

APPENDIX A

LIST OF PRIOR TESTIMONIES

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Comcast Cable	C	New Jersey	CR08020113	9/08	Form 1205 Equipment & Installation Rates	Division of Rate Counsel
Pawtucket Water Supply Board	W	Rhode Island	3945	7/08	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey American Water Co.	W/WW	New Jersey	WR08010020	7/08	Consolidated Income Taxes	Division of Rate Counsel
New Jersey Natural Gas Company	G	New Jersey	GR07110889	5/08	Revenue Requirements	Division of Rate Counsel
Kansas Electric Power Cooperative, Inc.	E	Kansas	08-KEPE-597-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	EX02060363 EA02060366	5/08	Deferred Balances Audit	Division of Rate Counsel
Cablevision Systems Corporation	C	New Jersey	CR07110894, et al.	5/08	Forms 1240 and 1205	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	08-MDWE-594-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-246F	4/08	Gas Service Rates	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR07100717-946	3/08	Form 1240	Division of Rate Counsel
Generic Commission Investigation	G	New Mexico	07-00340-UT	3/08	Weather Normalization	New Mexico Office of Attorney General
Southwestern Public Service Company	E	New Mexico	07-00319-UT	3/08	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Delmarva Power and Light Company	G	Delaware	07-239F	2/08	Gas Cost Rates	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	08-ATMG-280-RTS	1/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Aquila /Black Hills / Kansas City Power & Light	E	Kansas	07-BHCG-1063-ACQ 07-KCPE-1064-ACQ	12/07	Utility Acquisitions	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-186	12/07	Cost of Capital Regulatory Policy	Division of the Public Advocate
Westar Energy, Inc.	E	Kansas	08-WSEE-309-PRE	11/07	Predetermination of Wind Generation	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E/G	New Jersey	ER07050303 GR07050304	11/07	Societal Benefits Charge	Division of Rate Counsel
Public Service Company of New Mexico	E	New Mexico	07-00077-UT	10/07	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Public Service Electric and Gas Company	E	New Jersey	EO07040278	9/07	Solar Cost Recovery	Division of Rate Counsel
Comcast Cable	C	New Jersey	CR07030147	8/07	Form 1205	Division of Rate Counsel
Kansas City Power & Light Company	E	Kansas	07-KCPE-905-RTS	8/07	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Cablevision Systems Corporation	C	New Jersey	CR06110781, et al.	5/07	Cable Rates - Forms 1205 and 1240	Division of Rate Counsel

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Westar Energy, Inc.	E	Kansas	05-WSEE-981-RTS	4/07	Revenue Requirements Issues on Remand	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	06-285F	4/07	Gas Cost Rates	Division of the Public Advocate
Comcast of Jersey City, et al.	C	New Jersey	CR06070558	4/07	Cable Rates	Division of Rate Counsel
Westar Energy	E	Kansas	07-WSEE-616-PRE	3/07	Pre-Approval of Generation Facilities	Citizens' Utility Ratepayer Board
Woonsocket Water Division	W	Rhode Island	3800	3/07	Revenue Requirements	Division of Public Utilities and Carriers
Aquila - KGO	G	Kansas	07-AQLG-431-RTS	3/07	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	06-287F	3/07	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	06-284	1/07	Revenue Requirements Cost of Capital	Division of the Public Advocate
El Paso Electric Company	E	New Mexico	06-00258 UT	11/06	Revenue Requirements	New Mexico Office of Attorney General
Aquila, Inc. / Mid-Kansas Electric Co.	E	Kansas	06-MKEE-524-ACQ	11/06	Proposed Acquisition	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	G	New Mexico	06-00210-UT	11/06	Revenue Requirements	New Mexico Office of Attorney General
Atlantic City Electric Company	E	New Jersey	EM06090638	11/06	Sale of B.L. England	Division of Rate Counsel
United Water Delaware, Inc.	W	Delaware	06-174	10/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Public Service Electric and Gas Company	G	New Jersey	GR05080686	10/06	Societal Benefits Charge	Division of Rate Counsel
Comcast (Avalon, Maple Shade, Gloucester)	C	New Jersey	CR06030136-139	10/06	Form 1205 and 1240 Cable Rates	Division of Rate Counsel
Kansas Gas Service	G	Kansas	06-KGSG-1209-RTS	9/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
New Jersey American Water Co. Elizabethtown Water Company Mount Holly Water Company	W	New Jersey	WR06030257	9/06	Regulatory Policy Taxes Cash Working Capital	Division of Rate Counsel
Tidewater Utilities, Inc.	W	Delaware	06-145	9/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Artesian Water Company	W	Delaware	06-158	9/06	Revenue Requirements Cost of Capital	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	06-KCPE-828-RTS	8/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Midwest Energy, Inc.	G	Kansas	06-MDWG-1027-RTS	7/06	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	05-315F	6/06	Gas Service Rates	Division of the Public Advocate

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Cablevision Systems Corporation	C	New Jersey	CR05110924, et al.	5/06	Cable Rates - Forms 1205 and 1240	Division of the Ratepayer Advocate
Montague Sewer Company	WW	New Jersey	WR05121056	5/06	Revenue Requirements	Division of the Ratepayer Advocate
Comcast of South Jersey	C	New Jersey	CR05119035, et al.	5/06	Cable Rates - Form 1240	Division of the Ratepayer Advocate
Comcast of New Jersey	C	New Jersey	CR05090826-827	4/06	Cable Rates - Form 1240	Division of the Ratepayer Advocate
Parkway Water Company	W	New Jersey	WR05070634	3/06	Revenue Requirements Cost of Capital	Division of the Ratepayer Advocate
Aqua Pennsylvania, Inc.	W	Pennsylvania	R-00051030	2/06	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	G	Delaware	05-312F	2/06	Gas Cost Rates	Division of the Public Advocate
Delmarva Power and Light Company	E	Delaware	05-304	12/05	Revenue Requirements Cost of Capital	Division of the Public Advocate
Artesian Water Company	W	Delaware	04-42	10/05	Revenue Requirements Cost of Capital (Remand)	Division of the Public Advocate
Utility Systems, Inc.	WW	Delaware	335-05	9/05	Regulatory Policy	Division of the Ratepayer Advocate
Westar Energy, Inc.	E	Kansas	05-WSEE-981-RTS	9/05	Revenue Requirements	Citizens' Utility Ratepayer Board
Empire Electric District Company	E	Kansas	05-EPDE-980-RTS	8/05	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Comcast Cable	C	New Jersey	CR05030186	8/05	Form 1205	Division of the Ratepayer Advocate
Pawtucket Water Supply Board	W	Rhode Island	3674	7/05	Revenue Requirements	Division of Public Utilities and Carriers
Delmarva Power and Light Company	E	Delaware	04-391	7/05	Standard Offer Service	Division of the Public Advocate
Patriot Media & Communications CNJ, LLC	C	New Jersey	CR04111453-455	6/05	Cable Rates	Division of the Ratepayer Advocate
Cablevision	C	New Jersey	CR04111379, et al.	6/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of Mercer County, LLC	C	New Jersey	CR04111458	6/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of South Jersey, LLC, et al.	C	New Jersey	CR04101356, et al.	5/05	Cable Rates	Division of the Ratepayer Advocate
Comcast of Central New Jersey LLC, et al.	C	New Jersey	CR04101077, et al.	4/05	Cable Rates	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	3660	4/05	Revenue Requirements	Division of Public Utilities and Carriers

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Aquila, Inc.	G	Kansas	05-AQLG-367-RTS	3/05	Revenue Requirements Cost of Capital Tariff Issues	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	04-334F	3/05	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	04-301F	3/05	Gas Cost Rates	Division of the Public Advocate
Delaware Electric Cooperative, Inc.	E	Delaware	04-288	12/04	Revenue Requirements Cost of Capital	Division of the Public Advocate
Public Service Company of New Mexico	E	New Mexico	04-00311-UT	11/04	Renewable Energy Plans	Office of the New Mexico Attorney General
Woonsocket Water Division	W	Rhode Island	3626	10/04	Revenue Requirements	Division of Public Utilities and Carriers
Aquila, Inc.	E	Kansas	04-AQLE-1065-RTS	10/04	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	04-121	8/04	Conservation Rates (Affidavit)	Division of the Public Advocate
Atlantic City Electric Company	E	New Jersey	ER03020110 PUC 06061-2003S	8/04	Deferred Balance Phase II	Division of the Ratepayer Advocate
Kentucky American Water Company	W	Kentucky	2004-00103	8/04	Revenue Requirements	Office of Rate Inter- vention of the Attorney General
Shorelands Water Company	W	New Jersey	WR04040295	8/04	Revenue Requirements Cost of Capital	Division of the Ratepayer Advocate
Artesian Water Company	W	Delaware	04-42	8/04	Revenue Requirements Cost of Capital	Division of the Public Advocate
Long Neck Water Company	W	Delaware	04-31	7/04	Cost of Equity	Division of the Public Advocate
Tidewater Utilities, Inc.	W	Delaware	04-152	7/04	Cost of Capital	Division of the Public Advocate
Cablevision	C	New Jersey	CR03100850, et al.	6/04	Cable Rates	Division of the Ratepayer Advocate
Montague Water and Sewer Companies	W/WW	New Jersey	WR03121034 (W) WR03121035 (S)	5/04	Revenue Requirements	Division of the Ratepayer Advocate
Comcast of South Jersey, Inc.	C	New Jersey	CR03100876,77,79,80	5/04	Form 1240 Cable Rates	Division of the Ratepayer Advocate
Comcast of Central New Jersey, et al.	C	New Jersey	CR03100749-750 CR03100759-762	4/04	Cable Rates	Division of the Ratepayer Advocate
Time Warner	C	New Jersey	CR03100763-764	4/04	Cable Rates	Division of the Ratepayer Advocate
Interstate Navigation Company	N	Rhode Island	3573	3/04	Revenue Requirements	Division of Public Utilities and Carriers
Aqua Pennsylvania, Inc.	W	Pennsylvania	R-00038805	2/04	Revenue Requirements	Pennsylvania Office of Consumer Advocate

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Comcast of Jersey City, et al.	C	New Jersey	CR03080598-601	2/04	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company	G	Delaware	03-378F	2/04	Fuel Clause	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	03-ATMG-1036-RTS	11/03	Revenue Requirements	Citizens' Utility Ratepayer Board
Aquila, Inc. (UCU)	G	Kansas	02-UTCG-701-GIG	10/03	Using utility assets as collateral	Citizens' Utility Ratepayer Board
CenturyTel of Northwest Arkansas, LLC	T	Arkansas	03-041-U	10/03	Affiliated Interests	The Arkansas Public Service Commission General Staff
Borough of Butler Electric Utility	E	New Jersey	CR03010049/63	9/03	Revenue Requirements	Division of the Ratepayer Advocate
Comcast Cablevision of Avalon Comcast Cable Communications	C	New Jersey	CR03020131-132	9/03	Cable Rates	Division of the Ratepayer Advocate
Delmarva Power and Light Company d/b/a Conectiv Power Delivery	E	Delaware	03-127	8/03	Revenue Requirements	Division of the Public Advocate
Kansas Gas Service	G	Kansas	03-KGSG-602-RTS	7/03	Revenue Requirements	Citizens' Utility Ratepayer Board
Washington Gas Light Company	G	Maryland	8959	6/03	Cost of Capital Incentive Rate Plan	U.S. DOD/FEA
Pawtucket Water Supply Board	W	Rhode Island	3497	6/03	Revenue Requirements	Division of Public Utilities and Carriers
Atlantic City Electric Company	E	New Jersey	EO03020091	5/03	Stranded Costs	Division of the Ratepayer Advocate
Public Service Company of New Mexico	G	New Mexico	03-000-17 UT	5/03	Cost of Capital Cost Allocations	Office of the New Mexico Attorney General
Comcast - Hopewell, et al.	C	New Jersey	CR02110818 CR02110823-825	5/03	Cable Rates	Division of the Ratepayer Advocate
Cablevision Systems Corporation	C	New Jersey	CR02110838, 43-50	4/03	Cable Rates	Division of the Ratepayer Advocate
Comcast-Garden State / Northwest	C	New Jersey	CR02100715 CR02100719	4/03	Cable Rates	Division of the Ratepayer Advocate
Midwest Energy, Inc. and Westar Energy, Inc.	E	Kansas	03-MDWE-421-ACQ	4/03	Acquisition	Citizens' Utility Ratepayer Board
Time Warner Cable	C	New Jersey	CR02100722 CR02100723	4/03	Cable Rates	Division of the Ratepayer Advocate
Westar Energy, Inc.	E	Kansas	01-WSRE-949-GIE	3/03	Restructuring Plan	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	ER02080604 PUC 7983-02	1/03	Deferred Balance	Division of the Ratepayer Advocate
Atlantic City Electric Company d/b/a Conectiv Power Delivery	E	New Jersey	ER02080510 PUC 6917-02S	1/03	Deferred Balance	Division of the Ratepayer Advocate

