD Updated Accrual	
Intangible Plant											
301.00	Organization	80,900									
302.00	Franchises and Consents	2,592,571	4.22%	109,494	4.11%	106,667	-0.11%	-2,827	2,629,045	108,167	-1,327
303.20	Miscellaneous Intangible Plant - Software	63,248,130	6.24%	3,948,825	6.26%	3,958,808	0.02%	9,983	70,715,175	4,426,183	477,358
	Total Intangible Plant	65,921,601	6.16%	4,058,319	6.17%	4,065,475	0.01%	7,156	73,344,220	4,534,351	476,032
Coal and Gas Production Plant											
310.10	Land										
	Horseshoe Lake 6	116,199									
	Mustang 1	101,936									
	Seminole 1	1,239,444									
	Muskogee 3	54,996									
	Muskogee 4	1,825,436									
	Sooner 1	7,006,282									
	Total Land	10,344,294									
310.20	Rights of Way										
	Horseshoe Lake 6	28,509	1.42%	406	2.84%	809	1.41%	403	28,509	809	403
	Mustang 1	27,941	1.03%	289	13.07%	3,652	12.04%	3,363	0	0	-289
	Seminole 1	78,916	2.07%	1,633	3.01%	2,373	0.94%	740	78,916	2,373	740
	Muskogee 4	18,934	2.58%	489	2.90%	550	0.32%	61	18,934	550	61
	Sooner 1	813,704	3.06%	24,898	3.34%	27,165	0.28%	2,267	813,704	27,165	2,267
	Total Rights of Way	968,005	2.86%	27,715	3.57%	34,548	0.71%	6,833	940,063	30,896	3,181
311.00	Structures and Improvements										
	Horseshoe Lake 6	11,211,175	4.43%	496,615	3.77%	422,203	-0.66%	-74,412	15,752,331	593,219	96,604
	Horseshoe Lake 7	2,780,824	2.70%	75,144	1.82%	50,739	-0.88%	-24,405	2,757,684	50,317	-24,827
	Horseshoe Lake 8	4,909,590	3.38%	165,966	2.19%	107,346	-1.19%	-58,620	4,966,356	108,587	-57,379
	Mustang 1	7,416,271	22.93%	1,700,482	34.86%	2,585,173	11.93%	884,691	0	0	-1,700,482
	Mustang 2	195,298	5.54%	10,821	2.63%	5,146	-2.91%	-5,675	0	0	-10,821
	Mustang 3	1,628,467	7.55%	122,953	4.47%	72,837	-3.08%	-50,116	1,628,467	72,837	-50,116
	Mustang 4	3,270,373	11.42%	373,357	8.32%	272,090	-3.10%	-101,267	10,943,125	910,450	537,093
	Seminole 1	18,980,575	3.76%	714,177	3.19%	605,107	-0.57%	-109,070	19,277,138	614,562	-99,615
	Seminole 2	2,515,483	4.65%	116,924	3.36%	84,430	-1.29%	-32,494	2,515,483	84,430	-32,494
	Seminole 3	7,102,749	3.29%	233,578	2.63%	186,686	-0.66%	-46,892	7,195,955	189,136	-44,442
	Muskogee 4	41,211,521	2.42%	998,317	2.35%	967,288	-0.08%	-31,029	41,949,179	984,601	-13,716
	Muskogee 5	7,042,387	2.29%	161,285	2.16%	151,999	-0.13%	-9,286	7,048,100	152,122	-9,163
	Muskogee 6	51,625,592	1.38%	713,600	1.33%	685,513	-0.05%	-28,087	51,701,726	686,524	-27,076
	Sooner 1	90,538,993	1.33%	1,204,794	1.27%	1,153,653	-0.06%	-51,141	91,271,759	1,162,990	-41,804
	Sooner 2	12,443,474	1.55%	192,929	1.90%	236,559	0.35%	43,630	12,443,473	236,559	43,630
	Total Structures and Improvements	262,872,771	2.77%	7,280,942	2.89%	7,586,768	0.12%	305,826	269,450,775	5,846,334	-1,434,608
312.00	Boiler Plant Equipment										
	Horseshoe Lake 6	16,714,253	4.10%	686,081	3.41%	570,744	-0.69%	-115,337	16,970,484	579,493	-106,588
	Horseshoe Lake 7	14,425,660	2.99%	431,637	2.13%	306,847	-0.87%	-124,790	14,425,033	306,834	-124,803
	Horseshoe Lake 8	16,592,080	3.54%	587,749	2.33%	387,359	-1.21%	-200,390	18,868,914	440,514	-147,235
	Mustang 1	5,543,334	12.19%	675,725	13.38%	741,685	1.19%	65,960	0	0	-675,725
	Mustang 2	3,597,630	7.74%	278,296	5.26%	189,096	-2.48%	-89,200	0	0	-278,296
	Mustang 3	6,594,441	11.66%	768,608	9.38%	618,299	-2.28%	-150,309	6,594,440	618,299	-150,309

Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]		[5]	[6]	[7]
		Original Cost	OGE Proposed Rates		PUD Proposed Rates		Difference		Six-Month Post Test Year Update		Adjustment From 12-31-14
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual	Original Cost	PUD Updated Accrual	
	Mustang 4	16,899,943	9.75%	1,647,826	6.29%	1,062,218	-3.47%	-585,608	17,574,102	1,104,591	-543,235
	Seminole 1	31,309,355	3.56%	1,113,684	2.96%	927,359	-0.60%	-186,325	32,909,305	974,748	-138,936
	Seminole 2	26,377,010	4.24%	1,118,745	2.92%	769,048	-1.33%	-349,697	41,025,214	1,196,131	77,386
	Seminole 3	48,103,101	3.82%	1,837,606	3.16%	1,520,883	-0.66%	-316,723	48,103,470	1,520,895	-316,711
	Muskogee 4	133,639,978	2.29%	3,062,780	2.21%	2,951,004	-0.08%	-111,776	154,290,373	3,407,001	344,221
	Muskogee 5	123,366,915	2.48%	3,057,785	2.35%	2,898,020	-0.13%	-159,765	126,721,310	2,976,819	-80,966
	Muskogee 6	241,126,822	1.61%	3,883,994	1.56%	3,762,571	-0.05%	-121,423	246,389,260	3,844,687	-39,307
	Sooner 1	215,877,477	1.85%	3,994,353	1.80%	3,893,429	-0.05%	-100,924	226,690,719	4,088,450	94,097
	Sooner 2	153,267,556	1.89%	2,903,827	1.78%	2,729,601	-0.11%	-174,226	156,021,931	2,778,655	-125,172
	Total Boiler Plant Equipment	1,053,435,555	2.47%	26,048,696	2.21%	23,328,165	-0.26%	-2,720,531	1,106,584,555	23,837,117	-2,211,579
314.00	Turbogenerator Units										
	Horseshoe Lake 6	7,851,909	5.65%	443,617	4.97%	389,914	-0.68%	-53,703	8,297,606	412,047	-31,570
	Horseshoe Lake 7	16,203,244	3.24%	524,264	2.34%	379,648	-0.89%	-144,616	16,203,378	379,651	-144,613
	Horseshoe Lake 8	17,870,801	4.22%	754,047	3.06%	547,141	-1.16%	-206,906	18,044,137	552,448	-201,599
	Mustang 1	5,045,332	8.27%	417,197	5.54%	279,407	-2.73%	-137,790	0	0	0
	Mustang 2	4,630,128	9.27%	429,268	7.03%	325,645	-2.24%	-103,623	0	0	0
	Mustang 3	9,011,273	9.20%	829,449	6.39%	576,005	-2.81%	-253,444	9,011,274	576,005	-253,444
	Mustang 4	14,753,735	14.33%	2,114,546	11.70%	1,725,460	-2.64%	-389,086	15,181,309	1,775,465	-339,081
	Seminole GT	1,588,884	2.87%	45,538	-1.19%	-18,928	-4.06%	-64,466	0	0	-45,538
	Seminole 1	25,900,404	3.98%	1,030,169	3.45%	894,843	-0.52%	-135,326	25,954,727	896,719	-133,450
	Seminole 2	30,298,116	4.89%	1,480,754	3.61%	1,093,990	-1.28%	-386,764	30,751,927	1,110,376	-370,378
	Seminole 3	30,307,045	4.44%	1,346,705	3.91%	1,184,441	-0.54%	-162,264	30,323,271	1,185,075	-161,630
	Muskogee 4	55,774,534	2.71%	1,512,076	2.77%	1,547,414	0.06%	35,338	64,819,004	1,798,344	286,268
	Muskogee 5	50,930,321	2.40%	1,219,799	2.39%	1,217,117	-0.01%	-2,682	51,029,503	1,219,487	-312
	Muskogee 6	78,214,074	1.78%	1,395,057	1.84%	1,442,277	0.06%	47,220	82,139,757	1,514,667	119,610
	Sooner 1	36,739,503	1.51%	555,598	1.56%	572,916	0.05%	17,318	36,826,845	574,278	18,680
	Sooner 2	41,163,301	1.69%	693,628	1.68%	690,055	-0.01%	-3,573	41,164,885	690,082	-3,546
	Total Turbogenerator Units	426,282,605	3.47%	14,791,712	3.01%	12,847,343	-0.46%	-1,944,369	429,747,622	12,684,644	-1,260,603
315.00	Accessory Electric Equipment										
	Horseshoe Lake 6	2,312,662	4.50%	104,129	3.84%	88,876	-0.66%	-15,253	2,375,155	91,278	-12,851
	Horseshoe Lake 7	2,057,256	3.53%	72,629	2.62%	53,954	-0.91%	-18,675	2,213,598	58,054	-14,575
	Horseshoe Lake 8	2,556,414	4.26%	108,949	3.06%	78,320	-1.20%	-30,629	2,542,689	77,900	-31,049
	Mustang 1	1,420,869	21.79%	309,588	32.58%	462,882	10.79%	153,294	0	0	-309,588
	Mustang 2	600,475	11.54%	69,302	9.84%	59,089	-1.70%	-10,213	0	0	-69,302
	Mustang 3	1,134,098	10.28%	116,543	7.62%	86,381	-2.66%	-30,162	1,134,098	86,381	-30,162
	Mustang 4	1,734,242	14.07%	243,934	11.33%	196,438	-2.74%	-47,496	2,965,318	335,882	91,948
	Seminole 1	3,853,228	4.26%	164,204	3.67%	141,287	-0.59%	-22,917	3,853,228	141,287	-22,917
	Seminole 2	2,035,788	4.38%	89,195	3.02%	61,547	-1.36%	-27,648	2,056,626	62,177	-27,018
	Seminole 3	5,142,314	3.44%	176,700	2.78%	142,793	-0.66%	-33,907	5,142,314	142,793	-33,907
	Muskogee 4	21,997,602	1.94%	426,256	1.80%	394,956	-0.14%	-31,300	33,864,022	608,012	181,756
	Muskogee 5	11,579,336	2.07%	240,249	1.87%	216,222	-0.21%	-24,027	11,579,336	216,222	-24,027
	Muskogee 6	41,899,914	1.42%	593,067	1.32%	552,389	-0.10%	-40,678	42,836,240	564,733	-28,334
	Sooner 1	23,826,732	1.37%	327,076	1.26%	300,394	-0.11%	-26,682	23,838,692	300,545	-26,531
	Sooner 2	12,733,338	1.70%	216,687	1.52%	193,543	-0.18%	-23,144	12,745,383	193,726	-22,961
	Total Accessory Electric Equipment	134,884,266	2.42%	3,258,508	2.25%	3,029,071	-0.17%	-229,437	147,146,698	2,878,989	-379,519
316.00	Miscellaneous Power Plant Equipment										
	Horseshoe Lake 6	1,733,789	6.27%	108,736	5.72%	99,218	-0.55%	-9,518	1,930,630	110,482	1,746
	Horseshoe Lake 7	1,039,114	3.00%	31,215	2.10%	21,813	-0.90%	-9,402	1,039,114	21,813	-9,402
	Horseshoe Lake 8	2,128,870	3.84%	81,800	2.61%	55,472	-1.24%	-26,328	2,141,305	55,796	-26,004

Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]		[5]	[6]	[7]
		Original Cost	OGE Proposed Rates		PUD Proposed Rates		Difference		Six-Month Post Test Year Update		Adjustment From 12-31-14
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual	Original Cost	PUD Updated Accrual	
	Mustang 1	626,438	27.25%	170,718	43.50%	272,527	16.25%	101,809	0	0	-170,718
	Mustang 2	28,575	28.28%	8,081	29.86%	8,532	1.58%	451	0	0	-8,081
	Mustang 3	453,218	9.96%	45,154	6.96%	31,564	-3.00%	-13,590	453,218	31,564	-13,590
	Mustang 4	1,283,308	11.03%	141,502	7.51%	96,418	-3.51%	-45,084	1,960,427	147,292	5,790
	Seminole 1	3,768,642	4.24%	159,778	3.66%	137,823	-0.58%	-21,955	3,828,521	140,013	-19,765
	Seminole 2	39,168	8.54%	3,345	7.18%	2,811	-1.36%	-534	39,168	2,811	-534
	Seminole 3	401,384	4.28%	17,171	3.69%	14,801	-0.59%	-2,370	401,384	14,801	-2,370
	Muskogee 4	5,261,604	2.29%	120,335	2.34%	123,134	0.05%	2,799	8,497,184	198,854	78,519
	Muskogee 5	843,110	2.09%	17,581	2.00%	16,898	-0.08%	-683	821,520	16,465	-1,116
	Muskogee 6	4,454,520	2.06%	91,797	2.07%	92,038	0.01%	241	4,650,858	96,095	4,298
	Sooner 1	4,328,583	1.94%	83,886	2.02%	87,247	0.08%	3,361	5,354,447	107,925	24,039
	Sooner 2	2,013,056	2.47%	49,791	2.34%	47,015	-0.14%	-2,776	2,014,740	47,054	-2,737
	Power Supply Services	1,448,198	1.87%	27,056	1.85%	26,790	-0.02%	-266	1,448,197	26,790	-266
	Total Miscellaneous Power Plant Equipment	29,851,577	3.88%	1,157,946	3.80%	1,134,100	-0.08%	-23,846	34,580,712	1,017,755	-140,191
	Total Coal and Gas Production Plant	1,918,639,072	2.74%	52,565,519	2.50%	47,959,995	-0.24%	-4,605,524	1,988,450,426	46,295,735	-6,269,784
	Other Production Plant										
340.10	Land										
	Redbud 1	326,890									
	McClain Gas 1	489,856									
	Total Land	816,746									
341.00	Structures and Improvements										
	Redbud 1	32,409,694	2.22%	720,064	2.17%	702,270	-0.05%	-17,794	32,776,951	710,228	-9,836
	Redbud 2	82,392	2.81%	2,312	2.77%	2,286	-0.03%	-26	82,392	2,286	-26
	Redbud 3	78,180	2.81%	2,200	2.78%	2,175	-0.03%	-25	78,180	2,175	-25
	Redbud 4	103,476	2.73%	2,828	2.70%	2,795	-0.03%	-33	105,912	2,861	33
	Horseshoe Lake 9 and 10	987,208	2.88%	28,473	2.88%	28,436	0.00%	-37	987,208	28,436	-37
	Tinker	972,164	1.65%	16,011	1.37%	13,312	-0.28%	-2,699	972,164	13,312	-2,699
	McClain Gas 1	5,791,481	2.51%	145,593	2.47%	143,036	-0.04%	-2,557	8,654,039	213,734	68,141
	McClain Gas 2	959,632	2.38%	22,804	2.33%	22,318	-0.05%	-486	1,554,572	36,154	13,350
	McClain Steam 1	528,864	2.49%	13,158	2.44%	12,911	-0.05%	-247	826,334	20,173	7,015
	Centennial Wind Farm	2,332,087	4.18%	97,395	3.27%	76,172	-0.91%	-21,223	2,332,887	76,198	-21,197
	OU Spirit Wind Farm	5,209,833	4.03%	209,852	3.26%	169,702	-0.77%	-40,150	5,209,833	169,702	-40,150
	Crossroads Wind Farm	11,586,653	3.86%	447,377	3.21%	371,531	-0.65%	-75,846	11,586,653	371,531	-75,846
	Total Structures and Improvements	61,041,664	2.80%	1,708,067	2.53%	1,546,944	-0.26%	-161,123	65,167,125	1,646,791	-61,276
342.00	Fuel Holders, Producers and Accessories										
	Redbud 1	11,904,643	2.25%	267,592	2.12%	252,467	-0.13%	-15,125	11,904,643	252,467	-15,125
	Redbud 2	690,650	2.27%	15,668	2.14%	14,814	-0.12%	-854	690,650	14,814	-854
	Redbud 3	691,291	2.27%	15,689	2.15%	14,833	-0.12%	-856	691,291	14,833	-856
	Redbud 4	688,211	2.26%	15,563	2.14%	14,717	-0.12%	-846	688,211	14,717	-846
	Tinker	167,150	4.17%	6,962	4.06%	6,786	-0.11%	-176	167,151	6,786	-176
	McClain Gas 1	246,888	2.27%	5,609	2.32%	5,722	0.05%	113	414,494	9,607	3,998
	McClain Gas 2	162,706	2.18%	3,549	2.23%	3,623	0.05%	74	325,162	7,240	3,691
	Total Fuel Holders, Producers and Accessories	14,551,539	2.27%	330,632	2.15%	312,963	-0.12%	-17,669	14,881,602	320,465	-10,167
343.00	Prime Movers										

Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]		[5]	[6]	[7]
		Original Cost	OGE Proposed Rates		PUD Proposed Rates		Difference		Six-Month Post Test Year Update		Adjustment From 12-31-14
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual	Original Cost	PUD Updated Accrual	
	Redbud 1	86,059,677	3.11%	2,673,538	2.70%	2,319,376	-0.41%	-354,162	86,993,742	2,344,549	-328,989
	Redbud 2	65,494,633	3.32%	2,174,732	2.88%	1,888,447	-0.44%	-286,285	66,002,338	1,903,086	-271,646
	Redbud 3	65,549,317	3.01%	1,974,020	2.63%	1,726,835	-0.38%	-247,185	66,026,333	1,739,402	-234,618
	Redbud 4	60,410,046	3.17%	1,912,669	2.75%	1,663,269	-0.41%	-249,400	60,523,698	1,666,398	-246,271
	Horseshoe Lake 9 and 10	5,417,003	3.80%	205,745	3.62%	195,985	-0.18%	-9,760	5,528,707	200,027	-5,718
	Tinker	3,910,681	2.26%	88,457	1.99%	77,822	-0.27%	-10,635	3,909,264	77,793	-10,664
	McClain Gas 1	65,049,598	3.88%	2,523,719	3.41%	2,216,224	-0.47%	-307,495	95,096,850	3,239,927	716,208
	McClain Gas 2	68,969,030	3.57%	2,462,819	3.15%	2,174,363	-0.42%	-288,456	102,411,243	3,228,684	765,865
	McClain Steam 1	31,891,452	3.32%	1,057,394	2.77%	883,960	-0.54%	-173,434	52,152,703	1,445,557	388,163
	Total Prime Movers	452,751,437	3.33%	15,073,093	2.90%	13,146,281	-0.43%	-1,926,812	538,644,879	15,845,423	772,330
343.10	LTSAs: 5-Year										
	Redbud 1	2,129,244	19.84%	422,346	20.43%	434,984	0.59%	12,638	2,129,176	434,971	12,625
	Redbud 2	1,895,120	20.30%	384,635	21.14%	400,624	0.84%	15,989	1,895,907	400,790	16,155
	Redbud 3	1,908,402	19.53%	372,724	20.37%	388,828	0.84%	16,104	1,908,402	388,828	16,104
	Redbud 4	2,141,159	19.93%	426,824	20.78%	444,909	0.84%	18,085	2,141,159	444,909	18,085
	McClain Gas 1	8,442,767	20.47%	1,728,487	21.18%	1,788,027	0.71%	59,540	8,451,714	1,789,922	61,435
	McClain Gas 2	7,981,330	20.34%	1,623,610	21.20%	1,692,153	0.86%	68,543	7,981,060	1,692,095	68,485
	McClain Steam 1	8,624	0	0	0.00%	0	0.00%	0	0	0	0
343.20	LTSAs: 20-Year										
	Redbud 1	1,490,678	4.59%	68,435	4.87%	72,626	0.28%	4,191	1,490,678	72,626	4,191
	Redbud 2	1,490,678	5.01%	74,741	5.41%	80,699	0.40%	5,958	1,490,678	80,699	5,958
	Redbud 3	1,490,678	4.78%	71,295	5.18%	77,253	0.40%	5,958	1,490,678	77,253	5,958
	Redbud 4	1,490,678	4.84%	72,097	5.24%	78,061	0.40%	5,964	1,490,678	78,061	5,964
	Total LTSAs	30,469,356	17.21%	5,245,194	17.91%	5,458,163	0.70%	212,969	30,470,130	5,460,153	214,959
344.00	Generators										
	Redbud 1	717,739	3.08%	22,097	3.04%	21,808	-0.04%	-289	717,739	21,808	-289
	Redbud 3	23,199	3.03%	703	3.00%	695	-0.03%	-8	23,199	695	-8
	Redbud 4	23,035	3.03%	697	2.99%	689	-0.03%	-8	23,035	689	-8
	Horseshoe Lake 9 and 10	34,372,147	3.61%	1,239,847	3.61%	1,241,067	0.00%	1,220	34,373,975	1,241,133	1,286
	Tinker	3,314,013	3.53%	117,104	3.35%	111,163	-0.18%	-5,941	3,314,014	111,163	-5,941
	Centennial Wind Farm	187,491,332	4.16%	7,800,983	3.33%	6,246,532	-0.83%	-1,554,451	187,283,197	6,239,597	-1,561,386
	OU Spirit Wind Farm	245,143,282	4.19%	10,276,697	3.47%	8,512,622	-0.72%	-1,764,075	243,407,740	8,452,355	-1,824,342
	Crossroads Wind Farm	359,760,960	3.95%	14,208,271	3.72%	13,377,235	-0.23%	-831,036	359,613,498	13,371,752	-836,519
	Total Generators	830,845,707	4.05%	33,666,399	3.55%	29,511,811	-0.50%	-4,154,588	828,756,396	29,439,192	-4,227,207
345.00	Accessory Electric Equipment										
	Redbud 1	12,892,722	2.24%	288,185	2.18%	280,651	-0.06%	-7,534	12,890,375	280,599	-7,586
	Redbud 2	9,282,943	2.29%	212,152	2.23%	207,248	-0.05%	-4,904	9,274,077	207,050	-5,102
	Redbud 3	9,119,140	2.27%	207,297	2.22%	202,410	-0.05%	-4,887	9,104,079	202,076	-5,221
	Redbud 4	9,353,445	2.20%	205,325	2.15%	200,880	-0.05%	-4,445	9,340,132	200,594	-4,731
	Horseshoe Lake 9 and 10	4,298,290	3.24%	139,241	3.24%	139,105	0.00%	-136	4,302,451	139,240	-1
	Tinker	3,023,751	2.14%	64,679	1.87%	56,587	-0.27%	-8,092	3,023,751	56,587	-8,092
	McClain Gas 1	3,534,608	2.64%	93,412	2.58%	91,318	-0.06%	-2,094	6,005,234	155,147	61,735
	McClain Gas 2	3,477,788	2.61%	90,662	2.56%	88,960	-0.05%	-1,702	5,982,279	153,023	62,361
	McClain Steam 1	2,217,821	2.67%	59,318	2.62%	58,197	-0.05%	-1,121	3,639,068	95,491	36,173
	Centennial Wind Farm	911,783	4.50%	41,041	3.57%	32,592	-0.93%	-8,449	952,577	34,050	-6,991
	OU Spirit Wind Farm	788,993	5.00%	39,486	4.11%	32,446	-0.89%	-7,040	1,180,656	48,553	9,067
	Crossroads Wind Farm	44,050,762	4.04%	1,781,015	3.39%	1,491,351	-0.66%	-289,664	43,979,098	1,488,925	-292,090

Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]		[5]	[6]	[7]
		Original Cost	OGE Proposed Rates		PUD Proposed Rates		Difference		Six-Month Post Test Year Update		Adjustment From 12-31-14
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual	Original Cost	PUD Updated Accrual	
	Total Accessory Electric Equipment	102,952,046	3.13%	3,221,813	2.80%	2,881,744	-0.33%	-340,069	109,673,776	3,061,335	-160,478
346.00	Miscellaneous Power Plant Equipment										
	Redbud 1	2,010,342	2.66%	53,390	2.60%	52,249	-0.06%	-1,141	2,121,467	55,137	1,747
	Redbud 2	15,295	3.16%	483	3.12%	477	-0.04%	-6	15,295	477	-6
	Redbud 3	4,236	3.35%	142	3.31%	140	-0.04%	-2	4,236	140	-2
	Redbud 4	4,236	3.35%	142	3.30%	140	-0.05%	-2	4,236	140	-2
	Horseshoe Lake 9 and 10	941,452	3.21%	30,179	3.19%	30,071	-0.01%	-108	941,451	30,071	-108
	Tinker	8,664	2.77%	240	2.52%	218	-0.25%	-22	8,664	218	-22
	McClain Gas 1	4,078,113	2.90%	118,464	2.84%	115,674	-0.07%	-2,790	4,960,160	140,693	22,229
	Centennial Wind Farm	417,174	5.15%	21,470	4.14%	17,266	-1.01%	-4,204	429,237	17,765	-3,705
	OU Spirit Wind Farm	83,465	4.74%	3,958	3.94%	3,291	-0.80%	-667	83,465	3,291	-667
	Crossroads Wind Farm	58,088	3.97%	2,308	3.39%	1,971	-0.58%	-337	58,088	1,971	-337
	Total Miscellaneous Power Plant Equipment	7,621,067	3.03%	230,776	2.91%	221,497	-0.12%	-9,279	8,626,300	249,903	19,127
	Total Other Production Plant	1,501,049,562	3.96%	59,475,974	3.54%	53,079,402	-0.43%	-6,396,572	1,596,220,208	56,023,263	-3,452,711
	Transmission Plant										
350.10	Land	3,541,128									
350.20	Land Rights	108,362,302	1.35%	1,464,896	1.01%	1,099,139	-0.34%	-365,757	110,986,098	1,125,753	-339,143
352.00	Structures and Improvements	6,242,912	1.67%	104,499	1.44%	89,711	-0.24%	-14,788	7,246,425	104,132	-367
353.00	Station Equipment	605,259,534	2.20%	13,297,119	1.97%	11,916,751	-0.23%	-1,380,368	632,418,810	12,451,480	-845,639
353.10	Station Equipment - Step Up Transformers	53,127,938	2.50%	1,328,567	2.19%	1,162,472	-0.31%	-166,095	53,127,938	1,162,472	-166,095
354.00	Towers and Fixtures	161,001,202	1.40%	2,260,703	1.45%	2,341,969	0.05%	81,266	160,178,524	2,330,002	69,299
355.00	Poles and Fixtures	828,826,933	2.90%	24,001,988	2.54%	21,039,727	-0.36%	-2,962,261	845,512,127	21,463,280	-2,538,708
356.00	Overhead Conductors and Devices	566,280,790	2.54%	14,358,944	2.15%	12,154,989	-0.39%	-2,203,955	568,342,215	12,199,236	-2,159,708
358.00	Underground Conductors and Devices	110,494	0.27%	297	0.36%	401	0.09%	104	110,494	401	104
	Total Transmission Plant	2,332,753,234	2.44%	56,817,013	2.14%	49,805,158	-0.30%	-7,011,855	2,377,922,631	50,836,756	-5,980,257
	Distribution Plant										
360.10	Land	7,788,308									
360.20	Land Rights	4,906,915	1.53%	74,987	0.90%	43,937	-0.63%	-31,050	5,129,299	45,928	-29,059
361.00	Structures and Improvements	6,789,470	1.71%	116,125	1.47%	99,642	-0.24%	-16,483	7,168,702	105,208	-10,917
362.00	Station Equipment	587,980,205	2.16%	12,678,412	1.83%	10,777,296	-0.32%	-1,901,116	598,323,077	10,966,874	-1,711,538
364.00	Poles, Towers and Fixtures	560,493,940	2.89%	16,172,820	2.74%	15,336,411	-0.15%	-836,409	592,206,901	16,204,151	31,331
365.00	Overhead Conductors and Devices	436,100,316	2.69%	11,716,941	2.66%	11,606,008	-0.03%	-110,933	460,944,161	12,267,182	550,241
366.00	Underground Conduit	190,859,208	2.20%	4,199,472	1.81%	3,462,466	-0.39%	-737,006	205,322,655	3,724,854	-474,618
367.00	Underground Conductors and Devices	689,744,665	1.95%	13,460,359	1.83%	12,637,029	-0.12%	-823,330	725,544,729	13,292,933	-167,426
368.00	Line Transformers	413,056,822	3.44%	14,189,491	2.82%	11,667,077	-0.61%	-2,522,414	434,228,664	12,265,091	-1,924,400
369.00	Services	238,422,853	2.01%	4,783,747	1.99%	4,735,723	-0.02%	-48,024	241,866,312	4,804,119	20,372
370.00	Meters - Smart Meters	127,156,385	6.68%	8,496,662	6.70%	8,523,601	0.02%	26,939	134,665,262	9,026,939	530,277
370.10	Meters - Metering Equipment	35,422,587	5.85%	2,072,755	5.85%	2,072,953	0.00%	198	36,501,312	2,136,081	63,326
371.00	Installations on Customer Premises	39,213,363	21.81%	8,551,973	5.28%	2,068,616	-16.53%	-6,483,357	48,882,585	2,578,695	-5,973,278
373.00	Street Lighting and Signal Systems	219,537,743	5.18%	11,371,043	4.20%	9,213,231	-0.98%	-2,157,812	229,085,496	9,613,916	-1,757,127
	Total Distribution Plant	3,557,472,780	3.03%	107,884,787	2.59%	92,243,991	-0.44%	-15,640,796	3,719,869,156	97,031,972	-10,852,815
	General Plant										

Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]		[5]	[6]	[7]
		Original Cost	OGE Proposed Rates		PUD Proposed Rates		Difference		Six-Month Post Test Year Update		Adjustment From 12-31-14
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual	Original Cost	PUD Updated Accrual	
389.10	Land	2,866,064									
389.20	Land Rights	147,844	2.74%	4,058	2.74%	4,054	0.00%	-4	147,826	4,053	-5
390.00	Structures and Improvements	164,117,131	2.03%	3,329,857	1.90%	3,120,846	-0.13%	-209,011	177,947,733	3,383,848	53,991
391.00	Office Furniture and Equipment	12,773,167	6.67%	851,517	6.75%	861,863	0.08%	10,346	14,248,516	961,411	109,894
391.10	Office Furniture and Equipment - Computers	726,801	20.00%	145,355	20.66%	150,177	0.66%	4,822	5,362,092	1,107,956	962,601
392.10	Transportation Equipment - Cars and Trucks	18,189,606	7.41%	1,347,380	7.48%	1,359,854	0.07%	12,474	19,006,668	1,420,938	73,558
392.50	Transportation Equipment - Heavy Trucks	52,763,703	5.79%	3,055,061	5.76%	3,037,246	-0.03%	-17,815	56,203,559	3,235,255	180,194
392.60	Transportation Equipment - Trailers	4,712,699	3.52%	165,857	3.53%	166,270	0.01%	413	5,231,883	184,587	18,730
393.00	Stores Equipment	740,516	4.00%	29,603	4.02%	29,789	0.03%	186	1,081,457	43,504	13,901
394.00	Tools, Shop and Garage Equipment	9,861,717	4.00%	394,750	4.02%	396,290	0.02%	1,540	11,250,189	452,085	57,335
395.00	Laboratory Equipment	11,618,008	5.00%	581,408	5.03%	583,875	0.02%	2,467	12,233,921	614,828	33,420
396.00	Power Operated Equipment	9,218,433	4.86%	448,177	4.81%	443,378	-0.05%	-4,799	8,967,576	431,313	-16,864
397.00	Communication Equipment	22,056,606	10.00%	2,206,107	10.02%	2,209,910	0.02%	3,803	22,590,240	2,263,376	57,269
398.00	Miscellaneous Equipment	5,833,193	5.00%	291,909	5.03%	293,178	0.02%	1,269	6,141,910	308,695	16,786
Total General Plant		315,625,488	4.07%	12,851,039	4.01%	12,656,729	-0.06%	-194,310	340,413,570	14,411,849	1,560,810
Unrecovered Reserve for Amortization											
391.00	Office Furniture and Equipment			850,190		850,190				850,190	
393.00	Stores Equipment			8,439		8,439				8,439	
394.00	Tools, Shop and Garage Equipment			123,426		123,426				123,426	
395.00	Laboratory Equipment			351,391		351,391				351,391	
397.00	Communication Equipment			100,050		100,050				100,050	
398.00	Miscellaneous Equipment			-255,017		-255,017				-255,017	
Total General Plant				1,178,479		1,178,479				1,178,479	
Accounts Not Studied											
Muskogee 3											
311.00	Structures and Improvements										
312.00	Boiler Plant Equipment										
314.00	Turbogenerator Units										
315.00	Accessory Electric Equipment										
316.00	Miscellaneous Power Plant Equipment										
Enid											
342.00	Fuel Holders, Producers and Accessories										
344.00	Generators										
Woodward											
342.00	Fuel Holders, Producers and Accessories										
344.00	Generators										
ARO											
317.00	ARO for Steam Production	3,497,863									
347.00	ARO for Other Production	43,620,335									
359.00	ARO for Transmission	585,057									
Total Accounts Not Studied		47,703,255									

Detailed Rate Comparison

Account No.	Description	[1]	[2]		[3]		[4]		[5]		[6]	[7]
		Original Cost	OGE Proposed Rates		PUD Proposed Rates		Difference		Six-Month Post Test Year Update		PUD Updated Accrual	Adjustment From 12-31-14
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual	Original Cost			
	TOTAL ELECTRIC PLANT	<u>\$ 9,739,164,992</u>	<u>3.03%</u>	<u>\$ 294,831,130</u>	<u>2.68%</u>	<u>\$ 260,989,229</u>	<u>-0.35%</u>	<u>\$ (33,841,901)</u>	<u>\$ 10,096,220,211</u>	<u>\$ 270,312,404</u>	<u>\$ (24,518,726)</u>	

[1] OG&E Depreciation Study pp. VI-4 - VI-11

[2] Attachment to OG&E's response to Data Request DJG 2-6

[3] Rates and Accruals from DG 2-4

[4] = [3] - [2]

[5] = 6-month post test year plant balances

[6] = [5] * Depreciation Rate in [3]

[7] = [6] - [2] (adjusting from annual accrual at 12-31-14)

* N/D = Nondepreciable

Depreciation Rate Development (SL-AL-RL-BG System)

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]		[8]	[9]		[10]	[11]		[12]
		Original Cost	Net Salvage	Depreciable Base	Book Reserve	Future Accruals	Remaining Life	Accrual	Rate	Accrual	Rate	Accrual	Rate	Accrual	Rate	
Intangible Plant																
301.00	Organization	80,900	N/D													
302.00	Franchises and Consents	2,592,571	0.0%	2,592,571	1,493,905	1,098,666	10.30	106,667	4.11%		0	0.00%		106,667	4.11%	
303.20	Miscellaneous Intangible Plant - Software	63,248,130	0.0%	63,248,130	29,598,260	33,649,870	8.50	3,958,808	6.26%		0	0.00%		3,958,808	6.26%	
	Total Intangible Plant	65,921,601		65,840,701	31,092,165	34,748,536	8.55	4,065,475	6.17%		0	0.00%		4,065,475	6.17%	
Coal and Gas Production Plant																
310.10	Land															
	Horseshoe Lake 6	116,199	N/D													
	Mustang 1	101,936	N/D													
	Seminole 1	1,239,444	N/D													
	Muskogee 3	54,996	N/D													
	Muskogee 4	1,825,436	N/D													
	Sooner 1	7,006,282	N/D													
	Total Land	10,344,294														
310.20	Rights of Way															
	Horseshoe Lake 6	28,509	-11.3%	31,729	24,856	6,873	8.50	430	1.51%		379	1.33%		809	2.84%	
	Mustang 1	27,941	-5.5%	29,478	27,652	1,826	0.50	578	2.07%		3,074	11.00%		3,652	13.07%	
	Seminole 1	78,916	-13.5%	89,609	52,835	36,774	15.50	1,683	2.13%		690	0.87%		2,373	3.01%	
	Muskogee 4	18,934	-7.8%	20,408	5,296	15,112	27.50	496	2.62%		54	0.28%		550	2.90%	
	Sooner 1	813,704	-6.7%	868,304	66,925	801,379	29.50	25,315	3.11%		1,851	0.23%		27,165	3.34%	
	Total Rights of Way	968,005		1,039,528	177,564	861,964	24.95	28,501	2.94%		6,047	0.62%		34,548	3.57%	
311.00	Structures and Improvements															
	Horseshoe Lake 6	11,211,175	-11.3%	12,477,472	8,935,191	3,542,281	8.39	271,273	2.42%		150,929	1.35%		422,203	3.77%	
	Horseshoe Lake 7	2,780,824	-15.3%	3,207,184	2,545,547	661,637	13.04	18,043	0.65%		32,696	1.18%		50,739	1.82%	
	Horseshoe Lake 8	4,909,590	-18.7%	5,827,173	4,318,958	1,508,215	14.05	42,038	0.86%		65,308	1.33%		107,346	2.19%	
	Mustang 1	7,416,271	-5.5%	7,824,166	6,531,580	1,292,586	0.50	1,769,383	23.86%		815,790	11.00%		2,585,173	34.86%	
	Mustang 2	195,298	-13.0%	220,756	207,944	12,812	2.49	-5,079	-2.60%		10,224	5.24%		5,146	2.63%	
	Mustang 3	1,628,467	-13.7%	1,851,110	1,669,747	181,363	2.49	-16,578	-1.02%		89,415	5.49%		72,837	4.47%	
	Mustang 4	3,270,373	-14.6%	3,749,472	3,071,969	677,503	2.49	79,680	2.44%		192,409	5.88%		272,090	8.32%	
	Seminole 1	18,980,575	-13.5%	21,552,356	12,384,985	9,167,371	15.15	435,352	2.29%		169,755	0.89%		605,107	3.19%	
	Seminole 2	2,515,483	-13.5%	2,856,319	1,584,797	1,271,522	15.06	61,799	2.46%		22,632	0.90%		84,430	3.36%	
	Seminole 3	7,102,749	-13.6%	8,067,463	5,259,703	2,807,760	15.04	122,543	1.73%		64,143	0.90%		186,686	2.63%	
	Muskogee 4	41,211,521	-7.8%	44,418,223	18,852,812	25,565,411	26.43	845,959	2.05%		121,328	0.29%		967,288	2.35%	
	Muskogee 5	7,042,387	-9.4%	7,703,049	3,571,723	4,131,326	27.18	127,692	1.81%		24,307	0.35%		151,999	2.16%	
	Muskogee 6	51,625,592	-6.7%	55,065,234	32,936,867	22,128,367	32.28	578,957	1.12%		106,556	0.21%		685,513	1.33%	
	Sooner 1	90,538,993	-6.7%	96,614,233	64,392,717	32,221,516	27.93	936,136	1.03%		217,517	0.24%		1,153,653	1.27%	
	Sooner 2	12,443,474	-8.9%	13,552,143	8,459,021	5,093,122	21.53	185,065	1.49%		51,494	0.41%		236,559	1.90%	
	Total Structures and Improvements	262,872,771		284,986,356	174,723,561	110,262,795	14.53	5,452,263	2.07%		2,134,504	0.81%		7,586,768	2.89%	
312.00	Boiler Plant Equipment															
	Horseshoe Lake 6	16,714,253	-11.3%	18,602,120	13,870,655	4,731,465	8.29	343,015	2.05%		227,728	1.36%		570,744	3.41%	
	Horseshoe Lake 7	14,425,660	-15.3%	16,637,425	12,666,821	3,970,604	12.94	135,923	0.94%		170,925	1.18%		306,847	2.13%	
	Horseshoe Lake 8	16,592,080	-18.7%	19,693,076	14,335,897	5,357,179	13.83	163,137	0.98%		224,222	1.35%		387,359	2.33%	
	Mustang 1	5,543,334	-5.5%	5,848,217	5,477,375	370,842	0.50	131,918	2.38%		609,767	11.00%		741,685	13.38%	
	Mustang 2	3,597,630	-13.0%	4,066,599	3,597,640	468,959	2.48	-4	0.00%		189,101	5.26%		189,096	5.26%	
	Mustang 3	6,594,441	-13.7%	7,496,031	5,962,648	1,533,383	2.48	254,755	3.86%		363,544	5.51%		618,299	9.38%	
	Mustang 4	16,899,943	-14.6%	19,375,730	16,741,430	2,634,300	2.48	63,917	0.38%		998,301	5.91%		1,062,218	6.29%	
	Seminole 1	31,309,355	-13.5%	35,551,631	21,817,445	13,734,186	14.81	640,912	2.05%		286,447	0.91%		927,359	2.96%	
	Seminole 2	26,377,010	-13.5%	29,950,975	18,599,822	11,351,153	14.76	526,910	2.00%		242,139	0.92%		769,048	2.92%	
	Seminole 3	48,103,101	-13.6%	54,636,592	32,157,938	22,478,654	14.78	1,078,834	2.24%		442,049	0.92%		1,520,883	3.16%	
	Muskogee 4	133,639,978	-7.8%	144,038,611	69,378,210	74,660,401	25.30	2,539,991	1.90%		411,013	0.31%		2,951,004	2.21%	
	Muskogee 5	123,366,915	-9.4%	134,940,252	58,954,161	75,986,091	26.22	2,456,627	1.99%		441,393	0.36%		2,898,020	2.35%	

Depreciation Rate Development (SL-AL-RL-BG System)

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]
		Original Cost	Net Salvage	Depreciable Base	Book Reserve	Future Accruals	Remaining Life	Service Life		Net Salvage		Total	
								Accrual	Rate	Accrual	Rate	Accrual	Rate
	Muskogee 6	241,126,822	-6.7%	257,192,303	140,815,975	116,376,328	30.93	3,243,157	1.35%	519,414	0.22%	3,762,571	1.56%
	Sooner 1	215,877,477	-6.7%	230,363,032	125,357,245	105,005,787	26.97	3,356,330	1.55%	537,099	0.25%	3,893,429	1.80%
	Sooner 2	153,267,556	-8.9%	166,923,153	91,313,208	75,609,945	27.70	2,236,619	1.46%	492,982	0.32%	2,729,601	1.78%
	Total Boiler Plant Equipment	1,053,435,555		1,145,315,747	631,046,470	514,269,277	22.04	17,172,041	1.63%	6,156,124	0.58%	23,328,165	2.21%
314.00	Turbogenerator Units												
	Horseshoe Lake 6	7,851,909	-11.3%	8,738,778	5,580,473	3,158,305	8.10	280,424	3.57%	109,490	1.39%	389,914	4.97%
	Horseshoe Lake 7	16,203,244	-15.3%	18,687,552	14,063,445	4,624,107	12.18	175,681	1.08%	203,966	1.26%	379,648	2.34%
	Horseshoe Lake 8	17,870,801	-18.7%	21,210,785	13,955,695	7,255,090	13.26	295,257	1.65%	251,884	1.41%	547,141	3.06%
	Mustang 1	5,045,332	-5.5%	5,322,825	5,183,122	139,703	0.50	-275,580	-5.46%	554,987	11.00%	279,407	5.54%
	Mustang 2	4,630,128	-13.0%	5,233,689	4,429,346	804,343	2.47	81,288	1.76%	244,357	5.28%	325,645	7.03%
	Mustang 3	9,011,273	-13.7%	10,243,292	8,826,320	1,416,972	2.46	75,184	0.83%	500,821	5.56%	576,005	6.39%
	Mustang 4	14,753,735	-14.6%	16,915,108	12,653,222	4,261,886	2.47	850,410	5.76%	875,050	5.93%	1,725,460	11.70%
	Seminole GT	1,588,884	-2.0%	1,620,662	1,667,982	-47,320	2.50	-31,639	-1.99%	12,711	0.80%	-18,928	-1.19%
	Seminole 1	25,900,404	-13.5%	29,409,791	16,747,769	12,662,022	14.15	646,829	2.50%	248,013	0.96%	894,843	3.45%
	Seminole 2	30,298,116	-13.5%	34,403,373	18,890,591	15,512,782	14.18	804,480	2.66%	289,510	0.96%	1,093,990	3.61%
	Seminole 3	30,307,045	-13.6%	34,423,428	17,497,773	16,925,655	14.29	896,380	2.96%	288,060	0.95%	1,184,441	3.91%
	Muskogee 4	55,774,534	-7.8%	60,114,394	23,162,156	36,952,238	23.88	1,365,677	2.45%	181,736	0.33%	1,547,414	2.77%
	Muskogee 5	50,930,321	-9.4%	55,708,213	26,290,494	29,417,719	24.17	1,019,438	2.00%	197,679	0.39%	1,217,117	2.39%
	Muskogee 6	78,214,074	-6.7%	83,425,219	43,820,305	39,604,914	27.46	1,252,504	1.60%	189,772	0.24%	1,442,277	1.84%
	Sooner 1	36,739,503	-6.7%	39,204,754	25,196,967	14,007,787	24.45	472,087	1.28%	100,828	0.27%	572,916	1.56%
	Sooner 2	41,163,301	-8.9%	44,830,806	27,482,811	17,347,995	25.14	544,172	1.32%	145,883	0.35%	690,055	1.68%
	Total Turbogenerator Units	426,282,605		469,492,670	265,448,471	204,044,199	15.88	8,452,595	1.98%	4,394,748	1.03%	12,847,343	3.01%
315.00	Accessory Electric Equipment												
	Horseshoe Lake 6	2,312,662	-11.3%	2,573,876	1,828,204	745,672	8.39	57,742	2.50%	31,134	1.35%	88,876	3.84%
	Horseshoe Lake 7	2,057,256	-15.3%	2,372,677	1,668,038	704,639	13.06	29,802	1.45%	24,152	1.17%	53,954	2.62%
	Horseshoe Lake 8	2,556,414	-18.7%	3,034,198	1,928,315	1,105,883	14.12	44,483	1.74%	33,837	1.32%	78,320	3.06%
	Mustang 1	1,420,869	-5.5%	1,499,017	1,267,576	231,441	0.50	306,587	21.58%	156,296	11.00%	462,882	32.58%
	Mustang 2	600,475	-13.0%	678,750	531,618	147,132	2.49	31,436	4.61%	59,089	5.24%	90,889	9.84%
	Mustang 3	1,134,098	-13.7%	1,289,152	1,074,926	214,226	2.48	23,860	2.10%	62,522	5.51%	86,381	7.62%
	Mustang 4	1,734,242	-14.6%	1,988,303	1,499,172	489,131	2.49	94,406	5.44%	102,032	5.88%	196,438	11.33%
	Seminole 1	3,853,228	-13.5%	4,375,323	2,240,476	2,134,847	15.11	106,734	2.77%	34,553	0.90%	141,287	3.67%
	Seminole 2	2,035,788	-13.5%	2,311,628	1,387,807	923,821	15.01	43,170	2.12%	18,377	0.90%	61,547	3.02%
	Seminole 3	5,142,314	-13.6%	5,840,756	3,683,160	2,157,596	15.11	96,569	1.88%	46,224	0.90%	142,793	2.78%
	Muskogee 4	21,997,602	-7.8%	23,709,252	13,586,527	10,122,725	25.63	328,173	1.49%	66,783	0.30%	394,956	1.80%
	Muskogee 5	11,579,336	-9.4%	12,665,620	6,953,037	5,712,583	26.42	175,106	1.51%	41,116	0.36%	216,222	1.87%
	Muskogee 6	41,899,914	-6.7%	44,691,566	27,213,984	17,477,582	31.64	464,157	1.11%	88,232	0.21%	552,389	1.32%
	Sooner 1	23,826,732	-6.7%	25,425,525	17,290,856	8,134,669	27.08	241,354	1.01%	59,040	0.25%	300,394	1.26%
	Sooner 2	12,733,338	-8.9%	13,867,833	8,452,513	5,145,320	27.98	152,996	1.20%	40,547	0.32%	193,543	1.52%
	Total Accessory Electric Equipment	134,884,266		146,323,477	90,606,209	55,717,268	18.39	2,192,792	1.63%	836,280	0.62%	3,029,071	2.25%
316.00	Miscellaneous Power Plant Equipment												
	Horseshoe Lake 6	1,733,789	-11.3%	1,929,619	1,131,907	797,712	8.04	74,861	4.32%	24,357	1.40%	99,218	5.72%
	Horseshoe Lake 7	1,039,114	-15.3%	1,198,432	941,915	256,517	11.76	8,265	0.80%	13,548	1.30%	21,813	2.10%
	Horseshoe Lake 8	2,128,870	-18.7%	2,526,747	1,826,132	700,615	12.63	23,970	1.13%	31,503	1.48%	55,472	2.61%
	Mustang 1	626,438	-5.5%	660,892	524,629	136,263	0.50	203,618	32.50%	68,908	11.00%	272,527	43.50%
	Mustang 2	28,575	-13.0%	32,299	11,226	21,073	2.47	7,024	24.58%	1,508	5.28%	8,532	29.86%
	Mustang 3	453,218	-13.7%	515,181	439,427	75,754	2.40	5,746	1.27%	25,818	5.70%	31,564	6.96%
	Mustang 4	1,283,308	-14.6%	1,471,308	1,235,083	236,225	2.45	19,684	1.53%	76,735	5.98%	96,418	7.51%
	Seminole 1	3,768,642	-13.5%	4,279,276	2,415,910	1,863,366	13.52	100,054	2.65%	37,769	1.00%	137,823	3.66%
	Seminole 2	39,168	-13.5%	44,476	7,482	36,994	13.16	2,408	6.15%	403	1.03%	2,811	7.18%
	Seminole 3	401,384	-13.6%	455,901	252,095	203,806	13.77	10,842	2.70%	3,959	0.99%	14,801	3.69%
	Muskogee 4	5,261,604	-7.8%	5,671,013	2,984,229	2,686,784	21.82	104,371	1.98%	18,763	0.36%	123,134	2.34%
	Muskogee 5	843,110	-9.4%	922,205	558,231	363,974	21.54	13,226	1.57%	3,672	0.44%	16,898	2.00%
	Muskogee 6	4,454,520	-6.7%	4,751,310	2,506,506	2,244,804	24.39	79,869	1.79%	12,169	0.27%	92,038	2.07%
	Sooner 1	4,328,583	-6.7%	4,619,035	2,617,582	2,001,453	22.94	74,586	1.72%	12,661	0.29%	87,247	2.02%
	Sooner 2	2,013,056	-8.9%	2,192,412	1,159,033	1,033,379	21.98	38,855	1.93%	8,160	0.41%	47,015	2.34%

Depreciation Rate Development (SL-AL-RL-BG System)

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]		[8]	[9]		[10]	[11]		[12]
		Original Cost	Net Salvage	Depreciable Base	Book Reserve	Future Accruals	Remaining Life	Service Life			Net Salvage			Total		
								Accrual	Rate		Accrual	Rate	Accrual	Rate	Accrual	Rate
	Power Supply Services	1,448,198	-2.0%	1,477,162	349,832	1,127,330	42.08	26,102	1.80%		688	0.05%		26,790	1.85%	
	Total Miscellaneous Power Plant Equipment	29,851,577		32,747,270	18,961,219	13,786,051	12.16	793,480	2.66%		340,621	1.14%		1,134,100	3.80%	
	Total Coal and Gas Production Plant	1,918,639,072		2,079,905,047	1,180,963,494	898,941,553	18.74	34,091,672	1.78%		13,868,323	0.72%		47,959,995	2.50%	
	Other Production Plant															
340.10	Land															
	Redbud 1	326,890	N/D													
	McClain Gas 1	489,856	N/D													
	Total Land	816,746														
341.00	Structures and Improvements															
	Redbud 1	32,409,694	-2.7%	33,275,386	11,181,974	22,093,412	31.46	674,753	2.08%		27,517	0.08%		702,270	2.17%	
	Redbud 2	82,392	-3.8%	85,520	8,487	77,033	33.70	2,193	2.66%		93	0.11%		2,286	2.77%	
	Redbud 3	78,180	-3.8%	81,149	7,813	73,336	33.71	2,087	2.67%		88	0.11%		2,175	2.78%	
	Redbud 4	103,476	-3.8%	107,409	13,148	94,261	33.72	2,679	2.59%		117	0.11%		2,795	2.70%	
	Horseshoe Lake 9 and 10	987,208	-1.7%	1,003,535	430,842	572,693	20.14	27,625	2.80%		811	0.08%		28,436	2.88%	
	Tinker	972,164	-4.2%	1,013,459	873,812	139,647	10.49	9,376	0.96%		3,937	0.40%		13,312	1.37%	
	McClain Gas 1	5,791,481	-3.6%	5,999,212	1,683,819	4,315,393	30.17	136,151	2.35%		6,885	0.12%		143,036	2.47%	
	McClain Gas 2	959,632	-3.9%	996,913	358,180	638,733	28.62	21,015	2.19%		1,303	0.14%		22,318	2.33%	
	McClain Steam 1	528,864	-6.9%	565,154	192,150	373,004	28.89	11,655	2.20%		1,256	0.24%		12,911	2.44%	
	Centennial Wind Farm	2,332,087	-0.6%	2,345,475	712,342	1,633,133	21.44	75,548	3.24%		624	0.03%		76,172	3.27%	
	OU Spirit Wind Farm	5,209,833	-0.6%	5,239,492	1,093,680	4,145,812	24.43	168,488	3.23%		1,214	0.02%		169,702	3.26%	
	Crossroads Wind Farm	11,586,653	-0.7%	11,673,207	1,493,255	10,179,952	27.40	368,372	3.18%		3,159	0.03%		371,531	3.21%	
	Total Structures and Improvements	61,041,664		62,385,909	18,049,502	44,336,407	28.66	1,499,941	2.46%		47,004	0.08%		1,546,944	2.53%	
342.00	Fuel Holders, Producers and Accessories															
	Redbud 1	11,904,643	-2.7%	12,222,627	4,211,845	8,010,782	31.73	242,446	2.04%		10,022	0.08%		252,467	2.12%	
	Redbud 2	690,650	-3.8%	716,871	246,827	470,044	31.73	13,987	2.03%		826	0.12%		14,814	2.14%	
	Redbud 3	691,291	-3.8%	717,541	246,876	470,665	31.73	14,006	2.03%		827	0.12%		14,833	2.15%	
	Redbud 4	688,211	-3.8%	714,368	247,539	466,829	31.72	13,893	2.02%		825	0.12%		14,717	2.14%	
	Tinker	167,150	-4.2%	174,250	104,016	70,234	10.35	6,100	3.65%		686	0.41%		6,786	4.06%	
	McClain Gas 1	246,888	-3.6%	255,743	88,246	167,497	29.27	5,420	2.20%		303	0.12%		5,722	2.32%	
	McClain Gas 2	162,706	-3.9%	169,027	63,673	105,354	29.08	3,406	2.09%		217	0.13%		3,623	2.23%	
	Total Fuel Holders, Producers and Accessories	14,551,539		14,970,427	5,209,022	9,761,405	31.19	299,257	2.06%		13,706	0.09%		312,963	2.15%	
343.00	Prime Movers															
	Redbud 1	86,059,677	-2.7%	88,358,409	21,374,840	66,983,569	28.88	2,239,780	2.60%		79,596	0.09%		2,319,376	2.70%	
	Redbud 2	65,494,633	-3.8%	67,981,174	13,442,833	54,538,341	28.88	1,802,348	2.75%		86,099	0.13%		1,888,447	2.88%	
	Redbud 3	65,549,317	-3.8%	68,038,397	18,063,792	49,974,605	28.94	1,640,827	2.50%		86,008	0.13%		1,726,835	2.63%	
	Redbud 4	60,410,046	-3.8%	62,706,048	14,670,842	48,035,206	28.88	1,583,767	2.62%		79,501	0.13%		1,663,269	2.75%	
	Horseshoe Lake 9 and 10	5,417,003	-1.7%	5,506,590	1,861,263	3,645,327	18.60	191,169	3.53%		4,817	0.09%		195,985	3.62%	
	Tinker	3,910,681	-4.2%	4,076,798	3,294,691	782,107	10.05	61,293	1.57%		16,529	0.42%		77,822	1.99%	
	McClain Gas 1	65,049,598	-3.6%	67,382,815	7,766,380	59,616,435	26.90	2,129,488	3.27%		86,737	0.13%		2,216,224	3.41%	
	McClain Gas 2	68,969,030	-3.9%	71,648,435	13,223,312	58,425,123	26.87	2,074,645	3.01%		99,717	0.14%		2,174,363	3.15%	
	McClain Steam 1	31,891,452	-6.9%	34,079,792	10,822,794	23,256,998	26.31	800,785	2.51%		83,175	0.26%		883,960	2.77%	
	Total Prime Movers	452,751,437		469,778,459	104,520,747	365,257,712	27.78	12,524,101	2.77%		622,180	0.14%		13,146,281	2.90%	
343.10	L TSA: 5-Year															
	Redbud 1	2,129,244	-2.7%	2,186,118	228,688	1,957,430	4.50	422,346	19.84%		12,639	0.59%		434,984	20.43%	
	Redbud 2	1,895,120	-3.8%	1,967,069	164,263	1,802,806	4.50	384,635	20.30%		15,989	0.84%		400,624	21.14%	
	Redbud 3	1,908,402	-3.8%	1,980,869	231,144	1,749,725	4.50	372,724	19.53%		16,104	0.84%		388,828	20.37%	
	Redbud 4	2,141,159	-3.8%	2,222,538	220,449	2,002,089	4.50	426,824	19.93%		18,084	0.84%		444,909	20.78%	
	McClain Gas 1	8,442,767	-3.6%	8,745,594	3,828,520	4,917,074	2.75	1,677,908	19.87%		110,119	1.30%		1,788,027	21.18%	

Depreciation Rate Development (SL-AL-RL-BG System)

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]		[8]	[9]		[10]	[11]		[12]
		Original Cost	Net Salvage	Depreciable Base	Book Reserve	Future Accruals	Remaining Life	Service Life		Net Salvage		Total		Accrual	Rate	
								Accrual	Rate	Accrual	Rate	Accrual	Rate			
	McClain Gas 2	7,981,330	-3.9%	8,291,400	3,587,215	4,704,185	2.78	1,580,617	19.80%	111,536	1.40%	1,692,153	21.20%			
	McClain Steam 1	8,624	-6.9%	9,216	8,624	592	2.78	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
343.20	L TSA: 20-Year															
	Redbud 1	1,490,678	-2.7%	1,530,495	840,547	689,948	9.50	68,435	4.59%	4,191	0.28%	72,626	4.87%			
	Redbud 2	1,490,678	-3.8%	1,547,272	780,635	766,637	9.50	74,741	5.01%	5,957	0.40%	80,699	5.41%			
	Redbud 3	1,490,678	-3.8%	1,547,283	813,380	733,903	9.50	71,295	4.78%	5,958	0.40%	77,253	5.18%			
	Redbud 4	1,490,678	-3.8%	1,547,334	805,755	741,579	9.50	72,097	4.84%	5,964	0.40%	78,061	5.24%			
	Total LTSA	30,469,356		31,575,188	11,509,220	20,065,968	3.68	5,151,622	16.91%	306,541	1.01%	5,458,163	17.91%			
344.00	Generators															
	Redbud 1	717,739	-2.7%	736,911	56,945	679,966	31.18	21,193	2.95%	615	0.09%	21,808	3.04%			
	Redbud 3	23,199	-3.8%	24,080	2,099	21,981	31.62	667	2.88%	28	0.12%	695	3.00%			
	Redbud 4	23,035	-3.8%	23,910	2,119	21,791	31.62	661	2.87%	28	0.12%	689	2.99%			
	Horseshoe Lake 9 and 10	34,372,147	-1.7%	34,940,600	11,223,803	23,716,797	19.11	1,211,321	3.52%	29,746	0.09%	1,241,067	3.61%			
	Tinker	3,314,013	-4.2%	3,454,785	2,313,143	1,141,642	10.27	97,456	2.94%	13,707	0.41%	111,163	3.35%			
	Centennial Wind Farm	187,491,332	-0.6%	188,567,686	61,075,976	127,491,710	20.41	6,193,795	3.30%	52,737	0.03%	6,246,532	3.33%			
	OU Spirit Wind Farm	245,143,282	-0.6%	246,538,826	49,131,117	197,407,709	23.19	8,452,444	3.45%	60,179	0.02%	8,512,622	3.47%			
	Crossroads Wind Farm	359,760,960	-0.7%	362,448,424	48,350,952	314,097,472	23.48	13,262,777	3.69%	114,458	0.03%	13,377,235	3.72%			
	Total Generators	830,845,707		836,735,221	172,156,154	664,579,067	22.52	29,240,314	3.52%	271,497	0.03%	29,511,811	3.55%			
345.00	Accessory Electric Equipment															
	Redbud 1	12,892,722	-2.7%	13,237,098	4,988,779	8,248,319	29.39	268,933	2.09%	11,717	0.09%	280,651	2.18%			
	Redbud 2	9,282,943	-3.8%	9,635,375	3,531,922	6,103,453	29.45	195,281	2.10%	11,967	0.13%	207,248	2.23%			
	Redbud 3	9,119,140	-3.8%	9,465,418	3,516,577	5,948,841	29.39	190,628	2.09%	11,782	0.13%	202,410	2.22%			
	Redbud 4	9,353,445	-3.8%	9,708,941	3,549,956	6,158,985	30.66	189,285	2.02%	11,595	0.12%	200,880	2.15%			
	Horseshoe Lake 9 and 10	4,298,290	-1.7%	4,369,376	1,736,116	2,633,260	18.93	135,350	3.15%	3,755	0.09%	139,105	3.24%			
	Tinker	3,023,751	-4.2%	3,152,193	2,591,418	560,775	9.91	43,626	1.44%	12,961	0.43%	56,587	1.87%			
	McClain Gas 1	3,534,608	-3.6%	3,661,388	1,186,684	2,474,704	27.10	86,639	2.45%	4,678	0.13%	91,318	2.58%			
	McClain Gas 2	3,477,788	-3.9%	3,612,898	1,210,095	2,402,803	27.01	83,958	2.41%	5,002	0.14%	88,960	2.56%			
	McClain Steam 1	2,217,821	-6.9%	2,370,004	809,173	1,560,831	26.82	52,522	2.37%	5,674	0.26%	58,197	2.62%			
	Centennial Wind Farm	911,783	-0.6%	917,018	241,070	675,948	20.74	32,339	3.55%	252	0.03%	32,592	3.57%			
	OU Spirit Wind Farm	788,993	-0.6%	793,485	28,399	765,086	23.58	32,256	4.09%	190	0.02%	32,446	4.11%			
	Crossroads Wind Farm	44,050,762	-0.7%	44,379,827	5,664,347	38,715,480	25.96	1,478,675	3.36%	12,676	0.03%	1,491,351	3.39%			
	Total Accessory Electric Equipment	102,952,046		105,303,021	29,054,536	76,248,485	26.46	2,789,493	2.71%	92,251	0.09%	2,881,744	2.80%			
346.00	Miscellaneous Power Plant Equipment															
	Redbud 1	2,010,342	-2.7%	2,064,040	612,573	1,451,467	27.78	50,316	2.50%	1,933	0.10%	52,249	2.60%			
	Redbud 2	15,295	-3.8%	15,876	1,633	14,243	29.85	458	2.99%	19	0.13%	477	3.12%			
	Redbud 3	4,236	-3.8%	4,397	152	4,245	30.28	135	3.18%	5	0.13%	140	3.31%			
	Redbud 4	4,236	-3.8%	4,397	158	4,239	30.28	135	3.18%	5	0.13%	140	3.30%			
	Horseshoe Lake 9 and 10	941,452	-1.7%	957,022	413,037	543,985	18.09	29,210	3.10%	861	0.09%	30,071	3.19%			
	Tinker	8,664	-4.2%	9,033	6,849	2,184	10.02	181	2.09%	37	0.42%	218	2.52%			
	McClain Gas 1	4,078,113	-3.6%	4,224,388	1,329,063	2,895,325	25.03	109,830	2.69%	5,844	0.14%	115,674	2.84%			
	Centennial Wind Farm	417,174	-0.6%	419,569	71,147	348,422	20.18	17,147	4.11%	119	0.03%	17,266	4.14%			
	OU Spirit Wind Farm	83,465	-0.6%	83,940	9,270	74,670	22.69	3,270	3.92%	21	0.03%	3,291	3.94%			
	Crossroads Wind Farm	58,088	-0.7%	58,522	8,910	49,612	25.17	1,954	3.36%	17	0.03%	1,971	3.39%			
	Total Miscellaneous Power Plant Equipment	7,621,067		7,841,185	2,452,792	5,388,393	24.33	212,635	2.79%	8,861	0.12%	221,497	2.91%			
	Total Other Production Plant	1,501,049,562		1,528,589,410	342,951,973	1,185,637,437	22.34	51,717,363	3.45%	1,362,039	0.09%	53,079,402	3.54%			
	Transmission Plant															
350.10	Land	3,541,128	N/D													
350.20	Land Rights	108,362,302	0.0%	108,362,302	15,594,976	92,767,326	84.40	1,099,139	1.01%	0	0.00%	1,099,139	1.01%			
352.00	Structures and Improvements	6,242,912	-5.0%	6,555,058	1,055,765	5,499,293	61.30	84,619	1.36%	5,092	0.08%	89,711	1.44%			
353.00	Station Equipment	605,259,534	-30.0%	786,837,394	123,074,387	663,763,007	55.70	8,656,825	1.43%	3,259,926	0.54%	11,916,751	1.97%			

Depreciation Rate Development (SL-AL-RL-BG System)

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]		[8]	[9]		[10]	[11]		[12]
		Original Cost	Net Salvage	Depreciable Base	Book Reserve	Future Accruals	Remaining Life	Service Life			Net Salvage			Total		
								Accrual	Rate		Accrual	Rate		Accrual	Rate	
353.10	Station Equipment - Step Up Transformers	53,127,938	-10.0%	58,440,732	12,988,096	45,452,636	39.10	1,026,594	1.93%		135,877	0.26%		1,162,472	2.19%	
354.00	Towers and Fixtures	161,001,202	-15.0%	185,151,382	44,399,061	140,752,321	60.10	1,940,135	1.21%		401,833	0.25%		2,341,969	1.45%	
355.00	Poles and Fixtures	828,826,933	-60.0%	1,326,123,093	135,274,530	1,190,848,563	56.60	12,253,576	1.48%		8,786,151	1.06%		21,039,727	2.54%	
356.00	Overhead Conductors and Devices	566,280,790	-50.0%	849,421,185	129,845,858	719,575,327	59.20	7,372,212	1.30%		4,782,777	0.84%		12,154,989	2.15%	
358.00	Underground Conductors and Devices	110,494	0.0%	110,494	108,170	2,324	5.79	401	0.36%		0	0.00%		401	0.36%	
Total Transmission Plant		2,332,753,234		3,321,001,640	462,340,843	2,858,660,797	57.40	32,433,502	1.39%		17,371,656	0.74%		49,805,158	2.14%	
Distribution Plant																
360.10	Land	7,788,308	N/D													
360.20	Land Rights	4,906,915	0.0%	4,906,915	1,348,042	3,558,873	81.00	43,937	0.90%		0	0.00%		43,937	0.90%	
361.00	Structures and Improvements	6,789,470	-10.0%	7,468,417	1,768,895	5,699,522	57.20	87,772	1.29%		11,870	0.17%		99,642	1.47%	
362.00	Station Equipment	587,980,205	-30.0%	764,374,267	163,001,153	601,373,114	55.80	7,616,112	1.30%		3,161,184	0.54%		10,777,296	1.83%	
364.00	Poles, Towers and Fixtures	560,493,940	-60.0%	896,790,304	223,521,850	673,268,454	43.90	7,675,902	1.37%		7,660,509	1.37%		15,336,411	2.74%	
365.00	Overhead Conductors and Devices	436,100,316	-50.0%	654,150,473	149,289,112	504,861,361	43.50	6,593,361	1.51%		5,012,647	1.15%		11,606,008	2.66%	
366.00	Underground Conduit	190,859,208	-25.0%	238,574,011	54,717,057	183,856,954	53.10	2,563,882	1.34%		898,584	0.47%		3,462,466	1.81%	
367.00	Underground Conductors and Devices	689,744,665	-25.0%	862,180,832	203,791,638	658,389,194	52.10	9,327,313	1.35%		3,309,715	0.48%		12,637,029	1.83%	
368.00	Line Transformers	413,056,822	-25.0%	516,321,028	82,305,752	434,015,276	37.20	8,891,158	2.15%		2,775,920	0.67%		11,667,077	2.82%	
369.00	Services	238,422,853	-20.0%	286,107,423	116,568,538	169,538,885	35.80	3,403,752	1.43%		1,331,971	0.56%		4,735,723	1.99%	
370.00	Meters - Smart Meters	127,156,385	-5.0%	133,514,204	31,230,993	102,283,211	12.00	7,993,783	6.29%		529,818	0.42%		8,523,601	6.70%	
370.10	Meters - Metering Equipment	35,422,587	-5.0%	37,193,716	16,464,184	20,729,532	10.00	1,895,840	5.35%		177,113	0.50%		2,072,953	5.85%	
371.00	Installations on Customer Premises	39,213,363	0.0%	39,213,363	12,321,349	26,892,014	13.00	2,068,616	5.28%		0	0.00%		2,068,616	5.28%	
373.00	Street Lighting and Signal Systems	219,537,743	-30.0%	285,399,066	97,449,160	187,949,906	20.40	5,984,734	2.73%		3,228,496	1.47%		9,213,231	4.20%	
Total Distribution Plant		3,557,472,780		4,726,194,018	1,153,777,723	3,572,416,295	38.73	64,146,163	1.80%		28,097,828	0.79%		92,243,991	2.59%	
General Plant																
389.10	Land	2,866,064	N/D													
389.20	Land Rights	147,844	0.0%	147,844	82,176	65,668	16.20	4,054	2.74%		0	0.00%		4,054	2.74%	
390.00	Structures and Improvements	164,117,131	0.0%	164,117,131	65,810,486	98,306,645	31.50	3,120,846	1.90%		0	0.00%		3,120,846	1.90%	
391.00	Office Furniture and Equipment	12,773,167	0.0%	12,773,167	3,465,050	9,308,117	10.80	861,863	6.75%		0	0.00%		861,863	6.75%	
391.10	Office Furniture and Equipment - Computers	726,801	0.0%	726,801	403,920	322,881	2.15	150,177	20.66%		0	0.00%		150,177	20.66%	
392.10	Transportation Equipment - Cars and Trucks	18,189,606	10.0%	16,370,645	9,027,433	7,343,212	5.40	1,696,699	9.33%		-336,845	-1.85%		1,359,854	7.48%	
392.50	Transportation Equipment - Heavy Trucks	52,763,703	10.0%	47,487,332	23,493,088	23,994,244	7.90	3,705,141	7.02%		-667,895	-1.27%		3,037,246	5.76%	
392.60	Transportation Equipment - Trailers	4,712,699	10.0%	4,241,429	1,132,187	3,109,242	18.70	191,471	4.06%		-25,202	-0.53%		166,270	3.53%	
393.00	Stores Equipment	740,516	0.0%	740,516	391,985	348,531	11.70	29,789	4.02%		0	0.00%		29,789	4.02%	
394.00	Tools, Shop and Garage Equipment	9,861,717	0.0%	9,861,717	4,234,400	5,627,317	14.20	396,290	4.02%		0	0.00%		396,290	4.02%	
395.00	Laboratory Equipment	11,618,008	0.0%	11,618,008	5,020,220	6,597,788	11.30	583,875	5.03%		0	0.00%		583,875	5.03%	
396.00	Power Operated Equipment	9,218,433	15.0%	7,835,668	3,002,848	4,832,820	10.90	570,237	6.19%		-126,859	-1.38%		443,378	4.81%	
397.00	Communication Equipment	22,056,606	0.0%	22,056,606	6,565,140	15,491,466	7.01	2,209,910	10.02%		0	0.00%		2,209,910	10.02%	
398.00	Miscellaneous Equipment	5,833,193	0.0%	5,833,193	2,285,735	3,547,458	12.10	293,178	5.03%		0	0.00%		293,178	5.03%	
Total General Plant		315,625,488		303,810,058	124,914,668	178,895,390	14.13	13,813,529	4.38%		-1,156,800	-0.37%		12,656,729	4.01%	
Unrecovered Reserve for Amortization																
391.00	Office Furniture and Equipment				-4,250,950									850,190		
393.00	Stores Equipment				-42,195									8,439		
394.00	Tools, Shop and Garage Equipment				-617,132									123,426		
395.00	Laboratory Equipment				-1,756,957									351,391		
397.00	Communication Equipment				-500,249									100,050		
398.00	Miscellaneous Equipment				1,275,084									-255,017		
Total Unrecovered Reserve for Amortization					-5,892,399									1,178,479		
Accounts Not Studied																

Depreciation Rate Development (SL-AL-RL-BG System)

Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]		[8]	[9]		[10]	[11]		[12]
		Original Cost	Net Salvage	Depreciable Base	Book Reserve	Future Accruals	Remaining Life	Accrual	Rate	Accrual	Rate	Accrual	Rate	Accrual	Rate	
	Muskogee 3															
311.00	Structures and Improvements				430,499											
312.00	Boiler Plant Equipment				2,047,264											
314.00	Turbogenerator Units				934,359											
315.00	Accessory Electric Equipment				223,239											
316.00	Miscellaneous Power Plant Equipment				25,344											
	Enid															
342.00	Fuel Holders, Producers and Accessories				144											
344.00	Generators				-324,548											
	Woodward															
342.00	Fuel Holders, Producers and Accessories				247											
344.00	Generators				-216,010											
	ARO															
317.00	ARO for Steam Production	3,497,863			-4,826,990											
347.00	ARO for Other Production	43,620,335			-6,832,335											
359.00	ARO for Transmission	585,057			-95,275											
	Total Accounts Not Studied	47,703,255			-8,634,062											
	TOTAL ELECTRIC PLANT	9,739,164,992		12,025,340,875	3,281,514,405	8,729,300,009	33.45	200,267,704	2.06%	59,543,046	0.62%	260,989,229	2.68%			

[1] OG&E Depreciation Study pp. VI-4 - VI-11
 [2] Weighted net salvage for life span accounts from DG 2-6; no adjustment to net salvage for mass property accounts
 [3] = [1] * (1 - [2])
 [4] OG&E Depreciation Study pp. VI-4 - VI-11
 [5] = [3] - [4]
 [6] From applying Iowa curves in DG 2-5 to each account and obtaining average remaining lives; see detailed calculations in DG 2-9
 [7] = ([1] - [4]) / [6]
 [8] = [7] / [1]
 [9] = [11] - [7]
 [10] = [12] - [8]
 [11] = [5] / [6]
 [12] = [11] / [1]
 * N/D = Nondepreciable

Calculated Accumulated Depreciation

Account No.	Description	[1] Original Cost	[2] Average Life	[3] Iowa Curve	[4] Remaining Life	[5] Net Salvage	[6] Calc. Accum. Depreciation	[7] Book Reserve	[8] Difference
Intangible Plant									
301.00	Organization	80,900							
302.00	Franchises and Consents	2,592,571	25	- SQ	10.30	0.0%	1,524,432	1,493,905	-30,527
303.20	Miscellaneous Intangible Plant - Software	63,248,130	10	- SQ	8.50	0.0%	9,487,220	29,598,260	20,111,040
	Total Intangible Plant	65,921,601			8.55		11,011,651	31,092,165	20,080,514
Coal and Gas Production Plant									
310.10	Land								
	Horseshoe Lake 6	116,199							
	Mustang 1	101,936							
	Seminole 1	1,239,444							
	Muskogee 3	54,996							
	Muskogee 4	1,825,436							
	Sooner 1	7,006,282							
	Total Land	10,344,294							
310.20	Rights of Way								
	Horseshoe Lake 6	28,509	116	- L5	8.50	-11.3%	29,404	24,856	-4,548
	Mustang 1	27,941	116	- L5	0.50	-5.5%	29,351	27,652	-1,699
	Seminole 1	78,916	116	- L5	15.50	-13.5%	77,635	52,835	-24,800
	Muskogee 4	18,934	116	- L5	27.50	-7.8%	15,570	5,296	-10,274
	Sooner 1	813,704	116	- L5	29.50	-6.7%	647,485	66,925	-580,560
	Total Rights of Way	968,005			24.95		799,445	177,564	-621,881
311.00	Structures and Improvements								
	Horseshoe Lake 6	11,211,175	101	- R1.5	8.39	-11.3%	11,440,977	8,935,191	-2,505,786
	Horseshoe Lake 7	2,780,824	101	- R1.5	13.04	-15.3%	2,793,108	2,545,547	-247,561
	Horseshoe Lake 8	4,909,590	101	- R1.5	14.05	-18.7%	5,016,562	4,318,958	-697,604
	Mustang 1	7,416,271	101	- R1.5	0.50	-5.5%	7,785,433	6,531,580	-1,253,853
	Mustang 2	195,298	101	- R1.5	2.49	-13.0%	215,314	207,944	-7,370
	Mustang 3	1,628,467	101	- R1.5	2.49	-13.7%	1,805,474	1,669,747	-135,727
	Mustang 4	3,270,373	101	- R1.5	2.49	-14.6%	3,657,035	3,071,969	-585,066
	Seminole 1	18,980,575	101	- R1.5	15.15	-13.5%	18,319,503	12,384,985	-5,934,518
	Seminole 2	2,515,483	101	- R1.5	15.06	-13.5%	2,430,417	1,584,797	-845,620
	Seminole 3	7,102,749	101	- R1.5	15.04	-13.6%	6,866,130	5,259,703	-1,606,427
	Muskogee 4	41,211,521	101	- R1.5	26.43	-7.8%	32,794,721	18,852,812	-13,941,909
	Muskogee 5	7,042,387	101	- R1.5	27.18	-9.4%	5,630,090	3,571,723	-2,058,367
	Muskogee 6	51,625,592	101	- R1.5	32.28	-6.7%	37,466,167	32,936,867	-4,529,300
	Sooner 1	90,538,993	101	- R1.5	27.93	-6.7%	69,897,050	64,392,717	-5,504,333
	Sooner 2	12,443,474	101	- R1.5	21.53	-8.9%	10,663,256	8,459,021	-2,204,235
	Total Structures and Improvements	262,872,771			14.53		216,781,236	174,723,561	-42,057,675
312.00	Boiler Plant Equipment								
	Horseshoe Lake 6	16,714,253	85	- R0.5	8.29	-11.3%	16,787,866	13,870,655	-2,917,211
	Horseshoe Lake 7	14,425,660	85	- R0.5	12.94	-15.3%	14,104,622	12,666,821	-1,437,801
	Horseshoe Lake 8	16,592,080	85	- R0.5	13.83	-18.7%	16,488,897	14,335,897	-2,153,000
	Mustang 1	5,543,334	85	- R0.5	0.50	-5.5%	5,813,816	5,477,375	-336,441
	Mustang 2	3,597,630	85	- R0.5	2.48	-13.0%	3,947,950	3,597,640	-350,310
	Mustang 3	6,594,441	85	- R0.5	2.48	-13.7%	7,277,323	5,962,648	-1,314,675
	Mustang 4	16,899,943	85	- R0.5	2.48	-14.6%	18,810,414	16,741,430	-2,068,984
	Seminole 1	31,309,355	85	- R0.5	14.81	-13.5%	29,357,282	21,817,445	-7,539,837
	Seminole 2	26,377,010	85	- R0.5	14.76	-13.5%	24,750,077	18,599,822	-6,150,255
	Seminole 3	48,103,101	85	- R0.5	14.78	-13.6%	45,136,253	32,157,938	-12,978,315
	Muskogee 4	133,639,978	85	- R0.5	25.30	-7.8%	101,165,942	69,378,210	-31,787,732
	Muskogee 5	123,366,915	85	- R0.5	26.22	-9.4%	93,315,153	58,954,161	-34,360,992
	Muskogee 6	241,126,822	85	- R0.5	30.93	-6.7%	163,604,562	140,815,975	-22,788,587
	Sooner 1	215,877,477	85	- R0.5	26.97	-6.7%	157,270,197	125,357,245	-31,912,952
	Sooner 2	153,267,556	85	- R0.5	27.70	-8.9%	112,525,843	91,313,208	-21,212,635
	Total Boiler Plant Equipment	1,053,435,555			22.04		810,356,197	631,046,470	-179,309,727
314.00	Turbogenerator Units								
	Horseshoe Lake 6	7,851,909	60	- L0	8.10	-11.3%	7,559,043	5,580,473	-1,978,570
	Horseshoe Lake 7	16,203,244	60	- L0	12.18	-15.3%	14,893,979	14,063,445	-830,534
	Horseshoe Lake 8	17,870,801	60	- L0	13.26	-18.7%	16,523,202	13,955,695	-2,567,507
	Mustang 1	5,045,332	60	- L0	0.50	-5.5%	5,278,468	5,183,122	-95,346
	Mustang 2	4,630,128	60	- L0	2.47	-13.0%	5,018,235	4,429,346	-588,889
	Mustang 3	9,011,273	60	- L0	2.46	-13.7%	9,823,317	8,826,320	-996,997
	Mustang 4	14,753,735	60	- L0	2.47	-14.6%	16,218,770	12,653,222	-3,565,548
	Seminole GT	1,588,884	60	- L0	2.50	-2.0%	1,553,135	1,667,982	114,847
	Seminole 1	25,900,404	60	- L0	14.15	-13.5%	22,473,982	16,747,769	-5,726,213
	Seminole 2	30,298,116	60	- L0	14.18	-13.5%	26,272,709	18,890,591	-7,382,118
	Seminole 3	30,307,045	60	- L0	14.29	-13.6%	26,224,915	17,497,773	-8,727,142
	Muskogee 4	55,774,534	60	- L0	23.88	-7.8%	36,188,865	23,162,156	-13,026,709

Calculated Accumulated Depreciation

Account No.	Description	[1] Original Cost	[2] Average Life	[3] Iowa Curve	[4] Remaining Life	[5] Net Salvage	[6] Calc. Accum. Depreciation	[7] Book Reserve	[8] Difference	
	Muskogee 5	50,930,321	60	- L0	24.17	-9.4%	33,267,088	26,290,494	-6,976,594	
	Muskogee 6	78,214,074	60	- L0	27.46	-6.7%	45,244,277	43,820,305	-1,423,972	
	Sooner 1	36,739,503	60	- L0	24.45	-6.7%	23,228,817	25,196,967	1,968,150	
	Sooner 2	<u>41,163,301</u>	60	- L0	<u>25.14</u>	-8.9%	<u>26,046,698</u>	<u>27,482,811</u>	<u>1,436,113</u>	
	Total Turbogenerator Units	426,282,605			15.88		315,815,500	265,448,471	-50,367,029	
315.00	Accessory Electric Equipment									
	Horseshoe Lake 6	2,312,662	81	- R2	8.39	-11.3%	2,307,274	1,828,204	-479,070	
	Horseshoe Lake 7	2,057,256	81	- R2	13.06	-15.3%	1,990,120	1,668,038	-322,082	
	Horseshoe Lake 8	2,556,414	81	- R2	14.12	-18.7%	2,505,274	1,928,315	-576,959	
	Mustang 1	1,420,869	81	- R2	0.50	-5.5%	1,489,764	1,267,576	-222,188	
	Mustang 2	600,475	81	- R2	2.49	-13.0%	657,885	531,618	-126,267	
	Mustang 3	1,134,098	81	- R2	2.48	-13.7%	1,249,681	1,074,926	-174,755	
	Mustang 4	1,734,242	81	- R2	2.49	-14.6%	1,927,181	1,499,172	-428,009	
	Seminole 1	3,853,228	81	- R2	15.11	-13.5%	3,559,136	2,240,476	-1,318,660	
	Seminole 2	2,035,788	81	- R2	15.01	-13.5%	1,883,263	1,387,807	-495,456	
	Seminole 3	5,142,314	81	- R2	15.11	-13.6%	4,751,203	3,683,160	-1,068,043	
	Muskogee 4	21,997,602	81	- R2	25.63	-7.8%	16,207,177	13,586,527	-2,620,650	
	Muskogee 5	11,579,336	81	- R2	26.42	-9.4%	8,534,439	6,953,037	-1,581,402	
	Muskogee 6	41,899,914	81	- R2	31.64	-6.7%	27,234,268	27,213,984	-20,284	
	Sooner 1	23,826,732	81	- R2	27.08	-6.7%	16,925,238	17,290,856	365,618	
	Sooner 2	<u>12,733,338</u>	81	- R2	<u>27.98</u>	-8.9%	<u>9,077,439</u>	<u>8,452,513</u>	<u>-624,926</u>	
	Total Accessory Electric Equipment	134,884,266			18.39		100,299,340	90,606,209	-9,693,131	
316.00	Miscellaneous Power Plant Equipment									
	Horseshoe Lake 6	1,733,789	46	- L0	8.04	-11.3%	1,592,355	1,131,907	-460,448	
	Horseshoe Lake 7	1,039,114	46	- L0	11.76	-15.3%	892,051	941,915	49,864	
	Horseshoe Lake 8	2,128,870	46	- L0	12.63	-18.7%	1,832,990	1,826,132	-6,858	
	Mustang 1	626,438	46	- L0	0.50	-5.5%	653,709	524,629	-129,080	
	Mustang 2	28,575	46	- L0	2.47	-13.0%	30,565	11,226	-19,339	
	Mustang 3	453,218	46	- L0	2.40	-13.7%	488,302	439,427	-48,875	
	Mustang 4	1,283,308	46	- L0	2.45	-14.6%	1,392,945	1,235,083	-157,862	
	Seminole 1	3,768,642	46	- L0	13.52	-13.5%	3,021,541	2,415,910	-605,631	
	Seminole 2	39,168	46	- L0	13.16	-13.5%	31,752	7,482	-24,270	
	Seminole 3	401,384	46	- L0	13.77	-13.6%	319,428	252,095	-67,333	
	Muskogee 4	5,261,604	46	- L0	21.82	-7.8%	2,980,980	2,984,229	3,249	
	Muskogee 5	843,110	46	- L0	21.54	-9.4%	490,372	558,231	67,859	
	Muskogee 6	4,454,520	46	- L0	24.39	-6.7%	2,232,083	2,506,506	274,423	
	Sooner 1	4,328,583	46	- L0	22.94	-6.7%	2,315,542	2,617,582	302,040	
	Sooner 2	2,013,056	46	- L0	21.98	-8.9%	1,144,820	1,159,033	14,213	
	Power Supply Services	<u>1,448,198</u>	46	- L0	<u>42.08</u>	-2.0%	<u>125,880</u>	<u>349,832</u>	<u>223,952</u>	
	Total Miscellaneous Power Plant Equipment	29,851,577			12.16		19,545,317	18,961,219	-584,098	
	Total Coal and Gas Production Plant	<u>1,918,639,072</u>			<u>18.74</u>		<u>1,463,597,035</u>	<u>1,180,963,494</u>	<u>-282,633,541</u>	
	Other Production Plant									
340.10	Land									
	Redbud 1	326,890								
	McClain Gas 1	<u>489,856</u>								
	Total Land	816,746								
341.00	Structures and Improvements									
	Redbud 1	32,409,694	45	- S4	31.46	-2.7%	10,012,194	11,181,974	1,169,780	
	Redbud 2	82,392	45	- S4	33.70	-3.8%	21,475	8,487	-12,988	
	Redbud 3	78,180	45	- S4	33.71	-3.8%	20,359	7,813	-12,546	
	Redbud 4	103,476	45	- S4	33.72	-3.8%	26,924	13,148	-13,776	
	Horseshoe Lake 9 and 10	987,208	45	- S4	20.14	-1.7%	554,397	430,842	-123,555	
	Tinker	972,164	45	- S4	10.49	-4.2%	777,211	873,812	96,601	
	McClain Gas 1	5,791,481	45	- S4	30.17	-3.6%	1,977,074	1,683,819	-293,255	
	McClain Gas 2	959,632	45	- S4	28.62	-3.9%	362,876	358,180	-4,696	
	McClain Steam 1	528,864	45	- S4	28.89	-6.9%	202,325	192,150	-10,175	
	Centennial Wind Farm	2,332,087	45	- S4	21.44	-0.6%	1,227,986	712,342	-515,644	
	OU Spirit Wind Farm	5,209,833	45	- S4	24.43	-0.6%	2,395,030	1,093,680	-1,301,350	
	Crossroads Wind Farm	<u>11,586,653</u>	45	- S4	<u>27.40</u>	-0.7%	<u>4,565,521</u>	<u>1,493,255</u>	<u>-3,072,266</u>	
	Total Structures and Improvements	61,041,664			28.66		22,143,372	18,049,502	-4,093,870	
342.00	Fuel Holders, Producers and Accessories									
	Redbud 1	11,904,643	62	- R2	31.73	-2.7%	5,967,402	4,211,845	-1,755,557	
	Redbud 2	690,650	62	- R2	31.73	-3.8%	349,995	246,827	-103,168	
	Redbud 3	691,291	62	- R2	31.73	-3.8%	350,322	246,876	-103,446	
	Redbud 4	688,211	62	- R2	31.72	-3.8%	348,888	247,539	-101,349	
	Tinker	167,150	62	- R2	10.35	-4.2%	145,162	104,016	-41,146	
	McClain Gas 1	246,888	62	- R2	29.27	-3.6%	135,008	88,246	-46,762	

Calculated Accumulated Depreciation

Account No.	Description	[1] Original Cost	[2] Average Life	[3] Iowa Curve	[4] Remaining Life	[5] Net Salvage	[6] Calc. Accum. Depreciation	[7] Book Reserve	[8] Difference
	McClain Gas 2	162,706	62	R2	29.08	-3.9%	89,748	63,673	-26,075
	Total Fuel Holders, Producers and Accessories	14,551,539			31.19		7,386,524	5,209,022	-2,177,502
343.00	Prime Movers								
	Redbud 1	86,059,677	47	R1	28.88	-2.7%	34,064,987	21,374,840	-12,690,147
	Redbud 2	65,494,633	47	R1	28.88	-3.8%	26,208,912	13,442,833	-12,766,079
	Redbud 3	65,549,317	47	R1	28.94	-3.8%	26,144,116	18,063,792	-8,080,324
	Redbud 4	60,410,046	47	R1	28.88	-3.8%	24,175,183	14,670,842	-9,504,341
	Horseshoe Lake 9 and 10	5,417,003	47	R1	18.60	-1.7%	3,327,387	1,861,263	-1,466,124
	Tinker	3,910,681	47	R1	10.05	-4.2%	3,205,058	3,294,691	89,633
	McClain Gas 1	65,049,598	47	R1	26.90	-3.6%	28,816,906	7,766,380	-21,050,526
	McClain Gas 2	68,969,030	47	R1	26.87	-3.9%	30,686,872	13,223,312	-17,463,560
	McClain Steam 1	31,891,452	47	R1	26.31	-6.9%	15,002,360	10,822,794	-4,179,566
	Total Prime Movers	452,751,437			27.78		191,631,780	104,520,747	-87,111,033
343.10	LTSA: 5-Year								
	Redbud 1	2,129,244	5	SQ	4.50	-2.7%	218,612	228,688	10,076
	Redbud 2	1,895,120	5	SQ	4.50	-3.8%	196,707	164,263	-32,444
	Redbud 3	1,908,402	5	SQ	4.50	-3.8%	198,087	231,144	33,057
	Redbud 4	2,141,159	5	SQ	4.50	-3.8%	222,254	220,449	-1,805
	McClain Gas 1	8,442,767	5	SQ	2.75	-3.6%	3,935,518	3,828,520	-106,998
	McClain Gas 2	7,981,330	5	SQ	2.78	-3.9%	3,681,381	3,587,215	-94,166
	McClain Steam 1	8,624	5	SQ	2.78	-6.9%	4,092	8,624	4,532
343.20	LTSA: 20-Year								
	Redbud 1	1,490,678	20	SQ	9.50	-2.7%	803,510	840,547	37,037
	Redbud 2	1,490,678	20	SQ	9.50	-3.8%	812,318	780,635	-31,683
	Redbud 3	1,490,678	20	SQ	9.50	-3.8%	812,323	813,380	1,057
	Redbud 4	1,490,678	20	SQ	9.50	-3.8%	812,350	805,755	-6,595
	Total LTSA	30,469,356			3.68		11,697,152	11,509,220	-185
344.00	Generators								
	Redbud 1	717,739	45	R2.5	31.18	-2.7%	226,313	56,945	-169,368
	Redbud 3	23,199	45	R2.5	31.62	-3.8%	7,160	2,099	-5,061
	Redbud 4	23,035	45	R2.5	31.62	-3.8%	7,109	2,119	-4,990
	Horseshoe Lake 9 and 10	34,372,147	45	R2.5	19.11	-1.7%	20,102,492	11,223,803	-8,878,689
	Tinker	3,314,013	45	R2.5	10.27	-4.2%	2,666,327	2,313,143	-353,184
	Centennial Wind Farm	187,491,332	45	R2.5	20.41	-0.6%	103,041,764	61,075,976	-41,965,788
	OU Spirit Wind Farm	245,143,282	45	R2.5	23.19	-0.6%	119,489,151	49,131,117	-70,358,034
	Crossroads Wind Farm	359,760,960	45	R2.5	23.48	-0.7%	173,330,891	48,350,952	-124,979,939
	Total Generators	830,845,707			22.52		418,871,207	172,156,154	-246,715,053
345.00	Accessory Electric Equipment								
	Redbud 1	12,892,722	45	R2.5	29.39	-2.7%	4,591,802	4,988,779	396,977
	Redbud 2	9,282,943	45	R2.5	29.45	-3.8%	3,329,557	3,531,922	202,365
	Redbud 3	9,119,140	45	R2.5	29.39	-3.8%	3,283,448	3,516,577	233,129
	Redbud 4	9,353,445	45	R2.5	30.66	-3.8%	3,093,916	3,549,956	456,040
	Horseshoe Lake 9 and 10	4,298,290	45	R2.5	18.93	-1.7%	2,531,325	1,736,116	-795,209
	Tinker	3,023,751	45	R2.5	9.91	-4.2%	2,458,010	2,591,418	133,408
	McClain Gas 1	3,534,608	45	R2.5	27.10	-3.6%	1,456,419	1,186,684	-269,735
	McClain Gas 2	3,477,788	45	R2.5	27.01	-3.9%	1,444,356	1,210,095	-234,261
	McClain Steam 1	2,217,821	45	R2.5	26.82	-6.9%	957,482	809,173	-148,309
	Centennial Wind Farm	911,783	45	R2.5	20.74	-0.6%	494,374	241,070	-253,304
	OU Spirit Wind Farm	788,993	45	R2.5	23.58	-0.6%	377,699	28,399	-349,300
	Crossroads Wind Farm	44,050,762	45	R2.5	25.96	-0.7%	18,777,598	5,664,347	-13,113,251
	Total Accessory Electric Equipment	102,952,046			26.46		42,795,987	29,054,536	-13,741,451
346.00	Miscellaneous Power Plant Equipment								
	Redbud 1	2,010,342	40	R2	27.78	-2.7%	630,564	612,573	-17,991
	Redbud 2	15,295	40	R2	29.85	-3.8%	4,029	1,633	-2,396
	Redbud 3	4,236	40	R2	30.28	-3.8%	1,069	152	-917
	Redbud 4	4,236	40	R2	30.28	-3.8%	1,069	158	-911
	Horseshoe Lake 9 and 10	941,452	40	R2	18.09	-1.7%	524,209	413,037	-111,172
	Tinker	8,664	40	R2	10.02	-4.2%	6,770	6,849	79
	McClain Gas 1	4,078,113	40	R2	25.03	-3.6%	1,580,977	1,329,063	-251,914
	Centennial Wind Farm	417,174	40	R2	20.18	-0.6%	207,897	71,147	-136,750
	OU Spirit Wind Farm	83,465	40	R2	22.69	-0.6%	36,325	9,270	-27,055
	Crossroads Wind Farm	58,088	40	R2	25.17	-0.7%	21,697	8,910	-12,787
	Total Miscellaneous Power Plant Equipment	7,621,067			24.33		3,014,605	2,452,792	-561,813
	Total Other Production Plant	1,501,049,562			22.34		697,540,626	342,951,973	-354,400,906
	Transmission Plant								

