

WESTAR SOUTH
SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND CALCULATED
ANNUAL DEPRECIATION RATES AS OF DECEMBER 31, 2007

ACCOUNT (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT. (3)	ORIGINAL COST (4)	BOOK RESERVE (5)	FUTURE ACCRUALS (6)	ANNUAL ACCRUAL AMOUNT (7)	CALCULATED RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	JEFFREY	(5)	3,961,675.44	1,361,271	2,798,490	112,234	2.83	24.9
	NEOSHO	(5)	440,002.43	417,584	44,419	6,954	1.58	6.4
	MURRAY GILL	(5)	1,482,165.09	1,117,133	439,142	37,612	2.54	11.7
	GORDAN EVANS	(5)	1,439,904.44	993,064	518,834	29,181	2.03	17.8
	LACYGNE UNIT 1	(5)	4,392,912.23	1,750,916	2,861,642	130,452	2.97	21.9
	LACYGNE UNIT 2	(5)	1,504,110.05	214,865	1,364,449	169,263	11.25	8.1
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT		13,220,769.68	5,854,833	8,026,976	485,696	3.67	16.5
	TOTAL STEAM PRODUCTION PLANT		705,549,306.06	379,186,654	500,402,322	27,226,297	3.86	18.4
	WIND GENERATION PLANT							
341.00	STRUCTURES & IMPROVEMENTS							
	JEFFREY	0	10,491.12	4,637	5,854	669	6.57 **	8.5
344.00	GENERATORS							
	JEFFREY	0	376,493.89	161,583	214,911	25,463	6.76 **	8.4
345.00	ACCESSORY ELECTRIC EQUIPMENT							
	JEFFREY	0	22,687.89	10,179	12,509	1,473	6.49 **	8.5
346.00	MISCELLANEOUS PLANT EQUIPMENT							
	JEFFREY	0	5,544.56	2,433	3,112	366	6.60 **	8.5
	TOTAL WIND GENERATION PLANT		415,217.46	178,832	236,386	27,991	6.74	8.4
	TOTAL DEPRECIABLE PLANT		705,964,523.52	379,365,486	500,638,708	27,254,288	3.86	18.4

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

** Accrual rate for new wind generation

341.00	STRUCTURES & IMPROVEMENTS	5.25%
344.00	GENERATORS	4.94%
345.00	ACCESSORY ELECTRIC EQUIPMENT	4.90%
346.00	MISCELLANEOUS PLANT EQUIPMENT	5.00%

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
311.00	STEAM PRODUCTION PLANT STRUCTURES & IMPROVEMENTS								
	JEFFREY	75-R3	(10)	156,652,180.14	97,436,682	74,880,717	2,461,815	1.57	30.4
	TECUMSEH	75-R3	(10)	15,165,049.69	10,560,460	6,121,088	429,347	2.83	14.3
	LAWRENCE	75-R3	(10)	29,361,229.29	14,765,795	17,531,557	763,790	2.60	23.0
	HUTCHINSON	75-R3	(10)	6,086,489.43	4,968,879	1,726,263	113,649	1.87	15.2
	TOTAL STRUCTURES & IMPROVEMENTS			207,264,948.55	127,731,816	100,259,625	3,768,601	1.82	26.6
312.00	BOILER PLANT EQUIPMENT								
	JEFFREY	50-R1	(35)	306,237,515.58	145,339,620	268,081,025	10,340,511	3.38	25.9
	TECUMSEH	50-R1	(35)	48,558,343.17	29,381,394	36,172,371	2,693,569	5.55	13.4
	LAWRENCE	50-R1	(35)	105,181,348.00	49,760,875	92,233,842	4,435,244	4.22	20.8
	HUTCHINSON	50-R1	(35)	12,820,597.37	4,551,139	12,756,664	907,373	7.08	14.1
	TOTAL BOILER PLANT EQUIPMENT			472,797,804.12	229,033,128	409,243,902	18,376,697	3.89	22.3
312.10	POLLUTION CONTROL EQUIPMENT								
	JEFFREY	40-R2.5	(40)	156,686,404.41	87,962,265	131,370,700	6,959,515	4.44	18.9
	TECUMSEH	40-R2.5	(40)	5,311,449	5,311,449	9,715,744	789,425	7.35	12.3
	LAWRENCE	40-R2.5	(40)	22,526,297.34	4,117,112	27,419,703	1,352,783	6.01	20.3
	HUTCHINSON	40-R2.5	(40)	162,352.80	0	227,294	15,037	9.26	15.1
	TOTAL POLLUTION CONTROL EQUIPMENT			180,088,765.12	97,390,826	168,733,441	9,116,760	4.80	18.5
312.20	BOILER PLANT EQUIPMENT - TRAIN CARS								
	JEFFREY	25-R3	25	413,161.11	113,647	196,223	10,161	2.46	19.3
	TECUMSEH	25-R3	25	4,937,987.11	2,174,877	1,528,614	116,857	2.37	13.1
	LAWRENCE	25-R3	25	12,000,747.16	4,992,126	4,008,435	223,575	1.86	17.9
	TOTAL BOILER PLANT EQUIPMENT - TRAIN CARS			17,351,895.38	7,280,650	5,733,272	350,593	2.02	16.4
314.00	TURBOGENERATOR UNITS								
	JEFFREY	40-S1	(20)	155,699,844.00	55,149,213	131,690,602	5,649,142	3.63	23.3
	TECUMSEH	40-S1	(20)	23,210,981.51	13,454,205	14,398,971	1,178,548	5.08	12.2
	LAWRENCE	40-S1	(20)	61,700,506.15	27,895,875	46,144,731	2,436,706	3.95	18.9
	HUTCHINSON	40-S1	(20)	10,610,152.30	6,659,824	6,072,356	444,463	4.19	13.7
	TOTAL TURBOGENERATOR UNITS			251,221,483.96	103,159,117	198,306,660	9,708,859	3.86	20.4
315.00	ACCESSORY ELECTRIC EQUIPMENT								
	JEFFREY	50-S1.5	(20)	51,085,955.02	25,651,117	35,652,029	1,435,054	2.81	24.8
	TECUMSEH	50-S1.5	(20)	12,294,589.30	4,947,879	9,805,629	714,827	5.81	13.7
	LAWRENCE	50-S1.5	(20)	23,023,715.47	3,862,190	23,766,269	1,078,557	4.68	22.0
	HUTCHINSON	50-S1.5	(20)	2,684,781.06	1,629,059	1,392,680	102,972	3.84	13.5
	TOTAL ACCESSORY ELECTRIC EQUIPMENT			89,089,040.85	36,290,245	70,616,607	3,331,410	3.74	21.2
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	JEFFREY	40-R1.5	(5)	13,278,698.89	5,725,391	8,217,244	317,520	2.39	25.9
	TECUMSEH	40-R1.5	(5)	3,643,433.38	1,766,022	2,059,583	152,995	4.20	13.5
	LAWRENCE	40-R1.5	(5)	4,705,815.85	1,099,751	3,841,354	188,143	4.00	20.4
	HUTCHINSON	40-R1.5	(5)	619,889.44	304,459	346,426	23,744	3.83	14.6
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT			22,247,837.56	8,895,623	14,464,607	682,402	3.07	21.2
	TOTAL STEAM PRODUCTION PLANT			1,250,061,775.54	609,781,405	987,358,114	45,335,322	3.63	21.3

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	ACCOUNT	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST	BOOK RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT		COMPOSITE REMAINING LIFE
		(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)
341.00	WIND GENERATION PLANT STRUCTURES & IMPROVEMENTS JEFFREY	SQUARE *	0	45,804.10	18,001	27,803	3,271	7.14 **	8.5
344.00	GENERATORS JEFFREY	40-S2.5 *	0	1,368,562.28	545,136	823,426	97,151	7.10 **	8.5
345.00	ACCESSORY ELECTRIC EQUIPMENT JEFFREY	40-S3 *	0	82,976.22	34,469	48,507	5,712	6.88 **	8.5
346.00	MISCELLANEOUS PLANT EQUIPMENT JEFFREY	SQUARE *	0	20,416.54	8,150	12,267	1,443	7.07 **	8.5
	TOTAL WIND GENERATION PLANT			1,517,759.14	605,756	912,003	107,577	7.09	8.5
	TOTAL DEPRECIABLE PLANT			1,251,579,534.68	610,387,161	966,270,117	45,442,899	3.63	21.3

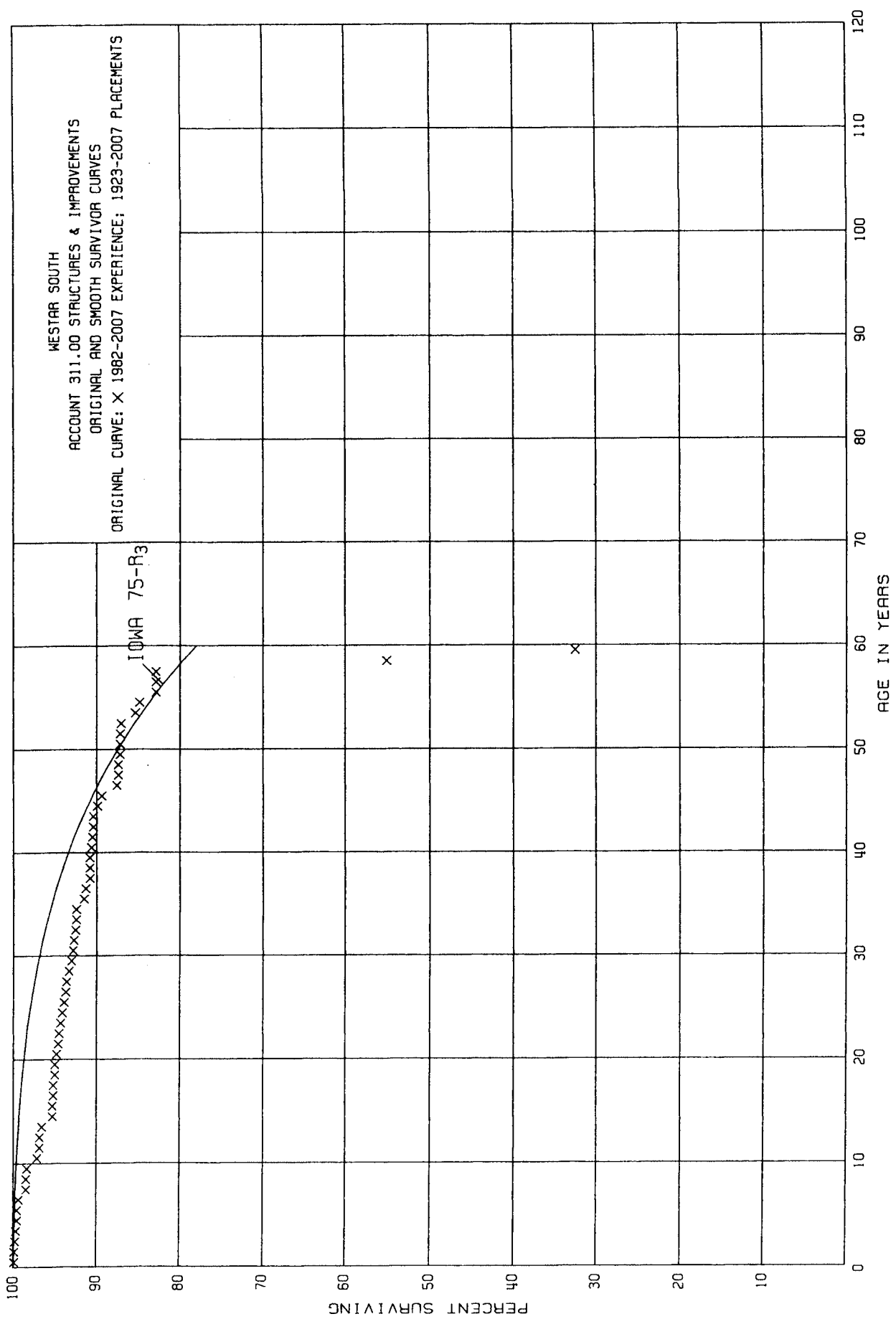
* Curve shown is interim survivor curve. Each facility in the account is assigned an individual probable retirement year.

** Accrual rate for new wind generation

341.00	STRUCTURES & IMPROVEMENTS	5.25%
344.00	GENERATORS	4.94%
345.00	ACCESSORY ELECTRIC EQUIPMENT	4.90%
346.00	MISCELLANEOUS PLANT EQUIPMENT	5.00%

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SERVICE LIFE STATISTICS



WESTAR SOUTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2007			EXPERIENCE BAND 1982-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	49,063,499		0.0000	1.0000	100.00
0.5	48,345,838	189	0.0000	1.0000	100.00
1.5	59,191,621	143,520	0.0024	0.9976	100.00
2.5	58,308,233	63,137	0.0011	0.9989	99.76
3.5	73,794,505	49,720	0.0007	0.9993	99.65
4.5	75,242,456	13,526	0.0002	0.9998	99.58
5.5	74,940,177	97,541	0.0013	0.9987	99.56
6.5	74,498,113	703,764	0.0094	0.9906	99.43
7.5	72,798,543	11,101	0.0002	0.9998	98.50
8.5	79,387,222	47,239	0.0006	0.9994	98.48
9.5	79,265,777	956,954	0.0121	0.9879	98.42
10.5	77,009,491	280,456	0.0036	0.9964	97.23
11.5	76,556,140	25,922	0.0003	0.9997	96.88
12.5	76,034,642	224,152	0.0029	0.9971	96.85
13.5	74,938,348	1,007,621	0.0134	0.9866	96.57
14.5	64,638,947	12,114	0.0002	0.9998	95.28
15.5	64,050,496	19,257	0.0003	0.9997	95.26
16.5	63,230,853	17,002	0.0003	0.9997	95.23
17.5	63,078,764	150,487	0.0024	0.9976	95.20
18.5	59,980,747	1,631	0.0000	1.0000	94.97
19.5	59,923,487	122,095	0.0020	0.9980	94.97
20.5	58,614,484	140,126	0.0024	0.9976	94.78
21.5	54,953,941	24,985	0.0005	0.9995	94.55
22.5	54,924,930	95,507	0.0017	0.9983	94.50
23.5	54,606,312	162,745	0.0030	0.9970	94.34
24.5	40,911,263	58,359	0.0014	0.9986	94.06
25.5	39,454,145	77,198	0.0020	0.9980	93.93
26.5	39,014,946	55,587	0.0014	0.9986	93.74
27.5	28,965,896	109,073	0.0038	0.9962	93.61
28.5	28,725,055	78,223	0.0027	0.9973	93.25
29.5	13,892,653	33,654	0.0024	0.9976	93.00
30.5	12,944,508	5,965	0.0005	0.9995	92.78
31.5	12,897,425	38,812	0.0030	0.9970	92.73
32.5	13,260,026	1,751	0.0001	0.9999	92.45
33.5	13,774,978	14,061	0.0010	0.9990	92.44
34.5	7,303,739	68,265	0.0093	0.9907	92.35
35.5	7,234,476	18,520	0.0026	0.9974	91.49
36.5	7,245,458	33,320	0.0046	0.9954	91.25
37.5	6,820,758		0.0000	1.0000	90.83
38.5	6,817,539	555	0.0001	0.9999	90.83

WESTAR SOUTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2007			EXPERIENCE BAND 1982-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,805,387	19,867	0.0029	0.9971	90.82
40.5	5,506,173	2,965	0.0005	0.9995	90.56
41.5	5,502,981	8,681	0.0016	0.9984	90.51
42.5	5,492,082	14	0.0000	1.0000	90.37
43.5	5,671,082	28,681	0.0051	0.9949	90.37
44.5	5,629,268	31,113	0.0055	0.9945	89.91
45.5	8,038,239	168,387	0.0209	0.9791	89.42
46.5	6,619,474	10,009	0.0015	0.9985	87.55
47.5	6,608,404	4,532	0.0007	0.9993	87.42
48.5	6,040,168	10,548	0.0017	0.9983	87.36
49.5	6,029,620		0.0000	1.0000	87.21
50.5	6,028,207	750	0.0001	0.9999	87.21
51.5	5,315,058	6,732	0.0013	0.9987	87.20
52.5	5,305,579	102,414	0.0193	0.9807	87.09
53.5	2,465,020	15,475	0.0063	0.9937	85.41
54.5	2,531,745	58,297	0.0230	0.9770	84.87
55.5	1,467,208	1,086	0.0007	0.9993	82.92
56.5	1,466,122	33	0.0000	1.0000	82.86
57.5	1,466,089	490,981	0.3349	0.6651	82.86
58.5	1,191,672	488,538	0.4100	0.5900	55.11
59.5	703,134		0.0000	1.0000	32.51
60.5	703,134		0.0000	1.0000	32.51
61.5	703,134	853	0.0012	0.9988	32.51
62.5	702,281	37,912	0.0540	0.9460	32.47
63.5	664,368	341	0.0005	0.9995	30.72
64.5	664,028	39	0.0001	0.9999	30.70
65.5	663,988	73	0.0001	0.9999	30.70
66.5	658,285	4,892	0.0074	0.9926	30.70
67.5	652,478		0.0000	1.0000	30.47
68.5	651,467	88,559	0.1359	0.8641	30.47
69.5	316,301		0.0000	1.0000	26.33
70.5	315,819		0.0000	1.0000	26.33
71.5	312,804		0.0000	1.0000	26.33
72.5	306,768		0.0000	1.0000	26.33
73.5	306,768		0.0000	1.0000	26.33
74.5	306,768		0.0000	1.0000	26.33
75.5	306,768		0.0000	1.0000	26.33
76.5	306,768	113,367	0.3696	0.6304	26.33
77.5	192,306		0.0000	1.0000	16.60
78.5	192,306		0.0000	1.0000	16.60

WESTAR SOUTH

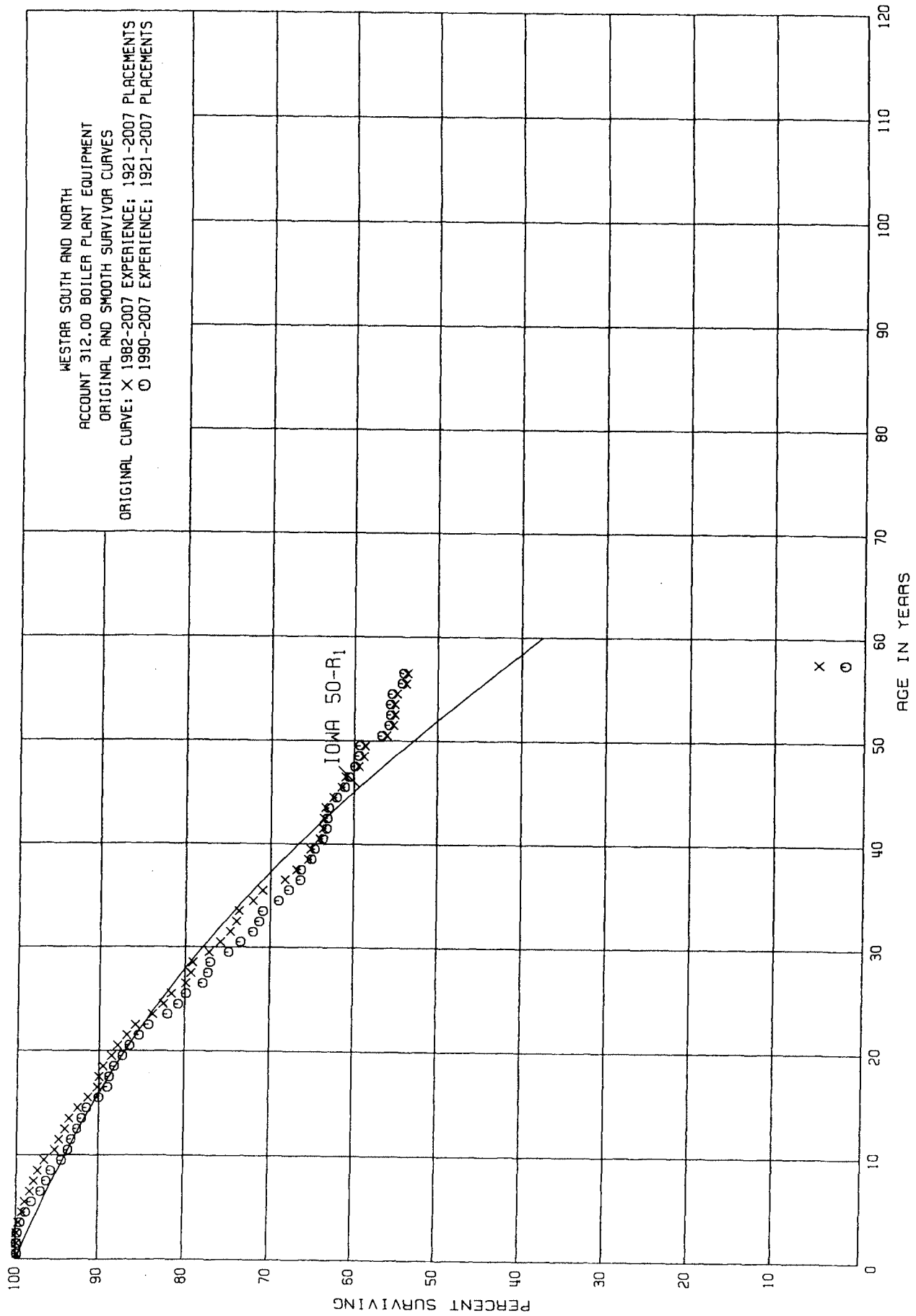
ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2007