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Walkill Sewer Company	WW	New Jersey	WR02030193 WR02030194	12/02	Revenue Requirements Purchased Sewage Treatment Adj. (PSTAC)	Division of the Ratepayer Advocate
Midwest Energy, Inc.	E	Kansas	03-MDWE-001-RTS	12/02	Revenue Requirements	Citizens' Utility Ratepayer Board
Comcast-LBI Crestwood	C	New Jersey	CR02050272 CR02050270	11/02	Cable Rates	Division of the Ratepayer Advocate
Reliant Energy Arkla	G	Oklahoma	PUD200200166	10/02	Affiliated Interest Transactions	Oklahoma Corporation Commission, Public Utility Division Staff
Midwest Energy, Inc.	G	Kansas	02-MDWG-922-RTS	10/02	Gas Rates	Citizens' Utility Ratepayer Board
Comcast Cablevision of Avalon	C	New Jersey	CR02030134 CR02030137	7/02	Cable Rates	Division of the Ratepayer Advocate
RCN Telecom Services, Inc., and Home Link Communications	C	New Jersey	CR02010044, CR02010047	7/02	Cable Rates	Division of the Ratepayer Advocate
Washington Gas Light Company	G	Maryland	8920	7/02	Rate of Return Rate Design (Rebuttal)	General Services Administration (GSA)
Chesapeake Utilities Corporation	G	Delaware	01-307, Phase II	7/02	Rate Design Tariff Issues	Division of the Public Advocate
Washington Gas Light Company	G	Maryland	8920	6/02	Rate of Return Rate Design	General Services Administration (GSA)
Tidewater Utilities, Inc.	W	Delaware	02-28	6/02	Revenue Requirements	Division of the Public Advocate
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	5/02	Financial Plan	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	02-EPDE-488-RTS	5/02	Revenue Requirements	Citizens' Utility Ratepayer Board
Southwestern Public Service Company	E	New Mexico	3709	4/02	Fuel Costs	Office of the New Mexico Attorney General
Cablevision Systems	C	New Jersey	CR01110706, et al	4/02	Cable Rates	Division of the Ratepayer Advocate
Potomac Electric Power Company	E	District of Columbia	945, Phase II	4/02	Divestiture Procedures	General Services Administration (GSA)
Vermont Yankee Nuclear Power Corp.	E	Vermont	6545	3/02	Sale of VY to Entergy Corp. (Supplemental)	Department of Public Service
Delmarva Power and Light Company	G	Delaware	01-348F	1/02	Gas Cost Adjustment	Division of the Public Advocate
Vermont Yankee Nuclear Power Corp.	E	Vermont	6545	1/02	Sale of VY to Entergy Corp.	Department of Public Service
Pawtucket Water Supply Company	W	Rhode Island	3378	12/01	Revenue Requirements	Division of Public Utilities and Carriers
Chesapeake Utilities Corporation	G	Delaware	01-307, Phase I	12/01	Revenue Requirements	Division of the Public Advocate

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Potomac Electric Power Company	E	Maryland	8796	12/01	Divestiture Procedures	General Services Administration (GSA)
Kansas Electric Power Cooperative	E	Kansas	01-KEPE-1106-RTS	11/01	Depreciation Methodology (Cross Answering)	Citizens' Utility Ratepayer Board
Wellsboro Electric Company	E	Pennsylvania	R-00016356	11/01	Revenue Requirements	Office of Consumer Advocate
Kent County Water Authority	W	Rhode Island	3311	10/01	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Pepco and New RC, Inc.	E	District of Columbia	1002	10/01	Merger Issues and Performance Standards	General Services Administration (GSA)
Potomac Electric Power Co. & Delmarva Power	E	Delaware	01-194	10/01	Merger Issues and Performance Standards	Division of the Public Advocate
Yankee Gas Company	G	Connecticut	01-05-19PH01	9/01	Affiliated Transactions	Office of Consumer Counsel
Hope Gas, Inc., d/b/a Dominion Hope	G	West Virginia	01-0330-G-42T 01-0331-G-30C 01-1842-GT-T 01-0685-G-PC	9/01	Revenue Requirements (Rebuttal)	The Consumer Advocate Division of the PSC
Pennsylvania-American Water Company	W	Pennsylvania	R-00016339	9/01	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Potomac Electric Power Co. & Delmarva Power	E	Maryland	8890	9/01	Merger Issues and Performance Standards	General Services Administration (GSA)
Comcast Cablevision of Long Beach Island, et al	C	New Jersey	CR01030149-50 CR01050285	9/01	Cable Rates	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	3311	8/01	Revenue Requirements	Division of Public Utilities and Carriers
Pennsylvania-American Water Company	W	Pennsylvania	R-00016339	8/01	Revenue Requirements	Office of Consumer Advocate
Roxiticus Water Company	W	New Jersey	WR01030194	8/01	Revenue Requirements Cost of Capital Rate Design	Division of the Ratepayer Advocate
Hope Gas, Inc., d/b/a Dominion Hope	G	West Virginia	01-0330-G-42T 01-0331-G-30C 01-1842-GT-T 01-0685-G-PC	8/01	Revenue Requirements	Consumer Advocate Division of the PSC
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	6/01	Restructuring Financial Integrity (Rebuttal)	Citizens' Utility Ratepayer Board
Western Resources, Inc.	E	Kansas	01-WSRE-949-GIE	6/01	Restructuring Financial Integrity	Citizens' Utility Ratepayer Board
Cablevision of Allamuchy, et al	C	New Jersey	CR00100824, etc.	4/01	Cable Rates	Division of the Ratepayer Advocate
Public Service Company of New Mexico	E	New Mexico	3137, Holding Co.	4/01	Holding Company	Office of the Attorney General
Keauhou Community Services, Inc.	W	Hawaii	00-0094	4/01	Rate Design	Division of Consumer Advocacy

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Western Resources, Inc.	E	Kansas	01-WSRE-436-RTS	4/01	Revenue Requirements Affiliated Interests (Motion for Suppl. Changes)	Citizens' Utility Ratepayer Board
Western Resources, Inc.	E	Kansas	01-WSRE-436-RTS	4/01	Revenue Requirements Affiliated Interests	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	E	New Mexico	3137, Part III	4/01	Standard Offer Service (Additional Direct)	Office of the Attorney General
Chem-Nuclear Systems, LLC	SW	South Carolina	2000-366-A	3/01	Allowable Costs	Department of Consumer Affairs
Southern Connecticut Gas Company	G	Connecticut	00-12-08	3/01	Affiliated Interest Transactions	Office of Consumer Counsel
Atlantic City Sewerage Corporation	WW	New Jersey	WR00080575	3/01	Revenue Requirements Cost of Capital Rate Design	Division of the Ratepayer Advocate
Delmarva Power and Light Company d/b/a Conectiv Power Delivery	G	Delaware	00-314	3/01	Margin Sharing	Division of the Public Advocate
Senate Bill 190 Re: Performance Based Ratemaking	G	Kansas	Senate Bill 190	2/01	Performance-Based Ratemaking Mechanisms	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	00-463-F	2/01	Gas Cost Rates	Division of the Public Advocate
Waitsfield Fayston Telephone Company	T	Vermont	6417	12/00	Revenue Requirements	Department of Public Service
Delaware Electric Cooperative	E	Delaware	00-365	11/00	Code of Conduct Cost Allocation Manual	Division of the Public Advocate
Commission Inquiry into Performance-Based Ratemaking	G	Kansas	00-GIMG-425-GIG	10/00	Performance-Based Ratemaking Mechanisms	Citizens' Utility Ratepayer Board
Pawtucket Water Supply Board	W	Rhode Island	3164 Separation Plan	10/00	Revenue Requirements	Division of Public Utilities and Carriers
Comcast Cablevision of Philadelphia, L.P.	C	Pennsylvania	3756	10/00	Late Payment Fees (Affidavit)	Kaufman, Lankelis, et al.
Public Service Company of New Mexico	E	New Mexico	3137, Part III	9/00	Standard Offer Service	Office of the Attorney General
Laie Water Company	W	Hawaii	00-0017 Separation Plan	8/00	Rate Design	Division of Consumer Advocacy
El Paso Electric Company	E	New Mexico	3170, Part II, Ph. 1	7/00	Electric Restructuring	Office of the Attorney General
Public Service Company of New Mexico	E	New Mexico	3137 - Part II Separation Plan	7/00	Electric Restructuring	Office of the Attorney General
PG Energy	G	Pennsylvania	R-00005119	6/00	Revenue Requirements	Office of Consumer Advocate
Consolidated Edison, Inc. and Northeast Utilities	E/G	Connecticut	00-01-11	4/00	Merger Issues (Additional Supplemental)	Office of Consumer Counsel
Sussex Shores Water Company	W	Delaware	99-576	4/00	Revenue Requirements	Division of the Public Advocate

