

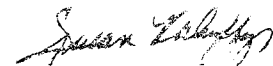


March 17, 2009

Ms. Susan K. Duffy
Executive Director
Kansas Corporation Commission
1500 SW Arrowhead Rd.
Topeka, Kansas 66604-4024

STATE CORPORATION COMMISSION

MAR 17 2009

 Docket
Room

RE: Environmental Cost Recovery Rider (ECRR)

Dear Ms. Duffy:

09-WSEE-737-TAR

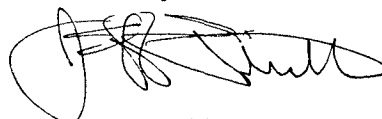
Westar Energy, Inc. and Kansas Gas and Electric Company (KGE) d.b.a. Westar Energy hereby submit a revision to the Environmental Cost Recovery Rider (ECRR) for Commission approval. The Commission in Docket No. 05-WSEE-981-RTS approved the ECRR tariff. The tariff incorporates the cost of environmental projects incurred during the year ending December 31, 2008.

Attached to this transmittal letter is the cost support for the pricing on the ECRR tariffs and the allocation of the overall revenue to various classes. Also attached are one redlined copy, two originals, and seven copies of the revised tariffs for Westar Energy, Inc. and Kansas Gas and Electric Company d.b.a. Westar Energy. Please return one copy with the Commission stamp upon filing and one original upon approval.

The companies will implement this tariff with cycle 1 billing for the month of June 2009. June cycle 1 meter read date is May 31, 2009.

Please contact me at 575-6403 with any questions concerning this filing.

Sincerely,



Jeffrey A. Elliott
Senior Regulatory Analyst

Enc.

cc: Dick Rohlf
Jeff McClanahan
Mark Doljac
Don Low

Westar Energy South

Environmental Cost Recovery Rider

March 17, 2009

Tariff

THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

Index _____

SCHEDULE ECRR

Replacing Schedule ECRR Sheet 1

which was filed January 21, 2009

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 4 Sheets

ENVIRONMENTAL COST RECOVERY RIDER

APPLICABLE

To all bills rendered by the Company for utility service, permitting the recovery of such cost.

BASIS OF ADJUSTMENT

Company will collect from customers as an adjustment to the aforementioned bills, an environmental charge equal to the annual capital investment-related revenue requirements associated with Environmental Improvement Projects (EIP) undertaken by Company. The calculation of such revenue requirements will be made in conformity with the formula stated in this Rider.

Company shall provide periodic reports to the Commission of its collections including a calculation of the total collected under this Rider.

METHOD OF BILLING

The environmental charge shall be collected by applying one or more of the following factors and adding the charge to each applicable customer's bill. Billing methods shall include:

1. A cents per kilowatt (kW) charge determined by dividing a portion of the EIP revenue requirements allocated to a class of customers by the annual applicable kW sales for the class of customers; plus
2. A cents per kilowatt hour (kWh) adjustment determined by dividing a portion of the EIP revenue requirements allocated to a class of customers by the annual applicable kWh sales for the class of customers; plus

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By Michael Lennen
Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE _____ ECRR _____

Replacing Schedule _____ ECRR _____ Sheet 2

which was filed _____ January 21, 2009 _____

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 4 Sheets

ENVIRONMENTAL COST RECOVERY RIDER

- 3. A dollar per customer (billable meter) adjustment determined by dividing a portion of the EIP revenue requirements allocated to a class of customers by the annualized applicable customer count for the class of customers. This customer count shall exclude duplicate customer categories (e.g. Private Area Lights) and Street Light customers.

BASIS FOR DETERMINING ENVIRONMENTAL SURCHARGE

The monthly charge shall reflect the recovery of the EIP revenue requirements as approved by the Kansas Corporation Commission. The Environmental Cost Recovery Rider charge shall be calculated annually, filed with the Kansas Corporation Commission in March and be effective for usage beginning June 1.

The following formula shall be used to calculate the annual revenue requirements for EIPs.

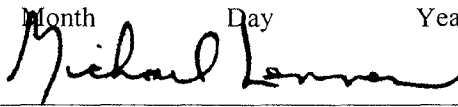
Revenue requirements for EIPs = (RB x r) + D

Where:

- 1. Revenue requirements for EIP are the total revenue requirements for EIPs that form the basis of this surcharge.
- 2. RB is the rate base associated with all EIPs that form the basis of this surcharge. Rate base shall be the gross plant, less accumulated depreciation, less accumulated deferred income taxes plus construction work in progress associated with EIPs.
- 3. r is the pretax rate of return derived from the Company's most recent rate review by the Kansas Corporation Commission.
- 4. D is the depreciation expense associated with EIPs that form the basis for this surcharge.

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Michael Lennen, Vice President

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THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

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SCHEDULE ECRR

Replacing Schedule ECRR Sheet 3

which was filed January 21, 2009

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 3 of 4 Sheets

ENVIRONMENTAL COST RECOVERY RIDER

ANNUAL TRUE-UP

The revenue collected pursuant to the application of this Rider shall be compared to the estimated revenue on an annualized basis. The amount of any over (under) recovery shall be included in a subsequent year's ECRR filing and shall be credited or collected as appropriate.

BILLING ADJUSTMENT FACTORS

The following charges are applied to a customer's monthly demand or energy of each rate schedule as indicated. The amount determined by the application of such unit adjustment shall become a part of the total bill for electric service furnished and will be itemized separately on customer's bill.

<u>Rate schedule</u>	<u>\$ per kW</u>	<u>\$ per kWh</u>	<u>\$ per customer</u>
Dedicated Off-Peak Service		\$0.000859	
Energywise Educational Service Real Time Pricing-Pilot		\$0.000641	
Energywise High Load Factor Real Time Pricing Service-Pilot	\$0.277879		
Generation Substitution Service		\$0.000859	
High Load Factor Service	\$0.277879		
Medium General Service	\$0.262489		
Private Area Lighting Service		\$0.000006	
Religious Institution Time Of Day Service		\$0.000344	

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Michael Lennen, Vice President

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SCHEDULE ECRR

Replacing Schedule ECRR Sheet 4

which was filed January 21, 2009

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 4 of 4 Sheets

ENVIRONMENTAL COST RECOVERY RIDER

<u>Rate schedule</u>	<u>\$ per kW</u>	<u>\$ per kWh</u>	<u>\$ per customer</u>
Residential Service		\$0.001044	
Restricted Educational Institution Service		\$0.000641	
Restricted Peak Service		\$0.000859	
Restricted Total Electric – School and Church Service		\$0.000641	
Short-Term Service		\$0.000858	
Small General Service		\$0.000858	
Standard Educational Service		\$0.000641	
Street Lighting		\$0.000006	
Traffic Signal Service		\$0.000006	
Contract (a)		\$0.000556	
Contract (c)		\$0.000556	

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Michael Lennen, Vice President

Westar Energy North

Environmental Cost Recovery Rider

March 17, 2009

Tariff

STATE CORPORATION COMMISSION

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THE STATE CORPORATION COMMISSION OF KANSAS

WESTAR ENERGY, INC.

(Name of Issuing Utility)

NORTH RATE AREA

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Sheet 2 of 4 Sheets

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- 4. D is the depreciation expense associated with EIPs that form the basis for this surcharge.

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<u>Rate schedule</u>	<u>\$ per kW</u>	<u>\$ per kWh</u>	<u>\$ per customer</u>
Auxiliary		\$0.002596	
Dedicated Off-Peak Service		\$0.002596	
Energywise Educational Service Real Time Pricing-Pilot		\$0.001991	
Energywise High Load Factor Real Time Pricing Service-Pilot	\$0.870275		
Generation Substitution Service		\$0.002596	
High Load Factor	\$0.870275		
Interruptible Contract Service		\$0.001798	
Large Tire Manufacturing (per KVa)	\$0.902809		

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SCHEDULE ECRR

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ENVIRONMENTAL COST RECOVERY RIDER

<u>Rate schedule</u>	<u>\$ per kW</u>	<u>\$ per kWh</u>	<u>\$ per customer</u>
Medium General Service	\$0.848532		
Private Area Lights		\$0.000098	
Religious Institution Time of Day		\$0.002498	
Residential Service		\$0.003370	
Restricted Peak Service		\$0.002596	
Restricted Service to Schools		\$0.001991	
Short Term		\$0.002596	
Small General Service		\$0.002596	
Small General Service – Church Option		\$0.002596	
Standard Educational Service		\$0.001991	
Street Lights		\$0.000098	
Traffic Signal Service		\$0.000098	

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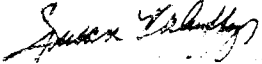
Westar Energy North & South
Environmental Cost Recovery Rider

March 17, 2009

Work Papers

STATE CORPORATION COMMISSION

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Westar Energy, Inc.
Environmental Cost Recovery Rider
Support of application - June 2009 implementation

Summary

	Westar North	Westar South	Total Westar North and South
Addition to Plant in Service as of December 2007	\$ 5,907,952	\$ 41,007,733	\$ 46,915,685
Addition to CWIP as of December 2007	\$ 145,768,876	\$ 43,487,904	\$ 189,256,780
Total Plant in Service and CWIP as of December 2007	<u>\$ 151,676,828</u>	<u>\$ 84,495,637</u>	<u>\$ 236,172,465</u>
Rebuild of Gas Desulfurization (FGD) units at Jeffrey Energy Center	\$ 58,499,517	\$ 16,120,017	\$ 74,619,533
Installation of Mercury Continuous Emission Monitor @ JEC no 1	\$ 25,827	\$ 7,100	\$ 32,927
Installation of Low NOx Burner at Jeffrey Energy Center #3	\$ 15,654	\$ 5,300	\$ 20,953
Installation of Mercury Continuous Emission Monitor @ JEC nos 2 and 3	\$ 108,855	\$ 19,605	\$ 128,460
Installation of Mercury Continuous Emission Monitor @ LEC nos 3, 4 and 5	\$ 496,807	\$ -	\$ 496,807
Installation of Low NOx Burner at Tecumseh Energy Center #7	\$ 2,228,692	\$ -	\$ 2,228,692
ESP Rebuild / Upgrade at TEC # 7	\$ 4,505,790	\$ -	\$ 4,505,790
Installation of Mercury CEM at Tecumseh Energy Center # 8	\$ 50,361	\$ -	\$ 50,361
Installation of scrubber, FGD and baghouse and mercury monitors at LaCygne	\$ -	\$ 1,518,237	\$ 1,518,237
Replacement of Continuous Emission Monitors at Gordon Evans	\$ -	\$ 25,586	\$ 25,586
Addition to Plant in Service in 2008	<u>\$ 65,931,503</u>	<u>\$ 17,695,845</u>	<u>\$ 83,627,348</u>
Rebuild of Gas Desulfurization (FGD) units at Jeffrey Energy Center	\$ 68,135,004	\$ 18,851,583	\$ 86,986,586
JEC #3 ESP rebuild	\$ 25,807,922	\$ 7,164,870	\$ 32,972,792
JEC #2 ESP rebuild	\$ 13,830,484	\$ 3,791,808	\$ 17,622,292
JEC #1 ESP rebuild	\$ (2,292,816)	\$ (620,475)	\$ (2,913,290)
Installation of Low NOx Burner at Jeffrey Energy Center # 2	\$ 3,412,483	\$ 947,913	\$ 4,360,396
Installation of Low NOx Burner at Jeffrey Energy Center #1	\$ 9,947,385	\$ 2,761,217	\$ 12,708,602
Installation of Mercury Continuous Emission Monitor @ LEC nos 3, 4 and 5	\$ 3,689,668	\$ -	\$ 3,689,668
Installation of Low NOx Burner at Tecumseh Energy Center #7	\$ 273	\$ -	\$ 273
Installation of Mercury CEM at Tecumseh Energy Center #7	\$ 73,726	\$ -	\$ 73,726
Installation of Low NOx Burner at Tecumseh Energy Center # 8	\$ 66,605	\$ -	\$ 66,605
Installation of scrubber, FGD and baghouse and mercury monitors at LaCygne	\$ -	\$ 3,666,941	\$ 3,666,941
Replacement of opacity monitors at Murray Gill Energy Center	\$ -	\$ 76,597	\$ 76,597
Replacement of Continuous Emission Monitors at Hutchinson Energy Center	\$ -	\$ 43,839	\$ 43,839
Addition to CWIP in 2008	<u>\$ 122,670,733</u>	<u>\$ 36,684,293</u>	<u>\$ 159,355,026</u>
Total Additions to Plant in Service and CWIP in 2008	<u>\$ 188,602,236</u>	<u>\$ 54,380,139</u>	<u>\$ 242,982,375</u>
Total Environmental Projects Plant in Service and CWIP as of Dec 2008	\$ 340,279,064	\$ 138,875,776	\$ 479,154,840
Less: Transferred to Base Rates in Docket No. 05-WSEE-981-RTS	\$ 150,229,507	\$ 84,495,637	\$ 234,725,145
Total Additions to Plant in Service and CWIP in 2008	\$ 190,049,557	\$ 54,380,139	\$ 244,429,695
Deferred income tax (liability) asset	\$ (1,568,973)	\$ (332,934)	\$ (1,901,907)
Net addition to rate base in 2008	<u>\$ 188,480,584</u>	<u>\$ 54,047,204</u>	<u>\$ 242,527,788</u>
Pre tax rate of return - 08-WSEE-1041-RTS	12.002%	12.002%	
Return on additions to rate base	<u>\$ 22,621,440</u>	<u>\$ 6,486,745</u>	<u>\$ 29,108,185</u>
Depreciation on 2008 additions to plant in service			
Rebuild of Gas Desulfurization (FGD) units at Jeffrey Energy Center	\$ 1,655,536	\$ 767,313	\$ 2,422,849
Installation of Mercury Continuous Emission Monitor @ JEC no 1	\$ 731	\$ 338	\$ 1,069
Installation of Low NOx Burner at Jeffrey Energy Center #3	\$ 443	\$ 252	\$ 695
Installation of Mercury Continuous Emission Monitor @ JEC nos 2 and 3	\$ 3,081	\$ 933	\$ 4,014
Installation of Mercury Continuous Emission Monitor @ LEC nos 3, 4 and 5	\$ 30,007	\$ -	\$ 30,007
Installation of Low NOx Burner at Tecumseh Energy Center #7	\$ 171,164	\$ -	\$ 171,164
ESP Rebuild / Upgrade at TEC # 7	\$ 346,045	\$ -	\$ 346,045
Installation of Mercury CEM at Tecumseh Energy Center # 8	\$ 3,868	\$ -	\$ 3,868
Installation of scrubber, FGD and baghouse and mercury monitors at LaCygne	\$ -	\$ 72,268	\$ 72,268
Replacement of Continuous Emission Monitors at Gordon Evans	\$ -	\$ 1,415	\$ 1,415
Depreciation Expense on Assets Placed in Service in 2008	<u>\$ 2,210,874</u>	<u>\$ 842,519</u>	<u>\$ 3,053,393</u>
Cummulative Under (Over) billings from ECRR	\$ 969,922	\$ 594,245	\$ 1,564,167
Total Recovery under ECRR	<u>\$ 25,802,236</u>	<u>\$ 7,923,510</u>	<u>\$ 33,725,746</u>

	North 08 Plant Additions	Rate	North 2008 Depreciation Expense	South 08 Plant Additions	Rate	South 2008 Depreciation Expense
Rebuild of Gas Desulfurization (FGD) units at Jeffrey Energy Center	\$ 58,499,517	2.83%	\$ 1,655,536	\$ 16,120,017	4.76%	\$ 767,313
Installation of Mercury Continuous Emission Monitor @ JEC no 1	\$ 25,827	2.83%	\$ 731	\$ 7,100	4.76%	\$ 338
Installation of Low NOx Burner at Jeffrey Energy Center #3	\$ 15,654	2.83%	\$ 443	\$ 5,300	4.76%	\$ 252
Installation of Mercury Continuous Emission Monitor @ JEC nos 2 and 3	\$ 108,855	2.83%	\$ 3,081	\$ 19,605	4.76%	\$ 933
Installation of Mercury Continuous Emission Monitor @ LEC nos 3, 4 and 5	\$ 496,807	6.04%	\$ 30,007	\$ -	-	\$ -
Installation of Low NOx Burner at Tecumseh Energy Center #7	\$ 2,228,692	7.68%	\$ 171,164	\$ -	-	\$ -
ESP Rebuild / Upgrade at TEC # 7	\$ 4,505,790	7.68%	\$ 346,045	\$ -	-	\$ -
Installation of Mercury CEM at Tecumseh Energy Center # 8	\$ 50,361	7.68%	\$ 3,868	\$ -	-	\$ -
Installation of scrubber, FGD and baghouse and mercury monitors at LaCygne	\$ -	-	\$ -	\$ 1,518,237	4.76%	\$ 72,268
Replacement of Continuous Emission Monitors at Gordon Evans	\$ -	-	\$ -	\$ 25,586	5.53%	\$ 1,415
	\$ 65,931,503		\$ 2,210,874	\$ 17,695,845		\$ 842,519

Rebuild of Gas Desulfurization (FGD) units at Jeffrey Energy Center
Installation of Mercury Continuous Emission Monitor @ JEC no 1
Installation of Low NOx Burner at Jeffrey Energy Center #3
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Replacement of Continuous Emission Monitors at Gordon Evans

Westar Energy, Inc.
Environmental Cost Recovery Rider
Support of application - June 2009 implementation

Revenue True Up

	North	South
07-WSEE-978-TAR	\$ 2,112,479.00	\$ 3,075,741.00
	38.60%	38.25%
Anticipated Recovery	\$ 815,416.89	\$ 1,176,470.93
Actual Recovery	\$ 795,572.85	\$ 1,072,732.77
Under/(Over) Recovery	\$ 19,844.04	\$ 103,738.16
08-WSEE-849-TAR	\$ 16,866,711.00	\$ 10,332,018.00
	61.40%	61.75%
Anticipated Recovery	\$ 10,356,160.55	\$ 6,380,021.12
Attributable to Special Contract Customers		\$ (229,847.05) ⁽¹⁾
Total Anticipated Recovery	\$ 10,356,160.55	\$ 6,150,174.07
Actual Recovery	\$ 9,406,082.64	\$ 5,659,666.94
Under/(Over) Recovery	\$ 950,077.91	\$ 490,507.13
Total ECRR Revenue	\$ 10,201,655.49	\$ 6,732,399.71
Cumulative Under (Over) billings from ECRR	\$ 969,921.96	\$ 594,245.29
Actual ECRR Revenue 2008	North	South
January	\$ 182,851.31	\$ 249,180.90
February	\$ 172,470.32	\$ 222,332.55
March	\$ 158,383.36	\$ 214,334.31
April	\$ 143,789.57	\$ 193,124.46
May	\$ 138,078.29	\$ 193,760.55
June	\$ 789,628.80	\$ 512,157.32
July	\$ 1,644,883.43	\$ 984,599.62
August	\$ 1,715,841.51	\$ 1,021,008.92
September	\$ 1,476,830.52	\$ 883,284.04
October	\$ 1,219,703.62	\$ 750,449.23
November	\$ 1,158,099.92	\$ 691,455.37
December	\$ 1,401,094.84	\$ 816,712.44
Total ECRR Revenue 2008	\$ 10,201,655.49	\$ 6,732,399.71

(1) Special contract ends in November 2009. Amount reflects ten months of exemption from ECRR

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of application - June 2009 implementation

Revenue Allocation based on 2009 Retail MWh Energy Budget

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	FY 2009
Total Commercial North	373,419	338,207	334,072	317,779	327,233	391,435	429,195	439,352	419,746	370,709	340,267	359,921	4,441,335
Total Industrial North	163,079	150,435	155,286	152,768	158,026	168,192	169,821	172,381	172,301	163,651	167,252	161,741	1,954,935
Total Lighting North	9,202	9,131	9,102	9,115	9,107	9,135	9,120	9,113	9,098	9,109	9,146	9,190	109,588
Total Residential North	335,957	242,844	256,315	219,028	202,239	274,659	368,425	412,763	351,493	252,645	217,600	289,207	3,423,175
Total Energy MWh North	881,657	740,617	754,774	698,690	696,605	843,421	976,562	1,033,609	952,638	796,114	734,265	820,060	9,929,012
Total Commercial South	255,554	219,562	225,740	218,816	233,207	269,103	299,344	318,189	305,032	267,101	232,807	249,114	3,093,569
Total Industrial South	323,968	300,369	310,373	311,095	311,075	327,482	344,149	340,713	341,649	318,843	322,346	328,592	3,880,654
Total Lighting South	4,705	4,708	4,710	4,713	4,717	4,726	4,731	4,734	4,731	4,730	4,730	4,757	56,691
Total Residential South	301,640	245,401	230,290	192,417	179,501	265,620	356,073	400,738	336,741	240,780	193,437	262,421	3,205,059
Total Energy MWh South	885,867	770,040	771,113	727,042	728,500	866,930	1,004,297	1,064,374	988,152	831,454	753,320	844,884	10,235,973
Total Energy MWh	1,767,525	1,510,657	1,525,887	1,425,732	1,425,105	1,710,351	1,980,859	2,097,983	1,940,791	1,627,568	1,487,585	1,664,944	20,164,986

Total Energy MWh North	Jan - May	June - Dec	Total
	3,772,343	6,156,669	9,929,012
	37.99%	62.01%	

Total Energy MWh South	Jan - May	June - Dec	Total
	3,882,561	6,353,412	10,235,973
	37.93%	62.07%	

Westar Energy, Inc.
 Environmental Cost Recovery Rider
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Class Allocation based on Class Cost of Service Study filed in Docket 08-WSEE-1041-RTS