EXPERIENCE BAND 1982-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	192,306		0.0000	1.0000	16.60
80.5	105,159		0.0000	1.0000	16.60
81.5	105,159		0.0000	1.0000	16.60
82.5	105,159		0.0000	1.0000	16.60
83.5	105,159		0.0000	1.0000	16.60
84.5					16.60



WESTAR SOUTH AND NORTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2007			EXPERIENCE BAND 1982-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	553,665,576	1,164	0.0000	1.0000	100.00
0.5	539,820,733	393,930	0.0007	0.9993	100.00
1.5	623,292,899	448,144	0.0007	0.9993	99.93
2.5	581,046,857	1,094,604	0.0019	0.9981	99.86
3.5	651,806,647	2,536,146	0.0039	0.9961	99.67
4.5	627,110,097	1,826,554	0.0029	0.9971	99.28
5.5	602,829,249	3,481,927	0.0058	0.9942	98.99
6.5	568,207,031	3,009,946	0.0053	0.9947	98.42
7.5	549,631,887	2,142,708	0.0039	0.9961	97.90
8.5	565,856,981	4,576,434	0.0081	0.9919	97.52
9.5	554,471,573	7,834,001	0.0141	0.9859	96.73
10.5	554,622,365	2,778,193	0.0050	0.9950	95.37
11.5	534,144,084	3,682,702	0.0069	0.9931	94.89
12.5	508,627,061	2,699,713	0.0053	0.9947	94.24
13.5	495,007,022	6,114,474	0.0124	0.9876	93.74
14.5	482,337,266	6,798,805	0.0141	0.9859	92.58
15.5	470,397,291	5,429,412	0.0115	0.9885	91.27
16.5	464,586,452	1,045,911	0.0023	0.9977	90.22
17.5	457,717,019	2,655,592	0.0058	0.9942	90.01
18.5	450,801,948	5,128,836	0.0114	0.9886	89.49
19.5	448,806,692	3,474,125	0.0077	0.9923	88.47
20.5	438,129,679	5,504,145	0.0126	0.9874	87.79
21.5	434,514,507	4,969,728	0.0114	0.9886	86.68
22.5	431,867,767	10,276,507	0.0238	0.9762	85.69
23.5	418,559,347	5,706,290	0.0136	0.9864	83.65
24.5	285,007,020	3,084,131	0.0108	0.9892	82.51
25.5	283,149,871	6,027,120	0.0213	0.9787	81.62
26.5	278,488,504	1,979,466	0.0071	0.9929	79.88
27.5	194,032,511	490,861	0.0025	0.9975	79.31
28.5	191,677,648	4,725,649	0.0247	0.9753	79.11
29.5	107,652,208	1,697,451	0.0158	0.9842	77.16
30.5	102,887,109	1,706,118	0.0166	0.9834	75.94
31.5	101,403,559	883,279	0.0087	0.9913	74.68
32.5	101,405,166	409,551	0.0040	0.9960	74.03
33.5	101,163,244	2,336,532	0.0231	0.9769	73.73
34.5	79,012,378	1,254,695	0.0159	0.9841	72.03
35.5	77,211,625	2,774,695	0.0359	0.9641	70.88
36.5	58,494,114	1,277,128	0.0218	0.9782	68.34
37.5	57,182,053	1,141,234	0.0200	0.9800	66.85
38.5	56,021,999	298,776	0.0053	0.9947	65.51

WESTAR SOUTH AND NORTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2007			EXPERIENCE BAND 1982-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,678,163	898,571	0.0161	0.9839	65.16
40.5	44,510,416	296,949	0.0067	0.9933	64.11
41.5	44,093,248	87,590	0.0020	0.9980	63.68
42.5	39,286,556	81,439	0.0021	0.9979	63.55
43.5	39,676,992	557,559	0.0141	0.9859	63.42
44.5	39,100,325	623,667	0.0160	0.9840	62.53
45.5	37,521,178	349,707	0.0093	0.9907	61.53
46.5	31,589,031	830,368	0.0263	0.9737	60.96
47.5	26,261,929	234,482	0.0089	0.9911	59.36
48.5	21,448,438	31,589	0.0015	0.9985	58.83
49.5	21,139,820	934,533	0.0442	0.9558	58.74
50.5	17,918,239	277,335	0.0155	0.9845	56.14
51.5	13,246,846	24,815	0.0019	0.9981	55.27
52.5	11,858,087	437	0.0000	1.0000	55.16
53.5	4,836,782	22,202	0.0046	0.9954	55.16
54.5	4,813,080	99,943	0.0208	0.9792	54.91
55.5	2,433,837	6,324	0.0026	0.9974	53.77
56.5	2,498,241	2,273,620	0.9101	0.0899	53.63
57.5	224,927		0.0000	1.0000	4.82
58.5	178,194	1,045	0.0059	0.9941	4.82
59.5	159,386		0.0000	1.0000	4.79
60.5	161,686		0.0000	1.0000	4.79
61.5	161,686		0.0000	1.0000	4.79
62.5	154,537		0.0000	1.0000	4.79
63.5	153,540	231	0.0015	0.9985	4.79
64.5	153,309	4,481	0.0292	0.9708	4.78
65.5	145,366	28,678	0.1973	0.8027	4.64
66.5	116,688		0.0000	1.0000	3.72
67.5	116,688	25,764	0.2208	0.7792	3.72
68.5	86,924		0.0000	1.0000	2.90
69.5	86,924		0.0000	1.0000	2.90
70.5	86,924		0.0000	1.0000	2.90
71.5	86,924		0.0000	1.0000	2.90
72.5	86,924		0.0000	1.0000	2.90
73.5	86,924		0.0000	1.0000	2.90
74.5	86,924		0.0000	1.0000	2.90
75.5	86,924	924	0.0106	0.9894	2.90
76.5	86,001		0.0000	1.0000	2.87
77.5	84,628		0.0000	1.0000	2.87
78.5	84,628		0.0000	1.0000	2.87

WESTAR SOUTH AND NORTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2007			EXPERIENCE BAND 1982-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	84,628		0.0000	1.0000	2.87
80.5	84,628		0.0000	1.0000	2.87
81.5	84,628		0.0000	1.0000	2.87
82.5	10,465		0.0000	1.0000	2.87
83.5	10,465		0.0000	1.0000	2.87
84.5	10,465		0.0000	1.0000	2.87
85.5	10,465	10,465	1.0000	0.0000	2.87
86.5					0.00

WESTAR SOUTH AND NORTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2007			EXPERIENCE BAND 1990-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	355,738,897	1,164	0.0000	1.0000	100.00
0.5	345,026,565	340,984	0.0010	0.9990	100.00
1.5	330,053,172	396,566	0.0012	0.9988	99.90
2.5	301,599,681	741,493	0.0025	0.9975	99.78
3.5	281,885,683	1,852,051	0.0066	0.9934	99.53
4.5	252,802,536	1,641,163	0.0065	0.9935	98.87
5.5	231,131,214	2,681,112	0.0116	0.9884	98.23
6.5	349,163,990	2,520,240	0.0072	0.9928	97.09
7.5	333,427,996	1,748,213	0.0052	0.9948	96.39
8.5	314,454,617	4,239,074	0.0135	0.9865	95.89
9.5	404,490,533	3,398,080	0.0084	0.9916	94.60
10.5	390,817,936	1,626,570	0.0042	0.9958	93.81
11.5	467,164,436	3,672,171	0.0079	0.9921	93.42
12.5	449,203,913	2,692,732	0.0060	0.9940	92.68
13.5	437,649,819	2,927,974	0.0067	0.9933	92.12
14.5	417,214,754	6,794,316	0.0163	0.9837	91.50
15.5	406,326,947	4,628,407	0.0114	0.9886	90.01
16.5	425,026,429	1,041,323	0.0025	0.9975	88.98
17.5	418,686,674	2,649,231	0.0063	0.9937	88.76
18.5	432,100,874	5,121,885	0.0119	0.9881	88.20
19.5	423,996,141	3,467,309	0.0082	0.9918	87.15
20.5	406,981,222	5,499,941	0.0135	0.9865	86.44
21.5	396,885,605	4,963,131	0.0125	0.9875	85.27
22.5	401,301,851	10,269,520	0.0256	0.9744	84.20
23.5	387,823,114	5,698,484	0.0147	0.9853	82.04
24.5	257,681,071	3,080,274	0.0120	0.9880	80.83
25.5	251,321,412	6,021,692	0.0240	0.9760	79.86
26.5	243,836,838	1,961,404	0.0080	0.9920	77.94
27.5	162,752,641	475,919	0.0029	0.9971	77.32
28.5	166,869,303	4,724,096	0.0283	0.9717	77.10
29.5	86,936,895	1,694,278	0.0195	0.9805	74.92
30.5	86,684,888	1,698,946	0.0196	0.9804	73.46
31.5	83,198,437	883,279	0.0106	0.9894	72.02
32.5	84,548,180	409,551	0.0048	0.9952	71.26
33.5	87,574,853	2,331,186	0.0266	0.9734	70.92
34.5	68,177,140	1,244,869	0.0183	0.9817	69.03
35.5	69,235,419	1,313,986	0.0190	0.9810	67.77
36.5	51,981,123	66,130	0.0013	0.9987	66.48
37.5	54,327,200	1,057,101	0.0195	0.9805	66.39
38.5	53,396,398	298,525	0.0056	0.9944	65.10

WESTAR SOUTH AND NORTH

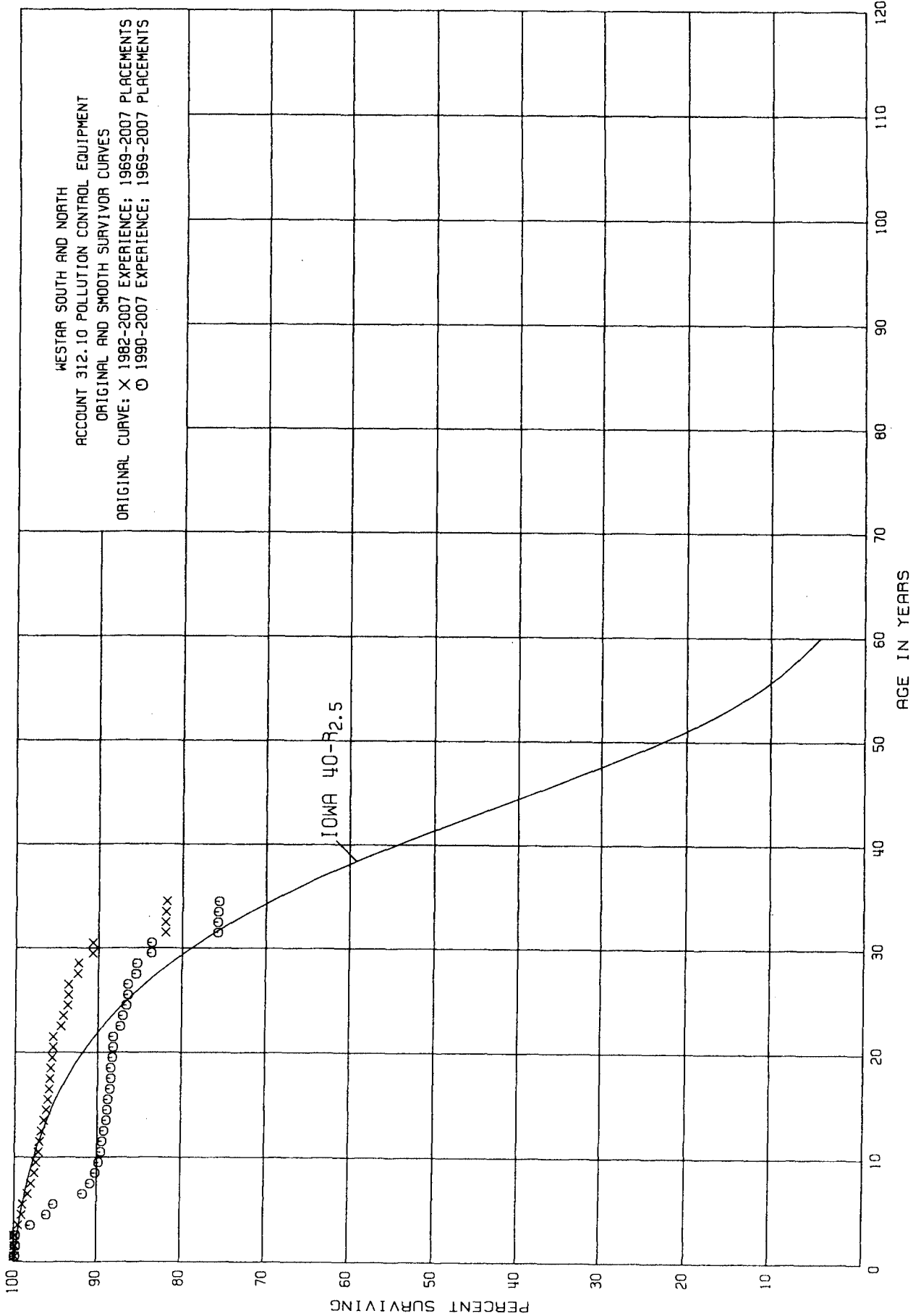
ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2007			EXPERIENCE BAND 1990-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,343,919	898,571	0.0162	0.9838	64.74
40.5	44,354,192	296,949	0.0067	0.9933	63.69
41.5	44,011,015	80,031	0.0018	0.9982	63.26
42.5	39,218,611	81,439	0.0021	0.9979	63.15
43.5	39,125,831	557,559	0.0143	0.9857	63.02
44.5	38,556,572	622,287	0.0161	0.9839	62.12
45.5	36,980,816	348,563	0.0094	0.9906	61.12
46.5	31,050,450	309,573	0.0100	0.9900	60.55
47.5	26,247,605	234,482	0.0089	0.9911	59.94
48.5	21,434,114	31,589	0.0015	0.9985	59.41
49.5	21,131,820	934,533	0.0442	0.9558	59.32
50.5	17,913,758	277,335	0.0155	0.9845	56.70
51.5	13,212,314	24,815	0.0019	0.9981	55.82
52.5	11,823,555	437	0.0000	1.0000	55.71
53.5	4,776,487	22,202	0.0046	0.9954	55.71
54.5	4,752,784	99,943	0.0210	0.9790	55.45
55.5	2,373,541	6,324	0.0027	0.9973	54.29
56.5	2,363,783	2,273,620	0.9619	0.0381	54.14
57.5	89,545		0.0000	1.0000	2.06
58.5	47,293	1,045	0.0221	0.9779	2.06
59.5	58,304		0.0000	1.0000	2.01
60.5	50,140		0.0000	1.0000	2.01
61.5	75,904		0.0000	1.0000	2.01
62.5	68,754		0.0000	1.0000	2.01
63.5	67,758		0.0000	1.0000	2.01
64.5	141,921	4,481	0.0316	0.9684	2.01
65.5	134,901	28,678	0.2126	0.7874	1.95
66.5	106,223		0.0000	1.0000	1.54
67.5	106,223	25,764	0.2425	0.7575	1.54
68.5	86,924		0.0000	1.0000	1.17
69.5	86,924		0.0000	1.0000	1.17
70.5	86,924		0.0000	1.0000	1.17
71.5	86,924		0.0000	1.0000	1.17
72.5	86,924		0.0000	1.0000	1.17
73.5	86,924		0.0000	1.0000	1.17
74.5	86,924		0.0000	1.0000	1.17
75.5	86,924	924	0.0106	0.9894	1.17
76.5	86,001		0.0000	1.0000	1.16
77.5	84,628		0.0000	1.0000	1.16
78.5	84,628		0.0000	1.0000	1.16

WESTAR SOUTH AND NORTH
ACCOUNT 312.00 BOILER PLANT EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2007			EXPERIENCE BAND 1990-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	84,628		0.0000	1.0000	1.16
80.5	84,628		0.0000	1.0000	1.16
81.5	84,628		0.0000	1.0000	1.16
82.5	10,465		0.0000	1.0000	1.16
83.5	10,465		0.0000	1.0000	1.16
84.5	10,465		0.0000	1.0000	1.16
85.5	10,465	10,465	1.0000	0.0000	1.16
86.5					0.00



