

WESTAR NORTH

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	468,197	29,987	6	1,457	0	28,530-	6-
1991	468,369	30,121	6		0	30,121-	6-
1992	456,651	27,941	6	5	0	27,936-	6-
1993	901,386	10,952	1	251	0	10,701-	1-
1994		3,714				3,714-	
1995	513	2,656	518	5	1	2,651-	517-
1996	2,209,803	880	0		0	880-	0
1997	1,114,839	27	0	58	0	31	0
1998	459,187		0	213-	0	213-	0
1999	670,079		0	4	0	4	0
2000	213,842	437	0		0	437-	0
2001	616,866	548	0		0	548-	0
2002		2,418				2,418-	
2003	1,999,849	3,216	0		0	3,216-	0
TOTAL	9,579,581	112,897	1	1,567	0	111,330-	1-

THREE-YEAR MOVING AVERAGES

90-92	464,405	29,350	6	487	0	28,863-	6-
91-93	608,802	23,005	4	85	0	22,920-	4-
92-94	452,679	14,202	3	85	0	14,117-	3-
93-95	300,633	5,774	2	85	0	5,689-	2-
94-96	736,772	2,417	0	2	0	2,415-	0
95-97	1,108,385	1,188	0	21	0	1,167-	0
96-98	1,261,276	302	0	52-	0	354-	0
97-99	748,035	9	0	50-	0	59-	0
98-00	447,703	146	0	69-	0	215-	0
99-01	500,262	329	0	1	0	328-	0
00-02	276,903	1,135	0		0	1,135-	0
01-03	872,238	2,061	0		0	2,061-	0

FIVE-YEAR AVERAGE

99-03	700,127	1,324	0	1	0	1,323-	0
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WESTAR NORTH

ACCOUNT 372.00 LEASED PROPERTY ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	148,307	34,617	23	39,025	26	4,408	3
1991	192,865	46,371	24	39,409	20	6,962-	4-
1992	181,475	50,106	28	43,794	24	6,312-	3-
1993	152,108	52,888	35	44,444	29	8,444-	6-
1994		31,388		15,328		16,060-	
1995	7,257	35,211	485	28,198	389	7,013-	97-
1996	446,203	36,165	8	21,058	5	15,107-	3-
1997	260,770	56,733	22	26,863	10	29,870-	11-
1998	294,891	62,380	21	25,914	9	36,466-	12-
1999	265,804	63,854	24	18,158	7	45,696-	17-
2000	179,704	79,773	44	11,979	7	67,794-	38-
2001	300,377	118,954	40	11,387	4	107,567-	36-
2002	249,216	132,835	53	8,559	3	124,276-	50-
2003	389,644	136,457	35	111,181	29	25,276-	6-
TOTAL	3,068,621	937,732	31	445,297	15	492,435-	16-

THREE-YEAR MOVING AVERAGES

90-92	174,216	43,698	25	40,742	23	2,956-	2-
91-93	175,483	49,788	28	42,549	24	7,239-	4-
92-94	111,194	44,794	40	34,522	31	10,272-	9-
93-95	53,122	39,829	75	29,323	55	10,506-	20-
94-96	151,154	34,255	23	21,528	14	12,727-	8-
95-97	238,077	42,703	18	25,373	11	17,330-	7-
96-98	333,955	51,759	15	24,612	7	27,147-	8-
97-99	273,822	60,989	22	23,645	9	37,344-	14-
98-00	246,800	68,669	28	18,684	8	49,985-	20-
99-01	248,628	87,527	35	13,841	6	73,686-	30-
00-02	243,099	110,521	45	10,642	4	99,879-	41-
01-03	313,079	129,415	41	43,709	14	85,706-	27-

FIVE-YEAR AVERAGE

99-03	276,949	106,375	38	32,253	12	74,122-	27-
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WESTAR NORTH

ACCOUNT 373.00 STREET LIGHTING & SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	159,388	70,278	44	19,444	12	50,834-	32-
1991	140,930	66,421	47	18,376	13	48,045-	34-
1992	172,342	55,596	32	16,478	10	39,118-	23-
1993	90,103	33,325	37	10,100	11	23,225-	26-
1994		37,025		26,529		10,496-	
1995	26,577	20,235	76	10,887	41	9,348-	35-
1996	579,530	57,363	10	16,431	3	40,932-	7-
1997	241,348	83,898	35	18,473	8	65,425-	27-
1998	832,530	117,626	14	9,075	1	108,551-	13-
1999	599,486	124,440	21	16,268	3	108,172-	18-
2000	368,424	134,232	36	2,533	1	131,699-	36-
2001	609,751	214,029	35	6,169	1	207,860-	34-
2002	502,755	195,695	39	13,383	3	182,312-	36-
2003	1,199,917	234,756	20	368,968	31	134,212	11
TOTAL	5,523,081	1,444,919	26	553,114	10	891,805-	16-

THREE-YEAR MOVING AVERAGES

90-92	157,554	64,098	41	18,099	11	45,999-	29-
91-93	134,458	51,780	39	14,985	11	36,795-	27-
92-94	87,482	41,982	48	17,702	20	24,280-	28-
93-95	38,893	30,195	78	15,839	41	14,356-	37-
94-96	202,035	38,208	19	17,949	9	20,259-	10-
95-97	282,485	53,832	19	15,264	5	38,568-	14-
96-98	551,136	86,296	16	14,660	3	71,636-	13-
97-99	557,788	108,655	19	14,605	3	94,050-	17-
98-00	600,147	125,433	21	9,292	2	116,141-	19-
99-01	525,887	157,567	30	8,323	2	149,244-	28-
00-02	493,643	181,319	37	7,361	1	173,958-	35-
01-03	770,808	214,827	28	129,506	17	85,321-	11-

FIVE-YEAR AVERAGE

99-03	656,067	180,630	28	81,464	12	99,166-	15-
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WESTAR NORTH

ACCOUNT 390.00 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	132,765		0	1,200	1	1,200	1
1991	8,843		0	20	0	20	0
1992	2,974	369	12	36,505		36,136	
1993	44,339		0		0		0
1994		22,936				22,936-	
1995	196,923		0	128,987	66	128,987	66
1996	152,593		0		0		0
1997	186,181		0	475,764	256	475,764	256
1998	511,951	170,723	33	43,003-	8-	213,726-	42-
1999	2,218,635	77,191	3		0	77,191-	3-
2000	263,156	47,993	18		0	47,993-	18-
2001	610,915	118,059	19	3,500	1	114,559-	19-
2002	790,803	13,646	2	47,401	6	33,755	4
2003	58,134		0	9,086	16	9,086	16
TOTAL	5,178,212	450,917	9	659,460	13	208,543	4

THREE-YEAR MOVING AVERAGES

90-92	48,194	123	0	12,575	26	12,452	26
91-93	18,719	123	1	12,175	65	12,052	64
92-94	15,771	7,768	49	12,168	77	4,400	28
93-95	80,421	7,645	10	42,996	53	35,351	44
94-96	116,505	7,645	7	42,996	37	35,351	30
95-97	178,566		0	201,584	113	201,584	113
96-98	283,575	56,908	20	144,254	51	87,346	31
97-99	972,256	82,638	8	144,254	15	61,616	6
98-00	997,914	98,636	10	14,334-	1-	112,970-	11-
99-01	1,030,902	81,081	8	1,167	0	79,914-	8-
00-02	554,958	59,899	11	16,967	3	42,932-	8-
01-03	486,617	43,902	9	19,996	4	23,906-	5-

FIVE-YEAR AVERAGE

99-03	788,329	51,378	7	11,997	2	39,381-	5-
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WESTAR NORTH

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	5,167	7,500	145		0	7,500	145-
1991				700		700	
1992	13,014		0		0		0
1993	12,654-		0	2,820	22-	2,820	22-
1994		63,205		10,875		52,330-	
1995	85,139		0		0		0
1996	808,875		0		0		0
1997				5,770		5,770	
1998	15,383		0		0		0
1999	168,632		0		0		0
2000	20,408		0		0		0
2001	41,607		0	4,045	10	4,045	10
2002	32,393		0	21,455	66	21,455	66
2003	156,007		0	1,425	1	1,425	1
TOTAL	1,333,971	70,705	5	47,090	4	23,615-	2-

THREE-YEAR MOVING AVERAGES

90-92	6,060	2,500	41	233	4	2,267-	37-
91-93	120		0	1,173	978	1,173	978
92-94	120	21,068		4,565		16,503-	
93-95	24,162	21,068	87	4,565	19	16,503-	68-
94-96	298,005	21,068	7	3,625	1	17,443-	6-
95-97	298,005		0	1,923	1	1,923	1
96-98	274,753		0	1,923	1	1,923	1
97-99	61,338		0	1,923	3	1,923	3
98-00	68,141		0		0		0
99-01	76,882		0	1,348	2	1,348	2
00-02	31,469		0	8,500	27	8,500	27
01-03	76,669		0	8,975	12	8,975	12

FIVE-YEAR AVERAGE

99-03	83,809		0	5,385	6	5,385	6
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WESTAR NORTH

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1995	41,029		0		0		0
1996							
1997							
1998							
1999	406,157		0	14,170	3	14,170	3
2000	57,984		0	17,595	30	17,595	30
2001	88,710		0	4,400	5	4,400	5
2002				1,100		1,100	
2003	48,849		0	5,544	11	5,544	11
TOTAL	642,729		0	42,809	7	42,809	7

THREE-YEAR MOVING AVERAGES

95-97	13,676		0		0		0
96-98							
97-99	135,386		0	4,723	3	4,723	3
98-00	154,713		0	10,588	7	10,588	7
99-01	184,283		0	12,055	7	12,055	7
00-02	48,898		0	7,698	16	7,698	16
01-03	45,853		0	3,681	8	3,681	8

FIVE-YEAR AVERAGE

99-03	120,340		0	8,562	7	8,562	7
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III-293

DEPRECIATION CALCULATIONS

WESTAR SOUTH

WESTAR SOUTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -30						
1978	15,831,584.09	8,714,021	10,970,261	9,610,798	33.53	286,633
1980	8,743,021.60	4,569,103	5,752,139	5,613,789	33.85	165,843
1981	93,187.00	47,391	59,662	61,481	33.99	1,809
1982	1,865,844.00	921,242	1,159,771	1,265,826	34.13	37,088
1983	13,346,650.74	6,386,773	8,040,440	9,310,206	34.26	271,751
1984	37,062.00	17,157	21,599	26,582	34.39	773
1985	259,767.00	116,066	146,118	191,579	34.51	5,551
1986	3,063,059.00	1,316,840	1,657,797	2,324,180	34.63	67,115
1987	967,579.00	399,242	502,614	755,239	34.74	21,740
1988	27,622.00	10,909	13,734	22,175	34.84	636
1989	2,668,663.00	1,004,351	1,264,398	2,204,864	34.94	63,104
1990	221,114.00	78,962	99,407	188,041	35.04	5,366
1991	177,500.00	59,833	75,325	155,425	35.13	4,424
1992	37,038.00	11,710	14,742	33,407	35.22	949
1993	186,370.00	54,925	69,146	173,135	35.30	4,905
1994	212,911.00	57,959	72,966	203,818	35.38	5,761
1996	164,497.00	36,910	46,467	167,379	35.52	4,712
1997	159,494.00	31,723	39,937	167,405	35.59	4,704
1998	26,895.00	4,636	5,836	29,128	35.65	817
1999	38,213.36	5,514	6,942	42,735	35.71	1,197
2000	68,171.37	7,834	9,862	78,761	35.77	2,202
2001	285,863.32	24,081	30,316	341,306	35.82	9,528
2002	81,540.19	4,229	5,324	100,678	35.87	2,807
2003	106,740.71	1,901	2,393	136,370	35.92	3,796
	48,670,387.38	23,883,312	30,067,196	33,204,307		973,211

RIPLEY

INTERIM SURVIVOR CURVE.. IOWA 75-R3

PROBABLE RETIREMENT YEAR.. 6-2008

NET SALVAGE PERCENT.. -30

1938	335,224.62	406,550	282,475	153,317	4.28	35,822
1939	7,956.00	9,639	6,697	3,646	4.29	850
1940	4,967.00	6,012	4,177	2,280	4.30	530
1941	841.00	1,017	707	386	4.32	89

WESTAR SOUTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIPLEY						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2008						
NET SALVAGE PERCENT.. -30						
1942	39.00	47	33	18	4.32	4
1943	341.00	412	286	157	4.33	36
1945	485.00	584	406	225	4.35	52
1948	488,403.16	585,908	407,095	227,829	4.37	52,135
1949	490,980.65	588,170	408,666	229,609	4.38	52,422
1950	241.00	288	200	113	4.39	26
1951	1,087.00	1,299	903	510	4.39	116
1952	15,994.00	19,079	13,256	7,536	4.40	1,713
1953	8,041.00	9,578	6,655	3,798	4.40	863
1955	1,798.00	2,135	1,483	854	4.41	194
1956	326.00	386	268	156	4.42	35
1958	5,007.00	5,912	4,108	2,401	4.43	542
1959	4,532.00	5,341	3,711	2,181	4.43	492
1960	4,630.00	5,446	3,784	2,235	4.43	505
1961	3,284.00	3,854	2,678	1,591	4.44	358
1962	887.00	1,039	722	431	4.44	97
1963	4,360.00	5,094	3,539	2,129	4.44	480
1965	347.00	403	280	171	4.45	38
1966	2,965.00	3,437	2,388	1,467	4.45	330
1968	2,550.00	2,938	2,041	1,274	4.46	286
1969	137.00	157	109	69	4.46	15
1970	265,496.00	303,935	211,177	133,968	4.46	30,038
1971	1,472.00	1,679	1,167	747	4.47	167
1972	1,301.00	1,478	1,027	664	4.47	149
1973	3,876.00	4,386	3,047	1,992	4.47	446
1974	7,012.00	7,901	5,490	3,626	4.47	811
1975	33,254.00	37,303	25,919	17,311	4.47	3,873
1976	3,603.00	4,022	2,795	1,889	4.47	423
1977	7,634.00	8,474	5,888	4,036	4.48	901
1978	37,188.00	41,054	28,525	19,819	4.48	4,424
1979	20,020.00	21,969	15,264	10,762	4.48	2,402
1980	35,230.00	38,407	26,686	19,113	4.48	4,266
1981	40,200.00	43,522	30,239	22,021	4.48	4,915
1982	39,552.00	42,492	29,524	21,894	4.48	4,887
1983	44,748.00	47,678	33,127	25,045	4.48	5,590
1984	68,108.00	71,868	49,935	38,605	4.49	8,598

WESTAR SOUTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIPLEY						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2008						
NET SALVAGE PERCENT.. -30						
1989	41,307.00	40,956	28,456	25,243	4.49	5,622
1991	16,435.00	15,702	10,910	10,456	4.49	2,329
1992	240.00	224	156	156	4.49	35
1993	25,145.00	22,879	15,896	16,793	4.49	3,740
1994	30,340.00	26,765	18,597	20,845	4.49	4,643
2001	4,243.84	1,965	1,365	4,152	4.50	923
	2,111,828.27	2,449,384	1,701,857	1,043,520		237,212

NEOSHO

INTERIM SURVIVOR CURVE.. IOWA 75-R3
PROBABLE RETIREMENT YEAR.. 6-2009
NET SALVAGE PERCENT.. -30

1923	105,158.96	127,547	95,557	41,150	4.79	8,591
1927	87,147.00	105,349	78,926	34,365	4.91	6,999
1930	1,095.00	1,320	989	435	4.99	87
1935	6,036.00	7,241	5,425	2,422	5.11	474
1936	3,015.00	3,613	2,707	1,213	5.13	236
1937	482.00	577	432	195	5.15	38
1939	1,011.00	1,207	904	410	5.19	79
1940	915.00	1,091	817	373	5.20	72
1941	4,876.00	5,809	4,352	1,987	5.22	381
1945	0.52	1	1			
1949	1,962.60	2,312	1,732	819	5.32	154
1953	4,239.00	4,957	3,714	1,797	5.36	335
1954	2,188,575.32	2,555,227	1,914,346	930,802	5.36	173,657
1956	561.00	652	488	241	5.38	45
1957	949.00	1,101	825	409	5.38	76
1960	1,061.00	1,222	916	463	5.40	86
1965	501.00	569	426	225	5.43	41
1966	253.99	288	216	114	5.43	21
1967	5,529.00	6,238	4,673	2,515	5.43	463
1968	367.00	413	309	168	5.44	31
1969	984.00	1,102	826	453	5.44	83
1971	615.00	683	512	288	5.45	53

WESTAR SOUTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEOSHO						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. -30						
1973	283.00	311	233	135	5.45	25
1974	5,896.00	6,452	4,834	2,831	5.46	518
1975	22,284.00	24,256	18,172	10,797	5.46	1,977
1976	2,816.00	3,048	2,284	1,377	5.46	252
1978	10,005.00	10,686	8,006	5,001	5.47	914
1979	317.00	336	252	160	5.47	29
1980	6,281.00	6,611	4,953	3,212	5.47	587
1981	1,674.30	1,748	1,310	867	5.47	159
1982	42,316.00	43,778	32,797	22,214	5.47	4,061
1983	6,630.00	6,789	5,086	3,533	5.48	645
1984	2,907.00	2,945	2,206	1,573	5.48	287
1985	5,424.95	5,432	4,070	2,982	5.48	544
1986	1,956.84	1,934	1,449	1,095	5.48	200
1989	0.23					
1992	940.00	826	619	603	5.49	110
1994	31,492.00	25,915	19,415	21,525	5.49	3,921
2003	126,613.81	13,711	10,272	154,326	5.50	28,059
	2,683,171.52	2,983,297	2,235,051	1,253,075		234,290

MURRAY GILL

INTERIM SURVIVOR CURVE.. IOWA 75-R3
PROBABLE RETIREMENT YEAR.. 6-2015
NET SALVAGE PERCENT.. -30

1952	1,018,087.00	1,081,443	1,079,914	243,599	10.77	22,618
1953	708.00	749	748	172	10.80	16
1954	549,570.00	579,483	578,664	135,777	10.84	12,526
1955	1,874.00	1,968	1,965	471	10.87	43
1956	712,933.00	745,714	744,660	182,153	10.91	16,696
1957	464.00	483	482	121	10.94	11
1959	569,083.00	587,407	586,577	153,231	11.00	13,930
1961	507.00	518	517	142	11.05	13
1962	713.00	725	724	203	11.07	18
1963	683.00	691	690	198	11.09	18
1964	206,186.00	207,491	207,198	60,844	11.11	5,477

WESTAR SOUTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MURRAY GILL						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2015						
NET SALVAGE PERCENT.. -30						
1965	1,625.00	1,625	1,623	490	11.14	44
1966	3,643.00	3,622	3,617	1,119	11.16	100
1967	10,109.00	9,988	9,974	3,168	11.17	284
1968	8,492.00	8,334	8,322	2,718	11.19	243
1969	2,201.00	2,145	2,142	719	11.21	64
1971	499.00	479	478	171	11.24	15
1973	68,539.00	64,669	64,578	24,523	11.27	2,176
1974	996.00	931	930	365	11.28	32
1975	57,064.00	52,818	52,743	21,440	11.30	1,897
1976	24,299.00	22,261	22,230	9,359	11.31	827
1977	278,928.00	252,737	252,380	110,226	11.32	9,737
1979	41,292.00	36,518	36,466	17,214	11.34	1,518
1980	142,974.00	124,753	124,577	61,289	11.35	5,400
1981	63,237.00	54,381	54,304	27,904	11.36	2,456
1982	243,249.00	205,925	205,634	110,590	11.37	9,726
1983	79,408.00	66,098	66,004	37,226	11.38	3,271
1984	34,945.00	28,556	28,516	16,913	11.39	1,485
1985	137,661.00	110,293	110,137	68,822	11.40	6,037
1986	197,048.00	154,543	154,324	101,838	11.40	8,933
1987	103,992.00	79,627	79,514	55,676	11.41	4,880
1988	8,307.00	6,195	6,186	4,613	11.42	404
1989	18,896.00	13,695	13,676	10,889	11.42	954
1991	6,492.00	4,395	4,389	4,051	11.43	354
1992	13,725.00	8,918	8,905	8,938	11.44	781
1994	7,737.00	4,548	4,542	5,516	11.45	482
1995	15,167.00	8,378	8,366	11,351	11.45	991
1996	32,969.00	16,900	16,876	25,984	11.46	2,267
1997	304,849.00	142,986	142,784	253,520	11.46	22,122
1998	37,659.00	15,808	15,786	33,171	11.47	2,892
1999	15,146.14	5,531	5,523	14,167	11.47	1,235
2001	154,130.11	35,866	35,815	164,554	11.47	14,346
2002	48,908.99	7,306	7,296	56,286	11.48	4,903
	5,224,995.24	4,757,501	4,750,776	2,041,721		182,222