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Utilicorp United, Inc.	G	Kansas	00-UTCG-336-RTS	4/00	Revenue Requirements	Citizens' Utility Ratepayer Board
TCI Cablevision	C	Missouri	9972-9146	4/00	Late Fees (Affidavit)	Honora Eppert, et al
Oklahoma Natural Gas Company	G	Oklahoma	PUD 990000166 PUD 980000683 PUD 990000570	3/00	Pro Forma Revenue Affiliated Transactions (Rebuttal)	Oklahoma Corporation Commission, Public Utility Division Staff
Tidewater Utilities, Inc. Public Water Supply Co.	W	Delaware	99-466	3/00	Revenue Requirements	Division of the Public Advocate
Delmarva Power and Light Company	G/E	Delaware	99-582	3/00	Cost Accounting Manual Code of Conduct	Division of the Public Advocate
Philadelphia Suburban Water Company	W	Pennsylvania	R-00994868 R-00994877 R-00994878 R-00994879	3/00	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Philadelphia Suburban Water Company	W	Pennsylvania	R-00994868 R-00994877 R-00994878 R-00994879	2/00	Revenue Requirements	Office of Consumer Advocate
Consolidated Edison, Inc. and Northeast Utilities	E/G	Connecticut	00-01-11	2/00	Merger Issues	Office of Consumer Counsel
Oklahoma Natural Gas Company	G	Oklahoma	PUD 990000166 PUD 980000683 PUD 990000570	1/00	Pro Forma Revenue Affiliated Transactions	Oklahoma Corporation Commission, Public Utility Division Staff
Connecticut Natural Gas Company	G	Connecticut	99-09-03	1/00	Affiliated Transactions	Office of Consumer Counsel
Time Warner Entertainment Company, L.P.	C	Indiana	48D06-9803-CP-423	1999	Late Fees (Affidavit)	Kelly J. Whiteman, et al
TCI Communications, Inc., et al	C	Indiana	55D01-9709-CP-00415	1999	Late Fees (Affidavit)	Franklin E. Littell, et al
Southwestern Public Service Company	E	New Mexico	3116	12/99	Merger Approval	Office of the Attorney General
New England Electric System Eastern Utility Associates	E	Rhode Island	2930	11/99	Merger Policy	Department of Attorney General
Delaware Electric Cooperative	E	Delaware	99-457	11/99	Electric Restructuring	Division of the Public Advocate
Jones Intercable, Inc.	C	Maryland	CAL98-00283	10/99	Cable Rates (Affidavit)	Cynthia Maisonette and Ola Renee Chatman, et al
Texas-New Mexico Power Company	E	New Mexico	3103	10/99	Acquisition Issues	Office of Attorney General
Southern Connecticut Gas Company	G	Connecticut	99-04-18	9/99	Affiliated Interest	Office of Consumer Counsel
TCI Cable Company	C	New Jersey	CR99020079 et al	9/99	Cable Rates Forms 1240/1205	Division of the Ratepayer Advocate
All Regulated Companies	E/G/W	Delaware	Reg. No. 4	8/99	Filing Requirements (Position Statement)	Division of the Public Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Mile High Cable Partners	C	Colorado	95-CV-5195	7/99	Cable Rates (Affidavit)	Brett Marshall, an individual, et al
Electric Restructuring Comments	E	Delaware	Reg. 49	7/99	Regulatory Policy (Supplemental)	Division of the Public Advocate
Long Neck Water Company	W	Delaware	99-31	6/99	Revenue Requirements	Division of the Public Advocate
Delmarva Power and Light Company	E	Delaware	99-163	6/99	Electric Restructuring	Division of the Public Advocate
Potomac Electric Power Company	E	District of Columbia	945	6/99	Divestiture of Generation Assets	U.S. GSA - Public Utilities
Comcast	C	Indiana	49C01-9802-CP-000386	6/99	Late Fees (Affidavit)	Ken Hecht, et al
Petitions of BA-NJ and NJPA re: Payphone Ops	T	New Jersey	TO97100792 PUCOT 11269-97N	6/99	Economic Subsidy Issues (Surrebuttal)	Division of the Ratepayer Advocate
Montague Water and Sewer Companies	W/WW	New Jersey	WR98101161 WR98101162 PUCRS 11514-98N	5/99	Revenue Requirements Rate Design (Supplemental)	Division of the Ratepayer Advocate
Cablevision of Bergen, Bayonne, Newark	C	New Jersey	CR98111197-199 CR98111190	5/99	Cable Rates Forms 1240/1205	Division of the Ratepayer Advocate
Cablevision of Bergen, Hudson, Monmouth	C	New Jersey	CR97090624-626 CTV 1697-98N	5/99	Cable Rates - Form 1235 (Rebuttal)	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2860	4/99	Revenue Requirements	Division of Public Utilities & Carriers
Montague Water and Sewer Companies	W/WW	New Jersey	WR98101161 WR98101162	4/99	Revenue Requirements Rate Design	Division of the Ratepayer Advocate
PEPCO	E	District of Columbia	945	4/99	Divestiture of Assets	U.S. GSA - Public Utilities
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	4/99	Merger Approval (Surrebuttal)	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	98-479F	3/99	Fuel Costs	Division of the Public Advocate
Lenfest Atlantic d/b/a Suburban Cable	C	New Jersey	CR97070479 et al	3/99	Cable Rates	Division of the Ratepayer Advocate
Electric Restructuring Comments	E	District of Columbia	945	3/99	Regulatory Policy	U.S. GSA - Public Utilities
Petitions of BA-NJ and NJPA re: Payphone Ops	T	New Jersey	TO97100792 PUCOT 11269-97N	3/99	Tariff Revision Payphone Subsidies FCC Services Test (Rebuttal)	Division of the Ratepayer Advocate
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	3/99	Merger Approval (Answering)	Citizens' Utility Ratepayer Board
Western Resources, Inc. and Kansas City Power & Light	E	Kansas	97-WSRE-676-MER	2/99	Merger Approval	Citizens' Utility Ratepayer Board

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Adelphia Cable Communications	C	Vermont	6117-6119	1/99	Late Fees (Additional Direct Supplemental)	Department of Public Service
Adelphia Cable Communications	C	Vermont	6117-6119	12/98	Cable Rates (Forms 1240, 1205, 1235) and Late Fees (Direct Supplemental)	Department of Public Service
Adelphia Cable Communications	C	Vermont	6117-6119	12/98	Cable Rates (Forms 1240, 1205, 1235) and Late Fees	Department of Public Service
Orange and Rockland/ Consolidated Edison	E	New Jersey	EM98070433	11/98	Merger Approval	Division of the Ratepayer Advocate
Cablevision	C	New Jersey	CR97090624 CR97090625 CR97090626	11/98	Cable Rates - Form 1235	Division of the Ratepayer Advocate
Petitions of BA-NJ and NJPA re: Payphone Ops.	T	New Jersey	TO97100792 PUCOT 11269-97N	10/98	Payphone Subsidies FCC New Services Test	Division of the Ratepayer Advocate
United Water Delaware	W	Delaware	98-98	8/98	Revenue Requirements	Division of the Public Advocate
Cablevision	C	New Jersey	CR97100719, 726 730, 732	8/98	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Potomac Electric Power Company	E	Maryland	Case No. 8791	8/98	Revenue Requirements Rate Design	U.S. GSA - Public Utilities
Investigation of BA-NJ IntraLATA Calling Plans	T	New Jersey	TO97100808 PUCOT 11326-97N	8/98	Anti-Competitive Practices (Rebuttal)	Division of the Ratepayer Advocate
Investigation of BA-NJ IntraLATA Calling Plans	T	New Jersey	TO97100808 PUCOT 11326-97N	7/98	Anti-Competitive Practices	Division of the Ratepayer Advocate
TCI Cable Company/ Cablevision	C	New Jersey	CTV 03264-03268 and CTV 05061	7/98	Cable Rates	Division of the Ratepayer Advocate
Mount Holly Water Company	W	New Jersey	WR98020058 PUC 03131-98N	7/98	Revenue Requirements	Division of the Ratepayer Advocate
Pawtucket Water Supply Board	W	Rhode Island	2674	5/98	Revenue Requirements (Surrebuttal)	Division of Public Utilities & Carriers
Pawtucket Water Supply Board	W	Rhode Island	2674	4/98	Revenue Requirements	Division of Public Utilities and Carriers
Energy Master Plan Phase II Proceeding - Restructuring	E	New Jersey	EX94120585U, EO97070457,60,63,66	4/98	Electric Restructuring Issues (Supplemental Surrebuttal)	Division of the Ratepayer Advocate
Energy Master Plan Phase I Proceeding - Restructuring	E	New Jersey	EX94120585U, EO97070457,60,63,66	3/98	Electric Restructuring Issues	Division of the Ratepayer Advocate
Shorelands Water Company	W	New Jersey	WR97110835 PUC 11324-97	2/98	Revenue Requirements	Division of the Ratepayer Advocate
TCI Communications, Inc.	C	New Jersey	CR97030141 and others	11/97	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Citizens Telephone Co. of Kecksburg	T	Pennsylvania	R-00971229	11/97	Alternative Regulation Network Modernization	Office of Consumer Advocate

The Columbia Group, Inc., Testimonies of Andrea C. Crane

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Consumers Pennsylvania Water Co. - Shenango Valley Division	W	Pennsylvania	R-00973972	10/97	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Universal Service Funding	T	New Jersey	TX95120631	10/97	Schools and Libraries Funding (Rebuttal)	Division of the Ratepayer Advocate
Universal Service Funding	T	New Jersey	TX95120631	9/97	Low Income Fund High Cost Fund	Division of the Ratepayer Advocate
Consumers Pennsylvania Water Co. - Shenango Valley Division	W	Pennsylvania	R-00973972	9/97	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	G/E	Delaware	97-65	9/97	Cost Accounting Manual Code of Conduct	Office of the Public Advocate
Western Resources, Oneok, and WAI	G	Kansas	WSRG-486-MER	9/97	Transfer of Gas Assets	Citizens' Utility Ratepayer Board
Universal Service Funding	T	New Jersey	TX95120631	9/97	Schools and Libraries Funding (Rebuttal)	Division of the Ratepayer Advocate
Universal Service Funding	T	New Jersey	TX95120631	8/97	Schools and Libraries Funding	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2555	8/97	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Ironton Telephone Company	T	Pennsylvania	R-00971182	8/97	Alternative Regulation Network Modernization (Surrebuttal)	Office of Consumer Advocate
Ironton Telephone Company	T	Pennsylvania	R-00971182	7/97	Alternative Regulation Network Modernization	Office of Consumer Advocate
Comcast Cablevision	C	New Jersey	Various	7/97	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Maxim Sewerage Corporation	WW	New Jersey	WR97010052 PUCRA 3154-97N	7/97	Revenue Requirements	Division of the Ratepayer Advocate
Kent County Water Authority	W	Rhode Island	2555	6/97	Revenue Requirements	Division of Public Utilities and Carriers
Consumers Pennsylvania Water Co. - Roaring Creek	W	Pennsylvania	R-00973869	6/97	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Consumers Pennsylvania Water Co. - Roaring Creek	W	Pennsylvania	R-00973869	5/97	Revenue Requirements	Office of Consumer Advocate
Delmarva Power and Light Company	E	Delaware	97-58	5/97	Merger Policy	Office of the Public Advocate
Middlesex Water Company	W	New Jersey	WR96110818 PUCRL 11663-96N	4/97	Revenue Requirements	Division of the Ratepayer Advocate
Maxim Sewerage Corporation	WW	New Jersey	WR96080628 PUCRA 09374-96N	3/97	Purchased Sewerage Adjustment	Division of the Ratepayer Advocate
Interstate Navigation Company	N	Rhode Island	2484	3/97	Revenue Requirements Cost of Capital (Surrebuttal)	Division of Public Utilities & Carriers

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Interstate Navigation Company	N	Rhode Island	2484	2/97	Revenue Requirements Cost of Capital	Division of Public Utilities & Carriers
Electric Restructuring Comments	E	District of Columbia	945	1/97	Regulatory Policy	U.S. GSA - Public Utilities
United Water Delaware	W	Delaware	96-194	1/97	Revenue Requirements	Office of the Public Advocate
PEPCO/ BGE/ Merger Application	E/G	District of Columbia	951	10/96	Regulatory Policy Cost of Capital (Rebuttal)	GSA
Western Resources, Inc.	E	Kansas	193,306-U 193,307-U	10/96	Revenue Requirements Cost of Capital (Supplemental)	Citizens' Utility Ratepayer Board
PEPCO and BGE Merger Application	E/G	District of Columbia	951	9/96	Regulatory Policy, Cost of Capital	U.S. GSA - Public Utilities
Utilicorp United, Inc.	G	Kansas	193,787-U	8/96	Revenue Requirements	Citizens' Utility Ratepayer Board
TKR Cable Company of Gloucester	C	New Jersey	CTV07030-95N	7/96	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
TKR Cable Company of Warwick	C	New Jersey	CTV057537-95N	7/96	Cable Rates (Oral Testimony)	Division of the Ratepayer Advocate
Delmarva Power and Light Company	E	Delaware	95-196F	5/96	Fuel Cost Recovery	Office of the Public Advocate
Western Resources, Inc.	E	Kansas	193,306-U 193,307-U	5/96	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Princeville Utilities Company, Inc.	W/WW	Hawaii	95-0172 95-0168	1/96	Revenue Requirements Rate Design	Princeville at Hanalei Community Association
Western Resources, Inc.	G	Kansas	193,305-U	1/96	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Environmental Disposal Corporation	WW	New Jersey	WR94070319 (Remand Hearing)	11/95	Revenue Requirements Rate Design (Supplemental)	Division of the Ratepayer Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319 (Remand Hearing)	11/95	Revenue Requirements	Division of the Ratepayer Advocate
Lanai Water Company	W	Hawaii	94-0366	10/95	Revenue Requirements Rate Design	Division of Consumer Advocacy
Cablevision of New Jersey, Inc.	C	New Jersey	CTV01382-95N	8/95	Basic Service Rates (Oral Testimony)	Division of the Ratepayer Advocate
Cablevision of New Jersey, Inc.	C	New Jersey	CTV01381-95N	8/95	Basic Service Rates (Oral Testimony)	Division of the Ratepayer Advocate
Chesapeake Utilities Corporation	G	Delaware	95-73	7/95	Revenue Requirements	Office of the Public Advocate
East Honolulu Community Services, Inc.	WW	Hawaii	7718	6/95	Revenue Requirements	Division of Consumer Advocacy
Wilmington Suburban Water Corporation	W	Delaware	94-149	3/95	Revenue Requirements	Office of the Public Advocate

