

THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

STATE CORPORATION COMMISSION

Before Commissioners: Brian J. Moline, Chair
Robert E. Krehbiel
Michael C. Moffet

SEP 29 2005

 Docket Room

In the Matter of the Applications of Westar)
Energy, Inc and Kansas Gas and Electric) Docket No. 05-WSEE-981-RTS
Company for Approval to Make Certain)
Changes in their Charges for Electric)
Service.)

Revisions to Schedules of Michael J. Majoros, Jr.

The Citizens' Utility Ratepayer Board (CURB), Kansas Industrial Consumers (KIC) and Unified School District No. 259 (USD 259), jointly file the following revisions to the direct testimony of their depreciation witness, Michael J. Majoros, Jr., which was filed with the Kansas Corporation Commission (Commission) in the above-captioned docket on September 9, 2005:

1. Mr. Majoros accepts Staff Witness Larry Holloway's recommendations in his direct testimony to disallow terminal net salvage costs for non-nuclear steam production plant, and to combine the depreciation rates for Westar Energy's North and South transmission and distribution plant, as the Commission ordered in Docket No. 01-WSRE-436-RTS. This necessitates revision of three of Mr. Majoros' exhibits, as described below.

2. Exhibit ___(MJM-15) is a revised version of Exhibit ___(MJM-12), which was filed with Mr. Majoros' direct testimony, reflecting the removal of Westar Energy's 23.74 % terminal cost factor from the cost of removal ratios for steam production plant. The resulting cost of removal ratios are then discounted using a 3% discount rate, as was done previously in

Exhibit___(MJM-12).

3. Exhibit___(MJM-16) is a revised version of Exhibit___(MJM-13), which was filed with Mr. Majoros' direct testimony, showing Mr. Majoros' recommendation for rates and accruals after removing the steam production terminal net salvage estimates. The exhibit does not reflect combined rates for transmission and distribution for Westar North and Westar South.

4. Exhibit___(MJM-17) shows Mr. Majoros' revised recommended rates for the transmission and distribution functions combined for Westar North and Westar South. Rates were combined using the same methodology as Mr. Holloway's, but this exhibit shows separate combined rates for capital recovery and cost of removal.

5. The revised recommendations result in a \$14.7 million decrease in accrual based on December 31, 2003, plant balances. Mr. Majoros original recommendations, his revised recommendations, and the difference between them are shown below:

Comparison of Majoros Recommendations Based on Plant as of December 31, 2003			
	<u>Original Recommended Accrual</u>	<u>Revised Recommended Accrual</u>	<u>Difference</u>
Westar North	\$ 69,456,987	\$ 62,373,701	\$ 7,083,286
Westar South	<u>65,410,328</u>	<u>60,635,790</u>	<u>4,774,538</u>
Total	134,867,316	\$123,009,491	\$ 11,857,824

6. In the interest of fairness to Westar Energy and the other parties to this docket, the sponsors of the direct testimony of Mr. Majoros are submitting these revised schedules in advance of the hearing to allow the parties to prepare for cross-examination of Mr. Majoros

concerning his revised recommendations.

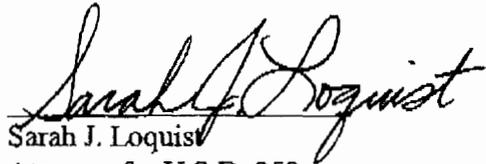
7. Additionally, revisions of Mr. Majoros' schedules will impact the revenue requirement recommendations of CURB witness Andrea Crane and KIC witness James Dittmer, but these witnesses are currently unavailable to recalculate and submit their revisions. Their sponsors CURB and KIC will make these witnesses' revised recommendations available to the parties as soon as they are available.

8. The joint sponsors apologize for any inconvenience to the other parties occasioned by these revisions.

Respectfully submitted,



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WESTAR NORTH

NET PRESENT VALUE OF WESTAR'S FUTURE INTERIM COST OF REMOVAL REQUESTS

ACCOUNT (1)	PLANT BALANCE AT 12/31/03 (2)	INFLATED FUTURE COST OF REMOVAL (3)	SPANOS TERMINAL NET SALVAGE ESTIMATE (4)	INFLATED FUTURE INTERIM COST OF REMOVAL (5)=(3)-(4)	REMAINING LIFE (6)	NET PRESENT VALUE OF INTERIM COR (7)	NET PRESENT VALUE OF INTERIM COR (8)	NPV OF INTERIM COR ROUNDED (9)	
Average Discount Rate =						5.06%	3.00%	3.00%	
STEAM PRODUCTION PLANT									
311.00	STRUCTURES & IMPROVEMENTS								
	JEFFREY	153,486,630.47	-30.00%	-23.74%	-6.26%	34.1	-1.16%	-2.28%	-2%
	TECUMSEH	14,658,030.35	-30.00%	-23.74%	-6.26%	18.4	-2.52%	-3.63%	-4%
	LAWRENCE	22,871,212.24	-30.00%	-23.74%	-6.26%	26.9	-1.66%	-2.83%	-3%
	HUTCHINSON	<u>5,547,666.56</u>	-30.00%	-23.74%	-6.26%	14.3	-3.09%	-4.10%	-4%
	TOTAL STRUCTURES & IMPROVEMENTS	196,563,539.62							
312.00	BOILER PLANT EQUIPMENT								
	JEFFREY	291,979,243.05	-36.00%	-23.74%	-12.26%	29.9	-2.80%	-5.07%	-5%
	TECUMSEH	48,157,901.09	-36.00%	-23.74%	-12.26%	17.4	-5.19%	-7.33%	-7%
	LAWRENCE	92,419,174.73	-36.00%	-23.74%	-12.26%	24.9	-3.59%	-5.87%	-6%
	HUTCHINSON	<u>16,007,286.97</u>	-36.00%	-23.74%	-12.26%	13.5	-6.30%	-8.23%	-8%
	TOTAL BOILER PLANT EQUIPMENT	448,563,605.84							
312.10	POLLUTION CONTROL EQUIPMENT								
	JEFFREY	140,733,721.32	-40.00%	-23.74%	-16.26%	16.2	-7.31%	-10.07%	-10%
	TECUMSEH	8,635,761.92	-40.00%	-23.74%	-16.26%	13.2	-8.48%	-11.01%	-11%
	LAWRENCE	<u>11,339,226.03</u>	-40.00%	-23.74%	-16.26%	19.8	-6.12%	-9.06%	-9%
	TOTAL POLLUTION CONTROL EQUIPMENT	160,708,709.27							
312.20	BOILER PLANT EQUIPMENT - TRAIN CARS								
	JEFFREY	294,464.00	0.00%	0.00%	0.00%	21.0	0.00%	0.00%	0%
	TECUMSEH	5,183,981.40	0.00%	0.00%	0.00%	16.2	0.00%	0.00%	0%
	LAWRENCE	<u>12,246,741.55</u>	0.00%	0.00%	0.00%	21.1	0.00%	0.00%	0%
	TOTAL BOILER PLANT EQUIPMENT - TRAIN CARS	17,725,186.95							
314.00	TURBOGENERATOR UNITS								
	JEFFREY	130,840,041.67	-23.00%	-23.74%	0.74%	17.0	0.32%	0.45%	0%
	TECUMSEH	21,727,970.32	-23.00%	-23.74%	0.74%	9.2	0.47%	0.56%	1%
	LAWRENCE	54,246,443.90	-23.00%	-23.74%	0.74%	14.7	0.36%	0.48%	0%
	HUTCHINSON	<u>11,874,764.46</u>	-23.00%	-23.74%	0.74%	6.7	0.53%	0.61%	1%
	TOTAL TURBOGENERATOR UNITS	218,689,220.35							

WESTAR NORTH

NET PRESENT VALUE OF WESTAR'S FUTURE INTERIM COST OF REMOVAL REQUESTS

ACCOUNT	PLANT BALANCE AT 12/31/03	INFLATED FUTURE COST OF REMOVAL	SPANOS TERMINAL NET SALVAGE ESTIMATE	INFLATED FUTURE INTERIM COST OF REMOVAL	REMAINING LIFE	NET PRESENT VALUE OF INTERIM COR	NET PRESENT VALUE OF INTERIM COR	NPV OF INTERIM COR ROUNDED	
(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)	(7)	(8)	(9)	
Average Discount Rate =						5.06%	3.00%	3.00%	
315.00	ACCESSORY ELECTRIC EQUIPMENT								
	JEFFREY	49,071,728.36	-11.00%	-23.74%	12.74%	28.0	3.20%	5.57%	6%
	TECUMSEH	11,194,778.94	-11.00%	-23.74%	12.74%	17.6	5.34%	7.57%	8%
	LAWRENCE	15,574,869.72	-11.00%	-23.74%	12.74%	24.7	3.76%	6.14%	6%
	HUTCHINSON	3,670,808.83	-11.00%	-23.74%	12.74%	13.1	6.67%	8.65%	9%
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	79,512,185.85							
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	JEFFREY	10,655,696.43	-17.00%	-23.74%	6.74%	26.7	1.80%	3.06%	3%
	TECUMSEH	3,320,277.16	-17.00%	-23.74%	6.74%	16.5	2.98%	4.14%	4%
	LAWRENCE	4,493,201.83	-17.00%	-23.74%	6.74%	22.5	2.22%	3.47%	3%
	HUTCHINSON	1,124,544.82	-17.00%	-23.74%	6.74%	13.2	3.51%	4.56%	5%
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	19,593,720.24							
	TOTAL STEAM PRODUCTION PLANT	1,141,356,168.12							
	OTHER PRODUCTION PLANT								
341.00	STRUCTURES & IMPROVEMENTS								
	JEFFREY	40,235.10	0.00%		0.00%	12.5	0.00%	0.00%	0%
	TECUMSEH	41,855.98	0.00%		0.00%	8.5	0.00%	0.00%	0%
	HUTCHINSON	65,859.76	0.00%		0.00%	0.0	0.00%	0.00%	0%
	ABILENE	556,460.44	0.00%		0.00%	0.0	0.00%	0.00%	0%
	EVANS	11,348,399.38	0.00%		0.00%	37.5	0.00%	0.00%	0%
	TOTAL STRUCTURES & IMPROVEMENTS	12,052,810.66							
342.00	FUEL HOLDERS, PRODUCERS & ACCESSORIES								
	TECUMSEH	144,398.63	0.00%		0.00%	0.0	0.00%	0.00%	0%
	HUTCHINSON	696,809.85	0.00%		0.00%	11.5	0.00%	0.00%	0%
	ABILENE	129,626.75	0.00%		0.00%	0.0	0.00%	0.00%	0%
	EVANS	4,667,101.25	0.00%		0.00%	37.5	0.00%	0.00%	0%
	TOTAL FUEL HOLDERS, PRODUCERS & ACCESSORIES	5,637,936.48							

WESTAR NORTH

NET PRESENT VALUE OF WESTAR'S FUTURE INTERIM COST OF REMOVAL REQUESTS

	ACCOUNT (1)	PLANT BALANCE AT 12/31/03 (2)	INFLATED FUTURE COST OF REMOVAL (3)	SPANOS TERMINAL NET SALVAGE ESTIMATE (4)	INFLATED FUTURE INTERIM COST OF REMOVAL (5)=(3)-(4)	REMAINING LIFE (6)	NET PRESENT VALUE OF INTERIM COR (7)	NET PRESENT VALUE OF INTERIM COR (8)	NPV OF INTERIM COR ROUNDED (9)
						Average Discount Rate =	5.06%	3.00%	3.00%
344.00	GENERATORS								
	JEFFREY	1,202,157.28	0.00%		0.00%	12.5	0.00%	0.00%	0%
	TECUMSEH	4,652,991.77	0.00%		0.00%	0.0	0.00%	0.00%	0%
	HUTCHINSON	26,251,045.67	0.00%		0.00%	0.0	0.00%	0.00%	0%
	ABILENE	7,089,996.25	0.00%		0.00%	0.0	0.00%	0.00%	0%
	EVANS	84,590,308.16	0.00%		0.00%	28.1	0.00%	0.00%	0%
	TOTAL GENERATORS	123,786,499.13							
345.00	ACCESSORY ELECTRIC EQUIPMENT								
	JEFFREY	73,170.47	0.00%		0.00%	12.5	0.00%	0.00%	0%
	TECUMSEH	214,507.09	0.00%		0.00%	8.5	0.00%	0.00%	0%
	HUTCHINSON	1,272,920.46	0.00%		0.00%	9.9	0.00%	0.00%	0%
	ABILENE	609,729.07	0.00%		0.00%	9.5	0.00%	0.00%	0%
	EVANS	22,539,495.36	0.00%		0.00%	34.0	0.00%	0.00%	0%
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	24,709,822.45							
346.00	MISCELLANEOUS PLANT EQUIPMENT								
	JEFFREY	17,933.54	0.00%		0.00%	12.5	0.00%	0.00%	0%
	TECUMSEH	807,751.27	0.00%		0.00%	0.0	0.00%	0.00%	0%
	HUTCHINSON	80,360.89	0.00%		0.00%	0.0	0.00%	0.00%	0%
	ABILENE	84,206.10	0.00%		0.00%	9.5	0.00%	0.00%	0%
	EVANS	145,050.43	0.00%		0.00%	37.5	0.00%	0.00%	0%
	TOTAL MISCELLANEOUS PLANT EQUIPMENT	1,135,302.23							
	TOTAL GAS TURBINE PLANT	167,322,370.95							
	TRANSMISSION PLANT								
352.00	STRUCTURES & IMPROVEMENTS	9,009,445.60	-10.00%		-10.00%	40.4	-1.36%	-3.03%	-3%
353.00	STATION EQUIPMENT	131,589,301.28	-15.00%		-15.00%	34.3	-2.76%	-5.44%	-5%
354.00	TOWERS & FIXTURES	2,911,904.36	-32.00%		-32.00%	26.8	-8.52%	-14.49%	-14%
355.00	POLES & FIXTURES	98,677,201.47	-28.00%		-28.00%	32.8	-5.55%	-10.62%	-11%
356.00	OVERHEAD CONDUCTORS & DEVICES	73,132,521.08	-19.00%		-19.00%	35.5	-3.29%	-6.65%	-7%
357.00	UNDERGROUND CONDUIT	368,152.01	0.00%		0.00%	46.4	0.00%	0.00%	0%
358.00	UNDERGROUND CONDUCTOR & DEVICES	1,084,297.34	0.00%		0.00%	35.9	0.00%	0.00%	0%
	TOTAL TRANSMISSION PLANT	316,772,823.14							

WESTAR NORTH

NET PRESENT VALUE OF WESTAR'S FUTURE INTERIM COST OF REMOVAL REQUESTS

ACCOUNT	PLANT BALANCE AT 12/31/03	INFLATED FUTURE COST OF REMOVAL	SPANOS TERMINAL NET SALVAGE ESTIMATE	INFLATED FUTURE INTERIM COST OF REMOVAL	REMAINING LIFE	NET PRESENT VALUE OF INTERIM COR	NET PRESENT VALUE OF INTERIM COR	NPV OF INTERIM COR ROUNDED
(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)	(7)	(8)	(9)
Average Discount Rate =						5.06%	3.00%	3.00%
DISTRIBUTION PLANT								
361.00	STRUCTURES & IMPROVEMENTS	7,435,831.53	-10.00%	-10.00%	32.9	-1.97%	-3.78%	-4%
362.00	STATION EQUIPMENT	91,424,380.31	-20.00%	-20.00%	36.3	-3.33%	-6.84%	-7%
364.00	POLES, TOWERS & FIXTURES	157,973,596.80	-34.00%	-34.00%	28.3	-8.41%	-14.73%	-15%
365.00	OVERHEAD CONDUCTORS & DEVICES	91,389,092.64	-45.00%	-45.00%	33.1	-8.78%	-16.92%	-17%
366.00	UNDERGROUND CONDUIT	19,507,625.61	-10.00%	-10.00%	46.4	-1.01%	-2.54%	-3%
367.00	UNDERGROUND CONDUCTORS & DEVICES	46,665,491.35	-26.00%	-26.00%	36.7	-4.25%	-8.79%	-9%
368.00	LINE TRANSFORMERS	148,391,031.48	-23.00%	-23.00%	31.2	-4.93%	-9.15%	-9%
369.00	SERVICES	46,406,633.80	-25.00%	-25.00%	46.8	-2.48%	-6.27%	-6%
370.00	METERS	41,239,246.38	0.00%	0.00%	29.6	0.00%	0.00%	0%
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	3,146,830.92	0.00%	0.00%	0.0	0.00%	0.00%	0%
372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	10,954,319.31	0.00%	0.00%	16.7	0.00%	0.00%	0%
373.00	STREET LIGHTING & SIGNAL SYSTEMS	22,649,806.79	-17.00%	-17.00%	25.3	-4.88%	-8.05%	-8%
TOTAL DISTRIBUTION PLANT		687,183,886.92						
GENERAL PLANT								
390.00	STRUCTURES & IMPROVEMENTS	24,976,325.88	-5.00%	-5.00%	21.8	-1.70%	-2.62%	-3%
391.00	OFFICE FURNITURE & EQUIPMENT	12,663,728.77	0.00%	0.00%	13.6	0.00%	0.00%	0%
391.10	COMPUTER & OTHER ELECTRONIC EQUIPMENT	42,304,777.38	0.00%	0.00%	3.6	0.00%	0.00%	0%
392.00	TRANSPORTATION EQUIPMENT	2,034,260.41	0.00%	0.00%	6.8	0.00%	0.00%	0%
393.00	STORES EQUIPMENT	2,340,944.08	0.00%	0.00%	8.3	0.00%	0.00%	0%
394.00	TOOLS, SHOPS & GARAGE EQUIPMENT	6,852,216.35	0.00%	0.00%	12.7	0.00%	0.00%	0%
395.00	LABORATORY EQUIPMENT	2,722,108.30	0.00%	0.00%	8.1	0.00%	0.00%	0%
396.00	POWER OPERATED EQUIPMENT	1,757,132.45	0.00%	0.00%	10.7	0.00%	0.00%	0%
397.00	COMMUNICATION EQUIPMENT	39,857,341.14	0.00%	0.00%	11.1	0.00%	0.00%	0%
398.00	MISCELLANEOUS EQUIPMENT	275,042.10	0.00%	0.00%	11.7	0.00%	0.00%	0%
TOTAL GENERAL PLANT		135,783,876.86						
TOTAL DEPRECIABLE PLANT		2,448,419,125.99						

Sources:

Col. (2) from Depreciation Study, pages III-7 through III-9.

Col. (3) from electronic file provided in response to CURB 29.

Col. (4) from response to CURB 30 and KCC 324. See handwritten calculation on Exhibit ___(MJM-9).

Col. (6) from "westarNorth-CURB227b.txt" These are the remaining lives without Spanos net salvage adjustment.

Discount rate of 5.06% from CURB 74.

Discount rate of 3.00% from CURB 30.