WESTAR SOUTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
GORDAN EVANS						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -30						
1961	1,268,487.30	1,173,287	1,274,499	374,534	16.33	22,935
1962	100.00	92	100	30	16.40	2
1963	8,572.13	7,813	8,487	2,657	16.45	162
1964	437.00	395	429	139	16.51	8
1965	1,103.00	989	1,074	360	16.56	22
1966	2,137.00	1,900	2,064	714	16.61	43
1967	1,269,412.00	1,118,860	1,215,377	434,859	16.66	26,102
1968	228.00	199	216	80	16.70	5
1969	237.00	205	223	85	16.74	5
1970	205,839.00	176,289	191,496	76,095	16.78	4,535
1971	5,450.00	4,618	5,016	2,069	16.82	123
1972	2,838.00	2,378	2,583	1,106	16.86	66
1973	1,209.00	1,001	1,087	485	16.90	29
1974	53,908.78	44,088	47,891	22,190	16.93	1,311
1975	18,047.51	14,570	15,827	7,635	16.96	450
1977	1,066.00	836	908	478	17.03	28
1978	541.00	418	454	249	17.05	15
1980	54,418.64	40,614	44,118	26,626	17.11	1,556
1981	57,916.00	42,426	46,086	29,205	17.13	1,705
1982	4,483.26	3,217	3,495	2,333	17.16	136
1983	82,387.00	57,846	62,836	44,267	17.18	2,577
1984	4,723.00	3,240	3,519	2,621	17.20	152
1985	33,833.00	22,629	24,581	19,402	17.22	1,127
1986	194,122.00	126,331	137,229	115,130	17.24	6,678
1987	25,026.00	15,802	17,165	15,369	17.26	890
1988	20,046.00	12,253	13,310	12,750	17.27	738
1989	8,994.00	5,302	5,759	5,933	17.29	343
1990	31,237.00	17,701	19,228	21,380	17.30	1,236
1991	19,659.00	10,657	11,576	13,981	17.32	807
1993	12,519.00	6,103	6,629	9,646	17.35	556
1994	46,126.00	21,107	22,928	37,036	17.36	2,133
1995	9,136.00	3,884	4,219	7,658	17.37	441
1996	44,181.00	17,231	18,718	38,717	17.38	2,228
1997	376,596.00	132,626	144,067	345,508	17.39	19,868
1999	3,709.99	985	1,070	3,753	17.41	216
2001	47,458.04	7,718	8,384	53,311	17.42	3,060

WESTAR SOUTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GORDAN EVANS						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -30						
2003	158,470.82	5,624	6,109	199,903	17.44	11,462
	4,074,654.47	3,101,234	3,368,757	1,928,294		113,750
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. -30						
1973	6,403,019.00	4,308,463	4,613,364	3,710,561	27.31	135,868
1975	4,718.00	3,064	3,281	2,852	27.54	104
1976	10,432.00	6,648	7,118	6,444	27.64	233
1978	78,215.00	47,840	51,226	50,454	27.84	1,812
1979	41,806.00	25,011	26,781	27,567	27.93	987
1980	1,583,877.00	925,333	990,817	1,068,223	28.02	38,124
1981	156,692.00	89,261	95,578	108,122	28.11	3,846
1982	2,655.00	1,473	1,577	1,875	28.19	67
1983	5,245.00	2,828	3,028	3,791	28.27	134
1984	52,447.00	27,443	29,385	38,796	28.34	1,369
1985	37,318.00	18,901	20,239	28,274	28.41	995
1986	111,912.00	54,717	58,589	86,897	28.48	3,051
1987	1,424,449.00	670,716	718,181	1,133,603	28.54	39,720
1988	3,142.00	1,420	1,520	2,565	28.60	90
1989	223,299.00	96,492	103,321	186,968	28.66	6,524
1990	28,587.00	11,773	12,606	24,557	28.71	855
1991	729,859.00	284,645	304,789	644,028	28.77	22,385
1992	450,504.00	165,448	177,156	408,499	28.82	14,174
1993	10,336,880.00	3,554,336	3,805,870	9,632,074	28.86	333,752
1994	559,332.00	178,293	190,911	536,221	28.91	18,548
1995	474,833.00	138,950	148,783	468,500	28.95	16,183
1996	373,088.00	98,943	105,945	379,069	28.99	13,076
1997	141,703.00	33,453	35,820	148,394	29.03	5,112
1998	6,537.00	1,344	1,439	7,059	29.06	243
1999	1,077,237.00	186,114	199,285	1,201,123	29.10	41,276
2000	910,647.00	125,961	134,875	1,048,966	29.13	36,010
2002	191,244.00	12,083	12,939	235,678	29.18	8,077

WESTAR SOUTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. -30						
2003	88,904.00	1,942	2,079	113,496	29.21	3,886
	25,508,581.00	11,072,895	11,856,502	21,304,656		746,501
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -10						
1977	634,949.00	474,523	240,904	457,540	12.28	37,259
1979	61,340.00	44,668	22,677	44,797	12.31	3,639
1982	2,655.00	1,847	938	1,983	12.34	161
1983	51,244.00	34,999	17,768	38,600	12.36	3,123
1984	39,742.00	26,623	13,516	30,200	12.37	2,441
1985	121,539.00	79,775	40,500	93,193	12.37	7,534
1986	1,296.00	832	422	1,004	12.38	81
1987	1,570.00	982	499	1,228	12.39	99
1988	8,686.00	5,287	2,684	6,871	12.40	554
1989	48,772.00	28,799	14,621	39,028	12.41	3,145
1990	65,469.00	37,391	18,982	53,034	12.41	4,273
1992	109,337.00	57,586	29,235	91,036	12.43	7,324
1993	22,440.00	11,268	5,721	18,963	12.43	1,526
1994	103.00	49	25	88	12.44	7
1996	39,674.00	16,352	8,301	35,340	12.45	2,839
1997	334,786.00	125,946	63,940	304,325	12.45	24,444
1998	7,254.00	2,435	1,236	6,743	12.46	541
1999	13,665.00	3,976	2,019	13,013	12.46	1,044
2000	86,039.00	20,708	10,513	84,130	12.46	6,752
2002	22,656.00	2,677	1,359	23,563	12.47	1,890
2003	18,244.00	775	393	19,675	12.47	1,578
	1,691,460.00	977,498	496,253	1,364,354		110,254
	89,965,077.88	49,225,121	54,476,392	62,139,927		2,597,440
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.9	2.89

WESTAR SOUTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -35						
1978	10,073,561.51	5,464,202	5,750,859	7,848,449	28.52	275,191
1979	602,823.00	318,688	335,407	478,404	28.74	16,646
1980	31,625,632.76	16,279,453	17,133,489	25,561,115	28.95	882,940
1981	149,482.00	74,767	78,689	123,112	29.16	4,222
1982	204,217.00	99,112	104,312	171,381	29.36	5,837
1983	30,859,494.43	14,506,123	15,267,129	26,393,188	29.56	892,868
1984	305,345.00	138,834	146,117	266,099	29.74	8,948
1985	145,169.52	63,634	66,972	129,007	29.93	4,310
1986	247,918.00	104,590	110,077	224,612	30.10	7,462
1987	2,348,882.00	950,663	1,000,536	2,170,455	30.27	71,703
1988	372,635.00	144,176	151,740	351,317	30.44	11,541
1989	103,041.00	37,976	39,968	99,137	30.60	3,240
1990	349,792.27	122,399	128,820	343,400	30.75	11,167
1991	271,982.16	89,848	94,562	272,614	30.90	8,822
1992	354,265.00	109,808	115,569	362,689	31.04	11,685
1993	951,643.21	274,930	289,353	995,365	31.18	31,923
1994	477,191.43	127,424	134,109	510,099	31.31	16,292
1995	788,689.00	192,503	202,602	862,128	31.44	27,421
1996	2,122,511.00	467,059	491,561	2,373,829	31.57	75,193
1997	1,145,894.55	223,845	235,588	1,311,370	31.69	41,381
1998	418,558.00	70,688	74,396	490,657	31.81	15,425
1999	1,863,358.52	263,880	277,723	2,237,811	31.93	70,085
2000	695,574.98	78,409	82,522	856,504	32.04	26,732
2001	1,998,357.41	165,374	174,050	2,523,733	32.15	78,499
2002	1,553,484.73	78,855	82,992	2,014,212	32.26	62,437
2003	2,572,789.69	45,500	47,887	3,425,379	32.36	105,852
	92,602,293.17	40,492,740	42,617,029	82,396,066		2,767,822

RIPLEY

INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2008
NET SALVAGE PERCENT.. -35

1965	3,849.00	4,586	1,696-	6,892	4.35	1,584
1981	609,879.00	677,606	250,642-	1,073,979	4.41	243,533
	613,728.00	682,192	252,338-	1,080,871		245,117

WESTAR SOUTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEOSHO						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. -35						
1954	4,046,370.19	4,824,022	3,583,706	1,878,894	5.18	362,721
1956	6,761.84	8,030	5,965	3,163	5.20	608
1957	161.20	191	142	76	5.21	15
1958	4,483.00	5,302	3,939	2,113	5.22	405
1959	3,585.00	4,230	3,142	1,698	5.23	325
1961	1,124.00	1,320	981	536	5.25	102
1963	626.00	731	543	302	5.26	57
1964	541.22	630	468	263	5.27	50
1966	2,004.00	2,319	1,723	982	5.29	186
1967	1,924.00	2,219	1,648	949	5.29	179
1968	2,851.00	3,277	2,434	1,415	5.30	267
1969	694.00	795	591	346	5.31	65
1972	5,216.00	5,899	4,382	2,660	5.32	500
1975	2,820.00	3,141	2,333	1,474	5.34	276
1978	38,721.00	42,347	31,459	20,814	5.35	3,890
1980	4,257.46	4,588	3,408	2,340	5.36	437
1981	28,758.00	30,725	22,825	15,998	5.37	2,979
1982	17,546.89	18,581	13,804	9,884	5.37	1,841
1984	8,036.00	8,336	6,193	4,656	5.38	865
1999	43,363.83	25,998	19,314	39,227	5.42	7,237
2001	122,320.27	50,976	37,870	127,262	5.42	23,480
2002	538,376.67	154,229	114,575	612,234	5.42	112,958
2003	422,434.83	46,307	34,401	535,886	5.43	98,690
	5,302,976.40	5,244,193	3,895,846	3,263,172		618,133

MURRAY GILL

INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2015
NET SALVAGE PERCENT.. -35

1952	2,276,203.00	2,437,404	2,721,386	351,488	9.95	35,325
1954	3,104,307.00	3,299,428	3,683,844	506,970	10.05	50,445
1955	333.00	352	393	57	10.10	6
1956	4,477,167.00	4,721,105	5,271,161	773,014	10.14	76,234
1957	1,341.00	1,408	1,572	238	10.19	23

WESTAR SOUTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MURRAY GILL						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2015						
NET SALVAGE PERCENT.. -35						
1958	8,436.00	8,819	9,847	1,542	10.23	151
1959	4,608,391.00	4,796,644	5,355,501	865,827	10.27	84,306
1960	8,088.00	8,379	9,355	1,564	10.31	152
1961	9,485.00	9,778	10,917	1,888	10.35	182
1962	5,088.00	5,218	5,826	1,043	10.39	100
1963	12,174.00	12,421	13,868	2,567	10.42	246
1964	20,144.00	20,437	22,818	4,376	10.46	418
1965	29,408.00	29,668	33,125	6,576	10.49	627
1966	4,996.00	5,011	5,595	1,150	10.52	109
1967	3,329.00	3,316	3,702	792	10.56	75
1968	10,417.00	10,308	11,509	2,554	10.59	241
1969	18,691.00	18,367	20,507	4,726	10.62	445
1970	13,979.00	13,635	15,224	3,648	10.65	343
1971	25,609.00	24,792	27,681	6,891	10.67	646
1972	7,915.00	7,599	8,484	2,201	10.70	206
1973	12,446.00	11,849	13,230	3,572	10.72	333
1974	18,921.00	17,845	19,924	5,619	10.75	523
1975	177,811.00	166,087	185,438	54,607	10.77	5,070
1976	723,307.00	668,878	746,809	229,655	10.79	21,284
1977	61,507.00	56,231	62,782	20,252	10.82	1,872
1978	90,946.00	82,187	91,763	31,014	10.84	2,861
1979	66,118.00	59,000	65,874	23,385	10.86	2,153
1980	51,531.00	45,371	50,657	18,910	10.88	1,738
1981	26,678.00	23,165	25,864	10,151	10.89	932
1982	1,251,581.00	1,069,876	1,194,527	495,107	10.91	45,381
1983	2,135.00	1,794	2,003	879	10.93	80
1985	17,212.00	13,932	15,555	7,681	10.96	701
1987	109,377.00	84,668	94,533	53,126	10.98	4,838
1988	99,361.00	74,902	83,629	50,508	11.00	4,592
1989	57,276.00	41,971	46,861	30,462	11.01	2,767
1990	15,290.00	10,849	12,113	8,529	11.02	774
1991	13,031.00	8,921	9,960	7,632	11.03	692
1993	50,376.00	31,637	35,323	32,685	11.05	2,958
1994	38,132.00	22,681	25,324	26,154	11.07	2,363
1995	1,185,409.00	662,685	739,894	860,408	11.08	77,654
1996	257,595.00	133,746	149,329	198,424	11.09	17,892

WESTAR SOUTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MURRAY GILL						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2015						
NET SALVAGE PERCENT.. -35						
1998	143,963.00	61,317	68,461	125,889	11.11	11,331
1999	56,426.31	20,887	23,320	52,856	11.12	4,753
2000	16,403.76	5,040	5,627	16,518	11.13	1,484
2001	559,978.97	131,690	147,033	608,939	11.14	54,662
2002	768,164.44	116,458	130,027	906,995	11.15	81,345
2003	281,293.86	15,342	17,129	362,618	11.16	32,493
	20,797,771.34	19,073,098	21,295,304	6,781,687		633,806

GORDAN EVANS

INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. -35

1959	4,350.90	4,079	4,439	1,435	14.57	98
1961	6,073,366.69	5,614,706	6,110,463	2,088,582	14.75	141,599
1962	1,037.00	951	1,035	365	14.84	25
1963	6,278.00	5,717	6,222	2,253	14.92	151
1964	2,340.00	2,114	2,301	858	15.00	57
1965	14,814.00	13,273	14,445	5,554	15.08	368
1967	11,119,964.28	9,789,294	10,653,650	4,358,302	15.23	286,166
1969	6,373.00	5,505	5,991	2,613	15.37	170
1970	2,857.00	2,442	2,658	1,199	15.44	78
1971	9,057.00	7,661	8,337	3,890	15.50	251
1972	2,296.00	1,921	2,091	1,009	15.56	65
1973	25,991.00	21,477	23,373	11,715	15.63	750
1974	38,606.00	31,516	34,299	17,819	15.68	1,136
1975	464,483.00	374,162	407,199	219,853	15.74	13,968
1976	4,208.00	3,344	3,639	2,042	15.79	129
1977	77,172.00	60,436	65,772	38,410	15.84	2,425
1978	30,165.00	23,257	25,311	15,412	15.89	970
1979	10,094.00	7,653	8,329	5,298	15.94	332
1980	233,954.00	174,248	189,633	126,205	15.99	7,893
1981	18,094.00	13,227	14,395	10,032	16.03	626
1982	864,831.60	619,721	674,440	493,083	16.07	30,683
1984	9,444.00	6,470	7,041	5,708	16.15	353

WESTAR SOUTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GORDAN EVANS						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -35						
1985	108,210.00	72,268	78,649	67,435	16.19	4,165
1986	165,225.00	107,400	116,883	106,171	16.22	6,546
1987	40,558.00	25,581	27,840	26,913	16.26	1,655
1989	121,711.00	71,721	78,054	86,256	16.32	5,285
1990	26,432.00	14,973	16,295	19,388	16.35	1,186
1991	1,216.00	659	717	925	16.38	56
1992	402,849.00	208,021	226,388	317,458	16.40	19,357
1993	159,060.32	77,668	84,526	130,205	16.43	7,925
1994	12,215.50	5,594	6,088	10,403	16.46	632
1995	1,903,706.00	811,093	882,709	1,687,294	16.48	102,384
1996	1,617,623.00	631,771	687,554	1,496,237	16.51	90,626
1997	158,354.59	55,882	60,816	152,963	16.53	9,254
1998	674,206.57	210,524	229,113	681,066	16.55	41,152
2001	37,426.56	6,119	6,659	43,867	16.62	2,639
2002	401,896.07	41,235	44,876	497,684	16.65	29,891
2003	4,241,628.54	154,035	167,636	5,558,563	16.67	333,447
	29,092,094.62	19,277,718	20,979,866	18,294,465		1,144,493

LACYGNE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2033
NET SALVAGE PERCENT.. -35

1973	21,695,802.00	14,433,783	21,838,171	7,451,162	23.73	313,998
1974	1,068,511.00	698,165	1,056,317	386,173	23.90	16,158
1976	1,281,537.00	806,042	1,219,534	510,541	24.22	21,079
1977	478,034.00	294,600	445,727	199,619	24.37	8,191
1978	2,879.00	1,737	2,628	1,259	24.52	51
1979	68,273.00	40,250	60,898	31,271	24.66	1,268
1980	168,649.00	97,058	146,848	80,828	24.80	3,259
1981	293,279.00	164,508	248,899	147,028	24.94	5,895
1982	27,309.00	14,916	22,568	14,299	25.06	571
1983	11,125,266.00	5,905,514	8,934,984	6,084,125	25.19	241,529
1984	420,597.00	216,504	327,568	240,238	25.31	9,492
1985	162,653.00	81,048	122,625	96,957	25.42	3,814

WESTAR SOUTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. -35						
1986	358,518.00	172,497	260,986	223,013	25.53	8,735
1988	4,658.00	2,071	3,133	3,155	25.74	123
1989	281,629.00	119,763	181,200	198,999	25.84	7,701
1990	910,573.00	368,659	557,777	671,497	25.94	25,887
1991	8,098.00	3,106	4,699	6,233	26.03	239
1992	980,590.00	354,777	536,774	787,023	26.11	30,143
1993	8,452,035.00	2,859,408	4,326,256	7,083,991	26.20	270,381
1994	2,101,288.00	660,109	998,738	1,838,001	26.28	69,939
1995	426,946.00	123,114	186,270	390,107	26.36	14,799
1996	1,380,590.00	361,017	546,215	1,317,582	26.44	49,833
1997	2,560,819.00	595,659	901,226	2,555,880	26.52	96,376
1998	1,982,578.00	401,204	607,018	2,069,462	26.59	77,829
1999	8,387,508.00	1,432,377	2,167,173	9,155,963	26.66	343,434
2000	7,015,419.00	958,447	1,450,121	8,020,695	26.73	300,063
2001	3,266,706.00	328,990	497,759	3,912,294	26.80	145,981
2002	9,473,143.00	594,677	899,740	11,889,003	26.86	442,629
2003	1,673,892.00	36,382	55,046	2,204,708	26.93	81,868
	86,057,779.00	32,126,382	48,606,898	67,571,106		2,591,265

LACYGNE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2016
NET SALVAGE PERCENT.. -15

1977	1,811,137.00	1,371,945	841,688	1,241,120	11.69	106,169
1979	24,026.00	17,747	10,888	16,742	11.73	1,427
1981	17,208.00	12,337	7,569	12,220	11.78	1,037
1982	13,744.00	9,695	5,948	9,858	11.80	835
1983	1,092,016.00	756,756	464,270	791,548	11.82	66,967
1984	100,267.00	68,170	41,822	73,485	11.84	6,207
1985	105,460.00	70,257	43,103	78,176	11.85	6,597
1986	128,628.00	83,768	51,392	96,530	11.87	8,132
1987	40,208.00	25,538	15,668	30,571	11.89	2,571
1988	331,875.00	205,217	125,901	255,755	11.90	21,492
1989	415,375.00	249,111	152,830	324,851	11.92	27,253

WESTAR SOUTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -15						
1990	158,822.00	92,163	56,542	126,103	11.93	10,570
1991	3,259,282.00	1,820,113	1,116,639	2,631,535	11.95	220,212
1992	304,571.00	163,079	100,049	250,208	11.96	20,920
1993	2,228,605.00	1,137,926	698,117	1,864,779	11.97	155,788
1994	604,604.00	292,093	179,199	516,096	11.98	43,080
1995	751,186.00	340,017	208,600	655,264	12.00	54,605
1996	545,636.00	228,968	140,472	487,009	12.01	40,550
1997	6,159,258.00	2,358,688	1,447,055	5,636,092	12.02	468,893
1999	360,468.00	107,034	65,665	348,873	12.04	28,976
2000	541,466.00	132,508	81,294	541,392	12.06	44,892
2001	3,749,293.00	700,218	429,583	3,882,104	12.07	321,632
2003	1,137,568.00	48,927	30,017	1,278,186	12.09	105,723
	23,880,703.00	10,292,275	6,314,311	21,148,497		1,764,528
	258,347,345.53	127,188,598	143,456,916	200,535,864		9,765,164
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.5	3.78

WESTAR SOUTH

ACCOUNT 312.10 POLLUTION CONTROL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -40						
1978	22,993,587.47	19,527,074	16,614,119	15,576,903	13.77	1,131,220
1983	16,861,799.84	11,937,817	10,156,992	13,449,528	17.29	777,879
1984	91,995.00	62,374	53,069	75,724	18.03	4,200
1985	404,687.00	262,205	223,091	343,471	18.77	18,299
1986	2,778.00	1,714	1,458	2,431	19.53	124
1987	909,666.00	532,719	453,250	820,282	20.29	40,428
1988	616,918.00	341,847	290,852	572,833	21.05	27,213
1989	3,554.00	1,855	1,578	3,398	21.81	156
1990	1,849.00	905	770	1,819	22.57	81
1995	174,579.00	56,239	47,850	196,561	26.23	7,494
1998	697.00	150	128	848	28.22	30
1999	14,143.78	2,523	2,147	17,654	28.84	612
2001	36,711.25	3,752	3,192	48,204	29.98	1,608
2002	1,263,581.44	78,721	66,977	1,702,037	30.50	55,804
2003	136,890.33	2,932	2,495	189,151	30.99	6,104
	43,513,437.11	32,812,827	27,917,968	33,000,844		2,071,252

