BEFORE THE
KANSAS CORPORATION COMMISSION

In the Matter of the Applications of Westar Energy, Inc. and Kansas Gas and Electric Company for Approval to Make Certain Changes in their Charges for Electric Service.	)))))	Docket No. 08-WSEE-1041-RTS

DIRECT TESTIMONY OF

BRIAN KALCIC

ON BEHALF OF
THE CITIZENS' UTILITY RATEPAYER BOARD

September 29, 2008

Q. Please state your name and business address.

A. Brian Kalcic, 225 S. Meramec Avenue, St. Louis, Missouri 63105.

Q. What is your occupation?

A. I am an economist and consultant in the field of public utility regulation, and principal of Excel Consulting. My qualifications are described in the Appendix to this testimony.

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

A. I am testifying on behalf of the Citizens' Utility Ratepayer Board ("CURB").

Q. What is the subject of your testimony?

A. I will review Westar's proposed class revenue allocation and critique the Company's proposed residential rate structure. Consistent with the policy position previously advocated by CURB, I will also sponsor an alternative, conservation-oriented residential rate structure to be implemented at the conclusion of this proceeding.

Finally, I will discuss Westar's proposed small general service ("SGS") rate structure, and sponsor changes, where appropriate.

Q. Have you reflected CURB witness Andrea C. Crane's recommended revenue adjustments for Westar North and Westar South in your alternative rate design proposals?

A. Yes, I have.

Q. Please summarize your primary recommendations.

A. Based upon my analysis of Westar's filing and interrogatory responses, I recommend that the Kansas Corporation Commission ("KCC" or "Commission"):

- require Westar to allocate the cost of its wind generation projects to rate classes on the basis of class energy requirements in the cost-of-service studies it submits in future rate proceedings;
- reject the Company's proposed residential rate design in Westar North and Westar South;
- adopt CURB's revised residential rate design which would provide a stronger conservation price signal to Westar's residential customers, and permit the consolidation of the Company's Conservation Use Service and Standard Use Service rate schedules at the conclusion of this proceeding;
- reject Westar's proposed SGS rate design in Westar North and Westar South; and
- adopt CURB's revised SGS rate design which would begin a phase-out of the Company's existing SGS declining block energy charges in this proceeding.

The specific details associated with the above recommendations are discussed below.

Class Revenue Allocation

Q. Mr. Kalcic, how does the Company propose to recover its requested revenue increase of $90.041 million from Westar North customers?

A. Schedule BK-1 provides a summary of the Company's proposed revenue allocation for Westar North. As shown on line 8 of Schedule BK-1, the Company's overall proposed increase in *base* revenues is 22.3%.[1] The base rate increases assigned to individual rate classes would range from 14.9% for SGS to 32.5% for Medium General Service ("MGS").

Q. How does the Company propose to recover its requested base rate increase of $87.582 million from Westar South customers?

A. Schedule BK-2 provides a summary of the Company's proposed revenue allocation for Westar South. In the case of Westar South, the Company's overall proposed base rate increase is 19.8%, per line 8 of Schedule BK-2. The base rate increases assigned to individual rate classes would range from 14.4% for Lighting Service to 21.9% for High Load Factor Service ("HLF").

Q. How did the Company arrive at the proposed class revenue allocations shown in Schedules BK-1 and BK-2?

A. The Company states that its objective "is to move class rates of return closer to the average rate of return using a four Coincident Peak (4CP) allocation study."[2] According to the Company, the information provided on page 1 of Exhibits PHR-2 and PHR-3 shows that

[1] The Company's RECA, TSC and ECRR revenues are excluded from Schedule BK-1.
[2] See Mr. Rohlf's direct testimony at page 24.

class rates of return have been moved closer to the system average, and that "some interclass subsidies" have been eliminated.[3]

Q. Mr. Kalcic, are you sponsoring any changes to the Company's proposed revenue allocations and/or cost-of-service study ("COSS") methodology in this proceeding?

A. No, I am not. However, I do have one comment concerning the Company's COSS methodology that pertains to the allocation of Company-owned wind generation projects to rate classes.

Q. Please explain.

A. It is my understanding that the Company's filing includes $219.5 million of wind generation-related CWIP in rate base. This generation is allocated to rate classes based upon the Company's 4CP cost allocation factor. However, as a generation resource, wind projects provide little in the way of capacity to meet Westar's peak demand requirements. As such, I find that Westar's use of a 4CP allocation factor to assign the costs associated with its wind-related investments to rate classes to be inappropriate.

Q. What do you recommend?

A. Since wind projects provide energy but little or no capacity, I recommend that Westar allocate the cost of its wind generation projects to rate classes on the basis of class energy requirements in future rate proceedings. The Company's investment in wind-related generation projects is expected to increase over time, and it is particularly important that

[3] See Mr. Raab's direct testimony at page 28.

the Company properly allocate its associated wind generation-related revenue requirement to rate classes going forward.

Residential Rate Structure

Q. Mr. Kalcic, please provide a brief description of the current residential service rate schedules in Westar North.

A. The Company serves Westar North residential customers via three (3) rate schedules: Standard Service, Conservation Use Service and Restricted Peak Management Service.[4] The majority of Westar's customers take Standard Service, which is the default service offering. The Standard Service rate schedule contains a customer charge, a declining-block winter energy charge, and an inclining-block summer energy charge. The Conservation Use Service rate schedule is identical to the Standard Service rate offering, except that customers are billed at the winter usage rate during the summer months if their average daily consumption is less than 30 kWh. The Restricted Peak Management Service rate schedule is intended to provide customers with the opportunity to lower their total monthly bill by managing their peak usage. The rate contains a customer charge, a flat-rate energy charge and a demand charge, with the latter seasonally differentiated.

[4] Restricted Peak Management Service is closed to new customers.

Q. Please describe the current residential service rate options in Westar South.

A. The Company serves Westar South residential customers via three (3) rate schedules: Standard Service, Conservation Use Service, and Restricted Conservation Use Service.[5] As in Westar North, Standard Service is the default service offering. The Standard Service rate schedule contains a customer charge, a declining-block winter energy charge, and an inclining-block summer energy charge. The Conservation Use Service rate schedule is identical to the Standard Service rate offering, except that customers are billed at the winter usage rate during the summer months if their average daily consumption is less than 30 kWh. The Restricted Conservation Use Service rate schedule contains a customer charge and a flat-rate energy charge, which is not seasonally differentiated.

Q. Does the Company propose to revise its Westar North and/or Westar South residential rate *structure* in this proceeding?

A. No. Westar implemented a number of revisions to its residential rate structure at the conclusion of its last rate case at Docket No. 05-WSEE-981-RTS. In this proceeding, the Company's proposed residential rate design is restricted to changes to the levels of its exiting tariff charges.

Q. Have you provided a summary of the Company's proposed residential rate design in Westar North?

A. Yes, I have. The Company's present and proposed Westar North residential tariff charges are summarized in Schedule BK-3. As shown in column 3 of Schedule BK-3, the

[5] Restricted Conservation Use Service is closed to new customers.

Company is proposing to assign a uniform increase of $0.010137 per kWh across all of its existing rate blocks, for both Standard Service and Conservation Use Service customers. As a result, the Company's proposed Westar North rate design would maintain the existing rate differentials (across rate blocks) of 5 mills per kWh, in both winter and summer.

Q. What information is provided in Schedule BK-4?

A. Schedule BK-4 provides a summary of the Company's present and proposed Westar South residential tariff charges.

Q. Is the Company also proposing to maintain the existing residential rate differentials in Westar South?

A. No. Column 3 of Schedule BK-4 shows that the amount of the Company proposed consumption charge increase varies directly with the level of the rate block, i.e., the first rate block would receive the lowest increase and the third rate block would receive the highest increase. Accordingly, the Company's proposed Westar South rate design would reduce both the absolute and relative price differentials associated with changes in the level of residential consumption, compared to present rates.

Q. Does Westar explain how it arrived at its proposed residential rate design shown in Schedules BK-3 and BK-4?

A. No, it does not.

Q. Does CURB agree with the Company's proposed residential rate design in this proceeding?

A. No. As I discuss below, CURB recommends revision of the Company's residential rate design to provide stronger price signals to consumers to conserve electricity. Accordingly, I have prepared an alternative residential rate design for the Commission's consideration in this proceeding.

Q. Why does CURB believe that it is appropriate to implement a more conservation-oriented residential rate structure in this proceeding?

A. CURB's Consumer Counsel informs me that the Commission has the authority to adjust utility rate structures to accomplish desired goals such as conservation. As a matter of public policy, it is CURB's position that the Commission can, and should, encourage conservation by revising existing rate structures to provide stronger conservation-oriented price signals. Many Kansas electric utilities (such as Westar) are currently involved with extensive capital expenditure programs. Greater conservation, if achieved, will help consumers manage rising electric utility bills in the coming years and delay the need for additional generation units.

Q. Couldn't a significant revision to Westar's existing rate structure exacerbate the rate increases that will be experienced by certain of the Company's residential customers?

A. Yes. CURB is cognizant of that possibility. In its comments to the Commission in Docket No. 08-GIMX-442-GIV, CURB stated, in pertinent part:

> [W]ith respect to rate impacts on consumers that may result from adjusting the current rate structure or from moving to real-time pricing, the Commission must also be an active participant in the creation of mechanisms or rate structures that protect the most vulnerable of our

> citizens. . . . CURB encourages the Commission to join with CURB, the utilities and other intervenors, where appropriate, in finding mechanisms to make sure there are rate protections and affordability programs for our low-income and fixed-income customers. For example, rate design should ensure that the first block of usage remains affordable for all customers. Rate blocks above this first block can be adjusted upward, if necessary.[6]

In other words, CURB finds that an appropriate residential rate design would encourage conservation while at the same time providing a measure of affordability over a "first block" or baseline level of customer usage. Usage in excess of the baseline level would be subject to significantly greater pricing for all customers.

