

WESTAR ENERGY NORTH
Electric Operations
Pro Forma Depreciation and Amortization Expense
Test Year Ended December 31, 2007

Line No.	Description	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
			Balance Per Books (Schedule 10-B)	Eliminating Entries (Schedule 10-B)	Adjusted Book (Schedule 10-B)	Pro Forma Adjustments (Schedule 10-C)	Pro Forma Balance
	Depreciation Expense						
1	Intangible Plant		\$0	\$0	\$0	\$0	\$0
2	Steam Production		46,827,917	(5,095,217)	41,732,700	6,112,938	47,845,638
3	Nuclear Production		0	0	0	0	0
4	Other Production		5,241,114	(8,340,933)	(3,099,819)	5,505,024	2,405,205
5	Transmission Plant		8,342,151	0	8,342,151	0	8,342,151
6	Distribution Plant		21,472,392	(36,128)	21,436,264	390,388	21,826,652
7	General Plant		8,478,127	(466,204)	8,011,923	(427,803)	7,584,120
8	Total Depreciation Expense		90,361,701	(13,938,482)	76,423,219	11,580,547	88,003,766
	Amortization Expense						
9	Intangible Plant		1,193,444	0	1,193,444	0	1,193,444
10	Distribution Plant		0	0	0	0	0
11	Transmission Plant		0	0	0	0	0
12	General Plant		368,755	0	368,755	0	368,755
13	Other Amortization		(4,258,481)	4,258,481	0	5,649,442	5,649,442
14	Total Amortization Expense		(2,696,282)	4,258,481	1,562,199	5,649,442	7,211,641
15	Total Depreciation and Amortization Expense		\$87,665,419	(\$9,680,001)	\$77,985,418	\$17,229,989	\$95,215,407

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 Functional Classification Detail
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Line No.	Description Col. 1	Operating Expense Col. 2	Transmission Reclassification Col. 3	Miscellaneous Eliminations Col. 4	Transmission Elimination Col. 5	Total Decrease Col. 6	Adjusted Depreciation Expense Col. 7
	Depreciation Expense						
1	Intangible Plant	\$0	\$0	\$0	\$0	0	\$0
2	Steam Production	46,827,917	1,217	(5,095,217)	0	(5,094,000)	41,733,917
3	Nuclear Production	0	0	0	0	0	0
4	Other Production	5,241,114	0	0	0	0	5,241,114
5	Transmission Plant	8,342,151	(1,217)	545,091	(8,886,025)	(8,342,151)	0
6	Distribution Plant	21,472,392	0	(36,128)	0	(36,128)	21,436,264
7	General Plant	8,478,127	0	0	(466,204)	(466,204)	8,011,923
8	Total Depreciation Expense	90,361,701	0	(4,586,254)	(9,352,229)	(13,938,483)	76,423,219
	Amortization Expense						
9	Intangible Plant	1,193,444	0	0	0	0	1,193,444
10	Distribution Plant	0	0	0	0	0	0
11	Transmission Plant	0	0	0	0	0	0
12	General Plant	368,755	0	0	0	0	368,755
13	Other Amortization	(4,258,481)	0	4,258,481	0	4,258,481	0
14	Total Amortization Expense	(2,696,282)	0	4,258,481	0	4,258,481	1,562,199
15	Total Depreciation and Amortization Expense	\$87,665,419	\$0	(\$327,773)	(\$9,352,229)	(\$9,680,002)	\$77,985,418

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Electric Operations

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Explanation of Elimination Adjustments to Depreciation and Amortization Expense
Test Year Ended December 31, 2007

Line No.	Description	Col. 1		Col. 2		Col. 3	
		Increase	Decrease	Increase	Decrease		
<u>Elimination Adjustment No. 1 - Transmission Reclassification</u>							
1	Steam Production			1,217	0		
2	Transmission Plant				1,217		
To reclassify lead lines from transmission to generation							
<u>Elimination Adjustment No. 2 - Miscellaneous Eliminations</u>							
Depreciation Expense							
3	Steam Production			\$0		\$5,095,217	
4	Transmission Plant			545,091		0	
5	Distribution Plant			0		36,128	
6	Amortization						
	Other Amortization			4,258,481		0	
To eliminate miscellaneous adjustments not includable in rate making							
<u>Elimination Adjustment No. 3 - Transmission Elimination</u>							
7	Transmission Plant			0		8,886,025	
8	General Plant			0		466,204	
To exclude transmission expenses							

WESTAR ENERGY NORTH

Electric Operations

Summary of Pro Forma Adjustments to Depreciation and Amortization Expense (a)
Test Year Ended December 31, 2007

Line No.	Description Col. 1	No. 1 Annualized Depreciation Col. 2	No. 2 Depreciation Study Col. 3	No. 3 Merger Savings Col. 4	No. 4 Difference in Depreciation Rates Col. 5	No. 5 ECRR Col. 6	No. 6 Transmission Portion of Adjustments Col. 7
	Depreciation Expense						
1	Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0
2	Steam Production	(3,277,595)	9,728,972	0	0	(338,439)	0
3	Nuclear Production	0	0	0	0	0	0
4	Other Production	(163,922)	12,328	0	0	0	0
5	Transmission Plant	0	0	0	0	0	0
6	Distribution Plant	390,388	0	0	0	0	0
7	General Plant	(452,696)	0	0	0	0	24,893
8	Total Depreciation Expense	<u>(3,503,825)</u>	<u>9,741,300</u>	<u>0</u>	<u>0</u>	<u>(338,439)</u>	<u>24,893</u>
	Amortization Expense						
9	Intangible Plant	0	0	0	0	0	0
10	Distribution Plant	0	0	0	0	0	0
11	Transmission Plant	0	0	0	0	0	0
12	General Plant	0	0	0	0	0	0
13	Other Amortization	0	0	5,321,673	327,769	0	0
14	Total Amortization Expense	<u>0</u>	<u>0</u>	<u>5,321,673</u>	<u>327,769</u>	<u>0</u>	<u>0</u>
15	Total Depreciation and Amortization Expense	<u>(\$3,503,825)</u>	<u>\$9,741,300</u>	<u>\$5,321,673</u>	<u>\$327,769</u>	<u>(\$338,439)</u>	<u>\$24,893</u>

Note:

(a) See Schedule 10-D for explanation of pro forma adjustments.