WESTAR SOUTH

NET PRESENT VALUE OF WESTAR'S FUTURE INTERIM COST OF REMOVAL REQUESTS
USING SNAVELY KING REMAINING LIVES

ACCOUNT	PLANT BALANCE AT 12/31/03	INFLATED FUTURE COST OF REMOVAL	SPANOS TERMINAL NET SALVAGE ESTIMATE	INFLATED FUTURE INTERIM COST OF REMOVAL	REMAINING LIFE	NET PRESENT VALUE OF INTERIM COR	NET PRESENT VALUE OF INTERIM COR	NPV OF INTERIM COR ROUNDED
(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)	(7)	(8)	(9)
Average Discount Rate =						5.06%	3.00%	3.00%
STEAM PRODUCTION PLANT								
311.00	STRUCTURES & IMPROVEMENTS							
	JEFFREY	48,670,387.38	-30.00%	-23.74%	-6.26%	34.2	-1.16%	-2.28%
	RIPLEY	2,111,828.27	-30.00%	-23.74%	-6.26%	4.4	-5.04%	-5.50%
	NEOSHO	2,683,171.52	-30.00%	-23.74%	-6.26%	5.4	-4.80%	-5.34%
	MURRAY GILL	5,224,995.24	-30.00%	-23.74%	-6.26%	11.5	-3.55%	-4.46%
	GORDAN EVANS	4,074,654.47	-30.00%	-23.74%	-6.26%	17.3	-2.67%	-3.75%
	LACYGNE UNIT 1	25,508,581.00	-30.00%	-23.74%	-6.26%	28.6	-1.53%	-2.69%
	LACYGNE UNIT 2	1,691,460.00	-10.00%	-23.74%	13.74%	29.2 1/	3.25%	5.80%
	TOTAL STRUCTURES & IMPROVEMENTS	89,965,077.88						6%
312.00	BOILER PLANT EQUIPMENT							
	JEFFREY	92,602,293.17	-36.00%	-23.74%	-12.26%	29.9	-2.80%	-5.07%
	RIPLEY	613,728.00	-36.00%	-23.74%	-12.26%	4.4	-9.87%	-10.76%
	NEOSHO	5,302,976.40	-36.00%	-23.74%	-12.26%	5.3	-9.44%	-10.48%
	MURRAY GILL	20,797,771.34	-36.00%	-23.74%	-12.26%	10.7 2/	-7.23%	-8.94%
	GORDAN EVANS	29,092,094.62	-36.00%	-23.74%	-12.26%	16.5	-5.43%	-7.53%
	LACYGNE UNIT 1	86,057,779.00	-36.00%	-23.74%	-12.26%	26.5	-3.31%	-5.60%
	LACYGNE UNIT 2	23,880,703.00	-15.00%	-23.74%	8.74%	28.3 1/	2.16%	3.79%
	TOTAL BOILER PLANT EQUIPMENT	258,347,345.53						4%
312.10	POLLUTION CONTROL EQUIPMENT							
	JEFFREY	43,513,437.11	-44.00%	-23.74%	-20.26%	16.4	-9.02%	-12.48%
	LACYGNE UNIT 1	40,563,914.00	-44.00%	-23.74%	-20.26%	25.9	-5.64%	-9.42%
	TOTAL POLLUTION CONTROL EQUIPMENT	84,077,351.11						-12%
312.20	BOILER PLANT EQUIPMENT - TRAIN CARS							
	JEFFREY	92,020.00	0.00%	0.00%	0.00%	21.0	0.00%	0.00%
	LACYGNE UNIT 2	1,286,715.99	0.00%	0.00%	0.00%	29.50 1/	0.00%	0.00%
	TOTAL BOILER PLANT EQUIPMENT - TRAIN CARS	1,378,735.99						0%

WESTAR SOUTH

NET PRESENT VALUE OF WESTAR'S FUTURE INTERIM COST OF REMOVAL REQUESTS
USING SNAVELY KING REMAINING LIVES

ACCOUNT	PLANT BALANCE AT 12/31/03	INFLATED FUTURE COST OF REMOVAL	SPANOS TERMINAL NET SALVAGE ESTIMATE	INFLATED FUTURE INTERIM COST OF REMOVAL	REMAINING LIFE	NET PRESENT VALUE OF INTERIM COR	NET PRESENT VALUE OF INTERIM COR	NPV OF INTERIM COR ROUNDED	
(1)	(2)	(3)	(4)	(5)=(3)-(4)	(6)	(7)	(8)	(9)	
					Average Discount Rate =		5.06%	3.00%	3.00%
314.00	TURBOGENERATOR UNITS								
	JEFFREY	42,501,767.66	-23.00%	-23.74%	0.74%	16.4	0.33%	0.46%	0%
	NEOSHO	4,376,391.25	-23.00%	-23.74%	0.74%	3.3	0.63%	0.67%	1%
	MURRAY GILL	23,125,021.99	-23.00%	-23.74%	0.74%	10.9	0.43%	0.54%	1%
	GORDAN EVANS	22,735,281.56	-23.00%	-23.74%	0.74%	17.0	0.32%	0.45%	0%
	LACYGNE UNIT 1	23,324,011.00	-23.00%	-23.74%	0.74%	10.5	0.44%	0.54%	1%
	LACYGNE UNIT 2	5,606,664.00	-10.00%	-23.74%	13.74%	26.4 1/	3.73%	6.30%	6%
	TOTAL TURBOGENERATOR UNITS	121,669,137.46							
315.00	ACCESSORY ELECTRIC EQUIPMENT								
	JEFFREY	15,519,163.73	-11.00%	-23.74%	12.74%	28.1	3.18%	5.55%	6%
	WICHITA	196,684.52	-11.00%	-23.74%	12.74%	0.00	12.74%	12.74%	13%
	RIPLEY	658,792.00	-11.00%	-23.74%	12.74%	4.0	10.46%	11.32%	11%
	NEOSHO	1,937,670.51	-11.00%	-23.74%	12.74%	5.4	9.76%	10.86%	11%
	MURRAY GILL	5,919,303.94	-11.00%	-23.74%	12.74%	11.4	7.26%	9.10%	9%
	GORDAN EVANS	5,770,813.11	-11.00%	-23.74%	12.74%	17.3	5.42%	7.64%	8%
	LACYGNE UNIT 1	12,239,428.00	-11.00%	-23.74%	12.74%	23.8	3.94%	6.30%	6%
	LACYGNE UNIT 2	2,133,732.00	-5.00%	-23.74%	18.74%	28.7 1/	4.54%	8.02%	8%
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	44,375,587.81							
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	JEFFREY	3,634,656.09	-17.00%	-23.74%	6.74%	24.7	1.99%	3.25%	3%
	RIPLEY	300,132.01	-17.00%	-23.74%	6.74%	4.1	5.51%	5.97%	6%
	NEOSHO	482,388.67	-17.00%	-23.74%	6.74%	4.8	5.32%	5.85%	6%
	MURRAY GILL	1,431,422.59	-17.00%	-23.74%	6.74%	10.4	4.03%	4.96%	5%
	GORDAN EVANS	1,349,650.86	-17.00%	-23.74%	6.74%	15.9	3.07%	4.21%	4%
	LACYGNE UNIT 1	4,210,990.00	-17.00%	-23.74%	6.74%	24.0	2.06%	3.32%	3%
	LACYGNE UNIT 2	1,253,341.00	-5.00%	-23.74%	18.74%	27.5 1/	4.82%	8.31%	8%
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	12,662,581.22							
	TOTAL STEAM PRODUCTION PLANT	612,475,817.00							

WESTAR SOUTH

NET PRESENT VALUE OF WESTAR'S FUTURE INTERIM COST OF REMOVAL REQUESTS
USING SNAVELY KING REMAINING LIVES

ACCOUNT		PLANT BALANCE AT 12/31/03	INFLATED FUTURE COST OF REMOVAL	SPANOS TERMINAL NET SALVAGE ESTIMATE	INFLATED FUTURE INTERIM COST OF REMOVAL	REMAINING LIFE	NET PRESENT VALUE OF INTERIM COR	NET PRESENT VALUE OF INTERIM COR	NPV OF INTERIM COR ROUNDED
(1)		(2)	(3)	(4)	(5)=(3)-(4)	(6)	(7)	(8)	(9)
Average Discount Rate =							5.06%	3.00%	3.00%
NUCLEAR PRODUCTION PLANT									
321.00	STRUCTURES AND IMPROVEMENTS	399,941,190.35	-5.00%		-5.00%	37.6	-0.78%	-1.65%	-2%
322.00	REACTOR PLANT EQUIPMENT	626,162,397.47	-11.00%		-11.00%	34.8	-1.97%	-3.93%	-4%
323.00	TURBOGENERATOR UNITS	166,568,931.82	-18.00%		-18.00%	29.7	-4.16%	-7.48%	-7%
324.00	ACCESSORY ELECTRIC EQUIPMENT	131,138,532.32	0.00%		0.00%	29.9	0.00%	0.00%	0%
325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	61,643,029.79	0.00%		0.00%	28.1	0.00%	0.00%	0%
TOTAL NUCLEAR PRODUCTION PLANT		1,385,454,081.75							
GAS TURBINE PLANT									
341.00	STRUCTURES & IMPROVEMENTS JEFFREY	10,491.12	0.00%		0.00%	12.5	0.00%	0.00%	0%
344.00	GENERATORS JEFFREY	376,493.89	0.00%		0.00%	12.4	0.00%	0.00%	0%
	GORDAN EVANS	1,549,284.89	0.00%		0.00%	28.1	0.00%	0.00%	0%
TOTAL GENERATORS		1,925,778.78							
345.00	ACCESSORY ELECTRIC EQUIPMENT JEFFREY	22,776.40	0.00%		0.00%	12.5	0.00%	0.00%	0%
346.00	MISCELLANEOUS PLANT EQUIPMENT JEFFREY	5,544.56	0.00%		0.00%	12.5	0.00%	0.00%	0%
TOTAL GAS TURBINE PLANT		1,964,590.86							
TRANSMISSION PLANT									
352.00	STRUCTURES & IMPROVEMENTS	4,508,216.19	-10.00%		-10.00%	41.1	-1.31%	-2.97%	-3%
353.00	STATION EQUIPMENT	116,243,326.26	-15.00%		-15.00%	46.4	-1.52%	-3.81%	-4%
354.00	TOWERS & FIXTURES	6,891,043.02	-32.00%		-32.00%	38.6	-4.76%	-10.22%	-10%
355.00	POLES & FIXTURES	85,569,105.00	-28.00%		-28.00%	42.3	-3.47%	-8.02%	-8%
356.00	OVERHEAD CONDUCTORS & DEVICES	60,772,529.00	-19.00%		-19.00%	31.4	-4.03%	-7.51%	-8%
357.00	UNDERGROUND CONDUIT	419,469.00	0.00%		0.00%	36.4	0.00%	0.00%	0%
358.00	UNDERGROUND CONDUCTOR & DEVICES	490,540.00	0.00%		0.00%	23.1	0.00%	0.00%	0%
359.00	ROADS & TRAILS	19,910.00	0.00%		0.00%	26.1	0.00%	0.00%	0%
TOTAL TRANSMISSION PLANT		274,914,138.47							

WESTAR SOUTH
NET PRESENT VALUE OF WESTAR'S FUTURE INTERIM COST OF REMOVAL REQUESTS
USING SNAVELY KING REMAINING LIVES

ACCOUNT (1)	PLANT BALANCE AT 12/31/03 (2)	INFLATED FUTURE COST OF REMOVAL (3)	SPANOS TERMINAL NET SALVAGE ESTIMATE (4)	INFLATED FUTURE INTERIM COST OF REMOVAL (5)=(3)-(4)	REMAINING LIFE (6)	Average Discount Rate =	NET PRESENT VALUE OF INTERIM COR (7)	NET PRESENT VALUE OF INTERIM COR (8)	NPV OF INTERIM COR ROUNDED (9)
DISTRIBUTION PLANT									
361.00	3,496,569.68	-10.00%		-10.00%	42.3	5.06%	-1.24%	-2.86%	-3%
362.00	54,632,242.55	-20.00%		-20.00%	44.4		-2.23%	-5.38%	-5%
364.00	100,204,589.00	-34.00%		-34.00%	33.2		-6.60%	-12.74%	-13%
365.00	81,262,390.00	-45.00%		-45.00%	34.3		-8.28%	-16.33%	-16%
366.00	35,516,093.00	-35.00%		-35.00%	53.5		-2.50%	-7.20%	-7%
367.00	64,032,273.00	-37.00%		-37.00%	40.6		-4.99%	-11.14%	-11%
368.00	137,521,034.00	-12.00%		-12.00%	38.5		-1.79%	-3.85%	-4%
369.00	62,182,754.00	-40.00%		-40.00%	47.7		-3.80%	-9.77%	-10%
370.00	41,300,588.00	0.00%		0.00%	22.7		0.00%	0.00%	0%
371.00	1,776,650.00	0.00%		0.00%	6.9		0.00%	0.00%	0%
372.00	6,304,347.03	0.00%		0.00%	12.9		0.00%	0.00%	0%
373.00	22,893,863.00	-17.00%		-17.00%	13.6		-8.69%	-11.37%	-11%
	611,123,393.26								
GENERAL PLANT									
390.00	13,633,023.78	-5.00%		-5.00%	16.9		-2.17%	-3.03%	-3%
391.00	5,078,757.41	0.00%		0.00%	9.6		0.00%	0.00%	0%
391.10	12,755,103.96	0.00%		0.00%	2.3		0.00%	0.00%	0%
392.00	1,454,532.69	0.00%		0.00%	0.00		0.00%	0.00%	0%
393.00	1,071,716.51	0.00%		0.00%	14.1		0.00%	0.00%	0%
394.00	3,713,961.61	0.00%		0.00%	12.6		0.00%	0.00%	0%
395.00	2,595,828.41	0.00%		0.00%	9.1		0.00%	0.00%	0%
396.00	841,791.39	0.00%		0.00%	14.2		0.00%	0.00%	0%
397.00	38,537,911.40	0.00%		0.00%	7.7		0.00%	0.00%	0%
398.00	182,207.00	0.00%		0.00%	5.2		0.00%	0.00%	0%
	79,864,834.16								
	2,965,796,855.50								

TOTAL DISTRIBUTION PLANT

GENERAL PLANT

TOTAL GENERAL PLANT

TOTAL DEPRECIABLE PLANT

Sources:
 Col. (2) from Depreciation Study, pages III-4 through III-6.
 Col. (3) from electronic file provided in response to CURB 29.
 Col. (4) from response to CURB 30 and KCC 324. See handwritten calculation on Exhibit (MJM-9).
 Col. (6) from "westarSouth-CURB227a.txt". These are the remaining lives without Spanos net salvage adjustment.
 Discount rate of 5.06% from CURB 74.
 Discount rate of 3.00% from CURB 30.
 1/ Based on 6-2033 FRY - same as LaCygne #1.
 2/ Spanos did not provide the unadjusted remaining life for this account. 10.7 is his adjusted remaining life.

**WESTAR NORTH
SNAVELY KING RECOMMENDED RATES
AS OF DECEMBER 31, 2003**

ACCOUNT (1)	ORIGINAL COST (2)	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL		COST OF REMOVAL CALCULATED ANNUAL ACCRUAL		COMBINED CALCULATED ANNUAL ACCRUAL		
		AMOUNT (3)	RATE (4)=(3)/(2)	AMOUNT (5)	RATE (6)=(5)/(2)	AMOUNT (7)=(3)+(5)	RATE (8)=(4)+(6)	
STEAM PRODUCTION PLANT								
311.00	STRUCTURES & IMPROVEMENTS							
	JEFFREY	153,486,630	2,113,103	1.38	(62,966)	(0.04)	2,050,137	1.34
	TECUMSEH	14,658,030	305,348	2.08	4,788	0.03	310,136	2.11
	LAWRENCE	22,871,212	334,984	1.46	(3,392)	(0.01)	331,592	1.45
	HUTCHINSON	5,547,667	88,718	1.60	2,332	0.04	91,050	1.64
	TOTAL STRUCTURES & IMPROVEMENTS	196,563,540	2,842,153	1.45	(59,238)	(0.03)	2,782,916	1.42
312.00	BOILER PLANT EQUIPMENT							
	JEFFREY	291,979,243	4,362,234	1.49	937,689	0.32	5,299,923	1.81
	TECUMSEH	48,157,901	1,143,208	2.37	321,118	0.67	1,464,326	3.04
	LAWRENCE	92,419,175	1,508,628	1.63	393,519	0.43	1,902,147	2.06
	HUTCHINSON	16,007,287	549,549	3.43	149,429	0.93	698,978	4.36
	TOTAL BOILER PLANT EQUIPMENT	448,563,606	7,563,619	1.69	1,801,754	0.40	9,365,374	2.09
312.10	POLLUTION CONTROL EQUIPMENT							
	JEFFREY	140,733,721	4,581,725	3.26	859,863	0.61	5,441,588	3.87
	TECUMSEH	8,635,762	398,737	4.62	71,297	0.83	470,034	5.45
	LAWRENCE	11,339,226	432,776	3.82	50,958	0.45	483,733	4.27
	TOTAL POLLUTION CONTROL EQUIPMENT	160,708,709	5,413,238	3.37	982,118	0.61	6,395,355	3.98
312.20	BOILER PLANT EQUIPMENT - TRAIN CARS							
	JEFFREY	294,464	10,609	3.60	-	-	10,609	3.60
	TECUMSEH	5,183,981	254,553	4.91	-	-	254,553	4.91
	LAWRENCE	12,246,742	462,777	3.78	-	-	462,777	3.78
	TOTAL BOILER PLANT EQUIPMENT - TRAIN CARS	17,725,187	727,939	4.11	-	-	727,939	4.11
314.00	TURBOGENERATOR UNITS							
	JEFFREY	130,840,042	4,985,158	3.81	(16,055)	(0.01)	4,969,104	3.80
	TECUMSEH	21,727,970	1,417,706	6.52	(28,544)	(0.13)	1,389,162	6.39
	LAWRENCE	54,246,444	2,278,976	4.20	(7,698)	(0.01)	2,271,278	4.19
	HUTCHINSON	11,874,764	517,193	4.36	(21,421)	(0.18)	495,772	4.18
	TOTAL TURBOGENERATOR UNITS	218,689,220	9,199,033	4.21	(73,717)	(0.03)	9,125,317	4.18
315.00	ACCESSORY ELECTRIC EQUIPMENT							
	JEFFREY	49,071,728	944,756	1.93	(107,099)	(0.22)	837,657	1.71
	TECUMSEH	11,194,779	426,292	3.81	(51,591)	(0.46)	374,700	3.35
	LAWRENCE	15,574,870	503,402	3.23	(38,534)	(0.25)	464,868	2.98
	HUTCHINSON	3,670,809	88,736	2.42	(25,530)	(0.70)	63,206	1.72
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	79,512,186	1,963,185	2.47	(222,754)	(0.28)	1,740,431	2.19

**WESTAR NORTH
SNAVELY KING RECOMMENDED RATES
AS OF DECEMBER 31, 2003**

ACCOUNT (1)	ORIGINAL COST (2)	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL		COST OF REMOVAL CALCULATED ANNUAL ACCRUAL		COMBINED CALCULATED ANNUAL ACCRUAL	
		AMOUNT (3)	RATE (4)=(3)/(2)	AMOUNT (5)	RATE (6)=(5)/(2)	AMOUNT (7)=(3)+(5)	RATE (8)=(4)+(6)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT							
JEFFREY	10,655,696	215,255	2.02	(13,421)	(0.13)	201,834	1.89
TECUMSEH	3,320,277	127,519	3.84	(8,779)	(0.26)	118,739	3.58
LAWRENCE	4,493,202	190,493	4.24	(6,715)	(0.15)	183,777	4.09
HUTCHINSON	1,124,545	29,596	2.63	(4,569)	(0.41)	25,027	2.22
TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	19,593,720	562,862	2.87	(33,484)	(0.17)	529,379	2.70
TOTAL STEAM PRODUCTION PLANT	1,141,356,168	28,272,030	2.48	2,394,680	0.21	30,666,711	2.69
OTHER PRODUCTION PLANT							
341.00 STRUCTURES & IMPROVEMENTS							
JEFFREY	40,235	2,557	6.35	-	-	2,557	6.35
TECUMSEH	41,856	45	0.11	-	-	45	0.11
HUTCHINSON	65,860	-	-	-	-	-	-
ABILENE	556,460	-	-	-	-	-	-
EVANS	11,348,399	284,055	2.50	-	-	284,055	2.50
TOTAL STRUCTURES & IMPROVEMENTS	12,052,811	286,656	2.38	-	-	286,656	2.38
342.00 FUEL HOLDERS, PRODUCERS & ACCESSORIES							
TECUMSEH	144,399	-	-	-	-	-	-
HUTCHINSON	696,810	8,092	1.16	-	-	8,092	1.16
ABILENE	129,627	-	-	-	-	-	-
EVANS	4,667,101	116,864	2.50	-	-	116,864	2.50
TOTAL FUEL HOLDERS, PRODUCERS & ACCESSORIES	5,637,936	124,956	2.22	-	-	124,956	2.22
344.00 GENERATORS							
JEFFREY	1,202,157	75,478	6.28	-	-	75,478	6.28
TECUMSEH	4,652,992	-	-	-	-	-	-
HUTCHINSON	26,251,046	-	-	-	-	-	-
ABILENE	7,089,996	-	-	-	-	-	-
EVANS	84,590,308	2,574,500	3.04	-	-	2,574,500	3.04
TOTAL GENERATORS	123,786,499	2,649,978	2.14	-	-	2,649,978	2.14
345.00 ACCESSORY ELECTRIC EQUIPMENT							
JEFFREY	73,170	4,513	6.17	-	-	4,513	6.17
TECUMSEH	214,507	1,104	0.51	-	-	1,104	0.51
HUTCHINSON	1,272,920	36,882	2.90	-	-	36,882	2.90
ABILENE	609,729	987	0.16	-	-	987	0.16
EVANS	22,539,495	622,501	2.76	-	-	622,501	2.76
TOTAL ACCESSORY ELECTRIC EQUIPMENT	24,709,822	665,988	2.70	-	-	665,988	2.70