Q. Did CURB consider establishing a *separate* low-income rate schedule to offer rate protection to low-income customers?

A. No. CURB's Consumer Counsel informs me that the Commission rejected the concept of separate low-income assistance rates in Docket No. 04-GIMX-531-GIV, deciding that such rate designs would be impermissibly discriminatory and unduly preferential.

Q. Mr. Kalcic, which specific feature(s) of the Company's existing residential rate structure does CURB oppose?

A. CURB opposes the Company's existing declining block energy charges, which are applicable during the winter season. As currently configured, the Company's tariff provides multiple discounts for increased consumption, beginning with the 501st kWh

[6] *In the Matter of a General Investigation Regarding Benefit-Cost Analysis and Program Evaluation for Energy Efficiency Programs*, Docket No, 08-GIMX-442-GIV, Comments of the Citizens' Utility Ratepayer Board at pages 7-8.

consumed by a customer during the winter. Such discounts encourage rather than discourage consumption, and thus send the wrong price signal to customers.

CURB also takes issue with the structure of the Company's three-step inclining block rate design in the summer months. In CURB's view, such consumption rates should be redesigned to provide a flat rate for the first 900 kWhs of consumption, with a significant price increase applying to all consumption in excess of that level (i.e., a two-step rather than three-step inclining block rate structure).

Q. Why does the Company currently offer a declining block rate to residential customers in the winter season?

A. In Docket No. 05-WSEE-981-RTS, the Company consolidated its residential Space Heating and Apartment Heating rate schedules with its Standard Service rate schedules. In doing so, the Company carried over the declining block rate design applicable to heating customers to all non-heating customers taking Standard Service.

Q. Did CURB oppose the consolidation of Westar's heating and standard service rate schedules in Docket No. 05-WSEE-981-RTS?

A. Yes, since it is common practice for utilities to maintain separate heating and non-heating service schedules for residential customers.

Q. Does CURB recommend eliminating all of Westar's declining block winter rates in this proceeding?

A. Not at this time. However, as I discuss below, CURB recommends that a decline block winter rate apply only to usage above 900 kWh per month (rather than at the current 500 kWh level), and that the effective rate discount be reduced.

Q. Have you prepared a revised residential rate design and proof of revenue for Westar North?

A. Yes, in Schedule BK-5.

Q. Please describe Schedule BK-5.

A. Schedule BK-5 consists of eight (8) columns. Columns 1 and 2 contrast the pro forma billing determinants used by Westar (column 1) and CURB (column 2).[7] Column 3 contains the Company's present base rates. Column 4 shows the present revenue that is derived from multiplying CURB's pro forma billing determinants in column 2 by the present rates shown in column 3. CURB's revised rates are shown in column 5, and its revised revenue is provided in column 6. Column 7 shows the percentage increase between present and revised rates. Finally, column 8 presents CURB's revised residential base rates after rolling-in the Company's current ECRR, as recommended by Ms. Crane.

[7] The billing determinants shown in column 2 incorporate the weather normalization adjustment sponsored by CURB witness Andrea Crane.

As shown on line 21, columns 6-7 of Schedule BK-5, CURB's revised rate design would produce a total Westar North residential base rate revenue requirement of $186.2 million (before the ECRR roll-in), which equates to a base rate increase of 9.96%.

Q. How did you determine the level of the residential base rate increase shown in line 21 of Schedule BK-5?

A. Ms Crane is recommending a total Westar North base rate increase of $39.863 million (exclusive of the ECRR roll-in) on total base revenues of $404.4 million, or an increase of 9.86%.[8] To obtain the required residential increase in Westar North, I multiplied 9.86% by the Company's proposed relative residential increase of 1.01 (shown on line 1 of Schedule BK-1), to arrive at a target residential increase of 9.96%.

Q. How do CURB's revised Westar North residential rates compare to the Company's proposed rates?

A. CURB's revised residential rate design adopts all of the Company's proposed non-usage-related charges. However, as shown in column 5, lines 6-11 of Schedule BK-5, CURB's revised rates would establish a uniform rate block covering usage up to 900 kWh per month in both the winter and summer. In the winter season, a reduced rate would apply only to usage in excess of 900 kWh, with the magnitude of the discount reduced by 20%, or from 5 mills (at present rates) to 4 mills (at revised rates).

[8] CURB's pro forma revenue total of $404.4 million is comprised of: a) Westar's claimed pro forma base revenues of $403.1 million; plus b) CURB's weather normalization adjustment of $1.3 million.

In addition, column 5, line 11 of Schedule BK-5 shows a consumption charge for usage in excess of 900 kWh in the summer of 7.1081¢ per kWh. This equates to an approximate 2.8¢ differential (or a 65% increase before the ECRR roll-in) over the rate charged for the 0-900 kWh block. This rate differential is much greater than the existing summer tail block price differential of 0.5¢, which Westar would retain at proposed rates.

Q. Mr. Kalcic, lines 13-17 in column 5 of Schedule BK-5 show that CURB's revised rates for Conservation Use Service are identical to those for Standard Service. Is CURB recommending that the Conservation Use rate schedule be consolidated with Standard Service?

A. Yes. If the Commission accepts CURB's revised rate design, Conservation Use Service would be consolidated with Standard Use Service. In effect, *all* Westar North customers would receive a uniform, conservation-oriented price signal to hold usage under 900 kWh per month under CURB's revised rate design, and there would be no need for a separate Conservation Use rate.

Q. Did you prepare a similar revised rate design and proof of revenue for residential customers in Westar South?

A. Yes. CURB's revised residential rate design for Westar South is shown in Schedule BK-6.

Q. Do CURB's revised Westar South residential rates mirror the previously discussed revised rate structure for Westar North?

A. Yes, the only difference in CURB's revised rate design for Westar South's residential customers is a higher overall level of consumption charges.

Q. How did you determine the level of the residential base rate increase shown in line 18 of Schedule BK-6?

A. Ms Crane is recommending a total Westar South base rate increase of $34.348 million (exclusive of the ECRR roll-in) on total base revenues of $444.1 million, or an increase of 7.73%.[9] To obtain the required residential increase in Westar South, I multiplied 7.73% by the Company's proposed relative residential increase of 1.10 (shown on line 1 of Schedule BK-2), to arrive at a target residential increase of 8.51%.

Q. Mr. Kalcic, would you please summarize CURB's rate structure recommendations for Westar North's and Westar South's residential customers?

A. Yes. CURB recommends that the Commission direct Westar to: a) establish a uniform residential consumption charge covering up to 900 kWh of usage in both winter and summer; b) reduce the existing rate discount applicable to the winter usage tail block by 20%; c) set the consumption charge for summer usage in excess of 900 kWh at a level high enough to encourage conservation; d) roll-in the ECRR to base rates; and e) consolidate the Company's Conservation Use Service and Standard Use Service rate schedules. The above

[9] CURB's pro forma revenue total of $444.1 million is comprised of: a) Westar's claimed pro forma base revenues of $442.9 million; plus b) CURB's weather normalization adjustment of $1.2 million.

rate structure guidelines should be implemented after the Commission has determined both the Company's overall revenue requirement in Westar North and Westar South, and individual rate class revenue targets within each rate area.

SGS Rate Structure

Q. Mr. Kalcic, please provide a brief description of the current SGS rate schedules in Westar North and Westar South.

A. The Company maintains one (1) SGS rate schedule in each rate area. Each rate schedule contains a customer charge, a seasonally-differentiated demand charge and a non-seasonally differentiated, declining block energy charge (with a breakpoint at 1,200 kWh per month of usage).

Q. Does the Company propose to revise its SGS rate structure in this proceeding?

A. No, except for the SGS Church Option Service rate that is available in Westar North.

Q. How would the SGS Church Option rate structure change?

A. Westar proposes to implement a seasonally-differentiated demand change for Church Option service (i.e., Church Option customers do not currently pay a demand charge.)

Q. Does CURB accept the Company's proposed SGS Church Option change?

A. Yes. At present, Church Option customers pay the same rates as other SGS customers, except for the demand charge. The Company's proposal to implement a demand charge for Church Option customers (albeit at a lower rate level than standard SGS service customers)

would move the Church Option rate closer to the standard SGS rate at the conclusion of this case.

Q. Do you have any comments regarding the Company's proposed SGS rate design in this proceeding?

A. Yes. The Company proposes to maintain the current declining block energy charge applicable to SGS service. CURB opposes the Company's declining block SGS rate structure since it does not encourage conservation.

Q. What type of SGS rate design does CURB recommend for Westar North?

A. CURB's revised SGS rate design for Westar North is shown in Schedule BK-7. In particular, CURB's revised rate design adopts all of the Company's proposed non-usage charges. However, as shown in column 5, lines 7-8 of Schedule BK-7, CURB's revised rate design would assign all of the required increase to energy charges to the second rate block. This rate design approach would begin a phase out of the Company's SGS declining block rate structure in this proceeding. CURB recommends that this phase-out continue in Westar's next base rate proceeding.

Q. How did you determine the level of the Westar North SGS base rate increase of 6.61% shown on line 18 of Schedule BK-7?

A. As previously noted, Ms Crane is recommending a total Westar North base rate increase of 9.86% (exclusive of the ECRR roll-in). To obtain the required SGS increase in Westar

North, I multiplied 9.86% by the Company's proposed relative SGS increase of 0.67 (shown on line 2 of Schedule BK-1), to arrive at a target SGS increase of 6.61%.

Q. Have you prepared a revised SGS rate design for Westar South?

A. Yes. CURB's revised SGS rate design for Westar South is shown in Schedule BK-8. CURB's revised rate design accepts the Company's proposed customer charge, but assigns no increase to the SGS demand charges.[10] In addition, CURB's revised rate design would assign all of the required increase to SGS energy charges to the second rate block.

Q. Mr. Kalcic, how did you determine the level of the Westar South SGS base rate increase of 5.96% shown on line 13 of Schedule BK-8?