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Electric Operations
Summary of Pro Forma Adjustments to Depreciation and Amortization Expense (a)
Test Year Ended December 31, 2007

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Line No.	Description	Total Operations Depreciation and Amortization			
		No. 7 Spring Creek Col. 2	No. 8 Emporia Energy Center Col. 3	No. 9 Pro Forma Adjustments Col. 4	
	Depreciation Expense				
1	Intangible Plant	\$0	\$0	\$0	
2	Steam Production	0	0	6,112,938	
3	Nuclear Production	0	0	0	
4	Other Production	(1,448,521)	7,105,139	5,505,024	
5	Transmission Plant	0	0	0	
6	Distribution Plant	0	0	390,388	
7	General Plant	0	0	(427,803)	
8	Total Depreciation Expense	<u>(\$1,448,521)</u>	<u>\$7,105,139</u>	<u>\$11,580,547</u>	
	Amortization Expense				
9	Intangible Plant	\$0	\$0	\$0	
10	Distribution Plant	0	0	0	
11	Transmission Plant	0	0	0	
12	General Plant	0	0	0	
13	Other Amortization	0	0	5,649,442	
14	Total Amortization Expense	<u>\$0</u>	<u>\$0</u>	<u>\$5,649,442</u>	
15	Total depreciation and amortization expense	<u>(\$1,448,521)</u>	<u>\$7,105,139</u>	<u>\$17,229,989</u>	

Note:
(a) See Schedule 10-D for explanation of pro forma adjustments.

WESTAR ENERGY NORTH
Electric Operations
Explanation of Pro Forma Adjustments to Depreciation and Amortization Expense
Test Year Ended December 31, 2007

Line No.	Description	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 1 - Annualized Depreciation</u>		
1	Steam Production Plant	\$0	\$3,277,595
2	Other Production Plant	0	163,922
3	Distribution Plant	390,388	0
4	General Plant	0	452,696
	To annualize depreciation expense based on plant in service at the end of the test year		
	<u>Adjustment No. 2 - Depreciation Study</u>		
5	Steam Production Plant	9,728,972	0
6	Other Production Plant	12,328	0
	To reflect changes due to proposed revisions to depreciation accrual rates		
	<u>Adjustment No. 3 - Merger Savings</u>		
7	Other Amortization	5,321,673	0
	To include the acquisition premium resulting from KPL/KG&E merger		

WESTAR ENERGY NORTH
Electric Operations
Explanation of Pro Forma Adjustments to Depreciation and Amortization Expense
Test Year Ended December 31, 2007

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 4 - Difference in Depreciation Rates</u>		
1	Other Amortization To reflect the difference in depreciation booked versus the KCC rate for the period 08/01/2001 thru 03/02/2002	\$327,769	\$0
	<u>Adjustment No. 5 - ECRR</u>		
2	Steam Production To reflect the removal of depreciation expense on environmental equipment recovered under the ECRR tariff	0	\$338,439
	<u>Adjustment No. 6 - Transmission Portion of Adjustments</u>		
3	General Plant To reflect the removal of transmission costs and the inclusion of the SPP transmission revenues and expenses	24,893	0

WESTAR ENERGY NORTH
Electric Operations
Explanation of Pro Forma Adjustments to Depreciation and Amortization Expense
Test Year Ended December 31, 2007

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 7 - Spring Creek</u>		
1	Other Production To reflect Spring Creek in Westar South	\$0	\$1,448,521
	<u>Adjustment No. 8 - Emporia Energy Center</u>		
2	Other Production To include Emporia Energy Center expenses	7,105,139	0

WESTAR ENERGY NORTH
 Electric Operations
 Summary of Depreciation Rates
 Test Year Ended December 31, 2007

Line No.	Account Number	Description Col. 1	Depreciation Rates	
			Current Depreciation Rates Col. 2	Proposed Depreciation Rates Col. 3
Depreciation Rates				
Production - Jeffrey Energy Center, Unit 1				
1	311	Structures and Improvements	1.950%	1.570%
2	312	Boiler Plant Equipment	2.500%	3.380%
3	312.1	Boiler Plant Equipment - Pollution Control	5.770%	4.440%
4	314	Turbogenerator Units	3.630%	4.990%
5	315	Accessory Electric Equipment	2.040%	2.810%
6	316	Misc. Power Plant Equipment	2.410%	2.390%
Production - Jeffrey Energy Center, Unit 2				
7	311	Structures and Improvements	1.950%	1.570%
8	312	Boiler Plant Equipment	2.500%	3.380%
9	312.1	Boiler Plant Equipment - Pollution Control	5.770%	4.440%
10	314	Turbogenerator Units	3.630%	4.990%
11	315	Accessory Electric Equipment	2.040%	2.810%
12	316	Misc. Power Plant Equipment	2.410%	2.390%
Production - Jeffrey Energy Center, Units 3 & 4				
13	311	Structures and Improvements	1.950%	1.570%
14	312	Boiler Plant Equipment	2.500%	3.380%
15	312.1	Boiler Plant Equipment - Pollution Control	5.770%	4.440%
16	314	Turbogenerator Units	3.630%	4.990%
17	315	Accessory Electric Equipment	2.040%	2.810%
18	316	Misc. Power Plant Equipment	2.410%	2.390%

WESTAR ENERGY NORTH
Electric Operations
Summary of Depreciation Rates
Test Year Ended December 31, 2007

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Line No.	Account Number	Description Col. 1	Current Depreciation Rates Col. 2	Proposed Depreciation Rates Col. 3
Depreciation Rates (cont.)				
Production - Jeffrey Energy Center Common Facilities				
1	311	Structures and Improvements	1.950%	1.570%
2	312	Boiler Plant Equipment	2.500%	3.380%
3	312.1	Boiler Plant Equipment - Pollution Control	5.770%	4.440%
4	314	Turbogenerator Units	3.630%	4.990%
5	315	Accessory Electric Equipment	2.040%	2.810%
6	316	Misc. Power Plant Equipment	2.410%	2.390%
Production - Tecumseh Energy Center, Units 7 & 8				
7	311	Structures and Improvements	1.950%	2.830%
8	312	Boiler Plant Equipment	3.120%	5.550%
9	312.1	Boiler Plant Equipment - Pollution Control	7.680%	7.350%
10	314	Turbogenerator Units	5.080%	8.400%
11	315	Accessory Electric Equipment	3.550%	5.810%
12	316	Misc. Power Plant Equipment	4.080%	4.200%
Production - Lawrence Energy Center, Units 3, 4 & 5 and Common Facilities				
13	311	Structures and Improvements	0.700%	2.600%
14	312	Boiler Plant Equipment	1.850%	4.220%
15	312.1	Boiler Plant Equipment - Pollution Control	6.040%	6.010%
16	314	Turbogenerator Units	3.950%	5.470%
17	315	Accessory Electric Equipment	2.570%	4.680%
18	316	Misc. Power Plant Equipment	3.980%	4.000%