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Environmental Disposal Corporation	WW	New Jersey	WR94070319	1/95	Revenue Requirements (Supplemental)	Division of the Ratepayer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00943177	1/95	Revenue Requirements (Surrebuttal)	Office of Consumer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00943177	12/94	Revenue Requirements	Office of Consumer Advocate
Environmental Disposal Corporation	WW	New Jersey	WR94070319	12/94	Revenue Requirements	Division of the Ratepayer Advocate
Delmarva Power and Light Company	E	Delaware	94-84	11/94	Revenue Requirements	Office of the Public Advocate
Delmarva Power and Light Company	G	Delaware	94-22	8/94	Revenue Requirements	Office of the Public Advocate
Empire District Electric Company	E	Kansas	190,360-U	8/94	Revenue Requirements	Citizens' Utility Ratepayer Board
Morris County Municipal Utility Authority	SW	New Jersey	MM10930027 ESW 1426-94	6/94	Revenue Requirements	Rate Counsel
US West Communications	T	Arizona	E-1051-93-183	5/94	Revenue Requirements (Surrebuttal)	Residential Utility Consumer Office
Pawtucket Water Supply Board	W	Rhode Island	2158	5/94	Revenue Requirements (Surrebuttal)	Division of Public Utilities & Carriers
US West Communications	T	Arizona	E-1051-93-183	3/94	Revenue Requirements	Residential Utility Consumer Office
Pawtucket Water Supply Board	W	Rhode Island	2158	3/94	Revenue Requirements	Division of Public Utilities & Carriers
Pollution Control Financing Authority of Camden County	SW	New Jersey	SR91111718J	2/94	Revenue Requirements (Supplemental)	Rate Counsel
Roaring Creek Water Company	W	Pennsylvania	R-00932665	9/93	Revenue Requirements (Supplemental)	Office of Consumer Advocate
Roaring Creek Water Company	W	Pennsylvania	R-00932665	9/93	Revenue Requirements	Office of Consumer Advocate
Kent County Water Authority	W	Rhode Island	2098	8/93	Revenue Requirements (Surrebuttal)	Division of Public Utilities and Carriers
Wilmington Suburban Water Company	W	Delaware	93-28	7/93	Revenue Requirements	Office of Public Advocate
Kent County Water Authority	W	Rhode Island	2098	7/93	Revenue Requirements	Division of Public Utilities & Carriers
Camden County Energy Recovery Associates, Inc.	SW	New Jersey	SR91111718J ESW1263-92	4/93	Revenue Requirements	Rate Counsel
Pollution Control Financing Authority of Camden County	SW	New Jersey	SR91111718J ESW 1263-92	4/93	Revenue Requirements	Rate Counsel
Jamaica Water Supply Company	W	New York	92-W-0583	3/93	Revenue Requirements	County of Nassau Town of Hempstead
New Jersey-American Water Company	WWW	New Jersey	WR92090908J PUC 7266-92S	2/93	Revenue Requirements	Rate Counsel

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Passaic County Utilities Authority	SW	New Jersey	SR91121816J ESW0671-92N	9/92	Revenue Requirements	Rate Counsel
East Honolulu Community Services, Inc.	WW	Hawaii	7064	8/92	Revenue Requirements	Division of Consumer Advocacy
The Jersey Central Power and Light Company	E	New Jersey	PUC00661-92 ER91121820J	7/92	Revenue Requirements	Rate Counsel
Mercer County Improvement Authority	SW	New Jersey	EWS11261-91S SR91111682J	5/92	Revenue Requirements	Rate Counsel
Garden State Water Company	W	New Jersey	WR9109-1483 PUC 09118-91S	2/92	Revenue Requirements	Rate Counsel
Elizabethtown Water Company	W	New Jersey	WR9108-1293J PUC 08057-91N	1/92	Revenue Requirements	Rate Counsel
New-Jersey American Water Company	WWW	New Jersey	WR9108-1399J PUC 8246-91	12/91	Revenue Requirements	Rate Counsel
Pennsylvania-American Water Company	W	Pennsylvania	R-911909	10/91	Revenue Requirements	Office of Consumer Advocate
Mercer County Improvement Authority	SW	New Jersey	SR9004-0264J PUC 3389-90	10/90	Revenue Requirements	Rate Counsel
Kent County Water Authority	W	Rhode Island	1952	8/90	Revenue Requirements Regulatory Policy (Surrebuttal)	Division of Public Utilities & Carriers
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests (Supplemental)	NY State Consumer Protection Board
New York Telephone	T	New York	90-C-0191	7/90	Revenue Requirements Affiliated Interests	NY State Consumer Protection Board
Kent County Water Authority	W	Rhode Island	1952	6/90	Revenue Requirements Regulatory Policy	Division of Public Utilities & Carriers
Ellesor Transfer Station	SW	New Jersey	SO8712-1407 PUC 1768-88	11/89	Regulatory Policy	Rate Counsel
Interstate Navigation Co.	N	Rhode Island	D-89-7	8/89	Revenue Requirements Regulatory Policy	Division of Public Utilities & Carriers
Automated Modular Systems, Inc.	SW	New Jersey	PUC1769-88	5/89	Revenue Requirements Schedules	Rate Counsel
SNET Cellular, Inc.	T	Connecticut	-	2/89	Regulatory Policy	First Selectman Town of Redding

APPENDIX B

SUPPORTING SCHEDULES

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2007****REVENUE REQUIREMENT SUMMARY**

	Company Claim	Recommended Adjustment	Recommended Position	
	(A)			
1. Pro Forma Rate Base	\$1,641,051,082	\$87,958,311	\$1,729,009,393	(B)
2. Required Cost of Capital	8.68%	-0.60%	8.08%	(C)
3. Required Return	\$142,521,475	(\$2,785,923)	\$139,735,552	
4. Operating Income @ Present Rates	88,296,618	17,305,144	105,601,762	(D)
5. Operating Income Deficiency	\$54,224,857	(\$20,091,067)	\$34,133,790	
6. Revenue Multiplier	1.6605		1.6615	(E)
7. Revenue Requirement Increase	<u>\$90,040,860</u>	<u>(\$33,327,906)</u>	<u>\$56,712,954</u>	
8. Reduction in ECRR Surcharge			\$16,849,048	(F)
9. Net Rate Increase			<u>\$39,863,906</u>	

Sources:

(A) Company Filing, Section 3, Schedule 3-A, Page 1.

(B) Schedule ACC-9N.

(C) Schedule ACC-2N.

(D) Schedule ACC-13N.

(E) Schedule ACC-38N.

(F) Attachment A to Staff Report in Docket No. 08-WSEE-849-TAR. Excludes true-up.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2007****REQUIRED COST OF CAPITAL**

	Amount	Capital Structure	Cost Rate		Weighted Cost
	(A)	(A)	(A)		
1. Common Equity	\$2,134,519,437	50.13%	9.59%	(B)	4.81%
2. Long Term Debt	2,043,332,931	47.99%	6.55%		3.14%
3. Preferred Stock	21,436,300	0.50%	4.55%		0.02%
4. Post 1970 ITCs	<u>58,959,558</u>	1.38%	8.08%		<u>0.11%</u>
5. Total Cost of Capital	\$4,258,248,226				<u>8.08%</u>

Sources:

(A) Response to KCC-155, except for common equity cost rate.

(B) Schedule ACC-3N.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

RECOMMENDED COST OF EQUITY

1. Discounted Cash Flow Result (A)	9.97%	
2. Discounted Cash Flow Weighting (B)	<u>75.00%</u>	7.48%
3. CAPM Result (C)	8.43%	
4. CAPM Weighting (B)	<u>25.00%</u>	<u>2.11%</u>
5. Recommended Return on Equity		<u>9.59%</u>

Sources:

(A) Schedule ACC-4N.

(B) Based on Commission's reliance primarily upon the DCF method.

(C) Schedule ACC-7N.

Schedule ACC-4N

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

DISCOUNTED CASH FLOW RESULT

1. Dividend Yield	4.35%	(A)
2. Growth in Dividend Yield	0.12%	(B)
3. Growth Rate	<u>5.50%</u>	(C)
4. Total Cost of Equity	<u>9.97%</u>	

Sources:

(A) Derived from Schedule ACC-5N.

(B) Line 1 X (50% of Line 3).

(C) Derived from Schedule ACC-6N.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2007****AVERAGE DIVIDENDS**

Company	Dividend	15 Day Average Closing Price*	Current Dividend Yield
1. Alliant Energy Corp	1.40	33.27	4.21%
2. DPL, Inc.	1.10	24.90	4.42%
3. Great Plains Energy	1.66	24.77	6.70%
4. IDACORP, Inc.	1.20	30.19	3.97%
5. Northeast Utilities	0.85	26.10	3.26%
6. Pinnacle West Capital	2.10	33.68	6.24%
7. Puget Energy	1.00	27.42	3.65%
8. Wisconsin Energy	1.08	45.22	2.39%
9. Average			<u>4.35%</u>

* Average of 15 business days from July 28, 2008 through August 15, 2008.

Sources:
Yahoo Finance - August 18, 2008.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2007****GROWTH IN EARNINGS, DIVIDENDS, BOOK VALUE**

	Five Year Historic Earnings	Five Year Historic Dividends	Five Year Historic Bk. Value	Ten Year Historic Earnings	Ten Year Historic Dividends	Ten Year Historic Bk. Value
1. Alliant Energy Corp	3.00%	-10.50%	0.50%	0.50%	-5.00%	1.50%
2. DPL, Inc.	-1.00%	1.00%	2.50%	1.00%	1.50%	-0.50%
3. Great Plains Energy	-	-	4.50%	0.50%	0.50%	1.50%
4. IDACORP, Inc.	-7.00%	-8.50%	2.50%	-1.00%	-4.50%	3.50%
5. Northeast Utilities	8.50%	10.00%	2.50%	11.00%	-4.50%	0.50%
6. Pinnacle West Capital	-2.50%	5.50%	3.50%	1.00%	7.00%	4.50%
7. Puget Energy	-1.00%	-9.50%	2.50%	-1.50%	-6.00%	0.50%
8. Wisconsin Energy	9.00%	-1.00%	7.00%	5.50%	-4.50%	4.00%
9. Average	<u>1.13%</u>	<u>-1.63%</u>	<u>3.19%</u>	<u>2.13%</u>	<u>-1.94%</u>	<u>1.94%</u>

	Five Year Projected Earnings	Five Year Projected Dividends	Five Year Projected Bk. Value
1. Alliant Energy Corp	6.00%	9.00%	6.00%
2. DPL, Inc.	11.00%	5.00%	9.00%
3. Great Plains Energy	1.00%	Nil	1.50%
4. IDACORP, Inc.	2.00%	Nil	2.00%
5. Northeast Utilities	13.50%	6.00%	6.00%
6. Pinnacle West Capital	2.00%	2.00%	2.00%
7. Puget Energy	5.00%	4.50%	3.50%
8. Wisconsin Energy	8.00%	9.50%	6.50%
9. Average	<u>6.06%</u>	<u>4.50%</u>	<u>4.56%</u>

Sources:

Value Line Investment Survey - May 30, June 27, and August 8, 2008.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

CAPITAL ASSET PRICING MODEL RESULT

Risk Free Rate + (Beta X Market Premium)

$$4.46\% + (.81 \times 4.90\%) = \quad \underline{\mathbf{8.43\%}}$$

Sources:

Risk Free Rate at August 21, 2008.

Beta per Schedule ACC-8N.