A. Again, Ms Crane is recommending a total Westar South base rate increase of 7.73% (exclusive of the ECRR roll-in). To obtain the required SGS increase in Westar South, I multiplied 7.73% by the Company's proposed relative SGS increase of 0.77 (shown on line 2 of Schedule BK-2), to arrive at a target SGS increase of 5.96%.

Q. Does this conclude your direct testimony?

A. Yes.

[10] Westar proposed to increase SGS demand charges in Westar South, but *not* in Westar North. CURB recommends no increase to SGS demand charges in either Westar North or South.

APPENDIX

Qualifications of Brian Kalcic

Mr. Kalcic graduated from Illinois Benedictine College with a Bachelor of Arts degree in Economics in December 1974. In May 1977 he received a Master of Arts degree in Economics from Washington University, St. Louis. In addition, he has completed all course requirements at Washington University for a Ph.D. in Economics.

From 1977 to 1982, Mr. Kalcic taught courses in economics at both Washington University and Webster University, including Microeconomic and Macroeconomic Theory, Labor Economics and Public Finance.

During 1980 and 1981, Mr. Kalcic was a consultant to the Equal Employment Opportunity Commission, St. Louis District Office. His responsibilities included data collection and organization, statistical analysis and trial testimony.

From 1982 to 1996, Mr. Kalcic was employed by the firm of Cook, Eisdorfer & Associates, Inc. During that time, he participated in the analysis of electric, gas and water utility rate case filings. His primary responsibilities included cost-of-service and economic analysis, model building, and statistical analysis.

In March 1996, Mr. Kalcic founded Excel Consulting, a consulting practice that offers business and regulatory analysis.

Mr. Kalcic has previously testified before the state regulatory commissions of Delaware, Kansas, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Jersey, New York, Ohio, Oregon, Pennsylvania, and Texas, and also before the Bonneville Power Administration.

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VERIFICATION

STATE OF MISSOURI)
) ss:
COUNTY OF)

I, Brian Kalcic, of lawful age, being first duly sworn upon his oath states:

That he is a consultant for the Citizens' Utility Ratepayer Board; that he has read the above and foregoing Testimony, and, upon information and belief, states that the matters therein appearing are true and correct.

Brian Kalcic

SUBSCRIBED AND SWORN to before me this 24th day of September, 2008.

Janet M. Roseman
Notary Public

My Commission expires:

" NOTARY SEAL "
Janet M. Roseman, Notary Public
St. Louis County, State of Missouri
My Commission Expires 8/10/2010
Commission Number 06429986

WESTAR ENERGY NORTH

Company Proposed Allocation of its
Requested Increase in Total Rate Revenue
(Test Year Ended December 31, 2007)

Line	Classification	Present Revenue 1/	Proposed Increase Amount	Percent	Relative
		1	2	3	4
1	Residential	$175,320,566	$39,691,952	22.6%	101
2	Small General Service	$84,649,003	$12,579,687	14.9%	67
3	RITODS	$97,502	$18,989	19.5%	87
4	Medium General Service	$84,539,133	$27,442,092	32.5%	145
5	Public Schools	$9,153,583	$1,679,359	18.3%	82
6	High LF/LTM/CS	$40,458,979	$7,182,818	17.8%	79
7	Lighting Service	$8,836,958	$1,446,615	16.4%	73
8	Total Retail	$403,055,724	$90,041,511	22.3%	100
	Source:	Exhibit PHR-2, page 53, less RECA.	Exhibit PHR-2, page 1.		

Note:
1/ Excludes RECA, TSC and ECRR.

WESTAR ENERGY SOUTH

Company Proposed Allocation of its
Requested Increase in Total Rate Revenue
(Test Year Ended December 31, 2007)

Line	Classification	Present Revenue 1/	Proposed Increase Amount	Percent	Relative
		1	2	3	4
1	Residential	$179,004,896	$38,863,858	21.7%	110
2	Small General Service	$86,894,815	$13,161,450	15.1%	77
3	RITODS	$685,013	$139,031	20.3%	103
4	Medium General Service	$43,065,871	$7,559,371	17.6%	89
5	Public Schools	$15,903,264	$2,610,538	16.4%	83
6	High LF/LTM/CS	$110,830,995	$24,308,048	21.9%	111
7	Lighting Service	$6,505,098	$939,813	14.4%	73
8	Total Retail	$442,889,952	$87,582,109	19.8%	100
	Source:	Exhibit PHR-3, page 53, less RECA.	Exhibit PHR-3, page 1.		

Note:
1/ Excludes RECA, TSC and ECRR.

WESTAR ENERGY NORTH

Summary of Present and Proposed Residential Tariff Charges

Line	Description	Present Rates	Proposed Rates*	Proposed Increase	
				Amount	Percent
		(1)	(2)	(3)	(4)
1	Customer Charge	$7.50	$8.00	$0.50	6.67%
	Standard Service				
	Usage Charge				
	Winter				
2	First 500 kWh	$0.042525	$0.052662	$0.010137	23.84%
3	Next 400 kWh	$0.037525	$0.047662	$0.010137	27.01%
4	All add'l kWh	$0.032525	$0.042662	$0.010137	31.17%
	Summer				
5	First 500 kWh	$0.042525	$0.052662	$0.010137	23.84%
6	Next 400 kWh	$0.047525	$0.057662	$0.010137	21.33%
7	All add'l kWh	$0.052525	$0.062662	$0.010137	19.30%
	Conservation Service				
	Usage Charge				
	Winter				
8	First 500 kWh	$0.042525	$0.052662	$0.010137	23.84%
9	Next 400 kWh	$0.037525	$0.047662	$0.010137	27.01%
10	All add'l kWh	$0.032525	$0.042662	$0.010137	31.17%
	Summer				
11	First 500 kWh	$0.042525	$0.052662	$0.010137	23.84%
12	Next 400 kWh	$0.037525	$0.047662	$0.010137	27.01%
	Peak Management				
13	Customer Charge	$9.50	$10.00	$0.50	5.26%
	Usage Charge				
14	Winter	$0.019613	$0.030040	$0.010427	53.16%
15	Summer	$0.019613	$0.030040	$0.010427	53.16%
	Demand Charge				
16	Winter	$1.40	$1.82	$0.42	30.00%
17	Summer	$4.65	$5.81	$1.16	24.95%

* Excludes RECA, TSC and ECRR.

WESTAR ENERGY SOUTH

Summary of Present and Proposed Residential Tariff Charges

Line	Description	Present Rates (1)	Proposed Rates* (2)	Proposed Increase Amount (3)	Proposed Increase Percent (4)
1	Customer Charge	$7.50	$8.00	$0.50	6.67%
	Standard Service				
	Usage Charge				
	Winter				
2	First 500 kWh	$0.052119	$0.060161	$0.008042	15.43%
3	Next 400 kWh	$0.043119	$0.057250	$0.014131	32.77%
4	All add'l kWh	$0.032804	$0.048870	$0.016066	48.98%
	Summer				
5	First 500 kWh	$0.052119	$0.060161	$0.008042	15.43%
6	Next 400 kWh	$0.057119	$0.072500	$0.015381	26.93%
7	All add'l kWh	$0.062123	$0.077654	$0.015531	25.00%
	Conservation Service				
	Usage Charge				
	Winter				
8	First 500 kWh	$0.052119	$0.060161	$0.008042	15.43%
9	Next 400 kWh	$0.043119	$0.057250	$0.014131	32.77%
10	All add'l kWh	$0.032804	$0.048870	$0.016066	48.98%
	Summer				
11	First 500 kWh	$0.052119	$0.060161	$0.008042	15.43%
12	Next 400 kWh	$0.043119	$0.057250	$0.014131	32.77%
	Restricted Conservation				
	Usage Charge				
	Winter				
13	All kWhs	$0.035000	$0.047638	$0.012638	36.11%
	Summer				
14	All kWhs	$0.035000	$0.047638	$0.012638	36.11%

* Excludes RECA, TSC and ECRR.

WESTAR ENERGY NORTH

CURB Revised Residential Rate Design and Proof of Revenue
Standard / Conservation / Peak Management Service

Line	Description	ProForma Billing Determinants Per Company	ProForma Billing Determinants Per CURB	Present Rates	Present Revenue	Revised Rates 1/	Revised Revenue	Percentage Change in Rates	Revised Rates w/ ECRR Roll-in 2/
		(1)	(2)	(3)	(4) = (2)*(3)	(5)	(6) = (2)*(5)	(7) = (5)/(3)	(8)
	Non-Usage Charges								
1	Customer	3,624,018	3,624,018	$7.50	$27,180,135	$8.00	$28,992,144	6.67%	$8.00
2	Customer - PM	146,330	146,330	$9.50	$1,390,135	$10.00	$1,463,300	5.26%	$10.00
3	PM Demand - W	1,195,445	1,319,287	$1.40	$1,847,002	$1.58	$2,084,474	12.86%	$1.58
4	PM Demand - S	496,031	547,417	$4.65	$2,545,490	$5.16	$2,824,672	10.97%	$5.16
5	Subtotal				$32,962,762		$35,364,590		
	Usage Charges								
	Standard Service								
	Winter								
6	1st 500 kWh	813,878,041	875,481,551	$0.042525	$37,229,853	$0.043175	$37,798,916	1.53%	$0.045517
7	Next 400 kWh	394,046,829	414,065,225	$0.037525	$15,537,798	$0.043175	$17,877,266	15.06%	$0.045517
8	All add'l kWh	344,156,052	349,391,008	$0.032525	$11,363,943	$0.039175	$13,687,393	20.45%	$0.041517
	Summer								
9	1st 500 kWh	350,466,498	341,523,628	$0.042525	$14,523,292	$0.043175	$14,745,283	1.53%	$0.045517
10	Next 400 kWh	264,358,511	246,655,412	$0.047525	$11,722,298	$0.043175	$10,649,347	-9.15%	$0.045517
11	All add'l kWh	503,277,138	466,434,609	$0.052525	$24,499,478	$0.071081	$33,154,638	35.33%	$0.073423
12	Subtotal Standard	2,670,183,069	2,693,551,433		$114,876,662		$127,912,843		
	Conservation Service								
	Winter								
13	1st 500 kWh	137,366,744	147,714,999	$0.042525	$6,281,580	$0.043175	$6,377,595	1.53%	$0.045517
14	Next 400 kWh	24,855,955	25,910,598	$0.037525	$972,295	$0.043175	$1,118,690	15.06%	$0.045517
15	All add'l kWh	16,760,461	16,737,649	$0.032525	$544,392	$0.039175	$655,697	20.45%	$0.041517
	Summer								
16	1st 500 kWh	159,895,520	156,253,155	$0.042525	$6,644,665	$0.043175	$6,746,230	1.53%	$0.045517
17	Next 400 kWh	46,943,520	47,037,828	$0.037525	$1,765,095	$0.043175	$2,030,858	15.06%	$0.045517
18	Subtotal Conserv.	385,822,201	393,654,231		$16,208,027		$16,929,070		
	Peak Management								
19	All kWh	253,956,730	269,714,811	$0.019613	$5,289,917	$0.022212	$5,990,905	13.25%	$0.024554
20	Subtotal Peak Man.				$5,289,917		$5,990,905		
21	Total Residential	3,309,962,000	3,356,920,475		$169,337,368		$186,197,408	9.96%	
	Source:	CURB DR 260	CURB DR 19			Target	$186,197,246		
						Rounding	$162		