WESTAR SOUTH AND NORTH

ACCOUNT 312.10 POLLUTION CONTROL EQUIPMENT

ORIGINAL LIFE TABLE

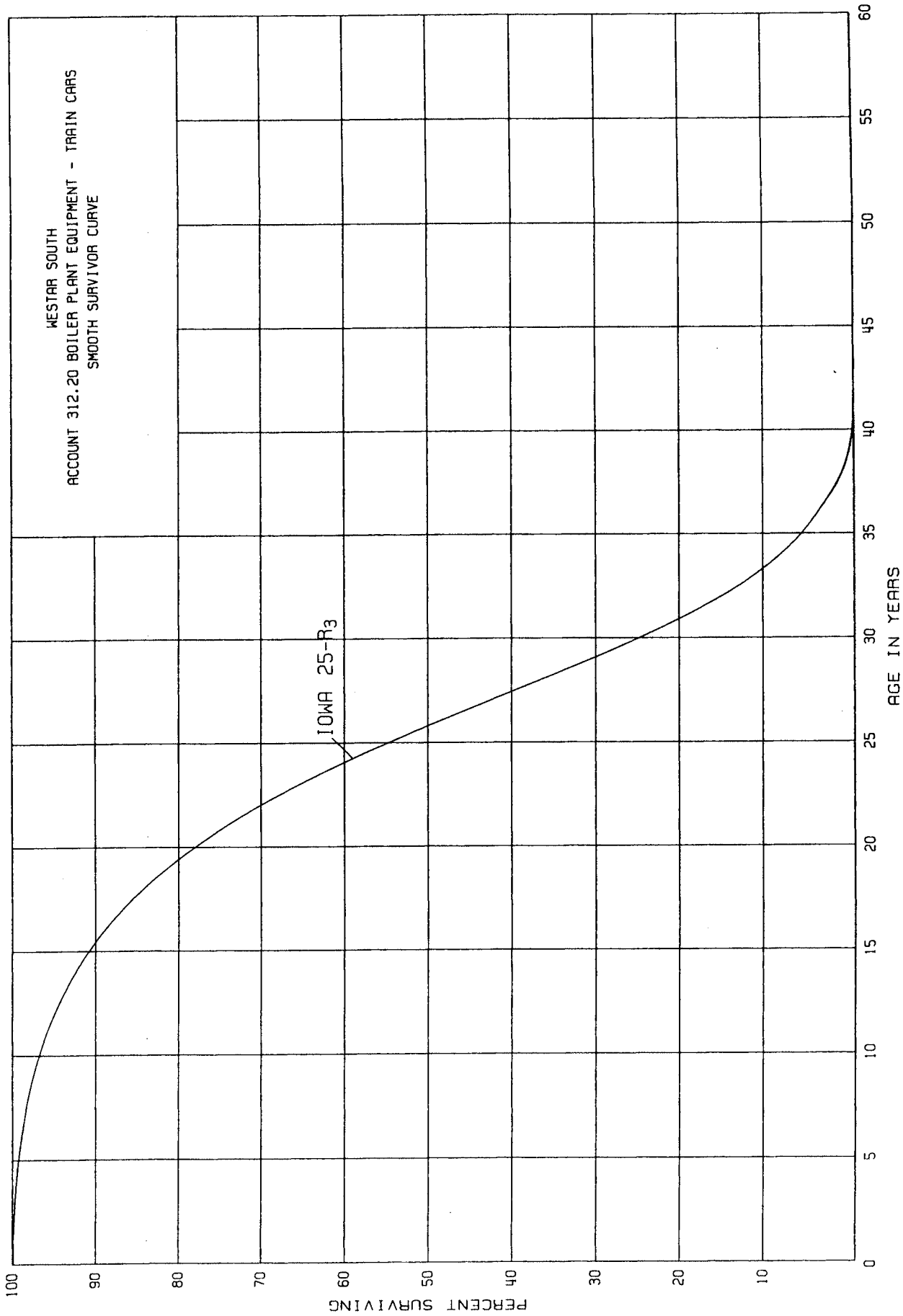
PLACEMENT BAND 1969-2007			EXPERIENCE BAND 1982-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	175,842,087		0.0000	1.0000	100.00
0.5	127,203,120	108,575	0.0009	0.9991	100.00
1.5	157,325,823	3,786	0.0000	1.0000	99.91
2.5	160,357,213	693,898	0.0043	0.9957	99.91
3.5	228,347,515	776,519	0.0034	0.9966	99.48
4.5	227,886,106	295,118	0.0013	0.9987	99.14
5.5	222,831,770	1,313,110	0.0059	0.9941	99.01
6.5	218,182,572	966,907	0.0044	0.9956	98.43
7.5	218,292,319	866,090	0.0040	0.9960	98.00
8.5	236,385,585	564,504	0.0024	0.9976	97.61
9.5	235,461,250	693,856	0.0029	0.9971	97.38
10.5	235,629,306	215,115	0.0009	0.9991	97.10
11.5	229,770,914	606,807	0.0026	0.9974	97.01
12.5	227,676,033	703,098	0.0031	0.9969	96.76
13.5	226,437,064	670,376	0.0030	0.9970	96.46
14.5	224,338,657	365,416	0.0016	0.9984	96.17
15.5	222,897,679	362,011	0.0016	0.9984	96.02
16.5	218,992,044	261,151	0.0012	0.9988	95.87
17.5	218,550,122	107,715	0.0005	0.9995	95.75
18.5	218,082,884	392,054	0.0018	0.9982	95.70
19.5	213,309,613	191,964	0.0009	0.9991	95.53
20.5	212,024,791	165,841	0.0008	0.9992	95.44
21.5	211,130,354	1,937,301	0.0092	0.9908	95.36
22.5	208,262,901	667,735	0.0032	0.9968	94.48
23.5	207,487,284	997,257	0.0048	0.9952	94.18
24.5	134,909,588	172,812	0.0013	0.9987	93.73
25.5	134,719,488		0.0000	1.0000	93.61
26.5	133,484,571	1,535,004	0.0115	0.9885	93.61
27.5	92,902,089	89,929	0.0010	0.9990	92.53
28.5	90,075,323	1,749,002	0.0194	0.9806	92.44
29.5	23,197,824		0.0000	1.0000	90.65
30.5	20,843,880	1,998,820	0.0959	0.9041	90.65
31.5	18,225,996	1,449	0.0001	0.9999	81.96
32.5	18,224,547		0.0000	1.0000	81.95
33.5	16,756,657	6,998	0.0004	0.9996	81.95
34.5	1,413,442		0.0000	1.0000	81.92
35.5	1,413,442		0.0000	1.0000	81.92
36.5	374,990		0.0000	1.0000	81.92
37.5	374,990		0.0000	1.0000	81.92
38.5					81.92

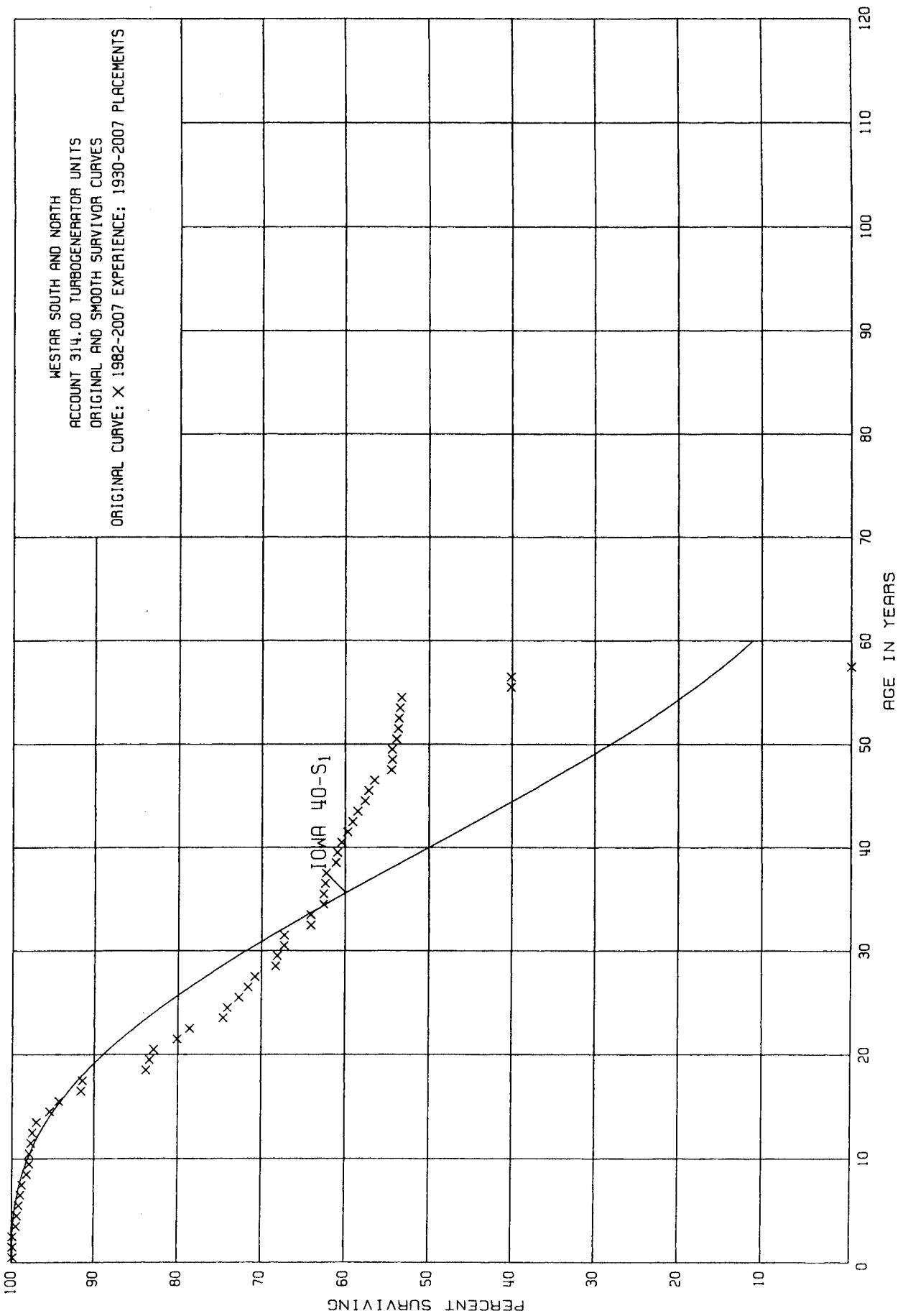
WESTAR SOUTH AND NORTH

ACCOUNT 312.10 POLLUTION CONTROL EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2007			EXPERIENCE BAND 1990-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	94,186,266		0.0000	1.0000	100.00
0.5	44,435,263	108,575	0.0024	0.9976	100.00
1.5	37,538,907	554	0.0000	1.0000	99.76
2.5	38,893,944	679,244	0.0175	0.9825	99.76
3.5	39,250,351	763,476	0.0195	0.9805	98.01
4.5	37,199,212	292,363	0.0079	0.9921	96.10
5.5	31,496,220	1,219,583	0.0387	0.9613	95.34
6.5	98,826,571	963,076	0.0097	0.9903	91.65
7.5	97,068,725	617,886	0.0064	0.9936	90.76
8.5	98,239,075	440,107	0.0045	0.9955	90.18
9.5	139,265,140	358,740	0.0026	0.9974	89.77
10.5	141,462,141	192,290	0.0014	0.9986	89.54
11.5	203,803,073	576,248	0.0028	0.9972	89.41
12.5	204,626,175	703,098	0.0034	0.9966	89.16
13.5	204,150,750	91,495	0.0004	0.9996	88.86
14.5	202,649,318	340,977	0.0017	0.9983	88.82
15.5	203,097,052	342,246	0.0017	0.9983	88.67
16.5	217,465,317	261,151	0.0012	0.9988	88.52
17.5	217,023,394	107,715	0.0005	0.9995	88.41
18.5	217,632,894	392,054	0.0018	0.9982	88.37
19.5	212,859,623	191,964	0.0009	0.9991	88.21
20.5	212,024,791	165,841	0.0008	0.9992	88.13
21.5	211,130,354	1,937,301	0.0092	0.9908	88.06
22.5	208,262,901	667,735	0.0032	0.9968	87.25
23.5	207,487,284	997,257	0.0048	0.9952	86.97
24.5	134,909,588	172,812	0.0013	0.9987	86.55
25.5	134,719,488		0.0000	1.0000	86.44
26.5	133,484,571	1,535,004	0.0115	0.9885	86.44
27.5	92,902,089	89,929	0.0010	0.9990	85.45
28.5	90,075,323	1,749,002	0.0194	0.9806	85.36
29.5	23,197,824		0.0000	1.0000	83.70
30.5	20,843,880	1,998,820	0.0959	0.9041	83.70
31.5	18,225,996	1,449	0.0001	0.9999	75.67
32.5	18,224,547		0.0000	1.0000	75.66
33.5	16,756,657	6,998	0.0004	0.9996	75.66
34.5	1,413,442		0.0000	1.0000	75.63
35.5	1,413,442		0.0000	1.0000	75.63
36.5	374,990		0.0000	1.0000	75.63
37.5	374,990		0.0000	1.0000	75.63
38.5					75.63





WESTAR SOUTH AND NORTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2007			EXPERIENCE BAND 1982-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	296,868,997	89,084	0.0003	0.9997	100.00
0.5	299,785,252	310,943	0.0010	0.9990	99.97
1.5	317,252,011	12,501	0.0000	1.0000	99.87
2.5	283,511,830	1,147,990	0.0040	0.9960	99.87
3.5	309,082,377	281,988	0.0009	0.9991	99.47
4.5	294,069,299	539,771	0.0018	0.9982	99.38
5.5	288,878,501	602,476	0.0021	0.9979	99.20
6.5	270,230,567	595,288	0.0022	0.9978	98.99
7.5	262,552,824	1,440,699	0.0055	0.9945	98.77
8.5	261,840,776	878,689	0.0034	0.9966	98.23
9.5	245,320,778	29,830	0.0001	0.9999	97.90
10.5	239,619,266	415,324	0.0017	0.9983	97.89
11.5	236,890,293	608,731	0.0026	0.9974	97.72
12.5	217,185,488	1,117,194	0.0051	0.9949	97.47
13.5	194,428,716	3,133,178	0.0161	0.9839	96.97
14.5	187,691,682	2,135,262	0.0114	0.9886	95.41
15.5	181,501,021	5,191,384	0.0286	0.9714	94.32
16.5	175,538,794	446,500	0.0025	0.9975	91.62
17.5	177,464,245	14,783,707	0.0833	0.9167	91.39
18.5	152,415,832	684,159	0.0045	0.9955	83.78
19.5	156,729,605	894,674	0.0057	0.9943	83.40
20.5	156,804,089	5,421,458	0.0346	0.9654	82.92
21.5	154,068,881	2,711,023	0.0176	0.9824	80.05
22.5	153,505,622	7,862,322	0.0512	0.9488	78.64
23.5	141,225,151	908,268	0.0064	0.9936	74.61
24.5	104,384,627	2,046,840	0.0196	0.9804	74.13
25.5	105,717,044	1,573,907	0.0149	0.9851	72.68
26.5	103,129,788	1,125,651	0.0109	0.9891	71.60
27.5	83,247,074	2,945,816	0.0354	0.9646	70.82
28.5	80,031,991	294,906	0.0037	0.9963	68.31
29.5	74,737,538	835,457	0.0112	0.9888	68.06
30.5	73,404,880	50,039	0.0007	0.9993	67.30
31.5	75,183,534	3,575,930	0.0476	0.9524	67.25
32.5	71,399,227	1,700	0.0000	1.0000	64.05
33.5	71,394,768	1,571,003	0.0220	0.9780	64.05
34.5	57,910,660	49,039	0.0008	0.9992	62.64
35.5	58,223,890	223,536	0.0038	0.9962	62.59
36.5	51,003,426	5,527	0.0001	0.9999	62.35
37.5	50,993,060	1,040,174	0.0204	0.9796	62.34
38.5	49,918,427	172,636	0.0035	0.9965	61.07

WESTAR SOUTH AND NORTH

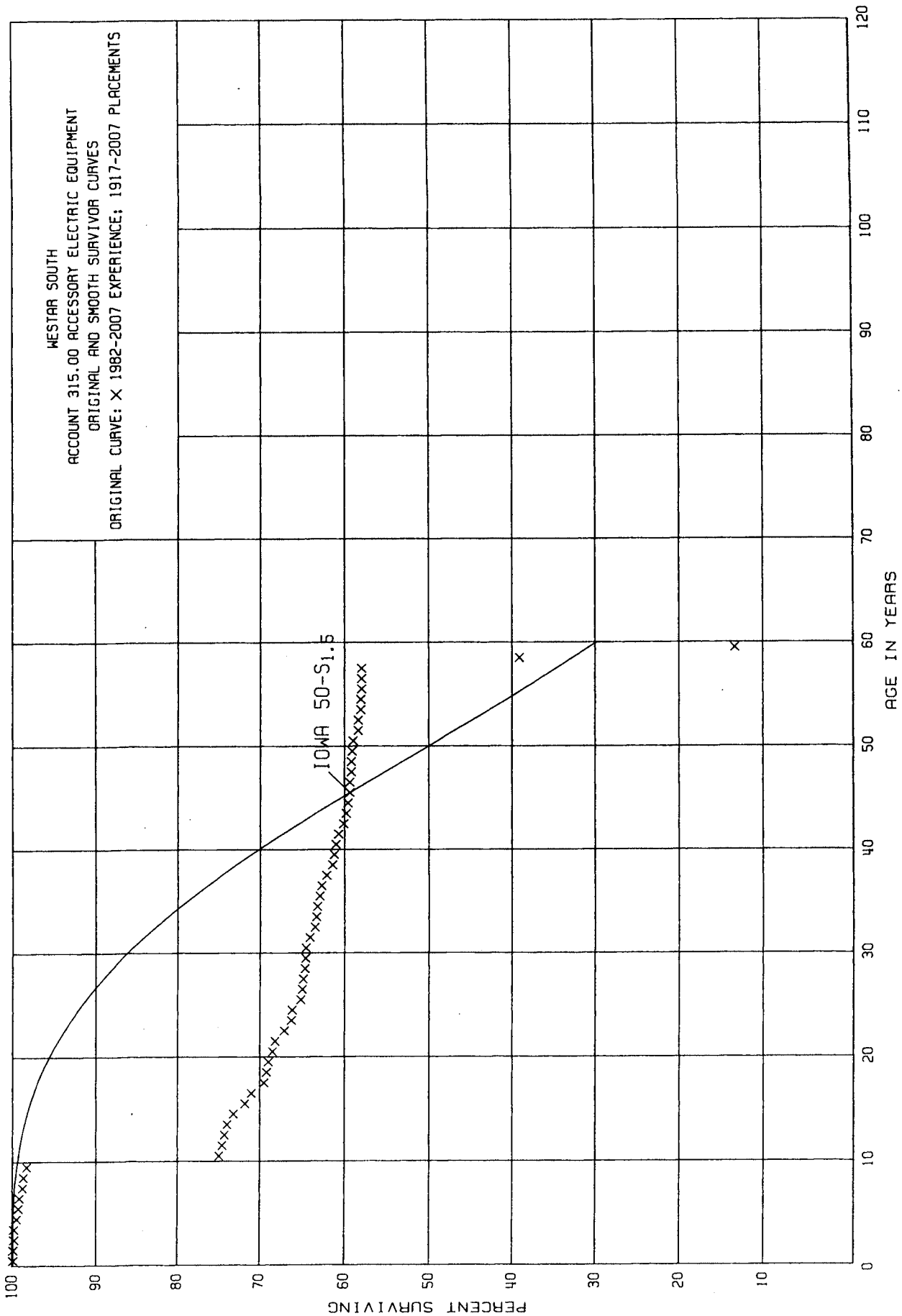
ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2007

EXPERIENCE BAND 1982-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	49,737,614	344,312	0.0069	0.9931	60.86
40.5	39,772,418	508,385	0.0128	0.9872	60.44
41.5	39,049,841	374,674	0.0096	0.9904	59.67
42.5	35,156,771	378,775	0.0108	0.9892	59.10
43.5	34,772,860	495,968	0.0143	0.9857	58.46
44.5	34,052,351	271,901	0.0080	0.9920	57.62
45.5	33,197,665	366,676	0.0110	0.9890	57.16
46.5	28,197,598	1,034,180	0.0367	0.9633	56.53
47.5	23,394,079	27,224	0.0012	0.9988	54.46
48.5	19,498,545	1,601	0.0001	0.9999	54.39
49.5	19,313,798	182,458	0.0094	0.9906	54.38
50.5	16,617,895	57,834	0.0035	0.9965	53.87
51.5	13,215,833	33,473	0.0025	0.9975	53.68
52.5	11,192,953	13,324	0.0012	0.9988	53.55
53.5	5,664,397	17,024	0.0030	0.9970	53.49
54.5	5,647,373	1,405,918	0.2490	0.7510	53.33
55.5	1,820,147		0.0000	1.0000	40.05
56.5	1,820,147	1,819,951	0.9999	0.0001	40.05
57.5	196		0.0000	1.0000	0.00
58.5	196		0.0000	1.0000	0.00
59.5	196		0.0000	1.0000	0.00
60.5	196		0.0000	1.0000	0.00
61.5	196		0.0000	1.0000	0.00
62.5	196		0.0000	1.0000	0.00
63.5	196		0.0000	1.0000	0.00
64.5	196		0.0000	1.0000	0.00
65.5	196		0.0000	1.0000	0.00
66.5	196		0.0000	1.0000	0.00
67.5	196		0.0000	1.0000	0.00
68.5	196		0.0000	1.0000	0.00
69.5	196		0.0000	1.0000	0.00
70.5	196		0.0000	1.0000	0.00
71.5	196		0.0000	1.0000	0.00
72.5	196		0.0000	1.0000	0.00
73.5	196		0.0000	1.0000	0.00
74.5	196		0.0000	1.0000	0.00
75.5	196		0.0000	1.0000	0.00
76.5	196		0.0000	1.0000	0.00
77.5	196		0.0000	1.0000	0.00



WESTAR SOUTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2007

EXPERIENCE BAND 1982-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,274,271		0.0000	1.0000	100.00
0.5	20,709,601	11,369	0.0005	0.9995	100.00
1.5	22,753,904	32,232	0.0014	0.9986	99.95
2.5	22,674,075	3,641	0.0002	0.9998	99.81
3.5	26,840,600	91,520	0.0034	0.9966	99.79
4.5	32,710,240	39,937	0.0012	0.9988	99.45
5.5	32,079,157	59,195	0.0018	0.9982	99.33
6.5	30,031,716	109,529	0.0036	0.9964	99.15
7.5	29,177,568	40,723	0.0014	0.9986	98.79
8.5	38,105,434	132,624	0.0035	0.9965	98.65
9.5	37,395,106	8,862,473	0.2370	0.7630	98.30
10.5	28,221,944	137,446	0.0049	0.9951	75.00
11.5	27,743,067	134,937	0.0049	0.9951	74.63
12.5	27,752,362	100,137	0.0036	0.9964	74.26
13.5	26,768,590	289,877	0.0108	0.9892	73.99
14.5	27,936,724	537,593	0.0192	0.9808	73.19
15.5	27,393,361	317,713	0.0116	0.9884	71.78
16.5	26,700,246	544,425	0.0204	0.9796	70.95
17.5	25,867,141	122,786	0.0047	0.9953	69.50
18.5	25,234,202	59,104	0.0023	0.9977	69.17
19.5	24,832,436	200,606	0.0081	0.9919	69.01
20.5	25,631,629	105,728	0.0041	0.9959	68.45
21.5	25,337,805	418,245	0.0165	0.9835	68.17
22.5	25,443,013	293,271	0.0115	0.9885	67.05
23.5	25,126,526	48,991	0.0019	0.9981	66.28
24.5	20,441,823	303,252	0.0148	0.9852	66.15
25.5	21,238,666	66,808	0.0031	0.9969	65.17
26.5	21,136,182	31,555	0.0015	0.9985	64.97
27.5	18,942,227	38,892	0.0021	0.9979	64.87
28.5	18,641,031	36,817	0.0020	0.9980	64.73
29.5	15,341,640	7,747	0.0005	0.9995	64.60
30.5	15,068,711	113,997	0.0076	0.9924	64.57
31.5	14,726,270	139,448	0.0095	0.9905	64.08
32.5	14,800,841	35,124	0.0024	0.9976	63.47
33.5	15,028,523	38,261	0.0025	0.9975	63.32
34.5	7,241,354	30,212	0.0042	0.9958	63.16
35.5	7,202,892	23,673	0.0033	0.9967	62.89
36.5	7,174,268	70,067	0.0098	0.9902	62.68
37.5	7,069,859	81,619	0.0115	0.9885	62.07
38.5	6,987,833	15,514	0.0022	0.9978	61.36