Market Premium per Ibbotson SBBI: 2008 Valuation Yearbook,
Market Results for Stocks, Bonds, Bills and Inflation, 1926-2007,
Table 2-1, Morningstar.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

COMPARABLE GROUP BETAS

	(A)
1. Alliant Energy Corp	0.80
2. DPL, Inc.	0.80
3. Great Plains Energy	0.80
4. IDACORP, Inc.	0.90
5. Northeast Utilities	0.75
6. Pinnacle West Capital	0.80
7. Puget Energy	0.80
8. Wisconsin Energy	0.80
9. Average	0.81

Sources:

(A) Value Line Investment Survey - May 30, June 27,
and August 8, 2008.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2007****RATE BASE SUMMARY**

	Company Claim	Recommended Adjustment		Recommended Position
	(A)			
1. Total Utility Plant in Service	\$2,900,159,435	\$91,858,964	(B)	\$2,992,018,399
Less:				
2. Accumulated Depreciation	(1,089,985,585)	(971,268)	(C)	(1,090,956,853)
3. Net Utility Plant	\$1,810,173,850	\$90,887,696		\$1,901,061,546
Plus:				
4. Materials and Supplies	\$41,225,049	\$0		\$41,225,049
5. Prepayments	2,923,158	0		2,923,158
6. Working Funds	1,879	0		1,879
7. Nuclear Fuel	0	0		0
8. Fossil Fuel	47,647,840	0		47,647,840
9. Regulatory Assets	54,006,728	0		54,006,728
Less:				
10. Cost Free Capital	(\$314,927,422)	\$0		(\$314,927,422)
11. Sale/Leaseback LaCygne	0	0		0
12. Ratepayer Funded Reserves	0	(2,929,385)	(D)	(2,929,385)
13. Total Rate Base	<u>\$1,641,051,082</u>	<u>\$87,958,311</u>		<u>\$1,729,009,393</u>

Sources:

(A) Company Filing, Section 3, Schedule 3-A and Section 6, Schedule 6-A, and Section 14.

(B) Schedules ACC-10N and ACC-11N.

(C) Schedule ACC-10N.

(D) Schedule ACC-12N.

Schedule ACC-10N

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

UTILITY PLANT IN SERVICE

1. ECRR Plant in Service	\$5,857,865	(A)
2 ECRR CWIP	<u>144,371,643</u>	(B)
3. ECRR Plant Adjustment	150,229,508	
4. ECRR Accumulated Depreciation	<u>(971,268)</u>	(A)
5. Net Plant Adjustment	<u>\$149,258,240</u>	

Sources:

(A) Company Filing, Section 3, Schedule 3-C, page 1.

(B) Company Workpapers, Tab 35.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

CONSTRUCTION WORK IN PROGRESS

1. Company Claim	\$272,733,077	(A)
2. CWIP In-Service	<u>214,362,533</u>	(B)
3. Recommended Adjustment	<u>(\$58,370,544)</u>	

Sources:

(A) Section 4, Schedule 4-C, Page 1.

(B) Response to CURB-118.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

RATEPAYER FUNDED RESERVES

1. Environmental Reserves	1,208,021	(A)
2. Property Insurance Reserves	270,364	(A)
3. Uncollectible Reserve	<u>1,451,000</u>	(B)
4 Total Reserves	<u>\$2,929,385</u>	

Sources:

(A) Company Workpapers, Tab 9.

(B) Response to CURB-69.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2007****OPERATING INCOME SUMMARY**

		Schedule No.
1. Company Claim	\$88,296,618	1N
2. Weather Normalization	334,509	14N
3. Bad Debt Expense	174,152	15N
4. Salaries and Wages	1,532,812	16N
5. Incentive Compensation Plans	564,241	17N
6. Payroll Tax Expense	164,295	18N
7. Directors/Officers Agreement	124,851	19N
8. Executive Compensation	515,622	20N
9. Employee Benefit Costs	274,208	21N
10. Workers Compensation Costs	678,516	22N
11. Relocation Costs	192,501	23N
12. Storm Damage Expense	1,423,464	24N
13. Storm Damage Reserve	2,128,275	25N
14. Tree Trimming Costs	1,643,304	26N
15. Postage Expense	12,301	27N
16. Advertising	8,662	28N
17. Interest on Customer Deposits	29,594	29N
18. Gain on Sale of Property	90,506	30N
19. Employee Rebate Costs	9,080	31N
20. Depreciation Study Rates	6,080,207	32N
21. EEC Depreciation	483,503	33N
22. Depreciation on ECRR Plant	(204,366)	34N
23. State Income Taxes	98,498	35N
24. Interest Synchronization	946,409	36N
25. Net Operating Income	<u>\$105,601,762</u>	

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2007****WEATHER NORMALIZATION ADJUSTMENT**

1. Revenue Normalization - 30 Year NOAA	(\$10,171,961)	(A)
2. Incremental Energy Expenses	<u>3,683,550</u>	(B)
3. Net Revenue Normalization	(\$6,488,411)	
4. Income Taxes @	39.62% <u>(2,570,384)</u>	
5. Operating Income Impact	(\$3,918,027)	
6. Company Claim	<u>(4,252,536)</u>	(C)
7. Recommended Adjustment	<u>\$334,509</u>	

Sources:

(A) Response to CURB-19.

(B) Based on volume adjustment of 231,320,657 per the response to CURB-19 and unit cost of \$0.015924 per Company Workpapers, Tab 1.

(C) Company Filing, Section 9, Schedule 9-B, page 1.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

BAD DEBT EXPENSE

1. Recommended Adjustment		\$288,403	(A)
2. Income Taxes @	39.62%	<u>114,251</u>	
3. Operating Income Impact		<u>\$174,152</u>	

Sources:

(A) Response to KIC-2-154.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2007****SALARIES AND WAGES**

1. Annualized 2007 Expense		\$98,229,227	(A)
2. Pro Forma Increase		<u>3.00%</u>	(B)
3. Pro Forma Salary and Wage Costs		\$101,176,104	
4. Test Year Costs		<u>93,453,283</u>	(A)
5. Post Test Year Increase		\$7,722,821	
6. Additions/Terminations		<u>665,500</u>	(A)
7. Net Post Test Year Increase		\$8,388,321	
8. Percentage Expensed		<u>78.29%</u>	(C)
9. Post Test Year Expense Increase		\$6,567,216	
10. Company Claim		<u>9,317,129</u>	(A)
11. Adjustment to Company Claim		\$2,749,913	
12. Allocation to Transmission @	4.64%	<u>127,723</u>	(D)
13. Recommended Adjustment		\$2,622,190	
14. Income Taxes @	39.62%	<u>1,089,378</u>	
15. Operating Income Impact		<u>\$1,532,812</u>	

Sources:

(A) Company Workpapers, Tab 8.

(B) Recommendation of Ms. Crane.

(C) Expense ratio per the response to CURB-41.

(D) Percentage derived from Company Workpaper.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2007****INCENTIVE COMPENSATION PLANS**

1. Company Claim		\$4,177,051	(A)
2. Allocation to Shareholders @ 50%		<u>2,088,526</u>	(B)
3. Recommended Adjustment		\$2,088,526	
4. Allocation to WEN @ 59.93%		1,251,653	(C)
5. Percentage Expensed		<u>78.29%</u>	(D)
6. Recommended Expense Adjustment		\$979,919	
7. Allocation to Transmission	4.64%	<u>45,514</u>	(E)
8. Net Expense Adjustment		\$934,406	
9. Income Taxes @	39.62%	<u>370,165</u>	
10. Operating Income Impact		<u>\$564,241</u>	

Sources:

(A) Response to CURB-46.

(B) Recommendation of Ms. Crane.

(C) Based on benefit allocations per Company Workpaper, Tab 7.

(D) Expense ratio per the response to CURB-41.

(E) Percentage derived from Company workpaper.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2007****PAYROLL TAXES**

1. Salary and Wage Adjustment	\$2,622,190	(A)
2. Incentive Compensation Adjustment	<u>934,406</u>	(B)
3. Total Adjustments	\$3,556,596	
3. Payroll Tax Rate	<u>7.65%</u>	(C)
4. Payroll Tax Adjustment	272,080	
5. Income Taxes @	39.62% <u>107,784</u>	
6. Operating Income Impact	<u>\$164,295</u>	

SOURCES:

(A) Schedule ACC-16N.

(B) Schedule ACC-17N.

(C) Reflects statutory rate.

Schedule ACC-19N

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

DIRECTORS/ OFFICERS AGREEMENT

1. Recommended Adjustments		\$345,000	(A)
2. Percentage to WEN		<u>59.93%</u>	(B)
3. Adjustment to WEN		\$206,759	
4. Income Taxes @	39.62%	<u>81,907</u>	
5. Operating Income Impact		<u>\$124,851</u>	

Sources:

(A) Response to KCC-62.

(B) Percentage per benefit allocations per Company Workpaper, Tab 7.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2007****EXECUTIVE COMPENSATION**

1. Compensation Other Than Salary		\$3,415,565	(A)
2. Allocation to Shareholders		<u>50.00%</u>	(B)
3. Recommended Adjustment		\$1,707,783	
4. Allocation to WEN (%)		<u>59.93%</u>	(C)
5. Allocation to WEN (\$)		\$853,891	
6. Income Taxes @	39.62%	<u>338,269</u>	
7. Operating Income Impact		<u>\$515,622</u>	

Sources:

(A) Response to CURB-52.

(B) Recommendation of Ms. Crane.

(C) Based on benefit allocations per Company Workpaper, Tab 7.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

EMPLOYEE BENEFIT COSTS

1. Company Claimed Adjustment		\$2,091,659	(A)
2. Capitalization Ratio		<u>21.71%</u>	(B)
3. Recommended Expense Adjustment		\$454,099	
4. Income Taxes @	39.62%	<u>179,891</u>	
5. Operating Income Impact		<u>\$274,208</u>	

Sources:

(A) Company Filing, Section 9, Schedule 9-B, page 1.

(B) Ratio per the response to CURB-41.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

WORKERS COMPENSATION COSTS

1. Normalized Annual Cost		\$522,095	(A)
2. Company Claim		<u>1,645,745</u>	(A)
3. Recommended Adjustment		\$1,123,650	
4. Income Taxes @	39.62%	<u>445,134</u>	
5. Operating Income Impact		<u>\$678,516</u>	

Sources:

(A) Response to KCC-34.

Schedule ACC-23N

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

RELOCATION COSTS

1. Test Year Costs		\$1,111,944	(A)
2. Five Year Average		<u>580,008</u>	(A)
3. Recommended Adjustment		531,936	
4. Allocation to WEN (%)		<u>59.93%</u>	(B)
5. Allocation to WEN (\$)		\$318,789	
6. Income Taxes @	39.62%	<u>126,288</u>	
7. Operating Income Impact		<u>\$192,501</u>	

Sources:

(A) Response to KCC-108.

(B) Percentage based on benefits allocation per Company Workpaper, Tab 7.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2007****STORM DAMAGE EXPENSE**

1 Total Deferred Costs		\$47,146,264	(A)
2. Recommended Amortization Period		<u>5</u>	(B)
3. Annual Amortization		\$9,429,253	
4. Company Claim		<u>11,786,566</u>	(A)
5. Recommended Adjustment		\$2,357,313	
6. Income Taxes @	39.62%	<u>933,850</u>	
7. Operating Income Impact		<u>\$1,423,464</u>	

Sources:

(A) Company Workpapers, Tab 30.

(B) Recommendation of Ms. Crane.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

STORM DAMAGE RESERVE

1. Recommended Adjustment		\$3,524,509	(A)
2. Income Taxes @	39.62%	<u>1,396,234</u>	
3. Operating Income Impact		<u>\$2,128,275</u>	

Sources:

(A) Company Workpapers, Tab 9.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2007****TREE TRIMMING COSTS**

1. Test Year Cost	\$18,616,137	(A)
2. Recommended Increase (%)	<u>25.00%</u>	(B)
3. Recommended Increase (\$)	\$4,654,034	
4. Company Claim	<u>10,096,790</u>	(A)
5. Recommended Adjustment	\$5,442,756	
6. Allocation to WEN @ 50%	2,721,378	(C)
7. Income Taxes @	39.62% <u>1,078,074</u>	
8. Operating Income Decrease	<u>\$1,643,304</u>	

Sources:

(A) Company Workpapers, Tab 14.

(B) Recommendation of Ms. Crane.