Note:
1/ Excludes RECA, TSC and ECRR.
2/ Includes ECRR roll-in of $0.002342 per kWh.

WESTAR ENERGY SOUTH

CURB Revised Residential Rate Design and Proof of Revenue
Standard / Conservation / Restricted Conservation Service

Line	Description	ProForma Billing Determinants Per Company	ProForma Billing Determinants Per CURB	Present Rates	Present Revenue	Revised Rates 1/	Revised Revenue	Percentage Change in Rates	Revised Rates w/ ECRR Roll-in 2/
		(1)	(2)	(3)	(4) = (2)*(3)	(5)	(6) = (2)*(5)	(7) = (5)/(3)	(8)
	Non-Usage Charges								
1	Customer	3,264,784	3,264,784	$7.50	$24,485,880	$8.00	$26,118,272	6.67%	$8.00
2	Subtotal				$24,485,880		$26,118,272		
	Usage Charges								
	Standard Service								
	Winter								
3	1st 500 kWh	795,740,614	839,461,611	$0.052119	$43,751,900	$0.052119	$43,751,900	0.00%	$0.054059
4	Next 400 kWh	392,646,581	410,481,536	$0.043119	$17,699,553	$0.052119	$21,393,887	20.87%	$0.054059
5	All add'l kWh	432,608,948	440,252,856	$0.032804	$14,442,055	$0.043867	$19,312,572	33.72%	$0.045807
	Summer								
6	1st 500 kWh	343,402,365	341,005,350	$0.052119	$17,772,858	$0.052119	$17,772,858	0.00%	$0.054059
7	Next 400 kWh	260,297,891	248,179,486	$0.057119	$14,175,764	$0.052119	$12,934,867	-8.75%	$0.054059
8	All add'l kWh	527,604,003	500,285,535	$0.062123	$31,079,238	$0.072540	$36,290,713	16.77%	$0.074480
9	Subtotal Standard	2,752,300,402	2,779,666,374		$138,921,368		$151,456,797		
	Conservation Service								
	Winter								
10	1st 500 kWh	90,984,624	90,981,074	$0.052119	$4,741,843	$0.052119	$4,741,843	0.00%	$0.054059
11	Next 400 kWh	18,934,843	19,435,945	$0.043119	$838,059	$0.052119	$1,012,982	20.87%	$0.054059
12	All add'l kWh	14,574,127	16,153,869	$0.032804	$529,912	$0.043867	$708,622	33.72%	$0.045807
	Summer								
13	1st 500 kWh	130,699,866	130,934,507	$0.052119	$6,824,176	$0.052119	$6,824,176	0.00%	$0.054059
14	Next 400 kWh	41,130,166	40,628,407	$0.043119	$1,751,856	$0.052119	$2,117,512	20.87%	$0.054059
15	Subtotal Conserv.	296,323,626	298,133,802		$14,685,846		$15,405,135		
	Restricted Conserv.								
16	All kWh	40,208,675	40,400,218	$0.035000	$1,414,008	$0.044547	$1,799,709	27.28%	$0.046487
17	Subtotal Peak Man.				$1,414,008		$1,799,709		
18	Total Residential	3,088,832,703	3,118,200,394		$179,507,102		$194,779,913	8.51%	
	Source:	CURB DR 260	CURB DR 19			Target	$194,779,997		
						Rounding	($84)		

Note:
1/ Excludes RECA, TSC and ECRR.
2/ Includes ECRR roll-in of $0.001940 per kWh.

WESTAR ENERGY NORTH

CURB Revised SGS Rate Design and Proof of Revenue
Standard / Lighting / Unmetered / Church Option

Line	Description	ProForma Billing Determinants Per Company	Per CURB	Present Rates	Present Revenue	Revised Rates 1/	Revised Revenue	Percentage Change in Rates	Revised Rates w/ ECRR Roll-in 2/
		(1)	(2)	(3)	(4) = (2)*(3)	(5)	(6) = (2)*(5)	(7) = (5)/(3)	(8)
	Non-Usage Charges								
1	Customer	544,546	544,546	$12.00	$6,534,552	$16.00	$8,712,736	33.33%	$16.00
2	Std. Demand - W	3,514,710	3,514,710	$2.83	$9,946,629	$2.83	$9,946,629	0.00%	$2.83
3	Std. Demand - S	2,100,768	2,100,768	$6.25	$13,129,800	$6.25	$13,129,800	0.00%	$6.25
4	C.O. Demand - W	168	168	$0.00	$0	$1.80	$302	-	$1.80
5	C.O. Demand - S	451	451	$0.00	$0	$2.83	$1,276	-	$2.83
6	Subtotal				$29,610,981		$31,790,743		
	Usage Charges								
	Standard Service								
7	1st 1,200 kWh	376,169,133	369,039,798	$0.042503	$15,685,299	$0.042503	$15,685,299	0.00%	$0.044114
8	All add'l kWh	1,550,854,848	1,558,597,389	$0.022923	$35,727,728	$0.024959	$38,901,032	8.88%	$0.026570
9	Subtotal Standard	1,927,023,981	1,927,637,187		$51,413,027		$54,586,331		
	Recreational Lighting								
10	All kWh	4,947,046	4,947,046	$0.050330	$248,985	$0.053436	$264,350	6.17%	$0.055047
11	Subtotal Lighting	4,947,046	4,947,046		$248,985		$264,350		
	Unmetered Service								
12	All kWh	23,727	23,727	$0.042503	$1,008	$0.042503	$1,008	0.00%	$0.044114
13	Subtotal Unmetered	23,727	23,727		$1,008		$1,008		
	Church Option								
14	1st 1,200 kWh	22,669	34,269	$0.042503	$1,457	$0.042503	$1,457	0.00%	$0.044114
15	All add'l kWh	91,133	97,335	$0.022923	$2,231	$0.024959	$2,429	8.88%	$0.026570
16	Space Heating	31,444	31,444	$0.021403	$673	$0.022724	$715	6.17%	$0.024335
17	Subtotal Church Op.	145,246	163,048		$4,361		$4,601		
18	Total SGS	1,932,140,000	1,932,771,008		$81,278,362		$86,647,033	6.61%	
	Source:	CURB DR 261	CURB DR 19			Target	$86,646,578		
						Rounding	$455		

Note:
1/ Excludes RECA, TSC and ECRR.
2/ Includes ECRR roll-in of $0.001611 per kWh.

WESTAR ENERGY SOUTH

CURB Revised SGS Rate Design and Proof of Revenue
Standard / Lighting / Unmetered

Line	Description	ProForma Billing Determinants Per Company	ProForma Billing Determinants Per CURB	Present Rates	Present Revenue	Revised Rates 1/	Revised Revenue	Percentage Change in Rates	Revised Rates w/ ECRR Roll-in 2/
		(1)	(2)	(3)	(4) = (2)*(3)	(5)	(6) = (2)*(5)	(7) = (5)/(3)	(8)
	Non-Usage Charges								
1	Customer	429,104	429,104	$12.00	$5,149,248	$16.00	$6,865,664	33.33%	$16.00
2	Std. Demand - W	2,727,514	2,727,514	$3.50	$9,546,299	$3.50	$9,546,299	0.00%	$3.50
3	Std. Demand - S	1,688,992	1,688,992	$6.75	$11,400,696	$6.75	$11,400,696	0.00%	$6.75
4	Subtotal				$26,096,243		$27,812,659		
	Usage Charges								
	Standard Service								
5	1st 1,200 kWh	304,582,907	307,808,232	$0.059029	$18,169,612	$0.059029	$18,169,612	0.00%	$0.060535
6	All add'l kWh	1,306,630,327	1,309,062,514	$0.035000	$45,817,188	$0.037788	$49,466,854	7.97%	$0.039294
7	Subtotal Standard	1,611,213,234	1,616,870,746		$63,986,800		$67,636,466		
	Recreational Lighting								
8	All kWh	2,247,295	2,247,295	$0.063832	$143,449	$0.067472	$151,629	5.70%	$0.068978
9	Subtotal Lighting	2,247,295	2,247,295		$143,449		$151,629		
	Unmetered Service								
10	1st 1,200 kWh	4,046	4,046	$0.059029	$239	$0.059029	$239	0.00%	$0.060535
11	All add'l kWh	3,425	3,425	$0.035000	$120	$0.037788	$129	7.97%	$0.039294
12	Subtotal Unmetered	7,471	7,471		$359		$368		
13	Total SGS	1,613,468,000	1,619,125,512		$90,226,851		$95,601,122	5.96%	
	Source:	CURB DR 261	CURB DR 19			Target	$95,600,553		
						Rounding	$569		

Note:
1/ Excludes RECA, TSC and ECRR.
2/ Includes ECRR roll-in of $0.001506 per kWh.