LACYGNE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5
PROBABLE RETIREMENT YEAR.. 6-2033
NET SALVAGE PERCENT.. -40

1973	17,343,483.00	16,877,637	22,530,572	1,750,304	10.67	164,040
1974	1,481,794.00	1,408,178	1,879,828	194,684	11.24	17,321
1975	4,191.00	3,884	5,185	682	11.83	58
1976	698,143.00	629,837	840,792	136,608	12.44	10,981
1977	2,842,127.00	2,491,238	3,325,644	653,334	13.07	49,987
1978	143,937.00	122,499	163,528	37,984	13.70	2,773
1979	42,643.00	35,169	46,948	12,752	14.35	889
1980	813,370.00	649,069	866,466	272,252	15.00	18,150
1981	684,793.00	527,770	704,540	254,170	15.66	16,231
1982	6,977.00	5,182	6,918	2,850	16.33	175
1983	59,623.00	42,613	56,886	26,586	16.99	1,565
1986	18,477.00	11,607	15,495	10,373	18.96	547
1987	172,227.00	103,102	137,635	103,483	19.60	5,280

WESTAR SOUTH

ACCOUNT 312.10 POLLUTION CONTROL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 35-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. -40						
1988	1,882,425.00	1,071,288	1,430,101	1,205,294	20.22	59,609
1989	361,993.00	195,013	260,330	246,460	20.83	11,832
1991	2,705,306.00	1,289,619	1,721,559	2,065,869	22.00	93,903
1992	1,456,394.00	648,387	865,555	1,173,397	22.54	52,058
1993	607,490.00	250,638	334,586	515,900	23.07	22,362
1994	491,458.00	186,803	249,370	438,671	23.56	18,619
1995	925,040.00	320,138	427,364	867,692	24.03	36,109
1996	4,923,002.00	1,530,758	2,043,465	4,848,738	24.48	198,069
1997	236,747.00	65,162	86,987	244,459	24.89	9,822
1998	154,877.00	36,817	49,148	167,680	25.28	6,633
1999	357,961.00	71,263	95,132	406,013	25.64	15,835
2000	803.00	127	170	954	25.98	37
2001	1,939,366.00	225,354	300,833	2,414,279	26.29	91,833
2002	89,287.00	6,388	8,527	116,475	26.58	4,382
2003	119,980.00	2,889	3,857	164,115	26.85	6,112
	40,563,914.00	28,808,429	38,457,421	18,332,058		915,212
	84,077,351.11	61,621,256	66,375,389	51,332,902		2,986,464
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.2	3.55

WESTAR SOUTH

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - TRAIN CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 25-R2						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. 0						
1999	92,020.00	14,613	27,146	64,874	21.03	3,085
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 25-R2						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
1976	1,286,715.99	993,731	1,589,116	302,400-		
	1,378,735.99	1,008,344	1,616,262	237,526-		3,085
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					0.0	0.22

WESTAR SOUTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 30-S2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -20						
1978	3,203,502.29	2,617,902	1,313,707	2,530,496	9.57	264,420
1979	179,246.00	142,974	71,747	143,348	10.06	14,249
1980	4,740,682.51	3,682,373	1,847,876	3,840,943	10.58	363,038
1981	90,745.00	68,527	34,388	74,506	11.12	6,700
1982	18,051.00	13,228	6,638	15,023	11.68	1,286
1983	11,177,293.78	7,926,937	3,977,869	9,434,884	12.27	768,939
1985	136,146.00	89,644	44,985	118,390	13.54	8,744
1986	270,958.00	171,029	85,825	239,325	14.22	16,830
1987	813,114.00	490,503	246,143	729,594	14.92	48,900
1988	290,970.00	166,970	83,788	265,376	15.65	16,957
1989	358,702.00	194,775	97,741	332,701	16.42	20,262
1990	135,655.00	69,396	34,824	127,962	17.20	7,440
1991	339,942.00	162,642	81,616	326,314	18.02	18,108
1992	34,263.00	15,237	7,646	33,470	18.85	1,776
1993	128,121.00	52,458	26,324	127,421	19.71	6,465
1994	1,193,653.00	445,758	223,689	1,208,695	20.58	58,732
1995	7,316,122.00	2,463,485	1,236,219	7,543,127	21.46	351,497
1996	279,464.00	83,571	41,937	293,420	22.35	13,128
1997	3,680,525.00	959,292	481,389	3,935,241	23.24	169,331
1998	1,078,197.96	239,489	120,180	1,173,658	24.12	48,659
1999	2,016,239.41	368,488	184,913	2,234,574	24.99	89,419
2000	97,430.45	13,948	6,999	109,918	25.84	4,254
2001	2,557,333.78	262,996	131,976	2,936,825	26.68	110,076
2002	731,109.76	45,446	22,806	854,526	27.48	31,096
2003	1,634,300.72	34,124	17,124	1,944,037	28.26	68,791
	42,501,767.66	20,781,192	10,428,349	40,573,774		2,509,097

NEOSHO

INTERIM SURVIVOR CURVE.. IOWA 30-S2

PROBABLE RETIREMENT YEAR.. 6-2009

NET SALVAGE PERCENT.. -20

1930	196.00	235	235			
1954	3,138,010.10	3,515,952	2,660,375	1,105,237	1.99	555,395
1955	736.00	819	620	263	2.17	121

WESTAR SOUTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEOSHO						
INTERIM SURVIVOR CURVE.. IOWA 30-S2						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. -20						
1961	1,329.00	1,430	1,082	513	3.09	166
1963	594.00	633	479	234	3.34	70
1966	23,608.00	24,828	18,786	9,544	3.67	2,601
1971	3,297.00	3,393	2,567	1,389	4.13	336
1972	515.00	528	400	218	4.21	52
1975	1,351.00	1,364	1,032	589	4.43	133
1981	232,880.54	225,717	170,791	108,666	4.83	22,498
1982	6,538.00	6,281	4,753	3,093	4.89	633
1983	4,757.00	4,527	3,425	2,283	4.94	462
1999	394,027.00	213,200	161,319	311,513	5.48	56,845
2001	9,661.64	3,628	2,745	8,849	5.49	1,612
2002	178,813.07	45,984	34,794	179,782	5.50	32,688
2003	380,077.90	37,993	28,748	427,345	5.50	77,699
	4,376,391.25	4,086,512	3,092,151	2,159,518		751,311

MURRAY GILL

INTERIM SURVIVOR CURVE.. IOWA 30-S2

PROBABLE RETIREMENT YEAR.. 6-2015

NET SALVAGE PERCENT.. -20

1952	2,423,970.00	2,753,727	2,605,565	303,199	1.60	189,499
1954	2,431,733.00	2,721,693	2,575,255	342,825	2.02	169,715
1955	5,861.00	6,508	6,158	875	2.24	391
1956	3,344,424.00	3,684,217	3,485,991	527,318	2.46	214,357
1959	3,868,310.00	4,154,565	3,931,032	710,940	3.15	225,695
1960	6,366.00	6,776	6,411	1,228	3.39	362
1961	16,749.00	17,661	16,711	3,388	3.64	931
1962	1,264.00	1,321	1,250	267	3.88	69
1963	8,966.00	9,278	8,779	1,980	4.13	479
1964	3,726.00	3,818	3,613	858	4.38	196
1965	96.00	97	92	23	4.63	5
1967	8,664.00	8,619	8,155	2,242	5.12	438
1968	6,920.00	6,813	6,446	1,858	5.37	346
1969	2,818.00	2,747	2,599	783	5.61	140
1970	938.00	905	856	270	5.85	46

WESTAR SOUTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MURRAY GILL						
INTERIM SURVIVOR CURVE.. IOWA 30-S2						
PROBABLE RETIREMENT YEAR.. 6-2015						
NET SALVAGE PERCENT.. -20						
1971	32,798.00	31,293	29,609	9,749	6.10	1,598
1972	24,140.00	22,792	21,566	7,402	6.33	1,169
1974	1,283.00	1,184	1,120	420	6.81	62
1975	3,476.00	3,171	3,000	1,171	7.04	166
1976	8,177.00	7,368	6,972	2,840	7.27	391
1977	13,065.00	11,621	10,996	4,682	7.50	624
1978	20,678.00	18,144	17,168	7,646	7.73	989
1980	1,003,372.00	855,355	809,333	394,713	8.17	48,312
1981	2,252,599.00	1,889,750	1,788,074	915,045	8.39	109,064
1982	214,824.00	177,127	167,597	90,192	8.61	10,475
1983	270,568.00	219,095	207,307	117,375	8.82	13,308
1984	52,429.00	41,618	39,379	23,536	9.03	2,606
1985	466,684.00	362,725	343,209	216,812	9.23	23,490
1987	7,006.00	5,184	4,905	3,502	9.63	364
1988	105,648.00	76,003	71,914	54,864	9.82	5,587
1989	10,622.00	7,408	7,009	5,737	10.00	574
1990	96,332.00	64,897	61,405	54,193	10.18	5,323
1993	35,592.00	21,031	19,899	22,811	10.65	2,142
1995	7,338.00	3,838	3,632	5,174	10.91	474
1996	34,287.00	16,610	15,716	25,428	11.02	2,307
1997	51,369.00	22,697	21,476	40,167	11.12	3,612
1998	1,374,798.00	541,615	512,474	1,137,284	11.21	101,453
1999	1,467,367.49	501,311	474,338	1,286,503	11.28	114,052
2001	3,355,642.05	725,221	686,201	3,340,569	11.38	293,547
2002	79,712.01	11,105	10,508	85,146	11.42	7,456
2003	4,410.44	221	209	5,084	11.45	444
	23,125,021.99	19,017,129	17,993,929	9,756,099		1,552,258

GORDAN EVANS

INTERIM SURVIVOR CURVE.. IOWA 30-S2

PROBABLE RETIREMENT YEAR.. 6-2021

NET SALVAGE PERCENT.. -20

1961	5,143,310.49	5,420,844	6,171,973
1962	3,830.00	3,997	4,596

WESTAR SOUTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GORDAN EVANS						
INTERIM SURVIVOR CURVE.. IOWA 30-S2						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -20						
1963	738.00	762	877	9	4.18	2
1964	993.00	1,015	1,169	23	4.45	5
1965	285.00	288	332	10	4.73	2
1966	10,114.00	10,101	11,632	505	5.03	100
1967	9,754,109.98	9,624,966	11,083,833	621,099	5.33	116,529
1968	1,257.00	1,225	1,411	97	5.63	17
1969	1,076.00	1,035	1,192	99	5.95	17
1970	3,901.00	3,701	4,262	419	6.28	67
1971	12,363.00	11,564	13,317	1,519	6.61	230
1972	10,971.00	10,112	11,645	1,520	6.95	219
1973	6,420.00	5,829	6,713	991	7.29	136
1974	1,476.00	1,318	1,518	253	7.65	33
1975	9,949.00	8,738	10,062	1,877	8.01	234
1976	9,735.00	8,404	9,678	2,004	8.37	239
1977	218,168.73	184,937	212,968	48,834	8.74	5,587
1978	29,868.38	24,831	28,595	7,247	9.12	795
1980	13,418.00	10,706	12,329	3,773	9.88	382
1981	243.57	190	219	73	10.27	7
1982	17,935.66	13,661	15,732	5,791	10.66	543
1983	14,266.82	10,592	12,197	4,923	11.05	446
1984	64,328.40	46,463	53,505	23,689	11.45	2,069
1985	166,286.00	116,653	134,334	65,209	11.84	5,508
1986	643.00	437	503	269	12.24	22
1989	5,101.00	3,097	3,566	2,555	13.40	191
1990	776,880.44	450,746	519,066	413,191	13.78	29,985
1993	5,816.00	2,856	3,289	3,690	14.84	249
1995	846,527.00	357,370	411,537	604,295	15.48	39,037
1996	145,144.00	55,840	64,304	109,869	15.77	6,967
1997	118,129.00	40,769	46,948	94,807	16.03	5,914
1998	2,284,047.00	691,518	796,332	1,944,524	16.27	119,516
1999	75,103.20	19,287	22,210	67,914	16.49	4,118
2001	33,263.51	5,161	5,943	33,973	16.84	2,017
2002	61,197.04	5,963	6,867	66,569	16.98	3,920
2003	2,888,386.34	98,436	113,356	3,352,708	17.10	196,065
	22,735,281.56	17,253,412	19,798,010	7,484,328		541,168

WESTAR SOUTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 30-S2						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. -20						
1973	15,226,736.00	13,758,879	10,407,231	7,864,852	7.41	1,061,384
1975	11,067.00	9,642	7,293	5,987	8.22	728
1980	226,145.00	175,769	132,952	138,422	10.57	13,096
1981	446,367.00	337,186	255,048	280,592	11.11	25,256
1982	187.00	137	104	120	11.67	10
1983	328,810.00	233,350	176,506	218,066	12.25	17,801
1984	2,715,718.00	1,861,462	1,408,012	1,850,850	12.85	144,035
1985	37,476.00	24,730	18,706	26,265	13.48	1,948
1986	287,871.00	182,291	137,885	207,560	14.13	14,689
1987	405,849.00	245,798	185,922	301,097	14.80	20,344
1988	1,767.00	1,020	772	1,348	15.48	87
1989	231,515.00	126,741	95,867	181,951	16.19	11,238
1991	85,034.00	41,235	31,190	70,851	17.64	4,016
1992	41,257.00	18,640	14,099	35,409	18.38	1,926
1993	269,052.00	112,453	85,060	237,802	19.12	12,437
1994	3,353.00	1,284	971	3,053	19.87	154
1996	233,056.00	72,238	54,641	225,026	21.33	10,550
1997	462,622.00	125,852	95,194	459,952	22.04	20,869
1998	42,732.00	9,963	7,536	43,742	22.73	1,924
1999	791,931.00	153,001	115,730	834,587	23.39	35,681
2000	1,266,228.00	193,277	146,195	1,373,279	24.02	57,172
2003	209,238.00	4,796	3,628	247,458	25.70	9,629
	23,324,011.00	17,689,744	13,380,542	14,608,269		1,464,974

LACYGNE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 30-S2
PROBABLE RETIREMENT YEAR.. 6-2016
NET SALVAGE PERCENT.. -10

1986	5,264.00	3,578	1,135	4,655	10.01	465
1987	2,054.00	1,358	431	1,828	10.24	179
1989	3,375.00	2,097	665	3,048	10.67	286
1991	3,297,867.00	1,895,812	601,170	3,026,484	11.08	273,148
1992	2,059,700.00	1,131,929	358,939	1,906,731	11.26	169,337
1993	5,078.00	2,649	840	4,746	11.44	415

WESTAR SOUTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 30-S2						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -10						
1996	15,743.00	6,679	2,118	15,199	11.88	1,279
1997	7,401.00	2,854	905	7,236	12.00	603
1998	149,969.00	51,453	16,316	148,650	12.11	12,275
1999	23,854.00	7,058	2,238	24,001	12.20	1,967
2003	36,359.00	1,548	491	39,504	12.42	3,181
	5,606,664.00	3,107,015	985,248	5,182,082		463,135
	121,669,137.46	81,935,004	65,678,229	79,764,070		7,281,943
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.0	5.99

WESTAR SOUTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1978	3,998,757.69	2,116,183	2,388,654	2,009,979	24.57	81,806
1979	255,388.00	131,642	148,592	132,335	25.02	5,289
1980	2,876,612.56	1,441,960	1,627,621	1,536,653	25.47	60,332
1981	27,140.00	13,204	14,904	14,950	25.92	577
1983	4,696,274.62	2,143,849	2,419,882	2,746,020	26.80	102,463
1987	597,703.00	233,140	263,158	394,315	28.54	13,816
1988	7,456.00	2,776	3,133	5,069	28.96	175
1991	2,142.00	676	763	1,593	30.18	53
1993	26,541.00	7,275	8,212	20,983	30.95	678
1994	55,222.00	13,941	15,736	45,008	31.32	1,437
1996	59,676.00	12,334	13,922	51,722	32.03	1,615
1997	202,755.00	37,001	41,765	181,266	32.37	5,600
1998	3,110.00	490	553	2,868	32.69	88
1999	27,825.30	3,658	4,129	26,479	33.00	802
2001	1,213,659.49	92,517	104,430	1,230,595	33.58	36,647
2002	312,948.40	14,596	16,475	327,768	33.85	9,683
2003	1,155,952.67	18,437	20,811	1,250,737	34.10	36,679
	15,519,163.73	6,283,679	7,092,740	9,978,340		357,740

WICHITA

INTERIM SURVIVOR CURVE.. IOWA 50-S1.5

PROBABLE RETIREMENT YEAR.. 6-2007

NET SALVAGE PERCENT.. -10

1932	3,658.00	3,785	4,364	340-
1943	848.00	872	1,005	72-
1946	2,246.00	2,305	2,658	187-
1957	63,637.00	64,639	74,526	4,525-
1969	69,989.57	69,652	80,305	3,316-
1970	39,683.00	39,387	45,412	1,761-
1971	313.00	310	357	13-
1974	91.00	89	103	3-
1976	1,689.00	1,645	1,897	39-
1980	14,529.95	13,891	16,015	32-
	196,684.52	196,575	226,642	10,288-

WESTAR SOUTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIPLEY						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2008						
NET SALVAGE PERCENT.. -10						
1938	123,290.00	125,190	93,613	42,006	3.76	11,172
1943	694.00	702	525	238	3.88	61
1948	242,230.00	243,778	182,289	84,164	3.98	21,147
1949	177,773.00	178,713	133,635	61,915	4.00	15,479
1952	1,335.00	1,338	1,001	468	4.05	116
1954	4,796.00	4,793	3,584	1,692	4.08	415
1955	607.00	606	453	215	4.10	52
1959	69.00	68	51	25	4.16	6
1960	7,462.00	7,389	5,525	2,683	4.17	643
1961	75.00	74	55	28	4.19	7
1965	85.00	83	62	32	4.24	8
1966	25,178.00	24,610	18,403	9,293	4.25	2,187
1967	3,363.00	3,278	2,451	1,248	4.27	292
1968	425.00	413	309	159	4.28	37
1969	80.00	78	58	30	4.29	7
1970	9,568.00	9,245	6,913	3,612	4.30	840
1971	1.00	1	1			
1972	1.00	1	1			
1973	17,414.00	16,646	12,447	6,708	4.33	1,549
1974	1,292.00	1,230	920	501	4.34	115
1975	9,345.00	8,858	6,624	3,656	4.35	840
1976	5,560.00	5,245	3,922	2,194	4.36	503
1981	11,092.00	10,159	7,596	4,605	4.40	1,047
1982	4,470.00	4,062	3,037	1,880	4.41	426
1989	3,418.00	2,869	2,145	1,615	4.46	362
1990	2,277.00	1,879	1,405	1,100	4.46	247
1991	6,892.00	5,574	4,169	3,412	4.47	763
	658,792.00	656,882	491,194	233,479		58,321

NEOSHO

INTERIM SURVIVOR CURVE.. IOWA 50-S1.5

PROBABLE RETIREMENT YEAR.. 6-2009

NET SALVAGE PERCENT.. -10

1923	2,081.00	2,123	2,034	255	3.63	70
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WESTAR SOUTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEOSHO						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. -10						
1937	102.00	102	98	14	4.38	3
1954	1,354,642.00	1,328,728	1,273,265	216,841	4.88	44,435
1955	332.00	325	311	54	4.90	11
1956	1,138.00	1,112	1,066	186	4.93	38
1957	402.00	392	376	66	4.95	13
1958	3,061.00	2,981	2,857	510	4.97	103
1959	505.00	491	471	85	4.99	17
1960	5,841.00	5,664	5,428	997	5.01	199
1961	345.17	334	320	60	5.03	12
1962	125.00	121	116	22	5.05	4
1963	72.00	69	66	13	5.07	3
1964	1,181.00	1,134	1,087	212	5.09	42
1967	25,426.00	24,193	23,183	4,786	5.15	929
1968	2,385.00	2,262	2,168	456	5.16	88
1969	176.81	167	160	34	5.18	7
1972	3,026.00	2,825	2,707	622	5.23	119
1973	2,815.50	2,617	2,508	589	5.25	112
1975	0.13					
1976	711.00	651	624	158	5.29	30
1978	20,387.00	18,420	17,651	4,775	5.32	898
1979	6,186.59	5,551	5,319	1,486	5.33	279
1980	3,960.73	3,527	3,380	977	5.34	183
1981	3,605.37	3,185	3,052	914	5.35	171
1982	18,169.00	15,903	15,239	4,747	5.37	884
1983	8,479.00	7,350	7,043	2,284	5.38	425
1984	18,781.00	16,108	15,435	5,224	5.39	969
1985	1,974.00	1,673	1,603	568	5.40	105
1986	15,153.00	12,681	12,152	4,516	5.41	835
1991	86,102.00	65,797	63,049	31,663	5.45	5,810
1999	0.14					
2002	35,781.16	8,435	8,083	31,276	5.50	5,687
2003	314,723.91	28,838	27,634	318,562	5.50	57,920
	1,937,670.51	1,563,759	1,498,485	632,952		120,401