**WESTAR NORTH
SNAVELY KING RECOMMENDED RATES
AS OF DECEMBER 31, 2003**

ACCOUNT (1)	ORIGINAL COST (2)	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL		COST OF REMOVAL CALCULATED ANNUAL ACCRUAL		COMBINED CALCULATED ANNUAL ACCRUAL	
		AMOUNT (3)	RATE (4)=(3)/(2)	AMOUNT (5)	RATE (6)=(5)/(2)	AMOUNT (7)=(3)+(5)	RATE (8)=(4)+(6)
346.00 MISCELLANEOUS PLANT EQUIPMENT							
JEFFREY	17,934	1,125	6.27	-	-	1,125	6.27
TECUMSEH	807,751	-	-	-	-	-	-
HUTCHINSON	80,361	-	-	-	-	-	-
ABILENE	84,206	512	0.61	-	-	512	0.61
EVANS	145,050	3,543	2.44	-	-	3,543	2.44
TOTAL MISCELLANEOUS PLANT EQUIPMENT	1,135,302	5,179	0.46	-	-	5,179	0.46
TOTAL GAS TURBINE PLANT	167,322,371	3,732,756	2.23	-	-	3,732,756	2.23
TRANSMISSION PLANT							
352.00 STRUCTURES & IMPROVEMENTS	9,009,446	111,530	1.24	2,386	0.03	113,916	1.27
353.00 STATION EQUIPMENT	131,589,301	2,081,909	1.58	184,649	0.14	2,266,558	1.72
354.00 TOWERS & FIXTURES	2,911,904	61,240	2.10	(8,463)	(0.29)	52,778	1.81
355.00 POLES & FIXTURES	98,677,201	1,658,138	1.68	174,692	0.18	1,832,830	1.86
356.00 OVERHEAD CONDUCTORS & DEVICES	73,132,521	1,066,683	1.46	148,480	0.20	1,215,163	1.66
357.00 UNDERGROUND CONDUIT	368,152	6,133	1.67	-	-	6,133	1.67
358.00 UNDERGROUND CONDUCTOR & DEVICES	1,084,297	24,237	2.24	-	-	24,237	2.24
TOTAL TRANSMISSION PLANT	316,772,823	5,009,871	1.58	501,744	0.16	5,511,615	1.74
DISTRIBUTION PLANT							
361.00 STRUCTURES & IMPROVEMENTS	7,435,832	133,000	1.79	16,522	0.22	149,522	2.01
362.00 STATION EQUIPMENT	91,424,380	1,599,520	1.75	166,510	0.18	1,766,030	1.93
364.00 POLES, TOWERS & FIXTURES	157,973,597	3,222,188	2.04	825,935	0.52	4,048,123	2.56
365.00 OVERHEAD CONDUCTORS & DEVICES	91,389,093	1,523,098	1.67	718,202	0.79	2,241,300	2.46
366.00 UNDERGROUND CONDUIT	19,507,626	326,979	1.68	11,857	0.06	338,836	1.74
367.00 UNDERGROUND CONDUCTORS & DEVICES	46,665,491	883,877	1.89	109,333	0.23	993,210	2.12
368.00 LINE TRANSFORMERS	148,391,031	2,109,271	1.42	407,915	0.27	2,517,185	1.69
369.00 SERVICES	46,406,634	569,402	1.23	(104,402)	(0.22)	464,999	1.01
370.00 METERS	41,239,246	734,479	1.78	(32,473)	(0.08)	702,006	1.70
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	3,146,831	-	-	-	-	-	-
372.00 LEASED PROPERTY ON CUSTOMERS' PREMISES	10,954,319	438,355	4.00	-	-	438,355	4.00
373.00 STREET LIGHTING & SIGNAL SYSTEMS	22,649,807	378,677	1.67	33,530	0.15	412,207	1.82
TOTAL DISTRIBUTION PLANT	687,183,887	11,918,845	1.73	2,152,929	0.31	14,071,774	2.04

**WESTAR NORTH
SNAVELY KING RECOMMENDED RATES
AS OF DECEMBER 31, 2003**

ACCOUNT (1)	ORIGINAL COST (2)	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL		COST OF REMOVAL CALCULATED ANNUAL ACCRUAL		COMBINED CALCULATED ANNUAL ACCRUAL		
		AMOUNT (3)	RATE (4)=(3)/(2)	AMOUNT (5)	RATE (6)=(5)/(2)	AMOUNT (7)=(3)+(5)	RATE (8)=(4)+(6)	
GENERAL PLANT								
390.00	STRUCTURES & IMPROVEMENTS	24,976,326	809,233	3.24	34,371	0.14	843,604	3.38
391.00	OFFICE FURNITURE & EQUIPMENT	12,663,729	700,146	5.53	-	-	700,146	5.53
391.10	COMPUTER & OTHER ELECTRONIC EQUIPMENT	42,304,777	4,044,707	9.56	-	-	4,044,707	9.56
392.00	TRANSPORTATION EQUIPMENT	2,034,260	213,196	10.48	-	-	213,196	10.48
393.00	STORES EQUIPMENT	2,340,944	139,171	5.95	-	-	139,171	5.95
394.00	TOOLS, SHOPS & GARAGE EQUIPMENT	6,852,216	279,333	4.08	-	-	279,333	4.08
395.00	LABORATORY EQUIPMENT	2,722,108	231,629	8.51	-	-	231,629	8.51
396.00	POWER OPERATED EQUIPMENT	1,757,132	20,478	1.17	-	-	20,478	1.17
397.00	COMMUNICATION EQUIPMENT	39,857,341	1,908,911	4.79	-	-	1,908,911	4.79
398.00	MISCELLANEOUS EQUIPMENT	275,042	9,669	3.52	-	-	9,669	3.52
TOTAL GENERAL PLANT		135,783,877	8,356,474	6.15	34,371	0.03	8,390,845	6.18
TOTAL DEPRECIABLE PLANT		2,448,419,126	57,289,977	2.34	5,083,724	0.21	62,373,701	2.55
NONDEPRECIABLE PLANT								
389.10	LAND IN FEE	216,706						
TOTAL NONDEPRECIABLE PLANT		216,706						
TOTAL ELECTRIC PLANT		2,448,635,832	57,289,977					

Sources:

Col. (2) from Depreciation Study, pages III-7 through III-9.

Col. (3) from Exhibit___(MJM-16), pages 5-7.

Col. (5) from Exhibit___(MJM-16), pages 8-11.

WESTAR NORTH
CALCULATION OF SNAVELY KING RECOMMENDED CAPITAL RECOVERY RATE
AS OF DECEMBER 31, 2003

ACCOUNT (1)	ORIGINAL COST (2)	BOOK RESERVE LESS COR (3)	GROSS SALVAGE PERCENT (4)	FUTURE ACCRUALS (5)=(2)-(1-(4))-(3)	SURVIVOR CURVE (6)	REMAINING LIFE (7)	CAPITAL RECOVERY CALCULATED		
							ANNUAL AMOUNT (8)=(5)/(7)	RATE (9)=(8)/(2)	
STEAM PRODUCTION PLANT									
311.00	STRUCTURES & IMPROVEMENTS								
	JEFFREY	153,486,630	81,429,814	0	72,056,816	75-R3 *	34.1	2,113,103	1.38
	TECUMSEH	14,658,030	9,039,634	0	5,618,397	75-R3 *	18.4	305,348	2.08
	LAWRENCE	22,871,212	13,860,141	0	9,011,071	75-R3 *	26.9	334,984	1.46
	HUTCHINSON	5,547,667	4,278,992	0	1,268,674	75-R3 *	14.3	86,718	1.60
	TOTAL STRUCTURES & IMPROVEMENTS	196,563,540	108,608,582		87,954,958		30.9	2,842,153	1.45
312.00	BOILER PLANT EQUIPMENT								
	JEFFREY	291,979,243	158,628,647	1	130,430,804	55-R1 *	29.9	4,362,234	1.49
	TECUMSEH	48,157,901	27,784,505	1	19,891,817	55-R1 *	17.4	1,143,208	2.37
	LAWRENCE	92,419,175	53,930,134	1	37,564,849	55-R1 *	24.9	1,508,628	1.63
	HUTCHINSON	16,007,287	8,428,305	1	7,418,910	55-R1 *	13.5	549,549	3.43
	TOTAL BOILER PLANT EQUIPMENT	448,563,606	248,771,590		195,306,380		25.8	7,563,619	1.69
312.10	POLLUTION CONTROL EQUIPMENT								
	JEFFREY	140,733,721	66,509,782	0	74,223,939	35-R2.5 *	16.2	4,581,725	3.26
	TECUMSEH	8,635,762	3,372,432	0	5,263,330	35-R2.5 *	13.2	398,737	4.62
	LAWRENCE	11,339,226	2,770,265	0	8,568,961	35-R2.5 *	19.8	432,776	3.82
	TOTAL POLLUTION CONTROL EQUIPMENT	160,708,709	72,652,479		88,056,230		16.3	5,413,238	3.37
312.20	BOILER PLANT EQUIPMENT - TRAIN CARS								
	JEFFREY	294,464	71,672	0	222,792	25-R2 *	21.0	10,609	3.60
	TECUMSEH	5,183,981	1,060,221	0	4,123,760	25-R2 *	16.2	254,553	4.91
	LAWRENCE	12,246,742	2,482,142	0	9,764,600	25-R2 *	21.1	462,777	3.78
	TOTAL BOILER PLANT EQUIPMENT - TRAIN CARS	17,725,187	3,614,035		14,111,152		19.4	727,939	4.11
314.00	TURBOGENERATOR UNITS								
	JEFFREY	130,840,042	42,167,148	3	84,747,692	30-S2 *	17.0	4,985,158	3.81
	TECUMSEH	21,727,970	8,033,233	3	13,042,898	30-S2 *	9.2	1,417,706	6.52
	LAWRENCE	54,246,444	19,118,108	3	33,500,942	30-S2 *	14.7	2,278,976	4.20
	HUTCHINSON	11,874,764	8,053,330	3	3,465,192	30-S2 *	6.7	517,193	4.36
	TOTAL TURBOGENERATOR UNITS	218,689,220	77,371,820		134,756,724		14.6	9,199,033	4.21
315.00	ACCESSORY ELECTRIC EQUIPMENT								
	JEFFREY	49,071,728	22,127,841	1	26,453,170	50-S1.5 *	28.0	944,756	1.93
	TECUMSEH	11,194,779	3,580,099	1	7,502,732	50-S1.5 *	17.6	426,292	3.81
	LAWRENCE	15,574,870	2,985,099	1	12,434,022	50-S1.5 *	24.7	503,402	3.23
	HUTCHINSON	3,670,809	2,471,661	1	1,162,440	50-S1.5 *	13.1	88,736	2.42
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	79,512,186	31,164,700		47,552,364		24.2	1,963,185	2.47
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	JEFFREY	10,655,696	4,695,274	2	5,747,308	35-R2 *	26.7	215,255	2.02
	TECUMSEH	3,320,277	1,149,816	2	2,104,056	35-R2 *	16.5	127,519	3.84
	LAWRENCE	4,493,202	117,249	2	4,286,089	35-R2 *	22.5	190,493	4.24
	HUTCHINSON	1,124,545	711,387	2	390,667	35-R2 *	13.2	29,596	2.63
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	19,593,720	6,673,726		12,528,120		22.3	562,862	2.87
	TOTAL STEAM PRODUCTION PLANT	1,141,356,168	548,856,932		580,265,927		20.5	28,272,030	2.48

WESTAR NORTH
CALCULATION OF SNAVELY KING RECOMMENDED CAPITAL RECOVERY RATE
AS OF DECEMBER 31, 2003

ACCOUNT (1)	ORIGINAL COST (2)	BOOK RESERVE LESS COR (3)	GROSS SALVAGE PERCENT (4)	FUTURE ACCRUALS (5)=(2)*(1-(4))-(3)	SURVIVOR CURVE (6)	REMAINING LIFE (7)	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL		
							AMOUNT (8)=(5)/(7)	RATE (9)=(8)/(2)	
OTHER PRODUCTION PLANT									
341.00	STRUCTURES & IMPROVEMENTS								
	JEFFREY	40,235	8,277	0	31,958	SQUARE *	12.5	2,557	6.35
	TECUMSEH	41,856	41,474	0	382	SQUARE *	8.5	45	0.11
	HUTCHINSON	65,860	80,475	0	(14,615)	SQUARE *	0.0	0	-
	ABILENE	556,460	726,797	0	(170,337)	SQUARE *	0.0	0	-
	EVANS	11,348,399	696,355	0	10,652,044	SQUARE *	37.5	284,055	2.50
	TOTAL STRUCTURES & IMPROVEMENTS	12,052,811	1,553,378		10,499,433		36.6	286,656	2.38
342.00	FUEL HOLDERS, PRODUCERS & ACCESSORIES								
	TECUMSEH	144,399	183,652	0	(39,253)	SQUARE *	0.0	0	-
	HUTCHINSON	696,810	603,755	0	93,055	SQUARE *	11.5	8,092	1.16
	ABILENE	129,627	165,894	0	(36,267)	SQUARE *	0.0	0	-
	EVANS	4,667,101	284,694	0	4,382,407	SQUARE *	37.5	116,864	2.50
	TOTAL FUEL HOLDERS, PRODUCERS & ACCESSORIES	5,637,936	1,237,995		4,399,941		35.2	124,956	2.22
344.00	GENERATORS								
	JEFFREY	1,202,157	258,684	0	943,473	30-S3 *	12.5	75,478	6.28
	TECUMSEH	4,652,992	5,122,858	0	(469,866)	30-S3 *	0.0	0	-
	HUTCHINSON	26,251,046	27,869,255	0	(1,618,209)	30-S3 *	0.0	0	-
	ABILENE	7,089,996	7,782,226	0	(692,230)	30-S3 *	0.0	0	-
	EVANS	84,590,308	12,246,866	0	72,343,442	30-S3 *	28.1	2,574,500	3.04
	TOTAL GENERATORS	123,786,499	53,279,889		70,506,610		26.6	2,649,978	2.14
345.00	ACCESSORY ELECTRIC EQUIPMENT								
	JEFFREY	73,170	16,754	0	56,416	40-S3 *	12.5	4,513	6.17
	TECUMSEH	214,507	205,119	0	9,388	40-S3 *	8.5	1,104	0.51
	HUTCHINSON	1,272,920	907,793	0	365,127	40-S3 *	9.9	36,882	2.90
	ABILENE	609,729	600,349	0	9,380	40-S3 *	9.5	987	0.16
	EVANS	22,539,495	1,374,453	0	21,165,042	40-S3 *	34.0	622,501	2.76
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	24,709,822	3,104,468		21,605,354		32.4	665,988	2.70
346.00	MISCELLANEOUS PLANT EQUIPMENT								
	JEFFREY	17,934	3,876	0	14,058	SQUARE *	12.5	1,125	6.27
	TECUMSEH	807,751	1,031,602	0	(223,851)	SQUARE *	0.0	0	-
	HUTCHINSON	80,361	99,627	0	(19,266)	SQUARE *	0.0	0	-
	ABILENE	84,206	79,346	0	4,860	SQUARE *	9.5	512	0.61
	EVANS	145,050	12,206	0	132,844	SQUARE *	37.5	3,543	2.44
	TOTAL MISCELLANEOUS PLANT EQUIPMENT	1,135,302	1,226,657		(91,355)		(17.6)	5,179	0.46
	TOTAL GAS TURBINE PLANT	167,322,371	60,402,387		106,919,984		28.6	3,732,756	2.23

WESTAR NORTH
CALCULATION OF SNAVELY KING RECOMMENDED CAPITAL RECOVERY RATE
AS OF DECEMBER 31, 2003

ACCOUNT (1)	ORIGINAL COST (2)	BOOK RESERVE LESS COR (3)	GROSS SALVAGE PERCENT (4)	FUTURE ACCRUALS (5)=(2)*(1-(4))-(3)	SURVIVOR CURVE (6)	REMAINING LIFE (7)	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL		
							AMOUNT (8)=(5)/(7)	RATE (9)=(8)/(2)	
TRANSMISSION PLANT									
352.00	STRUCTURES & IMPROVEMENTS	9,009,446	4,503,628	0	4,505,818	55-S2	40.4	111,530	1.24
353.00	STATION EQUIPMENT	131,589,301	53,600,344	5	71,409,492	50-R2.5	34.3	2,081,909	1.58
354.00	TOWERS & FIXTURES	2,911,904	1,212,423	2	1,641,243	60-R3	26.8	61,240	2.10
355.00	POLES & FIXTURES	98,677,201	41,329,966	3	54,386,919	42-S0	32.8	1,658,138	1.68
356.00	OVERHEAD CONDUCTORS & DEVICES	73,132,521	32,339,974	4	37,867,246	50-R1.5	35.5	1,066,683	1.46
357.00	UNDERGROUND CONDUIT	368,152	83,560	0	284,592	55-R3	46.4	6,133	1.67
358.00	UNDERGROUND CONDUCTOR & DEVICES	1,084,297	214,206	0	870,091	40-R3	35.9	24,237	2.24
	TOTAL TRANSMISSION PLANT	316,772,823	133,284,101		170,965,402		34.1	5,009,871	1.58
DISTRIBUTION PLANT									
361.00	STRUCTURES & IMPROVEMENTS	7,435,832	3,060,131	0	4,375,701	45-R2.5	32.9	133,000	1.79
362.00	STATION EQUIPMENT	91,424,380	28,790,583	5	58,062,578	48-R1.5	36.3	1,599,520	1.75
364.00	POLES, TOWERS & FIXTURES	157,973,597	60,466,721	4	91,187,932	34-R0.5	28.3	3,222,188	2.04
365.00	OVERHEAD CONDUCTORS & DEVICES	91,389,093	36,405,088	5	50,414,550	40-R0.5	33.1	1,523,098	1.67
366.00	UNDERGROUND CONDUIT	19,507,626	4,335,802	0	15,171,824	55-R3	46.4	326,979	1.68
367.00	UNDERGROUND CONDUCTORS & DEVICES	46,665,491	13,760,561	1	32,438,275	41-R1.5	36.7	883,877	1.89
368.00	LINE TRANSFORMERS	148,391,031	78,130,061	3	65,809,240	37-R1	31.2	2,109,271	1.42
369.00	SERVICES	46,406,634	19,758,639	0	26,647,995	50-R1	46.8	569,402	1.23
370.00	METERS	41,239,246	19,498,674	0	21,740,572	33-O1	29.6	734,479	1.78
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	3,146,831	3,385,081	0	(238,250)	20-S3	0.0	0	-
372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	10,954,319	3,633,797	0	7,320,522	20-O1	16.7	438,355	4.00
373.00	STREET LIGHTING & SIGNAL SYSTEMS	22,649,807	12,616,277	2	9,580,533	27-O1	25.3	378,677	1.67
	TOTAL DISTRIBUTION PLANT	687,183,887	283,841,415		382,511,473		32.1	11,918,845	1.73
GENERAL PLANT									
390.00	STRUCTURES & IMPROVEMENTS	24,976,326	7,335,051	0	17,641,275	35-R3	21.8	809,233	3.24
391.00	OFFICE FURNITURE & EQUIPMENT	12,663,729	3,141,737	0	9,521,992	25-SQ	13.6	700,146	5.53
391.10	COMPUTER & OTHER ELECTRONIC EQUIPMENT	42,304,777	27,743,831	0	14,560,946	5-SQ	3.6	4,044,707	9.56
392.00	TRANSPORTATION EQUIPMENT	2,034,260	482,814	5	1,449,733	15-L3	6.8	213,196	10.48
393.00	STORES EQUIPMENT	2,340,944	1,185,822	0	1,155,122	25-SQ	8.3	139,171	5.95
394.00	TOOLS, SHOPS & GARAGE EQUIPMENT	6,852,216	3,304,691	0	3,547,525	25-SQ	12.7	279,333	4.08
395.00	LABORATORY EQUIPMENT	2,722,108	845,910	0	1,876,198	25-SQ	8.1	231,629	8.51
396.00	POWER OPERATED EQUIPMENT	1,757,132	1,362,305	10	219,114	13-R4	10.7	20,478	1.17
397.00	COMMUNICATION EQUIPMENT	39,857,341	18,668,434	0	21,188,907	15-SQ	11.1	1,908,911	4.79
398.00	MISCELLANEOUS EQUIPMENT	275,042	161,910	0	113,132	15-SQ	11.7	9,669	3.52
	TOTAL GENERAL PLANT	135,783,877	64,232,505		71,273,946		8.5	8,356,474	6.15
	TOTAL DEPRECIABLE PLANT	2,448,419,126	1,090,617,340		1,311,936,732		22.9	57,289,977	2.34
NONDEPRECIABLE PLANT									
389.10	LAND IN FEE	216,706	500						
	TOTAL NONDEPRECIABLE PLANT	216,706	500						
	TOTAL ELECTRIC PLANT	2,448,635,832	1,090,617,840		1,311,936,732			57,289,977	

* Curve shown is interim survivor curve. Each facility in the account is assigned an individual probable retirement year.