	Westar North		Westar South	
Total for recovery under ECRR		\$ 25,802,235.64		\$ 7,923,509.96
Residential	44.7147%	\$ 11,537,392.26	42.2117%	\$ 3,344,648.25
Small General Service	20.2276%	\$ 5,219,173.02	18.1724%	\$ 1,439,895.55
Medium General Service	24.3185%	\$ 6,274,716.68	9.1972%	\$ 728,741.06
Schools	1.8390%	\$ 474,503.11	2.7075%	\$ 214,529.03
Churches	0.0165%	\$ 4,257.37	0.1178%	\$ 9,333.89
HLF	7.2990%	\$ 1,883,301.80	21.7278%	\$ 1,721,601.28
LTM	1.0451%	\$ 269,651.10		\$ -
ICS	0.4979%	\$ 128,480.77		\$ -
Lights	0.0417%	\$ 10,759.53	0.0043%	\$ 340.71
DSM	0.0000%	\$ -	0.3875%	\$ 30,699.97
Special Contracts	0.0000%	\$ -	5.4738%	\$ 433,720.20
	100.00%	\$ -	100.00%	\$ -

(1) High Load Factor includes Large Tire Manufacture (LTM) and Interruptible Contract Service (ICS) in Class Cost of Service Study for the North.
 (2) One special contract is not subject to the ECRR until December 2009

Westar Energy, Inc.
 Environmental Cost Recovery Rider
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 Development of Rates

	Westar North				Westar South			
	Units	Budgeted	Units	Rate	Units	Budgeted	Units	Rate
		Amount				Amount		
Residential	kWh	3,423,174,126	\$ 11,537,392.26	\$ 0.003370	kWh	3,205,059,349	\$ 3,344,648.25	\$ 0.001044
Small General Service	KWh	2,008,636,479	\$ 5,213,653.23	\$ 0.002596	KWh	1,678,174,545	\$ 1,439,895.55	\$ 0.000858
Medium General Service	kW	7,394,790	\$ 6,274,716.68	\$ 0.848532	kW	2,776,276	\$ 728,741.06	\$ 0.262489
Schools (PS & PSTE & EIS)	kWh	238,351,206	\$ 474,503.11	\$ 0.001991	kWh	334,828,911	\$ 214,529.03	\$ 0.000641
Churches (RITODS)	kWh	1,704,437	\$ 4,257.37	\$ 0.002498	kWh	27,144,489	\$ 9,333.89	\$ 0.000344
High Load Factor	kW	2,164,031	\$ 1,883,301.80	\$ 0.870275	kW	6,195,515	\$ 1,721,601.28	\$ 0.277879
Large Tire Manufacture with HLF	KVa	298,680	\$ 269,651.10	\$ 0.902809	kWh	56,690,884	\$ 340.71	\$ 0.000006
Interruptible Contract Service	kWh	71,470,563	\$ 128,480.77	\$ 0.001798	kWh	35,739,167	\$ 30,899.97	\$ 0.000859
Lights	kWh	109,567,947	\$ 10,759.53	\$ 0.000098	kWh	336,100,000	\$ 186,907.78	\$ 0.000556
DSM	kWh	2,126,581	\$ 5,519.79	\$ 0.002596	kWh	443,821,290	\$ 246,812.42	\$ 0.000556
Special Contract A								
Special Contract (other)								
Total for recovery under ECRR		5,864,888,840	\$ 25,802,236			6,126,530,426	\$ 7,923,510	
		5,864,888,840	\$ 25,802,236			6,126,530,426	\$ 7,923,510	

In the North Restricted Peak Service, Dedicated Off-peak Rider and Restricted Peak Service are same as Small General Service

Allocation of High Load Factor North

	kWh			
HLF	1,047,632,546	\$ 1,883,301.80	82.55%	
LTM	150,000,000	\$ 269,651.10	11.82%	
ICS	71,470,563	\$ 128,480.77	5.63%	
	1,269,103,109	\$ 2,281,433.68	100.00%	

Allocation of DSM South

	kWh			
SGS	1,676,244,775	\$ 1,409,836.47	97.91%	
DSM	35,739,167	\$ 30,059.08	2.09%	
	1,711,983,943	\$ 1,439,895.55	100.00%	

Allocation of DSM North

	kWh			
SGS	2,008,636,479	\$ 5,213,653.23	99.89%	
DSM	2,126,581	\$ 5,519.79	0.11%	
	2,010,763,060	\$ 5,219,173.02	100.00%	

Allocation of Special Contracts South

	kWh			
HLF	3,095,805,737	\$ 1,721,601.28	79.88%	
Contract A	336,100,000	\$ 186,907.78	8.67%	
Contract (Other)	443,821,290	\$ 246,812.42	11.45%	
	3,875,727,027	\$ 2,155,321.48	100.00%	

Westar Energy, Inc.
 Environmental Cost Recovery Rider
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Rates Comparison

	Westar North				Westar South			
	Existing Rate	Current Year Rate	Percentage Increase (Decrease)		Existing Rate	Current Year Rate	Percentage Increase (Decrease)	
Residential	\$ -	\$ 0.003370	n/a	\$ -	\$ 0.001044	n/a		
Small General Service	\$ -	\$ 0.002596	n/a	\$ -	\$ 0.000858	n/a		
Medium General Service	\$ -	\$ 0.848532	n/a	\$ -	\$ 0.262489	n/a		
Schools	\$ -	\$ 0.001991	n/a	\$ -	\$ 0.000641	n/a		
Churches	\$ -	\$ 0.002498	n/a	\$ -	\$ 0.000344	n/a		
High Load Factor	\$ -	\$ 0.870275	n/a	\$ -	\$ 0.277879	n/a		
Large Tire Manufacture	\$ -	\$ 0.902809	n/a	\$ -	\$ -	n/a		
Interruptible Contract Service	\$ -	\$ 0.001798	n/a	\$ -	\$ -	n/a		
Lights	\$ -	\$ 0.000098	n/a	\$ -	\$ 0.000006	n/a		
DSM	\$ -	\$ 0.002596	n/a	\$ -	\$ 0.000859	n/a		
Special Contract (a) F.l.	\$ -	\$ -	n/a	\$ -	\$ 0.000556	n/a		
Special Contract (other)	\$ -	\$ -	n/a	\$ -	\$ 0.000556	n/a		
	\$ -	\$ 2.636562	n/a	\$ -	\$ 0.545231	n/a		
	\$ -	\$ 2.636562	n/a	\$ -	\$ 0.545231	n/a		

Units

- kWh
- KWh
- kW
- kWh
- kWh
- kW
- KVa
- kWh
- kWh
- kWh
- kWh
- kWh

Rebuild of Gas Desulfurization (FGD) units at Jeffrey Energy Center
 2006 KCC Filing Pollution Control Projects # JEC1-01-06, JEC2-01-06, JEC3-01-06

	Westar North	Jurisdictional Allocation	Westar North Jurisdictionalized	Westar South	Jurisdictional Allocation	Westar South Jurisdictionalized	Total Westar North and South Jurisdictionalized
Engineering Studies							
Work order JEC0510779 Unit 1 Scrubbers	\$ 57,449	99.1522%	\$ 56,962	\$ 17,952	100.0000%	\$ 17,952	\$ 74,914
Work order JEC0510820 Unit 2 Scrubbers	\$ 57,450	99.1522%	\$ 56,963	\$ 17,952	100.0000%	\$ 17,952	\$ 74,915
Work order JEC0510821 Unit 3 Scrubbers	\$ 60,466	99.1522%	\$ 59,953	\$ 18,894	100.0000%	\$ 18,894	\$ 78,848
Engineers							
Work order JEC0605972 Unit 1 Scrubbers	\$ 474,995	99.1522%	\$ 470,968	\$ 147,453	100.0000%	\$ 147,453	\$ 618,420
Work order JEC0605973 Unit 2 Scrubbers	\$ 427,373	99.1522%	\$ 423,749	\$ 132,570	100.0000%	\$ 132,570	\$ 556,320
Work order JEC0605975 Unit 3 Scrubbers	\$ 435,311	99.1522%	\$ 431,620	\$ 135,463	100.0000%	\$ 135,463	\$ 567,084
Common Engineers Services							
Work order JEC0605977	\$ 549,073	99.1522%	\$ 544,418	\$ 165,328	100.0000%	\$ 165,328	\$ 709,746
JEC Common Flue Gas Desulfurization							
Work order JEC0610125	\$ 685,977	99.1522%	\$ 680,161	\$ 207,907	100.0000%	\$ 207,907	\$ 888,068
Work order JEC0610125 cost of removal	\$ 66,576	99.1522%	\$ 66,012	\$ 20,805	100.0000%	\$ 20,805	\$ 86,817
Design							
Work order JEC0610126 Unit 1 Scrubbers	\$ 2,857,839	99.1522%	\$ 2,833,610	\$ 893,074	100.0000%	\$ 893,074	\$ 3,726,684
Work order JEC0610126 Unit 1 Scrubbers - cost of removal	\$ 359,843	99.1522%	\$ 356,792	\$ 93,234	100.0000%	\$ 93,234	\$ 450,026
Work order JEC0610127 Unit 2 Scrubbers	\$ 2,531,304	99.1522%	\$ 2,509,843	\$ 791,032	100.0000%	\$ 791,032	\$ 3,300,876
Work order JEC0610127 Unit 2 Scrubbers - cost of removal	\$ 20,677	99.1522%	\$ 20,501	\$ 6,461	100.0000%	\$ 6,461	\$ 26,963
Work order JEC0610128 Unit 3 Scrubbers	\$ 2,572,210	99.1522%	\$ 2,550,403	\$ 791,032	100.0000%	\$ 791,032	\$ 3,341,435
Work order JEC0610128 Unit 3 Scrubbers - cost of removal	\$ 4,851	99.1522%	\$ 4,810	\$ 1,516	100.0000%	\$ 1,516	\$ 6,326
JEC Common Flue Gas Desulfurization							
Work order JEC0610125 - cost of removal	\$ 66,576	99.1522%	\$ 66,012	\$ 20,805	100.0000%	\$ 20,805	\$ 86,817
Addition to CWIP 2006	\$ 11,227,968		\$ 11,132,777	\$ 3,461,480		\$ 3,461,480	\$ 14,594,257
Total additions to CWIP through Dec 2006	\$ 11,227,968		\$ 11,132,777	\$ 3,461,480		\$ 3,461,480	\$ 14,594,257
JEC Common Flue Gas Desulfurization							
Work order JEC0610125	\$ 22,324,875	99.1522%	\$ 22,135,605	\$ 6,980,432	100.0000%	\$ 6,980,432	\$ 29,116,037
Work order JEC0610125 - cost of removal	\$ 279,795	99.1522%	\$ 277,423	\$ 87,436	100.0000%	\$ 87,436	\$ 364,859
Work order JEC0610125 - salvage	\$ (161,405)	99.1522%	\$ (160,036)	\$ (50,439)	100.0000%	\$ (50,439)	\$ (210,475)
Engineers							
Work order JEC0605972 Unit 1 Scrubbers	\$ 1,762,482	99.1522%	\$ 1,747,540	\$ 551,731	100.0000%	\$ 551,731	\$ 2,299,271
Work order JEC0605973 Unit 2 Scrubbers	\$ 1,146,149	99.1522%	\$ 1,136,432	\$ 359,215	100.0000%	\$ 359,215	\$ 1,495,647
Work order JEC0605975 Unit 3 Scrubbers	\$ 700,939	99.1522%	\$ 694,996	\$ 219,627	100.0000%	\$ 219,627	\$ 914,623
Common Engineers Services							
Work order JEC0605977	\$ 2,073,701	99.1522%	\$ 2,056,120	\$ 654,287	100.0000%	\$ 654,287	\$ 2,710,408
Design							
Work order JEC0610126 Unit 1 Scrubbers	\$ 29,131,366	99.1522%	\$ 28,884,390	\$ 9,098,392	100.0000%	\$ 9,098,392	\$ 37,982,781
Work order JEC0610126 Unit 1 Scrubbers - cost of removal	\$ 1,721,629	99.1522%	\$ 1,707,033	\$ 557,169	100.0000%	\$ 557,169	\$ 2,264,203
Work order JEC0610127 Unit 2 Scrubbers	\$ 15,769,153	99.1522%	\$ 15,635,462	\$ 4,927,034	100.0000%	\$ 4,927,034	\$ 20,562,496
Work order JEC0610127 Unit 2 Scrubbers - cost of removal	\$ 292,832	99.1522%	\$ 290,349	\$ 91,510	100.0000%	\$ 91,510	\$ 381,859
Work order JEC0610128 Unit 3 Scrubbers	\$ 21,700,377	99.1522%	\$ 21,516,401	\$ 6,793,591	100.0000%	\$ 6,793,591	\$ 28,309,992
Work order JEC0610128 Unit 3 Scrubbers - cost of removal	\$ 1,173,886	99.1522%	\$ 1,163,934	\$ 366,589	100.0000%	\$ 366,589	\$ 1,530,522
Accrual							
Work order A11736 JEC Scrubbers	\$ 22,934,726	99.1522%	\$ 22,740,285				
Work order A11736 JEC Scrubbers				\$ 6,402,228	100.0000%	\$ 6,402,228	\$ 29,142,513
Addition to CWIP 2007	\$ 120,850,504		\$ 119,825,934	\$ 37,038,801		\$ 37,038,801	\$ 156,864,735
Total additions to CWIP through Dec 2007	\$ 132,078,472		\$ 130,958,711	\$ 40,500,281		\$ 40,500,281	\$ 171,458,992
Engineers							
Work order JEC0605973 Unit 2 Scrubbers	\$ 716,636	100.0000%	\$ 716,636	\$ 196,629	100.0000%	\$ 196,629	\$ 913,265
Work order JEC0605975 Unit 3 Scrubbers	\$ 1,060,174	100.0000%	\$ 1,060,174	\$ 292,686	100.0000%	\$ 292,686	\$ 1,352,859
Common Engineers Services							
Work order JEC0605977	\$ 880,816	100.0000%	\$ 880,816	\$ 241,354	100.0000%	\$ 241,354	\$ 1,122,171
Design							
Work order JEC0610127 Unit 2 Scrubbers	\$ 39,358,150	100.0000%	\$ 39,358,150	\$ 10,928,515	100.0000%	\$ 10,928,515	\$ 50,286,665
Work order JEC0610127 Unit 2 Scrubbers - cost of removal	\$ 439,416	100.0000%	\$ 439,416	\$ 122,060	100.0000%	\$ 122,060	\$ 561,476
Blowdown Treatment Building							
Work order JEC0818640	\$ 449,298	100.0000%	\$ 449,298	\$ 124,805	100.0000%	\$ 124,805	\$ 574,103
Dewatering Building							
Work order JEC0819882	\$ 43,388,637	100.0000%	\$ 43,388,637	\$ 12,052,399	100.0000%	\$ 12,052,399	\$ 55,441,036
Accrual							
Work order A11736 JEC Scrubbers	\$ (18,158,124)	100.0000%	\$ (18,158,124)				\$ (18,158,124)
Work order A11738 JEC Scrubbers				\$ (5,106,865)	100.0000%	\$ (5,106,865)	\$ (5,106,865)
Addition to CWIP in 2008	\$ 68,135,004		\$ 68,135,004	\$ 18,851,583		\$ 18,851,583	\$ 86,986,586
JEC Common Flue Gas Desulfurization							
Work order JEC0610125	8/31/2008 \$ (3,223,609)	100.0000%	\$ (3,223,609)	\$ (906,622)	100.0000%	\$ (906,622)	\$ (4,130,231)
Work order JEC0610125 - cost of removal	8/31/2008 \$ (6,142)	100.0000%	\$ (6,142)	\$ 795	100.0000%	\$ 795	\$ (5,347)
Work order JEC0610125 - salvage	8/31/2008 \$ (72,043)	100.0000%	\$ (72,043)	\$ (22,513)	100.0000%	\$ (22,513)	\$ (94,556)
Engineers							
Work order JEC0605972 Unit 1 Scrubbers	10/25/2008 \$ 64,959	100.0000%	\$ 64,959	\$ 15,876	100.0000%	\$ 15,876	\$ 80,835
Design							
Work order JEC0610126 Unit 1 Scrubbers	8/27/2008 \$ 24,010,652	100.0000%	\$ 24,010,652	\$ 6,582,711	100.0000%	\$ 6,582,711	\$ 30,593,363
Work order JEC0610126 Unit 1 Scrubbers - cost of removal	8/27/2008 \$ 139,090	100.0000%	\$ 139,090	\$ 38,636	100.0000%	\$ 38,636	\$ 177,727
Work order JEC0610128 Unit 3 Scrubbers	12/16/2008 \$ 36,881,058	100.0000%	\$ 36,881,058	\$ 10,215,147	100.0000%	\$ 10,215,147	\$ 47,096,205
Work order JEC0610128 Unit 3 Scrubbers - cost of removal	12/16/2008 \$ 705,551	100.0000%	\$ 705,551	\$ 195,986	100.0000%	\$ 195,986	\$ 901,537
Addition to Plant in Service in 2008	\$ 58,499,517		\$ 58,499,517	\$ 16,120,017		\$ 16,120,017	\$ 74,619,533

Westar Energy, Inc.
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 JEC #3 ESP rebuild
 2007 KCC filing # JEC3-01-07

	Westar North	Jurisdictional Allocation	Westar North Jurisdictionalized	Westar South	Jurisdictional Allocation	Westar South Jurisdictionalized	Total Westar North and South Jurisdictionalized
Work order JEC 0701132 Unit 3 ESP rebuild PH 1	\$ 3,167,422	99.1522%	\$ 3,140,568	\$ 989,818	100.0000%	\$ 989,818	\$ 4,130,386
Addition to CWIP @ Dec 2007	<u>\$ 3,167,422</u>		<u>\$ 3,140,568</u>	<u>\$ 989,818</u>		<u>\$ 989,818</u>	<u>\$ 4,130,386</u>
Work order JEC 0701132 Unit 3 ESP rebuild PH 1	\$ 24,913,791	100.0000%	\$ 24,913,791	\$ 6,916,500	100.0000%	\$ 6,916,500	\$ 31,830,291
Work order JEC 0701132 Cost of Removal	\$ 894,131	100.0000%	\$ 894,131	\$ 248,370	100.0000%	\$ 248,370	\$ 1,142,501
Addition to CWIP in 2008	<u>\$ 25,807,922</u>		<u>\$ 25,807,922</u>	<u>\$ 7,164,870</u>		<u>\$ 7,164,870</u>	<u>\$ 32,972,792</u>

Westar Energy, Inc.
 Environmental Cost Recovery Rider
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JEC #2 ESP rebuild
 2007 KCC filing # JEC1-01-07

	Westar North	Jurisdictional Allocation	Westar North Jurisdictionalized	Westar South	Jurisdictional Allocation	Westar South Jurisdictionalized	Total Westar North and South Jurisdictionalized
Work order JEC 0802916 Unit 2 ESP rebuild PH 1	\$ 13,830,484	100.00000%	\$ 13,830,484	\$ 3,791,808	100.00000%	\$ 3,791,808	\$ 17,622,292
Addition to CWIP in 2008	<u>\$ 13,830,484</u>		<u>\$ 13,830,484</u>	<u>\$ 3,791,808</u>		<u>\$ 3,791,808</u>	<u>\$ 17,622,292</u>

Westar Energy, Inc.
 Environmental Cost Recovery Rider
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JEC #1 ESP rebuild
 2007 KCC filing # JEC1-01-07

	Westar North	Jurisdictional Allocation	Westar North Jurisdictionalized	Westar South	Jurisdictional Allocation	Westar South Jurisdictionalized	Total Westar North and South Jurisdictionalized
Work order JEC 0701131 Unit 1 ESP rebuild PH 1	\$ 3,301,115	99.1522%	\$ 3,273,128	\$ 1,031,598	100.0000%	\$ 1,031,598	\$ 4,304,726
Addition to CWIP @ December 2007	<u>\$ 3,301,115</u>		<u>\$ 3,273,128</u>	<u>\$ 1,031,598</u>		<u>\$ 1,031,598</u>	<u>\$ 4,304,726</u>
Work order JEC 0701131 Unit 1 ESP rebuild PH 1	\$(2,353,462)	100.0000%	\$(2,353,462)	\$(637,321)	100.0000%	\$(637,321)	\$(2,990,783)
Work order JEC 0802852 Unit 1 ESP rebuild PH 1	\$ 60,646	100.0000%	\$ 60,646	\$ 16,846	100.0000%	\$ 16,846	\$ 77,493
Addition to CWIP in 2008	<u>\$(2,292,816)</u>		<u>\$(2,292,816)</u>	<u>\$(620,475)</u>		<u>\$(620,475)</u>	<u>\$(2,913,290)</u>

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation

Installation of Mercury Continuous Emission Monitor @ JEC no 1
 2006 KCC Filing Pollution Control Project # JEC1-01-06

	12/28/2008	Westar North	Jurisdictional Allocation	Westar North Jurisdictionalized	Westar South	Jurisdictional Allocation	Westar South Jurisdictionalized	Total Westar North and South Jurisdictionalized
Work order JEC 0801635 Unit 1 Certification/Rata Testing	\$ 25,827	\$ 25,827	100.00000%	\$ 25,827	\$ 7,100	100.00000%	\$ 7,100	\$ 32,927
Addition to Plant in Service 2008	\$ 25,827	\$ 25,827		\$ 25,827	\$ 7,100		\$ 7,100	\$ 32,927

Westar Energy, Inc.
 Environmental Cost Recovery Rider
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Installation of Low NOx Burner at Jeffrey Energy Center #3
 This project was approved in by the Commission in Docket # 05-WSEE-981-RTS