Calculated Accumulated Depreciation

Account No.	Description	[1] Original Cost	[2] Average Life	[3] Iowa Curve	[4] Remaining Life	[5] Net Salvage	[6] Calc. Accum. Depreciation	[7] Book Reserve	[8] Difference
350.10	Land	3,541,128							
350.20	Land Rights	108,362,302			84.40	0.0%	13,093,778	15,594,976	2,501,198
352.00	Structures and Improvements	6,242,912	96 - R4		61.30	-5.0%	1,050,605	1,055,765	5,160
353.00	Station Equipment	605,259,534	64 - R1		55.70	-30.0%	102,042,974	123,074,387	21,031,413
353.10	Station Equipment - Step Up Transformers	53,127,938	48 - R1		39.10	-10.0%	10,835,886	12,988,096	2,152,210
354.00	Towers and Fixtures	161,001,202	75 - R4		60.10	-15.0%	36,783,408	44,399,061	7,615,653
355.00	Poles and Fixtures	828,826,933	61 - L0		56.60	-60.0%	95,654,780	135,274,530	39,619,750
356.00	Overhead Conductors and Devices	566,280,790	68 - R2		59.20	-50.0%	109,925,095	129,845,858	19,920,763
358.00	Underground Conductors and Devices	110,494	53 - S6		5.79	0.0%	98,423	108,170	9,747
	Total Transmission Plant	2,332,753,234			57.40		369,484,950	462,340,843	92,855,893
Distribution Plant									
360.10	Land	7,788,308							
360.20	Land Rights	4,906,915	99 - L4		81.00	0.0%	892,166	1,348,042	455,876
361.00	Structures and Improvements	6,789,470	70 - R2.5		57.20	-10.0%	1,365,653	1,768,895	403,242
362.00	Station Equipment	587,980,205	68 - R2		55.80	-30.0%	137,137,736	163,001,153	25,863,417
364.00	Poles, Towers and Fixtures	560,493,940	55 - R1		43.90	-60.0%	180,988,589	223,521,850	42,533,261
365.00	Overhead Conductors and Devices	436,100,316	54 - R0.5		43.50	-50.0%	127,195,925	149,289,112	22,093,187
366.00	Underground Conduit	190,859,208	65 - R2.5		53.10	-25.0%	43,677,396	54,717,057	11,039,661
367.00	Underground Conductors and Devices	689,744,665	64 - R2.5		52.10	-25.0%	160,311,748	203,791,638	43,479,890
368.00	Line Transformers	413,056,822	44 - O2		37.20	-25.0%	79,795,068	82,305,752	2,510,684
369.00	Services	238,422,853	53 - R5		35.80	-20.0%	92,849,956	116,568,538	23,718,582
370.00	Meters - Smart Meters	127,156,385	15 - S2.5		12.00	-5.0%	26,702,841	31,230,993	4,528,152
370.10	Meters - Metering Equipment	35,422,587	14 - L0.5		10.00	-5.0%	10,626,776	16,464,184	5,837,408
371.00	Installations on Customer Premises	39,213,363	15 - L3		13.00	0.0%	5,228,448	12,321,349	7,092,901
373.00	Street Lighting and Signal Systems	219,537,743	31 - L2		20.40	-30.0%	97,588,068	97,449,160	-138,908
	Total Distribution Plant	3,557,472,780			38.73		964,360,371	1,153,777,723	189,417,352
General Plant									
389.10	Land	2,866,064							
389.20	Land Rights	147,844	45 - R4		16.20	0.0%	94,620	82,176	-12,444
390.00	Structures and Improvements	164,117,131	44 - L2		31.50	0.0%	46,624,185	65,810,486	19,186,301
391.00	Office Furniture and Equipment	12,773,167	15 - SQ		10.80	0.0%	3,576,487	3,465,050	-111,437
391.10	Office Furniture and Equipment - Computers	726,801	5 - SQ		2.15	0.0%	414,276	403,920	-10,356
392.10	Transportation Equipment - Cars and Trucks	18,189,606	10 - S2.5		5.40	10.0%	7,065,226	9,027,433	1,962,207
392.50	Transportation Equipment - Heavy Trucks	52,763,703	13 - L2.5		7.90	10.0%	18,629,646	23,493,088	4,863,442
392.60	Transportation Equipment - Trailers	4,712,699	23 - S0.5		18.70	10.0%	792,963	1,132,187	339,224
393.00	Stores Equipment	740,516	25 - SQ		11.70	0.0%	393,954	391,985	-1,969
394.00	Tools, Shop and Garage Equipment	9,861,717	25 - SQ		14.20	0.0%	4,260,262	4,234,400	-25,862
395.00	Laboratory Equipment	11,618,008	20 - SQ		11.30	0.0%	5,053,833	5,020,220	-33,613
396.00	Power Operated Equipment	9,218,433	18 - L2		10.90	15.0%	3,090,736	3,002,848	-87,888
397.00	Communication Equipment	22,056,606	10 - SQ		7.01	0.0%	6,594,925	6,565,140	-29,785
398.00	Miscellaneous Equipment	5,833,193	20 - SQ		12.10	0.0%	2,304,111	2,285,735	-18,376
	Total General Plant	315,625,488			14.13		98,895,225	124,914,668	26,019,443
Unrecovered Reserve for Amortization									
391.00	Office Furniture and Equipment							-4,250,950	
393.00	Stores Equipment							-42,195	
394.00	Tools, Shop and Garage Equipment							-617,132	
395.00	Laboratory Equipment							-1,756,957	
397.00	Communication Equipment							-500,249	
398.00	Miscellaneous Equipment							1,275,084	
	Total General Plant							-5,892,399	
Accounts Not Studied									
Muskogee 3									
311.00	Structures and Improvements							430,499	
312.00	Boiler Plant Equipment							2,047,264	
314.00	Turbogenerator Units							934,359	
315.00	Accessory Electric Equipment							223,239	
316.00	Miscellaneous Power Plant Equipment							25,344	
Enid									
342.00	Fuel Holders, Producers and Accessories							144	
344.00	Generators							-324,548	
Woodward									
342.00	Fuel Holders, Producers and Accessories							247	
344.00	Generators							-216,010	

Calculated Accumulated Depreciation

Account No.	Description	[1] Original Cost	[2] Average Life	[3] Iowa Curve	[4] Remaining Life	[5] Net Salvage	[6] Calc. Accum. Depreciation	[7] Book Reserve	[8] Difference
ARO									
317.00	ARO for Steam Production	3,497,863						-4,826,990	
347.00	ARO for Other Production	43,620,335						-6,832,335	
359.00	ARO for Transmission	585,057						-95,275	
	Total Accounts Not Studied	47,703,255						-8,634,062	
	TOTAL ELECTRIC PLANT	9,739,164,992					3,604,889,858	3,281,514,405	-323,375,452

[1] OGE Depreciation Study pp. VI-4 - VI-11

[2], [3] Average life and Iowa curve calculated from combination of mathematical best fit, visual best fit, and professional judgement; see DG 2-10 for detailed calculations

[4], [5] DG 2-4

[6] Calculated Accumulated Depreciation (CAD) = [1]*(1-[4]/[2])*(1-[5])

[7] OGE Depreciation Study pp. VI-4 - VI-11

[8] = [7] - [6]

Weighted Net Salvage

Location	[1]	[2]	[3]	[4]	[5]
	Terminal Retirements		Interim Retirements		Weighted Net Salvage
	Retirements	Net Salvage	Retirements	Net Salvage	
Coal and Gas Production Plant					
Horseshoe Lake 6	72%	-9.5%	28%	-16%	-11.3%
Horseshoe Lake 7	67%	-15.0%	33%	-16%	-15.3%
Horseshoe Lake 8	67%	-20.0%	33%	-16%	-18.7%
Mustang 1	100%	-5.5%	0%	-16%	-5.5%
Mustang 2	66%	-11.5%	34%	-16%	-13.0%
Mustang 3	67%	-12.5%	33%	-16%	-13.7%
Mustang 4	68%	-14.0%	32%	-16%	-14.6%
Seminole GT	58%	-5.5%	42%	-16%	-9.9%
Seminole 1	70%	-12.5%	30%	-16%	-13.5%
Seminole 2	66%	-19.0%	34%	-16%	-18.0%
Seminole 3	69%	-12.5%	31%	-16%	-13.6%
Muskogee 4	71%	-4.5%	29%	-16%	-7.8%
Muskogee 5	70%	-6.5%	30%	-16%	-9.4%
Muskogee 6	72%	-3.0%	28%	-16%	-6.7%
Sooner 1	74%	-3.5%	26%	-16%	-6.7%
Sooner 2	71%	-6.0%	29%	-16%	-8.9%
Other Production Plant					
Redbud 1	67%	-1.5%	33%	-5%	-2.7%
Redbud 2	60%	-3.0%	40%	-5%	-3.8%
Redbud 3	60%	-3.0%	40%	-5%	-3.8%
Redbud 4	60%	-3.0%	40%	-5%	-3.8%
Horseshoe Lake 9 and 10	84%	-1.0%	16%	-5%	-1.7%
Tinker	75%	-4.0%	25%	-5%	-4.2%
McClain Gas 1	57%	-2.5%	43%	-5%	-3.6%
McClain Gas 2	56%	-3.0%	44%	-5%	-3.9%
McClain Steam 1	62%	-8.0%	38%	-5%	-6.9%
Wind Production Plant					
Centennial	89%	0.0%	11%	-5%	-0.6%
OU Spirit	89%	0.0%	11%	-5%	-0.6%
Crossroads	85%	0.0%	15%	-5%	-0.7%

[1] DG 2-7

[2] Removed 50% of OG&E's proposed terminal net salvage due to lack of support (see responsive testimony)

[3] DG 2-7

[4] Unadjusted interim net salvage from OG&E Depreciation Study p. VIII-3

[5] = [1]*[2] + [3]*[4]

Life Span Retirements

Exhibit DG 2-7

Location	[1] Total Projected Retirements	[2] Total Terminal Retirements Amount	[3] (%)	[4] Total Interim Retirements Amount	[5] (%)
Coal and Gas Production Plant					
Horseshoe Lake 6	39,852,297	28,847,225	72%	11,005,072	28%
Horseshoe Lake 7	36,506,097	24,380,076	67%	12,126,021	33%
Horseshoe Lake 8	44,057,755	29,624,606	67%	14,433,149	33%
Mustang 1	20,080,186	20,080,186	100%	-	0%
Mustang 2	9,052,106	5,963,309	66%	3,088,796	34%
Mustang 3	18,821,497	12,519,150	67%	6,302,347	33%
Mustang 4	37,941,601	25,616,803	68%	12,324,798	32%
Seminole GT	1,588,884	923,142	58%	665,743	42%
Seminole 1	83,891,121	58,734,678	70%	25,156,443	30%
Seminole 2	61,265,566	40,578,519	66%	20,687,047	34%
Seminole 3	91,056,592	62,900,181	69%	28,156,412	31%
Muskogee 4	257,904,173	184,321,214	71%	73,582,959	29%
Muskogee 5	193,762,069	134,996,427	70%	58,765,643	30%
Muskogee 6	417,320,921	299,743,364	72%	117,577,557	28%
Sooner 1	372,124,992	276,560,868	74%	95,564,125	26%
Sooner 2	221,620,724	157,136,927	71%	64,483,797	29%
Other Production Plant					
Redbud 1	149,614,738	99,554,048	67%	50,060,690	33%
Redbud 2	78,951,710	47,506,959	60%	31,444,751	40%
Redbud 3	78,864,444	47,426,630	60%	31,437,814	40%
Redbud 4	74,214,286	44,502,701	60%	29,711,585	40%
Horseshoe Lake 9 and 10	46,016,101	38,494,578	84%	7,521,523	16%
Tinker	11,396,423	8,572,518	75%	2,823,905	25%
McClain Gas 1	87,143,455	49,259,481	57%	37,883,975	43%
McClain Gas 2	81,550,486	45,466,908	56%	36,083,578	44%
McClain Steam 1	34,646,761	21,502,254	62%	13,144,506	38%
Wind Production Plant					
Centennial	191,152,377	169,204,958	89%	21,947,418	11%
OU Spirit	251,225,574	222,622,202	89%	28,603,371	11%
Crossroads	415,456,463	353,386,118	85%	62,070,345	15%
Total	\$ 3,407,079,398	\$ 2,510,426,029	74%	\$ 896,653,369	26%

[1] Original cost of production plants (see OG&E Depreciation Study p. VIII-2)

[2] = [1] - [4]

[3] = [2] / [1]

[4] Totals by location from DG 2-8

[5] = [4] / [1]

Interim Retirement Development

Study Date														
Account No.	Description	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
Account No.	Description	Original Cost	Decom. Date	Avg. Life	Iowa Curve	Avg. Age at Study	Years to PYR	Avg. Age of Retire.	Age as % of ASL	Percent Surviving	Percent Retired	Interim Retired	Avg PYR	PYR Weight
Coal and Gas Production Plant														
310.20	Rights of Way													
	Horseshoe Lake 6	28,509	2023	116 - L5		14.52	26.86	41.38	36%	100%	0%	0		57,673,869
	Mustang 1	27,941	2015	116 - L5		14.52	26.86	41.38	36%	100%	0%	0		56,301,478
	Seminole 1	78,916	2030	116 - L5		14.52	26.86	41.38	36%	100%	0%	0		160,199,967
	Muskogee 4	18,934	2042	116 - L5		14.52	26.86	41.38	36%	100%	0%	0		38,663,861
	Sooner 1	<u>813,704</u>	2044	116 - L5		14.52	26.86	41.38	36%	100%	0%	0		<u>1,663,210,751</u>
	Total Rights of Way	968,005											2041	1,976,049,926
311.00	Structures and Improvements													
	Horseshoe Lake 6	11,211,175	2023	101 - R1.5		28.54	25.98	54.52	54%	84%	16%	1,776,971		22,680,207,005
	Horseshoe Lake 7	2,780,824	2028	101 - R1.5		28.54	25.98	54.52	54%	84%	16%	440,761		5,639,510,748
	Horseshoe Lake 8	4,909,590	2029	101 - R1.5		28.54	25.98	54.52	54%	84%	16%	778,170		9,961,557,704
	Mustang 1	7,416,271	2015	101 - R1.5		28.54	25.98	54.52	54%	84%	16%	1,175,479		14,943,787,032
	Mustang 2	195,298	2017	101 - R1.5		28.54	25.98	54.52	54%	84%	16%	30,955		393,916,550
	Mustang 3	1,628,467	2017	101 - R1.5		28.54	25.98	54.52	54%	84%	16%	258,112		3,284,617,616
	Mustang 4	3,270,373	2017	101 - R1.5		28.54	25.98	54.52	54%	84%	16%	518,354		6,596,343,188
	Seminole 1	18,980,575	2030	101 - R1.5		28.54	25.98	54.52	54%	84%	16%	3,008,421		38,530,566,844
	Seminole 2	2,515,483	2030	101 - R1.5		28.54	25.98	54.52	54%	84%	16%	398,704		5,106,429,962
	Seminole 3	7,102,749	2030	101 - R1.5		28.54	25.98	54.52	54%	84%	16%	1,125,786		14,418,579,841
	Muskogee 4	41,211,521	2042	101 - R1.5		28.54	25.98	54.52	54%	84%	16%	6,532,026		84,153,926,883
	Muskogee 5	7,042,387	2043	101 - R1.5		28.54	25.98	54.52	54%	84%	16%	1,116,218		14,387,596,110
	Muskogee 6	51,625,592	2049	101 - R1.5		28.54	25.98	54.52	54%	84%	16%	8,182,656		105,780,836,984
	Sooner 1	90,538,993	2044	101 - R1.5		28.54	25.98	54.52	54%	84%	16%	14,350,430		185,061,702,080
	Sooner 2	<u>12,443,474</u>	2045	101 - R1.5		28.54	25.98	54.52	54%	84%	16%	1,972,291		<u>25,446,903,635</u>
	Total Structures and Improvements	262,872,771											2040	536,386,482,181
312.00	Boiler Plant Equipment													
	Horseshoe Lake 6	16,714,253	2023	85 - R0.5		25.06	27.38	52.44	62%	73%	27%	4,519,534		33,812,933,617
	Horseshoe Lake 7	14,425,660	2028	85 - R0.5		25.06	27.38	52.44	62%	73%	27%	3,900,698		29,255,237,649
	Horseshoe Lake 8	16,592,080	2029	85 - R0.5		25.06	27.38	52.44	62%	73%	27%	4,486,498		33,665,330,279
	Mustang 1	5,543,334	2015	85 - R0.5		25.06	27.38	52.44	62%	73%	27%	1,498,918		11,169,818,091
	Mustang 2	3,597,630	2017	85 - R0.5		25.06	27.38	52.44	62%	73%	27%	972,799		7,256,419,004
	Mustang 3	6,594,441	2017	85 - R0.5		25.06	27.38	52.44	62%	73%	27%	1,783,137		13,300,986,791
	Mustang 4	16,899,943	2017	85 - R0.5		25.06	27.38	52.44	62%	73%	27%	4,569,745		34,087,185,717
	Seminole 1	31,309,355	2030	85 - R0.5		25.06	27.38	52.44	62%	73%	27%	8,466,050		63,557,991,604
	Seminole 2	26,377,010	2030	85 - R0.5		25.06	27.38	52.44	62%	73%	27%	7,132,344		53,545,331,051
	Seminole 3	48,103,101	2030	85 - R0.5		25.06	27.38	52.44	62%	73%	27%	13,007,078		97,649,294,401
	Muskogee 4	133,639,978	2042	85 - R0.5		25.06	27.38	52.44	62%	73%	27%	36,136,250		272,892,835,729
	Muskogee 5	123,366,915	2043	85 - R0.5		25.06	27.38	52.44	62%	73%	27%	33,358,414		252,038,607,631
	Muskogee 6	241,126,822	2049	85 - R0.5		25.06	27.38	52.44	62%	73%	27%	65,200,693		494,068,857,294
	Sooner 1	215,877,477	2044	85 - R0.5		25.06	27.38	52.44	62%	73%	27%	58,373,270		441,253,563,397
	Sooner 2	<u>153,267,556</u>	2045	85 - R0.5		25.06	27.38	52.44	62%	73%	27%	41,443,547		<u>313,432,151,447</u>
	Total Boiler Plant Equipment	1,053,435,555											2042	2,150,986,543,702
314.00	Turbogenerator Units													
	Horseshoe Lake 6	7,851,909	2023	60 - L0		22.58	23.43	46.01	77%	58%	42%	3,289,950		15,884,411,927
	Horseshoe Lake 7	16,203,244	2028	60 - L0		22.58	23.43	46.01	77%	58%	42%	6,789,159		32,860,178,366
	Horseshoe Lake 8	17,870,801	2029	60 - L0		22.58	23.43	46.01	77%	58%	42%	7,487,866		36,259,855,858
	Mustang 1	5,045,332	2015	60 - L0		22.58	23.43	46.01	77%	58%	42%	2,113,994		10,166,344,161
	Mustang 2	4,630,128	2017	60 - L0		22.58	23.43	46.01	77%	58%	42%	1,940,024		9,338,968,095
	Mustang 3	9,011,273	2017	60 - L0		22.58	23.43	46.01	77%	58%	42%	3,775,724		18,175,738,468
	Mustang 4	14,753,735	2017	60 - L0		22.58	23.43	46.01	77%	58%	42%	6,181,815		29,758,282,547

Interim Retirement Development

Exhibit DG 2-8

Page 2 of 4

Study Date		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
Account No.	Description	Original Cost	Decom. Date	Avg. Life	Iowa Curve	Avg. Age at Study	Years to PYR	Avg. Age of Retire.	Age as % of ASL	Percent Surviving	Percent Retired	Interim Retired	Avg PYR	PYR Weight
	Seminole GT	1,588,884	2017	60 - L0		22.58	23.43	46.01	77%	58%	42%	665,743		3,204,779,936
	Seminole 1	25,900,404	2030	60 - L0		22.58	23.43	46.01	77%	58%	42%	10,852,269		52,577,820,485
	Seminole 2	30,298,116	2030	60 - L0		22.58	23.43	46.01	77%	58%	42%	12,694,911		61,505,175,744
	Seminole 3	30,307,045	2030	60 - L0		22.58	23.43	46.01	77%	58%	42%	12,698,652		61,523,301,391
	Muskogee 4	55,774,534	2042	60 - L0		22.58	23.43	46.01	77%	58%	42%	23,369,530		113,891,597,734
	Muskogee 5	50,930,321	2043	60 - L0		22.58	23.43	46.01	77%	58%	42%	21,339,805		104,050,646,641
	Muskogee 6	78,214,074	2049	60 - L0		22.58	23.43	46.01	77%	58%	42%	32,771,697		160,260,637,565
	Sooner 1	36,739,503	2044	60 - L0		22.58	23.43	46.01	77%	58%	42%	15,393,852		75,095,544,296
	Sooner 2	41,163,301	2045	60 - L0		22.58	23.43	46.01	77%	58%	42%	17,247,423		84,178,950,974
	Total Turbogenerator Units	426,282,605											2038	868,732,234,187
315.00	Accessory Electric Equipment													
	Horseshoe Lake 6	2,312,662	2023	81 - R2		29.79	27.70	57.49	71%	78%	22%	500,229		4,678,515,833
	Horseshoe Lake 7	2,057,256	2028	81 - R2		29.79	27.70	57.49	71%	78%	22%	444,984		4,172,114,357
	Horseshoe Lake 8	2,556,414	2029	81 - R2		29.79	27.70	57.49	71%	78%	22%	552,952		5,186,963,986
	Mustang 1	1,420,869	2015	81 - R2		29.79	27.70	57.49	71%	78%	22%	307,334		2,863,051,640
	Mustang 2	600,475	2017	81 - R2		29.79	27.70	57.49	71%	78%	22%	129,883		1,211,158,176
	Mustang 3	1,134,098	2017	81 - R2		29.79	27.70	57.49	71%	78%	22%	245,305		2,287,476,130
	Mustang 4	1,734,242	2017	81 - R2		29.79	27.70	57.49	71%	78%	22%	375,117		3,497,965,973
	Seminole 1	3,853,228	2030	81 - R2		29.79	27.70	57.49	71%	78%	22%	833,453		7,822,052,251
	Seminole 2	2,035,788	2030	81 - R2		29.79	27.70	57.49	71%	78%	22%	440,341		4,132,649,498
	Seminole 3	5,142,314	2030	81 - R2		29.79	27.70	57.49	71%	78%	22%	1,112,282		10,438,896,770
	Muskogee 4	21,997,602	2042	81 - R2		29.79	27.70	57.49	71%	78%	22%	4,758,081		44,919,102,386
	Muskogee 5	11,579,336	2043	81 - R2		29.79	27.70	57.49	71%	78%	22%	2,504,610		23,656,582,529
	Muskogee 6	41,899,914	2049	81 - R2		29.79	27.70	57.49	71%	78%	22%	9,062,951		85,852,923,048
	Sooner 1	23,826,732	2044	81 - R2		29.79	27.70	57.49	71%	78%	22%	5,153,722		48,701,839,533
	Sooner 2	12,733,338	2045	81 - R2		29.79	27.70	57.49	71%	78%	22%	2,754,221		26,039,676,312
	Total Accessory Electric Equipment	134,884,266											2042	275,460,968,421
316.00	Miscellaneous Power Plant Equipment													
	Horseshoe Lake 6	1,733,789	2023	46 - L0		21.55	22.57	44.12	96%	47%	53%	918,388		3,507,454,661
	Horseshoe Lake 7	1,039,114	2028	46 - L0		21.55	22.57	44.12	96%	47%	53%	550,419		2,107,322,726
	Horseshoe Lake 8	2,128,870	2029	46 - L0		21.55	22.57	44.12	96%	47%	53%	1,127,662		4,319,476,784
	Mustang 1	626,438	2015	46 - L0		21.55	22.57	44.12	96%	47%	53%	331,824		1,262,272,953
	Mustang 2	28,575	2017	46 - L0		21.55	22.57	44.12	96%	47%	53%	15,136		57,635,009
	Mustang 3	453,218	2017	46 - L0		21.55	22.57	44.12	96%	47%	53%	240,069		914,139,899
	Mustang 4	1,283,308	2017	46 - L0		21.55	22.57	44.12	96%	47%	53%	679,768		2,588,432,054
	Seminole 1	3,768,642	2030	46 - L0		21.55	22.57	44.12	96%	47%	53%	1,996,250		7,650,343,828
	Seminole 2	39,168	2030	46 - L0		21.55	22.57	44.12	96%	47%	53%	20,748		79,512,014
	Seminole 3	401,384	2030	46 - L0		21.55	22.57	44.12	96%	47%	53%	212,613		814,809,885
	Muskogee 4	5,261,604	2042	46 - L0		21.55	22.57	44.12	96%	47%	53%	2,787,071		10,744,194,735
	Muskogee 5	843,110	2043	46 - L0		21.55	22.57	44.12	96%	47%	53%	446,596		1,722,474,649
	Muskogee 6	4,454,520	2049	46 - L0		21.55	22.57	44.12	96%	47%	53%	2,359,559		9,127,312,361
	Sooner 1	4,328,583	2044	46 - L0		21.55	22.57	44.12	96%	47%	53%	2,292,851		8,847,624,470
	Sooner 2	2,013,056	2045	46 - L0		21.55	22.57	44.12	96%	47%	53%	1,066,316		4,116,698,702
	Total Miscellaneous Power Plant Equipment	28,403,379											2037	57,859,704,731
	Other Production Plant													
341.00	Structures and Improvements													
	Redbud 1	32,409,694	2049	45 - S4		8.34	30.85	39.19	87%	82%	18%	5,943,938		66,407,462,084
	Redbud 2	82,392	2049	45 - S4		8.34	30.85	39.19	87%	82%	18%	15,111		168,820,573
	Redbud 3	78,180	2049	45 - S4		8.34	30.85	39.19	87%	82%	18%	14,338		160,190,779

Interim Retirement Development

Study Date	2014.5	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
Account No.	Description	Original Cost	Decom. Date	Avg. Life	Iowa Curve	Avg. Age at Study	Years to PYR	Avg. Age of Retire.	Age as % of ASL	Percent Surviving	Percent Retired	Interim Retired	Avg PYR	PYR Weight
	Redbud 4	103,476	2049	45 - S4		8.34	30.85	39.19	87%	82%	18%	18,978		212,022,754
	Horseshoe Lake 9 and 10	987,208	2035	45 - S4		8.34	30.85	39.19	87%	82%	18%	181,054		2,008,968,565
	Tinker	972,164	2025	45 - S4		8.34	30.85	39.19	87%	82%	18%	178,295		1,968,631,999
	McClain Gas 1	5,791,481	2046	45 - S4		8.34	30.85	39.19	87%	82%	18%	1,062,158		11,849,370,658
	McClain Gas 2	959,632	2046	45 - S4		8.34	30.85	39.19	87%	82%	18%	175,997		1,963,407,113
	McClain Steam 1	528,864	2046	45 - S4		8.34	30.85	39.19	87%	82%	18%	96,994		1,082,055,478
	Centennial Wind Farm	2,332,087	2036	45 - S4		8.34	30.85	39.19	87%	82%	18%	427,705		4,748,128,318
	OU Spirit Wind Farm	5,209,833	2039	45 - S4		8.34	30.85	39.19	87%	82%	18%	955,483		10,622,849,813
	Crossroads Wind Farm	11,586,653	2042	45 - S4		8.34	30.85	39.19	87%	82%	18%	2,124,992		23,659,946,059
	Total Structures and Improvements	61,041,664											2045	124,851,854,192
342.00	Fuel Holders, Producers and Accessories													
	Redbud 1	11,904,643	2049	62 - R2		10.23	34.14	44.37	72%	78%	22%	2,652,355		24,392,613,958
	Redbud 2	690,650	2049	62 - R2		10.23	34.14	44.37	72%	78%	22%	153,877		1,415,141,973
	Redbud 3	691,291	2049	62 - R2		10.23	34.14	44.37	72%	78%	22%	154,020		1,416,455,894
	Redbud 4	688,211	2049	62 - R2		10.23	34.14	44.37	72%	78%	22%	153,333		1,410,144,769
	Tinker	167,150	2025	62 - R2		10.23	34.14	44.37	72%	78%	22%	37,241		338,478,649
	McClain Gas 1	246,888	2046	62 - R2		10.23	34.14	44.37	72%	78%	22%	55,007		505,132,132
	McClain Gas 2	162,706	2046	62 - R2		10.23	34.14	44.37	72%	78%	22%	36,251		332,895,576
	Total Fuel Holders, Producers and Accessories	14,551,539											2049	29,810,862,951
343.00	Prime Movers													
	Redbud 1	86,059,677	2049	47 - R1		8.80	33.03	41.83	89%	61%	39%	33,787,029		176,336,277,722
	Redbud 2	65,494,633	2049	47 - R1		8.80	33.03	41.83	89%	61%	39%	25,713,193		134,198,503,119
	Redbud 3	65,549,317	2049	47 - R1		8.80	33.03	41.83	89%	61%	39%	25,734,662		134,310,551,353
	Redbud 4	60,410,046	2049	47 - R1		8.80	33.03	41.83	89%	61%	39%	23,716,984		123,780,183,332
	Horseshoe Lake 9 and 10	5,417,003	2035	47 - R1		8.80	33.03	41.83	89%	61%	39%	2,126,715		11,023,601,410
	Tinker	3,910,681	2025	47 - R1		8.80	33.03	41.83	89%	61%	39%	1,535,333		7,919,129,086
	McClain Gas 1	65,049,598	2046	47 - R1		8.80	33.03	41.83	89%	61%	39%	25,538,472		133,091,477,794
	McClain Gas 2	68,969,030	2046	47 - R1		8.80	33.03	41.83	89%	61%	39%	27,077,241		141,110,636,342
	McClain Steam 1	31,891,452	2046	47 - R1		8.80	33.03	41.83	89%	61%	39%	12,520,584		65,249,910,240
	Total Prime Movers	452,751,437											2048	927,020,270,398
343.10	LTSA: 5-Year													
	Redbud 1	2,129,244	2049	5 - SQ		1.92	32.88	34.80	696%	0%	100%	2,129,244		4,362,820,321
	Redbud 2	1,895,120	2049	5 - SQ		1.92	32.88	34.80	696%	0%	100%	1,895,120		3,883,100,060
	Redbud 3	1,908,402	2049	5 - SQ		1.92	32.88	34.80	696%	0%	100%	1,908,402		3,910,316,210
	Redbud 4	2,141,159	2049	5 - SQ		1.92	32.88	34.80	696%	0%	100%	2,141,159		4,387,234,094
	McClain Gas 1	8,442,767	2046	5 - SQ		1.92	32.88	34.80	696%	0%	100%	8,442,767		17,273,901,200
	McClain Gas 2	7,981,330	2046	5 - SQ		1.92	32.88	34.80	696%	0%	100%	7,981,330		16,329,800,812
	McClain Steam 1	8,624	2046	5 - SQ		1.92	32.88	34.80	696%	0%	100%	8,624		17,644,724
343.20	LTSA: 20-Year													
	Redbud 1	1,490,678	2049	20 - SQ		10.50	32.88	43.38	217%	0%	100%	1,490,678		3,054,398,874
	Redbud 2	1,490,678	2049	20 - SQ		10.50	32.88	43.38	217%	0%	100%	1,490,678		3,054,398,874
	Redbud 3	1,490,678	2049	20 - SQ		10.50	32.88	43.38	217%	0%	100%	1,490,678		3,054,398,874
	Redbud 4	1,490,678	2049	20 - SQ		10.50	32.88	43.38	217%	0%	100%	1,490,678		3,054,398,874
	Total LTSA	30,469,356											2047	62,382,412,917
344.00	Generators													
	Redbud 1	717,739	2049	45 - R2.5		5.39	24.91	30.30	67%	89%	11%	78,449		1,470,647,867
	Redbud 3	23,199	2049	45 - R2.5		5.39	24.91	30.30	67%	89%	11%	2,536		47,534,034
	Redbud 4	23,035	2049	45 - R2.5		5.39	24.91	30.30	67%	89%	11%	2,518		47,197,875

Interim Retirement Development

Study Date		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
Account No.	Description	Original Cost	Decom. Date	Avg. Life	Iowa Curve	Avg. Age at Study	Years to PYR	Avg. Age of Retire.	Age as % of ASL	Percent Surviving	Percent Retired	Interim Retired	Avg PYR	PYR Weight
	Horseshoe Lake 9 and 10	34,372,147	2035	45 - R2.5		5.39	24.91	30.30	67%	89%	11%	3,756,876		69,947,319,959
	Tinker	3,314,013	2025	45 - R2.5		5.39	24.91	30.30	67%	89%	11%	362,222		6,710,876,406
	Centennial Wind Farm	187,491,332	2036	45 - R2.5		5.39	24.91	30.30	67%	89%	11%	20,830,287		381,732,352,196
	OU Spirit Wind Farm	245,143,282	2039	45 - R2.5		5.39	24.91	30.30	67%	89%	11%	27,235,419		499,847,152,161
	Crossroads Wind Farm	359,760,960	2042	45 - R2.5		5.39	24.91	30.30	67%	89%	11%	39,969,443		734,631,880,708
	Total Generators	830,845,707											2039	1,694,434,961,206
345.00	Accessory Electric Equipment													
	Redbud 1	12,892,722	2049	45 - R2.5		7.56	29.75	37.31	83%	77%	23%	3,013,029		26,417,186,476
	Redbud 2	9,282,943	2049	45 - R2.5		7.56	29.75	37.31	83%	77%	23%	2,169,424		19,020,749,264
	Redbud 3	9,119,140	2049	45 - R2.5		7.56	29.75	37.31	83%	77%	23%	2,131,143		18,685,117,860
	Redbud 4	9,353,445	2049	45 - R2.5		7.56	29.75	37.31	83%	77%	23%	2,185,900		19,165,209,543
	Horseshoe Lake 9 and 10	4,298,290	2035	45 - R2.5		7.56	29.75	37.31	83%	77%	23%	1,004,510		8,747,020,374
	Tinker	3,023,751	2025	45 - R2.5		7.56	29.75	37.31	83%	77%	23%	706,650		6,123,094,803
	McClain Gas 1	3,534,608	2046	45 - R2.5		7.56	29.75	37.31	83%	77%	23%	826,038		7,231,808,132
	McClain Gas 2	3,477,788	2046	45 - R2.5		7.56	29.75	37.31	83%	77%	23%	812,759		7,115,554,248
	McClain Steam 1	2,217,821	2046	45 - R2.5		7.56	29.75	37.31	83%	77%	23%	518,305		4,537,661,746
	Centennial Wind Farm	911,783	2036	45 - R2.5		7.56	29.75	37.31	83%	55%	45%	412,673		1,856,390,982
	OU Spirit Wind Farm	788,993	2039	45 - R2.5		7.56	29.75	37.31	83%	55%	45%	357,098		1,608,757,604
	Crossroads Wind Farm	44,050,762	2042	45 - R2.5		7.56	29.75	37.31	83%	55%	45%	19,937,375		89,951,655,228
	Total Accessory Electric Equipment	102,952,046											2044	210,460,206,259
346.00	Miscellaneous Power Plant Equipment													
	Redbud 1	2,010,342	2049	40 - R2		10.90	30.26	41.16	103%	52%	48%	965,969		4,119,190,697
	Redbud 2	15,295	2049	40 - R2		10.90	30.26	41.16	103%	52%	48%	7,349		31,339,865
	Redbud 3	4,236	2049	40 - R2		10.90	30.26	41.16	103%	52%	48%	2,036		8,680,138
	Redbud 4	4,236	2049	40 - R2		10.90	30.26	41.16	103%	52%	48%	2,036		8,680,117
	Horseshoe Lake 9 and 10	941,452	2035	40 - R2		10.90	30.26	41.16	103%	52%	48%	452,368		1,915,855,431
	Tinker	8,664	2025	40 - R2		10.90	30.26	41.16	103%	52%	48%	4,163		17,545,532
	McClain Gas 1	4,078,113	2046	40 - R2		10.90	30.26	41.16	103%	52%	48%	1,959,533		8,343,819,914
	Centennial Wind Farm	417,174	2036	40 - R2		10.90	30.26	41.16	103%	34%	66%	276,753		849,367,058
	OU Spirit Wind Farm	83,465	2039	40 - R2		10.90	30.26	41.16	103%	34%	66%	55,371		170,184,992
	Crossroads Wind Farm	58,088	2042	40 - R2		10.90	30.26	41.16	103%	34%	66%	38,536		118,615,859
	Total Miscellaneous Power Plant Equipment	7,621,067											2045	15,583,279,602

[1], [2] OG&E Depreciation Study pp. VI-4 - VI-11
 [3], [4] DG 2-5
 [5] Average age of survivors from DG 2-11
 [6] = [11] - study date (year)
 [7] = [5] + [6]
 [8] = [7] / [3]
 [9] Percent surviving at age in [8] given the Iowa curve in [4]
 [10] = 1 - [9]
 [11] = [1] * [10]
 [12] = Average year of probable retirement = subtotals in [1] / subtotals in [13]
 [13] = [1] * [2]

OGE
Electric Division
302.00 Franchises and Consents
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 25 Survivor Curve: SQ

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1987	10,889.00	0.00	0.00	0.00	0.00
1988	1,394.00	0.00	0.00	0.00	0.00
1989	6,732.00	0.00	0.00	0.00	0.00
1990	21,803.00	25.00	872.12	0.50	436.06
1991	286,934.00	25.00	11,477.36	1.50	17,216.04
1992	46,897.00	25.00	1,875.88	2.50	4,689.70
1993	44,831.00	25.00	1,793.24	3.50	6,276.34
1994	14,856.00	25.00	594.24	4.50	2,674.08
1995	3,359.00	25.00	134.36	5.50	738.98
1997	1,094,213.00	25.00	43,768.52	7.50	328,263.90
1998	49,337.00	25.00	1,973.48	8.50	16,774.58
1999	53,374.00	25.00	2,134.96	9.50	20,282.12
2000	53,088.00	25.00	2,123.52	10.50	22,296.96
2001	67,702.00	25.00	2,708.08	11.50	31,142.92
2002	40,943.00	25.00	1,637.72	12.50	20,471.50
2003	18,662.00	25.00	746.48	13.50	10,077.48
2004	2,993.00	25.00	119.72	14.50	1,735.94
2005	21,105.00	25.00	844.20	15.50	13,085.10
2006	258,936.00	25.00	10,357.44	16.50	170,897.76
2008	181,661.00	25.00	7,266.44	18.50	134,429.14
2009	108,260.00	25.00	4,330.40	19.50	84,442.80
2010	28,132.00	25.00	1,125.28	20.50	23,068.24
2011	58,161.00	25.00	2,326.44	21.50	50,018.46
2012	29,499.00	25.00	1,179.96	22.50	26,549.10
2013	76,608.00	25.00	3,064.32	23.50	72,011.52
2014	12,202.00	25.00	488.08	24.50	11,957.96

OGE
Electric Division
302.00 Franchises and Consents
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 25 Survivor Curve: SQ

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	2,592,571.00	22.12	102,942.24	10.39	1,069,536.68

Composite Average Remaining Life ... 10.3 Years

OGE
Electric Division
310.20 Rights of Way

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Horseshoe Lake 6					
<i>Interim Survivor Curve: Iowa 116 L5</i>					
<i>Probable Retirement Year: 2023</i>					
1974	28,509.00	49.00	581.82	8.50	4,945.44
Total	28,509.00	49.00	581.82	8.50	4,945.44
Mustang 1					
<i>Interim Survivor Curve: Iowa 116 L5</i>					
<i>Probable Retirement Year: 2015</i>					
1957	910.00	58.00	15.69	0.50	7.84
1960	5,838.00	55.00	106.15	0.50	53.07
1980	1,660.00	35.00	47.43	0.50	23.71
1987	19,532.00	28.00	697.57	0.50	348.79
Total	27,940.00	32.23	866.84	0.50	433.42
Seminole 1					
<i>Interim Survivor Curve: Iowa 116 L5</i>					
<i>Probable Retirement Year: 2030</i>					
1971	6,122.00	59.00	103.76	15.50	1,608.31
1974	1,720.00	56.00	30.71	15.50	476.07
1975	41,727.00	55.00	758.67	15.50	11,759.42
1978	29,347.00	52.00	564.37	15.50	8,747.66
Total	78,916.00	54.14	1,457.52	15.50	22,591.46

OGE
Electric Division
310.20 Rights of Way

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Muskogee 4					
<i>Interim Survivor Curve: Iowa 116 L5</i>					
<i>Probable Retirement Year: 2042</i>					
1977	18,934.00	65.00	291.31	27.50	8,009.96
Total	18,934.00	65.00	291.31	27.50	8,009.96
Sooner 1					
<i>Interim Survivor Curve: Iowa 116 L5</i>					
<i>Probable Retirement Year: 2044</i>					
1979	27,414.00	65.00	421.78	29.50	12,440.95
1983	22,332.00	61.00	366.10	29.50	10,799.78
2006	763,958.00	38.00	20,104.16	29.50	593,072.66
Total	813,704.00	38.95	20,892.04	29.50	616,313.38
Account					
Total	968,003.00	40.18	24,089.51	27.08	652,293.66

Composite Average Remaining Life ... 27.08 Years

OGE
Electric Division
311.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Horseshoe Lake 6					
<i>Interim Survivor Curve: Iowa 101 R1.5</i>					
<i>Probable Retirement Year: 2023</i>					
1956	2,987,003.00	60.99	48,973.65	8.28	405,448.99
1957	9,865.00	60.21	163.84	8.28	1,357.27
1958	2,706,277.00	59.42	45,542.98	8.29	377,498.97
1964	223,654.00	54.59	4,097.13	8.32	34,070.25
1966	15,054.00	52.94	284.38	8.32	2,367.05
1968	2,147.00	51.27	41.88	8.33	348.90
1969	1,875.00	50.43	37.18	8.33	309.92
1971	2,116.00	48.73	43.42	8.34	362.24
1973	97,707.00	47.02	2,078.20	8.35	17,349.80
1974	111,692.00	46.15	2,420.08	8.35	20,211.67
1975	9,432.00	45.28	208.28	8.35	1,740.13
1978	4,456.00	42.66	104.45	8.36	873.60
1979	160,008.00	41.78	3,830.03	8.37	32,042.99
1981	5,815.00	40.00	145.37	8.37	1,216.99
1983	269,291.00	38.21	7,047.70	8.38	59,035.63
1984	76,259.00	37.31	2,043.98	8.38	17,126.51
1985	148,182.00	36.40	4,070.38	8.38	34,115.33
1987	71,960.00	34.59	2,080.57	8.39	17,447.48
1990	140,135.00	31.84	4,401.91	8.39	36,942.55
1991	202,789.00	30.91	6,560.29	8.39	55,070.15
1992	175,230.00	29.99	5,843.91	8.40	49,068.38
1993	3,838.00	29.06	132.09	8.40	1,109.37
1994	39,344.00	28.12	1,398.99	8.40	11,752.17
1996	1,114.00	26.25	42.44	8.40	356.67
1999	4,244.00	23.42	181.23	8.41	1,524.06

OGE
Electric Division
311.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2002	108,585.00	20.56	5,280.56	8.41	44,435.67
2005	6,991.00	17.69	395.30	8.42	3,328.41
2006	1,825,420.00	16.72	109,169.55	8.42	919,368.81
2007	61,040.00	15.75	3,874.47	8.42	32,634.84
2008	30,755.00	14.79	2,080.08	8.42	17,523.76
2009	37,363.00	13.81	2,704.65	8.43	22,789.62
2011	63,135.00	11.87	5,320.96	8.43	44,850.55
2012	651,866.00	10.89	59,872.52	8.43	504,753.42
2013	948,670.00	9.91	95,751.08	8.43	807,361.85
2014	7,864.00	8.93	881.05	8.43	7,430.16
Total	11,211,176.00	26.25	427,104.59	8.39	3,583,224.14

Horseshoe Lake 7

Interim Survivor Curve: Iowa 101 RI.5
Probable Retirement Year: 2028

1963	18,854.00	59.42	317.29	13.01	4,127.92
1964	2,445,255.00	58.63	41,706.82	13.02	543,059.14
1966	149,783.00	57.03	2,626.47	13.04	34,253.59
1975	3,066.00	49.58	61.84	13.12	811.50
1991	154,870.00	35.50	4,362.84	13.23	57,703.58
2012	8,996.00	15.75	571.02	13.32	7,605.34
Total	2,780,824.00	56.01	49,646.28	13.04	647,561.09

Horseshoe Lake 8

Interim Survivor Curve: Iowa 101 RI.5
Probable Retirement Year: 2029

1969	3,819,805.00	55.41	68,941.65	14.00	965,314.55
1970	191,314.00	54.59	3,504.69	14.01	49,109.80

OGE
Electric Division
311.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1986	134,285.00	40.89	3,283.99	14.15	46,467.51
1987	8,805.00	40.00	220.12	14.16	3,116.15
1988	178,287.00	39.11	4,558.95	14.16	64,569.18
1989	165,123.00	38.21	4,321.48	14.17	61,233.98
1990	121,770.00	37.31	3,263.82	14.18	46,267.93
1991	74,678.00	36.40	2,051.31	14.18	29,092.25
1993	4,416.00	34.59	127.68	14.19	1,812.32
1995	38,144.00	32.76	1,164.51	14.21	16,542.97
1996	88,649.00	31.84	2,784.63	14.21	39,574.16
2001	6,157.00	27.19	226.46	14.24	3,224.46
2006	3,991.00	22.47	177.62	14.26	2,533.40
2012	10,381.00	16.72	620.84	14.29	8,871.68
2013	63,786.00	15.75	4,048.77	14.29	57,873.48
Total	4,909,591.00	49.44	99,296.54	14.05	1,395,603.82

Mustang 1

Interim Survivor Curve: Iowa 101 RI.5
Probable Retirement Year: 2015

1956	2,869,683.00	54.59	52,569.84	0.50	26,246.27
1960	12,006.00	51.27	234.18	0.50	116.94
1961	1,308.00	50.43	25.94	0.50	12.95
1963	2,453.00	48.73	50.34	0.50	25.14
1968	150.00	44.41	3.38	0.50	1.69
1969	1,183.00	43.54	27.17	0.50	13.57
1971	1,640.00	41.78	39.26	0.50	19.61
1973	2,164.00	40.00	54.10	0.50	27.02
1979	10,762.00	34.59	311.16	0.50	155.44
1981	254.00	32.76	7.75	0.50	3.87
1982	4,175.00	31.84	131.14	0.50	65.52

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(1)	(2)	(3)	(4)	(5)	(6)
1983	1,736.00	30.91	56.16	0.50	28.06
1984	74,974.00	29.99	2,500.38	0.50	1,249.20
1985	2,837.00	29.06	97.64	0.50	48.78
1987	7,565.00	27.19	278.25	0.50	139.02
1990	36,819.00	24.36	1,511.15	0.50	755.04
1991	161,922.00	23.42	6,914.32	0.50	3,454.76
1992	430,408.00	22.47	19,155.44	0.50	9,571.21
1993	39,002.00	21.52	1,812.57	0.50	905.68
1995	178,109.00	19.61	9,084.27	0.50	4,539.23
2005	8,635.00	9.91	871.55	0.50	435.54
2006	1,778,583.00	8.93	199,265.70	0.50	99,581.56
2008	434,525.00	6.96	62,471.16	0.50	31,220.14
2009	307,820.00	5.97	51,581.95	0.50	25,778.48
2010	17,494.00	4.98	3,514.52	0.50	1,756.43
2011	198,472.00	3.99	49,795.11	0.50	24,885.98
2013	502.00	2.00	251.44	0.50	125.66
Total	6,585,181.00	14.23	462,615.89	0.50	231,162.79

Mustang 2

Interim Survivor Curve: Iowa 101 RI.5
Probable Retirement Year: 2017

1956	85,538.00	56.22	1,521.49	2.48	3,775.61
1981	237.00	34.59	6.85	2.49	17.06
1982	3,895.00	33.67	115.67	2.49	287.96
1983	2,877.00	32.76	87.83	2.49	218.67
1984	70,591.00	31.84	2,217.40	2.49	5,521.05
1985	19,217.00	30.91	621.68	2.49	1,548.02
1988	12,943.00	28.12	460.23	2.49	1,146.26

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<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	195,298.00	38.82	5,031.15	2.49	12,514.63

Mustang 3

Interim Survivor Curve: Iowa 101 RI.5
Probable Retirement Year: 2017

1955	1,274,381.00	57.03	22,346.52	2.48	55,443.58
1981	482.00	34.59	13.94	2.49	34.69
1983	8,236.00	32.76	251.44	2.49	626.00
1984	115,567.00	31.84	3,630.18	2.49	9,038.70
1985	7,185.00	30.91	232.44	2.49	578.79
1986	1,150.00	29.99	38.35	2.49	95.51
1991	130,892.00	25.31	5,171.84	2.49	12,883.95
2000	65,392.00	16.72	3,910.78	2.49	9,748.05
2001	20,639.00	15.75	1,310.05	2.49	3,265.63
2006	4,544.00	10.89	417.36	2.49	1,040.66
Total	1,628,468.00	43.63	37,322.89	2.49	92,755.54

Mustang 4

Interim Survivor Curve: Iowa 101 RI.5
Probable Retirement Year: 2017

1960	2,053,978.00	52.94	38,800.47	2.48	96,347.05
1961	586.00	52.10	11.25	2.48	27.93
1962	3,596.00	51.27	70.14	2.48	174.23
1966	4,378.00	47.87	91.45	2.49	227.27
1967	7,706.00	47.02	163.90	2.49	407.40
1973	2,556.00	41.78	61.18	2.49	152.18
1974	1,819.00	40.89	44.48	2.49	110.66
1981	1,154.00	34.59	33.37	2.49	83.06

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(1)	(2)	(3)	(4)	(5)	(6)
1982	21,909.00	33.67	650.65	2.49	1,619.76
1983	14,015.00	32.76	427.87	2.49	1,065.25
1984	232,163.00	31.84	7,292.68	2.49	18,157.88
1985	10,133.00	30.91	327.81	2.49	816.26
1986	1,150.00	29.99	38.35	2.49	95.51
1987	197,155.00	29.06	6,785.45	2.49	16,898.84
1988	43,923.00	28.12	1,561.81	2.49	3,889.91
1989	154,214.00	27.19	5,672.18	2.49	14,128.39
1990	103,790.00	26.25	3,953.97	2.49	9,849.33
1991	4,022.00	25.31	158.92	2.49	395.89
1992	30,452.00	24.36	1,249.83	2.49	3,113.77
1994	228,332.00	22.47	10,161.99	2.49	25,320.39
1995	22,758.00	21.52	1,057.65	2.49	2,635.50
1996	8,417.00	20.56	409.32	2.49	1,020.04
2000	45,408.00	16.72	2,715.63	2.49	6,769.01
2006	43,455.00	10.89	3,991.25	2.49	9,951.98
2010	13,562.00	6.96	1,949.79	2.49	4,862.71
2012	66,054.00	4.98	13,270.16	2.49	33,098.53
2013	376,718.00	3.99	94,515.67	2.49	235,752.88
2014	408,060.00	2.99	136,381.63	2.49	340,196.17
Total	4,101,463.00	12.36	331,848.87	2.49	827,167.77

Seminole 1

Interim Survivor Curve: Iowa 101 RI.5
Probable Retirement Year: 2030

1971	361,225.00	54.59	6,617.29	14.95	98,939.40
1972	7,645.00	53.76	142.19	14.96	2,127.68
1973	5,361.00	52.94	101.27	14.97	1,516.50
1975	4,573,805.00	51.27	89,215.08	15.00	1,337,905.81

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(1)	(2)	(3)	(4)	(5)	(6)
1978	5,774,399.00	48.73	118,500.49	15.03	1,780,699.92
1979	62,926.00	47.87	1,314.40	15.04	19,764.15
1981	21,738.00	46.15	471.01	15.06	7,091.07
1983	100,060.00	44.41	2,252.90	15.07	33,957.25
1984	232,269.00	43.54	5,334.76	15.08	80,454.17
1985	533,548.00	42.66	12,507.02	15.09	188,722.85
1986	129,836.00	41.78	3,107.82	15.10	46,919.96
1987	5,941.00	40.89	145.29	15.11	2,194.63
1988	156,417.00	40.00	3,910.36	15.11	59,096.73
1989	160,139.00	39.11	4,094.89	15.12	61,916.21
1990	43,517.00	38.21	1,138.90	15.13	17,228.85
1991	55,460.00	37.31	1,486.50	15.13	22,497.93
1992	77,936.00	36.40	2,140.81	15.14	32,415.74
1994	60,382.00	34.59	1,745.82	15.16	26,458.62
1996	7,004.00	32.76	213.83	15.17	3,243.45
2001	16,790.00	28.12	597.02	15.20	9,074.26
2002	17,314.00	27.19	636.83	15.21	9,683.10
2003	37,730.00	26.25	1,437.36	15.21	21,863.47
2004	26,428.00	25.31	1,044.23	15.22	15,889.57
2005	244,416.00	24.36	10,031.51	15.22	152,700.36
2006	2,250,309.00	23.42	96,091.68	15.23	1,463,237.52
2007	91,145.00	22.47	4,056.44	15.23	61,791.19
2008	803,952.00	21.52	37,362.74	15.24	569,338.67
2009	351,357.00	20.56	17,086.73	15.24	260,458.42
2010	33,167.00	19.61	1,691.65	15.25	25,794.98
2011	1,768,296.00	18.65	94,830.29	15.25	1,446,486.38
2012	394,131.00	17.69	22,285.97	15.26	340,047.12
2013	294,641.00	16.72	17,621.05	15.26	268,953.58
2014	281,287.00	15.75	17,854.50	15.27	272,601.80

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(1)	(2)	(3)	(4)	(5)	(6)
Total	18,980,571.00	32.89	577,068.63	15.15	8,741,071.35

Seminole 2

Interim Survivor Curve: Iowa 101 RI.5
Probable Retirement Year: 2030

1971	1,940,549.00	54.59	35,548.99	14.95	531,515.71
1988	96,950.00	40.00	2,423.71	15.11	36,629.19
1989	132,614.00	39.11	3,391.06	15.12	51,273.93
1993	8,132.00	35.50	229.09	15.15	3,470.37
2011	326,119.00	18.65	17,489.13	15.25	266,769.08
2012	11,119.00	17.69	628.72	15.26	9,593.22
Total	2,515,483.00	42.13	59,710.69	15.06	899,251.49

Seminole 3

Interim Survivor Curve: Iowa 101 RI.5
Probable Retirement Year: 2030

1970	96,320.00	55.41	1,738.43	14.94	25,971.55
1975	6,075,707.00	51.27	118,510.67	15.00	1,777,234.43
1987	44,840.00	40.89	1,096.58	15.11	16,564.08
1988	177,735.00	40.00	4,443.30	15.11	67,151.00
1989	131,451.00	39.11	3,361.32	15.12	50,824.27
1991	91,192.00	37.31	2,444.23	15.13	36,992.99
1995	46,336.00	33.67	1,376.07	15.16	20,864.08
2000	83,895.00	29.06	2,887.40	15.19	43,869.34
2003	23,015.00	26.25	876.78	15.21	13,336.54
2006	144,389.00	23.42	6,165.63	15.23	93,887.28
2012	12,571.00	17.69	710.82	15.26	10,845.97
2014	175,297.00	15.75	11,126.86	15.27	169,884.42

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(1)	(2)	(3)	(4)	(5)	(6)
Total	7,102,748.00	45.90	154,738.09	15.04	2,327,425.96

Muskogee 4

Interim Survivor Curve: Iowa 101 RI.5
Probable Retirement Year: 2042

1976	12,370.00	60.21	205.45	25.83	5,306.50
1977	17,340,662.00	59.42	291,819.86	25.86	7,547,520.49
1979	103,710.00	57.83	1,793.31	25.93	46,501.18
1987	34,381.00	51.27	670.62	26.17	17,546.95
1988	137,027.00	50.43	2,717.42	26.19	71,172.53
1989	272,388.00	49.58	5,493.98	26.22	144,034.48
1990	13,053.00	48.73	267.87	26.24	7,029.37
1991	13,836.00	47.87	289.01	26.27	7,591.11
1992	390,536.00	47.02	8,306.59	26.29	218,379.67
1994	123,835.00	45.28	2,734.57	26.34	72,017.77
1995	35,749.00	44.41	804.91	26.36	21,216.02
1997	65,464.00	42.66	1,534.56	26.40	40,514.81
2001	19,822.00	39.11	506.87	26.48	13,423.44
2002	37,807.00	38.21	989.46	26.50	26,223.30
2004	15,587.00	36.40	428.16	26.54	11,363.48
2005	43,797.00	35.50	1,233.81	26.56	32,768.57
2006	4,222,115.00	34.59	122,073.34	26.58	3,244,348.60
2007	37,671.00	33.67	1,118.74	26.59	29,752.73
2008	37,490.00	32.76	1,144.54	26.61	30,458.94
2009	50,140.00	31.84	1,574.99	26.63	41,941.31
2010	1,810,240.00	30.91	58,561.86	26.65	1,560,464.34
2011	9,494,497.00	29.99	316,640.77	26.66	8,442,610.67
2012	2,896,226.00	29.06	99,678.87	26.68	2,659,373.53
2013	3,270,953.00	28.12	116,308.35	26.70	3,104,909.42

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(1)	(2)	(3)	(4)	(5)	(6)
2014	732,166.00	27.19	26,929.98	26.71	719,335.32
Total	41,211,522.00	38.74	1,063,827.86	26.43	28,115,804.50

Muskogee 5

Interim Survivor Curve: Iowa 101 RI.5
Probable Retirement Year: 2043

1978	4,259,685.00	59.42	71,684.73	26.77	1,918,851.64
1987	4,136.00	52.10	79.38	27.06	2,147.80
1988	151,885.00	51.27	2,962.62	27.09	80,244.59
1989	212,207.00	50.43	4,208.33	27.11	114,101.78
1992	80,697.00	47.87	1,685.61	27.19	45,835.73
1993	179,093.00	47.02	3,809.26	27.22	103,678.91
1994	14,653.00	46.15	317.49	27.24	8,649.25
2010	3,966.00	31.84	124.58	27.58	3,435.59
2011	1,347,442.00	30.91	43,590.19	27.60	1,202,889.34
2012	774,401.00	29.99	25,826.22	27.61	713,140.85
2014	14,221.00	28.12	505.67	27.65	13,980.49
Total	7,042,386.00	45.50	154,794.07	27.18	4,206,955.97

Muskogee 6

Interim Survivor Curve: Iowa 101 RI.5
Probable Retirement Year: 2049

1978	17,726.00	64.06	276.69	31.86	8,816.51
1984	45,708,926.00	59.42	769,219.34	32.17	24,745,246.14
1987	1,970,353.00	57.03	34,550.52	32.31	1,116,174.19
1988	184,953.00	56.22	3,289.82	32.35	106,421.80
1989	830.00	55.41	14.98	32.39	485.22
1991	51,866.00	53.76	964.68	32.47	31,325.64

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(1)	(2)	(3)	(4)	(5)	(6)
1992	174,229.00	52.94	3,291.26	32.51	107,004.79
2001	7,478.00	45.28	165.13	32.83	5,421.28
2005	436,102.00	41.78	10,438.76	32.95	343,997.00
2006	225,163.00	40.89	5,506.45	32.98	181,621.30
2009	37,173.00	38.21	972.87	33.07	32,171.59
2012	2,386,139.00	35.50	67,219.93	33.15	2,228,343.21
2013	209,097.00	34.59	6,045.59	33.18	200,569.56
2014	215,556.00	33.67	6,401.51	33.20	212,542.32
Total	51,625,591.00	56.83	908,357.54	32.28	29,320,140.56

Sooner 1

Interim Survivor Curve: Iowa 101 RI.5
Probable Retirement Year: 2044

1977	22,297,194.00	60.99	365,575.43	27.59	10,087,396.51
1978	9,363,672.00	60.21	155,516.91	27.63	4,297,331.41
1979	30,842,386.00	59.42	519,035.60	27.67	14,362,198.56
1980	28,699.00	58.63	489.50	27.71	13,563.13
1981	889.00	57.83	15.37	27.74	426.50
1983	12,143.00	56.22	215.99	27.81	6,007.78
1986	6,058,684.00	53.76	112,688.57	27.91	3,145,539.90
1988	157,498.00	52.10	3,022.74	27.98	84,562.34
1991	162,564.00	49.58	3,278.86	28.06	92,013.78
1992	534,476.00	48.73	10,968.36	28.09	308,106.59
1993	35,350.00	47.87	738.39	28.12	20,761.93
1994	411.00	47.02	8.74	28.14	246.03
1995	13,717.00	46.15	297.21	28.17	8,372.57
1996	18,802.00	45.28	415.19	28.20	11,706.68
1997	2,312,689.00	44.41	52,071.34	28.22	1,469,491.16
1998	435,117.00	43.54	9,993.78	28.25	282,275.99

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(1)	(2)	(3)	(4)	(5)	(6)
2000	21,893.00	41.78	524.04	28.29	14,826.54
2002	152,945.00	40.00	3,823.56	28.34	108,353.32
2003	3,564,555.00	39.11	91,148.77	28.36	2,585,028.62
2004	326,949.00	38.21	8,556.68	28.38	242,858.75
2005	277,652.00	37.31	7,441.94	28.40	211,379.12
2006	2,783,427.00	36.40	76,457.33	28.42	2,173,284.67
2007	217,376.00	35.50	6,123.70	28.45	174,191.57
2008	4,242,074.00	34.59	122,650.41	28.47	3,491,341.22
2009	737,078.00	33.67	21,889.50	28.49	623,539.19
2010	68,416.00	32.76	2,088.69	28.51	59,538.99
2011	1,370,045.00	31.84	43,035.73	28.52	1,227,581.70
2012	2,514,907.00	30.91	81,358.06	28.54	2,322,260.35
2013	969,138.00	29.99	32,320.68	28.56	923,155.65
2014	1,018,248.00	29.06	35,044.85	28.58	1,001,608.25
Total	90,538,994.00	51.24	1,766,795.94	27.93	49,348,948.79

Sooner 2

Interim Survivor Curve: Iowa 101 RI.5
Probable Retirement Year: 2045

1980	11,383,512.00	59.42	191,569.10	28.57	5,473,650.90
1981	81,948.00	58.63	1,397.72	28.61	39,991.57
1986	105,436.00	54.59	1,931.49	28.79	55,614.49
1987	86,522.00	53.76	1,609.27	28.83	46,390.82
1988	124,675.00	52.94	2,355.16	28.86	67,970.32
1989	78,578.00	52.10	1,508.09	28.89	43,572.06
1993	47,653.00	48.73	977.92	29.01	28,372.73
1998	6,069.00	44.41	136.65	29.15	3,983.32
2004	61,662.00	39.11	1,576.75	29.30	46,195.60
2005	250,931.00	38.21	6,567.19	29.32	192,556.53

OGE
Electric Division
311.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2007	171,194.00	36.40	4,702.49	29.37	138,092.35
2008	45,294.00	35.50	1,275.98	29.39	37,497.94
Total	12,443,474.00	57.71	215,607.80	28.63	6,173,888.62
Account Total	262,872,770.00	41.63	6,313,766.83	21.53	135,923,477.02

Composite Average Remaining Life ... 21.53 Years

OGE
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Horseshoe Lake 6					
<i>Interim Survivor Curve: Iowa 85 R0.5</i>					
<i>Probable Retirement Year: 2023</i>					
1956	2,124.00	55.71	38.12	8.17	311.48
1957	366,412.00	55.07	6,653.77	8.18	54,396.18
1958	6,347,102.00	54.42	116,634.71	8.18	954,128.78
1982	679,440.00	36.98	18,375.60	8.27	151,989.59
1985	7,150.00	34.56	206.88	8.28	1,712.78
1987	220.00	32.92	6.68	8.28	55.35
1988	3,736.00	32.10	116.40	8.29	964.48
1989	19,300.00	31.27	617.29	8.29	5,116.39
1990	30,115.00	30.43	989.70	8.29	8,205.22
1991	3,529,929.00	29.59	119,310.25	8.29	989,413.98
1992	352,617.00	28.74	12,269.82	8.29	101,777.79
1993	294,800.00	27.89	10,571.70	8.30	87,713.99
1995	714,710.00	26.16	27,315.83	8.30	226,752.29
1996	28,587.00	25.30	1,130.08	8.30	9,383.21
1998	3,164.00	23.54	134.38	8.31	1,116.34
2000	76,471.00	21.77	3,512.28	8.31	29,190.48
2001	14,711.00	20.88	704.59	8.31	5,857.14
2004	390,487.00	18.17	21,492.76	8.32	178,787.91
2005	305,431.00	17.25	17,701.13	8.32	147,279.27
2006	139,464.00	16.34	8,536.92	8.32	71,045.27
2007	9,399.00	15.41	609.79	8.32	5,075.86
2008	93,907.00	14.49	6,482.88	8.33	53,974.21
2009	178,479.00	13.55	13,169.43	8.33	109,667.83
2010	509,931.00	12.61	40,423.02	8.33	336,690.35
2011	1,315,573.00	11.67	112,707.64	8.33	938,952.89

OGE
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2012	920,894.00	10.73	85,862.16	8.33	715,450.53
2013	10,047.00	9.77	1,028.00	8.33	8,567.55
2014	370,056.00	8.82	41,971.86	8.34	349,870.90
Total	16,714,256.00	25.00	668,573.69	8.29	5,543,448.05

Horseshoe Lake 7

Interim Survivor Curve: Iowa 85 R0.5
Probable Retirement Year: 2028

1964	8,006,499.00	53.76	148,923.74	12.76	1,899,709.21
1966	87,221.00	52.43	1,663.55	12.78	21,256.82
1968	2,493.00	51.07	48.81	12.80	624.73
1972	2,436.00	48.28	50.45	12.84	647.66
1985	12,347.00	38.56	320.22	12.94	4,142.85
1986	219,105.00	37.77	5,801.19	12.94	75,088.34
1987	220.00	36.98	5.95	12.95	77.05
1988	91,067.00	36.18	2,517.35	12.96	32,614.54
1989	14,541.00	35.37	411.10	12.96	5,328.59
1990	46,658.00	34.56	1,350.04	12.97	17,506.52
1991	442,184.00	33.74	13,103.74	12.97	169,995.12
1992	61,236.00	32.92	1,859.93	12.98	24,139.30
1993	191,361.00	32.10	5,961.90	12.98	77,409.02
1994	24,940.00	31.27	797.68	12.99	10,361.28
1995	684,739.00	30.43	22,503.24	12.99	292,415.71
1996	9,515.00	29.59	321.60	13.00	4,180.67
2000	142,587.00	26.16	5,449.60	13.02	70,950.07
2001	21,124.00	25.30	835.06	13.02	10,875.90
2003	30,510.00	23.54	1,295.84	13.03	16,889.35
2005	2,133,418.00	21.77	97,986.88	13.04	1,278,031.49
2006	14,957.00	20.88	716.37	13.05	9,346.77

OGE
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2007	715,152.00	19.98	35,792.79	13.05	467,164.67
2008	215,356.00	19.08	11,288.90	13.06	147,391.87
2010	387,636.00	17.25	22,465.29	13.07	293,513.92
2011	34,801.00	16.34	2,130.25	13.07	27,841.37
2012	679,986.00	15.41	44,116.55	13.07	576,770.40
2013	75,586.00	14.49	5,218.09	13.08	68,242.16
2014	77,986.00	13.55	5,754.35	13.08	75,279.31
Total	14,425,661.00	32.88	438,690.48	12.94	5,677,794.72

Horseshoe Lake 8

Interim Survivor Curve: Iowa 85 R0.5
Probable Retirement Year: 2029

1956	593,565.00	59.43	9,987.54	13.53	135,095.33
1964	268,953.00	54.42	4,942.30	13.64	67,412.49
1965	1,257.00	53.76	23.38	13.65	319.21
1969	9,583,085.00	51.07	187,633.75	13.70	2,570,670.42
1971	1,672.00	49.69	33.65	13.72	461.75
1973	1,099.00	48.28	22.76	13.74	312.83
1974	2,403.00	47.57	50.51	13.75	694.78
1978	4,131.00	44.66	92.50	13.79	1,275.77
1979	9,372.00	43.92	213.40	13.80	2,945.18
1981	126,933.00	42.41	2,992.68	13.82	41,353.74
1983	12,423.00	40.89	303.83	13.83	4,203.24
1984	150,451.00	40.12	3,750.29	13.84	51,911.95
1985	7,580.00	39.34	192.68	13.85	2,668.53
1986	29,325.00	38.56	760.56	13.86	10,538.98
1987	264,261.00	37.77	6,996.77	13.86	97,004.85
1988	450,613.00	36.98	12,186.92	13.87	169,047.06
1989	83,908.00	36.18	2,319.46	13.88	32,189.30

OGE
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1990	20,446.00	35.37	578.05	13.88	8,025.92
1991	96,279.00	34.56	2,785.80	13.89	38,697.68
1992	323,712.00	33.74	9,592.93	13.90	133,317.45
1993	197,783.00	32.92	6,007.30	13.90	83,523.65
1994	12,470.00	32.10	388.51	13.91	5,404.03
1995	902,272.00	31.27	28,858.37	13.92	401,586.06
1996	56,709.00	30.43	1,863.68	13.92	25,945.54
1999	504,377.00	27.89	18,087.25	13.94	252,117.88
2000	90,205.00	27.03	3,337.49	13.94	46,539.87
2001	101,905.00	26.16	3,894.75	13.95	54,332.22
2002	187,090.00	25.30	7,395.91	13.96	103,214.09
2003	646,937.00	24.42	26,488.79	13.96	369,809.10
2004	303,055.00	23.54	12,871.54	13.97	179,769.83
2005	244,627.00	22.66	10,795.04	13.97	150,825.76
2006	48,037.00	21.77	2,206.32	13.98	30,837.70
2007	20,758.00	20.88	994.21	13.98	13,901.22
2008	141,255.00	19.98	7,069.70	13.99	98,886.08
2009	35,528.00	19.08	1,862.37	13.99	26,059.19
2010	13,987.00	18.17	769.86	14.00	10,776.11
2011	91,796.00	17.25	5,320.00	14.00	74,493.35
2012	577,574.00	16.34	35,354.65	14.01	495,227.52
2013	234,867.00	15.41	15,237.85	14.01	213,516.92
2014	149,383.00	14.49	10,312.68	14.02	144,553.63
Total	16,592,083.00	37.32	444,576.01	13.83	6,149,466.21

Mustang 1

Interim Survivor Curve: Iowa 85 R0.5
Probable Retirement Year: 2015

1956	2,478,033.00	50.39	49,181.69	0.50	24,535.60
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OGE
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1958	5,800.00	48.99	118.39	0.50	59.07
1963	21,660.00	45.40	477.13	0.50	238.08
1971	12,059.00	39.34	306.53	0.50	152.99
1980	13,130.00	32.10	409.07	0.50	204.21
1981	131,227.00	31.27	4,197.18	0.50	2,095.28
1985	45,966.00	27.89	1,648.37	0.50	822.94
1986	272,042.00	27.03	10,065.26	0.50	5,025.10
1987	268,943.00	26.16	10,278.86	0.50	5,131.85
1988	8,869.00	25.30	350.60	0.50	175.05
1989	32,568.00	24.42	1,333.49	0.50	665.79
1990	3,627.00	23.54	154.05	0.50	76.91
1991	8,659.00	22.66	382.11	0.50	190.78
1993	15,280.00	20.88	731.84	0.50	365.41
1994	3,298.00	19.98	165.06	0.50	82.42
1996	1,507.00	18.17	82.95	0.50	41.42
2000	287,221.00	14.49	19,828.35	0.50	9,901.40
2001	12,540.00	13.55	925.29	0.50	462.05
2002	9,416.00	12.61	746.42	0.50	372.74
2003	157,489.00	11.67	13,492.38	0.50	6,737.72
2004	24,173.00	10.73	2,253.84	0.50	1,125.52
2005	170,549.00	9.77	17,450.39	0.50	8,714.51
2006	108,847.00	8.82	12,345.46	0.50	6,165.25
2008	9,437.00	6.89	1,369.75	0.50	684.06
2009	27,518.00	5.92	4,649.09	0.50	2,321.81
2010	5,947.00	4.94	1,202.91	0.50	600.75
2011	249,748.00	3.96	63,001.77	0.50	31,464.60
2012	809,346.00	2.98	271,604.31	0.50	135,647.43
2013	56,153.00	1.99	28,202.40	0.50	14,085.22
2014	12,193.00	1.00	12,220.21	0.50	6,103.25

OGE
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	5,263,245.00	9.95	529,175.14	0.50	264,249.21

Mustang 2

Interim Survivor Curve: Iowa 85 R0.5
Probable Retirement Year: 2017

1986	456,306.00	28.74	15,877.83	2.48	39,397.20
1987	2,350,530.00	27.89	84,291.35	2.48	209,168.67
1989	31,555.00	26.16	1,206.02	2.48	2,993.17
1991	8,646.00	24.42	354.01	2.48	878.74
1993	8,297.00	22.66	366.13	2.48	908.97
2000	284,549.00	16.34	17,417.91	2.48	43,262.71
2003	89,253.00	13.55	6,585.71	2.48	16,360.81
2004	24,173.00	12.61	1,916.23	2.48	4,760.82
2005	172,438.00	11.67	14,773.09	2.48	36,705.52
2006	90,176.00	10.73	8,407.82	2.48	20,891.47
2011	22,992.00	5.92	3,884.43	2.49	9,654.85
2012	38,209.00	4.94	7,728.57	2.49	19,210.66
2013	20,505.00	3.96	5,172.62	2.49	12,858.15
Total	3,597,629.00	21.42	167,981.72	2.48	417,051.74

Mustang 3

Interim Survivor Curve: Iowa 85 R0.5
Probable Retirement Year: 2017

1956	5,038,236.00	51.76	97,347.54	2.47	240,628.14
1963	121,578.00	46.85	2,594.92	2.47	6,421.81
1988	49,408.00	27.03	1,828.04	2.48	4,536.62
1991	25,139.00	24.42	1,029.31	2.48	2,555.00
1992	42,236.00	23.54	1,793.87	2.48	4,453.17

OGE
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1993	82,138.00	22.66	3,624.63	2.48	8,998.54
1995	950.00	20.88	45.50	2.48	112.98
1996	38,917.00	19.98	1,947.77	2.48	4,836.55
2000	36,162.00	16.34	2,213.56	2.48	5,498.06
2001	87,710.00	15.41	5,690.50	2.48	14,135.04
2002	17,234.00	14.49	1,189.75	2.48	2,955.50
2003	133,696.00	13.55	9,865.03	2.48	24,507.58
2004	134,677.00	12.61	10,676.05	2.48	26,524.34
2005	10,131.00	11.67	867.94	2.48	2,156.51
2006	59,462.00	10.73	5,544.11	2.48	13,775.82
2007	21,155.00	9.77	2,164.56	2.48	5,378.75
2008	64,436.00	8.82	7,308.35	2.49	18,161.77
2009	17,527.00	7.86	2,231.18	2.49	5,545.01
2011	416,048.00	5.92	70,290.13	2.49	174,707.76
2012	116,428.00	4.94	23,550.00	2.49	58,537.48
2014	81,172.00	2.98	27,240.10	2.49	67,717.57
Total	6,594,440.00	23.63	279,042.86	2.48	692,144.00

Mustang 4

Interim Survivor Curve: Iowa 85 R0.5
Probable Retirement Year: 2017

1956	90,950.00	51.76	1,757.31	2.47	4,343.81
1959	11,451.00	49.69	230.44	2.47	569.93
1960	11,032,527.00	48.99	225,197.48	2.47	557,043.61
1966	10,189.00	44.66	228.15	2.48	564.86
1969	9,809.00	42.41	231.27	2.48	572.81
1976	351,699.00	36.98	9,511.77	2.48	23,579.30
1986	1,414,906.00	28.74	49,233.71	2.48	122,162.19
1988	57,605.00	27.03	2,131.32	2.48	5,289.27

OGE
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1991	52,576.00	24.42	2,152.72	2.48	5,343.56
1992	262,641.00	23.54	11,155.05	2.48	27,691.68
1994	17,915.00	21.77	822.83	2.48	2,042.90
1995	1,168,651.00	20.88	55,972.80	2.48	138,977.90
1996	78,255.00	19.98	3,916.60	2.48	9,725.42
2002	7,805.00	14.49	538.82	2.48	1,338.50
2003	190,829.00	13.55	14,080.70	2.48	34,980.53
2004	531,059.00	12.61	42,097.87	2.48	104,590.89
2005	366,525.00	11.67	31,400.89	2.48	78,019.30
2006	677,496.00	10.73	63,168.26	2.48	156,958.47
2007	35,264.00	9.77	3,608.17	2.48	8,966.03
2009	55,403.00	7.86	7,052.78	2.49	17,527.83
2010	137,559.00	6.89	19,966.29	2.49	49,623.87
2011	32,224.00	5.92	5,444.15	2.49	13,531.57
2012	515,120.00	4.94	104,193.81	2.49	258,991.20
2014	71,577.00	2.98	24,020.16	2.49	59,712.96
Total	17,180,035.00	25.34	678,113.38	2.48	1,682,148.39

Seminole 1

Interim Survivor Curve: Iowa 85 R0.5
Probable Retirement Year: 2030

1965	26,650.00	54.42	489.72	14.53	7,115.37
1971	6,654,719.00	50.39	132,076.66	14.61	1,929,635.14
1975	6,940,160.00	47.57	145,890.37	14.66	2,138,357.25
1978	127,214.00	45.40	2,802.28	14.69	41,164.18
1979	40,343.00	44.66	903.34	14.70	13,278.80
1981	20,807.00	43.17	481.99	14.72	7,094.63
1983	1,752,828.00	41.65	42,080.21	14.74	620,174.55
1984	157,546.00	40.89	3,853.05	14.75	56,820.06

OGE
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1985	330,465.00	40.12	8,237.49	14.76	121,547.52
1986	10,170.00	39.34	258.52	14.76	3,816.67
1987	549,868.00	38.56	14,261.05	14.77	210,666.65
1988	1,303,750.00	37.77	34,519.06	14.78	510,196.99
1989	332,105.00	36.98	8,981.85	14.79	132,823.05
1991	2,389,941.00	35.37	67,568.04	14.80	1,000,205.82
1992	251,853.00	34.56	7,287.29	14.81	107,927.22
1995	881,396.00	32.10	27,460.13	14.83	407,269.80
1996	30,620.00	31.27	979.35	14.84	14,531.70
1997	538,244.00	30.43	17,688.83	14.84	262,585.55
1999	18,268.00	28.74	635.66	14.86	9,444.60
2001	71,693.00	27.03	2,652.56	14.87	39,445.28
2002	67,683.00	26.16	2,586.81	14.88	38,483.59
2003	44,870.00	25.30	1,773.77	14.88	26,399.07
2005	46,008.00	23.54	1,954.08	14.90	29,106.76
2006	189,596.00	22.66	8,366.60	14.90	124,673.77
2007	36,721.00	21.77	1,686.58	14.91	25,142.30
2008	3,619,355.00	20.88	173,349.83	14.91	2,585,190.13
2009	3,870.00	19.98	193.69	14.92	2,889.68
2010	1,969,825.00	19.08	103,257.66	14.92	1,541,103.06
2011	11,380.00	18.17	626.37	14.93	9,351.96
2012	2,013,285.00	17.25	116,679.12	14.94	1,742,734.82
2013	613,958.00	16.34	37,581.80	14.94	561,535.28
2014	264,162.00	15.41	17,138.46	14.95	256,171.58
Total	31,309,353.00	31.81	984,302.24	14.81	14,576,882.82

Seminole 2

Interim Survivor Curve: Iowa 85 R0.5
Probable Retirement Year: 2030

OGE
Electric Division
312.00 Boiler Plant Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1971	4,397,856.00	50.39	87,284.55	14.61	1,275,224.02
1973	13,482,523.00	48.99	275,207.15	14.63	4,027,418.60
1974	32,929.00	48.28	681.99	14.65	9,988.24
1975	558,690.00	47.57	11,744.32	14.66	172,139.95
1979	214,025.00	44.66	4,792.33	14.70	70,445.82
1986	47,314.00	39.34	1,202.69	14.76	17,756.32
1987	276,044.00	38.56	7,159.31	14.77	105,758.59
1988	14,515.00	37.77	384.31	14.78	5,680.16
1989	142,054.00	36.98	3,841.88	14.79	56,813.50
1990	44,674.00	36.18	1,234.92	14.80	18,271.23
1992	213,245.00	34.56	6,170.18	14.81	91,382.43
1993	39,589.00	33.74	1,173.19	14.82	17,383.65
1995	881,396.00	32.10	27,460.13	14.83	407,269.80
1996	75,570.00	31.27	2,417.04	14.84	35,864.17
1999	10,343.00	28.74	359.90	14.86	5,347.35
2000	540,283.00	27.89	19,374.86	14.86	287,993.76
2001	2,965.00	27.03	109.70	14.87	1,631.33
2002	23,604.00	26.16	902.13	14.88	13,420.90
2003	17,331.00	25.30	685.12	14.88	10,196.62
2005	21,913.00	23.54	930.70	14.90	13,863.16
2006	134,861.00	22.66	5,951.22	14.90	88,681.35
2007	38,349.00	21.77	1,761.35	14.91	26,256.97
2010	4,239,910.00	19.08	222,254.87	14.92	3,317,116.13
2011	10,160.00	18.17	559.22	14.93	8,349.38
2012	818,327.00	17.25	47,425.81	14.94	708,358.21
2014	98,542.00	15.41	6,393.27	14.95	95,561.28
Total	26,377,012.00	35.77	737,462.14	14.76	10,888,172.93

OGE
Electric Division
312.00 Boiler Plant Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
Seminole 3					
<i>Interim Survivor Curve: Iowa 85 R0.5</i>					
<i>Probable Retirement Year: 2030</i>					
1971	68,055.00	50.39	1,350.69	14.61	19,733.56
1975	27,770,098.00	47.57	583,760.31	14.66	8,556,343.13
1976	321,164.00	46.85	6,854.83	14.67	100,548.93
1979	25,627.00	44.66	573.83	14.70	8,435.07
1980	190,880.00	43.92	4,346.36	14.71	63,933.08
1984	376,231.00	40.89	9,201.35	14.75	135,690.32
1985	22,929.00	40.12	571.55	14.76	8,433.46
1986	6,815.00	39.34	173.23	14.76	2,557.58
1987	6,689,295.00	38.56	173,489.62	14.77	2,562,817.55
1988	232,799.00	37.77	6,163.76	14.78	91,101.32
1989	269,716.00	36.98	7,294.53	14.79	107,871.01
1990	768,926.00	36.18	21,255.30	14.80	314,483.28
1991	43,541.00	35.37	1,230.98	14.80	18,222.19
1992	286,554.00	34.56	8,291.35	14.81	122,797.73
1993	60,525.00	33.74	1,793.61	14.82	26,576.71
1995	921,234.00	32.10	28,701.29	14.83	425,677.89
1996	2,780.00	31.27	88.92	14.84	1,319.34
1997	76,204.00	30.43	2,504.37	14.84	37,176.58
1999	4,638.00	28.74	161.39	14.86	2,397.86
2001	3,160.00	27.03	116.92	14.87	1,738.62
2002	942.00	26.16	36.00	14.88	535.61
2003	978,121.00	25.30	38,666.39	14.88	575,473.21
2004	1,642,624.00	24.42	67,257.13	14.89	1,001,412.41
2005	915,135.00	23.54	38,868.18	14.90	578,956.08
2007	248,264.00	21.77	11,402.65	14.91	169,982.53
2009	76,489.00	19.98	3,828.21	14.92	57,113.40

OGE
Electric Division
312.00 Boiler Plant Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2010	5,038.00	19.08	264.09	14.92	3,941.51
2011	5,367,052.00	18.17	295,407.49	14.93	4,410,585.98
2012	29,683.00	17.25	1,720.27	14.94	25,694.13
2013	4,508.00	16.34	275.95	14.94	4,123.09
2014	694,071.00	15.41	45,030.36	14.95	673,076.61
Total	48,103,098.00	35.35	1,360,680.90	14.78	20,108,749.75

Muskogee 4

Interim Survivor Curve: Iowa 85 R0.5
Probable Retirement Year: 2042

1976	748,432.00	55.07	13,590.96	24.81	337,162.62
1977	71,758,993.00	54.42	1,318,647.35	24.84	32,759,651.67
1983	160,811.00	50.39	3,191.63	25.04	79,914.81
1987	14,368.00	47.57	302.03	25.15	7,597.17
1988	662,367.00	46.85	14,137.36	25.18	355,983.30
1989	475,840.00	46.13	10,315.77	25.21	260,024.16
1990	660,292.00	45.40	14,544.96	25.23	366,997.54
1991	2,266,698.00	44.66	50,754.69	25.26	1,281,900.48
1992	528,929.00	43.92	12,043.76	25.28	304,482.05
1993	93,818.00	43.17	2,173.28	25.31	54,995.13
1994	124,085.00	42.41	2,925.53	25.33	74,098.88
1995	1,515,700.00	41.65	36,387.47	25.35	922,462.37
1996	44,256.00	40.89	1,082.35	25.37	27,462.98
1997	422,452.00	40.12	10,530.45	25.40	267,423.38
1998	153,914.00	39.34	3,912.40	25.42	99,441.36
1999	475,488.00	38.56	12,331.98	25.44	313,702.38
2000	290,146.00	37.77	7,682.12	25.46	195,578.34
2001	889,412.00	36.98	24,054.34	25.48	612,888.44
2002	1,536,968.00	36.18	42,486.16	25.50	1,083,373.42

OGE
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2003	939,428.00	35.37	26,559.36	25.52	677,775.26
2004	5,526,245.00	34.56	159,900.25	25.54	4,083,706.97
2005	1,866,585.00	33.74	55,314.65	25.56	1,413,754.74
2006	1,550,844.00	32.92	47,104.10	25.58	1,204,803.89
2007	1,086,592.00	32.10	33,853.06	25.60	866,512.62
2008	1,511,517.00	31.27	48,344.52	25.61	1,238,337.89
2009	2,946,554.00	30.43	96,835.45	25.63	2,482,227.55
2010	4,093,589.00	29.59	138,361.75	25.65	3,549,208.90
2011	9,745,892.00	28.74	339,122.47	25.67	8,705,156.05
2012	16,374,711.00	27.89	587,206.51	25.69	15,083,830.12
2013	3,681,864.00	27.03	136,225.03	25.71	3,501,665.82
2014	1,493,191.00	26.16	57,068.96	25.72	1,467,950.44
Total	133,639,981.00	40.41	3,306,990.72	25.30	83,680,070.72

Muskogee 5

Interim Survivor Curve: Iowa 85 R0.5
Probable Retirement Year: 2043

1975	100,148.00	56.35	1,777.31	25.56	45,432.16
1978	57,555,582.00	54.42	1,057,644.66	25.68	27,157,366.29
1980	416,222.00	53.10	7,838.50	25.75	201,834.13
1984	138,668.00	50.39	2,752.15	25.88	71,233.35
1987	30,000.00	48.28	621.33	25.97	16,138.58
1988	472,268.00	47.57	9,927.63	26.00	258,151.73
1989	787,100.00	46.85	16,799.62	26.03	437,320.59
1991	141,762.00	45.40	3,122.74	26.09	81,459.64
1992	247,490.00	44.66	5,541.66	26.11	144,705.94
1993	3,608,782.00	43.92	82,172.30	26.14	2,147,823.03
1994	324,528.00	43.17	7,517.65	26.16	196,685.47
1995	858,269.00	42.41	20,235.27	26.19	529,915.41

OGE
Electric Division
312.00 Boiler Plant Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1996	189,930.00	41.65	4,559.66	26.21	119,516.65
1997	275,032.00	40.89	6,726.36	26.24	176,468.49
1998	115,125.00	40.12	2,869.72	26.26	75,355.26
1999	12,274.00	39.34	312.00	26.28	8,199.78
2000	79,132.00	38.56	2,052.32	26.30	53,984.18
2001	772,811.00	37.77	20,461.52	26.33	538,669.76
2002	611,994.00	36.98	16,551.51	26.35	436,093.50
2003	1,104,512.00	36.18	30,531.85	26.37	805,094.12
2004	3,783,842.00	35.37	106,976.20	26.39	2,823,137.73
2005	5,575,314.00	34.56	161,320.05	26.41	4,260,646.38
2006	254,844.00	33.74	7,552.08	26.43	199,614.04
2007	523,644.00	32.92	15,904.75	26.45	420,710.60
2008	1,853,437.00	32.10	57,744.32	26.47	1,528,599.79
2009	76,220.00	31.27	2,437.83	26.49	64,582.60
2010	403,462.00	30.43	13,259.36	26.51	351,524.58
2011	5,873,349.00	29.59	198,516.95	26.53	5,266,806.73
2012	1,943,446.00	28.74	67,625.03	26.55	1,795,436.25
2013	34,102,429.00	27.89	1,222,932.63	26.57	32,491,812.15
2014	1,135,302.00	27.03	42,004.96	26.59	1,116,804.72
Total	123,366,918.00	38.60	3,196,289.93	26.22	83,821,123.63

Muskogee 6

Interim Survivor Curve: Iowa 85 R0.5
Probable Retirement Year: 2049

1961	9,406.00	67.63	139.08	29.16	4,056.25
1982	2,690,304.00	55.71	48,289.90	30.51	1,473,553.52
1984	172,327,732.00	54.42	3,166,704.23	30.61	96,940,429.46
1987	2,878,233.00	52.43	54,896.04	30.75	1,688,073.43
1988	391,905.00	51.76	7,572.29	30.79	233,181.55

OGE
Electric Division
312.00 Boiler Plant Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1989	3,276,644.00	51.07	64,155.64	30.84	1,978,346.48
1990	10,272.00	50.39	203.87	30.88	6,295.12
1991	684,618.00	49.69	13,777.52	30.92	425,983.98
1992	1,031,649.00	48.99	21,058.16	30.96	651,932.87
1995	863,809.00	46.85	18,436.87	31.07	572,878.78
1996	632,918.00	46.13	13,721.08	31.11	426,845.43
1998	174,729.00	44.66	3,912.44	31.18	121,987.72
1999	131,432.00	43.92	2,992.72	31.21	93,413.93
2000	41,207.00	43.17	954.56	31.25	29,827.34
2001	336,375.00	42.41	7,930.66	31.28	248,074.06
2002	1,030,455.00	41.65	24,738.17	31.31	774,622.09
2003	1,388,124.00	40.89	33,948.87	31.34	1,064,117.90
2004	282,358.00	40.12	7,038.33	31.38	220,837.97
2005	4,712,936.00	39.34	119,799.91	31.41	3,762,610.82
2006	2,653,234.00	38.56	68,812.72	31.44	2,163,332.13
2007	16,815.00	37.77	445.21	31.47	14,009.77
2008	8,281,325.00	36.98	223,970.20	31.50	7,054,536.43
2009	800,476.00	36.18	22,127.43	31.53	697,615.71
2010	1,065,270.00	35.37	30,117.15	31.56	950,380.51
2011	4,939,531.00	34.56	142,923.86	31.58	4,514,204.87
2012	17,664,558.00	33.74	523,474.02	31.61	16,548,522.49
2013	11,082,051.00	32.92	336,597.40	31.64	10,650,184.02
2014	1,728,459.00	32.10	53,850.60	31.67	1,705,353.41
Total	241,126,825.00	48.10	5,012,588.93	30.93	155,015,208.02

Sooner 1

Interim Survivor Curve: Iowa 85 R0.5
Probable Retirement Year: 2044

1978	44,872,503.00	55.07	814,850.89	26.47	21,567,874.01
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OGE
Electric Division
312.00 Boiler Plant Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1979	31,259,382.00	54.42	574,424.19	26.51	15,226,624.55
1980	45,948,394.00	53.76	854,656.51	26.55	22,687,538.01
1981	182,103.00	53.10	3,429.45	26.58	91,166.40
1982	342,160.00	52.43	6,525.96	26.62	173,719.08
1983	117,503.00	51.76	2,270.36	26.66	60,516.82
1984	961,095.00	51.07	18,817.93	26.69	502,243.72
1985	793,788.00	50.39	15,754.36	26.72	421,007.75
1986	1,533,129.00	49.69	30,853.28	26.76	825,510.13
1987	41,027.00	48.99	837.45	26.79	22,433.79
1988	294,726.00	48.28	6,104.03	26.82	163,706.75
1989	720,765.00	47.57	15,151.33	26.85	406,810.78
1990	752,484.00	46.85	16,060.79	26.88	431,705.31
1991	385,678.00	46.13	8,361.14	26.91	224,984.73
1992	1,317,791.00	45.40	29,028.40	26.94	781,933.38
1993	25,142.00	44.66	562.97	26.96	15,180.09
1994	52,580.00	43.92	1,197.25	26.99	32,315.63
1995	1,712,369.00	43.17	39,666.83	27.02	1,071,717.18
1996	194,295.00	42.41	4,580.86	27.04	123,884.22
1997	2,223,495.00	41.65	53,379.53	27.07	1,444,944.06
1998	85,024.00	40.89	2,079.40	27.09	56,340.26
1999	141,984.00	40.12	3,539.23	27.12	95,980.27
2000	638,391.00	39.34	16,227.50	27.14	440,463.93
2001	380,742.00	38.56	9,874.70	27.17	268,263.36
2002	180,933.00	37.77	4,790.52	27.19	130,254.28
2003	1,147,136.00	36.98	31,024.54	27.21	844,269.33
2004	4,410,994.00	36.18	121,932.40	27.24	3,320,933.82
2005	2,885,448.00	35.37	81,576.94	27.26	2,223,640.75
2006	13,493,763.00	34.56	390,438.02	27.28	10,651,237.95
2007	2,268,432.00	33.74	67,223.04	27.30	1,835,320.40
2008	3,806,914.00	32.92	115,628.18	27.32	3,159,353.66

OGE
Electric Division
312.00 Boiler Plant Equipment
Original Cost Of Utility Plant In Service
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Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2009	2,199,297.00	32.10	68,519.68	27.34	1,873,658.84
2010	2,348,675.00	31.27	75,120.28	27.37	2,055,727.37
2011	5,065,778.00	30.43	166,481.56	27.39	4,559,356.05
2012	14,967,770.00	29.59	505,904.91	27.41	13,865,361.20
2013	4,200,828.00	28.74	146,173.91	27.43	4,009,155.85
2014	23,924,959.00	27.89	857,962.73	27.45	23,548,786.59
Total	215,877,477.00	41.83	5,161,011.06	26.97	139,213,920.32

Sooner 2

Interim Survivor Curve: Iowa 85 R0.5
Probable Retirement Year: 2045

1979	1,667,488.00	55.07	30,280.33	27.29	826,464.74
1980	101,323,781.00	54.42	1,861,931.58	27.33	50,895,412.36
1982	91,705.00	53.10	1,727.03	27.41	47,344.99
1983	50,984.00	52.43	972.41	27.45	26,694.64
1984	18,718.00	51.76	361.66	27.49	9,941.84
1985	133,645.00	51.07	2,616.73	27.53	72,025.99
1986	16,294.00	50.39	323.39	27.56	8,912.71
1987	252,099.00	49.69	5,073.34	27.60	139,998.97
1988	678,717.00	48.99	13,854.07	27.63	382,767.53
1989	820,060.00	48.28	16,984.16	27.66	469,802.12
1990	491,602.00	47.57	10,334.06	27.69	286,181.30
1991	87,538.00	46.85	1,868.38	27.72	51,799.26
1992	896,519.00	46.13	19,435.71	27.75	539,431.83
1993	11,058.00	45.40	243.59	27.78	6,767.90
1995	1,083,376.00	43.92	24,668.57	27.84	686,818.10
1996	47,134.00	43.17	1,091.85	27.87	30,429.58
1997	215,924.00	42.41	5,090.81	27.90	142,017.77
1998	14,426.00	41.65	346.33	27.92	9,670.78