Sources:

Cols. (2) and (6) from Depreciation Study, pages III-7 through III-9.

Col. (3) from Exhibit (MJM-16), pages 12-15.

Col. (4) from response to CURB 29.

Col. (7) from "westarNorth-CURB227b.txt" These are the remaining lives without Spanos net salvage adjustment.

WESTAR NORTH
CALCULATION OF SNAVELY KING RECOMMENDED COST OF REMOVAL RATE
AS OF DECEMBER 31, 2003

ACCOUNT (1)	ORIGINAL COST (2)	DISCOUNTED FUTURE INTERIM COR % (3)	DISCOUNTED FUTURE INTERIM COR \$ (4)=(2)*-(3)	TOTAL COR In RESERVE (5)	FUTURE ACCRUALS (6)=(4)-(5)	REM. LIFE (7)	COST OF REMOVAL ACCRUAL (8)=(6)/(7)	RATE (9)=(8)/(2)	
STEAM PRODUCTION PLANT									
311.00	STRUCTURES & IMPROVEMENTS								
	JEFFREY	153,486,630	-2.00%	3,069,733	5,216,884	(2,147,151)	34.1	(62,966)	(0.04)
	TECUMSEH	14,658,030	-4.00%	586,321	498,214	88,107	18.4	4,788	0.03
	LAWRENCE	22,871,212	-3.00%	686,136	777,374	(91,237)	26.9	(3,392)	(0.01)
	HUTCHINSON	5,547,667	-4.00%	221,907	188,561	33,346	14.3	2,332	0.04
	TOTAL STRUCTURES & IMPROVEMENTS	196,563,540		4,564,097	6,681,032	(2,116,935)		(59,238)	
312.00	BOILER PLANT EQUIPMENT								
	JEFFREY	291,979,243	-5.00%	14,598,962	(13,437,928)	28,036,890	29.9	937,689	0.32
	TECUMSEH	48,157,901	-7.00%	3,371,053	(2,216,399)	5,587,452	17.4	321,118	0.67
	LAWRENCE	92,419,175	-6.00%	5,545,150	(4,253,461)	9,798,611	24.9	393,519	0.43
	HUTCHINSON	16,007,287	-8.00%	1,280,583	(736,713)	2,017,296	13.5	149,429	0.93
	TOTAL BOILER PLANT EQUIPMENT	448,563,606		24,795,749	(20,644,500)	45,440,249		1,801,754	
312.10	POLLUTION CONTROL EQUIPMENT								
	JEFFREY	140,733,721	-10.00%	14,073,372	143,591	13,929,782	16.2	859,863	0.61
	TECUMSEH	8,635,762	-11.00%	949,934	8,811	941,123	13.2	71,297	0.83
	LAWRENCE	11,339,226	-9.00%	1,020,530	11,569	1,008,961	19.8	50,958	0.45
	TOTAL POLLUTION CONTROL EQUIPMENT	160,708,709		16,043,836	163,971	15,879,865		982,118	
312.20	BOILER PLANT EQUIPMENT - TRAIN CARS								
	JEFFREY	294,464	0.00%	-	0	0	21.0	0	-
	TECUMSEH	5,183,981	0.00%	-	0	0	16.2	0	-
	LAWRENCE	12,246,742	0.00%	-	0	0	21.1	0	-
	TOTAL BOILER PLANT EQUIPMENT - TRAIN CARS	17,725,187		-	0	0		0	
314.00	TURBOGENERATOR UNITS								
	JEFFREY	130,840,042	0.00%	-	272,927	(272,927)	17.0	(16,055)	(0.01)
	TECUMSEH	21,727,970	1.00%	(217,280)	45,324	(262,603)	9.2	(28,544)	(0.13)
	LAWRENCE	54,246,444	0.00%	-	113,156	(113,156)	14.7	(7,698)	(0.01)
	HUTCHINSON	11,874,764	1.00%	(118,748)	24,770	(143,518)	6.7	(21,421)	(0.18)
	TOTAL TURBOGENERATOR UNITS	218,689,220		(336,027)	456,176	(792,203)		(73,717)	
315.00	ACCESSORY ELECTRIC EQUIPMENT								
	JEFFREY	49,071,728	6.00%	(2,944,304)	54,463	(2,998,767)	28.0	(107,099)	(0.22)
	TECUMSEH	11,194,779	8.00%	(895,582)	12,425	(908,007)	17.6	(51,591)	(0.46)
	LAWRENCE	15,574,870	6.00%	(934,492)	17,286	(951,778)	24.7	(38,534)	(0.25)
	HUTCHINSON	3,670,809	9.00%	(330,373)	4,074	(334,447)	13.1	(25,530)	(0.70)
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	79,512,186		(5,104,751)	88,248	(5,192,999)		(222,754)	

WESTAR NORTH
CALCULATION OF SNAVELY KING RECOMMENDED COST OF REMOVAL RATE
AS OF DECEMBER 31, 2003

ACCOUNT (1)	ORIGINAL COST (2)	DISCOUNTED FUTURE INTERIM COR % (3)	DISCOUNTED FUTURE INTERIM COR \$ (4)=(2)*-(3)	TOTAL COR In RESERVE (5)	FUTURE ACCRUALS (6)=(4)-(5)	REM. LIFE (7)	COST OF REMOVAL ACCRUAL (8)=(6)/(7)	RATE (9)=(8)/(2)
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT								
JEFFREY	10,655,696	3.00%	(319,671)	38,657	(358,328)	26.7	(13,421)	(0.13)
TECUMSEH	3,320,277	4.00%	(132,811)	12,045	(144,856)	16.5	(8,779)	(0.26)
LAWRENCE	4,493,202	3.00%	(134,796)	16,300	(151,096)	22.5	(6,715)	(0.15)
HUTCHINSON	1,124,545	5.00%	(56,227)	4,080	(60,307)	13.2	(4,569)	(0.41)
TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	19,593,720		(643,505)	71,082	(714,587)		(33,484)	
TOTAL STEAM PRODUCTION PLANT	1,141,356,168		39,319,398	(13,183,991)	52,503,389		2,394,680	
OTHER PRODUCTION PLANT								
341.00 STRUCTURES & IMPROVEMENTS								
JEFFREY	40,235	0.00%	-	0	0	12.5	0	-
TECUMSEH	41,856	0.00%	-	0	0	8.5	0	-
HUTCHINSON	65,860	0.00%	-	0	0	0.0	0	-
ABILENE	556,460	0.00%	-	0	0	0.0	0	-
EVANS	11,348,399	0.00%	-	0	0	37.5	0	-
TOTAL STRUCTURES & IMPROVEMENTS	12,052,811		-	0	0		0	
342.00 FUEL HOLDERS, PRODUCERS & ACCESSORIES								
TECUMSEH	144,399	0.00%	-	0	0	0.0	0	-
HUTCHINSON	696,810	0.00%	-	0	0	11.5	0	-
ABILENE	129,627	0.00%	-	0	0	0.0	0	-
EVANS	4,667,101	0.00%	-	0	0	37.5	0	-
TOTAL FUEL HOLDERS, PRODUCERS & ACCESSORIES	5,637,936		-	0	0		0	
344.00 GENERATORS								
JEFFREY	1,202,157	0.00%	-	0	0	12.5	0	-
TECUMSEH	4,652,992	0.00%	-	0	0	0.0	0	-
HUTCHINSON	26,251,046	0.00%	-	0	0	0.0	0	-
ABILENE	7,089,996	0.00%	-	0	0	0.0	0	-
EVANS	84,590,308	0.00%	-	0	0	28.1	0	-
TOTAL GENERATORS	123,786,499		-	0	0		0	
345.00 ACCESSORY ELECTRIC EQUIPMENT								
JEFFREY	73,170	0.00%	-	0	0	12.5	0	-
TECUMSEH	214,507	0.00%	-	0	0	8.5	0	-
HUTCHINSON	1,272,920	0.00%	-	0	0	9.9	0	-
ABILENE	609,729	0.00%	-	0	0	9.5	0	-
EVANS	22,539,495	0.00%	-	0	0	34.0	0	-
TOTAL ACCESSORY ELECTRIC EQUIPMENT	24,709,822		-	0	0		0	

WESTAR NORTH
CALCULATION OF SNAVELY KING RECOMMENDED COST OF REMOVAL RATE
AS OF DECEMBER 31, 2003

ACCOUNT (1)	ORIGINAL COST (2)	DISCOUNTED FUTURE INTERIM COR % (3)	DISCOUNTED FUTURE INTERIM COR \$ (4)=(2)*-(3)	TOTAL COR In RESERVE (5)	FUTURE ACCRUALS (6)=(4)-(5)	REM. LIFE (7)	COST OF REMOVAL ACCRUAL (8)=(6)/(7)	RATE (9)=(8)/(2)
346.00 MISCELLANEOUS PLANT EQUIPMENT								
JEFFREY	17,934	0.00%	-	0	0	12.5	0	-
TECUMSEH	807,751	0.00%	-	0	0	0.0	0	-
HUTCHINSON	80,361	0.00%	-	0	0	0.0	0	-
ABILENE	84,206	0.00%	-	0	0	9.5	0	-
EVANS	145,050	0.00%	-	0	0	37.5	0	-
TOTAL MISCELLANEOUS PLANT EQUIPMENT	1,135,302		-	0	0		0	
TOTAL GAS TURBINE PLANT	167,322,371		-	0	0		0	
TRANSMISSION PLANT								
352.00 STRUCTURES & IMPROVEMENTS	9,009,446	-3.00%	270,283	173,897	96,386	40.4	2,386	0.03
353.00 STATION EQUIPMENT	131,589,301	-5.00%	6,579,465	246,019	6,333,446	34.3	184,649	0.14
354.00 TOWERS & FIXTURES	2,911,904	-14.00%	407,667	634,463	(226,796)	26.8	(8,463)	(0.29)
355.00 POLES & FIXTURES	98,677,201	-11.00%	10,854,492	5,124,601	5,729,891	32.8	174,692	0.18
356.00 OVERHEAD CONDUCTORS & DEVICES	73,132,521	-7.00%	5,119,276	(151,775)	5,271,051	35.5	148,480	0.20
357.00 UNDERGROUND CONDUIT	368,152	0.00%	-	0	0	46.4	0	-
358.00 UNDERGROUND CONDUCTOR & DEVICES	1,084,297	0.00%	-	0	0	35.9	0	-
TOTAL TRANSMISSION PLANT	316,772,823		23,231,184	6,027,205	17,203,979		501,744	
DISTRIBUTION PLANT								
361.00 STRUCTURES & IMPROVEMENTS	7,435,832	-4.00%	297,433	(246,151)	543,584	32.9	16,522	0.22
362.00 STATION EQUIPMENT	91,424,380	-7.00%	6,399,707	355,398	6,044,309	36.3	166,510	0.18
364.00 POLES, TOWERS & FIXTURES	157,973,597	-15.00%	23,696,040	322,089	23,373,950	28.3	825,935	0.52
365.00 OVERHEAD CONDUCTORS & DEVICES	91,389,093	-17.00%	15,536,146	(8,236,325)	23,772,471	33.1	718,202	0.79
366.00 UNDERGROUND CONDUIT	19,507,626	-3.00%	585,229	35,043	550,186	46.4	11,857	0.06
367.00 UNDERGROUND CONDUCTORS & DEVICES	46,665,491	-9.00%	4,199,894	187,356	4,012,538	36.7	109,333	0.23
368.00 LINE TRANSFORMERS	148,391,031	-9.00%	13,355,193	628,255	12,726,937	31.2	407,915	0.27
369.00 SERVICES	46,406,634	-8.00%	2,784,398	7,670,432	(4,886,034)	46.8	(104,402)	(0.22)
370.00 METERS	41,239,246	0.00%	-	961,192	(961,192)	29.6	(32,473)	(0.08)
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES	3,146,831	0.00%	-	0	0	0.0	0	-
372.00 LEASED PROPERTY ON CUSTOMERS' PREMISES	10,954,319	0.00%	-	0	0	16.7	0	-
373.00 STREET LIGHTING & SIGNAL SYSTEMS	22,649,807	-8.00%	1,811,985	963,671	848,314	25.3	33,530	0.15
TOTAL DISTRIBUTION PLANT	687,183,887		68,666,024	2,640,960	66,025,063		2,152,929	

WESTAR NORTH
CALCULATION OF SNAVELY KING RECOMMENDED COST OF REMOVAL RATE
AS OF DECEMBER 31, 2003

ACCOUNT	ORIGINAL COST	DISCOUNTED FUTURE INTERIM COR %	DISCOUNTED FUTURE INTERIM COR \$	TOTAL COR In RESERVE	FUTURE ACCRUALS	REM. LIFE	COST OF REMOVAL ACCRUAL	RATE	
(1)	(2)	(3)	(4)=(2)*-(3)	(5)	(6)=(4)-(5)	(7)	(8)=(6)/(7)	(9)=(8)/(2)	
GENERAL PLANT									
390.00	STRUCTURES & IMPROVEMENTS	24,976,326	-3.00%	749,290	0	749,290	21.8	34,371	0.14
391.00	OFFICE FURNITURE & EQUIPMENT	12,663,729	0.00%	-	0	0	13.6	0	-
391.10	COMPUTER & OTHER ELECTRONIC EQUIPMENT	42,304,777	0.00%	-	0	0	3.6	0	-
392.00	TRANSPORTATION EQUIPMENT	2,034,260	0.00%	-	0	0	6.8	0	-
393.00	STORES EQUIPMENT	2,340,944	0.00%	-	0	0	8.3	0	-
394.00	TOOLS,SHOPS & GARAGE EQUIPMENT	6,852,216	0.00%	-	0	0	12.7	0	-
395.00	LABORATORY EQUIPMENT	2,722,108	0.00%	-	0	0	8.1	0	-
396.00	POWER OPERATED EQUIPMENT	1,757,132	0.00%	-	0	0	10.7	0	-
397.00	COMMUNICATION EQUIPMENT	39,857,341	0.00%	-	0	0	11.1	0	-
398.00	MISCELLANEOUS EQUIPMENT	275,042	0.00%	-	0	0	11.7	0	-
TOTAL GENERAL PLANT		135,783,877		749,290	0	749,290		34,371	
TOTAL DEPRECIABLE PLANT		2,448,419,126		131,965,895	(4,515,826)	136,481,721		5,083,724	

Sources:

Col. (2) from Depreciation Study, pages III-7 through III-9.

Col. (3) from Exhibit____(MJM-15).

Col. (5) from Exhibit____(MJM-16), pages 12-15, based on response to CURB 238.

Col. (7) from "westarNorth-CURB227b.txt" These are the remaining lives without Spanos net salvage adjustment.

WESTAR NORTH
REMOVAL OF ACCRUED COST OF REMOVAL FROM BOOK RESERVE
AS OF DECEMBER 31, 2003

ACCOUNT (1)	ORIGINAL COST (2)	BOOK RESERVE (3)	1980-2002 COR In RESERVE 1/ (4)	2003 COR In RESERVE 1/ (5)	TOTAL COR In RESERVE (6)=(4)+(5)	BOOK RESERVE LESS COR (7)=(3)-(6)	
STEAM PRODUCTION PLANT							
311.00	STRUCTURES & IMPROVEMENTS						
	JEFFREY	153,486,630.47	86,646,698	4,782,093	434,791	5,216,884	81,429,814
	TECUMSEH	14,658,030.35	9,537,848	456,692	41,523	498,214	9,039,634
	LAWRENCE	22,871,212.24	14,637,515	712,585	64,789	777,374	13,860,141
	HUTCHINSON	5,547,666.56	4,467,553	172,845	15,715	188,561	4,278,992
	TOTAL STRUCTURES & IMPROVEMENTS	196,563,539.62	115,289,614	6,124,215	556,817	6,681,032	108,608,582
312.00	BOILER PLANT EQUIPMENT						
	JEFFREY	291,979,243.05	145,190,719	(12,232,738)	(1,205,190)	(13,437,928)	158,628,647
	TECUMSEH	48,157,901.09	25,568,106	(2,017,619)	(198,779)	(2,216,399)	27,784,505
	LAWRENCE	92,419,174.73	49,676,673	(3,871,986)	(381,475)	(4,253,461)	53,930,134
	HUTCHINSON	16,007,286.97	7,691,592	(670,640)	(66,073)	(736,713)	8,428,305
	TOTAL BOILER PLANT EQUIPMENT	448,563,605.84	228,127,090	(18,792,984)	(1,851,516)	(20,644,500)	248,771,590
312.10	POLLUTION CONTROL EQUIPMENT						
	JEFFREY	140,733,721.32	66,653,373	170,641	(27,051)	143,591	66,509,782
	TECUMSEH	8,635,761.92	3,381,243	10,471	(1,660)	8,811	3,372,432
	LAWRENCE	11,339,226.03	2,781,834	13,749	(2,180)	11,569	2,770,265
	TOTAL POLLUTION CONTROL EQUIPMENT	160,708,709.27	72,816,450	194,861	(30,890)	163,971	72,652,479
312.20	BOILER PLANT EQUIPMENT - TRAIN CARS						
	JEFFREY	294,464.00	71,672	0	0	0	71,672
	TECUMSEH	5,183,981.40	1,060,221	0	0	0	1,060,221
	LAWRENCE	12,246,741.55	2,482,142	0	0	0	2,482,142
	TOTAL BOILER PLANT EQUIPMENT - TRAIN CARS	17,725,186.95	3,614,035	0	0	0	3,614,035
314.00	TURBOGENERATOR UNITS						
	JEFFREY	130,840,041.67	42,440,075	0	272,927	272,927	42,167,148
	TECUMSEH	21,727,970.32	8,078,557	0	45,324	45,324	8,033,233
	LAWRENCE	54,246,443.90	19,231,264	0	113,156	113,156	19,118,108
	HUTCHINSON	11,874,764.46	8,078,100	0	24,770	24,770	8,053,330
	TOTAL TURBOGENERATOR UNITS	218,689,220.35	77,827,996	0	456,176	456,176	77,371,820