	Westar North	Jurisdictional Allocation	Westar North Jurisdictionalized	Westar South	Jurisdictional Allocation	Westar South Jurisdictionalized	Total Westar North and South Jurisdictionalized
Work order JEC0413668 Unit 3 Low NOx burner	Dec-05	\$ 4,718,945	\$ 4,678,938	\$ 1,474,670	100.00000%	\$ 1,474,670	\$ 6,153,608
Work order JEC0413668 Unit 3 cost of removal	Dec-05	\$ 452,250	\$ 448,416	\$ 141,328	100.00000%	\$ 141,328	\$ 589,744
Addition to Plant in Service as of December 2005		<u>\$ 5,171,195</u>	<u>\$ 5,127,354</u>	<u>\$ 1,615,999</u>		<u>\$ 1,615,999</u>	<u>\$ 6,743,353</u>
Work order JEC0413668 Unit 3 Low NOx burner	Dec-06	\$ 447,342	\$ 443,549	\$ 139,795	100.00000%	\$ 139,795	\$ 583,344
Work order JEC0413668 Unit 3 cost of removal	Dec-06	\$ 124,826	\$ 123,767	\$ 39,008	100.00000%	\$ 39,008	\$ 162,776
Addition to Plant in Service as of December 2006		<u>\$ 572,168</u>	<u>\$ 567,317</u>	<u>\$ 178,803</u>		<u>\$ 178,803</u>	<u>\$ 746,120</u>
Work order JEC0702988 Unit 3 Low NOx burner	Dec-07	\$ 414,668	\$ 411,153	\$ 129,573	100.00000%	\$ 129,573	\$ 540,726
Work order JEC0702988 Unit 3 cost of removal	Dec-07	\$ 870	\$ 862	\$ 272	100.00000%	\$ 272	\$ 1,134
Addition to CWIP as of December 2007		<u>\$ 415,538</u>	<u>\$ 412,015</u>	<u>\$ 129,845</u>		<u>\$ 129,845</u>	<u>\$ 541,860</u>
Addition to Plant in Service as of December 2007		<u>\$ 5,743,363</u>	<u>\$ 5,694,671</u>	<u>\$ 1,794,801</u>		<u>\$ 1,794,801</u>	<u>\$ 7,489,472</u>
Work order JEC0702988 Unit 3 Low NOx burner	Apr-08	\$ 15,654	\$ 15,654	\$ 5,300	100.00000%	\$ 5,300	\$ 20,953
Addition to Plant in Service 2008		<u>\$ 15,654</u>	<u>\$ 15,654</u>	<u>\$ 5,300</u>		<u>\$ 5,300</u>	<u>\$ 20,953</u>

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation

Installation of Low NOx Burner at Jeffrey Energy Center # 2
 2007 KCC filing # JEC2-01-06

	Westar North	Jurisdictional Allocation	Westar North Jurisdictionalized	Westar South	Jurisdictional Allocation	Westar South Jurisdictionalized	Total Westar North and South Jurisdictionalized
Work order JEC 0714742 Unit 1	\$ 109,244	99.1522%	\$ 108,318	\$ 34,139	100.0000%	\$ 34,139	\$ 142,457
Work order JEC 0714742 Unit 2 - cost of removal	\$ 12,349	99.1522%	\$ 12,244	\$ 3,859	100.0000%	\$ 3,859	\$ 16,103
Addition to CWIP as of December 2007	<u>\$ 121,593</u>		<u>\$ 120,562</u>	<u>\$ 37,998</u>		<u>\$ 37,998</u>	<u>\$ 158,560</u>
Work order JEC 0714742 J2 Low Nox & SOFA Proj Phase 1	\$ 2,585	100.0000%	\$ 2,585	\$ 719	100.0000%	\$ 719	\$ 3,304
Work order JEC 0807532	\$ 3,409,898	100.0000%	\$ 3,409,898	\$ 947,194	100.0000%	\$ 947,194	\$ 4,357,092
Addition to CWIP in 2008	<u>\$ 3,412,483</u>		<u>\$ 3,412,483</u>	<u>\$ 947,913</u>		<u>\$ 947,913</u>	<u>\$ 4,360,396</u>

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation

Installation of Low NOx Burner at Jeffrey Energy Center #1
 2007 KCC filing # JEC1-01-06

	Westar North	Jurisdictional Allocation	Westar North Jurisdictionalized	Westar South	Jurisdictional Allocation	Westar South Jurisdictionalized	Total Westar North and South Jurisdictionalized
Work order JEC 0701055 Unit 1	\$ 27,269	99.1522%	\$ 27,038	\$ 8,521	100.0000%	\$ 8,521	\$ 35,559
Work order JEC 0701055 Unit 1 cost of removal	\$ 797	99.1522%	\$ 790	\$ 249	100.0000%	\$ 249	\$ 1,039
Work order JEC 0709637 Unit 1	\$ 1,519,013	99.1522%	\$ 1,506,135	\$ 474,691	100.0000%	\$ 474,691	\$ 1,980,826
Work order JEC 0701131 Unit 1	\$ 3,301,115	99.1522%	\$ 3,273,128	\$ 1,031,598	100.0000%	\$ 1,031,598	\$ 4,304,726
Addition to CWIP as of December 2007	<u>\$ 4,848,194</u>		<u>\$ 4,807,091</u>	<u>\$ 1,515,059</u>		<u>\$ 1,515,059</u>	<u>\$ 6,322,150</u>
Work order JEC 0701055 Unit 1	\$ 23,502	100.0000%	\$ 23,502	\$ 6,498	100.0000%	\$ 6,498	\$ 30,000
Work order JEC 0701055 Unit 1 cost of removal	\$ 1,135	100.0000%	\$ 1,135	\$ 315	100.0000%	\$ 315	\$ 1,450
Work order JEC 0709637 Unit 1	\$ 9,810,900	100.0000%	\$ 9,810,900	\$ 2,723,335	100.0000%	\$ 2,723,335	\$ 12,534,235
Work order JEC 0709637 Unit 1 cost of removal	\$ 111,849	100.0000%	\$ 111,849	\$ 31,069	100.0000%	\$ 31,069	\$ 142,918
Addition to CWIP in 2008	<u>\$ 9,947,385</u>		<u>\$ 9,947,385</u>	<u>\$ 2,761,217</u>		<u>\$ 2,761,217</u>	<u>\$ 12,708,602</u>

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation

Installation of Mercury Continuous Emission Monitor @ JEC nos 2 and 3
 2007 KCC filing # JEC2-01-07 and #JEC 3-01-07

	Westar North	Jurisdictional Allocation	Westar North Jurisdictionalized	Westar South	Jurisdictional Allocation	Westar South Jurisdictionalized	Total Westar North and South Jurisdictionalized
Work order JEC 0701588 Unit 3	\$ 157,745	99.15222%	\$ 156,408	\$ 49,294	100.00000%	\$ 49,294	\$ 205,702
Work order JEC 0701587 Unit 2	\$ 184,682	99.15222%	\$ 183,116	\$ 69,664	100.00000%	\$ 69,664	\$ 252,780
Addition to CWIP as of December 2007	<u>\$ 342,427</u>		<u>\$ 339,524</u>	<u>\$ 118,958</u>		<u>\$ 118,958</u>	<u>\$ 458,483</u>
Work order JEC0801631	\$ 38,737	100.00000%	\$ 38,737	\$ 10,760	100.00000%	\$ 10,760	\$ 49,497
Work order JEC0701587	\$ 40,310	100.00000%	\$ 40,310	\$ 565	100.00000%	\$ 565	\$ 40,875
Work order JEC0801632	\$ 29,808	100.00000%	\$ 29,808	\$ 8,280	100.00000%	\$ 8,280	\$ 38,087
Addition to Plant in Service in 2008	<u>\$ 108,855</u>		<u>\$ 108,855</u>	<u>\$ 19,605</u>		<u>\$ 19,605</u>	<u>\$ 128,460</u>

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation

Installation of Mercury Continuous Emission Monitor @ LEC nos 3, 4 and 5
 2007 KCC filing #s LEC3-01-07, LEC4-01-07 and LEC5-01-07

	Westar North	Jurisdictional Allocation	Westar North Jurisdictionalized	Westar South	Jurisdictional Allocation	Westar South Jurisdictionalized	Total Westar North and South Jurisdictionalized
Work order LEC 0702486 Unit 3	\$ 230,554	99.1522%	\$ 228,599	\$ -	100.0000%	\$ -	\$ 228,599
Work order LEC 0702487 Unit 4	\$ 436,893	99.1522%	\$ 433,189	\$ -	100.0000%	\$ -	\$ 433,189
Work order LEC 0702487 Unit 4 cost of removal	\$ 2,434	99.1522%	\$ 2,414	\$ -	100.0000%	\$ -	\$ 2,414
Work order LEC 0702488 Unit 5	\$ 199,178	99.1522%	\$ 197,490	\$ -	100.0000%	\$ -	\$ 197,490
Addition to CWIP as of December 2007	\$ 869,060		\$ 861,692	\$ -		\$ -	\$ 861,692
Work order LEC 0710069 Unit 4	\$ 804,274	100.0000%	\$ 804,274	\$ -	100.0000%	\$ -	\$ 804,274
Work order LEC 0710070 Unit 5	\$ 1,594,972	100.0000%	\$ 1,594,972	\$ -	100.0000%	\$ -	\$ 1,594,972
Work order LEC 0807184 Unit 5	\$ 341,327	100.0000%	\$ 341,327	\$ -	100.0000%	\$ -	\$ 341,327
Work order LEC 0807190 Unit 4	\$ 349,428	100.0000%	\$ 349,428	\$ -	100.0000%	\$ -	\$ 349,428
Work order LEC 0807191 Unit 4 & 5	\$ 599,668	100.0000%	\$ 599,668	\$ -	100.0000%	\$ -	\$ 599,668
Addition to CWIP in 2008	\$ 3,689,668		\$ 3,689,668	\$ -		\$ -	\$ 3,689,668
Work order LEC 0702486 Unit 3	\$ 39,889	100.0000%	\$ 39,889	\$ -	100.0000%	\$ -	\$ 39,889
Work order LEC 0702487 Unit 4	\$ 94,808	100.0000%	\$ 94,808	\$ -	100.0000%	\$ -	\$ 94,808
Work order LEC 0702487 Unit 4 cost of removal	\$ (2,434)	100.0000%	\$ (2,434)	\$ -	100.0000%	\$ -	\$ (2,434)
Work order LEC 0702488 Unit 5	\$ 56,811	100.0000%	\$ 56,811	\$ -	100.0000%	\$ -	\$ 56,811
Work order LEC 0800945 Unit 3 CEM Replacement	\$ 83,181	100.0000%	\$ 83,181	\$ -	100.0000%	\$ -	\$ 83,181
Work order LEC 0800945 cost of removal	\$ 1,000	100.0000%	\$ 1,000	\$ -	100.0000%	\$ -	\$ 1,000
Work order LEC 0800946 Unit 4 CEM Replacement	\$ 153,742	100.0000%	\$ 153,742	\$ -	100.0000%	\$ -	\$ 153,742
Work order LEC 0800946 cost of removal	\$ 1,000	100.0000%	\$ 1,000	\$ -	100.0000%	\$ -	\$ 1,000
Work order LEC 0800947 Unit 4 CEM Replacement	\$ 67,811	100.0000%	\$ 67,811	\$ -	100.0000%	\$ -	\$ 67,811
Work order LEC 0800947 cost of removal	\$ 1,000	100.0000%	\$ 1,000	\$ -	100.0000%	\$ -	\$ 1,000
Addition to Plant in Service in 2008	\$ 496,807		\$ 496,807	\$ -		\$ -	\$ 496,807

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation

Installation of Low NOx Burner at Tecumseh Energy Center #7
 2007 KCC filing # TEC7-01-07

	Westar North	Jurisdictional Allocation	Westar North Jurisdictionalized	Westar South	Jurisdictional Allocation	Westar South Jurisdictionalized	Total Westar North and South Jurisdictionalized
Work order TEC0603594 Unit 7 Low NOx burner	\$ 1,774,940	99.1522%	\$ 1,759,892	-	100.0000%	\$ -	\$ 1,759,892
Addition to CWIP as of December 2007	<u>\$ 1,774,940</u>		<u>\$ 1,759,892</u>	<u>-</u>		<u>\$ -</u>	<u>\$ 1,759,892</u>
Work order TEC0603594 Unit 7 Low NOx burner	\$ 273	100.0000%	\$ 273	-	100.0000%	\$ -	\$ 273
Addition to CWIP in 2008	<u>\$ 273</u>		<u>\$ 273</u>	<u>-</u>		<u>\$ -</u>	<u>\$ 273</u>
Work order TEC0603594 Unit 7 Low NOx burner	\$ 1,985,186	100.0000%	\$ 1,985,186	-	100.0000%	\$ -	\$ 1,985,186
Work order TEC0603594 cost of removal	\$ 243,506	100.0000%	\$ 243,506	-	100.0000%	\$ -	\$ 243,506
Addition to Plant in Service in 2008	<u>\$ 2,228,692</u>		<u>\$ 2,228,692</u>	<u>-</u>		<u>\$ -</u>	<u>\$ 2,228,692</u>

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation
 ESP Rebuild / Upgrade at TEC # 7
 2007 KCC filing # TEC7-01-07

	Westar North	Jurisdictional Allocation	Westar North Jurisdictionalized	Westar South	Jurisdictional Allocation	Westar South Jurisdictionalized	Total Westar North and South Jurisdictionalized
Work order TEC0603680 Unit 7 ESP Rebuild	\$ 1,385,076	99.1522%	\$ 1,373,333	\$ -	100.0000%	\$ -	\$ 1,373,333
Addition to CWIP as of December 2007	<u>\$ 1,385,076</u>		<u>\$ 1,373,333</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 1,373,333</u>
Work order TEC0603680 Unit 7 ESP Rebuild	6/12/2008 \$ 3,600,021	100.0000%	\$ 3,600,021		100.0000%	\$ -	\$ 3,600,021
Work order TEC0603680 cost of removal	6/12/2008 \$ 905,769	100.0000%	\$ 905,769		100.0000%	\$ -	\$ 905,769
Addition to Plant in Service in 2008	<u>\$ 4,505,790</u>		<u>\$ 4,505,790</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 4,505,790</u>

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation

Installation of Mercury CEM at Tecumseh Energy Center #7
 2007 KCC filing # TEC7-01-07

	Westar North	Jurisdictional Allocation	Westar North Jurisdictionalized	Westar South	Jurisdictional Allocation	Westar South Jurisdictionalized	Total Westar North and South Jurisdictionalized
Work order TEC0700121 Unit 7 Mercury CEM	\$ 223,883	99.1522%	\$ 221,985	-	100.0000%	\$ -	\$ 221,985
Work order TEC0700121 Unit 7 Mercury CEM - Removal	\$ 10,947	99.1522%	\$ 10,854	-	100.0000%	\$ -	\$ 10,854
Addition to CWIP as of December 2007	<u>\$ 234,830</u>		<u>\$ 232,839</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 232,839</u>
Work order TEC0700121 Unit 7 Mercury CEM	\$ 84,672	100.0000%	\$ 84,672	-	100.0000%	\$ -	\$ 84,672
Work order TEC0700121 Unit 7 Mercury CEM - Removal	\$ (10,947)	100.0000%	\$ (10,947)	-	100.0000%	\$ -	\$ (10,947)
Total additions to CWIP in 2008	<u>\$ 73,726</u>		<u>\$ 73,726</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 73,726</u>

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation

Installation of Low NOx Burner at Tecumseh Energy Center # 8
 2007 KCC filing # TEC8-01-07

	Westar North	Jurisdictional Allocation	Westar North Jurisdictionalized	Westar South	Jurisdictional Allocation	Westar South Jurisdictionalized	Total Westar North and South Jurisdictionalized
Work order TEC0701293 Unit 8 Low Nox	\$ 320,141	99.1522%	\$ 317,427	\$ -	100.0000%	\$ -	\$ 317,427
Addition to CWIP as of December 2007	<u>\$ 320,141</u>		<u>\$ 317,427</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 317,427</u>
Work order TEC0701293 Unit 8 Low Nox	\$ 66,605	100.0000%	\$ 66,605	\$ -	100.0000%	\$ -	\$ 66,605
Total additions to CWIP in 2008	<u>\$ 66,605</u>		<u>\$ 66,605</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 66,605</u>

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation

Installation of Mercury CEM at Tecumseh Energy Center # 8
 2007 KCC filing # TEC8-01-07

	Westar North	Jurisdictional Allocation	Westar North Jurisdictionalized	Westar South	Jurisdictional Allocation	Westar South Jurisdictionalized	Total Westar North and South Jurisdictionalized
Work order TEC0700117 Unit 7 Mercury CEM	\$ 211,183	99.1522%	\$ 209,392	\$ -	100.0000%	\$ -	\$ 209,392
Addition to CWIP as of December 2007	<u>\$ 211,183</u>		<u>\$ 209,392</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 209,392</u>
Work order TEC0700117 Unit 7 Mercury CEM 6/23/2008	\$ 50,361	100.0000%	\$ 50,361	\$ -	100.0000%	\$ -	\$ 50,361
Addition to Plant in Service in 2008	<u>\$ 50,361</u>		<u>\$ 50,361</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 50,361</u>

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation

Installation of scrubber, FGD and baghouse and mercury monitors at LaCygne
 Notice to the Commission was provided in Docket Nos 07-KCPE-905-RTS

	Westar North	Jurisdictional Allocation	Westar North Jurisdictionalized	Westar South	Jurisdictional Allocation	Westar South Jurisdictionalized	Total Westar North and South Jurisdictionalized
Work order 7003161 Unit 1 Scrubber engineering	\$ -	99.1522%	\$ -	\$ 5,652	100.0000%	\$ 5,652	\$ 5,652
Work order 70103186 Unit 1 FGD and baghouse	\$ -	99.1522%	\$ -	\$ -	100.0000%	\$ -	\$ -
Work order 7103178 Mercury monitor - plant addition	\$ -	99.1522%	\$ -	\$ 195,795	100.0000%	\$ 195,795	\$ 195,795
Work order 7103178 Mercury monitor - removal	\$ -		\$ -	\$ 150	100.0000%	\$ 150	\$ 150
Addition to CWIP as of December 2007				<u>\$ 150</u>		<u>\$ 150</u>	<u>\$ 150</u>
Addition to Plant in Service as of December 2007				<u>\$ 201,447</u>		<u>\$ 201,447</u>	<u>\$ 201,447</u>
Work order 70103186 Unit 1 FGD and baghouse	\$ -	100.0000%	\$ -	\$ 164,715	100.0000%	\$ 164,715	\$ 164,715
Work order 7103202 AQCS Proj Mgt & Admin	\$ -	100.0000%	\$ -	\$ 232,235	100.0000%	\$ 232,235	\$ 232,235
Work order 7203187 LaCygne #2 Scrubbers	\$ -	100.0000%	\$ -	\$ 116,092	100.0000%	\$ 116,092	\$ 116,092
Work order 7203203 AQCS - Proj Mgt & Admin	\$ -	100.0000%	\$ -	\$ 228,815	100.0000%	\$ 228,815	\$ 228,815
Work order 7203206 Low Nox Burners	\$ -	100.0000%	\$ -	\$ 12,485	100.0000%	\$ 12,485	\$ 12,485
Work order 7003204 Environmental Upgrade	\$ -	100.0000%	\$ -	\$ 162,098	100.0000%	\$ 162,098	\$ 162,098
Work order 7003205 AQCS LO Proj Mgmt Admin	\$ -	100.0000%	\$ -	\$ 8,481	100.0000%	\$ 8,481	\$ 8,481
Work order 7003206 Site Preparation	\$ -	100.0000%	\$ -	\$ 14,786	100.0000%	\$ 14,786	\$ 14,786
Work order 7003208 Warehouse Replacement	\$ -	100.0000%	\$ -	\$ 9,899	100.0000%	\$ 9,899	\$ 9,899
Work order 7100025 Scr Retention	\$ -	100.0000%	\$ -	\$ 128,094	100.0000%	\$ 128,094	\$ 128,094
Work order 7100026 LaCygne 1 Aqc Accruals	\$ -	100.0000%	\$ -	\$ 6,052	100.0000%	\$ 6,052	\$ 6,052
Work order 7003189 Co2 Emission Reduction	\$ -	100.0000%	\$ -	\$ 1,983	100.0000%	\$ 1,983	\$ 1,983
Work order 7103225 Catalyst Fabrication Modification	\$ -	100.0000%	\$ -	\$ 2,581,205	100.0000%	\$ 2,581,205	\$ 2,581,205
Total additions to CWIP in 2008				<u>\$ 3,666,941</u>		<u>\$ 3,666,941</u>	<u>\$ 3,666,941</u>
Work order 7203185 Mercury Monitor	6/30/2008	100.0000%	\$ -	\$ 6,184	100.0000%	\$ 6,184	\$ 6,184
Work order 7103178 Mercury Monitor	6/30/2008	100.0000%	\$ -	\$ 19,029	100.0000%	\$ 19,029	\$ 19,029
Work order 7103036 Pre-Engineering	7/1/2007	100.0000%	\$ -	\$ 1,493,023	100.0000%	\$ 1,493,023	\$ 1,493,023
Addition to Plant in Service in 2008				<u>\$ 1,518,237</u>		<u>\$ 1,518,237</u>	<u>\$ 1,518,237</u>

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation

Replacement of Continuous Emission Monitors at Gordon Evans
 2007 KCC Filing Pollution Control Projects # GEEC1-01-07 and GEEC2-01-07

	May-07	Westar North	Jurisdictional Allocation	Westar North Jurisdictionalized	Westar South	Jurisdictional Allocation	Westar South Jurisdictionalized	Total Westar North and South Jurisdictionalized
Work order EEC0700487 Unit 1	\$ -	-	99.15222%	\$ -	\$ 31,628	100.00000%	\$ 31,628	\$ 31,628
Work order EEC0700487 Unit 1 cost of removal	\$ -	-	99.15222%	\$ -	\$ 44,624	100.00000%	\$ 44,624	\$ 44,624
Work order EEC0700488 Unit 2	\$ -	-	99.15222%	\$ -	\$ 24,639	100.00000%	\$ 24,639	\$ 24,639
Work order EEC0700488 Unit 2 cost of removal	\$ -	-	99.15222%	\$ -	\$ 32,548	100.00000%	\$ 32,548	\$ 32,548
Addition to Plant in Service as of December 2007	\$ -	-		\$ -	\$ 133,439		\$ 133,439	\$ 133,439
Work order EEC0800711 EEC1 CEMS Replacement	\$ -	-	100.00000%	\$ -	\$ 12,793	100.00000%	\$ 12,793	\$ 12,793
Work order EEC0800710 EEC2 CEMS Replacement	\$ -	-	100.00000%	\$ -	\$ 12,793	100.00000%	\$ 12,793	\$ 12,793
Addition to Plant in Service in 2008	\$ -	-		\$ -	\$ 25,586		\$ 25,586	\$ 25,586