OGE
Electric Division
312.00 Boiler Plant Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1999	49,375.00	40.89	1,207.55	27.95	33,751.27
2000	13,699.00	40.12	341.47	27.98	9,553.13
2001	121,995.00	39.34	3,101.04	28.00	86,833.76
2002	226,010.00	38.56	5,861.66	28.03	164,281.93
2003	5,315.00	37.77	140.72	28.05	3,947.46
2004	6,963,076.00	36.98	188,317.88	28.08	5,287,144.70
2005	4,414,838.00	36.18	122,038.65	28.10	3,429,234.14
2006	65,664.00	35.37	1,856.44	28.12	52,209.05
2007	7,515,596.00	34.56	217,461.53	28.15	6,120,769.00
2008	3,261,885.00	33.74	96,663.16	28.17	2,722,943.54
2009	314,444.00	32.92	9,550.67	28.19	269,255.81
2010	2,136,463.00	32.10	66,562.07	28.21	1,878,035.71
2011	618,711.00	31.27	19,788.92	28.24	558,779.53
2012	2,745,023.00	30.43	90,212.35	28.26	2,549,303.50
2013	15,163,587.00	29.59	512,523.45	28.28	14,494,464.46
2014	1,750,806.00	28.74	60,921.84	28.30	1,724,210.63
Total	153,267,555.00	45.16	3,393,753.40	27.70	94,017,200.02
Account					
Total	1,053,435,568.00	39.96	26,359,232.58	23.59	621,747,630.53

Composite Average Remaining Life ... 23.59 Years

OGE
Electric Division
314.00 Turbogenerator Units
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

Horseshoe Lake 6

Interim Survivor Curve: Iowa 60 L0
Probable Retirement Year: 2023

1956	31,903.00	47.47	672.04	7.79	5,236.90
1958	5,643,509.00	46.68	120,891.88	7.81	943,958.88
1968	3,519.00	42.20	83.39	7.88	657.47
1980	52,891.00	35.56	1,487.55	7.97	11,853.07
1988	8,393.00	30.32	276.80	8.02	2,220.21
1990	21,698.00	28.91	750.53	8.03	6,030.40
1991	50,995.00	28.19	1,809.05	8.04	14,548.51
1992	53,741.00	27.46	1,957.28	8.05	15,755.10
1993	4,732.00	26.71	177.13	8.06	1,427.15
1995	10,735.00	25.20	426.01	8.07	3,439.15
1998	62,578.00	22.85	2,738.91	8.10	22,181.95
2000	14,601.00	21.23	687.79	8.12	5,583.27
2006	80,055.00	16.13	4,962.99	8.18	40,606.51
2010	76,812.00	12.54	6,125.58	8.24	50,453.20
2011	78,873.00	11.62	6,788.09	8.25	56,018.37
2013	1,497,336.00	9.75	153,519.98	8.29	1,272,761.62
2014	159,536.00	8.81	18,112.41	8.32	150,626.47
Total	7,851,907.00	24.43	321,467.42	8.10	2,603,358.22

Horseshoe Lake 7

Interim Survivor Curve: Iowa 60 L0
Probable Retirement Year: 2028

1964	9,921,868.00	46.27	214,413.34	11.89	2,549,499.99
1966	243,241.00	45.43	5,353.92	11.93	63,852.84

OGE
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1982	2,798,741.00	37.35	74,932.59	12.20	913,973.60
1988	129,353.00	33.67	3,841.78	12.29	47,226.73
1989	33,299.00	33.02	1,008.42	12.31	12,412.66
1990	61,402.00	32.36	1,897.37	12.33	23,386.14
1991	139,049.00	31.69	4,387.50	12.34	54,152.64
1992	53,564.00	31.01	1,727.19	12.36	21,347.72
1993	171,586.00	30.32	5,658.82	12.38	70,041.46
1994	533,093.00	29.62	17,997.00	12.40	223,085.32
1996	43,103.00	28.19	1,529.08	12.43	19,012.17
2000	949,140.00	25.20	37,665.64	12.52	471,475.36
2004	173,837.00	22.04	7,886.13	12.61	99,465.09
2005	64,339.00	21.23	3,030.75	12.64	38,303.91
2006	13,267.00	20.40	650.22	12.67	8,235.57
2007	35,772.00	19.57	1,827.99	12.69	23,203.84
2009	134,805.00	17.87	7,543.95	12.76	96,231.32
2012	697,198.00	15.25	45,728.21	12.87	588,364.50
2014	6,587.00	13.45	489.70	12.96	6,348.27
Total	16,203,244.00	37.03	437,569.60	12.18	5,329,619.14

Horseshoe Lake 8

Interim Survivor Curve: Iowa 60 L0
Probable Retirement Year: 2029

1956	4,097.00	49.64	82.54	12.48	1,030.08
1964	121,794.00	46.68	2,609.00	12.65	32,998.69
1968	6,367,506.00	45.00	141,507.05	12.73	1,801,255.85
1969	2,047,840.00	44.55	45,962.91	12.75	585,988.15
1971	27,815.00	43.64	637.38	12.79	8,151.38
1974	169,531.00	42.20	4,017.58	12.85	51,614.90
1985	824,859.00	36.16	22,808.85	13.05	297,732.65

OGE
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1986	51,605.00	35.56	1,451.38	13.07	18,971.75
1987	172,088.00	34.94	4,925.61	13.09	64,474.40
1988	56,012.00	34.31	1,632.58	13.11	21,399.76
1989	26,733.00	33.67	793.97	13.13	10,421.91
1990	81,669.00	33.02	2,473.24	13.15	32,511.28
1991	698,711.00	32.36	21,590.66	13.16	284,229.45
1992	481,963.00	31.69	15,207.67	13.18	200,499.89
1994	12,594.00	30.32	415.34	13.22	5,492.90
1996	278,173.00	28.91	9,621.97	13.27	127,664.92
2000	1,246,757.00	25.96	48,022.17	13.36	641,716.66
2001	340,800.00	25.20	13,524.30	13.39	181,064.53
2003	1,752,386.00	23.64	74,122.04	13.44	996,383.79
2005	67,691.00	22.04	3,070.81	13.50	41,456.57
2006	6,133.00	21.23	288.90	13.53	3,909.20
2009	591,456.00	18.72	31,587.94	13.63	430,652.10
2010	6,777.00	17.87	379.25	13.67	5,185.10
2011	365,514.00	17.00	21,494.92	13.71	294,747.79
2012	1,559,980.00	16.13	96,710.66	13.76	1,330,550.52
2013	80,757.00	15.25	5,296.74	13.81	73,129.92
2014	429,559.00	14.35	29,927.39	13.87	414,994.69
Total	17,870,800.00	29.78	600,162.87	13.26	7,958,228.82

Mustang 1

Interim Survivor Curve: Iowa 60 L0
Probable Retirement Year: 2015

1956	2,539,942.00	44.10	57,593.21	0.50	28,652.40
1959	84,181.00	42.69	1,972.03	0.50	981.27
1973	84,181.00	34.94	2,409.48	0.50	1,199.85
1987	103,320.00	25.20	4,100.15	0.50	2,043.19

OGE
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2000	2,002,352.00	14.35	139,503.93	0.50	69,575.08
2011	89,530.00	3.97	22,539.33	0.50	11,253.86
2012	19,368.00	2.99	6,486.45	0.50	3,239.22
2013	73,672.00	1.99	36,935.89	0.50	18,447.45
2014	48,788.00	1.00	48,840.19	0.50	24,402.52
Total	5,045,334.00	15.75	320,380.66	0.50	159,794.85

Mustang 2

Interim Survivor Curve: Iowa 60 L0
Probable Retirement Year: 2017

1956	2,394,753.00	45.00	53,219.34	2.44	129,733.89
1987	15,475.00	26.71	579.27	2.46	1,423.84
2003	2,004,977.00	13.45	149,058.06	2.47	368,297.20
2006	3,966.00	10.69	370.98	2.47	917.85
2011	87,860.00	5.93	14,823.85	2.48	36,780.38
2013	77,705.00	3.97	19,562.37	2.49	48,617.51
2014	45,391.00	2.99	15,201.69	2.49	37,829.51
Total	4,630,127.00	18.31	252,815.55	2.47	623,600.18

Mustang 3

Interim Survivor Curve: Iowa 60 L0
Probable Retirement Year: 2017

1956	4,647,497.00	45.00	103,282.76	2.44	251,774.55
1964	19,271.00	41.19	467.88	2.44	1,143.21
1979	11,286.00	32.36	348.75	2.45	855.54
1985	70,783.00	28.19	2,511.04	2.46	6,169.12
1986	3,605,272.00	27.46	131,306.34	2.46	322,671.52
1988	3,321.00	25.96	127.92	2.46	314.50

OGE
Electric Division
314.00 Turbogenerator Units
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1997	7,193.00	18.72	384.16	2.47	947.06
2000	6,256.00	16.13	387.84	2.47	957.16
2001	2,701.00	15.25	177.15	2.47	437.35
2004	32,384.00	12.54	2,582.55	2.47	6,383.71
2006	100,084.00	10.69	9,361.95	2.47	23,162.37
2009	27,122.00	7.86	3,452.80	2.48	8,556.31
2010	49,037.00	6.89	7,112.44	2.48	17,635.93
2012	57,059.00	4.95	11,520.88	2.48	28,608.80
2013	362,759.00	3.97	91,325.21	2.49	226,966.59
2014	9,247.00	2.99	3,096.87	2.49	7,706.58
Total	9,011,272.00	24.52	367,446.51	2.46	904,290.31

Mustang 4

Interim Survivor Curve: Iowa 60 L0
Probable Retirement Year: 2017

1956	10,615.00	45.00	235.90	2.44	575.06
1957	34,828.00	44.55	781.70	2.44	1,906.17
1959	15,399.00	43.64	352.87	2.44	860.98
1960	7,871,524.00	43.17	182,345.87	2.44	445,036.51
1961	488,868.00	42.69	11,452.28	2.44	27,958.55
1964	273,228.00	41.19	6,633.62	2.44	16,208.72
1974	21,423.00	35.56	602.52	2.45	1,476.20
1984	34,895.00	28.91	1,207.01	2.46	2,964.68
1985	17,952.00	28.19	636.85	2.46	1,564.61
1986	9,965.00	27.46	362.93	2.46	891.87
1987	68,728.00	26.71	2,572.66	2.46	6,323.60
1988	22,478.00	25.96	865.80	2.46	2,128.68
1989	49,509.00	25.20	1,964.71	2.46	4,831.75
1991	3,593.00	23.64	151.98	2.46	373.96

OGE
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1992	422,411.00	22.85	18,488.05	2.46	45,505.98
1994	33,334.00	21.23	1,570.23	2.46	3,867.26
1997	8,840.00	18.72	472.12	2.47	1,163.91
2001	4,125.00	15.25	270.55	2.47	667.93
2002	1,491,592.00	14.35	103,919.27	2.47	256,659.36
2003	1,453,430.00	13.45	108,053.84	2.47	266,982.72
2010	590,262.00	6.89	85,612.91	2.48	212,284.97
2011	187,242.00	5.93	31,591.70	2.48	78,384.16
2012	1,075,722.00	4.95	217,200.83	2.48	539,356.02
2013	415,302.00	3.97	104,553.00	2.49	259,841.05
2014	148,470.00	2.99	49,723.39	2.49	123,737.03
Total	14,753,735.00	15.84	931,622.58	2.47	2,301,551.73

Seminole GT

Interim Survivor Curve: Iowa 60 L0
Probable Retirement Year: 0

1967	1,588,884.00	60.00	26,482.22	38.35	1,015,651.97
Total	1,588,884.00	60.00	26,482.22	38.35	1,015,651.97

Seminole 1

Interim Survivor Curve: Iowa 60 L0
Probable Retirement Year: 2030

1971	1,482,170.00	44.10	33,608.22	13.55	455,339.30
1972	61,740.00	43.64	1,414.78	13.57	19,199.31
1975	12,071,738.00	42.20	286,078.70	13.64	3,901,100.46
1977	11,189.00	41.19	271.65	13.68	3,716.18
1978	3,797.00	40.67	93.36	13.70	1,279.18
1981	12,022.00	39.05	307.83	13.76	4,237.22

OGE
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1984	34,541.00	37.35	924.79	13.83	12,787.49
1985	62,963.00	36.76	1,712.72	13.85	23,717.81
1987	5,371.00	35.56	151.06	13.89	2,098.07
1988	3,626.00	34.94	103.79	13.91	1,443.65
1989	12,442.00	34.31	362.65	13.93	5,051.93
1991	13,699.00	33.02	414.86	13.97	5,797.12
1992	7,756.00	32.36	239.67	14.00	3,354.36
1994	4,538.00	31.01	146.33	14.04	2,054.75
1996	3,953,523.00	29.62	133,469.30	14.09	1,880,637.32
1999	1,943.00	27.46	70.77	14.17	1,002.67
2000	43,971.00	26.71	1,645.95	14.20	23,367.39
2003	21,891.00	24.43	896.23	14.29	12,803.80
2004	274,727.00	23.64	11,620.34	14.32	166,383.75
2005	531,198.00	22.85	23,249.43	14.35	333,656.55
2006	1,551,297.00	22.04	70,374.73	14.39	1,012,413.93
2007	35,632.00	21.23	1,678.48	14.42	24,206.09
2008	12,381.00	20.40	606.79	14.46	8,774.26
2010	2,731,590.00	18.72	145,886.23	14.54	2,121,712.41
2012	868,691.00	17.00	51,085.45	14.64	747,887.59
2013	2,085,970.00	16.13	129,319.31	14.69	1,900,231.52
Total	25,900,406.00	28.92	895,733.40	14.15	12,674,254.11

Seminole 2

Interim Survivor Curve: Iowa 60 L0
Probable Retirement Year: 2030

1970	11,838,460.00	44.55	265,709.24	13.53	3,593,975.74
1973	2,914,681.00	43.17	67,519.33	13.59	917,763.77
1974	97,533.00	42.69	2,284.82	13.61	31,106.82
1984	34,100.00	37.35	912.98	13.83	12,624.22

OGE
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1985	37,163.00	36.76	1,010.91	13.85	13,999.10
1986	75,726.00	36.16	2,093.96	13.87	29,040.35
1988	26,076.00	34.94	746.36	13.91	10,381.83
1990	2,085,290.00	33.67	61,933.06	13.95	864,092.89
1991	167,112.00	33.02	5,060.77	13.97	70,718.17
1992	7,733.00	32.36	238.96	14.00	3,344.41
1994	7,402.00	31.01	238.68	14.04	3,351.54
1999	6,400.00	27.46	233.09	14.17	3,302.66
2000	5,132.00	26.71	192.10	14.20	2,727.29
2001	1,532,554.00	25.96	59,030.40	14.23	839,721.30
2002	38,230.00	25.20	1,517.12	14.26	21,626.97
2003	829,140.00	24.43	33,945.42	14.29	484,954.49
2004	114,949.00	23.64	4,862.09	14.32	69,616.91
2005	546,750.00	22.85	23,930.11	14.35	343,425.09
2006	426,070.00	22.04	19,328.71	14.39	278,063.58
2007	7,835.00	21.23	369.08	14.42	5,322.60
2008	12,666.00	20.40	620.76	14.46	8,976.24
2009	31,049.00	19.57	1,586.64	14.50	23,007.25
2010	5,353,931.00	18.72	285,937.80	14.54	4,158,567.66
2012	4,084,312.00	17.00	240,187.72	14.64	3,516,332.32
2013	13,720.00	16.13	850.57	14.69	12,498.35
2014	4,105.00	15.25	269.24	14.76	3,974.20
Total	30,298,119.00	28.04	1,080,609.92	14.18	15,322,515.75

Seminole 3

Interim Survivor Curve: Iowa 60 L0
Probable Retirement Year: 2030

1975	127,560.00	42.20	3,022.94	13.64	41,222.26
1980	97,344.00	39.60	2,458.03	13.74	33,782.57

OGE
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1985	41,328.00	36.76	1,124.20	13.85	15,568.03
1987	14,961,898.00	35.56	420,800.86	13.89	5,844,569.64
1988	22,780.00	34.94	652.02	13.91	9,069.57
1989	75,800.00	34.31	2,209.34	13.93	30,777.73
1992	7,746.00	32.36	239.36	14.00	3,350.03
1999	6,190.00	27.46	225.44	14.17	3,194.30
2000	198,770.00	26.71	7,440.46	14.20	105,631.81
2002	6,565.00	25.20	260.53	14.26	3,713.86
2003	14,310.00	24.43	585.86	14.29	8,369.76
2004	8,583.00	23.64	363.04	14.32	5,198.15
2005	421,076.00	22.85	18,429.62	14.35	264,486.63
2007	6,275,221.00	21.23	295,600.23	14.42	4,262,982.47
2008	12,342.00	20.40	604.88	14.46	8,746.63
2009	635,958.00	19.57	32,498.19	14.50	471,243.57
2011	6,820,157.00	17.87	381,669.31	14.59	5,568,188.24
2012	373,405.00	17.00	21,958.97	14.64	321,477.91
2014	200,011.00	15.25	13,118.43	14.76	193,637.94
Total	30,307,044.00	25.19	1,203,261.74	14.29	17,195,211.09

Muskogee 4

Interim Survivor Curve: Iowa 60 L0
Probable Retirement Year: 2042

1974	2,372.00	47.85	49.57	21.70	1,075.73
1976	400,260.00	47.08	8,501.46	21.82	185,534.66
1977	7,258,165.00	46.68	155,480.08	21.88	3,402,601.66
1987	363,462.00	42.20	8,613.40	22.48	193,598.17
1988	600,283.00	41.70	14,396.11	22.53	324,415.92
1989	664,499.00	41.19	16,133.18	22.59	364,508.73
1990	910,742.00	40.67	22,393.77	22.65	507,292.22

OGE
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1991	138,208.00	40.14	3,443.08	22.71	78,204.41
1992	82,325.00	39.60	2,078.79	22.77	47,343.40
1993	43,670.00	39.05	1,118.19	22.84	25,535.31
1995	271,032.00	37.93	7,145.94	22.96	164,094.92
1996	8,216.00	37.35	219.97	23.03	5,065.83
1997	90,614.00	36.76	2,464.88	23.10	56,930.65
1998	15,877.00	36.16	439.03	23.16	10,170.08
2000	26,855.00	34.94	768.66	23.31	17,916.60
2001	43,748.00	34.31	1,275.12	23.38	29,815.91
2002	2,920,365.00	33.67	86,734.77	23.46	2,034,821.61
2003	240,337.00	33.02	7,278.30	23.54	171,332.22
2004	454,520.00	32.36	14,044.99	23.62	331,778.57
2005	12,996,677.00	31.69	410,091.95	23.71	9,722,185.89
2006	430,594.00	31.01	13,884.68	23.80	330,406.79
2007	4,759,253.00	30.32	156,957.76	23.89	3,749,356.80
2009	168,447.00	28.91	5,826.56	24.09	140,349.27
2010	2,057,597.00	28.19	72,993.51	24.20	1,766,139.80
2011	2,914,932.00	27.46	106,163.71	24.31	2,580,797.32
2012	653,395.00	26.71	24,458.22	24.43	597,621.30
2013	16,971,661.00	25.96	653,708.74	24.57	16,059,518.97
2014	286,427.00	25.20	11,366.56	24.72	281,012.06
Total	55,774,533.00	30.85	1,808,030.97	23.88	43,179,424.78

Muskogee 5

Interim Survivor Curve: Iowa 60 L0
Probable Retirement Year: 2043

1978	16,904,397.00	46.68	362,115.91	22.54	8,163,688.64
1988	46,384.00	42.20	1,099.22	23.17	25,471.62
1991	99,063.00	40.67	2,435.81	23.36	56,906.36

OGE
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1992	33,009.00	40.14	822.33	23.43	19,264.94
1993	2,092,216.00	39.60	52,830.48	23.49	1,241,142.10
1995	76,772.00	38.50	1,994.28	23.63	47,120.51
1999	442,679.00	36.16	12,240.88	23.92	292,764.42
2002	1,404,227.00	34.31	40,929.01	24.15	988,616.01
2004	1,384,997.00	33.02	41,942.88	24.33	1,020,304.82
2005	8,173,670.00	32.36	252,572.18	24.42	6,166,726.19
2006	4,633,349.00	31.69	146,198.84	24.51	3,583,322.47
2007	1,098,963.00	31.01	35,436.52	24.61	871,961.38
2009	8,149.00	29.62	275.11	24.82	6,827.49
2010	118,014.00	28.91	4,082.09	24.93	101,772.91
2011	10,052,235.00	28.19	356,604.27	25.05	8,933,492.66
2012	9,602.00	27.46	349.71	25.18	8,806.79
2013	4,327,218.00	26.71	161,978.70	25.32	4,101,711.30
2014	25,378.00	25.96	977.50	25.49	24,913.03
Total	50,930,322.00	34.53	1,474,885.70	24.17	35,654,813.63

Muskogee 6

Interim Survivor Curve: Iowa 60 L0
Probable Retirement Year: 2049

1982	1,192,917.00	47.47	25,129.01	26.23	659,068.57
1984	41,660,359.00	46.68	892,423.35	26.40	23,560,707.85
1987	7,029,109.00	45.43	154,715.99	26.66	4,124,609.37
1992	20,614.00	43.17	477.53	27.10	12,939.83
1995	1,019,362.00	41.70	24,446.54	27.37	669,173.00
1996	3,138.00	41.19	76.19	27.47	2,092.73
2001	57,299.00	38.50	1,488.43	27.98	41,641.69
2003	313,002.00	37.35	8,380.21	28.20	236,329.40
2005	11,534,862.00	36.16	318,959.94	28.44	9,070,585.49

OGE
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2006	5,062,915.00	35.56	142,393.63	28.56	4,067,311.15
2007	22,083.00	34.94	632.07	28.69	18,135.82
2008	78,213.00	34.31	2,279.67	28.83	65,722.29
2009	1,152,590.00	33.67	34,231.90	28.97	991,803.97
2010	529,166.00	33.02	16,025.12	29.12	466,713.73
2011	1,105,397.00	32.36	34,157.55	29.28	1,000,213.28
2012	6,367,511.00	31.69	200,917.89	29.45	5,918,033.67
2013	561,101.00	31.01	18,092.93	29.64	536,235.82
2014	504,436.00	30.32	16,636.04	29.85	496,591.36
Total	78,214,074.00	41.35	1,891,464.01	27.46	51,937,909.00

Sooner 1

Interim Survivor Curve: Iowa 60 L0
Probable Retirement Year: 2044

1978	351,069.00	47.08	7,456.65	23.13	172,481.93
1979	6,275,136.00	46.68	134,422.22	23.20	3,118,454.10
1980	7,369,639.00	46.27	159,259.21	23.27	3,705,384.64
1982	67,031.00	45.43	1,475.40	23.40	34,525.18
1983	331,596.00	45.00	7,369.16	23.47	172,933.63
1984	395,661.00	44.55	8,880.44	23.53	208,988.90
1985	2,837.00	44.10	64.33	23.60	1,518.15
1992	2,763.00	40.67	67.94	24.07	1,635.14
1994	1,426,131.00	39.60	36,011.19	24.21	871,790.46
1996	2,118.00	38.50	55.02	24.35	1,339.96
1997	449,300.00	37.93	11,846.09	24.43	289,405.26
1999	3,660.00	36.76	99.56	24.59	2,447.81
2000	4,860,870.00	36.16	134,411.91	24.67	3,315,686.13
2002	756,692.00	34.94	21,658.51	24.84	537,941.70
2003	2,690,572.00	34.31	78,422.12	24.93	1,954,797.44

OGE
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2005	8,769,486.00	33.02	265,572.76	25.11	6,669,372.48
2006	431,460.00	32.36	13,332.42	25.21	336,143.80
2007	43,441.00	31.69	1,370.72	25.31	34,698.59
2008	170,568.00	31.01	5,500.04	25.42	139,826.37
2010	12,128.00	29.62	409.44	25.66	10,504.78
2011	1,413,690.00	28.91	48,899.37	25.78	1,260,771.38
2012	22,059.00	28.19	782.55	25.92	20,284.53
2013	354,988.00	27.46	12,928.89	26.07	337,028.36
2014	536,608.00	26.71	20,086.59	26.24	527,067.71
Total	36,739,503.00	37.86	970,382.52	24.45	23,725,028.47

Sooner 2

Interim Survivor Curve: Iowa 60 L0
Probable Retirement Year: 2045

1980	19,829,585.00	46.68	424,777.54	23.85	10,130,261.53
1982	22,101.00	45.86	481.95	23.99	11,562.05
1984	4,390.00	45.00	97.56	24.13	2,354.26
1985	6,862.00	44.55	154.01	24.20	3,727.36
1987	3,421.00	43.64	78.39	24.34	1,908.15
1988	42,832.00	43.17	992.21	24.41	24,221.08
1989	1,323.00	42.69	30.99	24.48	758.75
1996	329,299.00	39.05	8,431.84	25.00	210,798.23
1997	851,770.00	38.50	22,126.11	25.08	554,925.91
1999	709,169.00	37.35	18,987.06	25.24	479,326.22
2002	341,369.00	35.56	9,600.95	25.51	244,914.17
2004	155,233.00	34.31	4,524.58	25.70	116,282.45
2005	5,004,000.00	33.67	148,618.68	25.80	3,834,325.77
2007	10,024,528.00	32.36	309,765.00	26.01	8,057,367.59
2010	2,942,045.00	30.32	97,027.16	26.37	2,558,725.32

OGE
Electric Division
314.00 Turbogenerator Units

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2013	895,373.00	28.19	31,763.47	26.80	851,346.89
Total	41,163,300.00	38.20	1,077,457.49	25.14	27,082,805.74
Account					
Total	426,282,604.00	31.21	13,659,773.16	18.13	247,668,057.81

Composite Average Remaining Life ... 18.13 Years

OGE
Electric Division
315.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Horseshoe Lake 6					
<i>Interim Survivor Curve: Iowa 82 R2</i>					
<i>Probable Retirement Year: 2023</i>					
1958	861,300.00	58.90	14,622.93	8.14	118,963.58
1979	105,371.00	41.93	2,512.86	8.32	20,917.03
1985	48,138.00	36.59	1,315.73	8.36	10,996.20
1987	29,687.00	34.77	853.87	8.37	7,144.39
1990	100,675.00	32.01	3,145.27	8.38	26,359.85
1991	37,234.00	31.08	1,197.97	8.38	10,044.89
2002	22,921.00	20.66	1,109.31	8.42	9,344.60
2003	136,349.00	19.70	6,921.94	8.43	58,328.45
2004	291,333.00	18.73	15,553.19	8.43	131,103.03
2005	65,073.00	17.76	3,663.53	8.43	30,890.80
2006	22,258.00	16.79	1,325.59	8.43	11,180.98
2009	52,745.00	13.86	3,804.40	8.44	32,116.56
2010	169,784.00	12.88	13,177.29	8.44	111,273.75
2011	116,535.00	11.90	9,790.34	8.45	82,694.72
2012	239,201.00	10.92	21,905.49	8.45	185,072.19
2014	14,058.00	8.95	1,571.13	8.45	13,280.17
Total	2,312,662.00	22.57	102,470.84	8.39	859,711.21

Horseshoe Lake 7

Interim Survivor Curve: Iowa 82 R2
Probable Retirement Year: 2028

1964	1,274,332.00	58.17	21,907.04	12.72	278,589.71
1966	27,821.00	56.68	490.83	12.77	6,267.37
1984	62,369.00	41.93	1,487.36	13.11	19,494.25

OGE
Electric Division
315.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1987	7,881.00	39.28	200.63	13.15	2,637.40
1989	13,146.00	37.49	350.66	13.17	4,618.27
1990	98,768.00	36.59	2,699.58	13.18	35,584.92
1991	42,628.00	35.68	1,194.76	13.19	15,762.10
1996	42,011.00	31.08	1,351.66	13.24	17,900.74
2004	223,564.00	23.54	9,497.40	13.31	126,409.97
2006	58,620.00	21.62	2,710.87	13.32	36,120.16
2011	13,330.00	16.79	793.88	13.36	10,602.67
2012	160,035.00	15.82	10,117.57	13.36	135,183.21
2013	32,752.00	14.84	2,206.73	13.37	29,496.59
Total	2,057,257.00	37.40	55,008.97	13.06	718,667.36

Horseshoe Lake 8

Interim Survivor Curve: Iowa 82 R2
Probable Retirement Year: 2029

1964	38,742.00	58.90	657.75	13.59	8,937.83
1969	1,104,914.00	55.16	20,031.30	13.73	275,055.86
1971	20,994.00	53.60	391.65	13.78	5,397.58
1984	6,903.00	42.81	161.26	14.04	2,264.30
1987	13,007.00	40.17	323.80	14.09	4,561.19
1990	385,246.00	37.49	10,276.15	14.13	145,186.59
1991	120,437.00	36.59	3,291.85	14.14	46,551.23
1992	48,787.00	35.68	1,367.38	14.15	19,354.33
2000	72,660.00	28.28	2,569.55	14.24	36,594.81
2004	174,525.00	24.49	7,125.49	14.28	101,737.07
2005	150,136.00	23.54	6,378.05	14.29	91,117.68
2010	29,741.00	18.73	1,587.76	14.32	22,743.48
2011	22,129.00	17.76	1,245.84	14.33	17,854.18
2012	368,194.00	16.79	21,928.00	14.34	314,396.37

OGE
Electric Division
315.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
Total	2,556,415.00	33.06	77,335.83	14.12	1,091,752.50

Mustang 1

Interim Survivor Curve: Iowa 82 R2
Probable Retirement Year: 2015

1956	379,223.00	54.39	6,972.84	0.50	3,477.63
1959	13,792.00	52.02	265.14	0.50	132.26
1985	5,427.00	29.22	185.76	0.50	92.80
1986	13,792.00	28.28	487.74	0.50	243.65
1987	23,834.00	27.34	871.89	0.50	435.57
2003	104,482.00	11.90	8,777.75	0.50	4,386.88
2004	5,549.00	10.92	508.16	0.50	253.97
2009	286,626.00	5.98	47,949.00	0.50	23,965.69
2010	64,750.00	4.98	12,989.63	0.50	6,492.57
2011	36,463.00	3.99	9,137.74	0.50	4,567.36
2012	342,737.00	2.99	114,449.11	0.50	57,206.54
Total	1,276,675.00	6.30	202,594.76	0.50	101,254.94

Mustang 2

Interim Survivor Curve: Iowa 82 R2
Probable Retirement Year: 2017

1956	28,924.00	55.92	517.19	2.47	1,276.40
1985	376,483.00	31.08	12,112.96	2.49	30,142.17
2003	104,481.00	13.86	7,536.02	2.49	18,795.57
2011	15,069.00	5.98	2,520.86	2.50	6,291.40
2012	75,518.00	4.98	15,149.83	2.50	37,812.42
Total	600,475.00	15.87	37,836.86	2.49	94,317.96

OGE
Electric Division
315.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

Mustang 3

Interim Survivor Curve: Iowa 82 R2
Probable Retirement Year: 2017

1956	859,048.00	55.92	15,360.77	2.47	37,909.39
1986	156,114.00	30.15	5,177.92	2.49	12,886.93
1993	17,023.00	23.54	723.17	2.49	1,801.69
1994	3,286.00	22.58	145.51	2.49	362.56
2005	84,169.00	11.90	7,071.21	2.49	17,639.39
2012	14,458.00	4.98	2,900.45	2.50	7,239.23
Total	1,134,098.00	36.14	31,379.02	2.48	77,839.18

Mustang 4

Interim Survivor Curve: Iowa 82 R2
Probable Retirement Year: 2017

1956	33,571.00	55.92	600.29	2.47	1,481.47
1959	121,821.00	53.60	2,272.60	2.47	5,615.58
1960	1,004,688.00	52.81	19,022.81	2.47	47,027.04
1968	3,581.00	46.24	77.44	2.48	191.96
1973	401.00	41.93	9.56	2.48	23.74
1983	23,686.00	32.93	719.24	2.49	1,789.19
1985	103,923.00	31.08	3,343.62	2.49	8,320.34
1986	2,637.00	30.15	87.46	2.49	217.68
1992	38,130.00	24.49	1,556.77	2.49	3,878.03
1994	33,752.00	22.58	1,494.57	2.49	3,723.98
2001	53,759.00	15.82	3,398.70	2.49	8,475.19
2002	226,268.00	14.84	15,245.22	2.49	38,019.76
2007	5,974.00	9.93	601.34	2.49	1,500.32
2011	15,494.00	5.98	2,591.96	2.50	6,468.84

OGE
Electric Division
315.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
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Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2012	210,754.00	4.98	42,279.81	2.50	105,526.07
Total	1,878,439.00	20.13	93,301.37	2.49	232,259.18

Seminole 1

Interim Survivor Curve: Iowa 82 R2
Probable Retirement Year: 2030

1971	87,765.00	54.39	1,613.75	14.67	23,675.50
1975	1,818,769.00	51.21	35,513.32	14.78	524,774.26
1978	75,197.00	48.76	1,542.23	14.85	22,897.37
1980	16,409.00	47.09	348.47	14.89	5,189.06
1985	69,375.00	42.81	1,620.68	14.99	24,290.61
1986	82,495.00	41.93	1,967.32	15.01	29,520.38
1988	76,898.00	40.17	1,914.31	15.04	28,789.76
1991	72,795.00	37.49	1,941.75	15.09	29,292.16
1992	50,304.00	36.59	1,374.94	15.10	20,761.96
1993	6,023.00	35.68	168.81	15.11	2,551.45
2001	30,394.00	28.28	1,074.85	15.21	16,351.05
2003	195,861.00	26.39	7,421.40	15.23	113,050.65
2005	55,226.00	24.49	2,254.76	15.25	34,390.58
2006	250,421.00	23.54	10,638.34	15.26	162,362.42
2007	9,835.00	22.58	435.50	15.27	6,650.55
2008	12,662.00	21.62	585.55	15.28	8,947.04
2010	200,717.00	19.70	10,189.67	15.30	155,865.21
2012	682,134.00	17.76	38,403.36	15.31	588,028.17
2013	59,947.00	16.79	3,570.18	15.32	54,692.44
Total	3,853,227.00	31.43	122,579.19	15.11	1,852,080.62

OGE
Electric Division
315.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Seminole 2					
<i>Interim Survivor Curve: Iowa 82 R2</i>					
<i>Probable Retirement Year: 2030</i>					
1973	1,250,867.00	52.81	23,683.97	14.73	348,751.84
1974	4,012.00	52.02	77.13	14.75	1,137.76
1986	142,138.00	41.93	3,389.67	15.01	50,863.29
1992	85,912.00	36.59	2,348.19	15.10	35,458.44
1993	76,534.00	35.68	2,145.06	15.11	32,421.22
2003	5,788.00	26.39	219.31	15.23	3,340.82
2004	6,265.00	25.44	246.23	15.24	3,753.26
2005	119,437.00	24.49	4,876.36	15.25	74,376.33
2008	30,130.00	21.62	1,393.36	15.28	21,290.03
2010	251,867.00	19.70	12,786.37	15.30	195,585.34
2012	31,166.00	17.76	1,754.61	15.31	26,866.40
2014	31,671.00	15.82	2,002.27	15.33	30,687.50
Total	2,035,787.00	37.07	54,922.54	15.01	824,532.24

Seminole 3					
<i>Interim Survivor Curve: Iowa 82 R2</i>					
<i>Probable Retirement Year: 2030</i>					
1975	80,412.00	51.21	1,570.13	14.78	23,201.49
1987	3,772,005.00	41.05	91,879.23	15.02	1,380,230.23
1992	56,634.00	36.59	1,547.95	15.10	23,374.54
1994	16,586.00	34.77	477.05	15.13	7,216.82
2000	50,129.00	29.22	1,715.84	15.20	26,082.82
2004	239,055.00	25.44	9,395.44	15.24	143,213.91
2005	34,456.00	24.49	1,406.77	15.25	21,456.59
2007	647,460.00	22.58	28,670.10	15.27	437,820.69

OGE
Electric Division
315.00 Accessory Electric Equipment
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Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2008	27,994.00	21.62	1,294.58	15.28	19,780.72
2010	4,937.00	19.70	250.63	15.30	3,833.79
2011	208,981.00	18.73	11,156.72	15.30	170,745.64
2013	3,666.00	16.79	218.33	15.32	3,344.66
Total	5,142,315.00	34.38	149,582.77	15.11	2,260,301.89

Muskogee 4

Interim Survivor Curve: Iowa 82 R2
Probable Retirement Year: 2042

1975	42,023.00	60.33	696.50	24.93	17,363.42
1977	17,081,234.00	58.90	290,000.72	25.09	7,276,930.82
1989	378,982.00	49.58	7,643.25	25.89	197,901.45
1990	256,360.00	48.76	5,257.74	25.95	136,419.00
1992	25,158.00	47.09	534.27	26.05	13,917.90
1993	33,655.00	46.24	727.77	26.10	18,994.61
1996	35,961.00	43.67	823.40	26.24	21,604.69
1997	8,534.00	42.81	199.36	26.28	5,239.88
2002	1,483.00	38.39	38.63	26.48	1,023.07
2003	367,392.00	37.49	9,799.91	26.52	259,880.33
2005	21,520.00	35.68	603.15	26.59	16,036.44
2006	25,143.00	34.77	723.17	26.62	19,251.79
2007	131,793.00	33.85	3,893.23	26.65	103,767.25
2008	299,199.00	32.93	9,085.34	26.68	242,435.09
2010	88,774.00	31.08	2,856.21	26.74	76,385.72
2011	1,136,400.00	30.15	37,691.61	26.77	1,009,078.32
2012	1,781,793.00	29.22	60,988.25	26.80	1,634,442.34
2013	128,421.00	28.28	4,541.49	26.83	121,828.65
2014	153,775.00	27.34	5,625.38	26.85	151,048.53

OGE
Electric Division
315.00 Accessory Electric Equipment
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Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
Total	21,997,600.00	49.80	441,729.40	25.63	11,323,549.31

Muskogee 5

Interim Survivor Curve: Iowa 82 R2
Probable Retirement Year: 2043

1978	9,781,865.00	58.90	166,073.94	25.97	4,313,311.24
1995	2,203.00	45.39	48.53	27.08	1,314.23
2003	401,206.00	38.39	10,451.44	27.43	286,705.40
2006	25,136.00	35.68	704.50	27.54	19,404.41
2011	126,492.00	31.08	4,069.75	27.71	112,760.74
2012	94,176.00	30.15	3,123.59	27.74	86,638.03
2013	1,148,259.00	29.22	39,303.28	27.77	1,091,271.87
Total	11,579,337.00	51.75	223,775.03	26.42	5,911,405.92

Muskogee 6

Interim Survivor Curve: Iowa 82 R2
Probable Retirement Year: 2049

1984	80,902.00	58.90	1,373.53	31.26	42,939.03
1987	40,295,114.00	56.68	710,899.61	31.57	22,440,840.04
1992	59,673.00	52.81	1,129.85	32.02	36,179.03
1994	62,533.00	51.21	1,221.02	32.18	39,297.20
1995	258,124.00	50.40	5,121.28	32.26	165,220.76
2003	107,634.00	43.67	2,464.48	32.81	80,854.64
2006	40,828.00	41.05	994.50	32.98	32,799.55
2011	119,409.00	36.59	3,263.75	33.24	108,474.48
2012	154,133.00	35.68	4,319.98	33.28	143,779.60
2013	718,899.00	34.77	20,677.32	33.33	689,120.26
2014	2,664.00	33.85	78.70	33.37	2,626.15

OGE
Electric Division
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Original Cost Of Utility Plant In Service
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Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
Total	41,899,913.00	55.75	751,544.02	31.64	23,782,130.73

Sooner 1

Interim Survivor Curve: Iowa 82 R2
Probable Retirement Year: 2044

1979	295,582.00	58.90	5,018.31	26.85	134,759.46
1980	22,191,324.00	58.17	381,491.11	26.94	10,277,126.92
1983	10,836.00	55.92	193.76	27.18	5,266.91
1991	27,485.00	49.58	554.31	27.73	15,371.85
1996	70,122.00	45.39	1,544.77	28.01	43,272.87
2000	8,322.00	41.93	198.46	28.21	5,598.32
2001	3,203.00	41.05	78.02	28.25	2,204.39
2002	5,908.00	40.17	147.07	28.30	4,161.97
2003	4,614.00	39.28	117.46	28.34	3,328.94
2004	225,733.00	38.39	5,880.36	28.38	166,896.81
2006	81,200.00	36.59	2,219.40	28.46	63,167.20
2007	27,705.00	35.68	776.50	28.50	22,129.57
2008	523,314.00	34.77	15,051.81	28.54	429,508.24
2011	301,331.00	32.01	9,414.12	28.64	269,605.54
2012	43,210.00	31.08	1,390.24	28.67	39,858.91
2013	6,843.00	30.15	226.97	28.70	6,514.29
Total	23,826,732.00	56.16	424,302.67	27.08	11,488,772.18

Sooner 2

Interim Survivor Curve: Iowa 82 R2
Probable Retirement Year: 2045

1980	11,399,710.00	58.90	193,541.29	27.73	5,367,637.69
1983	7,768.00	56.68	137.05	28.00	3,836.69

OGE
Electric Division
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<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1986	174,969.00	54.39	3,217.18	28.23	90,834.14
1995	31,465.00	47.09	668.21	28.83	19,266.91
1996	17,665.00	46.24	382.00	28.89	11,036.02
2001	12,736.00	41.93	303.73	29.15	8,854.02
2003	243,555.00	40.17	6,063.09	29.24	177,313.59
2007	479,093.00	36.59	13,094.83	29.42	385,189.64
2011	54,300.00	32.93	1,648.85	29.57	48,749.95
2012	116,681.00	32.01	3,645.32	29.60	107,904.31
2013	195,397.00	31.08	6,286.70	29.63	186,302.34
Total	12,733,339.00	55.61	228,988.25	27.98	6,406,925.29
Account					
Total	134,884,271.00	45.00	2,997,351.52	22.36	67,025,500.51

Composite Average Remaining Life ... 22.36 Years

OGE
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
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Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Horseshoe Lake 6					
<i>Interim Survivor Curve: Iowa 46 L0</i>					
<i>Probable Retirement Year: 2023</i>					
1958	5,071.00	40.69	124.63	7.42	925.28
1963	1,492.00	39.33	37.94	7.50	284.34
1968	2,581.00	37.72	68.42	7.56	517.43
1970	841.00	37.01	22.72	7.59	172.45
1971	9,955.00	36.64	271.72	7.60	2,065.72
1975	8,239.00	35.03	235.20	7.65	1,799.99
1978	7,207.00	33.70	213.83	7.69	1,644.43
1979	10,070.00	33.24	302.97	7.70	2,333.60
1980	257,928.00	32.76	7,873.53	7.71	60,739.83
1981	10,618.00	32.27	329.06	7.73	2,542.42
1982	14,499.00	31.76	456.45	7.74	3,532.11
1983	8,148.00	31.25	260.74	7.75	2,020.75
1984	107,349.00	30.72	3,494.35	7.76	27,121.93
1985	34,358.00	30.18	1,138.45	7.77	8,849.46
1986	260.00	29.63	8.78	7.78	68.32
1989	27,713.00	27.89	993.81	7.82	7,770.18
1990	27,097.00	27.28	993.32	7.83	7,777.34
1991	14,487.00	26.66	543.40	7.84	4,260.64
1992	35,589.00	26.03	1,367.38	7.85	10,736.15
1993	37,873.00	25.38	1,492.18	7.86	11,732.24
1994	7,697.00	24.72	311.35	7.87	2,451.39
1995	993.00	24.05	41.29	7.88	325.57
1996	682.00	23.36	29.19	7.90	230.51
1998	7,755.00	21.95	353.33	7.92	2,798.49
1999	17,513.00	21.22	825.25	7.93	6,546.86

OGE
Electric Division
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Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2000	19,533.00	20.48	953.72	7.95	7,578.75
2001	37.00	19.73	1.88	7.96	14.93
2002	50,110.00	18.96	2,643.10	7.98	21,078.80
2004	93,136.00	17.38	5,357.96	8.01	42,894.09
2005	38,311.00	16.57	2,311.44	8.02	18,542.25
2006	43,748.00	15.75	2,777.11	8.04	22,326.20
2007	70,744.00	14.92	4,742.08	8.06	38,208.53
2008	54,256.00	14.07	3,855.97	8.08	31,142.06
2009	93,842.00	13.21	7,103.83	8.10	57,515.96
2010	2,222.00	12.34	180.11	8.12	1,462.16
2011	523,515.00	11.45	45,717.03	8.14	372,209.13
2012	16,227.00	10.55	1,537.61	8.17	12,559.92
2013	55,061.00	9.64	5,709.49	8.20	46,809.04
2014	17,032.00	8.72	1,952.63	8.23	16,079.31
Total	1,733,789.00	16.26	106,633.25	8.04	857,668.59

Horseshoe Lake 7

Interim Survivor Curve: Iowa 46 L0
Probable Retirement Year: 2028

1964	6,737.00	40.43	166.61	11.06	1,843.40
1975	9,089.00	37.01	245.58	11.40	2,799.68
1987	988,158.00	31.76	31,108.50	11.74	365,165.62
2005	35,130.00	20.48	1,715.27	12.26	21,033.06
Total	1,039,114.00	31.26	33,235.96	11.76	390,841.75

Horseshoe Lake 8

Interim Survivor Curve: Iowa 46 L0
Probable Retirement Year: 2029

OGE
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1969	2,037.00	39.33	51.79	11.88	615.42
1971	441.00	38.72	11.39	11.95	136.13
1972	2,397.00	38.40	62.43	11.99	748.19
1978	455.00	36.25	12.55	12.19	152.94
1981	464.00	35.03	13.25	12.28	162.70
1986	9,594.00	32.76	292.87	12.44	3,643.44
1987	1,625,046.00	32.27	50,360.77	12.47	628,074.27
1988	25,152.00	31.76	791.82	12.50	9,899.45
1989	29,450.00	31.25	942.43	12.53	11,811.08
1990	72,196.00	30.72	2,350.07	12.56	29,523.76
1991	74,000.00	30.18	2,451.99	12.59	30,877.83
1994	14,570.00	28.48	511.61	12.68	6,488.42
1996	20,016.00	27.28	733.74	12.74	9,350.23
1998	3,789.00	26.03	145.58	12.81	1,864.39
2000	65,836.00	24.72	2,663.12	12.87	34,284.86
2001	30,068.00	24.05	1,250.31	12.91	16,141.21
2002	6,823.00	23.36	292.06	12.95	3,781.13
2003	7,205.00	22.66	317.93	12.98	4,128.32
2007	13,647.00	19.73	691.81	13.16	9,101.49
2011	29,179.00	16.57	1,760.47	13.37	23,534.28
2013	96,505.00	14.92	6,468.87	13.51	87,367.15
Total	2,128,870.00	29.50	72,176.85	12.63	911,686.68

Mustang 1

Interim Survivor Curve: Iowa 46 L0
Probable Retirement Year: 2015

1956	3,189.00	39.03	81.71	0.50	40.53
1976	2,995.00	30.72	97.49	0.50	48.46
1980	90,690.00	28.48	3,184.49	0.50	1,583.44

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<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1982	10,887.00	27.28	399.09	0.50	198.48
1984	1,350.00	26.03	51.87	0.50	25.80
1985	4,017.00	25.38	158.27	0.50	78.73
1986	448.00	24.72	18.12	0.50	9.02
1987	24,179.00	24.05	1,005.43	0.50	500.24
1990	8,714.00	21.95	397.02	0.50	197.58
1992	4,507.00	20.48	220.06	0.50	109.54
1994	520.00	18.96	27.43	0.50	13.65
1995	4,106.00	18.18	225.88	0.50	112.46
2001	5,878.00	13.21	444.96	0.50	221.68
2002	801.00	12.34	64.93	0.50	32.35
2004	14,135.00	10.55	1,339.38	0.50	667.52
2005	60,058.00	9.64	6,227.65	0.50	3,104.16
2006	19,385.00	8.72	2,222.39	0.50	1,107.93
2007	18,651.00	7.79	2,394.12	0.50	1,193.70
2010	2,989.00	4.93	606.12	0.50	302.37
2011	155,379.00	3.96	39,241.51	0.50	19,580.18
2012	60,570.00	2.98	20,329.21	0.50	10,146.72
Total	493,448.00	6.27	78,737.13	0.50	39,274.54

Mustang 2

Interim Survivor Curve: Iowa 46 L0

Probable Retirement Year: 2017

2011	28,575.00	5.89	4,847.97	2.47	11,987.17
Total	28,575.00	5.89	4,847.97	2.47	11,987.17

OGE
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

Mustang 3

Interim Survivor Curve: Iowa 46 L0
Probable Retirement Year: 2017

1956	443,653.00	39.62	11,197.92	2.40	26,884.27
2000	5,807.00	15.75	368.63	2.45	904.25
2008	3,758.00	8.72	430.83	2.47	1,062.40
Total	453,218.00	37.78	11,997.38	2.40	28,850.92

Mustang 4

Interim Survivor Curve: Iowa 46 L0
Probable Retirement Year: 2017

1960	859,214.00	38.40	22,377.20	2.41	53,848.27
1983	2,208.00	27.89	79.18	2.43	192.76
1985	1,283.00	26.66	48.12	2.44	117.26
1989	14,967.00	24.05	622.37	2.44	1,519.05
1990	25,021.00	23.36	1,071.01	2.44	2,615.17
1992	118,591.00	21.95	5,403.15	2.44	13,204.11
1996	13,873.00	18.96	731.74	2.45	1,791.34
1997	9,049.00	18.18	497.81	2.45	1,219.25
1998	78,214.00	17.38	4,499.52	2.45	11,025.83
1999	34,265.00	16.57	2,067.33	2.45	5,068.49
2000	8,802.00	15.75	558.75	2.45	1,370.63
2001	26,427.00	14.92	1,771.44	2.45	4,347.93
2002	12,843.00	14.07	912.75	2.46	2,241.60
2003	18,000.00	13.21	1,362.60	2.46	3,348.34
2004	5,068.00	12.34	410.80	2.46	1,010.10
2005	5,610.00	11.45	489.90	2.46	1,205.39
2010	3,506.00	6.85	512.02	2.47	1,264.77

OGE
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2011	25,969.00	5.89	4,405.84	2.47	10,893.96
2012	36,955.00	4.93	7,493.81	2.48	18,552.09
2013	110,956.00	3.96	28,022.33	2.48	69,467.11
2014	5,476.00	2.98	1,837.92	2.48	4,564.20
Total	1,416,297.00	16.63	85,175.62	2.45	208,867.67

Seminole 1

Interim Survivor Curve: Iowa 46 L0
Probable Retirement Year: 2030

1970	10,222.00	39.33	259.91	12.56	3,264.85
1971	49,117.00	39.03	1,258.51	12.60	15,857.36
1972	1,059.00	38.72	27.35	12.64	345.68
1975	427,512.00	37.72	11,332.39	12.75	144,515.07
1978	26,233.00	36.64	716.03	12.86	9,211.00
1979	53,409.00	36.25	1,473.26	12.90	19,006.26
1980	1,385,892.00	35.86	38,651.21	12.94	500,044.47
1981	13,701.00	35.45	386.50	12.97	5,014.29
1982	8,713.00	35.03	248.73	13.01	3,235.87
1983	46,896.00	34.60	1,355.38	13.05	17,681.51
1984	64,416.00	34.16	1,885.84	13.08	24,668.74
1985	26,522.00	33.70	786.92	13.12	10,321.56
1986	12,287.00	33.24	369.67	13.15	4,861.79
1987	3,790.00	32.76	115.69	13.19	1,525.59
1988	4,901.00	32.27	151.88	13.22	2,008.07
1990	43,397.00	31.25	1,388.74	13.29	18,455.92
1991	46,768.00	30.72	1,522.36	13.32	20,283.37
1992	20,759.00	30.18	687.85	13.36	9,187.86
1993	1,872.00	29.63	63.19	13.39	846.16
1994	6,572.00	29.06	226.16	13.42	3,036.16

OGE
Electric Division
316.00 Miscellaneous Power Plant Equipment
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And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1995	5,531.00	28.48	194.22	13.46	2,613.90
1996	14,774.00	27.89	529.81	13.49	7,148.86
1997	2,731.00	27.28	100.11	13.53	1,354.38
1998	52,369.00	26.66	1,964.34	13.56	26,645.82
1999	20,362.00	26.03	782.34	13.60	10,641.35
2000	5,063.00	25.38	199.48	13.64	2,720.98
2001	215,684.00	24.72	8,724.58	13.68	119,356.07
2002	49,084.00	24.05	2,041.05	13.72	28,006.58
2003	67,624.00	23.36	2,894.62	13.76	39,842.93
2004	238,339.00	22.66	10,517.12	13.81	145,231.33
2005	104,227.00	21.95	4,748.71	13.86	65,795.72
2006	80,309.00	21.22	3,784.34	13.90	52,620.12
2007	171,346.00	20.48	8,366.19	13.96	116,757.46
2008	17,136.00	19.73	868.68	14.01	12,169.92
2010	24,437.00	18.18	1,344.35	14.13	18,992.22
2011	54,500.00	17.38	3,135.30	14.19	44,498.14
2012	84,093.00	16.57	5,073.63	14.27	72,377.62
2013	116,015.00	15.75	7,364.61	14.35	105,649.98
2014	190,979.00	14.92	12,801.61	14.44	184,846.34
Total	3,768,641.00	27.24	138,342.65	13.52	1,870,641.32

Seminole 2

Interim Survivor Curve: Iowa 46 L0
Probable Retirement Year: 2030

1973	10,274.00	38.40	267.57	12.68	3,391.92
1975	5,928.00	37.72	157.14	12.75	2,003.89
1980	5,542.00	35.86	154.56	12.94	1,999.61
1991	12,388.00	30.72	403.25	13.32	5,372.70
2001	1,403.00	24.72	56.75	13.68	776.40

OGE
Electric Division
316.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2006	3,634.00	21.22	171.24	13.90	2,381.07
Total	39,169.00	32.36	1,210.51	13.16	15,925.58

Seminole 3

Interim Survivor Curve: Iowa 46 L0
Probable Retirement Year: 2030

1966	1,367.00	40.43	33.81	12.40	419.33
1981	2,884.00	35.45	81.36	12.97	1,055.49
1982	1,158.00	35.03	33.06	13.01	430.06
1983	3,267.00	34.60	94.42	13.05	1,231.78
1984	6,821.00	34.16	199.69	13.08	2,612.17
1985	5,751.00	33.70	170.63	13.12	2,238.11
1986	6,886.00	33.24	207.18	13.15	2,724.69
1987	61,819.00	32.76	1,887.09	13.19	24,884.01
1988	17,454.00	32.27	540.91	13.22	7,151.36
1989	3,888.00	31.76	122.40	13.26	1,622.46
1990	29,855.00	31.25	955.39	13.29	12,696.77
1991	1,823.00	30.72	59.34	13.32	790.64
2000	6,368.00	25.38	250.90	13.64	3,422.31
2001	57,582.00	24.72	2,329.24	13.68	31,864.96
2002	32,687.00	24.05	1,359.22	13.72	18,650.70
2004	11,060.00	22.66	488.04	13.81	6,739.39
2005	6,090.00	21.95	277.47	13.86	3,844.45
2007	8,958.00	20.48	437.39	13.96	6,104.10
2008	51,591.00	19.73	2,615.30	14.01	36,639.73
2011	79,616.00	17.38	4,580.18	14.19	65,004.85
2013	4,459.00	15.75	283.06	14.35	4,060.62
Total	401,384.00	23.60	17,006.05	13.77	234,187.99

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Electric Division
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<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Muskogee 4					
<i>Interim Survivor Curve: Iowa 46 L0</i>					
<i>Probable Retirement Year: 2042</i>					
1971	456,970.00	42.03	10,872.09	18.88	205,245.10
1977	1,002,914.00	40.69	24,648.50	19.47	479,829.65
1986	6,969.00	38.07	183.08	20.33	3,721.34
1987	915.00	37.72	24.25	20.42	495.29
1989	110,751.00	37.01	2,992.43	20.61	61,665.24
1990	42,089.00	36.64	1,148.82	20.70	23,780.29
1991	24,183.00	36.25	667.08	20.79	13,869.99
1992	57,989.00	35.86	1,617.26	20.88	33,775.20
1993	36,129.00	35.45	1,019.18	20.98	21,378.30
1994	31,094.00	35.03	887.63	21.07	18,700.50
1995	702.00	34.60	20.29	21.16	429.33
1996	5,276.00	34.16	154.46	21.25	3,282.89
1997	68,307.00	33.70	2,026.70	21.35	43,267.22
1998	46,343.00	33.24	1,394.31	21.44	29,900.60
1999	10,738.00	32.76	327.79	21.54	7,061.49
2000	44,430.00	32.27	1,376.90	21.64	29,800.20
2001	204,835.00	31.76	6,448.47	21.75	140,230.20
2002	140,495.00	31.25	4,495.96	21.85	98,245.30
2003	83,211.00	30.72	2,708.63	21.96	59,483.18
2004	71,238.00	30.18	2,360.47	22.07	52,102.47
2005	92,321.00	29.63	3,116.26	22.19	69,147.15
2006	1,095,873.00	29.06	37,712.49	22.31	841,398.65
2007	17,127.00	28.48	601.40	22.44	13,493.58
2008	31,512.00	27.89	1,130.05	22.57	25,504.06
2009	133,780.00	27.28	4,904.08	22.71	111,360.96
2010	197,131.00	26.66	7,394.30	22.85	168,994.16

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Electric Division
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<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2011	574,548.00	26.03	22,075.00	23.01	507,972.49
2012	302,004.00	25.38	11,898.84	23.18	275,848.71
2013	173,472.00	24.72	7,017.07	23.37	163,986.48
2014	198,260.00	24.05	8,244.19	23.58	194,418.07
Total	5,261,606.00	31.05	169,467.97	21.82	3,698,388.07

Muskogee 5

Interim Survivor Curve: Iowa 46 L0
Probable Retirement Year: 2043

1972	1,770.00	42.03	42.11	19.39	816.59
1978	426,652.00	40.69	10,485.78	20.01	209,829.87
1990	20,154.00	37.01	544.55	21.21	11,551.85
1998	42,037.00	33.70	1,247.26	22.00	27,443.85
1999	9,243.00	33.24	278.09	22.11	6,147.81
2001	205,172.00	32.27	6,358.35	22.32	141,934.47
2002	8,751.00	31.76	275.49	22.43	6,180.47
2003	23,396.00	31.25	748.69	22.55	16,882.40
2007	20,581.00	29.06	708.26	23.05	16,326.80
2010	3,650.00	27.28	133.80	23.49	3,143.25
2013	59,627.00	25.38	2,349.28	24.03	56,460.90
2014	22,078.00	24.72	893.07	24.26	21,662.67
Total	843,111.00	35.04	24,064.74	21.54	518,380.93

Muskogee 6

Interim Survivor Curve: Iowa 46 L0
Probable Retirement Year: 2049

1982	215,081.00	41.17	5,224.27	22.92	119,741.25
1987	1,538,814.00	39.90	38,566.31	23.59	909,776.63

OGE
Electric Division
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<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1988	51,554.00	39.62	1,301.24	23.72	30,869.36
1989	1,817,456.00	39.33	46,212.27	23.86	1,102,434.91
1990	14,462.00	39.03	370.56	23.99	8,889.06
1992	13,432.00	38.40	349.82	24.25	8,484.08
1993	440.00	38.07	11.56	24.38	281.86
1994	5,017.00	37.72	132.99	24.52	3,260.43
1998	52,314.00	36.25	1,443.06	25.06	36,158.28
2000	42,419.00	35.45	1,196.62	25.34	30,321.29
2001	52,142.00	35.03	1,488.48	25.49	37,935.02
2002	15,582.00	34.60	450.35	25.64	11,544.77
2003	85,873.00	34.16	2,514.01	25.79	64,833.30
2004	1,916.00	33.70	56.85	25.95	1,475.04
2005	49,349.00	33.24	1,484.75	26.11	38,766.40
2006	56,537.00	32.76	1,725.85	26.28	45,354.99
2010	7,633.00	30.72	248.46	27.03	6,716.67
2012	8,823.00	29.63	297.82	27.48	8,184.28
2013	425,677.00	29.06	14,648.91	27.73	406,269.05
Total	4,454,521.00	37.84	117,724.16	24.39	2,871,296.64

Sooner 1

Interim Survivor Curve: Iowa 46 L0
Probable Retirement Year: 2044

1979	353,228.00	40.69	8,681.24	20.55	178,402.89
1980	103,984.00	40.43	2,571.63	20.66	53,124.11
1981	76,996.00	40.17	1,916.64	20.76	39,798.60
1982	102,917.00	39.90	2,579.34	20.87	53,834.62
1983	221,367.00	39.62	5,587.36	20.98	117,209.53
1984	268,857.00	39.33	6,836.20	21.08	144,131.80
1985	89,935.00	39.03	2,304.38	21.19	48,828.08

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<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1986	197,701.00	38.72	5,106.26	21.29	108,735.55
1987	36,132.00	38.40	941.01	21.40	20,137.28
1990	6,539.00	37.37	174.97	21.71	3,798.91
1991	42,113.00	37.01	1,137.87	21.82	24,823.61
1992	42,556.00	36.64	1,161.56	21.92	25,460.35
1993	203,701.00	36.25	5,619.00	22.02	123,741.37
1994	100,920.00	35.86	2,814.56	22.13	62,272.43
1995	5,884.00	35.45	165.98	22.23	3,689.66
1996	7,927.00	35.03	226.29	22.33	5,053.88
1997	21,501.00	34.60	621.42	22.44	13,944.45
1998	19,781.00	34.16	579.11	22.55	13,057.41
2000	32,103.00	33.24	965.87	22.77	21,992.07
2001	18,692.00	32.76	570.59	22.88	13,057.76
2002	126,125.00	32.27	3,908.66	23.00	89,908.48
2003	87,436.00	31.76	2,752.60	23.12	63,650.05
2004	231,994.00	31.25	7,424.01	23.25	172,598.34
2005	286,335.00	30.72	9,320.58	23.38	217,896.13
2006	29,340.00	30.18	972.18	23.51	22,859.08
2007	74,467.00	29.63	2,513.61	23.65	59,454.96
2008	35,730.00	29.06	1,229.58	23.80	29,263.63
2009	393,411.00	28.48	13,814.24	23.95	330,897.37
2010	242,489.00	27.89	8,695.85	24.12	209,707.19
2011	296,013.00	27.28	10,851.18	24.29	263,561.01
2012	361,372.00	26.66	13,554.90	24.48	331,794.84
2013	124,661.00	26.03	4,789.66	24.68	118,225.23
2014	86,375.00	25.38	3,403.14	24.92	84,795.56
Total	4,328,582.00	32.35	133,791.50	22.94	3,069,706.26

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<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Sooner 2					
<i>Interim Survivor Curve: Iowa 46 L0</i>					
<i>Probable Retirement Year: 2045</i>					
1980	1,643,673.00	40.69	40,396.36	21.09	851,774.37
1987	26,337.00	38.72	680.24	21.87	14,874.40
1988	659.00	38.40	17.16	21.98	377.18
1989	23,523.00	38.07	617.95	22.09	13,648.49
1991	2,388.00	37.37	63.90	22.31	1,425.24
1993	762.00	36.64	20.80	22.52	468.45
2001	6,055.00	33.24	182.17	23.43	4,268.80
2002	16,998.00	32.76	518.88	23.56	12,223.06
2003	7,115.00	32.27	220.50	23.68	5,222.26
2007	18,695.00	30.18	619.46	24.24	15,016.14
2011	84,725.00	27.89	3,038.31	24.91	75,675.63
2012	21,857.00	27.28	801.23	25.11	20,114.95
2014	160,268.00	26.03	6,157.74	25.56	157,415.79
Total	2,013,055.00	37.74	53,334.69	21.98	1,172,504.74

Power Supply Services

<i>Interim Survivor Curve: Iowa 46 L0</i>					
<i>Probable Retirement Year: 0</i>					
1998	33,384.00	46.00	725.76	36.73	26,659.54
1999	6,247.00	46.00	135.81	37.16	5,046.70
2002	3,101.00	46.00	67.42	38.51	2,595.84
2003	17,380.00	46.00	377.84	38.98	14,727.00
2004	43,355.00	46.00	942.53	39.46	37,194.40
2005	137,789.00	46.00	2,995.51	39.96	119,707.58
2007	202,953.00	46.00	4,412.16	41.02	180,967.42

OGE
Electric Division
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And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2008	240,452.00	46.00	5,227.38	41.57	217,305.69
2009	158,729.00	46.00	3,450.74	42.15	145,442.68
2010	58,465.00	46.00	1,271.02	42.75	54,338.17
2011	299,025.00	46.00	6,500.75	43.39	282,035.90
2012	137,350.00	46.00	2,985.96	44.06	131,561.97
2013	103,187.00	46.00	2,243.27	44.78	100,450.68
2014	6,780.00	46.00	147.40	45.56	6,715.93
Total	1,448,197.00	46.00	31,483.54	42.08	1,324,749.50
Account					
Total	29,851,577.00	27.66	1,079,229.97	15.96	17,224,958.36

Composite Average Remaining Life ... 15.96 Years

OGE
Electric Division
341.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

Redbud 1

Interim Survivor Curve: Iowa 45 S4
Probable Retirement Year: 2049

2004	30,798,660.00	41.85	735,925.54	31.35	23,071,442.73
2009	1,134,001.00	38.75	29,265.31	33.25	973,041.82
2010	7,371.00	38.00	194.00	33.50	6,498.01
2011	131,243.00	37.20	3,527.72	33.70	118,895.99
2012	110,178.00	36.38	3,028.76	33.88	102,606.10
2013	195,432.00	35.52	5,501.99	34.02	187,179.02
2014	32,809.00	34.64	947.25	34.14	32,335.37
Total	32,409,694.00	41.64	778,390.56	31.46	24,491,999.05

Redbud 2

Interim Survivor Curve: Iowa 45 S4
Probable Retirement Year: 2049

2010	23,901.00	38.00	629.05	33.50	21,070.27
2011	32,246.00	37.20	866.75	33.70	29,212.38
2012	26,245.00	36.38	721.47	33.88	24,441.33
Total	82,392.00	37.16	2,217.27	33.70	74,723.98

Redbud 3

Interim Survivor Curve: Iowa 45 S4
Probable Retirement Year: 2049

2010	19,323.00	38.00	508.56	33.50	17,034.46
2011	33,604.00	37.20	903.25	33.70	30,442.62
2012	25,253.00	36.38	694.20	33.88	23,517.51

OGE
Electric Division
341.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
Total	78,180.00	37.12	2,106.01	33.71	70,994.59

Redbud 4

Interim Survivor Curve: Iowa 45 S4
Probable Retirement Year: 2049

2010	23,277.00	38.00	612.63	33.50	20,520.17
2011	45,016.00	37.20	1,210.00	33.70	40,781.01
2012	35,183.00	36.38	967.17	33.88	32,765.08
Total	103,476.00	37.09	2,789.80	33.72	94,066.25

Horseshoe Lake 9 and 10

Interim Survivor Curve: Iowa 45 S4
Probable Retirement Year: 2035

2000	987,208.00	34.64	28,502.33	20.14	573,925.42
Total	987,208.00	34.64	28,502.33	20.14	573,925.42

Tinker

Interim Survivor Curve: Iowa 45 S4
Probable Retirement Year: 2025

1990	47,099.00	34.64	1,359.83	10.17	13,833.64
2003	904,030.00	22.00	41,094.72	10.50	431,440.73
2011	21,035.00	14.00	1,502.50	10.50	15,776.25
Total	972,164.00	22.12	43,957.05	10.49	461,050.62

OGE
Electric Division
341.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)

McClain Gas 1

Interim Survivor Curve: Iowa 45 S4
Probable Retirement Year: 2046

2001	832,755.00	41.85	19,898.45	28.35	564,126.24
2004	1,981,205.00	40.13	49,370.07	29.63	1,462,819.34
2006	1,104,434.00	38.75	28,502.27	30.25	862,164.74
2007	4,125.00	38.00	108.57	30.50	3,310.75
2009	76,827.00	36.38	2,111.95	30.88	65,211.27
2010	12,537.00	35.52	352.95	31.02	10,948.71
2011	734,177.00	34.64	21,196.91	31.14	659,987.82
2012	187,368.00	33.73	5,555.21	31.23	173,479.98
2013	65,071.00	32.80	1,983.82	31.30	62,095.27
2014	792,983.00	31.86	24,892.18	31.36	780,536.91
Total	5,791,482.00	37.61	153,972.37	30.17	4,644,681.04

McClain Gas 2

Interim Survivor Curve: Iowa 45 S4
Probable Retirement Year: 2046

2001	881,741.00	41.85	21,068.96	28.35	597,310.41
2010	9,273.00	35.52	261.06	31.02	8,098.22
2011	65,906.00	34.64	1,902.82	31.14	59,246.15
2013	2,712.00	32.80	82.68	31.30	2,587.98
Total	959,632.00	41.16	23,315.52	28.62	667,242.76

McClain Steam 1

Interim Survivor Curve: Iowa 45 S4
Probable Retirement Year: 2046

OGE
Electric Division
341.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2001	440,870.00	41.85	10,534.47	28.35	298,654.87
2011	87,993.00	34.64	2,540.50	31.14	79,101.24
Total	528,863.00	40.45	13,074.97	28.89	377,756.10

Centennial Wind Farm

Interim Survivor Curve: Iowa 45 S4
Probable Retirement Year: 2036

2006	2,189,200.00	29.93	73,143.56	21.43	1,567,479.74
2012	35,191.00	24.00	1,466.56	21.50	31,524.60
2013	107,696.00	23.00	4,682.93	21.50	100,671.60
Total	2,332,087.00	29.41	79,293.05	21.44	1,699,675.94

OU Spirit Wind Farm

Interim Survivor Curve: Iowa 45 S4
Probable Retirement Year: 2039

2009	5,081,452.00	29.93	169,776.85	24.43	4,147,679.30
2013	128,381.00	25.99	4,940.09	24.49	120,970.87
Total	5,209,833.00	29.82	174,716.94	24.43	4,268,650.17

Crossroads Wind Farm

Interim Survivor Curve: Iowa 45 S4
Probable Retirement Year: 2042

2011	11,548,732.00	30.90	373,758.19	27.40	10,240,578.34
2013	25,822.00	28.95	891.87	27.45	24,484.20
2014	12,100.00	27.97	432.62	27.47	11,883.69
Total	11,586,654.00	30.89	375,082.68	27.40	10,276,946.23

OGE
Electric Division
341.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
<i>Account</i>					
Total	61,041,665.00	36.39	1,677,418.55	28.44	47,701,712.15
<i>Composite Average Remaining Life ...</i>			28.44	<i>Years</i>	

OGE
Electric Division
342.00 Fuel Holders, Producers and Accessories
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Redbud 1					
<i>Interim Survivor Curve: Iowa 62 R2</i>					
<i>Probable Retirement Year: 2049</i>					
2004	11,488,171.00	41.42	277,335.90	31.69	8,789,604.54
2011	33,641.00	35.77	940.55	32.46	30,535.04
2012	382,832.00	34.92	10,962.10	32.56	356,918.63
Total	11,904,644.00	41.16	289,238.56	31.73	9,177,058.21
Redbud 2					
<i>Interim Survivor Curve: Iowa 62 R2</i>					
<i>Probable Retirement Year: 2049</i>					
2004	665,421.00	41.42	16,063.93	31.69	509,113.89
2011	25,230.00	35.77	705.40	32.46	22,900.60
Total	690,651.00	41.19	16,769.32	31.73	532,014.49
Redbud 3					
<i>Interim Survivor Curve: Iowa 62 R2</i>					
<i>Probable Retirement Year: 2049</i>					
2004	665,421.00	41.42	16,063.93	31.69	509,113.89
2011	25,871.00	35.77	723.32	32.46	23,482.42
Total	691,292.00	41.18	16,787.24	31.73	532,596.31
Redbud 4					
<i>Interim Survivor Curve: Iowa 62 R2</i>					
<i>Probable Retirement Year: 2049</i>					

OGE
Electric Division
342.00 Fuel Holders, Producers and Accessories
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2004	665,421.00	41.42	16,063.93	31.69	509,113.89
2011	22,791.00	35.77	637.20	32.46	20,686.79
Total	688,212.00	41.21	16,701.13	31.72	529,800.68

Tinker

Interim Survivor Curve: Iowa 62 R2
Probable Retirement Year: 2025

2003	94,030.00	21.45	4,383.88	10.32	45,229.92
2006	13,070.00	18.61	702.24	10.34	7,263.05
2012	60,050.00	12.84	4,677.56	10.38	48,574.88
Total	167,150.00	17.12	9,763.67	10.35	101,067.85

McClain Gas 1

Interim Survivor Curve: Iowa 62 R2
Probable Retirement Year: 2046

2001	81,409.00	41.42	1,965.29	28.95	56,901.01
2004	45,252.00	39.06	1,158.63	29.28	33,919.04
2006	120,226.00	37.43	3,212.04	29.47	94,657.60
Total	246,887.00	38.97	6,335.96	29.27	185,477.64

McClain Gas 2

Interim Survivor Curve: Iowa 62 R2
Probable Retirement Year: 2046

2001	124,343.00	41.42	3,001.76	28.95	86,909.82
2006	38,362.00	37.43	1,024.91	29.47	30,203.57
Total	162,705.00	40.41	4,026.67	29.08	117,113.39

OGE
Electric Division
342.00 Fuel Holders, Producers and Accessories
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<i>Account</i>					
<i>Total</i>	14,551,541.00	40.46	359,622.57	31.07	11,175,128.57

Composite Average Remaining Life ... 31.07 Years

OGE
Electric Division
343.10 LTSA: 5-Year

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Redbud 1					
<i>Interim Survivor Curve: Iowa 5 SQ</i>					
<i>Probable Retirement Year: 2049</i>					
2014	2,129,244.00	5.00	425,848.80	4.50	1,916,319.60
Total	2,129,244.00	5.00	425,848.80	4.50	1,916,319.60
Redbud 2					
<i>Interim Survivor Curve: Iowa 5 SQ</i>					
<i>Probable Retirement Year: 2049</i>					
2014	1,895,120.00	5.00	379,024.00	4.50	1,705,608.00
Total	1,895,120.00	5.00	379,024.00	4.50	1,705,608.00
Redbud 3					
<i>Interim Survivor Curve: Iowa 5 SQ</i>					
<i>Probable Retirement Year: 2049</i>					
2014	1,908,402.00	5.00	381,680.40	4.50	1,717,561.80
Total	1,908,402.00	5.00	381,680.40	4.50	1,717,561.80
Redbud 4					
<i>Interim Survivor Curve: Iowa 5 SQ</i>					
<i>Probable Retirement Year: 2049</i>					
2014	2,141,159.00	5.00	428,231.80	4.50	1,927,043.10
Total	2,141,159.00	5.00	428,231.80	4.50	1,927,043.10

OGE
Electric Division
343.10 LTSA: 5-Year

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)

McClain Gas 1

Interim Survivor Curve: Iowa 5 SQ
Probable Retirement Year: 2046

2004	349,749.00	0.00	0.00	0.00	0.00
2009	58,947.00	0.00	0.00	0.00	0.00
2011	4,352,657.00	5.00	870,531.40	1.50	1,305,797.10
2012	355,112.00	5.00	71,022.40	2.50	177,556.00
2013	316,731.00	5.00	63,346.20	3.50	221,711.70
2014	3,009,571.00	5.00	601,914.20	4.50	2,708,613.90
Total	8,442,767.00	5.25	1,606,814.20	2.75	4,413,678.70

McClain Gas 2

Interim Survivor Curve: Iowa 5 SQ
Probable Retirement Year: 2046

2004	343,590.00	0.00	0.00	0.00	0.00
2009	63,114.00	0.00	0.00	0.00	0.00
2011	4,195,156.00	5.00	839,031.20	1.50	1,258,546.80
2012	49,020.00	5.00	9,804.00	2.50	24,510.00
2013	316,731.00	5.00	63,346.20	3.50	221,711.70
2014	3,013,719.00	5.00	602,743.80	4.50	2,712,347.10
Total	7,981,330.00	5.27	1,514,925.20	2.78	4,217,115.60

McClain Steam 1

Interim Survivor Curve: Iowa 5 SQ
Probable Retirement Year: 2046

2004	8,624.00	0.00	0.00	0.00	0.00
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OGE
Electric Division
343.10 LTSA: 5-Year

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
Total	8,624.00	0.00	0.00	0.00	0.00
Account Total	24,506,646.00	5.17	4,736,524.40	3.36	15,897,326.80
Composite Average Remaining Life ...			3.36	Years	

OGE
Electric Division
343.20 LTSA: 20-Year

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Redbud 1					
<i>Interim Survivor Curve: Iowa 20 SQ</i>					
<i>Probable Retirement Year: 2049</i>					
2004	1,490,678.00	20.00	74,533.90	9.50	708,072.05
Total	1,490,678.00	20.00	74,533.90	9.50	708,072.05
Redbud 2					
<i>Interim Survivor Curve: Iowa 20 SQ</i>					
<i>Probable Retirement Year: 2049</i>					
2004	1,490,678.00	20.00	74,533.90	9.50	708,072.05
Total	1,490,678.00	20.00	74,533.90	9.50	708,072.05
Redbud 3					
<i>Interim Survivor Curve: Iowa 20 SQ</i>					
<i>Probable Retirement Year: 2049</i>					
2004	1,490,678.00	20.00	74,533.90	9.50	708,072.05
Total	1,490,678.00	20.00	74,533.90	9.50	708,072.05
Redbud 4					
<i>Interim Survivor Curve: Iowa 20 SQ</i>					
<i>Probable Retirement Year: 2049</i>					
2004	1,490,678.00	20.00	74,533.90	9.50	708,072.05
Total	1,490,678.00	20.00	74,533.90	9.50	708,072.05

OGE
Electric Division
343.20 LTSA: 20-Year

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
Account					
Total	5,962,712.00	20.00	298,135.60	9.50	2,832,288.20
Composite Average Remaining Life ... 9.50 Years					

OGE
Electric Division
343.00 Prime Movers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

Redbud 1

Interim Survivor Curve: Iowa 47 RI
Probable Retirement Year: 2049

2004	61,653,655.00	36.78	1,676,232.86	28.50	47,777,320.13
2008	1,859,755.00	34.42	54,029.83	29.18	1,576,542.13
2009	4,985,092.00	33.79	147,512.44	29.33	4,327,127.76
2010	6,147,002.00	33.15	185,408.59	29.48	5,466,555.74
2012	549,951.00	31.83	17,276.87	29.77	514,338.96
2013	160,442.00	31.15	5,150.53	29.91	154,037.15
2014	10,703,779.00	30.46	351,443.51	30.04	10,557,308.85
Total	86,059,676.00	35.31	2,437,054.63	28.88	70,373,230.72

Redbud 2

Interim Survivor Curve: Iowa 47 RI
Probable Retirement Year: 2049

2004	50,048,729.00	36.78	1,360,719.39	28.50	38,784,304.80
2009	2,846,352.00	33.79	84,225.59	29.33	2,470,672.31
2010	177,914.00	33.15	5,366.32	29.48	158,219.70
2012	357,562.00	31.83	11,232.92	29.77	334,408.10
2013	358,381.00	31.15	11,504.80	29.91	344,074.42
2014	11,705,696.00	30.46	384,340.04	30.04	11,545,515.65
Total	65,494,634.00	35.26	1,857,389.06	28.88	53,637,194.97

Redbud 3

Interim Survivor Curve: Iowa 47 RI
Probable Retirement Year: 2049

OGE
Electric Division
343.00 Prime Movers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2004	44,810,463.00	36.78	1,218,301.99	28.50	34,725,010.80
2008	2,788,234.00	34.42	81,004.11	29.18	2,363,627.67
2009	4,838,751.00	33.79	143,182.11	29.33	4,200,101.78
2010	815,900.00	33.15	24,609.54	29.48	725,583.44
2012	337,164.00	31.83	10,592.11	29.77	315,330.97
2013	201,264.00	31.15	6,461.00	29.91	193,229.53
2014	11,757,541.00	30.46	386,042.30	30.04	11,596,651.20
Total	65,549,317.00	35.05	1,870,193.15	28.94	54,119,535.40

Redbud 4

Interim Survivor Curve: Iowa 47 RI
Probable Retirement Year: 2049

2004	45,834,978.00	36.78	1,246,156.39	28.50	35,518,939.10
2009	2,842,704.00	33.79	84,117.65	29.33	2,467,505.80
2010	79,483.00	33.15	2,397.40	29.48	70,684.58
2012	612,461.00	31.83	19,240.65	29.77	572,801.13
2013	189,995.00	31.15	6,099.25	29.91	182,410.39
2014	10,850,426.00	30.46	356,258.46	30.04	10,701,949.13
Total	60,410,047.00	35.24	1,714,269.78	28.88	49,514,290.13

Horseshoe Lake 9 and 10

Interim Survivor Curve: Iowa 47 RI
Probable Retirement Year: 2035

2000	4,156,207.00	30.46	136,463.20	18.38	2,508,300.75
2003	13,823.00	28.30	488.44	18.57	9,069.26
2006	57,972.00	26.04	2,226.41	18.73	41,704.00
2007	7,512.00	25.26	297.36	18.78	5,585.06
2010	1.00	22.87	0.04	18.92	0.83

OGE
Electric Division
343.00 Prime Movers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2011	4,637.00	22.05	210.26	18.97	3,988.54
2014	1,176,851.00	19.55	60,208.28	19.10	1,149,948.13
Total	5,417,003.00	27.10	199,894.00	18.60	3,718,596.57

Tinker

Interim Survivor Curve: Iowa 47 RI
Probable Retirement Year: 2025

2003	2,773,907.00	20.39	136,032.59	10.03	1,364,589.52
2006	820,415.00	17.83	46,014.72	10.07	463,356.52
2011	24,915.00	13.39	1,860.63	10.13	18,845.96
2012	190,829.00	12.48	15,291.89	10.14	155,060.98
2013	100,615.00	11.56	8,703.70	10.15	88,353.02
Total	3,910,681.00	18.81	207,903.53	10.05	2,090,206.01

McClain Gas 1

Interim Survivor Curve: Iowa 47 RI
Probable Retirement Year: 2046

2001	39,697,937.00	36.78	1,079,303.19	26.16	28,233,894.82
2004	100,270.00	35.03	2,862.15	26.63	76,221.11
2005	27,749.00	34.42	806.17	26.78	21,585.73
2006	13,724.00	33.79	406.10	26.92	10,930.43
2007	87,418.00	33.15	2,636.74	27.05	71,323.84
2008	3,633.00	32.50	111.79	27.18	3,038.34
2009	2,349,767.00	31.83	73,818.63	27.31	2,015,643.97
2010	102,381.00	31.15	3,286.65	27.43	90,141.97
2011	667,775.00	30.46	21,925.45	27.54	603,932.16
2012	201,156.00	29.75	6,761.53	27.66	187,016.75
2013	150,477.00	29.03	5,183.29	27.77	143,938.73

OGE
Electric Division
343.00 Prime Movers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2014	21,647,312.00	28.30	764,914.54	27.88	21,323,975.84
Total	65,049,599.00	33.15	1,962,016.22	26.90	52,781,643.69

McClain Gas 2

Interim Survivor Curve: Iowa 47 RI
Probable Retirement Year: 2046

2001	40,090,283.00	36.78	1,089,970.25	26.16	28,512,938.43
2004	5,262,990.00	35.03	150,229.18	26.63	4,000,707.44
2005	23,872.00	34.42	693.53	26.78	18,569.84
2006	25,036.00	33.79	740.83	26.92	19,939.82
2007	31,538.00	33.15	951.26	27.05	25,731.67
2009	140,293.00	31.83	4,407.35	27.31	120,344.16
2010	223,110.00	31.15	7,162.31	27.43	196,438.55
2011	106,136.00	30.46	3,484.83	27.54	95,988.83
2012	1,295,946.00	29.75	43,561.11	27.66	1,204,854.01
2013	137,861.00	29.03	4,748.72	27.77	131,870.90
2014	21,631,965.00	28.30	764,372.25	27.88	21,308,858.07
Total	68,969,030.00	33.31	2,070,321.62	26.87	55,636,241.73

McClain Steam 1

Interim Survivor Curve: Iowa 47 RI
Probable Retirement Year: 2046

2001	29,543,958.00	36.78	803,237.91	26.16	21,012,200.27
2009	79,090.00	31.83	2,484.64	27.31	67,843.87
2010	107,370.00	31.15	3,446.81	27.43	94,534.57
2012	315,210.00	29.75	10,595.27	27.66	293,053.90
2013	275,141.00	29.03	9,477.42	27.77	263,186.04
2014	1,570,682.00	28.30	55,500.54	27.88	1,547,221.43

OGE
Electric Division
343.00 Prime Movers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
Total	31,891,451.00	36.05	884,742.59	26.31	23,278,040.08
Account Total	452,751,438.00	34.29	13,203,784.58	27.65	365,148,979.30
Composite Average Remaining Life ... 27.65 Years					

OGE
Electric Division
344.00 Generators

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Redbud 1					
<i>Interim Survivor Curve: Iowa 45 R2.5</i>					
<i>Probable Retirement Year: 2049</i>					
2010	658,669.00	35.43	18,591.47	31.15	579,134.04
2011	35,855.00	34.73	1,032.48	31.39	32,410.08
2012	23,216.00	34.01	682.72	31.62	21,584.57
Total	717,740.00	35.35	20,306.66	31.18	633,128.69
Redbud 3					
<i>Interim Survivor Curve: Iowa 45 R2.5</i>					
<i>Probable Retirement Year: 2049</i>					
2012	23,199.00	34.01	682.22	31.62	21,568.76
Total	23,199.00	34.01	682.22	31.62	21,568.76
Redbud 4					
<i>Interim Survivor Curve: Iowa 45 R2.5</i>					
<i>Probable Retirement Year: 2049</i>					
2012	23,035.00	34.01	677.40	31.62	21,416.29
Total	23,035.00	34.01	677.40	31.62	21,416.29
Horseshoe Lake 9 and 10					
<i>Interim Survivor Curve: Iowa 45 R2.5</i>					
<i>Probable Retirement Year: 2035</i>					
2000	28,402,233.00	32.50	873,782.27	18.88	16,493,873.95
2004	130,229.00	29.31	4,443.87	19.30	85,777.59

OGE
Electric Division
344.00 Generators

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2005	47,944.00	28.47	1,684.06	19.39	32,657.75
2007	368,300.00	26.76	13,763.06	19.55	269,130.96
2010	57,736.00	24.11	2,394.32	19.76	47,310.99
2011	2,865,613.00	23.21	123,451.47	19.82	2,446,647.45
2014	2,500,093.00	20.46	122,198.21	19.97	2,440,514.98
Total	34,372,148.00	30.11	1,141,717.26	19.11	21,815,913.67

Tinker

Interim Survivor Curve: Iowa 45 R2.5
Probable Retirement Year: 2025

1971	699.00	42.89	16.30	7.85	127.87
1974	116,238.00	41.90	2,774.10	8.30	23,032.94
1986	70,064.00	35.43	1,977.61	9.57	18,925.89
1990	5,790.00	32.50	178.13	9.81	1,747.09
2003	1,715,943.00	21.38	80,241.65	10.25	822,243.83
2004	334,288.00	20.46	16,339.15	10.27	167,760.66
2006	27,178.00	18.59	1,462.11	10.30	15,064.46
2007	22,172.00	17.64	1,256.67	10.32	12,967.87
2009	43,801.00	15.74	2,783.18	10.35	28,800.46
2010	76,125.00	14.78	5,151.40	10.36	53,372.28
2012	901,716.00	12.84	70,203.89	10.38	728,943.54
Total	3,314,014.00	18.17	182,384.17	10.27	1,872,986.88

Centennial Wind Farm

Interim Survivor Curve: Iowa 45 R2.5
Probable Retirement Year: 2036

2006	44,129,916.00	28.47	1,550,085.61	20.34	31,525,849.85
2007	142,638,988.00	27.62	5,164,220.38	20.43	105,486,386.55

OGE
Electric Division
344.00 Generators

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2010	6,023.00	25.01	240.86	20.66	4,975.71
2011	188,428.00	24.11	7,814.12	20.72	161,943.69
2012	209,503.00	23.21	9,025.45	20.79	187,606.99
2013	119,737.00	22.30	5,368.75	20.84	111,907.88
2014	198,738.00	21.38	9,293.47	20.90	194,212.24
Total	187,491,333.00	27.79	6,746,048.65	20.41	137,672,882.91

OU Spirit Wind Farm

Interim Survivor Curve: Iowa 45 R2.5
Probable Retirement Year: 2039

2009	243,683,284.00	28.47	8,559,498.56	23.19	198,491,441.97
2011	144,959.00	26.76	5,417.00	23.38	126,670.47
2012	413,833.00	25.89	15,985.38	23.47	375,196.33
2013	91,248.00	25.01	3,649.06	23.55	85,945.77
2014	809,958.00	24.11	33,589.02	23.63	793,657.20
Total	245,143,282.00	28.45	8,618,139.01	23.19	199,872,911.75

Crossroads Wind Farm

Interim Survivor Curve: Iowa 45 R2.5
Probable Retirement Year: 2042

2011	322,410,545.00	29.31	11,001,778.11	25.94	285,406,190.43
2012	37,350,415.00	28.47	1,311,952.21	26.06	34,190,850.06
Total	359,760,960.00	29.22	12,313,730.32	25.95	319,597,040.50

OGE
Electric Division
344.00 Generators

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
Account					
Total	830,845,711.00	28.63	29,023,685.69	23.48	681,507,849.43
 Composite Average Remaining Life ... 23.48 Years					

OGE
Electric Division
345.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Redbud 1					
<i>Interim Survivor Curve: Iowa 45 R2.5</i>					
<i>Probable Retirement Year: 2049</i>					
2004	12,737,485.00	39.15	325,344.16	29.36	9,551,572.59
2010	51,135.00	35.43	1,443.33	31.15	44,960.40
2011	40,553.00	34.73	1,167.76	31.39	36,656.70
2012	41,304.00	34.01	1,214.64	31.62	38,401.49
2013	22,244.00	33.26	668.71	31.83	21,283.04
Total	12,892,721.00	39.09	329,838.59	29.39	9,692,874.22
Redbud 2					
<i>Interim Survivor Curve: Iowa 45 R2.5</i>					
<i>Probable Retirement Year: 2049</i>					
2004	8,936,877.00	39.15	228,268.04	29.36	6,701,576.44
2010	122,684.00	35.43	3,462.86	31.15	107,869.78
2011	5,524.00	34.73	159.07	31.39	4,993.26
2012	217,857.00	34.01	6,406.57	31.62	202,547.77
Total	9,282,942.00	38.96	238,296.53	29.45	7,016,987.25
Redbud 3					
<i>Interim Survivor Curve: Iowa 45 R2.5</i>					
<i>Probable Retirement Year: 2049</i>					
2004	8,936,877.00	39.15	228,268.04	29.36	6,701,576.44
2008	145,544.00	36.77	3,958.63	30.62	121,224.96
2011	5,078.00	34.73	146.23	31.39	4,590.11
2012	31,641.00	34.01	930.47	31.62	29,417.53

OGE
Electric Division
345.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
Total	9,119,140.00	39.09	233,303.37	29.39	6,856,809.04

Redbud 4

Interim Survivor Curve: Iowa 45 R2.5
Probable Retirement Year: 2049

2008	8,936,877.00	36.77	243,072.93	30.62	7,443,608.35
2010	138,712.00	35.43	3,915.26	31.15	121,962.38
2011	5,886.00	34.73	169.49	31.39	5,320.48
2012	271,971.00	34.01	7,997.91	31.62	252,859.08
Total	9,353,446.00	36.66	255,155.59	30.66	7,823,750.28

Horseshoe Lake 9 and 10

Interim Survivor Curve: Iowa 45 R2.5
Probable Retirement Year: 2035

2000	4,091,886.00	32.50	125,885.08	18.88	2,376,258.65
2004	2,731.00	29.31	93.19	19.30	1,798.82
2005	14,044.00	28.47	493.30	19.39	9,566.27
2010	174,528.00	24.11	7,237.69	19.76	143,014.61
2012	15,101.00	22.30	677.10	19.87	13,456.27
Total	4,298,290.00	31.98	134,386.36	18.93	2,544,094.63

Tinker

Interim Survivor Curve: Iowa 45 R2.5
Probable Retirement Year: 2025

1974	20,783.00	41.90	496.00	8.30	4,118.22
1987	32,381.00	34.73	932.44	9.64	8,985.07
1990	2,688,955.00	32.50	82,724.52	9.81	811,370.95

OGE
Electric Division
345.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1992	9,323.00	30.94	301.37	9.90	2,984.62
2003	25,000.00	21.38	1,169.06	10.25	11,979.47
2006	7,190.00	18.59	386.80	10.30	3,985.34
2011	92,478.00	13.81	6,695.03	10.37	69,443.88
2012	23,602.00	12.84	1,837.55	10.38	19,079.76
2013	124,038.00	11.87	10,448.11	10.39	108,590.68
Total	3,023,750.00	28.80	104,990.90	9.91	1,040,537.99

McClain Gas 1

Interim Survivor Curve: Iowa 45 R2.5
Probable Retirement Year: 2046

2001	2,980,364.00	39.15	76,125.23	26.66	2,029,160.31
2007	124,309.00	35.43	3,508.72	28.34	99,423.45
2009	68,697.00	34.01	2,020.19	28.77	58,127.57
2012	302,989.00	31.73	9,549.45	29.33	280,096.14
2013	44,420.00	30.94	1,435.88	29.49	42,350.10
2014	13,829.00	30.13	459.01	29.65	13,607.94
Total	3,534,608.00	37.97	93,098.48	27.10	2,522,765.50

McClain Gas 2

Interim Survivor Curve: Iowa 45 R2.5
Probable Retirement Year: 2046

2001	3,037,108.00	39.15	77,574.60	26.66	2,067,794.07
2007	114,484.00	35.43	3,231.40	28.34	91,565.33
2009	26,664.00	34.01	784.11	28.77	22,561.59
2012	299,532.00	31.73	9,440.49	29.33	276,900.34
Total	3,477,788.00	38.20	91,030.61	27.01	2,458,821.32

OGE
Electric Division
345.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

McClain Steam 1

Interim Survivor Curve: Iowa 45 R2.5

Probable Retirement Year: 2046

2001	2,106,381.00	39.15	53,801.73	26.66	1,434,115.00
2009	19,749.00	34.01	580.76	28.77	16,710.50
2013	86,020.00	30.94	2,780.60	29.49	82,011.60
2014	5,670.00	30.13	188.20	29.65	5,579.36
Total	2,217,820.00	38.67	57,351.30	26.82	1,538,416.47

Centennial Wind Farm

Interim Survivor Curve: Iowa 45 R2.5

Probable Retirement Year: 2036

2011	811,507.00	24.11	33,653.25	20.72	697,446.43
2012	5,542.00	23.21	238.75	20.79	4,962.78
2013	94,735.00	22.30	4,247.71	20.84	88,540.66
Total	911,784.00	23.91	38,139.72	20.74	790,949.87

OU Spirit Wind Farm

Interim Survivor Curve: Iowa 45 R2.5

Probable Retirement Year: 2039

2013	476,707.00	25.01	19,063.77	23.55	449,006.56
2014	312,287.00	24.11	12,950.56	23.63	306,002.07
Total	788,994.00	24.65	32,014.34	23.58	755,008.63