WESTAR NORTH
REMOVAL OF ACCRUED COST OF REMOVAL FROM BOOK RESERVE
AS OF DECEMBER 31, 2003

ACCOUNT	ORIGINAL COST	BOOK RESERVE	1980-2002 COR In RESERVE 1/	2003 COR In RESERVE 1/	TOTAL COR In RESERVE	BOOK RESERVE LESS COR
(1)	(2)	(3)	(4)	(5)	(6)=(4)+(5)	(7)=(3)-(6)
315.00	ACCESSORY ELECTRIC EQUIPMENT					
	JEFFREY	49,071,728.36	22,182,304	0	54,463	22,127,841
	TECUMSEH	11,194,778.94	3,592,524	0	12,425	3,580,099
	LAWRENCE	15,574,869.72	3,002,385	0	17,286	2,985,099
	HUTCHINSON	3,670,808.83	2,475,735	0	4,074	2,471,661
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	79,512,185.85	31,252,948	0	88,248	31,164,700
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT					
	JEFFREY	10,655,696.43	4,733,931	0	38,657	4,695,274
	TECUMSEH	3,320,277.16	1,161,861	0	12,045	1,149,816
	LAWRENCE	4,493,201.83	133,549	0	16,300	117,249
	HUTCHINSON	1,124,544.82	715,467	0	4,080	711,387
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	19,593,720.24	6,744,808	0	71,082	6,673,726
	TOTAL STEAM PRODUCTION PLANT	1,141,356,168.12	535,672,941	(12,473,908)	(710,083)	548,856,932
	OTHER PRODUCTION PLANT					
341.00	STRUCTURES & IMPROVEMENTS					
	JEFFREY	40,235.10	8,277	0	0	8,277
	TECUMSEH	41,855.98	41,474	0	0	41,474
	HUTCHINSON	65,859.76	80,475	0	0	80,475
	ABILENE	556,460.44	726,797	0	0	726,797
	EVANS	11,348,399.38	696,355	0	0	696,355
	TOTAL STRUCTURES & IMPROVEMENTS	12,052,810.66	1,553,378	0	0	1,553,378
342.00	FUEL HOLDERS, PRODUCERS & ACCESSORIES					
	TECUMSEH	144,398.63	183,652	0	0	183,652
	HUTCHINSON	696,809.85	603,755	0	0	603,755
	ABILENE	129,626.75	165,894	0	0	165,894
	EVANS	4,667,101.25	284,694	0	0	284,694
	TOTAL FUEL HOLDERS, PRODUCERS & ACCESSORIES	5,637,936.48	1,237,995	0	0	1,237,995

WESTAR NORTH
REMOVAL OF ACCRUED COST OF REMOVAL FROM BOOK RESERVE
AS OF DECEMBER 31, 2003

ACCOUNT	ORIGINAL COST	BOOK RESERVE	1980-2002 COR In RESERVE 1/	2003 COR In RESERVE 1/	TOTAL COR In RESERVE	BOOK RESERVE LESS COR
(1)	(2)	(3)	(4)	(5)	(6)=(4)+(5)	(7)=(3)-(6)
344.00	GENERATORS					
	JEFFREY	1,202,157.28	258,684	0	0	258,684
	TECUMSEH	4,652,991.77	5,122,858	0	0	5,122,858
	HUTCHINSON	26,251,045.67	27,869,255	0	0	27,869,255
	ABILENE	7,089,996.25	7,782,226	0	0	7,782,226
	EVANS	84,590,308.16	12,246,866	0	0	12,246,866
	TOTAL GENERATORS	123,786,499.13	53,279,889	0	0	53,279,889
345.00	ACCESSORY ELECTRIC EQUIPMENT					
	JEFFREY	73,170.47	16,754	0	0	16,754
	TECUMSEH	214,507.09	205,119	0	0	205,119
	HUTCHINSON	1,272,920.46	907,793	0	0	907,793
	ABILENE	609,729.07	600,349	0	0	600,349
	EVANS	22,539,495.36	1,374,453	0	0	1,374,453
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	24,709,822.45	3,104,468	0	0	3,104,468
346.00	MISCELLANEOUS PLANT EQUIPMENT					
	JEFFREY	17,933.54	3,876	0	0	3,876
	TECUMSEH	807,751.27	1,031,602	0	0	1,031,602
	HUTCHINSON	80,360.89	99,627	0	0	99,627
	ABILENE	84,206.10	79,346	0	0	79,346
	EVANS	145,050.43	12,206	0	0	12,206
	TOTAL MISCELLANEOUS PLANT EQUIPMENT	1,135,302.23	1,226,657	0	0	1,226,657
	TOTAL GAS TURBINE PLANT	167,322,370.95	60,402,387	0	0	60,402,387
	TRANSMISSION PLANT					
352.00	STRUCTURES & IMPROVEMENTS	9,009,445.60	4,677,525	102,556	71,341	4,503,628
353.00	STATION EQUIPMENT	131,589,301.28	53,846,363	0	246,019	53,600,344
354.00	TOWERS & FIXTURES	2,911,904.36	1,846,886	580,164	54,299	1,212,423
355.00	POLES & FIXTURES	98,677,201.47	46,454,567	4,371,142	753,459	41,329,966
356.00	OVERHEAD CONDUCTORS & DEVICES	73,132,521.08	32,188,199	(590,192)	438,417	32,339,974
357.00	UNDERGROUND CONDUIT	368,152.01	83,560	0	0	83,560
358.00	UNDERGROUND CONDUCTOR & DEVICES	1,084,297.34	214,206	0	0	214,206
	TOTAL TRANSMISSION PLANT	316,772,823.14	139,311,306	4,463,670	1,563,535	133,284,101

WESTAR NORTH
REMOVAL OF ACCRUED COST OF REMOVAL FROM BOOK RESERVE
AS OF DECEMBER 31, 2003

ACCOUNT (1)	ORIGINAL COST (2)	BOOK RESERVE (3)	1980-2002 COR In RESERVE 1/ (4)	2003 COR In RESERVE 1/ (5)	TOTAL COR In RESERVE (6)=(4)+(5)	BOOK RESERVE LESS COR (7)=(3)-(6)	
DISTRIBUTION PLANT							
361.00	STRUCTURES & IMPROVEMENTS	7,435,831.53	2,813,980	(303,064)	56,913	(246,151)	3,060,131
362.00	STATION EQUIPMENT	91,424,380.31	29,145,981	0	355,398	355,398	28,790,583
364.00	POLES, TOWERS & FIXTURES	157,973,596.80	60,788,810	(152,659)	474,748	322,089	60,466,721
365.00	OVERHEAD CONDUCTORS & DEVICES	91,389,092.64	28,168,763	(8,414,069)	177,744	(8,236,325)	36,405,088
366.00	UNDERGROUND CONDUIT	19,507,625.61	4,370,845	0	35,043	35,043	4,335,802
367.00	UNDERGROUND CONDUCTORS & DEVICES	46,665,491.35	13,947,917	0	187,356	187,356	13,760,561
368.00	LINE TRANSFORMERS	148,391,031.48	78,758,316	(91,441)	719,696	628,255	78,130,061
369.00	SERVICES	46,406,633.80	27,429,071	7,249,589	420,843	7,670,432	19,758,639
370.00	METERS	41,239,246.38	20,459,866	961,192	0	961,192	19,498,674
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	3,146,830.92	3,385,081	0	0	0	3,385,081
372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	10,954,319.31	3,633,797	0	0	0	3,633,797
373.00	STREET LIGHTING & SIGNAL SYSTEMS	22,649,806.79	13,579,948	1,075,194	(111,523)	963,671	12,616,277
TOTAL DISTRIBUTION PLANT		687,183,886.92	286,482,375	324,742	2,316,218	2,640,960	283,841,415
GENERAL PLANT							
390.00	STRUCTURES & IMPROVEMENTS	24,976,325.88	7,335,051	0	0	0	7,335,051
391.00	OFFICE FURNITURE & EQUIPMENT	12,663,728.77	3,141,737	0	0	0	3,141,737
391.10	COMPUTER & OTHER ELECTRONIC EQUIPMENT	42,304,777.38	27,743,831	0	0	0	27,743,831
392.00	TRANSPORTATION EQUIPMENT	2,034,260.41	482,814	0	0	0	482,814
393.00	STORES EQUIPMENT	2,340,944.08	1,185,822	0	0	0	1,185,822
394.00	TOOLS, SHOPS & GARAGE EQUIPMENT	6,852,216.35	3,304,691	0	0	0	3,304,691
395.00	LABORATORY EQUIPMENT	2,722,108.30	845,910	0	0	0	845,910
396.00	POWER OPERATED EQUIPMENT	1,757,132.45	1,362,305	0	0	0	1,362,305
397.00	COMMUNICATION EQUIPMENT	39,857,341.14	18,668,434	0	0	0	18,668,434
398.00	MISCELLANEOUS EQUIPMENT	275,042.10	161,910	0	0	0	161,910
TOTAL GENERAL PLANT		135,783,876.86	64,232,505	0	0	0	64,232,505
TOTAL DEPRECIABLE PLANT		2,448,419,125.99	1,086,101,514	(7,685,496)	3,169,670	(4,515,826)	1,090,617,340

Sources:

Cols. (2) and (3) from Depreciation Study, pages III-7 through III-9.

Col. (4) from "CURB 238b kpl sfas 143 1980-2002(1).xls", Accrued COR less Incurred COR.

Col (5) from "CURB 238b FASB 143 calc-2003(1).xls", Col. E - Col. F.

1/ For Steam Production plant, COR in Reserve (cols. 4 and 5) is allocated to plants based on Original Cost (col. 2).

**WESTAR SOUTH
SNAVELY KING RECOMMENDED RATES
AS OF DECEMBER 31, 2003**

ACCOUNT (1)	ORIGINAL COST (2)	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL		COST OF REMOVAL		COMBINED CALCULATED		
		AMOUNT (3)	RATE (4)=(3)/(2)	ACCRUAL (5)	RATE (6)=(5)/(2)	ACCRUAL (7)=(3)+(5)	RATE (8)=(4)+(6)	
STEAM PRODUCTION PLANT								
311.00	STRUCTURES & IMPROVEMENTS							
	JEFFREY	48,670,387	522,355	1.07	50,060	0.10	572,415	1.17
	RIPLEY	2,111,828	(43,037)	-2.04	31,282	1.48	(11,755)	-0.56
	NEOSHO	2,683,172	75,444	2.81	32,385	1.21	107,829	4.02
	MURRAY GILL	5,224,995	34,341	0.66	25,069	0.48	59,410	1.14
	GORDAN EVANS	4,074,654	37,229	0.91	12,996	0.32	50,224	1.23
	LACYGNE UNIT 1	25,508,581	463,810	1.82	40,293	0.16	504,103	1.98
	LACYGNE UNIT 2	1,691,460	40,053	2.37	(2,596)	-0.15	37,456	2.22
	TOTAL STRUCTURES & IMPROVEMENTS	89,965,078	1,130,194	1.26	189,489	0.21	1,319,683	1.47
312.00	BOILER PLANT EQUIPMENT							
	JEFFREY	92,602,293	1,583,394	1.71	212,237	0.23	1,795,631	1.94
	RIPLEY	613,728	413,783	67.42	17,928	2.92	431,711	70.34
	NEOSHO	5,302,976	236,952	4.47	118,595	2.24	355,547	6.71
	MURRAY GILL	20,797,771	(101,950)	-0.49	210,948	1.01	108,999	0.52
	GORDAN EVANS	29,092,095	441,350	1.52	173,721	0.60	615,071	2.12
	LACYGNE UNIT 1	86,057,779	1,320,596	1.53	255,018	0.30	1,575,614	1.83
	LACYGNE UNIT 2	23,880,703	605,086	2.53	(18,119)	-0.08	586,967	2.45
	TOTAL BOILER PLANT EQUIPMENT	258,347,346	4,499,211	1.74	970,329	0.38	5,469,540	2.12
312.10	POLLUTION CONTROL EQUIPMENT							
	JEFFREY	43,513,437	796,133	1.83	367,071	0.84	1,163,204	2.67
	LACYGNE UNIT 1	40,563,914	(10,050)	-0.02	169,690	0.42	159,640	0.40
	TOTAL POLLUTION CONTROL EQUIPMENT	84,077,351	786,083	0.93	536,761	0.64	1,322,844	1.57
312.20	BOILER PLANT EQUIPMENT - TRAIN CARS							
	JEFFREY	92,020	2,997	3.26	92	0.10	3,089	3.36
	LACYGNE UNIT 2	1,286,716	(11,165)	-0.87	914	0.07	(10,251)	-0.80
	TOTAL BOILER PLANT EQUIPMENT - TRAIN CARS	1,378,736	(8,168)	-0.59	1,006	0.07	(7,162)	-0.52
314.00	TURBOGENERATOR UNITS							
	JEFFREY	42,501,768	1,844,061	4.34	33,889	0.08	1,877,949	4.42
	NEOSHO	4,376,391	332,037	7.59	4,080	0.09	336,117	7.68
	MURRAY GILL	23,125,022	379,353	1.64	6,527	0.03	385,880	1.67
	GORDAN EVANS	22,735,282	115,172	0.51	17,488	0.08	132,660	0.59
	LACYGNE UNIT 1	23,324,011	851,310	3.65	6,834	0.03	858,144	3.68
	LACYGNE UNIT 2	5,606,664	172,277	3.07	(9,965)	-0.18	162,311	2.89
	TOTAL TURBOGENERATOR UNITS	121,669,137	3,694,208	3.04	58,852	0.05	3,753,060	3.09

**WESTAR SOUTH
SNAVELY KING RECOMMENDED RATES
AS OF DECEMBER 31, 2003**

ACCOUNT (1)	ORIGINAL COST (2)	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL		COST OF REMOVAL		COMBINED CALCULATED		
		AMOUNT (3)	RATE (4)=(3)/(2)	ACCRUAL (5)	RATE (6)=(5)/(2)	ACCRUAL (7)=(3)+(5)	RATE (8)=(4)+(6)	
315.00	ACCESSORY ELECTRIC EQUIPMENT							
	JEFFREY	15,519,164	286,796	1.85	(25,583)	-0.16	261,213	1.69
	WICHITA	196,685	0	-	-	0.00	-	0.00
	RIPLEY	658,792	(63,201)	-9.59	(15,864)	-2.41	(79,065)	-12.00
	NEOSHO	1,937,671	72,835	3.76	(34,563)	-1.78	38,271	1.98
	MURRAY GILL	5,919,304	78,791	1.33	(39,630)	-0.67	39,162	0.66
	GORDAN EVANS	5,770,813	73,961	1.28	(22,124)	-0.38	51,837	0.90
	LACYGNE UNIT 1	12,239,428	236,127	1.93	(23,822)	-0.19	212,304	1.74
	LACYGNE UNIT 2	2,133,732	39,899	1.87	(4,931)	-0.23	34,968	1.64
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	44,375,588	725,208	1.63	(166,517)	-0.38	558,690	1.25
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	JEFFREY	3,634,656	103,851	2.86	(2,486)	-0.07	101,365	2.79
	RIPLEY	300,132	24,310	8.10	(3,433)	-1.14	20,878	6.96
	NEOSHO	482,389	50,799	10.53	(4,712)	-0.98	46,087	9.55
	MURRAY GILL	1,431,423	58,017	4.05	(5,078)	-0.35	52,939	3.70
	GORDAN EVANS	1,349,651	41,390	3.07	(2,283)	-0.17	39,107	2.90
	LACYGNE UNIT 1	4,210,990	112,268	2.67	(2,964)	-0.07	109,305	2.60
	LACYGNE UNIT 2	1,253,341	23,462	1.87	(3,049)	-0.24	20,413	1.63
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	12,662,581	414,097	3.27	(24,003)	-0.19	390,094	3.08
	TOTAL STEAM PRODUCTION PLANT	612,475,817	11,240,834	1.84	1,565,916	0.26	12,806,750	2.10
	NUCLEAR PRODUCTION PLANT							
321.00	STRUCTURES AND IMPROVEMENTS	399,941,190	5,963,717	1.49	212,735	0.05	6,176,452	1.54
322.00	REACTOR PLANT EQUIPMENT	626,162,397	10,341,772	1.65	719,727	0.11	11,061,499	1.76
323.00	TURBOGENERATOR UNITS	166,568,932	2,931,832	1.76	392,587	0.24	3,324,418	2.00
324.00	ACCESSORY ELECTRIC EQUIPMENT	131,138,532	2,741,340	2.09	-	0.00	2,741,340	2.09
325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	61,643,030	1,884,904	3.06	-	0.00	1,884,904	3.06
	TOTAL NUCLEAR PRODUCTION PLANT	1,385,454,082	23,863,565	1.72	1,325,048	0.10	25,188,613	1.82
	GAS TURBINE PLANT							
341.00	STRUCTURES & IMPROVEMENTS							
	JEFFREY	10,491	659	6.28	-	0.00	659	6.28
344.00	GENERATORS							
	JEFFREY	376,494	24,325	6.46	-	0.00	24,325	6.46
	GORDAN EVANS	1,549,285	43,603	2.81	-	0.00	43,603	2.81
	TOTAL GENERATORS	1,925,779	67,928	3.53	-	0.00	67,928	3.53

**WESTAR SOUTH
SNAVELY KING RECOMMENDED RATES
AS OF DECEMBER 31, 2003**

ACCOUNT (1)	ORIGINAL COST (2)	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL		COST OF REMOVAL		COMBINED CALCULATED		
		AMOUNT (3)	RATE (4)=(3)/(2)	ACCRUAL (5)	RATE (6)=(5)/(2)	ACCRUAL (7)=(3)+(5)	RATE (8)=(4)+(6)	
345.00	ACCESSORY ELECTRIC EQUIPMENT JEFFREY	22,776	1,429	6.27	-	0.00	1,429	6.27
346.00	MISCELLANEOUS PLANT EQUIPMENT JEFFREY	5,545	349	6.30	-	0.00	349	6.30
TOTAL GAS TURBINE PLANT		1,964,591	70,365	3.58	-	0.00	70,365	3.58
TRANSMISSION PLANT								
352.00	STRUCTURES & IMPROVEMENTS	4,508,216	60,043	1.33	(1,001)	-0.02	59,042	1.31
353.00	STATION EQUIPMENT	116,243,326	1,324,702	1.14	100,210	0.09	1,424,912	1.23
354.00	TOWERS & FIXTURES	6,891,043	58,737	0.85	14,010	0.20	72,747	1.05
355.00	POLES & FIXTURES	85,569,105	914,080	1.07	137,108	0.16	1,051,188	1.23
356.00	OVERHEAD CONDUCTORS & DEVICES	60,772,529	1,152,915	1.90	154,834	0.25	1,307,750	2.15
357.00	UNDERGROUND CONDUIT	419,469	6,118	1.46	-	0.00	6,118	1.46
358.00	UNDERGROUND CONDUCTOR & DEVICES	490,540	10,819	2.21	-	0.00	10,819	2.21
359.00	ROADS & TRAILS	19,910	266	1.33	-	0.00	266	1.33
TOTAL TRANSMISSION PLANT		274,914,138	3,527,680	1.28	405,161	0.15	3,932,841	1.43
DISTRIBUTION PLANT								
361.00	STRUCTURES & IMPROVEMENTS	3,496,570	48,328	1.38	(514)	-0.01	47,814	1.37
362.00	STATION EQUIPMENT	54,632,243	618,529	1.13	59,422	0.11	677,951	1.24
364.00	POLES, TOWERS & FIXTURES	100,204,589	1,795,864	1.79	376,265	0.38	2,172,130	2.17
365.00	OVERHEAD CONDUCTORS & DEVICES	81,262,390	1,231,256	1.52	370,843	0.46	1,602,099	1.98
366.00	UNDERGROUND CONDUIT	35,516,093	532,676	1.50	46,503	0.13	579,179	1.63
367.00	UNDERGROUND CONDUCTORS & DEVICES	64,032,273	1,154,128	1.80	173,486	0.27	1,327,615	2.07
368.00	LINE TRANSFORMERS	137,521,034	2,176,089	1.58	138,321	0.10	2,314,411	1.68
369.00	SERVICES	62,182,754	290,595	0.47	112,435	0.18	403,030	0.65
370.00	METERS	41,300,588	1,055,419	2.56	-	0.00	1,055,419	2.56
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	1,776,650	99,227	5.59	-	0.00	99,227	5.59
372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	6,304,347	399,991	6.34	-	0.00	399,991	6.34
373.00	STREET LIGHTING & SIGNAL SYSTEMS	22,893,863	1,150,308	5.02	185,050	0.81	1,335,358	5.83
TOTAL DISTRIBUTION PLANT		611,123,393	10,552,411	1.73	1,461,812	0.24	12,014,224	1.97