WESTAR SOUTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2007

EXPERIENCE BAND 1982-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,968,940	26,225	0.0038	0.9962	61.23
40.5	5,171,136	25,404	0.0049	0.9951	61.00
41.5	5,145,703	51,506	0.0100	0.9900	60.70
42.5	5,093,950	28,705	0.0056	0.9944	60.09
43.5	5,202,052	15,409	0.0030	0.9970	59.75
44.5	5,186,673	12,817	0.0025	0.9975	59.57
45.5	6,795,576	2,610	0.0004	0.9996	59.42
46.5	5,483,646	22,575	0.0041	0.9959	59.40
47.5	5,442,419	65	0.0000	1.0000	59.16
48.5	4,728,713	2,642	0.0006	0.9994	59.16
49.5	4,723,010	7,758	0.0016	0.9984	59.12
50.5	4,651,187	50,301	0.0108	0.9892	59.03
51.5	3,494,118	178	0.0001	0.9999	58.39
52.5	3,493,608	15,036	0.0043	0.9957	58.38
53.5	1,232,958		0.0000	1.0000	58.13
54.5	1,232,958	3,210	0.0026	0.9974	58.13
55.5	544,400		0.0000	1.0000	57.98
56.5	544,400		0.0000	1.0000	57.98
57.5	544,400	177,772	0.3265	0.6735	57.98
58.5	368,709	242,250	0.6570	0.3430	39.05
59.5	126,459		0.0000	1.0000	13.39
60.5	126,459		0.0000	1.0000	13.39
61.5	126,845		0.0000	1.0000	13.39
62.5	134,675		0.0000	1.0000	13.39
63.5	134,675	693	0.0051	0.9949	13.39
64.5	134,125		0.0000	1.0000	13.32
65.5	134,125	386	0.0029	0.9971	13.32
66.5	133,739	1,078	0.0081	0.9919	13.28
67.5	132,661		0.0000	1.0000	13.17
68.5	132,348	123,413	0.9325	0.0675	13.17
69.5	8,935		0.0000	1.0000	0.89
70.5	8,833		0.0000	1.0000	0.89
71.5	8,833		0.0000	1.0000	0.89
72.5	8,833		0.0000	1.0000	0.89
73.5	8,833		0.0000	1.0000	0.89
74.5	8,833		0.0000	1.0000	0.89
75.5	8,833		0.0000	1.0000	0.89
76.5	8,833		0.0000	1.0000	0.89
77.5	8,833		0.0000	1.0000	0.89
78.5	8,833		0.0000	1.0000	0.89

WESTAR SOUTH

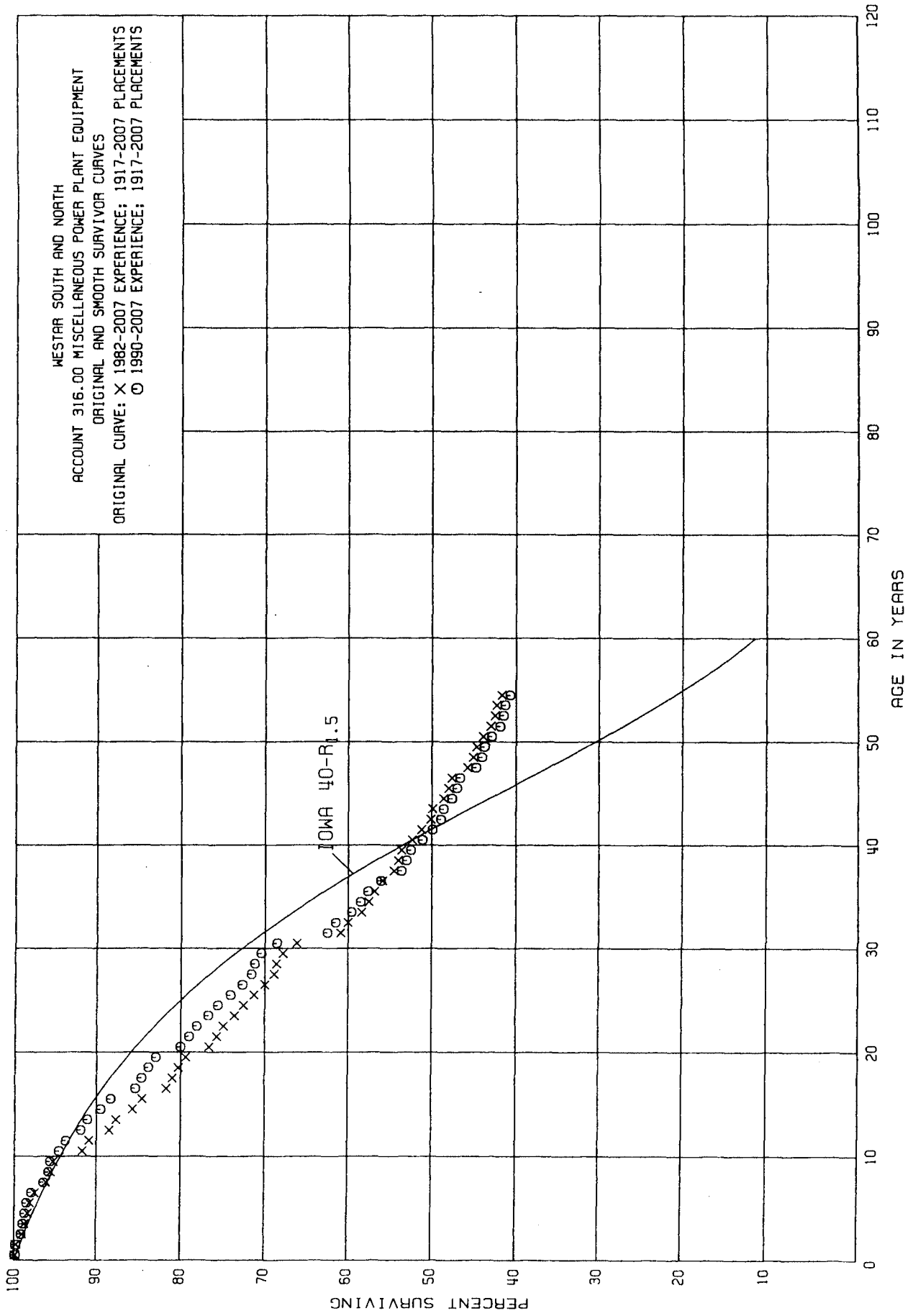
ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2007

EXPERIENCE BAND 1982-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,833		0.0000	1.0000	0.89
80.5	8,833		0.0000	1.0000	0.89
81.5	8,833		0.0000	1.0000	0.89
82.5	8,833		0.0000	1.0000	0.89
83.5	8,833		0.0000	1.0000	0.89
84.5	6,752		0.0000	1.0000	0.89
85.5	6,752		0.0000	1.0000	0.89
86.5	6,752		0.0000	1.0000	0.89
87.5	6,752	6,752	1.0000	0.0000	0.89
88.5					0.00



WESTAR SOUTH AND NORTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2007

EXPERIENCE BAND 1982-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,957,675		0.0000	1.0000	100.00
0.5	33,852,826	65,908	0.0019	0.9981	100.00
1.5	32,833,232	249,665	0.0076	0.9924	99.81
2.5	31,880,588	95,281	0.0030	0.9970	99.05
3.5	32,549,975	110,224	0.0034	0.9966	98.75
4.5	31,544,017	75,765	0.0024	0.9976	98.41
5.5	30,224,750	182,792	0.0060	0.9940	98.17
6.5	26,218,844	364,814	0.0139	0.9861	97.58
7.5	24,788,715	167,336	0.0068	0.9932	96.22
8.5	22,965,789	57,763	0.0025	0.9975	95.57
9.5	21,766,656	820,683	0.0377	0.9623	95.33
10.5	18,969,395	166,486	0.0088	0.9912	91.74
11.5	17,581,874	469,453	0.0267	0.9733	90.93
12.5	15,327,232	133,454	0.0087	0.9913	88.50
13.5	13,947,879	325,682	0.0233	0.9767	87.73
14.5	11,893,293	154,518	0.0130	0.9870	85.69
15.5	10,967,847	376,486	0.0343	0.9657	84.58
16.5	10,105,357	82,553	0.0082	0.9918	81.68
17.5	9,489,148	86,809	0.0091	0.9909	81.01
18.5	8,908,086	94,317	0.0106	0.9894	80.27
19.5	7,958,675	285,956	0.0359	0.9641	79.42
20.5	7,626,475	88,200	0.0116	0.9884	76.57
21.5	6,790,419	72,928	0.0107	0.9893	75.68
22.5	5,912,925	99,872	0.0169	0.9831	74.87
23.5	5,510,648	73,449	0.0133	0.9867	73.60
24.5	4,794,472	87,993	0.0184	0.9816	72.62
25.5	4,301,330	79,488	0.0185	0.9815	71.28
26.5	3,830,590	55,950	0.0146	0.9854	69.96
27.5	2,711,248	14,092	0.0052	0.9948	68.94
28.5	2,411,155	26,849	0.0111	0.9889	68.58
29.5	1,208,254	28,773	0.0238	0.9762	67.82
30.5	881,037	71,209	0.0808	0.9192	66.21
31.5	818,044	11,109	0.0136	0.9864	60.86
32.5	766,498	20,456	0.0267	0.9733	60.03
33.5	726,601	11,529	0.0159	0.9841	58.43
34.5	601,928	7,836	0.0130	0.9870	57.50
35.5	598,032	8,917	0.0149	0.9851	56.75
36.5	587,397	14,789	0.0252	0.9748	55.90
37.5	565,474	4,917	0.0087	0.9913	54.49
38.5	542,822	4,285	0.0079	0.9921	54.02

WESTAR SOUTH AND NORTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2007			EXPERIENCE BAND 1982-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	530,122	13,148	0.0248	0.9752	53.59
40.5	501,428	10,506	0.0210	0.9790	52.26
41.5	486,037	9,686	0.0199	0.9801	51.16
42.5	448,403	2,198	0.0049	0.9951	50.14
43.5	458,583	12,162	0.0265	0.9735	49.89
44.5	431,404	5,373	0.0125	0.9875	48.57
45.5	755,759	5,781	0.0076	0.9924	47.96
46.5	509,625	20,875	0.0410	0.9590	47.60
47.5	486,396	6,644	0.0137	0.9863	45.65
48.5	468,470	3,912	0.0084	0.9916	45.02
49.5	460,496	7,828	0.0170	0.9830	44.64
50.5	451,452	9,606	0.0213	0.9787	43.88
51.5	423,347	4,621	0.0109	0.9891	42.95
52.5	412,926	1,604	0.0039	0.9961	42.48
53.5	234,566	3,486	0.0149	0.9851	42.31
54.5	227,976	14,446	0.0634	0.9366	41.68
55.5	92,986	2,154	0.0232	0.9768	39.04
56.5	118,208	29,633	0.2507	0.7493	38.13
57.5	84,718	19,829	0.2341	0.7659	28.57
58.5	68,485	5,445	0.0795	0.9205	21.88
59.5	62,971	744	0.0118	0.9882	20.14
60.5	62,141	467	0.0075	0.9925	19.90
61.5	61,711	448	0.0073	0.9927	19.75
62.5	61,829	197	0.0032	0.9968	19.61
63.5	61,632	355	0.0058	0.9942	19.55
64.5	61,470	3,759	0.0612	0.9388	19.44
65.5	57,712	150	0.0026	0.9974	18.25
66.5	57,561	622	0.0108	0.9892	18.20
67.5	56,940	543	0.0095	0.9905	18.00
68.5	56,397	15,845	0.2810	0.7190	17.83
69.5	40,552	41	0.0010	0.9990	12.82
70.5	40,511	27,407	0.6765	0.3235	12.81
71.5	13,057		0.0000	1.0000	4.14
72.5	13,030	333	0.0256	0.9744	4.14
73.5	12,697	1,152	0.0907	0.9093	4.03
74.5	11,545	801	0.0694	0.9306	3.66
75.5	10,739	480	0.0447	0.9553	3.41
76.5	8,921	3,894	0.4365	0.5635	3.26
77.5	5,027		0.0000	1.0000	1.84
78.5	4,758	235	0.0494	0.9506	1.84

WESTAR SOUTH AND NORTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2007			EXPERIENCE BAND 1982-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,913	319	0.1668	0.8332	1.75	
80.5	1,595		0.0000	1.0000	1.46	
81.5	1,595		0.0000	1.0000	1.46	
82.5	1,595		0.0000	1.0000	1.46	
83.5	1,595	415	0.2602	0.7398	1.46	
84.5	1,180		0.0000	1.0000	1.08	
85.5	1,180		0.0000	1.0000	1.08	
86.5	1,180		0.0000	1.0000	1.08	
87.5	1,180	987	0.8364	0.1636	1.08	
88.5	193		0.0000	1.0000	0.18	
89.5	193	193	1.0000	0.0000	0.18	
90.5					0.00	

WESTAR SOUTH AND NORTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2007

EXPERIENCE BAND 1990-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	26,138,988		0.0000	1.0000	100.00
0.5	27,186,520	55,708	0.0020	0.9980	100.00
1.5	26,484,399	160,100	0.0060	0.9940	99.80
2.5	25,786,902	53,613	0.0021	0.9979	99.20
3.5	25,880,758	55,284	0.0021	0.9979	98.99
4.5	24,849,782	44,790	0.0018	0.9982	98.78
5.5	24,021,688	150,144	0.0063	0.9937	98.60
6.5	20,806,780	321,775	0.0155	0.9845	97.98
7.5	19,980,395	110,699	0.0055	0.9945	96.46
8.5	18,425,027	37,645	0.0020	0.9980	95.93
9.5	18,254,663	221,515	0.0121	0.9879	95.74
10.5	16,369,080	144,661	0.0088	0.9912	94.58
11.5	16,446,464	331,196	0.0201	0.9799	93.75
12.5	14,711,158	121,954	0.0083	0.9917	91.87
13.5	13,389,202	233,315	0.0174	0.9826	91.11
14.5	11,504,590	154,518	0.0134	0.9866	89.52
15.5	10,625,296	355,218	0.0334	0.9666	88.32
16.5	9,898,135	81,373	0.0082	0.9918	85.37
17.5	9,288,902	86,539	0.0093	0.9907	84.67
18.5	8,734,693	94,166	0.0108	0.9892	83.88
19.5	7,800,684	280,239	0.0359	0.9641	82.97
20.5	7,249,796	88,200	0.0122	0.9878	79.99
21.5	6,395,647	72,778	0.0114	0.9886	79.01
22.5	5,522,296	99,872	0.0181	0.9819	78.11
23.5	5,120,949	72,598	0.0142	0.9858	76.70
24.5	4,435,526	87,993	0.0198	0.9802	75.61
25.5	3,927,714	76,652	0.0195	0.9805	74.11
26.5	3,459,674	51,966	0.0150	0.9850	72.66
27.5	2,503,792	13,804	0.0055	0.9945	71.57
28.5	2,437,118	26,585	0.0109	0.9891	71.18
29.5	1,116,273	28,773	0.0258	0.9742	70.40
30.5	802,539	71,209	0.0887	0.9113	68.58
31.5	710,602	11,109	0.0156	0.9844	62.50
32.5	638,872	20,456	0.0320	0.9680	61.53
33.5	614,544	11,329	0.0184	0.9816	59.56
34.5	506,056	7,836	0.0155	0.9845	58.46
35.5	341,585	8,917	0.0261	0.9739	57.55
36.5	338,606	14,789	0.0437	0.9563	56.05
37.5	467,386	4,917	0.0105	0.9895	53.60
38.5	448,951	4,285	0.0095	0.9905	53.04

WESTAR SOUTH AND NORTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

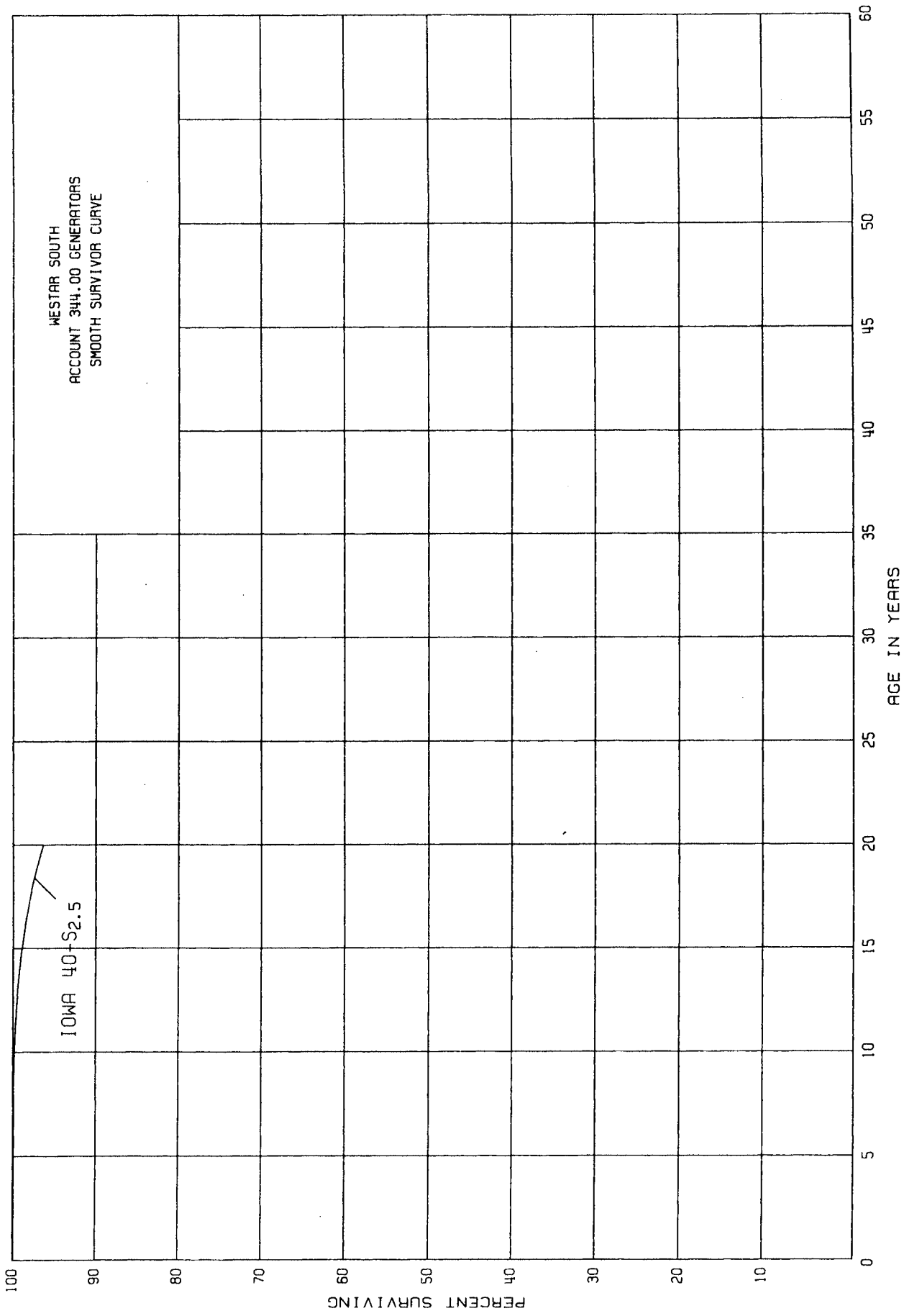
PLACEMENT BAND 1917-2007			EXPERIENCE BAND 1990-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	472,098	13,148	0.0279	0.9721	52.54
40.5	471,623	10,506	0.0223	0.9777	51.07
41.5	463,905	9,686	0.0209	0.9791	49.93
42.5	427,651	2,198	0.0051	0.9949	48.89
43.5	430,742	9,014	0.0209	0.9791	48.64
44.5	414,142	5,323	0.0129	0.9871	47.62
45.5	738,650	5,781	0.0078	0.9922	47.01
46.5	492,708	20,875	0.0424	0.9576	46.64
47.5	469,435	6,644	0.0142	0.9858	44.66
48.5	452,272	3,912	0.0086	0.9914	44.03
49.5	445,147	7,828	0.0176	0.9824	43.65
50.5	431,159	9,606	0.0223	0.9777	42.88
51.5	417,650	4,621	0.0111	0.9889	41.92
52.5	406,353	1,604	0.0039	0.9961	41.45
53.5	224,704	3,434	0.0153	0.9847	41.29
54.5	216,831	14,446	0.0666	0.9334	40.66
55.5	80,758	2,154	0.0267	0.9733	37.95
56.5	78,504	29,633	0.3775	0.6225	36.94
57.5	44,555	19,829	0.4450	0.5550	23.00
58.5	29,150	5,445	0.1868	0.8132	12.77
59.5	23,882	744	0.0312	0.9688	10.38
60.5	23,969	467	0.0195	0.9805	10.06
61.5	26,833	411	0.0153	0.9847	9.86
62.5	27,522	197	0.0072	0.9928	9.71
63.5	28,476	355	0.0125	0.9875	9.64
64.5	55,634	3,759	0.0676	0.9324	9.52
65.5	52,340	150	0.0029	0.9971	8.88
66.5	56,381	622	0.0110	0.9890	8.85
67.5	55,760	543	0.0097	0.9903	8.75
68.5	55,217	15,845	0.2870	0.7130	8.67
69.5	39,372	41	0.0010	0.9990	6.18
70.5	40,318	27,407	0.6798	0.3202	6.17
71.5	12,865		0.0000	1.0000	1.98
72.5	13,030	333	0.0256	0.9744	1.98
73.5	12,697	1,152	0.0907	0.9093	1.93
74.5	11,545	801	0.0694	0.9306	1.75
75.5	10,739	480	0.0447	0.9553	1.63
76.5	8,921	3,894	0.4365	0.5635	1.56
77.5	5,027		0.0000	1.0000	0.88
78.5	4,758	235	0.0494	0.9506	0.88