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation

Replacement of opacity monitors at Murray Gill Energy Center
 2006 KCC Filing Pollution Control Projects # MGE1&2-01-06, MGE4-01-06

	Westar North	Jurisdictional Allocation	Westar North Jurisdictionalized	Westar South	Jurisdictional Allocation	Westar South Jurisdictionalized	Total Westar North and South Jurisdictionalized
Work order EEC0604588 Units 1 and 2	May-06 \$ -	99.1522%	\$ -	\$ 31,874	100.0000%	\$ 31,874	\$ 31,874
Work order EEC0601004 Unit 4	Jun-06 \$ -	99.1522%	\$ -	\$ 61,645	100.0000%	\$ 61,645	\$ 61,645
Addition to Plant in Service as of December 2006	\$ -		\$ -	\$ 93,519		\$ 93,519	\$ 93,519
Addition to Plant in Service as of December 2007	\$ -		\$ -	\$ 93,519		\$ 93,519	\$ 93,519

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation

Replacement of Continuous Emission Monitors at Hutchinson Energy Center
 2007 KCC Filing Pollution Control Projects # HEC4-01-07

	Westar North	Jurisdictional Allocation	Westar North Jurisdictionalized	Westar South	Jurisdictional Allocation	Westar South Jurisdictionalized	Total Westar North and South Jurisdictionalized
Work order EEC0800678 HEC CEMS Replacement		100.00000%		\$ 43,839	100.00000%	\$ 43,839	\$ 43,839
Addition to CWIP in 2008	\$ -		\$ -	\$ 43,839		\$ 43,839	\$ 43,839

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation

Replacement of stack flow monitors at Lawrence Energy Center
 2006 KCC Filing Pollution Control Projects # LEC3-01-06, LEC4-01-06, LEC5-01-06

	Westar North	Jurisdictional Allocation	Westar North Jurisdictionalized	Westar South	Jurisdictional Allocation	Westar South Jurisdictionalized	Total Westar North and South Jurisdictionalized
Work order LEC0600184 Unit 5	May-06 \$ 57,754	99.1522%	\$ 57,264	\$ -	100.0000%	\$ -	\$ 57,264
Work order LEC0601860 Unit 4	May-06 \$ 49,205	99.1522%	\$ 48,788	\$ -	100.0000%	\$ -	\$ 48,788
Work order LEC0601743 Unit 3	May-06 \$ 33,266	99.1522%	\$ 32,984	\$ -	100.0000%	\$ -	\$ 32,984
Addition to Plant in Service as of December 2006	<u>\$ 140,225</u>		<u>\$ 139,036</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 139,036</u>
Work order LEC0601859 Unit 3	Mar-07 \$ 24,364	99.1522%	\$ 24,158	\$ -	100.0000%	\$ -	\$ 24,158
Addition to Plant in Service as of December 2007	<u>\$ 24,364</u>		<u>\$ 24,158</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 24,158</u>
Depreciation Rate							
		6.04%					
Depreciation Expense 2006			\$ 8,398	\$ -		\$ -	\$ 8,398
Depreciation Expense 2007			\$ 9,857	\$ -		\$ -	\$ 9,857
Total Accumulated Depreciation			<u>\$ 18,255</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 18,255</u>
Total additions to Plant in service @ Dec 31, 2007	<u>\$ 164,589</u>		<u>\$ 163,194</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ 163,194</u>

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation

Installation of Selective Catalytic Reduction (SCR) equipment at La Cygne
 This project was approved in by the Commission in Docket # 05-WSEE-981-RTS

	Jul-07	Westar North	Jurisdictional Allocation	Westar North Jurisdictionalized	Westar South	Jurisdictional Allocation	Westar South Jurisdictionalized	Total Westar North and South Jurisdictionalized
Work order 7103036 SCR La Cygne 1	\$ -	\$ -	99.15222%	\$ -	\$ 1,708,384	100.00000%	\$ 1,708,384	\$ 1,708,384
Addition to CWIP of December 2005								
		\$ -		\$ -	\$ 1,708,384		\$ 1,708,384	\$ 1,708,384
Work order 7103036 SCR La Cygne 1	\$ -	\$ -	99.15222%	\$ -	\$ 20,573,620	100.00000%	\$ 20,573,620	\$ 20,573,620
Addition to CWIP as of December 2006								
		\$ -		\$ -	\$ 20,573,620		\$ 20,573,620	\$ 20,573,620
Work order 7103036 SCR La Cygne 1	\$ -	\$ -	99.15222%	\$ -	\$ 16,698,318	100.00000%	\$ 16,698,318	\$ 16,698,318
Addition to CWIP as of December 2007								
		\$ -		\$ -	\$ 16,698,318		\$ 16,698,318	\$ 16,698,318
Total additions to Plant in service @ Dec 31, 2007		\$ -		\$ -	\$ 38,980,322		\$ 38,980,322	\$ 38,980,322
Depreciation Rate					2.26%			
Depreciation Expense				\$ -			\$ 880,955	\$ 880,955

Weslar Energy, Inc.
 Environmental Cost Recovery Roter
 Support of application - June 2009 implementation
 Installation of Low NOx Burner at Jeffrey Energy Center
 This project was approved in by the Commission in Docket # 05-WSEE-481-RTS

Weslar North placed in service 2005
 Weslar North placed in service 2006
 Weslar North placed in service 2007
 Weslar North placed in service 2008

Total placed in service \$ 15,653.79

Period of tax basis attributable to the first 15 years of life (15/20)
 Required 20% reduction in eligible tax basis
 Amount eligible for accelerated tax amortization of Atmospheric Pollution
 Amount subject to 20 year MACRS

Placed in Service	Placed in Service
2005	2009
\$ 1,410.34	\$ -
\$ 2,348.07	\$ -
60% \$ 9,392.27	\$ -
40% \$ 6,261.52	\$ -
15,653.79	0.00

Book Depreciation Rate (2005-2007) 5.77%
 Book Depreciation Rate (2008) 2.83%
 Book Life 35.34
 Tax Life (MACRS) 20.00
 Tax Life (Straight Line 84 months) 7.00

Composite Tax Rate 2005 39.7775%
 Composite Tax Rate 2006 39.7775%
 Composite Tax Rate 2007 39.7775%
 Composite Tax Rate 2008 39.6150%

Year	MACRS Tax Rate	Placed in Service 2005	Placed in Service 2006	Placed in Service 2007	Placed in Service 2008	Placed in Service 2009	Placed in Service 2009	Placed in Service 2009	Placed in Service 2009	Net Tax Plant (MACRS)	Current year ADIT Tax (Liability)/Asset	Cumulative ADIT Tax (Liability)/Asset	Net Book Plant vs. Net Tax Plant	ARAM DIT Rate
1	3.750%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2	7.250%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3	6.67%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
4	6.17%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
5	5.71%	\$ 15,915.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,077.23	\$ (49.06)	\$ (49.06)	\$ (1,135.56)	39.6150%
6	5.28%	\$ 14,527.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,253.89	\$ (53.11)	\$ (1,065.17)	\$ (2,484.33)	39.6150%
7	4.89%	\$ 13,324.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,795.10	\$ (509.26)	\$ (2,015.98)	\$ (5,086.68)	39.6150%
8	4.52%	\$ 12,438.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,095.82	\$ (487.75)	\$ (2,512.84)	\$ (6,345.18)	39.6150%
9	4.20%	\$ 11,895.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,422.85	\$ (477.20)	\$ (2,969.88)	\$ (7,572.83)	39.6150%
10	3.92%	\$ 11,666.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,472.15	\$ (477.20)	\$ (3,477.25)	\$ (8,617.79)	39.6150%
11	3.68%	\$ 11,666.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,491.88	\$ (477.20)	\$ (3,413.94)	\$ (8,617.79)	39.6150%
12	3.48%	\$ 11,666.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,212.80	\$ (477.20)	\$ (3,349.12)	\$ (8,654.17)	39.6150%
13	3.31%	\$ 11,223.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,933.27	\$ (477.20)	\$ (3,249.12)	\$ (8,654.17)	39.6150%
14	3.16%	\$ 10,874.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,653.89	\$ (477.20)	\$ (3,179.47)	\$ (8,728.88)	39.6150%
15	3.02%	\$ 10,337.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,374.51	\$ (477.20)	\$ (3,089.81)	\$ (8,728.88)	39.6150%
16	2.89%	\$ 9,894.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,095.17	\$ (477.20)	\$ (3,089.81)	\$ (8,728.88)	39.6150%
17	2.77%	\$ 9,451.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,815.84	\$ (477.20)	\$ (3,024.87)	\$ (7,789.59)	39.6150%
18	2.66%	\$ 9,008.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,536.45	\$ (477.20)	\$ (2,960.15)	\$ (7,472.31)	39.6150%
19	2.56%	\$ 8,565.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,257.12	\$ (477.20)	\$ (2,895.31)	\$ (7,306.63)	39.6150%
20	2.46%	\$ 8,122.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 977.74	\$ (477.20)	\$ (2,830.50)	\$ (7,145.02)	39.6150%
21	2.37%	\$ 7,679.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 698.41	\$ (477.20)	\$ (2,765.66)	\$ (6,881.34)	39.6150%
22	2.29%	\$ 7,236.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 419.02	\$ (477.20)	\$ (2,700.84)	\$ (6,617.73)	39.6150%
23	2.21%	\$ 6,793.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138.69	\$ (477.20)	\$ (2,636.00)	\$ (6,654.05)	39.6150%
24	2.14%	\$ 6,350.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ (477.20)	\$ (2,571.16)	\$ (6,390.74)	39.6150%
25	2.07%	\$ 5,907.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ (477.20)	\$ (2,506.31)	\$ (6,125.45)	39.6150%
26	2.01%	\$ 5,464.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ (477.20)	\$ (2,441.46)	\$ (5,860.16)	39.6150%
27	1.95%	\$ 5,021.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ (477.20)	\$ (2,376.61)	\$ (5,594.77)	39.6150%
28	1.89%	\$ 4,578.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ (477.20)	\$ (2,311.76)	\$ (5,329.28)	39.6150%
29	1.84%	\$ 4,135.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ (477.20)	\$ (2,246.91)	\$ (5,063.79)	39.6150%
30	1.79%	\$ 3,692.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ (477.20)	\$ (2,182.06)	\$ (4,798.30)	39.6150%
31	1.74%	\$ 3,249.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ (477.20)	\$ (2,117.21)	\$ (4,532.81)	39.6150%
32	1.69%	\$ 2,806.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ (477.20)	\$ (2,052.36)	\$ (4,267.32)	39.6150%
33	1.65%	\$ 2,363.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ (477.20)	\$ (1,987.51)	\$ (4,001.83)	39.6150%
34	1.61%	\$ 1,920.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ (477.20)	\$ (1,922.66)	\$ (3,736.34)	39.6150%
35	1.57%	\$ 1,477.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ (477.20)	\$ (1,857.81)	\$ (3,470.85)	39.6150%
Total Book Depreciation		\$ 141,76.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (585.40)	\$ (585.40)	\$ -	
Total Tax Depreciation		\$ (1,477.72)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,653.79	\$ -	\$ -	\$ -	

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of application - June 2009 implementation
 Installation of Low NOx Burner at Jeffrey Energy Center
 This project was approved in by the Commission in Docket # 05-WSEE-081-RTS
 Westar South placed in service 2005
 Westar South placed in service 2006
 Westar South placed in service 2007
 Westar South placed in service 2008

Total placed in service	\$	5,299.64
Portion of tax basis attributable to the first 15 years of life (15/20)	\$	3,874.73
Required 20% reduction in eligible tax basis	\$	794.95
Amount eligible for accelerated tax amortization of Atmospheric Pollution	\$	3,179.78
Amount subject to 20 year MACRS	\$	2,119.86
	\$	5,299.64
		0.00

Book Depreciation Rate (2005-2007)	5.77%
Book Depreciation Rate (2008)	4.76%
Book Life	21.01
Tax Life (MACRS)	20.00
Tax Life (Straight Line 84 months)	7.00

Composite Tax Rate 2005
 Composite Tax Rate 2006
 Composite Tax Rate 2007
 Composite Tax Rate 2008

39.7775%
 39.7775%
 39.7775%
 39.6150%

Year	Book Depreciation	Net Book Plant	MACRS Tax Rate	Tax Depreciation Placed in Service 2005	Tax Depreciation MACRS Placed in Service 2006	Tax Depreciation MACRS Placed in Service 2007	Tax Depreciation MACRS Placed in Service 2008	Tax Depreciation SL 84 months Placed in Service 2008	Tax Depreciation MACRS Placed in Service 2009	Tax Depreciation SL 84 months Placed in Service 2009	Tax Depreciation MACRS Placed in Service All Years	Net Tax Plant (MACRS)	Current year ADT Tax (Liability)/Asset	Cumulative ADT Tax (Liability)/Asset	Net Book Plant vs. Net Tax Plant	ARAM DIT Rate
1	2005	\$ -	3.750%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2	2006	\$ -	7.219%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3	2007	\$ -	6.677%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
4	2008	\$ 5,299.64	6.177%	\$ 262.26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 533.75	\$ 4,765.89	\$ -	\$ (11,151)	\$ (281.49)	39.6150%
5	2009	\$ 5,299.64	5.713%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 607.29	\$ 4,158.60	\$ (140.64)	\$ (252.15)	\$ (636.51)	39.6150%
6	2010	\$ 5,299.64	5.289%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 592.80	\$ 3,972.81	\$ (136.69)	\$ (82.25)	\$ (768.76)	39.6150%
7	2011	\$ 5,299.64	4.822%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 575.36	\$ 2,402.25	\$ (128.00)	\$ (84.13)	\$ (1,332.08)	39.6150%
8	2012	\$ 5,299.64	4.462%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 566.29	\$ 1,835.96	\$ (124.40)	\$ (772.53)	\$ (1,950.11)	39.6150%
9	2013	\$ 5,299.64	4.161%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 557.87	\$ 1,278.08	\$ (121.07)	\$ (693.60)	\$ (2,255.72)	39.6150%
10	2014	\$ 5,299.64	3.878%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 548.46	\$ 816.62	\$ (61.96)	\$ (631.64)	\$ (2,987.36)	39.6150%
11	2015	\$ 5,299.64	3.613%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 539.05	\$ 367.57	\$ (62.46)	\$ (769.18)	\$ (3,756.54)	39.6150%
12	2016	\$ 5,299.64	3.364%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 529.64	\$ 108.11	\$ (62.46)	\$ (931.64)	\$ (4,688.18)	39.6150%
13	2017	\$ 5,299.64	3.130%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 520.23	\$ 62.65	\$ (62.46)	\$ (1,104.10)	\$ (5,792.28)	39.6150%
14	2018	\$ 5,299.64	2.909%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 510.82	\$ 16.19	\$ (62.46)	\$ (1,276.56)	\$ (6,968.84)	39.6150%
15	2019	\$ 5,299.64	2.700%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 501.41	\$ 803.91	\$ (62.46)	\$ (1,449.02)	\$ (8,417.86)	39.6150%
16	2020	\$ 5,299.64	2.502%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 492.00	\$ 803.91	\$ (62.46)	\$ (1,621.48)	\$ (10,039.34)	39.6150%
17	2021	\$ 5,299.64	2.315%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 482.59	\$ 803.91	\$ (62.46)	\$ (1,793.94)	\$ (11,833.28)	39.6150%
18	2022	\$ 5,299.64	2.138%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 473.18	\$ 803.91	\$ (62.46)	\$ (1,966.40)	\$ (13,799.68)	39.6150%
19	2023	\$ 5,299.64	1.971%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 463.77	\$ 803.91	\$ (62.46)	\$ (2,138.87)	\$ (15,938.55)	39.6150%
20	2024	\$ 5,299.64	1.813%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 454.36	\$ 803.91	\$ (62.46)	\$ (2,311.33)	\$ (18,250.88)	39.6150%
21	2025	\$ 5,299.64	1.664%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 444.95	\$ 803.91	\$ (62.46)	\$ (2,483.79)	\$ (20,764.67)	39.6150%
22	2026	\$ 5,299.64	1.524%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 435.54	\$ 803.91	\$ (62.46)	\$ (2,656.25)	\$ (23,420.92)	39.6150%
23	2027	\$ 5,299.64	1.392%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 426.13	\$ 803.91	\$ (62.46)	\$ (2,828.71)	\$ (26,249.63)	39.6150%
24	2028	\$ 5,299.64	1.268%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 416.72	\$ 803.91	\$ (62.46)	\$ (3,001.17)	\$ (29,250.80)	39.6150%
25	2029	\$ 5,299.64	1.152%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 407.31	\$ 803.91	\$ (62.46)	\$ (3,173.63)	\$ (32,424.43)	39.6150%
26	2030	\$ 5,299.64	1.043%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 397.90	\$ 803.91	\$ (62.46)	\$ (3,346.09)	\$ (35,770.52)	39.6150%
27	2031	\$ 5,299.64	0.941%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 388.49	\$ 803.91	\$ (62.46)	\$ (3,518.55)	\$ (39,289.07)	39.6150%
28	2032	\$ 5,299.64	0.846%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 379.08	\$ 803.91	\$ (62.46)	\$ (3,691.01)	\$ (42,980.08)	39.6150%
29	2033	\$ 5,299.64	0.758%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 369.67	\$ 803.91	\$ (62.46)	\$ (3,863.47)	\$ (46,843.55)	39.6150%
30	2034	\$ 5,299.64	0.677%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 360.26	\$ 803.91	\$ (62.46)	\$ (4,035.93)	\$ (50,879.48)	39.6150%
31	2035	\$ 5,299.64	0.602%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350.85	\$ 803.91	\$ (62.46)	\$ (4,208.39)	\$ (55,087.87)	39.6150%
32	2036	\$ 5,299.64	0.533%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 341.44	\$ 803.91	\$ (62.46)	\$ (4,380.85)	\$ (59,468.72)	39.6150%
33	2037	\$ 5,299.64	0.470%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 332.03	\$ 803.91	\$ (62.46)	\$ (4,553.31)	\$ (64,022.03)	39.6150%
34	2038	\$ 5,299.64	0.412%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322.62	\$ 803.91	\$ (62.46)	\$ (4,725.77)	\$ (68,747.80)	39.6150%
35	2039	\$ 5,299.64	0.359%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313.21	\$ 803.91	\$ (62.46)	\$ (4,898.23)	\$ (73,646.03)	39.6150%
36	2040	\$ 5,299.64	0.311%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 303.80	\$ 803.91	\$ (62.46)	\$ (5,070.69)	\$ (78,716.72)	39.6150%
37	2041	\$ 5,299.64	0.268%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 294.39	\$ 803.91	\$ (62.46)	\$ (5,243.15)	\$ (83,959.87)	39.6150%
38	2042	\$ 5,299.64	0.230%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 284.98	\$ 803.91	\$ (62.46)	\$ (5,415.61)	\$ (89,375.48)	39.6150%
39	2043	\$ 5,299.64	0.196%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275.57	\$ 803.91	\$ (62.46)	\$ (5,588.07)	\$ (94,963.55)	39.6150%
40	2044	\$ 5,299.64	0.167%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 266.16	\$ 803.91	\$ (62.46)	\$ (5,760.53)	\$ (100,724.08)	39.6150%
41	2045	\$ 5,299.64	0.142%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 256.75	\$ 803.91	\$ (62.46)	\$ (5,933.00)	\$ (106,657.08)	39.6150%
42	2046	\$ 5,299.64	0.120%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 247.34	\$ 803.91	\$ (62.46)	\$ (6,105.46)	\$ (112,762.54)	39.6150%
43	2047	\$ 5,299.64	0.101%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237.93	\$ 803.91	\$ (62.46)	\$ (6,277.92)	\$ (119,044.62)	39.6150%
44	2048	\$ 5,299.64	0.084%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 228.52	\$ 803.91	\$ (62.46)	\$ (6,450.38)	\$ (125,495.00)	39.6150%
45	2049	\$ 5,299.64	0.069%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219.11	\$ 803.91	\$ (62.46)	\$ (6,622.84)	\$ (132,117.84)	39.6150%
46	2050	\$ 5,299.64	0.056%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209.70	\$ 803.91	\$ (62.46)	\$ (6,795.30)	\$ (138,913.14)	39.6150%
47	2051	\$ 5,299.64	0.045%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200.29	\$ 803.91	\$ (62.46)	\$ (6,967.76)	\$ (145,880.90)	39.6150%
48	2052	\$ 5,299.64	0.036%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190.88	\$ 803.91	\$ (62.46)	\$ (7,140.22)	\$ (153,021.12)	39.6150%
49	2053	\$ 5,299.64	0.028%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181.47	\$ 803.91	\$ (62.46)	\$ (7,312.68)	\$ (160,333.80)	39.6150%
50	2054	\$ 5,299.64	0.021%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172.06	\$ 803.91	\$ (62.46)	\$ (7,485.14)	\$ (167,818.94)	39.6150%
51	2055	\$ 5,299.64	0.016%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162.65	\$ 803.91	\$ (62.46)	\$ (7,657.60)	\$ (175,476.54)	39.6150%
52	2056	\$ 5,299.64	0.012%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153.24	\$ 803.91	\$ (62.46)	\$ (7,830.06)	\$ (183,306.60)	39.6150%
53	2057	\$ 5,299.64	0.009%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143.83	\$ 803.91	\$ (62.46)	\$ (8,002.52)	\$ (191,309.12)	39.6150%
54	2058	\$ 5,299.64	0.007%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134.42	\$ 803.91	\$ (62.46)	\$ (8,175.00)	\$ (199,484.12)	39.6150%
55	2059	\$ 5,299.64	0.005%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125.01	\$ 803.91	\$ (62.46)	\$ (8,347.46)	\$ (207,831.58)	39.6150%
56	2060	\$ 5,299.64	0.004%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115.60	\$ 803.91	\$ (62.46)	\$ (8,520.00)	\$ (216,351.58)	39.6150%
57	2061	\$ 5,299.64	0.003%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106.19	\$ 803.91	\$ (62.46)	\$ (8,692.54)	\$ (225,044.12)	39.6150%
58	2062	\$ 5,299.64	0.002%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96.78	\$ 803.91	\$ (62.46)	\$ (8,865.08)	\$ (233,909.20)	39.6150%
59	2063	\$ 5,299.64	0.001%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87.37	\$ 803.91	\$ (62.46)	\$ (9,037.62)	\$ (242,946.82)	39.6150%
60	2064	\$ 5,299.64	0.001%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77.96	\$ 803.91	\$ (62.46)	\$ (9,210.16)	\$ (252,156.98)	39.6150%
61	2065	\$ 5,299.64	0.000%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68.55	\$ 803.91	\$ (62.46)	\$ (9,382.70)	\$ (261,539.68)	39.6150%
62	2066	\$ 5,299.64	0.000%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59.14	\$ 803.91	\$ (62.46)	\$ (9,555.24)	\$ (271,094.92)	39.6150%
63	2067	\$ 5,299.64	0.000%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49.73	\$ 803.91	\$ (62.46)	\$ (9,727.78)	\$ (280,922.20)	39.6150%
64	2068	\$ 5,299.64	0.000%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40.32	\$ 803.91	\$ (62.46)	\$ (9,900.32)	\$ (290,922.52)	39.6150%
65	2069	\$ 5,299.64	0.000%	\$ 252.26	\$ 454.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30.91	\$ 803.91	\$ (62.46)	\$ (10,072.86)	\$ (301,095.38)	39.6150%
66	2070	\$ 5,299.64	0.000%</													