OGE
Electric Division
345.00 Accessory Electric Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Crossroads Wind Farm					
<i>Interim Survivor Curve: Iowa 45 R2.5</i>					
<i>Probable Retirement Year: 2042</i>					
2011	38,207,285.00	29.31	1,303,766.51	25.94	33,822,081.28
2012	5,843,477.00	28.47	205,255.08	26.06	5,349,162.68
Total	44,050,762.00	29.19	1,509,021.60	25.96	39,171,243.96
<i>Account</i>					
Total	102,952,045.00	33.03	3,116,627.40	26.38	82,212,259.17
Composite Average Remaining Life ... 26.38 Years					

OGE
Electric Division
346.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

Redbud 1

Interim Survivor Curve: Iowa 40 R2
Probable Retirement Year: 2049

2004	1,555,049.00	36.39	42,731.43	27.11	1,158,252.00
2010	12,726.00	33.47	380.25	29.37	11,167.18
2011	270,180.00	32.89	8,214.72	29.69	243,868.00
2012	93,692.00	32.29	2,901.79	29.99	87,024.98
2013	60,338.00	31.66	1,905.68	30.28	57,699.50
2014	18,358.00	31.01	591.92	30.55	18,083.80
Total	2,010,343.00	35.44	56,725.79	27.78	1,576,095.47

Redbud 2

Interim Survivor Curve: Iowa 40 R2
Probable Retirement Year: 2049

2011	11,058.00	32.89	336.21	29.69	9,981.10
2013	4,237.00	31.66	133.82	30.28	4,051.72
Total	15,295.00	32.54	470.03	29.85	14,032.82

Redbud 3

Interim Survivor Curve: Iowa 40 R2
Probable Retirement Year: 2049

2013	4,236.00	31.66	133.79	30.28	4,050.77
Total	4,236.00	31.66	133.79	30.28	4,050.77

OGE
Electric Division
346.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

Redbud 4

Interim Survivor Curve: Iowa 40 R2
Probable Retirement Year: 2049

2013	4,236.00	31.66	133.79	30.28	4,050.77
Total	4,236.00	31.66	133.79	30.28	4,050.77

Horseshoe Lake 9 and 10

Interim Survivor Curve: Iowa 40 R2
Probable Retirement Year: 2035

2000	904,722.00	31.01	29,171.31	18.02	525,635.17
2011	36,730.00	22.64	1,622.35	19.34	31,374.57
Total	941,452.00	30.57	30,793.67	18.09	557,009.74

Tinker

Interim Survivor Curve: Iowa 40 R2
Probable Retirement Year: 2025

2001	8,664.00	22.64	382.69	10.02	3,832.91
Total	8,664.00	22.64	382.69	10.02	3,832.91

McClain Gas 1

Interim Survivor Curve: Iowa 40 R2
Probable Retirement Year: 2046

2001	3,425,173.00	36.39	94,120.84	24.58	2,313,719.24
2005	12,025.00	34.55	348.07	26.05	9,068.08
2006	287,485.00	34.02	8,450.36	26.38	222,924.85
2007	33,240.00	33.47	993.20	26.69	26,510.76

OGE
Electric Division
346.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2008	29,065.00	32.89	883.71	26.99	23,850.92
2009	46,726.00	32.29	1,447.18	27.27	39,466.48
2010	49,690.00	31.66	1,569.38	27.54	43,219.89
2011	81,667.00	31.01	2,633.22	27.79	73,185.49
2012	8,061.00	30.34	265.65	28.03	7,447.28
2013	21,864.00	29.65	737.32	28.26	20,837.62
2014	83,117.00	28.94	2,871.78	28.48	81,779.59
Total	4,078,113.00	35.67	114,320.71	25.03	2,862,010.19

Centennial Wind Farm

Interim Survivor Curve: Iowa 40 R2
Probable Retirement Year: 2036

2007	461.00	26.70	17.27	19.76	341.13
2009	3,180.00	25.12	126.60	19.98	2,529.99
2010	68,068.00	24.31	2,800.39	20.09	56,257.36
2011	315,590.00	23.48	13,440.83	20.19	271,329.45
2012	29,877.00	22.64	1,319.66	20.28	26,761.86
Total	417,176.00	23.56	17,704.74	20.18	357,219.79

OU Spirit Wind Farm

Interim Survivor Curve: Iowa 40 R2
Probable Retirement Year: 2039

2010	30,695.00	26.70	1,149.67	22.51	25,881.72
2011	2,407.00	25.92	92.87	22.65	2,103.33
2012	40,008.00	25.12	1,592.72	22.77	36,274.06
2013	10,355.00	24.31	426.02	22.89	9,753.45
Total	83,465.00	25.59	3,261.28	22.69	74,012.57

OGE
Electric Division
346.00 Miscellaneous Power Plant Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Crossroads Wind Farm					
<i>Interim Survivor Curve: Iowa 40 R2</i>					
<i>Probable Retirement Year: 2042</i>					
2012	49,264.00	27.46	1,793.73	25.14	45,086.31
2013	5,673.00	26.70	212.48	25.30	5,374.87
2014	3,152.00	25.92	121.62	25.45	3,094.92
Total	58,089.00	27.30	2,127.83	25.17	53,556.10
Account					
Total	7,621,069.00	33.71	226,054.30	24.36	5,505,871.13
Composite Average Remaining Life ... 24.36 Years					

OGE
Electric Division
350.20 Land Rights

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 96 Survivor Curve: L4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1958	6,299,021.00	96.00	65,614.74	41.08	2,695,125.76
1960	33,768.00	96.00	351.75	42.80	15,053.32
1961	1,165,702.00	96.00	12,142.72	43.67	530,243.90
1962	720,444.00	96.00	7,504.62	44.55	334,312.40
1963	160,140.00	96.00	1,668.12	45.44	75,791.57
1964	174,892.00	96.00	1,821.79	46.33	84,404.62
1965	503,919.00	96.00	5,249.15	47.23	247,935.98
1966	4,195,996.00	96.00	43,708.25	48.14	2,104,286.47
1967	541,017.00	96.00	5,635.59	49.07	276,514.25
1968	471,636.00	96.00	4,912.87	49.99	245,597.32
1969	2,513.00	96.00	26.18	50.92	1,333.00
1970	172,427.00	96.00	1,796.11	51.86	93,147.58
1971	1,513,641.00	96.00	15,767.08	52.81	832,585.65
1972	525,431.00	96.00	5,473.23	53.76	294,219.39
1973	414,473.00	96.00	4,317.42	54.71	236,216.96
1974	544,497.00	96.00	5,671.84	55.67	315,775.91
1976	417,046.00	96.00	4,344.22	57.61	250,283.11
1977	10,788.00	96.00	112.37	58.59	6,583.90
1978	1,025.00	96.00	10.68	59.57	636.02
1980	1,512,564.00	96.00	15,755.86	61.54	969,590.07
1984	764,737.00	96.00	7,966.00	65.51	521,839.61
1986	2,030,734.00	96.00	21,153.46	67.50	1,427,919.23
1988	186,408.00	96.00	1,941.75	69.50	134,952.85
1989	1,562.00	96.00	16.27	70.50	1,147.10
1997	128,718.00	96.00	1,340.81	78.50	105,253.81
1998	43,629.00	96.00	454.47	79.50	36,130.27
2000	79,273.00	96.00	825.76	81.50	67,299.49

OGE
Electric Division
350.20 Land Rights

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 96 Survivor Curve: L4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2001	37,397.00	96.00	389.55	82.50	32,138.05
2002	675,284.00	96.00	7,034.20	83.50	587,356.49
2003	565,430.00	96.00	5,889.89	84.50	497,696.27
2004	1,156,828.00	96.00	12,050.28	85.50	1,030,300.07
2005	1,574,749.00	96.00	16,403.62	86.50	1,418,914.62
2006	770,938.00	96.00	8,030.60	87.50	702,677.93
2007	116,068.00	96.00	1,209.04	88.50	107,000.20
2008	138,080.00	96.00	1,438.33	89.50	128,730.84
2009	1,213,569.00	96.00	12,641.33	90.50	1,144,041.68
2010	19,187,599.00	96.00	199,870.62	91.50	18,288,181.22
2011	3,114,276.00	96.00	32,440.34	92.50	3,000,734.80
2012	13,965,466.00	96.00	145,473.46	93.50	13,601,782.36
2013	14,174,204.00	96.00	147,647.81	94.50	13,952,732.29
2014	29,056,413.00	96.00	302,670.66	95.50	28,905,077.67
Total	108,362,302.00	96.00	1,128,772.83	84.43	95,301,544.02

Composite Average Remaining Life ... 84.4 Years

OGE
Electric Division
352.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 73 Survivor Curve: R4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1958	121,877.00	73.00	1,669.54	20.91	34,907.13
1959	8,156.00	73.00	111.73	21.64	2,417.36
1963	22,045.00	73.00	301.98	24.65	7,445.12
1964	46,013.00	73.00	630.31	25.44	16,034.05
1967	5,148.00	73.00	70.52	27.84	1,963.45
1968	17,578.00	73.00	240.79	28.66	6,901.67
1969	45,627.00	73.00	625.02	29.50	18,435.65
1972	211,193.00	73.00	2,893.03	32.05	92,711.76
1973	5,073.00	73.00	69.49	32.91	2,287.26
1974	79,521.00	73.00	1,089.32	33.79	36,810.18
1976	332,236.00	73.00	4,551.15	35.57	161,876.84
1977	58,495.00	73.00	801.30	36.47	29,223.66
1978	1,141.00	73.00	15.63	37.38	584.22
1982	14,850.00	73.00	203.42	41.07	8,355.49
1984	9,965.00	73.00	136.51	42.96	5,864.18
1987	48,131.00	73.00	659.32	45.82	30,210.90
1990	40,823.00	73.00	559.22	48.72	27,244.36
1993	20,089.00	73.00	275.19	51.65	14,212.49
1996	13,181.00	73.00	180.56	54.59	9,857.57
1998	1,840.00	73.00	25.21	56.57	1,425.83
2001	4,816.00	73.00	65.97	59.54	3,928.11
2004	6,226.00	73.00	85.29	62.52	5,332.50
2005	34,508.00	73.00	472.71	63.52	30,026.35
2006	2,320,254.00	73.00	31,784.08	64.52	2,050,579.36
2008	65,539.00	73.00	897.79	66.51	59,712.01
2009	293,271.00	73.00	4,017.38	67.51	271,204.63
2010	966,527.00	73.00	13,240.00	68.51	907,019.03

OGE
Electric Division
352.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 73 Survivor Curve: R4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2011	625,106.00	73.00	8,563.04	69.50	595,167.88
2012	209,824.00	73.00	2,874.28	70.50	202,645.42
2013	12,898.00	73.00	176.68	71.50	12,633.21
2014	600,961.00	73.00	8,232.29	72.50	596,847.99
Total	6,242,912.00	73.00	85,518.75	61.32	5,243,865.66

Composite Average Remaining Life ... 61.3 Years

OGE
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 64 Survivor Curve: R1

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1958	17,245,560.00	64.00	269,456.80	27.30	7,356,383.30
1959	1,000,140.00	64.00	15,626.89	27.83	434,884.99
1960	619,901.00	64.00	9,685.77	28.36	274,733.24
1961	610,260.00	64.00	9,535.13	28.90	275,601.66
1962	356,967.00	64.00	5,577.50	29.45	164,259.10
1963	386,515.00	64.00	6,039.18	30.00	181,185.57
1964	3,609,699.00	64.00	56,400.49	30.56	1,723,467.62
1965	424,333.00	64.00	6,630.08	31.12	206,328.61
1966	6,144,687.00	64.00	96,008.93	31.69	3,042,204.27
1967	4,490,284.00	64.00	70,159.37	32.26	2,263,342.70
1968	3,710,980.00	64.00	57,982.97	32.84	1,903,991.74
1969	1,187,575.00	64.00	18,555.51	33.42	620,147.01
1970	2,383,842.00	64.00	37,246.83	34.01	1,266,709.28
1971	720,123.00	64.00	11,251.71	34.60	389,344.55
1972	8,923,395.00	64.00	139,425.42	35.20	4,908,092.14
1973	3,173,111.00	64.00	49,578.93	35.81	1,775,191.94
1974	5,327,950.00	64.00	83,247.65	36.41	3,031,428.96
1975	2,866,808.00	64.00	44,793.03	37.03	1,658,562.67
1976	11,529,868.00	64.00	180,150.80	37.65	6,781,990.69
1977	3,686,382.00	64.00	57,598.63	38.27	2,204,186.19
1978	1,389,021.00	64.00	21,703.04	38.90	844,167.32
1979	1,780,712.00	64.00	27,823.10	39.53	1,099,800.27
1980	2,607,911.00	64.00	40,747.84	40.16	1,636,590.52
1981	1,006,340.00	64.00	15,723.77	40.80	641,599.84
1982	286,881.00	64.00	4,482.43	41.45	185,787.74
1983	320,898.00	64.00	5,013.94	42.10	211,069.62
1984	4,272,462.00	64.00	66,755.96	42.75	2,853,653.27

OGE
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 64 Survivor Curve: RI

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1985	4,889,062.00	64.00	76,390.16	43.40	3,315,604.83
1986	990,500.00	64.00	15,476.27	44.06	681,905.96
1987	1,150,572.00	64.00	17,977.35	44.72	804,022.69
1988	8,883,582.00	64.00	138,803.36	45.39	6,300,237.47
1989	9,763,218.00	64.00	152,547.41	46.06	7,025,925.93
1990	5,597,431.00	64.00	87,458.21	46.73	4,086,811.25
1991	1,565,707.00	64.00	24,463.71	47.40	1,159,625.00
1992	4,146,289.00	64.00	64,784.55	48.08	3,114,753.75
1993	2,809,271.00	64.00	43,894.03	48.76	2,140,130.85
1994	2,941,893.00	64.00	45,966.21	49.44	2,272,503.23
1995	6,532,809.00	64.00	102,073.22	50.12	5,116,145.42
1996	7,138,351.00	64.00	111,534.64	50.81	5,666,832.69
1997	581,319.00	64.00	9,082.94	51.50	467,737.94
1998	1,501,772.00	64.00	23,464.75	52.19	1,224,540.88
1999	1,948,826.00	64.00	30,449.83	52.88	1,610,183.58
2000	2,325,209.00	64.00	36,330.71	53.57	1,946,412.80
2001	1,032,814.00	64.00	16,137.42	54.27	875,836.97
2002	1,437,817.00	64.00	22,465.47	54.97	1,235,014.42
2003	9,331,090.00	64.00	145,795.54	55.68	8,117,666.43
2004	8,007,907.00	64.00	125,121.19	56.39	7,055,016.84
2005	29,929,798.00	64.00	467,644.29	57.09	26,700,042.35
2006	15,313,224.00	64.00	239,264.62	57.81	13,831,406.40
2007	15,631,805.00	64.00	244,242.36	58.52	14,293,880.33
2008	37,477,620.00	64.00	585,576.79	59.24	34,691,370.49
2009	26,473,676.00	64.00	413,643.40	59.96	24,804,036.90
2010	42,591,664.00	64.00	665,482.23	60.69	40,388,990.44
2011	50,950,983.00	64.00	796,094.13	61.42	48,896,788.93

OGE
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 64 Survivor Curve: R1

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2012	64,048,981.00	64.00	1,000,746.49	62.15	62,199,670.78
2013	42,060,144.00	64.00	657,177.38	62.89	41,329,908.56
2014	108,143,596.00	64.00	1,689,711.89	63.63	107,515,513.26
Total	605,259,535.00	64.00	9,457,002.25	55.71	526,803,222.16

Composite Average Remaining Life ... 55.7 Years

OGE
Electric Division
353.10 Station Equipment - Step Up Transformers
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 48 Survivor Curve: R1

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1955	312,370.00	48.00	6,507.56	12.49	81,254.38
1957	278,266.00	48.00	5,797.08	13.32	77,211.88
1958	152,475.00	48.00	3,176.49	13.74	43,660.46
1962	340,000.00	48.00	7,083.17	15.51	109,877.76
1965	118,403.00	48.00	2,466.67	16.91	41,706.89
1968	375,101.00	48.00	7,814.43	18.37	143,520.69
1970	753,439.00	48.00	15,696.29	19.37	304,093.38
1972	728,733.00	48.00	15,181.59	20.41	309,854.37
1974	824,216.00	48.00	17,170.78	21.48	368,766.80
1977	383,447.00	48.00	7,988.30	23.13	184,764.36
1978	1,199,058.00	48.00	24,979.81	23.69	591,891.61
1980	1,652,687.00	48.00	34,430.20	24.85	855,487.02
1984	1,098,313.00	48.00	22,881.00	27.23	623,145.35
1988	940,166.00	48.00	19,586.35	29.73	582,221.22
1991	3,362,877.00	48.00	70,058.34	31.65	2,217,619.77
2000	1,750,755.00	48.00	36,473.23	37.68	1,374,223.27
2001	3,951,505.00	48.00	82,321.15	38.36	3,158,181.65
2006	3,696,179.00	48.00	77,001.98	41.85	3,222,300.82
2007	1,757,110.00	48.00	36,605.62	42.55	1,557,738.31
2008	5,244,694.00	48.00	109,261.97	43.27	4,727,358.65
2009	4,664,518.00	48.00	97,175.25	43.98	4,274,057.25
2010	6,873,503.00	48.00	143,194.72	44.70	6,401,268.71
2011	10,952,034.00	48.00	228,162.18	45.43	10,364,937.69
2012	1,172,589.00	48.00	24,428.38	46.16	1,127,545.70
2013	318,720.00	48.00	6,639.85	46.89	311,350.09
2014	226,779.00	48.00	4,724.45	47.63	225,025.24

OGE
Electric Division
353.10 Station Equipment - Step Up Transformers
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 48 Survivor Curve: R1

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
<i>Total</i>	53,127,937.00	48.00	1,106,806.82	39.10	43,279,063.32

Composite Average Remaining Life ... 39.1 Years

OGE
Electric Division
354.00 Towers and Fixtures
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 75 Survivor Curve: R4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1958	1,821,285.00	75.00	24,283.68	22.61	549,146.69
1959	682,216.00	75.00	9,096.17	23.36	212,462.97
1960	164,769.00	75.00	2,196.91	24.11	52,967.83
1961	133,768.00	75.00	1,783.56	24.88	44,371.18
1966	15,199,726.00	75.00	202,662.02	28.85	5,846,711.47
1967	7,877.00	75.00	105.03	29.68	3,116.81
1969	6,688.00	75.00	89.17	31.35	2,795.67
1971	3,057,715.00	75.00	40,769.33	33.07	1,348,074.28
1972	3,126,383.00	75.00	41,684.90	33.93	1,414,537.70
1973	1,405,457.00	75.00	18,739.34	34.81	652,391.31
1974	208,733.00	75.00	2,783.09	35.70	99,354.17
1976	4,032,490.00	75.00	53,766.27	37.49	2,015,928.86
1980	7,744,570.00	75.00	103,260.43	41.17	4,250,734.90
1986	8,050,819.00	75.00	107,343.73	46.84	5,027,991.95
1997	311,803.00	75.00	4,157.35	57.58	239,368.24
2000	319,501.00	75.00	4,259.99	60.55	257,932.75
2001	455.00	75.00	6.07	61.54	373.34
2002	4,198,054.00	75.00	55,973.78	62.53	3,500,241.91
2003	506,748.00	75.00	6,756.61	63.53	429,234.85
2004	1,281,008.00	75.00	17,080.02	64.52	1,102,058.91
2005	1,398,190.00	75.00	18,642.44	65.52	1,221,434.33
2006	3,587.00	75.00	47.83	66.52	3,181.20
2007	272,301.00	75.00	3,630.66	67.51	245,114.86
2008	1,188,098.00	75.00	15,841.23	68.51	1,085,278.95
2009	433,177.00	75.00	5,775.67	69.51	401,452.81
2010	104,383,754.00	75.00	1,391,776.60	70.51	98,128,223.28
2011	592,511.00	75.00	7,900.11	71.50	564,890.19

OGE

Electric Division

354.00 Towers and Fixtures

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2014

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 75

Survivor Curve: R4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2012	291,331.00	75.00	3,884.39	72.50	281,629.58
2013	178,185.00	75.00	2,375.79	73.50	174,624.49
Total	161,001,199.00	75.00	2,146,672.18	60.17	129,155,625.46

Composite Average Remaining Life ... 60.1 Years

OGE
Electric Division
355.00 Poles and Fixtures
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 61 Survivor Curve: L0

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1958	35,949,972.00	61.00	589,363.60	36.39	21,446,968.37
1959	222,688.00	61.00	3,650.75	36.70	133,972.97
1960	728,422.00	61.00	11,941.75	37.01	441,934.87
1961	7,201,357.00	61.00	118,059.00	37.32	4,406,067.92
1962	2,421,040.00	61.00	39,690.51	37.64	1,493,788.44
1963	1,635,458.00	61.00	26,811.69	37.95	1,017,602.90
1964	1,315,491.00	61.00	21,566.15	38.27	825,435.50
1965	2,233,674.00	61.00	36,618.84	38.60	1,413,393.99
1966	2,081,081.00	61.00	34,117.23	38.92	1,327,971.46
1967	1,858,179.00	61.00	30,462.97	39.25	1,195,728.24
1968	3,542,691.00	61.00	58,078.85	39.58	2,298,925.20
1969	1,551,132.00	61.00	25,429.25	39.92	1,015,062.10
1970	1,235,237.00	61.00	20,250.47	40.25	815,151.79
1971	3,695,467.00	61.00	60,583.46	40.59	2,459,252.65
1972	4,093,165.00	61.00	67,103.32	40.94	2,746,897.27
1973	4,408,565.00	61.00	72,273.99	41.28	2,983,488.68
1974	5,933,479.00	61.00	97,273.42	41.63	4,049,314.81
1975	302,121.00	61.00	4,952.97	41.98	207,922.00
1976	827,009.00	61.00	13,557.98	42.33	573,949.56
1977	5,618,674.00	61.00	92,112.50	42.69	3,932,259.98
1978	821,560.00	61.00	13,468.65	43.05	579,820.80
1979	35,886.00	61.00	588.31	43.41	25,540.18
1980	580,622.00	61.00	9,518.71	43.78	416,714.75
1982	161,716.00	61.00	2,651.17	44.52	118,028.82
1984	3,163,528.00	61.00	51,862.86	45.27	2,348,002.34
1985	1,129,250.00	61.00	18,512.92	45.66	845,207.97
1986	234,030.00	61.00	3,836.69	46.04	176,641.87

OGE
Electric Division
355.00 Poles and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 61 Survivor Curve: L0

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1987	160,433.00	61.00	2,630.14	46.43	122,116.02
1988	504,601.00	61.00	8,272.43	46.82	387,341.59
1989	773,795.00	61.00	12,685.59	47.22	599,032.23
1990	123,727.00	61.00	2,028.38	47.63	96,602.31
1991	29,460.00	61.00	482.97	48.03	23,198.92
1992	23,443.00	61.00	384.32	48.45	18,620.52
1993	48,701.00	61.00	798.40	48.87	39,019.82
1994	931.00	61.00	15.26	49.30	752.46
1995	86,511.00	61.00	1,418.26	49.74	70,540.57
1996	69,996.00	61.00	1,147.51	50.18	57,584.48
1997	2,668,506.00	61.00	43,747.47	50.63	2,215,096.88
1998	3,187,172.00	61.00	52,250.48	51.10	2,669,788.04
1999	8,285,028.00	61.00	135,824.69	51.57	7,004,123.14
2000	2,814,334.00	61.00	46,138.17	52.05	2,401,382.51
2001	4,997,043.00	61.00	81,921.49	52.54	4,304,191.65
2002	25,151,251.00	61.00	412,329.44	53.04	21,871,770.51
2003	5,680,677.00	61.00	93,128.98	53.56	4,987,938.05
2004	5,886,642.00	61.00	96,505.57	54.09	5,219,970.68
2005	8,398,309.00	61.00	137,681.82	54.63	7,521,776.76
2006	11,901,302.00	61.00	195,109.87	55.19	10,768,704.89
2007	11,025,297.00	61.00	180,748.65	55.77	10,080,578.33
2008	18,719,289.00	61.00	306,883.90	56.37	17,297,516.10
2009	23,910,085.00	61.00	391,981.78	56.98	22,337,067.32
2010	20,895,769.00	61.00	342,565.10	57.63	19,741,543.13
2011	28,330,030.00	61.00	464,442.33	58.30	27,075,119.37
2012	132,937,294.00	61.00	2,179,373.12	59.00	128,590,607.74
2013	147,260,983.00	61.00	2,414,195.59	59.75	144,255,153.41

OGE

Electric Division

355.00 Poles and Fixtures

Original Cost Of Utility Plant In Service

And Development Of Composite Remaining Life as of December 31, 2014

Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 61 Survivor Curve: L0

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2014	271,974,827.00	61.00	4,458,753.52	60.55	269,994,725.10
Total	828,826,930.00	61.00	13,587,783.23	56.60	769,046,907.98

Composite Average Remaining Life ... 56.6 Years

OGE
Electric Division
356.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 68 Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1958	22,122,622.00	68.00	325,331.91	24.86	8,087,406.81
1959	387,412.00	68.00	5,697.22	25.44	144,918.96
1960	480,397.00	68.00	7,064.65	26.03	183,865.27
1961	4,536,962.00	68.00	66,719.87	26.62	1,776,121.12
1962	1,957,846.00	68.00	28,791.79	27.23	783,887.99
1963	999,666.00	68.00	14,700.94	27.84	409,227.76
1964	859,862.00	68.00	12,645.00	28.46	359,853.86
1965	770,180.00	68.00	11,326.15	29.08	329,419.70
1966	8,167,555.00	68.00	120,110.82	29.72	3,569,891.73
1967	1,950,002.00	68.00	28,676.43	30.36	870,728.10
1968	1,272,644.00	68.00	18,715.31	31.02	580,468.54
1969	1,171,069.00	68.00	17,221.56	31.67	545,460.51
1970	1,349,841.00	68.00	19,850.56	32.34	641,958.40
1971	7,736,732.00	68.00	113,775.20	33.01	3,755,918.15
1972	5,097,575.00	68.00	74,964.16	33.69	2,525,545.36
1973	4,414,294.00	68.00	64,915.94	34.38	2,231,749.25
1974	4,324,378.00	68.00	63,593.65	35.07	2,230,326.99
1975	193,063.00	68.00	2,839.16	35.77	101,568.47
1976	2,873,725.00	68.00	42,260.56	36.48	1,541,685.60
1977	6,780,767.00	68.00	99,716.93	37.20	3,709,107.85
1978	500,642.00	68.00	7,362.37	37.92	279,151.87
1979	205,515.00	68.00	3,022.27	38.64	116,795.20
1980	5,626,446.00	68.00	82,741.66	39.38	3,258,164.60
1984	5,284,419.00	68.00	77,711.86	42.38	3,293,072.89
1985	1,885,557.00	68.00	27,728.71	43.14	1,196,236.78
1986	1,512,231.00	68.00	22,238.64	43.91	976,507.58
1987	194,506.00	68.00	2,860.38	44.69	127,822.23

OGE
Electric Division
356.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 68 Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1988	641,339.00	68.00	9,431.43	45.47	428,833.37
1989	719,816.00	68.00	10,585.50	46.26	489,648.78
1990	879,376.00	68.00	12,931.97	47.05	608,438.19
1991	3,937.00	68.00	57.90	47.85	2,770.16
1992	7,274.00	68.00	106.97	48.65	5,204.29
1995	79,538.00	68.00	1,169.67	51.09	59,763.45
1996	6,684.00	68.00	98.29	51.92	5,103.40
1997	2,041,048.00	68.00	30,015.34	52.75	1,583,271.54
1998	556,145.00	68.00	8,178.58	53.58	438,243.46
1999	1,753,640.00	68.00	25,788.76	54.42	1,403,504.02
2000	1,074,349.00	68.00	15,799.21	55.27	873,192.78
2001	1,871,302.00	68.00	27,519.08	56.12	1,544,275.50
2002	36,700,481.00	68.00	539,711.69	56.97	30,747,794.38
2003	2,244,012.00	68.00	33,000.10	57.83	1,908,345.66
2004	3,148,407.00	68.00	46,299.99	58.69	2,717,422.57
2005	4,426,062.00	68.00	65,088.99	59.56	3,876,591.46
2006	9,563,754.00	68.00	140,643.11	60.43	8,498,887.37
2007	8,875,921.00	68.00	130,527.94	61.31	8,002,076.49
2008	13,154,973.00	68.00	193,455.03	62.18	12,029,887.13
2009	14,764,885.00	68.00	217,130.15	63.07	13,694,234.44
2010	75,447,726.00	68.00	1,109,522.78	63.96	70,961,095.77
2011	18,408,986.00	68.00	270,719.75	64.85	17,555,920.07
2012	76,629,837.00	68.00	1,126,906.73	65.74	74,087,470.82
2013	78,151,179.00	68.00	1,149,279.35	66.64	76,592,869.23
2014	122,474,210.00	68.00	1,801,087.10	67.55	121,657,765.69

OGE
Electric Division
356.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 68 Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	566,280,789.00	68.00	8,327,639.14	59.25	493,399,471.59

Composite Average Remaining Life ... 59.2 Years

OGE
Electric Division
358.00 Underground Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 53 Survivor Curve: S6

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1966	109,352.00	53.00	2,063.19	5.47	11,289.80
1998	1,142.00	53.00	21.55	36.50	786.48
Total	110,494.00	53.00	2,084.74	5.79	12,076.29

Composite Average Remaining Life ... 5.79 Years

OGE
Electric Division
360.20 Land Rights

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 99 Survivor Curve: L4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1958	335,659.00	98.99	3,390.67	43.87	148,755.45
1959	16,009.00	98.99	161.72	44.74	7,235.45
1960	16,331.00	98.99	164.97	45.62	7,525.75
1961	17,110.00	98.99	172.84	46.50	8,037.70
1962	18,011.00	98.99	181.94	47.40	8,623.35
1963	19,640.00	98.99	198.39	48.30	9,581.82
1964	21,527.00	98.99	217.46	49.20	10,699.71
1965	21,130.00	98.99	213.45	50.12	10,697.55
1966	21,798.00	98.99	220.19	51.04	11,238.60
1967	21,491.00	98.99	217.09	51.97	11,281.79
1968	27,325.00	98.99	276.02	52.90	14,602.35
1969	23,244.00	98.99	234.80	53.84	12,642.41
1970	32,305.00	98.99	326.33	54.79	17,879.72
1971	28,697.00	98.99	289.88	55.74	16,159.00
1972	29,105.00	98.99	294.00	56.70	16,670.47
1973	27,346.00	98.99	276.24	57.66	15,929.08
1974	29,274.00	98.99	295.71	58.63	17,338.45
1975	29,411.00	98.99	297.10	59.61	17,708.55
1976	30,588.00	98.99	308.99	60.58	18,719.03
1977	31,811.00	98.99	321.34	61.56	19,782.53
1978	33,169.00	98.99	335.06	62.55	20,956.68
1979	34,407.00	98.99	347.56	63.53	22,081.86
1980	35,784.00	98.99	361.47	64.52	23,323.26
1981	37,215.00	98.99	375.93	65.51	24,628.79
1982	38,703.00	98.99	390.96	66.51	26,002.05
1983	40,252.00	98.99	406.61	67.50	27,447.45
1984	41,862.00	98.99	422.87	68.50	28,966.75

OGE
Electric Division
360.20 Land Rights

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 99 Survivor Curve: L4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1985	43,536.00	98.99	439.78	69.50	30,563.87
1986	45,278.00	98.99	457.38	70.50	32,243.53
1987	47,185.00	98.99	476.64	71.50	34,077.77
1988	54,823.00	98.99	553.80	72.50	40,147.58
1989	50,931.00	98.99	514.48	73.50	37,811.79
1990	52,968.00	98.99	535.06	74.49	39,859.10
1991	55,595.00	98.99	561.59	75.49	42,397.53
1992	57,291.00	98.99	578.73	76.49	44,269.65
1993	59,582.00	98.99	601.87	77.49	46,641.81
1994	61,966.00	98.99	625.95	78.49	49,134.00
1995	64,444.00	98.99	650.98	79.49	51,749.84
1996	67,022.00	98.99	677.02	80.49	54,497.05
1997	36,143.00	98.99	365.10	81.49	29,753.76
1998	39,538.00	98.99	399.39	82.49	32,948.00
1999	16,065.00	98.99	162.28	83.49	13,549.64
2000	30,102.00	98.99	304.08	84.49	25,692.90
2001	112,079.00	98.99	1,132.17	85.49	96,794.72
2002	93,877.00	98.99	948.30	86.49	82,023.24
2003	152,382.00	98.99	1,539.29	87.49	134,680.16
2004	479,275.00	98.99	4,841.41	88.49	428,440.21
2005	133,410.00	98.99	1,347.64	89.49	120,607.38
2006	160,285.00	98.99	1,619.12	90.49	146,522.45
2007	759,415.00	98.99	7,671.25	91.49	701,880.62
2008	332,897.00	98.99	3,362.77	92.49	311,039.01
2009	115,286.00	98.99	1,164.56	93.49	108,880.90
2010	62,204.00	98.99	628.36	94.49	59,376.40
2011	415,742.00	98.99	4,199.63	95.49	401,043.30

OGE
Electric Division
360.20 Land Rights

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 99 Survivor Curve: L4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2012	92,826.00	98.99	937.68	96.49	90,481.79
2013	117,825.00	98.99	1,190.21	97.49	116,039.68
2014	37,740.00	98.99	381.23	98.49	37,549.38
Total	4,906,916.00	98.99	49,567.34	81.01	4,015,212.65

Composite Average Remaining Life ... 81.0 Years

OGE
Electric Division
361.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 70 Survivor Curve: R2.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1958	466,445.00	70.00	6,663.49	24.02	160,027.64
1959	44,979.00	70.00	642.56	24.64	15,831.25
1960	40,572.00	70.00	579.60	25.27	14,644.71
1961	10,221.00	70.00	146.01	25.91	3,782.96
1962	5,994.00	70.00	85.63	26.56	2,274.01
1963	4,516.00	70.00	64.51	27.21	1,755.64
1964	5,518.00	70.00	78.83	27.88	2,197.98
1965	13,889.00	70.00	198.41	28.56	5,666.26
1966	58,219.00	70.00	831.70	29.24	24,322.38
1967	36,132.00	70.00	516.17	29.94	15,452.15
1968	81,823.00	70.00	1,168.90	30.64	35,813.31
1969	45,430.00	70.00	649.00	31.35	20,344.14
1970	7,771.00	70.00	111.01	32.06	3,559.36
1971	79,902.00	70.00	1,141.46	32.79	37,427.10
1972	37,139.00	70.00	530.56	33.52	17,784.10
1973	138,010.00	70.00	1,971.57	34.26	67,547.49
1974	36,078.00	70.00	515.40	35.01	18,042.35
1977	23,067.00	70.00	329.53	37.29	12,287.42
1978	22,789.00	70.00	325.56	38.06	12,392.09
1979	69,275.00	70.00	989.64	38.84	38,441.96
1981	3,653.00	70.00	52.19	40.43	2,109.70
1985	27,762.00	70.00	396.60	43.67	17,318.22
1988	39,752.00	70.00	567.88	46.16	26,212.67
1989	15,965.00	70.00	228.07	47.00	10,719.64
1990	18,733.00	70.00	267.61	47.85	12,804.90
1992	10,005.00	70.00	142.93	49.56	7,083.51
1994	25,764.00	70.00	368.06	51.29	18,878.30

OGE
Electric Division
361.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 70 Survivor Curve: R2.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1995	134,653.00	70.00	1,923.61	52.16	100,344.38
1998	36,980.00	70.00	528.28	54.81	28,956.45
1999	50,264.00	70.00	718.06	55.71	39,999.32
2000	42,866.00	70.00	612.37	56.60	34,660.39
2001	7,739.00	70.00	110.56	57.50	6,357.17
2002	13,443.00	70.00	192.04	58.41	11,216.27
2003	101,717.00	70.00	1,453.10	59.31	86,188.73
2004	54,239.00	70.00	774.84	60.23	46,665.17
2005	131,793.00	70.00	1,882.75	61.14	115,112.24
2006	1,266,223.00	70.00	18,088.88	62.06	1,122,602.23
2007	544,730.00	70.00	7,781.85	62.98	490,119.71
2008	931,106.00	70.00	13,301.50	63.91	850,084.73
2009	368,921.00	70.00	5,270.29	64.84	341,713.67
2010	458,089.00	70.00	6,544.12	65.77	430,408.61
2011	342,610.00	70.00	4,894.42	66.71	326,483.44
2012	311,849.00	70.00	4,454.98	67.64	301,346.80
2013	187,030.00	70.00	2,671.85	68.58	183,246.70
2014	435,812.00	70.00	6,225.88	69.53	432,867.40
Total	6,789,467.00	70.00	96,992.25	57.25	5,553,094.64

Composite Average Remaining Life ... 57.2 Years

OGE
Electric Division
362.00 Station Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 68 Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1958	12,163,937.00	68.00	178,881.01	24.86	4,446,792.38
1959	2,400,215.00	68.00	35,297.20	25.44	897,846.92
1960	1,003,266.00	68.00	14,753.88	26.03	383,986.11
1961	1,849,192.00	68.00	27,193.94	26.62	723,918.11
1962	1,089,067.00	68.00	16,015.65	27.23	436,043.76
1963	1,730,503.00	68.00	25,448.51	27.84	708,406.47
1964	1,463,907.00	68.00	21,527.99	28.46	612,647.83
1965	2,258,910.00	68.00	33,219.19	29.08	966,176.02
1966	2,788,457.00	68.00	41,006.62	29.72	1,218,784.52
1967	2,451,392.00	68.00	36,049.80	30.36	1,094,612.16
1968	2,857,487.00	68.00	42,021.77	31.02	1,303,334.88
1969	3,348,472.00	68.00	49,242.12	31.67	1,559,651.26
1970	2,906,452.00	68.00	42,741.84	32.34	1,382,252.64
1971	7,147,450.00	68.00	105,109.31	33.01	3,469,841.94
1972	4,619,547.00	68.00	67,934.36	33.69	2,288,710.91
1973	7,195,844.00	68.00	105,820.99	34.38	3,638,026.71
1974	6,490,068.00	68.00	95,441.95	35.07	3,347,296.15
1975	3,009,110.00	68.00	44,251.51	35.77	1,583,062.07
1976	1,035,291.00	68.00	15,224.83	36.48	555,409.17
1977	1,618,909.00	68.00	23,807.43	37.20	885,549.98
1978	4,670,798.00	68.00	68,688.04	37.92	2,604,379.99
1979	3,131,786.00	68.00	46,055.57	38.64	1,779,809.63
1980	2,652,514.00	68.00	39,007.47	39.38	1,536,018.87
1981	1,462,094.00	68.00	21,501.33	40.12	862,608.74
1982	1,038,655.00	68.00	15,274.30	40.86	624,172.87
1983	1,415,756.00	68.00	20,819.89	41.62	866,476.31
1984	3,153,935.00	68.00	46,381.29	42.38	1,965,426.63

OGE
Electric Division
362.00 Station Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 68 Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1985	1,164,819.00	68.00	17,129.65	43.14	738,985.52
1986	1,740,642.00	68.00	25,597.62	43.91	1,124,001.63
1987	549,246.00	68.00	8,077.13	44.69	360,944.38
1988	14,362,810.00	68.00	211,217.30	45.47	9,603,738.85
1989	15,019,489.00	68.00	220,874.32	46.26	10,216,881.07
1990	10,920,125.00	68.00	160,589.70	47.05	7,555,608.83
1991	9,543,329.00	68.00	140,342.74	47.85	6,714,901.53
1992	10,419,171.00	68.00	153,222.74	48.65	7,454,543.26
1993	6,066,394.00	68.00	89,211.47	49.46	4,412,383.17
1994	4,871,717.00	68.00	71,642.73	50.28	3,601,870.03
1995	4,744,366.00	68.00	69,769.92	51.09	3,564,833.03
1996	5,895,259.00	68.00	86,694.78	51.92	4,501,179.58
1997	1,379,441.00	68.00	20,285.85	52.75	1,070,053.07
1998	6,379,711.00	68.00	93,819.06	53.58	5,027,225.98
1999	10,864,381.00	68.00	159,769.93	54.42	8,695,172.53
2000	8,660,277.00	68.00	127,356.72	55.27	7,038,766.10
2001	8,217,266.00	68.00	120,841.86	56.12	6,781,226.42
2002	8,263,760.00	68.00	121,525.60	56.97	6,923,407.72
2003	22,346,992.00	68.00	328,631.46	57.83	19,004,258.97
2004	16,881,241.00	68.00	248,252.96	58.69	14,570,373.28
2005	25,057,168.00	68.00	368,486.90	59.56	21,946,462.44
2006	24,464,599.00	68.00	359,772.67	60.43	21,740,612.68
2007	33,476,165.00	68.00	492,295.39	61.31	30,180,398.53
2008	32,536,485.00	68.00	478,476.60	62.18	29,753,785.30
2009	35,219,894.00	68.00	517,938.40	63.07	32,665,983.21
2010	27,427,202.00	68.00	403,340.26	63.96	25,796,195.74
2011	37,110,211.00	68.00	545,737.12	64.85	35,390,536.89

OGE
Electric Division
362.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 68 Survivor Curve: R2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2012	58,639,085.00	68.00	862,337.46	65.74	56,693,602.25
2013	31,347,622.00	68.00	460,993.36	66.64	30,722,560.34
2014	27,458,325.00	68.00	403,797.95	67.55	27,275,280.81
Total	587,980,206.00	68.00	8,646,747.47	55.84	482,867,016.14

Composite Average Remaining Life ... 55.8 Years

OGE
Electric Division
364.00 Poles, Towers, and Fixtures
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 Survivor Curve: R1

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1958	11,936,802.00	55.00	217,028.13	19.48	4,227,091.66
1959	585,593.00	55.00	10,646.92	19.96	212,483.34
1960	802,271.00	55.00	14,586.43	20.44	298,197.11
1961	1,004,653.00	55.00	18,266.03	20.94	382,413.52
1962	1,156,171.00	55.00	21,020.84	21.43	450,566.28
1963	1,774,078.00	55.00	32,255.27	21.94	707,623.71
1964	1,542,723.00	55.00	28,048.91	22.45	629,684.24
1965	1,547,961.00	55.00	28,144.14	22.97	646,387.39
1966	1,517,637.00	55.00	27,592.81	23.49	648,178.32
1967	1,427,260.00	55.00	25,949.63	24.02	623,334.19
1968	1,602,854.00	55.00	29,142.18	24.56	715,622.88
1969	963,716.00	55.00	17,521.73	25.10	439,784.48
1970	2,012,566.00	55.00	36,591.33	25.65	938,521.74
1971	2,115,283.00	55.00	38,458.87	26.20	1,007,791.31
1972	2,865,860.00	55.00	52,105.43	26.77	1,394,667.42
1973	2,823,515.00	55.00	51,335.54	27.33	1,403,221.42
1974	3,069,349.00	55.00	55,805.15	27.91	1,557,386.78
1975	2,677,621.00	55.00	48,682.98	28.49	1,386,897.51
1976	2,859,303.00	55.00	51,986.22	29.08	1,511,505.30
1977	3,110,291.00	55.00	56,549.54	29.67	1,677,700.62
1978	3,313,098.00	55.00	60,236.86	30.27	1,823,149.22
1979	4,294,372.00	55.00	78,077.82	30.87	2,410,220.41
1980	4,693,152.00	55.00	85,328.21	31.48	2,686,119.62
1981	6,571,663.00	55.00	119,482.23	32.10	3,834,869.87
1982	7,674,271.00	55.00	139,529.22	32.72	4,564,970.72
1983	8,105,003.00	55.00	147,360.54	33.34	4,913,498.33
1984	8,756,654.00	55.00	159,208.49	33.97	5,409,085.08

OGE
Electric Division
364.00 Poles, Towers, and Fixtures
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 Survivor Curve: R1

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1985	9,007,209.00	55.00	163,763.94	34.61	5,667,932.73
1986	8,663,282.00	55.00	157,510.85	35.25	5,552,560.05
1987	9,394,718.00	55.00	170,809.41	35.90	6,131,710.53
1988	8,371,986.00	55.00	152,214.68	36.55	5,563,191.51
1989	8,873,411.00	55.00	161,331.30	37.20	6,001,980.28
1990	8,060,208.00	55.00	146,546.11	37.86	5,548,285.78
1991	10,766,073.00	55.00	195,742.60	38.52	7,540,580.71
1992	9,222,786.00	55.00	167,683.44	39.19	6,571,356.47
1993	10,158,572.00	55.00	184,697.36	39.86	7,361,762.46
1994	10,752,148.00	55.00	195,489.42	40.53	7,923,408.65
1995	9,298,283.00	55.00	169,056.08	41.21	6,966,254.36
1996	8,958,264.00	55.00	162,874.05	41.88	6,821,923.86
1997	16,347,719.00	55.00	297,224.90	42.57	12,651,743.85
1998	6,622,762.00	55.00	120,411.28	43.25	5,207,843.54
1999	11,080,040.00	55.00	201,450.97	43.94	8,851,214.60
2000	9,289,047.00	55.00	168,888.16	44.63	7,536,946.47
2001	15,934,210.00	55.00	289,706.72	45.32	13,129,049.49
2002	27,045,657.00	55.00	491,728.71	46.01	22,626,385.09
2003	11,634,292.00	55.00	211,528.06	46.71	9,881,012.51
2004	13,092,154.00	55.00	238,034.08	47.41	11,286,210.86
2005	15,699,176.00	55.00	285,433.47	48.12	13,734,846.01
2006	16,476,848.00	55.00	299,572.65	48.83	14,627,418.72
2007	22,935,816.00	55.00	417,005.93	49.54	20,657,968.42
2008	30,579,571.00	55.00	555,980.32	50.25	27,940,543.06
2009	23,021,407.00	55.00	418,562.09	50.97	21,335,785.58
2010	19,525,797.00	55.00	355,006.91	51.70	18,352,874.57
2011	26,362,365.00	55.00	479,305.49	52.42	25,127,278.34

OGE
Electric Division
364.00 Poles, Towers, and Fixtures
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 55 Survivor Curve: R1

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2012	38,044,154.00	55.00	691,697.11	53.15	36,766,854.52
2013	35,210,322.00	55.00	640,174.00	53.89	34,499,026.95
2014	19,261,943.00	55.00	350,209.66	54.63	19,131,867.27
Total	560,493,940.00	55.00	10,190,581.19	43.91	447,496,789.70

Composite Average Remaining Life ... 43.9 Years

OGE
Electric Division
365.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 54 Survivor Curve: R0.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1958	16,586,172.00	54.00	307,144.78	22.13	6,797,293.39
1959	656,988.00	54.00	12,166.18	22.60	274,977.25
1960	712,242.00	54.00	13,189.39	23.08	304,373.63
1961	1,107,785.00	54.00	20,514.10	23.56	483,246.46
1962	1,198,453.00	54.00	22,193.10	24.04	533,537.29
1963	1,533,519.00	54.00	28,397.89	24.53	696,567.40
1964	1,584,482.00	54.00	29,341.63	25.02	734,148.75
1965	1,605,973.00	54.00	29,739.61	25.52	758,883.86
1966	1,436,031.00	54.00	26,592.60	26.02	691,907.38
1967	1,578,722.00	54.00	29,234.97	26.52	775,435.57
1968	1,622,472.00	54.00	30,045.14	27.03	812,238.99
1969	1,447,266.00	54.00	26,800.65	27.55	738,301.90
1970	2,046,293.00	54.00	37,893.51	28.07	1,063,521.05
1971	2,050,577.00	54.00	37,972.84	28.59	1,085,557.14
1972	2,274,255.00	54.00	42,114.94	29.11	1,226,149.96
1973	2,350,847.00	54.00	43,533.28	29.65	1,290,547.39
1974	2,379,335.00	54.00	44,060.82	30.18	1,329,746.20
1975	1,871,358.00	54.00	34,654.04	30.72	1,064,517.52
1976	1,758,120.00	54.00	32,557.08	31.26	1,017,764.30
1977	2,292,456.00	54.00	42,451.98	31.81	1,350,278.22
1978	3,343,991.00	54.00	61,924.44	32.36	2,003,661.08
1979	3,853,091.00	54.00	71,352.02	32.91	2,348,218.38
1980	3,504,751.00	54.00	64,901.41	33.47	2,172,093.11
1981	6,426,854.00	54.00	119,013.28	34.03	4,049,806.49
1982	6,381,368.00	54.00	118,170.96	34.59	4,087,776.37
1983	6,614,067.00	54.00	122,480.11	35.16	4,306,283.48
1984	8,401,662.00	54.00	155,583.02	35.73	5,558,829.54

OGE
Electric Division
365.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 54 Survivor Curve: R0.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1985	7,502,476.00	54.00	138,931.78	36.30	5,043,416.40
1986	6,681,037.00	54.00	123,720.27	36.88	4,562,453.89
1987	7,887,921.00	54.00	146,069.50	37.46	5,471,111.60
1988	7,362,672.00	54.00	136,342.87	38.04	5,185,980.84
1989	7,557,696.00	54.00	139,954.35	38.62	5,404,951.64
1990	8,204,957.00	54.00	151,940.41	39.20	5,956,761.74
1991	9,797,827.00	54.00	181,437.37	39.79	7,219,623.05
1992	8,895,423.00	54.00	164,726.54	40.38	6,651,742.70
1993	11,052,111.00	54.00	204,664.36	40.97	8,385,396.89
1994	9,877,213.00	54.00	182,907.45	41.56	7,602,361.84
1995	10,210,080.00	54.00	189,071.52	42.16	7,970,867.37
1996	9,150,870.00	54.00	169,456.94	42.75	7,244,836.87
1997	5,045,659.00	54.00	93,436.14	43.35	4,050,440.87
1998	4,311,183.00	54.00	79,835.02	43.95	3,508,525.78
1999	8,234,135.00	54.00	152,480.73	44.55	6,792,442.18
2000	5,958,393.00	54.00	110,338.26	45.15	4,981,373.69
2001	7,964,731.00	54.00	147,491.87	45.75	6,747,414.49
2002	10,712,508.00	54.00	198,375.55	46.35	9,194,751.85
2003	5,016,954.00	54.00	92,904.57	46.95	4,362,242.58
2004	10,299,075.00	54.00	190,719.54	47.56	9,070,449.10
2005	11,386,220.00	54.00	210,851.43	48.17	10,155,690.97
2006	11,069,603.00	54.00	204,988.28	48.77	9,997,914.79
2007	13,087,899.00	54.00	242,363.33	49.38	11,968,502.55
2008	20,608,803.00	54.00	381,636.36	49.99	19,079,262.26
2009	15,356,958.00	54.00	284,382.05	50.61	14,391,329.36
2010	13,269,303.00	54.00	245,722.59	51.22	12,585,774.57
2011	19,581,696.00	54.00	362,616.27	51.83	18,796,149.11

OGE
Electric Division
365.00 Overhead Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 54 Survivor Curve: R0.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2012	31,921,853.00	54.00	591,132.82	52.45	31,005,747.09
2013	26,667,582.00	54.00	493,833.58	53.07	26,207,796.69
2014	24,808,348.00	54.00	459,404.05	53.69	24,665,585.33
Total	436,100,316.00	54.00	8,075,759.55	43.56	351,816,560.16

Composite Average Remaining Life ... 43.5 Years

OGE
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65 Survivor Curve: R2.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1958	1,015,891.00	65.00	15,629.07	19.91	311,173.76
1964	3,559.00	65.00	54.75	23.53	1,288.34
1966	5,779.00	65.00	88.91	24.82	2,206.88
1970	4,221.00	65.00	64.94	27.53	1,787.49
1971	3,633,675.00	65.00	55,902.62	28.22	1,577,742.95
1972	6,541,890.00	65.00	100,644.33	28.93	2,911,703.67
1973	484,906.00	65.00	7,460.08	29.64	221,151.81
1974	1,457,469.00	65.00	22,422.57	30.37	680,954.61
1975	107,824.00	65.00	1,658.83	31.10	51,588.64
1977	136,890.00	65.00	2,106.00	32.59	68,626.00
1978	326,753.00	65.00	5,026.96	33.34	167,610.21
1979	1,005,714.00	65.00	15,472.50	34.10	527,661.03
1980	431,153.00	65.00	6,633.11	34.87	231,326.01
1981	522,093.00	65.00	8,032.19	35.65	286,346.22
1982	3,558,950.00	65.00	54,753.00	36.44	1,994,959.61
1983	470,825.00	65.00	7,243.45	37.23	269,654.76
1984	560,142.00	65.00	8,617.56	38.02	327,680.89
1985	6,341,850.00	65.00	97,566.79	38.83	3,788,552.72
1986	2,660,635.00	65.00	40,932.79	39.64	1,622,618.82
1987	4,506,451.00	65.00	69,329.92	40.46	2,805,081.65
1988	1,624,133.00	65.00	24,986.63	41.28	1,031,533.44
1989	1,637,637.00	65.00	25,194.38	42.12	1,061,063.04
1990	1,498,239.00	65.00	23,049.80	42.95	990,010.27
1991	1,646,172.00	65.00	25,325.69	43.79	1,109,134.76
1992	2,157,625.00	65.00	33,194.19	44.64	1,481,872.81
1993	1,703,070.00	65.00	26,201.04	45.50	1,192,100.55
1994	3,161,262.00	65.00	48,634.74	46.36	2,254,572.07

OGE
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 65 Survivor Curve: R2.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1995	3,402,335.00	65.00	52,343.55	47.22	2,471,875.99
1996	3,828,035.00	65.00	58,892.77	48.10	2,832,479.48
1997	2,037,889.00	65.00	31,352.10	48.97	1,535,353.88
1998	2,547,059.00	65.00	39,185.47	49.85	1,953,519.34
1999	708,226.00	65.00	10,895.77	50.74	552,838.95
2000	3,303,432.00	65.00	50,821.96	51.63	2,623,961.19
2001	4,233,150.00	65.00	65,125.30	52.53	3,420,739.23
2002	4,223,310.00	65.00	64,973.91	53.43	3,471,315.50
2003	4,415,567.00	65.00	67,931.71	54.33	3,690,739.93
2004	6,424,591.00	65.00	98,839.73	55.24	5,459,860.30
2005	8,503,362.00	65.00	130,820.78	56.15	7,345,796.04
2006	9,668,893.00	65.00	148,752.00	57.07	8,489,127.69
2007	8,959,722.00	65.00	137,841.69	57.99	7,993,266.58
2008	12,269,551.00	65.00	188,762.07	58.91	11,120,650.71
2009	11,163,449.00	65.00	171,745.14	59.84	10,277,480.09
2010	7,232,387.00	65.00	111,267.34	60.77	6,761,958.51
2011	12,635,822.00	65.00	194,397.00	61.71	11,995,598.99
2012	16,579,996.00	65.00	255,076.52	62.64	15,978,943.29
2013	9,727,401.00	65.00	149,652.12	63.58	9,515,539.47
2014	11,790,224.00	65.00	181,387.82	64.53	11,704,454.15
Total	190,859,209.00	65.00	2,936,291.63	53.18	156,165,502.32

Composite Average Remaining Life ... 53.1 Years

OGE
Electric Division
367.00 Underground Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 64 Survivor Curve: R2.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1958	2,119,358.00	64.00	33,114.92	19.11	632,980.08
1959	27,001.00	64.00	421.89	19.68	8,301.66
1960	30,520.00	64.00	476.87	20.26	9,659.31
1961	31,292.00	64.00	488.94	20.84	10,190.33
1962	35,068.00	64.00	547.94	21.44	11,749.92
1963	35,955.00	64.00	561.80	22.06	12,391.03
1964	36,414.00	64.00	568.97	22.68	12,902.80
1965	28,985.00	64.00	452.89	23.31	10,557.70
1966	42,941.00	64.00	670.95	23.95	16,072.06
1967	45,422.00	64.00	709.72	24.61	17,465.68
1968	41,696.00	64.00	651.50	25.27	16,464.23
1969	35,638.00	64.00	556.84	25.95	14,448.06
1970	43,862.00	64.00	685.34	26.63	18,248.67
1971	10,626,292.00	64.00	166,035.56	27.32	4,536,247.97
1972	16,896,993.00	64.00	264,015.12	28.02	7,398,386.52
1973	1,114,666.00	64.00	17,416.63	28.73	500,398.97
1974	1,601,013.00	64.00	25,015.79	29.45	736,721.60
1975	225,160.00	64.00	3,518.12	30.18	106,160.45
1976	45,511.00	64.00	711.11	30.91	21,981.26
1977	337,656.00	64.00	5,275.87	31.65	166,993.03
1978	592,985.00	64.00	9,265.38	32.40	300,237.79
1979	2,168,971.00	64.00	33,890.12	33.16	1,123,898.62
1980	854,529.00	64.00	13,352.00	33.93	453,006.67
1981	1,030,347.00	64.00	16,099.15	34.70	558,672.61
1982	6,078,942.00	64.00	94,983.32	35.48	3,370,148.77
1983	1,357,136.00	64.00	21,205.22	36.27	769,117.08
1984	2,031,094.00	64.00	31,735.80	37.06	1,176,244.33

OGE
Electric Division
367.00 Underground Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 64 Survivor Curve: R2.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1985	19,987,662.00	64.00	312,306.75	37.87	11,825,977.79
1986	10,014,476.00	64.00	156,475.95	38.67	6,051,479.84
1987	15,444,922.00	64.00	241,326.54	39.49	9,530,015.76
1988	7,150,766.00	64.00	111,730.55	40.31	4,504,130.11
1989	9,523,314.00	64.00	148,801.56	41.14	6,121,676.45
1990	9,446,750.00	64.00	147,605.24	41.98	6,195,744.68
1991	9,825,681.00	64.00	153,526.03	42.81	6,573,186.30
1992	9,893,422.00	64.00	154,584.48	43.66	6,749,531.10
1993	10,356,977.00	64.00	161,827.52	44.51	7,203,570.53
1994	18,560,451.00	64.00	290,006.61	45.37	13,158,559.35
1995	16,928,771.00	64.00	264,511.65	46.24	12,230,401.14
1996	19,508,133.00	64.00	304,814.12	47.11	14,358,764.66
1997	8,260,986.00	64.00	129,077.71	47.98	6,193,400.87
1998	6,894,941.00	64.00	107,733.29	48.86	5,263,986.04
1999	11,440,248.00	64.00	178,753.60	49.75	8,892,449.20
2000	15,691,847.00	64.00	245,184.74	50.64	12,415,191.68
2001	18,916,496.00	64.00	295,569.80	51.53	15,231,157.36
2002	18,005,099.00	64.00	281,329.25	52.43	14,750,048.53
2003	18,878,366.00	64.00	294,974.02	53.33	15,732,268.83
2004	29,895,687.00	64.00	467,119.40	54.24	25,337,847.32
2005	29,985,245.00	64.00	468,518.74	55.15	25,840,905.39
2006	35,599,612.00	64.00	556,243.09	56.07	31,189,143.49
2007	34,961,558.00	64.00	546,273.52	56.99	31,132,419.98
2008	44,880,918.00	64.00	701,263.28	57.91	40,613,509.89
2009	37,898,440.00	64.00	592,162.23	58.84	34,843,677.22
2010	26,992,116.00	64.00	421,751.17	59.77	25,209,237.07
2011	32,902,233.00	64.00	514,096.61	60.71	31,209,268.89

OGE
Electric Division
367.00 Underground Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 64 Survivor Curve: R2.5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2012	47,726,559.00	64.00	745,726.35	61.64	45,969,510.55
2013	29,907,591.00	64.00	467,305.40	62.58	29,246,056.30
2014	36,749,951.00	64.00	574,217.11	63.53	36,478,442.80
Total	689,744,665.00	64.00	10,777,244.04	52.15	562,061,206.32

Composite Average Remaining Life ... 52.1 Years

OGE
Electric Division
368.00 Line Transformers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 44 Survivor Curve: 02

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1958	14,809,075.00	43.85	337,685.88	26.09	8,810,706.35
1959	58,715.00	43.85	1,338.86	26.17	35,043.84
1960	191,250.00	43.85	4,361.00	26.26	114,538.61
1961	108,997.00	43.85	2,485.42	26.36	65,520.63
1962	511,659.00	43.85	11,667.17	26.47	308,789.03
1963	167,273.00	43.85	3,814.26	26.58	101,392.46
1964	391,603.00	43.85	8,929.58	26.71	238,500.88
1965	1,390,738.00	43.85	31,712.49	26.85	851,385.52
1966	473,884.00	43.85	10,805.80	27.00	291,704.88
1967	208,595.00	43.85	4,756.51	27.16	129,171.13
1968	3,617,364.00	43.85	82,485.42	27.33	2,254,364.83
1969	835,347.00	43.85	19,048.11	27.52	524,126.63
1970	185,483.00	43.85	4,229.50	27.71	117,217.44
1971	2,575,548.00	43.85	58,729.27	27.92	1,640,002.29
1972	5,247,998.00	43.85	119,668.16	28.15	3,368,334.13
1973	3,121,206.00	43.85	71,171.71	28.38	2,019,932.13
1974	12,379,813.00	43.85	282,292.31	28.63	8,081,058.18
1975	400,539.00	43.85	9,133.34	28.88	263,798.11
1976	7,411,765.00	43.85	169,007.75	29.15	4,926,539.00
1977	13,686,073.00	43.85	312,078.48	29.43	9,183,467.29
1978	6,465,500.00	43.85	147,430.41	29.71	4,380,664.83
1979	392,748.00	43.85	8,955.69	30.01	268,753.80
1980	23,690,321.00	43.85	540,201.66	30.31	16,375,570.05
1981	8,356,433.00	43.85	190,548.66	30.63	5,835,871.19
1982	225,961.00	43.85	5,152.51	30.95	159,456.59
1983	15,728,701.00	43.85	358,655.77	31.28	11,217,159.79
1984	12,250,553.00	43.85	279,344.84	31.61	8,830,294.19

OGE
Electric Division
368.00 Line Transformers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 44 Survivor Curve: 02

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1985	91,204.00	43.85	2,079.69	31.95	66,451.48
1986	112,645.00	43.85	2,568.60	32.30	82,967.66
1987	150,855.00	43.85	3,439.89	32.65	112,328.82
1988	128,096.00	43.85	2,920.93	33.01	96,432.70
1989	84,203.00	43.85	1,920.05	33.38	64,090.12
1990	96,039.00	43.85	2,189.94	33.75	73,909.22
1991	132,565.00	43.85	3,022.83	34.12	103,151.43
1992	139,190.00	43.85	3,173.90	34.50	109,510.09
1993	89,720.00	43.85	2,045.85	34.89	71,373.24
1994	135,337.00	43.85	3,086.04	35.27	108,857.94
1995	103,862.00	43.85	2,368.33	35.67	84,467.91
1996	187,586.00	43.85	4,277.45	36.06	154,247.64
1997	6,094,458.00	43.85	138,969.68	36.46	5,066,701.32
1998	6,332,276.00	43.85	144,392.56	36.86	5,322,419.21
1999	8,058,048.00	43.85	183,744.70	37.27	6,847,357.27
2000	5,641,597.00	43.85	128,643.26	37.67	4,846,433.80
2001	8,583,963.00	43.85	195,736.94	38.08	7,454,467.71
2002	7,923,592.00	43.85	180,678.75	38.50	6,955,680.08
2003	5,858,854.00	43.85	133,597.29	38.91	5,198,736.95
2004	10,464,112.00	43.85	238,609.29	39.33	9,384,970.31
2005	12,068,406.00	43.85	275,191.41	39.75	10,939,630.91
2006	15,111,544.00	43.85	344,582.97	40.18	13,843,939.15
2007	18,535,450.00	43.85	422,657.03	40.60	17,160,397.93
2008	17,184,623.00	43.85	391,854.62	41.03	16,077,269.32
2009	20,719,780.00	43.85	472,465.51	41.46	19,587,524.62
2010	17,256,897.00	43.85	393,502.66	41.89	16,483,649.82
2011	32,731,461.00	43.85	746,363.44	42.32	31,588,275.88

OGE
Electric Division
368.00 Line Transformers

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 44 Survivor Curve: 02

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2012	28,994,988.00	43.85	661,162.02	42.76	28,270,080.18
2013	26,623,089.00	43.85	607,076.49	43.20	26,222,872.74
2014	28,539,242.00	43.85	650,769.82	43.63	28,395,928.08
Total	413,056,824.00	43.85	9,418,782.52	37.28	351,167,487.34

Composite Average Remaining Life ... 37.2 Years

OGE
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 53 Survivor Curve: R5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1962	115.00	53.00	2.17	5.50	11.93
1963	682.00	53.00	12.87	5.98	76.93
1964	72,507.00	53.00	1,368.05	6.49	8,883.43
1965	139,003.00	53.00	2,622.68	7.04	18,470.52
1966	266,841.00	53.00	5,034.70	7.62	38,366.33
1967	373,012.00	53.00	7,037.92	8.24	57,993.52
1968	469,403.00	53.00	8,856.60	8.89	78,767.28
1969	644,307.00	53.00	12,156.66	9.58	116,457.33
1970	815,729.00	53.00	15,391.01	10.30	158,481.59
1971	1,031,962.00	53.00	19,470.86	11.04	215,032.21
1972	1,493,764.00	53.00	28,184.04	11.82	333,081.04
1973	1,502,729.00	53.00	28,353.19	12.62	357,752.69
1974	944,020.00	53.00	17,811.58	13.44	239,398.20
1975	1,662,979.00	53.00	31,376.76	14.28	448,094.15
1976	2,320,544.00	53.00	43,783.57	15.15	663,133.16
1977	2,739,593.00	53.00	51,690.10	16.03	828,466.41
1978	3,232,280.00	53.00	60,986.02	16.93	1,032,202.66
1979	3,555,434.00	53.00	67,083.23	17.84	1,196,595.65
1980	3,672,140.00	53.00	69,285.21	18.76	1,300,010.94
1981	4,665,120.00	53.00	88,020.56	19.70	1,734,114.96
1982	4,777,178.00	53.00	90,134.85	20.65	1,861,335.52
1983	5,735,425.00	53.00	108,214.87	21.61	2,338,516.27
1984	6,350,652.00	53.00	119,822.85	22.58	2,705,236.82
1985	5,534,312.00	53.00	104,420.31	23.55	2,459,430.60
1986	4,492,924.00	53.00	84,771.60	24.54	2,079,917.18
1987	3,970,045.00	53.00	74,906.03	25.52	1,911,817.38
1988	3,132,729.00	53.00	59,107.71	26.51	1,567,188.97

OGE
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 53 Survivor Curve: R5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1989	2,892,838.00	53.00	54,581.50	27.51	1,501,445.13
1990	3,385,974.00	53.00	63,885.89	28.50	1,821,045.89
1991	3,325,248.00	53.00	62,740.12	29.50	1,850,990.82
1992	3,805,335.00	53.00	71,798.31	30.50	2,189,943.49
1993	3,972,095.00	53.00	74,944.70	31.50	2,360,809.40
1994	6,715,346.00	53.00	126,703.82	32.50	4,117,931.60
1995	6,137,088.00	53.00	115,793.37	33.50	3,879,121.11
1996	6,188,836.00	53.00	116,769.74	34.50	4,028,596.45
1997	6,885,276.00	53.00	129,910.03	35.50	4,611,851.04
1998	4,976,771.00	53.00	93,900.73	36.50	3,427,408.90
1999	1,482,117.00	53.00	27,964.29	37.50	1,048,670.49
2000	7,331,631.00	53.00	138,331.77	38.50	5,325,820.37
2001	7,708,400.00	53.00	145,440.57	39.50	5,744,952.29
2002	7,632,274.00	53.00	144,004.24	40.50	5,832,220.99
2003	6,782,860.00	53.00	127,977.66	41.50	5,311,116.86
2004	6,939,614.00	53.00	130,935.27	42.50	5,564,793.68
2005	9,885,320.00	53.00	186,514.27	43.50	8,113,434.45
2006	10,334,379.00	53.00	194,987.02	44.50	8,676,989.29
2007	11,998,173.00	53.00	226,379.16	45.50	10,300,329.29
2008	15,290,426.00	53.00	288,496.74	46.50	13,415,197.18
2009	12,709,127.00	53.00	239,793.30	47.50	11,390,263.84
2010	3,887,129.00	53.00	73,341.58	48.50	3,557,091.88
2011	7,232,147.00	53.00	136,454.72	49.50	6,754,555.47
2012	17,270,654.00	53.00	325,859.29	50.50	16,456,005.77
2013	32,470.00	53.00	612.64	51.50	31,551.04
2014	25,898.00	53.00	488.64	52.50	25,653.68

OGE
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 53 Survivor Curve: R5

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	238,422,855.00	53.00	4,498,515.40	35.81	161,086,624.11

Composite Average Remaining Life ... 35.8 Years

OGE
Electric Division
371.00 Installations on Customer Premises
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 15 Survivor Curve: L3

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2010	152,853.00	15.00	10,190.36	10.56	107,638.79
2011	756,920.00	15.00	50,462.13	11.52	581,380.83
2012	14,116,595.00	15.00	941,121.11	12.50	11,767,128.22
2013	24,186,996.00	15.00	1,612,491.72	13.50	21,768,331.08
Total	39,213,364.00	15.00	2,614,265.32	13.09	34,224,478.91

Composite Average Remaining Life ... 13.0 Years

OGE
Electric Division
373.00 Street Lighting and Signal Systems
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 31 Survivor Curve: L2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1958	14,923,737.00	31.00	481,410.77	5.95	2,865,059.23
1959	41,613.00	31.00	1,342.35	6.17	8,278.50
1960	32,828.00	31.00	1,058.97	6.39	6,762.58
1961	57,152.00	31.00	1,843.61	6.61	12,182.57
1962	29,365.00	31.00	947.26	6.83	6,469.53
1963	57,628.00	31.00	1,858.97	7.06	13,119.88
1964	37,605.00	31.00	1,213.06	7.29	8,841.87
1965	24,539.00	31.00	791.58	7.52	5,955.42
1966	32,682.00	31.00	1,054.26	7.76	8,179.89
1967	26,180.00	31.00	844.52	8.00	6,755.55
1968	21,072.00	31.00	679.74	8.24	5,602.93
1969	23,535.00	31.00	759.19	8.49	6,444.71
1970	96,981.00	31.00	3,128.42	8.74	27,334.28
1971	692,975.00	31.00	22,354.03	8.99	200,859.50
1972	1,224,928.00	31.00	39,513.80	9.24	364,979.60
1973	426,169.00	31.00	13,747.38	9.49	130,450.07
1974	347,390.00	31.00	11,206.13	9.74	109,167.12
1975	495,113.00	31.00	15,971.38	9.99	159,587.86
1976	180,635.00	31.00	5,826.93	10.24	59,685.73
1977	452,007.00	31.00	14,580.87	10.49	152,993.09
1978	526,836.00	31.00	16,994.71	10.74	182,534.18
1979	956,216.00	31.00	30,845.67	10.99	338,888.50
1980	595,361.00	31.00	19,205.19	11.23	215,637.31
1981	734,370.00	31.00	23,689.35	11.47	271,707.42
1982	1,721,648.00	31.00	55,537.02	11.71	650,328.71
1983	1,628,223.00	31.00	52,523.31	11.95	627,629.51
1984	1,325,089.00	31.00	42,744.80	12.19	520,980.77

OGE
Electric Division
373.00 Street Lighting and Signal Systems
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 31 Survivor Curve: L2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1985	3,894,200.00	31.00	125,619.33	12.43	1,561,491.05
1986	2,020,450.00	31.00	65,175.79	12.68	826,211.68
1987	1,505,241.00	31.00	48,556.15	12.93	627,799.52
1988	595,582.00	31.00	19,212.32	13.19	253,415.38
1989	1,754,036.00	31.00	56,581.79	13.46	761,802.82
1990	2,030,138.00	31.00	65,488.31	13.75	900,623.14
1991	2,118,122.00	31.00	68,326.50	14.06	960,651.40
1992	2,351,549.00	31.00	75,856.40	14.39	1,091,517.18
1993	2,480,779.00	31.00	80,025.11	14.75	1,180,042.64
1994	3,445,636.00	31.00	111,149.53	15.13	1,681,947.73
1995	3,159,164.00	31.00	101,908.50	15.55	1,584,963.30
1996	5,014,303.00	31.00	161,751.68	16.01	2,589,846.13
1997	6,597,296.00	31.00	212,815.96	16.51	3,514,336.43
1998	5,178,881.00	31.00	167,060.64	17.06	2,849,912.47
1999	7,704,742.00	31.00	248,540.01	17.65	4,387,149.55
2000	6,083,061.00	31.00	196,227.73	18.29	3,589,424.74
2001	6,944,852.00	31.00	224,027.44	18.98	4,252,026.48
2002	7,249,088.00	31.00	233,841.50	19.72	4,610,292.68
2003	7,620,901.00	31.00	245,835.47	20.49	5,036,676.69
2004	8,010,812.00	31.00	258,413.24	21.29	5,502,325.87
2005	10,275,441.00	31.00	331,465.77	22.12	7,332,707.75
2006	12,132,883.00	31.00	391,383.24	22.97	8,991,438.36
2007	13,634,612.00	31.00	439,826.10	23.85	10,487,703.64
2008	12,932,149.00	31.00	417,166.01	24.74	10,319,955.67
2009	10,871,010.00	31.00	350,677.67	25.65	8,995,880.08
2010	9,278,924.00	31.00	299,320.07	26.59	7,958,415.27
2011	7,847,398.00	31.00	253,141.82	27.54	6,972,707.48

OGE
Electric Division
373.00 Street Lighting and Signal Systems
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 31 Survivor Curve: L2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2012	9,800,772.00	31.00	316,153.87	28.52	9,015,836.61
2013	10,210,333.00	31.00	329,365.51	29.50	9,717,549.04
2014	10,083,510.00	31.00	325,274.45	30.50	9,920,881.03
Total	219,537,742.00	31.00	7,081,861.19	20.40	144,441,948.10

Composite Average Remaining Life ... 20.4 Years

OGE
Electric Division
389.20 Land Rights

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 45 Survivor Curve: R4

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1984	147,723.00	45.00	3,282.72	16.18	53,112.00
1987	103.00	45.00	2.29	18.64	42.67
1988	19.00	45.00	0.42	19.49	8.23
Total	147,845.00	45.00	3,285.43	16.18	53,162.90

Composite Average Remaining Life ... 16.1 Years

OGE
Electric Division
390.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 44 Survivor Curve: L2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1959	5,082,685.00	44.00	115,515.54	14.32	1,654,194.84
1960	37,983.00	44.00	863.25	14.57	12,578.70
1961	506,463.00	44.00	11,510.52	14.82	170,606.56
1962	95,028.00	44.00	2,159.73	15.07	32,542.55
1963	22,871.00	44.00	519.80	15.32	7,960.73
1964	45,645.00	44.00	1,037.39	15.56	16,142.92
1965	44,127.00	44.00	1,002.89	15.81	15,851.56
1966	384,064.00	44.00	8,728.72	16.05	140,059.72
1967	67,592.00	44.00	1,536.18	16.29	25,020.37
1968	33,828.00	44.00	768.82	16.53	12,707.18
1969	138,286.00	44.00	3,142.86	16.77	52,693.32
1970	95,007.00	44.00	2,159.25	17.01	36,719.42
1971	193,471.00	44.00	4,397.07	17.25	75,832.18
1972	364,572.00	44.00	8,285.73	17.49	144,901.03
1973	398,503.00	44.00	9,056.88	17.73	160,577.73
1974	712,954.00	44.00	16,203.50	17.98	291,289.05
1975	720,173.00	44.00	16,367.56	18.23	298,355.97
1976	49,303.00	44.00	1,120.52	18.48	20,712.41
1977	236,141.00	44.00	5,366.84	18.75	100,620.92
1978	301,927.00	44.00	6,861.98	19.02	130,523.92
1979	265,971.00	44.00	6,044.79	19.30	116,689.76
1980	1,042,334.00	44.00	23,689.40	19.60	464,278.79
1981	129,019.00	44.00	2,932.25	19.91	58,372.07
1982	216,696.00	44.00	4,924.91	20.23	99,634.14
1983	814,705.00	44.00	18,516.02	20.57	380,903.52
1984	742,515.00	44.00	16,875.34	20.93	353,252.98
1985	674,663.00	44.00	15,333.25	21.32	326,828.51

OGE
Electric Division
390.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 44 Survivor Curve: L2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1986	15,844,597.00	44.00	360,104.38	21.72	7,821,458.62
1987	6,387,170.00	44.00	145,162.92	22.15	3,215,329.63
1988	5,979,184.00	44.00	135,890.51	22.61	3,072,512.71
1989	20,882.00	44.00	474.59	23.10	10,961.57
1990	7,818,557.00	44.00	177,694.43	23.61	4,196,027.27
1991	2,383,117.00	44.00	54,161.74	24.17	1,308,873.65
1992	951,603.00	44.00	21,627.34	24.75	535,252.73
1993	8,262,742.00	44.00	187,789.54	25.37	4,763,297.45
1994	1,562,099.00	44.00	35,502.24	26.01	923,581.11
1995	2,080,603.00	44.00	47,286.42	26.70	1,262,654.28
1996	2,286,551.00	44.00	51,967.05	27.42	1,424,853.65
1997	14,002,359.00	44.00	318,235.35	28.16	8,962,855.36
1998	1,716,568.00	44.00	39,012.90	28.94	1,129,022.85
1999	500,232.00	44.00	11,368.91	29.74	338,075.08
2000	655,655.00	44.00	14,901.25	30.55	455,279.28
2001	832,913.00	44.00	18,929.84	31.39	594,116.44
2002	40,335.00	44.00	916.70	32.23	29,548.67
2003	2,069,842.00	44.00	47,041.85	33.10	1,556,870.02
2004	308,653.00	44.00	7,014.84	33.97	238,308.94
2005	2,099,095.00	44.00	47,706.69	34.86	1,663,238.63
2006	4,486,371.00	44.00	101,962.95	35.77	3,647,506.75
2007	4,640,775.00	44.00	105,472.13	36.70	3,870,327.96
2008	1,506,439.00	44.00	34,237.24	37.63	1,288,418.06
2009	4,408,523.00	44.00	100,193.68	38.58	3,865,737.46
2010	2,558,772.00	44.00	58,153.89	39.55	2,299,870.64
2011	25,845,931.00	44.00	587,407.36	40.52	23,803,738.45
2012	20,674,441.00	44.00	469,873.53	41.51	19,503,771.51

OGE
Electric Division
390.00 Structures and Improvements
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 44 Survivor Curve: L2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
2013	5,748,374.00	44.00	130,644.83	42.50	5,552,684.29
2014	5,028,222.00	44.00	114,277.74	43.50	4,971,094.74
Total	164,117,131.00	44.00	3,729,933.78	31.50	117,505,118.64

Composite Average Remaining Life ... 31.5 Years

OGE
Electric Division
391.00 Office Furniture and Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 15 Survivor Curve: SQ

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2000	353,516.00	15.00	23,567.73	0.50	11,783.87
2001	8,619.00	15.00	574.60	1.50	861.90
2002	4,370.00	15.00	291.33	2.50	728.33
2003	461,956.00	15.00	30,797.07	3.50	107,789.73
2004	14,011.00	15.00	934.07	4.50	4,203.30
2005	154,627.00	15.00	10,308.47	5.50	56,696.57
2006	1,621.00	15.00	108.07	6.50	702.43
2007	182,196.00	15.00	12,146.40	7.50	91,098.00
2008	414,452.00	15.00	27,630.13	8.50	234,856.13
2009	1,748,696.00	15.00	116,579.73	9.50	1,107,507.47
2010	803,069.00	15.00	53,537.93	10.50	562,148.30
2011	4,034,328.00	15.00	268,955.20	11.50	3,092,984.80
2012	3,066,509.00	15.00	204,433.93	12.50	2,555,424.17
2013	753,924.00	15.00	50,261.60	13.50	678,531.60
2014	771,276.00	15.00	51,418.40	14.50	745,566.80
Total	12,773,170.00	15.00	851,544.67	10.86	9,250,883.40

Composite Average Remaining Life ... 10.8 Years

OGE
Electric Division
391.10 Office Furniture and Equipment - Computers
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 5 Survivor Curve: SQ

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2010	65,820.00	5.00	13,164.00	0.50	6,582.00
2011	330,393.00	5.00	66,078.60	1.50	99,117.90
2012	205,673.00	5.00	41,134.60	2.50	102,836.50
2013	42,789.00	5.00	8,557.80	3.50	29,952.30
2014	82,125.00	5.00	16,425.00	4.50	73,912.50
Total	726,800.00	5.00	145,360.00	2.15	312,401.20

Composite Average Remaining Life ... 2.15 Years

OGE
Electric Division
393.00 Stores Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 25 Survivor Curve: SQ

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1991	43,492.00	25.00	1,739.68	1.50	2,609.52
1992	1,614.00	25.00	64.56	2.50	161.40
1993	27,135.00	25.00	1,085.40	3.50	3,798.90
1994	26,468.00	25.00	1,058.72	4.50	4,764.24
1995	210,006.00	25.00	8,400.24	5.50	46,201.32
1996	5,935.00	25.00	237.40	6.50	1,543.10
1998	47.00	25.00	1.88	8.50	15.98
1999	11,496.00	25.00	459.84	9.50	4,368.48
2005	77,916.00	25.00	3,116.64	15.50	48,307.92
2006	63,818.00	25.00	2,552.72	16.50	42,119.88
2007	248,123.00	25.00	9,924.92	17.50	173,686.10
2011	24,466.00	25.00	978.64	21.50	21,040.76
Total	740,516.00	25.00	29,620.64	11.77	348,617.60

Composite Average Remaining Life ... 11.7 Years

OGE
Electric Division
394.00 Tools, Shop and Garage Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 25 Survivor Curve: SQ

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1990	190,358.00	25.00	7,614.32	0.50	3,807.16
1991	468,840.00	25.00	18,753.60	1.50	28,130.40
1992	547,031.00	25.00	21,881.24	2.50	54,703.10
1993	323,404.00	25.00	12,936.16	3.50	45,276.56
1994	290,005.00	25.00	11,600.20	4.50	52,200.90
1995	160,367.00	25.00	6,414.68	5.50	35,280.74
1996	124,549.00	25.00	4,981.96	6.50	32,382.74
1997	341,733.00	25.00	13,669.32	7.50	102,519.90
1998	219,932.00	25.00	8,797.28	8.50	74,776.88
1999	288,138.00	25.00	11,525.52	9.50	109,492.44
2000	255,210.00	25.00	10,208.40	10.50	107,188.20
2001	479,011.00	25.00	19,160.44	11.50	220,345.06
2002	88,243.00	25.00	3,529.72	12.50	44,121.50
2003	144,000.00	25.00	5,760.00	13.50	77,760.00
2004	447,682.00	25.00	17,907.28	14.50	259,655.56
2005	334,151.00	25.00	13,366.04	15.50	207,173.62
2006	509,493.00	25.00	20,379.72	16.50	336,265.38
2007	749,809.00	25.00	29,992.36	17.50	524,866.30
2008	717,688.00	25.00	28,707.52	18.50	531,089.12
2009	696,716.00	25.00	27,868.64	19.50	543,438.48
2010	694,086.00	25.00	27,763.44	20.50	569,150.52
2011	594,595.00	25.00	23,783.80	21.50	511,351.70
2012	220,036.00	25.00	8,801.44	22.50	198,032.40
2013	390,146.00	25.00	15,605.84	23.50	366,737.24
2014	586,493.00	25.00	23,459.72	24.50	574,763.14

OGE
Electric Division
394.00 Tools, Shop and Garage Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 25 Survivor Curve: SQ

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	9,861,716.00	25.00	394,468.64	14.22	5,610,509.04

Composite Average Remaining Life ... 14.2 Years

OGE
Electric Division
395.00 Laboratory Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 20 Survivor Curve: SQ

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1995	322,473.00	20.00	16,123.65	0.50	8,061.83
1996	323,657.00	20.00	16,182.85	1.50	24,274.28
1997	168,837.00	20.00	8,441.85	2.50	21,104.63
1998	531,471.00	20.00	26,573.55	3.50	93,007.43
1999	1,428,339.00	20.00	71,416.95	4.50	321,376.28
2000	343,266.00	20.00	17,163.30	5.50	94,398.15
2001	781,166.00	20.00	39,058.30	6.50	253,878.95
2002	455,475.00	20.00	22,773.75	7.50	170,803.13
2003	157,000.00	20.00	7,850.00	8.50	66,725.00
2004	658,871.00	20.00	32,943.55	9.50	312,963.73
2005	113,367.00	20.00	5,668.35	10.50	59,517.68
2006	182,576.00	20.00	9,128.80	11.50	104,981.20
2007	490,874.00	20.00	24,543.70	12.50	306,796.25
2008	222,121.00	20.00	11,106.05	13.50	149,931.68
2009	233,166.00	20.00	11,658.30	14.50	169,045.35
2010	246,682.00	20.00	12,334.10	15.50	191,178.55
2011	3,830,101.00	20.00	191,505.05	16.50	3,159,833.33
2012	349,124.00	20.00	17,456.20	17.50	305,483.50
2013	209,185.00	20.00	10,459.25	18.50	193,496.13
2014	570,257.00	20.00	28,512.85	19.50	556,000.58
Total	11,618,008.00	20.00	580,900.40	11.30	6,562,857.60

Composite Average Remaining Life ... 11.3 Years

OGE
Electric Division
396.00 Power Operated Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 18 Survivor Curve: L2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1958	2.00	0.00	0.00	0.00	0.00
1959	46,898.00	0.00	0.00	0.00	0.00
1960	2,711.00	0.00	0.00	0.00	0.00
1961	2,905.00	0.00	0.00	0.00	0.00
1962	1,953.00	0.00	0.00	0.00	0.00
1963	2,855.00	0.00	0.00	0.00	0.00
1964	364.00	0.00	0.00	0.00	0.00
1965	5,560.00	18.00	308.89	0.50	154.44
1966	452.00	18.00	25.11	0.64	16.17
1968	23,321.00	18.00	1,295.61	0.93	1,209.62
1971	4,278.00	18.00	237.67	1.43	339.86
1972	42,745.00	18.00	2,374.72	1.60	3,798.79
1973	70,756.00	18.00	3,930.89	1.78	6,995.33
1974	16,933.00	18.00	940.72	1.96	1,840.66
1975	12,802.00	18.00	711.22	2.14	1,522.01
1976	26,447.00	18.00	1,469.28	2.33	3,421.66
1977	1,786.00	18.00	99.22	2.52	249.91
1978	6,968.00	18.00	387.11	2.71	1,050.89
1979	1,275.00	18.00	70.83	2.91	206.27
1980	19,478.00	18.00	1,082.11	3.12	3,371.97
1981	7,821.00	18.00	434.50	3.32	1,443.38
1982	33,247.00	18.00	1,847.06	3.54	6,529.69
1983	25,578.00	18.00	1,421.00	3.75	5,329.85
1984	59,517.00	18.00	3,306.50	3.97	13,135.92
1985	20,860.00	18.00	1,158.89	4.20	4,868.78
1987	119,405.00	18.00	6,633.62	4.67	31,004.27
1988	32,637.00	18.00	1,813.17	4.92	8,915.50

OGE
Electric Division
396.00 Power Operated Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 18 Survivor Curve: L2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
1989	14,888.00	18.00	827.11	5.17	4,272.55
1990	66,341.00	18.00	3,685.61	5.42	19,959.68
1991	286,168.00	18.00	15,898.24	5.67	90,111.35
1992	48,708.00	18.00	2,706.00	5.92	16,015.07
1993	312,347.00	18.00	17,352.63	6.17	107,012.55
1994	190,598.00	18.00	10,588.79	6.41	67,903.62
1995	4,793.00	18.00	266.28	6.65	1,771.90
1997	51,902.00	18.00	2,883.45	7.13	20,569.19
1998	302,799.00	18.00	16,822.18	7.38	124,124.19
1999	4,678.00	18.00	259.89	7.63	1,984.06
2000	346,756.00	18.00	19,264.24	7.91	152,380.45
2001	115,233.00	18.00	6,401.84	8.21	52,590.16
2002	2,000.00	18.00	111.11	8.56	951.14
2004	80,603.00	18.00	4,477.95	9.42	42,176.13
2005	41,063.00	18.00	2,281.28	9.95	22,706.00
2006	1,539,314.00	18.00	85,517.52	10.57	903,947.06
2007	1,354,157.00	18.00	75,231.01	11.27	847,673.47
2008	601,676.00	18.00	33,426.47	12.04	402,395.68
2009	925,187.00	18.00	51,399.32	12.86	660,953.20
2010	783,435.00	18.00	43,524.20	13.72	597,074.87
2011	663,853.00	18.00	36,880.75	14.61	538,974.53
2012	663,092.00	18.00	36,838.48	15.55	572,687.78
2013	166,741.00	18.00	9,263.40	16.51	152,948.92
2014	62,546.00	18.00	3,474.78	17.50	60,809.99

OGE
Electric Division
396.00 Power Operated Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 18 Survivor Curve: L2

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
Total	9,218,432.00	15.53	508,930.65	10.92	5,557,398.48

Composite Average Remaining Life ... 10.9 Years

OGE
Electric Division
397.00 Communication Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 10 Survivor Curve: SQ

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
2005	57,510.00	10.00	5,751.00	0.50	2,875.50
2007	174,398.00	10.00	17,439.80	2.50	43,599.50
2008	18,158.00	10.00	1,815.80	3.50	6,355.30
2009	24,247.00	10.00	2,424.70	4.50	10,911.15
2010	4,070,449.00	10.00	407,044.90	5.50	2,238,746.95
2011	2,904,618.00	10.00	290,461.80	6.50	1,888,001.70
2012	13,103,209.00	10.00	1,310,320.90	7.50	9,827,406.75
2013	1,657,068.00	10.00	165,706.80	8.50	1,408,507.80
2014	46,950.00	10.00	4,695.00	9.50	44,602.50
Total	22,056,607.00	10.00	2,205,660.70	7.01	15,471,007.15

Composite Average Remaining Life ... 7.01 Years

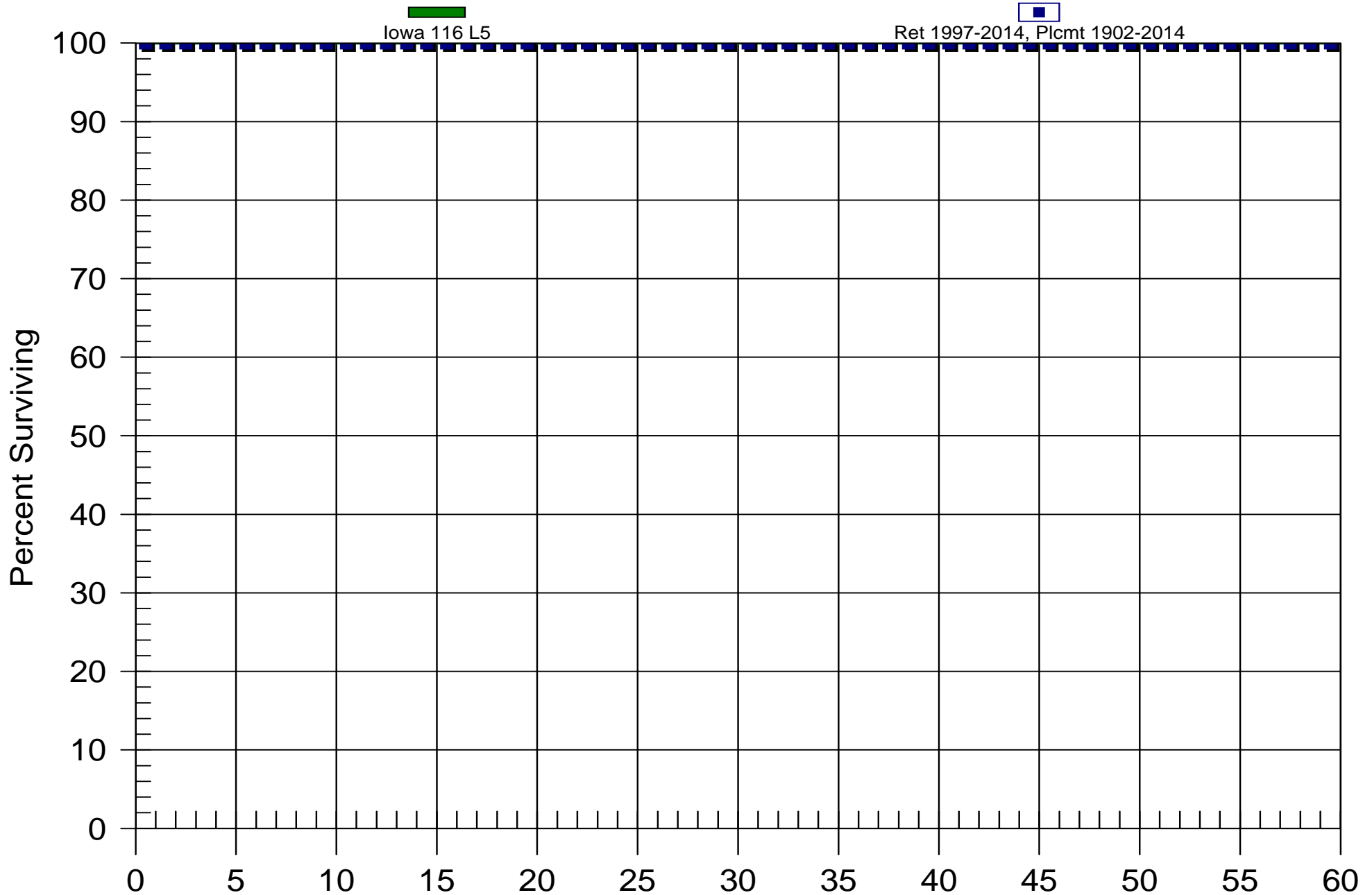
OGE
Electric Division
398.00 Miscellaneous Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2014
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: 20 Survivor Curve: SQ

<i>Year</i>	<i>Original Cost</i>	<i>Avg. Service Life</i>	<i>Avg. Annual Accrual</i>	<i>Avg. Remaining Life</i>	<i>Future Annual Accruals</i>
(1)	(2)	(3)	(4)	(5)	(6)
1995	133,630.00	20.00	6,681.50	0.50	3,340.75
1996	91,505.00	20.00	4,575.25	1.50	6,862.88
1997	33,006.00	20.00	1,650.30	2.50	4,125.75
1998	298,038.00	20.00	14,901.90	3.50	52,156.65
1999	270,082.00	20.00	13,504.10	4.50	60,768.45
2000	50,025.00	20.00	2,501.25	5.50	13,756.88
2001	438,630.00	20.00	21,931.50	6.50	142,554.75
2002	43,554.00	20.00	2,177.70	7.50	16,332.75
2003	409,971.00	20.00	20,498.55	8.50	174,237.68
2004	363,603.00	20.00	18,180.15	9.50	172,711.43
2005	24,157.00	20.00	1,207.85	10.50	12,682.43
2006	21,630.00	20.00	1,081.50	11.50	12,437.25
2007	1,236,125.00	20.00	61,806.25	12.50	772,578.13
2008	41,027.00	20.00	2,051.35	13.50	27,693.23
2009	55,438.00	20.00	2,771.90	14.50	40,192.55
2010	176,192.00	20.00	8,809.60	15.50	136,548.80
2011	749,407.00	20.00	37,470.35	16.50	618,260.78
2012	818,929.00	20.00	40,946.45	17.50	716,562.88
2013	348,920.00	20.00	17,446.00	18.50	322,751.00
2014	229,323.00	20.00	11,466.15	19.50	223,589.93
Total	5,833,192.00	20.00	291,659.60	12.10	3,530,144.90

Composite Average Remaining Life ... 12.1 Years

Electric Division
310.20 Rights of Way
Original And Smooth Survivor Curves



OGE
Electric Division
310.20 Rights of Way
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1956 TO 2006