**WESTAR SOUTH
SNAVELY KING RECOMMENDED RATES
AS OF DECEMBER 31, 2003**

ACCOUNT (1)	ORIGINAL COST (2)	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL		COST OF REMOVAL		COMBINED CALCULATED		
		AMOUNT (3)	RATE (4)=(3)/(2)	ACCRUAL (5)	RATE (6)=(5)/(2)	ACCRUAL (7)=(3)+(5)	RATE (8)=(4)+(6)	
GENERAL PLANT								
390.00	STRUCTURES & IMPROVEMENTS	13,633,024	555,022	4.07	24,201	0.18	579,222	4.25
391.00	OFFICE FURNITURE & EQUIPMENT	5,078,757	322,762	6.36	-	0.00	322,762	6.36
391.10	COMPUTER & OTHER ELECTRONIC EQUIPMENT	12,755,104	2,252,942	17.66	-	0.00	2,252,942	17.66
392.00	TRANSPORTATION EQUIPMENT	1,454,533	0	-	-	0.00	-	0.00
393.00	STORES EQUIPMENT	1,071,717	58,660	5.47	-	0.00	58,660	5.47
394.00	TOOLS, SHOPS & GARAGE EQUIPMENT	3,713,962	214,544	5.78	-	0.00	214,544	5.78
395.00	LABORATORY EQUIPMENT	2,595,828	178,961	6.89	-	0.00	178,961	6.89
396.00	POWER OPERATED EQUIPMENT	841,791	13,103	1.56	-	0.00	13,103	1.56
397.00	COMMUNICATION EQUIPMENT	38,537,911	3,597,617	9.34	(597,258)	-1.55	3,000,358	7.79
398.00	MISCELLANEOUS EQUIPMENT	182,207	2,443	1.34	-	0.00	2,443	1.34
TOTAL GENERAL PLANT		79,864,834	7,196,055	9.01	(573,058)	-0.72	6,622,997	8.29
TOTAL DEPRECIABLE PLANT		2,965,796,856	56,450,910	1.90	4,184,880	0.14	60,635,790	2.04
NONDEPRECIABLE PLANT								
303.00	INTANGIBLE MISCELLANEOUS PLANT	(692,038)						
310.10	LAND	(34,487)						
314.00	TURBOGENERATOR UNITS - RIPLEY	-						
340.10	LAND	2						
350.10	LAND	(26,805)						
350.20	LAND	73,936						
360.10	LAND	45,931						
360.20	LAND	172,684						
389.10	LAND	(399,749)						
390.20	LEASEHOLD IMPROVEMENTS	158,619						
TOTAL NONDEPRECIABLE PLANT		(701,907)						
TOTAL ELECTRIC PLANT		2,965,094,949	56,450,910		4,184,880		60,635,790	

* Curve shown is interim survivor curve. Each facility in the account is assigned an individual probable retirement year.

Sources:

Col. (2) from Depreciation Study, pages III-4 through III-6.

Col. (3) from Exhibit___(MJM-16), pages 20-22.

Col. (5) from Exhibit___(MJM-16), pages 23-25.

WESTAR SOUTH
CALCULATION OF SNAVELY KING RECOMMENDED CAPITAL RECOVERY RATE
AS OF DECEMBER 31, 2003

ACCOUNT (1)	ORIGINAL COST (2)	BOOK RESERVE LESS COR (3)	GROSS SALVAGE PERCENT (4)	FUTURE ACCRUALS (5)=(2)-(1-4)-(3)	SURVIVOR CURVE (6)	REMAINING LIFE (7)	CAPITAL RECOVERY CALCULATED		
							ANNUAL AMOUNT (8)=(5)/(7)	RATE (9)=(8)/(2)	
STEAM PRODUCTION PLANT									
311.00	STRUCTURES & IMPROVEMENTS								
	JEFFREY	48,670,387	30,805,835	0	17,864,552	75-R3 *	34.2	522,355	1.07
	RIPLEY	2,111,828	2,301,193	0	(189,365)	75-R3 *	4.4	(43,037)	-2.04
	NEOSHO	2,683,172	2,275,772	0	407,400	75-R3 *	5.4	75,444	2.81
	MURRAY GILL	5,224,995	4,830,072	0	394,923	75-R3 *	11.5	34,341	0.66
	GORDAN EVANS	4,074,654	3,430,595	0	644,059	75-R3 *	17.3	37,229	0.91
	LACYGNE UNIT 1	25,508,581	12,243,629	0	13,264,952	75-R3 *	28.6	463,810	1.82
	LACYGNE UNIT 2	1,691,460	521,923	0	1,169,537	75-R3 *	29.2 1/	40,053	2.37
	TOTAL STRUCTURES & IMPROVEMENTS	89,965,078	56,409,020		33,556,058		29.7	1,130,194	1.26
312.00	BOILER PLANT EQUIPMENT								
	JEFFREY	92,602,293	44,332,801	1	47,343,469	55-R1 *	29.9	1,583,394	1.71
	RIPLEY	613,728	(1,213,057)	1	1,820,647	55-R1 *	4.4	413,783	67.42
	NEOSHO	5,302,976	3,994,102	1	1,255,845	55-R1 *	5.3	236,952	4.47
	MURRAY GILL	20,797,771	21,680,653	1	(1,090,860)	55-R1 *	10.7 2/	(101,950)	-0.49
	GORDAN EVANS	29,092,095	21,518,896	1	7,282,278	55-R1 *	16.5	441,350	1.52
	LACYGNE UNIT 1	86,057,779	50,201,411	1	34,995,790	55-R1 *	26.5	1,320,596	1.53
	LACYGNE UNIT 2	23,880,703	6,756,782	0	17,123,921	55-R1 *	28.3 1/	605,086	2.53
	TOTAL BOILER PLANT EQUIPMENT	258,347,346	147,271,588		108,731,091		24.2	4,499,211	1.74
312.10	POLLUTION CONTROL EQUIPMENT								
	JEFFREY	43,513,437	28,716,313	4	3/ 13,056,587	35-R2.5 *	16.4	796,133	1.83
	LACYGNE UNIT 1	40,563,914	39,201,650	4	3/ (260,293)	35-R2.5 *	25.9	(10,050)	-0.02
	TOTAL POLLUTION CONTROL EQUIPMENT	84,077,351	67,917,963		12,796,294		16.3	786,083	0.93
312.20	BOILER PLANT EQUIPMENT - TRAIN CARS								
	JEFFREY	92,020	29,075	0	62,945	25-R2 *	21.0	2,997	3.26
	LACYGNE UNIT 2	1,286,716	1,616,085	0	(329,369)	25-R2 *	29.5 1/	(11,165)	-0.87 4/
	TOTAL BOILER PLANT EQUIPMENT - TRAIN CARS	1,378,736	1,645,160		(266,424)			(8,168)	-0.59
314.00	TURBOGENERATOR UNITS								
	JEFFREY	42,501,768	10,984,122	3	30,242,593	30-S2 *	16.4	1,844,061	4.34
	NEOSHO	4,376,391	3,149,379	3	1,095,721	30-S2 *	3.3	332,037	7.59
	MURRAY GILL	23,125,022	18,296,323	3	4,134,949	30-S2 *	10.9	379,353	1.64
	GORDAN EVANS	22,735,282	20,095,307	3	1,957,916	30-S2 *	17.0	115,172	0.51
	LACYGNE UNIT 1	23,324,011	13,685,538	3	8,938,753	30-S2 *	10.5	851,310	3.65
	LACYGNE UNIT 2	5,606,664	1,058,563	0	4,548,101	30-S2 *	26.4 1/	172,277	3.07
	TOTAL TURBOGENERATOR UNITS	121,669,137	67,269,231		50,918,032		13.8	3,694,208	3.04
315.00	ACCESSORY ELECTRIC EQUIPMENT								
	JEFFREY	15,519,164	7,304,996	1	8,058,976	50-S1.5 *	28.1	286,796	1.85
	WICHITA	196,685	229,332	1	(34,614)	50-S1.5 *	0.00	0	-
	RIPLEY	658,792	905,008	1	(252,804)	50-S1.5 *	4.0	(63,201)	-9.59
	NEOSHO	1,937,671	1,524,987	1	393,307	50-S1.5 *	5.4	72,835	3.76
	MURRAY GILL	5,919,304	4,961,890	1	898,220	50-S1.5 *	11.4	78,791	1.33
	GORDAN EVANS	5,770,813	4,433,580	1	1,279,525	50-S1.5 *	17.3	73,961	1.28
	LACYGNE UNIT 1	12,239,428	6,497,221	1	5,619,813	50-S1.5 *	23.8	236,127	1.93
	LACYGNE UNIT 2	2,133,732	988,636	0	1,145,096	50-S1.5 *	28.7 1/	39,899	1.87
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	44,375,588	26,845,650		17,107,519		23.6	725,208	1.63

WESTAR SOUTH
CALCULATION OF SNAVELY KING RECOMMENDED CAPITAL RECOVERY RATE
AS OF DECEMBER 31, 2003

	ACCOUNT (1)	ORIGINAL COST (2)	BOOK RESERVE LESS COR (3)	GROSS SALVAGE PERCENT (4)	FUTURE ACCRUALS (5)=(2)-(1-(4))-(3)	SURVIVOR CURVE (6)	REMAINING LIFE (7)	CAPITAL RECOVERY CALCULATED	
								ANNUAL ACCRUAL AMOUNT (8)=(5)/(7)	RATE (9)=(8)/(2)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	JEFFREY	3,634,656	996,848	2	2,565,115	35-R2 *	24.7	103,851	2.86
	RIPLEY	300,132	194,457	2	99,672	35-R2 *	4.1	24,310	8.10
	NEOSHO	482,389	228,904	2	243,836	35-R2 *	4.8	50,799	10.53
	MURRAY GILL	1,431,423	799,418	2	603,376	35-R2 *	10.4	58,017	4.05
	GORDAN EVANS	1,349,651	664,562	2	668,096	35-R2 *	15.9	41,390	3.07
	LACYGNE UNIT 1	4,210,990	1,432,331	2	2,694,439	35-R2 *	24.0	112,268	2.67
	LACYGNE UNIT 2	1,253,341	608,136	0	645,205	35-R2 *	27.5 1/	23,462	1.87
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	12,662,581	4,924,657		7,509,740		18.1	414,097	3.27
	TOTAL STEAM PRODUCTION PLANT	612,475,817	372,283,269		230,352,310		20.5	11,240,834	1.84
	NUCLEAR PRODUCTION PLANT								
321.00	STRUCTURES AND IMPROVEMENTS	399,941,190	175,705,417	0	224,235,773	90-S0.5 *	37.6	5,963,717	1.49
322.00	REACTOR PLANT EQUIPMENT	626,162,397	260,007,110	1	359,893,663	60-R2 *	34.8	10,341,772	1.65
323.00	TURBOGENERATOR UNITS	166,568,932	74,496,461	3	87,075,403	50-S1.5 *	29.7	2,931,832	1.76
324.00	ACCESSORY ELECTRIC EQUIPMENT	131,138,532	49,172,453	0	81,966,079	50-S1.5 *	29.9	2,741,340	2.09
325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	61,643,030	8,677,240	0	52,965,790	40-R0-5 *	28.1	1,884,904	3.06
	TOTAL NUCLEAR PRODUCTION PLANT	1,385,454,082	568,058,681		806,136,709		33.8	23,863,565	1.72
	GAS TURBINE PLANT								
341.00	STRUCTURES & IMPROVEMENTS								
	JEFFREY	10,491	2,253	0	8,238	SQUARE *	12.5	659	6.28
344.00	GENERATORS								
	JEFFREY	376,494	75,593	0	300,901	30-S3 *	12.4	24,325	6.46
	GORDAN EVANS	1,549,285	324,048	0	1,225,237	30-S3 *	28.1	43,603	2.81
	TOTAL GENERATORS	1,925,779	399,641		1,526,138		22.5	67,928	3.53
345.00	ACCESSORY ELECTRIC EQUIPMENT								
	JEFFREY	22,776	4,912	0	17,864	40-S3 *	12.5	1,429	6.27
346.00	MISCELLANEOUS PLANT EQUIPMENT								
	JEFFREY	5,545	1,181	0	4,364	SQUARE *	12.5	349	6.30
	TOTAL GAS TURBINE PLANT	1,964,591	407,987		1,556,604		22.1	70,365	3.58
	TRANSMISSION PLANT								
352.00	STRUCTURES & IMPROVEMENTS	4,508,216	2,040,441	0	2,467,775	55-S2	41.1	60,043	1.33
353.00	STATION EQUIPMENT	116,243,326	48,964,969	5	61,466,191	58-R1.5	46.4	1,324,702	1.14
354.00	TOWERS & FIXTURES	6,891,043	4,485,986	2	2,267,236	65-R3	38.6	58,737	0.85
355.00	POLES & FIXTURES	85,569,105	44,336,434	3	38,665,598	50-R1.5	42.3	914,080	1.07
356.00	OVERHEAD CONDUCTORS & DEVICES	60,772,529	22,140,082	4	36,201,546	50-R2	31.4	1,152,915	1.90
357.00	UNDERGROUND CONDUIT	419,469	196,792	0	222,677	65-R3	36.4	6,118	1.46
358.00	UNDERGROUND CONDUCTOR & DEVICES	490,540	240,619	0	249,921	49-R4	23.1	10,819	2.21
359.00	ROADS & TRAILS	19,910	12,975	0	6,935	65-R4	26.1	266	1.33
	TOTAL TRANSMISSION PLANT	274,914,138	122,418,298		141,547,879		40.1	3,527,680	1.28

WESTAR SOUTH
CALCULATION OF SNAVELY KING RECOMMENDED CAPITAL RECOVERY RATE
AS OF DECEMBER 31, 2003

ACCOUNT (1)	ORIGINAL COST (2)	BOOK RESERVE LESS COR (3)	GROSS SALVAGE PERCENT (4)	FUTURE ACCRUALS (5)=(2)-(1-(4))-(3)	SURVIVOR CURVE (6)	REMAINING LIFE (7)	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL		
							AMOUNT (8)=(5)/(7)	RATE (9)=(8)/(2)	
DISTRIBUTION PLANT									
361.00	STRUCTURES & IMPROVEMENTS	3,496,570	1,452,316	0	2,044,254	55-R3	42.3	48,328	1.38
362.00	STATION EQUIPMENT	54,632,243	24,437,956	5	27,462,674	55-R2	44.4	618,529	1.13
364.00	POLES, TOWERS & FIXTURES	100,204,589	36,573,714	4	59,622,691	42-R1	33.2	1,795,864	1.79
365.00	OVERHEAD CONDUCTORS & DEVICES	81,262,390	34,967,174	5	42,232,097	45-R1.5	34.3	1,231,256	1.52
366.00	UNDERGROUND CONDUIT	35,516,093	7,017,927	0	28,498,166	65-R2.5	53.5	532,676	1.50
367.00	UNDERGROUND CONDUCTORS & DEVICES	64,032,273	15,894,019	2	46,857,609	49-R2	40.6	1,154,128	1.80
368.00	LINE TRANSFORMERS	137,521,034	50,991,168	2	83,779,445	50-R2	38.5	2,176,089	1.58
369.00	SERVICES	62,182,754	48,321,362	0	13,861,392	51-S1.5	47.7	290,595	0.47
370.00	METERS	41,300,588	17,342,587	0	23,958,001	35-L2.5	22.7	1,055,419	2.56
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	1,776,650	1,091,982	0	684,668	20-S2.5	6.9	99,227	5.59
372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	6,304,347	1,144,458	0	5,159,889	19-S1	12.9	399,991	6.34
373.00	STREET LIGHTING & SIGNAL SYSTEMS	22,893,863	6,791,795	2	15,644,191	19-L0.5	13.6	1,150,308	5.02
TOTAL DISTRIBUTION PLANT		611,123,393	246,026,458		349,805,077		33.1	10,552,411	1.73
GENERAL PLANT									
390.00	STRUCTURES & IMPROVEMENTS	13,633,024	4,253,156	0	9,379,868	35-R3	16.9	555,022	4.07
391.00	OFFICE FURNITURE & EQUIPMENT	5,078,757	1,980,246	0	3,098,511	25-SQ	9.6	322,762	6.36
391.10	COMPUTER & OTHER ELECTRONIC EQUIPMENT	12,755,104	7,573,337	0	5,181,767	5-SQ	2.3	2,252,942	17.66
392.00	TRANSPORTATION EQUIPMENT	1,454,533	2,162,370	15	(926,017)	9-R1	0.00	0	-
393.00	STORES EQUIPMENT	1,071,717	244,609	0	827,108	25-SQ	14.1	58,660	5.47
394.00	TOOLS, SHOPS & GARAGE EQUIPMENT	3,713,962	1,010,706	0	2,703,256	25-SQ	12.6	214,544	5.78
395.00	LABORATORY EQUIPMENT	2,595,828	967,279	0	1,628,549	25-SQ	9.1	178,961	6.89
396.00	POWER OPERATED EQUIPMENT	841,791	445,275	25	186,069	16-S0	14.2	13,103	1.56
397.00	COMMUNICATION EQUIPMENT	38,537,911	10,836,263	0	27,701,648	15-SQ	7.7	3,597,617	9.34
398.00	MISCELLANEOUS EQUIPMENT	182,207	169,502	0	12,705	15-SQ	5.2	2,443	1.34
TOTAL GENERAL PLANT		79,864,834	29,642,743		49,793,463		6.9	7,196,055	9.01
TOTAL DEPRECIABLE PLANT		2,965,796,856	1,338,837,436		1,579,192,042		28.0	56,450,910	1.90
NONDEPRECIABLE PLANT									
303.00	INTANGIBLE MISCELLANEOUS PLANT	(692,038)							
310.10	LAND	(34,487)	(2,130)						
314.00	TURBOGENERATOR UNITS - RIPLEY	-	(909,823)						
340.10	LAND	2							
350.10	LAND	(26,805)							
350.20	LAND	73,936							
360.10	LAND	45,931	(274)						
360.20	LAND	172,684							
389.10	LAND	(399,749)							
390.20	LEASEHOLD IMPROVEMENTS	158,619							
TOTAL NONDEPRECIABLE PLANT		(701,907)	(912,227)						
TOTAL ELECTRIC PLANT		2,965,094,949	1,337,925,209		1,579,192,042			56,450,910	

* Curve shown is interim survivor curve. Each facility in the account is assigned an individual probable retirement year.

Sources:

Cols. (2) and (6) from Depreciation Study, pages III-4 through III-6.

Col. (3) from Exhibit (MJM-16), pages 26-29.

Col. (4) from response to CURB 29.

Col. (7) from "westarSouth-CURB227a.txt" These are the remaining lives without Spanos net salvage adjustment.

1/ Based on 6-2033 FRY - same as LaCygne #1.

2/ Spanos did not provide the unadjusted remaining life for this account. 10.7 is his adjusted remaining life.

3/ CURB 29 showed a 0% gross salvage ratio and a -44% COR ratio. However, to achieve a 40% net salvage ratio, the gross salvage ratio must be 4%.