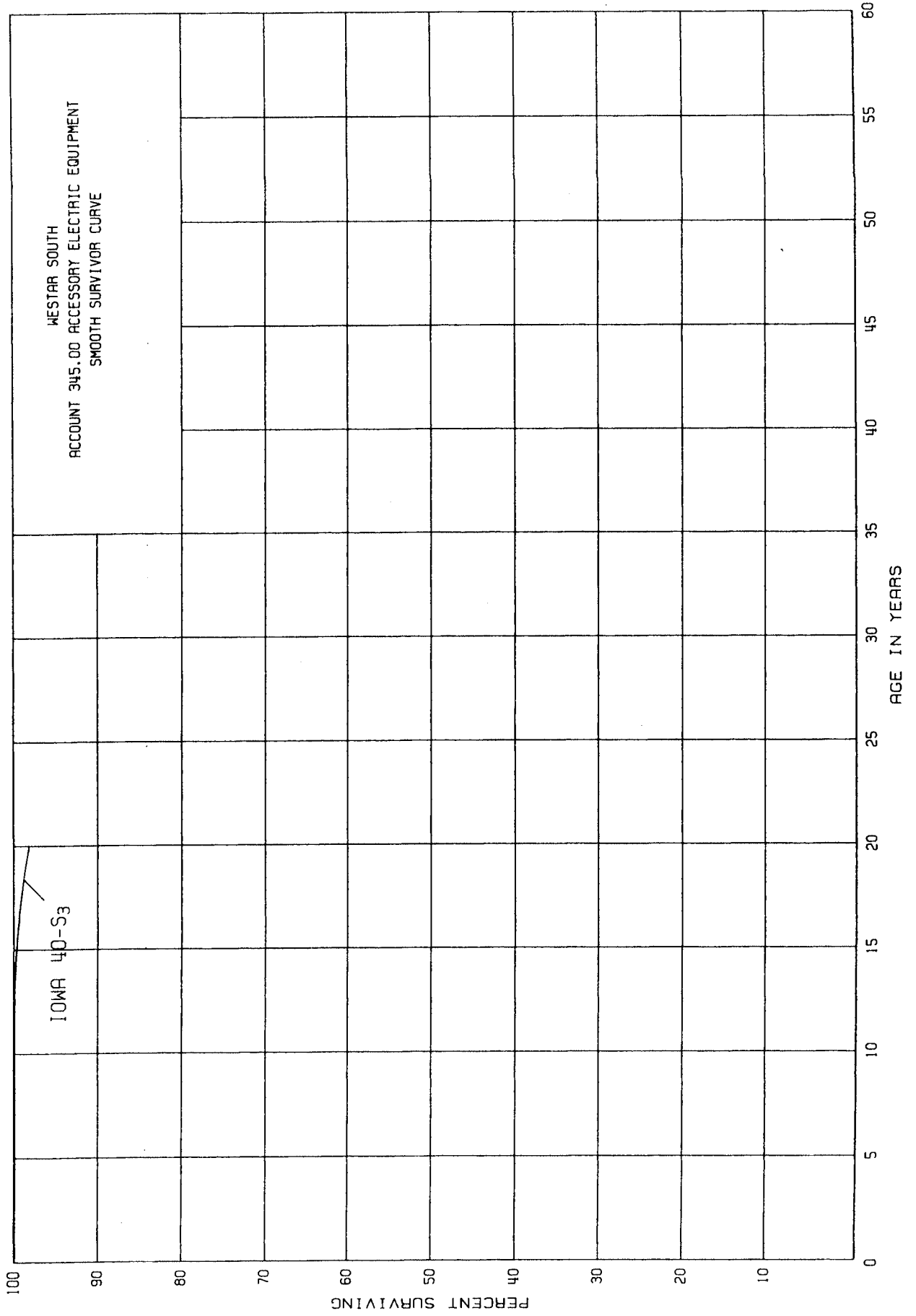
WESTAR SOUTH AND NORTH

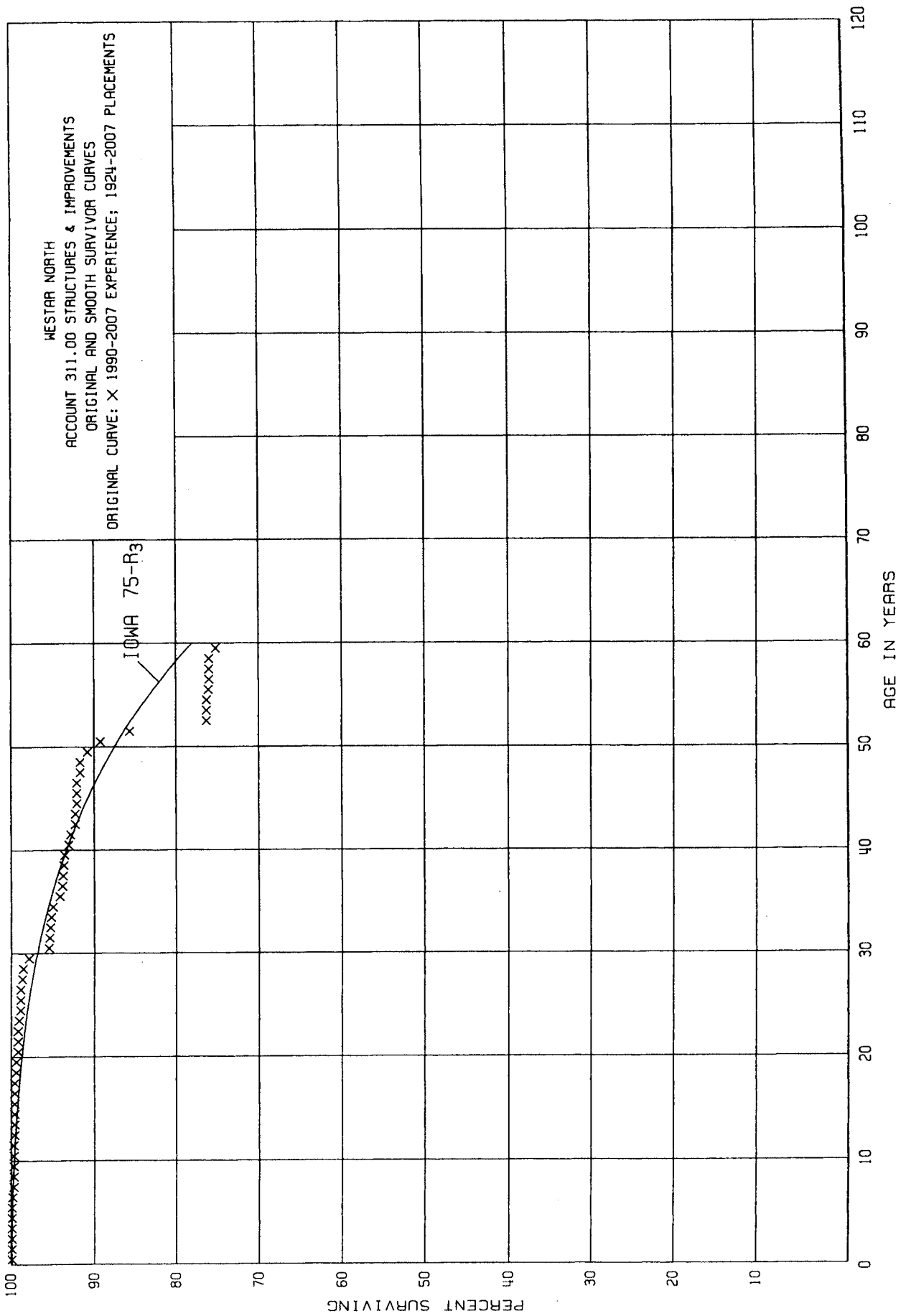
ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2007			EXPERIENCE BAND 1990-2007			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,913	319	0.1668	0.8332	0.84	
80.5	1,595		0.0000	1.0000	0.70	
81.5	1,595		0.0000	1.0000	0.70	
82.5	1,595		0.0000	1.0000	0.70	
83.5	1,595	415	0.2602	0.7398	0.70	
84.5	1,180		0.0000	1.0000	0.52	
85.5	1,180		0.0000	1.0000	0.52	
86.5	1,180		0.0000	1.0000	0.52	
87.5	1,180	987	0.8364	0.1636	0.52	
88.5	193		0.0000	1.0000	0.09	
89.5	193	193	1.0000	0.0000	0.09	
90.5					0.00	







WESTAR NORTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2007

EXPERIENCE BAND 1990-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,515,576	25,934	0.0008	0.9992	100.00
0.5	39,626,144	7,000	0.0002	0.9998	99.92
1.5	34,241,908	4,199	0.0001	0.9999	99.90
2.5	33,603,017		0.0000	1.0000	99.89
3.5	41,996,642	5,704	0.0001	0.9999	99.89
4.5	41,555,121	12,700	0.0003	0.9997	99.88
5.5	40,363,037	37,942	0.0009	0.9991	99.85
6.5	77,921,733	32,377	0.0004	0.9996	99.76
7.5	83,895,838	33,791	0.0004	0.9996	99.72
8.5	84,025,410	1,239	0.0000	1.0000	99.68
9.5	109,687,628		0.0000	1.0000	99.68
10.5	109,325,203	30,094	0.0003	0.9997	99.68
11.5	162,961,040	12,637	0.0001	0.9999	99.65
12.5	162,557,263	47,304	0.0003	0.9997	99.64
13.5	160,039,043	11,549	0.0001	0.9999	99.61
14.5	158,308,199	45,403	0.0003	0.9997	99.60
15.5	157,793,282	6,271	0.0000	1.0000	99.57
16.5	157,035,165	7,634	0.0000	1.0000	99.57
17.5	156,139,511	213,771	0.0014	0.9986	99.57
18.5	152,411,410		0.0000	1.0000	99.43
19.5	152,333,414	307,987	0.0020	0.9980	99.43
20.5	152,503,027	27,000	0.0002	0.9998	99.23
21.5	143,481,953	56,722	0.0004	0.9996	99.21
22.5	142,574,301	140,047	0.0010	0.9990	99.17
23.5	142,346,544	190,761	0.0013	0.9987	99.07
24.5	101,223,891	66,874	0.0007	0.9993	98.94
25.5	94,776,481	1,450	0.0000	1.0000	98.87
26.5	93,888,651	152,027	0.0016	0.9984	98.87
27.5	68,870,952	85,418	0.0012	0.9988	98.71
28.5	67,919,234	503,366	0.0074	0.9926	98.59
29.5	15,095,673	369,843	0.0245	0.9755	97.86
30.5	13,922,486	8,035	0.0006	0.9994	95.46
31.5	13,915,069	19,954	0.0014	0.9986	95.40
32.5	15,866,638	17,808	0.0011	0.9989	95.27
33.5	15,655,764	31,520	0.0020	0.9980	95.17
34.5	16,510,918	136,807	0.0083	0.9917	94.98
35.5	16,231,362	59,183	0.0036	0.9964	94.19
36.5	10,204,175	10,500	0.0010	0.9990	93.85
37.5	10,548,197	8,889	0.0008	0.9992	93.76
38.5	9,840,830	10,869	0.0011	0.9989	93.68

WESTAR NORTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

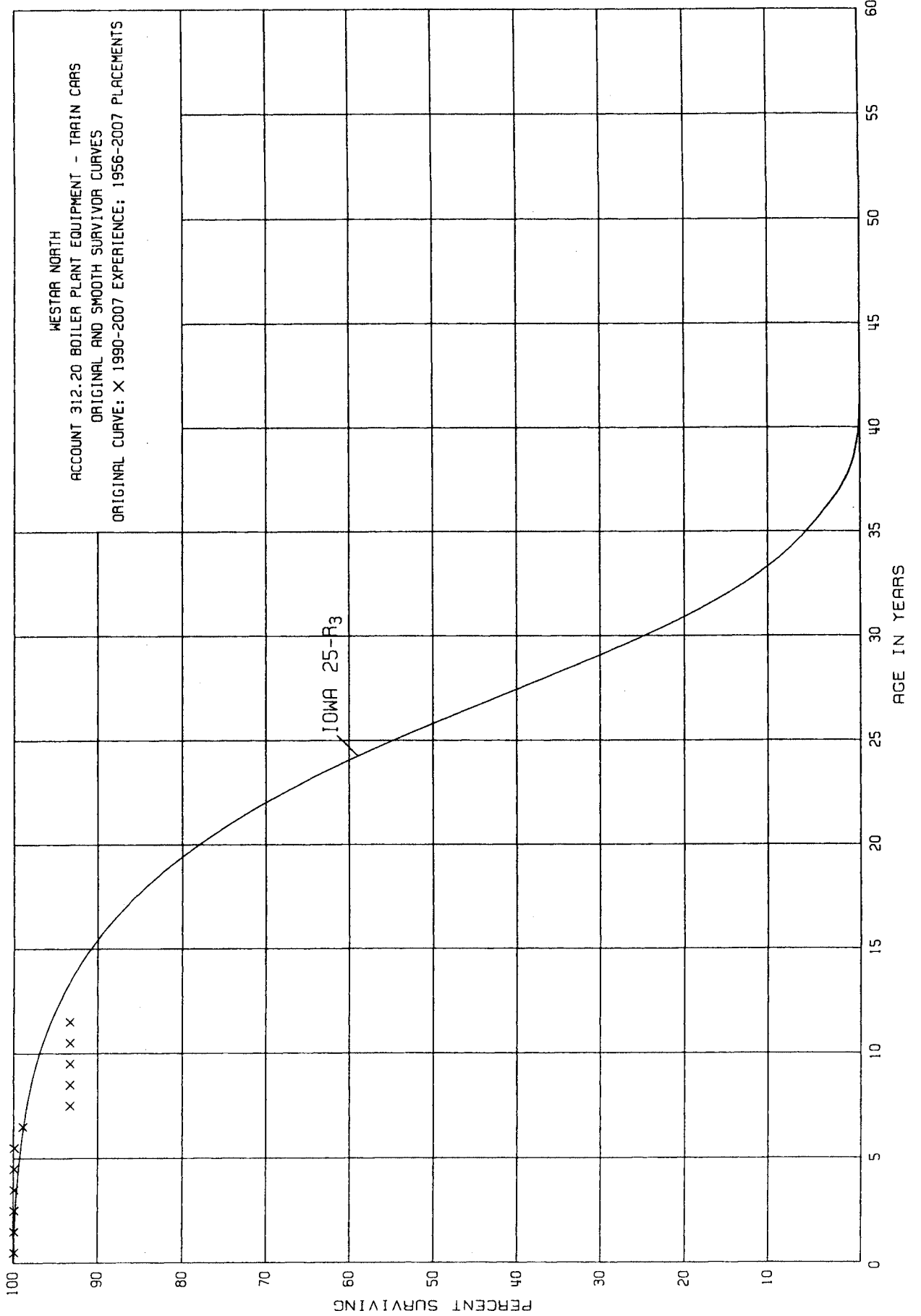
PLACEMENT BAND 1924-2007			EXPERIENCE BAND 1990-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,229,664	57,701	0.0051	0.9949	93.58
40.5	12,108,218	29,683	0.0025	0.9975	93.10
41.5	11,893,196	69,189	0.0058	0.9942	92.87
42.5	9,700,940	1,217	0.0001	0.9999	92.33
43.5	9,772,965	20,998	0.0021	0.9979	92.32
44.5	9,753,322	7,062	0.0007	0.9993	92.13
45.5	8,001,676		0.0000	1.0000	92.07
46.5	8,001,946	35,817	0.0045	0.9955	92.07
47.5	6,090,225		0.0000	1.0000	91.66
48.5	6,094,000	54,125	0.0089	0.9911	91.66
49.5	6,552,841	121,141	0.0185	0.9815	90.84
50.5	3,968,884	157,730	0.0397	0.9603	89.16
51.5	3,825,535	415,906	0.1087	0.8913	85.62
52.5	2,592,865	1,300	0.0005	0.9995	76.31
53.5	2,587,353		0.0000	1.0000	76.27
54.5	2,556,450	6,000	0.0023	0.9977	76.27
55.5	2,184,835	3,119	0.0014	0.9986	76.09
56.5	2,178,023		0.0000	1.0000	75.98
57.5	749,366		0.0000	1.0000	75.98
58.5	54,846	582	0.0106	0.9894	75.98
59.5	247,487	2,185	0.0088	0.9912	75.17
60.5	245,302	6,632	0.0270	0.9730	74.51
61.5	245,373		0.0000	1.0000	72.50
62.5	383,175		0.0000	1.0000	72.50
63.5	379,196		0.0000	1.0000	72.50
64.5	1,245,667		0.0000	1.0000	72.50
65.5	1,248,667	451	0.0004	0.9996	72.50
66.5	1,244,441	6,650	0.0053	0.9947	72.47
67.5	1,237,791		0.0000	1.0000	72.09
68.5	1,226,965	177,893	0.1450	0.8550	72.09
69.5	1,049,071		0.0000	1.0000	61.64
70.5	1,049,071		0.0000	1.0000	61.64
71.5	1,049,071	139,158	0.1326	0.8674	61.64
72.5	909,914	5,000	0.0055	0.9945	53.47
73.5	904,367		0.0000	1.0000	53.18
74.5	904,367	784,549	0.8675	0.1325	53.18
75.5	119,818	22,000	0.1836	0.8164	7.05
76.5	97,561	18,952	0.1943	0.8057	5.76
77.5	40,466		0.0000	1.0000	4.64
78.5	40,466		0.0000	1.0000	4.64

WESTAR NORTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2007			EXPERIENCE BAND 1990-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	32,138		0.0000	1.0000	4.64
80.5	32,138	6,700	0.2085	0.7915	4.64
81.5	25,438		0.0000	1.0000	3.67
82.5					3.67



WESTAR NORTH

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - TRAIN CARS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1956-2007