(C) Allocation percentage per Company Workpaper, Tab 14.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2007****POSTAGE COSTS**

1. Test Year Postage Costs		\$1,745,457	(A)
2. Percentage Increase		<u>4.35%</u>	(B)
3. Increase		\$75,927	
4. Company Claim		<u>96,298</u>	(C)
5. Recommended Adjustment		\$20,371	
6. Income Taxes @	39.62%	<u>8,070</u>	
7. Operating Income Impact		<u>\$12,301</u>	

Sources:

(A) Company Workpapers, Tab 15.

(B) Based on 2007 and 2008 increases to first class mail.

(C) Company Filing, Section 9, Schedule 9-B, page 3.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2007****ADVERTISING**

1. Image Advertising Included in Cost of Service		\$23,937	(A)
2. Allocation to WEN (%)		<u>59.93%</u>	(B)
3. Allocation to WEN (\$)		\$14,345	
4. Income Taxes @	39.62%	<u>5,683</u>	
5. Operating Income Impact		<u>\$8,662</u>	

Sources:

(A) Response to KCC-46.

(B) Company Workpapers, Tab 12.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

INTEREST ON CUSTOMER DEPOSITS

1. Company Claim		\$321,846	(A)
2. Transmission Allocation		<u>15.23%</u>	(B)
3. Recommended Adjustment		\$49,008	
4. Income Taxes @	39.62%	<u>19,415</u>	
5. Operating Income Impact		<u>\$29,594</u>	

Sources:

(A) Company Filing, Section 9, Schedule 9-B, Page 2.

(B) Company Filing, Section 14, Schedule 14-A, Page 1.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

GAIN ON SALE OF PROPERTY

1. Gain on Sale of Olathe Service Center		\$449,643	(A)
2. Recommended Amortization Period		<u>3</u>	(B)
3. Annual Amortization		\$149,881	
4. Income Taxes @	39.62%	<u>59,375</u>	
5. Operating Income Impact		<u>\$90,506</u>	

Sources:

(A) Response to KIC-179.

(B) Reflects rate case amortization period.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

EMPLOYEE REBATE COSTS

1. Recommended Adjustments		\$30,075	(A)
2. Allocation to WEN (%)		<u>50.00%</u>	(B)
3. Allocation to WEN (\$)		\$15,038	
4. Income Taxes @	39.62%	<u>5,957</u>	
5. Operating Income Impact		<u>\$9,080</u>	

Sources:

(A) Response to CURB-240.

(B) Assumes equal split between WEN and WES.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

DEPRECIATION STUDY

1. Depreciation Study	\$9,741,300	(A)
2. Differences in Depreciation Rates	<u>327,769</u>	(A)
3. Total Recommended Adjustment	\$10,069,069	
4. Income Taxes @	39.62% <u>3,988,862</u>	
5. Operating Income Impact	<u>\$6,080,207</u>	

Sources:

(A) Testimony of Mr. Majoros.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

EMPORIA ENERGY CENTER DEPRECIATION

1. Original Company Claim		\$7,105,139	(A)
2. Revised Company Claim		<u>6,304,438</u>	(B)
3. Recommended Adjustment		\$800,701	
4. Income Taxes @	39.62%	<u>317,198</u>	
5. Operating Income Impact		<u>\$483,503</u>	

Sources:

(A) Company Filing, Section 10, Schedule 10-C, Page 2.

(B) Response to CURB-87.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

DEPRECIATION ON ECRR PLANT

1. Total Recommended Adjustment		\$338,439	(A)
2. Income Taxes @	39.62%	<u>134,073</u>	
3. Operating Income Impact		<u>\$204,366</u>	

Sources:

(A) Company Filing, Section 9, Schedule 9-B, page 5.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

STATE INCOME TAXES

1. Composite Tax Rate @ 7.1% SIT	39.62%	(A)
2. Composite Tax Rate @ 7.35% SIT	<u>39.78%</u>	(B)
3. Recommended Adjustment (%)	0.41%	(C)
4. Company Claim	<u>\$23,747,059</u>	(D)
5. Operating Income Impact	<u>\$98,498</u>	(E)

Sources:

(A) Schedule ACC-37N.

(B) See Schedule ACC-36-N, Docket No. 05-WSEE-981-RTS.

(C) (Line 2 - Line 1) / Line 2.

(D) Company Filing, Section 11, Schedule 11-A, page 1 (excludes ITC).

(E) Line 3 X Line 4.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

INTEREST SYNCHRONIZATION

1. Pro Forma Rate Base	\$1,729,009,393	(A)
2. Weighted Cost of Debt	<u>3.14%</u>	(B)
3. Pro Forma Interest Expense - LTD	\$54,311,873	
4. Company Claim	<u>51,922,857</u>	(C)
5 Decrease in Taxable Income	\$2,389,016	
6 Income Taxes @ 39.62%	<u>\$946,409</u>	

Sources:

(A) Schedule ACC-9N.

(B) Schedule ACC-2N.

(C) Company Workpapers, Tab 26.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

INCOME TAX FACTOR

1. Revenue	100.00%	
2. State Income Tax Rate	<u>7.10%</u>	(A)
3. Federal Taxable Income	92.90%	
4. Income Taxes @ 35%	<u>32.52%</u>	(A)
5. Operating Income	60.39%	
6. Total Tax Rate	<u>39.62%</u>	(B)

Sources:

(A) Reflects statutory rates.

(B) Line 2 + Line 4.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2007****REVENUE MULTIPLIER**

1. Revenue	100.000000	
2. Uncollectibles	<u>0.328000</u>	(A)
3. Net Revenue	99.672000	
4. State Income Taxes @ 7.1%	<u>7.076712</u>	(B)
5. Federal Taxable Income	92.595288	
6. Federal Income Taxes @ 35%	<u>32.408351</u>	(B)
7. Operating Income	60.186937	
8. Revenue Multiplier	<u>1.6615</u>	(C)

Sources:

(A) Company Workpaper, Tab 20.

(B) Reflects statutory tax rates.

(C) Line 1 / Line 7.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2007****REVENUE REQUIREMENT IMPACT OF ADJUSTMENTS**

1. Rate of Return	(\$16,430,008)
Rate Base Adjustments:	
2. Environmental Plant	20,030,376
3. Construction Work in Progress	(7,833,296)
4. Regulatory Assets	0
5. Ratepayer Funded Reserves	(393,122)
Operating Income Adjustments	
6. Weather Normalization	(555,455)
7. Bad Debt Expense	(289,181)
8. Salaries and Wages	(2,545,248)
9. Incentive Compensation Plans	(936,927)
10. Payroll Tax Expense	(272,814)
11. Directors/Officers Agreement	(207,316)
12. Executive Compensation	(856,195)
13. Employee Benefit Costs	(455,324)
14. Workers Compensation Costs	(1,126,682)
15. Relocation Costs	(319,649)
16. Storm Damage Expense	(2,363,674)
17. Storm Damage Reserve	(3,534,019)
18. Tree Trimming Costs	(2,728,721)
19. Postage Expense	(20,426)
20. Advertising	(14,384)
21. Interest on Customer Deposits	(49,141)
22. Gain on Sale of Property	(150,285)
23. Employee Rebate Costs	(15,078)
24. Depreciation Study Rates	(10,096,239)
25. EEC Depreciation	(802,862)
26. Depreciation on ECRR Plant	339,352
27. State Income Taxes	(163,557)
28. Interest Synchronization	(1,571,520)
29. Revenue Multiplier	33,490
30. Total Recommended Adjustments	(\$33,327,906)
31. Company Claim	90,040,860
32. Recommended Revenue Requirement Deficiency	<u>\$56,712,954</u>

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2007

PRO FORMA INCOME STATEMENT

	Per Company	Recommended Adjustments	Pro Forma Present Rates	Recommended Rate Adjustment	Pro Forma Proposed Rates
1. Operating Revenues	\$872,309,569	\$553,961	\$872,863,530	\$56,712,954	\$929,576,484
2. Operating Expenses	622,423,911	(15,842,318)	\$606,581,593	186,018	606,767,612
3. Depreciation and Amortization	95,215,408	(10,531,331)	84,684,077	0	84,684,077
4. Taxes Other Than Income	43,520,539	0	43,520,539	0	43,520,539
5. Taxable Income Before Interest Expenses	\$111,149,711	\$26,927,609	\$138,077,320	\$56,526,936	\$194,604,256
6. Interest Expense	51,922,857	2,389,016	54,311,873		54,311,873
7. Taxable Income	\$59,226,854	\$24,538,593	\$83,765,447	\$56,526,936	\$140,292,383
8. Income Taxes @ 39.62%	22,853,094	9,622,465	32,475,559	22,393,146	54,868,705
9. Operating Income	\$88,296,617	\$17,305,144	\$105,601,761	\$34,133,790	\$139,735,551
10. Rate Base	\$1,641,051,082		\$1,729,009,393		\$1,729,009,393
11. Rate of Return	<u>5.38%</u>		<u>6.11%</u>		<u>8.08%</u>

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2007****REVENUE REQUIREMENT SUMMARY**

	Company Claim	Recommended Adjustment	Recommended Position	
	(A)			
1. Pro Forma Rate Base	\$1,517,291,870	(\$61,753,539)	\$1,455,538,331	(B)
2. Required Cost of Capital	8.69%	-0.61%	8.08%	(C)
3. Required Return	\$131,856,029	(\$14,221,936)	\$117,634,093	
4. Operating Income @ Present Rates	79,111,646	11,656,314	90,767,960	(D)
5. Operating Income Deficiency	\$52,744,383	(\$25,878,250)	\$26,866,133	
6. Revenue Multiplier	1.6605		1.6614	(E)
7. Revenue Requirement Increase	<u>\$87,582,521</u>	<u>(\$42,946,498)</u>	<u>\$44,636,023</u>	
8. Reduction in ECRR Surcharge			\$10,288,215	(F)
9. Net Rate Increase			<u>\$34,347,808</u>	

Sources:

(A) Company Filing, Section 3, Schedule 3-A, Page 1.

(B) Schedule ACC-9S.

(C) Schedule ACC-2S.

(D) Schedule ACC-15S.

(E) Schedule ACC-38S.

(F) Attachment A to Staff Report in Docket No. 08-WSEE-849-TAR. Excludes true-up.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2007****REQUIRED COST OF CAPITAL**

	Amount	Capital Structure	Cost Rate		Weighted Cost
	(A)	(A)	(A)		
1. Common Equity	\$2,134,519,437	50.13%	9.59%	(B)	4.81%
2. Long Term Debt	2,043,332,931	47.99%	6.55%		3.14%
3. Preferred Stock	21,436,300	0.50%	4.55%		0.02%
4. Post 1970 ITCs	<u>58,959,558</u>	1.38%	8.08%		<u>0.11%</u>
5. Total Cost of Capital	\$4,258,248,226				<u>8.08%</u>

Sources:

(A) Response to KCC-155, except for common equity cost rate.

(B) Schedule ACC-3S.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

RECOMMENDED COST OF EQUITY

1. Discounted Cash Flow Result (A)	9.97%	
2. Discounted Cash Flow Weighting (B)	<u>75.00%</u>	7.48%
3. CAPM Result (C)	8.43%	
4. CAPM Weighting (B)	<u>25.00%</u>	2.11%
5. Recommended Return on Equity		<u>9.59%</u>

Sources:

(A) Schedule ACC-4S.

(B) Based on Commission's reliance primarily upon the DCF method.

(C) Schedule ACC-7S.

Schedule ACC-4S

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

DISCOUNTED CASH FLOW RESULT

1	Dividend Yield	4.35%	(A)
2	Growth in Dividend Yield	0.12%	(B)
3	Growth Rate	<u>5.50%</u>	(C)
4	Total Cost of Equity	<u>9.97%</u>	

Sources:

(A) Derived from Schedule ACC-5S.

(B) Line 1 X (50% of Line 3).

(C) Derived from Schedule ACC-6S.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2007****AVERAGE DIVIDENDS**

Company	Dividend	15 Day Average Closing Price*	Current Dividend Yield
1. Alliant Energy Corp.	1.40	33.27	4.21%
2. DPL, Inc.	1.10	24.90	4.42%
3. Great Plains Energy	1.66	24.77	6.70%
4. IDACORP, Inc.	1.20	30.19	3.97%
5. Northeast Utilities	0.85	26.10	3.26%
6. Pinnacle West Capital	2.10	33.68	6.24%
7. Puget Energy	1.00	27.42	3.65%
8. Wisconsin Energy	1.08	45.22	2.39%
9. Average			<u>4.35%</u>

* Average of 15 business days from July 28, 2008 through August 15, 2008.