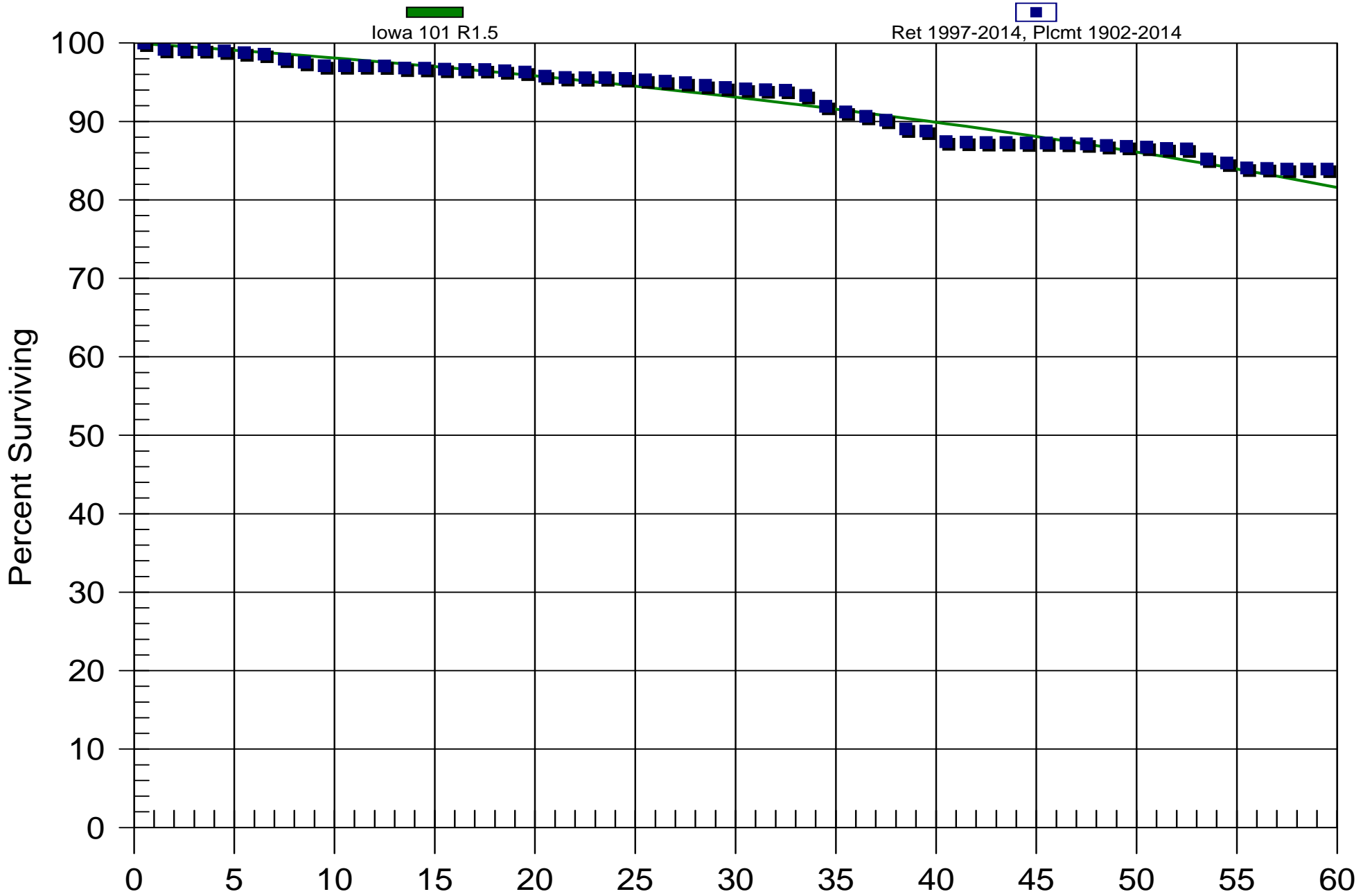
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$763,958.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$763,958.00	\$0.00	0.00000	100.00
1.5 - 2.5	\$763,958.00	\$0.00	0.00000	100.00
2.5 - 3.5	\$763,958.00	\$0.00	0.00000	100.00
3.5 - 4.5	\$763,958.00	\$0.00	0.00000	100.00
4.5 - 5.5	\$763,958.00	\$0.00	0.00000	100.00
5.5 - 6.5	\$763,958.00	\$0.00	0.00000	100.00
6.5 - 7.5	\$763,958.00	\$0.00	0.00000	100.00
7.5 - 8.5	\$763,958.00	\$0.00	0.00000	100.00
8.5 - 9.5	\$0.00	\$0.00	0.00000	100.00
9.5 - 10.5	\$19,532.00	\$0.00	0.00000	100.00
10.5 - 11.5	\$19,532.00	\$0.00	0.00000	100.00
11.5 - 12.5	\$19,532.00	\$0.00	0.00000	100.00
12.5 - 13.5	\$19,532.00	\$0.00	0.00000	100.00
13.5 - 14.5	\$41,864.00	\$0.00	0.00000	100.00
14.5 - 15.5	\$41,864.00	\$0.00	0.00000	100.00
15.5 - 16.5	\$41,864.00	\$0.00	0.00000	100.00
16.5 - 17.5	\$43,524.00	\$0.00	0.00000	100.00
17.5 - 18.5	\$70,938.00	\$0.00	0.00000	100.00
18.5 - 19.5	\$83,752.00	\$0.00	0.00000	100.00
19.5 - 20.5	\$102,686.00	\$0.00	0.00000	100.00
20.5 - 21.5	\$102,686.00	\$0.00	0.00000	100.00
21.5 - 22.5	\$144,413.00	\$0.00	0.00000	100.00
22.5 - 23.5	\$174,642.00	\$0.00	0.00000	100.00
23.5 - 24.5	\$174,642.00	\$0.00	0.00000	100.00
24.5 - 25.5	\$251,469.00	\$0.00	0.00000	100.00
25.5 - 26.5	\$257,591.00	\$0.00	0.00000	100.00
26.5 - 27.5	\$257,591.00	\$0.00	0.00000	100.00
27.5 - 28.5	\$253,702.00	\$0.00	0.00000	100.00
28.5 - 29.5	\$253,702.00	\$0.00	0.00000	100.00
29.5 - 30.5	\$253,702.00	\$0.00	0.00000	100.00
30.5 - 31.5	\$253,702.00	\$0.00	0.00000	100.00
31.5 - 32.5	\$231,370.00	\$0.00	0.00000	100.00
32.5 - 33.5	\$231,370.00	\$0.00	0.00000	100.00
33.5 - 34.5	\$231,370.00	\$0.00	0.00000	100.00
34.5 - 35.5	\$229,710.00	\$0.00	0.00000	100.00
35.5 - 36.5	\$218,829.00	\$0.00	0.00000	100.00

OGE
Electric Division
310.20 Rights of Way
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1956 TO 2006

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$195,320.00	\$0.00	0.00000	100.00
37.5 - 38.5	\$177,276.00	\$0.00	0.00000	100.00
38.5 - 39.5	\$177,276.00	\$0.00	0.00000	100.00
39.5 - 40.5	\$59,632.00	\$0.00	0.00000	100.00
40.5 - 41.5	\$29,403.00	\$0.00	0.00000	100.00
41.5 - 42.5	\$29,403.00	\$0.00	0.00000	100.00
42.5 - 43.5	\$29,403.00	\$0.00	0.00000	100.00
43.5 - 44.5	\$23,281.00	\$0.00	0.00000	100.00
44.5 - 45.5	\$7,638.00	\$0.00	0.00000	100.00
45.5 - 46.5	\$7,638.00	\$0.00	0.00000	100.00
46.5 - 47.5	\$7,638.00	\$0.00	0.00000	100.00
47.5 - 48.5	\$7,638.00	\$0.00	0.00000	100.00
48.5 - 49.5	\$7,638.00	\$0.00	0.00000	100.00
49.5 - 50.5	\$7,638.00	\$0.00	0.00000	100.00
50.5 - 51.5	\$7,638.00	\$0.00	0.00000	100.00
51.5 - 52.5	\$7,638.00	\$0.00	0.00000	100.00
52.5 - 53.5	\$7,638.00	\$0.00	0.00000	100.00
53.5 - 54.5	\$7,638.00	\$0.00	0.00000	100.00
54.5 - 55.5	\$910.00	\$0.00	0.00000	100.00
55.5 - 56.5	\$910.00	\$0.00	0.00000	100.00
56.5 - 57.5	\$910.00	\$0.00	0.00000	100.00
57.5 - 58.5	\$0.00	\$0.00	0.00000	100.00

OGE

Electric Division 311.00 Structures and Improvements Original And Smooth Survivor Curves



OGE
Electric Division
311.00 Structures and Improvements

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1951 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$63,555,726.00	\$1,600.00	0.00003	100.00
0.5 - 1.5	\$60,740,785.00	\$502,904.00	0.00828	100.00
1.5 - 2.5	\$54,422,552.00	\$14,088.00	0.00026	99.17
2.5 - 3.5	\$45,407,747.00	\$0.00	0.00000	99.14
3.5 - 4.5	\$31,233,186.00	\$49,703.00	0.00159	99.14
4.5 - 5.5	\$31,276,551.00	\$71,584.00	0.00229	98.99
5.5 - 6.5	\$30,856,262.00	\$59,972.00	0.00194	98.76
6.5 - 7.5	\$24,873,983.00	\$157,971.00	0.00635	98.57
7.5 - 8.5	\$25,342,526.00	\$104,381.00	0.00412	97.94
8.5 - 9.5	\$11,862,484.00	\$52,962.00	0.00446	97.54
9.5 - 10.5	\$13,150,693.00	\$0.00	0.00000	97.10
10.5 - 11.5	\$22,746,660.00	\$0.00	0.00000	97.10
11.5 - 12.5	\$19,842,462.00	\$3,692.00	0.00019	97.10
12.5 - 13.5	\$66,998,490.00	\$201,817.00	0.00301	97.08
13.5 - 14.5	\$67,158,712.00	\$8,640.00	0.00013	96.79
14.5 - 15.5	\$66,973,417.00	\$84,526.00	0.00126	96.78
15.5 - 16.5	\$71,676,699.00	\$35,663.00	0.00050	96.66
16.5 - 17.5	\$83,363,344.00	\$0.00	0.00000	96.61
17.5 - 18.5	\$117,027,942.00	\$155,288.00	0.00133	96.61
18.5 - 19.5	\$136,835,769.00	\$250,011.00	0.00183	96.48
19.5 - 20.5	\$179,083,782.00	\$983,190.00	0.00549	96.31
20.5 - 21.5	\$177,646,005.00	\$300,058.00	0.00169	95.78
21.5 - 22.5	\$190,311,471.00	\$37,806.00	0.00020	95.61
22.5 - 23.5	\$188,499,497.00	\$0.00	0.00000	95.60
23.5 - 24.5	\$183,938,640.00	\$247,000.00	0.00134	95.60
24.5 - 25.5	\$183,240,201.00	\$305,919.00	0.00167	95.47
25.5 - 26.5	\$184,058,054.00	\$338,157.00	0.00184	95.31
26.5 - 27.5	\$182,585,238.00	\$377,686.00	0.00207	95.13
27.5 - 28.5	\$183,623,348.00	\$613,472.00	0.00334	94.94
28.5 - 29.5	\$176,622,474.00	\$528,193.00	0.00299	94.62
29.5 - 30.5	\$175,380,885.00	\$338,429.00	0.00193	94.34
30.5 - 31.5	\$128,701,811.00	\$154,124.00	0.00120	94.15
31.5 - 32.5	\$123,493,441.00	\$95,511.00	0.00077	94.04
32.5 - 33.5	\$126,060,478.00	\$870,402.00	0.00690	93.97
33.5 - 34.5	\$125,078,769.00	\$1,849,894.00	0.01479	93.32
34.5 - 35.5	\$112,645,201.00	\$899,147.00	0.00798	91.94
35.5 - 36.5	\$80,568,156.00	\$474,741.00	0.00589	91.21

OGE
Electric Division
311.00 Structures and Improvements

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1951 TO 2014

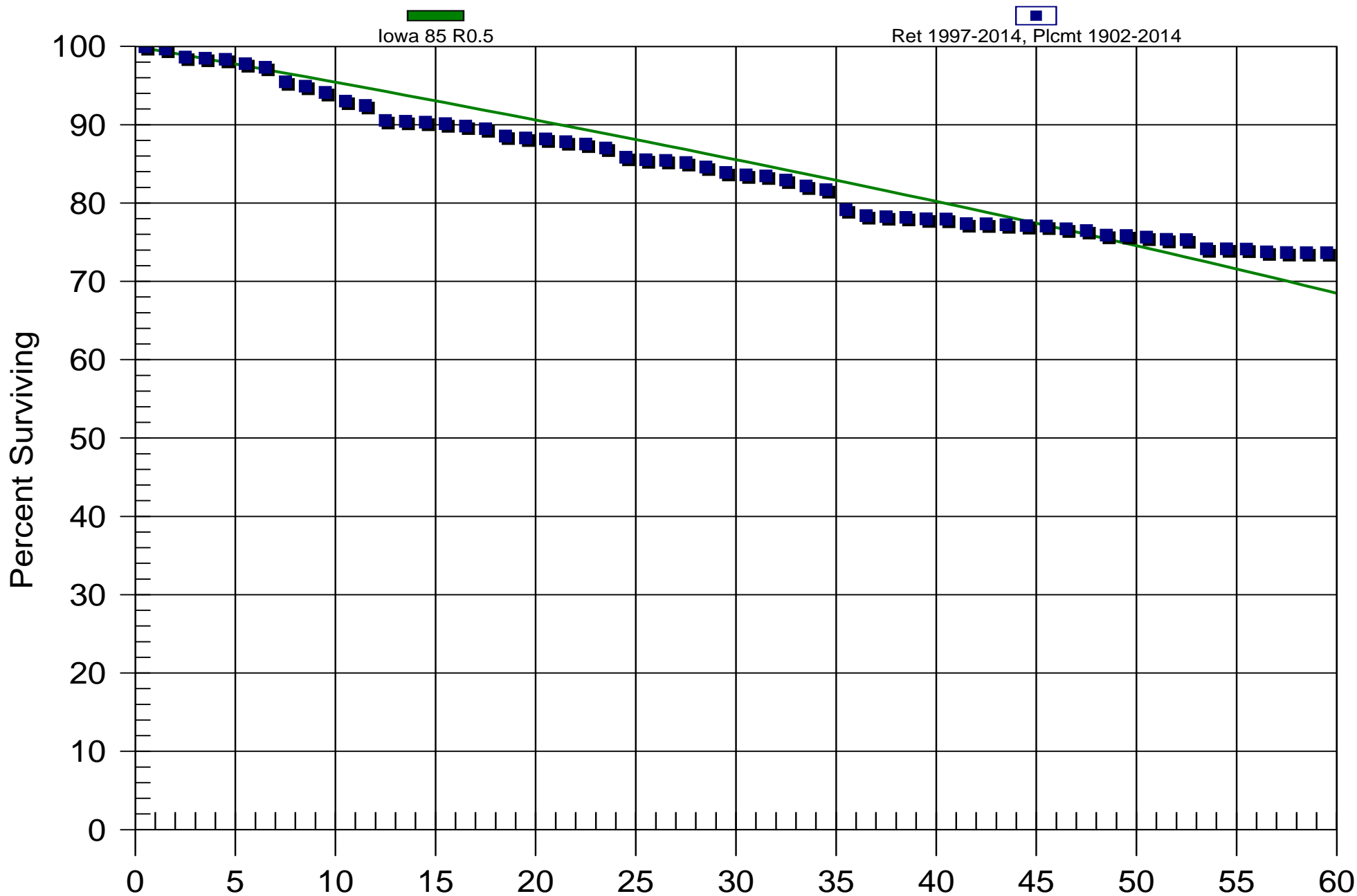
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$62,780,993.00	\$349,166.00	0.00556	90.67
37.5 - 38.5	\$22,811,725.00	\$284,045.00	0.01245	90.16
38.5 - 39.5	\$25,461,673.00	\$75,950.00	0.00298	89.04
39.5 - 40.5	\$14,585,271.00	\$222,564.00	0.01526	88.78
40.5 - 41.5	\$20,485,900.00	\$13,654.00	0.00067	87.42
41.5 - 42.5	\$21,638,839.00	\$11,532.00	0.00053	87.36
42.5 - 43.5	\$21,619,662.00	\$1,005.00	0.00005	87.32
43.5 - 44.5	\$19,313,127.00	\$16,559.00	0.00086	87.31
44.5 - 45.5	\$19,008,934.00	\$0.00	0.00000	87.24
45.5 - 46.5	\$15,186,071.00	\$3,926.00	0.00026	87.24
46.5 - 47.5	\$15,179,848.00	\$10,694.00	0.00070	87.21
47.5 - 48.5	\$15,161,448.00	\$36,291.00	0.00239	87.15
48.5 - 49.5	\$14,955,942.00	\$16,942.00	0.00113	86.94
49.5 - 50.5	\$14,939,000.00	\$19,921.00	0.00133	86.85
50.5 - 51.5	\$12,250,070.00	\$25,767.00	0.00210	86.73
51.5 - 52.5	\$12,202,996.00	\$5,065.00	0.00042	86.55
52.5 - 53.5	\$12,259,183.00	\$184,042.00	0.01501	86.51
53.5 - 54.5	\$12,073,247.00	\$72,603.00	0.00601	85.21
54.5 - 55.5	\$9,934,660.00	\$75,569.00	0.00761	84.70
55.5 - 56.5	\$9,945,836.00	\$5,193.00	0.00052	84.06
56.5 - 57.5	\$7,234,366.00	\$7,896.00	0.00109	84.01
57.5 - 58.5	\$7,216,605.00	\$0.00	0.00000	83.92
58.5 - 59.5	\$1,274,381.00	\$0.00	0.00000	83.92
59.5 - 60.5	\$0.00	\$0.00	0.00000	83.92
60.5 - 61.5	\$0.00	\$0.00	0.00000	83.92
61.5 - 62.5	\$0.00	\$0.00	0.00000	83.92
62.5 - 63.5	\$0.00	\$0.00	0.00000	83.92

OGE

Electric Division

312.00 Boiler Plant Equipment

Original And Smooth Survivor Curves



OGE
Electric Division
312.00 Boiler Plant Equipment
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1950 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$357,022,270.00	\$141,076.00	0.00040	100.00
0.5 - 1.5	\$324,396,656.00	\$994,157.00	0.00306	99.96
1.5 - 2.5	\$266,124,566.00	\$2,731,888.00	0.01027	99.65
2.5 - 3.5	\$205,838,232.00	\$264,233.00	0.00128	98.63
3.5 - 4.5	\$177,450,381.00	\$272,637.00	0.00154	98.50
4.5 - 5.5	\$166,055,082.00	\$942,998.00	0.00568	98.35
5.5 - 6.5	\$172,858,928.00	\$844,674.00	0.00489	97.79
6.5 - 7.5	\$153,961,583.00	\$2,910,991.00	0.01891	97.32
7.5 - 8.5	\$149,964,599.00	\$878,719.00	0.00586	95.48
8.5 - 9.5	\$134,755,224.00	\$1,130,885.00	0.00839	94.92
9.5 - 10.5	\$124,793,182.00	\$1,461,031.00	0.01171	94.12
10.5 - 11.5	\$103,771,296.00	\$642,822.00	0.00619	93.02
11.5 - 12.5	\$97,726,642.00	\$2,017,934.00	0.02065	92.44
12.5 - 13.5	\$278,341,852.00	\$288,360.00	0.00104	90.53
13.5 - 14.5	\$278,016,446.00	\$332,364.00	0.00120	90.44
14.5 - 15.5	\$278,644,066.00	\$595,028.00	0.00214	90.33
15.5 - 16.5	\$272,510,670.00	\$911,854.00	0.00335	90.14
16.5 - 17.5	\$435,241,973.00	\$1,642,940.00	0.00377	89.84
17.5 - 18.5	\$465,363,426.00	\$4,989,498.00	0.01072	89.50
18.5 - 19.5	\$570,803,825.00	\$1,608,253.00	0.00282	88.54
19.5 - 20.5	\$640,884,316.00	\$615,565.00	0.00096	88.29
20.5 - 21.5	\$640,252,025.00	\$2,696,827.00	0.00421	88.20
21.5 - 22.5	\$670,601,388.00	\$2,250,263.00	0.00336	87.83
22.5 - 23.5	\$661,849,457.00	\$3,817,387.00	0.00577	87.54
23.5 - 24.5	\$661,425,328.00	\$9,081,718.00	0.01373	87.03
24.5 - 25.5	\$649,516,950.00	\$2,281,433.00	0.00351	85.84
25.5 - 26.5	\$651,940,940.00	\$747,587.00	0.00115	85.54
26.5 - 27.5	\$646,481,008.00	\$2,020,010.00	0.00312	85.44
27.5 - 28.5	\$640,964,458.00	\$4,365,866.00	0.00681	85.17
28.5 - 29.5	\$632,736,667.00	\$5,114,910.00	0.00808	84.59
29.5 - 30.5	\$626,267,887.00	\$2,412,814.00	0.00385	83.91
30.5 - 31.5	\$449,973,685.00	\$737,787.00	0.00164	83.58
31.5 - 32.5	\$451,854,052.00	\$2,836,319.00	0.00628	83.45
32.5 - 33.5	\$454,267,044.00	\$3,985,176.00	0.00877	82.92
33.5 - 34.5	\$450,958,995.00	\$2,655,008.00	0.00589	82.20
34.5 - 35.5	\$299,598,539.00	\$9,390,214.00	0.03134	81.71
35.5 - 36.5	\$257,887,072.00	\$2,507,812.00	0.00972	79.15

OGE
Electric Division
312.00 Boiler Plant Equipment
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1950 TO 2014

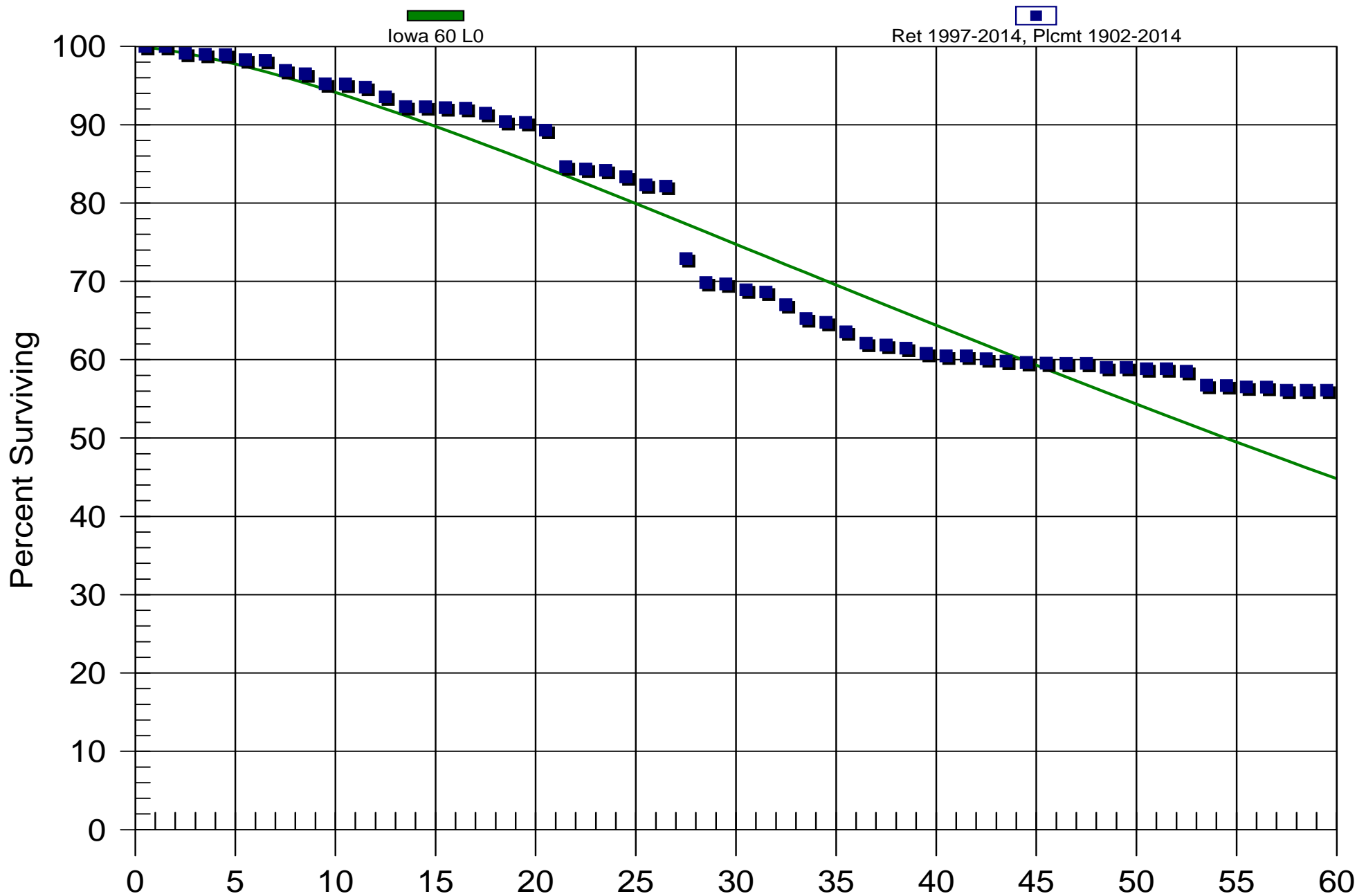
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$164,005,704.00	\$244,642.00	0.00149	78.38
37.5 - 38.5	\$92,046,685.00	\$104,756.00	0.00114	78.26
38.5 - 39.5	\$96,748,455.00	\$261,400.00	0.00270	78.18
39.5 - 40.5	\$61,850,930.00	\$10,839.00	0.00018	77.96
40.5 - 41.5	\$70,737,508.00	\$530,442.00	0.00750	77.95
41.5 - 42.5	\$56,723,444.00	\$23,868.00	0.00042	77.37
42.5 - 43.5	\$56,695,157.00	\$72,705.00	0.00128	77.33
43.5 - 44.5	\$45,490,074.00	\$72,303.00	0.00159	77.23
44.5 - 45.5	\$45,417,741.00	\$28,513.00	0.00063	77.11
45.5 - 46.5	\$35,796,334.00	\$169,695.00	0.00474	77.06
46.5 - 47.5	\$35,629,146.00	\$99,477.00	0.00279	76.70
47.5 - 48.5	\$35,529,669.00	\$271,740.00	0.00765	76.48
48.5 - 49.5	\$35,160,519.00	\$26,633.00	0.00076	75.90
49.5 - 50.5	\$35,105,979.00	\$82,906.00	0.00236	75.84
50.5 - 51.5	\$26,747,621.00	\$97,501.00	0.00365	75.66
51.5 - 52.5	\$26,506,882.00	\$27,854.00	0.00105	75.39
52.5 - 53.5	\$26,845,440.00	\$406,953.00	0.01516	75.31
53.5 - 54.5	\$26,062,669.00	\$6,120.00	0.00023	74.17
54.5 - 55.5	\$15,024,022.00	\$2,378.00	0.00016	74.15
55.5 - 56.5	\$15,010,193.00	\$75,248.00	0.00501	74.14
56.5 - 57.5	\$8,581,896.00	\$10,857.00	0.00127	73.76
57.5 - 58.5	\$8,204,627.00	\$1,719.00	0.00021	73.67
58.5 - 59.5	\$0.00	\$0.00	0.00000	73.66
59.5 - 60.5	\$0.00	\$0.00	0.00000	73.66
60.5 - 61.5	\$0.00	\$0.00	0.00000	73.66
61.5 - 62.5	\$0.00	\$0.00	0.00000	73.66
62.5 - 63.5	\$0.00	\$0.00	0.00000	73.66
63.5 - 64.5	\$0.00	\$0.00	0.00000	73.66

OGE

Electric Division

314.00 Turbogenerator Units

Original And Smooth Survivor Curves



OGE
Electric Division
314.00 Turbogenerator Units
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1950 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$208,747,650.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$210,882,347.00	\$0.00	0.00000	100.00
1.5 - 2.5	\$184,514,981.00	\$1,610,300.00	0.00873	100.00
2.5 - 3.5	\$169,317,353.00	\$253,997.00	0.00150	99.13
3.5 - 4.5	\$150,645,894.00	\$10,902.00	0.00007	98.98
4.5 - 5.5	\$137,438,928.00	\$921,823.00	0.00671	98.97
5.5 - 6.5	\$134,721,380.00	\$141,524.00	0.00105	98.31
6.5 - 7.5	\$138,728,956.00	\$1,783,697.00	0.01286	98.20
7.5 - 8.5	\$115,549,267.00	\$527,317.00	0.00456	96.94
8.5 - 9.5	\$102,515,985.00	\$1,347,003.00	0.01314	96.50
9.5 - 10.5	\$82,174,501.00	\$37,882.00	0.00046	95.23
10.5 - 11.5	\$83,319,159.00	\$355,521.00	0.00427	95.19
11.5 - 12.5	\$74,834,321.00	\$972,320.00	0.01299	94.78
12.5 - 13.5	\$121,090,288.00	\$1,594,217.00	0.01317	93.55
13.5 - 14.5	\$117,908,399.00	\$50,862.00	0.00043	92.32
14.5 - 15.5	\$113,043,959.00	\$111,185.00	0.00098	92.28
15.5 - 16.5	\$111,774,755.00	\$112,239.00	0.00100	92.19
16.5 - 17.5	\$150,443,066.00	\$1,056,700.00	0.00702	92.09
17.5 - 18.5	\$166,250,379.00	\$1,884,816.00	0.01134	91.45
18.5 - 19.5	\$183,417,775.00	\$251,709.00	0.00137	90.41
19.5 - 20.5	\$201,366,249.00	\$2,218,677.00	0.01102	90.29
20.5 - 21.5	\$197,530,740.00	\$10,287,364.00	0.05208	89.29
21.5 - 22.5	\$199,616,554.00	\$734,019.00	0.00368	84.64
22.5 - 23.5	\$197,999,769.00	\$337,630.00	0.00171	84.33
23.5 - 24.5	\$200,290,934.00	\$1,994,770.00	0.00996	84.19
24.5 - 25.5	\$195,197,103.00	\$2,370,374.00	0.01214	83.35
25.5 - 26.5	\$192,439,964.00	\$429,585.00	0.00223	82.34
26.5 - 27.5	\$203,429,840.00	\$22,866,820.00	0.11241	82.15
27.5 - 28.5	\$160,819,008.00	\$6,806,914.00	0.04233	72.92
28.5 - 29.5	\$156,640,551.00	\$387,739.00	0.00248	69.83
29.5 - 30.5	\$156,755,624.00	\$1,639,628.00	0.01046	69.66
30.5 - 31.5	\$113,549,178.00	\$481,189.00	0.00424	68.93
31.5 - 32.5	\$112,736,363.00	\$2,662,054.00	0.02361	68.64
32.5 - 33.5	\$116,428,733.00	\$3,066,723.00	0.02634	67.02
33.5 - 34.5	\$113,349,988.00	\$836,352.00	0.00738	65.25
34.5 - 35.5	\$85,164,177.00	\$1,605,380.00	0.01885	64.77
35.5 - 36.5	\$77,761,243.00	\$1,745,337.00	0.02244	63.55

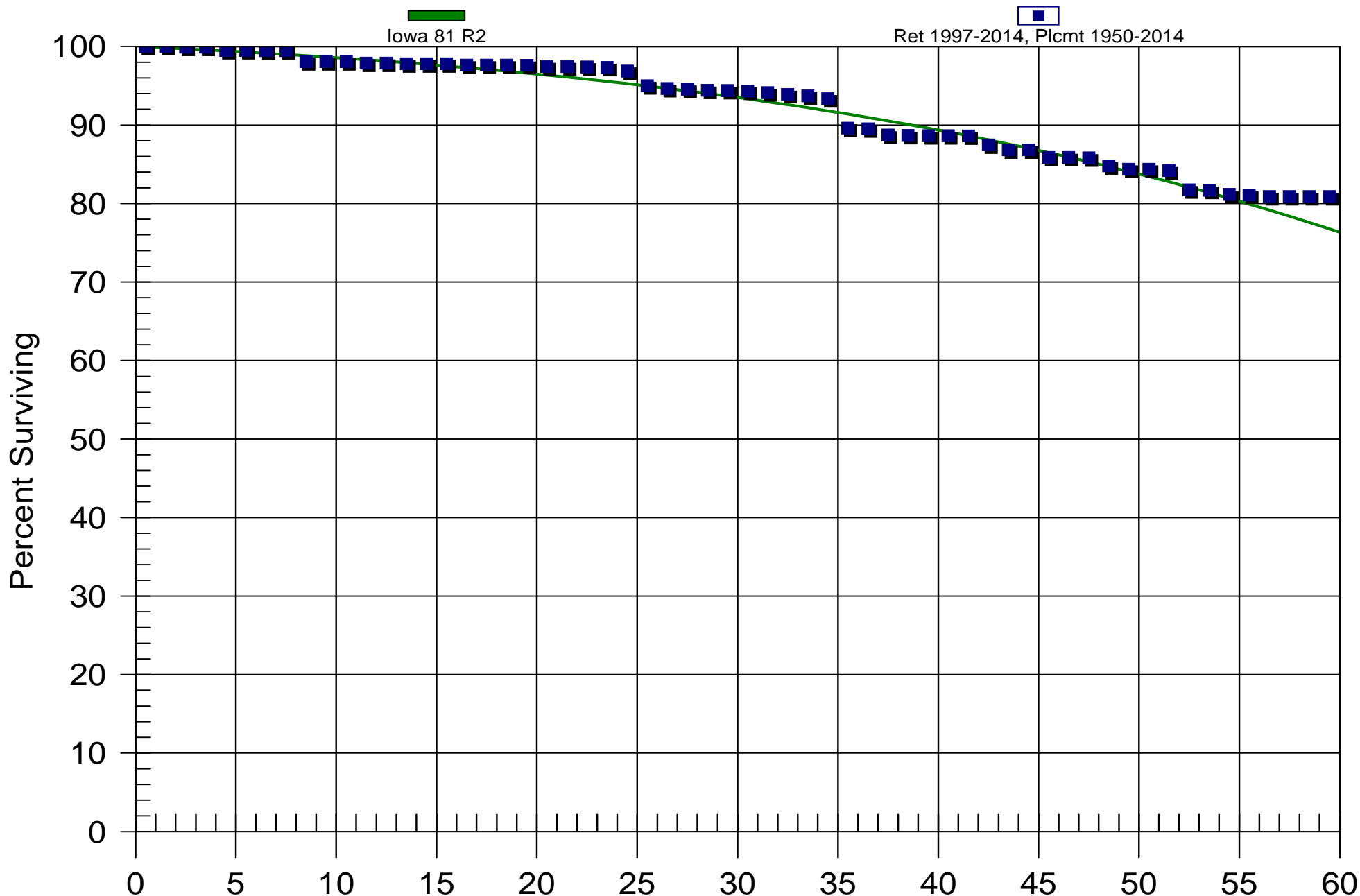
OGE
Electric Division
314.00 Turbogenerator Units
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1950 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$67,547,307.00	\$283,430.00	0.00420	62.12
37.5 - 38.5	\$60,139,544.00	\$382,073.00	0.00635	61.86
38.5 - 39.5	\$66,057,105.00	\$712,033.00	0.01078	61.47
39.5 - 40.5	\$53,209,426.00	\$285,720.00	0.00537	60.81
40.5 - 41.5	\$63,154,156.00	\$9,300.00	0.00015	60.48
41.5 - 42.5	\$60,145,994.00	\$361,910.00	0.00602	60.47
42.5 - 43.5	\$59,722,344.00	\$296,166.00	0.00496	60.11
43.5 - 44.5	\$57,870,752.00	\$150,000.00	0.00259	59.81
44.5 - 45.5	\$45,917,150.00	\$78,044.00	0.00170	59.65
45.5 - 46.5	\$43,801,881.00	\$2,608.00	0.00006	59.55
46.5 - 47.5	\$37,428,248.00	\$0.00	0.00000	59.55
47.5 - 48.5	\$35,839,364.00	\$322,128.00	0.00899	59.55
48.5 - 49.5	\$35,273,995.00	\$0.00	0.00000	59.01
49.5 - 50.5	\$35,273,995.00	\$96,074.00	0.00272	59.01
50.5 - 51.5	\$24,841,760.00	\$5,000.00	0.00020	58.85
51.5 - 52.5	\$24,836,760.00	\$141,673.00	0.00570	58.84
52.5 - 53.5	\$24,695,087.00	\$740,067.00	0.02997	58.51
53.5 - 54.5	\$23,426,713.00	\$24,875.00	0.00106	56.75
54.5 - 55.5	\$15,530,314.00	\$44,704.00	0.00288	56.69
55.5 - 56.5	\$15,386,030.00	\$9,700.00	0.00063	56.53
56.5 - 57.5	\$9,732,821.00	\$68,145.00	0.00700	56.49
57.5 - 58.5	\$9,629,848.00	\$1,041.00	0.00011	56.10
58.5 - 59.5	\$0.00	\$0.00	0.00000	56.09
59.5 - 60.5	\$0.00	\$0.00	0.00000	56.09
60.5 - 61.5	\$0.00	\$0.00	0.00000	56.09
61.5 - 62.5	\$0.00	\$0.00	0.00000	56.09
62.5 - 63.5	\$0.00	\$0.00	0.00000	56.09
63.5 - 64.5	\$0.00	\$0.00	0.00000	56.09

OGE

Electric Division

315.00 Accessory Electric Equipment Original And Smooth Survivor Curves



OGE
Electric Division
315.00 Accessory Electric Equipment
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1950 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$17,139,363.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$16,694,260.00	\$0.00	0.00000	100.00
1.5 - 2.5	\$14,718,669.00	\$12,338.00	0.00084	100.00
2.5 - 3.5	\$10,508,298.00	\$0.00	0.00000	99.92
3.5 - 4.5	\$8,568,962.00	\$35,834.00	0.00418	99.92
4.5 - 5.5	\$8,114,659.00	\$0.00	0.00000	99.50
5.5 - 6.5	\$8,600,512.00	\$2,682.00	0.00031	99.50
6.5 - 7.5	\$8,156,914.00	\$0.00	0.00000	99.47
7.5 - 8.5	\$7,345,663.00	\$103,291.00	0.01406	99.47
8.5 - 9.5	\$6,787,486.00	\$0.00	0.00000	98.07
9.5 - 10.5	\$51,207,522.00	\$0.00	0.00000	98.07
10.5 - 11.5	\$50,626,091.00	\$98,481.00	0.00195	98.07
11.5 - 12.5	\$49,461,864.00	\$0.00	0.00000	97.88
12.5 - 13.5	\$49,394,620.00	\$38,500.00	0.00078	97.88
13.5 - 14.5	\$49,298,318.00	\$0.00	0.00000	97.80
14.5 - 15.5	\$49,167,207.00	\$6,302.00	0.00013	97.80
15.5 - 16.5	\$49,168,478.00	\$75,009.00	0.00153	97.79
16.5 - 17.5	\$85,660,131.00	\$12,162.00	0.00014	97.64
17.5 - 18.5	\$86,050,067.00	\$500.00	0.00001	97.63
18.5 - 19.5	\$97,105,014.00	\$14,866.00	0.00015	97.63
19.5 - 20.5	\$114,346,572.00	\$193,647.00	0.00169	97.61
20.5 - 21.5	\$114,036,768.00	\$7,071.00	0.00006	97.45
21.5 - 22.5	\$115,907,661.00	\$61,527.00	0.00053	97.44
22.5 - 23.5	\$115,480,259.00	\$75,000.00	0.00065	97.39
23.5 - 24.5	\$116,738,543.00	\$562,063.00	0.00481	97.32
24.5 - 25.5	\$114,847,262.00	\$2,198,041.00	0.01914	96.86
25.5 - 26.5	\$112,857,666.00	\$424,928.00	0.00377	95.00
26.5 - 27.5	\$112,355,840.00	\$92,540.00	0.00082	94.64
27.5 - 28.5	\$69,317,634.00	\$109,730.00	0.00158	94.57
28.5 - 29.5	\$68,631,767.00	\$14,458.00	0.00021	94.42
29.5 - 30.5	\$68,013,963.00	\$65,323.00	0.00096	94.40
30.5 - 31.5	\$67,826,287.00	\$130,654.00	0.00193	94.31
31.5 - 32.5	\$67,653,343.00	\$168,716.00	0.00249	94.12
32.5 - 33.5	\$68,804,504.00	\$131,823.00	0.00192	93.89
33.5 - 34.5	\$68,612,858.00	\$269,642.00	0.00393	93.71
34.5 - 35.5	\$34,785,917.00	\$1,392,885.00	0.04004	93.34
35.5 - 36.5	\$33,005,375.00	\$30,000.00	0.00091	89.60

OGE
Electric Division
315.00 Accessory Electric Equipment
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1950 TO 2014

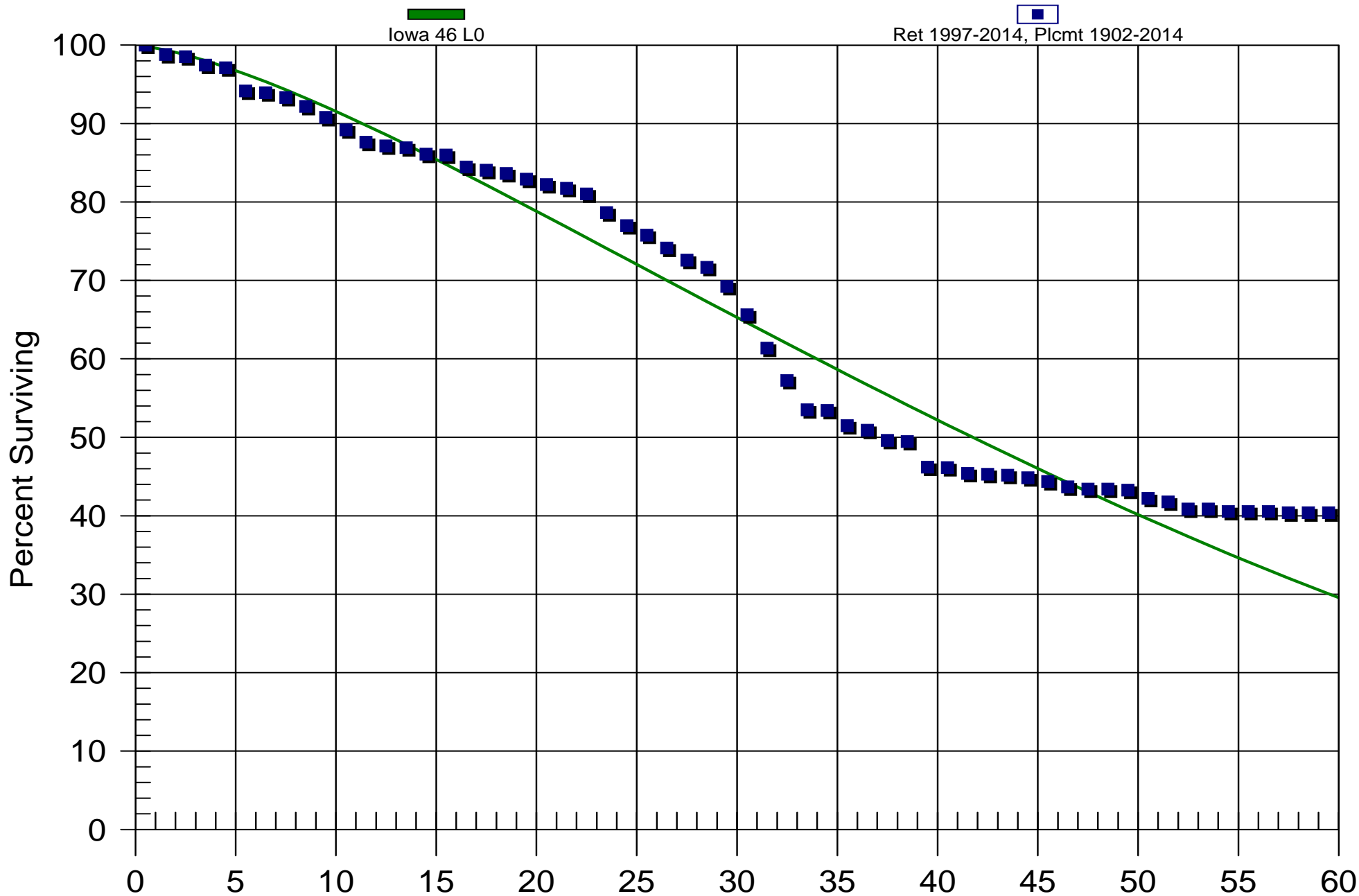
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$24,208,664.00	\$219,245.00	0.00906	89.52
37.5 - 38.5	\$7,049,270.00	\$3,359.00	0.00048	88.71
38.5 - 39.5	\$8,092,092.00	\$3,535.00	0.00044	88.67
39.5 - 40.5	\$6,147,353.00	\$0.00	0.00000	88.63
40.5 - 41.5	\$7,529,889.00	\$2,903.00	0.00039	88.63
41.5 - 42.5	\$6,275,718.00	\$79,662.00	0.01269	88.60
42.5 - 43.5	\$6,196,056.00	\$45,457.00	0.00734	87.47
43.5 - 44.5	\$6,041,840.00	\$0.00	0.00000	86.83
44.5 - 45.5	\$6,041,840.00	\$68,000.00	0.01125	86.83
45.5 - 46.5	\$4,868,926.00	\$0.00	0.00000	85.85
46.5 - 47.5	\$4,865,345.00	\$1,742.00	0.00036	85.85
47.5 - 48.5	\$4,863,603.00	\$58,930.00	0.01212	85.82
48.5 - 49.5	\$4,776,999.00	\$22,931.00	0.00480	84.78
49.5 - 50.5	\$4,754,068.00	\$0.00	0.00000	84.38
50.5 - 51.5	\$3,440,994.00	\$8,217.00	0.00239	84.38
51.5 - 52.5	\$3,432,777.00	\$99,730.00	0.02905	84.17
52.5 - 53.5	\$3,333,047.00	\$1,517.00	0.00046	81.73
53.5 - 54.5	\$3,331,524.00	\$22,113.00	0.00664	81.69
54.5 - 55.5	\$2,304,723.00	\$2,205.00	0.00096	81.15
55.5 - 56.5	\$2,166,905.00	\$4,839.00	0.00223	81.07
56.5 - 57.5	\$1,300,766.00	\$0.00	0.00000	80.89
57.5 - 58.5	\$1,300,766.00	\$0.00	0.00000	80.89
58.5 - 59.5	\$0.00	\$0.00	0.00000	80.89
59.5 - 60.5	\$0.00	\$0.00	0.00000	80.89
60.5 - 61.5	\$0.00	\$0.00	0.00000	80.89
61.5 - 62.5	\$0.00	\$0.00	0.00000	80.89
62.5 - 63.5	\$0.00	\$0.00	0.00000	80.89
63.5 - 64.5	\$0.00	\$0.00	0.00000	80.89

OGE

Electric Division

316.00 Miscellaneous Power Plant Equipment

Original And Smooth Survivor Curves



OGE
Electric Division
316.00 Miscellaneous Power Plant Equipment

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1950 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$17,094,394.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$16,372,584.00	\$197,013.00	0.01203	100.00
1.5 - 2.5	\$14,542,947.00	\$42,868.00	0.00295	98.80
2.5 - 3.5	\$13,278,361.00	\$144,195.00	0.01086	98.51
3.5 - 4.5	\$10,683,108.00	\$35,307.00	0.00330	97.44
4.5 - 5.5	\$10,561,322.00	\$324,201.00	0.03070	97.11
5.5 - 6.5	\$9,156,996.00	\$19,056.00	0.00208	94.13
6.5 - 7.5	\$10,777,657.00	\$71,247.00	0.00661	93.94
7.5 - 8.5	\$12,416,056.00	\$149,944.00	0.01208	93.32
8.5 - 9.5	\$14,755,166.00	\$227,107.00	0.01539	92.19
9.5 - 10.5	\$18,729,424.00	\$326,889.00	0.01745	90.77
10.5 - 11.5	\$18,221,621.00	\$319,586.00	0.01754	89.19
11.5 - 12.5	\$17,868,657.00	\$99,259.00	0.00555	87.62
12.5 - 13.5	\$17,832,268.00	\$45,101.00	0.00253	87.13
13.5 - 14.5	\$17,618,669.00	\$167,916.00	0.00953	86.91
14.5 - 15.5	\$17,770,394.00	\$22,698.00	0.00128	86.09
15.5 - 16.5	\$18,227,618.00	\$321,458.00	0.01764	85.98
16.5 - 17.5	\$21,771,068.00	\$111,230.00	0.00511	84.46
17.5 - 18.5	\$22,910,424.00	\$113,608.00	0.00496	84.03
18.5 - 19.5	\$23,809,853.00	\$198,876.00	0.00835	83.61
19.5 - 20.5	\$23,440,551.00	\$201,755.00	0.00861	82.91
20.5 - 21.5	\$23,075,401.00	\$129,193.00	0.00560	82.20
21.5 - 22.5	\$19,703,764.00	\$173,782.00	0.00882	81.74
22.5 - 23.5	\$19,291,170.00	\$565,559.00	0.02932	81.02
23.5 - 24.5	\$18,591,891.00	\$394,239.00	0.02120	78.64
24.5 - 25.5	\$17,917,827.00	\$281,881.00	0.01573	76.98
25.5 - 26.5	\$16,324,590.00	\$351,998.00	0.02156	75.76
26.5 - 27.5	\$15,895,415.00	\$330,944.00	0.02082	74.13
27.5 - 28.5	\$11,363,933.00	\$144,167.00	0.01269	72.59
28.5 - 29.5	\$10,973,097.00	\$374,030.00	0.03409	71.67
29.5 - 30.5	\$10,437,359.00	\$540,585.00	0.05179	69.22
30.5 - 31.5	\$9,233,094.00	\$600,786.00	0.06507	65.64
31.5 - 32.5	\$8,336,398.00	\$559,144.00	0.06707	61.37
32.5 - 33.5	\$7,462,796.00	\$490,007.00	0.06566	57.25
33.5 - 34.5	\$6,874,198.00	\$8,923.00	0.00130	53.49
34.5 - 35.5	\$3,375,708.00	\$122,975.00	0.03643	53.42
35.5 - 36.5	\$2,837,884.00	\$31,387.00	0.01106	51.48

OGE
Electric Division
316.00 Miscellaneous Power Plant Equipment

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1950 TO 2014

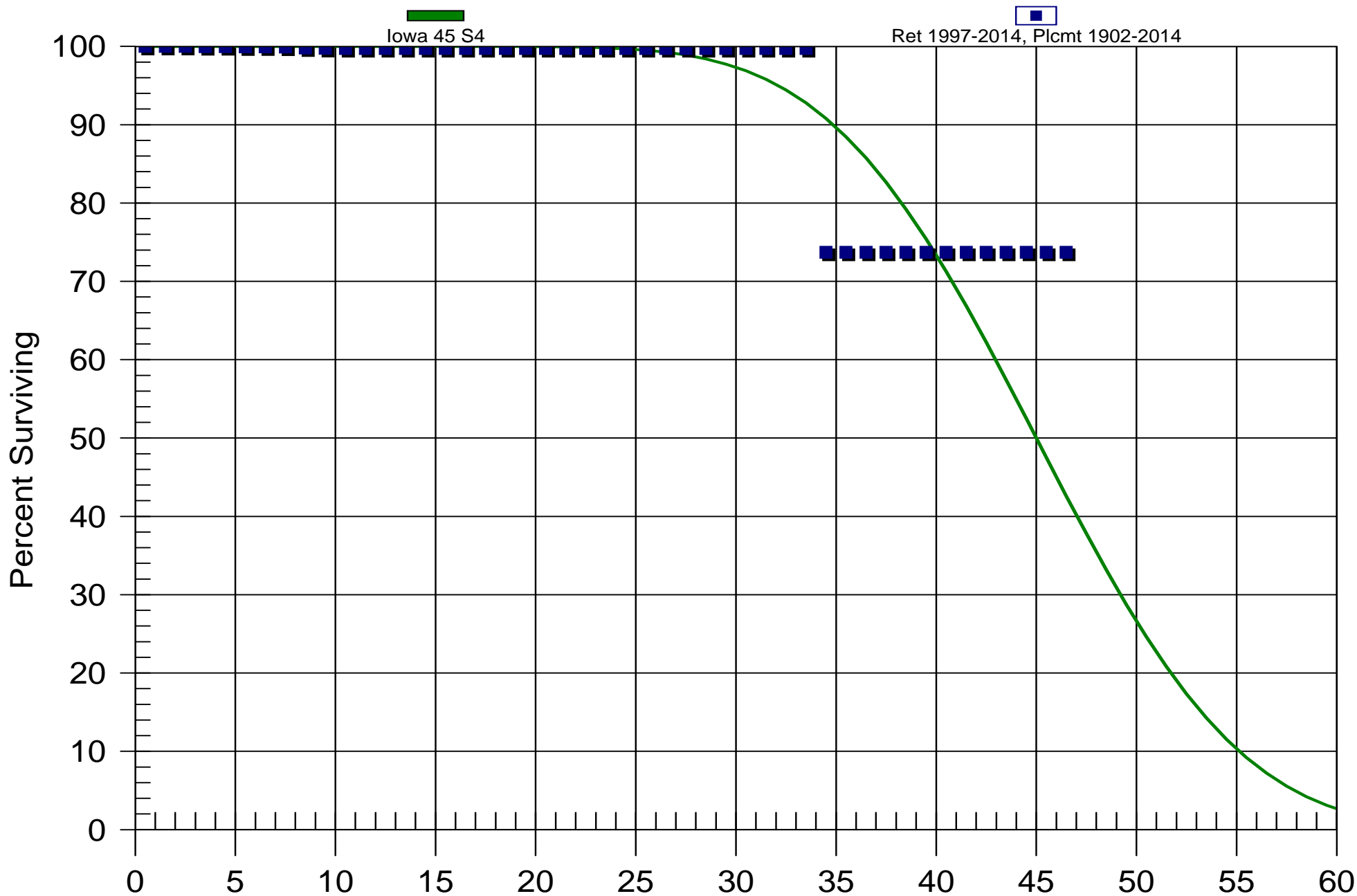
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$3,237,577.00	\$84,068.00	0.02597	50.91
37.5 - 38.5	\$2,165,600.00	\$5,849.00	0.00270	49.59
38.5 - 39.5	\$2,191,506.00	\$144,230.00	0.06581	49.45
39.5 - 40.5	\$1,596,508.00	\$2,258.00	0.00141	46.20
40.5 - 41.5	\$2,061,688.00	\$32,549.00	0.01579	46.13
41.5 - 42.5	\$2,018,865.00	\$6,021.00	0.00298	45.40
42.5 - 43.5	\$2,007,618.00	\$4,055.00	0.00202	45.27
43.5 - 44.5	\$1,487,080.00	\$11,267.00	0.00758	45.18
44.5 - 45.5	\$1,464,750.00	\$15,367.00	0.01049	44.83
45.5 - 46.5	\$1,449,346.00	\$22,963.00	0.01584	44.36
46.5 - 47.5	\$1,423,802.00	\$9,023.00	0.00634	43.66
47.5 - 48.5	\$1,414,779.00	\$0.00	0.00000	43.38
48.5 - 49.5	\$1,413,412.00	\$4,000.00	0.00283	43.38
49.5 - 50.5	\$1,409,412.00	\$34,413.00	0.02442	43.26
50.5 - 51.5	\$1,368,262.00	\$14,424.00	0.01054	42.21
51.5 - 52.5	\$1,352,346.00	\$29,679.00	0.02195	41.76
52.5 - 53.5	\$1,322,667.00	\$0.00	0.00000	40.84
53.5 - 54.5	\$1,322,667.00	\$9,853.00	0.00745	40.84
54.5 - 55.5	\$453,600.00	\$0.00	0.00000	40.54
55.5 - 56.5	\$453,600.00	\$0.00	0.00000	40.54
56.5 - 57.5	\$448,529.00	\$1,687.00	0.00376	40.54
57.5 - 58.5	\$446,842.00	\$0.00	0.00000	40.39
58.5 - 59.5	\$0.00	\$0.00	0.00000	40.39
59.5 - 60.5	\$0.00	\$0.00	0.00000	40.39
60.5 - 61.5	\$0.00	\$0.00	0.00000	40.39
61.5 - 62.5	\$0.00	\$0.00	0.00000	40.39
62.5 - 63.5	\$0.00	\$0.00	0.00000	40.39
63.5 - 64.5	\$0.00	\$0.00	0.00000	40.39

OGE

Electric Division

341.00 Structures and Improvements

Original And Smooth Survivor Curves



OGE
Electric Division
341.00 Structures and Improvements

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1963 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$25,509,404.00	\$1,440.00	0.00006	100.00
0.5 - 1.5	\$25,330,863.00	\$0.00	0.00000	99.99
1.5 - 2.5	\$24,805,750.00	\$0.00	0.00000	99.99
2.5 - 3.5	\$27,659,612.00	\$11,268.00	0.00041	99.99
3.5 - 4.5	\$45,468,087.00	\$0.00	0.00000	99.95
4.5 - 5.5	\$45,392,481.00	\$10,038.00	0.00022	99.95
5.5 - 6.5	\$38,984,681.00	\$0.00	0.00000	99.93
6.5 - 7.5	\$39,031,780.00	\$10,779.00	0.00028	99.93
7.5 - 8.5	\$39,337,536.00	\$41,216.00	0.00105	99.90
8.5 - 9.5	\$37,178,341.00	\$18,970.00	0.00051	99.80
9.5 - 10.5	\$37,159,371.00	\$14,178.00	0.00038	99.75
10.5 - 11.5	\$5,269,358.00	\$0.00	0.00000	99.71
11.5 - 12.5	\$3,189,673.00	\$0.00	0.00000	99.71
12.5 - 13.5	\$3,189,673.00	\$0.00	0.00000	99.71
13.5 - 14.5	\$1,034,307.00	\$0.00	0.00000	99.71
14.5 - 15.5	\$47,099.00	\$0.00	0.00000	99.71
15.5 - 16.5	\$47,099.00	\$0.00	0.00000	99.71
16.5 - 17.5	\$47,099.00	\$0.00	0.00000	99.71
17.5 - 18.5	\$47,099.00	\$0.00	0.00000	99.71
18.5 - 19.5	\$63,386.00	\$0.00	0.00000	99.71
19.5 - 20.5	\$63,386.00	\$0.00	0.00000	99.71
20.5 - 21.5	\$63,386.00	\$0.00	0.00000	99.71
21.5 - 22.5	\$63,386.00	\$0.00	0.00000	99.71
22.5 - 23.5	\$63,386.00	\$0.00	0.00000	99.71
23.5 - 24.5	\$63,386.00	\$0.00	0.00000	99.71
24.5 - 25.5	\$16,287.00	\$0.00	0.00000	99.71
25.5 - 26.5	\$16,287.00	\$0.00	0.00000	99.71
26.5 - 27.5	\$16,287.00	\$0.00	0.00000	99.71
27.5 - 28.5	\$16,287.00	\$0.00	0.00000	99.71
28.5 - 29.5	\$16,287.00	\$0.00	0.00000	99.71
29.5 - 30.5	\$16,287.00	\$0.00	0.00000	99.71
30.5 - 31.5	\$16,287.00	\$0.00	0.00000	99.71
31.5 - 32.5	\$62,485.00	\$0.00	0.00000	99.71
32.5 - 33.5	\$62,485.00	\$0.00	0.00000	99.71
33.5 - 34.5	\$62,485.00	\$16,287.00	0.26065	99.71
34.5 - 35.5	\$46,198.00	\$0.00	0.00000	73.72
35.5 - 36.5	\$46,198.00	\$0.00	0.00000	73.72

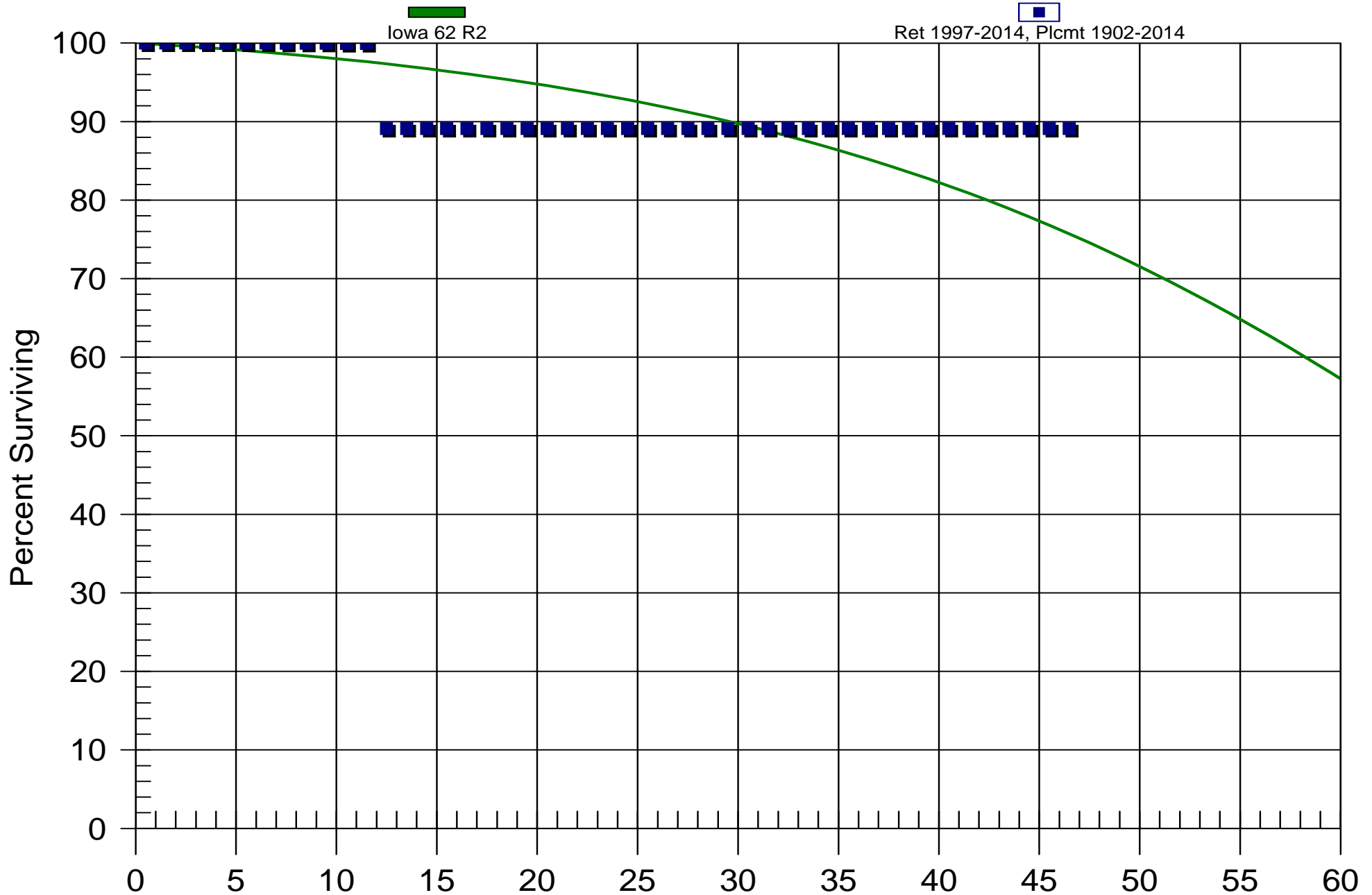
OGE
Electric Division
341.00 Structures and Improvements

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1963 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$46,198.00	\$0.00	0.00000	73.72
37.5 - 38.5	\$46,198.00	\$0.00	0.00000	73.72
38.5 - 39.5	\$46,198.00	\$0.00	0.00000	73.72
39.5 - 40.5	\$46,198.00	\$0.00	0.00000	73.72
40.5 - 41.5	\$46,198.00	\$0.00	0.00000	73.72
41.5 - 42.5	\$46,198.00	\$0.00	0.00000	73.72
42.5 - 43.5	\$46,198.00	\$0.00	0.00000	73.72
43.5 - 44.5	\$46,198.00	\$0.00	0.00000	73.72
44.5 - 45.5	\$46,198.00	\$0.00	0.00000	73.72
45.5 - 46.5	\$46,198.00	\$0.00	0.00000	73.72

Electric Division

342.00 Fuel Holders, Producers and Accessories Original And Smooth Survivor Curves



Percent Surviving

Age in Years

OGE
Electric Division
342.00 Fuel Holders, Producers and Accessories

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1963 TO 2013

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$862,842.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$862,842.00	\$0.00	0.00000	100.00
1.5 - 2.5	\$862,842.00	\$0.00	0.00000	100.00
2.5 - 3.5	\$655,366.00	\$0.00	0.00000	100.00
3.5 - 4.5	\$13,987,346.00	\$0.00	0.00000	100.00
4.5 - 5.5	\$14,032,598.00	\$0.00	0.00000	100.00
5.5 - 6.5	\$14,061,598.00	\$0.00	0.00000	100.00
6.5 - 7.5	\$14,061,598.00	\$4,917.00	0.00035	100.00
7.5 - 8.5	\$13,936,096.00	\$0.00	0.00000	99.97
8.5 - 9.5	\$13,764,438.00	\$0.00	0.00000	99.97
9.5 - 10.5	\$13,764,438.00	\$4,000.00	0.00029	99.97
10.5 - 11.5	\$324,782.00	\$0.00	0.00000	99.94
11.5 - 12.5	\$230,752.00	\$25,000.00	0.10834	99.94
12.5 - 13.5	\$205,752.00	\$0.00	0.00000	89.11
13.5 - 14.5	\$0.00	\$0.00	0.00000	89.11
14.5 - 15.5	\$0.00	\$0.00	0.00000	89.11
15.5 - 16.5	\$0.00	\$0.00	0.00000	89.11
16.5 - 17.5	\$0.00	\$0.00	0.00000	89.11
17.5 - 18.5	\$0.00	\$0.00	0.00000	89.11
18.5 - 19.5	\$0.00	\$0.00	0.00000	89.11
19.5 - 20.5	\$0.00	\$0.00	0.00000	89.11
20.5 - 21.5	\$0.00	\$0.00	0.00000	89.11
21.5 - 22.5	\$0.00	\$0.00	0.00000	89.11
22.5 - 23.5	\$0.00	\$0.00	0.00000	89.11
23.5 - 24.5	\$0.00	\$0.00	0.00000	89.11
24.5 - 25.5	\$0.00	\$0.00	0.00000	89.11
25.5 - 26.5	\$0.00	\$0.00	0.00000	89.11
26.5 - 27.5	\$0.00	\$0.00	0.00000	89.11
27.5 - 28.5	\$0.00	\$0.00	0.00000	89.11
28.5 - 29.5	\$0.00	\$0.00	0.00000	89.11
29.5 - 30.5	\$0.00	\$0.00	0.00000	89.11
30.5 - 31.5	\$0.00	\$0.00	0.00000	89.11
31.5 - 32.5	\$22,430.00	\$0.00	0.00000	89.11
32.5 - 33.5	\$22,430.00	\$0.00	0.00000	89.11
33.5 - 34.5	\$22,430.00	\$0.00	0.00000	89.11
34.5 - 35.5	\$22,430.00	\$0.00	0.00000	89.11
35.5 - 36.5	\$22,430.00	\$0.00	0.00000	89.11

OGE
Electric Division
342.00 Fuel Holders, Producers and Accessories

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1963 TO 2013

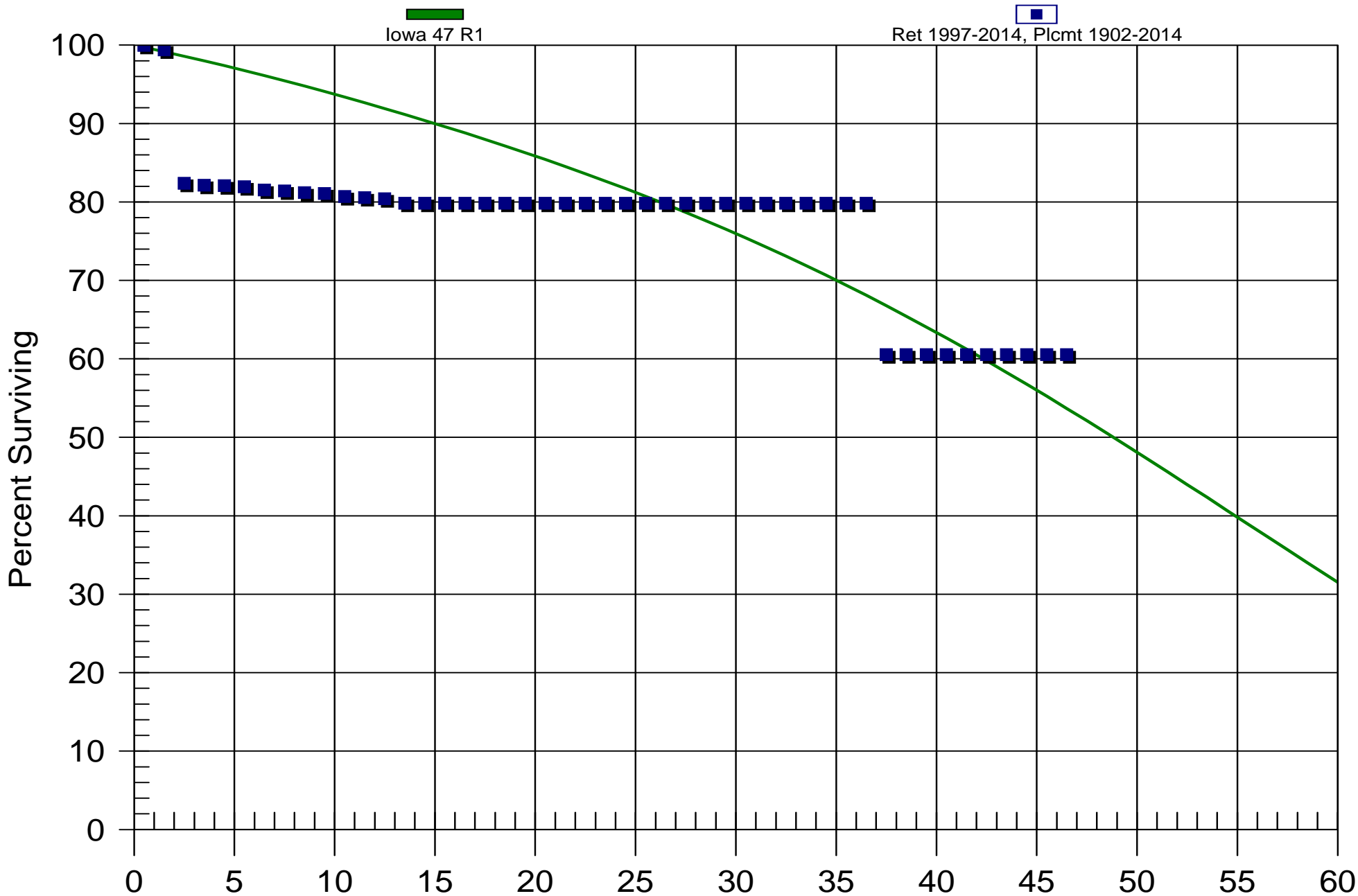
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$22,430.00	\$0.00	0.00000	89.11
37.5 - 38.5	\$22,430.00	\$0.00	0.00000	89.11
38.5 - 39.5	\$22,430.00	\$0.00	0.00000	89.11
39.5 - 40.5	\$22,430.00	\$0.00	0.00000	89.11
40.5 - 41.5	\$22,430.00	\$0.00	0.00000	89.11
41.5 - 42.5	\$22,430.00	\$0.00	0.00000	89.11
42.5 - 43.5	\$22,430.00	\$0.00	0.00000	89.11
43.5 - 44.5	\$22,430.00	\$0.00	0.00000	89.11
44.5 - 45.5	\$22,430.00	\$0.00	0.00000	89.11
45.5 - 46.5	\$22,430.00	\$0.00	0.00000	89.11

OGE

Electric Division

343.00 Prime Movers

Original And Smooth Survivor Curves



OGE
Electric Division
343.00 Prime Movers
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1965 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$104,977,335.00	\$43,875.00	0.00042	100.00
0.5 - 1.5	\$17,874,797.00	\$102,134.00	0.00571	99.96
1.5 - 2.5	\$20,314,570.00	\$3,475,638.00	0.17109	99.39
2.5 - 3.5	\$143,800,830.00	\$459,195.00	0.00319	82.38
3.5 - 4.5	\$371,772,406.00	\$152,010.00	0.00041	82.12
4.5 - 5.5	\$354,380,564.00	\$599,870.00	0.00169	82.09
5.5 - 6.5	\$335,403,956.00	\$1,739,176.00	0.00519	81.95
6.5 - 7.5	\$329,062,506.00	\$479,792.00	0.00146	81.52
7.5 - 8.5	\$328,357,761.00	\$860,583.00	0.00262	81.40
8.5 - 9.5	\$324,545,550.00	\$468,570.00	0.00144	81.19
9.5 - 10.5	\$324,025,359.00	\$1,549,636.00	0.00478	81.07
10.5 - 11.5	\$117,845,958.00	\$205,713.00	0.00175	80.69
11.5 - 12.5	\$114,494,142.00	\$175,773.00	0.00154	80.54
12.5 - 13.5	\$114,318,369.00	\$829,984.00	0.00726	80.42
13.5 - 14.5	\$4,156,207.00	\$0.00	0.00000	79.84
14.5 - 15.5	\$0.00	\$0.00	0.00000	79.84
15.5 - 16.5	\$0.00	\$0.00	0.00000	79.84
16.5 - 17.5	\$0.00	\$0.00	0.00000	79.84
17.5 - 18.5	\$0.00	\$0.00	0.00000	79.84
18.5 - 19.5	\$0.00	\$0.00	0.00000	79.84
19.5 - 20.5	\$0.00	\$0.00	0.00000	79.84
20.5 - 21.5	\$0.00	\$0.00	0.00000	79.84
21.5 - 22.5	\$2,592.00	\$0.00	0.00000	79.84
22.5 - 23.5	\$2,592.00	\$0.00	0.00000	79.84
23.5 - 24.5	\$2,592.00	\$0.00	0.00000	79.84
24.5 - 25.5	\$2,592.00	\$0.00	0.00000	79.84
25.5 - 26.5	\$2,592.00	\$0.00	0.00000	79.84
26.5 - 27.5	\$2,592.00	\$0.00	0.00000	79.84
27.5 - 28.5	\$2,592.00	\$0.00	0.00000	79.84
28.5 - 29.5	\$2,592.00	\$0.00	0.00000	79.84
29.5 - 30.5	\$2,592.00	\$0.00	0.00000	79.84
30.5 - 31.5	\$2,592.00	\$0.00	0.00000	79.84
31.5 - 32.5	\$10,718.00	\$0.00	0.00000	79.84
32.5 - 33.5	\$10,718.00	\$0.00	0.00000	79.84
33.5 - 34.5	\$10,718.00	\$0.00	0.00000	79.84
34.5 - 35.5	\$10,718.00	\$0.00	0.00000	79.84
35.5 - 36.5	\$10,718.00	\$0.00	0.00000	79.84

OGE
Electric Division
343.00 Prime Movers
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1965 TO 2014

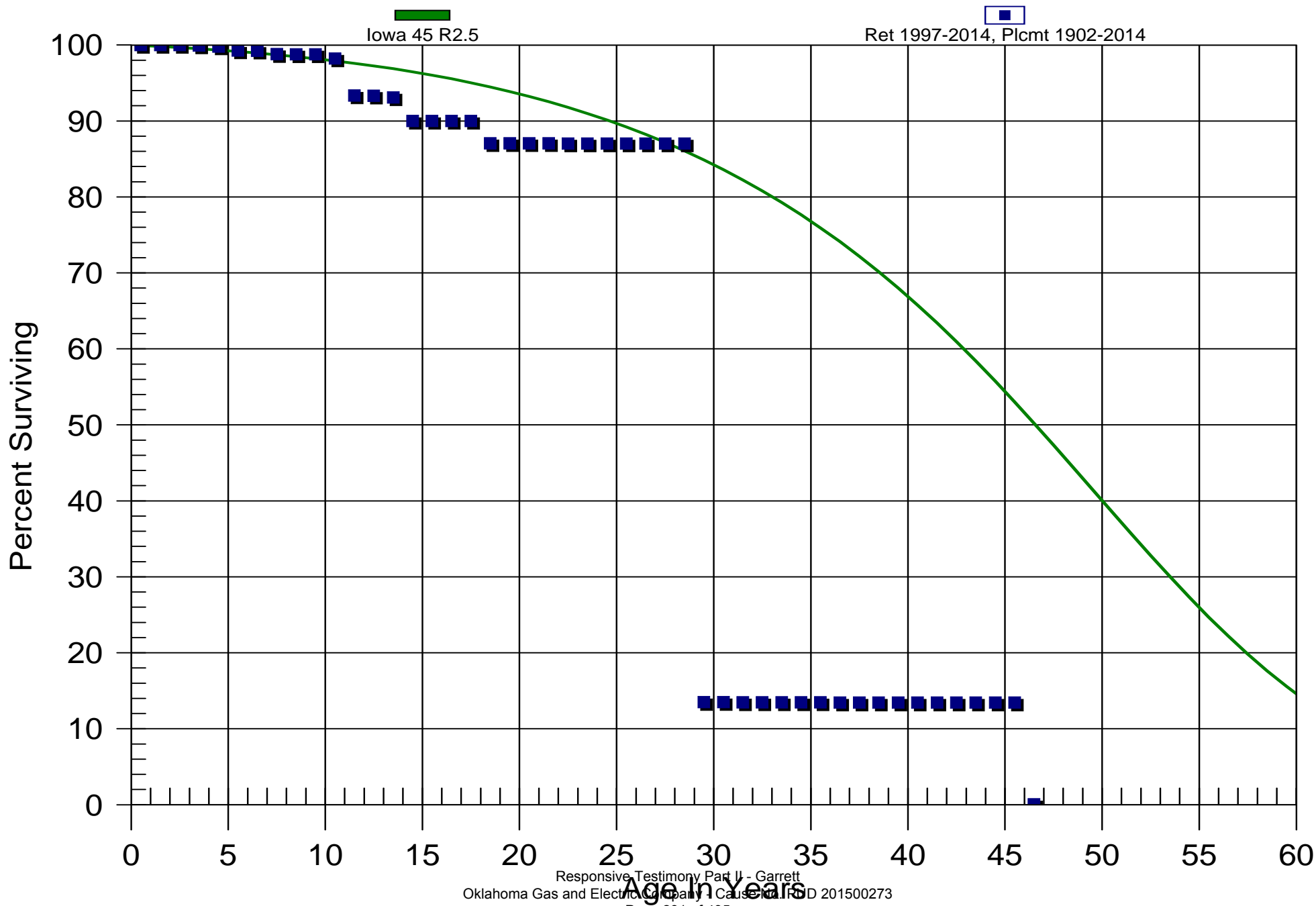
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$10,718.00	\$2,592.00	0.24184	79.84
37.5 - 38.5	\$8,126.00	\$0.00	0.00000	60.53
38.5 - 39.5	\$8,126.00	\$0.00	0.00000	60.53
39.5 - 40.5	\$8,126.00	\$0.00	0.00000	60.53
40.5 - 41.5	\$8,126.00	\$0.00	0.00000	60.53
41.5 - 42.5	\$8,126.00	\$0.00	0.00000	60.53
42.5 - 43.5	\$8,126.00	\$0.00	0.00000	60.53
43.5 - 44.5	\$8,126.00	\$0.00	0.00000	60.53
44.5 - 45.5	\$8,126.00	\$0.00	0.00000	60.53
45.5 - 46.5	\$8,126.00	\$0.00	0.00000	60.53

OGE

Electric Division

344.00 Generators

Original And Smooth Survivor Curves



OGE
Electric Division
344.00 Generators
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1963 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$849,597,155.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$830,655,841.00	\$9,255.00	0.00001	100.00
1.5 - 2.5	\$832,855,871.00	\$0.00	0.00000	100.00
2.5 - 3.5	\$793,910,954.00	\$518,922.00	0.00065	100.00
3.5 - 4.5	\$467,810,391.00	\$596,954.00	0.00128	99.93
4.5 - 5.5	\$466,414,884.00	\$2,493,233.00	0.00535	99.81
5.5 - 6.5	\$220,471,266.00	\$99,841.00	0.00045	99.27
6.5 - 7.5	\$220,377,215.00	\$974,462.00	0.00442	99.23
7.5 - 8.5	\$76,373,293.00	\$5,789.00	0.00008	98.79
8.5 - 9.5	\$32,210,410.00	\$0.00	0.00000	98.78
9.5 - 10.5	\$34,582,736.00	\$200,000.00	0.00578	98.78
10.5 - 11.5	\$32,885,963.00	\$1,633,787.00	0.04968	98.21
11.5 - 12.5	\$29,536,233.00	\$6,700.00	0.00023	93.33
12.5 - 13.5	\$29,529,533.00	\$70,000.00	0.00237	93.31
13.5 - 14.5	\$29,459,533.00	\$976,646.00	0.03315	93.09
14.5 - 15.5	\$80,654.00	\$0.00	0.00000	90.00
15.5 - 16.5	\$92,066.00	\$0.00	0.00000	90.00
16.5 - 17.5	\$92,066.00	\$0.00	0.00000	90.00
17.5 - 18.5	\$92,066.00	\$3,000.00	0.03259	90.00
18.5 - 19.5	\$89,066.00	\$0.00	0.00000	87.07
19.5 - 20.5	\$89,066.00	\$0.00	0.00000	87.07
20.5 - 21.5	\$89,066.00	\$0.00	0.00000	87.07
21.5 - 22.5	\$5,506,596.00	\$1,800.00	0.00033	87.07
22.5 - 23.5	\$6,399,380.00	\$0.00	0.00000	87.04
23.5 - 24.5	\$6,399,380.00	\$0.00	0.00000	87.04
24.5 - 25.5	\$6,393,590.00	\$0.00	0.00000	87.04
25.5 - 26.5	\$6,394,289.00	\$0.00	0.00000	87.04
26.5 - 27.5	\$6,394,289.00	\$0.00	0.00000	87.04
27.5 - 28.5	\$976,759.00	\$0.00	0.00000	87.04
28.5 - 29.5	\$906,695.00	\$766,000.00	0.84483	87.04
29.5 - 30.5	\$140,695.00	\$0.00	0.00000	13.51
30.5 - 31.5	\$4,298,878.00	\$11,412.00	0.00265	13.51
31.5 - 32.5	\$4,298,841.00	\$0.00	0.00000	13.47
32.5 - 33.5	\$4,298,841.00	\$0.00	0.00000	13.47
33.5 - 34.5	\$4,298,841.00	\$0.00	0.00000	13.47
34.5 - 35.5	\$4,298,841.00	\$0.00	0.00000	13.47
35.5 - 36.5	\$4,298,841.00	\$12,346.00	0.00287	13.47

OGE
Electric Division
344.00 Generators
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1963 TO 2014

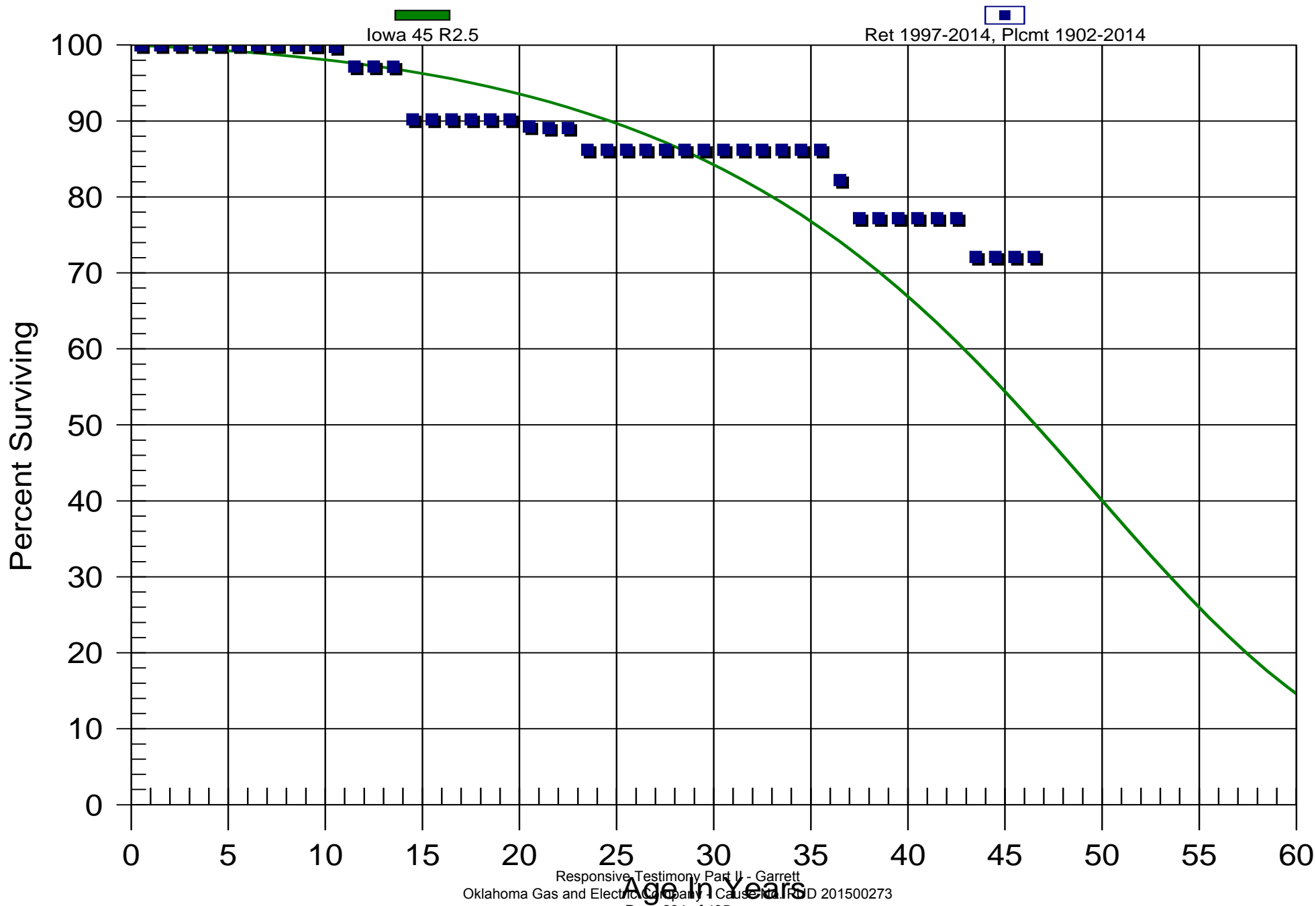
<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
36.5 - 37.5	\$4,286,495.00	\$0.00	0.00000	13.43
37.5 - 38.5	\$4,286,495.00	\$0.00	0.00000	13.43
38.5 - 39.5	\$4,286,495.00	\$0.00	0.00000	13.43
39.5 - 40.5	\$4,286,495.00	\$0.00	0.00000	13.43
40.5 - 41.5	\$4,170,257.00	\$0.00	0.00000	13.43
41.5 - 42.5	\$4,170,257.00	\$0.00	0.00000	13.43
42.5 - 43.5	\$4,170,257.00	\$0.00	0.00000	13.43
43.5 - 44.5	\$4,169,558.00	\$0.00	0.00000	13.43
44.5 - 45.5	\$4,169,558.00	\$0.00	0.00000	13.43
45.5 - 46.5	\$4,169,558.00	\$4,158,183.00	0.99727	13.43

OGE

Electric Division

345.00 Accessory Electric Equipment

Original And Smooth Survivor Curves



OGE
Electric Division
345.00 Accessory Electric Equipment
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1963 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$56,514,132.00	\$17,029.00	0.00030	100.00
0.5 - 1.5	\$61,836,244.00	\$0.00	0.00000	99.97
1.5 - 2.5	\$62,034,919.00	\$0.00	0.00000	99.97
2.5 - 3.5	\$63,977,267.00	\$2,786.00	0.00004	99.97
3.5 - 4.5	\$55,271,865.00	\$0.00	0.00000	99.97
4.5 - 5.5	\$54,794,129.00	\$0.00	0.00000	99.97
5.5 - 6.5	\$55,259,600.00	\$0.00	0.00000	99.97
6.5 - 7.5	\$48,916,827.00	\$0.00	0.00000	99.97
7.5 - 8.5	\$48,505,105.00	\$20,897.00	0.00043	99.97
8.5 - 9.5	\$46,501,049.00	\$0.00	0.00000	99.92
9.5 - 10.5	\$47,498,034.00	\$82,326.00	0.00173	99.92
10.5 - 11.5	\$15,927,743.00	\$411,977.00	0.02587	99.75
11.5 - 12.5	\$15,493,066.00	\$0.00	0.00000	97.17
12.5 - 13.5	\$15,490,766.00	\$5,713.00	0.00037	97.17
13.5 - 14.5	\$7,361,200.00	\$524,668.00	0.07127	97.13
14.5 - 15.5	\$2,744,646.00	\$0.00	0.00000	90.21
15.5 - 16.5	\$2,744,646.00	\$0.00	0.00000	90.21
16.5 - 17.5	\$2,744,646.00	\$0.00	0.00000	90.21
17.5 - 18.5	\$2,744,646.00	\$0.00	0.00000	90.21
18.5 - 19.5	\$2,744,646.00	\$0.00	0.00000	90.21
19.5 - 20.5	\$2,744,646.00	\$28,348.00	0.01033	90.21
20.5 - 21.5	\$2,716,298.00	\$5,802.00	0.00214	89.28
21.5 - 22.5	\$2,827,573.00	\$0.00	0.00000	89.09
22.5 - 23.5	\$2,843,066.00	\$91,871.00	0.03231	89.09
23.5 - 24.5	\$2,751,195.00	\$0.00	0.00000	86.21
24.5 - 25.5	\$62,240.00	\$0.00	0.00000	86.21
25.5 - 26.5	\$62,240.00	\$0.00	0.00000	86.21
26.5 - 27.5	\$62,240.00	\$0.00	0.00000	86.21
27.5 - 28.5	\$33,629.00	\$0.00	0.00000	86.21
28.5 - 29.5	\$33,629.00	\$0.00	0.00000	86.21
29.5 - 30.5	\$33,629.00	\$0.00	0.00000	86.21
30.5 - 31.5	\$33,629.00	\$0.00	0.00000	86.21
31.5 - 32.5	\$86,975.00	\$0.00	0.00000	86.21
32.5 - 33.5	\$86,975.00	\$0.00	0.00000	86.21
33.5 - 34.5	\$86,975.00	\$0.00	0.00000	86.21
34.5 - 35.5	\$86,975.00	\$0.00	0.00000	86.21
35.5 - 36.5	\$86,975.00	\$4,033.00	0.04637	86.21

OGE
Electric Division
345.00 Accessory Electric Equipment
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1963 TO 2014

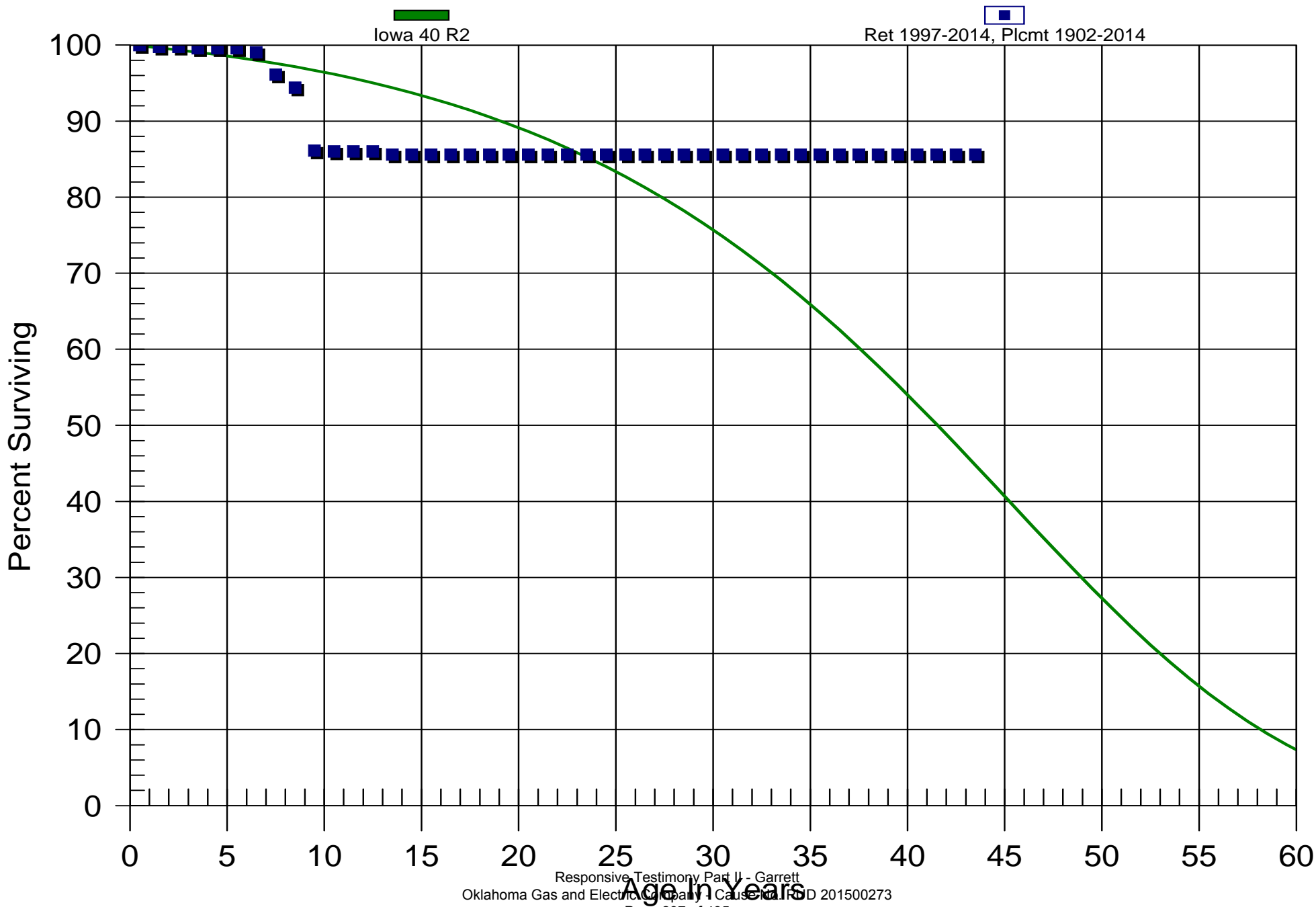
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$82,942.00	\$5,043.00	0.06080	82.21
37.5 - 38.5	\$77,899.00	\$0.00	0.00000	77.21
38.5 - 39.5	\$77,899.00	\$0.00	0.00000	77.21
39.5 - 40.5	\$77,899.00	\$0.00	0.00000	77.21
40.5 - 41.5	\$57,116.00	\$0.00	0.00000	77.21
41.5 - 42.5	\$57,116.00	\$0.00	0.00000	77.21
42.5 - 43.5	\$57,116.00	\$3,770.00	0.06601	77.21
43.5 - 44.5	\$53,346.00	\$0.00	0.00000	72.12
44.5 - 45.5	\$53,346.00	\$0.00	0.00000	72.12
45.5 - 46.5	\$53,346.00	\$0.00	0.00000	72.12