EXPERIENCE BAND 1990-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	16,604,619		0.0000	1.0000	100.00
0.5	16,604,619		0.0000	1.0000	100.00
1.5	16,604,619		0.0000	1.0000	100.00
2.5	16,899,083		0.0000	1.0000	100.00
3.5	16,899,083		0.0000	1.0000	100.00
4.5	17,454,328		0.0000	1.0000	100.00
5.5	17,478,597	184,496	0.0106	0.9894	100.00
6.5	5,874,857	336,939	0.0574	0.9426	98.94
7.5	802,527		0.0000	1.0000	93.26
8.5	228,258		0.0000	1.0000	93.26
9.5	203,990		0.0000	1.0000	93.26
10.5	6,334		0.0000	1.0000	93.26
11.5					93.26
12.5					
13.5					
14.5					
15.5					
16.5					
17.5					
18.5					
19.5					
20.5					
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5					
28.5					
29.5					
30.5					
31.5					
32.5					
33.5					
34.5					
35.5					
36.5					
37.5					
38.5					

WESTAR NORTH

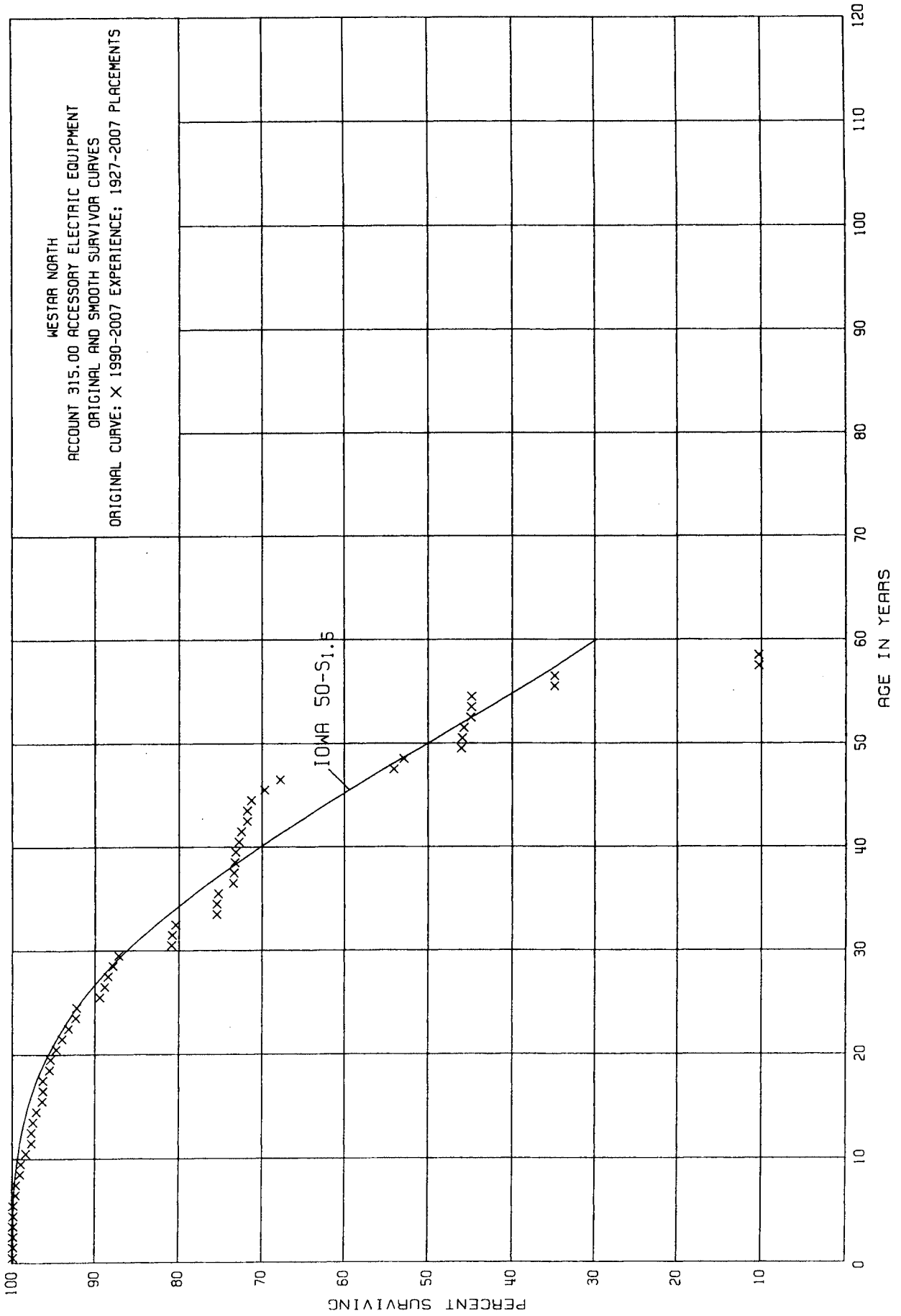
ACCOUNT 312.20 BOILER PLANT EQUIPMENT - TRAIN CARS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1956-2007

EXPERIENCE BAND 1990-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5	42,600		0.0000		
48.5	42,600		0.0000		
49.5	42,600		0.0000		
50.5	42,600		0.0000		
51.5					



WESTAR NORTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2007

EXPERIENCE BAND 1990-2007

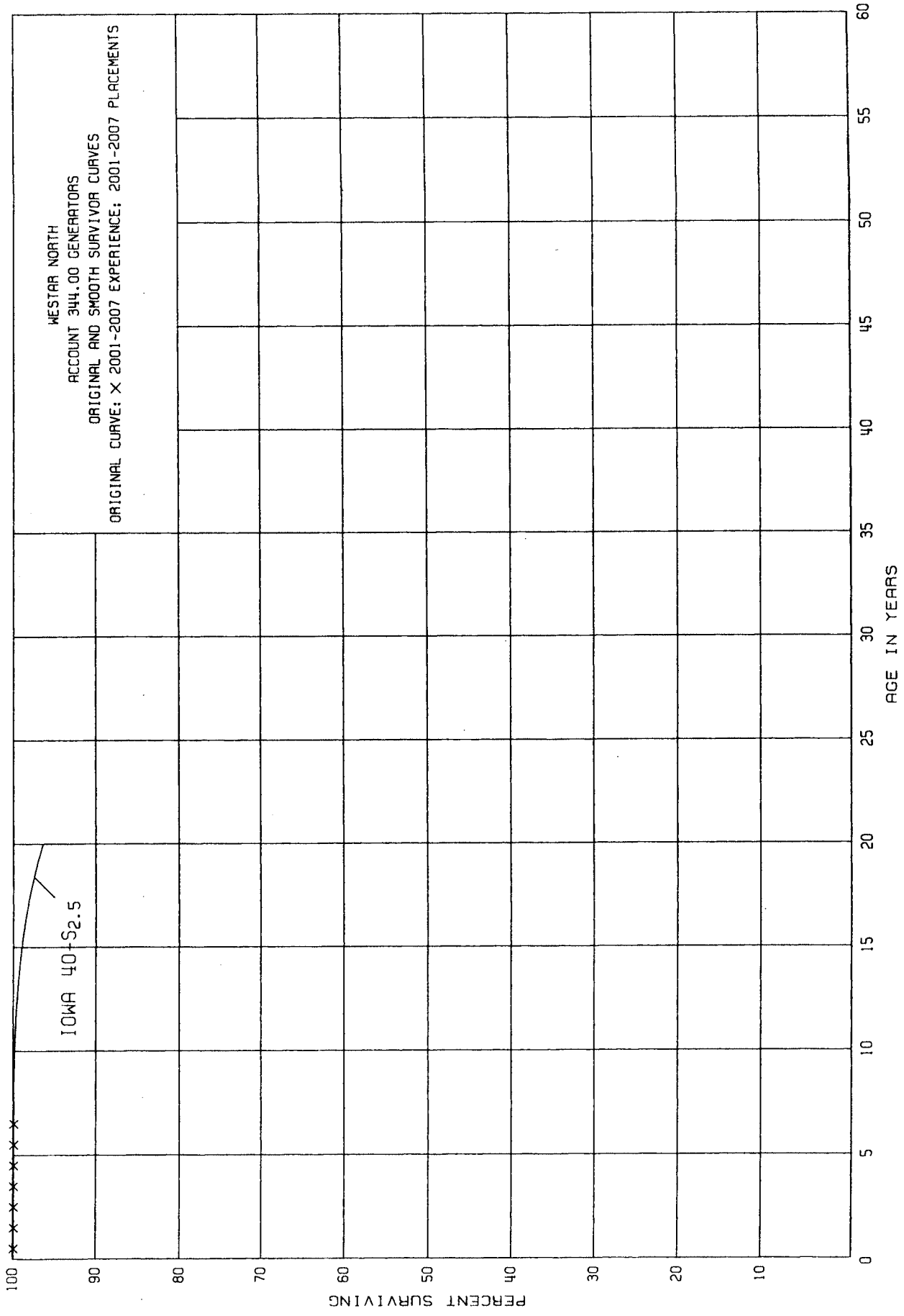
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	42,223,068	9,751	0.0002	0.9998	100.00
0.5	40,847,805		0.0000	1.0000	99.98
1.5	34,121,362	15,183	0.0004	0.9996	99.98
2.5	34,260,286		0.0000	1.0000	99.94
3.5	32,190,321	27,804	0.0009	0.9991	99.94
4.5	24,597,657		0.0000	1.0000	99.85
5.5	22,652,432	68,051	0.0030	0.9970	99.85
6.5	27,213,978		0.0000	1.0000	99.55
7.5	25,573,773	108,020	0.0042	0.9958	99.55
8.5	24,233,497	33,200	0.0014	0.9986	99.13
9.5	33,561,398	210,280	0.0063	0.9937	98.99
10.5	31,369,481	204,816	0.0065	0.9935	98.37
11.5	46,818,287		0.0000	1.0000	97.73
12.5	46,718,112	108,563	0.0023	0.9977	97.73
13.5	46,469,693	181,048	0.0039	0.9961	97.51
14.5	46,007,308	361,564	0.0079	0.9921	97.13
15.5	45,403,384	31,919	0.0007	0.9993	96.36
16.5	45,340,945	3,046	0.0001	0.9999	96.29
17.5	44,861,213	361,558	0.0081	0.9919	96.28
18.5	46,499,007	48,446	0.0010	0.9990	95.50
19.5	45,720,558	347,270	0.0076	0.9924	95.40
20.5	45,155,276	327,521	0.0073	0.9927	94.67
21.5	44,817,003	393,683	0.0088	0.9912	93.98
22.5	44,457,914	415,650	0.0093	0.9907	93.15
23.5	44,092,719	28,945	0.0007	0.9993	92.28
24.5	30,009,315	931,334	0.0310	0.9690	92.22
25.5	28,404,298	168,351	0.0059	0.9941	89.36
26.5	28,165,187	141,842	0.0050	0.9950	88.83
27.5	19,067,904	129,834	0.0068	0.9932	88.39
28.5	18,936,500	146,013	0.0077	0.9923	87.79
29.5	5,086,287	360,566	0.0709	0.9291	87.11
30.5	4,710,957	8,482	0.0018	0.9982	80.93
31.5	4,698,565	23,000	0.0049	0.9951	80.78
32.5	5,311,352	321,723	0.0606	0.9394	80.38
33.5	4,989,088	2,271	0.0005	0.9995	75.51
34.5	5,607,357	15,183	0.0027	0.9973	75.47
35.5	5,573,330	134,113	0.0241	0.9759	75.27
36.5	4,548,772	6,690	0.0015	0.9985	73.46
37.5	4,857,183	2,675	0.0006	0.9994	73.35
38.5	4,779,356	9,360	0.0020	0.9980	73.31

WESTAR NORTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2007			EXPERIENCE BAND 1990-2007		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,400,475	26,520	0.0049	0.9951	73.16
40.5	5,358,093	22,141	0.0041	0.9959	72.80
41.5	5,301,919	51,159	0.0096	0.9904	72.50
42.5	4,239,301	2,784	0.0007	0.9993	71.80
43.5	4,233,786	27,356	0.0065	0.9935	71.75
44.5	4,209,249	93,106	0.0221	0.9779	71.28
45.5	3,143,539	87,086	0.0277	0.9723	69.70
46.5	3,054,403	619,617	0.2029	0.7971	67.77
47.5	2,433,364	54,425	0.0224	0.9776	54.02
48.5	2,376,184	306,018	0.1288	0.8712	52.81
49.5	2,063,403	6,335	0.0031	0.9969	46.01
50.5	1,452,951	5,011	0.0034	0.9966	45.87
51.5	1,447,886	27,008	0.0187	0.9813	45.71
52.5	1,271,084	1,037	0.0008	0.9992	44.86
53.5	1,270,047	1,891	0.0015	0.9985	44.82
54.5	927,102	205,010	0.2211	0.7789	44.75
55.5	616,673		0.0000	1.0000	34.86
56.5	616,673	433,773	0.7034	0.2966	34.86
57.5	6,741		0.0000	1.0000	10.34
58.5	13,348		0.0000	1.0000	10.34
59.5	16,852		0.0000	1.0000	10.34
60.5	16,852		0.0000	1.0000	10.34
61.5	16,852		0.0000	1.0000	10.34
62.5	16,980		0.0000	1.0000	10.34
63.5	13,831	2,480	0.1793	0.8207	10.34
64.5	11,351	7,065	0.6224	0.3776	8.49
65.5	4,286	3,504	0.8175	0.1825	3.21
66.5	782		0.0000	1.0000	0.59
67.5	782	654	0.8363	0.1637	0.59
68.5	128	128	1.0000	0.0000	0.10
69.5					0.00



WESTAR NORTH

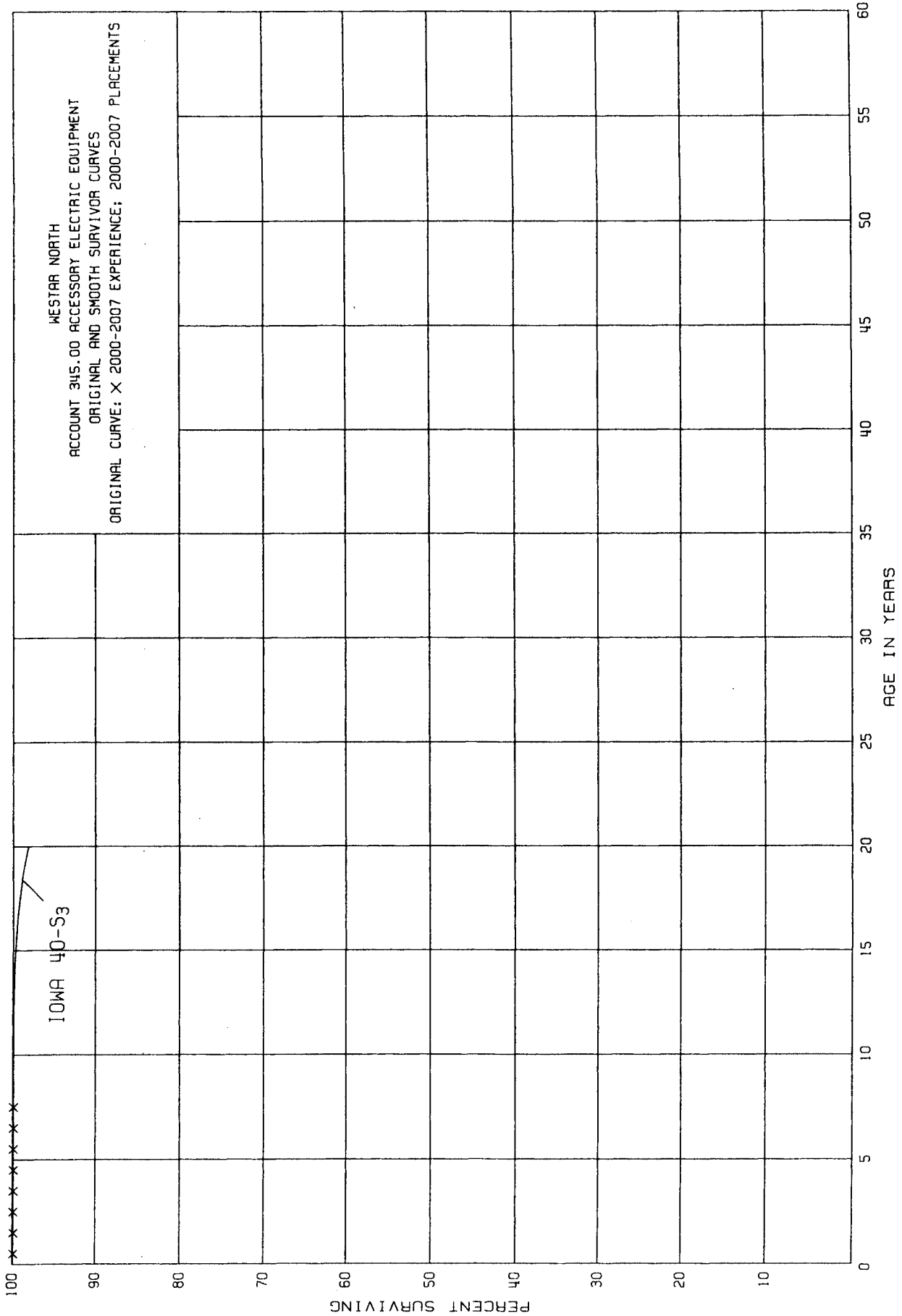
ACCOUNT 344.00 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2001-2007

EXPERIENCE BAND 2001-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,368,562		0.0000	1.0000	100.00
0.5	1,202,157		0.0000	1.0000	100.00
1.5	1,202,157		0.0000	1.0000	100.00
2.5	1,202,157		0.0000	1.0000	100.00
3.5	1,202,157		0.0000	1.0000	100.00
4.5	1,202,157		0.0000	1.0000	100.00
5.5	1,202,157		0.0000	1.0000	100.00
6.5					100.00



WESTAR NORTH

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2000-2007

EXPERIENCE BAND 2000-2007

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	82,976		0.0000	1.0000	100.00
0.5	72,887		0.0000	1.0000	100.00
1.5	72,887		0.0000	1.0000	100.00
2.5	72,887		0.0000	1.0000	100.00
3.5	72,887		0.0000	1.0000	100.00
4.5	72,887		0.0000	1.0000	100.00
5.5	72,887		0.0000	1.0000	100.00
6.5	72,887		0.0000	1.0000	100.00
7.5					100.00

III-54

NET SALVAGE STATISTICS

WESTAR SOUTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	30,889	2,808	9		0	2,808-	9-
1985	3,463	2,277	66		0	2,277-	66-
1986	27,347	5,509	20	3,628	13	1,881-	7-
1987	2,884,696	19,092	1		0	19,092-	1-
1988	101,633	29,564	29	1,375-	1-	30,939-	30-
1989	22,012	46,386	211	30	0	46,356-	211-
1990	12,694	5,414	43		0	5,414-	43-
1991	60,238	26,851	45	5,142	9	21,709-	36-
1992	15,600	1,368	9	8,956	57	7,588	49
1993	13,914	428	3		0	428-	3-
1994	131,308	43,141	33		0	43,141-	33-
1995	25,408	394	2		0	394-	2-
1996	101,942	10,909	11	100,000	98	89,091	87
1997	55,179	10,958	20	200,600	364	189,642	344
1998	71,247	2,218	3		0	2,218-	3-
1999	4,134	19,818	479		0	19,818-	479-
2000	715,335	37,801	5		0	37,801-	5-
2001	171,141	306,264	179		0	306,264-	179-
2002	51,522	85,868	167	634	1	85,234-	165-
2003	11,055	6,753	61		0	6,753-	61-
2004	152,184	2,492	2		0	2,492-	2-
2005	68,533	47,015	69		0	47,015-	69-
2006	172,806	31,444	18		0	31,444-	18-
2007	1,531,490	13,355	1	4,920	0	8,435-	1-
TOTAL	6,435,770	758,127	12	322,535	5	435,592-	7-

THREE-YEAR MOVING AVERAGES

84-86	20,566	3,531	17	1,209	6	2,322-	11-
85-87	971,835	8,959	1	1,209	0	7,750-	1-
86-88	1,004,559	18,055	2	751	0	17,304-	2-
87-89	1,002,780	31,681	3	448-	0	32,129-	3-
88-90	45,446	27,121	60	448-	1-	27,569-	61-
89-91	31,648	26,217	83	1,724	5	24,493-	77-
90-92	29,511	11,211	38	4,699	16	6,512-	22-
91-93	29,917	9,549	32	4,699	16	4,850-	16-
92-94	53,607	14,979	28	2,985	6	11,994-	22-
93-95	56,877	14,654	26		0	14,654-	26-
94-96	86,219	18,148	21	33,333	39	15,185	18
95-97	60,843	7,420	12	100,200	165	92,780	152