WESTAR SOUTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MURRAY GILL						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2015						
NET SALVAGE PERCENT.. -10						
1939	313.00	294	344			
1952	687,432.00	618,627	724,746	31,429	8.66	3,629
1954	936,157.00	836,381	979,853	49,920	8.84	5,647
1956	1,113,388.00	987,375	1,156,749	67,978	9.01	7,545
1957	26.00	23	27	2	9.10	
1959	713,136.10	624,422	731,535	52,915	9.27	5,708
1960	12,811.00	11,168	13,084	1,008	9.35	108
1961	434.00	377	442	35	9.43	4
1962	887.00	766	897	79	9.51	8
1967	50,723.00	42,600	49,908	5,887	9.88	596
1968	994.00	829	971	122	9.96	12
1969	1,522.00	1,261	1,477	197	10.03	20
1970	690.00	568	665	94	10.10	9
1971	1,774.00	1,449	1,698	253	10.16	25
1972	5,497.00	4,453	5,217	830	10.23	81
1973	16,351.00	13,132	15,385	2,601	10.30	253
1974	1,246.00	992	1,162	209	10.36	20
1975	7,258.00	5,723	6,705	1,279	10.42	123
1976	23,861.00	18,622	21,816	4,431	10.48	423
1977	7,712.00	5,954	6,975	1,508	10.54	143
1978	739.00	564	661	152	10.60	14
1979	1,077.00	812	951	234	10.66	22
1980	59,276.00	44,058	51,616	13,588	10.72	1,268
1981	7,051.00	5,167	6,053	1,703	10.77	158
1982	79,142.00	57,109	66,905	20,151	10.82	1,862
1983	26,171.00	18,568	21,753	7,035	10.87	647
1984	16,757.00	11,673	13,675	4,758	10.92	436
1986	27,315.00	18,253	21,384	8,663	11.01	787
1987	22,186.00	14,479	16,963	7,442	11.05	673
1988	245,745.00	156,137	182,921	87,399	11.10	7,874
1989	136,960.00	84,593	99,104	51,552	11.13	4,632
1990	271,843.67	162,522	190,401	108,627	11.17	9,725
1991	81,053.00	46,719	54,733	34,425	11.21	3,071
1992	10,828.00	5,992	7,020	4,891	11.24	435
1993	35,563.00	18,785	22,007	17,112	11.27	1,518
1995	50,854.00	23,897	27,996	27,943	11.33	2,466

WESTAR SOUTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MURRAY GILL						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2015						
NET SALVAGE PERCENT.. -10						
1996	78,704.00	34,361	40,255	46,319	11.35	4,081
1997	69,329.00	27,683	32,432	43,830	11.37	3,855
1998	156,898.00	56,022	65,632	106,956	11.40	9,382
1999	184,746.78	57,471	67,330	135,891	11.41	11,910
2000	22,001.00	5,673	6,646	17,555	11.43	1,536
2001	648,736.58	127,451	149,314	564,296	11.45	49,283
2002	104,115.81	13,251	15,524	99,003	11.46	8,639
	5,919,303.94	4,166,256	4,880,932	1,630,302		148,628

GORDAN EVANS

INTERIM SURVIVOR CURVE.. IOWA 50-S1.5
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. -10

1961	1,319,059.88	1,057,174	1,450,966			
1962	437.00	348	481			
1965	559.00	434	615			
1966	29.00	22	32			
1967	1,692,067.50	1,292,655	1,861,274			
1969	630.00	472	693			
1970	18,629.00	13,820	20,492			
1971	3,177.00	2,332	3,495			
1972	96.00	70	106			
1973	6,099.00	4,376	6,709			
1974	6,857.00	4,858	7,543			
1975	3,349.00	2,342	3,684			
1976	7,504.00	5,174	8,254			
1977	1,777.00	1,207	1,955			
1979	2,535.00	1,668	2,774	15	15.34	1
1980	628.00	406	675	16	15.47	1
1982	29,648.00	18,413	30,618	1,995	15.71	127
1983	19,701.00	11,967	19,899	1,772	15.83	112
1984	511.00	303	504	58	15.95	4
1985	94,639.67	54,696	90,951	13,153	16.06	819
1986	150,765.00	84,778	140,973	24,869	16.16	1,539

WESTAR SOUTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GORDAN EVANS						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -10						
1987	21,864.00	11,922	19,825	4,225	16.27	260
1988	80,824.67	42,631	70,889	18,018	16.37	1,101
1989	1,972.59	1,003	1,668	502	16.46	30
1991	30,366.00	14,183	23,584	9,819	16.64	590
1993	25,317.00	10,619	17,658	10,191	16.81	606
1995	5,328.00	1,947	3,238	2,623	16.95	155
1996	191,582.00	64,170	106,705	104,035	17.02	6,113
1997	439,505.00	132,805	220,834	262,622	17.08	15,376
1998	294,208.04	78,415	130,392	193,237	17.14	11,274
1999	59,215.48	13,490	22,432	42,705	17.19	2,484
2000	14,239.88	2,638	4,387	11,277	17.24	654
2001	91,370.16	12,704	21,125	79,382	17.28	4,594
2003	1,156,322.24	35,615	59,222	1,212,732	17.35	69,898
	5,770,813.11	2,979,657	4,354,652	1,993,246		115,738

LACYGNE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5
PROBABLE RETIREMENT YEAR.. 6-2033
NET SALVAGE PERCENT.. -10

1973	7,886,059.00	4,894,246	5,336,399	3,338,266	20.39	163,721
1983	14,120.00	6,946	7,574	7,958	23.67	336
1985	163,567.00	75,370	82,179	97,745	24.28	4,026
1986	20,980.00	9,317	10,159	12,919	24.58	526
1987	35,958.00	15,355	16,742	22,812	24.87	917
1988	69,102.00	28,269	30,823	45,189	25.16	1,796
1989	386,546.00	150,946	164,583	260,618	25.44	10,244
1991	145,640.00	51,137	55,757	104,447	25.98	4,020
1992	35,597.00	11,743	12,804	26,353	26.24	1,004
1993	493,906.00	152,123	165,866	377,431	26.49	14,248
1994	199,139.00	56,757	61,884	157,169	26.73	5,880
1995	127,164.00	33,194	36,193	103,687	26.96	3,846
1996	170,408.00	40,208	43,840	143,609	27.18	5,284
1997	67,727.00	14,200	15,483	59,017	27.39	2,155
1998	21,638.00	3,939	4,295	19,507	27.59	707

WESTAR SOUTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. -10						
1999	953,246.00	145,646	158,803	889,768	27.78	32,029
2000	758,946.00	92,918	101,312	733,529	27.95	26,244
2001	72,152.00	6,476	7,061	72,306	28.12	2,571
2002	132,285.00	7,334	7,997	137,517	28.28	4,863
2003	485,248.00	9,234	10,068	523,705	28.42	18,427
	12,239,428.00	5,805,358	6,329,822	7,133,552		302,844
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -5						
1977	255,693.00	184,015	169,644	98,834	11.35	8,708
1987	708.00	426	393	350	11.96	29
1989	4,984.00	2,834	2,613	2,620	12.05	217
1990	18,017.00	9,898	9,125	9,793	12.10	809
1991	955,759.00	505,687	466,196	537,351	12.14	44,263
1992	50,319.00	25,509	23,517	29,318	12.18	2,407
1994	634,097.00	289,624	267,006	398,796	12.25	32,555
1997	25,129.00	9,085	8,375	18,010	12.34	1,459
1999	5,887.00	1,644	1,516	4,665	12.39	377
2002	63,261.00	7,147	6,589	59,835	12.44	4,810
2003	119,878.00	4,859	4,479	121,393	12.46	9,743
	2,133,732.00	1,040,728	959,453	1,280,965		105,377
	44,375,587.81	22,692,894	25,833,920	22,872,548		1,209,049
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.9	2.72

WESTAR SOUTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -15						
1978	210,825.95	138,900	121,686	120,764	14.95	8,078
1979	41,654.00	26,567	23,274	24,628	15.59	1,580
1980	195,551.00	120,515	105,579	119,305	16.24	7,346
1981	89,294.61	53,080	46,502	56,187	16.90	3,325
1982	11,556.00	6,617	5,797	7,492	17.56	427
1983	127,732.37	70,229	61,525	85,367	18.24	4,680
1984	89,302.62	47,056	41,224	61,474	18.92	3,249
1985	158,027.00	79,635	69,765	111,966	19.60	5,713
1986	89,201.60	42,869	37,556	65,026	20.28	3,206
1987	70,535.05	32,235	28,240	52,875	20.96	2,523
1988	56,966.71	24,665	21,608	43,904	21.64	2,029
1989	5,481.59	2,240	1,962	4,342	22.32	195
1990	20,936.27	8,037	7,041	17,036	22.99	741
1991	52,160.96	18,733	16,411	43,574	23.65	1,842
1992	2,671.17	892	781	2,291	24.30	94
1993	307,114.05	94,653	82,923	270,258	24.94	10,836
1994	450,560.00	127,101	111,349	406,795	25.56	15,915
1996	78,123.91	17,843	15,632	74,210	26.76	2,773
1997	304,454.00	61,131	53,555	296,567	27.33	10,851
1998	131,250.00	22,595	19,795	131,143	27.89	4,702
1999	112,298.58	16,078	14,085	115,058	28.42	4,048
2000	90,268.63	10,225	8,958	94,851	28.93	3,279
2001	651,689.15	53,660	47,010	702,433	29.42	23,876
2002	90,579.32	4,562	3,996	100,170	29.89	3,351
2003	196,421.55	3,366	2,949	222,936	30.33	7,350
	3,634,656.09	1,083,484	949,203	3,230,652		132,009

RIPLEY

INTERIM SURVIVOR CURVE.. IOWA 35-R2

PROBABLE RETIREMENT YEAR.. 6-2008

NET SALVAGE PERCENT.. -15

1917	193.00	222	222
1919	1,341.00	1,542	1,542
1923	1,165.00	1,340	1,340

WESTAR SOUTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIPLEY						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2008						
NET SALVAGE PERCENT.. -15						
1927	301.00	346	346			
1930	303.00	348	348			
1937	287.00	330	330			
1938	13,404.00	15,415	15,415			
1940	585.00	665	485	188	0.38	188
1941	21.00	24	24			
1943	355.00	395	288	120	1.17	103
1944	197.00	217	158	69	1.44	48
1945	411.00	450	328	145	1.70	85
1946	447.00	486	354	160	1.94	82
1947	522.00	563	411	189	2.16	88
1948	4,889.00	5,246	3,825	1,797	2.34	768
1949	19,830.00	21,167	15,435	7,370	2.51	2,936
1950	1,148.00	1,220	890	430	2.65	162
1951	2,147.00	2,273	1,657	812	2.78	292
1952	4,962.00	5,234	3,817	1,889	2.89	654
1953	11,410.00	11,997	8,748	4,374	2.99	1,463
1954	916.00	961	701	352	3.07	115
1956	2,465.00	2,571	1,875	960	3.23	297
1957	1,302.00	1,355	988	509	3.30	154
1958	2,197.00	2,280	1,663	864	3.37	256
1959	2,479.00	2,566	1,871	980	3.44	285
1960	1,540.00	1,590	1,159	612	3.50	175
1961	1,458.00	1,501	1,095	582	3.56	163
1962	830.00	853	622	333	3.61	92
1963	1,185.00	1,214	885	478	3.67	130
1964	4,750.00	4,854	3,539	1,924	3.72	517
1966	1,263.00	1,283	936	516	3.82	135
1967	5,211.00	5,278	3,849	2,144	3.87	554
1968	1,049.00	1,059	772	434	3.91	111
1970	300.00	301	219	126	3.99	32
1971	1,631.00	1,630	1,189	687	4.03	170
1972	1,234.00	1,229	896	523	4.06	129
1973	4,993.00	4,951	3,610	2,132	4.10	520
1975	418.00	411	300	181	4.16	44
1979	7,042.00	6,777	4,942	3,156	4.25	743

WESTAR SOUTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIPLEY						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2008						
NET SALVAGE PERCENT.. -15						
1980	16,044.00	15,340	11,186	7,265	4.27	1,701
1982	730.00	688	502	338	4.30	79
1983	378.00	353	257	178	4.32	41
1985	11,477.00	10,531	7,679	5,520	4.34	1,272
1987	3,392.00	3,040	2,217	1,684	4.37	385
1992	43,256.00	35,518	25,899	23,845	4.41	5,407
1993	50,730.00	40,558	29,574	28,766	4.42	6,508
1994	1,817.00	1,408	1,027	1,063	4.43	240
1995	18,196.00	13,597	9,915	11,010	4.43	2,485
1996	4,068.00	2,904	2,118	2,560	4.44	577
2001	43,863.01	17,932	13,075	37,367	4.46	8,378
	300,132.01	254,013	190,523	154,632		38,564

NEOSHO

INTERIM SURVIVOR CURVE.. IOWA 35-R2
PROBABLE RETIREMENT YEAR.. 6-2009
NET SALVAGE PERCENT.. -15

1928	2,609.00	3,000	3,000			
1929	269.30	310	310			
1935	27.72	32	32			
1936	47.00	54	54			
1947	85.83	92	61	38	2.24	17
1948	69.00	74	49	30	2.48	12
1950	320.52	338	224	145	2.87	51
1951	136.94	144	96	61	3.04	20
1952	160.95	168	112	73	3.19	23
1953	876.29	912	605	403	3.32	121
1954	162,532.74	168,483	111,835	75,078	3.44	21,825
1955	6,566.99	6,782	4,502	3,050	3.55	859
1956	4,384.00	4,511	2,994	2,048	3.66	560
1957	717.73	736	489	336	3.76	89
1958	329.53	337	224	155	3.85	40
1959	605.71	617	410	287	3.94	73
1960	590.29	599	398	281	4.03	70

WESTAR SOUTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEOSHO						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2009						
NET SALVAGE PERCENT.. -15						
1961	1,819.00	1,841	1,222	870	4.11	212
1962	209.00	211	140	100	4.19	24
1963	8,362.00	8,404	5,578	4,038	4.27	946
1964	699.18	700	465	339	4.35	78
1965	1,392.81	1,390	923	679	4.42	154
1966	419.68	417	277	206	4.49	46
1967	1,210.00	1,198	795	597	4.56	131
1968	999.28	986	654	495	4.62	107
1969	2,377.00	2,335	1,550	1,184	4.68	253
1970	919.00	899	597	460	4.74	97
1971	1,412.00	1,375	913	711	4.79	148
1972	60.00	58	38	31	4.84	6
1973	309.26	298	198	158	4.89	32
1974	2,018.19	1,936	1,285	1,036	4.94	210
1975	656.00	626	416	338	4.98	68
1976	501.99	476	316	261	5.02	52
1977	6,877.69	6,484	4,304	3,605	5.05	714
1978	1,798.21	1,684	1,118	950	5.09	187
1979	1,496.23	1,391	923	798	5.12	156
1980	1,575.18	1,453	964	847	5.15	164
1981	7,824.37	7,162	4,754	4,244	5.17	821
1982	18,095.91	16,409	10,892	9,918	5.20	1,907
1983	6,223.50	5,590	3,710	3,447	5.22	660
1984	929.91	827	549	520	5.24	99
1985	2,490.00	2,187	1,452	1,412	5.26	268
1987	188.00	161	107	109	5.30	21
1988	10,981.54	9,244	6,136	6,493	5.31	1,223
1990	12,805.00	10,379	6,889	7,837	5.34	1,468
1992	122.50	95	63	78	5.37	15
1993	3,990.00	2,988	1,983	2,606	5.38	484
1994	6,723.00	4,858	3,225	4,506	5.39	836
1995	16,184.00	11,212	7,442	11,170	5.40	2,069
1997	4,266.26	2,640	1,752	3,154	5.41	583
1999	44,082.62	22,635	15,024	35,671	5.43	6,569
2001	12,736.89	4,548	3,019	11,628	5.44	2,138
2003	119,303.93	11,319	7,513	129,687	5.45	23,796
	482,388.67	333,605	222,581	332,168		70,502

WESTAR SOUTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MURRAY GILL						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2015						
NET SALVAGE PERCENT.. -15						
1952	120,598.00	123,904	112,346	26,342	3.73	7,062
1953	2,763.00	2,812	2,550	627	4.02	156
1954	15,713.00	15,849	14,371	3,699	4.30	860
1955	149.00	149	135	36	4.57	8
1956	13,868.00	13,746	12,464	3,484	4.83	721
1957	2,516.00	2,472	2,241	652	5.09	128
1958	1,639.00	1,597	1,448	437	5.34	82
1959	10,714.00	10,352	9,386	2,935	5.58	526
1960	210.00	201	182	60	5.82	10
1961	285.00	271	246	82	6.06	14
1962	858.00	808	733	254	6.30	40
1963	882.00	824	747	267	6.53	41
1964	2,101.00	1,944	1,763	653	6.77	96
1965	1,272.00	1,166	1,057	406	7.00	58
1966	1,403.00	1,275	1,156	457	7.22	63
1968	1,544.00	1,376	1,248	528	7.67	69
1969	8,286.00	7,312	6,630	2,899	7.88	368
1970	1,630.00	1,424	1,291	584	8.09	72
1971	624.00	539	489	229	8.29	28
1972	1,542.00	1,319	1,196	577	8.49	68
1973	52,149.00	44,103	39,989	19,982	8.68	2,302
1974	1,914.00	1,600	1,451	750	8.86	85
1975	12,083.00	9,985	9,054	4,841	9.03	536
1976	5,337.00	4,356	3,950	2,188	9.20	238
1977	7,604.00	6,129	5,557	3,188	9.35	341
1978	20,905.00	16,624	15,073	8,968	9.50	944
1979	34,790.00	27,274	24,730	15,279	9.64	1,585
1980	34,272.00	26,478	24,008	15,405	9.77	1,577
1981	29,555.00	22,480	20,383	13,605	9.89	1,376
1982	27,033.00	20,220	18,334	12,754	10.01	1,274
1983	40,530.00	29,774	26,997	19,613	10.12	1,938
1984	43,137.00	31,089	28,189	21,419	10.22	2,096
1985	3,584.00	2,531	2,295	1,827	10.31	177
1986	23,005.00	15,889	14,407	12,049	10.40	1,159
1987	22,925.00	15,457	14,015	12,349	10.48	1,178
1988	38,902.00	25,527	23,146	21,591	10.56	2,045

WESTAR SOUTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MURRAY GILL						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2015						
NET SALVAGE PERCENT.. -15						
1989	14,214.00	9,057	8,212	8,134	10.63	765
1990	12,373.00	7,635	6,923	7,306	10.69	683
1991	35,547.00	21,139	19,167	21,712	10.76	2,018
1992	80,287.00	45,842	41,565	50,765	10.81	4,696
1993	149,478.00	81,412	73,817	98,083	10.87	9,023
1994	91,364.00	47,207	42,803	62,266	10.91	5,707
1995	77,267.00	37,489	33,992	54,865	10.96	5,006
1996	58,282.00	26,267	23,817	43,207	11.00	3,928
1997	57,241.00	23,599	21,397	44,430	11.04	4,024
1998	104,681.00	38,655	35,049	85,334	11.08	7,702
1999	24,983.42	8,030	7,281	21,450	11.11	1,931
2001	119,580.13	24,299	22,032	115,485	11.18	10,330
2002	6,448.14	850	771	6,644	11.20	593
2003	13,354.90	630	571	14,787	11.23	1,317
	1,431,422.59	860,967	780,654	865,484		87,044

GORDAN EVANS

INTERIM SURVIVOR CURVE.. IOWA 35-R2
PROBABLE RETIREMENT YEAR.. 6-2021
NET SALVAGE PERCENT.. -15

1952	937.00	962	1,014	64	3.74	17
1956	493.00	487	514	53	4.93	11
1957	131.00	128	135	16	5.24	3
1961	235,796.00	220,403	232,402	38,763	6.55	5,918
1962	1,586.00	1,465	1,545	279	6.89	40
1963	1,869.00	1,704	1,797	352	7.24	49
1964	1,796.00	1,617	1,705	360	7.59	47
1965	902.00	801	845	192	7.95	24
1966	1,392.00	1,219	1,285	316	8.31	38
1967	12,154.00	10,498	11,069	2,908	8.67	335
1968	1,659.00	1,413	1,490	418	9.03	46
1969	5,043.00	4,229	4,459	1,340	9.40	143
1970	1,326.00	1,095	1,155	370	9.76	38
1971	1,081.00	878	926	317	10.13	31

WESTAR SOUTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GORDAN EVANS						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2021						
NET SALVAGE PERCENT.. -15						
1972	1,628.00	1,301	1,372	500	10.49	48
1973	53,538.00	42,076	44,366	17,203	10.84	1,587
1974	11,228.00	8,672	9,144	3,768	11.19	337
1975	3,638.00	2,758	2,908	1,276	11.54	111
1976	690.00	513	541	253	11.87	21
1977	1,668.00	1,217	1,283	635	12.20	52
1978	24,883.00	17,805	18,774	9,841	12.51	787
1979	11,164.00	7,820	8,246	4,593	12.82	358
1980	19,029.00	13,045	13,755	8,128	13.11	620
1981	6,913.00	4,632	4,884	3,066	13.39	229
1982	13,173.00	8,624	9,093	6,056	13.65	444
1983	427.00	273	288	203	13.91	15
1984	2,813.00	1,748	1,843	1,392	14.15	98
1985	12,458.00	7,530	7,940	6,387	14.37	444
1986	9,259.00	5,429	5,725	4,923	14.59	337
1987	9,662.00	5,486	5,785	5,326	14.79	360
1988	13,196.40	7,236	7,630	7,546	14.98	504
1989	11,690.00	6,171	6,507	6,937	15.16	458
1990	5,965.00	3,019	3,183	3,677	15.33	240
1991	17,709.00	8,560	9,026	11,339	15.49	732
1992	16,299.00	7,494	7,902	10,842	15.63	694
1993	153,362.00	66,561	70,185	106,181	15.77	6,733
1994	59,578.26	24,213	25,531	42,984	15.90	2,703
1996	117,521.00	40,653	42,866	92,283	16.13	5,721
1998	92,942.00	25,534	26,924	79,959	16.34	4,893
1999	78,904.75	18,547	19,557	71,183	16.43	4,333
2001	156,755.49	22,534	23,760	156,509	16.59	9,434
2002	24,342.94	2,212	2,332	25,662	16.66	1,540
2003	153,049.02	4,911	5,179	170,827	16.73	10,211
	1,349,650.86	613,473	646,870	905,227		60,784