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of application - June 2009 implementation

Replacement of opacity monitors at Murray Gill Energy Center
 2006 KCC Filing Pollution Control Projects # MGEC1&2-01-06, MGEC4-01-06

Westar South placed in service 2006	Composite Tax Rate 2006	39.7775%
Westar South placed in service 2007	Composite Tax Rate 2007	39.7775%
Westar South placed in service 2008	Composite Tax Rate 2008	39.6150%
Total placed in service		

Book Depreciation Rate (2005-2007) 0.00%
 Book Depreciation Rate (2008) 8.24%
 Book Life 0.00
 Tax Life 20.00

Year	Book Depreciation	Net Book Plant	Depreciation Tax		Net Tax Plant (MACRS)	Current year ADIT Tax (Liability)/Asset	Cumulative ADIT Tax (Liability)/Asset	Net Book Plant vs. Net Tax Plant	ARAM DIT Rate
			MACRS Tax Rate	MACRS Placed in Service 2006					
1	\$ -	\$ -	3.750%	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
2	\$ -	\$ -	7.219%	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
3	\$ -	\$ -	6.677%	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
4	\$ -	\$ -	6.177%	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!
5	\$ -	\$ -	5.713%	\$ -	\$ -	#DIV/0!	#DIV/0!	-	#DIV/0!
6	\$ -	\$ -	5.285%	\$ -	\$ -	#DIV/0!	#DIV/0!	-	#DIV/0!
7	\$ -	\$ -	4.888%	\$ -	\$ -	#DIV/0!	#DIV/0!	-	#DIV/0!
8	\$ -	\$ -	4.522%	\$ -	\$ -	#DIV/0!	#DIV/0!	-	#DIV/0!
9	\$ -	\$ -	4.462%	\$ -	\$ -	#DIV/0!	#DIV/0!	-	#DIV/0!
10	\$ -	\$ -	4.461%	\$ -	\$ -	#DIV/0!	#DIV/0!	-	#DIV/0!
11	\$ -	\$ -	4.462%	\$ -	\$ -	#DIV/0!	#DIV/0!	-	#DIV/0!
12	\$ -	\$ -	4.461%	\$ -	\$ -	#DIV/0!	#DIV/0!	-	#DIV/0!
13	\$ -	\$ -	4.462%	\$ -	\$ -	#DIV/0!	#DIV/0!	-	#DIV/0!
14	\$ -	\$ -	4.461%	\$ -	\$ -	#DIV/0!	#DIV/0!	-	#DIV/0!
15	\$ -	\$ -	4.462%	\$ -	\$ -	#DIV/0!	#DIV/0!	-	#DIV/0!
16	\$ -	\$ -	4.461%	\$ -	\$ -	#DIV/0!	#DIV/0!	-	#DIV/0!
17	\$ -	\$ -	4.462%	\$ -	\$ -	#DIV/0!	#DIV/0!	-	#DIV/0!
18	\$ -	\$ -	4.461%	\$ -	\$ -	#DIV/0!	#DIV/0!	-	#DIV/0!
19	\$ -	\$ -	4.462%	\$ -	\$ -	#DIV/0!	#DIV/0!	-	#DIV/0!
20	\$ -	\$ -	4.461%	\$ -	\$ -	#DIV/0!	#DIV/0!	-	#DIV/0!
21	\$ -	\$ -	2.231%	\$ -	\$ -	#DIV/0!	#DIV/0!	-	#DIV/0!
22	\$ -	\$ -						-	#DIV/0!
Total Book Depreciation	\$ -	\$ -							
Total Tax Depreciation	\$ -	\$ -				#DIV/0!			

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of application - June 2009 implementation

Replacement of stack flow monitors at Lawrence Energy Center
 2006 KCC Filing Pollution Control Projects # LEC3-01-06, LEC4-01-06, LEC5-01-06

Westar North placed in service 2006	Composite Tax Rate 2006	39.7775%
Westar North placed in service 2007	Composite Tax Rate 2007	39.7775%
Westar North placed in service 2008	Composite Tax Rate 2008	39.6150%

Total placed in service \$ -
 Book Depreciation Rate (2005-2008) 6.04%
 Book Life 0.00
 Tax Life 20.00

Year	Book Depreciation	Net Book Plant	Tax Depreciation		Placed in Service 2006	Tax Depreciation		Placed in Service 2007	Placed in Service All Years	Net Tax Plant (MACRS)	Current year ADIT Tax (Liability)/Asset	Cumulative ADIT Tax (Liability)/Asset	Net Book Plant vs. Net Tax Plant	ARAM DIT Rate
			MACRS	Tax Rate		MACRS	MACRS							
1 2006	\$ -	\$ -	3.750%	\$ -	\$ -	-	-	\$ -	\$ -	-	\$ -	-	\$ -	#DIV/0!
2 2007	\$ -	\$ -	7.219%	\$ -	\$ -	-	-	\$ -	\$ -	-	\$ -	-	\$ -	#DIV/0!
3 2008	\$ -	\$ -	6.677%	\$ -	\$ -	-	-	\$ -	\$ -	-	\$ -	-	\$ -	#DIV/0!
4 2009	\$ -	\$ -	6.177%	\$ -	\$ -	-	-	\$ -	\$ -	-	\$ -	-	\$ -	#DIV/0!
5 2010	\$ -	\$ -	5.713%	\$ -	\$ -	-	-	\$ -	\$ -	-	\$ -	-	\$ -	#DIV/0!
6 2011	\$ -	\$ -	5.285%	\$ -	\$ -	-	-	\$ -	\$ -	-	#DIV/0!	#DIV/0!	\$ -	#DIV/0!
7 2012	\$ -	\$ -	4.888%	\$ -	\$ -	-	-	\$ -	\$ -	-	#DIV/0!	#DIV/0!	\$ -	#DIV/0!
8 2013	\$ -	\$ -	4.522%	\$ -	\$ -	-	-	\$ -	\$ -	-	#DIV/0!	#DIV/0!	\$ -	#DIV/0!
9 2014	\$ -	\$ -	4.462%	\$ -	\$ -	-	-	\$ -	\$ -	-	#DIV/0!	#DIV/0!	\$ -	#DIV/0!
10 2015	\$ -	\$ -	4.461%	\$ -	\$ -	-	-	\$ -	\$ -	-	#DIV/0!	#DIV/0!	\$ -	#DIV/0!
11 2016	\$ -	\$ -	4.462%	\$ -	\$ -	-	-	\$ -	\$ -	-	#DIV/0!	#DIV/0!	\$ -	#DIV/0!
12 2017	\$ -	\$ -	4.461%	\$ -	\$ -	-	-	\$ -	\$ -	-	#DIV/0!	#DIV/0!	\$ -	#DIV/0!
13 2018	\$ -	\$ -	4.462%	\$ -	\$ -	-	-	\$ -	\$ -	-	#DIV/0!	#DIV/0!	\$ -	#DIV/0!
14 2019	\$ -	\$ -	4.461%	\$ -	\$ -	-	-	\$ -	\$ -	-	#DIV/0!	#DIV/0!	\$ -	#DIV/0!
15 2020	\$ -	\$ -	4.462%	\$ -	\$ -	-	-	\$ -	\$ -	-	#DIV/0!	#DIV/0!	\$ -	#DIV/0!
16 2021	\$ -	\$ -	4.461%	\$ -	\$ -	-	-	\$ -	\$ -	-	#DIV/0!	#DIV/0!	\$ -	#DIV/0!
17 2022	\$ -	\$ -	4.462%	\$ -	\$ -	-	-	\$ -	\$ -	-	#DIV/0!	#DIV/0!	\$ -	#DIV/0!
18 2023	\$ -	\$ -	4.461%	\$ -	\$ -	-	-	\$ -	\$ -	-	#DIV/0!	#DIV/0!	\$ -	#DIV/0!
19 2024	\$ -	\$ -	4.462%	\$ -	\$ -	-	-	\$ -	\$ -	-	#DIV/0!	#DIV/0!	\$ -	#DIV/0!
20 2025	\$ -	\$ -	4.461%	\$ -	\$ -	-	-	\$ -	\$ -	-	#DIV/0!	#DIV/0!	\$ -	#DIV/0!
21 2026	\$ -	\$ -	2.231%	\$ -	\$ -	-	-	\$ -	\$ -	-	#DIV/0!	#DIV/0!	\$ -	#DIV/0!
22 2026	\$ -	\$ -		\$ -	\$ -	-	-	\$ -	\$ -	-	#DIV/0!	#DIV/0!	\$ -	#DIV/0!

Total Book Depreciation \$ -
 Total Tax Depreciation \$ -

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of application - June 2009 implementation

Installation of scrubber, FGD and baghouse and mercury monitors at LaCygne
 Notice to the Commission was provided in Docket Nos 07-KCPE-905-RTS

Westar South placed in service 2007
 Westar South placed in service 2008 \$ 1,518,237

Composite Tax Rate 2007
 Composite Tax Rate 2008

39.7775%
 39.6150%

Total placed in service \$ 1,518,237

Book Depreciation Rate (2007) 2.26%
 Book Depreciation Rate (2008) 4.76%
 Book Life 21.01
 Tax Life 20.00

Year	Book Depreciation	Net Book Plant	MACRS Tax Rate	Tax Depreciation MACRS Placed in Service 2007	Tax Depreciation MACRS Placed in Service 2008	Tax Depreciation Current Year for All Years Placed in Service	Net Tax Plant (MACRS)	Current year ADIT Tax (Liability)/Asset	Cumulative ADIT Tax (Liability)/Asset	Net Book Plant vs. Net Tax Plant	ARAM DIT Rate
1	2007 \$ -	\$ -	3.750%	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
2	2008 \$ 1,518,236.56	\$ 1,445,968.50	7.219%	-	\$ -	\$ 56,933.87	\$ 1,461,302.69	\$ 6,074.64	\$ 6,074.64	\$ 15,334.19	39.6150%
3	2009 \$ 1,518,236.56	\$ 1,373,700.44	6.677%	-	\$ -	\$ 109,601.50	\$ 1,351,701.19	\$ (14,789.64)	\$ (8,715.00)	\$ (21,999.25)	39.6150%
4	2010 \$ 1,518,236.56	\$ 1,301,432.38	6.177%	-	\$ -	\$ 101,372.66	\$ 1,250,328.54	\$ (11,529.79)	\$ (20,244.79)	\$ (51,103.84)	39.6150%
5	2011 \$ 1,518,236.56	\$ 1,229,164.32	5.713%	-	\$ -	\$ 93,781.47	\$ 1,156,547.06	\$ (8,522.54)	\$ (28,767.33)	\$ (72,617.25)	39.6150%
6	2012 \$ 1,518,236.56	\$ 1,156,896.26	5.285%	-	\$ -	\$ 86,736.85	\$ 1,069,810.21	\$ (5,731.81)	\$ (34,499.14)	\$ (87,086.05)	39.6150%
7	2013 \$ 1,518,236.56	\$ 1,084,628.20	4.888%	-	\$ -	\$ 80,238.80	\$ 989,571.41	\$ (3,157.61)	\$ (37,656.75)	\$ (95,056.79)	39.6150%
8	2014 \$ 1,518,236.56	\$ 1,012,360.14	4.522%	-	\$ -	\$ 74,211.40	\$ 915,360.00	\$ (769.86)	\$ (38,426.60)	\$ (97,000.13)	39.6150%
9	2015 \$ 1,518,236.56	\$ 940,092.08	4.462%	-	\$ -	\$ 68,654.66	\$ 846,705.35	\$ 1,431.45	\$ (36,995.15)	\$ (93,386.73)	39.6150%
10	2016 \$ 1,518,236.56	\$ 867,824.02	4.461%	-	\$ -	\$ 67,743.72	\$ 778,961.63	\$ 1,792.32	\$ (35,202.83)	\$ (88,862.39)	39.6150%
11	2017 \$ 1,518,236.56	\$ 795,555.96	4.462%	-	\$ -	\$ 67,728.53	\$ 711,233.10	\$ 1,798.33	\$ (33,404.50)	\$ (84,322.86)	39.6150%
12	2018 \$ 1,518,236.56	\$ 723,287.90	4.461%	-	\$ -	\$ 67,743.72	\$ 643,489.38	\$ 1,792.32	\$ (31,612.18)	\$ (79,798.51)	39.6150%
13	2019 \$ 1,518,236.56	\$ 651,019.84	4.462%	-	\$ -	\$ 67,728.53	\$ 575,760.85	\$ 1,798.33	\$ (29,813.85)	\$ (75,258.99)	39.6150%
14	2020 \$ 1,518,236.56	\$ 578,751.78	4.461%	-	\$ -	\$ 67,743.72	\$ 508,017.14	\$ 1,792.32	\$ (28,021.53)	\$ (70,734.64)	39.6150%
15	2021 \$ 1,518,236.56	\$ 506,483.72	4.462%	-	\$ -	\$ 67,728.53	\$ 440,288.60	\$ 1,798.33	\$ (26,223.19)	\$ (66,195.11)	39.6150%
16	2022 \$ 1,518,236.56	\$ 434,215.66	4.461%	-	\$ -	\$ 67,743.72	\$ 372,544.89	\$ 1,792.32	\$ (24,430.88)	\$ (61,670.77)	39.6150%
17	2023 \$ 1,518,236.56	\$ 361,947.60	4.462%	-	\$ -	\$ 67,728.53	\$ 304,816.35	\$ 1,798.33	\$ (22,632.54)	\$ (57,131.24)	39.6150%
18	2024 \$ 1,518,236.56	\$ 289,679.54	4.461%	-	\$ -	\$ 67,743.72	\$ 237,072.64	\$ 1,792.32	\$ (20,840.22)	\$ (52,606.90)	39.6150%
19	2025 \$ 1,518,236.56	\$ 217,411.48	4.462%	-	\$ -	\$ 67,728.53	\$ 169,344.11	\$ 1,798.33	\$ (19,041.89)	\$ (48,067.37)	39.6150%
20	2026 \$ 1,518,236.56	\$ 145,143.42	4.461%	-	\$ -	\$ 67,743.72	\$ 101,600.39	\$ 1,798.33	\$ (17,249.57)	\$ (43,543.02)	39.6150%
21	2027 \$ 1,518,236.56	\$ 72,875.35	2.231%	-	\$ -	\$ 67,728.53	\$ 33,871.86	\$ 1,798.33	\$ (15,451.24)	\$ (39,003.50)	39.6150%
22	2028 \$ 1,518,236.56	\$ 607.29	0.000%	-	\$ -	\$ 33,871.86	\$ 0.00	\$ 15,210.66	\$ (240.58)	\$ (607.29)	39.6150%
23	2029 \$ 1,518,236.56	\$ 607.29	0.000%	-	\$ -	\$ -	\$ 0.00	\$ 240.58	\$ (0.00)	\$ (0.00)	39.6150%
Total Book Depreciation	\$ 1,518,236.56	\$ -		\$ -	\$ -	\$ 1,518,236.56	\$ -	\$ (0.00)	\$ -	\$ -	
Total Tax Depreciation	\$ -	\$ -		\$ -	\$ 1,518,236.56	\$ -	\$ -	\$ -	\$ -	\$ -	

Westar Energy, Inc.
Environmental Cost Recovery Rider
Support of application - June 2009 implementation

Replacement of Continuous Emission Monitors at Gordon Evans
2007 KCC Filing Pollution Control Projects #GEEC1-01-07 and GEEC2-01-07

Westar South placed in service 2007
Westar South placed in service 2008 \$ 25,586.44

39.7775%
39.6150%

Composite Tax Rate 2007
Composite Tax Rate 2008

Total placed in service \$ 25,586.44

Book Depreciation Rate (2005-2007) 0.00%
Book Depreciation Rate (2008) 5.53%
Book Life 18.08
Tax Life 20.00

Year	Book Depreciation	Net Book Plant	MACRS Tax Rate	MACRS Placed in Service 2007	MACRS Placed in Service 2008	MACRS Placed in Service All Years	Net Tax Plant (MACRS)	Current year ADIT Tax (Liability)/Asset	Cumulative ADIT Tax (Liability)/Asset	Net Book Plant vs. Net Tax Plant	ARAM DIT Rate
1	2007	\$ -	3.750%	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
2	2008	\$ 25,586.44	7.219%	-	\$ 959.49	\$ 959.49	\$ 24,626.95	\$ 180.42	\$ 180.42	\$ 455.44	39.6150%
3	2009	\$ 25,586.44	6.677%	-	\$ 1,847.09	\$ 1,847.09	\$ 22,779.86	\$ (171.20)	\$ 9.22	\$ 23.28	39.6150%
4	2010	\$ 25,586.44	6.177%	-	\$ 1,708.41	\$ 1,708.41	\$ 21,071.46	\$ (116.26)	\$ (107.04)	\$ (270.19)	39.6150%
5	2011	\$ 25,586.44	5.713%	-	\$ 1,580.47	\$ 1,580.47	\$ 19,490.98	\$ (65.58)	\$ (172.62)	\$ (435.74)	39.6150%
6	2012	\$ 25,586.44	5.285%	-	\$ 1,461.75	\$ 1,461.75	\$ 18,029.23	\$ (18.55)	\$ (191.17)	\$ (482.56)	39.6150%
7	2013	\$ 25,586.44	4.888%	-	\$ 1,352.24	\$ 1,352.24	\$ 16,676.99	\$ 24.83	\$ (166.33)	\$ (419.87)	39.6150%
8	2014	\$ 25,586.44	4.522%	-	\$ 1,250.67	\$ 1,250.67	\$ 15,426.32	\$ 65.07	\$ (101.26)	\$ (255.61)	39.6150%
9	2015	\$ 25,586.44	4.462%	-	\$ 1,157.02	\$ 1,157.02	\$ 14,269.30	\$ 102.17	\$ 0.91	\$ 2.30	39.6150%
10	2016	\$ 25,586.44	4.461%	-	\$ 1,141.67	\$ 1,141.67	\$ 13,127.63	\$ 108.25	\$ 109.17	\$ 275.57	39.6150%
11	2017	\$ 25,586.44	4.462%	-	\$ 1,141.41	\$ 1,141.41	\$ 11,986.22	\$ 108.35	\$ 217.52	\$ 549.09	39.6150%
12	2018	\$ 25,586.44	4.461%	-	\$ 1,141.67	\$ 1,141.67	\$ 10,844.56	\$ 108.25	\$ 325.77	\$ 822.35	39.6150%
13	2019	\$ 25,586.44	4.462%	-	\$ 1,141.41	\$ 1,141.41	\$ 9,703.15	\$ 108.35	\$ 434.13	\$ 1,095.87	39.6150%
14	2020	\$ 25,586.44	4.461%	-	\$ 1,141.67	\$ 1,141.67	\$ 8,561.48	\$ 108.25	\$ 542.38	\$ 1,369.13	39.6150%
15	2021	\$ 25,586.44	4.462%	-	\$ 1,141.41	\$ 1,141.41	\$ 7,420.07	\$ 108.35	\$ 650.74	\$ 1,642.65	39.6150%
16	2022	\$ 25,586.44	4.461%	-	\$ 1,141.67	\$ 1,141.67	\$ 6,278.40	\$ 108.25	\$ 758.99	\$ 1,915.91	39.6150%
17	2023	\$ 25,586.44	4.462%	-	\$ 1,141.41	\$ 1,141.41	\$ 5,136.99	\$ 108.35	\$ 867.34	\$ 2,189.43	39.6150%
18	2024	\$ 25,586.44	4.461%	-	\$ 1,141.67	\$ 1,141.67	\$ 3,995.32	\$ 108.25	\$ 975.60	\$ 2,462.69	39.6150%
19	2025	\$ 25,586.44	4.462%	-	\$ 1,141.41	\$ 1,141.41	\$ 2,853.91	\$ 108.35	\$ 1,083.95	\$ 2,736.21	39.6150%
20	2026	\$ 25,586.44	4.461%	-	\$ 1,141.67	\$ 1,141.67	\$ 1,712.24	\$ (405.65)	\$ 678.31	\$ 1,712.24	39.6150%
21	2027	\$ 25,586.44	2.231%	-	\$ 1,141.41	\$ 1,141.41	\$ 570.83	\$ (452.17)	\$ 226.14	\$ 570.83	39.6150%
22	2028	\$ 25,586.44	0.000%	-	\$ 570.83	\$ 570.83	\$ (0.00)	\$ (226.14)	\$ -	\$ (0.00)	39.6150%