WESTAR ENERGY NORTH
 Electric Operations
 Summary of Depreciation Rates
 Test Year Ended December 31, 2007

Line No.	Account Number	Description Col. 1	Current Depreciation Rates Col. 2	Proposed Depreciation Rates Col. 3
Depreciation Rates (cont.)				
Production - Hutchinson Energy Center, Units 1, 2, 3 & 4				
1	311	Structures and Improvements	0.000%	1.870%
2	312	Boiler Plant Equipment	0.540%	7.080%
3	312.1	Boiler Plant Equipment - Pollution Equipment	0.000%	9.260%
4	314	Turbogenerator Units	4.190%	7.410%
5	315	Accessory Electric Equipment	0.000%	3.840%
6	316	Misc. Power Plant Equipment	1.070%	3.830%
Other Production - Gas Turbines (TEC, HEC & AEC)				
7	341	Structures and Improvements (TEC)	0.110%	0.110%
8	342	Fuel Holders, Producers & Accessories (HEC)	1.160%	1.160%
9	344	Generators	0.000%	0.000%
10	345	Accessory Electric Equipment (TEC)	0.520%	0.520%
11	345	Accessory Electric Equipment (HEC)	2.910%	2.910%
12	345	Accessory Electric Equipment (AEC)	0.160%	0.160%
13	346	Misc Power Plant Equipment (AEC)	0.610%	0.610%
Other Production - JEC Wind Turbines				
14	341	Structures and Improvements	6.360%	7.730%
15	344	Generators	6.300%	7.100%
16	345	Accessory Electric Equipment	6.170%	6.880%
17	346	Misc Power Plant Equipment	6.270%	7.070%

WESTAR ENERGY NORTH
 Electric Operations
 Summary of Depreciation Rates
 Test Year Ended December 31, 2007

Line No.	Account Number	Description Col. 1	Current Depreciation Rates Col. 2	Proposed Depreciation Rates Col. 3
Depreciation Rates (cont.)				
Other Production - Gordon Evans Gas Turbines				
1	341	Structures and Improvements	2.500%	2.500%
2	342	Fuel Holders, Producers & Accessories	2.500%	2.500%
3	344	Generators	3.040%	3.040%
4	345	Accessory Electric Equipment	2.760%	2.760%
5	346	Misc Power Plant Equipment	2.440%	2.440%
MKEC				
6	311	Structures and Improvements	1.950%	0.000%
7	312	Boiler Plant Equipment	2.500%	0.000%
8	314	Turbogenerator Units	5.770%	0.000%
9	315	Accessory Electric Equipment	3.630%	0.000%
10	316	Misc. Power Plant Equipment	2.040%	0.000%
Transmission				
11	352	Structures and Improvements	0.000%	0.000%
12	353	Station Equipment	0.000%	0.000%
13	354	Towers and Fixtures	0.000%	0.000%
14	355	Poles and Fixtures	0.000%	0.000%
15	356	Overhead Conductors and Devices	0.000%	0.000%
16	357	Underground Conduit	0.000%	0.000%
17	358	Underground Conductors and Devices	0.000%	0.000%
18	359	Roads and Trails	0.000%	0.000%

WESTAR ENERGY NORTH
 Electric Operations
 Summary of Depreciation Rates
 Test Year Ended December 31, 2007

Line No.	Account Number	Description Col. 1	Current Depreciation Rates Col. 2	Proposed Depreciation Rates Col. 3
Depreciation Rates (cont.)				
Distribution				
1	361	Structures and Improvements	2.020%	2.020%
2	362	Station Equipment	2.080%	2.080%
3	364	Poles, Towers, and Fixtures	3.230%	3.230%
4	365	Overhead Conductors and Devices	3.330%	3.330%
5	366	Underground Conduit	2.090%	2.090%
6	367	Underground Conductors and Devices	2.720%	2.720%
7	368	Line Transformers	2.090%	2.090%
8	369	Services	1.430%	1.430%
9	370	Meters	2.130%	2.130%
10	371	Installations on Customer Premises	0.000%	0.000%
11	372	Leased Property on Customer Premises	4.860%	4.860%
12	373	Street Lighting and Signal Systems	4.310%	4.310%
General Plant				
13	390.1	Structures and Improvements	3.520%	3.520%
14	390.2	Leasehold Improvements	3.520%	3.520%
15	391	Office Furniture and Equipment	5.540%	5.540%
16	391.1	Computer and Electronic Equipment	9.510%	9.510%
17	392	Transportation Equipment	10.380%	10.380%
18	393	Stores Equipment	5.950%	5.950%
19	394	Tools, Shop and Garage Equipment	4.080%	4.080%
20	395	Laboratory Equipment	8.550%	8.550%
21	396	Power Operated Equipment	1.090%	1.090%
22	397	Communication Equipment	4.800%	4.800%
23	398	Miscellaneous Equipment	3.520%	3.520%

WESTAR ENERGY NORTH
 Electric Operations
 Pro Forma Taxes Chargeable to Operations
 Test Year Ended December 31, 2007