OGE

Electric Division

346.00 Miscellaneous Power Plant Equipment

Original And Smooth Survivor Curves



OGE
Electric Division
346.00 Miscellaneous Power Plant Equipment

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1963 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$2,710,678.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$3,680,236.00	\$8,529.00	0.00232	100.00
1.5 - 2.5	\$3,368,184.00	\$0.00	0.00000	99.77
2.5 - 3.5	\$6,441,346.00	\$12,271.00	0.00191	99.77
3.5 - 4.5	\$7,470,174.00	\$0.00	0.00000	99.58
4.5 - 5.5	\$7,342,494.00	\$0.00	0.00000	99.58
5.5 - 6.5	\$7,320,938.00	\$38,532.00	0.00526	99.58
6.5 - 7.5	\$7,195,371.00	\$214,585.00	0.02982	99.05
7.5 - 8.5	\$6,947,085.00	\$122,708.00	0.01766	96.10
8.5 - 9.5	\$6,536,892.00	\$573,934.00	0.08780	94.40
9.5 - 10.5	\$5,950,933.00	\$7,922.00	0.00133	86.11
10.5 - 11.5	\$4,387,962.00	\$0.00	0.00000	86.00
11.5 - 12.5	\$4,467,615.00	\$0.00	0.00000	86.00
12.5 - 13.5	\$4,467,615.00	\$21,053.00	0.00471	86.00
13.5 - 14.5	\$1,012,725.00	\$0.00	0.00000	85.59
14.5 - 15.5	\$108,003.00	\$0.00	0.00000	85.59
15.5 - 16.5	\$108,003.00	\$0.00	0.00000	85.59
16.5 - 17.5	\$108,003.00	\$0.00	0.00000	85.59
17.5 - 18.5	\$108,003.00	\$0.00	0.00000	85.59
18.5 - 19.5	\$79,653.00	\$0.00	0.00000	85.59
19.5 - 20.5	\$79,653.00	\$0.00	0.00000	85.59
20.5 - 21.5	\$79,653.00	\$0.00	0.00000	85.59
21.5 - 22.5	\$83,686.00	\$0.00	0.00000	85.59
22.5 - 23.5	\$83,686.00	\$0.00	0.00000	85.59
23.5 - 24.5	\$83,686.00	\$0.00	0.00000	85.59
24.5 - 25.5	\$4,033.00	\$0.00	0.00000	85.59
25.5 - 26.5	\$4,033.00	\$0.00	0.00000	85.59
26.5 - 27.5	\$4,033.00	\$0.00	0.00000	85.59
27.5 - 28.5	\$4,033.00	\$0.00	0.00000	85.59
28.5 - 29.5	\$4,669.00	\$0.00	0.00000	85.59
29.5 - 30.5	\$4,669.00	\$0.00	0.00000	85.59
30.5 - 31.5	\$4,669.00	\$0.00	0.00000	85.59
31.5 - 32.5	\$4,669.00	\$0.00	0.00000	85.59
32.5 - 33.5	\$4,669.00	\$0.00	0.00000	85.59
33.5 - 34.5	\$4,669.00	\$0.00	0.00000	85.59
34.5 - 35.5	\$636.00	\$0.00	0.00000	85.59
35.5 - 36.5	\$636.00	\$0.00	0.00000	85.59

OGE
Electric Division
346.00 Miscellaneous Power Plant Equipment

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1963 TO 2014

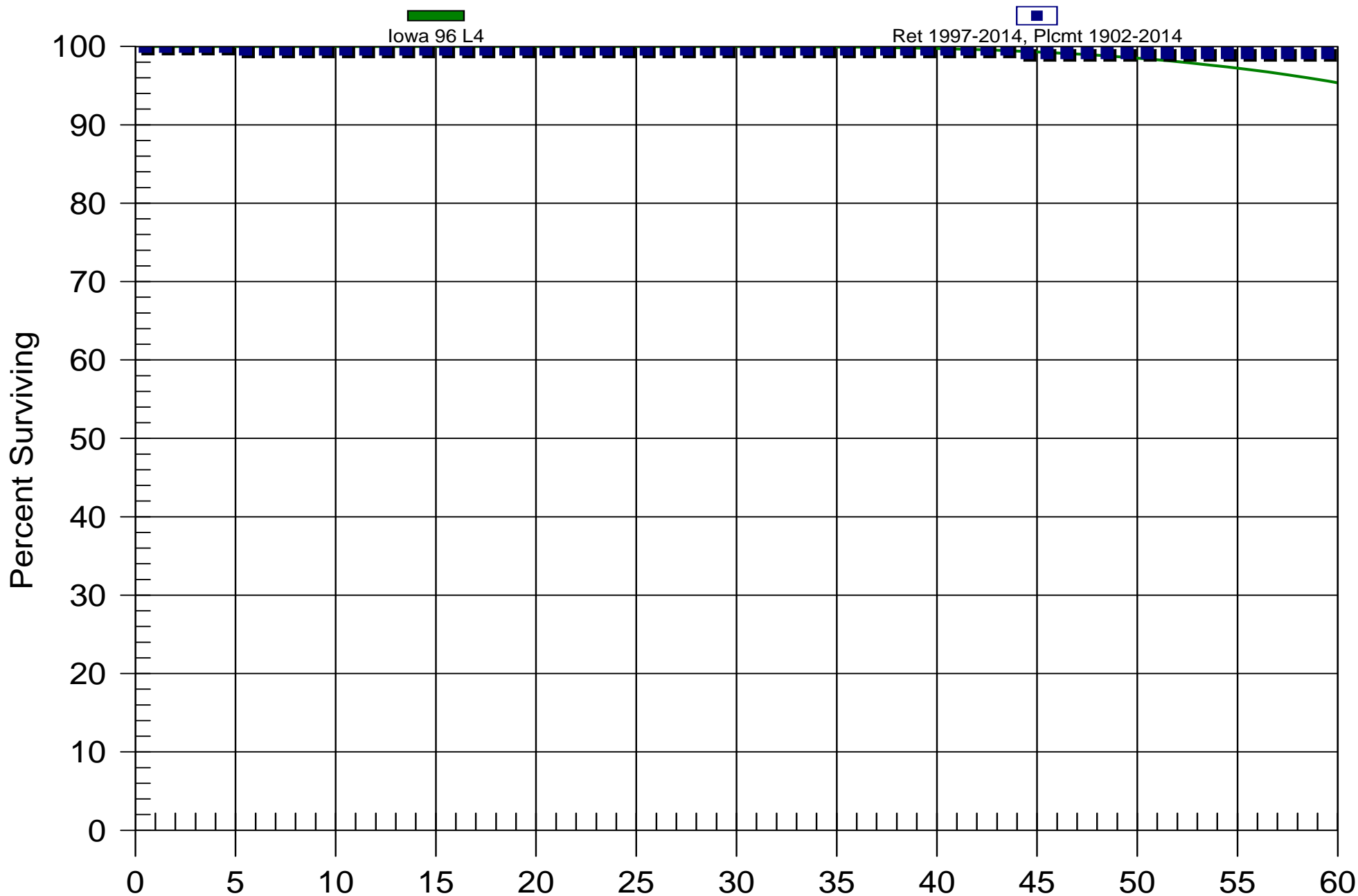
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$636.00	\$0.00	0.00000	85.59
37.5 - 38.5	\$636.00	\$0.00	0.00000	85.59
38.5 - 39.5	\$636.00	\$0.00	0.00000	85.59
39.5 - 40.5	\$636.00	\$0.00	0.00000	85.59
40.5 - 41.5	\$636.00	\$0.00	0.00000	85.59
41.5 - 42.5	\$636.00	\$0.00	0.00000	85.59
42.5 - 43.5	\$636.00	\$0.00	0.00000	85.59

OGE

Electric Division

350.20 Land Rights

Original And Smooth Survivor Curves



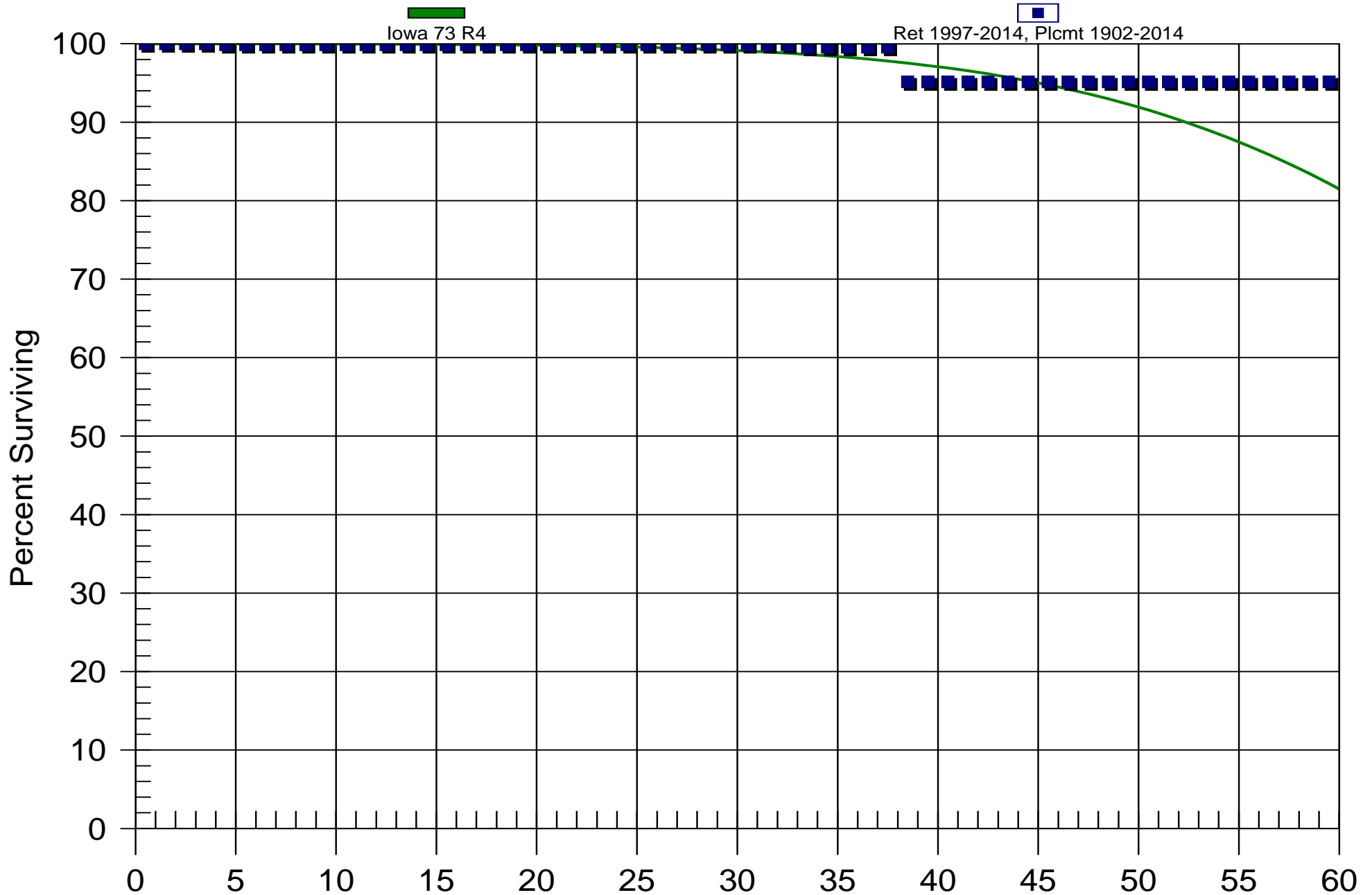
OGE
Electric Division
350.20 Land Rights
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$108,726,597.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$78,983,682.00	\$0.00	0.00000	100.00
1.5 - 2.5	\$42,704,083.00	\$10,935.00	0.00026	100.00
2.5 - 3.5	\$28,730,062.00	\$0.00	0.00000	99.97
3.5 - 4.5	\$25,614,789.00	\$0.00	0.00000	99.97
4.5 - 5.5	\$6,522,792.00	\$23,430.00	0.00359	99.97
5.5 - 6.5	\$5,285,793.00	\$0.00	0.00000	99.62
6.5 - 7.5	\$5,146,151.00	\$0.00	0.00000	99.62
7.5 - 8.5	\$4,845,237.00	\$0.00	0.00000	99.62
8.5 - 9.5	\$4,337,443.00	\$0.00	0.00000	99.62
9.5 - 10.5	\$874,269.00	\$0.00	0.00000	99.62
10.5 - 11.5	\$1,740,865.00	\$0.00	0.00000	99.62
11.5 - 12.5	\$2,372,006.00	\$0.00	0.00000	99.62
12.5 - 13.5	\$2,506,159.00	\$0.00	0.00000	99.62
13.5 - 14.5	\$3,233,499.00	\$0.00	0.00000	99.62
14.5 - 15.5	\$3,155,788.00	\$0.00	0.00000	99.62
15.5 - 16.5	\$1,643,224.00	\$0.00	0.00000	99.62
16.5 - 17.5	\$3,112,159.00	\$0.00	0.00000	99.62
17.5 - 18.5	\$4,494,980.00	\$0.00	0.00000	99.62
18.5 - 19.5	\$4,485,217.00	\$0.00	0.00000	99.62
19.5 - 20.5	\$4,078,959.00	\$0.00	0.00000	99.62
20.5 - 21.5	\$4,500,405.00	\$0.00	0.00000	99.62
21.5 - 22.5	\$4,380,367.00	\$0.00	0.00000	99.62
22.5 - 23.5	\$4,510,391.00	\$0.00	0.00000	99.62
23.5 - 24.5	\$4,943,930.00	\$0.00	0.00000	99.62
24.5 - 25.5	\$4,370,193.00	\$0.00	0.00000	99.62
25.5 - 26.5	\$6,127,793.00	\$0.00	0.00000	99.62
26.5 - 27.5	\$7,654,403.00	\$0.00	0.00000	99.62
27.5 - 28.5	\$7,357,707.00	\$0.00	0.00000	99.62
28.5 - 29.5	\$5,257,591.00	\$0.00	0.00000	99.62
29.5 - 30.5	\$2,064,996.00	\$0.00	0.00000	99.62
30.5 - 31.5	\$5,544,339.00	\$0.00	0.00000	99.62
31.5 - 32.5	\$10,063,257.00	\$0.00	0.00000	99.62
32.5 - 33.5	\$10,578,779.00	\$0.00	0.00000	99.62
33.5 - 34.5	\$10,190,727.00	\$0.00	0.00000	99.62
34.5 - 35.5	\$8,400,060.00	\$0.00	0.00000	99.62
35.5 - 36.5	\$10,257,417.00	\$0.00	0.00000	99.62

OGE
Electric Division
350.20 Land Rights
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$11,455,862.00	\$0.00	0.00000	99.62
37.5 - 38.5	\$5,137,493.00	\$0.00	0.00000	99.62
38.5 - 39.5	\$11,079,444.00	\$0.00	0.00000	99.62
39.5 - 40.5	\$17,613,579.00	\$0.00	0.00000	99.62
40.5 - 41.5	\$17,118,585.00	\$0.00	0.00000	99.62
41.5 - 42.5	\$16,704,112.00	\$0.00	0.00000	99.62
42.5 - 43.5	\$16,135,225.00	\$0.00	0.00000	99.62
43.5 - 44.5	\$14,621,584.00	\$63,762.00	0.00436	99.62
44.5 - 45.5	\$14,391,054.00	\$0.00	0.00000	99.18
45.5 - 46.5	\$14,266,535.00	\$0.00	0.00000	99.18
46.5 - 47.5	\$13,794,899.00	\$0.00	0.00000	99.18
47.5 - 48.5	\$13,253,882.00	\$0.00	0.00000	99.18
48.5 - 49.5	\$9,057,886.00	\$0.00	0.00000	99.18
49.5 - 50.5	\$8,553,967.00	\$0.00	0.00000	99.18
50.5 - 51.5	\$8,379,075.00	\$0.00	0.00000	99.18
51.5 - 52.5	\$8,218,935.00	\$0.00	0.00000	99.18
52.5 - 53.5	\$7,498,491.00	\$0.00	0.00000	99.18
53.5 - 54.5	\$6,332,789.00	\$0.00	0.00000	99.18
54.5 - 55.5	\$6,299,021.00	\$0.00	0.00000	99.18
55.5 - 56.5	\$6,299,021.00	\$0.00	0.00000	99.18

Electric Division 352.00 Structures and Improvements Original And Smooth Survivor Curves



Percent Surviving

Age in Years

OGE
Electric Division
352.00 Structures and Improvements

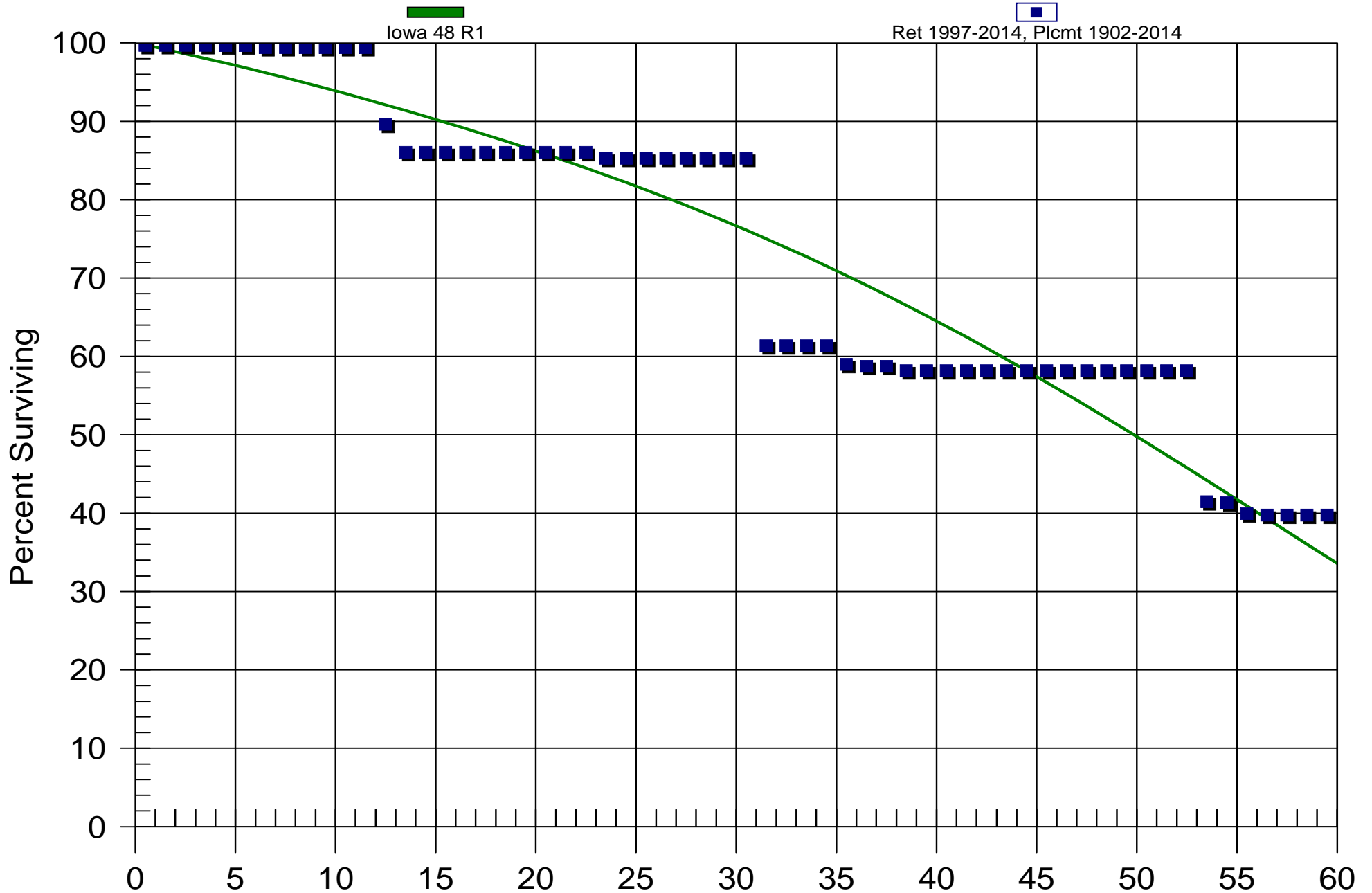
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$5,204,910.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$4,652,856.00	\$0.00	0.00000	100.00
1.5 - 2.5	\$4,644,854.00	\$0.00	0.00000	100.00
2.5 - 3.5	\$4,337,249.00	\$0.00	0.00000	100.00
3.5 - 4.5	\$3,732,232.00	\$4,896.00	0.00131	100.00
4.5 - 5.5	\$2,827,011.00	\$0.00	0.00000	99.87
5.5 - 6.5	\$2,533,740.00	\$0.00	0.00000	99.87
6.5 - 7.5	\$2,509,024.00	\$0.00	0.00000	99.87
7.5 - 8.5	\$2,509,024.00	\$0.00	0.00000	99.87
8.5 - 9.5	\$1,252,587.00	\$0.00	0.00000	99.87
9.5 - 10.5	\$1,279,391.00	\$0.00	0.00000	99.87
10.5 - 11.5	\$128,880.00	\$0.00	0.00000	99.87
11.5 - 12.5	\$118,915.00	\$0.00	0.00000	99.87
12.5 - 13.5	\$128,880.00	\$0.00	0.00000	99.87
13.5 - 14.5	\$119,179.00	\$0.00	0.00000	99.87
14.5 - 15.5	\$136,140.00	\$0.00	0.00000	99.87
15.5 - 16.5	\$150,990.00	\$0.00	0.00000	99.87
16.5 - 17.5	\$147,039.00	\$0.00	0.00000	99.87
17.5 - 18.5	\$145,898.00	\$0.00	0.00000	99.87
18.5 - 19.5	\$75,363.00	\$0.00	0.00000	99.87
19.5 - 20.5	(\$67,609.00)	\$0.00	0.00000	99.87
20.5 - 21.5	\$323,122.00	\$0.00	0.00000	99.87
21.5 - 22.5	\$432,939.00	\$0.00	0.00000	99.87
22.5 - 23.5	\$507,387.00	\$0.00	0.00000	99.87
23.5 - 24.5	\$446,561.00	\$0.00	0.00000	99.87
24.5 - 25.5	\$622,004.00	\$0.00	0.00000	99.87
25.5 - 26.5	\$760,605.00	\$0.00	0.00000	99.87
26.5 - 27.5	\$760,605.00	\$0.00	0.00000	99.87
27.5 - 28.5	\$739,801.00	\$0.00	0.00000	99.87
28.5 - 29.5	\$760,183.00	\$0.00	0.00000	99.87
29.5 - 30.5	\$785,309.00	\$0.00	0.00000	99.87
30.5 - 31.5	\$774,940.00	\$0.00	0.00000	99.87
31.5 - 32.5	\$727,249.00	\$0.00	0.00000	99.87
32.5 - 33.5	\$749,619.00	\$2,400.00	0.00320	99.87
33.5 - 34.5	\$815,277.00	\$0.00	0.00000	99.55
34.5 - 35.5	\$824,070.00	\$0.00	0.00000	99.55
35.5 - 36.5	\$854,991.00	\$0.00	0.00000	99.55

OGE
Electric Division
352.00 Structures and Improvements
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$845,694.00	\$0.00	0.00000	99.55
37.5 - 38.5	\$698,736.00	\$30,921.00	0.04425	99.55
38.5 - 39.5	\$465,612.00	\$0.00	0.00000	95.14
39.5 - 40.5	\$562,231.00	\$0.00	0.00000	95.14
40.5 - 41.5	\$482,710.00	\$0.00	0.00000	95.14
41.5 - 42.5	\$477,637.00	\$0.00	0.00000	95.14
42.5 - 43.5	\$266,444.00	\$0.00	0.00000	95.14
43.5 - 44.5	\$266,444.00	\$0.00	0.00000	95.14
44.5 - 45.5	\$266,444.00	\$0.00	0.00000	95.14
45.5 - 46.5	\$220,817.00	\$0.00	0.00000	95.14
46.5 - 47.5	\$203,239.00	\$0.00	0.00000	95.14
47.5 - 48.5	\$198,091.00	\$0.00	0.00000	95.14
48.5 - 49.5	\$198,091.00	\$0.00	0.00000	95.14
49.5 - 50.5	\$198,091.00	\$0.00	0.00000	95.14
50.5 - 51.5	\$152,078.00	\$0.00	0.00000	95.14
51.5 - 52.5	\$130,033.00	\$0.00	0.00000	95.14
52.5 - 53.5	\$130,033.00	\$0.00	0.00000	95.14
53.5 - 54.5	\$130,033.00	\$0.00	0.00000	95.14
54.5 - 55.5	\$130,033.00	\$0.00	0.00000	95.14
55.5 - 56.5	\$121,877.00	\$0.00	0.00000	95.14

Electric Division 353.10 Station Equipment - Step Up Transformers Original And Smooth Survivor Curves



OGE
Electric Division
353.10 Station Equipment - Step Up Transformers

Observed Life Table
Retirement Expr. 1999 TO 2014
Placement Years 1955 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$35,900,406.00	\$118,403.00	0.00330	100.00
0.5 - 1.5	\$35,527,252.00	\$0.00	0.00000	99.67
1.5 - 2.5	\$35,208,532.00	\$0.00	0.00000	99.67
2.5 - 3.5	\$39,503,967.00	\$0.00	0.00000	99.67
3.5 - 4.5	\$27,050,178.00	\$1,500.00	0.00006	99.67
4.5 - 5.5	\$20,175,175.00	\$0.00	0.00000	99.66
5.5 - 6.5	\$15,510,657.00	\$42,382.00	0.00273	99.66
6.5 - 7.5	\$10,223,581.00	\$0.00	0.00000	99.39
7.5 - 8.5	\$11,925,259.00	\$0.00	0.00000	99.39
8.5 - 9.5	\$10,093,015.00	\$0.00	0.00000	99.39
9.5 - 10.5	\$9,152,849.00	\$0.00	0.00000	99.39
10.5 - 11.5	\$10,587,061.00	\$0.00	0.00000	99.39
11.5 - 12.5	\$10,584,517.00	\$931,967.00	0.08805	99.39
12.5 - 13.5	\$9,542,718.00	\$381,670.00	0.04000	90.64
13.5 - 14.5	\$4,111,230.00	\$0.00	0.00000	87.02
14.5 - 15.5	\$3,458,788.00	\$0.00	0.00000	87.02
15.5 - 16.5	\$3,458,788.00	\$0.00	0.00000	87.02
16.5 - 17.5	\$4,557,101.00	\$0.00	0.00000	87.02
17.5 - 18.5	\$4,557,101.00	\$0.00	0.00000	87.02
18.5 - 19.5	\$5,986,745.00	\$0.00	0.00000	87.02
19.5 - 20.5	\$7,635,242.00	\$0.00	0.00000	87.02
20.5 - 21.5	\$8,834,300.00	\$0.00	0.00000	87.02
21.5 - 22.5	\$10,157,913.00	\$0.00	0.00000	87.02
22.5 - 23.5	\$10,854,683.00	\$95,911.00	0.00884	87.02
23.5 - 24.5	\$7,395,895.00	\$0.00	0.00000	86.25
24.5 - 25.5	\$8,240,119.00	\$0.00	0.00000	86.25
25.5 - 26.5	\$8,240,119.00	\$0.00	0.00000	86.25
26.5 - 27.5	\$8,053,392.00	\$0.00	0.00000	86.25
27.5 - 28.5	\$8,226,321.00	\$0.00	0.00000	86.25
28.5 - 29.5	\$8,979,760.00	\$0.00	0.00000	86.25
29.5 - 30.5	\$9,202,803.00	\$0.00	0.00000	86.25
30.5 - 31.5	\$8,479,591.00	\$2,345,267.00	0.27658	86.25
31.5 - 32.5	\$6,134,324.00	\$0.00	0.00000	62.39
32.5 - 33.5	\$6,015,921.00	\$0.00	0.00000	62.39
33.5 - 34.5	\$6,134,324.00	\$0.00	0.00000	62.39
34.5 - 35.5	\$4,481,637.00	\$172,929.00	0.03859	62.39
35.5 - 36.5	\$4,308,708.00	\$20,008.00	0.00464	59.99

OGE
Electric Division
353.10 Station Equipment - Step Up Transformers
Observed Life Table
Retirement Expr. 1999 TO 2014
Placement Years 1955 TO 2014

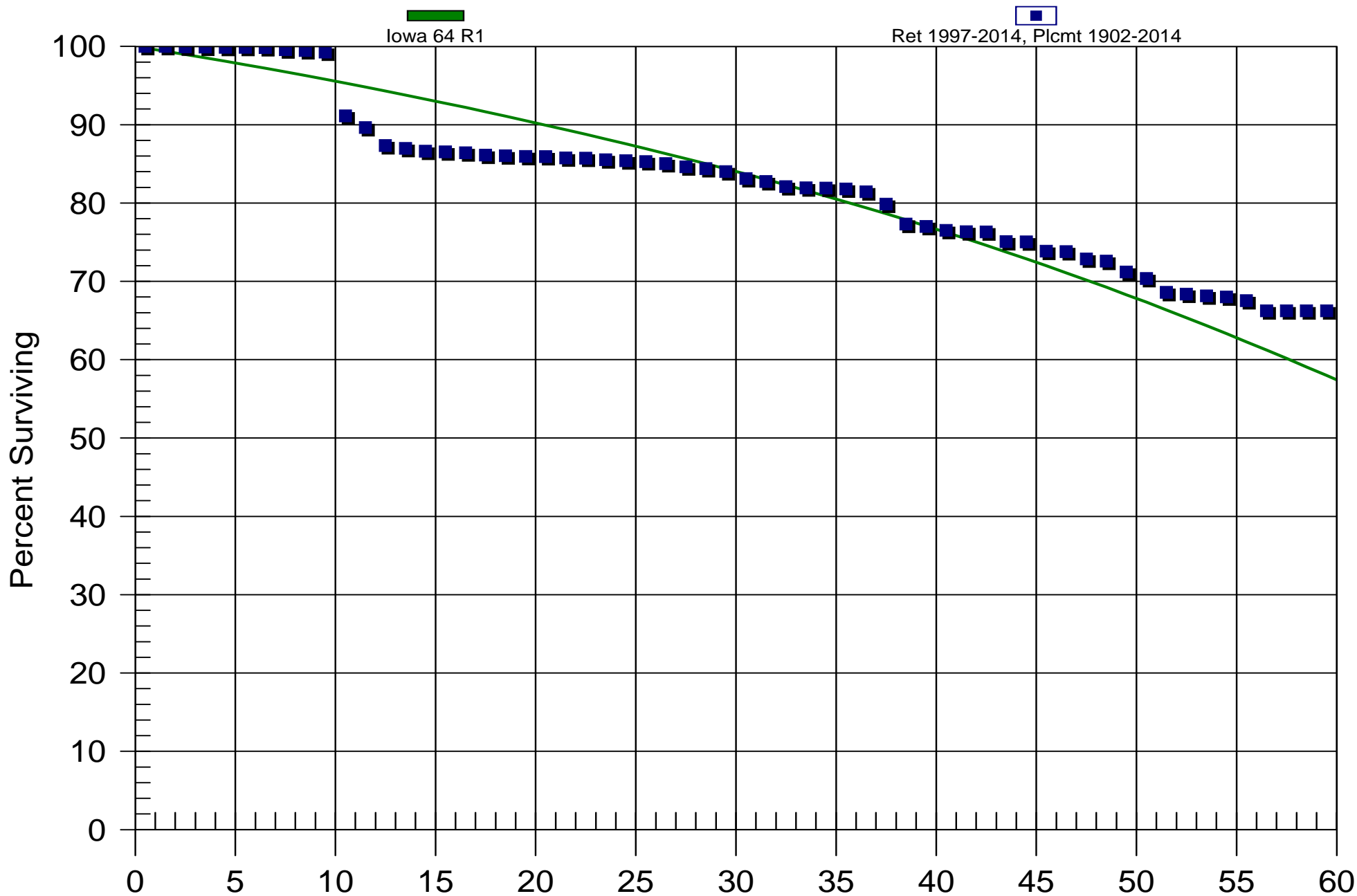
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$3,429,642.00	\$0.00	0.00000	59.71
37.5 - 38.5	\$3,046,195.00	\$24,706.00	0.00811	59.71
38.5 - 39.5	\$3,021,489.00	\$0.00	0.00000	59.22
39.5 - 40.5	\$3,021,489.00	\$0.00	0.00000	59.22
40.5 - 41.5	\$2,690,665.00	\$0.00	0.00000	59.22
41.5 - 42.5	\$2,972,782.00	\$0.00	0.00000	59.22
42.5 - 43.5	\$2,244,049.00	\$0.00	0.00000	59.22
43.5 - 44.5	\$2,674,822.00	\$0.00	0.00000	59.22
44.5 - 45.5	\$1,921,383.00	\$0.00	0.00000	59.22
45.5 - 46.5	\$1,921,383.00	\$0.00	0.00000	59.22
46.5 - 47.5	\$1,546,282.00	\$0.00	0.00000	59.22
47.5 - 48.5	\$1,546,282.00	\$0.00	0.00000	59.22
48.5 - 49.5	\$1,546,282.00	\$0.00	0.00000	59.22
49.5 - 50.5	\$1,427,879.00	\$0.00	0.00000	59.22
50.5 - 51.5	\$1,427,879.00	\$0.00	0.00000	59.22
51.5 - 52.5	\$1,427,879.00	\$0.00	0.00000	59.22
52.5 - 53.5	\$1,087,879.00	\$312,370.00	0.28714	59.22
53.5 - 54.5	\$775,509.00	\$2,617.00	0.00337	42.22
54.5 - 55.5	\$772,892.00	\$25,930.00	0.03355	42.08
55.5 - 56.5	\$746,962.00	\$3,851.00	0.00516	40.66
56.5 - 57.5	\$590,636.00	\$0.00	0.00000	40.45
57.5 - 58.5	\$312,370.00	\$0.00	0.00000	40.45
58.5 - 59.5	\$312,370.00	\$0.00	0.00000	40.45

OGE

Electric Division

353.00 Station Equipment

Original And Smooth Survivor Curves



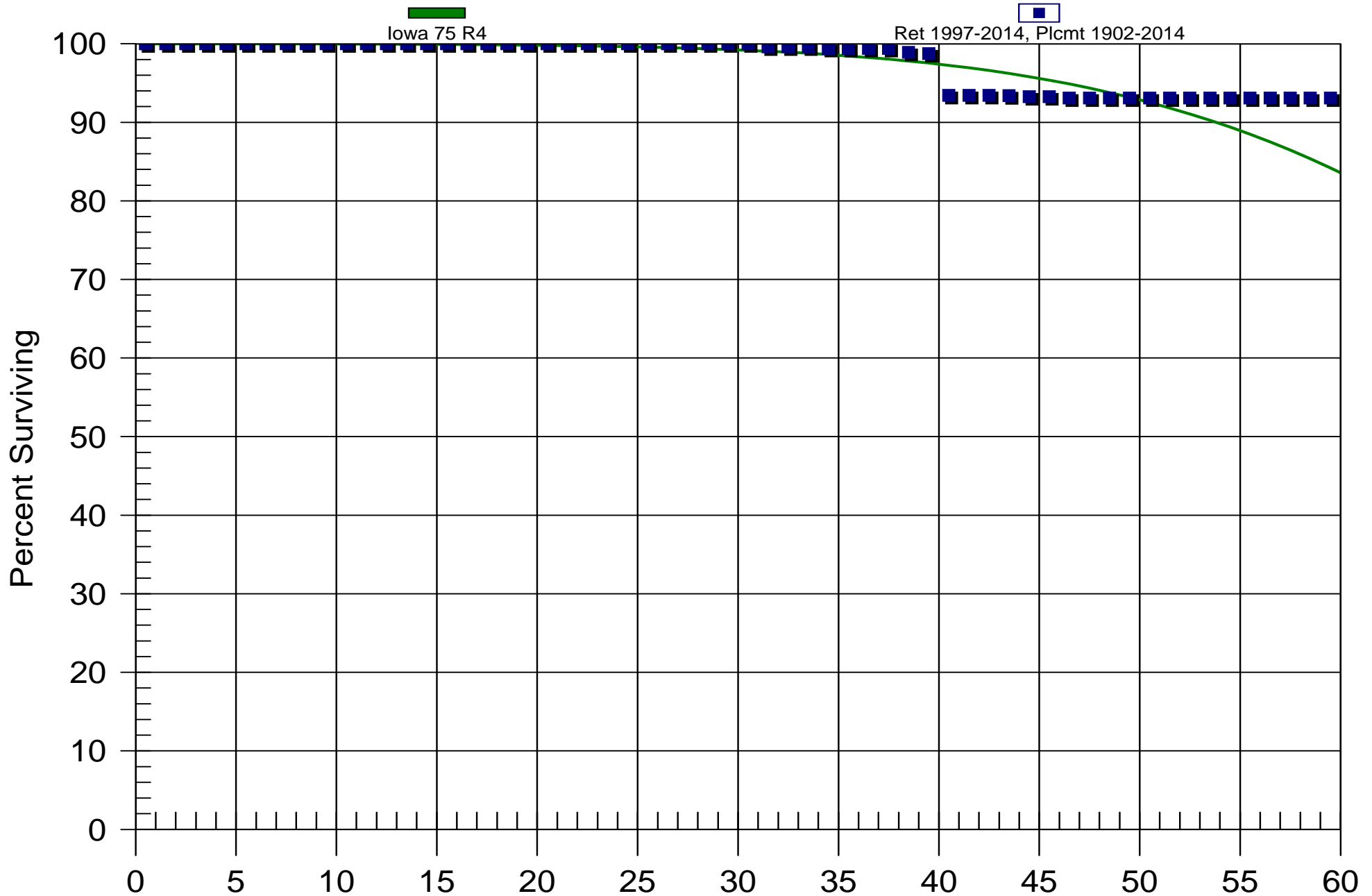
OGE
Electric Division
353.00 Station Equipment
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$447,756,938.00	\$20.00	0.00000	100.00
0.5 - 1.5	\$347,573,501.00	\$15,533.00	0.00004	100.00
1.5 - 2.5	\$313,663,628.00	\$210,730.00	0.00067	100.00
2.5 - 3.5	\$255,052,937.00	\$56,040.00	0.00022	99.93
3.5 - 4.5	\$211,680,410.00	\$42,024.00	0.00020	99.91
4.5 - 5.5	\$177,234,458.00	\$34,676.00	0.00020	99.89
5.5 - 6.5	\$148,144,231.00	\$46,948.00	0.00032	99.87
6.5 - 7.5	\$126,597,729.00	\$339,705.00	0.00268	99.84
7.5 - 8.5	\$135,304,170.00	\$163,098.00	0.00121	99.57
8.5 - 9.5	\$203,244,547.00	\$393,150.00	0.00193	99.45
9.5 - 10.5	\$172,895,802.00	\$14,176,989.00	0.08200	99.26
10.5 - 11.5	\$64,060,007.00	\$1,042,954.00	0.01628	91.12
11.5 - 12.5	\$59,267,031.00	\$1,516,284.00	0.02558	89.63
12.5 - 13.5	\$65,111,425.00	\$274,149.00	0.00421	87.34
13.5 - 14.5	\$66,066,686.00	\$264,187.00	0.00400	86.97
14.5 - 15.5	\$62,729,667.00	\$71,669.00	0.00114	86.62
15.5 - 16.5	\$63,429,213.00	\$87,064.00	0.00137	86.53
16.5 - 17.5	\$64,257,353.00	\$216,168.00	0.00336	86.41
17.5 - 18.5	\$66,564,677.00	\$65,773.00	0.00099	86.12
18.5 - 19.5	\$57,938,665.00	\$61,592.00	0.00106	86.03
19.5 - 20.5	\$47,855,705.00	\$15,503.00	0.00032	85.94
20.5 - 21.5	\$60,618,245.00	\$106,374.00	0.00175	85.91
21.5 - 22.5	\$64,804,326.00	\$24,309.00	0.00038	85.76
22.5 - 23.5	\$64,894,241.00	\$151,336.00	0.00233	85.73
23.5 - 24.5	\$66,054,533.00	\$105,716.00	0.00160	85.53
24.5 - 25.5	\$70,051,472.00	\$93,503.00	0.00133	85.39
25.5 - 26.5	\$62,947,900.00	\$176,836.00	0.00281	85.28
26.5 - 27.5	\$56,565,724.00	\$276,594.00	0.00489	85.04
27.5 - 28.5	\$56,683,183.00	\$156,665.00	0.00276	84.62
28.5 - 29.5	\$55,235,446.00	\$242,039.00	0.00438	84.39
29.5 - 30.5	\$53,320,261.00	\$561,169.00	0.01052	84.02
30.5 - 31.5	\$58,168,155.00	\$279,557.00	0.00481	83.13
31.5 - 32.5	\$55,478,052.00	\$416,958.00	0.00752	82.73
32.5 - 33.5	\$60,559,872.00	\$127,037.00	0.00210	82.11
33.5 - 34.5	\$64,102,371.00	\$29,317.00	0.00046	81.94
34.5 - 35.5	\$63,417,415.00	\$74,036.00	0.00117	81.90
35.5 - 36.5	\$61,897,879.00	\$290,169.00	0.00469	81.81

OGE
Electric Division
353.00 Station Equipment
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$63,185,960.00	\$1,208,087.00	0.01912	81.42
37.5 - 38.5	\$42,023,246.00	\$1,340,826.00	0.03191	79.87
38.5 - 39.5	\$46,364,982.00	\$191,045.00	0.00412	77.32
39.5 - 40.5	\$56,272,218.00	\$359,889.00	0.00640	77.00
40.5 - 41.5	\$50,830,466.00	\$113,167.00	0.00223	76.51
41.5 - 42.5	\$47,776,239.00	\$17,921.00	0.00038	76.34
42.5 - 43.5	\$38,932,431.00	\$630,525.00	0.01620	76.31
43.5 - 44.5	\$37,884,756.00	\$14,438.00	0.00038	75.07
44.5 - 45.5	\$36,106,520.00	\$577,753.00	0.01600	75.04
45.5 - 46.5	\$34,876,078.00	\$24,449.00	0.00070	73.84
46.5 - 47.5	\$31,629,042.00	\$397,200.00	0.01256	73.79
47.5 - 48.5	\$32,501,175.00	\$133,313.00	0.00410	72.87
48.5 - 49.5	\$26,223,175.00	\$491,840.00	0.01876	72.57
49.5 - 50.5	\$25,304,759.00	\$300,306.00	0.01187	71.21
50.5 - 51.5	\$21,394,754.00	\$534,347.00	0.02498	70.36
51.5 - 52.5	\$20,473,892.00	\$73,586.00	0.00359	68.60
52.5 - 53.5	\$20,043,339.00	\$58,762.00	0.00293	68.36
53.5 - 54.5	\$19,423,230.00	\$41,115.00	0.00212	68.16
54.5 - 55.5	\$18,713,301.00	\$133,332.00	0.00712	68.01
55.5 - 56.5	\$17,579,829.00	\$334,269.00	0.01901	67.53

Electric Division
354.00 Towers and Fixtures
Original And Smooth Survivor Curves



OGE
Electric Division
354.00 Towers and Fixtures
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2013

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$110,678,088.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$114,182,896.00	\$0.00	0.00000	100.00
1.5 - 2.5	\$114,583,086.00	\$0.00	0.00000	100.00
2.5 - 3.5	\$114,291,755.00	\$4,955.00	0.00004	100.00
3.5 - 4.5	\$113,694,289.00	\$0.00	0.00000	100.00
4.5 - 5.5	\$9,310,535.00	\$0.00	0.00000	100.00
5.5 - 6.5	\$9,399,277.00	\$0.00	0.00000	100.00
6.5 - 7.5	\$8,211,179.00	\$0.00	0.00000	100.00
7.5 - 8.5	\$7,938,878.00	\$0.00	0.00000	100.00
8.5 - 9.5	\$7,935,291.00	\$0.00	0.00000	100.00
9.5 - 10.5	\$6,537,101.00	\$0.00	0.00000	100.00
10.5 - 11.5	\$13,387,380.00	\$0.00	0.00000	100.00
11.5 - 12.5	\$12,880,632.00	\$0.00	0.00000	100.00
12.5 - 13.5	\$8,682,578.00	\$0.00	0.00000	100.00
13.5 - 14.5	\$8,682,123.00	\$0.00	0.00000	100.00
14.5 - 15.5	\$8,362,622.00	\$0.00	0.00000	100.00
15.5 - 16.5	\$8,362,622.00	\$0.00	0.00000	100.00
16.5 - 17.5	\$16,155,220.00	\$0.00	0.00000	100.00
17.5 - 18.5	\$15,843,417.00	\$0.00	0.00000	100.00
18.5 - 19.5	\$15,843,417.00	\$0.00	0.00000	100.00
19.5 - 20.5	\$15,843,417.00	\$0.00	0.00000	100.00
20.5 - 21.5	\$19,875,907.00	\$0.00	0.00000	100.00
21.5 - 22.5	\$19,667,174.00	\$0.00	0.00000	100.00
22.5 - 23.5	\$19,875,907.00	\$0.00	0.00000	100.00
23.5 - 24.5	\$21,281,364.00	\$0.00	0.00000	100.00
24.5 - 25.5	\$24,847,201.00	\$0.00	0.00000	100.00
25.5 - 26.5	\$28,000,541.00	\$0.00	0.00000	100.00
26.5 - 27.5	\$28,154,374.00	\$0.00	0.00000	100.00
27.5 - 28.5	\$28,161,062.00	\$0.00	0.00000	100.00
28.5 - 29.5	\$20,110,243.00	\$0.00	0.00000	100.00
29.5 - 30.5	\$19,917,468.00	\$0.00	0.00000	100.00
30.5 - 31.5	\$35,194,255.00	\$141,000.00	0.00401	100.00
31.5 - 32.5	\$35,059,943.00	\$0.00	0.00000	99.60
32.5 - 33.5	\$35,059,943.00	\$0.00	0.00000	99.60
33.5 - 34.5	\$35,059,943.00	\$71,656.00	0.00204	99.60
34.5 - 35.5	\$27,310,601.00	\$0.00	0.00000	99.39
35.5 - 36.5	\$27,444,369.00	\$0.00	0.00000	99.39

OGE
Electric Division
354.00 Towers and Fixtures
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2013

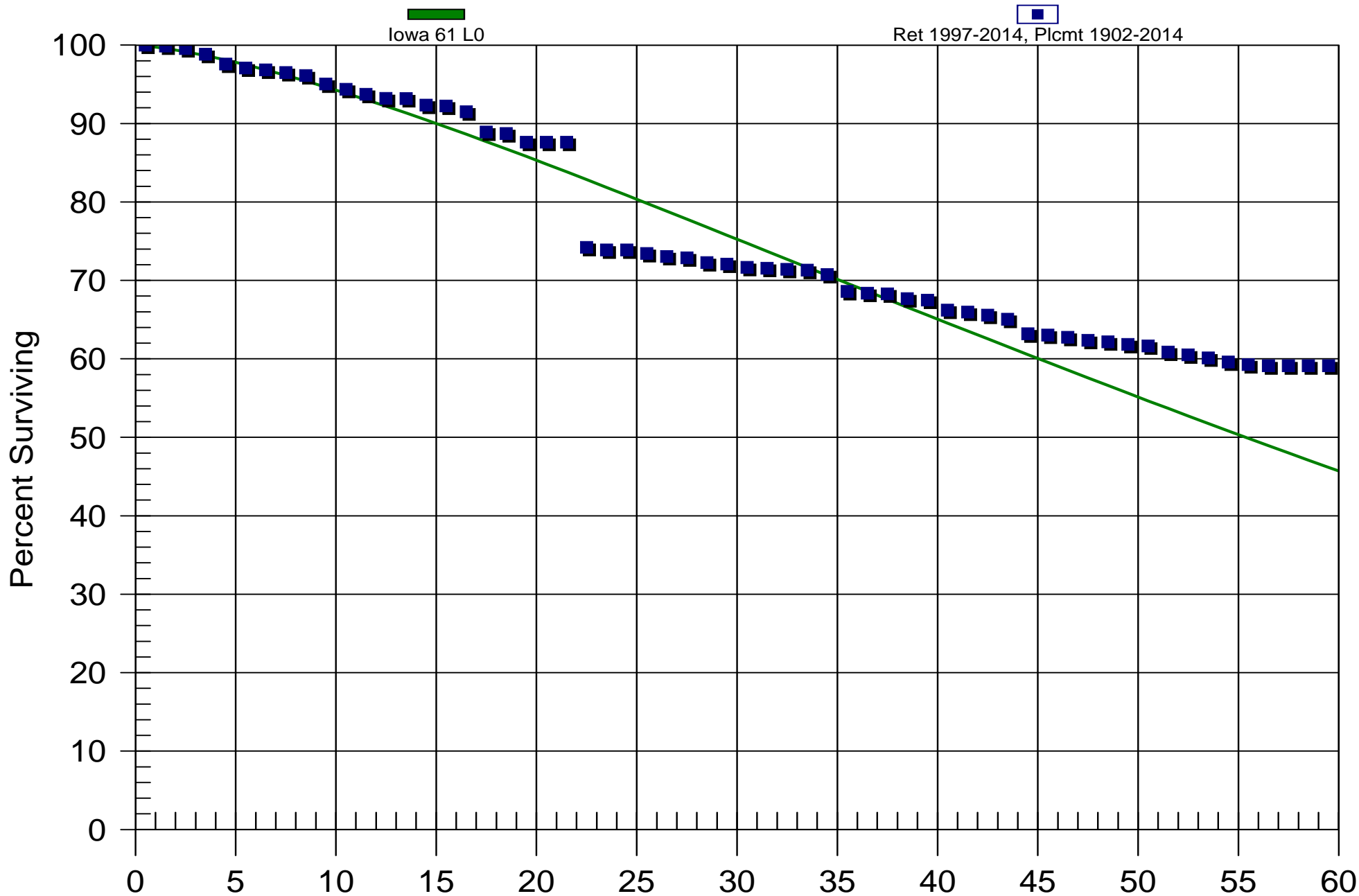
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$73,149,804.00	\$0.00	0.00000	99.39
37.5 - 38.5	\$73,445,018.00	\$356,968.00	0.00486	99.39
38.5 - 39.5	\$24,719,427.00	\$42,332.00	0.00171	98.91
39.5 - 40.5	\$27,898,886.00	\$1,499,746.00	0.05376	98.74
40.5 - 41.5	\$26,190,407.00	\$0.00	0.00000	93.43
41.5 - 42.5	\$25,449,736.00	\$0.00	0.00000	93.43
42.5 - 43.5	\$21,139,508.00	\$6,657.00	0.00031	93.43
43.5 - 44.5	\$18,075,136.00	\$25,365.00	0.00140	93.40
44.5 - 45.5	\$18,049,771.00	\$0.00	0.00000	93.27
45.5 - 46.5	\$18,043,083.00	\$33,442.00	0.00185	93.27
46.5 - 47.5	\$18,009,641.00	\$0.00	0.00000	93.10
47.5 - 48.5	\$18,001,764.00	\$0.00	0.00000	93.10
48.5 - 49.5	\$2,802,038.00	\$0.00	0.00000	93.10
49.5 - 50.5	\$2,802,038.00	\$0.00	0.00000	93.10
50.5 - 51.5	\$2,802,038.00	\$0.00	0.00000	93.10
51.5 - 52.5	\$2,802,038.00	\$0.00	0.00000	93.10
52.5 - 53.5	\$2,802,038.00	\$0.00	0.00000	93.10
53.5 - 54.5	\$2,668,270.00	\$0.00	0.00000	93.10
54.5 - 55.5	\$2,503,501.00	\$0.00	0.00000	93.10
55.5 - 56.5	\$1,821,285.00	\$0.00	0.00000	93.10

OGE

Electric Division

355.00 Poles and Fixtures

Original And Smooth Survivor Curves



OGE
Electric Division
355.00 Poles and Fixtures
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$754,878,208.00	\$59,791.00	0.00008	100.00
0.5 - 1.5	\$478,788,977.00	\$534,385.00	0.00112	99.99
1.5 - 2.5	\$332,013,058.00	\$1,129,983.00	0.00340	99.88
2.5 - 3.5	\$197,925,778.00	\$1,409,504.00	0.00712	99.54
3.5 - 4.5	\$168,342,772.00	\$2,128,118.00	0.01264	98.83
4.5 - 5.5	\$145,294,099.00	\$729,198.00	0.00502	97.58
5.5 - 6.5	\$114,997,839.00	\$301,049.00	0.00262	97.09
6.5 - 7.5	\$95,960,557.00	\$333,797.00	0.00348	96.84
7.5 - 8.5	\$85,213,103.00	\$341,169.00	0.00400	96.50
8.5 - 9.5	\$70,958,584.00	\$795,595.00	0.01121	96.12
9.5 - 10.5	\$62,115,759.00	\$444,068.00	0.00715	95.04
10.5 - 11.5	\$57,129,601.00	\$388,661.00	0.00680	94.36
11.5 - 12.5	\$51,350,271.00	\$282,739.00	0.00551	93.72
12.5 - 13.5	\$29,039,441.00	\$7,374.00	0.00025	93.20
13.5 - 14.5	\$23,882,888.00	\$214,014.00	0.00896	93.18
14.5 - 15.5	\$20,835,360.00	\$26,765.00	0.00128	92.34
15.5 - 16.5	\$11,552,787.00	\$93,072.00	0.00806	92.22
16.5 - 17.5	\$11,930,850.00	\$334,323.00	0.02802	91.48
17.5 - 18.5	\$8,233,712.00	\$18,888.00	0.00229	88.92
18.5 - 19.5	\$7,902,352.00	\$99,061.00	0.01254	88.71
19.5 - 20.5	\$13,089,549.00	\$0.00	0.00000	87.60
20.5 - 21.5	\$13,684,059.00	\$0.00	0.00000	87.60
21.5 - 22.5	\$11,159,534.00	\$1,707,386.00	0.15300	87.60
22.5 - 23.5	\$12,009,228.00	\$51,203.00	0.00426	74.20
23.5 - 24.5	\$16,374,262.00	\$0.00	0.00000	73.88
24.5 - 25.5	\$21,695,716.00	\$134,836.00	0.00621	73.88
25.5 - 26.5	\$24,965,621.00	\$123,140.00	0.00493	73.42
26.5 - 27.5	\$27,042,964.00	\$70,318.00	0.00260	73.06
27.5 - 28.5	\$30,132,973.00	\$241,984.00	0.00803	72.87
28.5 - 29.5	\$34,939,764.00	\$104,369.00	0.00299	72.28
29.5 - 30.5	\$37,286,468.00	\$212,588.00	0.00570	72.07
30.5 - 31.5	\$36,868,195.00	\$47,693.00	0.00129	71.66
31.5 - 32.5	\$41,035,361.00	\$80,104.00	0.00195	71.57
32.5 - 33.5	\$42,592,360.00	\$78,382.00	0.00184	71.43
33.5 - 34.5	\$43,823,366.00	\$339,640.00	0.00775	71.29
34.5 - 35.5	\$45,305,626.00	\$1,370,356.00	0.03025	70.74
35.5 - 36.5	\$51,064,841.00	\$175,409.00	0.00344	68.60

OGE
Electric Division
355.00 Poles and Fixtures
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

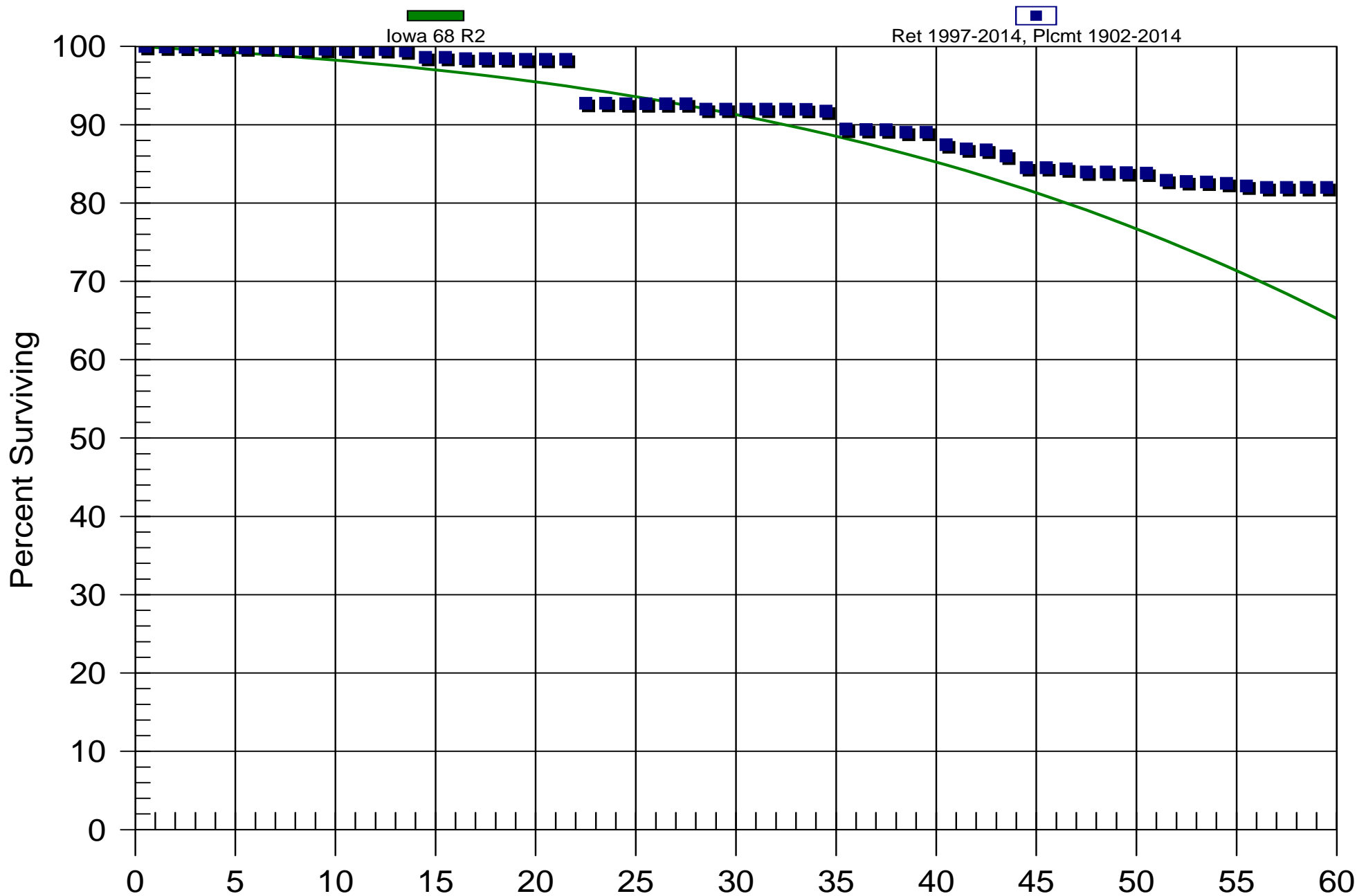
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$155,020,001.00	\$190,869.00	0.00123	68.37
37.5 - 38.5	\$113,417,217.00	\$1,025,033.00	0.00904	68.28
38.5 - 39.5	\$49,730,058.00	\$131,126.00	0.00264	67.67
39.5 - 40.5	\$103,229,616.00	\$1,973,032.00	0.01911	67.49
40.5 - 41.5	\$95,554,997.00	\$331,299.00	0.00347	66.20
41.5 - 42.5	\$91,090,336.00	\$542,497.00	0.00596	65.97
42.5 - 43.5	\$71,456,188.00	\$560,155.00	0.00784	65.57
43.5 - 44.5	\$67,200,566.00	\$1,934,810.00	0.02879	65.06
44.5 - 45.5	\$64,010,472.00	\$149,238.00	0.00233	63.19
45.5 - 46.5	\$62,310,102.00	\$283,162.00	0.00454	63.04
46.5 - 47.5	\$58,493,881.00	\$363,381.00	0.00621	62.75
47.5 - 48.5	\$56,202,217.00	\$179,663.00	0.00320	62.36
48.5 - 49.5	\$53,941,473.00	\$286,709.00	0.00532	62.16
49.5 - 50.5	\$51,396,736.00	\$158,754.00	0.00309	61.83
50.5 - 51.5	\$49,922,491.00	\$626,419.00	0.01255	61.64
51.5 - 52.5	\$47,671,464.00	\$288,087.00	0.00604	60.87
52.5 - 53.5	\$44,962,337.00	\$279,926.00	0.00623	60.50
53.5 - 54.5	\$37,481,054.00	\$336,966.00	0.00899	60.12
54.5 - 55.5	\$36,455,714.00	\$190,586.00	0.00523	59.58
55.5 - 56.5	\$36,042,440.00	\$92,468.00	0.00257	59.27

OGE

Electric Division

356.00 Overhead Conductors and Devices

Original And Smooth Survivor Curves



OGE
Electric Division
356.00 Overhead Conductors and Devices
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

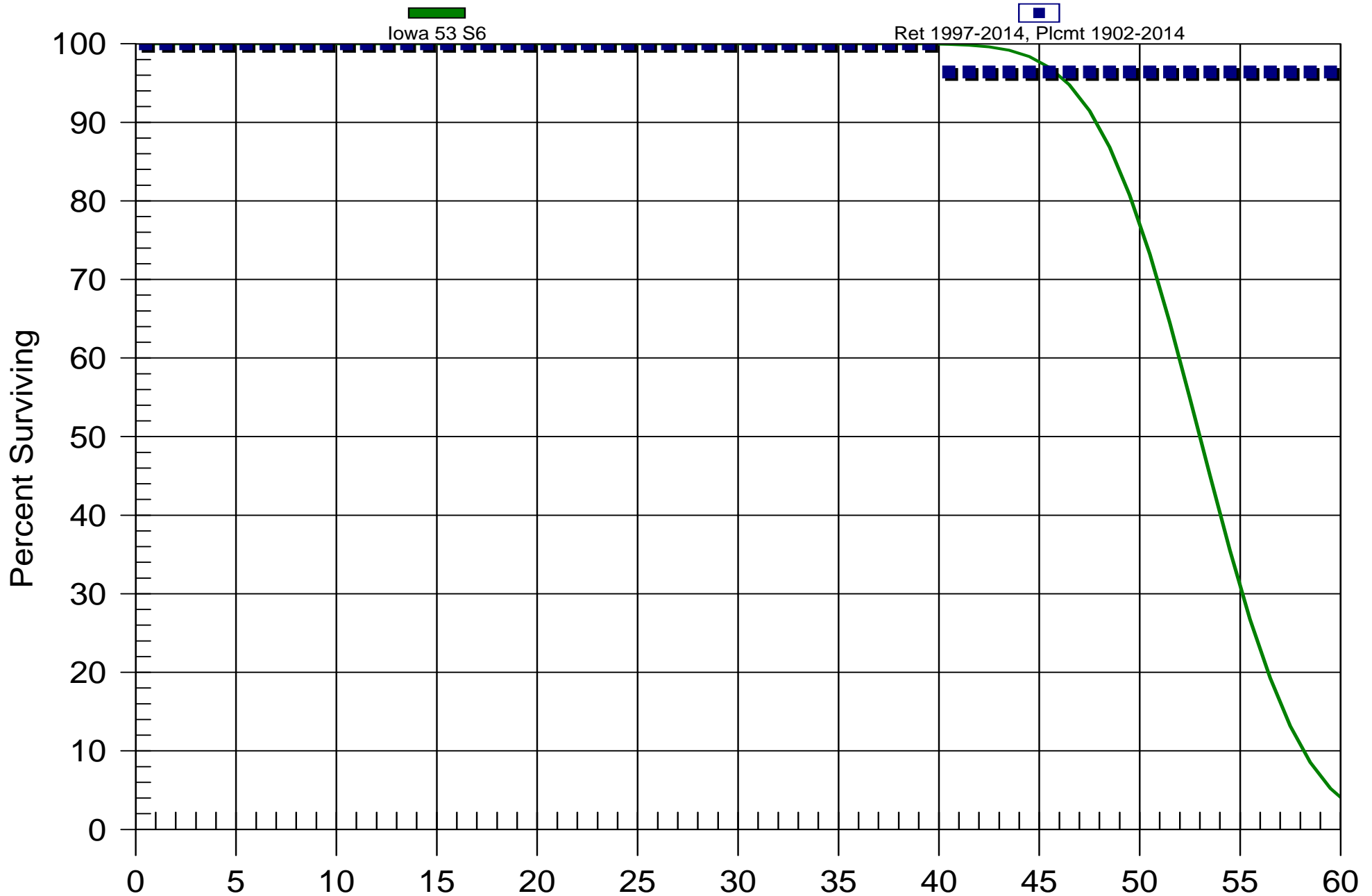
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$464,360,238.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$340,767,269.00	\$259,006.00	0.00076	100.00
1.5 - 2.5	\$262,901,898.00	\$33,783.00	0.00013	99.92
2.5 - 3.5	\$186,255,577.00	\$26,930.00	0.00014	99.91
3.5 - 4.5	\$170,471,183.00	\$124,817.00	0.00073	99.90
4.5 - 5.5	\$94,908,137.00	\$2,500.00	0.00003	99.82
5.5 - 6.5	\$84,313,955.00	\$0.00	0.00000	99.82
6.5 - 7.5	\$72,091,843.00	\$125,314.00	0.00174	99.82
7.5 - 8.5	\$63,584,138.00	\$0.00	0.00000	99.65
8.5 - 9.5	\$54,764,170.00	\$18,564.00	0.00034	99.65
9.5 - 10.5	\$52,289,546.00	\$950.00	0.00002	99.61
10.5 - 11.5	\$50,096,971.00	\$14.00	0.00000	99.61
11.5 - 12.5	\$45,538,394.00	\$0.00	0.00000	99.61
12.5 - 13.5	\$14,408,454.00	\$24,830.00	0.00172	99.61
13.5 - 14.5	\$12,767,820.00	\$106,566.00	0.00835	99.44
14.5 - 15.5	\$9,803,303.00	\$2,050.00	0.00021	98.61
15.5 - 16.5	\$9,487,713.00	\$15,336.00	0.00162	98.59
16.5 - 17.5	\$20,027,377.00	\$0.00	0.00000	98.43
17.5 - 18.5	\$17,691,202.00	\$0.00	0.00000	98.43
18.5 - 19.5	\$15,463,035.00	\$10,815.00	0.00070	98.43
19.5 - 20.5	\$22,001,912.00	\$279.00	0.00001	98.36
20.5 - 21.5	\$24,674,552.00	\$0.00	0.00000	98.36
21.5 - 22.5	\$23,019,680.00	\$1,313,809.00	0.05707	98.36
22.5 - 23.5	\$24,101,838.00	\$3,665.00	0.00015	92.75
23.5 - 24.5	\$30,119,768.00	\$21,603.00	0.00072	92.73
24.5 - 25.5	\$33,672,256.00	\$550.00	0.00002	92.67
25.5 - 26.5	\$40,094,465.00	\$0.00	0.00000	92.66
26.5 - 27.5	\$41,747,280.00	\$0.00	0.00000	92.66
27.5 - 28.5	\$44,734,158.00	\$325,723.00	0.00728	92.66
28.5 - 29.5	\$46,290,264.00	\$60.00	0.00000	91.99
29.5 - 30.5	\$53,862,717.00	\$0.00	0.00000	91.99
30.5 - 31.5	\$58,886,511.00	\$0.00	0.00000	91.99
31.5 - 32.5	\$60,785,686.00	\$0.00	0.00000	91.99
32.5 - 33.5	\$62,331,408.00	\$12,472.00	0.00020	91.99
33.5 - 34.5	\$63,095,045.00	\$170,246.00	0.00270	91.97
34.5 - 35.5	\$53,817,829.00	\$1,348,640.00	0.02506	91.72
35.5 - 36.5	\$55,421,208.00	\$28,901.00	0.00052	89.42

OGE
Electric Division
356.00 Overhead Conductors and Devices
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$155,685,374.00	\$30,539.00	0.00020	89.38
37.5 - 38.5	\$166,195,873.00	\$550,676.00	0.00331	89.36
38.5 - 39.5	\$86,686,583.00	\$1,380.00	0.00002	89.06
39.5 - 40.5	\$84,662,838.00	\$1,526,611.00	0.01803	89.06
40.5 - 41.5	\$78,954,937.00	\$490,634.00	0.00621	87.46
41.5 - 42.5	\$74,459,053.00	\$107,306.00	0.00144	86.91
42.5 - 43.5	\$56,042,725.00	\$510,917.00	0.00912	86.79
43.5 - 44.5	\$47,795,076.00	\$822,712.00	0.01721	86.00
44.5 - 45.5	\$45,622,523.00	\$6,950.00	0.00015	84.52
45.5 - 46.5	\$44,444,504.00	\$75,854.00	0.00171	84.50
46.5 - 47.5	\$43,096,006.00	\$207,106.00	0.00481	84.36
47.5 - 48.5	\$40,938,898.00	\$675.00	0.00002	83.95
48.5 - 49.5	\$32,770,668.00	\$28,846.00	0.00088	83.95
49.5 - 50.5	\$31,971,642.00	\$24,488.00	0.00077	83.88
50.5 - 51.5	\$31,087,292.00	\$340,451.00	0.01095	83.81
51.5 - 52.5	\$29,747,175.00	\$52,919.00	0.00178	82.90
52.5 - 53.5	\$27,736,410.00	\$24,193.00	0.00087	82.75
53.5 - 54.5	\$23,175,255.00	\$42,574.00	0.00184	82.68
54.5 - 55.5	\$22,652,284.00	\$96,155.00	0.00424	82.53
55.5 - 56.5	\$22,168,717.00	\$46,095.00	0.00208	82.17

Electric Division

358.00 Underground Conductors and Devices
Original And Smooth Survivor Curves



OGE
Electric Division
358.00 Underground Conductors and Devices

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1959 TO 2013

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$86,650.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$86,650.00	\$0.00	0.00000	100.00
1.5 - 2.5	\$86,650.00	\$0.00	0.00000	100.00
2.5 - 3.5	\$86,650.00	\$0.00	0.00000	100.00
3.5 - 4.5	\$86,650.00	\$0.00	0.00000	100.00
4.5 - 5.5	\$86,650.00	\$0.00	0.00000	100.00
5.5 - 6.5	\$86,650.00	\$0.00	0.00000	100.00
6.5 - 7.5	\$86,650.00	\$0.00	0.00000	100.00
7.5 - 8.5	\$86,650.00	\$0.00	0.00000	100.00
8.5 - 9.5	\$1,142.00	\$0.00	0.00000	100.00
9.5 - 10.5	\$1,142.00	\$0.00	0.00000	100.00
10.5 - 11.5	\$1,142.00	\$0.00	0.00000	100.00
11.5 - 12.5	\$1,142.00	\$0.00	0.00000	100.00
12.5 - 13.5	\$1,142.00	\$0.00	0.00000	100.00
13.5 - 14.5	\$1,142.00	\$0.00	0.00000	100.00
14.5 - 15.5	\$1,142.00	\$0.00	0.00000	100.00
15.5 - 16.5	\$1,142.00	\$0.00	0.00000	100.00
16.5 - 17.5	\$0.00	\$0.00	0.00000	100.00
17.5 - 18.5	\$0.00	\$0.00	0.00000	100.00
18.5 - 19.5	\$0.00	\$0.00	0.00000	100.00
19.5 - 20.5	\$0.00	\$0.00	0.00000	100.00
20.5 - 21.5	\$0.00	\$0.00	0.00000	100.00
21.5 - 22.5	\$0.00	\$0.00	0.00000	100.00
22.5 - 23.5	\$0.00	\$0.00	0.00000	100.00
23.5 - 24.5	\$0.00	\$0.00	0.00000	100.00
24.5 - 25.5	\$0.00	\$0.00	0.00000	100.00
25.5 - 26.5	\$0.00	\$0.00	0.00000	100.00
26.5 - 27.5	\$0.00	\$0.00	0.00000	100.00
27.5 - 28.5	\$0.00	\$0.00	0.00000	100.00
28.5 - 29.5	\$0.00	\$0.00	0.00000	100.00
29.5 - 30.5	(\$109,352.00)	\$0.00	0.00000	100.00
30.5 - 31.5	\$0.00	\$0.00	0.00000	100.00
31.5 - 32.5	\$109,352.00	\$0.00	0.00000	100.00
32.5 - 33.5	\$109,352.00	\$0.00	0.00000	100.00
33.5 - 34.5	\$109,352.00	\$0.00	0.00000	100.00
34.5 - 35.5	\$109,352.00	\$0.00	0.00000	100.00
35.5 - 36.5	\$109,352.00	\$0.00	0.00000	100.00

OGE
Electric Division
358.00 Underground Conductors and Devices

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1959 TO 2013

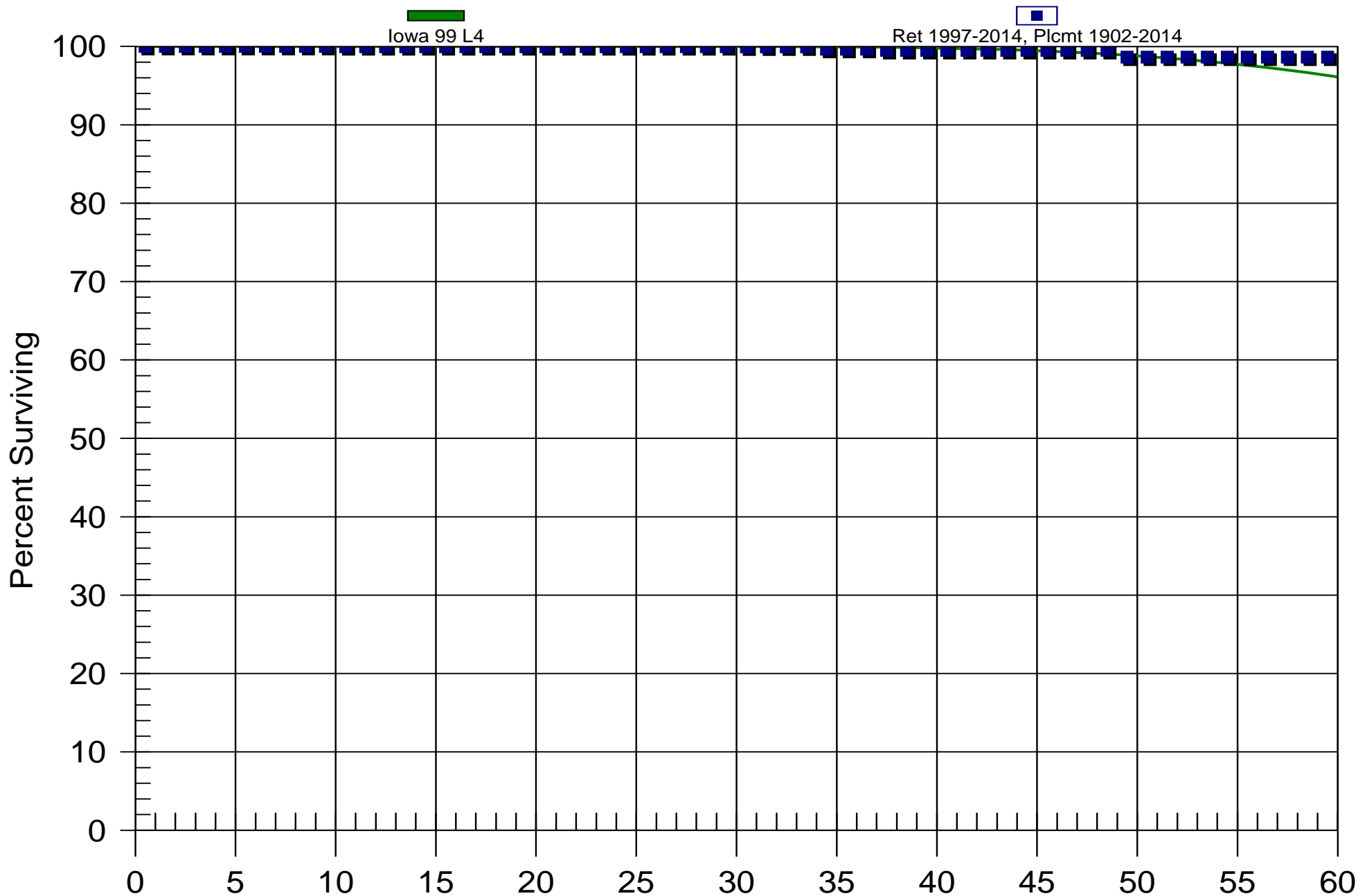
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$218,704.00	\$0.00	0.00000	100.00
37.5 - 38.5	\$222,781.00	\$0.00	0.00000	100.00
38.5 - 39.5	\$113,429.00	\$0.00	0.00000	100.00
39.5 - 40.5	\$113,429.00	\$4,077.00	0.03594	100.00
40.5 - 41.5	\$109,352.00	\$0.00	0.00000	96.41
41.5 - 42.5	\$109,352.00	\$0.00	0.00000	96.41
42.5 - 43.5	\$109,352.00	\$0.00	0.00000	96.41
43.5 - 44.5	\$109,352.00	\$0.00	0.00000	96.41
44.5 - 45.5	\$109,352.00	\$0.00	0.00000	96.41
45.5 - 46.5	\$109,352.00	\$0.00	0.00000	96.41
46.5 - 47.5	\$109,352.00	\$0.00	0.00000	96.41
47.5 - 48.5	\$109,352.00	\$0.00	0.00000	96.41
48.5 - 49.5	\$0.00	\$0.00	0.00000	96.41
49.5 - 50.5	\$0.00	\$0.00	0.00000	96.41
50.5 - 51.5	\$0.00	\$0.00	0.00000	96.41
51.5 - 52.5	\$0.00	\$0.00	0.00000	96.41
52.5 - 53.5	\$0.00	\$0.00	0.00000	96.41
53.5 - 54.5	\$0.00	\$0.00	0.00000	96.41
54.5 - 55.5	\$0.00	\$0.00	0.00000	96.41

OGE

Electric Division

360.20 Land Rights

Original And Smooth Survivor Curves



OGE
Electric Division
360.20 Land Rights
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$3,378,679.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$3,173,496.00	\$0.00	0.00000	100.00
1.5 - 2.5	\$2,981,006.00	\$0.00	0.00000	100.00
2.5 - 3.5	\$2,957,586.00	\$0.00	0.00000	100.00
3.5 - 4.5	\$2,608,460.00	\$0.00	0.00000	100.00
4.5 - 5.5	\$2,610,426.00	\$0.00	0.00000	100.00
5.5 - 6.5	\$2,557,349.00	\$0.00	0.00000	100.00
6.5 - 7.5	\$2,283,780.00	\$0.00	0.00000	100.00
7.5 - 8.5	\$1,581,411.00	\$0.00	0.00000	100.00
8.5 - 9.5	\$1,481,828.00	\$0.00	0.00000	100.00
9.5 - 10.5	\$1,465,020.00	\$536.00	0.00037	100.00
10.5 - 11.5	\$943,035.00	\$0.00	0.00000	99.96
11.5 - 12.5	\$836,208.00	\$0.00	0.00000	99.96
12.5 - 13.5	\$789,219.00	\$0.00	0.00000	99.96
13.5 - 14.5	\$743,766.00	\$0.00	0.00000	99.96
14.5 - 15.5	\$757,014.00	\$0.00	0.00000	99.96
15.5 - 16.5	\$782,632.00	\$0.00	0.00000	99.96
16.5 - 17.5	\$783,174.00	\$0.00	0.00000	99.96
17.5 - 18.5	\$785,484.00	\$0.00	0.00000	99.96
18.5 - 19.5	\$755,604.00	\$0.00	0.00000	99.96
19.5 - 20.5	\$726,790.00	\$0.00	0.00000	99.96
20.5 - 21.5	\$699,170.00	\$0.00	0.00000	99.96
21.5 - 22.5	\$672,296.00	\$0.00	0.00000	99.96
22.5 - 23.5	\$647,674.00	\$0.00	0.00000	99.96
23.5 - 24.5	\$622,844.00	\$0.00	0.00000	99.96
24.5 - 25.5	\$602,354.00	\$0.00	0.00000	99.96
25.5 - 26.5	\$578,151.00	\$0.00	0.00000	99.96
26.5 - 27.5	\$558,536.00	\$0.00	0.00000	99.96
27.5 - 28.5	\$537,386.00	\$0.00	0.00000	99.96
28.5 - 29.5	\$528,477.00	\$0.00	0.00000	99.96
29.5 - 30.5	\$509,533.00	\$155.00	0.00030	99.96
30.5 - 31.5	\$491,795.00	\$0.00	0.00000	99.93
31.5 - 32.5	\$475,059.00	\$0.00	0.00000	99.93
32.5 - 33.5	\$460,177.00	\$0.00	0.00000	99.93
33.5 - 34.5	\$444,807.00	\$1,373.00	0.00309	99.93
34.5 - 35.5	\$427,782.00	\$0.00	0.00000	99.62
35.5 - 36.5	\$412,524.00	\$0.00	0.00000	99.62

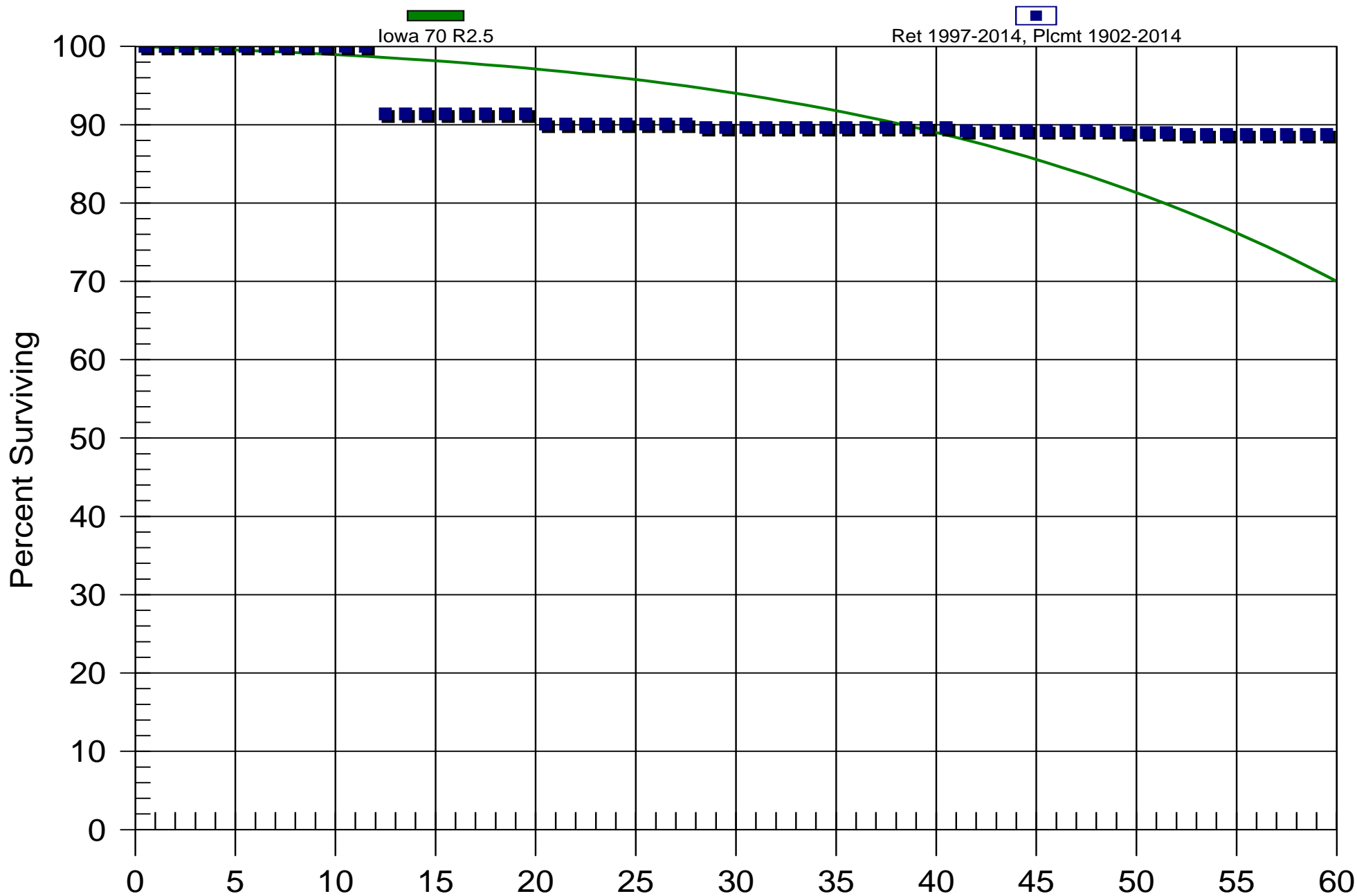
OGE
Electric Division
360.20 Land Rights
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$397,647.00	\$521.00	0.00131	99.62
37.5 - 38.5	\$1,748,870.00	\$0.00	0.00000	99.49
38.5 - 39.5	\$2,074,367.00	\$0.00	0.00000	99.49
39.5 - 40.5	\$2,060,659.00	\$0.00	0.00000	99.49
40.5 - 41.5	\$682,021.00	\$0.00	0.00000	99.49
41.5 - 42.5	\$654,675.00	\$0.00	0.00000	99.49
42.5 - 43.5	\$624,409.00	\$0.00	0.00000	99.49
43.5 - 44.5	\$595,712.00	\$0.00	0.00000	99.49
44.5 - 45.5	\$563,407.00	\$0.00	0.00000	99.49
45.5 - 46.5	\$540,163.00	\$59.00	0.00011	99.49
46.5 - 47.5	\$512,779.00	\$0.00	0.00000	99.48
47.5 - 48.5	\$491,288.00	\$0.00	0.00000	99.48
48.5 - 49.5	\$469,490.00	\$4,033.00	0.00859	99.48
49.5 - 50.5	\$444,327.00	\$0.00	0.00000	98.63
50.5 - 51.5	\$422,800.00	\$0.00	0.00000	98.63
51.5 - 52.5	\$403,160.00	\$0.00	0.00000	98.63
52.5 - 53.5	\$385,149.00	\$0.00	0.00000	98.63
53.5 - 54.5	\$368,039.00	\$0.00	0.00000	98.63
54.5 - 55.5	\$351,671.00	\$0.00	0.00000	98.63
55.5 - 56.5	\$335,662.00	\$3.00	0.00001	98.63

OGE

Electric Division

361.00 Structures and Improvements Original And Smooth Survivor Curves



Percent Surviving

Age in Years

OGE
Electric Division
361.00 Structures and Improvements

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$4,931,164.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$4,362,548.00	\$0.00	0.00000	100.00
1.5 - 2.5	\$4,340,024.00	\$0.00	0.00000	100.00
2.5 - 3.5	\$4,213,579.00	\$0.00	0.00000	100.00
3.5 - 4.5	\$3,886,707.00	\$0.00	0.00000	100.00
4.5 - 5.5	\$3,607,406.00	\$0.00	0.00000	100.00
5.5 - 6.5	\$3,238,485.00	\$0.00	0.00000	100.00
6.5 - 7.5	\$2,326,112.00	\$0.00	0.00000	100.00
7.5 - 8.5	\$1,858,445.00	\$0.00	0.00000	100.00
8.5 - 9.5	\$650,358.00	\$0.00	0.00000	100.00
9.5 - 10.5	\$543,013.00	\$0.00	0.00000	100.00
10.5 - 11.5	\$500,410.00	\$0.00	0.00000	100.00
11.5 - 12.5	\$436,976.00	\$37,629.00	0.08611	100.00
12.5 - 13.5	\$390,861.00	\$0.00	0.00000	91.39
13.5 - 14.5	\$383,122.00	\$0.00	0.00000	91.39
14.5 - 15.5	\$361,623.00	\$0.00	0.00000	91.39
15.5 - 16.5	\$315,012.00	\$0.00	0.00000	91.39
16.5 - 17.5	\$256,912.00	\$0.00	0.00000	91.39
17.5 - 18.5	\$313,578.00	\$0.00	0.00000	91.39
18.5 - 19.5	\$367,909.00	\$0.00	0.00000	91.39
19.5 - 20.5	\$268,932.00	\$3,856.00	0.01434	91.39
20.5 - 21.5	\$239,312.00	\$0.00	0.00000	90.08
21.5 - 22.5	\$239,312.00	\$0.00	0.00000	90.08
22.5 - 23.5	\$258,044.00	\$0.00	0.00000	90.08
23.5 - 24.5	\$397,805.00	\$0.00	0.00000	90.08
24.5 - 25.5	\$405,831.00	\$0.00	0.00000	90.08
25.5 - 26.5	\$473,360.00	\$0.00	0.00000	90.08
26.5 - 27.5	\$452,166.00	\$0.00	0.00000	90.08
27.5 - 28.5	\$483,539.00	\$2,400.00	0.00496	90.08
28.5 - 29.5	\$556,033.00	\$0.00	0.00000	89.63
29.5 - 30.5	\$555,599.00	\$0.00	0.00000	89.63
30.5 - 31.5	\$612,988.00	\$0.00	0.00000	89.63
31.5 - 32.5	\$651,416.00	\$0.00	0.00000	89.63
32.5 - 33.5	\$660,913.00	\$0.00	0.00000	89.63
33.5 - 34.5	\$661,776.00	\$0.00	0.00000	89.63
34.5 - 35.5	\$665,564.00	\$0.00	0.00000	89.63
35.5 - 36.5	\$600,875.00	\$0.00	0.00000	89.63

OGE
Electric Division
361.00 Structures and Improvements

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

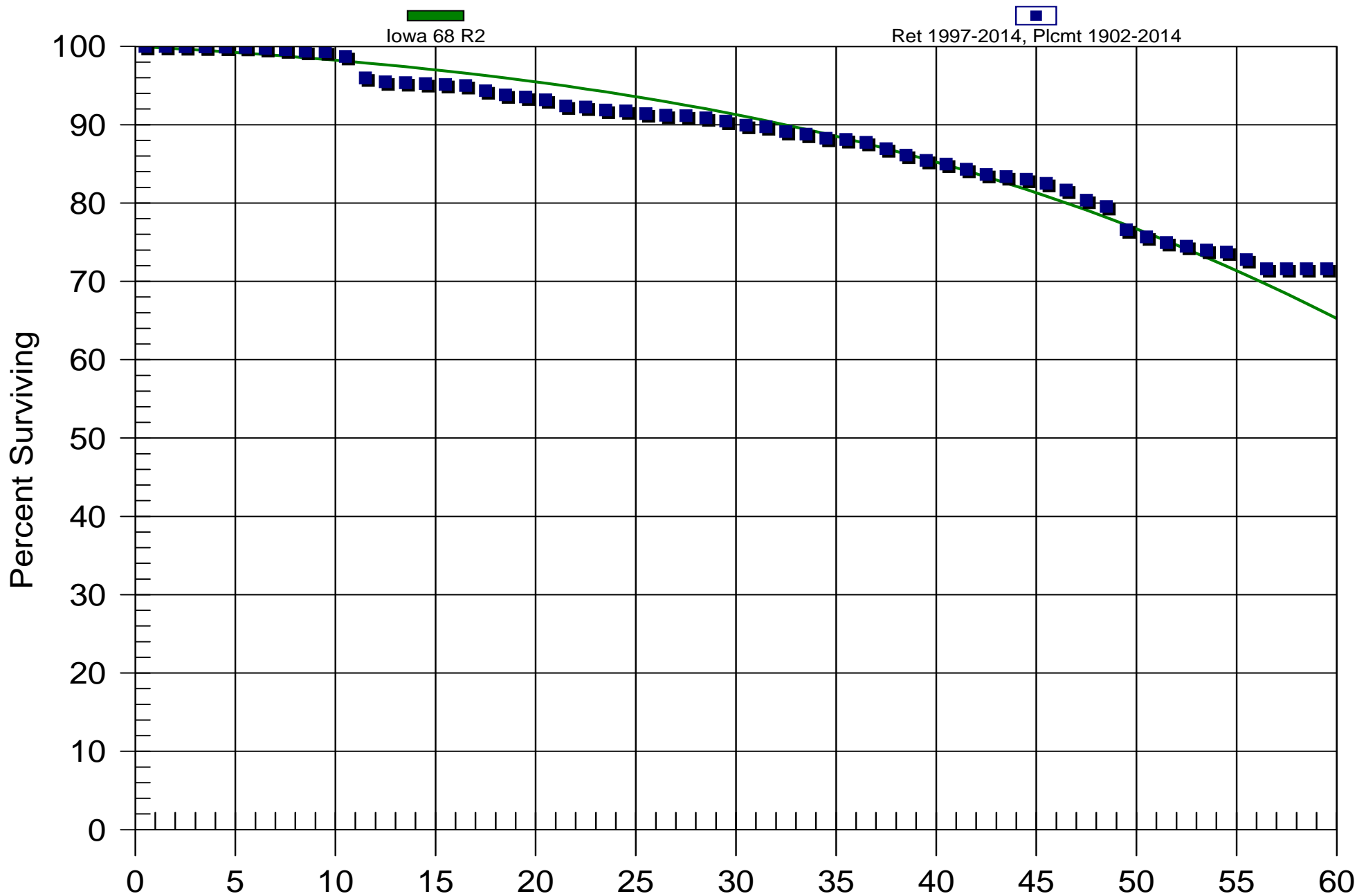
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$605,336.00	\$0.00	0.00000	89.63
37.5 - 38.5	\$415,421.00	\$0.00	0.00000	89.63
38.5 - 39.5	\$901,567.00	\$0.00	0.00000	89.63
39.5 - 40.5	\$1,120,568.00	\$0.00	0.00000	89.63
40.5 - 41.5	\$1,084,490.00	\$4,621.00	0.00426	89.63
41.5 - 42.5	\$941,859.00	\$0.00	0.00000	89.25
42.5 - 43.5	\$904,720.00	\$0.00	0.00000	89.25
43.5 - 44.5	\$824,818.00	\$0.00	0.00000	89.25
44.5 - 45.5	\$817,047.00	\$0.00	0.00000	89.25
45.5 - 46.5	\$771,617.00	\$0.00	0.00000	89.25
46.5 - 47.5	\$689,794.00	\$0.00	0.00000	89.25
47.5 - 48.5	\$653,662.00	\$0.00	0.00000	89.25
48.5 - 49.5	\$595,443.00	\$1,770.00	0.00297	89.25
49.5 - 50.5	\$579,784.00	\$0.00	0.00000	88.98
50.5 - 51.5	\$574,266.00	\$0.00	0.00000	88.98
51.5 - 52.5	\$569,750.00	\$1,539.00	0.00270	88.98
52.5 - 53.5	\$562,217.00	\$0.00	0.00000	88.74
53.5 - 54.5	\$551,996.00	\$0.00	0.00000	88.74
54.5 - 55.5	\$511,424.00	\$0.00	0.00000	88.74
55.5 - 56.5	\$466,445.00	\$0.00	0.00000	88.74