Total Book Depreciation \$ 25,586.44

Total Tax Depreciation \$ -

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of application - June 2008 implementation

Installation of Selective Catalytic Reduction (SCR) equipment at La Cygne
 This project was approved in by the Commission in Docket # 05-WSEE-981-RTS

Westar South placed in service 2007 _____ Composite Tax Rate 2007 39.7775%
 _____ Composite Tax Rate 2008 39.6150%

Total placed in service \$ -
 Book Depreciation Rate (2007) 2.26%
 Book Depreciation Rate (2008) 4.78%
 Book Life 0.00
 Tax Life 20.00

Year	Book Depreciation	Net Book Plant	Tax Depreciation		Net Tax Plant (MACRS)	Current year ADIT Tax (Liability)/Asset	Cumulative ADIT Tax (Liability)/Asset	Net Book Plant vs. Net Tax Plant	ARAM DIT Rate
			MACRS Tax Rate	Placed in Service 2007					
1	\$ -	\$ -	3.750%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
2	\$ -	\$ -	7.219%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
3	\$ -	\$ -	6.677%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
4	\$ -	\$ -	6.177%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
5	\$ -	\$ -	5.713%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
6	\$ -	\$ -	5.285%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
7	\$ -	\$ -	4.888%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
8	\$ -	\$ -	4.522%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
9	\$ -	\$ -	4.462%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
10	\$ -	\$ -	4.461%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
11	\$ -	\$ -	4.462%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
12	\$ -	\$ -	4.461%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
13	\$ -	\$ -	4.462%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
14	\$ -	\$ -	4.461%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
15	\$ -	\$ -	4.462%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
16	\$ -	\$ -	4.461%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
17	\$ -	\$ -	4.462%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
18	\$ -	\$ -	4.461%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
19	\$ -	\$ -	4.462%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
20	\$ -	\$ -	4.461%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
21	\$ -	\$ -	2.231%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
22	\$ -	\$ -	0.000%	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total Book Depreciation	\$ -	\$ -							
Total Tax Depreciation	\$ -	\$ -							

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation
 Rebuild of Gas Desulfurization (FGD) units at Jeffrey Energy Center
 2006 KCC Filing Pollution Control Projects # JEC1-01-06, JEC2-01-06, JEC3-01-06

Westar South placed in service 2008 \$ 16,120,016.65

Composite Tax Rate 2008

39.6150%

Total placed in service	\$ 16,120,016.65	Placed in Service 2008	Placed in Service 2009
Portion of tax basis attributable to the first 15 years of life (15/20)	\$ 12,090,012.49	\$ -	\$ -
Required 20% reduction in eligible tax basis	\$ 2,418,002.50	\$ -	\$ -
Amount eligible for accelerated tax amortization of Atmospheric Pollution	\$ 9,672,009.99	\$ -	\$ -
Amount subject to 20 year MACRS	\$ 6,448,006.66	\$ -	\$ 0.00

Year	Book Depreciation	Net Book Plant	MACRS Tax Rate	MACRS Placed in Service 2008	Tax Depreciation SL 84 months Placed in Service 2008	Tax Depreciation MACRS Placed in Service 2008	Tax Depreciation SL 84 months Placed in Service 2009	Tax Depreciation MACRS Placed in Service 2009	Tax Depreciation SL 84 months Placed in Service 2009	MACRS Placed in Service All Years	Net Tax Plant (MACRS)	Current year ADIT Tax (Liability)/Asset	Cumulative ADIT Tax (Liability)/Asset	Net Book Plant vs. Net Tax Plant	ARAM DIT Rate
1	2008	\$ 16,120,016.65	\$ 767,312.79	\$ 15,352,703.86	3.750%	\$ 241,800.25	\$ 1,381,715.71	\$ -	\$ -	\$ 1,623,515.96	\$ 14,496,500.69	\$ (339,184.89)	\$ (339,184.89)	\$ (856,203.17)	39.6150%
2	2009	\$ 16,120,016.65	\$ 767,312.79	\$ 14,585,391.06	7.219%	\$ 465,481.60	\$ 1,381,715.71	\$ -	\$ -	\$ 1,847,197.31	\$ 12,649,303.37	\$ (427,796.25)	\$ (766,981.14)	\$ (1,596,087.69)	39.6150%
3	2010	\$ 16,120,016.65	\$ 767,312.79	\$ 13,818,078.27	6.677%	\$ 430,533.40	\$ 1,381,715.71	\$ -	\$ -	\$ 1,812,649.12	\$ 10,837,054.26	\$ (413,951.53)	\$ (1,180,932.66)	\$ (2,981,024.02)	39.6150%
4	2011	\$ 16,120,016.65	\$ 767,312.79	\$ 13,050,765.48	6.177%	\$ 398,293.37	\$ 1,381,715.71	\$ -	\$ -	\$ 1,780,009.08	\$ 9,057,045.17	\$ (401,179.64)	\$ (1,582,112.30)	\$ (3,993,720.31)	39.6150%
5	2012	\$ 16,120,016.65	\$ 767,312.79	\$ 12,283,452.69	5.713%	\$ 368,374.62	\$ 1,381,715.71	\$ -	\$ -	\$ 1,722,492.86	\$ 7,306,954.84	\$ (389,327.32)	\$ (1,971,439.62)	\$ (4,976,497.85)	39.6150%
6	2013	\$ 16,120,016.65	\$ 767,312.79	\$ 11,516,139.89	5.285%	\$ 340,777.15	\$ 1,381,715.71	\$ -	\$ -	\$ 1,696,894.28	\$ 5,684,461.97	\$ (368,253.71)	\$ (2,349,834.21)	\$ (5,931,677.92)	39.6150%
7	2014	\$ 16,120,016.65	\$ 767,312.79	\$ 10,748,827.10	4.868%	\$ 315,178.57	\$ 1,381,715.71	\$ -	\$ -	\$ 1,696,894.28	\$ 3,887,567.70	\$ (188,462.00)	\$ (2,718,087.91)	\$ (6,861,259.41)	39.6150%
8	2015	\$ 16,120,016.65	\$ 767,312.79	\$ 9,981,514.31	4.522%	\$ 291,578.86	\$ 1,381,715.71	\$ -	\$ -	\$ 291,578.86	\$ 3,595,988.83	\$ (189,994.62)	\$ (2,529,625.92)	\$ (6,385,525.48)	39.6150%
9	2016	\$ 16,120,016.65	\$ 767,312.79	\$ 9,214,201.52	4.461%	\$ 287,710.06	\$ 1,381,715.71	\$ -	\$ -	\$ 287,710.06	\$ 3,308,278.78	\$ (190,020.17)	\$ (2,339,631.29)	\$ (5,905,922.74)	39.6150%
10	2017	\$ 16,120,016.65	\$ 767,312.79	\$ 8,446,888.72	4.461%	\$ 287,645.58	\$ 1,381,715.71	\$ -	\$ -	\$ 287,645.58	\$ 3,020,633.20	\$ (189,994.62)	\$ (2,149,611.13)	\$ (5,426,265.52)	39.6150%
11	2018	\$ 16,120,016.65	\$ 767,312.79	\$ 7,679,575.93	4.462%	\$ 287,710.06	\$ 1,381,715.71	\$ -	\$ -	\$ 287,710.06	\$ 2,732,923.14	\$ (190,020.17)	\$ (1,959,616.50)	\$ (4,946,652.79)	39.6150%
12	2019	\$ 16,120,016.65	\$ 767,312.79	\$ 6,912,263.14	4.462%	\$ 287,645.58	\$ 1,381,715.71	\$ -	\$ -	\$ 287,645.58	\$ 2,445,277.57	\$ (189,994.62)	\$ (1,769,596.34)	\$ (4,468,862.57)	39.6150%
13	2020	\$ 16,120,016.65	\$ 767,312.79	\$ 6,144,950.35	4.462%	\$ 287,710.06	\$ 1,381,715.71	\$ -	\$ -	\$ 287,710.06	\$ 2,157,567.51	\$ (189,994.62)	\$ (1,579,601.71)	\$ (3,987,382.84)	39.6150%
14	2021	\$ 16,120,016.65	\$ 767,312.79	\$ 5,377,637.55	4.461%	\$ 287,645.58	\$ 1,381,715.71	\$ -	\$ -	\$ 287,645.58	\$ 1,869,921.93	\$ (189,994.62)	\$ (1,389,581.94)	\$ (3,507,715.62)	39.6150%
15	2022	\$ 16,120,016.65	\$ 767,312.79	\$ 4,610,324.76	4.462%	\$ 287,710.06	\$ 1,381,715.71	\$ -	\$ -	\$ 287,710.06	\$ 1,582,211.87	\$ (189,994.62)	\$ (1,199,586.92)	\$ (3,028,112.89)	39.6150%
16	2023	\$ 16,120,016.65	\$ 767,312.79	\$ 3,843,011.97	4.461%	\$ 287,645.58	\$ 1,381,715.71	\$ -	\$ -	\$ 287,645.58	\$ 1,294,566.30	\$ (190,020.17)	\$ (1,009,566.75)	\$ (2,548,445.67)	39.6150%
17	2024	\$ 16,120,016.65	\$ 767,312.79	\$ 3,075,699.18	4.462%	\$ 287,710.06	\$ 1,381,715.71	\$ -	\$ -	\$ 287,710.06	\$ 1,006,856.24	\$ (190,020.17)	\$ (819,572.13)	\$ (2,068,842.94)	39.6150%
18	2025	\$ 16,120,016.65	\$ 767,312.79	\$ 2,308,386.38	4.461%	\$ 287,645.58	\$ 1,381,715.71	\$ -	\$ -	\$ 287,645.58	\$ 719,210.66	\$ (189,994.62)	\$ (629,551.96)	\$ (1,589,175.72)	39.6150%
19	2026	\$ 16,120,016.65	\$ 767,312.79	\$ 1,541,073.59	4.462%	\$ 287,710.06	\$ 1,381,715.71	\$ -	\$ -	\$ 287,710.06	\$ 431,500.61	\$ (190,020.17)	\$ (439,557.34)	\$ (1,109,572.99)	39.6150%
20	2027	\$ 16,120,016.65	\$ 767,312.79	\$ 773,760.80	4.461%	\$ 287,645.58	\$ 1,381,715.71	\$ -	\$ -	\$ 287,645.58	\$ 143,855.03	\$ (190,020.17)	\$ (249,537.17)	\$ (629,905.77)	39.6150%
21	2028	\$ 16,120,016.65	\$ 767,312.79	\$ 6,448.01	2.231%	\$ -	\$ -	\$ -	\$ -	\$ 143,855.03	\$ 0.00	\$ (2,554.38)	\$ (2,554.38)	\$ (6,448.01)	39.6150%
22	2029	\$ 16,120,016.65	\$ 767,312.79	\$ -	0.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.00)	\$ -	39.6150%
23	2030	\$ 16,120,016.65	\$ 767,312.79	\$ -	0.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.00)	\$ -	39.6150%

Total Book Depreciation	\$ 16,120,016.65		
Total Tax Depreciation	\$ 6,448,006.66	\$ 9,672,009.99	\$ -

(0.00)

Westar North placed in service 2008 \$ 25,826.76

Total placed in service \$ 25,826.76

Book Depreciation Rate 2.83%
 Book Life 35.34
 Tax Life 20.00

Composite Tax Rate 39.6150%

Year	Book Depreciation	Net Book Plant	Depreciation		Net Tax Plant (MACRS)	Current year ADIT Tax (Liability)/Asset	Cumulative ADIT Tax (Liability)/Asset	Net Book Plant vs. Net Tax Plant	ARAM DIT Rate
			MACRS Tax Rate	Placed in Service 2008					
1	25,826.76	25,095.86	3.750%	968.50	24,858.26	\$ (94.13)	\$ (94.13)	\$ (237.61)	39.6150%
2	25,826.76	24,364.97	7.219%	1,864.43	22,993.82	\$ (449.05)	\$ (543.18)	\$ (1,371.14)	39.6150%
3	25,826.76	23,634.07	6.677%	1,724.45	21,269.37	\$ (393.60)	\$ (936.78)	\$ (2,364.70)	39.6150%
4	25,826.76	22,903.17	6.177%	1,595.32	19,674.05	\$ (342.44)	\$ (1,279.22)	\$ (3,229.12)	39.6150%
5	25,826.76	22,172.27	5.713%	1,475.48	18,198.57	\$ (294.97)	\$ (1,574.18)	\$ (3,973.71)	39.6150%
6	25,826.76	21,441.38	5.285%	1,364.94	16,833.62	\$ (251.18)	\$ (1,825.36)	\$ (4,607.75)	39.6150%
7	25,826.76	20,710.48	4.888%	1,262.41	15,571.21	\$ (210.56)	\$ (2,035.92)	\$ (5,139.27)	39.6150%
8	25,826.76	19,979.58	4.522%	1,167.89	14,403.33	\$ (173.11)	\$ (2,209.03)	\$ (5,576.26)	39.6150%
9	25,826.76	19,248.68	4.462%	1,152.39	13,250.94	\$ (166.97)	\$ (2,376.01)	\$ (5,997.75)	39.6150%
10	25,826.76	18,517.79	4.461%	1,152.13	12,098.80	\$ (166.87)	\$ (2,542.88)	\$ (6,418.98)	39.6150%
11	25,826.76	17,786.89	4.462%	1,152.39	10,946.41	\$ (166.97)	\$ (2,709.85)	\$ (6,840.48)	39.6150%
12	25,826.76	17,055.99	4.461%	1,152.13	9,794.28	\$ (166.87)	\$ (2,876.73)	\$ (7,261.71)	39.6150%
13	25,826.76	16,325.09	4.462%	1,152.39	8,641.89	\$ (166.97)	\$ (3,043.70)	\$ (7,683.20)	39.6150%
14	25,826.76	15,594.20	4.461%	1,152.13	7,489.76	\$ (166.87)	\$ (3,210.57)	\$ (8,104.44)	39.6150%
15	25,826.76	14,863.30	4.462%	1,152.39	6,337.37	\$ (166.97)	\$ (3,377.55)	\$ (8,525.93)	39.6150%
16	25,826.76	14,132.40	4.461%	1,152.13	5,185.24	\$ (166.87)	\$ (3,544.42)	\$ (8,947.16)	39.6150%
17	25,826.76	13,401.51	4.462%	1,152.39	4,032.85	\$ (166.97)	\$ (3,711.39)	\$ (9,368.66)	39.6150%
18	25,826.76	12,670.61	4.461%	1,152.13	2,880.72	\$ (166.97)	\$ (3,878.27)	\$ (9,789.89)	39.6150%
19	25,826.76	11,939.71	4.462%	1,152.39	1,728.33	\$ (166.87)	\$ (4,045.24)	\$ (10,211.38)	39.6150%
20	25,826.76	11,208.81	4.461%	1,152.13	576.20	\$ (166.87)	\$ (4,212.11)	\$ (10,632.62)	39.6150%
21	25,826.76	10,477.92	2.231%	576.20	0.00	\$ 61.29	\$ (4,150.83)	\$ (10,477.92)	39.6150%
22	25,826.76	9,747.02	0.000%	-	-	\$ 289.54	\$ (3,861.28)	\$ (9,747.02)	39.6150%
23	25,826.76	9,016.12				\$ 289.54	\$ (3,571.74)	\$ (9,016.12)	39.6150%
24	25,826.76	8,285.22				\$ 289.54	\$ (3,282.19)	\$ (8,285.22)	39.6150%
25	25,826.76	7,554.33				\$ 289.54	\$ (2,992.65)	\$ (7,554.33)	39.6150%
26	25,826.76	6,823.43				\$ 289.54	\$ (2,703.10)	\$ (6,823.43)	39.6150%
27	25,826.76	6,092.53				\$ 289.54	\$ (2,413.56)	\$ (6,092.53)	39.6150%
28	25,826.76	5,361.64				\$ 289.54	\$ (2,124.01)	\$ (5,361.64)	39.6150%
29	25,826.76	4,630.74				\$ 289.54	\$ (1,834.47)	\$ (4,630.74)	39.6150%
30	25,826.76	3,899.84				\$ 289.54	\$ (1,544.92)	\$ (3,899.84)	39.6150%
31	25,826.76	3,168.94				\$ 289.54	\$ (1,255.38)	\$ (3,168.94)	39.6150%
32	25,826.76	2,438.05				\$ 289.54	\$ (965.83)	\$ (2,438.05)	39.6150%
33	25,826.76	1,707.15				\$ 289.54	\$ (676.29)	\$ (1,707.15)	39.6150%
34	25,826.76	976.25				\$ 289.54	\$ (386.74)	\$ (976.25)	39.6150%
35	25,826.76	245.35				\$ 289.54	\$ (97.20)	\$ (245.35)	39.6150%
36	25,826.76	-				\$ 97.20	\$ 0.00	\$ -	39.6150%

Total Book Depreciation \$ 25,826.76

Total Tax Depreciation \$ 25,826.76

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation
 Installation of Mercury Continuous Emission Monitor @ JEC no 1

Westar South placed in service 2008 \$ 7,100.49
 Total placed in service \$ 7,100.49

Book Depreciation Rate 4.76%
 Book Life 21.01
 Tax Life 20.00

Composite Tax Rate 39.615%

Year	Book Depreciation	Net Book Plant	MACRS Tax Rate	Depreciation Placed in Service 2008	MACRS Placed in Service All Years	Net Tax Plant (MACRS)	Current year ADIT Tax (Liability)/Asset	Cumulative ADIT Tax (Liability)/Asset	Net Book Plant vs. Net Tax Plant	ARAM DIT Rate
1	2008 \$ 7,100.49	\$ 337.98	3.750%	\$ 266.27	\$ 266.27	\$ 6,834.22	\$ 28.41	\$ 28.41	\$ 71.71	39.6150%
2	2009 \$ 7,100.49	\$ 337.98	7.219%	\$ 512.58	\$ 512.58	\$ 6,321.64	\$ (69.17)	\$ (40.76)	\$ (102.89)	39.6150%
3	2010 \$ 7,100.49	\$ 337.98	6.677%	\$ 474.10	\$ 474.10	\$ 5,847.54	\$ (53.92)	\$ (94.68)	\$ (239.00)	39.6150%
4	2011 \$ 7,100.49	\$ 337.98	6.177%	\$ 438.60	\$ 438.60	\$ 5,408.94	\$ (39.86)	\$ (134.54)	\$ (339.62)	39.6150%
5	2012 \$ 7,100.49	\$ 337.98	5.713%	\$ 405.65	\$ 405.65	\$ 5,003.29	\$ (26.81)	\$ (161.35)	\$ (407.28)	39.6150%
6	2013 \$ 7,100.49	\$ 337.98	5.285%	\$ 375.26	\$ 375.26	\$ 4,628.03	\$ (14.77)	\$ (176.11)	\$ (444.56)	39.6150%
7	2014 \$ 7,100.49	\$ 337.98	4.888%	\$ 347.07	\$ 347.07	\$ 4,280.96	\$ (3.60)	\$ (179.71)	\$ (453.65)	39.6150%
8	2015 \$ 7,100.49	\$ 337.98	4.522%	\$ 321.08	\$ 321.08	\$ 3,959.87	\$ 6.69	\$ (173.02)	\$ (436.75)	39.6150%
9	2016 \$ 7,100.49	\$ 337.98	4.462%	\$ 316.82	\$ 316.82	\$ 3,643.05	\$ 8.38	\$ (164.64)	\$ (415.59)	39.6150%
10	2017 \$ 7,100.49	\$ 337.98	4.461%	\$ 316.75	\$ 316.75	\$ 3,326.30	\$ 8.41	\$ (156.23)	\$ (394.36)	39.6150%
11	2018 \$ 7,100.49	\$ 337.98	4.462%	\$ 316.82	\$ 316.82	\$ 3,009.47	\$ 8.38	\$ (147.84)	\$ (373.20)	39.6150%
12	2019 \$ 7,100.49	\$ 337.98	4.461%	\$ 316.75	\$ 316.75	\$ 2,692.72	\$ 8.41	\$ (139.43)	\$ (351.97)	39.6150%
13	2020 \$ 7,100.49	\$ 337.98	4.462%	\$ 316.82	\$ 316.82	\$ 2,375.89	\$ 8.38	\$ (131.05)	\$ (330.81)	39.6150%
14	2021 \$ 7,100.49	\$ 337.98	4.461%	\$ 316.75	\$ 316.75	\$ 2,059.14	\$ 8.41	\$ (122.64)	\$ (309.58)	39.6150%
15	2022 \$ 7,100.49	\$ 337.98	4.462%	\$ 316.82	\$ 316.82	\$ 1,742.32	\$ 8.38	\$ (114.26)	\$ (288.42)	39.6150%
16	2023 \$ 7,100.49	\$ 337.98	4.461%	\$ 316.75	\$ 316.75	\$ 1,425.57	\$ 8.41	\$ (105.85)	\$ (267.19)	39.6150%
17	2024 \$ 7,100.49	\$ 337.98	4.462%	\$ 316.82	\$ 316.82	\$ 1,108.74	\$ 8.38	\$ (97.47)	\$ (246.03)	39.6150%
18	2025 \$ 7,100.49	\$ 337.98	4.461%	\$ 316.75	\$ 316.75	\$ 791.99	\$ 8.41	\$ (89.06)	\$ (224.80)	39.6150%
19	2026 \$ 7,100.49	\$ 337.98	4.462%	\$ 316.82	\$ 316.82	\$ 475.16	\$ 8.38	\$ (80.67)	\$ (203.64)	39.6150%
20	2027 \$ 7,100.49	\$ 337.98	4.461%	\$ 316.75	\$ 316.75	\$ 158.41	\$ 8.41	\$ (72.26)	\$ (182.41)	39.6150%
21	2028 \$ 7,100.49	\$ 337.98	2.231%	\$ 158.41	\$ 158.41	\$ 0.00	\$ 71.14	\$ (1.13)	\$ (2.84)	39.6150%
22	2029 \$ 7,100.49	\$ 2.84	0.000%	\$ -	\$ -	\$ -	\$ 1.13	\$ 0.00	\$ -	39.6150%
Total Book Depreciation	\$ 7,100.49	\$ -		\$ 7,100.49	\$ 7,100.49	\$ -	\$ 0.00	\$ -	\$ -	
Total Tax Depreciation	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation
 Installation of Mercury Continuous Emission Monitor @ JEC nos 2 and 3
 2007 KCC filing # JEC2-01-07 and #JEC 3-01-07