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 Schedule 11-A
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Line No.	Description Col. 1	Schedule References Col. 2	Balance Per Books Col. 3	Eliminating Entries Col. 4	Adjusted Book Balance Col. 5	Pro Forma Adjustments Col. 6	KCC Pro Forma Adjusted Balance Col. 7
Taxes Other Than Income Taxes:							
1	Payroll Taxes	11-B	\$4,911,173	(\$270,061)	\$4,641,112	\$679,655	\$5,320,767
2	Real Estate and Personal Property Taxes	11-B	49,232,443	(6,756,661)	42,475,782	0	42,475,782
3	Other Taxes	11-B	538,649	(29,619)	509,030	(453,745)	55,285
4	Total Taxes Other Than Income Taxes		<u>54,682,265</u>	<u>(7,056,341)</u>	<u>47,625,924</u>	<u>225,910</u>	<u>47,851,834</u>
Income Taxes:							
5	Income Taxes - Current	11-E	2,491,429	14,086,699	16,578,128	(33,689,506)	(17,111,378)
6	Provision for Deferred Income Taxes	11-F	48,312,042	(25,838,279)	22,473,763	18,384,674	40,858,437
7	Investment Tax Credit - Net	11-F	(554,721)	141,789	(412,932)	(481,033)	(893,965)
8	Total Income Taxes		<u>50,248,750</u>	<u>(11,609,791)</u>	<u>38,638,959</u>	<u>(15,785,865)</u>	<u>22,853,094</u>
9	Total Taxes Chargeable to Operations		<u>\$104,931,015</u>	<u>(\$18,666,132)</u>	<u>\$86,264,883</u>	<u>(\$15,559,955)</u>	<u>\$70,704,928</u>

WESTAR ENERGY NORTH
 Electric Operations
 Pro Forma Taxes Other Than Income Taxes
 Test Year Ended December 31, 2007

Section 11
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Line No.	Description Col. 1	Schedule References Col. 2	Balance Per Books Col. 3	Eliminating Entries Col. 4	Adjusted Book Balance Col. 5	Pro Forma Adjustments Col. 6	KCC Pro Forma Adjusted Balance Col. 7
Payroll Taxes:							
1	Social Security (FICA)		\$5,161,538	(\$283,828)	\$4,877,710	\$679,655	\$5,557,365
2	Federal Unemployment (FUTA)		(270,172)	14,856	(255,316)	0	(255,316)
3	State Unemployment (SUTA)		(1,640)	90	(1,550)	0	(1,550)
4	Workers Compensation		21,447	(1,179)	20,268	0	20,268
5	Total Payroll Taxes	11-A	<u>4,911,173</u>	<u>(270,061)</u>	<u>4,641,112</u>	<u>679,655</u>	<u>5,320,767</u>
6	Real Estate and Personal Property Taxes	11-A	<u>49,232,443</u>	<u>(6,756,661)</u>	<u>42,475,782</u>	<u>0</u>	<u>42,475,782</u>
Other Taxes:							
7	Corporate Franchise	11-A	<u>538,649</u>	<u>(29,619)</u>	<u>509,030</u>	<u>(453,745)</u>	<u>55,285</u>
8	Total Taxes Other Than Income Taxes		<u>\$54,682,265</u>	<u>(\$7,056,341)</u>	<u>\$47,625,924</u>	<u>\$225,910</u>	<u>\$47,851,834</u>

WESTAR ENERGY NORTH
Electric Operations
Pro Forma Taxable Income
Test Year Ended December 31, 2007

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Line No.	Description Col. 1	Schedule References Col. 2	Balance Per Books Col. 3	Eliminating Entries Col. 4	Adjusted Book Balance Col. 5	Pro Forma Adjustments Col. 6	KCC Pro Forma Adjusted Balance Col. 7
1	Operating Revenues	8-D	\$997,148,130	(\$101,449,843)	\$895,698,287	(\$23,388,718)	\$872,309,569
2	Less: Operating Expenses	8-E	652,647,955	(56,466,402)	596,181,553	26,242,358	622,423,911
3	Depreciation and Amortization	10-A	87,665,419	(9,680,001)	77,985,418	17,229,990	95,215,408
4	Taxes Other Than Income Taxes	11-B	54,682,265	(7,056,341)	47,625,924	225,910	47,851,834
5	Less: Gains from Disposition of Allowances		(4,331,296)	0	(4,331,296)	0	(4,331,296)
6	Total Expenses before Income Taxes		790,664,343	(73,202,744)	717,461,599	43,698,258	761,159,857
7	Operating Income before Income Taxes		206,483,786	(28,247,099)	178,236,688	(67,086,976)	111,149,711
8	Increases (Decreases):						
9	Interest on Debt		(78,865,789)	0	(78,865,789)	26,942,932	(51,922,857)
10	Book Depreciation and Amortization		87,665,419	(9,706,925)	77,958,494	12,221,862	90,180,356
11	Book Depreciation to Clearings		859,468	0	859,468	0	859,468
12	Accelerated Tax Depreciation		(90,884,323)	10,194,982	(80,689,341)	(7,649,786)	(88,339,127)
13	Removal Costs		(7,538,246)	2,007,185	(5,531,061)	0	(5,531,061)
14	Salvage		189,647	0	189,647	0	189,647
15	AFUDC Equity		(3,214,508)	0	(3,214,508)	0	(3,214,508)
16	Capitalized Interest		(878,054)	120,201	(757,853)	0	(757,853)
17	Contributions in Aid		4,839,746	(662,536)	4,177,210	0	4,177,210
18	Business Expenses		716,700	0	716,700	0	716,700
19	Pension		(1,776,292)	0	(1,776,292)	0	(1,776,292)
20	SFAS 106 / 112 Costs / COLI / LIHC		2,348,809	0	2,348,809	0	2,348,809
21	Repairs		(7,320,089)	427,124	(6,892,965)	0	(6,892,965)
22	Ice Storm		(96,679,256)	6,914,969	(89,764,287)	0	(89,764,287)
23	Section 199 Domestic Manufacturing Deduction		(1,237,286)	0	(1,237,286)	0	(1,237,286)
24	Reserves		140,491	0	140,491	0	140,491
25	Nonqualified Deferred Compensation		(1,745,930)	0	(1,745,930)	0	(1,745,930)
26	Other		(58,579,062)	54,365,838	(4,213,224)	2,869,219	(1,344,005)
27	Total Increases (Decreases)		(251,958,555)	63,660,838	(188,297,717)	34,384,227	(153,913,490)
	Taxable Income		(\$45,474,769)	\$35,413,739	(\$10,061,029)	(\$32,702,749)	(\$42,763,779)

WESTAR ENERGY NORTH
Electric Operations

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Description of Increases/Decreases to
Operating Income Before Income Taxes
Test Year Ended December 31, 2007