WESTAR SOUTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. -15						
1973	585.00	442	563	110	11.98	9
1975	44,570.00	32,071	40,885	10,371	13.09	792
1976	15,855.00	11,108	14,161	4,072	13.66	298
1977	9,007.00	6,137	7,824	2,534	14.23	178
1978	7,151.00	4,733	6,034	2,190	14.81	148
1979	10,566.00	6,784	8,648	3,503	15.39	228
1980	34,523.00	21,459	27,357	12,344	15.98	772
1981	39,025.00	23,467	29,916	14,963	16.56	904
1982	898.00	521	664	369	17.15	22
1983	42,610.00	23,839	30,391	18,611	17.72	1,050
1984	11,239.00	6,051	7,714	5,211	18.29	285
1985	217.00	112	143	107	18.86	6
1986	78,011.00	38,603	49,212	40,501	19.41	2,087
1987	47,518.00	22,459	28,631	26,015	19.95	1,304
1988	616,139.00	277,189	353,368	355,192	20.48	17,343
1989	30,333.00	12,956	16,517	18,366	20.99	875
1990	133,049.00	53,705	68,465	84,541	21.49	3,934
1992	156,915.00	55,760	71,084	109,368	22.43	4,876
1993	208,188.00	68,784	87,688	151,728	22.87	6,634
1994	304,625.00	92,870	118,393	231,926	23.29	9,958
1995	108,254.00	30,102	38,375	86,117	23.70	3,634
1996	272,357.00	68,249	87,006	226,205	24.08	9,394
1997	188,681.00	41,834	53,331	163,652	24.45	6,693
1998	214,142.00	41,200	52,523	193,740	24.79	7,815
1999	199,431.00	32,108	40,932	188,414	25.12	7,501
2000	344,919.00	44,346	56,533	340,124	25.43	13,375
2001	237,675.00	22,440	28,607	244,719	25.72	9,515
2002	629,050.00	36,460	46,480	676,928	26.00	26,036
2003	225,457.00	4,460	5,686	253,590	26.26	9,657
	4,210,990.00	1,080,249	1,377,131	3,465,511		145,323

WESTAR SOUTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 35-R2						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -5						
1977	272,443.00	196,441	215,666	70,399	9.93	7,090
1979	558.00	391	429	157	10.27	15
1981	54,106.00	36,638	40,224	16,587	10.57	1,569
1982	18,311.00	12,184	13,376	5,851	10.70	547
1983	62,831.00	41,015	45,029	20,944	10.83	1,934
1984	847.00	542	595	294	10.95	27
1985	2,702.00	1,691	1,856	981	11.06	89
1986	11,276.00	6,891	7,565	4,275	11.17	383
1987	12,127.00	7,222	7,929	4,804	11.27	426
1988	25,597.00	14,823	16,274	10,603	11.36	933
1989	16,167.00	9,078	9,966	7,009	11.44	613
1990	36,331.00	19,715	21,645	16,503	11.52	1,433
1992	95,086.00	47,544	52,197	47,643	11.67	4,083
1993	17,912.00	8,533	9,368	9,440	11.73	805
1994	15,329.00	6,907	7,583	8,512	11.79	722
1997	19,807.00	7,071	7,763	13,034	11.94	1,092
1998	28,091.00	8,946	9,822	19,674	11.99	1,641
1999	367,921.00	101,563	111,503	274,814	12.03	22,844
2000	9,881.00	2,254	2,475	7,900	12.07	655
2002	29,490.00	3,282	3,603	27,362	12.14	2,254
2003	156,528.00	6,229	6,838	157,516	12.17	12,943
	1,253,341.00	538,960	591,706	724,302		62,098
	12,662,581.22	4,764,751	4,758,668	9,677,976		596,324
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.2	4.71

WESTAR SOUTH

ACCOUNT 321.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOLF CREEK						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -5						
1985	373,929,385.05	124,187,558	168,703,913	223,921,941	37.55	5,963,301
1986	392,403.00	125,461	170,434	241,589	37.67	6,413
1987	4,751,576.91	1,457,332	1,979,728	3,009,428	37.80	79,614
1988	744,881.00	218,604	296,965	485,160	37.92	12,794
1989	105,455.00	29,487	40,057	70,671	38.04	1,858
1990	1,255,175.00	332,910	452,245	865,689	38.16	22,686
1991	1,240,352.00	310,485	421,782	880,588	38.28	23,004
1992	528,645.00	124,004	168,455	386,622	38.41	10,066
1993	1,196,763.00	261,373	355,065	901,536	38.53	23,398
1994	5,870,569.00	1,184,123	1,608,584	4,555,513	38.65	117,866
1995	1,984,352.00	365,666	496,743	1,586,827	38.77	40,929
1996	2,900,206.00	481,144	653,615	2,391,601	38.89	61,497
1997	231,754.00	34,068	46,280	197,062	39.00	5,053
1998	332,780.00	42,315	57,483	291,936	39.12	7,463
1999	320,235.71	34,028	46,226	290,021	39.24	7,391
2000	34,934.91	2,957	4,017	32,665	39.36	830
2001	908,922.18	56,212	76,362	878,006	39.48	22,239
2002	2,072,083.65	78,977	107,287	2,068,401	39.59	52,246
2003	1,140,716.94	14,852	20,176	1,177,577	39.71	29,654
	399,941,190.35	129,341,556	175,705,417	244,232,833		6,488,302
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					37.6	1.62

WESTAR SOUTH

ACCOUNT 322.00 REACTOR PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOLF CREEK						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -10						
1985	574,837,532.35	203,607,454	248,097,120	384,224,166	34.60	11,104,745
1986	2,884,301.00	980,374	1,194,593	1,978,138	34.88	56,713
1987	2,582,695.00	840,641	1,024,327	1,816,638	35.15	51,682
1988	556,340.00	172,638	210,361	401,613	35.42	11,339
1989	1,388,856.00	409,740	499,271	1,028,471	35.67	28,833
1990	3,022,323.00	842,775	1,026,927	2,297,628	35.92	63,965
1991	5,120,648.00	1,345,655	1,639,690	3,993,023	36.15	110,457
1992	1,762,680.00	433,355	528,046	1,410,902	36.38	38,782
1993	6,675,651.44	1,524,452	1,857,555	5,485,662	36.60	149,881
1994	5,048,130.00	1,061,167	1,293,040	4,259,903	36.82	115,695
1995	1,698,891.00	325,541	396,674	1,472,106	37.02	39,765
1996	3,760,411.00	647,768	789,310	3,347,142	37.22	89,929
1997	1,381,407.00	210,305	256,258	1,263,290	37.41	33,769
1998	3,925.00	516	629	3,689	37.59	98
1999	929,889.97	101,879	124,140	898,739	37.77	23,795
2000	6,447,726.39	561,017	683,603	6,408,896	37.94	168,922
2001	1,966,986.66	125,277	152,651	2,011,034	38.10	52,783
2002	4,311,804.47	167,427	204,011	4,538,974	38.26	118,635
2003	1,782,199.19	23,721	28,904	1,931,515	38.41	50,287
	626,162,397.47	213,381,702	260,007,110	428,771,529		12,310,075
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					34.8	1.97

WESTAR SOUTH

ACCOUNT 323.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOLF CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -15						
1985	159,389,993.09	67,857,102	72,798,315	110,500,177	29.47	3,749,582
1986	181,617.00	74,062	79,455	129,405	30.00	4,314
1987	214,943.00	83,746	89,844	157,340	30.52	5,155
1988	276,875.00	102,718	110,198	208,208	31.03	6,710
1989	27,208.00	9,565	10,262	21,027	31.55	666
1990	250,135.00	83,046	89,093	198,562	32.05	6,195
1991	436,014.00	135,884	145,779	355,637	32.55	10,926
1992	134,846.00	39,202	42,057	113,016	33.04	3,421
1993	443,649.00	119,590	128,298	381,898	33.52	11,393
1994	907,287.00	224,535	240,885	802,495	33.99	23,610
1996	2,372,775.00	477,794	512,585	2,216,106	34.90	63,499
1997	489,366.00	86,723	93,038	469,733	35.34	13,292
1998	310,270.00	47,277	50,720	306,091	35.76	8,560
1999	162,168.00	20,552	22,049	164,444	36.17	4,546
2000	426,766.68	42,747	45,859	444,923	36.57	12,166
2001	473,604.17	34,367	36,870	507,775	36.95	13,742
2003	71,414.88	1,076	1,154	80,973	37.66	2,150
	166,568,931.82	69,439,986	74,496,461	117,057,810		3,939,927
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					29.7	2.37

WESTAR SOUTH

ACCOUNT 324.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOLF CREEK						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1985	120,114,932.17	44,466,548	46,832,793	73,282,139	29.47	2,486,669
1986	155,306.00	55,072	58,003	97,303	30.00	3,243
1987	478,347.00	162,064	170,688	307,659	30.52	10,081
1988	155,416.00	50,137	52,805	102,611	31.03	3,307
1989	76,725.00	23,455	24,703	52,022	31.55	1,649
1990	519,033.00	149,845	157,819	361,214	32.05	11,270
1991	3,107,673.00	842,179	886,994	2,220,679	32.55	68,224
1992	186,496.00	47,146	49,655	136,841	33.04	4,142
1993	121,885.00	28,570	30,090	91,795	33.52	2,739
1994	1,494,654.00	321,650	338,766	1,155,888	33.99	34,007
1995	437,642.00	85,559	90,112	347,530	34.45	10,088
1996	839,205.00	146,945	154,765	684,440	34.90	19,611
1997	894,580.00	137,855	145,191	749,389	35.34	21,205
1998	181,015.00	23,984	25,260	155,755	35.76	4,356
1999	105,996.88	11,681	12,303	93,694	36.17	2,590
2000	1,002,639.57	87,330	91,977	910,663	36.57	24,902
2001	53,103.32	3,351	3,529	49,574	36.95	1,342
2002	1,126,398.65	43,479	45,793	1,080,606	37.31	28,963
2003	87,484.73	1,146	1,207	86,278	37.66	2,291
	131,138,532.32	46,687,996	49,172,453	81,966,080		2,740,679
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					29.9	2.09

WESTAR SOUTH

ACCOUNT 325.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOLF CREEK						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1985	31,881,996.09	9,653,868	5,822,854	26,059,142	26.66	977,462
1986	1,500,387.00	434,362	261,991	1,238,396	27.02	45,833
1987	1,614,797.86	445,846	268,918	1,345,880	27.37	49,174
1988	954,360.00	250,424	151,046	803,314	27.71	28,990
1989	2,262,146.85	562,596	339,337	1,922,810	28.04	68,574
1990	1,478,975.50	346,524	209,010	1,269,966	28.37	44,764
1991	696,570.25	153,106	92,348	604,222	28.68	21,068
1992	891,047.27	182,843	110,284	780,763	28.98	26,941
1993	1,849,159.21	351,340	211,915	1,637,244	29.28	55,917
1994	3,722,190.29	650,639	392,441	3,329,749	29.56	112,644
1995	2,265,629.00	359,555	216,870	2,048,759	29.84	68,658
1996	2,607,240.00	371,271	223,937	2,383,303	30.11	79,153
1997	737,086.47	92,504	55,795	681,291	30.37	22,433
1998	1,184,670.29	128,063	77,243	1,107,427	30.62	36,167
1999	432,529.37	39,014	23,532	408,997	30.86	13,253
2000	3,488,085.32	249,049	150,218	3,337,867	31.10	107,327
2001	428,063.77	22,259	13,426	414,638	31.33	13,235
2002	2,533,536.42	80,820	48,747	2,484,789	31.55	78,757
2003	1,114,558.83	12,149	7,328	1,107,231	31.76	34,862
	61,643,029.79	14,386,232	8,677,240	52,965,788		1,885,212

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 28.1 3.06

WESTAR SOUTH

ACCOUNT 341.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
2001	10,491.12	1,749	2,253	8,238	12.50	659
	10,491.12	1,749	2,253	8,238		659
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.5	6.28

WESTAR SOUTH

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 30-S3						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
1998	376,493.89	115,885	75,593	300,901	12.37	24,325
GORDAN EVANS						
INTERIM SURVIVOR CURVE.. IOWA 30-S3						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1969	196,367.97	167,443	196,368			
1980	899.42	629	899			
1997	9,505.17	2,064	3,739	5,766	23.44	246
2002	1,342,477.14	67,929	123,040	1,219,437	28.13	43,350
2003	35.19	1	2	33	29.00	1
	1,549,284.89	238,066	324,048	1,225,236		43,597
	1,925,778.78	353,951	399,641	1,526,137		67,922
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.5	3.53

WESTAR SOUTH

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 40-S3						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
2001	22,687.89	3,784	4,908	17,780	12.49	1,424
2003	88.51	3	4	85	12.50	7
	22,776.40	3,787	4,912	17,865		1,431
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.5	6.28

WESTAR SOUTH

ACCOUNT 346.00 MISCELLANEOUS PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
2001	5,544.56	924	1,181	4,364	12.50	349
	5,544.56	924	1,181	4,364		349
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.5	6.29

WESTAR SOUTH

ACCOUNT 352.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S2						
NET SALVAGE PERCENT.. -10						
1923	59,310.00	58,064	65,241			
1925	338.00	328	372			
1926	508.00	490	559			
1927	1,971.00	1,890	2,168			
1931	293.00	275	322			
1933	182.00	169	200			
1936	553.00	502	608			
1938	2,582.00	2,312	2,840			
1940	149.00	132	164			
1941	55.00	48	61			
1943	7,321.00	6,312	8,053			
1948	14,000.00	11,553	15,308	92	13.74	7
1949	26,906.00	21,987	29,133	464	14.14	33
1951	3,580.00	2,867	3,799	139	14.96	9
1952	16,698.00	13,232	17,532	836	15.38	54
1953	19,332.00	15,149	20,072	1,193	15.82	75
1954	60,334.00	46,749	61,942	4,425	16.26	272
1955	269.00	206	273	23	16.72	1
1956	32,349.00	24,464	32,415	3,169	17.19	184
1957	11,964.00	8,932	11,835	1,325	17.67	75
1958	12,652.00	9,322	12,352	1,565	18.16	86
1959	31,290.00	22,741	30,132	4,287	18.66	230
1960	7,175.00	5,142	6,813	1,080	19.17	56
1961	43,521.00	30,725	40,710	7,163	19.70	364
1962	20,171.00	14,023	18,580	3,608	20.24	178
1963	9,673.00	6,616	8,766	1,874	20.80	90
1964	31,335.00	21,077	27,927	6,542	21.37	306
1965	6,763.00	4,470	5,923	1,516	21.95	69
1966	42,258.00	27,425	36,338	10,146	22.55	450
1967	103,040.00	65,592	86,909	26,435	23.17	1,141
1968	48,447.00	30,232	40,057	13,235	23.80	556
1969	35,736.00	21,840	28,938	10,372	24.44	424
1970	184,023.00	110,038	145,799	56,626	25.10	2,256
1971	77,462.00	45,271	59,984	25,224	25.78	978
1972	283,473.00	161,741	214,305	97,515	26.47	3,684
1973	84,346.00	46,928	62,179	30,602	27.18	1,126
1974	42,736.00	23,152	30,676	16,334	27.91	585
1975	92,932.00	48,976	64,893	37,332	28.65	1,303

WESTAR SOUTH

ACCOUNT 352.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S2						
NET SALVAGE PERCENT.. -10						
1976	75,501.00	38,644	51,203	31,848	29.41	1,083
1977	305,855.00	151,836	201,181	135,260	30.18	4,482
1978	111,545.00	53,583	70,997	51,703	30.98	1,669
1979	56,718.00	26,328	34,884	27,506	31.79	865
1980	214,782.00	96,182	127,440	108,820	32.61	3,337
1981	25,858.93	11,145	14,767	13,678	33.45	409
1982	14,933.00	6,180	8,188	8,238	34.31	240
1983	101,597.00	40,277	53,367	58,390	35.18	1,660
1984	91,739.25	34,754	46,049	54,864	36.06	1,521
1985	340,545.00	122,869	162,800	211,800	36.96	5,731
1986	24,462.00	8,382	11,106	15,802	37.87	417
1987	55,666.00	18,033	23,894	37,339	38.80	962
1988	71,119.00	21,717	28,775	49,456	39.73	1,245
1989	85,214.00	24,409	32,342	61,393	40.68	1,509
1990	116,809.00	31,236	41,387	87,103	41.63	2,092
1991	33,403.00	8,286	10,979	25,764	42.60	605
1992	7,119.00	1,627	2,156	5,675	43.57	130
1993	22,501.00	4,703	6,231	18,520	44.55	416
1994	67,337.00	12,755	16,900	57,171	45.53	1,256
1996	100,807.00	15,103	20,011	90,877	47.51	1,913
1997	131,283.00	17,041	22,579	121,832	48.51	2,511
1998	105,060.00	11,557	15,313	100,253	49.50	2,025
1999	1,447.29	130	172	1,420	50.50	28
2001	86,267.14	4,318	5,721	89,173	52.50	1,699
2002	113,488.95	3,408	4,516	120,322	53.50	2,249
2003	731,431.63	7,322	9,702	794,873	54.50	14,585
	4,508,216.19	1,682,797	2,216,838	2,742,202		69,231
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					39.6	1.54

WESTAR SOUTH

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1.5						
NET SALVAGE PERCENT.. -10						
1918	336.00	314	370			
1919	2,426.00	2,257	2,669			
1920	828.00	766	911			
1922	5,184.00	4,736	5,702			
1923	93,579.00	84,944	102,937			
1924	48,793.00	44,001	53,672			
1925	22,794.00	20,422	25,073			
1926	37,198.00	33,103	40,918			
1927	63,686.00	56,282	70,055			
1928	35,036.00	30,747	38,540			
1929	19,033.00	16,584	20,936			
1930	8,964.00	7,752	9,860			
1931	22,839.00	19,601	25,123			
1934	150.00	126	165			
1935	471.00	391	518			
1936	2,990.00	2,462	3,289			
1937	6,091.00	4,969	6,700			
1938	67,986.00	54,967	74,785			
1939	1,621.38	1,298	1,784			
1940	1,607.00	1,274	1,768			
1941	27,697.00	21,735	30,467			
1942	26,443.00	20,533	29,087			
1943	223,429.00	171,623	245,772			
1944	1,102.00	837	1,212			
1946	1,640.00	1,217	1,804			
1947	19,035.00	13,949	20,939			
1948	368,928.00	266,949	405,821			
1949	113,818.00	81,292	124,227	973	20.34	48
1950	63,925.00	45,038	68,825	1,493	20.85	72
1951	20,814.00	14,463	22,102	793	21.36	37
1952	252,146.16	172,685	263,890	13,471	21.89	615
1953	469,406.90	316,728	484,011	32,337	22.42	1,442
1954	1,160,515.24	771,174	1,178,477	98,090	22.96	4,272
1955	194,375.51	127,155	194,313	19,500	23.51	829
1956	659,570.07	424,433	648,601	76,926	24.07	3,196
1957	134,239.00	84,936	129,796	17,867	24.64	725
1958	169,005.57	105,093	160,599	25,307	25.21	1,004
1959	660,425.75	403,335	616,360	110,108	25.80	4,268

WESTAR SOUTH

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1.5						
NET SALVAGE PERCENT.. -10						
1960	89,324.00	53,550	81,833	16,423	26.39	622
1961	1,141,599.21	671,454	1,026,089	229,670	26.99	8,509
1962	366,055.52	211,035	322,495	80,166	27.60	2,905
1963	403,083.87	227,726	348,002	95,390	28.21	3,381
1964	429,137.33	237,347	362,704	109,347	28.84	3,792
1965	249,159.00	134,817	206,022	68,053	29.47	2,309
1966	974,573.00	515,647	787,991	284,039	30.10	9,437
1967	2,431,311.04	1,256,453	1,920,060	754,382	30.75	24,533
1968	948,515.18	478,488	731,206	312,161	31.40	9,941
1969	1,096,391.21	539,337	824,193	381,837	32.06	11,910
1970	2,236,249.52	1,071,767	1,637,830	822,044	32.73	25,116
1971	1,123,295.11	524,028	800,798	434,827	33.40	13,019
1972	3,833,734.89	1,739,135	2,657,675	1,559,433	34.08	45,758
1973	1,748,015.45	770,088	1,176,817	746,000	34.77	21,455
1974	2,287,604.59	977,859	1,494,324	1,022,041	35.46	28,822
1975	1,245,864.54	516,249	788,911	581,540	36.15	16,087
1976	1,441,397.88	577,928	883,166	702,372	36.86	19,055
1977	5,628,282.25	2,180,509	3,332,164	2,858,946	37.57	76,097
1978	3,286,119.65	1,229,009	1,878,121	1,736,611	38.28	45,366
1979	2,171,412.04	782,490	1,195,769	1,192,784	39.00	30,584
1980	2,624,598.91	910,001	1,390,626	1,496,433	39.72	37,675
1981	877,046.00	291,934	446,122	518,629	40.45	12,821
1982	4,022,164.29	1,282,186	1,959,384	2,464,997	41.19	59,845
1983	1,429,930.98	435,857	666,059	906,865	41.93	21,628
1984	8,662,082.95	2,518,327	3,848,404	5,679,887	42.67	133,112
1985	16,415,360.09	4,539,504	6,937,083	11,119,813	43.42	256,099
1986	1,264,760.09	331,671	506,846	884,390	44.17	20,022
1987	123,577.83	30,626	46,801	89,135	44.93	1,984
1988	736,825.77	171,990	262,828	547,680	45.69	11,987
1989	781,456.81	171,147	261,540	598,062	46.45	12,875
1990	3,262,942.25	667,239	1,019,647	2,569,589	47.22	54,417
1991	974,073.00	184,723	282,286	789,194	48.00	16,442
1992	1,816,963.72	317,987	485,935	1,512,725	48.77	31,018
1993	1,463,684.19	234,585	358,483	1,251,570	49.55	25,259
1994	3,222,874.00	468,316	715,661	2,829,500	50.34	56,208
1995	2,674,583.36	348,338	532,316	2,409,726	51.13	47,129
1996	3,599,523.00	414,953	634,114	3,325,361	51.92	64,048
1997	2,023,835.68	202,586	309,584	1,916,635	52.72	36,355