Sources:

Yahoo Finance - August 18, 2008.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2007****GROWTH IN EARNINGS, DIVIDENDS, BOOK VALUE**

	Five Year Historic Earnings	Five Year Historic Dividends	Five Year Historic Bk. Value	Ten Year Historic Earnings	Ten Year Historic Dividends	Ten Year Historic Bk. Value
1. Alliant Energy Corp.	3.00%	-10.50%	0.50%	0.50%	-5.00%	1.50%
2. DPL, Inc.	-1.00%	1.00%	2.50%	1.00%	1.50%	-0.50%
3. Great Plains Energy	-	-	4.50%	0.50%	0.50%	1.50%
4. IDACORP, Inc.	-7.00%	-8.50%	2.50%	-1.00%	-4.50%	3.50%
5. Northeast Utilities	8.50%	10.00%	2.50%	11.00%	-4.50%	0.50%
6. Pinnacle West Capital	-2.50%	5.50%	3.50%	1.00%	7.00%	4.50%
7. Puget Energy	-1.00%	-9.50%	2.50%	-1.50%	-6.00%	0.50%
8. Wisconsin Energy	9.00%	-1.00%	7.00%	5.50%	-4.50%	4.00%
9. Average	<u>1.13%</u>	<u>-1.63%</u>	<u>3.19%</u>	<u>2.13%</u>	<u>-1.94%</u>	<u>1.94%</u>
	Five Year Projected Earnings	Five Year Projected Dividends	Five Year Projected Bk. Value			
1. Alliant Energy Corp.	6.00%	9.00%	6.00%			
2. DPL, Inc.	11.00%	5.00%	9.00%			
3. Great Plains Energy	1.00%	Nil	1.50%			
4. IDACORP, Inc.	2.00%	Nil	2.00%			
5. Northeast Utilities	13.50%	6.00%	6.00%			
6. Pinnacle West Capital	2.00%	2.00%	2.00%			
7. Puget Energy	5.00%	4.50%	3.50%			
8. Wisconsin Energy	8.00%	9.50%	6.50%			
9. Average	<u>6.06%</u>	<u>4.50%</u>	<u>4.56%</u>			

Sources:

Value Line Investment Survey - May 30, June 27, and August 8, 2008.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

CAPITAL ASSET PRICING MODEL RESULT

Risk Free Rate + (Beta X Market Premium)

$$4.46\% + (.81 \times 4.90\%) = \quad \quad \quad \underline{\mathbf{8.43\%}}$$

Sources:

Risk Free Rate at August 21, 2008.

Beta per Schedule ACC-8S.

Market Premium per Ibbotson SBBI: 2008 Valuation Yearbook,
Market Results for Stocks, Bonds, Bills and Inflation, 1926-2007,
Table 201, Morningstar.

Schedule ACC-8S

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

COMPARABLE GROUP BETAS

	(A)
1. Alliant Energy Corp.	0.80
2. DPL, Inc.	0.80
3. Great Plains Energy	0.80
4. IDACORP, Inc.	0.90
5. Northeast Utilities	0.75
6. Pinnacle West Capital	0.80
7. Puget Energy	0.80
8. Wisconsin Energy	0.80
9. Average	0.81

Sources:

(A) Value Line Investment Survey - May 30, June 27,
and August 8, 2008.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2007****RATE BASE SUMMARY**

	Company Claim (A)	Recommended Adjustment		Recommended Position
1. Total Utility Plant in Service	\$3,148,174,766	\$5,055,128	(B)	\$3,153,229,894
Less:				
2. Accumulated Depreciation	(1,445,322,839)	(1,128,870)	(C)	(1,446,451,709)
3. Net Utility Plant	\$1,702,851,927	\$3,926,258		\$1,706,778,185
Plus:				
4. Materials and Supplies	\$39,826,163	\$0		\$39,826,163
5. Prepayments	4,366,613	0		4,366,613
6. Working Funds	2,163	0		2,163
7. Nuclear Fuel	46,520,009	0		46,520,009
8. Fossil Fuel	43,612,114	0		43,612,114
9. Regulatory Assets	104,805,671	0		104,805,671
Less:				
10. Cost Free Capital	(\$424,692,790)	(\$4,595,594)	(D)	(\$429,288,384)
11. Sale/Leaseback LaCygne	0	(55,220,748)	(E)	(55,220,748)
12. Ratepayer Funded Reserves	0	(5,863,455)	(F)	(5,863,455)
13. Total Rate Base	<u>\$1,517,291,870</u>	<u>(\$61,753,539)</u>		<u>\$1,455,538,331</u>

Sources:

(A) Company Filing, Section 3, Schedule 3-A, Page 1 and Section 6, Schedule 6-A, Page 1.

(B) Schedules ACC-10S and ACC-11S.

(C) Schedule ACC-10S.

(D) Schedule ACC-12S.

(E) Schedule ACC-13S.

(F) Schedule ACC-14S.

Schedule ACC-10S

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

UTILITY PLANT IN SERVICE

1. ECRR Plant in Service	\$41,007,733	(A)
2. ECRR - CWIP	<u>43,487,904</u>	(B)
3. Total ECRR Plant	84,495,637	
4. Accumulated Depreciation	<u>(1,128,870)</u>	(A)
5. Net Adjustment	<u>\$83,366,767</u>	

Sources:

(A) Company Filing, Section 3, Schedule 3-C, page 1.

(B) Company Workpapers, Tab 35.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

CONSTRUCTION WORK IN PROGRESS

1. Company Claim	\$150,061,479	(A)
2. CWIP In-Service	<u>\$70,620,970</u>	(B)
3. Recommended Adjustment	<u>(\$79,440,509)</u>	

Sources:

(A) Company Filing, Section 4, Schedule 4-C, Page 1.

(B) Response to CURB-253.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

COST FREE CAPITAL

1. SFAS 106 WCNOG		\$5,179,955	(A)
2. SFAS 87 WCNOG		<u>2,430,535</u>	(A)
3. Recommended Adjustment		\$7,610,490	
4. ADIT @	39.62%	<u>3,014,896</u>	
5. Net Rate Base Adjustment		<u>\$4,595,594</u>	

Sources:

(A) Response to KCC-318.

Schedule ACC-13S

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

SALE AND LEASEBACK OF LACYGNE

1. ADIT On Gain	(A) \$52,616,356
2. Unamortized Gain	(119,522,165)
3. Unamortized Refinancing Cost	<u>11,685,061</u>
4. Total Rate Base Adjustment	<u>(\$55,220,748)</u>

Sources:

(A) Response to CURB-119.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

RATEPAYER FUNDED RESERVES

1. Environmental Reserves	836,541	(A)
2. Property Insurance Reserve	3,385,914	(A)
3. Uncollectible Reserve	<u>1,641,000</u>	(B)
4. Total Reserves	<u>\$5,863,455</u>	

Sources:

(A) Company Workpaper, Tab 9.

(B) Response to CURB-69.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2007****OPERATING INCOME SUMMARY**

		Schedule No.
1. Company Claim	\$79,111,646	1S
2. Weather Normalization	463,873	16S
3. Bad Debt Expense	167,245	17S
4. Salaries and Wages	1,303,866	18S
5. Incentive Compensation Plans	374,152	19S
6. Payroll Tax Expense	71,123	20S
7. Directors/Officers Agreement	83,477	21S
8. Executive Compensation	413,220	22S
9. Employee Benefits Costs	41,005	23S
10. Workers Compensation Costs	464,730	24S
11. Relocation Costs	128,709	25S
12. Storm Damage Expense	108,304	26S
13. Storm Damage Reserves	1,352,338	27S
14. Tree Trimming Costs	1,643,304	28S
15. Postage Expense	12,301	29S
16. Advertising Expense	5,792	30S
17. Interest on Customer Deposits	14,783	31S
18. Employee Rebate Costs	9,080	32S
19. Depreciation Study Rates	6,404,627	33S
20. Depreciation on ECRR Plant	(583,632)	34S
21. State Income Taxes	83,623	35S
22. Interest Synchronization	<u>(905,605)</u>	36S
23. Net Operating Income	<u>\$90,767,960</u>	

Schedule ACC-16S

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

WEATHER NORMALIZATION

1. Revenue Normalization - 30 Year NOAA		(\$4,106,035)	(A)
2. Incremental Energy Expenses		<u>(863,255)</u>	(B)
3. Net Revenue Normalization		(\$3,242,780)	
4. Income Taxes @	39.62%	<u>(1,284,627)</u>	
5. Operating Income Impact		(\$1,958,152)	
6. Company Claim		<u>(2,422,025)</u>	(C)
7. Recommended Adjustment		<u>\$463,873</u>	

Sources:

(A) Response to CURB-19.

(B) Based on volume adjustment of 78,378,018 per the response to CURB-19 and unit cost of \$0.011014 per Company Workpaper, Tab 1.

(C) Company Filing, Section 9, Schedule 9-B, page 1.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

BAD DEBT EXPENSE

1. Company Claim		\$276,964	(A)
2. Income Taxes @	39.62%	<u>109,719</u>	
3. Operating Income Impact		<u>\$167,245</u>	

Sources:

(A) Response to KIC-2-154.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2007****SALARIES AND WAGES**

1. Annualized 2007 Expense		\$53,092,158	(A)
2. Pro Forma Increase		<u>3.00%</u>	(B)
3. Pro Forma Salary and Wage Costs		\$54,684,923	
4. Test Year Costs		<u>47,659,207</u>	(A)
5. Post Test Year Increase		\$7,025,716	
6. Additions/Terminations		<u>256,795</u>	(A)
7. Recommended Adjustment		\$7,282,511	
8. Percentage Expensed		<u>78.29%</u>	(C)
9. Post Test Year Expense Increase		\$5,701,478	
10. Company Claim		<u>7,984,712</u>	(A)
11. Adjustment to Company Claim		\$2,283,234	
12. Allocation to Transmission @	5.43%	<u>123,980</u>	(D)
13. Recommended Adjustment		\$2,159,255	
14. Income Taxes @	39.62%	<u>855,389</u>	
15. Operating Income Impact		<u>\$1,303,866</u>	

Sources:

(A) Company Workpapers, Tab 8.

(B) Recommendation of Ms. Crane.

(C) Expense ratio per the response to CURB-41.

(D) Percentage derived from Company Workpaper.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2007****INCENTIVE COMPENSATION PLANS**

1. Company Claim	\$4,177,051	(A)
2. Allocation to Shareholders @ 50%	<u>2,088,526</u>	(B)
3. Recommended Adjustment	\$2,088,526	
4. Allocation to WES @ 40.07%	836,872	(C)
5. Percentage Expensed	<u>78.29%</u>	(D)
6. Recommended Expense Adjustment	\$655,187	
7. Allocation to Transmission @ 5.43%	<u>35,577</u>	(E)
8. Net Expense Adjustment	\$619,611	
9. Income Taxes @	39.62%	<u>245,459</u>
10. Operating Income Impact	<u>\$374,152</u>	

Sources:

(A) Response to CURB-46.

(B) Recommendation of Ms. Crane.

(C) Based on benefit allocations per Company Workpaper, Tab 7.

(D) Expense ratio per the response to CURB-41.

(E) Percentage derived from Company workpaper.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2007****PAYROLL TAX EXPENSE**

1. Salary and Wage Adjustment		\$2,159,255	(A)
2. Incentive Compensation Adjustment		<u>619,611</u>	(B)
3. Total Adjustments		\$1,539,644	
4. Payroll Tax Rate		<u>7.65%</u>	(C)
5. Payroll Tax Adjustment		\$117,783	
6. Income Taxes @	39.62%	<u>46,660</u>	
7. Operating Income Impact		<u>\$71,123</u>	

Sources:

(A) Schedule ACC-18S.