WESTAR SOUTH
 CALCULATION OF SNAVELY KING RECOMMENDED COST OF REMOVAL RATE
 AS OF DECEMBER 31, 2003

ACCOUNT (1)	ORIGINAL COST (2)	DISCOUNTED FUTURE INTERIM COR % (3)	DISCOUNTED FUTURE INTERIM COR \$ (4)=(2)*-(3)	TOTAL COR In RESERVE (5)	FUTURE ACCRUALS (6)=(4)-(5)	REM. LIFE (7)	COST OF REMOVAL ACCRUAL (8)=(6)/(7)	RATE (9)=(8)/(2)	
STEAM PRODUCTION PLANT									
311.00	STRUCTURES & IMPROVEMENTS								
	JEFFREY	48,670,387	-2.00%	973,408	(738,639)	1,712,047	34.2	50,060	0.10
	RIPLEY	2,111,828	-5.00%	105,591	(32,050)	137,641	4.4	31,282	1.48
	NEOSHO	2,683,172	-5.00%	134,159	(40,721)	174,879	5.4	32,385	1.21
	MURRAY GILL	5,224,995	-4.00%	209,000	(79,296)	288,296	11.5	25,069	0.48
	GORDAN EVANS	4,074,654	-4.00%	162,986	(61,838)	224,825	17.3	12,996	0.32
	LACYGNE UNIT 1	25,508,581	-3.00%	765,257	(387,127)	1,152,385	28.6	40,293	0.16
	LACYGNE UNIT 2	1,691,460	6.00%	(101,488)	(25,670)	(75,817)	29.2 1/	(2,596)	(0.15)
	TOTAL STRUCTURES & IMPROVEMENTS	89,965,078		2,248,914	(1,365,342)	3,614,255		189,489	
312.00	BOILER PLANT EQUIPMENT								
	JEFFREY	92,602,293	-5.00%	4,630,115	(1,715,772)	6,345,887	29.9	212,237	0.23
	RIPLEY	613,728	-11.00%	67,510	(11,371)	78,881	4.4	17,928	2.92
	NEOSHO	5,302,976	-10.00%	530,298	(98,256)	628,553	5.3	118,595	2.24
	MURRAY GILL	20,797,771	-9.00%	1,871,799	(385,349)	2,257,149	10.7 2/	210,948	1.01
	GORDAN EVANS	29,092,095	-8.00%	2,327,368	(539,030)	2,866,397	16.5	173,721	0.60
	LACYGNE UNIT 1	86,057,779	-6.00%	5,163,467	(1,594,513)	6,757,979	26.5	255,018	0.30
	LACYGNE UNIT 2	23,880,703	4.00%	(955,228)	(442,471)	(512,757)	28.3 1/	(18,119)	(0.08)
	TOTAL BOILER PLANT EQUIPMENT	258,347,346		13,635,328	(4,786,762)	18,422,090		970,329	
312.10	POLLUTION CONTROL EQUIPMENT								
	JEFFREY	43,513,437	-12.00%	5,221,612	(798,345)	6,019,957	16.4	367,071	0.84
	LACYGNE UNIT 1	40,563,914	-9.00%	3,650,752	(744,229)	4,394,982	25.9	169,690	0.42
	TOTAL POLLUTION CONTROL EQUIPMENT	84,077,351		8,872,365	(1,542,574)	10,414,939		536,761	
312.20	BOILER PLANT EQUIPMENT - TRAIN CARS								
	JEFFREY	92,020	0.00%	-	(1,929)	1,929	21.0	92	0.10
	LACYGNE UNIT 2	1,286,716	0.00%	-	(26,969)	26,969	29.5 1/	914	0.07
	TOTAL BOILER PLANT EQUIPMENT - TRAIN CARS	1,378,736		-	(28,898)	28,898		1,006	
314.00	TURBOGENERATOR UNITS								
	JEFFREY	42,501,768	0.00%	-	(555,773)	555,773	16.4	33,889	0.08
	NEOSHO	4,376,391	1.00%	(43,764)	(57,228)	13,464	3.3	4,080	0.09
	MURRAY GILL	23,125,022	1.00%	(231,250)	(302,394)	71,143	10.9	6,527	0.03
	GORDAN EVANS	22,735,282	0.00%	-	(297,297)	297,297	17.0	17,488	0.08
	LACYGNE UNIT 1	23,324,011	1.00%	(233,240)	(304,996)	71,756	10.5	6,834	0.03
	LACYGNE UNIT 2	5,606,664	6.00%	(336,400)	(73,315)	(263,084)	26.4 1/	(9,965)	(0.18)
	TOTAL TURBOGENERATOR UNITS	121,669,137		(844,654)	(1,591,002)	746,348		58,852	

WESTAR SOUTH
CALCULATION OF SNAVELY KING RECOMMENDED COST OF REMOVAL RATE
AS OF DECEMBER 31, 2003

	ORIGINAL COST	DISCOUNTED FUTURE INTERIM COR %	DISCOUNTED FUTURE INTERIM COR \$	TOTAL COR In RESERVE	FUTURE ACCRUALS	REM. LIFE	COST OF REMOVAL ACCRUAL	RATE
ACCOUNT (1)	(2)	(3)	(4)=(2)*-(3)	(5)	(6)=(4)-(5)	(7)	(8)=(6)/(7)	(9)=(8)/(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT							
JEFFREY	15,519,164	6.00%	(931,150)	(212,256)	(718,894)	28.1	(25,583)	(0.16)
WICHITA	196,685	13.00%	(25,569)	(2,690)	(22,879)	0.00	0	-
RIPLEY	658,792	11.00%	(72,467)	(9,010)	(63,457)	4.0	(15,864)	(2.41)
NEOSHO	1,937,671	11.00%	(213,144)	(26,502)	(186,642)	5.4	(34,563)	(1.78)
MURRAY GILL	5,919,304	9.00%	(532,737)	(80,958)	(451,779)	11.4	(39,630)	(0.67)
GORDAN EVANS	5,770,813	8.00%	(461,665)	(78,928)	(382,738)	17.3	(22,124)	(0.38)
LACYGNE UNIT 1	12,239,428	6.00%	(734,366)	(167,399)	(566,967)	23.8	(23,822)	(0.19)
LACYGNE UNIT 2	2,133,732	8.00%	(170,699)	(29,183)	(141,515)	28.7 1/	(4,931)	(0.23)
	44,375,588		(3,141,796)	(606,926)	(2,534,871)		(166,517)	
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
JEFFREY	3,634,656	3.00%	(109,040)	(47,645)	(61,394)	24.7	(2,486)	(0.07)
RIPLEY	300,132	6.00%	(18,008)	(3,934)	(14,074)	4.1	(3,433)	(1.14)
NEOSHO	482,389	6.00%	(28,943)	(6,323)	(22,620)	4.8	(4,712)	(0.98)
MURRAY GILL	1,431,423	5.00%	(71,571)	(18,764)	(52,807)	10.4	(5,078)	(0.35)
GORDAN EVANS	1,349,651	4.00%	(53,986)	(17,692)	(36,294)	15.9	(2,283)	(0.17)
LACYGNE UNIT 1	4,210,990	3.00%	(126,330)	(55,200)	(71,129)	24.0	(2,964)	(0.07)
LACYGNE UNIT 2	1,253,341	8.00%	(100,267)	(16,430)	(83,838)	27.5 1/	(3,049)	(0.24)
	12,662,581		(508,145)	(165,989)	(342,156)		(24,003)	
	612,475,817		20,262,011	(10,087,493)	30,349,504		1,565,916	
	NUCLEAR PRODUCTION PLANT							
321.00	399,941,190	-2.00%	7,998,824	0	7,998,824	37.6	212,735	0.05
322.00	626,162,397	-4.00%	25,046,496	0	25,046,496	34.8	719,727	0.11
323.00	166,568,932	-7.00%	11,659,825	0	11,659,825	29.7	392,587	0.24
324.00	131,138,532	0.00%	-	0	0	29.9	0	-
325.00	61,643,030	0.00%	-	0	0	28.1	0	-
	1,385,454,082		44,705,145	-	44,705,145		1,325,048	
	GAS TURBINE PLANT							
341.00	STRUCTURES & IMPROVEMENTS							
JEFFREY	10,491	0.00%	-	0	0	12.5	0	-
344.00	GENERATORS							
JEFFREY	376,494	0.00%	-	0	0	12.4	0	-
GORDAN EVANS	1,549,285	0.00%	-	0	0	28.1	0	-
	1,925,779		-	0	0		0	
345.00	ACCESSORY ELECTRIC EQUIPMENT							
JEFFREY	22,776	0.00%	-	0	0	12.5	0	-
346.00	MISCELLANEOUS PLANT EQUIPMENT							
JEFFREY	5,545	0.00%	-	0	0	12.5	0	-
	1,964,591		-	-	-		-	

**WESTAR SOUTH
CALCULATION OF SNAVELY KING RECOMMENDED COST OF REMOVAL RATE
AS OF DECEMBER 31, 2003**

ACCOUNT (1)	ORIGINAL COST (2)	DISCOUNTED FUTURE INTERIM COR % (3)	DISCOUNTED FUTURE INTERIM COR \$ (4)=(2)*-(3)	TOTAL COR In RESERVE (5)	FUTURE ACCRUALS (6)=(4)-(5)	REM. LIFE (7)	COST OF REMOVAL ACCRUAL (8)=(6)/(7)	RATE (9)=(8)/(2)	
TRANSMISSION PLANT									
352.00	STRUCTURES & IMPROVEMENTS	4,508,216	-3.00%	135,246	176,397	(41,151)	41.1	(1,001)	(0.02)
353.00	STATION EQUIPMENT	116,243,326	-4.00%	4,649,733	0	4,649,733	46.4	100,210	0.09
354.00	TOWERS & FIXTURES	6,891,043	-10.00%	689,104	148,305	540,799	38.6	14,010	0.20
355.00	POLES & FIXTURES	85,569,105	-8.00%	6,845,528	1,045,870	5,799,658	42.3	137,108	0.16
356.00	OVERHEAD CONDUCTORS & DEVICES	60,772,529	-8.00%	4,861,802	0	4,861,802	31.4	154,834	0.25
357.00	UNDERGROUND CONDUIT	419,469	0.00%	-	0	0	36.4	0	-
358.00	UNDERGROUND CONDUCTOR & DEVICES	490,540	0.00%	-	0	0	23.1	0	-
359.00	ROADS & TRAILS	19,910	0.00%	-	0	0	26.1	0	-
TOTAL TRANSMISSION PLANT		274,914,138		17,181,415	1,370,572	15,810,843		405,161	
DISTRIBUTION PLANT									
361.00	STRUCTURES & IMPROVEMENTS	3,496,570	-3.00%	104,897	126,639	(21,742)	42.3	(514)	(0.01)
362.00	STATION EQUIPMENT	54,632,243	-5.00%	2,731,612	93,260	2,638,352	44.4	59,422	0.11
364.00	POLES, TOWERS & FIXTURES	100,204,589	-13.00%	13,026,597	534,582	12,492,015	33.2	376,265	0.38
365.00	OVERHEAD CONDUCTORS & DEVICES	81,262,390	-16.00%	13,001,982	282,067	12,719,915	34.3	370,843	0.46
366.00	UNDERGROUND CONDUIT	35,516,093	-7.00%	2,486,127	(1,773)	2,487,900	53.5	46,503	0.13
367.00	UNDERGROUND CONDUCTORS & DEVICES	64,032,273	-11.00%	7,043,550	0	7,043,550	40.6	173,486	0.27
368.00	LINE TRANSFORMERS	137,521,034	-4.00%	5,500,841	175,470	5,325,371	38.5	138,321	0.10
369.00	SERVICES	62,182,754	-10.00%	6,218,275	855,114	5,363,161	47.7	112,435	0.18
370.00	METERS	41,300,588	0.00%	-	0	0	22.7	0	-
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	1,776,650	0.00%	-	0	0	6.9	0	-
372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	6,304,347	0.00%	-	0	0	12.9	0	-
373.00	STREET LIGHTING & SIGNAL SYSTEMS	22,893,863	-11.00%	2,518,325	1,649	2,516,676	13.6	185,050	0.81
TOTAL DISTRIBUTION PLANT		611,123,393		52,632,206	2,067,008	50,565,198		1,461,812	
GENERAL PLANT									
390.00	STRUCTURES & IMPROVEMENTS	13,633,024	-3.00%	408,991	0	408,991	16.9	24,201	0.18
391.00	OFFICE FURNITURE & EQUIPMENT	5,078,757	0.00%	-	0	0	9.6	0	-
391.10	COMPUTER & OTHER ELECTRONIC EQUIPMENT	12,755,104	0.00%	-	0	0	2.3	0	-
392.00	TRANSPORTATION EQUIPMENT	1,454,533	0.00%	-	0	0	0.00	0	-
393.00	STORES EQUIPMENT	1,071,717	0.00%	-	0	0	14.1	0	-
394.00	TOOLS, SHOPS & GARAGE EQUIPMENT	3,713,962	0.00%	-	0	0	12.6	0	-
395.00	LABORATORY EQUIPMENT	2,595,828	0.00%	-	0	0	9.1	0	-
396.00	POWER OPERATED EQUIPMENT	841,791	0.00%	-	0	0	14.2	0	-
397.00	COMMUNICATION EQUIPMENT	38,537,911	0.00%	-	4,598,889	(4,598,889)	7.7	(597,258)	(1.55)
398.00	MISCELLANEOUS EQUIPMENT	182,207	0.00%	-	0	0	5.2	0	-
TOTAL GENERAL PLANT		79,864,834		408,991	4,598,889	(4,189,898)		(573,058)	
TOTAL DEPRECIABLE PLANT		2,965,796,856		135,189,767	(2,051,024)	137,240,791		4,184,880	

Sources:

Col. (2) from Depreciation Study, pages III-4 through III-6.

Col. (3) from Exhibit (MJM-15).

Col. (5) from Exhibit (MJM-16), pages 26-29, based on response to CURB 238.

Col. (7) from "westarSouth-CURB227a.txt" These are the remaining lives without Spanos net salvage adjustment.

1/ Based on 6-2033 FRY - same as LaCygne #1.

2/ Spanos did not provide the unadjusted remaining life for this account. 10.7 is his adjusted remaining life.

WESTAR SOUTH
REMOVAL OF ACCRUED COST OF REMOVAL FROM BOOK RESERVE
AS OF DECEMBER 31, 2003

ACCOUNT (1)	ORIGINAL COST (2)	BOOK RESERVE (3)	1980-2002 COR In RESERVE 1/ (4)	2003 COR In RESERVE 1/ (5)	TOTAL COR In RESERVE (6)=(4)+(5)	BOOK RESERVE LESS COR (7)=(3)-(6)	
STEAM PRODUCTION PLANT							
311.00	STRUCTURES & IMPROVEMENTS						
	JEFFREY	48,670,387	30,067,196	(1,020,124)	281,485	(738,639)	30,805,835
	RIPLEY	2,111,828	2,269,143	(44,264)	12,214	(32,050)	2,301,193
	NEOSHO	2,683,172	2,235,051	(56,239)	15,518	(40,721)	2,275,772
	MURRAY GILL	5,224,995	4,750,776	(109,515)	30,219	(79,296)	4,830,072
	GORDAN EVANS	4,074,654	3,368,757	(85,404)	23,566	(61,838)	3,430,595
	LACYGNE UNIT 1	25,508,581	11,856,502	(534,656)	147,529	(387,127)	12,243,629
	LACYGNE UNIT 2	1,691,460	496,253	(35,453)	9,783	(25,670)	521,923
	TOTAL STRUCTURES & IMPROVEMENTS	89,965,078	55,043,678	(1,885,655)	520,313	(1,365,342)	56,409,020
312.00	BOILER PLANT EQUIPMENT						
	JEFFREY	92,602,293	42,617,029	(1,940,930)	225,158	(1,715,772)	44,332,801
	RIPLEY	613,728	(1,224,428)	(12,864)	1,492	(11,371)	(1,213,057)
	NEOSHO	5,302,976	3,895,846	(111,150)	12,894	(98,256)	3,994,102
	MURRAY GILL	20,797,771	21,295,304	(435,918)	50,569	(385,349)	21,680,653
	GORDAN EVANS	29,092,095	20,979,866	(609,766)	70,736	(539,030)	21,518,896
	LACYGNE UNIT 1	86,057,779	48,606,898	(1,803,758)	209,246	(1,594,513)	50,201,411
	LACYGNE UNIT 2	23,880,703	6,314,311	(500,536)	58,065	(442,471)	6,756,782
	TOTAL BOILER PLANT EQUIPMENT	258,347,346	142,484,826	(5,414,922)	628,160	(4,786,762)	147,271,588
312.10	POLLUTION CONTROL EQUIPMENT						
	JEFFREY	43,513,437	27,917,968	(912,035)	113,691	(798,345)	28,716,313
	LACYGNE UNIT 1	40,563,914	38,457,421	(850,214)	105,984	(744,229)	39,201,650
	TOTAL POLLUTION CONTROL EQUIPMENT	84,077,351	66,375,389	(1,762,249)	219,675	(1,542,574)	67,917,963
312.20	BOILER PLANT EQUIPMENT - TRAIN CARS						
	JEFFREY	92,020	27,146	(1,929)	0	(1,929)	29,075
	LACYGNE UNIT 2	1,286,716	1,589,116	(26,969)	0	(26,969)	1,616,085
	TOTAL BOILER PLANT EQUIPMENT - TRAIN CARS	1,378,736	1,616,262	(28,898)	0	(28,898)	1,645,160
314.00	TURBOGENERATOR UNITS						
	JEFFREY	42,501,768	10,428,349	(890,831)	335,058	(555,773)	10,984,122
	NEOSHO	4,376,391	3,092,151	(91,729)	34,501	(57,228)	3,149,379
	MURRAY GILL	23,125,022	17,993,929	(484,697)	182,304	(302,394)	18,296,323
	GORDAN EVANS	22,735,282	19,798,010	(476,528)	179,231	(297,297)	20,095,307
	LACYGNE UNIT 1	23,324,011	13,380,542	(488,868)	183,872	(304,996)	13,685,538
	LACYGNE UNIT 2	5,606,664	985,248	(117,515)	44,200	(73,315)	1,058,563
	TOTAL TURBOGENERATOR UNITS	121,669,137	65,678,229	(2,550,167)	959,165	(1,591,002)	67,269,231

WESTAR SOUTH
REMOVAL OF ACCRUED COST OF REMOVAL FROM BOOK RESERVE
AS OF DECEMBER 31, 2003

ACCOUNT (1)	ORIGINAL COST (2)	BOOK RESERVE (3)	1980-2002 COR In RESERVE 1/ (4)	2003 COR In RESERVE 1/ (5)	TOTAL COR In RESERVE (6)=(4)+(5)	BOOK RESERVE LESS COR (7)=(3)-(6)	
315.00	ACCESSORY ELECTRIC EQUIPMENT						
JEFFREY	15,519,164	7,092,740	(325,279)	113,023	(212,256)	7,304,996	
WICHITA	196,685	226,642	(4,122)	1,432	(2,690)	229,332	
RIPLEY	658,792	895,998	(13,808)	4,798	(9,010)	905,008	
NEOSHO	1,937,671	1,498,485	(40,613)	14,112	(26,502)	1,524,987	
MURRAY GILL	5,919,304	4,880,932	(124,068)	43,109	(80,958)	4,961,890	
GORDAN EVANS	5,770,813	4,354,652	(120,955)	42,028	(78,928)	4,433,580	
LACYGNE UNIT 1	12,239,428	6,329,822	(256,537)	89,138	(167,399)	6,497,221	
LACYGNE UNIT 2	2,133,732	959,453	(44,723)	15,540	(29,183)	988,636	
	44,375,588	26,238,724	(930,106)	323,180	(606,926)	26,845,650	
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT						
JEFFREY	3,634,656	949,203	(76,182)	28,537	(47,645)	996,848	
RIPLEY	300,132	190,523	(6,291)	2,356	(3,934)	194,457	
NEOSHO	482,389	222,581	(10,111)	3,787	(6,323)	228,904	
MURRAY GILL	1,431,423	780,654	(30,002)	11,238	(18,764)	799,418	
GORDAN EVANS	1,349,651	646,870	(28,288)	10,596	(17,692)	664,562	
LACYGNE UNIT 1	4,210,990	1,377,131	(88,262)	33,062	(55,200)	1,432,331	
LACYGNE UNIT 2	1,253,341	591,706	(26,270)	9,840	(16,430)	608,136	
	12,662,581	4,758,668	(265,406)	99,417	(165,989)	4,924,657	
	612,475,817	362,195,776	(12,837,403)	2,749,910	(10,087,493)	372,283,269	
	NUCLEAR PRODUCTION PLANT						
321.00	STRUCTURES AND IMPROVEMENTS	399,941,190	175,705,417	0	0	0	175,705,417
322.00	REACTOR PLANT EQUIPMENT	626,162,397	260,007,110	0	0	0	260,007,110
323.00	TURBOGENERATOR UNITS	166,568,932	74,496,461	0	0	0	74,496,461
324.00	ACCESSORY ELECTRIC EQUIPMENT	131,138,532	49,172,453	0	0	0	49,172,453
325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	61,643,030	8,677,240	0	0	0	8,677,240
	TOTAL NUCLEAR PRODUCTION PLANT	1,385,454,082	568,058,681	0	0	0	568,058,681