WESTAR SOUTH

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 58-R1.5						
NET SALVAGE PERCENT.. -10						
1998	635,480.50	53,965	82,467	616,562	53.52	11,520
1999	950,957.47	66,215	101,187	944,866	54.33	17,391
2000	1,615.37	88	134	1,643	55.14	30
2001	3,820,474.58	148,349	226,701	3,975,821	55.95	71,060
2002	5,188,160.74	120,988	184,890	5,522,087	56.77	97,271
2003	11,531,101.82	90,058	137,623	12,546,589	57.59	217,861
	116,243,326.26	32,126,720	48,964,969	78,902,690		1,729,263
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					45.6	1.49

WESTAR SOUTH

ACCOUNT 354.00 TOWERS & FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -30						
1912	2,062.00	2,494	2,681			
1913	2,285.00	2,752	2,971			
1924	520,026.00	595,856	660,582	15,452	7.71	2,004
1928	221.00	248	275	12	8.95	1
1930	28,847.00	31,943	35,413	2,088	9.63	217
1931	223.00	245	272	18	9.99	2
1932	492.00	538	596	44	10.36	4
1933	2,881.00	3,126	3,466	279	10.75	26
1936	775.00	822	911	97	11.99	8
1937	1,692.00	1,779	1,972	228	12.43	18
1938	2,193.00	2,286	2,534	317	12.88	25
1943	5,567.00	5,525	6,125	1,112	15.38	72
1947	1,423.00	1,348	1,494	356	17.63	20
1948	5,995.00	5,607	6,216	1,578	18.23	87
1949	86.00	79	88	24	18.84	1
1950	1,759.00	1,602	1,776	511	19.46	26
1951	150.00	135	150	45	20.10	2
1952	1,760.00	1,558	1,727	561	20.75	27
1953	4.00	3	3	2	21.41	
1954	1,859.00	1,596	1,769	648	22.08	29
1956	121,126.00	100,651	111,584	45,880	23.45	1,957
1957	49,971.00	40,816	45,250	19,712	24.16	816
1958	89,479.00	71,818	79,619	36,704	24.87	1,476
1959	130,468.00	102,834	114,005	55,603	25.59	2,173
1961	197,746.00	150,000	166,294	90,776	27.07	3,353
1963	24,855.00	18,104	20,071	12,241	28.58	428
1964	13.00	9	10	7	29.35	
1965	1.00	1	1			
1966	109,601.00	74,731	82,849	59,632	30.91	1,929
1967	246,025.00	163,818	181,613	138,220	31.71	4,359
1968	2,247.00	1,460	1,619	1,302	32.51	40
1969	112,500.00	71,282	79,025	67,225	33.32	2,018
1970	642,533.00	396,597	439,678	395,615	34.14	11,588
1971	661,758.00	397,624	440,816	419,469	34.96	11,999
1972	619,266.00	361,627	400,909	404,137	35.80	11,289
1973	695,068.00	394,236	437,060	466,528	36.64	12,733
1974	285,963.00	157,325	174,415	197,337	37.49	5,264
1975	41,895.00	22,341	24,768	29,696	38.34	775

WESTAR SOUTH

ACCOUNT 354.00 TOWERS & FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -30						
1976	2,609.00	1,346	1,492	1,900	39.21	48
1977	1,133,442.00	564,930	626,296	847,179	40.08	21,137
1978	66,001.00	31,746	35,194	50,607	40.95	1,236
1979	10,934.00	5,067	5,617	8,597	41.83	206
1980	47.00	21	23	38	42.72	1
1981	36,026.00	15,404	17,077	29,757	43.62	682
1984	724,268.25	270,319	299,684	641,865	46.34	13,851
1985	298,202.00	105,793	117,285	270,378	47.26	5,721
1998	8,477.00	914	1,014	10,006	59.61	168
2003	221.77	2	2	286	64.51	4
	6,891,043.02	4,180,358	4,634,291	4,324,069		117,820
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					36.7	1.71

WESTAR SOUTH

ACCOUNT 355.00 POLES & FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -25						
1941	773,404.00	754,262	966,755			
1942	2,815.00	2,721	3,519			
1944	9,227.00	8,750	11,534			
1945	9,215.00	8,651	11,519			
1946	27,171.00	25,242	33,964			
1947	40,494.00	37,214	50,618			
1948	63,636.00	57,829	79,545			
1949	75,689.00	67,988	94,611			
1950	41,821.00	37,127	52,276			
1951	94,479.00	82,834	118,099			
1952	579,429.00	501,496	724,286			
1953	203,152.00	173,492	253,940			
1954	91,659.00	77,200	114,574			
1955	124,286.00	103,188	155,358			
1956	262,545.00	214,762	328,181			
1957	238,985.00	192,502	298,731			
1958	270,913.00	214,766	338,641			
1959	153,967.00	120,056	192,459			
1960	143,429.00	109,902	179,286			
1961	536,948.00	404,188	665,932	5,253	19.89	264
1962	5,184.00	3,831	6,312	168	20.44	8
1963	576,596.00	418,032	688,741	32,004	21.00	1,524
1964	239,717.00	170,319	280,614	19,032	21.58	882
1965	422,494.00	294,056	484,481	43,637	22.16	1,969
1966	700,233.00	477,034	785,952	89,339	22.75	3,927
1967	1,050,733.00	700,051	1,153,390	160,026	23.35	6,853
1968	280,685.00	182,726	301,056	49,800	23.96	2,078
1969	426,434.00	270,999	446,493	86,550	24.58	3,521
1970	922,882.00	571,956	942,343	211,260	25.21	8,380
1971	2,347,664.00	1,417,989	2,336,251	598,329	25.84	23,155
1972	1,909,821.00	1,122,497	1,849,404	537,872	26.49	20,305
1973	2,026,487.00	1,158,137	1,908,124	624,985	27.14	23,028
1974	946,473.00	525,293	865,462	317,629	27.80	11,426
1975	533,620.00	287,221	473,220	193,805	28.47	6,807
1976	1,123,568.00	585,941	965,385	439,075	29.14	15,068
1977	7,120,177.00	3,590,349	5,915,388	2,984,833	29.83	100,061
1978	466,632.00	227,250	374,413	208,877	30.52	6,844
1979	1,670,835.00	784,457	1,292,456	796,088	31.22	25,499

WESTAR SOUTH

ACCOUNT 355.00 POLES & FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -25						
1980	867,420.00	392,074	645,973	438,302	31.92	13,731
1981	1,079,063.00	468,583	772,028	576,801	32.63	17,677
1982	556,110.00	231,481	381,384	313,754	33.35	9,408
1983	896,816.00	357,157	588,445	532,575	34.07	15,632
1984	6,747,295.00	2,563,972	4,224,349	4,209,770	34.80	120,970
1985	2,919,056.00	1,055,969	1,739,794	1,909,026	35.53	53,730
1986	324,993.00	111,554	183,794	222,447	36.27	6,133
1987	526,114.00	170,724	281,281	376,362	37.02	10,166
1988	186,381.00	56,986	93,889	139,087	37.77	3,682
1989	485,466.00	139,329	229,556	377,277	38.52	9,794
1990	7,329,257.00	1,964,241	3,236,245	5,925,326	39.28	150,848
1991	2,946,529.00	732,949	1,207,592	2,475,569	40.05	61,812
1992	282,417.00	64,815	106,788	246,233	40.82	6,032
1993	367,384.00	77,242	127,262	331,968	41.59	7,982
1994	1,391,242.00	265,379	437,233	1,301,820	42.37	30,725
1995	940,834.00	161,118	265,455	910,588	43.15	21,103
1996	6,914,791.00	1,047,591	1,725,990	6,917,499	43.94	157,431
1997	8,425,626.00	1,110,076	1,828,939	8,703,094	44.73	194,570
1998	3,065,556.00	342,576	564,422	3,267,523	45.53	71,766
1999	2,367,892.00	217,254	357,943	2,601,922	46.33	56,161
2000	2,485,845.00	177,738	292,838	2,814,468	47.14	59,704
2001	1,660,223.00	85,086	140,186	1,935,093	47.95	40,356
2002	3,001,977.00	92,311	152,090	3,600,381	48.77	73,824
2003	3,287,319.00	33,695	55,515	4,053,634	49.59	81,743
	85,569,105.00	27,902,208	45,382,304	61,579,081		1,536,579

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 40.1 1.80

WESTAR SOUTH

ACCOUNT 356.00 OVERHEAD CONDUCTORS & DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -15						
1941	1,638,662.00	1,553,927	1,332,043	552,418	8.77	62,990
1942	283.00	266	228	97	9.11	11
1944	7,917.00	7,315	6,270	2,835	9.83	288
1945	6,974.00	6,382	5,471	2,549	10.21	250
1946	18,335.00	16,619	14,246	6,839	10.59	646
1947	41,222.00	36,986	31,705	15,700	10.99	1,429
1948	71,828.00	63,785	54,677	27,925	11.39	2,452
1949	78,703.00	69,130	59,259	31,249	11.81	2,646
1950	39,800.00	34,566	29,630	16,140	12.24	1,319
1951	82,865.00	71,128	60,972	34,323	12.68	2,707
1952	560,453.00	475,270	407,407	237,114	13.13	18,059
1953	136,870.00	114,588	98,226	59,175	13.60	4,351
1954	104,864.00	86,659	74,285	46,309	14.07	3,291
1955	73,978.00	60,301	51,691	33,384	14.56	2,293
1956	338,790.00	272,258	233,383	156,226	15.06	10,374
1957	218,955.00	173,388	148,630	103,168	15.57	6,626
1958	275,192.00	214,630	183,983	132,488	16.09	8,234
1959	176,108.00	135,165	115,865	86,659	16.63	5,211
1960	87,212.00	65,853	56,450	43,844	17.17	2,554
1961	700,692.00	520,061	445,802	359,994	17.73	20,304
1963	507,593.00	363,315	311,438	272,294	18.88	14,422
1964	212,913.00	149,456	128,115	116,735	19.48	5,993
1965	506,643.00	348,651	298,867	283,772	20.08	14,132
1966	1,124,192.00	757,593	649,417	643,404	20.70	31,082
1967	1,817,977.00	1,199,210	1,027,976	1,062,698	21.32	49,845
1968	657,073.00	423,760	363,252	392,382	21.96	17,868
1969	512,896.00	323,227	277,074	312,756	22.60	13,839
1970	1,305,427.00	802,864	688,224	813,017	23.26	34,953
1971	2,803,039.00	1,680,730	1,440,740	1,782,755	23.93	74,499
1972	2,144,123.00	1,252,597	1,073,740	1,392,001	24.60	56,585
1973	1,910,242.00	1,085,648	930,629	1,266,149	25.29	50,065
1974	805,558.00	445,039	381,492	544,900	25.98	20,974
1975	237,911.00	127,551	109,338	164,260	26.69	6,154
1976	788,766.00	410,001	351,457	555,624	27.40	20,278
1977	6,362,292.00	3,200,296	2,743,329	4,573,307	28.13	162,578
1978	482,756.00	234,726	201,210	353,959	28.86	12,265
1979	1,507,226.00	707,190	606,211	1,127,099	29.60	38,078
1980	1,019,708.00	460,857	395,052	777,612	30.35	25,621

WESTAR SOUTH

ACCOUNT 356.00 OVERHEAD CONDUCTORS & DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -15						
1981	1,315,468.00	571,834	490,182	1,022,606	31.10	32,881
1982	381,962.00	159,274	136,531	302,725	31.87	9,499
1983	755,093.00	301,494	258,444	609,913	32.64	18,686
1984	6,225,307.00	2,373,959	2,034,983	5,124,120	33.42	153,325
1985	1,841,949.00	668,941	573,424	1,544,817	34.21	45,157
1987	150,295.00	49,052	42,048	130,791	35.81	3,652
1988	75,342.00	23,186	19,875	66,768	36.62	1,823
1989	324,700.00	93,799	80,406	292,999	37.44	7,826
1990	5,102,470.00	1,377,769	1,181,038	4,686,803	38.26	122,499
1991	2,236,670.00	561,248	481,108	2,091,063	39.09	53,494
1992	159,117.00	36,853	31,591	151,394	39.93	3,791
1993	289,522.00	61,463	52,687	280,263	40.77	6,874
1994	513,810.00	98,914	84,790	506,092	41.63	12,157
1995	551,266.00	95,347	81,732	552,224	42.48	13,000
1996	3,668,229.00	561,056	480,943	3,737,520	43.35	86,217
1997	5,419,634.00	720,486	617,609	5,614,970	44.22	126,978
1998	261,020.00	29,477	25,268	274,905	45.09	6,097
1999	276,899.00	25,666	22,001	296,433	45.97	6,448
2000	486,767.00	35,154	30,134	529,648	46.86	11,303
2001	297,887.00	15,416	13,215	329,355	47.75	6,897
2002	268,727.00	8,344	7,153	301,883	48.65	6,205
2003	804,357.00	8,325	7,136	917,875	49.55	18,524
	60,772,529.00	25,828,045	22,140,082	47,748,327		1,558,599

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 30.6 2.56

WESTAR SOUTH

ACCOUNT 357.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1970	279,348.00	132,634	141,000	138,348	34.14	4,052
1971	4,696.00	2,170	2,307	2,389	34.96	68
1972	17,206.00	7,729	8,216	8,990	35.80	251
1973	18,427.00	8,040	8,547	9,880	36.64	270
1975	1,255.00	515	547	708	38.34	18
1976	64,129.00	25,446	27,052	37,077	39.21	946
1977	7,978.00	3,059	3,252	4,726	40.08	118
1979	5,012.00	1,787	1,900	3,112	41.83	74
1989	15,075.00	3,249	3,453	11,622	50.99	228
1996	1,599.00	180	191	1,408	57.67	24
1998	2,746.00	228	243	2,503	59.61	42
1999	119.00	8	9	110	60.59	2
2001	1,879.00	71	75	1,804	62.54	29
	419,469.00	185,116	196,792	222,677		6,122
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					36.4	1.46

WESTAR SOUTH

ACCOUNT 358.00 UNDERGROUND CONDUCTOR & DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-R4						
NET SALVAGE PERCENT.. 0						
1958	29,659.00	24,211	22,808	6,851	9.00	761
1970	130,590.00	84,244	79,363	51,227	17.39	2,946
1972	32,600.00	19,958	18,802	13,798	19.00	726
1973	24,563.00	14,622	13,775	10,788	19.83	544
1974	383.00	221	208	175	20.68	8
1975	6,308.00	3,536	3,331	2,977	21.53	138
1976	118,057.00	64,093	60,379	57,678	22.40	2,575
1977	75,632.00	39,684	37,384	38,248	23.29	1,642
1997	26,595.00	3,521	3,317	23,278	42.51	548
1998	3,443.00	386	364	3,079	43.51	71
2002	24,853.00	761	717	24,136	47.50	508
2003	17,857.00	182	171	17,686	48.50	365
	490,540.00	255,419	240,619	249,921		10,832
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.1	2.21

WESTAR SOUTH

ACCOUNT 359.00 ROADS & TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. 0						
1943	2,835.00	2,318	2,487	348	11.86	29
1944	206.00	167	179	27	12.45	2
1965	16,869.00	9,610	10,309	6,560	27.97	235
	19,910.00	12,095	12,975	6,935		266
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					26.1	1.34

WESTAR SOUTH

ACCOUNT 361.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -10						
1912	65.00	71	72			
1915	456.00	492	502			
1916	292.00	314	321			
1917	235.00	251	259			
1918	18.00	19	20			
1919	1,588.00	1,683	1,747			
1920	435.00	459	479			
1921	271.00	284	298			
1922	116.00	121	128			
1923	5,288.00	5,496	5,817			
1924	104.00	108	114			
1925	324.00	333	356			
1927	59.00	60	65			
1928	888.00	900	977			
1929	216.00	218	238			
1930	3,664.00	3,677	4,030			
1931	231.00	231	254			
1932	14.00	14	15			
1933	287.00	283	316			
1934	73.00	72	80			
1935	1,599.00	1,562	1,759			
1936	11,857.00	11,510	13,043			
1937	980.00	946	1,078			
1938	2,572.00	2,466	2,829			
1939	605.00	576	666			
1940	98.00	93	108			
1941	2,717.00	2,552	2,989			
1943	1,876.00	1,734	2,064			
1944	485.00	445	534			
1946	654.00	589	719			
1947	1,716.00	1,530	1,888			
1948	3,207.00	2,831	3,528			
1949	20,552.17	17,950	22,607			
1950	4,080.00	3,524	4,488			
1951	3,158.00	2,695	3,474			
1952	22,014.00	18,559	23,982	233	12.85	18
1953	24,614.00	20,483	26,469	606	13.39	45
1954	27,484.01	22,568	29,163	1,069	13.94	77

WESTAR SOUTH

ACCOUNT 361.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -10						
1955	32,783.00	26,548	34,306	1,755	14.51	121
1956	40,751.00	32,521	42,024	2,802	15.10	186
1957	23,037.00	18,103	23,393	1,948	15.71	124
1958	6,726.00	5,203	6,723	676	16.32	41
1959	5,947.00	4,524	5,846	696	16.96	41
1960	11,704.05	8,752	11,310	1,564	17.61	89
1961	2,795.00	2,053	2,653	422	18.27	23
1962	19,169.00	13,824	17,864	3,222	18.94	170
1963	14,006.00	9,908	12,803	2,604	19.63	133
1964	13,502.00	9,363	12,099	2,753	20.33	135
1965	14,607.00	9,922	12,821	3,247	21.04	154
1966	10,085.00	6,703	8,662	2,432	21.77	112
1967	39,644.00	25,768	33,298	10,310	22.50	458
1968	40,768.00	25,889	33,454	11,391	23.25	490
1969	122,936.00	76,202	98,470	36,760	24.01	1,531
1970	37,197.00	22,488	29,060	11,857	24.77	479
1971	89,976.00	53,000	68,488	30,486	25.55	1,193
1972	67,553.00	38,722	50,038	24,270	26.34	921
1973	138,943.13	77,412	100,034	52,803	27.14	1,946
1974	76,096.00	41,183	53,218	30,488	27.94	1,091
1975	121,236.61	63,626	82,219	51,141	28.76	1,778
1976	111,289.00	56,557	73,084	49,334	29.59	1,667
1977	89,276.00	43,887	56,712	41,492	30.42	1,364
1978	36,794.00	17,468	22,573	17,900	31.26	573
1979	209,141.00	95,703	123,670	106,385	32.12	3,312
1980	95,420.00	42,037	54,321	50,641	32.97	1,536
1981	34,826.00	14,737	19,043	19,266	33.84	569
1983	3,508.00	1,361	1,759	2,100	35.60	59
1984	28,921.00	10,705	13,833	17,980	36.49	493
1985	75,783.00	26,692	34,492	48,869	37.39	1,307
1986	15,905.00	5,312	6,864	10,632	38.30	278
1987	15,093.00	4,767	6,160	10,442	39.21	266
1988	31,661.00	9,417	12,169	22,658	40.13	565
1989	102,029.00	28,451	36,765	75,467	41.06	1,838
1990	97,714.00	25,420	32,848	74,637	41.99	1,777
1991	120,942.00	29,201	37,734	95,302	42.93	2,220
1992	111,961.00	24,927	32,211	90,946	43.87	2,073
1993	171,133.00	34,882	45,076	143,170	44.81	3,195

WESTAR SOUTH

ACCOUNT 361.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -10						
1994	1,680.00	310	401	1,447	45.77	32
1996	58,453.00	8,545	11,042	53,256	47.69	1,117
1997	63,996.58	8,131	10,507	59,889	48.65	1,231
1999	207,966.16	18,347	23,709	205,054	50.59	4,053
2001	348,393.60	17,131	22,137	361,096	52.54	6,873
2002	25,308.03	749	968	26,871	53.52	502
2003	365,022.34	3,574	4,618	396,907	54.51	7,281
	3,496,569.68	1,227,724	1,578,955	2,267,276		55,537
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					40.8	1.59