CURB
2008 Rate Case
08-WSEE-1041-RTS
07/15/2008

Data Request: CURB-19: Weather Normalization
What would be the impact on the Company's proposed weather normalization adjustment if a thirty-year NOAA normal had been used in the analysis, instead of a ten-year normal? Please provide all supporting workpapers and calculations with your response.

Response:
Use of a 30-year NOAA normal reduces the adjustment from 393,920 MWH to 309,699 MWH. The dollar impact reduces the adjustment from approximately $16,792,000 to $14,278,000.

Attached are spreadsheets that show the weather normalization calculation using the thirty-year NOAA normal and the accompanying inputs.

Prepared by or Under Supervision of: Bodine, Joe L.

Verification of Response
I have read the foregoing Data Request and Answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Data Request.

Signed by: Joel F Bodine

Dated: 7-23-2008

Westar Energy Weather Normalization Adjustment - 30 Yr NOAA Normal

NORTH WEATHER ADJUSTMENTS (energy)	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTAL
GSS_C_KPL	0	0	0	(246)	(92)	709	2,342	1,910	(3,790)	(1,664)	(1,756)	0	**(2,588)**
HLF_C_KPL	0	0	(22,825)	(8,258)	11,610	89,156	85,724	(174,978)	(136,408)	(104,973)	(6,609)	(733)	**(268,294)**
MGS_C_KPL	0	0	(825,153)	(625,160)	(1,060,025)	(201,667)	1,110,067	(8,516,523)	(8,551,235)	(3,501,665)	(1,000,528)	(79,942)	**(23,251,830)**
PS_C_KPL	855,072	(63,696)	(141,892)	622,058	(213,685)	66,309	280,816	(105,825)	(2,193,219)	(522,296)	(258,487)	(18,903)	**(1,693,750)**
PSTE_C_KPL	250,236	(69,145)	82,185	155,803	(25,793)	2,692	31,782	23,564	(458,271)	(57,088)	(24,754)	(31,041)	**(119,829)**
RITODS_C_KGE	1,997	689	(2,583)	(935)	(995)	8,520	19,242	(4,648)	(41,955)	(21,975)	(13,991)	925	**(55,708)**
SGS_C_KPL (church)	4,122	(467)	4,156	2,505	494	719	213	208	(1,743)	678	171	(938)	**10,119**
SGS_C_KPL	322,442	(1,407,988)	3,146,098	(2,708,440)	(1,247,143)	(902,811)	2,642,968	(12,722,048)	(19,572,232)	(6,632,017)	(3,321,983)	(1,544,184)	**(43,947,339)**
ST_C_KPL	25,721	(29,038)	61,479	(225)	8,235	6,839	4,634	(12,904)	(20,680)	6,102	3,763	(15,667)	**38,258**
Total Commercial	**1,459,590**	**(1,569,647)**	**2,301,465**	**(2,562,899)**	**(2,527,394)**	**(929,533)**	**4,177,788**	**(21,511,244)**	**(30,979,532)**	**(10,834,898)**	**(4,624,176)**	**(1,690,482)**	**(69,290,961)**
PM_R_KPL	3,436,981	(1,113,467)	2,279,979	2,061,667	(335,952)	680,942	403,166	(2,995,702)	(3,468,875)	(384,828)	343,049	(668,238)	**238,721**
RS_R_KPL	3,167,381	(10,591,713)	17,844,742	(12,406,638)	(2,876,387)	(1,720,490)	7,276,139	(49,635,343)	(66,768,016)	(23,120,605)	(10,131,288)	(6,322,451)	**(155,284,669)**
RSCU_R_KPL	1,827,402	(759,864)	1,050,344	801,468	(565,609)	1,437,851	1,219,360	(5,447,546)	(4,633,484)	(1,247,321)	(157,507)	(505,879)	**(6,980,786)**
SGS_R_KPL	2,112	(1,986)	4,076	229	857	(994)	321	227	(5,997)	(959)	(322)	(525)	**(2,962)**
Total Residential	**8,433,876**	**(12,467,029)**	**21,179,141**	**(9,543,275)**	**(3,777,091)**	**397,308**	**8,898,986**	**(58,078,365)**	**(74,876,373)**	**(24,753,712)**	**(9,946,068)**	**(7,497,093)**	**(162,029,696)**
TOTAL	**9,893,466**	**(14,036,676)**	**23,480,606**	**(12,106,173)**	**(6,304,485)**	**(532,225)**	**13,076,774**	**(79,589,608)**	**(105,855,905)**	**(35,588,611)**	**(14,570,244)**	**(9,187,575)**	**(231,320,657)**

NORTH MARGIN ADJUSTMENTS ($)	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTAL
GSS_C_KPL	$0	$0	$0	($8)	($3)	$24	$78	$64	($122)	($55)	($58)	$0	**($81)**
HLF_C_KPL	$0	$0	($776)	($277)	$365	$2,684	$2,530	($5,116)	($3,901)	($3,206)	($203)	($23)	**($7,922)**
MGS_C_KPL	$0	$0	($28,043)	($20,944)	($33,333)	($6,072)	$32,760	($249,029)	($244,525)	($106,958)	($30,696)	($2,491)	**($689,333)**
PS_C_KPL	$32,886	($2,436)	($5,464)	$23,882	($8,073)	$2,663	$11,623	($4,393)	($86,553)	($19,847)	($9,471)	($696)	**($65,877)**
PSTE_C_KPL	$2,639	($727)	$870	$2,282	($612)	$108	$1,339	$992	($18,084)	($2,139)	($553)	($480)	**($14,366)**
RITODS_C_KGE	$80	$28	($107)	($39)	($41)	$464	$1,265	($303)	($2,755)	($1,115)	($558)	$37	**($3,044)**
SGS_C_KPL (church)	$109	($12)	$110	$66	$13	$78	$30	$24	($128)	$59	$3	($20)	**$332**
SGS_C_KPL	$11,148	($49,153)	$113,391	($99,135)	($45,666)	($37,319)	$119,665	($565,646)	($844,964)	($266,440)	($118,411)	($53,553)	**($1,836,083)**
ST_C_KPL	$1,154	($1,326)	$2,796	($10)	$407	$320	$220	($615)	($1,002)	$282	$169	($706)	**$1,691**
Total Commercial	**$48,016**	**($53,626)**	**$82,777**	**($94,184)**	**($86,942)**	**($37,049)**	**$169,510**	**($824,021)**	**($1,202,034)**	**($399,420)**	**($159,778)**	**($57,932)**	**($2,614,683)**
PM_R_KPL	$154,230	($50,835)	$103,704	$94,535	($16,618)	$31,905	$19,107	($142,662)	($168,004)	($17,763)	$15,450	($30,097)	**($7,048)**
RS_R_KPL	$126,270	($423,744)	$728,791	($515,127)	($118,489)	($76,641)	$361,418	($2,484,393)	($3,217,332)	($989,396)	($401,848)	($243,953)	**($7,254,445)**
RSCU_R_KPL	$76,128	($31,284)	$44,369	$34,700	($24,583)	$61,696	$52,197	($233,374)	($195,814)	($52,693)	($6,587)	($20,413)	**($295,656)**
SGS_R_KPL	$82	($77)	$162	$10	$40	($45)	$15	$10	($253)	($41)	($13)	($21)	**($130)**
Total Residential	**$356,710**	**($505,940)**	**$877,026**	**($385,881)**	**($159,650)**	**$16,916**	**$432,738**	**($2,860,419)**	**($3,581,402)**	**($1,059,893)**	**($392,998)**	**($294,484)**	**($7,557,278)**
TOTAL	**$404,726**	**($559,566)**	**$959,803**	**($480,064)**	**($246,593)**	**($20,133)**	**$602,248**	**($3,684,440)**	**($4,783,436)**	**($1,459,314)**	**($552,776)**	**($352,416)**	**($10,171,961)**