OGE

Electric Division

362.00 Station Equipment

Original And Smooth Survivor Curves



OGE
Electric Division
362.00 Station Equipment
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$429,338,525.00	\$20,007.00	0.00005	100.00
0.5 - 1.5	\$400,572,361.00	\$91,397.00	0.00023	100.00
1.5 - 2.5	\$373,071,571.00	\$54,876.00	0.00015	99.97
2.5 - 3.5	\$316,449,673.00	\$104,339.00	0.00033	99.96
3.5 - 4.5	\$284,178,173.00	\$56,062.00	0.00020	99.92
4.5 - 5.5	\$266,843,629.00	\$69,437.00	0.00026	99.91
5.5 - 6.5	\$242,812,037.00	\$335,706.00	0.00138	99.88
6.5 - 7.5	\$213,160,108.00	\$353,585.00	0.00166	99.74
7.5 - 8.5	\$199,521,355.00	\$382,344.00	0.00192	99.58
8.5 - 9.5	\$200,200,987.00	\$106,033.00	0.00053	99.38
9.5 - 10.5	\$178,695,747.00	\$1,091,977.00	0.00611	99.33
10.5 - 11.5	\$162,681,100.00	\$4,546,545.00	0.02795	98.73
11.5 - 12.5	\$136,084,076.00	\$704,942.00	0.00518	95.97
12.5 - 13.5	\$129,691,474.00	\$137,730.00	0.00106	95.47
13.5 - 14.5	\$122,723,047.00	\$133,968.00	0.00109	95.37
14.5 - 15.5	\$116,051,252.00	\$148,165.00	0.00128	95.26
15.5 - 16.5	\$103,068,173.00	\$137,704.00	0.00134	95.14
16.5 - 17.5	\$97,273,621.00	\$693,579.00	0.00713	95.01
17.5 - 18.5	\$97,985,428.00	\$549,737.00	0.00561	94.34
18.5 - 19.5	\$98,171,961.00	\$279,618.00	0.00285	93.81
19.5 - 20.5	\$96,376,602.00	\$370,589.00	0.00385	93.54
20.5 - 21.5	\$91,828,833.00	\$770,709.00	0.00839	93.18
21.5 - 22.5	\$87,609,569.00	\$120,837.00	0.00138	92.40
22.5 - 23.5	\$85,125,685.00	\$371,443.00	0.00436	92.27
23.5 - 24.5	\$83,845,649.00	\$105,239.00	0.00126	91.87
24.5 - 25.5	\$77,768,899.00	\$296,662.00	0.00381	91.75
25.5 - 26.5	\$71,065,146.00	\$142,039.00	0.00200	91.40
26.5 - 27.5	\$60,397,995.00	\$42,494.00	0.00070	91.22
27.5 - 28.5	\$63,670,785.00	\$186,592.00	0.00293	91.16
28.5 - 29.5	\$66,359,343.00	\$309,783.00	0.00467	90.89
29.5 - 30.5	\$67,726,476.00	\$392,464.00	0.00579	90.47
30.5 - 31.5	\$68,120,815.00	\$156,890.00	0.00230	89.94
31.5 - 32.5	\$70,564,201.00	\$475,124.00	0.00673	89.73
32.5 - 33.5	\$69,830,654.00	\$251,592.00	0.00360	89.13
33.5 - 34.5	\$70,216,052.00	\$415,342.00	0.00592	88.81
34.5 - 35.5	\$67,156,127.00	\$123,864.00	0.00184	88.28
35.5 - 36.5	\$66,114,549.00	\$272,636.00	0.00412	88.12

OGE
Electric Division
362.00 Station Equipment
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

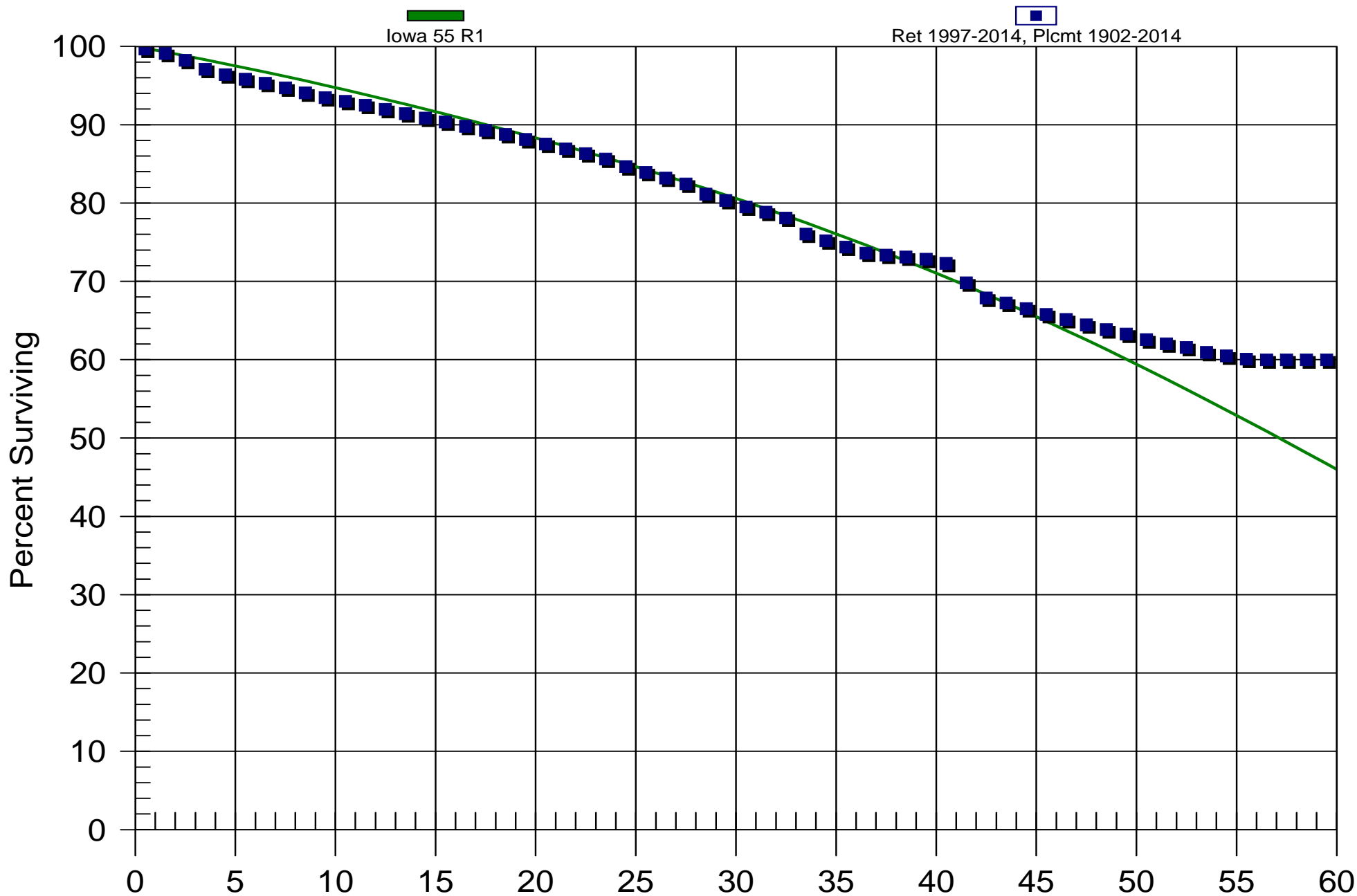
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$61,620,335.00	\$562,789.00	0.00913	87.76
37.5 - 38.5	\$58,272,775.00	\$559,483.00	0.00960	86.96
38.5 - 39.5	\$71,820,786.00	\$550,138.00	0.00766	86.12
39.5 - 40.5	\$77,837,089.00	\$438,699.00	0.00564	85.46
40.5 - 41.5	\$70,739,213.00	\$549,765.00	0.00777	84.98
41.5 - 42.5	\$62,761,553.00	\$495,419.00	0.00789	84.32
42.5 - 43.5	\$57,549,079.00	\$183,569.00	0.00319	83.65
43.5 - 44.5	\$49,796,684.00	\$197,213.00	0.00396	83.39
44.5 - 45.5	\$46,047,730.00	\$292,636.00	0.00636	83.06
45.5 - 46.5	\$41,871,736.00	\$444,590.00	0.01062	82.53
46.5 - 47.5	\$38,081,266.00	\$608,164.00	0.01597	81.65
47.5 - 48.5	\$29,213,180.00	\$286,350.00	0.00980	80.35
48.5 - 49.5	\$26,138,373.00	\$972,270.00	0.03720	79.56
49.5 - 50.5	\$22,909,436.00	\$279,574.00	0.01220	76.60
50.5 - 51.5	\$21,165,955.00	\$198,906.00	0.00940	75.67
51.5 - 52.5	\$19,196,604.00	\$116,459.00	0.00607	74.96
52.5 - 53.5	\$17,997,831.00	\$124,401.00	0.00691	74.50
53.5 - 54.5	\$17,082,857.00	\$55,698.00	0.00326	73.99
54.5 - 55.5	\$14,958,659.00	\$200,009.00	0.01337	73.74
55.5 - 56.5	\$12,358,435.00	\$194,498.00	0.01574	72.76

OGE

Electric Division

364.00 Poles, Towers, and Fixtures

Original And Smooth Survivor Curves



OGE
Electric Division
364.00 Poles, Towers, and Fixtures

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$368,086,236.00	\$1,233,965.00	0.00335	100.00
0.5 - 1.5	\$346,630,127.00	\$2,006,224.00	0.00579	99.66
1.5 - 2.5	\$307,912,101.00	\$2,707,013.00	0.00879	99.09
2.5 - 3.5	\$277,595,845.00	\$3,225,118.00	0.01162	98.22
3.5 - 4.5	\$259,145,973.00	\$1,818,859.00	0.00702	97.08
4.5 - 5.5	\$247,860,677.00	\$1,479,575.00	0.00597	96.39
5.5 - 6.5	\$237,147,463.00	\$1,350,289.00	0.00569	95.82
6.5 - 7.5	\$214,205,259.00	\$1,276,924.00	0.00596	95.27
7.5 - 8.5	\$202,194,779.00	\$1,378,367.00	0.00682	94.71
8.5 - 9.5	\$192,126,094.00	\$1,228,112.00	0.00639	94.06
9.5 - 10.5	\$185,828,576.00	\$953,157.00	0.00513	93.46
10.5 - 11.5	\$180,438,656.00	\$963,536.00	0.00534	92.98
11.5 - 12.5	\$179,587,347.00	\$996,664.00	0.00555	92.48
12.5 - 13.5	\$162,697,074.00	\$982,655.00	0.00604	91.97
13.5 - 14.5	\$156,542,791.00	\$976,049.00	0.00624	91.41
14.5 - 15.5	\$157,330,317.00	\$862,393.00	0.00548	90.84
15.5 - 16.5	\$156,433,963.00	\$970,150.00	0.00620	90.35
16.5 - 17.5	\$158,078,671.00	\$920,370.00	0.00582	89.79
17.5 - 18.5	\$148,898,408.00	\$865,180.00	0.00581	89.26
18.5 - 19.5	\$144,095,188.00	\$1,013,764.00	0.00704	88.74
19.5 - 20.5	\$139,646,331.00	\$920,720.00	0.00659	88.12
20.5 - 21.5	\$131,883,260.00	\$922,300.00	0.00699	87.54
21.5 - 22.5	\$124,547,437.00	\$880,973.00	0.00707	86.93
22.5 - 23.5	\$117,867,316.00	\$950,796.00	0.00807	86.31
23.5 - 24.5	\$109,480,926.00	\$1,239,177.00	0.01132	85.62
24.5 - 25.5	\$104,562,670.00	\$925,369.00	0.00885	84.65
25.5 - 26.5	\$98,126,501.00	\$847,919.00	0.00864	83.90
26.5 - 27.5	\$92,582,712.00	\$822,924.00	0.00889	83.17
27.5 - 28.5	\$84,987,287.00	\$1,340,001.00	0.01577	82.43
28.5 - 29.5	\$77,598,417.00	\$779,900.00	0.01005	81.13
29.5 - 30.5	\$69,704,735.00	\$714,796.00	0.01025	80.32
30.5 - 31.5	\$61,985,312.00	\$521,650.00	0.00842	79.49
31.5 - 32.5	\$55,095,059.00	\$517,444.00	0.00939	78.83
32.5 - 33.5	\$48,343,209.00	\$1,268,082.00	0.02623	78.09
33.5 - 34.5	\$43,023,507.00	\$489,676.00	0.01138	76.04
34.5 - 35.5	\$39,696,685.00	\$425,701.00	0.01072	75.17
35.5 - 36.5	\$37,299,776.00	\$382,808.00	0.01026	74.37

OGE
Electric Division
364.00 Poles, Towers, and Fixtures

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

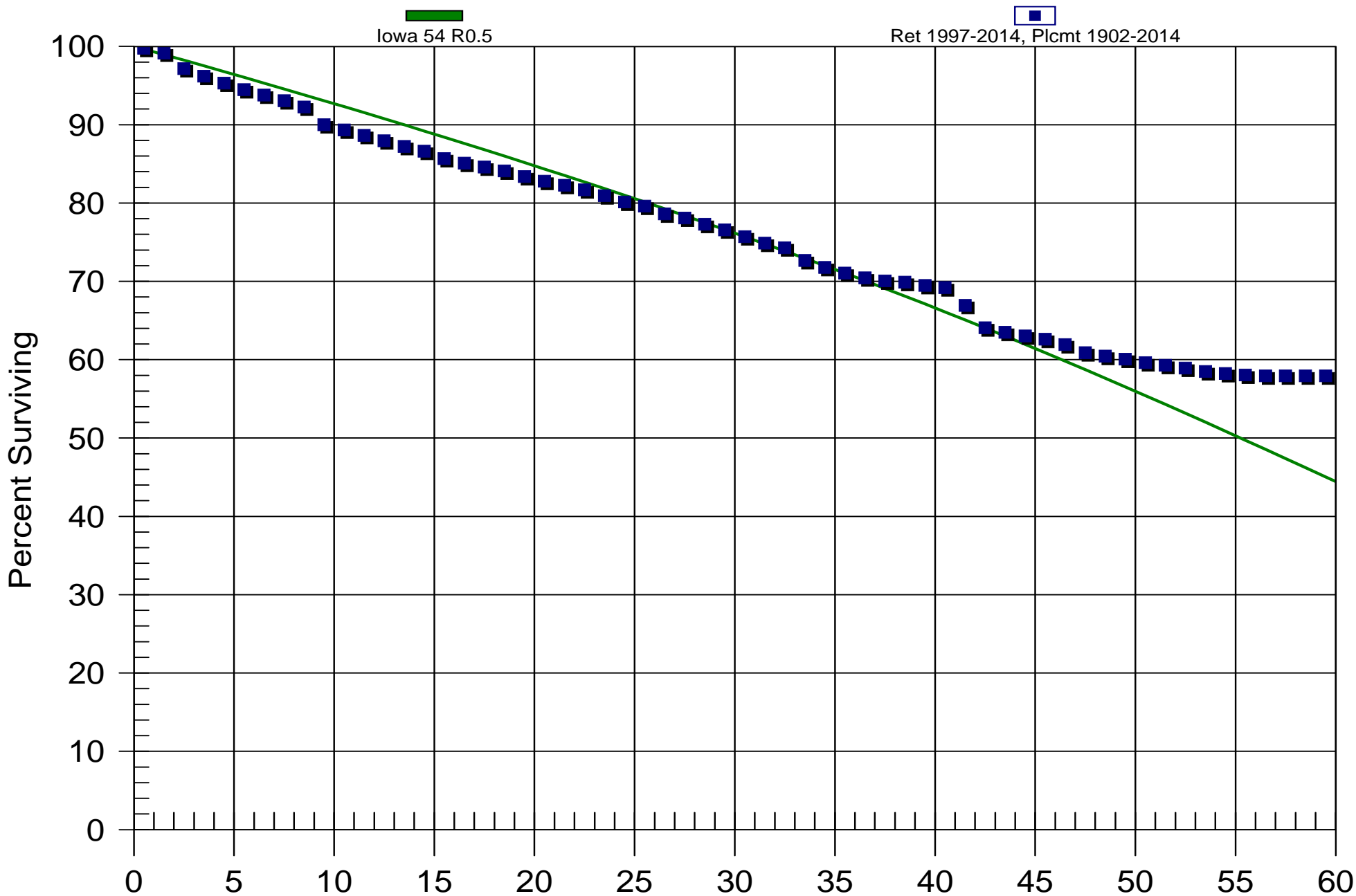
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$109,411,652.00	\$378,946.00	0.00346	73.60
37.5 - 38.5	\$246,548,095.00	\$779,516.00	0.00316	73.35
38.5 - 39.5	\$258,037,886.00	\$977,272.00	0.00379	73.12
39.5 - 40.5	\$184,410,038.00	\$1,380,063.00	0.00748	72.84
40.5 - 41.5	\$40,808,300.00	\$1,399,623.00	0.03430	72.29
41.5 - 42.5	\$36,585,162.00	\$1,010,904.00	0.02763	69.81
42.5 - 43.5	\$32,708,398.00	\$307,377.00	0.00940	67.88
43.5 - 44.5	\$30,285,738.00	\$328,029.00	0.01083	67.25
44.5 - 45.5	\$27,945,143.00	\$317,090.00	0.01135	66.52
45.5 - 46.5	\$26,664,337.00	\$257,657.00	0.00966	65.76
46.5 - 47.5	\$24,803,826.00	\$262,028.00	0.01056	65.13
47.5 - 48.5	\$23,114,538.00	\$222,636.00	0.00963	64.44
48.5 - 49.5	\$21,374,265.00	\$180,989.00	0.00847	63.82
49.5 - 50.5	\$19,645,315.00	\$222,172.00	0.01131	63.28
50.5 - 51.5	\$17,880,420.00	\$149,553.00	0.00836	62.56
51.5 - 52.5	\$15,956,789.00	\$125,881.00	0.00789	62.04
52.5 - 53.5	\$14,678,917.00	\$147,937.00	0.01008	61.55
53.5 - 54.5	\$13,526,327.00	\$101,498.00	0.00750	60.93
54.5 - 55.5	\$12,622,558.00	\$88,192.00	0.00699	60.47
55.5 - 56.5	\$11,948,773.00	\$11,971.00	0.00100	60.05

OGE

Electric Division

365.00 Overhead Conductors and Devices

Original And Smooth Survivor Curves



OGE
Electric Division
365.00 Overhead Conductors and Devices
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$250,896,487.00	\$576,848.00	0.00230	100.00
0.5 - 1.5	\$225,067,632.00	\$1,375,155.00	0.00611	99.77
1.5 - 2.5	\$195,224,920.00	\$3,951,896.00	0.02024	99.16
2.5 - 3.5	\$170,480,644.00	\$1,706,396.00	0.01001	97.15
3.5 - 4.5	\$162,352,782.00	\$1,487,446.00	0.00916	96.18
4.5 - 5.5	\$159,902,832.00	\$1,366,680.00	0.00855	95.30
5.5 - 6.5	\$156,623,159.00	\$1,155,871.00	0.00738	94.49
6.5 - 7.5	\$145,406,798.00	\$1,133,869.00	0.00780	93.79
7.5 - 8.5	\$142,809,894.00	\$1,203,450.00	0.00843	93.06
8.5 - 9.5	\$139,295,796.00	\$3,450,994.00	0.02477	92.27
9.5 - 10.5	\$134,595,534.00	\$987,479.00	0.00734	89.99
10.5 - 11.5	\$129,973,241.00	\$1,017,951.00	0.00783	89.33
11.5 - 12.5	\$132,282,299.00	\$1,032,173.00	0.00780	88.63
12.5 - 13.5	\$129,882,763.00	\$1,056,444.00	0.00813	87.93
13.5 - 14.5	\$129,677,190.00	\$890,567.00	0.00687	87.22
14.5 - 15.5	\$132,379,215.00	\$1,440,771.00	0.01088	86.62
15.5 - 16.5	\$132,638,878.00	\$900,286.00	0.00679	85.68
16.5 - 17.5	\$134,622,786.00	\$817,132.00	0.00607	85.10
17.5 - 18.5	\$136,182,814.00	\$771,375.00	0.00566	84.58
18.5 - 19.5	\$131,511,892.00	\$1,124,769.00	0.00855	84.10
19.5 - 20.5	\$125,355,159.00	\$875,405.00	0.00698	83.38
20.5 - 21.5	\$117,988,716.00	\$764,336.00	0.00648	82.80
21.5 - 22.5	\$108,791,164.00	\$766,469.00	0.00705	82.26
22.5 - 23.5	\$100,924,085.00	\$919,142.00	0.00911	81.68
23.5 - 24.5	\$92,325,924.00	\$915,320.00	0.00991	80.94
24.5 - 25.5	\$86,570,241.00	\$576,133.00	0.00666	80.14
25.5 - 26.5	\$81,223,499.00	\$1,004,913.00	0.01237	79.60
26.5 - 27.5	\$76,281,819.00	\$509,890.00	0.00668	78.62
27.5 - 28.5	\$70,293,556.00	\$738,470.00	0.01051	78.09
28.5 - 29.5	\$65,469,308.00	\$591,180.00	0.00903	77.27
29.5 - 30.5	\$59,500,199.00	\$673,055.00	0.01131	76.58
30.5 - 31.5	\$52,304,144.00	\$575,419.00	0.01100	75.71
31.5 - 32.5	\$46,904,157.00	\$365,779.00	0.00780	74.88
32.5 - 33.5	\$41,928,803.00	\$925,207.00	0.02207	74.29
33.5 - 34.5	\$36,799,391.00	\$438,373.00	0.01191	72.65
34.5 - 35.5	\$34,757,381.00	\$351,443.00	0.01011	71.79
35.5 - 36.5	\$32,838,044.00	\$278,195.00	0.00847	71.06

OGE
Electric Division
365.00 Overhead Conductors and Devices
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

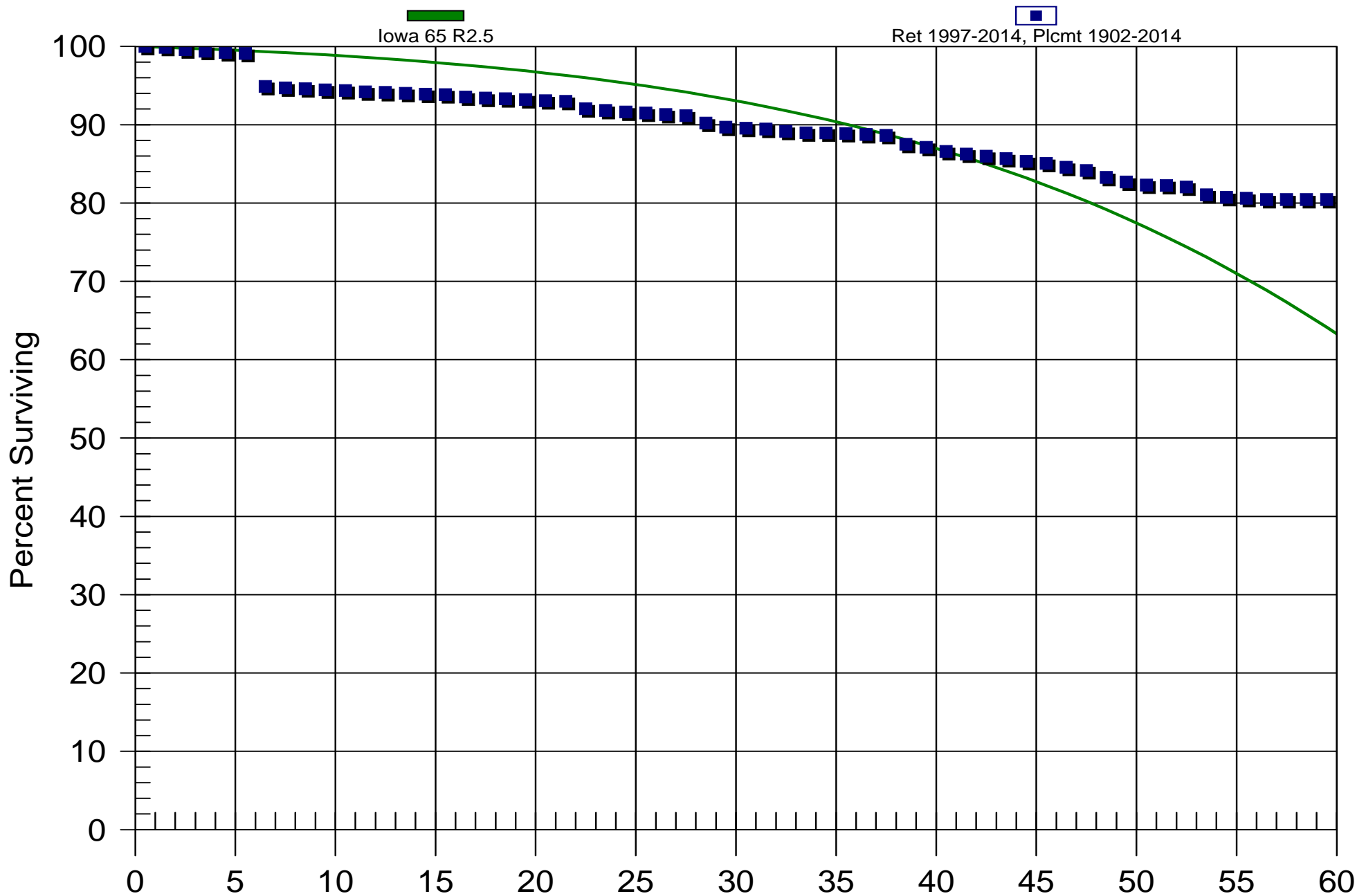
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$50,997,389.00	\$290,325.00	0.00569	70.46
37.5 - 38.5	\$249,872,311.00	\$567,886.00	0.00227	70.06
38.5 - 39.5	\$270,917,949.00	\$1,632,821.00	0.00603	69.90
39.5 - 40.5	\$247,931,079.00	\$964,134.00	0.00389	69.48
40.5 - 41.5	\$45,867,565.00	\$1,516,279.00	0.03306	69.21
41.5 - 42.5	\$42,000,439.00	\$1,786,410.00	0.04253	66.92
42.5 - 43.5	\$37,939,774.00	\$347,602.00	0.00916	64.07
43.5 - 44.5	\$35,541,595.00	\$255,913.00	0.00720	63.49
44.5 - 45.5	\$33,239,389.00	\$225,667.00	0.00679	63.03
45.5 - 46.5	\$31,566,456.00	\$344,143.00	0.01090	62.60
46.5 - 47.5	\$29,599,841.00	\$487,500.00	0.01647	61.92
47.5 - 48.5	\$27,533,619.00	\$202,777.00	0.00736	60.90
48.5 - 49.5	\$25,894,811.00	\$161,971.00	0.00625	60.45
49.5 - 50.5	\$24,126,867.00	\$183,931.00	0.00762	60.07
50.5 - 51.5	\$22,358,454.00	\$118,471.00	0.00530	59.61
51.5 - 52.5	\$20,706,464.00	\$129,603.00	0.00626	59.30
52.5 - 53.5	\$19,378,408.00	\$146,023.00	0.00754	58.93
53.5 - 54.5	\$18,124,600.00	\$73,738.00	0.00407	58.48
54.5 - 55.5	\$17,338,620.00	\$64,079.00	0.00370	58.25
55.5 - 56.5	\$16,617,553.00	\$31,381.00	0.00189	58.03

OGE

Electric Division

366.00 Underground Conduit

Original And Smooth Survivor Curves



OGE
Electric Division
366.00 Underground Conduit

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$138,287,828.00	\$28,933.00	0.00021	100.00
0.5 - 1.5	\$126,250,554.00	\$143,942.00	0.00114	99.98
1.5 - 2.5	\$116,316,087.00	\$340,006.00	0.00292	99.87
2.5 - 3.5	\$100,861,744.00	\$200,787.00	0.00199	99.57
3.5 - 4.5	\$91,710,949.00	\$147,671.00	0.00161	99.37
4.5 - 5.5	\$88,067,716.00	\$106,058.00	0.00120	99.21
5.5 - 6.5	\$80,134,043.00	\$3,402,125.00	0.04246	99.10
6.5 - 7.5	\$66,300,140.00	\$137,481.00	0.00207	94.89
7.5 - 8.5	\$59,156,909.00	\$65,482.00	0.00111	94.69
8.5 - 9.5	\$48,227,752.00	\$65,282.00	0.00135	94.59
9.5 - 10.5	\$43,018,181.00	\$46,001.00	0.00107	94.46
10.5 - 11.5	\$34,225,651.00	\$52,713.00	0.00154	94.36
11.5 - 12.5	\$37,577,012.00	\$42,345.00	0.00113	94.21
12.5 - 13.5	\$37,954,778.00	\$41,131.00	0.00108	94.11
13.5 - 14.5	\$33,180,932.00	\$35,124.00	0.00106	94.00
14.5 - 15.5	\$39,655,854.00	\$25,442.00	0.00064	93.90
15.5 - 16.5	\$39,568,126.00	\$128,215.00	0.00324	93.84
16.5 - 17.5	\$36,657,197.00	\$58,961.00	0.00161	93.54
17.5 - 18.5	\$39,108,150.00	\$35,672.00	0.00091	93.39
18.5 - 19.5	\$35,971,732.00	\$39,944.00	0.00111	93.30
19.5 - 20.5	\$33,180,768.00	\$47,877.00	0.00144	93.20
20.5 - 21.5	\$31,042,104.00	\$32,453.00	0.00105	93.07
21.5 - 22.5	\$29,900,212.00	\$301,996.00	0.01010	92.97
22.5 - 23.5	\$28,613,961.00	\$67,569.00	0.00236	92.03
23.5 - 24.5	\$20,637,445.00	\$44,022.00	0.00213	91.81
24.5 - 25.5	\$22,746,004.00	\$29,062.00	0.00128	91.62
25.5 - 26.5	\$25,074,284.00	\$57,779.00	0.00230	91.50
26.5 - 27.5	\$24,064,856.00	\$32,268.00	0.00134	91.29
27.5 - 28.5	\$26,316,752.00	\$273,173.00	0.01038	91.17
28.5 - 29.5	\$26,254,108.00	\$151,872.00	0.00578	90.22
29.5 - 30.5	\$20,677,126.00	\$32,940.00	0.00159	89.70
30.5 - 31.5	\$20,138,684.00	\$24,330.00	0.00121	89.56
31.5 - 32.5	\$19,631,724.00	\$62,015.00	0.00316	89.45
32.5 - 33.5	\$16,028,183.00	\$34,377.00	0.00214	89.16
33.5 - 34.5	\$66,203,963.00	\$33,335.00	0.00050	88.97
34.5 - 35.5	\$65,951,254.00	\$41,756.00	0.00063	88.93
35.5 - 36.5	\$64,919,129.00	\$91,600.00	0.00141	88.87

OGE
Electric Division
366.00 Underground Conduit

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

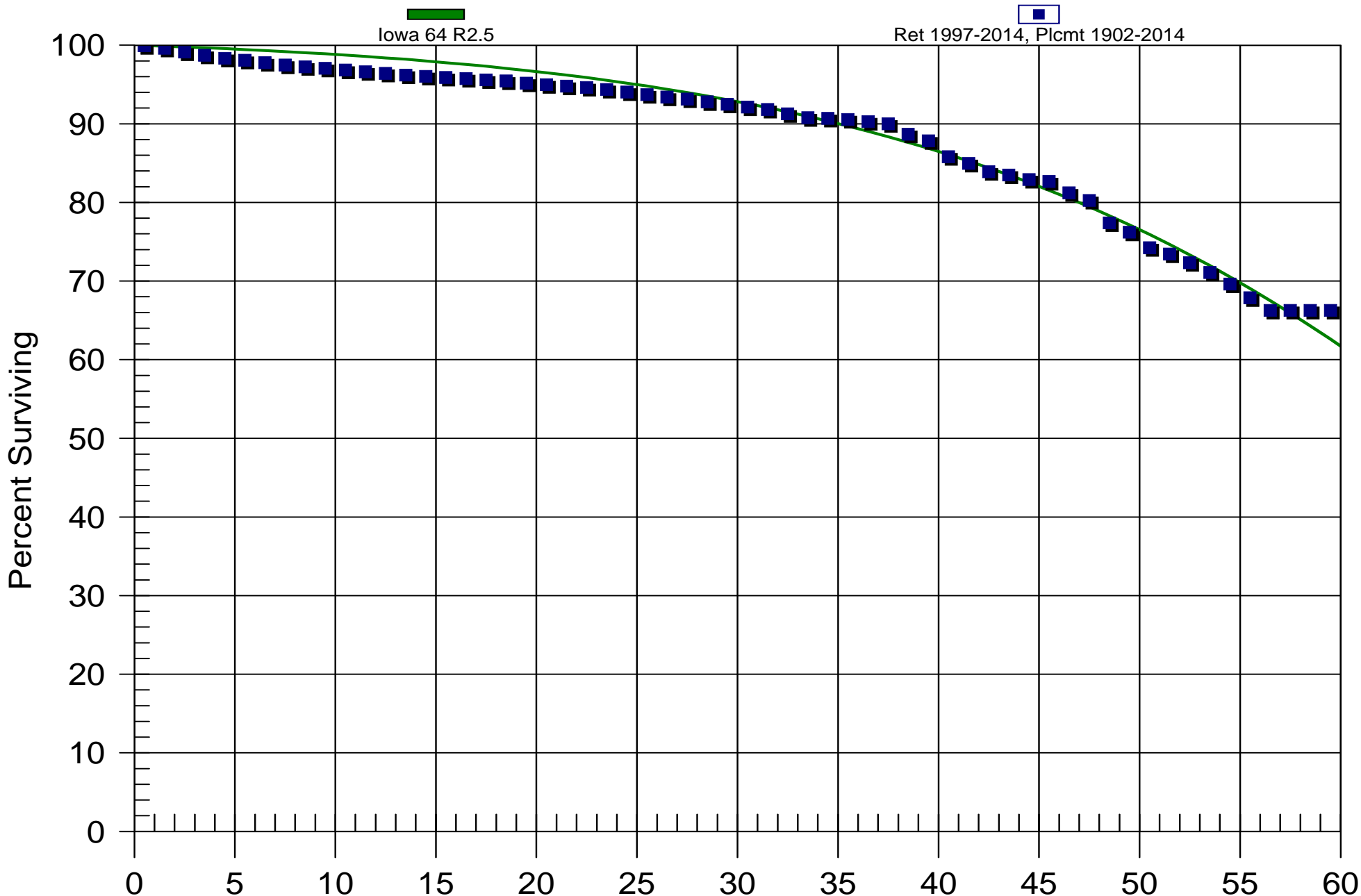
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$64,577,221.00	\$89,008.00	0.00138	88.75
37.5 - 38.5	\$12,999,678.00	\$165,845.00	0.01276	88.62
38.5 - 39.5	\$13,830,549.00	\$59,547.00	0.00431	87.49
39.5 - 40.5	\$13,664,844.00	\$85,203.00	0.00624	87.12
40.5 - 41.5	\$11,861,538.00	\$44,197.00	0.00373	86.57
41.5 - 42.5	\$11,325,261.00	\$36,895.00	0.00326	86.25
42.5 - 43.5	\$4,746,476.00	\$16,909.00	0.00356	85.97
43.5 - 44.5	\$1,095,892.00	\$4,375.00	0.00399	85.66
44.5 - 45.5	\$1,087,296.00	\$3,430.00	0.00315	85.32
45.5 - 46.5	\$1,083,866.00	\$6,053.00	0.00558	85.05
46.5 - 47.5	\$1,077,813.00	\$5,328.00	0.00494	84.58
47.5 - 48.5	\$1,072,485.00	\$11,568.00	0.01079	84.16
48.5 - 49.5	\$1,055,138.00	\$7,192.00	0.00682	83.25
49.5 - 50.5	\$1,047,946.00	\$4,979.00	0.00475	82.69
50.5 - 51.5	\$1,039,408.00	\$689.00	0.00066	82.29
51.5 - 52.5	\$1,038,719.00	\$2,431.00	0.00234	82.24
52.5 - 53.5	\$1,036,288.00	\$12,566.00	0.01213	82.05
53.5 - 54.5	\$1,023,722.00	\$4,328.00	0.00423	81.05
54.5 - 55.5	\$1,019,394.00	\$1,145.00	0.00112	80.71
55.5 - 56.5	\$1,018,249.00	\$2,358.00	0.00232	80.62

OGE

Electric Division

367.00 Underground Conductors and Devices

Original And Smooth Survivor Curves



OGE
Electric Division
367.00 Underground Conductors and Devices
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$478,099,754.00	\$357,125.00	0.00075	100.00
0.5 - 1.5	\$443,369,869.00	\$1,399,896.00	0.00316	99.93
1.5 - 2.5	\$410,192,412.00	\$2,029,872.00	0.00495	99.61
2.5 - 3.5	\$368,438,136.00	\$1,496,366.00	0.00406	99.12
3.5 - 4.5	\$354,712,193.00	\$1,425,996.00	0.00402	98.71
4.5 - 5.5	\$343,666,901.00	\$810,821.00	0.00236	98.32
5.5 - 6.5	\$324,108,516.00	\$1,007,880.00	0.00311	98.09
6.5 - 7.5	\$289,409,864.00	\$942,385.00	0.00326	97.78
7.5 - 8.5	\$265,449,038.00	\$577,567.00	0.00218	97.46
8.5 - 9.5	\$230,779,578.00	\$467,881.00	0.00203	97.25
9.5 - 10.5	\$215,618,692.00	\$493,819.00	0.00229	97.05
10.5 - 11.5	\$184,619,423.00	\$444,609.00	0.00241	96.83
11.5 - 12.5	\$192,555,919.00	\$389,648.00	0.00202	96.60
12.5 - 13.5	\$190,387,283.00	\$401,392.00	0.00211	96.40
13.5 - 14.5	\$175,998,402.00	\$316,657.00	0.00180	96.20
14.5 - 15.5	\$184,878,506.00	\$244,382.00	0.00132	96.03
15.5 - 16.5	\$175,311,034.00	\$294,264.00	0.00168	95.90
16.5 - 17.5	\$168,212,824.00	\$276,651.00	0.00164	95.74
17.5 - 18.5	\$167,930,407.00	\$219,424.00	0.00131	95.58
18.5 - 19.5	\$149,659,355.00	\$442,253.00	0.00296	95.46
19.5 - 20.5	\$133,659,655.00	\$282,787.00	0.00212	95.17
20.5 - 21.5	\$116,938,765.00	\$220,245.00	0.00188	94.97
21.5 - 22.5	\$106,599,535.00	\$212,634.00	0.00199	94.79
22.5 - 23.5	\$97,246,637.00	\$234,511.00	0.00241	94.60
23.5 - 24.5	\$75,037,905.00	\$261,900.00	0.00349	94.38
24.5 - 25.5	\$73,142,235.00	\$268,180.00	0.00367	94.05
25.5 - 26.5	\$75,354,743.00	\$244,542.00	0.00325	93.70
26.5 - 27.5	\$65,374,171.00	\$165,346.00	0.00253	93.40
27.5 - 28.5	\$67,710,923.00	\$264,791.00	0.00391	93.16
28.5 - 29.5	\$68,778,071.00	\$236,036.00	0.00343	92.80
29.5 - 30.5	\$48,560,312.00	\$183,246.00	0.00377	92.48
30.5 - 31.5	\$46,557,520.00	\$162,733.00	0.00350	92.13
31.5 - 32.5	\$45,087,690.00	\$264,904.00	0.00588	91.81
32.5 - 33.5	\$38,811,160.00	\$214,286.00	0.00552	91.27
33.5 - 34.5	\$238,205,635.00	\$247,274.00	0.00104	90.76
34.5 - 35.5	\$238,162,665.00	\$353,192.00	0.00148	90.67
35.5 - 36.5	\$235,743,040.00	\$666,756.00	0.00283	90.54

OGE
Electric Division
367.00 Underground Conductors and Devices
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

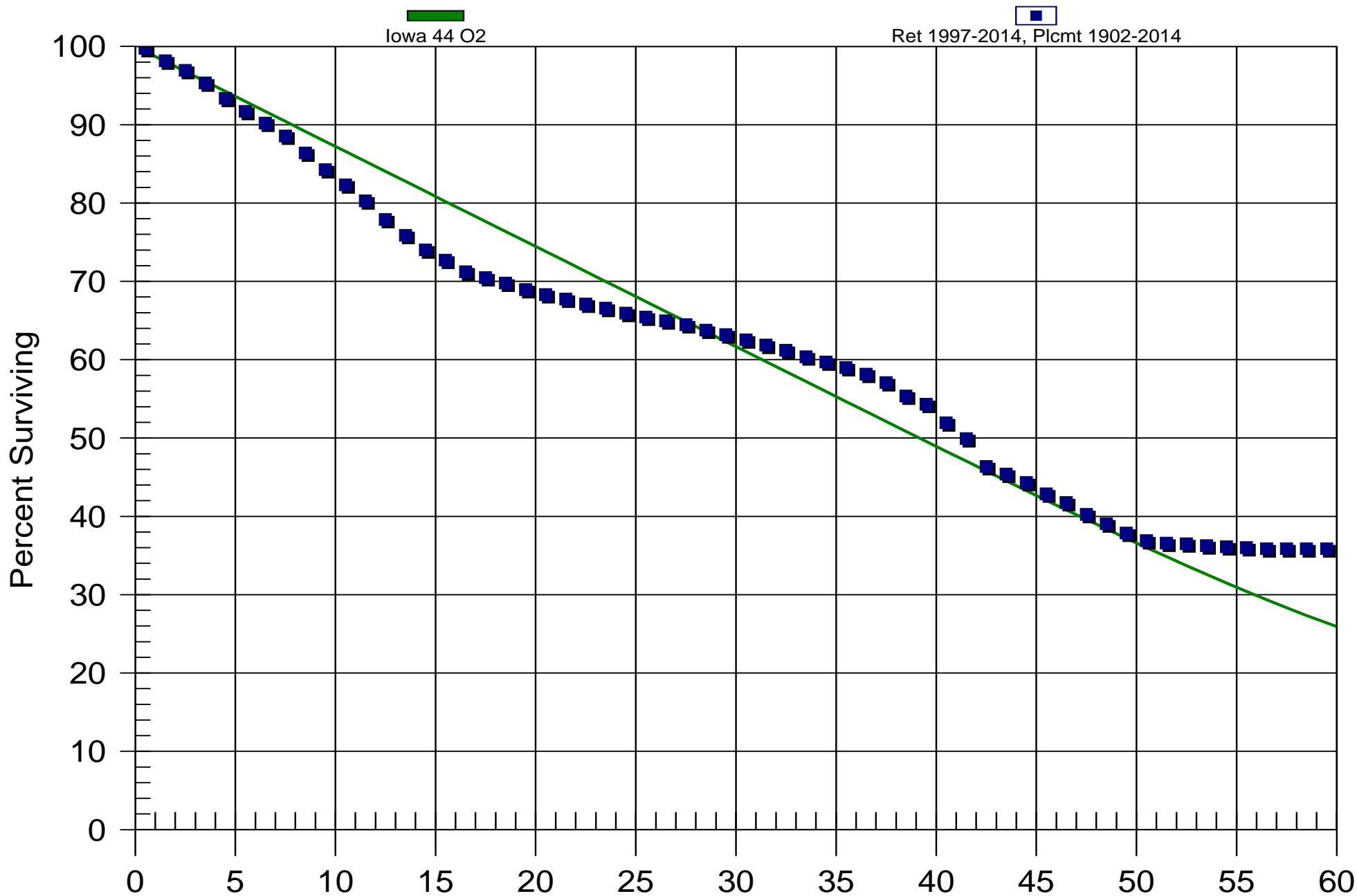
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$234,974,912.00	\$724,753.00	0.00308	90.28
37.5 - 38.5	\$37,269,224.00	\$553,448.00	0.01485	90.00
38.5 - 39.5	\$39,098,146.00	\$363,528.00	0.00930	88.66
39.5 - 40.5	\$38,687,960.00	\$898,061.00	0.02321	87.84
40.5 - 41.5	\$32,561,488.00	\$324,640.00	0.00997	85.80
41.5 - 42.5	\$31,122,182.00	\$379,783.00	0.01220	84.95
42.5 - 43.5	\$13,845,406.00	\$71,898.00	0.00519	83.91
43.5 - 44.5	\$3,147,216.00	\$21,561.00	0.00685	83.47
44.5 - 45.5	\$3,081,793.00	\$8,967.00	0.00291	82.90
45.5 - 46.5	\$3,037,188.00	\$52,762.00	0.01737	82.66
46.5 - 47.5	\$2,942,730.00	\$35,873.00	0.01219	81.22
47.5 - 48.5	\$2,861,435.00	\$100,964.00	0.03528	80.23
48.5 - 49.5	\$2,717,530.00	\$42,349.00	0.01558	77.40
49.5 - 50.5	\$2,646,196.00	\$68,205.00	0.02577	76.20
50.5 - 51.5	\$2,541,577.00	\$26,832.00	0.01056	74.23
51.5 - 52.5	\$2,478,790.00	\$37,857.00	0.01527	73.45
52.5 - 53.5	\$2,405,865.00	\$40,996.00	0.01704	72.33
53.5 - 54.5	\$2,333,577.00	\$48,977.00	0.02099	71.10
54.5 - 55.5	\$2,254,080.00	\$55,689.00	0.02471	69.60
55.5 - 56.5	\$2,171,390.00	\$52,032.00	0.02396	67.88

OGE

Electric Division

368.00 Line Transformers

Original And Smooth Survivor Curves



OGE
Electric Division
368.00 Line Transformers
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$309,091,941.00	\$844,370.00	0.00273	100.00
0.5 - 1.5	\$280,547,064.00	\$4,403,113.00	0.01569	99.73
1.5 - 2.5	\$249,852,300.00	\$3,108,162.00	0.01244	98.16
2.5 - 3.5	\$218,914,516.00	\$3,611,840.00	0.01650	96.94
3.5 - 4.5	\$182,785,000.00	\$3,754,943.00	0.02054	95.34
4.5 - 5.5	\$162,539,151.00	\$2,916,267.00	0.01794	93.38
5.5 - 6.5	\$139,651,962.00	\$2,278,607.00	0.01632	91.71
6.5 - 7.5	\$120,896,820.00	\$2,213,747.00	0.01831	90.21
7.5 - 8.5	\$101,145,145.00	\$2,488,978.00	0.02461	88.56
8.5 - 9.5	\$84,213,157.00	\$2,058,532.00	0.02444	86.38
9.5 - 10.5	\$71,191,443.00	\$1,633,406.00	0.02294	84.27
10.5 - 11.5	\$59,817,882.00	\$1,493,786.00	0.02497	82.33
11.5 - 12.5	\$51,541,649.00	\$1,525,476.00	0.02960	80.28
12.5 - 13.5	\$56,898,871.00	\$1,492,852.00	0.02624	77.90
13.5 - 14.5	\$65,927,052.00	\$1,609,160.00	0.02441	75.86
14.5 - 15.5	\$60,118,062.00	\$1,048,788.00	0.01745	74.01
15.5 - 16.5	\$60,536,355.00	\$1,242,537.00	0.02053	72.72
16.5 - 17.5	\$78,027,483.00	\$813,465.00	0.01043	71.22
17.5 - 18.5	\$72,293,840.00	\$718,429.00	0.00994	70.48
18.5 - 19.5	\$79,313,353.00	\$931,368.00	0.01174	69.78
19.5 - 20.5	\$93,032,213.00	\$865,312.00	0.00930	68.96
20.5 - 21.5	\$100,425,443.00	\$856,808.00	0.00853	68.32
21.5 - 22.5	\$100,371,568.00	\$951,242.00	0.00948	67.74
22.5 - 23.5	\$112,630,373.00	\$904,674.00	0.00803	67.09
23.5 - 24.5	\$115,934,224.00	\$1,066,763.00	0.00920	66.56
24.5 - 25.5	\$123,793,428.00	\$951,287.00	0.00768	65.94
25.5 - 26.5	\$127,077,579.00	\$930,216.00	0.00732	65.44
26.5 - 27.5	\$126,732,299.00	\$958,187.00	0.00756	64.96
27.5 - 28.5	\$127,413,495.00	\$1,346,583.00	0.01057	64.47
28.5 - 29.5	\$130,577,736.00	\$1,204,736.00	0.00923	63.79
29.5 - 30.5	\$129,871,119.00	\$1,368,109.00	0.01053	63.20
30.5 - 31.5	\$117,607,625.00	\$1,244,052.00	0.01058	62.53
31.5 - 32.5	\$102,816,194.00	\$1,118,684.00	0.01088	61.87
32.5 - 33.5	\$102,645,730.00	\$1,397,703.00	0.01362	61.20
33.5 - 34.5	\$93,383,259.00	\$998,855.00	0.01070	60.36
34.5 - 35.5	\$70,131,708.00	\$874,486.00	0.01247	59.72
35.5 - 36.5	\$69,292,149.00	\$951,701.00	0.01373	58.97

OGE
Electric Division
368.00 Line Transformers
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

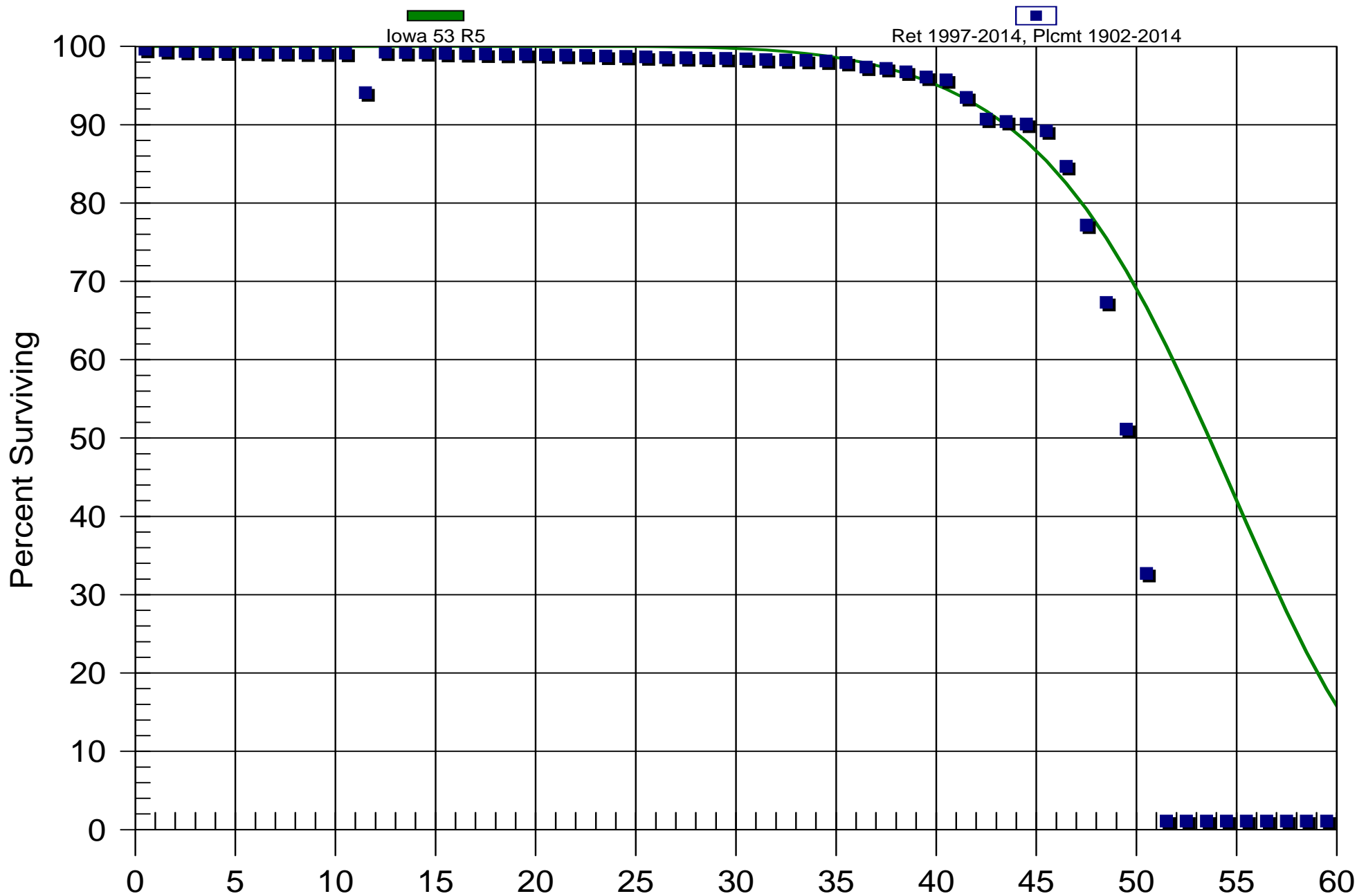
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$64,815,054.00	\$1,208,237.00	0.01864	58.16
37.5 - 38.5	\$58,001,820.00	\$1,749,815.00	0.03017	57.08
38.5 - 39.5	\$66,762,281.00	\$1,275,071.00	0.01910	55.36
39.5 - 40.5	\$65,737,604.00	\$2,828,194.00	0.04302	54.30
40.5 - 41.5	\$44,106,191.00	\$1,728,320.00	0.03919	51.96
41.5 - 42.5	\$39,256,665.00	\$2,802,869.00	0.07140	49.93
42.5 - 43.5	\$31,205,798.00	\$652,221.00	0.02090	46.36
43.5 - 44.5	\$27,978,029.00	\$660,815.00	0.02362	45.39
44.5 - 45.5	\$27,131,731.00	\$886,125.00	0.03266	44.32
45.5 - 46.5	\$25,410,259.00	\$655,522.00	0.02580	42.87
46.5 - 47.5	\$21,137,373.00	\$770,168.00	0.03644	41.77
47.5 - 48.5	\$20,158,610.00	\$603,549.00	0.02994	40.25
48.5 - 49.5	\$19,081,177.00	\$573,316.00	0.03005	39.04
49.5 - 50.5	\$17,117,123.00	\$442,207.00	0.02583	37.87
50.5 - 51.5	\$16,283,313.00	\$132,522.00	0.00814	36.89
51.5 - 52.5	\$15,983,518.00	\$41,191.00	0.00258	36.59
52.5 - 53.5	\$15,430,668.00	\$106,243.00	0.00689	36.50
53.5 - 54.5	\$15,215,428.00	\$51,126.00	0.00336	36.24
54.5 - 55.5	\$14,973,052.00	\$54,059.00	0.00361	36.12
55.5 - 56.5	\$14,860,278.00	\$51,203.00	0.00345	35.99

OGE

Electric Division

369.00 Services

Original And Smooth Survivor Curves



OGE
Electric Division
369.00 Services
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$140,948,287.00	\$516,638.00	0.00367	100.00
0.5 - 1.5	\$138,646,173.00	\$259,941.00	0.00187	99.63
1.5 - 2.5	\$137,801,728.00	\$115,738.00	0.00084	99.45
2.5 - 3.5	\$123,162,273.00	\$64,831.00	0.00053	99.36
3.5 - 4.5	\$122,199,936.00	\$33,853.00	0.00028	99.31
4.5 - 5.5	\$125,490,879.00	\$38,505.00	0.00031	99.28
5.5 - 6.5	\$116,595,191.00	\$35,602.00	0.00031	99.25
6.5 - 7.5	\$105,641,113.00	\$34,096.00	0.00032	99.22
7.5 - 8.5	\$96,712,085.00	\$24,034.00	0.00025	99.19
8.5 - 9.5	\$88,959,901.00	\$21,095.00	0.00024	99.17
9.5 - 10.5	\$81,458,431.00	\$18,028.00	0.00022	99.14
10.5 - 11.5	\$82,170,206.00	\$4,180,515.00	0.05088	99.12
11.5 - 12.5	\$74,468,531.00	(\$4,102,172.00)	-0.05509	94.08
12.5 - 13.5	\$76,138,300.00	\$30,602.00	0.00040	99.26
13.5 - 14.5	\$69,796,128.00	\$29,366.00	0.00042	99.22
14.5 - 15.5	\$68,910,125.00	\$52,886.00	0.00077	99.18
15.5 - 16.5	\$74,054,636.00	\$29,018.00	0.00039	99.10
16.5 - 17.5	\$74,003,593.00	\$24,697.00	0.00033	99.06
17.5 - 18.5	\$72,116,998.00	\$21,236.00	0.00029	99.03
18.5 - 19.5	\$70,158,972.00	\$17,472.00	0.00025	99.00
19.5 - 20.5	\$68,053,232.00	\$22,221.00	0.00033	98.98
20.5 - 21.5	\$65,200,035.00	\$36,660.00	0.00056	98.94
21.5 - 22.5	\$64,736,112.00	\$39,822.00	0.00062	98.89
22.5 - 23.5	\$62,660,548.00	\$35,130.00	0.00056	98.83
23.5 - 24.5	\$60,991,200.00	\$42,254.00	0.00069	98.77
24.5 - 25.5	\$58,896,496.00	\$32,432.00	0.00055	98.70
25.5 - 26.5	\$58,676,282.00	\$37,952.00	0.00065	98.65
26.5 - 27.5	\$58,007,699.00	\$30,315.00	0.00052	98.59
27.5 - 28.5	\$55,361,719.00	\$22,936.00	0.00041	98.53
28.5 - 29.5	\$50,942,475.00	\$21,642.00	0.00042	98.49
29.5 - 30.5	\$45,501,826.00	\$14,629.00	0.00032	98.45
30.5 - 31.5	\$39,755,102.00	\$41,142.00	0.00103	98.42
31.5 - 32.5	\$93,341,848.00	\$44,803.00	0.00048	98.32
32.5 - 33.5	\$88,975,759.00	\$50,893.00	0.00057	98.27
33.5 - 34.5	\$84,760,433.00	\$80,059.00	0.00094	98.21
34.5 - 35.5	\$21,849,033.00	\$43,810.00	0.00201	98.12
35.5 - 36.5	\$18,346,397.00	\$108,212.00	0.00590	97.93

OGE
Electric Division
369.00 Services
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

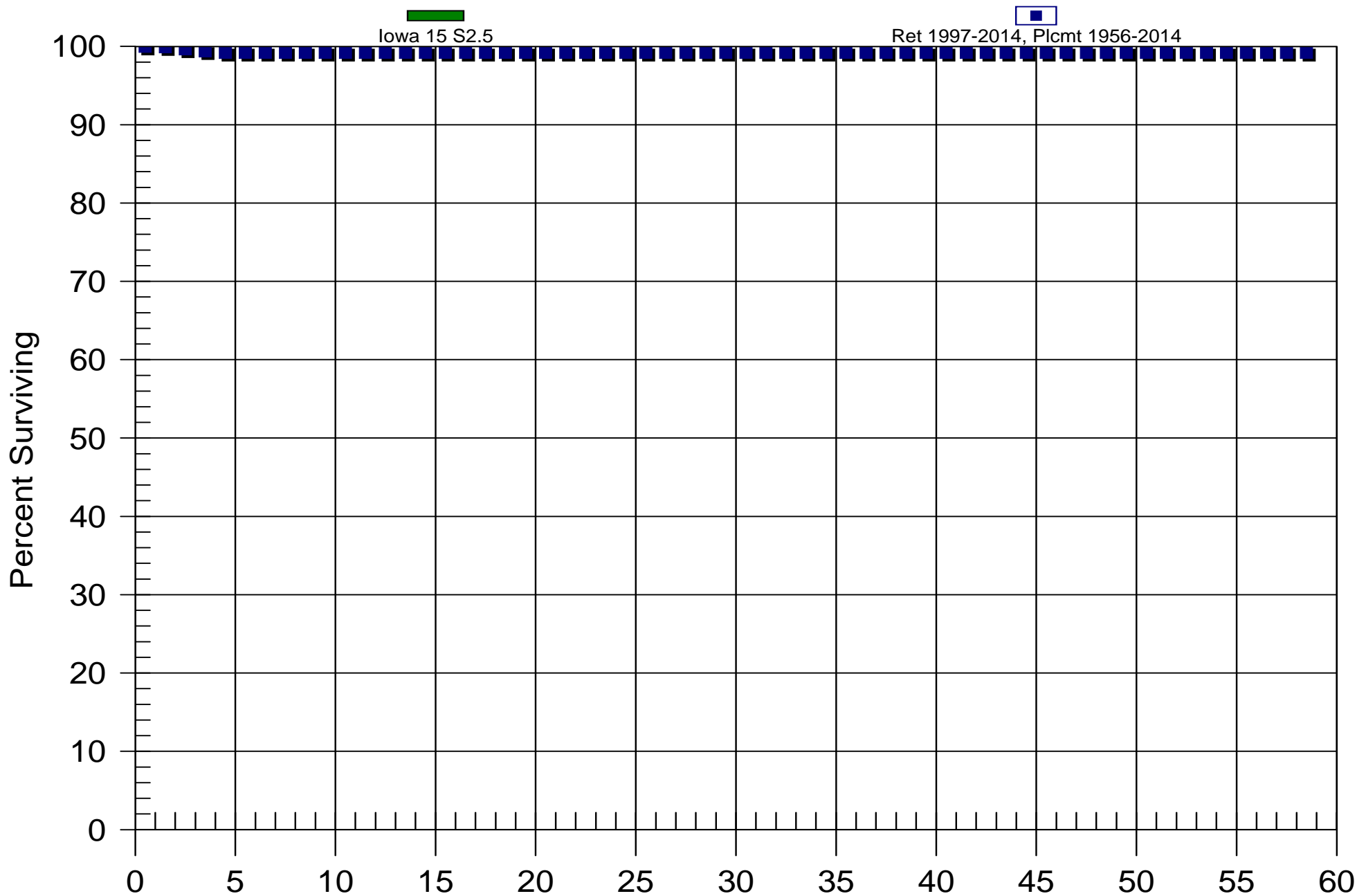
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$15,659,386.00	\$24,460.00	0.00156	97.35
37.5 - 38.5	\$55,480,672.00	\$261,001.00	0.00470	97.20
38.5 - 39.5	\$53,146,423.00	\$354,019.00	0.00666	96.74
39.5 - 40.5	\$51,169,442.00	\$191,272.00	0.00374	96.09
40.5 - 41.5	\$7,681,351.00	\$181,861.00	0.02368	95.73
41.5 - 42.5	\$5,996,761.00	\$176,835.00	0.02949	93.47
42.5 - 43.5	\$4,326,162.00	\$14,983.00	0.00346	90.71
43.5 - 44.5	\$3,279,217.00	\$11,762.00	0.00359	90.40
44.5 - 45.5	\$2,451,726.00	\$23,564.00	0.00961	90.07
45.5 - 46.5	\$1,783,855.00	\$90,489.00	0.05073	89.21
46.5 - 47.5	\$1,223,963.00	\$108,650.00	0.08877	84.68
47.5 - 48.5	\$742,301.00	\$94,667.00	0.12753	77.17
48.5 - 49.5	\$380,793.00	\$91,715.00	0.24085	67.32
49.5 - 50.5	\$150,075.00	\$54,008.00	0.35987	51.11
50.5 - 51.5	\$23,560.00	\$22,763.00	0.96617	32.72
51.5 - 52.5	\$115.00	\$0.00	0.00000	1.11
52.5 - 53.5	\$0.00	\$0.00	0.00000	1.11
53.5 - 54.5	\$0.00	\$0.00	0.00000	1.11
54.5 - 55.5	\$0.00	\$0.00	0.00000	1.11
55.5 - 56.5	\$0.00	\$0.00	0.00000	1.11

OGE

Electric Division

370.00 Meters - Smart Meters

Original And Smooth Survivor Curves



OGE
Electric Division
370.00 Meters - Smart Meters

Observed Life Table
Retirement Expr. 2010 TO 2014
Placement Years 2008 TO 2014

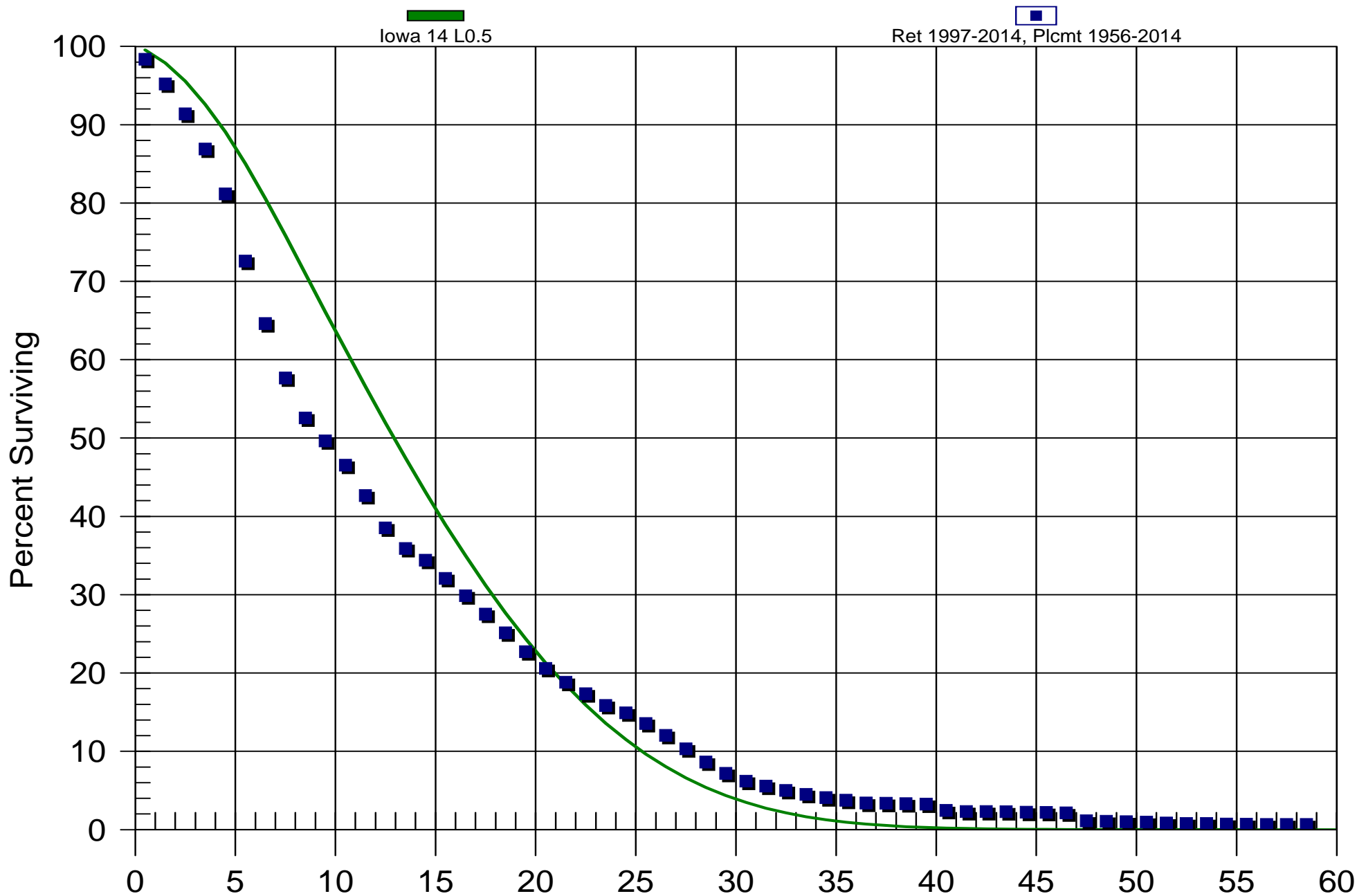
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$116,124,748.00	\$2,761.00	0.00002	100.00
0.5 - 1.5	\$110,993,570.00	\$85,569.00	0.00077	100.00
1.5 - 2.5	\$103,807,020.00	\$282,614.00	0.00272	99.92
2.5 - 3.5	\$65,405,614.00	\$160,556.00	0.00245	99.65
3.5 - 4.5	\$26,785,474.00	\$50,546.00	0.00189	99.40
4.5 - 5.5	\$2,110,804.00	\$0.00	0.00000	99.22
5.5 - 6.5	\$2,110,804.00	\$0.00	0.00000	99.22

OGE

Electric Division

370.10 Meters - Metering Equipment

Original And Smooth Survivor Curves



OGE
Electric Division
370.10 Meters - Metering Equipment
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$65,915,170.00	\$1,081,773.00	0.01641	100.00
0.5 - 1.5	\$57,548,380.00	\$1,850,917.00	0.03216	98.36
1.5 - 2.5	\$52,366,545.00	\$2,106,583.00	0.04023	95.20
2.5 - 3.5	\$48,508,044.00	\$2,379,466.00	0.04905	91.37
3.5 - 4.5	\$43,451,074.00	\$2,864,458.00	0.06592	86.88
4.5 - 5.5	\$41,320,579.00	\$4,369,789.00	0.10575	81.16
5.5 - 6.5	\$37,539,444.00	\$4,122,334.00	0.10981	72.57
6.5 - 7.5	\$33,071,539.00	\$3,559,256.00	0.10762	64.60
7.5 - 8.5	\$31,117,594.00	\$2,754,257.00	0.08851	57.65
8.5 - 9.5	\$29,851,051.00	\$1,655,367.00	0.05545	52.55
9.5 - 10.5	\$28,692,695.00	\$1,792,361.00	0.06247	49.63
10.5 - 11.5	\$26,991,391.00	\$2,253,280.00	0.08348	46.53
11.5 - 12.5	\$23,294,863.00	\$2,255,043.00	0.09680	42.65
12.5 - 13.5	\$22,154,596.00	\$1,504,373.00	0.06790	38.52
13.5 - 14.5	\$22,328,822.00	\$943,276.00	0.04224	35.90
14.5 - 15.5	\$25,732,527.00	\$1,738,902.00	0.06758	34.39
15.5 - 16.5	\$28,227,033.00	\$1,953,476.00	0.06921	32.06
16.5 - 17.5	\$29,637,111.00	\$2,309,767.00	0.07793	29.85
17.5 - 18.5	\$29,706,355.00	\$2,574,222.00	0.08666	27.52
18.5 - 19.5	\$28,472,730.00	\$2,727,348.00	0.09579	25.13
19.5 - 20.5	\$26,834,896.00	\$2,524,134.00	0.09406	22.73
20.5 - 21.5	\$25,259,606.00	\$2,174,966.00	0.08610	20.59
21.5 - 22.5	\$23,928,666.00	\$1,858,221.00	0.07766	18.82
22.5 - 23.5	\$22,566,666.00	\$1,969,076.00	0.08726	17.36
23.5 - 24.5	\$21,119,204.00	\$1,230,188.00	0.05825	15.84
24.5 - 25.5	\$20,450,493.00	\$1,868,699.00	0.09138	14.92
25.5 - 26.5	\$20,281,368.00	\$2,287,471.00	0.11279	13.55
26.5 - 27.5	\$18,951,293.00	\$2,715,525.00	0.14329	12.03
27.5 - 28.5	\$17,036,121.00	\$2,771,831.00	0.16270	10.30
28.5 - 29.5	\$14,551,287.00	\$2,435,844.00	0.16740	8.63
29.5 - 30.5	\$12,246,852.00	\$1,696,981.00	0.13856	7.18
30.5 - 31.5	\$10,662,853.00	\$1,090,848.00	0.10230	6.19
31.5 - 32.5	\$9,449,866.00	\$966,558.00	0.10228	5.55
32.5 - 33.5	\$8,555,126.00	\$831,672.00	0.09721	4.99
33.5 - 34.5	\$7,772,841.00	\$714,883.00	0.09197	4.50
34.5 - 35.5	\$7,042,025.00	\$585,804.00	0.08319	4.09
35.5 - 36.5	\$6,220,525.00	\$576,697.00	0.09271	3.75

OGE
Electric Division
370.10 Meters - Metering Equipment
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

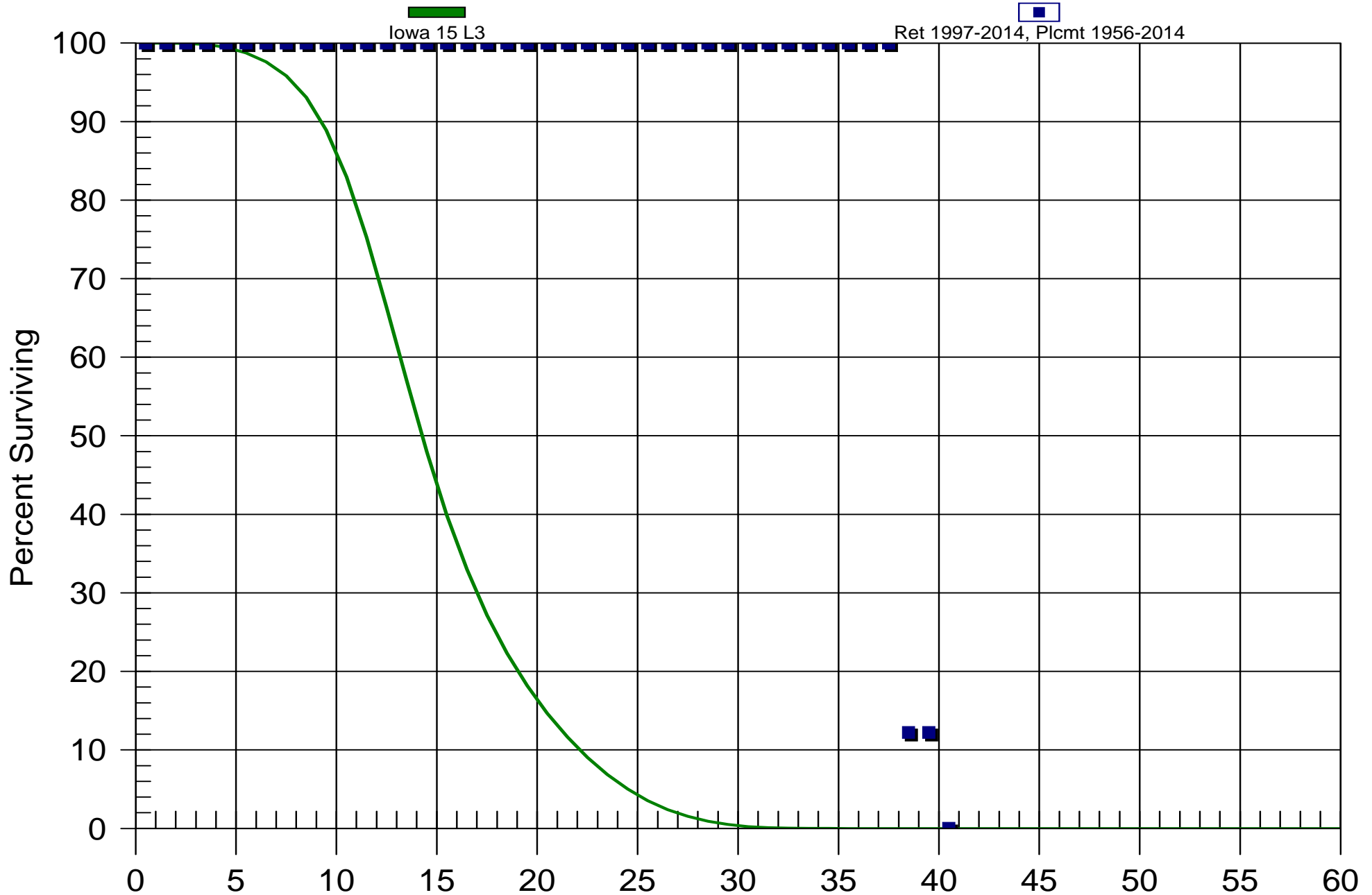
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$54,166,660.00	\$771,733.00	0.01425	3.40
37.5 - 38.5	\$59,084,200.00	\$870,658.00	0.01474	3.35
38.5 - 39.5	\$65,697,696.00	\$766,911.00	0.01167	3.30
39.5 - 40.5	\$17,101,470.00	\$4,266,608.00	0.24949	3.26
40.5 - 41.5	\$7,972,504.00	\$420,115.00	0.05270	2.45
41.5 - 42.5	\$7,366,706.00	\$26,901.00	0.00365	2.32
42.5 - 43.5	\$7,135,834.00	\$71,898.00	0.01008	2.31
43.5 - 44.5	\$6,855,180.00	\$159,455.00	0.02326	2.29
44.5 - 45.5	\$6,491,836.00	\$75,072.00	0.01156	2.24
45.5 - 46.5	\$6,192,754.00	\$142,494.00	0.02301	2.21
46.5 - 47.5	\$5,801,235.00	\$2,819,897.00	0.48609	2.16
47.5 - 48.5	\$2,730,799.00	\$135,287.00	0.04954	1.11
48.5 - 49.5	\$2,381,352.00	\$83,730.00	0.03516	1.05
49.5 - 50.5	\$2,105,482.00	\$133,000.00	0.06317	1.02
50.5 - 51.5	\$1,775,297.00	\$195,976.00	0.11039	0.95
51.5 - 52.5	\$1,399,398.00	\$89,122.00	0.06369	0.85
52.5 - 53.5	\$1,133,970.00	\$24,510.00	0.02161	0.79
53.5 - 54.5	\$923,636.00	\$88,499.00	0.09582	0.78
54.5 - 55.5	\$654,476.00	\$24,069.00	0.03678	0.70
55.5 - 56.5	\$514,788.00	\$21,043.00	0.04088	0.68

OGE

Electric Division

371.00 Installations on Customer Premises

Original And Smooth Survivor Curves



OGE
Electric Division
371.00 Installations on Customer Premises

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2013

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$39,383,981.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$39,236,245.00	\$0.00	0.00000	100.00
1.5 - 2.5	\$15,049,249.00	\$0.00	0.00000	100.00
2.5 - 3.5	\$909,773.00	\$0.00	0.00000	100.00
3.5 - 4.5	\$152,853.00	\$0.00	0.00000	100.00
4.5 - 5.5	\$0.00	\$0.00	0.00000	100.00
5.5 - 6.5	\$0.00	\$0.00	0.00000	100.00
6.5 - 7.5	\$0.00	\$0.00	0.00000	100.00
7.5 - 8.5	\$0.00	\$0.00	0.00000	100.00
8.5 - 9.5	\$0.00	\$0.00	0.00000	100.00
9.5 - 10.5	\$0.00	\$0.00	0.00000	100.00
10.5 - 11.5	\$0.00	\$0.00	0.00000	100.00
11.5 - 12.5	\$0.00	\$0.00	0.00000	100.00
12.5 - 13.5	\$0.00	\$0.00	0.00000	100.00
13.5 - 14.5	\$0.00	\$0.00	0.00000	100.00
14.5 - 15.5	\$0.00	\$0.00	0.00000	100.00
15.5 - 16.5	\$0.00	\$0.00	0.00000	100.00
16.5 - 17.5	\$0.00	\$0.00	0.00000	100.00
17.5 - 18.5	\$0.00	\$0.00	0.00000	100.00
18.5 - 19.5	\$0.00	\$0.00	0.00000	100.00
19.5 - 20.5	\$0.00	\$0.00	0.00000	100.00
20.5 - 21.5	\$0.00	\$0.00	0.00000	100.00
21.5 - 22.5	\$0.00	\$0.00	0.00000	100.00
22.5 - 23.5	\$0.00	\$0.00	0.00000	100.00
23.5 - 24.5	\$0.00	\$0.00	0.00000	100.00
24.5 - 25.5	\$0.00	\$0.00	0.00000	100.00
25.5 - 26.5	\$0.00	\$0.00	0.00000	100.00
26.5 - 27.5	\$0.00	\$0.00	0.00000	100.00
27.5 - 28.5	\$0.00	\$0.00	0.00000	100.00
28.5 - 29.5	\$0.00	\$0.00	0.00000	100.00
29.5 - 30.5	\$0.00	\$0.00	0.00000	100.00
30.5 - 31.5	\$0.00	\$0.00	0.00000	100.00
31.5 - 32.5	\$0.00	\$0.00	0.00000	100.00
32.5 - 33.5	\$0.00	\$0.00	0.00000	100.00
33.5 - 34.5	\$0.00	\$0.00	0.00000	100.00
34.5 - 35.5	\$0.00	\$0.00	0.00000	100.00
35.5 - 36.5	\$0.00	\$0.00	0.00000	100.00

OGE
Electric Division
371.00 Installations on Customer Premises

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2013

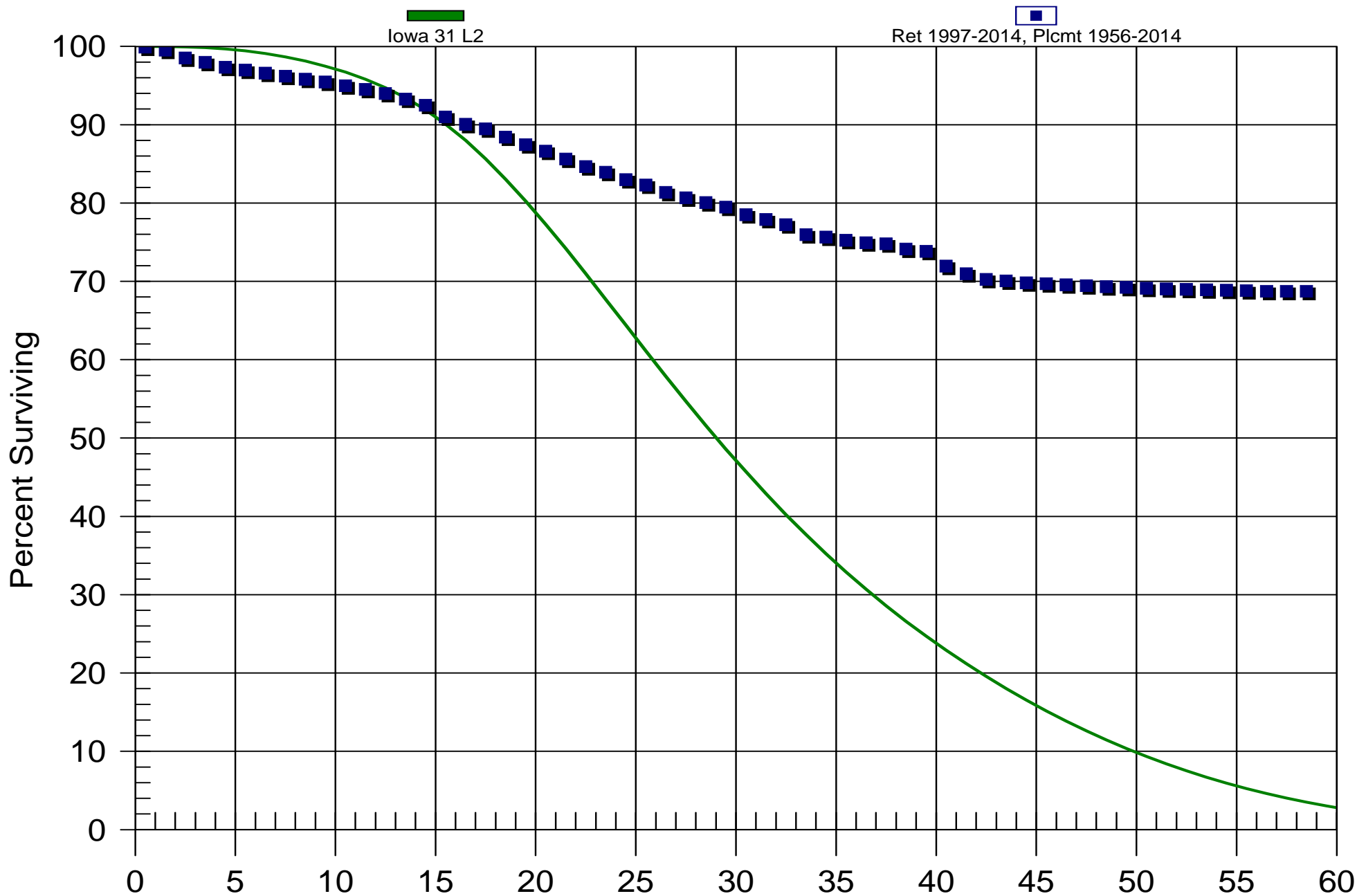
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$0.00	\$0.00	0.00000	100.00
37.5 - 38.5	\$9,611,793.00	\$8,436,113.00	0.87768	100.00
38.5 - 39.5	\$5,495,262.00	\$0.00	0.00000	12.23
39.5 - 40.5	\$5,495,262.00	\$5,485,640.00	0.99825	12.23

OGE

Electric Division

373.00 Street Lighting and Signal Systems

Original And Smooth Survivor Curves



OGE
Electric Division
373.00 Street Lighting and Signal Systems
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$163,332,348.00	\$136,993.00	0.00084	100.00
0.5 - 1.5	\$155,018,173.00	\$632,656.00	0.00408	99.92
1.5 - 2.5	\$144,207,160.00	\$1,428,241.00	0.00990	99.51
2.5 - 3.5	\$139,001,139.00	\$774,723.00	0.00557	98.52
3.5 - 4.5	\$134,022,521.00	\$869,609.00	0.00649	97.97
4.5 - 5.5	\$128,028,878.00	\$472,901.00	0.00369	97.34
5.5 - 6.5	\$119,514,429.00	\$499,428.00	0.00418	96.98
6.5 - 7.5	\$109,052,147.00	\$444,143.00	0.00407	96.57
7.5 - 8.5	\$98,249,690.00	\$379,160.00	0.00386	96.18
8.5 - 9.5	\$87,575,286.00	\$342,997.00	0.00392	95.81
9.5 - 10.5	\$78,727,839.00	\$374,786.00	0.00476	95.43
10.5 - 11.5	\$69,485,021.00	\$352,164.00	0.00507	94.98
11.5 - 12.5	\$65,461,128.00	\$358,124.00	0.00547	94.50
12.5 - 13.5	\$60,268,673.00	\$461,280.00	0.00765	93.98
13.5 - 14.5	\$55,583,744.00	\$459,406.00	0.00827	93.26
14.5 - 15.5	\$53,786,956.00	\$876,328.00	0.01629	92.49
15.5 - 16.5	\$47,233,249.00	\$480,650.00	0.01018	90.98
16.5 - 17.5	\$42,337,567.00	\$282,360.00	0.00667	90.06
17.5 - 18.5	\$37,604,555.00	\$441,241.00	0.01173	89.46
18.5 - 19.5	\$33,040,208.00	\$357,440.00	0.01082	88.41
19.5 - 20.5	\$30,671,100.00	\$292,223.00	0.00953	87.45
20.5 - 21.5	\$27,399,929.00	\$319,257.00	0.01165	86.62
21.5 - 22.5	\$25,323,573.00	\$285,556.00	0.01128	85.61
22.5 - 23.5	\$22,937,572.00	\$192,611.00	0.00840	84.64
23.5 - 24.5	\$20,397,007.00	\$232,121.00	0.01138	83.93
24.5 - 25.5	\$19,130,529.00	\$158,628.00	0.00829	82.98
25.5 - 26.5	\$18,299,811.00	\$208,760.00	0.01141	82.29
26.5 - 27.5	\$17,936,725.00	\$152,866.00	0.00852	81.35
27.5 - 28.5	\$17,463,557.00	\$128,361.00	0.00735	80.66
28.5 - 29.5	\$16,078,339.00	\$121,008.00	0.00753	80.06
29.5 - 30.5	\$12,116,973.00	\$144,452.00	0.01192	79.46
30.5 - 31.5	\$10,730,426.00	\$83,412.00	0.00777	78.51
31.5 - 32.5	\$9,060,102.00	\$80,077.00	0.00884	77.90
32.5 - 33.5	\$7,319,913.00	\$120,507.00	0.01646	77.22
33.5 - 34.5	\$18,111,141.00	\$72,734.00	0.00402	75.94
34.5 - 35.5	\$17,510,431.00	\$93,270.00	0.00533	75.64
35.5 - 36.5	\$16,592,771.00	\$65,614.00	0.00395	75.24

OGE
Electric Division
373.00 Street Lighting and Signal Systems
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

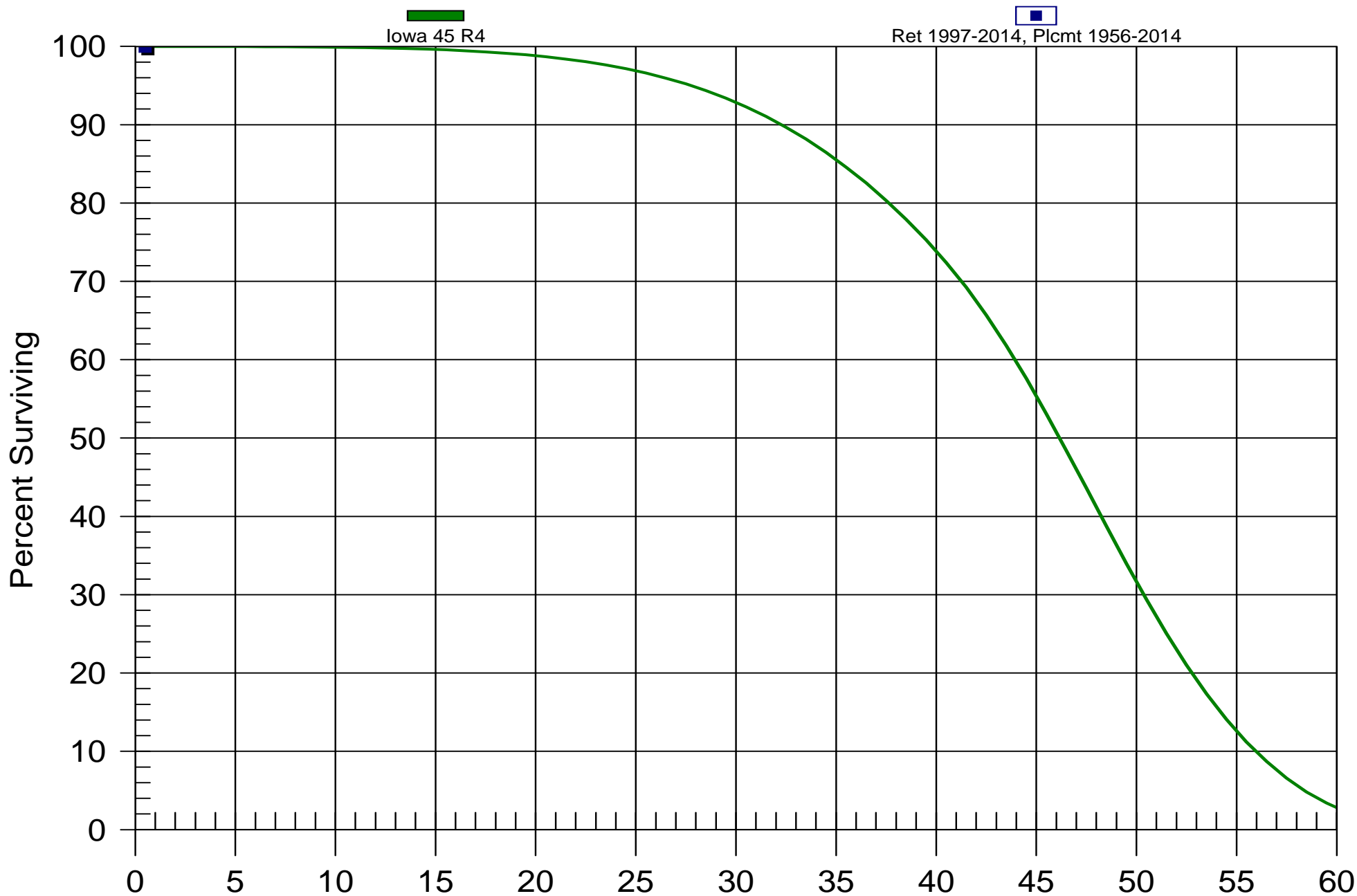
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$38,197,478.00	\$71,267.00	0.00187	74.94
37.5 - 38.5	\$22,542,760.00	\$200,809.00	0.00891	74.80
38.5 - 39.5	\$37,701,326.00	\$153,246.00	0.00406	74.13
39.5 - 40.5	\$15,441,059.00	\$392,941.00	0.02545	73.83
40.5 - 41.5	\$18,520,027.00	\$252,127.00	0.01361	71.95
41.5 - 42.5	\$17,841,513.00	\$178,871.00	0.01003	70.97
42.5 - 43.5	\$16,437,714.00	\$46,573.00	0.00283	70.26
43.5 - 44.5	\$15,698,166.00	\$53,845.00	0.00343	70.06
44.5 - 45.5	\$15,547,340.00	\$26,506.00	0.00170	69.82
45.5 - 46.5	\$15,497,299.00	\$31,017.00	0.00200	69.70
46.5 - 47.5	\$15,445,210.00	\$25,539.00	0.00165	69.56
47.5 - 48.5	\$15,393,491.00	\$27,763.00	0.00180	69.45
48.5 - 49.5	\$15,333,046.00	\$21,601.00	0.00141	69.32
49.5 - 50.5	\$15,286,906.00	\$26,497.00	0.00173	69.23
50.5 - 51.5	\$15,222,804.00	\$13,873.00	0.00091	69.11
51.5 - 52.5	\$15,151,303.00	\$12,199.00	0.00081	69.04
52.5 - 53.5	\$15,109,739.00	\$16,432.00	0.00109	68.99
53.5 - 54.5	\$15,036,155.00	\$12,329.00	0.00082	68.91
54.5 - 55.5	\$14,990,998.00	\$11,604.00	0.00077	68.86
55.5 - 56.5	\$14,937,781.00	\$14,044.00	0.00094	68.80

OGE

Electric Division

389.20 Land Rights

Original And Smooth Survivor Curves



OGE
Electric Division
389.20 Land Rights
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1969 TO 1998

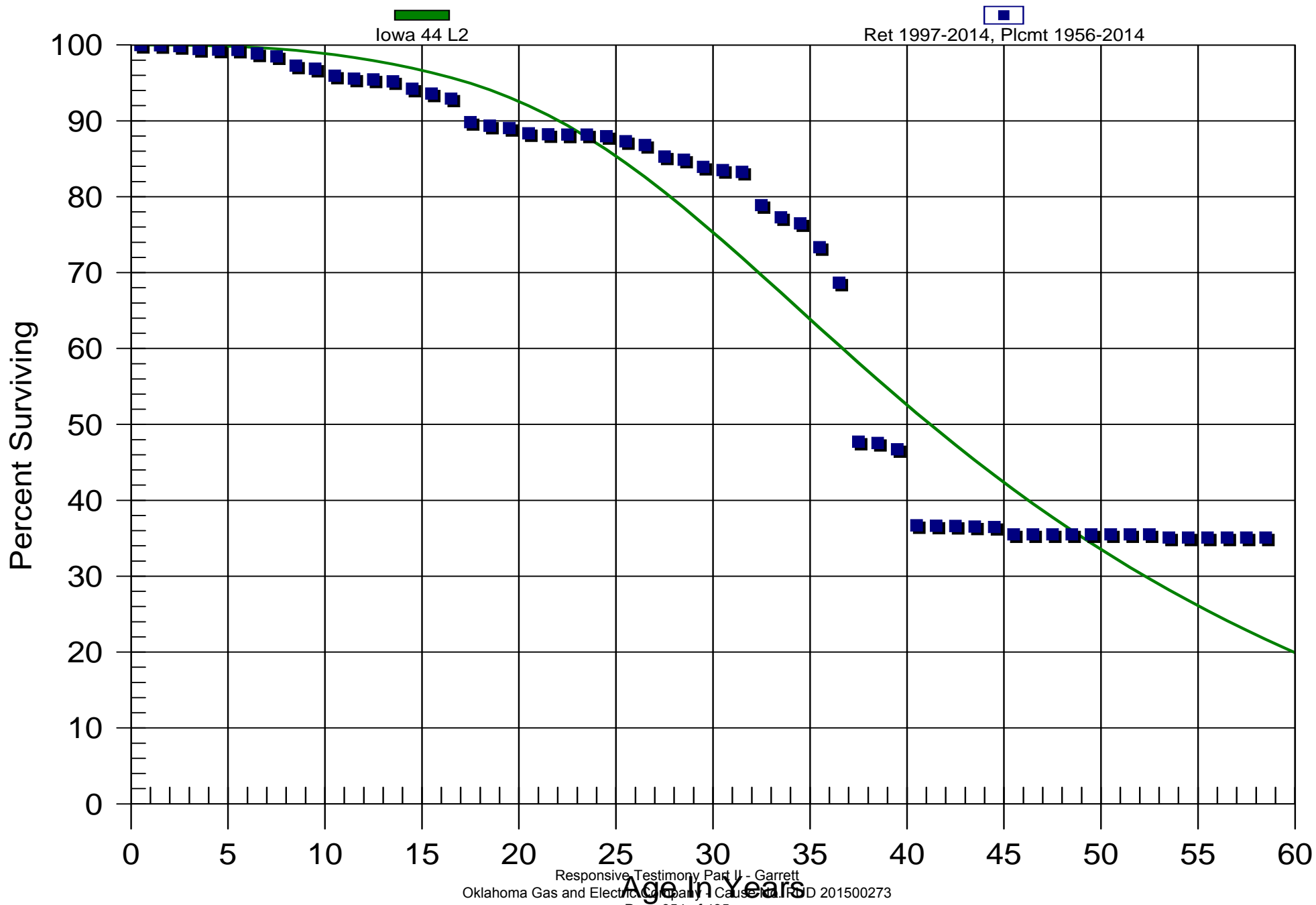
<i>Age Interval</i>	<i>\$ Surviving At Beginning of Age Interval</i>	<i>\$ Retired During The Age Interval</i>	<i>Retirement Ratio</i>	<i>% Surviving At Beginning of Age Interval</i>
0.0 - 0.5	\$8,576.00	\$0.00	0.00000	100.00