WESTAR SOUTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
96-98	76,123	8,028	11	100,200	132	92,172	121
97-99	43,520	10,998	25	66,867	154	55,869	128
98-00	263,572	19,945	8		0	19,945 -	8 -
99-01	296,870	121,294	41		0	121,294 -	41 -
00-02	312,666	143,311	46	211	0	143,100 -	46 -
01-03	77,906	132,961	171	211	0	132,750 -	170 -
02-04	71,587	31,704	44	211	0	31,493 -	44 -
03-05	77,257	18,753	24		0	18,753 -	24 -
04-06	131,174	26,984	21		0	26,984 -	21 -
05-07	590,943	30,605	5	1,640	0	28,965 -	5 -
FIVE-YEAR AVERAGE							
03-07	387,214	20,212	5	984	0	19,228 -	5 -

WESTAR SOUTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	1,146,262	9,758	1	29,100	3	19,342	2
1985	4,003,804	314,176	8	7,181	0	306,995-	8-
1986	1,211,133	14,815	1	13,995	1	820-	0
1987	4,675,265	69,179	1		0	69,179-	1-
1988	74,358	57,797	78	6,100	8	51,697-	70-
1989	832,682	60,045	7	15,832	2	44,213-	5-
1990	161,054	65,896	41	5,077	3	60,819-	38-
1991	530,512	39,267	7	35,201	7	4,066-	1-
1992	1,735,050	140,052	8	161,697	9	21,645	1
1993	1,131,614	481,558	43	40,830	4	440,728-	39-
1994	1,713,817	454,432	27	90,232	5	364,200-	21-
1995	444,211	360,096	81	61,218	14	298,878-	67-
1996	1,838,582	578,370	31	43,927	2	534,443-	29-
1997	1,998,436	803,650	40	59,803	3	743,847-	37-
1998	3,746,458	2,614,662	70	731,059	20	1,883,603-	50-
1999	1,749,137	1,852,571	106	254,912	15	1,597,659-	91-
2000	4,022,831	1,509,234	38	325,363	8	1,183,871-	29-
2001	656,883	2,239,731	341	36,851	6	2,202,880-	335-
2002	7,539,185	1,816,288	24	48,109	1	1,768,179-	23-
2003	456,309	1,033,308	226	17,889	4	1,015,419-	223-
2004	3,572,321	2,123,511	59	1,792	0	2,121,719-	59-
2005	3,082,497	1,217,934	40	10,684	0	1,207,250-	39-
2006	3,183,135	1,387,121	44	15,536	0	1,371,585-	43-
2007	3,953,941	1,781,043	45	88	0	1,780,955-	45-
TOTAL	53,459,477	21,024,494	39	2,012,476	4	19,012,018-	36-

THREE-YEAR MOVING AVERAGES

84-86	2,120,400	112,916	5	16,759	1	96,157-	5-
85-87	3,296,734	132,723	4	7,059	0	125,664-	4-
86-88	1,986,919	47,264	2	6,698	0	40,566-	2-
87-89	1,860,768	62,340	3	7,311	0	55,029-	3-
88-90	356,031	61,246	17	9,003	3	52,243-	15-
89-91	508,083	55,069	11	18,703	4	36,366-	7-
90-92	808,872	81,738	10	67,325	8	14,413-	2-
91-93	1,132,392	220,292	19	79,243	7	141,049-	12-
92-94	1,526,827	358,681	23	97,586	6	261,095-	17-
93-95	1,096,547	432,029	39	64,094	6	367,935-	34-
94-96	1,332,203	464,299	35	65,126	5	399,173-	30-
95-97	1,427,076	580,705	41	54,983	4	525,722-	37-

WESTAR SOUTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
96-98	2,527,825	1,332,227	53	278,263	11	1,053,964	42-
97-99	2,498,010	1,756,961	70	348,591	14	1,408,370	56-
98-00	3,172,809	1,992,156	63	437,112	14	1,555,044	49-
99-01	2,142,950	1,867,179	87	205,709	10	1,661,470	78-
00-02	4,072,966	1,855,085	46	136,775	3	1,718,310	42-
01-03	2,884,126	1,696,442	59	34,283	1	1,662,159	58-
02-04	3,855,938	1,657,702	43	22,596	1	1,635,106	42-
03-05	2,370,376	1,458,251	62	10,121	0	1,448,130	61-
04-06	3,279,318	1,576,189	48	9,337	0	1,566,852	48-
05-07	3,406,525	1,462,033	43	8,769	0	1,453,264	43-

FIVE-YEAR AVERAGE

03-07	2,849,641	1,508,583	53	9,198	0	1,499,385	53-
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WESTAR SOUTH

ACCOUNT 312.10 POLLUTION CONTROL EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	33,903		0		0		0
1985		33,908				33,908 -	
1986							
1987	606,685		0		0		0
1988	279,431	91,770	33		0	91,770 -	33 -
1989	439,464		0		0		0
1990	94,251	6,016	6		0	6,016 -	6 -
1991	304,191	6,189	2		0	6,189 -	2 -
1992	255,206	31,846	12		0	31,846 -	12 -
1993	790,597	1,366	0		0	1,366	0
1994	195,062	58,067	30	609	0	57,458 -	29 -
1995		36,870		1,848		35,022 -	
1996	2,262,830	16,282	1	127,405	6 -	143,687 -	6 -
1997	364,471	6,932	2		0	6,932 -	2 -
1998		15,494				15,494 -	
1999		31,292				31,292 -	
2000	7,234	26,458	366		0	26,458 -	366 -
2001		898,328				898,328 -	
2002	660,686	181,570	27		0	181,570 -	27 -
2003		320,178				320,178 -	
2004	4,411,655	32,389	1		0	32,389 -	1 -
2005	32,656	97,890	300		0	97,890 -	300 -
2006	15,477	437,955			0	437,955 -	
2007	751,397	1,266,449	169	50,439	7	1,216,010 -	162 -
TOTAL	11,505,196	3,594,517	31	74,509	1 -	3,669,026 -	32 -

THREE-YEAR MOVING AVERAGES

84-86	11,301	11,303	100		0	11,303 -	100 -
85-87	202,228	11,303	6		0	11,303 -	6 -
86-88	295,372	30,590	10		0	30,590 -	10 -
87-89	441,860	30,590	7		0	30,590 -	7 -
88-90	271,049	32,595	12		0	32,595 -	12 -
89-91	279,302	4,068	1		0	4,068 -	1 -
90-92	217,883	14,684	7		0	14,684 -	7 -
91-93	449,998	12,223	3		0	12,223 -	3 -
92-94	413,622	29,516	7	203	0	29,313 -	7 -
93-95	328,553	31,190	9	819	0	30,371 -	9 -
94-96	819,297	37,073	5	41,649	5 -	78,722 -	10 -
95-97	875,767	20,028	2	41,852	5 -	61,880 -	7 -

WESTAR SOUTH

ACCOUNT 312.10 POLLUTION CONTROL EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
96-98	875,767	12,903 1	42,468- 5-	55,371- 6-
97-99	121,490	17,906 15	0	17,906- 15-
98-00	2,411	24,414	0	24,414-
99-01	2,411	318,693	0	318,693-
00-02	222,640	368,785 166	0	368,785-166-
01-03	220,229	466,692 212	0	466,692-212-
02-04	1,690,780	178,045 11	0	178,045- 11-
03-05	1,481,437	150,152 10	0	150,152- 10-
04-06	1,486,596	189,411 13	0	189,411- 13-
05-07	266,510	600,765 225	16,813 6	583,952-219-
FIVE-YEAR AVERAGE				
03-07	1,042,237	430,972 41	10,088 1	420,884- 40-

WESTAR SOUTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	184,697	2,037	1		0	2,037	1-
1985	128,599	6,448	5	50,499	39	44,051	34
1986	364,484	35,006	10		0	35,006	10-
1987	1,591,135	86,279	5		0	86,279	5-
1988	236,791	27,260	12		0	27,260	12-
1989	146,909	91,719	62		0	91,719	62-
1990	174,325	37,599	22	3,200	2	34,399	20-
1991	327,660	84,232	26	11,643	4	72,589	22-
1992	10,290	240	2	1,939	19	1,699	17
1993	509,679	38,554	8		0	38,554	8-
1994	78,905	60,948	77		0	60,948	77-
1995	1,130,868	16,761	1	9,000	1	7,761	1-
1996	3,216,689	5,684	0	10,000	0	4,316	0
1997	1,063,845	99,143	9		0	99,143	9-
1998	334,025	242,606	73		0	242,606	73-
1999	2,289,642	219,885	10		0	219,885	10-
2000	782,415	178,811	23		0	178,811	23-
2001	1,487,876	562,208	38		0	562,208	38-
2002	1,726,875	278,297	16		0	278,297	16-
2003	866,635	132,863	15		0	132,863	15-
2004	522,330	122,484	23		0	122,484	23-
2005	4,351,069	487,063	11		0	487,063	11-
2006	2,190,053	1,130,807	52		0	1,130,807	52-
2007	476,105	363,323	76		0	363,323	76-
TOTAL	24,191,901	4,310,257	18	86,281	0	4,223,976	17-

THREE-YEAR MOVING AVERAGES

84-86	225,927	14,497	6	16,833	7	2,336	1
85-87	694,739	42,578	6	16,833	2	25,745	4-
86-88	730,803	49,515	7		0	49,515	7-
87-89	658,278	68,419	10		0	68,419	10-
88-90	186,008	52,193	28	1,067	1	51,126	27-
89-91	216,298	71,183	33	4,948	2	66,235	31-
90-92	170,758	40,690	24	5,594	3	35,096	21-
91-93	282,543	41,009	15	4,527	2	36,482	13-
92-94	199,625	33,247	17	646	0	32,601	16-
93-95	573,151	38,754	7	3,000	1	35,754	6-
94-96	1,475,487	27,798	2	6,333	0	21,465	1-
95-97	1,803,801	40,530	2	6,333	0	34,197	2-

WESTAR SOUTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
96-98	1,538,186	115,811	8	3,333	0	112,478-	7-
97-99	1,229,171	187,211	15		0	187,211-	15-
98-00	1,135,361	213,767	19		0	213,767-	19-
99-01	1,519,978	320,301	21		0	320,301-	21-
00-02	1,332,389	339,772	26		0	339,772-	26-
01-03	1,360,462	324,456	24		0	324,456-	24-
02-04	1,038,613	177,881	17		0	177,881-	17-
03-05	1,913,345	247,470	13		0	247,470-	13-
04-06	2,354,484	580,118	25		0	580,118-	25-
05-07	2,339,076	660,398	28		0	660,398-	28-

FIVE-YEAR AVERAGE

03-07	1,681,239	447,308	27		0	447,308-	27-
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WESTAR SOUTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	40,325	5,419	13	216	1	5,203	13-
1985	166,179	103	0		0	103	0
1986	163,175	5,991	4	48,172	30	42,181	26
1987	9,123,530	79,141	1		0	79,141	1-
1988	95,371	69,744	73	132,906	139	63,162	66
1989	79,195	1,145	1	68,471	86	67,326	85
1990	522,018	33,166	6	63,564	12	30,398	6
1991	76,511	22,039	29	35,061	46	13,022	17
1992	86,292	21,448	25	834	1	20,614	24-
1993	123,862	4,267	3	77,793	63	73,526	59
1994	11,423	9,889	87		0	9,889	87-
1995	47,783	10,589	22	250	1	10,339	22-
1996	283,745	51	0		0	51	0
1997	425,295	24,014	6		0	24,014	6-
1998	207,209	4,169	2		0	4,169	2-
1999	196,178	26,347	13		0	26,347	13-
2000	82,354	79,113	96		0	79,113	96-
2001	333,332	293,949	88		0	293,949	88-
2002	168,777	49,450	29		0	49,450	29-
2003	379,112	56,620	15	48,771	13	7,849	2-
2004	224,153	74,805	33		0	74,805	33-
2005	330,192	1,123	0		0	1,123	0
2006	70,285	275,148	391		0	275,148	391-
2007	853,704	24,283	3		0	24,283	3-
TOTAL	14,090,000	1,172,013	8	476,038	3	695,975	5-

THREE-YEAR MOVING AVERAGES

84-86	123,226	3,838	3	16,129	13	12,291	10
85-87	3,150,961	28,412	1	16,057	1	12,355	0
86-88	3,127,359	51,625	2	60,359	2	8,734	0
87-89	3,099,365	50,010	2	67,126	2	17,116	1
88-90	232,195	34,685	15	88,314	38	53,629	23
89-91	225,908	18,783	8	55,699	25	36,916	16
90-92	228,274	25,551	11	33,153	15	7,602	3
91-93	95,555	15,918	17	37,896	40	21,978	23
92-94	73,859	11,868	16	26,209	35	14,341	19
93-95	61,023	8,248	14	26,014	43	17,766	29
94-96	114,317	6,843	6	83	0	6,760	6-
95-97	252,274	11,552	5	83	0	11,469	5-

WESTAR SOUTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
96-98	305,416	9,411 3	0	9,411 - 3-
97-99	276,227	18,177 7	0	18,177 - 7-
98-00	161,914	36,543 23	0	36,543 - 23-
99-01	203,955	133,137 65	0	133,137 - 65-
00-02	194,821	140,838 72	0	140,838 - 72-
01-03	293,741	133,340 45	16,257 6	117,083 - 40-
02-04	257,348	60,292 23	16,257 6	44,035 - 17-
03-05	311,152	44,183 14	16,257 5	27,926 - 9-
04-06	208,210	117,025 56	0	117,025 - 56-
05-07	418,060	100,185 24	0	100,185 - 24-
FIVE-YEAR AVERAGE				
03-07	371,489	86,396 23	9,754 3	76,642 - 21-

WESTAR SOUTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	3,725	1,155	31	1,630	44	475	13
1985	39,046		0	12,368	32	12,368	32
1986	72,859		0	2,167	3	2,167	3
1987	948,135		0		0		0
1988	9,749	5,562	57	803	8	4,759-	49-
1989	195,476		0	1,241	1	1,241	1
1990	43,988	77	0	1,470	3	1,393	3
1991	11,784	155	1	1,837	16	1,682	14
1992	28,946	92	0	1,765	6	1,673	6
1993	126,928	2,615	2	900	1	1,715-	1-
1994	19,602		0		0		0
1995	38,996		0	1,895	5	1,895	5
1996	160,193	406	0	12,158	8	11,752	7
1997	5,580	324-	6-	375	7	699	13
1998	28,018	22,478	80	4,339	15	18,139-	65-
1999	50,556	3,375	7		0	3,375-	7-
2000	148,909	5,188	3	1,400	1	3,788-	3-
2001	103,219	55-	0		0	55	0
2002	51,600	43,978	85	4,788	9	39,190-	76-
2003	5,255	2,178	41		0	2,178-	41-
2004	257,966	37,074-	14-		0	37,074	14
2005	51,394	240,466	468		0	240,466-	468-
2006	47,332	225,734-	477-	651	1	226,385	478
2007	273,370	87,810	32	565	0	87,245-	32-
TOTAL	2,722,626	152,348	6	50,352	2	101,996-	4-

THREE-YEAR MOVING AVERAGES

84-86	38,543	385	1	5,388	14	5,003	13
85-87	353,347		0	4,845	1	4,845	1
86-88	343,581	1,854	1	990	0	864-	0
87-89	384,453	1,854	0	681	0	1,173-	0
88-90	83,071	1,880	2	1,171	1	709-	1-
89-91	83,749	77	0	1,516	2	1,439	2
90-92	28,239	108	0	1,691	6	1,583	6
91-93	55,886	954	2	1,501	3	547	1
92-94	58,492	902	2	888	2	14-	0
93-95	61,842	872	1	932	2	60	0
94-96	72,930	135	0	4,685	6	4,550	6
95-97	68,256	27	0	4,810	7	4,783	7

WESTAR SOUTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
96-98	64,597	7,520	12	5,624	9	1,896-	3-
97-99	28,051	8,510	30	1,571	6	6,939-	25-
98-00	75,828	10,347	14	1,913	3	8,434-	11-
99-01	100,895	2,836	3	467	0	2,369-	2-
00-02	101,242	16,370	16	2,063	2	14,307-	14-
01-03	53,358	15,367	29	1,596	3	13,771-	26-
02-04	104,940	3,027	3	1,596	2	1,431-	1-
03-05	104,872	68,523	65		0	68,523-	65-
04-06	118,898	7,447-	6-	217	0	7,664	6
05-07	124,032	34,181	28	405	0	33,776-	27-

FIVE-YEAR AVERAGE

03-07	127,064	13,529	11	243	0	13,286-	10-
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WESTAR NORTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	46,278	62,000	134	0	62,000	-134-	
1991	63,217	57,356	91	0	57,356	-91-	
1992	52,146	27,116	52	0	27,116	-52-	
1993	83,905	140,255	167	0	140,255	-167-	
1994		302,987			302,987	-	
1995	33,367	213,773	641	0	213,773	-641-	
1996	194,366	294,005	151	0	294,005	-151-	
1997	83,147	44,263	53	0	44,263	-53-	
1998	315,038	89,429	28	0	89,429	-28-	
1999	634,145	248,216	39	0	248,216	-39-	
2000	927,856	467,359	50	0	467,359	-50-	
2001	526,767	825,722	157	0	825,722	-157-	
2002	232,280	75,057	32	0	75,057	-32-	
2003	77,670	46,017	59	0	46,017	-59-	
2004	195,367	304,323	156	0	304,323	-156-	
2005	128,520	619,182	482	0	619,182	-482-	
2006	603,097	327,166	54	0	327,166	-54-	
2007	695,184	5,475	1	17,712	3	12,237 2	
TOTAL	4,892,350	4,149,701	85	17,712	0	4,131,989- 84-	

THREE-YEAR MOVING AVERAGES

90-92	53,880	48,824	91	0	48,824	-91-
91-93	66,423	74,909	113	0	74,909	-113-
92-94	45,350	156,786	346	0	156,786	-346-
93-95	39,091	219,005	560	0	219,005	-560-
94-96	75,911	270,255	356	0	270,255	-356-
95-97	103,626	184,014	178	0	184,014	-178-
96-98	197,517	142,566	72	0	142,566	-72-
97-99	344,110	127,303	37	0	127,303	-37-
98-00	625,680	268,335	43	0	268,335	-43-
99-01	696,256	513,766	74	0	513,766	-74-
00-02	562,301	456,046	81	0	456,046	-81-
01-03	278,906	315,598	113	0	315,598	-113-
02-04	168,439	141,799	84	0	141,799	-84-
03-05	133,852	323,174	241	0	323,174	-241-
04-06	308,995	416,890	135	0	416,890	-135-
05-07	475,601	317,274	67	5,904	1	311,370- 65-

FIVE-YEAR AVERAGE

03-07	339,968	260,433	77	3,542	1	256,891- 76-
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WESTAR NORTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	1,486,464	759,985	51	9,788	1	750,197	50-
1991	1,727,246	956,692	55	20,945	1	935,747	54-
1992	2,040,531	737,431	36	48,396	2	689,035	34-
1993	1,328,904	524,531	39	11,284	1	513,247	39-
1994		1,077,858				1,077,858	
1995	1,006,057	2,252,467	224	14,006	1	2,238,461	222-
1996	5,944,678	1,253,761	21	1,056	0	1,252,705	21-
1997	600,781	868,193	145		0	868,193	145-
1998	5,546,540	1,152,175	21	105,057	2	1,047,118	19-
1999	6,720,635	2,647,652	39		0	2,647,652	39-
2000	3,289,117	4,041,655	123		0	4,041,655	123-
2001	5,081,206	7,368,525	145		0	7,368,525	145-
2002	4,915,929	2,710,168	55		0	2,710,168	55-
2003	1,964,724	3,585,968	183	35,200	2	3,550,768	181-
2004	6,199,716	3,352,354	54	9,119	0	3,343,235	54-
2005	3,821,604	3,889,984	102		0	3,889,984	102-
2006	10,823,442	2,813,252	26		0	2,813,252	26-
2007	11,032,429	2,331,756	21		0	2,331,756	21-
TOTAL	73,530,003	42,324,407	58	254,851	0	42,069,556	57-