Westar Energy Weather Normalization Adjustment - 30 Yr. NOAA Normal

KGE WEATHER ADJUSTMENTS	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTAL
DOR_C_KGE	0	0	0	23	47	(338)	573	427	(1,068)	(1,126)	(398)	(39)	**(1,898)**
EIS_C_KGE	0	0	0	(9,907)	88,080	(685,887)	1,228,685	1,054,800	(2,718,601)	(1,321,382)	(950,836)	(89,447)	**(3,404,493)**
HLF_C_KGE	0	0	(7,056)	27,447	61,477	(514,531)	1,046,051	673,117	(1,999,841)	(1,104,906)	(772,969)	(79,042)	**(2,670,253)**
MGS_C_KGE	47,653	(229,624)	1,772,276	(312,185)	174,219	46,569	2,172,800	(488,607)	(3,534,618)	(1,782,155)	(804,520)	(615,277)	**(3,553,471)**
RITODS_C_KGE	18,439	(14,743)	65,030	14,281	(13,697)	24,353	101,691	(71,918)	(184,719)	(160,448)	(30,890)	(14,269)	**(266,891)**
SGS_C_KGE	283,868	(596,247)	4,148,984	(137,539)	(312,548)	1,148,139	6,648,137	(2,988,849)	(11,180,383)	(5,611,862)	(2,358,740)	(1,410,581)	**(12,367,621)**
TESC_C_KGE	57,516	(34,297)	112,530	81,312	2,214	16,256	64,710	22,704	(140,480)	(31,976)	1,008	(18,831)	**132,666**
ST_C_KGE	18,557	(6,387)	25,817	23,228	2,494	3,754	13,007	10,048	(19,452)	(25)	5,228	(2,989)	**73,281**
Total Commercial	**426,032**	**(881,299)**	**6,117,581**	**(313,340)**	**2,286**	**38,314**	**11,275,654**	**(1,788,278)**	**(19,779,161)**	**(10,013,880)**	**(4,912,117)**	**(2,230,474)**	**(22,058,681)**
RS_R_KGE-multi	1,574	(2,083)	10,486	323	(151)	3,324	8,599	(7,063)	(13,664)	(5,958)	(1,189)	(2,432)	**(8,235)**
RS_R_KGE	366,719	(4,379,825)	21,638,844	(3,903,541)	(2,335,417)	5,097,771	19,712,898	(22,976,349)	(37,620,229)	(20,373,649)	(6,062,442)	(6,223,358)	**(57,058,577)**
RSCU_R_KGE (restricted)	281,879	(79,015)	356,568	374,421	(71,760)	211,844	281,273	(211,159)	(374,874)	(111,972)	41,378	(27,834)	**670,749**
RSHA_R_KGE-multi	22,702	(4,105)	25,027	29,462	(2,481)	12,860	12,433	(7,130)	(14,625)	97	7,594	(1,324)	**80,511**
SGS_R_KGE	7,532	(7,239)	31,326	4,308	(1,428)	12,968	23,573	(27,291)	(28,575)	(13,212)	759	(6,507)	**(3,786)**
													0
Total Residential	**680,406**	**(4,472,268)**	**22,062,252**	**(3,495,027)**	**(2,411,237)**	**5,338,768**	**20,038,775**	**(23,228,991)**	**(38,051,967)**	**(20,504,695)**	**(6,013,900)**	**(6,261,455)**	**(56,319,338)**
TOTAL	**1,106,439**	**(5,353,566)**	**28,179,833**	**(3,808,367)**	**(2,408,951)**	**5,377,082**	**31,314,430**	**(25,017,269)**	**(57,831,128)**	**(30,518,574)**	**(10,926,017)**	**(8,491,929)**	**(78,378,018)**

KGE WEATHER ADJUSTMENTS	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTAL
DOR_C_KGE	$0	$0	$0	$1	$2	($17)	$20	$15	($40)	($48)	($15)	($1)	**($85)**
EIS_C_KGE	$0	$0	$0	($424)	$3,718	($31,886)	$64,206	$55,427	($138,440)	($60,832)	($39,048)	($3,767)	**($151,046)**
HLF_C_KGE	$0	$0	($251)	$997	$2,049	($17,048)	$33,684	$21,746	($63,407)	($36,301)	($26,629)	($2,611)	**($87,772)**
MGS_C_KGE	$1,661	($8,318)	$63,022	($11,337)	$5,806	$1,543	$69,966	($15,785)	($112,068)	($58,552)	($27,716)	($20,326)	**($112,105)**
RITODS_C_KGE	$1,181	($950)	$4,268	$941	($891)	$1,718	$7,709	($5,512)	($13,819)	($11,015)	($1,942)	($884)	**($19,196)**
SGS_C_KGE	$13,938	($28,802)	$212,216	($7,294)	($16,660)	$60,293	$347,801	($156,542)	($577,643)	($288,699)	($119,472)	($66,523)	**($627,386)**
TESC_C_KGE	$2,536	($1,513)	$4,963	$3,586	$98	$839	$3,674	$1,289	($7,719)	($1,527)	$43	($796)	**$5,474**
ST_C_KGE	$1,219	($412)	$1,708	$1,553	$165	$247	$828	$655	($1,262)	($2)	$337	($188)	**$4,849**
Total Commercial	**$20,535**	**($39,995)**	**$285,927**	**($11,978)**	**($5,714)**	**$15,689**	**$527,888**	**($98,707)**	**($914,398)**	**($456,976)**	**($214,442)**	**($95,096)**	**($987,267)**
RS_R_KGE-multi	$79	($104)	$553	$17	($8)	$181	$482	($403)	($737)	($309)	($60)	($121)	**($431)**
RS_R_KGE	$16,786	($201,740)	$1,042,501	($192,486)	($114,188)	$270,119	$1,189,884	($1,396,418)	($2,179,097)	($1,029,209)	($279,877)	($272,282)	**($3,146,008)**
RSCU_R_KGE (restricted)	$9,976	($2,796)	$12,619	$13,251	($2,540)	$7,497	$9,955	($7,473)	($13,125)	($3,921)	$1,449	($974)	**$23,917**
RSHA_R_KGE-multi	$998	($177)	$1,145	$1,462	($127)	$690	$700	($403)	($789)	$5	$360	($57)	**$3,808**
SGS_R_KGE	$410	($400)	$1,778	$249	($82)	$748	$1,310	($1,460)	($1,551)	($744)	$44	($356)	**($55)**
Total Residential	**$28,249**	**($205,218)**	**$1,058,597**	**($177,507)**	**($116,944)**	**$279,235**	**$1,202,331**	**($1,406,157)**	**($2,195,300)**	**($1,034,179)**	**($278,084)**	**($273,791)**	**($3,118,768)**
TOTAL	**$48,784**	**($245,212)**	**$1,344,524**	**($189,484)**	**($122,658)**	**$294,924**	**$1,730,219**	**($1,504,865)**	**($3,109,698)**	**($1,491,154)**	**($492,526)**	**($368,887)**	**($4,106,035)**

CURB
2008 Rate Case
08-WSEE-1041-RTS
09/15/2008

Data Request: CURB-260 Residential Service Class
Please provide the following information for the Residential Service (RS) class, by rate area:

a. The base rate fuel cost ($/kWh) included in the Company's proposed energy charges, by season; and
b. A copy of all workpapers used to design the Company's proposed energy charges, by season. Include an electronic copy with all applicable formulae intact.

Response:
a.) There is no base rate fuel cost ($/kWh) included in the Company's proposed energy charges. All fuel cost are included in the monthly Retail Energy Cost Adjustment (RECA)

b.) See attached spreadsheet titled "CURB 260.xls"

Prepared by or Under Supervision of: Heim, Mike B.

Verification of Response
I have read the foregoing Data Request and Answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Data Request.

Signed by: Erick T Rahlfs

Dated: 9-8-2008

Westar Energy North
TEST YEAR END DECEMBER 2007

Note: the percent changes will not tie to Section 16 because this spreadsheet does not include ECRR and TSC.

PROOF OF REVENUE

CUSTOMER CLASS	Test Year Billing Determinants		Test Year Pro forma Billing Determinants	Existing Rates	Proposed Rates	Calculated Revenue	Calculated Revenue w/ new rates	Revenue Change (+/-)	RECA $0.015924	TSC $0.000000	Calculated Revenue w/ existing rates	Calculated Revenue w/ new rates	Revenue Change (+/-)	Total % Change
RESIDENTIAL (RS)														
Residential Standard - Energy			Energy (kWh)											
Winter Block 1	860,626,551	24.59%	813,878,041	$0.042525	$0.052662	$34,610,163.70	$42,860,445.40	$8,250,281.70	$12,960,193.93	$0	$47,570,357.63	$55,820,639.33	$8,250,281.70	17.34%
Winter Block 2	416,680,567	11.90%	394,046,829	$0.037525	$0.047662	$14,786,607.27	$18,781,059.98	$3,994,452.71	$6,274,801.71	$0	$21,061,408.98	$25,055,861.69	$3,994,452.71	18.97%
Winter Block 3	363,924,103	10.40%	344,156,052	$0.032525	$0.042662	$11,193,675.60	$14,682,385.51	$3,488,709.90	$5,480,340.98	$0	$16,674,016.58	$20,162,726.49	$3,488,709.90	20.92%
Summer Block 1	370,597,016	10.59%	350,466,498	$0.042525	$0.052662	$14,903,587.84	$18,456,266.74	$3,552,678.89	$5,580,828.52	$0	$20,484,416.36	$24,037,095.26	$3,552,678.89	17.34%
Summer Block 2	279,543,054	7.99%	264,358,511	$0.047525	$0.057662	$12,563,638.23	$15,243,440.46	$2,679,802.23	$4,209,644.93	$0	$16,773,283.16	$19,453,085.39	$2,679,802.23	15.98%
Summer Block 3	532,184,978	15.20%	503,277,138	$0.052525	$0.062662	$26,434,631.68	$31,536,352.03	$5,101,720.35	$8,014,185.15	$0	$34,448,816.83	$39,550,537.18	$5,101,720.35	14.81%
Total Residential Stardard - Energy	**2,823,556,269**		2,670,183,070			$114,492,304.34	$141,559,950.12	$27,067,645.79	$42,519,995.21	$0.00	$157,012,299.55	$184,079,945.34	$27,067,645.79	17.24%
Residential Conservation - Energy			Energy (kWh)											
Winter Block 1	145,256,981	4.15%	137,366,744	$0.042525	$0.052662	$5,841,520.79	$7,234,007.47	$1,392,486.68	$2,187,428.03	$0	$8,028,948.82	$9,421,435.51	$1,392,486.68	17.34%
Winter Block 2	26,283,662	0.75%	24,855,955	$0.037525	$0.047662	$932,719.73	$1,184,684.55	$251,964.82	$395,806.23	$0	$1,328,525.96	$1,580,490.78	$251,964.82	18.97%
Winter Block 3	17,723,169	0.51%	16,760,461	$0.032525	$0.042662	$545,134.01	$715,034.81	$169,900.80	$266,893.59	$0	$812,027.60	$981,928.39	$169,900.80	20.92%
Summer Block 1	169,079,791	4.83%	159,895,519	$0.042525	$0.052662	$6,799,556.94	$8,420,417.81	$1,620,860.87	$2,546,176.24	$0	$9,345,733.18	$10,966,594.05	$1,620,860.87	17.34%
Summer Block 2	49,639,919	1.42%	46,943,520	$0.037525	$0.047662	$1,761,555.59	$2,237,422.05	$475,866.46	$747,528.61	$0	$2,509,084.21	$2,984,950.67	$475,866.46	18.97%
Summer Block 3	-	0.00%	0	$0.032525		$0.00	$0.00	$0.00	$0.00	$0	$0.00	$0.00	$0.00	0.00%
Total Residential Conservation - Energy	**407,983,521**		385,822,200			$15,880,487.05	$19,791,566.69	$3,911,079.64	$6,143,832.71	$0.00	$22,024,319.76	$25,935,399.40	$3,911,079.64	17.76%
Residential Peak Management - Energy			Energy (kWh)											
Block 1	268,543,803	7.67%	253,956,730	$0.019613	$0.030004	$4,980,853.34	$7,619,717.72	$2,638,864.38	$4,044,006.97	$0	$9,024,860.31	$11,663,724.69	$2,638,864.38	29.24%
Total Residential Stardard - Energy	**268,543,803**		253,956,730			$4,980,853.34	$7,619,717.72	$2,638,864.38	$4,044,006.97	$0.00	$9,024,860.31	$11,663,724.69	$2,638,864.38	29.24%
Pro forma kWh	3,309,962,000													
Total Residential - Energy	3,500,083,593		3,309,962,000			$ 135,353,644.73	$ 168,971,234.53	$ 33,617,589.80	$ 52,707,834.89	$ -	$ 188,061,479.62	$ 221,679,069.42	$ 33,617,589.80	17.88%

Westar Energy South
TEST YEAR END DECEMBER 2007

Note: the percent changes will not tie to Section 16 because this spreadsheet does not include ECRR and TSC.