(B) Schedule ACC-19S.

(C) Reflects statutory rate.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

DIRECTORS/OFFICERS AGREEMENT

1. Recommended Adjustments		\$345,000	(A)
2. Allocation to WES		<u>40.07%</u>	(B)
3. Adjustment to WES		\$138,242	
4. Income Taxes @	39.62%	<u>54,764</u>	
5. Operating Income Impact		<u>\$83,477</u>	

Sources:

(A) Response to KCC-62.

(B) Percentage per benefit allocations per Company Workpaper, Tab 7.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2007****EXECUTIVE COMPENSATION**

1. Compensation Other Than Salary		\$3,415,565	(A)
2. Allocation to Shareholders		<u>50.00%</u>	(B)
3. Recommended Adjustment		\$1,707,783	
4. Allocation to WES (%)		<u>40.07%</u>	(C)
5. Allocation to WES (\$)		\$684,308	
6. Income Taxes @	39.62%	<u>271,089</u>	
7. Operating Income Impact		<u>\$413,220</u>	

Sources:

(A) Response to CURB-52.

(B) Recommendation of Ms. Crane.

(C) Based on benefit allocations per Company Workpaper, Tab 7.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

EMPLOYEE BENEFIT COSTS

1. Company Claimed Adjustment		\$312,786	(A)
2. Capitalization Ratio		<u>21.71%</u>	(B)
3. Recommended Expense Adjustment		\$67,906	
4. Income Taxes @	39.62%	<u>26,901</u>	
5. Operating Income Impact		<u>\$41,005</u>	

Sources:

(A) Company Filing, Section 9, Schedule 9-B, page 1.

(B) Ratio per the response to CURB-41.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

WORKERS COMPENSATION COSTS

1. Normalized Annual Cost		366,345	(A)
2. Company Claim		<u>1,135,956</u>	(A)
3. Recommended Adjustment		\$769,611	
4. Income Taxes @	39.62%	<u>304,881</u>	
5. Operating Income Impact		<u>\$464,730</u>	

Sources:

(A) Response to KCC-34.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2007****RELOCATION COSTS**

1. Test Year Costs	\$1,111,944	(A)
2. Five Year Average	<u>580,008</u>	(B)
3. Recommended Adjustment	\$531,936	
4. Allocation to WES (%)	<u>40.07%</u>	(C)
5. Allocation to WES (\$)	\$213,147	
6. Income Taxes @	39.62% <u>84,438</u>	
7. Operating Income Impact	<u>\$128,709</u>	

Sources:

(A) Response to KCC-108.

(B) Percentage based on benefits allocation per Company
Workpaper, Tab 7.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2007****STORM DAMAGE EXPENSE**

1 Total Deferred Costs		\$3,587,127	(A)
2. Recommended Amortization Period		<u>5</u>	(B)
3. Annual Amortization		\$717,425	
4. Company Claim		<u>896,782</u>	(A)
5. Recommended Adjustment		\$179,357	
6. Income Taxes @	39.62%	<u>71,052</u>	
7. Operating Income Impact		<u>\$108,304</u>	

Sources:

(A) Company Workpapers, Tab 30.

(B) Recommendation of Ms. Crane.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

STORM DAMAGE RESERVE

1. Recommended Adjustment		\$2,239,526	(A)
2. Income Taxes @	39.62%	<u>887,188</u>	
3. Operating Income Impact		<u>\$1,352,338</u>	

Sources:

(A) Company Workpapers, Tab 9.

Schedule ACC-28S

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

TREE TRIMMING COSTS

1. Test Year Cost	\$18,616,137	(A)
2. Recommended Increase (%)	<u>25.00%</u>	(B)
3. Recommended Increase (\$)	\$4,654,034	
4. Company Claim	<u>10,096,790</u>	(A)
5. Recommended Adjustment	\$5,442,756	
6. Allocation to WES @ 50%	2,721,378	(C)
7. Income Taxes @	39.62% <u>1,078,074</u>	
8. Operating Income Impact	<u>\$1,643,304</u>	

Sources:

(A) Company Workpapers, Tab 14.

(B) Recommendation of Ms. Crane.

(C) Allocation per Company Workpapers, Tab 14.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2007****POSTAGE EXPENSE**

1. Test Year Postage Costs		\$1,745,457	(A)
2. Percentage Increase		<u>4.35%</u>	(B)
3. Increase		\$75,927	
4. Company Claim		<u>96,298</u>	(C)
5. Recommended Adjustment		\$20,371	
6. Income Taxes @	39.62%	<u>8,070</u>	
7. Operating Income Impact		<u>\$12,301</u>	

Sources:

(A) Company Workpapers, Tab 15.

(B) Based on 2007 and 2008 increases to first class mail.

(C) Company Filing, Section 9, Schedule 9-B, page 3.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

ADVERTISING EXPENSES

1. Image Advertising Included in Cost of Service		\$23,937	(A)
2. Allocation to WES (%)		<u>40.07%</u>	(B)
3. Allocation to WES (\$)		\$9,592	
4. Income Taxes @	39.62%	<u>3,800</u>	
5. Operating Income Impact		<u>\$5,792</u>	

Sources:

(A) Response to KCC-46.

(B) Company Workpapers, Tab 12.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

INTEREST ON CUSTOMER DEPOSITS

1. Company Claim		\$321,846	(A)
2. Transmission Allocation		<u>7.61%</u>	(B)
3. Recommended Adjustment		\$24,482	
4. Income Taxes @	39.62%	<u>9,699</u>	
5. Operating Income Impact		<u>\$14,783</u>	

Sources:

(A) Company Filing, Section 9, Schedule 9-B, page 2.

(B) Company Filing, Section 14, Schedule 14-A, page 1.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

EMPLOYEE REBATE COSTS

1. Recommended Adjustment		30,075	(A)
2. Allocation to WES (%)		<u>50.00%</u>	(B)
3. Allocation to WES (\$)		\$15,038	
4. Income Taxes @	39.62%	<u>5,957</u>	
5. Operating Income Impact		<u>\$9,080</u>	

Sources:

(A) Response to CURB-240.

(B) Assumes equal split between WEN and WES.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

DEPRECIATION STUDY RATES

1. Depreciation Study		\$10,181,082	(A)
2. Difference in Depreciation Rates		<u>425,239</u>	(A)
3. Total Recommended Adjustment		\$10,606,321	
4. Income Taxes @	39.62%	<u>4,201,694</u>	
5. Operating Income Impact		<u>\$6,404,627</u>	

Sources:

(A) Testimony of Mr. Majoros.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

DEPRECIATION ON ECRR PLANT

1. Total Recommended Adjustment		\$966,518	(A)
2. Income Taxes @	39.62%	<u>382,886</u>	
3. Operating Income Impact		<u>\$583,632</u>	

Sources:

(A) Company Filing, Section 9, Schedule 9-B, page 5.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

STATE INCOME TAXES

1. Composite Rate @ 7.1% SIT	39.62%	(A)
2. Composite Rate @ 7.35% SIT	<u>39.78%</u>	(B)
3. Recommended Adjustment (%)	0.41%	(C)
4. Company Claim	<u>20,160,734</u>	(D)
5. Operating Income Impact	<u>\$83,623</u>	(E)

Sources:

(A) Schedule ACC-38S.

(B) See Schedule ACC-36-N, Docket No. 05-WSEE-981-RTS.

(C) (Line 2 - Line 1) / Line 2.

(D) Company Filing, Section 11, Schedule 11-A, page 1 (excludes ITC).

(E) Line 3 X Line 4.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2007****INTEREST SYNCHRONIZATION**

1. Pro Forma Rate Base	\$1,455,538,331	(A)
2. Weighted Cost of Debt	<u>3.14%</u>	(B)
3. Pro Forma Interest Expense - LTD	\$45,721,564	
4. Company Claim	<u>48,007,580</u>	(C)
5. Decrease in Taxable Income	(\$2,286,016)	
6. Income Taxes @ 39.62%	<u>(\$905,605)</u>	

Sources:

(A) Schedule ACC-9S.

(B) Schedule ACC-2S.

(C) Company Filing, Section 11, Schedule 11-C, Page 1.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2007****INCOME TAX FACTOR**

1. Revenue	100.00%	
2. State Income Tax Rate	<u>7.10%</u>	(A)
3. Federal Taxable Income	92.90%	
4. Income Taxes @ 35%	<u>32.52%</u>	(A)
5. Operating Income	60.39%	
6. Total Tax Rate	<u>39.62%</u>	(B)

Sources:

(A) Reflects statutory rates.

(B) Line 2 + Line 4.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

REVENUE MULTIPLIER

1. Revenue	100.000000	
2. Uncollectibles	<u>0.324000</u>	(A)
3. Net Revenue	99.676000	
4. State Income Taxes @ 7.1%	<u>7.076996</u>	(A)
5. Federal Taxable Income	92.599004	
6. Federal Income Taxes @ 35%	<u>32.409651</u>	(B)
7. Operating Income	60.189353	
8. Revenue Multiplier	<u>1.661423</u>	(C)

Sources:

(A) Reflects statutory rates.

(B) Line 2 + Line 4.

(C) Line 1 / Line 7.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2007****REVENUE REQUIREMENT IMPACT OF ADJUSTMENTS**

1. Rate of Return	(\$15,328,360)
Rate Base Adjustments:	
2. ECRR Plant	11,187,776
3. Construction Work In Progress	(10,660,874)
4. Regulatory Assets	0
5. Cost Free Capital	(616,726)
6. Sale/Leaseback LaCygne	(7,410,595)
7. Ratepayer Funded Reserves	(786,873)
Operating Income Adjustments	
8. Weather Normalization	(770,265)
9. Bad Debt Expense	(277,711)
10. Salaries and Wages	(2,165,081)
11. Incentive Compensation Plans	(621,282)
12. Payroll Tax Expense	(118,101)
13. Directors/Officers Agreement	(138,615)
14. Executive Compensation	(686,155)
15. Employee Benefits Costs	(68,089)
16. Workers Compensation Costs	(771,688)
17. Relocation Costs	(213,722)
18. Storm Damage Expense	(179,841)
19. Storm Damage Reserves	(2,245,569)
20. Tree Trimming Costs	(2,728,721)
21. Postage Expense	(20,426)
22. Advertising Expense	(9,617)
23. Interest on Customer Deposits	(24,548)
24. Employee Rebate Costs	(15,078)
25. Depreciation Study Rates	(10,634,940)
26. Depreciation on ECRR Plant	969,126
27. State Income Taxes	(138,857)
28. Interest Synchronization	1,503,766
29. Revenue Multiplier	24,568
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30. Total Recommended Adjustments	(\$42,946,498)
31. Company Claim	87,582,521
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32. Recommended Revenue Requirement Deficiency	<u>\$44,636,023</u>

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2007

PRO FORMA INCOME STATEMENT

	Per Company	Recommended Adjustments	Pro Forma Present Rates	Recommended Rate Adjustment	Pro Forma Proposed Rates
1. Operating Revenues	\$666,684,265	\$768,192	\$667,452,457	\$44,636,023	\$712,088,480
2. Operating Expenses	439,650,380	(10,256,568)	429,393,812	144,621	429,538,433
3. Depreciation and Amortization	100,778,774	(9,639,803)	91,138,971	0	91,138,971
4. Taxes Other Than Income	28,323,849	0	28,323,849	0	28,323,849
5. Taxable Income Before Interest Expenses	\$97,931,262	\$20,664,563	\$118,595,825	\$44,491,403	\$163,087,227
6. Interest Expense	48,007,580	(2,286,016)	45,721,564		45,721,564
7. Taxable Income	\$49,923,682	\$22,950,579	\$72,874,261	\$44,491,403	\$117,365,663
8. Income Taxes @ 39.62%	18,819,619	9,008,249	27,827,868	17,625,269	45,453,137
9. Operating Income	\$79,111,643	\$11,656,314	\$90,767,957	\$26,866,133	\$117,634,090
10. Rate Base	\$1,517,291,870		\$1,455,538,331		\$1,455,538,331
11. Rate of Return	<u>5.21%</u>		<u>6.24%</u>		<u>8.08%</u>