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
1	Interest on Debt Interest and amortization of unamortized debt discount and expenses on outstanding debt charged to Accounts 427, 428, 429, and 430 during the test year and allocated to the Kansas electric operations.	\$0	\$78,865,789
2	Book Depreciation and Amortization Depreciation charged to Account 403, 404, 405, 406, 407, and 413 during the test year. Basis is depreciable plant in service.	87,665,419	0
3	Book Depreciation to Clearings Depreciation charged to clearing accounts during the test year. Basis is depreciable plant in service.	859,468	0
4	Accelerated Tax Depreciation Accelerated depreciation as computed for income tax purposes in accordance with the provisions of Internal Revenue Code Sections 167 and 168. Basis is depreciable plant in service.	0	90,884,323
5	Removal Costs Cost of removal charged to accumulated depreciation reserve for book purposes but expensed in the determination of taxable income. Basis is actual removal cost charged to Account 108.	0	7,538,246
6	Salvage Represents salvage credited to accumulated depreciation reserve for book purposes but includible in income for tax purposes. Basis is salvage allocated to plant retirements.	189,647	0

WESTAR ENERGY NORTH
Electric Operations
Description of Increases/Decreases to
Operating Income Before Income Taxes
Test Year Ended December 31, 2007

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
1	AFUDC Equity Allowance for equity funds charged to construction during the test year.	\$0	\$3,214,508
2	Capitalized Interest Interest charged to construction during the test year.	0	878,054
3	Contributions in Aid Represents contributions in aid of construction received after 1986 which are treated as contributions to capital for book purposes but includible in income for tax purposes. Basis is payments credited to Account 252 and payments credited directly to plant Account 107.	4,839,746	0
4	Business Expenses Expenses paid or incurred in connection with business activities that are not currently tax deductible.	716,700	0
5	Pension Represents pension contribution in excess of FAS 87 expense for books.	0	1,776,292
6	SFAS 106 / 112 Costs / COLI / LIHC Represents cost of post retirement and post employment benefits accrued for book purposes but deductible for tax purposes when paid. Also includes costs of COLI and LIHC programs.	2,348,809	0

WESTAR ENERGY NORTH

Electric Operations

Description of Increases/Decreases to
Operating Income Before Income Taxes
Test Year Ended December 31, 2007

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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
1	Repairs Represents repairs capitalized for book purposes but expensed for tax purposes.	\$0	\$7,320,089
2	Ice Storm Represents ice storm costs capitalized and amortized for book purposes but currently deductible for tax purposes.	0	96,679,256
3	Section 199 Domestic Manufacturing Deduction Represents a deduction against gross income equal to the lesser of six percent of qualified production activities income or consolidated taxable income.	0	1,237,286
4	Reserves Represents the increase/decrease in reserves for bad debts, property insurance, injury and damages, medical, environmental, and vacation pay.	140,491	0
5	Nonqualified Deferred Compensation Represents amounts deferred under various nonqualified deferred compensation arrangements other than a qualified plan.	0	1,745,930

WESTAR ENERGY NORTH
Electric Operations

Description of Increases/Decreases to
Operating Income Before Income Taxes
Test Year Ended December 31, 2007

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Line No.	Description	Col. 1		Col. 2		Col. 3	
				Increase	Decrease		
	Other						
1	Coal Contract Buyout			\$87,732	\$0		
2	Reserve for Taxes Other Than Income			453,745	0		
3	Accrued Interest on Tax Reserves			0	4,223,475		
4	PODS Regulatory Liability			0	199,860		
5	Westar Generating - Regulatory Liability			0	1,768,335		
6	Compensation & Benefits			0	387,370		
7	Inventory Obsolescence			0	166,272		
8	Amortization of Homeland Security Costs			77,184	0		
9	Amortization of System Reliability Costs			14,508	0		
10	FERC Transmission Settlement Regulatory Liability			2,159,283	0		
11	Rate Refund			0	5,556,611		
12	Regulatory Energy Cost Adjustment			0	54,406,481		
13	DeSoto Acquisition			81,624	0		
14	Legal Fees			16,145	0		
15	Ad Valorem Tax Regulatory Asset			1,119,338	0		
16	JEC Rail Car Leases			0	294,216		
17	Emission Allowances			0	409,632		
18	Bond Premium & Debt Costs			5,020,476	0		
19	Dividends Paid on Preferred Stock			0	260,100		
20	ESOP Dividends			0	1,038,004		
21	Deferred Revenue Contracts			0	1,254,855		
22	Capital Lease Transaction			8,864,491	0		
23	Regulatory Commission Expense			185,266	0		
24	JEC Rotor Lease Revenue			0	89,600		
25	Fly Ash Contract			0	75,000		
26	Injuries and Damages Regulatory Liability			0	730,404		
27	AB Wholesale Sales Regulatory Liability			22,844	0		
28	Software Expense			1,193,027	0		
29	Forfeiture Proceeds from US Government			0	7,014,510		
30	Total			\$19,295,663	\$77,874,725		

Represents various income and expense items includible in the determination of taxable income on books.

WESTAR ENERGY NORTH
Electric Operations
Pro Forma Current Income Taxes
Test Year Ended December 31, 2007