PROOF OF REVENUE

CUSTOMER CLASS	Test Year Billing Determinants		Test Year Pro forma Billing Determinants	Existing Rates	Proposed Rates	Calculated Revenue	Calculated Revenue w/ new rates	Revenue Change (+/-)	RECA $0.011014	TSC	Calculated Revenue w/ existing rates	Calculated Revenue w/ new rates	Revenue Change (+/-)	Total % Change
RESIDENTIAL (RS)														
Residential Standard - Energy			Energy (kWh)											
Winter Block 1	806,596,133	25.76%	795,740,614	$0.052119	$0.060161	$41,473,205.07	$47,872,551.08	$6,399,346.02	$8,764,287.12	$0	$50,237,492.19	$56,636,838.21	$6,399,346.02	12.74%
Winter Block 2	398,003,078	12.71%	392,646,581	$0.043119	$0.057250	$16,930,527.93	$22,479,016.77	$5,548,488.84	$4,324,609.44	$0	$21,255,137.38	$26,803,626.21	$5,548,488.84	26.10%
Winter Block 3	438,510,613	14.01%	432,608,948	$0.032804	$0.048870	$14,191,303.92	$21,141,599.28	$6,950,295.35	$4,764,754.95	$0	$18,956,058.87	$25,906,354.23	$6,950,295.35	36.67%
Summer Block 1	348,087,071	11.12%	343,402,365	$0.052119	$0.060161	$17,897,787.86	$20,659,429.68	$2,761,641.82	$3,782,233.65	$0	$21,680,021.51	$24,441,663.33	$2,761,641.82	12.74%
Summer Block 2	263,848,883	8.43%	260,297,891	$0.057119	$0.072500	$14,867,955.22	$18,871,597.07	$4,003,641.86	$2,866,920.97	$0	$17,734,876.18	$21,738,518.04	$4,003,641.86	22.57%
Summer Block 3	534,801,593	17.08%	527,604,003	$0.062123	$0.077654	$32,776,343.45	$40,970,429.32	$8,194,085.86	$5,811,030.48	$0	$38,587,373.94	$46,781,459.80	$8,194,085.86	21.24%
Total Residential Stardard - Energy	**2,789,847,370**		2,752,300,401			$138,137,123.45	$171,994,623.20	$33,857,499.75	$30,313,836.62	$0.00	$168,450,960.07	$202,308,459.82	$33,857,499.75	20.10%
Residential Conservation - Energy			Energy (kWh)											
Winter Block 1	92,225,839	2.95%	90,984,624	$0.052119	$0.060161	$4,742,027.63	$5,473,725.98	$731,698.35	$1,002,104.65	$0	$5,744,132.28	$6,475,830.63	$731,698.35	12.74%
Winter Block 2	19,193,153	0.61%	18,934,843	$0.043119	$0.057250	$816,451.50	$1,084,019.77	$267,568.27	$208,548.36	$0	$1,024,999.86	$1,292,568.13	$267,568.27	26.10%
Winter Block 3	14,772,947	0.47%	14,574,127	$0.032804	$0.048870	$478,089.65	$712,237.57	$234,147.92	$160,519.43	$0	$638,609.08	$872,757.00	$234,147.92	36.67%
Summer Block 1	132,482,878	4.23%	130,699,866	$0.052119	$0.060161	$6,811,946.34	$7,863,034.66	$1,051,088.33	$1,439,528.33	$0	$8,251,474.67	$9,302,562.99	$1,051,088.33	12.74%
Summer Block 2	41,691,265	1.33%	41,130,166	$0.043119	$0.057250	$1,773,491.64	$2,354,702.02	$581,210.38	$453,007.65	$0	$2,226,499.29	$2,807,709.67	$581,210.38	26.10%
Summer Block 3	-	0.00%	0	$0.032804	$0.048870	$0.00	$0.00	$0.00	$0.00	$0	$0.00	$0.00	$0.00	#DIV/0!
Total Residential Conservation - Energy	**300,366,083**		296,323,627			$14,622,006.76	$17,487,720.00	$2,865,713.24	$3,263,708.43	$0.00	$17,885,715.19	$20,751,428.43	$2,865,713.24	16.02%
Residential Restricted Conservation - Energy			Energy (kWh)											
Winter Block 1	21,389,351	0.68%	21,101,484	$0.035000	$0.047638	$738,551.93	$1,005,228.26	$266,676.33	$232,411.74	$0	$970,963.67	$1,237,640.00	$266,676.33	27.47%
Winter Block 2	3,209,932	0.10%	3,166,731	$0.035000	$0.047638	$110,835.59	$150,856.10	$40,020.51	$34,878.38	$0	$145,713.97	$185,734.48	$40,020.51	27.47%
Winter Block 3	2,387,569	0.08%	2,355,436	$0.035000	$0.047638	$82,440.26	$112,207.79	$29,767.53	$25,942.77	$0	$108,383.03	$138,150.56	$29,767.53	27.47%
Summer Block 1	12,210,125	0.39%	12,045,796	$0.035000	$0.047638	$421,602.87	$573,835.24	$152,232.36	$132,672.40	$0	$554,275.27	$706,507.64	$152,232.36	27.47%
Summer Block 2	1,560,226	0.05%	1,539,228	$0.035000	$0.047638	$53,872.98	$73,325.43	$19,452.45	$16,953.06	$0	$70,826.03	$90,278.48	$19,452.45	27.47%
Summer Block 3	-	0.00%	0	$0.035000	$0.047638	$0.00	$0.00	$0.00	$0.00	$0	$0.00	$0.00	$0.00	0.00%
Total Residential Res. Cons. - Energy	**40,757,203**		40,208,675			$1,407,303.62	$1,915,452.82	$508,149.19	$442,858.35	$0.00	$1,850,161.97	$2,358,311.16	$508,149.19	27.47%
Pro forma kWh	**3,088,832,703**													
Total Residential - Energy	**3,130,970,656**		**3,088,832,703**			**$ 154,166,433.84**	**$ 191,397,796.02**	**$ 37,231,362.18**	**$ 34,020,403.39**	**$ -**	**$ 188,186,837.23**	**$ 225,418,199.41**	**$ 37,231,362.18**	**19.78%**

Residential - Customers number of customers	Test Year Customers	Test Year Rate	Proposed Rate	Test Year Revenue	Proposed Revenue	Revenue Change (+/-)			Calculated Revenue w/ existing rates	Calculated Revenue w/ new rates	Revenue Change (+/-)	Total % Change
RES - STANDARD	3,149,437	$7.50	$8.00	$23,620,777.50	$ 25,195,496.00	$1,574,718.50			$23,620,777.50	$25,195,496.00	$1,574,718.50	6.67%
RES- CONSERVATION	115,347	$7.50	$8.00	$865,102.50	$ 922,776.00	$57,673.50			$865,102.50	$922,776.00	$57,673.50	6.67%
Total Residential Customer Charge	**3,264,784**			**$24,485,880.00**	**$ 26,118,272.00**	$1,632,392.00			$24,485,880.00	$26,118,272.00	$1,632,392.00	6.67%
Total Residential Revenue				**$178,652,313.84**	**$217,516,068.02**	**$38,863,754.18**	**$34,020,403.39**	**$0.00**	**$212,672,717.23**	**$251,536,471.41**	**$38,863,754.18**	18.27%

CURB
2008 Rate Case
08-WSEE-1041-RTS
09/15/2008

Data Request: CURB-261: Small General Service Class
Please provide the following information for the Small General Service (SGS) class, by rate area:

a. The base rate fuel cost ($/kWh) included in the Company's proposed energy charges; and
b. A copy of all workpapers used to design the Company's proposed energy and demand charges. Include an electronic copy with all applicable formulae intact.

Response:
a.) There is no base rate fuel cost ($/kWh) included in the Company's proposed energy charges. All fuel cost are included in the monthly Retail Energy Cost Adjustment (RECA)

b.) See attached spreadsheet titled "CURB 261.xls"

Prepared by or Under Supervision of: Heim, Mike B.

Verification of Response

I have read the foregoing Data Request and Answer(s) thereto and find answer(s) to be true, accurate, full and complete and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Data Request.

Signed by: Dick F Ralph

Dated: 9-9-2008

Westar Energy North

Note: the percent changes will not tie to Section 16 because this spreadsheet does not include ECRR and TSC.