WESTAR SOUTH
REMOVAL OF ACCRUED COST OF REMOVAL FROM BOOK RESERVE
AS OF DECEMBER 31, 2003

ACCOUNT (1)	ORIGINAL COST (2)	BOOK RESERVE (3)	1980-2002 COR In RESERVE 1/ (4)	2003 COR In RESERVE 1/ (5)	TOTAL COR In RESERVE (6)=(4)+(5)	BOOK RESERVE LESS COR (7)=(3)-(6)
GAS TURBINE PLANT						
341.00	STRUCTURES & IMPROVEMENTS JEFFREY	10,491	2,253	0	0	2,253
344.00	GENERATORS JEFFREY	376,494	75,593	0	0	75,593
	GORDAN EVANS	1,549,285	324,048	0	0	324,048
	TOTAL GENERATORS	1,925,779	399,641	0	0	399,641
345.00	ACCESSORY ELECTRIC EQUIPMENT JEFFREY	22,776	4,912	0	0	4,912
346.00	MISCELLANEOUS PLANT EQUIPMENT JEFFREY	5,545	1,181	0	0	1,181
	TOTAL GAS TURBINE PLANT	1,964,591	407,987	0	0	407,987
TRANSMISSION PLANT						
352.00	STRUCTURES & IMPROVEMENTS	4,508,216	2,216,838	132,437	43,960	2,040,441
353.00	STATION EQUIPMENT	116,243,326	48,964,969	0	0	48,964,969
354.00	TOWERS & FIXTURES	6,891,043	4,634,291	52,903	95,402	4,485,986
355.00	POLES & FIXTURES	85,569,105	45,382,304	257,880	787,990	44,336,434
356.00	OVERHEAD CONDUCTORS & DEVICES	60,772,529	22,140,082	0	0	22,140,082
357.00	UNDERGROUND CONDUIT	419,469	196,792	0	0	196,792
358.00	UNDERGROUND CONDUCTOR & DEVICES	490,540	240,619	0	0	240,619
359.00	ROADS & TRAILS	19,910	12,975	0	0	12,975
	TOTAL TRANSMISSION PLANT	274,914,138	123,788,870	443,220	927,352	1,370,572
DISTRIBUTION PLANT						
361.00	STRUCTURES & IMPROVEMENTS	3,496,570	1,578,955	114,969	11,670	1,452,316
362.00	STATION EQUIPMENT	54,632,243	24,531,216	0	93,260	24,437,956
364.00	POLES, TOWERS & FIXTURES	100,204,589	37,108,296	0	534,582	36,573,714
365.00	OVERHEAD CONDUCTORS & DEVICES	81,262,390	35,249,241	0	282,067	34,967,174
366.00	UNDERGROUND CONDUIT	35,516,093	7,016,154	0	(1,773)	7,017,927
367.00	UNDERGROUND CONDUCTORS & DEVICES	64,032,273	15,894,019	0	0	15,894,019
368.00	LINE TRANSFORMERS	137,521,034	51,166,638	0	175,470	50,991,168
369.00	SERVICES	62,182,754	49,176,476	190,135	664,979	48,321,362
370.00	METERS	41,300,588	17,342,587	0	0	17,342,587
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	1,776,650	1,091,982	0	0	1,091,982
372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	6,304,347	1,144,458	0	0	1,144,458
373.00	STREET LIGHTING & SIGNAL SYSTEMS	22,893,863	6,793,444	0	1,649	6,791,795
	TOTAL DISTRIBUTION PLANT	611,123,393	248,093,466	305,104	1,761,904	246,026,458

WESTAR SOUTH
REMOVAL OF ACCRUED COST OF REMOVAL FROM BOOK RESERVE
AS OF DECEMBER 31, 2003

ACCOUNT (1)	ORIGINAL COST (2)	BOOK RESERVE (3)	1980-2002 COR In RESERVE 1/ (4)	2003 COR In RESERVE 1/ (5)	TOTAL COR In RESERVE (6)=(4)+(5)	BOOK RESERVE LESS COR (7)=(3)-(6)
GENERAL PLANT						
390.00	STRUCTURES & IMPROVEMENTS	13,633,024	4,253,156	0	0	4,253,156
391.00	OFFICE FURNITURE & EQUIPMENT	5,078,757	1,980,246	0	0	1,980,246
391.10	COMPUTER & OTHER ELECTRONIC EQUIPMENT	12,755,104	7,573,337	0	0	7,573,337
392.00	TRANSPORTATION EQUIPMENT	1,454,533	2,162,370	0	0	2,162,370
393.00	STORES EQUIPMENT	1,071,717	244,609	0	0	244,609
394.00	TOOLS,SHOPS & GARAGE EQUIPMENT	3,713,962	1,010,706	0	0	1,010,706
395.00	LABORATORY EQUIPMENT	2,595,828	967,279	0	0	967,279
396.00	POWER OPERATED EQUIPMENT	841,791	445,275	0	0	445,275
397.00	COMMUNICATION EQUIPMENT	38,537,911	15,435,152	4,598,889	0	10,836,263
398.00	MISCELLANEOUS EQUIPMENT	182,207	169,502	0	0	169,502
TOTAL GENERAL PLANT		79,864,834	34,241,632	4,598,889	0	29,642,743
TOTAL DEPRECIABLE PLANT		2,965,796,856	1,336,786,412	(7,490,190)	5,439,166	1,338,837,436

Sources:

Cols. (2) and (3) from Depreciation Study, pages III-4 through III-6.

Col. (4) from "CURB 238b kge sfas 143 1982-2002(1).xls", Accrued COR less Incurred COR (both '77-'81 and 21 Years).

Col (5) from "CURB 238b FASB 143 calc-2003(1).xls", Col. E - Col. F.

1/ For Steam Production plant, COR in Reserve (cols. 4 and 5) is allocated to plants based on Original Cost (col. 2).

**COMBINED WESTAR NORTH AND WESTAR SOUTH
SNAVELY KING RECOMMENDED RATES
AS OF DECEMBER 31, 2003**

ACCOUNT (1)	COMBINED ORIGINAL COST (2)	COMBINED CAPITAL RECOVERY		COMBINED COST OF REMOVAL		COMBINED CALCULATED ANNUAL ACCRUAL		
		RATE (3)=(4)/(2)	ACCRUAL (4)	RATE (5)=(6)/(2)	ACCRUAL (6)	RATE (7)=(3)+(5)	ACCRUAL (8)=(4)+(6)	
TRANSMISSION PLANT								
352.00	STRUCTURES & IMPROVEMENTS	13,517,662	1.27%	171,573	0.01%	1,385	1.28%	172,958
353.00	STATION EQUIPMENT	247,832,628	1.37%	3,406,612	0.11%	284,858	1.49%	3,691,470
354.00	TOWERS & FIXTURES	9,802,947	1.22%	119,977	0.06%	5,548	1.28%	125,525
355.00	POLES & FIXTURES	184,246,306	1.40%	2,572,218	0.17%	311,800	1.57%	2,884,018
356.00	OVERHEAD CONDUCTORS & DEVICES	133,905,050	1.66%	2,219,598	0.23%	303,315	1.88%	2,522,913
357.00	UNDERGROUND CONDUIT	787,621	1.56%	12,251	0.00%	-	1.56%	12,251
358.00	UNDERGROUND CONDUCTOR & DEVICES	1,574,837	2.23%	35,056	0.00%	-	2.23%	35,056
359.00	ROADS & TRAILS	19,910	1.33%	266	0.00%	-	1.33%	266
TOTAL TRANSMISSION PLANT		591,686,962	1.44%	8,537,551	0.15%	906,905	1.60%	9,444,456
DISTRIBUTION PLANT								
361.00	STRUCTURES & IMPROVEMENTS	10,932,401	1.66%	181,328	0.15%	16,008	1.81%	197,336
362.00	STATION EQUIPMENT	146,056,623	1.52%	2,218,049	0.15%	225,932	1.67%	2,443,981
364.00	POLES, TOWERS & FIXTURES	258,178,186	1.94%	5,018,053	0.47%	1,202,200	2.41%	6,220,253
365.00	OVERHEAD CONDUCTORS & DEVICES	172,651,483	1.60%	2,754,355	0.63%	1,089,045	2.23%	3,843,399
366.00	UNDERGROUND CONDUIT	55,023,719	1.56%	859,655	0.11%	58,360	1.67%	918,015
367.00	UNDERGROUND CONDUCTORS & DEVICES	110,697,764	1.84%	2,038,005	0.26%	282,820	2.10%	2,320,825
368.00	LINE TRANSFORMERS	285,912,065	1.50%	4,285,360	0.19%	546,236	1.69%	4,831,596
369.00	SERVICES	108,589,388	0.79%	859,997	0.01%	8,033	0.80%	868,030
370.00	METERS	82,539,834	2.17%	1,789,897	-0.04%	(32,473)	2.13%	1,757,425
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	4,923,481	2.02%	99,227	0.00%	-	2.02%	99,227
372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	17,258,666	4.86%	838,346	0.00%	-	4.86%	838,346
373.00	STREET LIGHTING & SIGNAL SYSTEMS	45,543,670	3.36%	1,528,985	0.48%	218,580	3.84%	1,747,565
TOTAL DISTRIBUTION PLANT		1,298,307,280	1.73%	22,471,256	0.28%	3,614,741	2.01%	26,085,998

Sources:
Exhibit (MJM-17), pages 2-3.

**COMBINED WESTAR NORTH AND WESTAR SOUTH
SNAVELY KING RECOMMENDED CAPITAL RECOVERY RATE
AS OF DECEMBER 31, 2003**

ACCOUNT (1)	PLANT			ACCRUALS			ACCRUAL RATES			
	WEN ORIGINAL COST (2)	WES ORIGINAL COST (3)	COMBINED ORIGINAL COST (4)=(2)+(3)	WEN ANNUAL ACCRUAL (5)	WES ANNUAL ACCRUAL (6)	COMBINED ANNUAL ACCRUAL (7)=(5)+(6)	WEN ACCRUAL RATE (8)=(5)/(2)	WES ACCRUAL RATE (9)=(6)/(3)	COMBINED ACCRUAL RATE (10)=(7)/(4)	
TRANSMISSION PLANT										
352.00	STRUCTURES & IMPROVEMENTS	9,009,446	4,508,216	13,517,662	111,530	60,043	171,573	1.24%	1.33%	1.27%
353.00	STATION EQUIPMENT	131,589,301	116,243,326	247,832,628	2,081,909	1,324,702	3,406,612	1.58%	1.14%	1.37%
354.00	TOWERS & FIXTURES	2,911,904	6,891,043	9,802,947	61,240	58,737	119,977	2.10%	0.85%	1.22%
355.00	POLES & FIXTURES	98,677,201	85,569,105	184,246,306	1,658,138	914,080	2,572,218	1.68%	1.07%	1.40%
356.00	OVERHEAD CONDUCTORS & DEVICES	73,132,521	60,772,529	133,905,050	1,066,683	1,152,915	2,219,598	1.46%	1.90%	1.66%
357.00	UNDERGROUND CONDUIT	368,152	419,469	787,621	6,133	6,118	12,251	1.67%	1.46%	1.56%
358.00	UNDERGROUND CONDUCTOR & DEVICES	1,084,297	490,540	1,574,837	24,237	10,819	35,056	2.24%	2.21%	2.23%
359.00	ROADS & TRAILS		19,910	19,910		266	266	0.00%	1.33%	1.33%
	TOTAL TRANSMISSION PLANT	316,772,823	274,914,138	591,686,962	5,009,871	3,527,680	8,537,551	1.58%	1.28%	1.44%
DISTRIBUTION PLANT										
361.00	STRUCTURES & IMPROVEMENTS	7,435,832	3,496,570	10,932,401	133,000	48,328	181,328	1.79%	1.38%	1.66%
362.00	STATION EQUIPMENT	91,424,380	54,632,243	146,056,623	1,599,520	618,529	2,218,049	1.75%	1.13%	1.52%
364.00	POLES, TOWERS & FIXTURES	157,973,597	100,204,589	258,178,186	3,222,188	1,795,864	5,018,053	2.04%	1.79%	1.94%
365.00	OVERHEAD CONDUCTORS & DEVICES	91,389,093	81,262,390	172,651,483	1,523,098	1,231,256	2,754,355	1.67%	1.52%	1.60%
366.00	UNDERGROUND CONDUIT	19,507,626	35,516,093	55,023,719	326,979	532,676	859,655	1.68%	1.50%	1.56%
367.00	UNDERGROUND CONDUCTORS & DEVICES	46,665,491	64,032,273	110,697,764	883,877	1,154,128	2,038,005	1.89%	1.80%	1.84%
368.00	LINE TRANSFORMERS	148,391,031	137,521,034	285,912,065	2,109,271	2,176,089	4,285,360	1.42%	1.58%	1.50%
369.00	SERVICES	46,406,634	62,182,754	108,589,388	569,402	290,595	859,997	1.23%	0.47%	0.79%
370.00	METERS	41,239,246	41,300,588	82,539,834	734,479	1,055,419	1,789,897	1.78%	2.56%	2.17%
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	3,146,831	1,776,650	4,923,481	-	99,227	99,227	0.00%	5.59%	2.02%
372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	10,954,319	6,304,347	17,258,666	438,355	399,991	838,346	4.00%	6.34%	4.86%
373.00	STREET LIGHTING & SIGNAL SYSTEMS	22,649,807	22,893,863	45,543,670	378,677	1,150,308	1,528,985	1.67%	5.02%	3.36%
	TOTAL DISTRIBUTION PLANT	687,183,887	611,123,393	1,298,307,280	11,918,845	10,552,411	22,471,256	1.73%	1.73%	1.73%

Sources:
Cols. (2) and (3) from Depreciation Study, pages III-4 through III-9.
Cols. (5) and (6) from Exhibit ___ (MJM-16).

**COMBINED WESTAR NORTH AND WESTAR SOUTH
SNAVELY KING RECOMMENDED COST OF REMOVAL RATE
AS OF DECEMBER 31, 2003**

ACCOUNT (1)	PLANT			ACCRUALS			ACCRUAL RATES			
	WEN ORIGINAL COST (2)	WES ORIGINAL COST (3)	COMBINED ORIGINAL COST (4)=(2)+(3)	WEN ANNUAL ACCRUAL (5)	WES ANNUAL ACCRUAL (6)	COMBINED ANNUAL ACCRUAL (7)=(5)+(6)	WEN ACCRUAL RATE (8)=(5)/(2)	WES ACCRUAL RATE (9)=(6)/(3)	COMBINED ACCRUAL RATE (10)=(7)/(4)	
TRANSMISSION PLANT										
352.00	STRUCTURES & IMPROVEMENTS	9,009,446	4,508,216	13,517,662	2,386	(1,001)	1,385	0.03%	-0.02%	0.01%
353.00	STATION EQUIPMENT	131,589,301	116,243,326	247,832,628	184,649	100,210	284,858	0.14%	0.09%	0.11%
354.00	TOWERS & FIXTURES	2,911,904	6,891,043	9,802,947	(8,463)	14,010	5,548	-0.29%	0.20%	0.06%
355.00	POLES & FIXTURES	98,677,201	85,569,105	184,246,306	174,692	137,108	311,800	0.18%	0.16%	0.17%
356.00	OVERHEAD CONDUCTORS & DEVICES	73,132,521	60,772,529	133,905,050	148,480	154,834	303,315	0.20%	0.25%	0.23%
357.00	UNDERGROUND CONDUIT	368,152	419,469	787,621	-	-	-	0.00%	0.00%	0.00%
358.00	UNDERGROUND CONDUCTOR & DEVICES	1,084,297	490,540	1,574,837	-	-	-	0.00%	0.00%	0.00%
359.00	ROADS & TRAILS		19,910	19,910	-	-	-	0.00%	0.00%	0.00%
TOTAL TRANSMISSION PLANT		316,772,823	274,914,138	591,686,962	501,744	405,161	906,905	0.16%	0.15%	0.15%
DISTRIBUTION PLANT										
361.00	STRUCTURES & IMPROVEMENTS	7,435,832	3,496,570	10,932,401	16,522	(514)	16,008	0.22%	-0.01%	0.15%
362.00	STATION EQUIPMENT	91,424,380	54,632,243	146,056,623	166,510	59,422	225,932	0.18%	0.11%	0.15%
364.00	POLES, TOWERS & FIXTURES	157,973,597	100,204,589	258,178,186	825,935	376,265	1,202,200	0.52%	0.38%	0.47%
365.00	OVERHEAD CONDUCTORS & DEVICES	91,389,093	81,262,390	172,651,483	718,202	370,843	1,089,045	0.79%	0.46%	0.63%
366.00	UNDERGROUND CONDUIT	19,507,626	35,516,093	55,023,719	11,857	46,503	58,360	0.06%	0.13%	0.11%
367.00	UNDERGROUND CONDUCTORS & DEVICES	46,865,491	64,032,273	110,897,764	109,333	173,486	282,820	0.23%	0.27%	0.26%
368.00	LINE TRANSFORMERS	148,391,031	137,521,034	285,912,065	407,915	138,321	546,236	0.27%	0.10%	0.19%
369.00	SERVICES	46,406,634	62,182,754	108,589,388	(104,402)	112,435	8,033	-0.22%	0.18%	0.01%
370.00	METERS	41,239,246	41,300,588	82,539,834	(32,473)	-	(32,473)	-0.08%	0.00%	-0.04%
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	3,146,831	1,776,650	4,923,481	-	-	-	0.00%	0.00%	0.00%
372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	10,954,319	6,304,347	17,258,666	-	-	-	0.00%	0.00%	0.00%
373.00	STREET LIGHTING & SIGNAL SYSTEMS	22,649,807	22,893,863	45,543,670	33,530	185,050	218,580	0.15%	0.81%	0.48%
TOTAL DISTRIBUTION PLANT		687,183,887	611,123,393	1,298,307,280	2,152,929	1,461,812	3,614,741	0.31%	0.24%	0.28%

Sources:
 Cols. (2) and (3) from Depreciation Study, pages III-4 through III-9.
 Cols. (5) and (6) from Exhibit___(MJM-16).

VERIFICATION

WASHINGTON,)
) ss:
DISTRICT OF COLUMBIA)

I, Michael J. Majoros, Jr., 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.

Michael J. Majoros, Jr.

SUBSCRIBED AND SWORN to before me this 28th day of September, 2005.

Shal J. Smith
Notary of Public

My Commission expires: 3-14-06



CERTIFICATE OF SERVICE

05-WSEE-981-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, 2005, to the following:

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CERTIFICATE OF SERVICE

05-WSEE-981-RTS

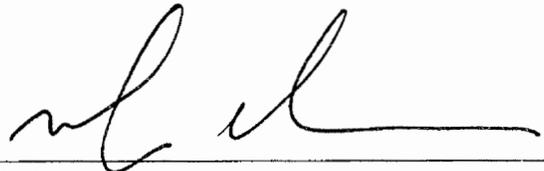
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