OGE

Electric Division

390.00 Structures and Improvements

Original And Smooth Survivor Curves



OGE
Electric Division
390.00 Structures and Improvements

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1956 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$96,991,150.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$94,380,888.00	\$28,651.00	0.00030	100.00
1.5 - 2.5	\$91,122,076.00	\$107,983.00	0.00119	99.97
2.5 - 3.5	\$72,806,292.00	\$279,888.00	0.00384	99.85
3.5 - 4.5	\$55,363,622.00	\$49,081.00	0.00089	99.47
4.5 - 5.5	\$54,987,256.00	\$17,563.00	0.00032	99.38
5.5 - 6.5	\$53,752,328.00	\$246,081.00	0.00458	99.35
6.5 - 7.5	\$59,854,238.00	\$246,215.00	0.00411	98.89
7.5 - 8.5	\$55,208,727.00	\$682,853.00	0.01237	98.49
8.5 - 9.5	\$57,302,775.00	\$233,558.00	0.00408	97.27
9.5 - 10.5	\$61,635,177.00	\$582,254.00	0.00945	96.87
10.5 - 11.5	\$76,408,394.00	\$317,707.00	0.00416	95.96
11.5 - 12.5	\$73,780,951.00	\$92,681.00	0.00126	95.56
12.5 - 13.5	\$77,459,939.00	\$190,709.00	0.00246	95.44
13.5 - 14.5	\$77,861,755.00	\$786,317.00	0.01010	95.20
14.5 - 15.5	\$76,842,050.00	\$526,048.00	0.00685	94.24
15.5 - 16.5	\$76,775,758.00	\$553,629.00	0.00721	93.60
16.5 - 17.5	\$75,558,901.00	\$2,511,381.00	0.03324	92.92
17.5 - 18.5	\$59,408,506.00	\$318,393.00	0.00536	89.83
18.5 - 19.5	\$56,899,411.00	\$185,533.00	0.00326	89.35
19.5 - 20.5	\$54,634,543.00	\$429,660.00	0.00786	89.06
20.5 - 21.5	\$53,289,256.00	\$85,724.00	0.00161	88.36
21.5 - 22.5	\$45,970,910.00	\$5,973.00	0.00013	88.22
22.5 - 23.5	\$45,840,045.00	\$3,649.00	0.00008	88.21
23.5 - 24.5	\$43,977,236.00	\$117,427.00	0.00267	88.20
24.5 - 25.5	\$36,628,432.00	\$278,346.00	0.00760	87.96
25.5 - 26.5	\$36,591,027.00	\$201,137.00	0.00550	87.29
26.5 - 27.5	\$30,623,474.00	\$537,968.00	0.01757	86.81
27.5 - 28.5	\$23,898,771.00	\$114,500.00	0.00479	85.29
28.5 - 29.5	\$7,967,711.00	\$88,703.00	0.01113	84.88
29.5 - 30.5	\$7,254,727.00	\$35,875.00	0.00495	83.94
30.5 - 31.5	\$6,873,164.00	\$20,646.00	0.00300	83.52
31.5 - 32.5	\$6,150,398.00	\$323,052.00	0.05253	83.27
32.5 - 33.5	\$5,716,242.00	\$116,232.00	0.02033	78.90
33.5 - 34.5	\$5,491,900.00	\$57,022.00	0.01038	77.29
34.5 - 35.5	\$4,683,859.00	\$191,358.00	0.04085	76.49
35.5 - 36.5	\$5,328,636.00	\$340,972.00	0.06399	73.36

OGE
Electric Division
390.00 Structures and Improvements

Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1956 TO 2014

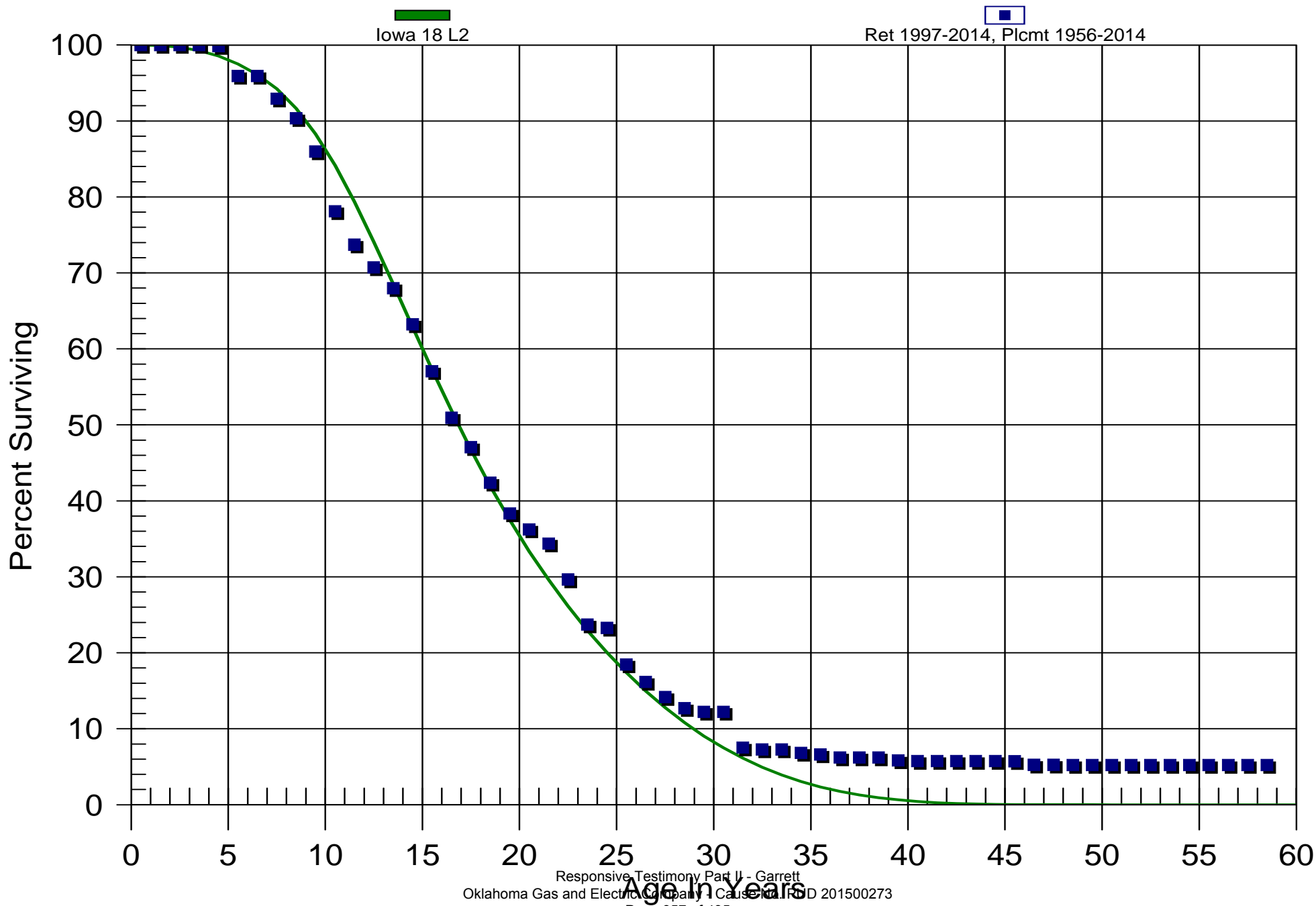
Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$1,017,659.00	\$310,428.00	0.30504	68.67
37.5 - 38.5	\$9,270,424.00	\$31,323.00	0.00338	47.72
38.5 - 39.5	\$11,592,952.00	\$203,445.00	0.01755	47.56
39.5 - 40.5	\$10,666,300.00	\$2,291,599.00	0.21484	46.73
40.5 - 41.5	\$7,717,722.00	\$12,203.00	0.00158	36.69
41.5 - 42.5	\$7,302,479.00	\$4,616.00	0.00063	36.63
42.5 - 43.5	\$6,929,998.00	\$12,000.00	0.00173	36.61
43.5 - 44.5	\$6,724,527.00	\$10,966.00	0.00163	36.54
44.5 - 45.5	\$6,618,554.00	\$175,062.00	0.02645	36.48
45.5 - 46.5	\$6,321,374.00	\$0.00	0.00000	35.52
46.5 - 47.5	\$6,287,546.00	\$1,782.00	0.00028	35.52
47.5 - 48.5	\$6,218,172.00	\$0.00	0.00000	35.51
48.5 - 49.5	\$5,901,177.00	\$0.00	0.00000	35.51
49.5 - 50.5	\$5,855,760.00	\$139.00	0.00002	35.51
50.5 - 51.5	\$5,809,976.00	\$658.00	0.00011	35.51
51.5 - 52.5	\$5,786,447.00	\$401.00	0.00007	35.50
52.5 - 53.5	\$5,691,018.00	\$63,887.00	0.01123	35.50
53.5 - 54.5	\$8,632,453.00	\$0.00	0.00000	35.10
54.5 - 55.5	\$5,082,685.00	\$0.00	0.00000	35.10
55.5 - 56.5	\$0.00	\$0.00	0.00000	35.10
56.5 - 57.5	\$0.00	\$0.00	0.00000	35.10
57.5 - 58.5	\$0.00	\$0.00	0.00000	35.10

OGE

Electric Division

396.00 Power Operated Equipment

Original And Smooth Survivor Curves



OGE
Electric Division
396.00 Power Operated Equipment
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
0.0 - 0.5	\$7,993,857.00	\$0.00	0.00000	100.00
0.5 - 1.5	\$8,191,487.00	\$0.00	0.00000	100.00
1.5 - 2.5	\$8,172,182.00	\$0.00	0.00000	100.00
2.5 - 3.5	\$7,366,409.00	\$0.00	0.00000	100.00
3.5 - 4.5	\$7,179,861.00	\$10,435.00	0.00145	100.00
4.5 - 5.5	\$6,489,460.00	\$256,821.00	0.03958	99.85
5.5 - 6.5	\$6,409,792.00	\$0.00	0.00000	95.90
6.5 - 7.5	\$6,122,784.00	\$189,773.00	0.03099	95.90
7.5 - 8.5	\$4,740,705.00	\$132,186.00	0.02788	92.93
8.5 - 9.5	\$3,015,495.00	\$145,834.00	0.04836	90.34
9.5 - 10.5	\$3,174,045.00	\$290,406.00	0.09149	85.97
10.5 - 11.5	\$3,132,223.00	\$176,273.00	0.05628	78.10
11.5 - 12.5	\$3,303,014.00	\$134,188.00	0.04063	73.71
12.5 - 13.5	\$3,558,967.00	\$138,002.00	0.03878	70.71
13.5 - 14.5	\$4,316,750.00	\$301,706.00	0.06989	67.97
14.5 - 15.5	\$4,390,573.00	\$428,173.00	0.09752	63.22
15.5 - 16.5	\$4,021,843.00	\$432,515.00	0.10754	57.06
16.5 - 17.5	\$3,359,446.00	\$254,863.00	0.07586	50.92
17.5 - 18.5	\$3,195,389.00	\$317,793.00	0.09945	47.06
18.5 - 19.5	\$3,010,732.00	\$287,150.00	0.09538	42.38
19.5 - 20.5	\$2,721,691.00	\$150,312.00	0.05523	38.34
20.5 - 21.5	\$2,496,048.00	\$127,618.00	0.05113	36.22
21.5 - 22.5	\$2,140,496.00	\$294,935.00	0.13779	34.37
22.5 - 23.5	\$1,716,894.00	\$342,558.00	0.19952	29.63
23.5 - 24.5	\$1,183,468.00	\$22,271.00	0.01882	23.72
24.5 - 25.5	\$1,204,237.00	\$250,000.00	0.20760	23.27
25.5 - 26.5	\$1,040,665.00	\$128,699.00	0.12367	18.44
26.5 - 27.5	\$888,709.00	\$109,623.00	0.12335	16.16
27.5 - 28.5	\$630,772.00	\$65,802.00	0.10432	14.17
28.5 - 29.5	\$595,294.00	\$21,993.00	0.03694	12.69
29.5 - 30.5	\$650,439.00	\$0.00	0.00000	12.22
30.5 - 31.5	\$608,968.00	\$234,261.00	0.38469	12.22
31.5 - 32.5	\$355,320.00	\$12,248.00	0.03447	7.52
32.5 - 33.5	\$301,400.00	\$0.00	0.00000	7.26
33.5 - 34.5	\$306,194.00	\$17,881.00	0.05840	7.26
34.5 - 35.5	\$271,344.00	\$9,760.00	0.03597	6.84
35.5 - 36.5	\$263,214.00	\$14,844.00	0.05640	6.59

OGE
Electric Division
396.00 Power Operated Equipment
Observed Life Table
Retirement Expr. 1997 TO 2014
Placement Years 1958 TO 2014

Age Interval	\$ Surviving At Beginning of Age Interval	\$ Retired During The Age Interval	Retirement Ratio	% Surviving At Beginning of Age Interval
36.5 - 37.5	\$233,518.00	\$0.00	0.00000	6.22
37.5 - 38.5	\$289,765.00	\$0.00	0.00000	6.22
38.5 - 39.5	\$263,320.00	\$16,820.00	0.06388	6.22
39.5 - 40.5	\$233,698.00	\$3,289.00	0.01407	5.82
40.5 - 41.5	\$213,476.00	\$0.00	0.00000	5.74
41.5 - 42.5	\$142,720.00	\$0.00	0.00000	5.74
42.5 - 43.5	\$99,975.00	\$0.00	0.00000	5.74
43.5 - 44.5	\$95,697.00	\$0.00	0.00000	5.74
44.5 - 45.5	\$95,697.00	\$540.00	0.00564	5.74
45.5 - 46.5	\$95,157.00	\$7,505.00	0.07887	5.71
46.5 - 47.5	\$64,331.00	\$0.00	0.00000	5.26
47.5 - 48.5	\$64,331.00	\$631.00	0.00981	5.26
48.5 - 49.5	\$63,248.00	\$0.00	0.00000	5.21
49.5 - 50.5	\$57,688.00	\$0.00	0.00000	5.21
50.5 - 51.5	\$57,324.00	\$0.00	0.00000	5.21
51.5 - 52.5	\$54,469.00	\$0.00	0.00000	5.21
52.5 - 53.5	\$52,516.00	\$0.00	0.00000	5.21
53.5 - 54.5	\$67,695.00	\$0.00	0.00000	5.21
54.5 - 55.5	\$46,900.00	\$0.00	0.00000	5.21
55.5 - 56.5	\$2.00	\$0.00	0.00000	5.21

OGE
Electric Division
310.20 Rights of Way
Summary of Service Life Statistics (Report A)

Year	Beginning Balance	Annual Growth Rate	Gross Additions		Adjust., Transfers, Acquisitions			Regular Retirements		
			Amount	% Beginning Balance	Amount	Average Age	% Beginning Balance	Amount	Average Age	% Beginning Balance
1957	0.00	0.00	910.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1958	910.00	0.00	890.00	97.80	0.00	0.0	0.00	0.00	0.0	0.00
1959	1,800.00	97.80	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1960	1,800.00	0.00	5,838.00	324.33	0.00	0.0	0.00	0.00	0.0	0.00
1961	7,638.00	324.33	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1962	7,638.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1963	7,638.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	7,638.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	7,638.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	7,638.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	7,638.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	7,638.00	0.00	15,643.00	204.80	0.00	0.0	0.00	0.00	0.0	0.00
1969	23,281.00	204.80	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	23,281.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	23,281.00	0.00	82,949.00	356.29	0.00	0.0	0.00	0.00	0.0	0.00
1972	106,230.00	356.29	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	106,230.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	106,230.00	0.00	30,229.00	28.46	0.00	0.0	0.00	0.00	0.0	0.00
1975	136,459.00	28.46	41,727.00	30.58	0.00	0.0	0.00	0.00	0.0	0.00
1976	178,186.00	30.58	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	178,186.00	0.00	2,401.00	1.35	0.00	0.0	0.00	0.00	0.0	0.00
1978	180,587.00	1.35	29,347.00	16.25	0.00	0.0	0.00	0.00	0.0	0.00
1979	209,934.00	16.25	27,414.00	13.06	0.00	0.0	0.00	0.00	0.0	0.00
1980	237,348.00	13.06	1,660.00	0.70	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
310.20 Rights of Way
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1957	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1958	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1959	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1960	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1961	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1962	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
310.20 Rights of Way
Summary of Service Life Statistics (Report A)

Year	Beginning Balance	Annual Growth Rate	Gross Additions		Adjust., Transfers, Acquisitions		Regular Retirements			
			Amount	% Beginning Balance	Amount	Average Age	Amount	Average Age	% Beginning Balance	
1981	239,008.00	0.70	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	239,008.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	239,008.00	0.00	22,332.00	9.34	0.00	0.0	0.00	0.00	0.0	0.00
1984	261,340.00	9.34	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	261,340.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	261,340.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1987	261,340.00	0.00	19,532.00	7.47	0.00	0.0	0.00	0.00	0.0	0.00
1988	280,872.00	7.47	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	280,872.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	280,872.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	280,872.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	280,872.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	280,872.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	280,872.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	280,872.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	280,872.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	280,872.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	280,872.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	280,872.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	280,872.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	280,872.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2002	280,872.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2003	280,872.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2004	280,872.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
310.20 Rights of Way
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
310.20 Rights of Way
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
Total	0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	

OGE
Electric Division
311.00 Structures and Improvements
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1955	0.00	0.00	1,274,381.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1956	1,274,381.00	0.00	3,469,423.00	272.24	0.00	0.0	0.00	0.00	0.0	0.00
1957	4,743,804.00	272.24	13,151.00	0.28	0.00	0.0	0.00	0.00	0.0	0.00
1958	4,756,955.00	0.28	2,946,463.00	61.94	0.00	0.0	0.00	0.00	0.0	0.00
1959	7,703,418.00	61.94	8,261.00	0.11	0.00	0.0	0.00	0.00	0.0	0.00
1960	7,711,679.00	0.11	2,107,516.00	27.33	0.00	0.0	0.00	0.00	0.0	0.00
1961	9,819,195.00	27.33	1,894.00	0.02	0.00	0.0	0.00	0.00	0.0	0.00
1962	9,821,089.00	0.02	3,596.00	0.04	0.00	0.0	0.00	0.00	0.0	0.00
1963	9,824,685.00	0.04	-26,989.00	-0.27	0.00	0.0	0.00	0.00	0.0	0.00
1964	9,797,696.00	-0.27	2,690,196.00	27.46	0.00	0.0	0.00	0.00	0.0	0.00
1965	12,487,892.00	27.46	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	12,487,892.00	0.00	169,215.00	1.36	0.00	0.0	0.00	0.00	0.0	0.00
1967	12,657,107.00	1.36	3,849.00	0.03	0.00	0.0	0.00	0.00	0.0	0.00
1968	12,660,956.00	0.03	2,297.00	0.02	0.00	0.0	0.00	0.00	0.0	0.00
1969	12,663,253.00	0.02	3,847,454.00	30.38	0.00	0.0	0.00	0.00	0.0	0.00
1970	16,510,707.00	30.38	269,462.00	1.63	0.00	0.0	0.00	0.00	0.0	0.00
1971	16,780,169.00	1.63	2,445,438.00	14.57	0.00	0.0	0.00	0.00	0.0	0.00
1972	19,225,607.00	14.57	7,645.00	0.04	0.00	0.0	0.00	0.00	0.0	0.00
1973	19,233,252.00	0.04	107,788.00	0.56	0.00	0.0	0.00	0.00	0.0	0.00
1974	19,341,040.00	0.56	119,796.00	0.62	0.00	0.0	0.00	0.00	0.0	0.00
1975	19,460,836.00	0.62	11,669,997.00	59.97	0.00	0.0	0.00	0.00	0.0	0.00
1976	31,130,833.00	59.97	12,370.00	0.04	0.00	0.0	0.00	0.00	0.0	0.00
1977	31,143,203.00	0.04	42,104,700.00	135.20	0.00	0.0	0.00	0.00	0.0	0.00
1978	73,247,903.00	135.20	24,533,092.00	33.49	0.00	0.0	0.00	0.00	0.0	0.00

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Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1955	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1956	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1957	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1958	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1959	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1960	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1961	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1962	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

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Electric Division
311.00 Structures and Improvements
Summary of Service Life Statistics (Report A)

Year	Beginning Balance	Annual Growth Rate	Gross Additions		Adjust., Transfers, Acquisitions			Regular Retirements		
			Amount	% Beginning Balance	Amount	Average Age	% Beginning Balance	Amount	Average Age	% Beginning Balance
1979	97,780,995.00	33.49	32,458,099.00	33.19	0.00	0.0	0.00	0.00	0.0	0.00
1980	130,239,094.00	33.19	16,809,717.00	12.91	0.00	0.0	0.00	0.00	0.0	0.00
1981	147,048,811.00	12.91	144,940.00	0.10	0.00	0.0	0.00	0.00	0.0	0.00
1982	147,193,751.00	0.10	40,822.00	0.03	0.00	0.0	0.00	0.00	0.0	0.00
1983	147,234,573.00	0.03	398,889.00	0.27	0.00	0.0	0.00	0.00	0.0	0.00
1984	147,633,462.00	0.27	47,488,514.00	32.17	0.00	0.0	0.00	0.00	0.0	0.00
1985	195,121,976.00	32.17	721,102.00	0.37	0.00	0.0	0.00	0.00	0.0	0.00
1986	195,843,078.00	0.37	6,471,143.00	3.30	0.00	0.0	0.00	0.00	0.0	0.00
1987	202,314,221.00	3.30	833,358.00	0.41	0.00	0.0	0.00	0.00	0.0	0.00
1988	203,147,579.00	0.41	1,401,062.00	0.69	0.00	0.0	0.00	0.00	0.0	0.00
1989	204,548,641.00	0.69	1,307,544.00	0.64	0.00	0.0	0.00	0.00	0.0	0.00
1990	205,856,185.00	0.64	459,084.00	0.22	0.00	0.0	0.00	0.00	0.0	0.00
1991	206,315,269.00	0.22	1,142,702.00	0.55	0.00	0.0	0.00	0.00	0.0	0.00
1992	207,457,971.00	0.55	2,286,004.00	1.10	0.00	0.0	0.00	0.00	0.0	0.00
1993	209,743,975.00	1.10	317,484.00	0.15	0.00	0.0	0.00	0.00	0.0	0.00
1994	210,061,459.00	0.15	590,928.00	0.28	0.00	0.0	0.00	0.00	0.0	0.00
1995	210,652,387.00	0.28	344,813.00	0.16	0.00	0.0	0.00	0.00	0.0	0.00
1996	210,997,200.00	0.16	123,986.00	0.06	0.00	0.0	0.00	0.00	0.0	0.00
1997	211,121,186.00	0.06	1,501,119.00	0.71	0.00	0.0	0.00	927,136.00	20.5	0.44
1998	211,695,169.00	0.27	523,038.00	0.25	877,034.00	1.5	0.41	121,334.00	39.9	0.06
1999	212,973,907.00	0.60	10,884.00	0.01	0.00	0.0	0.00	8,500.00	23.0	0.00
2000	212,976,291.00	0.00	428,274.00	0.20	21,893.00	0.5	0.01	107,870.00	23.0	0.05
2001	213,318,588.00	0.16	78,362.00	0.04	0.00	0.0	0.00	40,873.00	23.6	0.02
2002	213,356,077.00	0.02	170,705.00	0.08	0.00	0.0	0.00	39,477.00	35.2	0.02

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Electric Division
311.00 Structures and Improvements
Summary of Service Life Statistics (Report B)

Year	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	927,136.00	20.5	0.44
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	121,334.00	39.9	0.06
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	8,500.00	23.0	0.00
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	107,870.00	23.0	0.05
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	40,873.00	23.6	0.02
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	39,477.00	35.2	0.02

OGE
Electric Division
311.00 Structures and Improvements
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2003	213,487,305.00	0.06	60,746.00	0.03	0.00	0.0	0.00	2,896.00	47.2	0.00
2004	213,545,155.00	0.03	618,967.00	0.29	0.00	0.0	0.00	450,106.00	24.3	0.21
2005	213,714,016.00	0.08	2,304,097.00	1.08	0.00	0.0	0.00	848,163.00	25.2	0.40
2006	215,169,950.00	0.68	12,175,989.00	5.66	0.00	0.0	0.00	266,071.00	24.1	0.12
2007	227,079,868.00	5.54	335,839.00	0.15	0.00	0.0	0.00	343,634.00	29.5	0.15
2008	227,072,073.00	0.00	5,594,090.00	2.46	0.00	0.0	0.00	561,405.00	32.1	0.25
2009	232,104,758.00	2.22	2,125,884.00	0.92	0.00	0.0	0.00	470,986.00	39.6	0.20
2010	233,759,656.00	0.71	1,973,386.00	0.84	1,466,797.00	28.6	0.63	725,456.00	10.8	0.31
2011	236,474,383.00	1.16	14,363,599.00	6.07	267,246.00	4.4	0.11	2,435,151.00	31.5	1.03
2012	248,670,077.00	5.16	9,532,837.00	3.83	0.00	0.0	0.00	2,351,808.00	33.2	0.95
2013	255,851,106.00	2.89	6,283,331.00	2.46	-4,625,107.00	0.0	-1.81	1,224,168.00	29.0	0.48
2014	256,285,162.00	0.17	2,852,699.00	1.11	-1.00	0.0	0.00	681,881.00	31.0	0.27
Total			272,055,032.00		-1,992,138.00	0.0		11,606,915.00	28.7	

Surviving Balance as Of 12/31/ 2014 **262,960,018.00**
The Average Age Of These Survivors Is: **28.54 Years**
The Compound Growth Rate Over 59 Years **8.83 %**
Based Upon Correction Transaction Year

OGE
Electric Division
311.00 Structures and Improvements
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,896.00	47.2	0.00
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	450,106.00	24.3	0.21
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	848,163.00	25.2	0.40
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	266,071.00	24.1	0.12
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	343,634.00	29.5	0.15
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	561,405.00	32.1	0.25
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	470,986.00	39.6	0.20
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	725,456.00	10.8	0.31
2011	0.00	0.0	0.00	0.00	0.0	0.00	-3,165,824.00	0.0	-1.34	-730,673.00	0.0	-0.31
2012	0.00	0.0	0.00	0.00	0.0	0.00	-1,250,967.00	0.0	-0.50	1,100,841.00	63.5	0.44
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,224,168.00	29.0	0.48
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	681,881.00	31.0	0.27
Total	0.00	0.0		0.00	0.0		-4,416,791.00	0.0		7,190,124.00	23.6	

OGE
Electric Division
312.00 Boiler Plant Equipment
Summary of Service Life Statistics (Report A)

Year	Beginning Balance	Annual Growth Rate	Gross Additions		Adjust., Transfers, Acquisitions		Regular Retirements			
			Amount	% Beginning Balance	Amount	Average Age	Amount	Average Age	% Beginning Balance	
1950	0.00	0.00	5,000.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1951	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1952	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1953	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1954	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1955	5,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1956	5,000.00	0.00	2,625,679.00	52,513.58	0.00	0.0	0.00	0.00	0.0	0.00
1957	2,630,679.00	52,513.58	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1958	2,630,679.00	0.00	6,594,233.00	250.67	0.00	0.0	0.00	0.00	0.0	0.00
1959	9,224,912.00	250.67	44,616.00	0.48	0.00	0.0	0.00	0.00	0.0	0.00
1960	9,269,528.00	0.48	11,185,874.00	120.67	0.00	0.0	0.00	0.00	0.0	0.00
1961	20,455,402.00	120.67	-608.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1962	20,454,794.00	0.00	11,901.00	0.06	0.00	0.0	0.00	0.00	0.0	0.00
1963	20,466,695.00	0.06	143,238.00	0.70	0.00	0.0	0.00	0.00	0.0	0.00
1964	20,609,933.00	0.70	9,045,471.00	43.89	0.00	0.0	0.00	0.00	0.0	0.00
1965	29,655,404.00	43.89	27,907.00	0.09	0.00	0.0	0.00	0.00	0.0	0.00
1966	29,683,311.00	0.09	97,410.00	0.33	0.00	0.0	0.00	0.00	0.0	0.00
1967	29,780,721.00	0.33	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	29,780,721.00	0.00	2,493.00	0.01	0.00	0.0	0.00	0.00	0.0	0.00
1969	29,783,214.00	0.01	10,249,522.00	34.41	0.00	0.0	0.00	0.00	0.0	0.00
1970	40,032,736.00	34.41	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	40,032,736.00	0.00	11,697,457.00	29.22	0.00	0.0	0.00	0.00	0.0	0.00
1972	51,730,193.00	29.22	2,436.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	51,732,629.00	0.00	12,670,868.00	24.49	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
312.00 Boiler Plant Equipment
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1950	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1951	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1952	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1953	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1954	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1955	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1956	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1957	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1958	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1959	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1960	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1961	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1962	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
312.00 Boiler Plant Equipment
Summary of Service Life Statistics (Report A)

Year	Beginning Balance	Annual Growth Rate	Gross Additions		Adjust., Transfers, Acquisitions			Regular Retirements		
			Amount	% Beginning Balance	Amount	Average Age	% Beginning Balance	Amount	Average Age	% Beginning Balance
1974	64,403,497.00	24.49	42,904.00	0.07	0.00	0.0	0.00	0.00	0.0	0.00
1975	64,446,401.00	0.07	36,916,316.00	57.28	0.00	0.0	0.00	0.00	0.0	0.00
1976	101,362,717.00	57.28	1,471,347.00	1.45	0.00	0.0	0.00	0.00	0.0	0.00
1977	102,834,064.00	1.45	84,184,986.00	81.86	0.00	0.0	0.00	0.00	0.0	0.00
1978	187,019,050.00	81.86	110,828,696.00	59.26	0.00	0.0	0.00	0.00	0.0	0.00
1979	297,847,746.00	59.26	35,738,276.00	12.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	333,586,022.00	12.00	159,492,295.00	47.81	0.00	0.0	0.00	0.00	0.0	0.00
1981	493,078,317.00	47.81	507,205.00	0.10	0.00	0.0	0.00	0.00	0.0	0.00
1982	493,585,522.00	0.10	3,928,448.00	0.80	0.00	0.0	0.00	0.00	0.0	0.00
1983	497,513,970.00	0.80	2,755,013.00	0.55	0.00	0.0	0.00	0.00	0.0	0.00
1984	500,268,983.00	0.55	186,485,658.00	37.28	0.00	0.0	0.00	0.00	0.0	0.00
1985	686,754,641.00	37.28	1,463,831.00	0.21	0.00	0.0	0.00	0.00	0.0	0.00
1986	688,218,472.00	0.21	4,464,651.00	0.65	0.00	0.0	0.00	0.00	0.0	0.00
1987	692,683,123.00	0.65	14,191,731.00	2.05	0.00	0.0	0.00	0.00	0.0	0.00
1988	706,874,854.00	2.05	5,632,193.00	0.80	0.00	0.0	0.00	0.00	0.0	0.00
1989	712,507,047.00	0.80	11,391,562.00	1.60	0.00	0.0	0.00	0.00	0.0	0.00
1990	723,898,609.00	1.60	3,669,381.00	0.51	0.00	0.0	0.00	0.00	0.0	0.00
1991	727,567,990.00	0.51	11,280,618.00	1.55	0.00	0.0	0.00	0.00	0.0	0.00
1992	738,848,608.00	1.55	5,142,290.00	0.70	0.00	0.0	0.00	0.00	0.0	0.00
1993	743,990,898.00	0.70	5,366,453.00	0.72	0.00	0.0	0.00	0.00	0.0	0.00
1994	749,357,351.00	0.72	2,405,880.00	0.32	0.00	0.0	0.00	0.00	0.0	0.00
1995	751,763,231.00	0.32	12,837,479.00	1.71	0.00	0.0	0.00	0.00	0.0	0.00
1996	764,600,710.00	1.71	1,945,709.00	0.25	0.00	0.0	0.00	0.00	0.0	0.00
1997	766,546,419.00	0.25	5,238,947.00	0.68	0.00	0.0	0.00	1,411,397.00	18.1	0.18

OGE
Electric Division
312.00 Boiler Plant Equipment
Summary of Service Life Statistics (Report B)

Year	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>			
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1978	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	1,411,397.00	18.1	0.18

OGE
Electric Division
312.00 Boiler Plant Equipment
Summary of Service Life Statistics (Report A)

Year	Beginning Balance	Annual Growth Rate	Gross Additions		Adjust., Transfers, Acquisitions			Regular Retirements		
			Amount	% Beginning Balance	Amount	Average Age	% Beginning Balance	Amount	Average Age	% Beginning Balance
1998	770,373,969.00	0.50	759,577.00	0.10	-400,255.00	0.0	-0.05	2,906,967.00	18.5	0.38
1999	767,826,324.00	-0.33	1,386,506.00	0.18	0.00	0.0	0.00	859,419.00	19.9	0.11
2000	768,353,411.00	0.07	2,705,399.00	0.35	0.00	0.0	0.00	2,104,477.00	18.8	0.27
2001	768,954,333.00	0.08	4,066,973.00	0.53	0.00	0.0	0.00	1,190,404.00	23.4	0.15
2002	771,830,902.00	0.37	4,657,612.00	0.60	0.00	0.0	0.00	1,121,399.00	23.2	0.15
2003	775,367,115.00	0.46	7,186,427.00	0.93	904.00	6.5	0.00	5,595,908.00	24.7	0.72
2004	776,958,538.00	0.21	23,788,087.00	3.06	0.00	0.0	0.00	2,919,931.00	27.8	0.38
2005	797,826,694.00	2.69	24,938,565.00	3.13	0.00	0.0	0.00	4,145,928.00	25.1	0.52
2006	818,619,331.00	2.61	20,215,578.00	2.47	0.00	0.0	0.00	3,542,800.00	17.3	0.43
2007	835,292,109.00	2.04	12,638,692.00	1.51	0.00	0.0	0.00	2,114,004.00	24.9	0.25
2008	845,816,797.00	1.26	22,149,814.00	2.62	6,606.00	1.5	0.00	5,025,842.00	26.7	0.59
2009	862,947,375.00	2.03	7,698,807.00	0.89	0.00	0.0	0.00	3,100,303.00	28.6	0.36
2010	867,545,879.00	0.53	17,966,108.00	2.07	1,949,233.00	36.6	0.22	2,562,278.00	26.6	0.30
2011	884,898,942.00	2.00	45,567,786.00	5.15	176,687.00	-4.9	0.02	7,549,687.00	17.0	0.85
2012	923,093,728.00	4.32	57,980,094.00	6.28	0.00	0.0	0.00	17,947,739.00	25.6	1.94
2013	963,126,083.00	4.34	61,653,123.00	6.40	6,801,375.00	19.1	0.71	16,687,158.00	26.3	1.73
2014	1,014,893,423.00	5.37	31,809,508.00	3.13	19,059.00	277.1	0.00	4,961,946.00	30.3	0.49
Total			1,118,954,022.00		8,553,609.00	24.6		85,747,587.00	24.4	

Surviving Balance as Of 12/31/ 2014 **1,053,435,568.00**

The Average Age Of These Survivors Is: **25.06 Years**

The Compound Growth Rate Over 64 Years **21.11 %**

Based Upon Correction Transaction Year

OGE
Electric Division
312.00 Boiler Plant Equipment
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,906,967.00	18.5	0.38
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	859,419.00	19.9	0.11
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,104,477.00	18.8	0.27
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,190,404.00	23.4	0.15
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,121,399.00	23.2	0.15
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	5,595,908.00	24.7	0.72
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,919,931.00	27.8	0.38
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,145,928.00	25.1	0.52
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	3,542,800.00	17.3	0.43
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,114,004.00	24.9	0.25
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	5,025,842.00	26.7	0.59
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	3,100,303.00	28.6	0.36
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,562,278.00	26.6	0.30
2011	0.00	0.0	0.00	0.00	0.0	0.00	11,675,524.00	0.0	-1.32	-4,125,837.00	0.0	-0.47
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	17,947,739.00	25.6	1.94
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	16,687,158.00	26.3	1.73
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,961,946.00	30.3	0.49
Total	0.00	0.0		0.00	0.0		-11,675,524.00	0.0		74,072,063.00	22.3	

OGE
Electric Division
314.00 Turbogenerator Units
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>		<i>Regular Retirements</i>			
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	
1956	0.00	0.00	5,301,874.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1957	5,301,874.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1958	5,301,874.00	0.00	5,747,018.00	108.40	0.00	0.0	0.00	0.00	0.0	0.00
1959	11,048,892.00	108.40	99,580.00	0.90	0.00	0.0	0.00	0.00	0.0	0.00
1960	11,148,472.00	0.90	8,790,664.00	78.85	0.00	0.0	0.00	0.00	0.0	0.00
1961	19,939,136.00	78.85	488,868.00	2.45	0.00	0.0	0.00	0.00	0.0	0.00
1962	20,428,004.00	2.45	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1963	20,428,004.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	20,428,004.00	0.00	10,359,359.00	50.71	0.00	0.0	0.00	0.00	0.0	0.00
1965	30,787,363.00	50.71	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	30,787,363.00	0.00	500,813.00	1.63	0.00	0.0	0.00	0.00	0.0	0.00
1967	31,288,176.00	1.63	1,588,884.00	5.08	0.00	0.0	0.00	0.00	0.0	0.00
1968	32,877,060.00	5.08	6,364,396.00	19.36	0.00	0.0	0.00	0.00	0.0	0.00
1969	39,241,456.00	19.36	2,927,503.00	7.46	0.00	0.0	0.00	0.00	0.0	0.00
1970	42,168,959.00	7.46	11,347,854.00	26.91	0.00	0.0	0.00	0.00	0.0	0.00
1971	53,516,813.00	26.91	1,509,985.00	2.82	0.00	0.0	0.00	0.00	0.0	0.00
1972	55,026,798.00	2.82	61,740.00	0.11	0.00	0.0	0.00	0.00	0.0	0.00
1973	55,088,538.00	0.11	3,939,225.00	7.15	0.00	0.0	0.00	0.00	0.0	0.00
1974	59,027,763.00	7.15	290,859.00	0.49	0.00	0.0	0.00	0.00	0.0	0.00
1975	59,318,622.00	0.49	13,810,938.00	23.28	0.00	0.0	0.00	0.00	0.0	0.00
1976	73,129,560.00	23.28	400,260.00	0.55	0.00	0.0	0.00	0.00	0.0	0.00
1977	73,529,820.00	0.55	19,915,534.00	27.08	0.00	0.0	0.00	0.00	0.0	0.00
1978	93,445,354.00	27.08	23,594,792.00	25.25	0.00	0.0	0.00	0.00	0.0	0.00
1979	117,040,146.00	25.25	18,346,720.00	15.68	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
314.00 Turbogenerator Units
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>
1956	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1957	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1958	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1959	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1960	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1961	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1962	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
314.00 Turbogenerator Units
Summary of Service Life Statistics (Report A)

Year	Beginning Balance	Annual Growth Rate	Gross Additions		Adjust., Transfers, Acquisitions		Regular Retirements			
			Amount	% Beginning Balance	Amount	Average Age	Amount	Average Age	% Beginning Balance	
1980	135,386,866.00	15.68	38,859,005.00	28.70	0.00	0.0	0.00	0.00	0.0	0.00
1981	174,245,871.00	28.70	12,022.00	0.01	0.00	0.0	0.00	0.00	0.0	0.00
1982	174,257,893.00	0.01	4,091,826.00	2.35	0.00	0.0	0.00	0.00	0.0	0.00
1983	178,349,719.00	2.35	377,678.00	0.21	0.00	0.0	0.00	0.00	0.0	0.00
1984	178,727,397.00	0.21	54,187,327.00	30.32	0.00	0.0	0.00	0.00	0.0	0.00
1985	232,914,724.00	30.32	1,141,481.00	0.49	0.00	0.0	0.00	0.00	0.0	0.00
1986	234,056,205.00	0.49	3,751,703.00	1.60	0.00	0.0	0.00	0.00	0.0	0.00
1987	237,807,908.00	1.60	28,240,824.00	11.88	0.00	0.0	0.00	0.00	0.0	0.00
1988	266,048,732.00	11.88	1,084,328.00	0.41	0.00	0.0	0.00	0.00	0.0	0.00
1989	267,133,060.00	0.41	922,926.00	0.35	0.00	0.0	0.00	0.00	0.0	0.00
1990	268,055,986.00	0.35	4,435,270.00	1.65	0.00	0.0	0.00	0.00	0.0	0.00
1991	272,491,256.00	1.65	1,408,696.00	0.52	0.00	0.0	0.00	0.00	0.0	0.00
1992	273,899,952.00	0.52	1,618,797.00	0.59	0.00	0.0	0.00	0.00	0.0	0.00
1993	275,518,749.00	0.59	4,388,230.00	1.59	0.00	0.0	0.00	0.00	0.0	0.00
1994	279,906,979.00	1.59	2,092,978.00	0.75	0.00	0.0	0.00	0.00	0.0	0.00
1995	281,999,957.00	0.75	1,377,901.00	0.49	0.00	0.0	0.00	0.00	0.0	0.00
1996	283,377,858.00	0.49	4,938,402.00	1.74	0.00	0.0	0.00	0.00	0.0	0.00
1997	288,316,260.00	1.74	959,000.00	0.33	0.00	0.0	0.00	1,821,250.00	18.2	0.63
1998	287,454,010.00	-0.30	1,138,018.00	0.40	23,895.00	1.5	0.01	989,827.00	4.6	0.34
1999	287,626,096.00	0.06	1,372,986.00	0.48	-12,239.00	0.0	0.00	7,836.00	17.5	0.00
2000	288,979,007.00	0.47	9,428,498.00	3.26	0.00	0.0	0.00	2,353,400.00	22.4	0.81
2001	296,054,105.00	2.45	252,884.00	0.09	0.00	0.0	0.00	655,945.00	32.6	0.22
2002	295,651,044.00	-0.14	7,193,446.00	2.43	0.00	0.0	0.00	1,822,205.00	16.0	0.62
2003	301,022,285.00	1.82	9,827,286.00	3.26	2.00	28,074.5	0.00	1,079,443.00	24.8	0.36

OGE
Electric Division
314.00 Turbogenerator Units
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,821,250.00	18.2	0.63
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	989,827.00	4.6	0.34
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	7,836.00	17.5	0.00
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,353,400.00	22.4	0.81
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	655,945.00	32.6	0.22
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,822,205.00	16.0	0.62
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,079,443.00	24.8	0.36

OGE
Electric Division
314.00 Turbogenerator Units
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2004	309,770,130.00	2.91	2,439,491.00	0.79	0.00	0.0	0.00	4,168,891.00	26.0	1.35
2005	308,040,730.00	-0.56	48,485,304.00	15.74	0.00	0.0	0.00	18,045,621.00	24.0	5.86
2006	338,480,413.00	9.88	15,474,961.00	4.57	0.00	0.0	0.00	9,701,302.00	26.4	2.87
2007	344,254,072.00	1.71	22,359,238.00	6.49	0.00	0.0	0.00	12,146,913.00	26.6	3.53
2008	354,466,397.00	2.97	205,905.00	0.06	0.00	0.0	0.00	1,723,808.00	9.5	0.49
2009	352,948,494.00	-0.43	-3,735,927.00	-1.06	0.00	0.0	0.00	4,022,743.00	34.2	1.14
2010	345,189,824.00	-2.20	14,475,598.00	4.19	1,900,713.00	34.1	0.55	1,922,173.00	28.8	0.56
2011	359,643,962.00	4.19	23,086,050.00	6.42	49,037.00	-42.7	0.01	5,329,976.00	25.5	1.48
2012	377,449,073.00	4.95	15,498,712.00	4.11	0.00	0.0	0.00	4,832,826.00	28.5	1.28
2013	388,114,959.00	2.83	28,044,091.00	7.23	-312,847.00	0.0	-0.08	5,696,295.00	28.3	1.47
2014	410,149,908.00	5.68	2,404,543.00	0.59	-19,059.00	0.0	0.00	1,188,806.00	32.1	0.29
Total			487,226,344.00		1,629,502.00	37.0		77,509,260.00	25.4	

Surviving Balance as Of 12/31/ 2014 **426,282,604.00**
The Average Age Of These Survivors Is: **22.58 Years**
The Compound Growth Rate Over 58 Years **7.10 %**
Based Upon Correction Transaction Year

OGE
Electric Division
314.00 Turbogenerator Units
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,168,891.00	26.0	1.35
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	18,045,621.00	24.0	5.86
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	9,701,302.00	26.4	2.87
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	12,146,913.00	26.6	3.53
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,723,808.00	9.5	0.49
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,022,743.00	34.2	1.14
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,922,173.00	28.8	0.56
2011	0.00	0.0	0.00	0.00	0.0	0.00	-6,315,678.00	0.0	-1.76	-985,702.00	0.0	-0.27
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,832,826.00	28.5	1.28
2013	0.00	0.0	0.00	0.00	0.0	0.00	-8,620,340.00	0.0	-2.22	-2,924,045.00	0.0	-0.75
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,188,806.00	32.1	0.29
Total	0.00	0.0		0.00	0.0		-14,936,018.00	0.0		62,573,242.00	25.8	

OGE
Electric Division
315.00 Accessory Electric Equipment
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>		<i>Regular Retirements</i>			
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	
1956	0.00	0.00	417,440.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1957	417,440.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1958	417,440.00	0.00	987,895.00	236.66	0.00	0.0	0.00	0.00	0.0	0.00
1959	1,405,335.00	236.66	141,091.00	10.04	0.00	0.0	0.00	0.00	0.0	0.00
1960	1,546,426.00	10.04	1,090,198.00	70.50	0.00	0.0	0.00	0.00	0.0	0.00
1961	2,636,624.00	70.50	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1962	2,636,624.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1963	2,636,624.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	2,636,624.00	0.00	1,319,877.00	50.06	0.00	0.0	0.00	0.00	0.0	0.00
1965	3,956,501.00	50.06	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	3,956,501.00	0.00	27,821.00	0.70	0.00	0.0	0.00	0.00	0.0	0.00
1967	3,984,322.00	0.70	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	3,984,322.00	0.00	3,581.00	0.09	0.00	0.0	0.00	0.00	0.0	0.00
1969	3,987,903.00	0.09	1,195,218.00	29.97	0.00	0.0	0.00	0.00	0.0	0.00
1970	5,183,121.00	29.97	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	5,183,121.00	0.00	108,759.00	2.10	0.00	0.0	0.00	0.00	0.0	0.00
1972	5,291,880.00	2.10	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	5,291,880.00	0.00	1,620,420.00	30.62	0.00	0.0	0.00	0.00	0.0	0.00
1974	6,912,300.00	30.62	12,166.00	0.18	0.00	0.0	0.00	0.00	0.0	0.00
1975	6,924,466.00	0.18	1,983,026.00	28.64	0.00	0.0	0.00	0.00	0.0	0.00
1976	8,907,492.00	28.64	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	8,907,492.00	0.00	17,586,192.00	197.43	0.00	0.0	0.00	0.00	0.0	0.00
1978	26,493,684.00	197.43	11,234,525.00	42.40	0.00	0.0	0.00	0.00	0.0	0.00
1979	37,728,209.00	42.40	400,953.00	1.06	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
315.00 Accessory Electric Equipment
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1956	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1957	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1958	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1959	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1960	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1961	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1962	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
315.00 Accessory Electric Equipment
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1980	38,129,162.00	1.06	36,574,235.00	95.92	0.00	0.0	0.00	0.00	0.0	0.00
1981	74,703,397.00	95.92	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	74,703,397.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	74,703,397.00	0.00	42,290.00	0.06	0.00	0.0	0.00	0.00	0.0	0.00
1984	74,745,687.00	0.06	189,336.00	0.25	0.00	0.0	0.00	0.00	0.0	0.00
1985	74,935,023.00	0.25	605,616.00	0.81	0.00	0.0	0.00	0.00	0.0	0.00
1986	75,540,639.00	0.81	542,065.00	0.72	0.00	0.0	0.00	0.00	0.0	0.00
1987	76,082,704.00	0.72	44,921,637.00	59.04	0.00	0.0	0.00	0.00	0.0	0.00
1988	121,004,341.00	59.04	76,898.00	0.06	0.00	0.0	0.00	0.00	0.0	0.00
1989	121,081,239.00	0.06	532,225.00	0.44	0.00	0.0	0.00	0.00	0.0	0.00
1990	121,613,464.00	0.44	902,576.00	0.74	0.00	0.0	0.00	0.00	0.0	0.00
1991	122,516,040.00	0.74	165,328.00	0.13	0.00	0.0	0.00	0.00	0.0	0.00
1992	122,681,368.00	0.13	392,101.00	0.32	0.00	0.0	0.00	0.00	0.0	0.00
1993	123,073,469.00	0.32	145,397.00	0.12	0.00	0.0	0.00	0.00	0.0	0.00
1994	123,218,866.00	0.12	116,157.00	0.09	0.00	0.0	0.00	0.00	0.0	0.00
1995	123,335,023.00	0.09	291,792.00	0.24	0.00	0.0	0.00	0.00	0.0	0.00
1996	123,626,815.00	0.24	172,061.00	0.14	0.00	0.0	0.00	0.00	0.0	0.00
1997	123,798,876.00	0.14	32,429.00	0.03	0.00	0.0	0.00	0.00	0.0	0.00
1998	123,831,305.00	0.03	0.00	0.00	-23,895.00	0.0	-0.02	0.00	0.0	0.00
1999	123,807,410.00	-0.02	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	123,807,410.00	0.00	132,015.00	0.11	0.00	0.0	0.00	136,981.00	12.1	0.11
2001	123,802,444.00	0.00	100,092.00	0.08	0.00	0.0	0.00	15,826.00	31.9	0.01
2002	123,886,710.00	0.07	256,580.00	0.21	0.00	0.0	0.00	72,899.00	42.5	0.06
2003	124,070,391.00	0.15	1,448,843.00	1.17	2,736.00	34.1	0.00	298,366.00	27.4	0.24

OGE
Electric Division
315.00 Accessory Electric Equipment
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	136,981.00	12.1	0.11
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	15,826.00	31.9	0.01
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	72,899.00	42.5	0.06
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	298,366.00	27.4	0.24

OGE
Electric Division
315.00 Accessory Electric Equipment
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2004	125,223,604.00	0.93	1,269,315.00	1.01	0.00	0.0	0.00	573,700.00	27.1	0.46
2005	125,919,219.00	0.56	520,347.00	0.41	0.00	0.0	0.00	2,337,108.00	26.3	1.86
2006	124,102,458.00	-1.44	450,244.00	0.36	0.00	0.0	0.00	0.00	0.0	0.00
2007	124,552,702.00	0.36	1,274,155.00	1.02	0.00	0.0	0.00	154,572.00	21.1	0.12
2008	125,672,285.00	0.90	832,217.00	0.66	0.00	0.0	0.00	212,300.00	29.8	0.17
2009	126,292,202.00	0.49	221,623.00	0.18	0.00	0.0	0.00	15,400.00	30.1	0.01
2010	126,498,425.00	0.16	810,570.00	0.64	138,027.00	2.3	0.11	383,206.00	37.6	0.30
2011	127,063,816.00	0.45	2,286,920.00	1.80	81,200.00	5.5	0.06	555,903.00	32.0	0.44
2012	128,876,033.00	1.43	4,093,341.00	3.18	0.00	0.0	0.00	486,609.00	28.7	0.38
2013	132,482,765.00	2.80	2,538,049.00	1.92	-130,666.00	0.0	-0.10	1,665,963.00	33.1	1.26
2014	133,224,185.00	0.56	202,168.00	0.15	-1.00	0.0	0.00	63,565.00	24.2	0.05
Total			140,267,784.00		67,401.00	7.2		6,972,398.00	29.2	

Surviving Balance as Of 12/31/ 2014 **134,884,271.00**
The Average Age Of These Survivors Is: **29.79 Years**
The Compound Growth Rate Over 58 Years **9.45 %**
Based Upon Correction Transaction Year

OGE
Electric Division
315.00 Accessory Electric Equipment
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	573,700.00	27.1	0.46
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,337,108.00	26.3	1.86
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	154,572.00	21.1	0.12
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	212,300.00	29.8	0.17
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	15,400.00	30.1	0.01
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	383,206.00	37.6	0.30
2011	0.00	0.0	0.00	0.00	0.0	0.00	-1,521,484.00	0.0	-1.20	-965,581.00	0.0	-0.76
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	486,609.00	28.7	0.38
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,665,963.00	33.1	1.26
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	63,565.00	24.2	0.05
Total	0.00	0.0		0.00	0.0		-1,521,484.00	0.0		5,450,914.00	25.7	

OGE
Electric Division
316.00 Miscellaneous Power Plant Equipment
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>		<i>Regular Retirements</i>			
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	
1951	0.00	0.00	2,000.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1952	2,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1953	2,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1954	2,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1955	2,000.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1956	2,000.00	0.00	376,932.00	18,846.60	0.00	0.0	0.00	0.00	0.0	0.00
1957	378,932.00	18,846.60	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1958	378,932.00	0.00	34,494.00	9.10	0.00	0.0	0.00	0.00	0.0	0.00
1959	413,426.00	9.10	15,261.00	3.69	0.00	0.0	0.00	0.00	0.0	0.00
1960	428,687.00	3.69	891,627.00	207.99	0.00	0.0	0.00	0.00	0.0	0.00
1961	1,320,314.00	207.99	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1962	1,320,314.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1963	1,320,314.00	0.00	6,072.00	0.46	0.00	0.0	0.00	0.00	0.0	0.00
1964	1,326,386.00	0.46	34,900.00	2.63	0.00	0.0	0.00	0.00	0.0	0.00
1965	1,361,286.00	2.63	15,010.00	1.10	0.00	0.0	0.00	0.00	0.0	0.00
1966	1,376,296.00	1.10	8,737.00	0.63	0.00	0.0	0.00	0.00	0.0	0.00
1967	1,385,033.00	0.63	4,055.00	0.29	0.00	0.0	0.00	0.00	0.0	0.00
1968	1,389,088.00	0.29	8,602.00	0.62	0.00	0.0	0.00	0.00	0.0	0.00
1969	1,397,690.00	0.62	102,365.00	7.32	0.00	0.0	0.00	0.00	0.0	0.00
1970	1,500,055.00	7.32	21,484.00	1.43	0.00	0.0	0.00	0.00	0.0	0.00
1971	1,521,539.00	1.43	716,284.00	47.08	0.00	0.0	0.00	0.00	0.0	0.00
1972	2,237,823.00	47.08	8,336.00	0.37	0.00	0.0	0.00	0.00	0.0	0.00
1973	2,246,159.00	0.37	82,603.00	3.68	0.00	0.0	0.00	0.00	0.0	0.00
1974	2,328,762.00	3.68	21,144.00	0.91	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
316.00 Miscellaneous Power Plant Equipment
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1951	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1952	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1953	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1954	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1955	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1956	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1957	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1958	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1959	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1960	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1961	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1962	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
316.00 Miscellaneous Power Plant Equipment
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1975	2,349,906.00	0.91	625,230.00	26.61	0.00	0.0	0.00	0.00	0.0	0.00
1976	2,975,136.00	26.61	4,584.00	0.15	0.00	0.0	0.00	0.00	0.0	0.00
1977	2,979,720.00	0.15	1,674,339.00	56.19	0.00	0.0	0.00	0.00	0.0	0.00
1978	4,654,059.00	56.19	1,294,328.00	27.81	0.00	0.0	0.00	0.00	0.0	0.00
1979	5,948,387.00	27.81	1,108,364.00	18.63	0.00	0.0	0.00	0.00	0.0	0.00
1980	7,056,751.00	18.63	3,533,912.00	50.08	0.00	0.0	0.00	0.00	0.0	0.00
1981	10,590,663.00	50.08	378,047.00	3.57	0.00	0.0	0.00	0.00	0.0	0.00
1982	10,968,710.00	3.57	440,973.00	4.02	0.00	0.0	0.00	0.00	0.0	0.00
1983	11,409,683.00	4.02	351,988.00	3.08	0.00	0.0	0.00	0.00	0.0	0.00
1984	11,761,671.00	3.08	622,471.00	5.29	0.00	0.0	0.00	0.00	0.0	0.00
1985	12,384,142.00	5.29	269,169.00	2.17	0.00	0.0	0.00	0.00	0.0	0.00
1986	12,653,311.00	2.17	577,552.00	4.56	0.00	0.0	0.00	0.00	0.0	0.00
1987	13,230,863.00	4.56	8,595,434.00	64.97	0.00	0.0	0.00	0.00	0.0	0.00
1988	21,826,297.00	64.97	121,495.00	0.56	0.00	0.0	0.00	0.00	0.0	0.00
1989	21,947,792.00	0.56	4,108,295.00	18.72	0.00	0.0	0.00	0.00	0.0	0.00
1990	26,056,087.00	18.72	407,563.00	1.56	0.00	0.0	0.00	0.00	0.0	0.00
1991	26,463,650.00	1.56	329,629.00	1.25	0.00	0.0	0.00	0.00	0.0	0.00
1992	26,793,279.00	1.25	406,214.00	1.52	0.00	0.0	0.00	0.00	0.0	0.00
1993	27,199,493.00	1.52	373,221.00	1.37	0.00	0.0	0.00	0.00	0.0	0.00
1994	27,572,714.00	1.37	390,051.00	1.41	0.00	0.0	0.00	0.00	0.0	0.00
1995	27,962,765.00	1.41	9,444.00	0.03	0.00	0.0	0.00	0.00	0.0	0.00
1996	27,972,209.00	0.03	161,857.00	0.58	0.00	0.0	0.00	0.00	0.0	0.00
1997	28,134,066.00	0.58	73,744.00	0.26	0.00	0.0	0.00	39,946.00	10.2	0.14
1998	28,167,864.00	0.12	530,310.00	1.88	60,358.00	1.5	0.21	149,568.00	20.4	0.53

OGE
Electric Division
316.00 Miscellaneous Power Plant Equipment
Summary of Service Life Statistics (Report B)

Year	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	39,946.00	10.2	0.14
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	149,568.00	20.4	0.53

OGE
Electric Division
316.00 Miscellaneous Power Plant Equipment
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1999	28,608,964.00	1.57	174,820.00	0.61	111,721.00	1.5	0.39	104,512.00	18.0	0.37
2000	28,790,993.00	0.64	382,604.00	1.33	730,099.00	12.6	2.54	152,077.00	12.0	0.53
2001	29,751,619.00	3.34	1,150,282.00	3.87	2,838.00	1.5	0.01	186,224.00	19.2	0.63
2002	30,718,515.00	3.25	597,383.00	1.94	2,410.00	17.1	0.01	215,482.00	18.6	0.70
2003	31,102,826.00	1.25	459,629.00	1.48	-3,642.00	0.0	-0.01	289,712.00	19.8	0.93
2004	31,269,101.00	0.53	772,668.00	2.47	19,793.00	12.9	0.06	94,421.00	21.1	0.30
2005	31,967,141.00	2.23	1,732,462.00	5.42	0.00	0.0	0.00	115,193.00	18.6	0.36
2006	33,584,410.00	5.06	2,158,773.00	6.43	0.00	0.0	0.00	212,625.00	9.3	0.63
2007	35,530,558.00	5.79	688,541.00	1.94	32,378.00	24.5	0.09	179,468.00	18.6	0.51
2008	36,072,009.00	1.52	1,203,025.00	3.34	-326,099.00	0.0	-0.90	114,407.00	6.1	0.32
2009	36,834,528.00	2.11	773,929.00	2.10	3,359.00	-3.9	0.01	480,866.00	11.4	1.31
2010	37,130,950.00	0.80	490,355.00	1.32	-5,677,809.00	0.0	-15.29	5,712,830.00	26.7	15.39
2011	26,230,666.00	-29.36	2,597,879.00	9.90	-614,312.00	0.0	-2.34	181,249.00	14.5	0.69
2012	28,032,984.00	6.87	985,557.00	3.52	0.00	0.0	0.00	165,956.00	20.2	0.59
2013	28,852,585.00	2.92	1,472,403.00	5.10	-1,770,518.00	0.0	-6.14	186,526.00	22.7	0.65
2014	28,367,944.00	-1.68	687,248.00	2.42	2.00	59,603.5	0.00	89,558.00	18.4	0.32
Total			45,065,678.00		-7,429,422.00	0.0		8,670,620.00	23.2	

Surviving Balance as Of 12/31/ 2014 **29,851,577.00**
The Average Age Of These Survivors Is: **21.55 Years**
The Compound Growth Rate Over 63 Years **16.20 %**
Based Upon Correction Transaction Year

OGE
Electric Division
316.00 Miscellaneous Power Plant Equipment
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	104,512.00	18.0	0.37
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	152,077.00	12.0	0.53
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	186,224.00	19.2	0.63
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	215,482.00	18.6	0.70
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	289,712.00	19.8	0.93
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	94,421.00	21.1	0.30
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	115,193.00	18.6	0.36
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	212,625.00	9.3	0.63
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	179,468.00	18.6	0.51
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	114,407.00	6.1	0.32
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	480,866.00	11.4	1.31
2010	0.00	0.0	0.00	0.00	0.0	0.00	-728,054.00	0.0	-1.96	4,984,776.00	26.3	13.42
2011	0.00	0.0	0.00	0.00	0.0	0.00	-157,887.00	0.0	-0.60	23,362.00	-178.4	0.09
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	165,956.00	20.2	0.59
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	186,526.00	22.7	0.65
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	89,558.00	18.4	0.32
Total	0.00	0.0		0.00	0.0		-885,941.00	0.0		7,784,679.00	22.1	

OGE
Electric Division
341.00 Structures and Improvements
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>		<i>Regular Retirements</i>			
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	
1963	0.00	0.00	-20,608.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	-20,608.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	-20,608.00	0.00	46,198.00	-224.18	0.00	0.0	0.00	0.00	0.0	0.00
1966	25,590.00	-224.18	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	25,590.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	25,590.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	25,590.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	25,590.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	25,590.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	25,590.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	25,590.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	25,590.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	25,590.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	25,590.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	25,590.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	25,590.00	0.00	16,287.00	63.65	0.00	0.0	0.00	0.00	0.0	0.00
1979	41,877.00	63.65	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	41,877.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	41,877.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	41,877.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	41,877.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	41,877.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	41,877.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	41,877.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
341.00 Structures and Improvements
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
341.00 Structures and Improvements
Summary of Service Life Statistics (Report A)

Year	Beginning Balance	Annual Growth Rate	Gross Additions		Adjust., Transfers, Acquisitions			Regular Retirements		
			Amount	% Beginning Balance	Amount	Average Age	% Beginning Balance	Amount	Average Age	% Beginning Balance
1987	41,877.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	41,877.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	41,877.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	41,877.00	0.00	37,205.00	88.84	0.00	0.0	0.00	0.00	0.0	0.00
1991	79,082.00	88.84	-1,180,104.00	-1,492.25	0.00	0.0	0.00	0.00	0.0	0.00
1992	-1,101,022.00	-1,492.25	16,873.00	-1.53	0.00	0.0	0.00	0.00	0.0	0.00
1993	-1,084,149.00	-1.53	-7,917.00	0.73	0.00	0.0	0.00	0.00	0.0	0.00
1994	-1,092,066.00	0.73	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	-1,092,066.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	-1,092,066.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	-1,092,066.00	0.00	-13,557.00	1.24	0.00	0.0	0.00	11,478.00	4.9	-1.05
1998	-1,117,101.00	2.29	-25,267.00	2.26	0.00	0.0	0.00	0.00	0.0	0.00
1999	-1,142,368.00	2.26	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	-1,142,368.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	-1,142,368.00	0.00	1.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2002	-1,142,367.00	0.00	-43,058.00	3.77	987,208.00	2.5	-86.42	10,038.00	10.5	-0.88
2003	-208,255.00	-81.77	15,476.00	-7.43	904,030.00	0.5	-434.10	0.00	0.0	0.00
2004	711,251.00	-441.53	2.00	0.00	4,163,775.00	2.9	585.42	0.00	0.0	0.00
2005	4,875,028.00	585.42	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	4,875,028.00	0.00	3,427,441.00	70.31	0.00	0.0	0.00	0.00	0.0	0.00
2007	8,302,469.00	70.31	4,125.00	0.05	0.00	0.0	0.00	0.00	0.0	0.00
2008	8,306,594.00	0.05	0.00	0.00	39,368,554.00	4.5	473.94	0.00	0.0	0.00
2009	47,675,148.00	473.94	6,392,287.00	13.41	-8,858,132.00	0.0	-18.58	0.00	0.0	0.00
2010	45,209,303.00	-5.17	86,409.00	0.19	-50,974.00	0.0	-0.11	0.00	0.0	0.00

OGE
Electric Division
341.00 Structures and Improvements
Summary of Service Life Statistics (Report B)

Year	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	11,478.00	4.9	-1.05
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	10,038.00	10.5	-0.88
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	0.00	0.0	0.00	0.00	0.0	0.00	-1,284,440.00	0.0	-26.35	-1,284,440.00	0.0	-26.35
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

OGE**Electric Division****341.00 Structures and Improvements****Summary of Service Life Statistics (Report A)**

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2011	45,244,738.00	0.08	12,711,220.00	28.09	0.00	0.0	0.00	26,255.00	8.1	0.06
2012	57,929,703.00	28.04	240,093.00	0.41	1.00	-116,009.5	0.00	88,225.00	33.7	0.15
2013	58,081,572.00	0.26	851,531.00	1.47	0.00	0.0	0.00	18,970.00	9.5	0.03
2014	58,914,133.00	1.43	837,892.00	1.42	0.00	0.0	0.00	15,408.00	5.4	0.03
	Total		23,392,529.00		36,514,462.00	3.9		170,374.00	21.2	

Surviving Balance as Of 12/31/ 2014 **61,041,665.00**
The Average Age Of These Survivors Is: **8.34 Years**
The Compound Growth Rate Over 51 Years **16.20 %**
Based Upon Correction Transaction Year

OGE
Electric Division
341.00 Structures and Improvements
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	26,255.00	8.1	0.06
2012	0.00	0.0	0.00	0.00	0.0	0.00	-20,608.00	0.0	-0.04	67,617.00	28.9	0.12
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	18,970.00	9.5	0.03
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	15,408.00	5.4	0.03
Total	0.00	0.0		0.00	0.0		-1,305,048.00	0.0		-1,134,674.00	0.0	

OGE
Electric Division
342.00 Fuel Holders, Producers and Accessories
Summary of Service Life Statistics (Report A)

Year	Beginning Balance	Annual Growth Rate	Gross Additions		Adjust., Transfers, Acquisitions		Regular Retirements			
			Amount	% Beginning Balance	Amount	Average Age	Amount	Average Age	% Beginning Balance	
1963	0.00	0.00	-30,057.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	-30,057.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	-30,057.00	0.00	22,430.00	-74.62	0.00	0.0	0.00	0.00	0.0	0.00
1966	-7,627.00	-74.62	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	-7,627.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	-7,627.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	-7,627.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	-7,627.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	-7,627.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	-7,627.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	-7,627.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	-7,627.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	-7,627.00	0.00	-105,000.00	1,376.69	0.00	0.0	0.00	0.00	0.0	0.00
1976	-112,627.00	1,376.69	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	-112,627.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	-112,627.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	-112,627.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	-112,627.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	-112,627.00	0.00	-10,376.00	9.21	0.00	0.0	0.00	0.00	0.0	0.00
1982	-123,003.00	9.21	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	-123,003.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	-123,003.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	-123,003.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	-123,003.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
342.00 Fuel Holders, Producers and Accessories
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
342.00 Fuel Holders, Producers and Accessories
Summary of Service Life Statistics (Report A)

Year	Beginning Balance	Annual Growth Rate	Gross Additions		Adjust., Transfers, Acquisitions			Regular Retirements		
			Amount	% Beginning Balance	Amount	Average Age	% Beginning Balance	Amount	Average Age	% Beginning Balance
1987	-123,003.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	-123,003.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	-123,003.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	-123,003.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	-123,003.00	0.00	-11,609,126.00	9,438.08	0.00	0.0	0.00	0.00	0.0	0.00
1992	-11,732,129.00	9,438.08	-291,478.00	2.48	0.00	0.0	0.00	0.00	0.0	0.00
1993	-12,023,607.00	2.48	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	-12,023,607.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	-12,023,607.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	-12,023,607.00	0.00	-26,876.00	0.22	0.00	0.0	0.00	0.00	0.0	0.00
1997	-12,050,483.00	0.22	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	-12,050,483.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	-12,050,483.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	-12,050,483.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	-12,050,483.00	0.00	-28,514.00	0.24	0.00	0.0	0.00	4,000.00	10.5	-0.03
2002	-12,082,997.00	0.27	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2003	-12,082,997.00	0.00	-181,106.00	1.50	94,030.00	0.5	-0.78	25,000.00	12.5	-0.21
2004	-12,195,073.00	0.93	0.00	0.00	326,337.00	3.5	-2.68	0.00	0.0	0.00
2005	-11,868,736.00	-2.68	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	-11,868,736.00	0.00	262,589.00	-2.21	0.00	0.0	0.00	0.00	0.0	0.00
2007	-11,606,147.00	-2.21	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2008	-11,606,147.00	0.00	0.00	0.00	15,247,056.00	4.5	-131.37	0.00	0.0	0.00
2009	3,640,909.00	-131.37	49,838.00	1.37	-1,757,705.00	0.0	-48.28	0.00	0.0	0.00
2010	1,933,042.00	-46.91	0.00	0.00	-166,264.00	0.0	-8.60	0.00	0.0	0.00

OGE
Electric Division
342.00 Fuel Holders, Producers and Accessories
Summary of Service Life Statistics (Report B)

Year	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,000.00	10.5	-0.03
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	25,000.00	12.5	-0.21
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	0.00	0.0	0.00	0.00	0.0	0.00	12,271,100.00	0.0	103.39	-12,271,100.00	0.0	103.39
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

OGE**Electric Division****342.00 Fuel Holders, Producers and Accessories****Summary of Service Life Statistics (Report A)**

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2011	1,766,778.00	-8.60	107,533.00	6.09	0.00	0.0	0.00	4,917.00	7.5	0.28
2012	1,869,394.00	5.81	441,877.00	23.64	0.00	0.0	0.00	22,430.00	47.5	1.20
2013	2,288,841.00	22.44	1,005.00	0.04	0.00	0.0	0.00	0.00	0.0	0.00
2014	2,289,846.00	0.04	0.00	0.00	-49,838.00	0.0	-2.18	0.00	0.0	0.00
	Total		-11,397,261.00		13,693,616.00	4.3		56,347.00	25.9	

Surviving Balance as Of 12/31/ 2014 **14,551,541.00**
The Average Age Of These Survivors Is: **10.23 Years**
The Compound Growth Rate Over 51 Years **16.20 %**
Based Upon Correction Transaction Year

OGE
Electric Division
342.00 Fuel Holders, Producers and Accessories
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,917.00	7.5	0.28
2012	0.00	0.0	0.00	0.00	0.0	0.00	-40,433.00	0.0	-2.16	-18,003.00	0.0	-0.96
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
Total	0.00	0.0		0.00	0.0		-12,311,533.00	0.0		-12,255,186.00	0.0	

OGE
Electric Division
343.00 Prime Movers

Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>		<i>Regular Retirements</i>			
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	
1965	0.00	0.00	8,126.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	8,126.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	8,126.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	8,126.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	8,126.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	8,126.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	8,126.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	8,126.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	8,126.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	8,126.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	8,126.00	0.00	2,592.00	31.90	0.00	0.0	0.00	0.00	0.0	0.00
1976	10,718.00	31.90	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	10,718.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	10,718.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	10,718.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	10,718.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	10,718.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	10,718.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	10,718.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	10,718.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	10,718.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	10,718.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1987	10,718.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	10,718.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
343.00 Prime Movers
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
343.00 Prime Movers

Summary of Service Life Statistics (Report A)

Year	Beginning Balance	Annual Growth Rate	Gross Additions		Adjust., Transfers, Acquisitions			Regular Retirements		
			Amount	% Beginning Balance	Amount	Average Age	% Beginning Balance	Amount	Average Age	% Beginning Balance
1989	10,718.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	10,718.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	10,718.00	0.00	-97,666.00	-911.23	0.00	0.0	0.00	0.00	0.0	0.00
1992	-86,948.00	-911.23	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	-86,948.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	-86,948.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	-86,948.00	0.00	-451,296.00	519.04	0.00	0.0	0.00	0.00	0.0	0.00
1996	-538,244.00	519.04	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	-538,244.00	0.00	-2,513.00	0.47	0.00	0.0	0.00	0.00	0.0	0.00
1998	-540,757.00	0.47	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	-540,757.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	-540,757.00	0.00	7,794.00	-1.44	0.00	0.0	0.00	0.00	0.0	0.00
2001	-532,963.00	-1.44	-11,149,707.00	2,092.02	0.00	0.0	0.00	0.00	0.0	0.00
2002	-11,682,670.00	2,092.02	0.00	0.00	4,148,413.00	2.5	-35.51	0.00	0.0	0.00
2003	-7,534,257.00	-35.51	13,823.00	-0.18	3,081,320.00	0.5	-40.90	0.00	0.0	0.00
2004	-4,439,114.00	-41.08	-23,565,547.00	530.86	116,619,278.00	3.5	-2,627.08	47,894.00	3.5	-1.08
2005	88,566,723.00	-2,095.14	70,286.00	0.08	0.00	0.0	0.00	17,400.00	4.2	0.02
2006	88,619,609.00	0.06	896,461.00	1.01	0.00	0.0	0.00	162,800.00	3.5	0.18
2007	89,353,270.00	0.83	143,987.00	0.16	0.00	0.0	0.00	0.00	0.0	0.00
2008	89,497,257.00	0.16	8,193,527.00	9.16	225,461,847.00	4.5	251.92	0.00	0.0	0.00
2009	323,152,631.00	261.08	-21,743,926.00	-6.73	646,365.00	4.2	0.20	342,513.00	4.4	0.11
2010	301,712,557.00	-6.63	3,894,634.00	1.29	-4,772,213.00	0.0	-1.58	3,630,822.00	2.6	1.20
2011	297,204,156.00	-1.49	2,334,374.00	0.79	2,826,129.00	3.6	0.95	601,559.00	6.7	0.20
2012	301,763,100.00	1.53	3,131,780.00	1.04	598,913.00	0.4	0.20	1,264,135.00	9.1	0.42

OGE
Electric Division
343.00 Prime Movers
Summary of Service Life Statistics (Report B)

Year	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	47,894.00	3.5	-1.08
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	17,400.00	4.2	0.02
2006	0.00	0.0	0.00	0.00	0.0	0.00	-551,475.00	0.0	-0.62	-388,675.00	0.0	-0.44
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	342,513.00	4.4	0.11
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	3,630,822.00	2.6	1.20
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	601,559.00	6.7	0.20
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,264,135.00	9.1	0.42

OGE
Electric Division
343.00 Prime Movers

Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>		<i>Regular Retirements</i>			
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2013	304,229,658.00	0.82	1,171,575.00	0.39	15,059,561.00	4.5	4.95	869,176.00	8.5	0.29
2014	319,591,618.00	5.05	91,044,252.00	28.49	-3,870,408.00	0.0	-1.21	4,216,368.00	9.2	1.32
Total			53,902,556.00		359,799,205.00	4.0		11,152,667.00	6.6	

Surviving Balance as Of 12/31/ 2014 **452,751,438.00**
The Average Age Of These Survivors Is: **8.80 Years**
The Compound Growth Rate Over 49 Years **24.98 %**
Based Upon Correction Transaction Year

OGE
Electric Division
343.00 Prime Movers

Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	869,176.00	8.5	0.29
2014	0.00	0.0	0.00	0.00	0.0	0.00	49,650,869.00	0.0	-15.54	-45,434,501.00	0.0	-14.22
Total	0.00	0.0		0.00	0.0		-50,202,344.00	0.0		-39,049,677.00	0.0	

OGE
Electric Division
343.10 LTSA: 5-Year

Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>		<i>Regular Retirements</i>			
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2004	0.00	0.00	516,474.00	0.00	25,080,169.00	3.5	0.00	0.00	0.0	0.00
2005	25,596,643.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	25,596,643.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2007	25,596,643.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2008	25,596,643.00	0.00	99,328.00	0.39	11,142,722.00	4.5	43.53	0.00	0.0	0.00
2009	36,838,693.00	43.92	24,210,605.00	65.72	0.00	0.0	0.00	3,418,318.00	5.5	9.28
2010	57,630,980.00	56.44	4,935,756.00	8.56	4,880,855.00	2.4	8.47	11,827,314.00	4.9	20.52
2011	55,620,277.00	-3.49	9,731,627.00	17.50	-2,838,753.00	0.0	-5.10	0.00	0.0	0.00
2012	62,513,151.00	12.39	102,714.00	0.16	-598,913.00	0.0	-0.96	31,196,814.00	9.4	49.90
2013	30,820,138.00	-50.70	633,462.00	2.06	-15,059,560.00	0.0	-48.86	1,750,816.00	2.5	5.68
2014	14,643,224.00	-52.49	14,097,215.00	96.27	701,963.00	10.5	4.79	4,935,756.00	4.5	33.71
Total			54,327,181.00		23,308,483.00	2.4		53,129,018.00	7.5	

Surviving Balance as Of 12/31/ 2014 **24,506,646.00**
The Average Age Of These Survivors Is: **1.92 Years**
The Compound Growth Rate Over 10 Years **-0.33 %**
Based Upon Correction Transaction Year

OGE
Electric Division
343.10 LTSA: 5-Year
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	3,418,318.00	5.5	9.28
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	11,827,314.00	4.9	20.52
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	31,196,814.00	9.4	49.90
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,750,816.00	2.5	5.68
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,935,756.00	4.5	33.71
Total	0.00	0.0		0.00	0.0		0.00	0.0		53,129,018.00	7.5	

OGE**Electric Division**

343.20 LTSA: 20-Year

Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>		<i>Regular Retirements</i>			
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2008	0.00	0.00	0.00	0.00	5,962,712.00	4.5	0.00	0.00	0.0	0.00
2009	5,962,712.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2010	5,962,712.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2011	5,962,712.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2012	5,962,712.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2013	5,962,712.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2014	5,962,712.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
Total			0.00		5,962,712.00	4.5		0.00	0.0	

Surviving Balance as Of 12/31/ 2014 **5,962,712.00**
The Average Age Of These Survivors Is: **10.50 Years**
The Compound Growth Rate Over 6 Years **0.00 %**
Based Upon Correction Transaction Year

OGE
Electric Division
343.20 LTSA: 20-Year
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2012	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
Total	0.00	0.0		0.00	0.0		0.00	0.0		0.00	0.0	

OGE
Electric Division
344.00 Generators

Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>		<i>Regular Retirements</i>			
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	
1963	0.00	0.00	-30,457.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	-30,457.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	-30,457.00	0.00	11,375.00	-37.35	0.00	0.0	0.00	0.00	0.0	0.00
1966	-19,082.00	-37.35	4,158,183.00	-21,791.13	0.00	0.0	0.00	0.00	0.0	0.00
1967	4,139,101.00	-21,791.13	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	4,139,101.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	4,139,101.00	0.00	-3,382.00	-0.08	0.00	0.0	0.00	0.00	0.0	0.00
1970	4,135,719.00	-0.08	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	4,135,719.00	0.00	699.00	0.02	0.00	0.0	0.00	0.00	0.0	0.00
1972	4,136,418.00	0.02	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	4,136,418.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	4,136,418.00	0.00	6,312,114.00	152.60	0.00	0.0	0.00	0.00	0.0	0.00
1975	10,448,532.00	152.60	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	10,448,532.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	10,448,532.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	10,448,532.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	10,448,532.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	10,448,532.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	10,448,532.00	0.00	11,412.00	0.11	0.00	0.0	0.00	0.00	0.0	0.00
1982	10,459,944.00	0.11	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	10,459,944.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	10,459,944.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	10,459,944.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	10,459,944.00	0.00	-1,013,776.00	-9.69	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
344.00 Generators

Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
344.00 Generators

Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1987	9,446,168.00	-9.69	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	9,446,168.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	9,446,168.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	9,446,168.00	0.00	5,790.00	0.06	0.00	0.0	0.00	0.00	0.0	0.00
1991	9,451,958.00	0.06	-15,761,502.00	-166.75	0.00	0.0	0.00	0.00	0.0	0.00
1992	-6,309,544.00	-166.75	-1,381,277.00	21.89	0.00	0.0	0.00	0.00	0.0	0.00
1993	-7,690,821.00	21.89	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	-7,690,821.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	-7,690,821.00	0.00	-7,263,358.00	94.44	0.00	0.0	0.00	0.00	0.0	0.00
1996	-14,954,179.00	94.44	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	-14,954,179.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	-14,954,179.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	-14,954,179.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	-14,954,179.00	0.00	44,522,305.00	-297.72	0.00	0.0	0.00	0.00	0.0	0.00
2001	29,568,126.00	-297.72	-665,097.00	-2.25	0.00	0.0	0.00	200,000.00	10.5	0.68
2002	28,703,029.00	-2.93	0.00	0.00	-12,573,539.00	0.0	-43.81	0.00	0.0	0.00
2003	16,129,490.00	-43.81	426,655.00	2.65	-4,104,380.00	0.0	-25.45	772,700.00	29.4	4.79
2004	11,679,065.00	-27.59	464,517.00	3.98	0.00	0.0	0.00	109,655.00	10.4	0.94
2005	12,033,927.00	3.04	47,944.00	0.40	0.00	0.0	0.00	38,200.00	5.5	0.32
2006	12,043,671.00	0.08	44,220,370.00	367.17	0.00	0.0	0.00	0.00	0.0	0.00
2007	56,264,041.00	367.17	144,355,168.00	256.57	0.00	0.0	0.00	888,700.00	7.4	1.58
2008	199,730,509.00	254.99	0.00	0.00	-29,373.00	0.0	-0.01	1,800.00	22.5	0.00
2009	199,699,336.00	-0.02	246,094,499.00	123.23	0.00	0.0	0.00	7,876.00	6.5	0.00
2010	445,785,959.00	123.23	734,794.00	0.16	63,759.00	0.5	0.01	12,346.00	36.5	0.00

OGE
Electric Division
344.00 Generators

Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	200,000.00	10.5	0.68
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	772,700.00	29.4	4.79
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	109,655.00	10.4	0.94
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	38,200.00	5.5	0.32
2006	0.00	0.0	0.00	0.00	0.0	0.00	25,347,934.00	0.0	-210.47	-25,347,934.00	0.0	-210.47
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	888,700.00	7.4	1.58
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,800.00	22.5	0.00
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	7,876.00	6.5	0.00
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	12,346.00	36.5	0.00

OGE
Electric Division
344.00 Generators

Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2011	446,572,166.00	0.18	324,736,915.00	72.72	0.00	0.0	0.00	1,798,292.00	10.9	0.40
2012	769,510,789.00	72.31	38,925,330.00	5.06	1,297,740.00	1.5	0.17	5,716,730.00	35.3	0.74
2013	804,017,129.00	4.48	231,073.00	0.03	-389,756.00	0.0	-0.05	460,032.00	4.8	0.06
2014	803,398,414.00	-0.08	3,508,789.00	0.44	0.00	0.0	0.00	2,543,374.00	9.0	0.32
	Total		832,649,083.00		-15,735,549.00	0.0		12,549,705.00	22.3	

Surviving Balance as Of 12/31/ 2014 **830,845,711.00**
The Average Age Of These Survivors Is: **5.39 Years**
The Compound Growth Rate Over 51 Years **0.00 %**
Based Upon Correction Transaction Year

OGE
Electric Division
344.00 Generators

Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,798,292.00	10.9	0.40
2012	0.00	0.0	0.00	0.00	0.0	0.00	-1,133,948.00	0.0	-0.15	4,582,782.00	37.3	0.60
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	460,032.00	4.8	0.06
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,543,374.00	9.0	0.32
Total	0.00	0.0		0.00	0.0		-26,481,882.00	0.0		-13,932,177.00	0.0	

OGE
Electric Division
345.00 Accessory Electric Equipment
Summary of Service Life Statistics (Report A)

Year	Beginning Balance	Annual Growth Rate	Gross Additions		Adjust., Transfers, Acquisitions		Regular Retirements			
			Amount	% Beginning Balance	Amount	Average Age	Amount	Average Age	% Beginning Balance	
1963	0.00	0.00	-6,671.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	-6,671.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	-6,671.00	0.00	53,346.00	-799.67	0.00	0.0	0.00	0.00	0.0	0.00
1966	46,675.00	-799.67	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	46,675.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	46,675.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	46,675.00	0.00	3,770.00	8.08	0.00	0.0	0.00	0.00	0.0	0.00
1970	50,445.00	8.08	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	50,445.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	50,445.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	50,445.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	50,445.00	0.00	24,816.00	49.19	0.00	0.0	0.00	0.00	0.0	0.00
1975	75,261.00	49.19	4,191.00	5.57	0.00	0.0	0.00	0.00	0.0	0.00
1976	79,452.00	5.57	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	79,452.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	79,452.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	79,452.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	79,452.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	79,452.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	79,452.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	79,452.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	79,452.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	79,452.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	79,452.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
345.00 Accessory Electric Equipment
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>% Beginning Balance</i>
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
345.00 Accessory Electric Equipment
Summary of Service Life Statistics (Report A)

Year	Beginning Balance	Annual Growth Rate	Gross Additions		Adjust., Transfers, Acquisitions			Regular Retirements		
			Amount	% Beginning Balance	Amount	Average Age	% Beginning Balance	Amount	Average Age	% Beginning Balance
1987	79,452.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	79,452.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	79,452.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	79,452.00	0.00	2,825,700.00	3,556.49	0.00	0.0	0.00	0.00	0.0	0.00
1991	2,905,152.00	3,556.49	-2,729,483.00	-93.95	0.00	0.0	0.00	0.00	0.0	0.00
1992	175,669.00	-93.95	-276,643.00	-157.48	0.00	0.0	0.00	0.00	0.0	0.00
1993	-100,974.00	-157.48	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	-100,974.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	-100,974.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	-100,974.00	0.00	-2,362.00	2.34	0.00	0.0	0.00	0.00	0.0	0.00
1997	-103,336.00	2.34	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	-103,336.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	-103,336.00	0.00	0.00	0.00	-172,929.00	0.0	167.35	0.00	0.0	0.00
2000	-276,265.00	167.35	1.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	-276,264.00	0.00	0.00	0.00	0.00	0.0	0.00	4,325.00	11.5	-1.57
2002	-280,589.00	1.57	-1,068,175.00	380.69	6,532,680.00	2.5	-2,328.20	407,652.00	11.5	-145.28
2003	4,776,264.00	-1,802.23	0.00	0.00	25,000.00	0.5	0.52	0.00	0.0	0.00
2004	4,801,264.00	0.52	-6,104.00	-0.13	8,180,597.00	3.5	170.38	0.00	0.0	0.00
2005	12,975,757.00	170.26	14,044.00	0.11	0.00	0.0	0.00	0.00	0.0	0.00
2006	12,989,801.00	0.11	7,190.00	0.06	0.00	0.0	0.00	0.00	0.0	0.00
2007	12,996,991.00	0.06	238,793.00	1.84	0.00	0.0	0.00	0.00	0.0	0.00
2008	13,235,784.00	1.84	0.00	0.00	39,548,116.00	3.6	298.80	0.00	0.0	0.00
2009	52,783,900.00	298.80	117,896.00	0.22	0.00	0.0	0.00	20,897.00	8.5	0.04
2010	52,880,899.00	0.18	632,603.00	1.20	-1,897,445.00	0.0	-3.59	164,226.00	19.2	0.31

OGE
Electric Division
345.00 Accessory Electric Equipment
Summary of Service Life Statistics (Report B)

Year	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	4,325.00	11.5	-1.57
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	407,652.00	11.5	-145.28
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	0.00	0.0	0.00	0.00	0.0	0.00	-4,578,153.00	0.0	-35.24	-4,578,153.00	0.0	-35.24
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	20,897.00	8.5	0.04
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	164,226.00	19.2	0.31

OGE
Electric Division
345.00 Accessory Electric Equipment
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2011	51,451,831.00	-2.70	39,650,157.00	77.06	960,311.00	1.0	1.87	35,936.00	12.3	0.07
2012	92,026,363.00	78.86	7,121,370.00	7.74	-1,297,740.00	0.0	-1.41	81,974.00	35.4	0.09
2013	97,768,019.00	6.24	797,967.00	0.82	11,781.00	686.3	0.01	12,218.00	23.5	0.01
2014	98,565,549.00	0.82	331,786.00	0.34	-11,782.00	0.0	-0.01	530,381.00	14.5	0.54
	<i>Total</i>		47,734,192.00		51,878,589.00	3.2		1,257,609.00	15.4	

Surviving Balance as Of 12/31/ 2014 ***102,952,045.00***
The Average Age Of These Survivors Is: ***7.56 Years***
The Compound Growth Rate Over 51 Years ***0.00 %***
Based Upon Correction Transaction Year

OGE
Electric Division
345.00 Accessory Electric Equipment
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	35,936.00	12.3	0.07
2012	0.00	0.0	0.00	0.00	0.0	0.00	-18,720.00	0.0	-0.02	63,254.00	38.4	0.07
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	12,218.00	23.5	0.01
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	530,381.00	14.5	0.54
Total	0.00	0.0		0.00	0.0		-4,596,873.00	0.0		-3,339,264.00	0.0	

OGE
Electric Division
346.00 Miscellaneous Power Plant Equipment
Summary of Service Life Statistics (Report A)

Year	Beginning Balance	Annual Growth Rate	Gross Additions		Adjust., Transfers, Acquisitions		Regular Retirements			
			Amount	% Beginning Balance	Amount	Average Age	Amount	Average Age	% Beginning Balance	
1963	0.00	0.00	-740.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	-740.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	-740.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	-740.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	-740.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	-740.00	0.00	636.00	-85.95	0.00	0.0	0.00	0.00	0.0	0.00
1969	-104.00	-85.95	-570.00	548.08	0.00	0.0	0.00	0.00	0.0	0.00
1970	-674.00	548.08	-226.00	33.53	0.00	0.0	0.00	0.00	0.0	0.00
1971	-900.00	33.53	-350.00	38.89	0.00	0.0	0.00	0.00	0.0	0.00
1972	-1,250.00	38.89	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	-1,250.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	-1,250.00	0.00	4,033.00	-322.64	0.00	0.0	0.00	0.00	0.0	0.00
1975	2,783.00	-322.64	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	2,783.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	2,783.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	2,783.00	0.00	-205.00	-7.37	0.00	0.0	0.00	0.00	0.0	0.00
1979	2,578.00	-7.37	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	2,578.00	0.00	-406.00	-15.75	0.00	0.0	0.00	0.00	0.0	0.00
1981	2,172.00	-15.75	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	2,172.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	2,172.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	2,172.00	0.00	79,653.00	3,667.27	0.00	0.0	0.00	0.00	0.0	0.00
1985	81,825.00	3,667.27	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	81,825.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
346.00 Miscellaneous Power Plant Equipment
Summary of Service Life Statistics (Report B)

<i>Year</i>	<i>Reimbursed Retirements</i>			<i>Sales</i>			<i>Final/Pending Retirements</i>			<i>Total Retirements</i>		
	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>	<i>Average Amount</i>	<i>% Beginning Age</i>	<i>Beginning Balance</i>
1963	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1964	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1965	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1966	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1967	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1968	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1969	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1970	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1971	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1972	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1973	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1974	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1975	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1976	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1977	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1978	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1979	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1980	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1981	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1982	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1983	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1984	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1985	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1986	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00

OGE
Electric Division
346.00 Miscellaneous Power Plant Equipment
Summary of Service Life Statistics (Report A)

<i>Year</i>	<i>Beginning Balance</i>	<i>Annual Growth Rate</i>	<i>Gross Additions</i>		<i>Adjust., Transfers, Acquisitions</i>			<i>Regular Retirements</i>		
			<i>Amount</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
1987	81,825.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	81,825.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	81,825.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	81,825.00	0.00	28,350.00	34.65	0.00	0.0	0.00	0.00	0.0	0.00
1991	110,175.00	34.65	-550,842.00	-499.97	0.00	0.0	0.00	0.00	0.0	0.00
1992	-440,667.00	-499.97	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	-440,667.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	-440,667.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	-440,667.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	-440,667.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	-440,667.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	-440,667.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	-440,667.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	-440,667.00	0.00	9,014.00	-2.05	0.00	0.0	0.00	0.00	0.0	0.00
2001	-431,653.00	-2.05	37.00	-0.01	0.00	0.0	0.00	8,529.00	1.5	-1.98
2002	-440,145.00	1.97	-6,817.00	1.55	905,237.00	2.5	-205.67	1,577.00	10.5	-0.36
2003	456,698.00	-203.76	-147,941.00	-32.39	0.00	0.0	0.00	0.00	0.0	0.00
2004	308,757.00	-32.39	-272,970.00	-88.41	4,055,036.00	3.5	1,313.34	0.00	0.0	0.00
2005	4,090,823.00	1,224.93	36,027.00	0.88	0.00	0.0	0.00	0.00	0.0	0.00
2006	4,126,850.00	0.88	384,536.00	9.32	0.00	0.0	0.00	0.00	0.0	0.00
2007	4,511,386.00	9.32	167,431.00	3.71	0.00	0.0	0.00	11,654.00	6.5	0.26
2008	4,667,163.00	3.45	29,065.00	0.62	1,747,708.00	4.5	37.45	0.00	0.0	0.00
2009	6,443,936.00	38.07	54,082.00	0.84	0.00	0.0	0.00	25,657.00	8.5	0.40
2010	6,472,361.00	0.44	42,120.00	0.65	10,272.00	-238.9	0.16	596,919.00	9.3	9.22

OGE
Electric Division
346.00 Miscellaneous Power Plant Equipment
Summary of Service Life Statistics (Report B)

Year	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance	Average Amount	% Beginning Age	Beginning Balance
1987	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1988	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1989	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1990	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1991	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1992	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1993	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1994	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1995	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1996	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1997	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1998	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
1999	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2000	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2001	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	8,529.00	1.5	-1.98
2002	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	1,577.00	10.5	-0.36
2003	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2004	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2005	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2006	0.00	0.0	0.00	0.00	0.0	0.00	-988,774.00	0.0	-23.96	-988,774.00	0.0	-23.96
2007	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	11,654.00	6.5	0.26
2008	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00
2009	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	25,657.00	8.5	0.40
2010	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	596,919.00	9.3	9.22

OGE
Electric Division
346.00 Miscellaneous Power Plant Equipment
Summary of Service Life Statistics (Report B)

<i>Year</i>	<u>Reimbursed Retirements</u>			<u>Sales</u>			<u>Final/Pending Retirements</u>			<u>Total Retirements</u>		
	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>	<i>Amount</i>	<i>Average Age</i>	<i>% Beginning Balance</i>
2011	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	219,381.00	7.4	3.70
2012	0.00	0.0	0.00	0.00	0.0	0.00	-2,497.00	0.0	-0.04	-1,861.00	0.0	-0.03
2013	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	2,435.00	9.5	0.04
2014	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	133,382.00	9.3	1.99
Total	0.00	0.0		0.00	0.0		-991,271.00	0.0		8,899.00	-127.9	

CERTIFICATE OF ELECTRONIC SERVICE

I, the undersigned, do hereby certify that on the 21st day of March 2016, a true and correct copy of the above and foregoing was sent electronically, addressed to the following:

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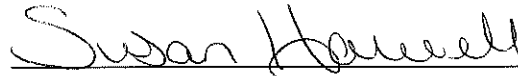
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