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Line No.	Description Col. 1	Schedule References Col. 2	Balance Per Books Col. 3	Eliminating Entries Col. 4	Adjusted Book Balance Col. 5	Pro Forma Adjustments Col. 6	KCC Pro Forma Adjusted Balance Col. 7
1	Provision for Kansas Income Tax: Taxable Income	11-C	(\$45,474,769)	\$35,413,739	(\$10,061,030)	(\$32,702,749)	(\$42,763,779)
2	Kansas Income Tax		(3,342,395)	2,602,909	(739,486)	(2,403,651)	(3,143,137)
3	Adjustments		4,119,660	0	4,119,660	(4,119,660)	(0)
4	Kansas Current Income Tax		<u>777,265</u>	<u>2,602,909</u>	<u>3,380,174</u>	<u>(6,523,311)</u>	<u>(3,143,137)</u>
5	Provision for Federal Income Tax: Taxable Income		(45,474,769)	35,413,739	(10,061,030)	(32,702,749)	(42,763,779)
6	Less: Provision for Kansas Income Tax (Line 2)		<u>(3,342,395)</u>	<u>2,602,909</u>	<u>(739,486)</u>	<u>(2,403,651)</u>	<u>(3,143,137)</u>
7	Federal Taxable Income		<u>(42,132,374)</u>	<u>32,810,830</u>	<u>(9,321,544)</u>	<u>(30,299,098)</u>	<u>(39,620,642)</u>
8	Federal Income Tax		(14,746,331)	11,483,790	(3,262,541)	(10,604,683)	(13,867,224)
9	Alternative Minimum Tax		0	0	0	0	0
10	General Business Credits		(101,017)	0	(101,017)	0	(101,017)
11	Adjustments		16,561,512	0	16,561,512	(16,561,512)	(0)
12	Federal Current Income Tax		<u>1,714,164</u>	<u>11,483,790</u>	<u>13,197,954</u>	<u>(27,166,195)</u>	<u>(13,968,241)</u>
13	Summary of Current Income Taxes Kansas Income Tax (Line 4)		777,265	2,602,909	3,380,174	(6,523,311)	(3,143,137)
14	Federal Income Tax (Line 12)		<u>1,714,164</u>	<u>11,483,790</u>	<u>13,197,954</u>	<u>(27,166,195)</u>	<u>(13,968,241)</u>
15	Total Current Income Taxes	11-A	<u>\$2,491,429</u>	<u>\$14,086,699</u>	<u>\$16,578,128</u>	<u>(\$33,689,506)</u>	<u>(\$17,111,378)</u>

WESTAR ENERGY NORTH
 Electric Operations
 Pro Forma Deferred Income Taxes
 Test Year Ended December 31, 2007

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Line No.	Description Col. 1	Schedule References Col. 2	Balance Per Books Col. 3	Eliminating Entries Col. 4	Adjusted Book Balance Col. 5	Pro Forma Adjustments Col. 6	KCC Pro Forma Adjusted Balance Col. 7
1	Liberalized Depreciation		\$3,078,361	(\$1,076,338)	\$2,002,023	\$2,362,429	\$4,364,452
2	Capitalized Interest		357,557	(30,463)	327,094	(135,029)	192,065
3	Contributions in Aid		(1,434,965)	183,262	(1,251,703)	96,260	(1,155,443)
4	Removal Costs		636,133	(474,670)	161,463	8,129	169,592
5	Pension		725,051	0	725,051	46,910	771,861
6	SFAS 106 / 112 Costs / COLI / LIHC		(782,486)	0	(782,486)	115,412	(667,074)
7	Repairs		2,702,158	(17,846)	2,684,312	(1,229,468)	1,454,844
8	Ice Storm		38,353,731	(2,736,341)	35,617,390	(1,309)	35,616,081
9	Reserves		1,482,204	0	1,482,204	(1,538,089)	(55,885)
10	Nonqualified Deferred Compensation		463,558	0	463,558	(11,129)	452,429
11	Amortization of KGE Acquisition Premium		0	0	0	(478,900)	(478,900)
12	Other		2,730,740	(21,685,883)	(18,955,143)	19,149,558	194,415
13	Provision for Deferred Income Taxes		48,312,042	(25,838,279)	22,473,763	18,384,674	40,858,437
14	Deferred Investment Tax Credit		0	0	0	0	0
15	Amortization of Investment Tax Credit		(554,721)	141,789	(412,932)	(481,033)	(893,965)
16	Investment Tax Credit - Net	11-A	(554,721)	141,789	(412,932)	(481,033)	(893,965)
17	Total Deferred Income Taxes		\$47,757,321	(\$25,696,490)	\$22,060,831	\$17,903,641	\$39,964,472

WESTAR ENERGY NORTH
Electric Operations
Pro Forma Total Income Taxes
Test Year Ended December 31, 2007

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Line No.	Description Col. 1	Schedule References Col. 2	Balance Per Books Col. 3	Eliminating Entries Col. 4	Adjusted Book Balance Col. 5	Pro Forma Adjustments Col. 6	KCC Pro Forma Adjusted Balance Col. 7
1	Operating Revenues	8-D	\$997,148,130	(\$101,449,843)	\$895,698,287	(\$23,388,718)	\$872,309,569
2	Less: Operating Expenses	8-E	652,647,955	(56,466,402)	596,181,553	26,242,358	622,423,911
3	Depreciation and Amortization	10-A	87,665,419	(9,680,001)	77,985,418	17,229,990	95,215,408
4	Taxes Other Than Income Taxes	11-B	54,682,265	(7,056,341)	47,625,925	225,910	47,851,835
5	Less: Gains from Disposition of Allowances		(4,331,296)	0	(4,331,296)	0	(4,331,296)
6	Total Expenses before Income Taxes		790,664,343	(73,202,744)	717,461,599	43,698,258	761,159,857
7	Operating Income before Income Taxes		206,483,786	(28,247,099)	178,236,688	(67,086,976)	111,149,711
8	Increases/Decreases:						
9	Interest on Debt		(78,865,789)	0	(78,865,789)	26,942,932	(51,922,857)
10	Book Depreciation and Amortization		87,665,419	(9,706,925)	77,958,494	12,221,862	90,180,356
11	Book Depreciation to Clearings		859,468	0	859,468	0	859,468
12	Tax ESL Depreciation		(71,327,042)	6,964,980	(64,362,062)	(7,960,952)	(72,323,014)
13	Removal Costs		(5,654,503)	774,072	(4,880,431)	0	(4,880,431)
14	Salvage		189,647	0	189,647	0	189,647
15	AFUDC Equity		(3,214,508)	0	(3,214,508)	0	(3,214,508)
16	Nondeductible Business Expenses		716,700	0	716,700	0	716,700
17	SFAS 106 / 112 Costs / COLI / LIHC		238,537	0	238,537	0	238,537
18	Repair Allowance		(2,583,434)	353,659	(2,229,775)	0	(2,229,775)
19	Other		(3,066,931)	0	(3,066,931)	4,635	(3,062,296)
	Total Increases/Decreases		(75,042,436)	(1,614,214)	(76,656,650)	31,208,477	(45,448,173)
20	Income on Which Tax Should Be Provided		131,441,350	(29,861,313)	101,580,038	(35,878,499)	65,701,538
21	Composite Tax Rate		39.7775%	39.7775%	39.7775%	39.7775%	39.7775%
22	Income Tax		52,284,084	(11,878,085)	40,405,999	(14,271,566)	26,134,433
23	Amortization of Investment Tax Credit		(554,721)	141,789	(412,932)	(481,033)	(893,965)
24	General Business Credits		(101,017)	0	(101,017)	0	(101,017)
25	Amortization of KGE Acquisition Premium		0	0	0	(478,900)	(478,900)
26	Amortization Plant Related Deferred Tax:		(1,664,281)	126,505	(1,537,776)	(269,681)	(1,807,457)
27	Adjustments		284,685	0	284,685	(284,685)	0
28	Total Income Tax		\$50,248,750	(\$11,609,791)	\$38,638,959	(\$15,785,865)	\$22,853,095