		Test Year Billing Determinants		Test Year Pro forma Billing Determinants	Existing Rates	Proposed Rates	Calculated Revenue	Calculated Revenue w/ new rates	Revenue Change (+/-)	RECA	TSC	Calculated Revenue w/ existing rates	Calculated Revenue w/ new rates	Revenue Change (+/-)	Total % Change
SMALL GENERAL SERVICE (SGS)										**$0.015924**					
SGS Standard-Energy				Energy (kWh)											
	Block 1 (1st 1200 kWh)	382,388,449	19.52%	376,169,133	$0.042503	$0.057525	$15,988,316.67	$21,639,129.40	$5,650,812.72	$0.00	$0.00	$15,988,316.67	$21,639,129.40	$5,650,812.72	35.34%
	Block 2 (all add'l kWh)	1,576,495,590	80.48%	1,550,854,848	$0.022923	$0.025772	$35,550,245.67	$39,968,631.13	$4,418,385.46	$0.00	$0.00	$35,550,245.67	$39,968,631.13	$4,418,385.46	12.43%
Total Small General Service		1,958,884,039		1,927,023,981			$51,538,562.35	$61,607,760.53	$10,069,198.18	$0.00	$0.00	$51,538,562.35	$61,607,760.53	$10,069,198.18	19.54%
add'l Pro forma SGS kWh	1,927,023,981														
				Energy (kWh)											
SGS Recreational Lighting	Block 1	4,947,046		4,947,046	$0.050330	$0.069455	$248,984.83	$343,599.06	$94,614.23	$0.00	$0.00	$248,984.83	$343,599.06	$94,614.23	38.00%
Total SGS Rec. Lighting							$248,984.83	$343,599.06	$94,614.23	$0.00	$0.00	$248,984.83	$343,599.06	$94,614.23	38.00%
SGS Unmetered Service				Energy (kWh)											
	Block 1	23,727		23,727	$0.042503	$0.057525	$1,008.47	$1,364.90	$356.43	$0.00	$0.00	$1,008.47	$1,364.90	$356.43	35.34%
	Block 2			0	$0.022923	$0.025772	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
Total SGS Unmetered Service - Energy		23,727		23,727			$1,008.47	$1,364.90	$356.43	$0.00	$0.00	$1,008.47	$1,364.90	$356.43	35.34%
SGS Church Option															
	Block 1	22,669		22,669	$0.042503	$0.057525	$963.50	$1,304.03	$340.53	$0.00	$0.00	$963.50	$1,304.03	$340.53	35.34%
Space heating	Block 2	91,133		91,133	$0.022923	$0.025772	$2,089.04	$2,348.68	$259.64	$0.00	$0.00	$2,089.04	$2,348.68	$259.64	12.43%
	space heating	31,444		31,444	$0.021403	$0.024613	$673.00	$773.93	$100.94	$0.00	$0.00	$673.00	$773.93	$100.94	15.00%
SGS Church Option - Energy		145,246		145,246			$3,725.54	$4,426.65	$701.11	$0.00	$0.00	$3,725.54	$4,426.65	$701.11	18.82%
Pro forma kWh	**1,932,140,000**														
Total SGS -Energy		1,964,000,058		1,932,140,000			$ 51,792,281.18	$ 61,957,151.13	$ 10,164,869.95	$ -	$ -	$ 51,792,281.18	$ 61,957,151.13	$ 10,164,869.95	19.63%
	Winter Block 1	451		451	$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	0.00%
	Winter Block 2	168		168	$0.00	$1.80	$0.00	$302.40	$302.40			$0.00	$302.40	$302.40	#DIV/0!
	Summer Block 1	1778		1,778	$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	0.00%
	Summer Block 2	451		451	$0.00	$2.83	$0.00	$1,276.33	$1,276.33			$0.00	$1,276.33	$1,276.33	#DIV/0!
				2,848			$0.00	$1,578.73	$1,578.73			$0.00	$1,578.73	$1,578.73	#DIV/0!
SMALL GENERAL SERVICE - Demand					Existing Rates	Proposed Rates									
		Demand (kW)		Demand (kW)											
	Winter Block 1	924,201		924,201	$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	0.00%
	Winter Block 2	3,514,710		3,514,710	$2.83	$2.83	$9,946,629.30	$9,946,629.30	$0.00			$9,946,629.30	$9,946,629.30	$0.00	0.00%
	Summer Block 1	473,814		473,814	$0.00	$0.00	$0.00	$0.00	$0.00			$0.00	$0.00	$0.00	0.00%
	Summer Block 2	2,100,768		2,100,768	$6.25	$6.25	$13,129,800.00	$13,129,800.00	$0.00			$13,129,800.00	$13,129,800.00	$0.00	0.00%
Total Small General Service		7,013,493		7,013,493			$23,076,429.30	$23,076,429.30	$0.00			$23,076,429.30	$23,076,429.30	$0.00	0.00%
Total SGS -Demand Revenue				**7,013,493**			**$23,076,429.30**	**$23,076,429.30**	**$0.00**			**$23,076,429.30**	**$23,076,429.30**	**$0.00**	0.00%

	Test Year Customers	Existing Rate	Proposed Rate	Test Year Revenue	Proposed Revenue	Revenue Change (+/-)				
Small General Service - Customers										
Normal Bills										
SGS-Standard	540,910	$12.00	$16.00	$6,490,920.00	$8,654,560.00	$2,163,640.00	$6,490,920.00	$8,654,560.00	$2,163,640.00	33.33%
SGS-Recreational Lighting	3,538	$12.00	$16.00	$42,456.00	$56,608.00	$14,152.00	$42,456.00	$56,608.00	$14,152.00	33.33%
SGS - Church	83	$12.00	$16.00	$996.00	$1,328.00	$332.00	$996.00	$1,328.00	$332.00	33.33%
Unmetered	15	$12.00	$16.00	$180.00	$240.00	$60.00	$180.00	$240.00	$60.00	33.33%
Total SGS Customer Charge	**544,546**			**$6,534,552.00**	**$8,712,736.00**	**$2,178,184.00**	$6,534,552.00	$8,712,736.00	$2,178,184.00	$1.33
Total Small General Service Revenue				**$81,403,262.48**	**$93,747,895.16**	**$12,344,632.68**	**$0.00**	**$0.00**	**$81,403,262.48**	**$93,747,895.16**	**$12,344,632.68**	15.16%

Westar Energy South

Note: the percent changes will not tie to Section 16 because this spreadsheet does not include ECRR and TSC.

		Test Year Billing Determinants		Test Year Pro forma Billing Determinants	Existing Rates	Proposed Rates	Calculated Revenue	Calculated Revenue w/ new rates	Revenue Change (+/-)	Total % Change
SMALL GENERAL SERVICE (SGS)										
SGS Standard-Energy				Energy (kWh)						
	Block 1 (1st 1200 kWh)	306,004,742	18.90%	304,582,907	$0.059029	$0.065025	$17,979,224.45	$19,805,503.56	$1,826,279.11	10.16%
	Block 2 (all add'l kWh)	1,312,729,855	81.10%	1,306,630,327	$0.035000	$0.039197	$45,732,061.43	$51,215,988.91	$5,483,927.48	11.99%
Total Small General Service		1,618,734,597		1,611,213,234		$0.025828	$63,711,285.87	$71,021,492.47	$7,310,206.59	11.47%
add'l Pro forma SGS kWh	(7,521,363)									
				Energy (kWh)						
SGS Recreational Lighting	Block 1	2,247,295		2,247,295	$0.063832	$0.076598	$143,449.33	$172,138.30	$28,688.97	20.00%
Total SGS Rec. Lighting							$143,449.33	$172,138.30	$28,688.97	20.00%
SGS Unmetered Service				Energy (kWh)						
	Block 1	4,046		4,046	$0.059029	$0.065025	$238.83	$263.09	$24.26	10.16%
	Block 2	3,425		3,425	$0.035000	$0.039197	$119.88	$134.25	$14.37	11.99%
Total SGS Unmetered Service		7,471		7,471			$358.71	$397.34	$38.63	10.77%
Pro forma kWh	1,613,468,000									
Total SGS -Energy		1,620,989,363		1,613,468,000			$ 63,855,093.91	$ 71,194,028.11	$ 7,338,934.20	11.49%
SMALL GENERAL SERVICE - Demand					Existing Rates	Proposed Rates				
		Demand (kW)		Demand (kW)						
	Winter Block 1	788,135		788,135	$0.00	$0.00	$0.00	$0.00	$0.00	#DIV/0!
	Winter Block 2	2,727,514		2,727,514	$3.50	$4.25	$9,546,299.00	$11,591,934.50	$2,045,635.50	21.43%
	Summer Block 1	405,456		405,456	$0.00	$0.00	$0.00	$0.00	$0.00	#DIV/0!
	Summer Block 2	1,688,992		1,688,992	$6.75	$7.80	$11,400,696.00	$13,174,137.60	$1,773,441.60	15.56%
Total Small General Service				5,610,097			$20,946,995.00	$24,766,072.10	$3,819,077.10	18.23%
Total SGS -Demand Revenue				**5,610,097**			**$20,946,995.00**	**$24,766,072.10**	**$3,819,077.10**	18.23%

Small General Service - Customers	**Test Year Customers**	**Existing Rate**	**Proposed Rate**	**Test Year Revenue**	**Proposed Revenue**	**Revenue Change (+/-)**	
Normal Bills							
SGS-Standard	427,048	$12.00	$16.00	$5,124,576.00	$6,832,768.00	$1,708,192.00	33.33%
SGS-Recreational Lighting	2,015	$12.00	$16.00	$24,180.00	$32,240.00	$8,060.00	33.33%
Unmetered	41	$12.00	$16.00	$492.00	$656.00	$164.00	33.33%
Total SGS Customer Charge	**429,104**			**$5,149,248.00**	**$6,865,664.00**	**$1,716,416.00**	33.33%
Total Small General Service Revenue				**$89,951,336.91**	**$102,825,764.21**	**$12,874,427.30**	14.31%

CERTIFICATE OF SERVICE

08-WSEE-1041-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was placed in the United States mail, postage prepaid, or hand-delivered this 29th day of September, 2008, to the following:

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