Westar North placed in service 2008 \$ 108,854.61

Total placed in service \$ 108,854.61

Book Depreciation Rate 2.83%
 Book Life 35.34
 Tax Life 20.00

Composite Tax Rate 39.615%

Year	Book Depreciation	Net Book Plant	MACRS Tax Rate	Tax Depreciation MACRS Placed in Service 2008	Tax Depreciation MACRS Placed in Service All Years	Net Tax Plant (MACRS)	Current year ADIT Tax (Liability)/Asset	Cumulative ADIT Tax (Liability)/Asset	Net Book Plant vs. Net Tax Plant	ARAM DIT Rate
1	2008	\$ 108,854.61	3.750%	\$ 4,082.05	\$ 4,082.05	\$ 104,772.56	\$ (396.73)	\$ (396.73)	\$ (1,001.46)	39.6150%
2	2009	\$ 108,854.61	7.219%	\$ 7,858.21	\$ 7,858.21	\$ 96,914.35	\$ (1,892.66)	\$ (2,289.39)	\$ (5,779.09)	39.6150%
3	2010	\$ 108,854.61	6.177%	\$ 7,268.22	\$ 7,268.22	\$ 89,646.13	\$ (1,658.93)	\$ (3,948.32)	\$ (9,966.73)	39.6150%
4	2011	\$ 108,854.61	6.177%	\$ 6,723.95	\$ 6,723.95	\$ 82,922.18	\$ (1,443.32)	\$ (5,391.64)	\$ (13,610.09)	39.6150%
5	2012	\$ 108,854.61	5.713%	\$ 6,218.86	\$ 6,218.86	\$ 76,703.31	\$ (1,243.23)	\$ (6,634.87)	\$ (16,748.37)	39.6150%
6	2013	\$ 108,854.61	5.285%	\$ 5,752.97	\$ 5,752.97	\$ 70,950.35	\$ (1,058.66)	\$ (7,693.53)	\$ (19,420.75)	39.6150%
7	2014	\$ 108,854.61	4.888%	\$ 5,320.81	\$ 5,320.81	\$ 65,629.53	\$ (887.47)	\$ (8,581.00)	\$ (21,660.98)	39.6150%
8	2015	\$ 108,854.61	4.522%	\$ 4,922.41	\$ 4,922.41	\$ 60,707.13	\$ (729.64)	\$ (9,310.63)	\$ (23,502.80)	39.6150%
9	2016	\$ 108,854.61	4.462%	\$ 4,857.09	\$ 4,857.09	\$ 55,850.03	\$ (703.76)	\$ (10,014.40)	\$ (25,279.31)	39.6150%
10	2017	\$ 108,854.61	4.461%	\$ 4,856.00	\$ 4,856.00	\$ 50,994.03	\$ (703.33)	\$ (10,717.73)	\$ (27,054.72)	39.6150%
11	2018	\$ 108,854.61	4.462%	\$ 4,857.09	\$ 4,857.09	\$ 46,136.94	\$ (703.76)	\$ (11,421.49)	\$ (28,831.23)	39.6150%
12	2019	\$ 108,854.61	4.461%	\$ 4,856.00	\$ 4,856.00	\$ 41,280.93	\$ (703.33)	\$ (12,124.82)	\$ (30,606.65)	39.6150%
13	2020	\$ 108,854.61	4.462%	\$ 4,857.09	\$ 4,857.09	\$ 36,423.84	\$ (703.76)	\$ (12,828.59)	\$ (32,383.16)	39.6150%
14	2021	\$ 108,854.61	4.461%	\$ 4,856.00	\$ 4,856.00	\$ 31,567.84	\$ (703.33)	\$ (13,531.92)	\$ (34,158.58)	39.6150%
15	2022	\$ 108,854.61	4.462%	\$ 4,857.09	\$ 4,857.09	\$ 26,710.74	\$ (703.76)	\$ (14,235.68)	\$ (35,935.08)	39.6150%
16	2023	\$ 108,854.61	4.461%	\$ 4,856.00	\$ 4,856.00	\$ 21,854.74	\$ (703.33)	\$ (14,939.02)	\$ (37,710.50)	39.6150%
17	2024	\$ 108,854.61	4.462%	\$ 4,857.09	\$ 4,857.09	\$ 16,997.65	\$ (703.76)	\$ (15,642.78)	\$ (39,487.01)	39.6150%
18	2025	\$ 108,854.61	4.461%	\$ 4,856.00	\$ 4,856.00	\$ 12,141.64	\$ (703.33)	\$ (16,346.11)	\$ (41,262.43)	39.6150%
19	2026	\$ 108,854.61	4.462%	\$ 4,857.09	\$ 4,857.09	\$ 7,284.55	\$ (703.76)	\$ (17,049.87)	\$ (43,038.94)	39.6150%
20	2027	\$ 108,854.61	4.461%	\$ 4,856.00	\$ 4,856.00	\$ 2,428.55	\$ (703.33)	\$ (17,753.21)	\$ (44,814.35)	39.6150%
21	2028	\$ 108,854.61	2.231%	\$ 2,428.55	\$ 2,428.55	\$ (0.00)	\$ 258.31	\$ (17,494.90)	\$ (44,162.32)	39.6150%
22	2029	\$ 108,854.61	0.000%	\$ -	\$ -	\$ -	\$ 1,220.37	\$ (16,274.53)	\$ (41,081.73)	39.6150%
23	2030	\$ 108,854.61		\$ -	\$ -	\$ -	\$ 1,220.37	\$ (15,054.15)	\$ (38,001.14)	39.6150%
24	2031	\$ 108,854.61		\$ -	\$ -	\$ -	\$ 1,220.37	\$ (13,833.78)	\$ (34,920.56)	39.6150%
25	2032	\$ 108,854.61		\$ -	\$ -	\$ -	\$ 1,220.37	\$ (12,613.41)	\$ (31,839.97)	39.6150%
26	2033	\$ 108,854.61		\$ -	\$ -	\$ -	\$ 1,220.37	\$ (11,393.03)	\$ (28,759.39)	39.6150%
27	2034	\$ 108,854.61		\$ -	\$ -	\$ -	\$ 1,220.37	\$ (10,172.66)	\$ (25,678.80)	39.6150%
28	2035	\$ 108,854.61		\$ -	\$ -	\$ -	\$ 1,220.37	\$ (8,952.28)	\$ (22,598.22)	39.6150%
29	2036	\$ 108,854.61		\$ -	\$ -	\$ -	\$ 1,220.37	\$ (7,731.91)	\$ (19,517.63)	39.6150%
30	2037	\$ 108,854.61		\$ -	\$ -	\$ -	\$ 1,220.37	\$ (6,511.54)	\$ (16,437.05)	39.6150%
31	2038	\$ 108,854.61		\$ -	\$ -	\$ -	\$ 1,220.37	\$ (5,291.16)	\$ (13,356.46)	39.6150%
32	2039	\$ 108,854.61		\$ -	\$ -	\$ -	\$ 1,220.37	\$ (4,070.79)	\$ (10,275.88)	39.6150%
33	2040	\$ 108,854.61		\$ -	\$ -	\$ -	\$ 1,220.37	\$ (2,850.41)	\$ (7,195.29)	39.6150%
34	2041	\$ 108,854.61		\$ -	\$ -	\$ -	\$ 1,220.37	\$ (1,630.04)	\$ (4,114.70)	39.6150%
35	2042	\$ 108,854.61		\$ -	\$ -	\$ -	\$ 1,220.37	\$ (409.67)	\$ (1,034.12)	39.6150%
36	2043	\$ 108,854.61		\$ -	\$ -	\$ -	\$ 409.67	\$ 0.00	\$ -	39.6150%

Total Book Depreciation \$ 108,854.61

Total Tax Depreciation \$ 108,854.61

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation

Installation of Mercury Continuous Emission Monitor @ JEC nos 2 and 3
 2007 KCC filing # JEC2-01-07 and #JEC 3-01-07

Westar South placed in service 2008 \$ 19,605.40
 Total placed in service \$ 19,605.40

Book Depreciation Rate 4.76%
 Book Life 21.01
 Tax Life 20.00

Composite Tax Rate 39.615%

Year	Book Depreciation	Net Book Plant	MACRS Tax Rate	Depreciation Placed in Service 2008	MACRS Placed in Service All Years	Net Tax Plant (MACRS)	Current year ADIT Tax (Liability)/Asset	Cumulative ADIT Tax (Liability)/Asset	Net Book Plant vs. Net Tax Plant	ARAM DIT Rate
1	19,605.40	\$ 933.22	3.750%	\$ 735.20	\$ 735.20	\$ 18,870.20	\$ 78.44	\$ 78.44	\$ 198.01	39.6150%
2	19,605.40	\$ 933.22	7.219%	\$ 1,415.31	\$ 1,415.31	\$ 17,454.88	\$ (190.98)	\$ (112.54)	\$ (284.08)	39.6150%
3	19,605.40	\$ 933.22	6.677%	\$ 1,309.05	\$ 1,309.05	\$ 16,145.83	\$ (148.89)	\$ (261.43)	\$ (659.92)	39.6150%
4	19,605.40	\$ 933.22	6.177%	\$ 1,211.03	\$ 1,211.03	\$ 14,934.81	\$ (110.05)	\$ (371.48)	\$ (937.73)	39.6150%
5	19,605.40	\$ 933.22	5.713%	\$ 1,120.06	\$ 1,120.06	\$ 13,814.75	\$ (74.02)	\$ (445.50)	\$ (1,124.57)	39.6150%
6	19,605.40	\$ 933.22	5.285%	\$ 1,036.15	\$ 1,036.15	\$ 12,778.60	\$ (40.78)	\$ (486.27)	\$ (1,227.49)	39.6150%
7	19,605.40	\$ 933.22	4.888%	\$ 958.31	\$ 958.31	\$ 11,820.29	\$ (9.94)	\$ (496.21)	\$ (1,252.59)	39.6150%
8	19,605.40	\$ 933.22	4.522%	\$ 886.56	\$ 886.56	\$ 10,933.74	\$ 18.48	\$ (477.73)	\$ (1,205.93)	39.6150%
9	19,605.40	\$ 933.22	4.462%	\$ 874.79	\$ 874.79	\$ 10,058.94	\$ 23.14	\$ (454.58)	\$ (1,147.50)	39.6150%
10	19,605.40	\$ 933.22	4.461%	\$ 874.60	\$ 874.60	\$ 9,184.35	\$ 23.22	\$ (431.36)	\$ (1,088.88)	39.6150%
11	19,605.40	\$ 933.22	4.462%	\$ 874.79	\$ 874.79	\$ 8,309.55	\$ 23.14	\$ (408.22)	\$ (1,030.46)	39.6150%
12	19,605.40	\$ 933.22	4.461%	\$ 874.60	\$ 874.60	\$ 7,434.96	\$ 23.22	\$ (384.99)	\$ (971.84)	39.6150%
13	19,605.40	\$ 933.22	4.462%	\$ 874.79	\$ 874.79	\$ 6,560.16	\$ 23.14	\$ (361.85)	\$ (913.42)	39.6150%
14	19,605.40	\$ 933.22	4.461%	\$ 874.60	\$ 874.60	\$ 5,685.57	\$ 23.22	\$ (338.63)	\$ (854.80)	39.6150%
15	19,605.40	\$ 933.22	4.462%	\$ 874.79	\$ 874.79	\$ 4,810.77	\$ 23.14	\$ (315.48)	\$ (796.37)	39.6150%
16	19,605.40	\$ 933.22	4.461%	\$ 874.60	\$ 874.60	\$ 3,936.18	\$ 23.22	\$ (292.26)	\$ (737.75)	39.6150%
17	19,605.40	\$ 933.22	4.462%	\$ 874.79	\$ 874.79	\$ 3,061.38	\$ 23.14	\$ (269.12)	\$ (679.33)	39.6150%
18	19,605.40	\$ 933.22	4.461%	\$ 874.60	\$ 874.60	\$ 2,186.79	\$ 23.22	\$ (245.89)	\$ (620.71)	39.6150%
19	19,605.40	\$ 933.22	4.462%	\$ 874.79	\$ 874.79	\$ 1,311.99	\$ 23.14	\$ (222.75)	\$ (562.28)	39.6150%
20	19,605.40	\$ 933.22	4.461%	\$ 874.60	\$ 874.60	\$ 437.40	\$ 23.22	\$ (199.53)	\$ (503.66)	39.6150%
21	19,605.40	\$ 933.22	2.231%	\$ 437.40	\$ 437.40	\$ -	\$ 196.42	\$ (3.11)	\$ (7.84)	39.6150%
22	19,605.40	\$ 7.84	0.000%	\$ -	\$ -	\$ -	\$ 3.11	\$ 0.00	\$ -	39.6150%
Total Book Depreciation	\$ 19,605.40	\$ -		\$ 19,605.40	\$ 19,605.40	\$ -	\$ 0.00	\$ -	\$ -	
Total Tax Depreciation	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation
 Installation of Low NOx Burner at Tecumseh Energy Center #7
 2007 KCC filing # TEC7-01-07

Westar North placed in service 2008 \$ 2,228,692.40
 Total placed in service \$ 2,228,692.40

Book Depreciation Rate 7.68%
 Book Life 13.02
 Tax Life 20.00

Composite Tax Rate 39.615%

Year	Book Depreciation	Net Plant	MACRS Tax Rate	MACRS Placed in Service 2008	MACRS Placed in Service All Years	Net Plant (MACRS)	Current year ADIT Tax (Liability)/Asset	Cumulative ADIT Tax (Liability)/Asset	Net Book Plant vs. Net Tax Plant	ARAM DIT Rate
1	2,228,692.40	2,057,528.82	3.750%	83,575.97	83,575.97	2,145,116.44	\$ 34,697.83	\$ 34,697.83	\$ 87,587.61	39.6150%
2	2,228,692.40	1,886,365.25	7.219%	160,889.30	160,889.30	1,984,227.13	\$ 4,070.15	\$ 38,767.99	\$ 97,861.88	39.6150%
3	2,228,692.40	1,715,201.67	6.677%	148,809.79	148,809.79	1,835,417.34	\$ 8,855.45	\$ 47,623.44	\$ 120,215.67	39.6150%
4	2,228,692.40	1,544,038.09	6.177%	137,666.33	137,666.33	1,697,751.01	\$ 13,269.93	\$ 60,893.37	\$ 153,712.91	39.6150%
5	2,228,692.40	1,372,874.52	5.713%	127,325.20	127,325.20	1,570,425.81	\$ 17,366.57	\$ 78,259.95	\$ 197,551.29	39.6150%
6	2,228,692.40	1,201,710.94	5.285%	117,786.39	117,786.39	1,452,639.42	\$ 21,145.37	\$ 99,405.32	\$ 250,928.48	39.6150%
7	2,228,692.40	1,030,547.37	4.888%	108,938.48	108,938.48	1,343,700.93	\$ 24,650.47	\$ 124,055.79	\$ 313,153.57	39.6150%
8	2,228,692.40	859,383.79	4.522%	100,781.47	100,781.47	1,242,919.46	\$ 27,881.87	\$ 151,937.66	\$ 383,535.68	39.6150%
9	2,228,692.40	688,220.21	4.462%	99,444.25	99,444.25	1,143,475.21	\$ 28,411.61	\$ 180,349.27	\$ 455,255.00	39.6150%
10	2,228,692.40	517,056.64	4.461%	99,421.97	99,421.97	1,044,053.24	\$ 28,420.44	\$ 208,769.71	\$ 526,996.60	39.6150%
11	2,228,692.40	345,893.06	4.462%	99,444.25	99,444.25	944,608.99	\$ 28,411.61	\$ 237,181.31	\$ 598,715.93	39.6150%
12	2,228,692.40	174,729.48	4.461%	99,421.97	99,421.97	845,187.02	\$ 28,420.44	\$ 265,601.75	\$ 670,457.53	39.6150%
13	2,228,692.40	3,565.91	4.462%	99,444.25	99,444.25	745,742.76	\$ 28,411.61	\$ 294,013.36	\$ 742,176.86	39.6150%
14	2,228,692.40	-	4.461%	99,421.97	99,421.97	646,320.80	\$ (37,973.38)	\$ 256,039.98	\$ 646,320.80	39.6150%
15	2,228,692.40	-	4.462%	99,444.25	99,444.25	546,876.54	\$ (39,394.84)	\$ 216,645.14	\$ 546,876.54	39.6150%
16	2,228,692.40	-	4.461%	99,421.97	99,421.97	447,454.57	\$ (39,386.01)	\$ 177,259.13	\$ 447,454.57	39.6150%
17	2,228,692.40	-	4.462%	99,444.25	99,444.25	348,010.32	\$ (39,394.84)	\$ 137,864.29	\$ 348,010.32	39.6150%
18	2,228,692.40	-	4.461%	99,421.97	99,421.97	248,588.35	\$ (39,394.84)	\$ 98,478.27	\$ 248,588.35	39.6150%
19	2,228,692.40	-	4.462%	99,444.25	99,444.25	149,144.10	\$ (39,394.84)	\$ 59,083.43	\$ 149,144.10	39.6150%
20	2,228,692.40	-	4.461%	99,421.97	99,421.97	49,722.13	\$ (39,386.01)	\$ 19,697.42	\$ 49,722.13	39.6150%
21	2,228,692.40	-	2.231%	49,722.13	49,722.13	0.00	\$ (0.00)	\$ (0.00)	\$ 0.00	39.6150%
22	2,228,692.40	-	0.000%	-	-	-	\$ -	\$ (0.00)	\$ 0.00	39.6150%
Total Book Depreciation	\$ 2,228,692.40			\$ 2,228,692.40	\$ 2,228,692.40		\$ (0.00)	\$ (0.00)	\$ -	
Total Tax Depreciation				\$ -	\$ -		\$ -	\$ -	\$ -	

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation
 ESP Rebuild / Upgrade at TEC # 7
 2007 KCC filing # TEC7-01-07

Westar North placed in service 2008 \$ 4,505,790.47
 Total placed in service \$ 4,505,790.47

Book Depreciation Rate 7.68%
 Book Life 13.02
 Tax Life 20.00

Composite Tax Rate 39.6150%

Year	Book Depreciation	Net Book Plant	MACRS Tax Rate	MACRS Placed in Service 2008	MACRS Placed in Service All Years	Net Tax Plant (MACRS)	Current year ADIT Tax (Liability)/Asset	Cumulative ADIT Tax (Liability)/Asset	Net Book Plant vs. Net Tax Plant	ARAM DIT Rate
1 2008	\$ 4,505,790.47	\$ 4,159,745.76	3.750%	\$ 168,967.14	\$ 168,967.14	\$ 4,336,823.33	\$ 70,149.28	\$ 70,149.28	\$ 177,077.57	39.6150%
2 2009	\$ 4,505,790.47	\$ 3,813,701.05	7.219%	\$ 325,273.01	\$ 325,273.01	\$ 4,011,550.31	\$ 8,228.71	\$ 78,377.98	\$ 197,849.26	39.6150%
3 2010	\$ 4,505,790.47	\$ 3,467,656.35	6.677%	\$ 300,851.63	\$ 300,851.63	\$ 3,710,698.68	\$ 17,903.24	\$ 96,281.22	\$ 243,042.34	39.6150%
4 2011	\$ 4,505,790.47	\$ 3,121,611.64	6.177%	\$ 278,322.68	\$ 278,322.68	\$ 3,432,376.01	\$ 26,828.08	\$ 123,109.30	\$ 310,764.37	39.6150%
5 2012	\$ 4,505,790.47	\$ 2,775,566.93	5.713%	\$ 257,415.81	\$ 257,415.81	\$ 3,174,960.20	\$ 35,110.34	\$ 158,219.64	\$ 399,393.27	39.6150%
6 2013	\$ 4,505,790.47	\$ 2,429,522.22	5.285%	\$ 238,131.03	\$ 238,131.03	\$ 2,936,829.17	\$ 42,750.01	\$ 200,969.65	\$ 507,306.95	39.6150%
7 2014	\$ 4,505,790.47	\$ 2,083,477.51	4.888%	\$ 220,243.04	\$ 220,243.04	\$ 2,716,586.13	\$ 49,836.33	\$ 250,805.98	\$ 633,108.62	39.6150%
8 2015	\$ 4,505,790.47	\$ 1,737,432.81	4.522%	\$ 203,751.85	\$ 203,751.85	\$ 2,512,834.29	\$ 56,369.32	\$ 307,175.30	\$ 775,401.48	39.6150%
9 2016	\$ 4,505,790.47	\$ 1,391,388.10	4.462%	\$ 201,048.37	\$ 201,048.37	\$ 2,311,785.92	\$ 57,440.30	\$ 364,615.60	\$ 920,397.82	39.6150%
10 2017	\$ 4,505,790.47	\$ 1,045,343.39	4.461%	\$ 201,003.31	\$ 201,003.31	\$ 2,110,782.60	\$ 57,458.15	\$ 422,073.74	\$ 1,065,439.21	39.6150%
11 2018	\$ 4,505,790.47	\$ 699,298.68	4.462%	\$ 201,048.37	\$ 201,048.37	\$ 1,909,734.23	\$ 57,440.30	\$ 479,514.04	\$ 1,210,435.55	39.6150%
12 2019	\$ 4,505,790.47	\$ 353,253.97	4.461%	\$ 201,003.31	\$ 201,003.31	\$ 1,708,730.92	\$ 57,458.15	\$ 536,972.19	\$ 1,355,476.95	39.6150%
13 2020	\$ 4,505,790.47	\$ 346,044.71	4.462%	\$ 201,048.37	\$ 201,048.37	\$ 1,507,682.55	\$ 57,440.30	\$ 594,412.49	\$ 1,500,473.28	39.6150%
14 2021	\$ 4,505,790.47	\$ 7,209.26	4.461%	\$ 201,003.31	\$ 201,003.31	\$ 1,306,679.24	\$ (76,771.51)	\$ 517,640.98	\$ 1,306,679.24	39.6150%
15 2022	\$ 4,505,790.47	\$ -	4.462%	\$ 201,048.37	\$ 201,048.37	\$ 1,105,630.87	\$ (79,645.31)	\$ 437,995.67	\$ 1,105,630.87	39.6150%
16 2023	\$ 4,505,790.47	\$ -	4.461%	\$ 201,003.31	\$ 201,003.31	\$ 904,627.55	\$ (79,627.46)	\$ 358,368.20	\$ 904,627.55	39.6150%
17 2024	\$ 4,505,790.47	\$ -	4.462%	\$ 201,048.37	\$ 201,048.37	\$ 703,579.18	\$ (79,645.31)	\$ 278,722.89	\$ 703,579.18	39.6150%
18 2025	\$ 4,505,790.47	\$ -	4.461%	\$ 201,003.31	\$ 201,003.31	\$ 502,575.87	\$ (79,627.46)	\$ 199,095.43	\$ 502,575.87	39.6150%
19 2026	\$ 4,505,790.47	\$ -	4.462%	\$ 201,048.37	\$ 201,048.37	\$ 301,527.50	\$ (79,645.31)	\$ 119,450.12	\$ 301,527.50	39.6150%
20 2027	\$ 4,505,790.47	\$ -	4.461%	\$ 201,003.31	\$ 201,003.31	\$ 100,524.19	\$ (79,627.46)	\$ 39,822.66	\$ 100,524.19	39.6150%
21 2028	\$ 4,505,790.47	\$ -	2.231%	\$ 100,524.19	\$ 100,524.19	\$ -	\$ (39,822.66)	\$ 0.00	\$ -	39.6150%