WESTAR ENERGY NORTH
Electric Operations
Accumulated Deferred Income Taxes
Annual Charges and Credits to Accounts 281 and 282
Test Year Ended December 31, 2007

Line No.	Year	Income Taxes		Credited to Income	Adjustments	Cumulative Balance
		Deferred	Col. 2			
1	1956	\$2,418,461		\$0		\$2,418,461
2	1957	1,081,724		0		3,500,185
3	1958	876,292		62,151		4,314,326
4	1959	830,540		66,802		5,078,064
5	1960	736,057		118,195		5,695,926
6	1961	805,298		122,774		6,378,450
7	1962	883,812		122,774		7,139,488
8	1963	948,277		122,774		7,964,991
9	1964	919,106		122,774		8,761,323
10	1965	965,756		116,721		9,610,358
11	1966	1,073,083		131,283		10,552,158
12	1967	1,005,181		122,952		11,434,387
13	1968	1,073,541		358,715		12,149,213
14	1969	1,106,614		209,762	877	13,046,942
15	1970	794,658		291,146	0	13,550,454
16	1971	2,469,992		326,064	(2,703)	15,691,679
17	1972	2,255,937		337,507	37,605	17,647,714
18	1973	2,675,393		447,504	747,521	20,623,124
19	1974	3,386,910		483,918	286,458	23,812,574
20	1975	3,511,394		530,167	(95,093)	26,698,708
21	1976	3,682,377		539,046	273,011	30,115,050
22	1977	6,974,531		604,116	147,355	36,632,820
23	1978	11,024,795		824,416	132,648	46,965,847
24	1979	10,004,300		980,780	64,765	56,054,132

WESTAR ENERGY NORTH
Electric Operations
Accumulated Deferred Income Taxes
Annual Charges and Credits to Accounts 281 and 282
Test Year Ended December 31, 2007

Line No.	Year	Income Taxes		Credited to Income	Adjustments	Cumulative Balance
		Col. 1	Col. 2			
1	1980		\$14,735,201	\$1,034,664	\$344,200	\$70,098,869
2	1981		12,395,210	1,172,516	77,629	81,399,192
3	1982		13,550,254	1,206,884	(489,255)	93,253,307
4	1983		16,519,296	1,375,679	(146,751)	108,250,173
5	1984		20,985,918	1,579,334	3,015,821	130,672,578
6	1985		19,327,755	1,335,692	206,371	148,871,012
7	1986		18,310,104	1,737,533	489,275	165,932,858
8	1987		15,437,385	2,435,688	499,541	179,434,096
9	1988		13,868,880	3,372,808	(966,587)	188,963,581
10	1989		12,773,257	8,843,594	(52,248)	192,840,996
11	1990		11,419,980	8,657,670	601,939	196,205,245
12	1991		11,687,639	8,443,331	708,833	200,158,386
13	1992		9,705,193	5,112,503	63,942	204,815,018
14	1993		11,274,469	4,086,304	1,427,824	213,431,007
15	1994		11,190,462	4,328,856	1,683,306	221,975,919
16	1995		11,390,912	4,769,225	(3,315,110)	225,282,496
17	1996		12,979,454	4,785,424	(812,486)	232,664,040
18	1997		12,711,147	6,255,204	(330,785)	238,789,198
19	1998		9,736,549	10,900,291	(13,298)	237,612,158
20	1999		9,638,692	11,672,351	2,807,017	238,385,516
21	2000		12,140,505	12,243,099	1,335,899	239,618,821
22	2001		14,613,771	14,589,290	4,793,495	244,436,797
23	2002		26,122,422	14,936,302	19,598,745	275,221,662
24	2003		17,880,280	19,083,882	4,169,534	278,187,594
25	2004		15,786,927	14,032,293	(1,989,585)	277,952,643
26	2005		13,714,655	18,267,904	(1,159,882)	272,239,512
27	2006		19,346,050	24,238,963	3,112,785	270,459,384
28	2007		41,708,129	18,626,214	1,932,374	295,473,673

WESTAR ENERGY NORTH
Electric Operations
Accumulated Deferred Investment Credits
Annual Charges and Credits
Test Year Ended December 31, 2007

Line No.	Year	Beginning Balance	Investment Credits Deferred	Credited to Income	Adjustments	Ending Balance
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
1	1962	\$0	\$424,643	\$0	\$0	\$424,643
2	1963	424,643	186,100	14,396	0	596,347
3	1964	596,347	260,480	20,704	0	836,123
4	1965	836,123	732,540	29,536	0	1,539,127
5	1966	1,539,127	282,540	55,924	37,380	1,803,123
6	1967	1,803,123	355,805	75,865	(41,750)	2,041,313
7	1968	2,041,313	319,086	86,707	(7,197)	2,266,495
8	1969	2,266,495	70,566	103,641	(13,823)	2,219,597
9	1970	2,219,597	82,848	91,085	(18,293)	2,193,067
10	1971	2,193,067	1,258,931	132,318	0	3,319,680
11	1972	3,319,680	555,403	128,443	71,109	3,817,749
12	1973	2,817,749	613,775	162,139	(74,061)	3,195,324
13	1974	4,195,324	1,081,380	193,683	264	5,083,285
14	1975	5,083,285	2,363,207	258,425	41,300	7,229,367
15	1976	7,229,367	4,725,698	289,680	20,574	11,685,959
16	1977	11,685,959	10,246,000	390,172	565,369	22,107,156
17	1978	22,107,156	9,781,085	610,318	318,232	31,596,155
18	1979	31,596,155	5,034,732	1,139,973	851,490	36,342,404
19	1980	36,342,404	9,281,598	1,447,603	(23,171)	44,153,228
20	1981	44,153,228	14,564,665	1,798,952	366,240	57,285,181
21	1982	57,285,181	14,227,106	1,914,135	(538,480)	69,059,672
22	1983	69,059,672	13,258,456	2,535,804	(2,906,794)	76,875,530
23	1984	76,875,530	3,944,978	2,919,867	(1,247,187)	76,653,454
24	1985	76,653,454	3,488,103	3,038,655	(364,947)	76,737,955