WESTAR SOUTH

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -15						
1910	15,446.00	17,029	17,763			
1912	188.00	205	216			
1913	2,213.00	2,401	2,545			
1915	1,118.00	1,200	1,286			
1916	862.00	920	991			
1917	6,247.65	6,629	7,185			
1921	4,916.00	5,097	5,653			
1923	14,285.35	14,639	16,428			
1925	772.00	782	888			
1926	43,227.00	43,492	49,711			
1927	40,493.30	40,490	46,567			
1928	20,768.26	20,635	23,883			
1929	22,083.00	21,802	25,395			
1930	15,684.00	15,383	18,037			
1931	48,874.00	47,611	56,205			
1932	10,701.00	10,353	12,306			
1933	4,160.00	3,996	4,784			
1934	1,855.00	1,769	2,133			
1935	1,930.00	1,827	2,220			
1936	25,487.00	23,938	29,310			
1937	29,703.00	27,682	34,158			
1938	43,399.00	40,107	49,909			
1939	36,389.00	33,348	41,847			
1940	31,493.00	28,611	36,217			
1941	63,130.00	56,824	72,600			
1942	10,034.00	8,949	11,539			
1943	92,128.00	81,367	105,947			
1944	41,884.00	36,626	48,167			
1945	1,255.00	1,086	1,443			
1946	23,076.52	19,755	26,538			
1947	126,378.00	106,995	143,843	1,492	14.51	103
1948	167,362.88	140,039	188,267	4,200	14.98	280
1949	190,261.79	157,340	211,526	7,275	15.45	471
1950	91,277.56	74,549	100,223	4,746	15.94	298
1951	163,375.07	131,724	177,088	10,793	16.44	657
1952	496,853.11	395,281	531,411	39,970	16.95	2,358
1953	680,801.15	534,266	718,260	64,661	17.47	3,701
1954	334,934.67	259,184	348,444	36,731	17.99	2,042

WESTAR SOUTH

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -15						
1955	760,056.57	579,418	778,962	95,103	18.54	5,130
1956	513,555.56	385,595	518,389	72,200	19.09	3,782
1957	730,328.65	539,790	725,687	114,191	19.65	5,811
1958	490,638.17	356,822	479,707	84,527	20.22	4,180
1959	253,405.00	181,202	243,606	47,810	20.80	2,299
1960	470,024.00	330,208	443,927	96,601	21.40	4,514
1961	304,944.79	210,412	282,875	67,812	22.00	3,082
1962	393,755.24	266,665	358,501	94,318	22.61	4,172
1963	334,590.58	222,248	298,787	85,992	23.23	3,702
1964	475,227.00	309,325	415,852	130,659	23.87	5,474
1965	528,595.00	337,011	453,073	154,811	24.51	6,316
1966	363,104.20	226,532	304,547	113,023	25.16	4,492
1967	508,899.35	310,467	417,388	167,846	25.82	6,501
1968	414,457.46	247,083	332,175	144,451	26.49	5,453
1969	1,320,276.19	768,269	1,032,851	485,467	27.17	17,868
1970	563,506.02	319,869	430,028	218,004	27.85	7,828
1971	780,694.07	431,751	580,440	317,358	28.55	11,116
1972	610,817.22	328,882	442,145	260,295	29.25	8,899
1973	1,112,926.89	582,723	783,405	496,461	29.96	16,571
1974	1,019,321.28	518,355	696,870	475,349	30.68	15,494
1975	1,281,184.28	631,925	849,552	623,810	31.41	19,860
1976	1,598,895.26	763,992	1,027,101	811,629	32.15	25,245
1977	1,466,442.44	677,936	911,408	775,001	32.89	23,563
1978	1,151,484.71	514,322	691,448	632,759	33.64	18,810
1979	1,404,976.89	605,088	813,472	802,251	34.40	23,321
1980	630,163.00	261,250	351,221	373,466	35.17	10,619
1981	1,239,552.60	493,931	664,034	761,451	35.94	21,187
1982	1,570,423.43	600,310	807,049	998,938	36.72	27,204
1983	292,829.82	107,088	143,968	192,786	37.51	5,140
1984	508,256.00	177,394	238,486	346,008	38.31	9,032
1985	1,017,071.15	337,907	454,278	715,354	39.11	18,291
1986	2,213,437.63	697,963	938,332	1,607,121	39.92	40,259
1987	189,932.00	56,680	76,200	142,222	40.73	3,492
1988	524,462.28	147,466	198,251	404,881	41.55	9,744
1989	307,694.32	81,208	109,175	244,673	42.38	5,773
1990	718,536.43	177,162	238,174	588,143	43.21	13,611
1991	1,557,084.62	356,518	479,298	1,311,349	44.05	29,770
1992	1,722,600.50	364,106	489,499	1,491,492	44.89	33,225

WESTAR SOUTH

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -15						
1993	3,550,338.76	686,742	923,247	3,159,643	45.75	69,063
1994	369,493.59	64,885	87,231	337,687	46.60	7,247
1996	136,206.66	19,000	25,543	131,095	48.33	2,712
1997	1,379,531.94	167,054	224,585	1,361,877	49.21	27,675
1998	974,208.00	100,270	134,802	985,537	50.08	19,679
1999	1,410,817.18	118,925	159,881	1,462,559	50.97	28,695
2000	2,455.53	162	218	2,606	51.85	50
2001	2,694,907.00	126,755	170,408	2,928,735	52.75	55,521
2002	362,760.08	10,221	13,741	403,433	53.65	7,520
2003	9,502,326.90	89,607	120,466	10,807,210	54.55	198,116
	54,632,242.55	18,302,425	24,531,216	38,295,862		907,018
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					42.2	1.66

WESTAR SOUTH

ACCOUNT 364.00 POLES, TOWERS & FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1						
NET SALVAGE PERCENT.. -30						
1941	1,477,206.00	1,600,819	1,686,555	233,813	6.99	33,450
1942	11,484.00	12,320	12,980	1,949	7.34	266
1944	29,816.00	31,330	33,008	5,753	8.05	715
1945	47,302.00	49,163	51,796	9,697	8.42	1,152
1946	81,325.00	83,595	88,072	17,651	8.79	2,008
1947	211,477.00	214,905	226,415	48,505	9.17	5,290
1948	152,576.00	153,244	161,451	36,898	9.55	3,864
1949	198,092.00	196,565	207,093	50,427	9.94	5,073
1950	246,690.00	241,741	254,688	66,009	10.34	6,384
1951	249,288.00	241,209	254,128	69,946	10.74	6,513
1952	650,651.00	621,105	654,370	191,476	11.16	17,157
1953	456,707.00	430,149	453,187	140,532	11.57	12,146
1954	578,906.00	537,566	566,357	186,221	12.00	15,518
1955	682,285.00	624,427	657,870	229,101	12.43	18,431
1956	614,345.00	553,943	583,611	215,038	12.87	16,708
1957	522,870.00	464,188	489,049	190,682	13.32	14,315
1958	490,094.00	428,210	451,144	185,978	13.77	13,506
1959	471,340.00	405,145	426,844	185,898	14.23	13,064
1960	478,327.00	404,186	425,833	195,992	14.70	13,333
1961	465,778.00	386,680	407,390	198,121	15.18	13,051
1962	457,658.00	372,978	392,954	202,001	15.67	12,891
1963	603,311.00	482,504	508,346	275,958	16.16	17,077
1964	509,863.00	399,880	421,297	241,525	16.66	14,497
1965	504,765.00	387,811	408,581	247,614	17.18	14,413
1966	521,802.00	392,625	413,653	264,690	17.69	14,963
1967	516,607.00	380,254	400,619	270,970	18.22	14,872
1968	638,301.00	459,124	483,713	346,078	18.76	18,448
1969	678,142.00	476,496	502,016	379,569	19.30	19,667
1970	819,849.00	562,105	592,210	473,594	19.85	23,859
1971	843,339.00	563,519	593,700	502,641	20.41	24,627
1972	952,666.00	619,852	653,050	585,416	20.98	27,904
1973	1,058,668.00	669,830	705,704	670,564	21.56	31,102
1974	1,266,856.00	778,825	820,537	826,376	22.14	37,325
1975	1,231,571.00	734,238	773,562	827,480	22.74	36,389
1976	1,890,422.00	1,091,889	1,150,368	1,307,181	23.34	56,006
1977	1,717,392.00	960,022	1,011,438	1,221,172	23.94	51,010
1978	1,693,227.00	913,936	962,884	1,238,311	24.56	50,420
1979	1,993,894.00	1,038,121	1,093,720	1,498,342	25.18	59,505

WESTAR SOUTH

ACCOUNT 364.00 POLES, TOWERS & FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-R1						
NET SALVAGE PERCENT.. -30						
1980	2,025,480.00	1,015,069	1,069,433	1,563,691	25.81	60,585
1981	2,277,145.00	1,095,899	1,154,593	1,805,696	26.45	68,268
1982	2,441,427.00	1,126,719	1,187,063	1,986,792	27.09	73,340
1983	2,261,297.00	998,023	1,051,475	1,888,211	27.74	68,068
1984	2,469,335.00	1,040,084	1,095,788	2,114,348	28.39	74,475
1985	2,001,943.00	802,359	845,331	1,757,195	29.05	60,489
1986	2,375,750.00	903,688	952,087	2,136,388	29.71	71,908
1987	1,622,085.00	583,480	614,730	1,493,981	30.38	49,176
1988	1,834,139.00	621,608	654,900	1,729,481	31.05	55,700
1989	2,112,538.00	671,470	707,432	2,038,867	31.73	64,257
1990	3,513,011.00	1,042,627	1,098,467	3,468,447	32.41	107,018
1991	3,289,304.00	906,105	954,634	3,321,461	33.10	100,346
1992	2,156,942.00	548,748	578,137	2,225,888	33.78	65,894
1993	3,558,784.00	829,517	873,944	3,752,475	34.47	108,862
1994	3,872,832.00	818,639	862,483	4,172,199	35.17	118,629
1995	4,662,893.00	885,017	932,416	5,129,345	35.87	142,998
1996	2,255,097.00	379,059	399,360	2,532,266	36.57	69,244
1997	3,027,656.00	442,401	466,095	3,469,858	37.28	93,076
1998	3,364,751.00	417,734	440,107	3,934,069	37.99	103,555
1999	2,742,029.00	279,111	294,060	3,270,578	38.71	84,489
2000	3,781,360.00	300,845	316,957	4,598,811	39.43	116,632
2001	5,034,696.00	286,676	302,030	6,243,075	40.16	155,455
2002	5,719,238.00	196,284	206,797	7,228,212	40.89	176,772
2003	5,789,965.00	66,237	69,784	7,457,171	41.63	179,130
	100,204,589.00	35,221,898	37,108,296	93,157,674		3,005,285
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					31.0	3.00

WESTAR SOUTH

ACCOUNT 365.00 OVERHEAD CONDUCTORS & DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -40						
1941	2,125,321.00	2,456,531	2,413,041	562,408	7.85	71,644
1942	9,177.00	10,518	10,332	2,516	8.16	308
1944	23,933.00	26,952	26,475	7,031	8.80	799
1945	37,292.00	41,626	40,889	11,320	9.12	1,241
1946	72,680.00	80,364	78,941	22,811	9.46	2,411
1947	181,690.00	198,965	195,443	58,923	9.80	6,013
1948	157,848.00	171,132	168,102	52,885	10.15	5,210
1949	187,099.00	200,697	197,144	64,795	10.52	6,159
1950	223,273.00	236,937	232,742	79,840	10.89	7,331
1951	224,376.00	235,469	231,300	82,826	11.27	7,349
1952	693,708.00	719,556	706,817	264,374	11.66	22,674
1953	497,201.00	509,532	500,511	195,570	12.06	16,216
1954	618,725.00	626,187	615,101	251,114	12.47	20,137
1955	769,138.00	768,400	754,797	321,996	12.89	24,980
1956	646,635.00	637,142	625,862	279,427	13.33	20,962
1957	529,021.00	513,997	504,897	235,732	13.77	17,119
1958	420,987.00	403,019	395,884	193,498	14.23	13,598
1959	388,898.00	366,583	360,093	184,364	14.70	12,542
1960	408,972.00	379,436	372,719	199,842	15.18	13,165
1961	464,950.00	424,146	416,637	234,293	15.68	14,942
1962	398,564.00	357,337	351,011	206,979	16.18	12,792
1963	566,263.00	498,572	489,745	303,023	16.70	18,145
1964	456,109.00	394,179	387,201	251,352	17.22	14,597
1965	446,508.00	378,380	371,681	253,430	17.76	14,270
1966	492,853.00	409,236	401,991	288,003	18.31	15,729
1967	436,906.00	355,196	348,908	262,760	18.87	13,925
1968	589,059.00	468,255	459,965	364,718	19.45	18,752
1969	679,905.00	528,191	518,840	433,027	20.03	21,619
1970	880,216.00	667,661	655,841	576,461	20.62	27,956
1971	879,466.00	650,348	638,835	592,417	21.23	27,905
1972	897,022.00	646,376	634,933	620,898	21.84	28,429
1973	1,037,323.00	727,433	714,555	737,697	22.46	32,845
1974	1,093,642.00	745,186	731,994	799,105	23.10	34,593
1975	1,224,641.00	809,929	795,590	918,907	23.74	38,707
1976	1,899,493.00	1,217,955	1,196,393	1,462,897	24.39	59,979
1977	1,693,587.00	1,051,074	1,032,466	1,338,556	25.05	53,435
1978	1,629,484.00	977,299	959,997	1,321,281	25.72	51,372
1979	1,881,406.00	1,088,619	1,069,347	1,564,621	26.40	59,266

WESTAR SOUTH

ACCOUNT 365.00 OVERHEAD CONDUCTORS & DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R1.5						
NET SALVAGE PERCENT.. -40						
1980	1,969,985.00	1,097,676	1,078,243	1,679,736	27.09	62,006
1981	1,932,535.00	1,035,414	1,017,083	1,688,466	27.78	60,780
1982	2,234,808.00	1,148,557	1,128,223	2,000,508	28.48	70,243
1983	1,880,273.00	924,756	908,385	1,723,997	29.19	59,061
1984	2,017,455.00	947,881	931,100	1,893,337	29.90	63,322
1985	1,809,293.00	808,790	794,472	1,738,538	30.63	56,759
1986	1,882,938.00	799,006	784,861	1,851,252	31.36	59,032
1987	1,233,272.00	495,356	486,586	1,239,995	32.09	38,641
1988	1,584,839.00	599,957	589,336	1,629,439	32.83	49,633
1989	1,640,900.00	583,045	572,723	1,724,537	33.58	51,356
1990	3,051,213.00	1,012,820	994,889	3,276,809	34.33	95,450
1991	3,035,700.00	935,846	919,278	3,330,702	35.09	94,919
1992	1,901,429.00	541,185	531,604	2,130,397	35.85	59,425
1993	2,676,522.00	697,716	685,364	3,061,767	36.62	83,609
1994	2,817,142.00	666,930	655,123	3,288,876	37.39	87,961
1995	4,550,184.00	967,005	949,886	5,420,372	38.17	142,006
1997	3,094,575.00	506,458	497,492	3,834,913	39.74	96,500
1998	3,001,265.00	416,396	409,024	3,792,747	40.54	93,556
1999	1,255,842.00	142,940	140,409	1,617,770	41.34	39,133
2000	1,892,544.00	168,512	165,529	2,484,033	42.14	58,947
2001	4,086,809.00	260,902	256,283	5,465,250	42.95	127,247
2002	2,921,576.00	111,663	109,686	3,980,520	43.77	90,942
2003	2,927,920.00	37,302	36,642	4,062,446	44.59	91,107
	81,262,390.00	35,884,528	35,249,241	78,518,104		2,560,751
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					30.7	3.15

WESTAR SOUTH

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -35						
1941	470,227.00	471,534	379,064	255,742	16.72	15,296
1942	1,437.00	1,426	1,146	794	17.22	46
1944	5,907.00	5,734	4,610	3,364	18.26	184
1945	272.00	261	210	157	18.80	8
1946	3,450.00	3,271	2,630	2,028	19.35	105
1947	13,147.00	12,312	9,898	7,850	19.91	394
1948	23,008.00	21,274	17,102	13,959	20.48	682
1949	18,023.00	16,443	13,218	11,113	21.07	527
1950	7,862.00	7,075	5,688	4,926	21.67	227
1951	4,697.00	4,167	3,350	2,991	22.28	134
1952	12,714.00	11,117	8,937	8,227	22.90	359
1953	90,460.00	77,913	62,634	59,487	23.53	2,528
1954	30,753.00	26,081	20,966	20,551	24.17	850
1955	46,737.00	39,005	31,356	31,739	24.82	1,279
1956	54,508.00	44,740	35,966	37,620	25.48	1,476
1957	19,070.00	15,382	12,366	13,379	26.16	511
1958	32,417.00	25,693	20,654	23,109	26.84	861
1959	38,829.00	30,225	24,298	28,121	27.52	1,022
1960	24,114.00	18,419	14,807	17,747	28.22	629
1961	23,003.00	17,232	13,853	17,201	28.93	595
1962	26,794.00	19,678	15,819	20,353	29.64	687
1963	28,523.00	20,516	16,493	22,013	30.37	725
1964	29,628.00	20,859	16,768	23,230	31.10	747
1965	69,979.00	48,199	38,747	55,725	31.84	1,750
1966	110,340.00	74,271	59,706	89,253	32.59	2,739
1967	149,580.00	98,362	79,073	122,860	33.34	3,685
1968	232,042.00	148,922	119,718	193,539	34.10	5,676
1969	274,650.00	171,855	138,153	232,625	34.87	6,671
1970	289,380.00	176,384	141,794	248,869	35.65	6,981
1971	217,040.00	128,746	103,498	189,506	36.44	5,200
1972	339,570.00	195,837	157,432	300,988	37.23	8,085
1973	373,487.00	209,297	168,253	335,954	38.02	8,836
1974	416,980.00	226,633	182,189	380,734	38.83	9,805
1975	514,839.00	271,202	218,018	477,015	39.64	12,034
1976	654,628.00	333,615	268,191	615,557	40.46	15,214
1977	288,159.00	141,951	114,114	274,901	41.28	6,659
1978	281,458.00	133,825	107,581	272,387	42.11	6,468
1979	764,390.00	350,029	281,387	750,540	42.95	17,475

WESTAR SOUTH

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -35						
1980	609,378.00	268,434	215,793	606,867	43.79	13,859
1981	555,735.00	234,976	188,896	561,346	44.64	12,575
1982	431,719.00	174,846	140,558	442,263	45.50	9,720
1983	467,598.00	181,045	145,541	485,716	46.36	10,477
1984	631,889.00	233,309	187,556	665,494	47.22	14,093
1985	1,070,467.00	375,734	302,051	1,143,079	48.10	23,765
1986	561,998.00	187,095	150,405	608,292	48.97	12,422
1987	943,806.00	297,002	238,758	1,035,380	49.85	20,770
1988	828,271.00	245,326	197,216	920,950	50.74	18,150
1989	922,369.00	256,137	205,907	1,039,291	51.63	20,130
1990	753,001.00	194,975	156,739	859,812	52.53	16,368
1991	1,000,526.00	240,426	193,277	1,157,433	53.43	21,663
1992	1,050,018.00	232,757	187,112	1,230,412	54.33	22,647
1993	881,688.00	178,780	143,720	1,046,559	55.24	18,946
1994	1,612,119.00	296,420	238,291	1,938,070	56.15	34,516
1995	360,635.00	59,397	47,749	439,108	57.07	7,694
1996	3,885,073.00	565,395	454,519	4,790,330	57.99	82,606
1997	2,229,631.00	282,037	226,728	2,783,274	58.91	47,246
1998	1,373,240.00	147,198	118,332	1,735,542	59.84	29,003
1999	1,695,635.00	149,021	119,797	2,169,310	60.77	35,697
2000	1,270,191.00	86,767	69,752	1,645,006	61.71	26,657
2001	3,011,564.00	147,582	118,640	3,946,971	62.64	63,010
2002	2,061,293.00	60,664	48,768	2,733,978	63.58	43,001
2003	1,326,147.00	12,890	10,362	1,779,936	64.53	27,583
	35,516,093.00	8,727,698	7,016,154	40,930,573		779,748

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 52.5 2.20

WESTAR SOUTH

ACCOUNT 367.00 UNDERGROUND CONDUCTORS & DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-R2						
NET SALVAGE PERCENT.. -35						
1952	4,845.00	4,885	4,731	1,810	12.40	146
1953	62,132.00	61,869	59,925	23,953	12.86	1,863
1954	49,513.00	48,675	47,145	19,698	13.32	1,479
1955	43,729.00	42,422	41,089	17,945	13.79	1,301
1956	58,642.00	56,098	54,335	24,832	14.28	1,739
1957	34,174.00	32,221	31,208	14,927	14.78	1,010
1958	42,042.00	39,049	37,822	18,935	15.29	1,238
1959	37,641.00	34,407	33,326	17,489	15.82	1,105
1960	30,603.00	27,528	26,663	14,651	16.35	896
1961	709,762.00	627,703	607,977	350,202	16.90	20,722
1962	28,578.00	24,834	24,054	14,526	17.46	832
1963	20,249.00	17,271	16,728	10,608	18.04	588
1964	43,752.00	36,620	35,469	23,596	18.62	1,267
1965	99,682.00	81,819	79,248	55,323	19.21	2,880
1966	92,846.00	74,641	72,295	53,047	19.82	2,676
1967	155,132.00	122,076	118,240	91,188	20.44	4,461
1968	294,472.00	226,596	219,475	178,062	21.07	8,451
1969	390,458.00	293,658	284,430	242,688	21.70	11,184
1970	330,650.00	242,785	235,156	211,222	22.35	9,451
1971	273,225.00	195,640	189,492	179,362	23.01	7,795
1972	363,609.00	253,634	245,664	245,208	23.68	10,355
1973	319,565.00	216,957	210,139	221,274	24.36	9,083
1974	559,973.00	369,515	357,903	398,061	25.05	15,891
1975	482,906.00	309,338	299,617	352,306	25.75	13,682
1976	815,870.00	506,655	490,733	610,692	26.46	23,080
1977	411,435.00	247,336	239,563	315,874	27.18	11,622
1978	533,819.00	310,170	300,423	420,233	27.91	15,057
1979	937,004.00	525,589	509,072	755,883	28.64	26,393
1980	837,427.00	452,437	438,219	692,307	29.39	23,556
1981	898,511.00	466,880	452,208	760,782	30.14	25,242
1982	428,869.00	213,873	207,152	371,821	30.90	12,033
1983	704,426.00	336,360	325,790	625,185	31.67	19,741
1984	1,024,272.00	467,099	452,421	930,346	32.45	28,670
1985	1,001,812.00	435,217	421,540	930,906	33.23	28,014
1986	1,306,526.00	538,844	521,911	1,241,899	34.03	36,494
1987	1,544,249.00	602,906	583,960	1,500,776	34.83	43,089
1988	1,435,066.00	528,700	512,086	1,425,253	35.63	40,001
1989	1,618,523.00	559,580	541,995	1,643,011	36.45	45,076