Total Book Depreciation \$ 4,505,790.47

Total Tax Depreciation \$ 4,505,790.47

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation
 Installation of Mercury CEM at Tecumseh Energy Center # 8
 2007 KCC filing # TEC8-01-07

Westar North placed in service 2008 \$ 50,361.19
 Total placed in service \$ 50,361.19

Book Depreciation Rate 7.68%
 Book Life 13.02
 Tax Life 20.00

Composite Tax Rate 39.615%

Year	Book Depreciation	Net Book Plant	MACRS Tax Rate	MACRS Placed in Service 2008	MACRS Placed in All Years	Net Tax Plant (MACRS)	Current year ADIT Tax (Liability)/Asset	Cumulative ADIT Tax (Liability)/Asset	Net Book Plant vs. Net Tax Plant	ARAM DIT Rate
1	2008 \$ 50,361.19	\$ 46,493.45	3.750%	\$ 1,888.54	\$ 1,888.54	\$ 48,472.65	\$ 784.06	\$ 784.06	\$ 1,979.19	39.6150%
2	2009 \$ 50,361.19	\$ 3,867.74	7.219%	\$ 3,635.57	\$ 3,635.57	\$ 44,837.07	\$ 91.97	\$ 876.03	\$ 2,211.36	39.6150%
3	2010 \$ 50,361.19	\$ 3,867.74	6.677%	\$ 3,362.62	\$ 3,362.62	\$ 41,474.45	\$ 200.10	\$ 1,076.13	\$ 2,716.48	39.6150%
4	2011 \$ 50,361.19	\$ 3,867.74	6.177%	\$ 3,110.81	\$ 3,110.81	\$ 38,363.64	\$ 299.86	\$ 1,375.99	\$ 3,473.41	39.6150%
5	2012 \$ 50,361.19	\$ 3,867.74	5.713%	\$ 2,877.13	\$ 2,877.13	\$ 35,486.51	\$ 392.43	\$ 1,768.42	\$ 4,464.02	39.6150%
6	2013 \$ 50,361.19	\$ 3,867.74	5.285%	\$ 2,661.59	\$ 2,661.59	\$ 32,824.92	\$ 477.82	\$ 2,246.24	\$ 5,670.17	39.6150%
7	2014 \$ 50,361.19	\$ 3,867.74	4.888%	\$ 2,461.65	\$ 2,461.65	\$ 30,363.27	\$ 557.02	\$ 2,803.26	\$ 7,076.25	39.6150%
8	2015 \$ 50,361.19	\$ 3,867.74	4.522%	\$ 2,277.33	\$ 2,277.33	\$ 28,085.93	\$ 630.04	\$ 3,433.30	\$ 8,666.66	39.6150%
9	2016 \$ 50,361.19	\$ 3,867.74	4.462%	\$ 2,247.12	\$ 2,247.12	\$ 25,838.82	\$ 642.01	\$ 4,075.31	\$ 10,287.28	39.6150%
10	2017 \$ 50,361.19	\$ 3,867.74	4.461%	\$ 2,246.61	\$ 2,246.61	\$ 23,592.20	\$ 642.21	\$ 4,717.52	\$ 11,908.41	39.6150%
11	2018 \$ 50,361.19	\$ 3,867.74	4.462%	\$ 2,247.12	\$ 2,247.12	\$ 21,345.09	\$ 642.01	\$ 5,359.53	\$ 13,529.03	39.6150%
12	2019 \$ 50,361.19	\$ 3,867.74	4.461%	\$ 2,246.61	\$ 2,246.61	\$ 19,098.47	\$ 642.21	\$ 6,001.73	\$ 15,150.16	39.6150%
13	2020 \$ 50,361.19	\$ 3,867.74	4.462%	\$ 2,247.12	\$ 2,247.12	\$ 16,851.36	\$ 642.01	\$ 6,643.74	\$ 16,770.78	39.6150%
14	2021 \$ 50,361.19	\$ 80.58	4.461%	\$ 2,246.61	\$ 2,246.61	\$ 14,604.75	\$ (858.07)	\$ 5,785.67	\$ 14,604.75	39.6150%
15	2022 \$ 50,361.19	\$ -	4.462%	\$ 2,247.12	\$ 2,247.12	\$ 12,357.63	\$ (890.20)	\$ 4,895.47	\$ 12,357.63	39.6150%
16	2023 \$ 50,361.19	\$ -	4.461%	\$ 2,246.61	\$ 2,246.61	\$ 10,111.02	\$ (890.00)	\$ 4,005.48	\$ 10,111.02	39.6150%
17	2024 \$ 50,361.19	\$ -	4.462%	\$ 2,247.12	\$ 2,247.12	\$ 7,863.90	\$ (890.20)	\$ 3,115.28	\$ 7,863.90	39.6150%
18	2025 \$ 50,361.19	\$ -	4.461%	\$ 2,246.61	\$ 2,246.61	\$ 5,617.29	\$ (890.00)	\$ 2,225.29	\$ 5,617.29	39.6150%
19	2026 \$ 50,361.19	\$ -	4.462%	\$ 2,247.12	\$ 2,247.12	\$ 3,370.17	\$ (890.20)	\$ 1,335.09	\$ 3,370.17	39.6150%
20	2027 \$ 50,361.19	\$ -	4.461%	\$ 2,246.61	\$ 2,246.61	\$ 1,123.56	\$ (890.00)	\$ 445.10	\$ 1,123.56	39.6150%
21	2028 \$ 50,361.19	\$ -	2.231%	\$ 1,123.56	\$ 1,123.56	\$ (0.00)	\$ (445.10)	\$ (0.00)	\$ (0.00)	39.6150%

100.000%

Total Book Depreciation \$ 50,361.19

Total Tax Depreciation \$ 50,361.19 \$ (0.00)

Westar Energy, Inc.
 Environmental Cost Recovery Rider
 Support of Application - June 2009 Implementation

Installation of Mercury CEM at Lawrence Energy Center # 3, 4 and 5

Westar North placed in service 2008 \$ 496,807.13

Total placed in service \$ 496,807.13

Book Depreciation Rate 6.04%
 Book Life 16.56
 Tax Life 20.00

Composite Tax Rate 39.6150%

Year	Book Depreciation	Net Book Plant	MACRS Tax Rate	Tax Depreciation MACRS Placed in Service 2008	Tax Depreciation MACRS Placed in Service All Years	Net Tax Plant (MACRS)	Current year ADIT Tax (Liability)/Asset	Cumulative ADIT Tax (Liability)/Asset	Net Book Plant vs. Net Tax Plant	ARAM DIT Rate
1 2008	\$ 496,807.13	\$ 30,007.15	3.750%	\$ 18,630.27	\$ 18,630.27	\$ 478,176.86	\$ 4,506.95	\$ 4,506.95	\$ 11,376.88	39.6150%
2 2009	\$ 496,807.13	\$ 30,007.15	7.219%	\$ 35,864.51	\$ 35,864.51	\$ 442,312.36	\$ (2,320.39)	\$ 2,186.56	\$ 5,519.53	39.6150%
3 2010	\$ 496,807.13	\$ 30,007.15	6.677%	\$ 33,171.81	\$ 33,171.81	\$ 409,140.54	\$ (1,253.68)	\$ 932.88	\$ 2,354.87	39.6150%
4 2011	\$ 496,807.13	\$ 30,007.15	6.177%	\$ 30,687.78	\$ 30,687.78	\$ 378,452.77	\$ (269.63)	\$ 663.25	\$ 1,674.24	39.6150%
5 2012	\$ 496,807.13	\$ 30,007.15	5.713%	\$ 28,382.59	\$ 28,382.59	\$ 350,070.18	\$ 643.57	\$ 1,306.82	\$ 3,298.80	39.6150%
6 2013	\$ 496,807.13	\$ 30,007.15	5.285%	\$ 26,256.26	\$ 26,256.26	\$ 323,813.92	\$ 1,485.92	\$ 2,792.74	\$ 7,049.69	39.6150%
7 2014	\$ 496,807.13	\$ 30,007.15	4.888%	\$ 24,283.93	\$ 24,283.93	\$ 299,529.99	\$ 2,267.25	\$ 5,059.99	\$ 12,772.91	39.6150%
8 2015	\$ 496,807.13	\$ 30,007.15	4.522%	\$ 22,465.62	\$ 22,465.62	\$ 277,064.37	\$ 2,987.58	\$ 8,047.57	\$ 20,314.44	39.6150%
9 2016	\$ 496,807.13	\$ 30,007.15	4.462%	\$ 22,167.53	\$ 22,167.53	\$ 254,896.83	\$ 3,105.66	\$ 11,153.23	\$ 28,154.06	39.6150%
10 2017	\$ 496,807.13	\$ 30,007.15	4.461%	\$ 22,162.57	\$ 22,162.57	\$ 232,734.27	\$ 3,107.63	\$ 14,260.86	\$ 35,998.64	39.6150%
11 2018	\$ 496,807.13	\$ 30,007.15	4.462%	\$ 22,167.53	\$ 22,167.53	\$ 210,566.73	\$ 3,105.66	\$ 17,366.53	\$ 43,838.26	39.6150%
12 2019	\$ 496,807.13	\$ 30,007.15	4.461%	\$ 22,162.57	\$ 22,162.57	\$ 188,404.17	\$ 3,107.63	\$ 20,474.16	\$ 51,682.85	39.6150%
13 2020	\$ 496,807.13	\$ 30,007.15	4.462%	\$ 22,167.53	\$ 22,167.53	\$ 166,236.63	\$ 3,105.66	\$ 23,579.82	\$ 59,522.46	39.6150%
14 2021	\$ 496,807.13	\$ 30,007.15	4.461%	\$ 22,162.57	\$ 22,162.57	\$ 144,074.07	\$ 3,107.63	\$ 26,687.46	\$ 67,367.05	39.6150%
15 2022	\$ 496,807.13	\$ 30,007.15	4.462%	\$ 22,167.53	\$ 22,167.53	\$ 121,906.53	\$ 3,105.66	\$ 29,793.12	\$ 75,206.66	39.6150%
16 2023	\$ 496,807.13	\$ 30,007.15	4.461%	\$ 22,162.57	\$ 22,162.57	\$ 99,743.97	\$ 3,107.63	\$ 32,900.75	\$ 83,051.25	39.6150%
17 2024	\$ 496,807.13	\$ 16,692.72	4.462%	\$ 22,167.53	\$ 22,167.53	\$ 77,576.43	\$ (2,168.85)	\$ 30,731.90	\$ 77,576.43	39.6150%
18 2025	\$ 496,807.13	\$ -	4.461%	\$ 22,162.57	\$ 22,162.57	\$ 55,413.87	\$ (8,779.70)	\$ 21,952.20	\$ 55,413.87	39.6150%
19 2026	\$ 496,807.13	\$ -	4.462%	\$ 22,167.53	\$ 22,167.53	\$ 33,246.33	\$ (8,781.67)	\$ 13,170.54	\$ 33,246.33	39.6150%
20 2027	\$ 496,807.13	\$ -	4.461%	\$ 22,162.57	\$ 22,162.57	\$ 11,083.77	\$ (8,779.70)	\$ 4,390.83	\$ 11,083.77	39.6150%
21 2028	\$ 496,807.13	\$ -	2.231%	\$ 11,083.77	\$ 11,083.77	\$ (0.00)	\$ (4,390.83)	\$ 0.00	\$ (0.00)	39.6150%
100.000%										
Total Book Depreciation	\$ 496,807.13			\$ 496,807.13	\$ 496,807.13		\$ 0.00			
Total Tax Depreciation	\$ 0.00			\$ -	\$ -		\$ -			

Accumulated Deferred Income Taxes

	Westar North Jurisdictionalized										Westar South Jurisdictionalized										Total Westar North and South Jurisdictionalized	
	Low NOx JEC	Stack Flow LEC	LEC 3/4/5 Merc CEM	FGD JEC	JEC 1 Merc CEMS	JEC 2/3 Merc CEM	TEC 7 Low NOx	TEC 7 ESP rebuild	TEC 8 Mercury CEM	Low NOx JEC	Opacity MDEC	LaOygne	GEEC CEMS	SCR LAC	FGD JEC	JEC 1 Merc CEMS	JEC 2/3 Merc CEM	Current year ADIT	Cumulative ADIT	Tax (Liability)/Asset	Cumulative ADIT	
2005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2006	\$ (449,068)	\$ -	\$ (94,133)	\$ (1,678,170,911)	\$ (449,068)	\$ (396,733)	\$ 34,697,833	\$ 70,140,228	\$ 784,006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (427,796,225)	\$ (69,171)	\$ 78,444	\$ -	\$ -	\$ -	\$ -	\$ -
2007	\$ (535,111)	\$ -	\$ (449,068)	\$ (1,999,741,441)	\$ (1,253,868)	\$ (1,658,933)	\$ 4,070,155	\$ 6,228,714	\$ 91,937	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (413,951,531)	\$ (53,922)	\$ (190,988)	\$ -	\$ -	\$ -	\$ -	\$ -
2008	\$ (521,686)	\$ -	\$ (393,650)	\$ (1,949,498,941)	\$ (1,903,633)	\$ (1,443,322)	\$ 8,855,455	\$ 17,903,244	\$ 200,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (401,179,644)	\$ (39,886)	\$ (148,890)	\$ -	\$ -	\$ -	\$ -	\$ -
2009	\$ (509,266)	\$ -	\$ (342,444)	\$ (1,903,149,771)	\$ (1,860,137,741)	\$ (1,243,323)	\$ 13,269,933	\$ 26,828,008	\$ 299,886	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (389,327,322)	\$ (26,811)	\$ (110,059)	\$ -	\$ -	\$ -	\$ -	\$ -
2010	\$ (487,175)	\$ -	\$ (294,971)	\$ (1,860,462,861)	\$ (1,820,462,861)	\$ (1,058,666)	\$ 21,145,377	\$ 42,750,001	\$ 477,882	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (378,259,598)	\$ (14,777)	\$ (74,028)	\$ -	\$ -	\$ -	\$ -	\$ -
2011	\$ (477,259)	\$ -	\$ (210,596)	\$ (1,783,661,621)	\$ (1,743,661,621)	\$ (867,477)	\$ 24,850,477	\$ 49,396,333	\$ 557,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (368,233,711)	\$ (3,609)	\$ (9,941)	\$ -	\$ -	\$ -	\$ -	\$ -
2012	\$ 63,333	\$ -	\$ (173,111)	\$ 2,366,556,556	\$ 2,366,556,556	\$ (728,644)	\$ 27,881,877	\$ 57,480,300	\$ 620,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (368,233,711)	\$ (8,398)	\$ (23,144)	\$ -	\$ -	\$ -	\$ -	\$ -
2013	\$ 64,884	\$ -	\$ (173,111)	\$ 2,366,556,556	\$ 2,366,556,556	\$ (728,644)	\$ 27,881,877	\$ 57,480,300	\$ 620,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (368,233,711)	\$ (8,398)	\$ (23,144)	\$ -	\$ -	\$ -	\$ -	\$ -
2014	\$ 64,884	\$ -	\$ (173,111)	\$ 2,366,556,556	\$ 2,366,556,556	\$ (728,644)	\$ 27,881,877	\$ 57,480,300	\$ 620,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (368,233,711)	\$ (8,398)	\$ (23,144)	\$ -	\$ -	\$ -	\$ -	\$ -
2015	\$ 64,884	\$ -	\$ (173,111)	\$ 2,366,556,556	\$ 2,366,556,556	\$ (728,644)	\$ 27,881,877	\$ 57,480,300	\$ 620,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (368,233,711)	\$ (8,398)	\$ (23,144)	\$ -	\$ -	\$ -	\$ -	\$ -
2016	\$ 64,884	\$ -	\$ (173,111)	\$ 2,366,556,556	\$ 2,366,556,556	\$ (728,644)	\$ 27,881,877	\$ 57,480,300	\$ 620,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (368,233,711)	\$ (8,398)	\$ (23,144)	\$ -	\$ -	\$ -	\$ -	\$ -
2017	\$ 64,884	\$ -	\$ (173,111)	\$ 2,366,556,556	\$ 2,366,556,556	\$ (728,644)	\$ 27,881,877	\$ 57,480,300	\$ 620,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (368,233,711)	\$ (8,398)	\$ (23,144)	\$ -	\$ -	\$ -	\$ -	\$ -
2018	\$ 64,884	\$ -	\$ (173,111)	\$ 2,366,556,556	\$ 2,366,556,556	\$ (728,644)	\$ 27,881,877	\$ 57,480,300	\$ 620,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (368,233,711)	\$ (8,398)	\$ (23,144)	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ 64,884	\$ -	\$ (173,111)	\$ 2,366,556,556	\$ 2,366,556,556	\$ (728,644)	\$ 27,881,877	\$ 57,480,300	\$ 620,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (368,233,711)	\$ (8,398)	\$ (23,144)	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$ 64,884	\$ -	\$ (173,111)	\$ 2,366,556,556	\$ 2,366,556,556	\$ (728,644)	\$ 27,881,877	\$ 57,480,300	\$ 620,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (368,233,711)	\$ (8,398)	\$ (23,144)	\$ -	\$ -	\$ -	\$ -	\$ -
2021	\$ 64,884	\$ -	\$ (173,111)	\$ 2,366,556,556	\$ 2,366,556,556	\$ (728,644)	\$ 27,881,877	\$ 57,480,300	\$ 620,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (368,233,711)	\$ (8,398)	\$ (23,144)	\$ -	\$ -	\$ -	\$ -	\$ -
2022	\$ 64,884	\$ -	\$ (173,111)	\$ 2,366,556,556	\$ 2,366,556,556	\$ (728,644)	\$ 27,881,877	\$ 57,480,300	\$ 620,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (368,233,711)	\$ (8,398)	\$ (23,144)	\$ -	\$ -	\$ -	\$ -	\$ -
2023	\$ 64,884	\$ -	\$ (173,111)	\$ 2,366,556,556	\$ 2,366,556,556	\$ (728,644)	\$ 27,881,877	\$ 57,480,300	\$ 620,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (368,233,711)	\$ (8,398)	\$ (23,144)	\$ -	\$ -	\$ -	\$ -	\$ -
2024	\$ 64,884	\$ -	\$ (173,111)	\$ 2,366,556,556	\$ 2,366,556,556	\$ (728,644)	\$ 27,881,877	\$ 57,480,300	\$ 620,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (368,233,711)	\$ (8,398)	\$ (23,144)	\$ -	\$ -	\$ -	\$ -	\$ -
2025	\$ 64,884	\$ -	\$ (173,111)	\$ 2,366,556,556	\$ 2,366,556,556	\$ (728,644)	\$ 27,881,877	\$ 57,480,300	\$ 620,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (368,233,711)	\$ (8,398)	\$ (23,144)	\$ -	\$ -	\$ -	\$ -	\$ -
2026	\$ 64,884	\$ -	\$ (173,111)	\$ 2,366,556,556	\$ 2,366,556,556	\$ (728,644)	\$ 27,881,877	\$ 57,480,300	\$ 620,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (368,233,711)	\$ (8,398)	\$ (23,144)	\$ -	\$ -	\$ -	\$ -	\$ -
2027	\$ 64,884	\$ -	\$ (173,111)	\$ 2,366,556,556	\$ 2,366,556,556	\$ (728,644)	\$ 27,881,877	\$ 57,480,300	\$ 620,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (368,233,711)	\$ (8,398)	\$ (23,144)	\$ -	\$ -	\$ -	\$ -	\$ -
2028	\$ 64,884	\$ -	\$ (173,111)	\$ 2,366,556,556	\$ 2,366,556,556	\$ (728,644)	\$ 27,881,877	\$ 57,480,300	\$ 620,304	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (368,233,711)	\$ (8,398)	\$ (23,144)	\$ -	\$ -	\$ -	\$ -	\$ -