THREE-YEAR MOVING AVERAGES

90-92	1,751,414	818,036	47	26,377	2	791,659	45-
91-93	1,698,894	739,552	44	26,875	2	712,677	42-
92-94	1,123,145	779,940	69	19,893	2	760,047	68-
93-95	778,320	1,284,952	165	8,430	1	1,276,522	164-
94-96	2,316,912	1,528,029	66	5,021	0	1,523,008	66-
95-97	2,517,172	1,458,140	58	5,021	0	1,453,119	58-
96-98	4,030,666	1,091,376	27	35,371	1	1,056,005	26-
97-99	4,289,319	1,556,007	36	35,019	1	1,520,988	35-
98-00	5,185,431	2,613,827	50	35,019	1	2,578,808	50-
99-01	5,030,319	4,685,944	93		0	4,685,944	93-
00-02	4,428,751	4,706,783	106		0	4,706,783	106-
01-03	3,987,286	4,554,887	114	11,733	0	4,543,154	114-
02-04	4,360,123	3,216,163	74	14,773	0	3,201,390	73-
03-05	3,995,348	3,609,435	90	14,773	0	3,594,662	90-
04-06	6,948,254	3,351,863	48	3,040	0	3,348,823	48-
05-07	8,559,158	3,011,664	35		0	3,011,664	35-

FIVE-YEAR AVERAGE

03-07	6,768,383	3,194,663	47	8,864	0	3,185,799	47-
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WESTAR NORTH

ACCOUNT 312.10 POLLUTION CONTROL EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	38,285	32,829	86	0	32,829	-	86-
1991	810,000		0	0			0
1992	75,000	206,194	275	0	206,194	-	275-
1993	97,002	36,600	38	0	36,600	-	38-
1994							
1995							
1996	415,251		0	0			0
1997	21,616	16,969	79	0	16,969	-	79-
1998	29,312	43,355	148	0	43,355	-	148-
1999	287,043	89,817	31	0	89,817	-	31-
2000	60,104-	514,138	855-	0	514,138	-	855
2001	472,180	2,195,139	465	0	2,195,139	-	465-
2002	1,668,693	463,936	28	0	463,936	-	28-
2003	333,497	817,852	245	0	817,852	-	245-
2004	337,059	26,953	8	0	26,953	-	8-
2005	381,708	41,536	11	0	41,536	-	11-
2006	238,181	1,276,852	536	0	1,276,852	-	536-
2007	2,674,554	4,882,938	183	181,580	7	4,701,358	-176-
TOTAL	7,819,277	10,645,108	136	181,580	2	10,463,528	-134-

THREE-YEAR MOVING AVERAGES

90-92	307,762	79,674	26	0	79,674	-	26-
91-93	327,334	80,931	25	0	80,931	-	25-
92-94	57,334	80,931	141	0	80,931	-	141-
93-95	32,334	12,200	38	0	12,200	-	38-
94-96	138,417		0	0			0
95-97	145,622	5,656	4	0	5,656	-	4-
96-98	155,393	20,108	13	0	20,108	-	13-
97-99	112,657	50,047	44	0	50,047	-	44-
98-00	85,417	215,770	253	0	215,770	-	253-
99-01	233,040	933,031	400	0	933,031	-	400-
00-02	693,590	1,057,737	153	0	1,057,737	-	153-
01-03	824,790	1,158,976	141	0	1,158,976	-	141-
02-04	779,750	436,247	56	0	436,247	-	56-
03-05	350,755	295,447	84	0	295,447	-	84-
04-06	318,982	448,447	141	0	448,447	-	141-
05-07	1,098,147	2,067,109	188	60,527	6	2,006,582	-183-

FIVE-YEAR AVERAGE

03-07	793,000	1,409,226	178	36,316	5	1,372,910	-173-
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WESTAR NORTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	917,293	311,843	34	99,256	11	212,587-	23-
1991	929,091	608,432	65	210	0	608,222-	65-
1992	141,060	119,874	85		0	119,874-	85-
1993	1,648,246	643,086	39	48,396	3	594,690-	36-
1994		441,447				441,447-	
1995	462,165	20,369	4		0	20,369-	4-
1996	12,804,378	33,592	0		0	33,592-	0
1997	3,557,585	883,345	25		0	883,345-	25-
1998	1,287,966	1,129,524	88		0	1,129,524-	88-
1999	5,650,883	1,184,195	21		0	1,184,195-	21-
2000	1,684,509-	778,861	46-		0	778,861-	46
2001	5,573,623	989,090	18		0	989,090-	18-
2002	2,231,893	675,731	30		0	675,731-	30-
2003	2,741,517	554,801	20		0	554,801-	20-
2004	1,553,393	590,465	38		0	590,465-	38-
2005	3,844,630	1,217,196	32		0	1,217,196-	32-
2006	4,581,000	251,028	5		0	251,028-	5-
2007	4,459,912	520,477	12		0	520,477-	12-
TOTAL	50,700,126	10,953,356	22	147,862	0	10,805,494-	21-

THREE-YEAR MOVING AVERAGES

90-92	662,482	346,716	52	33,155	5	313,561-	47-
91-93	906,132	457,130	50	16,202	2	440,928-	49-
92-94	596,435	401,469	67	16,132	3	385,337-	65-
93-95	703,470	368,300	52	16,132	2	352,168-	50-
94-96	4,422,181	165,136	4		0	165,136-	4-
95-97	5,608,043	312,435	6		0	312,435-	6-
96-98	5,883,310	682,154	12		0	682,154-	12-
97-99	3,498,811	1,065,688	30		0	1,065,688-	30-
98-00	1,751,447	1,030,860	59		0	1,030,860-	59-
99-01	3,179,999	984,048	31		0	984,048-	31-
00-02	2,040,336	814,560	40		0	814,560-	40-
01-03	3,515,678	739,874	21		0	739,874-	21-
02-04	2,175,601	606,999	28		0	606,999-	28-
03-05	2,713,180	787,488	29		0	787,488-	29-
04-06	3,326,341	686,230	21		0	686,230-	21-
05-07	4,295,181	662,900	15		0	662,900-	15-

FIVE-YEAR AVERAGE

03-07	3,436,091	626,794	18		0	626,794-	18-
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WESTAR NORTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	30,955	15,981	52		0	15,981-	52-
1991	18,892	56,106	297		0	56,106-	297-
1992	66,198	10,712	16		0	10,712-	16-
1993	67,953	14,620	22	4,000	6	10,620-	16-
1994		7,503				7,503-	
1995	16,946	25,166	149		0	25,166-	149-
1996	68,141	697,912			0	697,912-	
1997	7,450	456,552			0	456,552-	
1998	706,105	366,767	52		0	366,767-	52-
1999	445,992	177,802	40		0	177,802-	40-
2000	249,117	457,147	184		0	457,147-	184-
2001	633,192	1,261,324	199	118	0	1,261,206-	199-
2002	423,480	778,476	184		0	778,476-	184-
2003	1,163,284	247,333	21		0	247,333-	21-
2004	890,054	184,029	21		0	184,029-	21-
2005	65,591	83,558	127		0	83,558-	127-
2006	109,133	343,455	315		0	343,455-	315-
2007	2,709,377	409,402	15	27,342	1	382,060-	14-
TOTAL	7,671,860	5,593,845	73	31,460	0	5,562,385-	73-

THREE-YEAR MOVING AVERAGES

90-92	38,682	27,599	71		0	27,599-	71-
91-93	51,014	27,146	53	1,333	3	25,813-	51-
92-94	44,717	10,945	24	1,333	3	9,612-	21-
93-95	28,300	15,763	56	1,333	5	14,430-	51-
94-96	28,362	243,527	859		0	243,527-	859-
95-97	30,846	393,210			0	393,210-	
96-98	260,565	507,077	195		0	507,077-	195-
97-99	386,516	333,707	86		0	333,707-	86-
98-00	467,072	333,905	71		0	333,905-	71-
99-01	442,767	632,091	143	39	0	632,052-	143-
00-02	435,263	832,315	191	39	0	832,276-	191-
01-03	739,985	762,377	103	39	0	762,338-	103-
02-04	825,606	403,279	49		0	403,279-	49-
03-05	706,310	171,640	24		0	171,640-	24-
04-06	354,926	203,680	57		0	203,680-	57-
05-07	961,367	278,805	29	9,114	1	269,691-	28-

FIVE-YEAR AVERAGE

03-07	987,488	253,555	26	5,468	1	248,087-	25-
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WESTAR NORTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	111,945	508	0	3,325	3	2,817	3
1991	123,149	29,949	24	20,559	17	9,390	8-
1992	71,226	2,440	3	49,222	69	46,782	66
1993	35,488	9,693	27	40,370	114-	50,063	141-
1994		56,278				56,278	-
1995	16,298	3,996	25		0	3,996	25-
1996	60,123	58,186	97		0	58,186	97-
1997	14,021	436,088			0	436,088	-
1998	66,547	388,648	584		0	388,648	584-
1999	311,181	15,421	5	24,952	8	9,531	3
2000	180,210	155,069	86		0	155,069	86-
2001	84,415	10,166	12		0	10,166	12-
2002	448,089	111,284	25	11,320	3	99,964	22-
2003	16,816	10,790	64		0	10,790	64-
2004	45,813	108,736	237-		0	108,736	237
2005	18,900	7,725	41-		0	7,725	41
2006	176,065	7,019	4	2,082	1	4,937	3-
2007	879,629	589	0		0	589	0
TOTAL	2,659,915	1,178,485	44	71,090	3	1,107,395	42-

THREE-YEAR MOVING AVERAGES

90-92	102,107	10,966	11	24,369	24	13,403	13
91-93	76,621	14,027	18	9,804	13	4,223	6-
92-94	35,571	22,803	64	2,951	8	19,852	56-
93-95	17,262	23,322	135	13,457	78-	36,779	213-
94-96	25,473	39,487	155		0	39,487	155-
95-97	30,147	166,090	551		0	166,090	551-
96-98	46,897	294,308	628		0	294,308	628-
97-99	130,583	280,053	214	8,317	6	271,736	208-
98-00	185,979	186,379	100	8,317	4	178,062	96-
99-01	191,935	60,219	31	8,317	4	51,902	27-
00-02	237,571	92,173	39	3,773	2	88,400	37-
01-03	183,107	44,080	24	3,773	2	40,307	22-
02-04	170,239	4,446	3	3,773	2	673	0
03-05	27,176	35,224	130-		0	35,224	130
04-06	80,259	36,481	45-	694	1	37,175	46
05-07	358,198	432	0	694	0	1,126	0

FIVE-YEAR AVERAGE

03-07	227,445	19,848	9-	416	0	20,264	9
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III-73

DEPRECIATION CALCULATIONS

WESTAR SOUTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1978	15,737,195.45	8,433,878	11,555,205	5,755,710	29.82	193,015
1980	8,737,021.60	4,502,624	6,169,018	3,441,706	30.09	114,380
1981	93,187.00	47,019	64,420	38,086	30.22	1,260
1982	1,845,707.35	910,580	1,247,580	782,698	30.35	25,789
1983	13,308,804.03	6,412,182	8,785,292	5,854,392	30.47	192,136
1984	37,062.00	17,424	23,873	16,895	30.58	552
1985	259,767.00	118,955	162,979	122,765	30.69	4,000
1986	3,019,773.03	1,344,977	1,842,745	1,479,005	30.79	48,035
1987	967,579.00	418,284	573,088	491,249	30.89	15,903
1988	27,622.00	11,573	15,856	14,528	30.98	469
1989	2,668,663.00	1,080,862	1,480,882	1,454,647	31.07	46,818
1990	221,114.00	86,345	118,301	124,924	31.16	4,009
1991	177,500.00	66,639	91,302	103,948	31.24	3,327
1992	37,038.00	13,323	18,254	22,488	31.32	718
1993	186,370.00	64,044	87,746	117,261	31.39	3,736
1994	212,911.00	69,558	95,301	138,901	31.46	4,415
1996	164,497.00	47,806	65,499	115,448	31.59	3,655
1997	159,494.00	43,299	59,324	116,119	31.65	3,669
1998	26,895.00	6,760	9,262	20,323	31.71	641
1999	38,213.36	8,789	12,042	29,993	31.77	944
2000	68,171.37	14,180	19,428	55,561	31.82	1,746
2001	285,863.32	52,796	72,335	242,115	31.87	7,597
2002	81,540.19	13,086	17,929	71,765	31.91	2,249
2003	106,740.71	14,407	19,739	97,676	31.95	3,057
2004	86,699.22	9,327	12,779	82,590	32.00	2,581
2005	108,549.30	8,609	11,795	107,609	32.03	3,360
2006	216,069.90	10,553	14,458	223,219	32.07	6,960
2007	464,005.93	7,809	10,699	499,708	32.10	15,567
	49,344,053.76	23,835,688	32,657,131	21,621,329		710,588

WESTAR SOUTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEOSHO						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2014						
NET SALVAGE PERCENT.. -10						
1923	105,158.96	107,219	113,063	2,612	5.33	490
1927	87,147.00	88,509	93,333	2,529	5.51	459
1930	1,095.00	1,109	1,169	36	5.64	6
1935	6,036.00	6,077	6,408	232	5.82	40
1936	3,015.00	3,032	3,197	120	5.86	20
1937	482.00	484	510	20	5.89	3
1939	1,011.00	1,013	1,068	44	5.95	7
1940	915.00	916	966	41	5.98	7
1941	4,876.00	4,872	5,138	226	6.01	38
1945	0.52	1	1			
1949	1,962.60	1,938	2,044	115	6.18	19
1953	4,239.00	4,156	4,383	280	6.24	45
1954	2,188,575.32	2,141,171	2,257,869	149,564	6.26	23,892
1956	561.00	547	577	40	6.28	6
1957	949.00	923	973	71	6.29	11
1960	1,061.00	1,024	1,080	87	6.33	14
1965	501.00	477	503	48	6.37	8
1966	253.99	241	254	25	6.37	4
1967	5,529.00	5,232	5,517	565	6.38	89
1968	367.00	346	365	39	6.39	6
1969	984.00	925	975	107	6.39	17
1971	615.00	573	604	73	6.40	11
1973	283.00	262	276	35	6.42	5
1974	5,896.00	5,425	5,721	765	6.42	119
1975	22,284.00	20,397	21,509	3,003	6.43	467
1976	2,816.00	2,565	2,705	393	6.43	61
1978	10,005.00	9,007	9,498	1,508	6.44	234
1979	317.00	284	299	50	6.44	8
1980	6,281.00	5,583	5,887	1,022	6.44	159
1981	1,674.30	1,477	1,558	284	6.45	44
1982	42,316.00	37,057	39,077	7,471	6.45	1,158
1983	6,630.00	5,759	6,073	1,220	6.45	189
1984	2,907.00	2,503	2,639	559	6.46	87
1985	5,424.95	4,626	4,878	1,089	6.46	169
1986	1,956.84	1,652	1,742	411	6.46	64
1989	0.23					

WESTAR SOUTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEOSHO						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2014						
NET SALVAGE PERCENT.. -10						
1992	940.00	728	768	266	6.48	41
1994	31,492.00	23,365	24,639	10,002	6.48	1,544
2003	97,881.70	44,026	46,426	61,244	6.49	9,437
2007	56,329.88	4,430	4,671	57,292	6.49	8,828
	2,710,769.29	2,539,931	2,678,363	303,488		47,806

MURRAY GILL

INTERIM SURVIVOR CURVE.. IOWA 75-R3

PROBABLE RETIREMENT YEAR.. 6-2020

NET SALVAGE PERCENT.. -10

1952	1,006,239.62	904,640	1,106,864			
1953	708.00	634	779			
1954	549,570.00	490,513	604,527			
1955	1,874.00	1,666	2,061			
1956	712,933.00	631,459	784,226			
1957	464.00	409	510			
1959	563,703.42	493,145	620,074			
1961	507.00	440	558			
1962	713.00	615	784			
1963	683.00	587	751			
1964	201,889.96	172,511	222,079			
1965	1,625.00	1,381	1,788			
1966	3,643.00	3,080	4,007			
1967	10,109.00	8,496	11,120			
1968	8,492.00	7,094	9,341			
1969	2,201.00	1,827	2,421			
1971	499.00	409	549			
1973	68,539.00	55,323	75,393			
1974	996.00	798	1,096			
1975	57,064.00	45,314	62,770			
1976	24,299.00	19,127	26,729			
1977	278,928.00	217,597	306,821			
1979	41,292.00	31,568	45,421			
1980	142,974.00	108,093	157,271			

WESTAR SOUTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MURRAY GILL						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1981	56,204.00	42,003	61,824			
1982	243,249.00	179,489	267,574			
1983	79,408.00	57,825	87,349			
1984	34,945.00	25,089	38,440			
1985	137,661.00	97,337	151,427			
1986	197,048.00	137,053	216,753			
1987	103,992.00	71,025	112,863	1,528	12.36	124
1988	8,307.00	5,565	8,843	295	12.37	24
1989	18,896.00	12,403	19,709	1,077	12.37	87
1991	6,492.00	4,063	6,456	685	12.39	55
1992	13,725.00	8,353	13,273	1,825	12.40	147
1994	7,737.00	4,419	7,022	1,489	12.41	120
1995	15,167.00	8,339	13,251	3,433	12.42	276
1996	32,969.00	17,364	27,593	8,673	12.43	698
1997	304,849.00	153,080	243,254	92,080	12.43	7,408
1998	37,659.00	17,871	28,398	13,027	12.44	1,047
1999	15,146.14	6,744	10,717	5,944	12.44	478
2001	154,130.11	57,984	92,141	77,402	12.45	6,217
2002	48,908.99	16,414	26,083	27,717	12.46	2,224
2004	7,397.44	1,780	2,829	5,308	12.46	426
2005	151,921.11	27,808	44,188	122,925	12.47	9,858
2006	54,317.10	6,417	10,197	49,552	12.47	3,974
2007	169,767.14	7,208	11,454	175,290	12.47	14,057
	5,579,842.03	4,162,359	5,549,578	588,250		47,220

GORDAN EVANS

INTERIM SURVIVOR CURVE.. IOWA 75-R3

PROBABLE RETIREMENT YEAR.. 6-2027

NET SALVAGE PERCENT.. -10

1961	1,238,124.27	968,337	1,361,937
1962	100.00	78	110
1963	8,572.13	6,609	9,429
1964	437.00	334	481
1965	1,103.00	838	1,213

WESTAR SOUTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GORDAN EVANS						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -10						
1966	2,137.00	1,610	2,351			
1967	1,269,412.00	948,682	1,396,353			
1968	228.00	169	251			
1969	237.00	174	261			
1970	205,839.00	149,801	226,423			
1971	5,450.00	3,929	5,995			
1972	2,838.00	2,025	3,122			
1973	1,209.00	854	1,330			
1974	53,908.78	37,649	59,300			
1975	18,047.51	12,461	19,835	17	18.63	1
1977	1,066.00	718	1,143	30	18.72	2
1978	541.00	360	573	22	18.76	1
1980	54,418.64	35,144	55,941	3,920	18.85	208
1981	57,916.00	36,829	58,623	5,085	18.88	269
1982	4,483.26	2,803	4,462	470	18.92	25
1983	82,387.00	50,605	80,551	10,075	18.96	531
1984	4,723.00	2,848	4,533	662	18.99	35
1985	33,833.00	19,993	31,824	5,392	19.02	283
1986	194,122.00	112,276	178,717	34,817	19.05	1,828
1987	25,026.00	14,144	22,514	5,015	19.08	263
1988	20,046.00	11,047	17,584	4,467	19.11	234
1989	8,994.00	4,828	7,685	2,208	19.13	115
1990	31,237.00	16,284	25,920	8,441	19.16	441
1991	19,659.00	9,932	15,809	5,816	19.18	303
1993	12,519.00	5,884	9,366	4,405	19.22	229
1994	46,126.00	20,793	33,098	17,641	19.24	917
1995	9,136.00	3,932	6,259	3,791	19.26	197
1996	44,181.00	18,050	28,731	19,868	19.28	1,030
1997	376,596.00	145,155	231,053	183,203	19.30	9,492
1999	3,709.99	1,239	1,972	2,109	19.33	109
2001	47,458.04	13,067	20,800	31,404	19.35	1,623
2003	158,470.82	32,667	51,998	122,320	19.38	6,312
2004	27,213.03	4,556	7,252	22,682	19.39	1,170
2005	308,353.89	38,430	61,172	278,017	19.40	14,331
2006	28,966.21	2,272	3,616	28,247	19.41	1,455
2007	223,236.50	6,164	9,812	235,748	19.41	12,146
	4,632,061.07	2,743,570	4,059,399	1,035,872		53,550