WESTAR SOUTH

ACCOUNT 367.00 UNDERGROUND CONDUCTORS & DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 49-R2						
NET SALVAGE PERCENT.. -35						
1990	1,364,748.00	441,073	427,212	1,415,198	37.27	37,972
1991	1,797,166.00	539,581	522,625	1,903,549	38.10	49,962
1992	1,370,166.00	379,748	367,815	1,481,909	38.94	38,056
1993	1,796,941.00	456,549	442,202	1,983,668	39.78	49,866
1994	5,573,085.00	1,285,042	1,244,660	6,279,005	40.63	154,541
1996	7,895,844.00	1,446,479	1,401,024	9,258,365	42.35	218,615
1997	4,850,623.00	772,704	748,422	5,799,919	43.22	134,195
1998	3,375,943.00	456,664	442,313	4,115,210	44.09	93,337
1999	1,641,171.00	182,121	176,398	2,039,183	44.97	45,345
2000	2,886,668.00	249,798	241,948	3,655,054	45.86	79,700
2001	5,907,296.00	366,046	354,543	7,620,307	46.75	163,001
2002	4,358,746.00	162,407	157,303	5,727,004	47.65	120,189
2003	3,187,887.00	39,594	38,350	4,265,297	48.55	87,854
	64,032,273.00	16,409,693	15,894,019	70,549,549		1,780,796
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					39.6	2.78

WESTAR SOUTH

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -10						
1951	183,015.00	150,263	184,164	17,153	12.68	1,353
1952	351,240.00	284,905	349,182	37,182	13.13	2,832
1953	548,043.00	438,873	537,887	64,960	13.60	4,776
1954	1,134,500.00	896,777	1,099,098	148,852	14.07	10,579
1955	1,445,020.00	1,126,653	1,380,836	208,686	14.56	14,333
1956	1,225,580.00	942,079	1,154,621	193,517	15.06	12,850
1957	1,017,900.00	771,019	944,968	174,722	15.57	11,222
1958	1,007,195.00	751,388	920,908	187,007	16.09	11,623
1959	1,124,738.00	825,715	1,012,004	225,208	16.63	13,542
1960	495,017.00	357,531	438,193	106,326	17.17	6,193
1961	804,863.00	571,404	700,318	185,031	17.73	10,436
1962	401,204.00	279,800	342,925	98,399	18.30	5,377
1963	634,968.00	434,724	532,802	165,663	18.88	8,775
1964	538,348.00	361,468	443,018	149,165	19.48	7,657
1965	710,125.00	467,433	572,890	208,248	20.08	10,371
1966	832,063.00	536,348	657,353	257,916	20.70	12,460
1967	1,046,041.00	660,010	808,914	341,731	21.32	16,029
1968	1,074,375.00	662,760	812,285	369,528	21.96	16,827
1969	1,376,936.00	830,017	1,017,276	497,354	22.60	22,007
1970	1,319,119.00	776,011	951,086	499,945	23.26	21,494
1971	1,092,002.00	626,307	767,608	433,594	23.93	18,119
1972	1,375,086.00	768,398	941,756	570,839	24.60	23,205
1973	2,129,592.00	1,157,689	1,418,874	923,677	25.29	36,523
1974	2,316,700.00	1,224,237	1,500,436	1,047,934	25.98	40,336
1975	2,688,944.00	1,378,944	1,690,046	1,267,792	26.69	47,501
1976	1,828,528.00	909,144	1,114,255	897,126	27.40	32,742
1977	1,725,595.00	830,253	1,017,566	880,589	28.13	31,304
1978	1,652,599.00	768,591	941,992	875,867	28.86	30,349
1979	2,461,919.00	1,104,909	1,354,186	1,353,925	29.60	45,741
1980	2,545,380.00	1,100,368	1,348,621	1,451,297	30.35	47,819
1981	3,586,532.00	1,491,280	1,827,726	2,117,459	31.10	68,085
1982	3,614,748.00	1,441,778	1,767,056	2,209,167	31.87	69,318
1983	3,870,375.00	1,478,174	1,811,664	2,445,749	32.64	74,931
1984	3,621,237.00	1,320,882	1,618,885	2,364,476	33.42	70,750
1985	3,966,229.00	1,377,789	1,688,631	2,674,221	34.21	78,171
1986	3,242,314.00	1,069,250	1,310,482	2,256,063	35.01	64,441
1987	3,732,773.00	1,165,297	1,428,199	2,677,851	35.81	74,779
1988	3,639,248.00	1,071,249	1,312,932	2,690,241	36.62	73,464

WESTAR SOUTH

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-R2						
NET SALVAGE PERCENT.. -10						
1989	4,017,573.00	1,110,136	1,360,593	3,058,737	37.44	81,697
1990	3,870,633.00	999,707	1,225,250	3,032,446	38.26	79,259
1991	3,241,177.00	777,947	953,459	2,611,836	39.09	66,816
1992	2,979,707.00	660,124	809,054	2,468,624	39.93	61,824
1993	2,226,514.00	452,116	554,117	1,895,048	40.77	46,481
1994	4,012,015.00	738,772	905,446	3,507,771	41.63	84,261
1995	7,202,080.00	1,191,512	1,460,328	6,461,960	42.48	152,118
1996	4,988,947.00	729,883	894,551	4,593,291	43.35	105,958
1997	5,374,882.00	683,470	837,667	5,074,703	44.22	114,760
1998	5,276,466.00	569,964	698,553	5,105,560	45.09	113,230
1999	5,907,926.00	523,797	641,970	5,856,749	45.97	127,404
2000	5,589,869.00	386,148	473,267	5,675,589	46.86	121,118
2001	6,215,672.00	307,676	377,090	6,460,149	47.75	135,291
2002	5,323,709.00	158,114	193,786	5,662,294	48.65	116,388
2003	4,933,773.00	48,844	59,864	5,367,286	49.55	108,321
	137,521,034.00	41,747,927	51,166,638	100,106,503		2,663,240
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					37.6	1.94

WESTAR SOUTH

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 51-S1.5						
NET SALVAGE PERCENT.. -40						
1951	224,457.00	227,604	314,240			
1952	445,964.00	447,471	624,350			
1953	409,148.00	406,006	572,807			
1954	521,269.00	511,573	729,777			
1955	290,366.00	281,591	406,512			
1956	443,996.00	425,481	621,594			
1957	369,167.00	349,328	516,834			
1958	367,240.00	343,083	514,136			
1959	360,781.00	332,553	505,093			
1960	319,058.00	289,985	446,681			
1961	153,508.00	137,543	214,911			
1962	165,015.00	145,636	231,021			
1963	182,018.00	158,145	254,825			
1964	176,016.00	150,515	246,422			
1965	216,759.00	182,199	303,463			
1966	233,733.00	193,063	327,226			
1967	290,250.00	235,358	406,350			
1968	371,998.00	296,021	520,797			
1969	428,351.00	334,088	599,691			
1970	394,928.00	301,717	552,899			
1971	455,915.00	340,778	638,281			
1972	528,381.00	385,993	739,733			
1973	689,386.00	491,643	965,140			
1974	835,674.00	581,345	1,169,944			
1975	913,753.00	619,031	1,279,254			
1976	1,215,275.00	800,672	1,701,385			
1977	1,236,873.00	791,871	1,731,622			
1978	1,414,980.00	878,165	1,921,139	59,833	28.39	2,108
1979	1,635,256.00	982,593	2,149,593	139,765	29.11	4,801
1980	1,448,182.00	840,786	1,839,365	188,090	29.85	6,301
1981	1,642,291.00	919,683	2,011,966	287,241	30.60	9,387
1982	1,434,230.00	773,251	1,691,621	316,301	31.36	10,086
1983	1,621,347.00	838,950	1,835,349	434,537	32.15	13,516
1984	1,643,060.00	814,071	1,780,922	519,362	32.95	15,762
1985	1,410,386.00	667,395	1,460,043	514,497	33.76	15,240
1986	1,578,370.00	711,087	1,555,626	654,092	34.59	18,910
1987	1,588,631.00	679,013	1,485,459	738,624	35.43	20,847
1988	1,583,138.00	639,208	1,398,379	818,014	36.29	22,541

WESTAR SOUTH

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 51-S1.5						
NET SALVAGE PERCENT.. -40						
1989	1,839,785.00	699,045	1,529,282	1,046,417	37.16	28,160
1990	1,725,818.00	613,942	1,343,105	1,073,040	38.04	28,208
1991	1,710,115.00	566,219	1,238,702	1,155,459	38.94	29,673
1992	1,601,685.00	490,180	1,072,354	1,170,005	39.85	29,360
1993	1,688,145.00	473,626	1,036,139	1,327,264	40.78	32,547
1994	1,184,649.00	302,180	661,071	997,438	41.71	23,914
1995	3,404,613.00	779,316	1,704,889	3,061,569	42.66	71,767
1996	701,425.00	142,291	311,286	670,709	43.61	15,380
1997	2,240,332.00	394,881	863,871	2,272,594	44.58	50,978
1998	2,630,473.00	393,677	861,237	2,821,425	45.55	61,941
1999	3,631,588.00	445,378	974,342	4,109,881	46.53	88,328
2000	2,735,147.00	261,918	572,991	3,256,215	47.51	68,537
2001	2,793,159.00	190,829	417,472	3,492,951	48.51	72,005
2002	2,890,374.00	118,968	260,263	3,786,261	49.50	76,490
2003	2,166,296.00	29,722	65,022	2,967,792	50.50	58,768
	62,182,754.00	24,406,667	49,176,476	37,879,376		875,555
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					43.3	1.41

WESTAR SOUTH

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-L2.5						
NET SALVAGE PERCENT.. 0						
1949	316.00	246	282	34	7.78	4
1950	23,125.00	17,839	20,469	2,656	8.00	332
1951	37,876.00	28,979	33,251	4,625	8.22	563
1952	43,379.00	32,907	37,758	5,621	8.45	665
1953	51,847.00	38,989	44,737	7,110	8.68	819
1954	66,051.00	49,215	56,471	9,580	8.92	1,074
1955	77,001.00	56,850	65,231	11,770	9.16	1,285
1956	67,660.00	49,487	56,783	10,877	9.40	1,157
1957	81,732.00	59,223	67,954	13,778	9.64	1,429
1958	77,169.00	55,384	63,549	13,620	9.88	1,379
1959	92,862.00	66,034	75,769	17,093	10.11	1,691
1960	79,267.00	55,828	64,058	15,209	10.35	1,469
1961	42,041.00	29,345	33,671	8,370	10.57	792
1962	45,593.00	31,537	36,186	9,407	10.79	872
1963	57,373.00	39,323	45,120	12,253	11.01	1,113
1964	59,659.00	40,532	46,507	13,152	11.22	1,172
1965	69,742.00	46,985	53,912	15,830	11.42	1,386
1966	78,801.00	52,663	60,427	18,374	11.61	1,583
1967	84,317.00	55,894	64,134	20,183	11.80	1,710
1968	106,510.00	70,052	80,379	26,131	11.98	2,181
1969	123,837.00	80,779	92,688	31,149	12.17	2,559
1970	118,422.00	76,607	87,901	30,521	12.36	2,469
1971	117,611.00	75,400	86,516	31,095	12.56	2,476
1972	174,135.00	110,593	126,897	47,238	12.77	3,699
1973	231,928.00	145,790	167,283	64,645	13.00	4,973
1974	273,596.00	170,013	195,077	78,519	13.25	5,926
1975	289,240.00	177,420	203,576	85,664	13.53	6,331
1976	531,597.00	321,244	368,604	162,993	13.85	11,768
1977	512,555.00	304,765	349,695	162,860	14.19	11,477
1978	628,321.00	366,562	420,603	207,718	14.58	14,247
1979	964,652.00	550,913	632,132	332,520	15.01	22,153
1980	854,445.00	476,524	546,776	307,669	15.48	19,875
1981	749,262.00	406,924	466,915	282,347	15.99	17,658
1982	849,193.00	447,864	513,891	335,302	16.54	20,272
1983	1,149,706.00	587,040	673,585	476,121	17.13	27,795
1984	1,366,409.00	672,683	771,854	594,555	17.77	33,458
1985	1,679,847.00	794,736	911,901	767,946	18.44	41,646
1986	1,614,977.00	731,423	839,254	775,723	19.15	40,508

WESTAR SOUTH

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-L2.5						
NET SALVAGE PERCENT.. 0						
1987	4,005,922.00	1,729,357	1,984,309	2,021,613	19.89	101,640
1988	4,744,771.00	1,943,933	2,230,518	2,514,253	20.66	121,697
1989	1,574,918.00	608,863	698,625	876,293	21.47	40,815
1990	1,119,003.00	406,086	465,954	653,049	22.30	29,285
1991	1,386,797.00	469,569	538,795	848,002	23.15	36,631
1992	1,535,097.00	481,560	552,554	982,543	24.02	40,905
1993	1,426,571.00	411,708	472,404	954,167	24.90	38,320
1994	750,045.00	196,962	225,999	524,046	25.81	20,304
1995	3,500,027.00	827,056	948,986	2,551,041	26.73	95,437
1998	1,317,385.00	204,326	234,449	1,082,936	29.57	36,623
1999	1,237,276.00	157,629	180,868	1,056,408	30.54	34,591
2000	1,397,479.00	138,909	159,388	1,238,091	31.52	39,280
2001	1,427,342.00	101,484	116,445	1,310,897	32.51	40,323
2002	975,749.00	41,860	48,031	927,718	33.50	27,693
2003	1,430,152.00	20,451	23,466	1,406,686	34.50	40,774
	41,300,588.00	15,114,345	17,342,587	23,958,001		1,056,284
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.7	2.56

WESTAR SOUTH

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S2.5						
NET SALVAGE PERCENT.. 0						
1982	441,916.00	353,975	335,024	106,892	3.98	26,857
1983	83,923.00	65,796	62,273	21,650	4.32	5,012
1984	60,210.00	46,061	43,595	16,615	4.70	3,535
1985	69,473.00	51,688	48,921	20,552	5.12	4,014
1986	8,522.00	6,149	5,820	2,702	5.57	485
1987	93,538.00	65,149	61,661	31,877	6.07	5,252
1988	90,972.00	60,906	57,645	33,327	6.61	5,042
1989	147,283.00	94,335	89,285	57,998	7.19	8,066
1990	204,676.00	124,545	117,877	86,799	7.83	11,085
1991	202,289.00	116,215	109,993	92,296	8.51	10,846
1992	117,391.00	63,098	59,720	57,671	9.25	6,235
1993	28,791.00	14,338	13,570	15,221	10.04	1,516
1994	21,609.00	9,865	9,337	12,272	10.87	1,129
1995	168,339.00	69,524	65,802	102,537	11.74	8,734
1997	37,718.00	12,107	11,459	26,259	13.58	1,934
	1,776,650.00	1,153,751	1,091,982	684,668		99,742
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.9	5.61

WESTAR SOUTH

ACCOUNT 372.00 LEASED PROPERTY ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S1						
NET SALVAGE PERCENT.. 0						
1962	7,835.00	7,835	7,835			
1968	1,478.00	1,426	836	642	0.67	642
1993	2,404,013.19	1,089,499	639,026	1,764,987	10.39	169,874
1994	121,962.20	51,224	30,045	91,917	11.02	8,341
1995	292,132.59	112,383	65,916	226,217	11.69	19,351
1996	173,247.38	60,273	35,352	137,895	12.39	11,130
1997	680,908.50	209,992	123,167	557,742	13.14	42,446
1998	404,253.65	107,855	63,260	340,994	13.93	24,479
1999	432,373.82	96,506	56,604	375,770	14.76	25,459
2000	687,390.59	121,531	71,282	616,109	15.64	39,393
2001	387,449.74	49,749	29,179	358,271	16.56	21,635
2002	359,429.58	28,179	16,528	342,902	17.51	19,583
2003	351,872.79	9,254	5,428	346,445	18.50	18,727
	6,304,347.03	1,945,706	1,144,458	5,159,891		401,060
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					12.9	6.36

WESTAR SOUTH

ACCOUNT 373.00 STREET LIGHTING & SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-L0.5						
NET SALVAGE PERCENT.. -15						
1947	311.00	295	265	93	3.33	28
1948	2,991.00	2,813	2,527	913	3.46	264
1949	5,331.00	4,976	4,471	1,660	3.58	464
1950	7,331.00	6,789	6,100	2,331	3.70	630
1951	9,023.00	8,296	7,454	2,922	3.81	767
1952	6,245.00	5,700	5,121	2,061	3.92	526
1953	8,157.00	7,396	6,645	2,736	4.02	681
1954	8,954.00	8,065	7,246	3,051	4.12	741
1955	7,791.00	6,970	6,262	2,698	4.22	639
1956	14,647.00	13,005	11,684	5,160	4.33	1,192
1957	18,565.00	16,371	14,709	6,641	4.43	1,499
1958	18,628.00	16,304	14,648	6,774	4.54	1,492
1959	40,690.00	35,315	31,729	15,065	4.66	3,233
1960	30,319.00	26,094	23,444	11,423	4.78	2,390
1961	20,900.00	17,824	16,014	8,021	4.91	1,634
1962	31,714.00	26,777	24,058	12,413	5.05	2,458
1963	39,094.00	32,676	29,358	15,600	5.19	3,006
1964	31,496.00	26,039	23,395	12,825	5.34	2,402
1965	32,268.00	26,388	23,709	13,399	5.49	2,441
1966	44,996.00	36,356	32,664	19,081	5.65	3,377
1967	62,524.00	49,879	44,814	27,089	5.82	4,654
1968	83,302.00	65,545	58,889	36,908	6.00	6,151
1969	78,733.00	61,089	54,886	35,657	6.18	5,770
1970	97,291.00	74,370	66,818	45,067	6.37	7,075
1971	83,563.00	62,915	56,526	39,571	6.56	6,032
1972	136,541.00	101,154	90,883	66,139	6.76	9,784
1973	132,841.00	96,732	86,910	65,857	6.97	9,449
1974	144,266.00	103,127	92,655	73,251	7.19	10,188
1975	156,014.00	109,444	98,331	81,085	7.41	10,943
1976	146,845.00	100,968	90,716	78,156	7.64	10,230
1977	161,361.00	108,611	97,582	87,983	7.88	11,165
1978	170,327.00	112,159	100,770	95,106	8.12	11,713
1979	179,780.00	115,675	103,929	102,818	8.37	12,284
1980	327,090.00	205,305	184,458	191,696	8.63	22,213
1981	461,248.00	281,979	253,346	277,089	8.90	31,134
1982	507,473.00	301,952	271,291	312,303	9.17	34,057
1983	408,473.00	235,858	211,909	257,835	9.46	27,255
1984	475,060.00	265,948	238,943	307,376	9.75	31,526

WESTAR SOUTH

ACCOUNT 373.00 STREET LIGHTING & SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2003

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-L0.5						
NET SALVAGE PERCENT.. -15						
1985	583,472.00	316,105	284,007	386,986	10.05	38,506
1986	529,613.00	277,303	249,145	359,910	10.35	34,774
1987	515,044.00	259,665	233,298	359,003	10.67	33,646
1988	547,778.00	265,270	238,334	391,611	11.00	35,601
1989	770,596.00	357,310	321,028	565,157	11.34	49,837
1990	432,223.00	191,516	172,069	324,987	11.68	27,824
1991	415,072.00	174,847	157,093	320,240	12.04	26,598
1992	456,928.00	182,232	163,728	361,739	12.41	29,149
1993	692,772.00	260,358	233,921	562,767	12.79	44,001
1994	729,141.00	256,836	230,756	607,756	13.18	46,112
1995	349,740.00	114,104	102,518	299,683	13.61	22,019
1996	1,584,522.00	472,861	424,846	1,397,354	14.07	99,314
1997	1,605,856.00	430,658	386,928	1,459,806	14.57	100,193
1998	1,456,518.00	342,872	308,056	1,366,940	15.11	90,466
1999	1,008,644.00	202,062	181,544	978,397	15.69	62,358
2000	1,644,898.00	265,774	238,787	1,652,846	16.33	101,215
2001	1,928,537.00	232,205	208,627	2,009,191	17.01	118,118
2002	1,837,818.00	139,068	124,947	1,988,544	17.75	112,031
2003	1,612,508.00	43,022	38,653	1,815,731	18.56	97,830
	22,893,863.00	7,561,227	6,793,444	19,534,501		1,461,079
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					13.4	6.38