WESTAR ENERGY NORTH
Electric Operations
Accumulated Deferred Investment Credits
Annual Charges and Credits
Test Year Ended December 31, 2007

Line No.	Year	Investment Credits		Credited to Income	Adjustments	Ending Balance
		Beginning Balance	Deferred			
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
1	1986	\$76,737,955	\$2,113,044	\$3,120,641		\$75,338,835
2	1987	75,338,835	0	3,162,741	(\$391,523)	72,315,050
3	1988	72,315,050	(22,109)	3,165,945	138,956	69,224,462
4	1989	69,224,462	0	3,220,189	97,466	66,281,727
5	1990	66,281,727	0	3,220,189	277,454	63,219,609
6	1991	63,219,609	0	3,225,150	158,071	59,987,739
7	1992	59,987,739	0	2,609,860	(6,720)	57,373,361
8	1993	57,373,361	0	2,817,004	(4,518)	54,556,357
9	1994	54,556,357	0	2,850,744	0	51,705,613
10	1995	51,705,613	0	2,848,337	0	48,857,276
11	1996	48,857,276	0	2,844,762	0	46,012,514
12	1997	46,012,514	0	2,838,060	52,595	43,227,049
13	1998	43,227,049	0	2,822,496	0	40,404,553
14	1999	40,404,553	0	2,815,082	0	37,589,471
15	2000	37,589,471	0	2,806,914	0	34,782,557
16	2001	34,782,557	0	3,029,835	0	31,752,722
17	2002	31,752,722	0	2,322,369	0	29,430,353
18	2003	29,430,353	0	2,322,368	0	27,107,985
19	2004	27,107,985	0	2,743,570	0	24,364,415
20	2005	24,364,415	0	2,912,840	0	21,451,575

WESTAR ENERGY NORTH
Electric Operations
Accumulated Deferred Investment Credits
Annual Charges and Credits
Test Year Ended December 31, 2007

Line No.	Year	Beginning Balance	Investment Credits Deferred	Credited to Income	Adjustments	Ending Balance
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
12 months ended December 31, 2006						
1	3%	\$137,123	\$0	\$48,199	\$0	\$88,924
2	4%	352,063	0	65,357	0	286,706
3	7%	0	0	0	0	0
4	10%	20,962,389	0	1,731,137	0	19,231,252
5	Total	<u>21,451,575</u>	<u>0</u>	<u>1,844,693</u>	<u>0</u>	<u>19,606,882</u>
12 months ended December 31, 2007						
6	3%	88,924	0	64,280	0	24,644
7	4%	286,706	0	150,557	0	136,149
8	7%	0	0	0	0	0
9	10%	19,231,252	0	339,883	0	18,891,369
10	Total	<u>19,606,882</u>	<u>0</u>	<u>554,720</u>	<u>0</u>	<u>19,052,162</u>

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Line No.	Description	Col. 1	Col. 2	Col. 3	Col. 4
	Ratio - Rate Base at December 31, 2007				
1	Plant in Service		\$6,048,334,201	\$2,900,159,435	\$3,148,174,766
2	Accumulated Reserve for Depreciation		(2,535,308,424)	(1,089,985,585)	(1,445,322,839)
3	Sub-total		<u>3,513,025,777</u>	<u>1,810,173,850</u>	<u>1,702,851,927</u>
4	Working Capital		384,937,387	145,804,654	239,132,733
5	Rate Base Deductions		<u>739,620,212</u>	<u>314,927,422</u>	<u>424,692,790</u>
6	Total Rate Base		<u>\$3,158,342,952</u>	<u>\$1,641,051,082</u>	<u>\$1,517,291,870</u>
7	Ratio A		<u>100.0000%</u>	<u>51.9592%</u>	<u>48.0408%</u>

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Line No.	Description	Col. 1	Col. 2	Col. 3	Col. 4
	Ratio - Rate Base at December 31, 2006				
1	Plant in Service		\$6,033,306,550	\$2,870,852,169	\$3,162,454,381
2	Accumulated Reserve for Depreciation		(2,720,453,247)	(1,231,474,896)	(1,488,978,351)
3	Sub-total		<u>3,312,853,303</u>	<u>1,639,377,273</u>	<u>1,673,476,030</u>
4	Working Capital		384,937,387	145,804,654 *	239,132,733 *
5	Rate Base Deductions		<u>739,620,212</u>	<u>314,927,422 *</u>	<u>424,692,790 *</u>
6	Total Rate Base		<u>\$2,958,170,478</u>	<u>\$1,470,254,505</u>	<u>\$1,487,915,973</u>
7	Ratio B		<u>100.0000%</u>	<u>49.7015%</u>	<u>50.2985%</u>

Note: * The working capital and rate base deductions from 12/31/07 were used in the 2006 calculations.

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Line No.	Description Col. 1	Total Company Col. 2	KCC Operations Col. 3	Other Operations Col. 4	Allocation	
					Gross Year End Plant	Kansas (\$\$) Other (\$\$)
1	RATIO NO. 1: PRODUCTION DEMAND is calculated from average monthly integrated demands coincident with maximum system demand. It is used to allocate demand- or capacity-related items, which are production facilities and related expenses (except fuel).	1	1	0	100.0000%	100.0000%
2		100.0000%	100.0000%	0.0000%		
3	RATIO NO. 2: TRANSMISSION DEMAND is calculated from average monthly integrated demands, including transmission service, coincident with maximum system demand. It allocates demand- or capacity-related transmission facilities and related expenses.	1	1	0	100.0000%	100.0000%
4		100.0000%	100.0000%	0.0000%		
5	RATIO NO. 3: ENERGY is based on test year megawatt-hour sales. It is used to allocate any item directly related to kWh consumption.	1	1	0	100.0000%	100.0000%
6		100.0000%	100.0000%	0.0000%		
7	RATIO NO. 4: GROSS PLANT is based on the gross year end plant. It is used to allocate items related to the system as a whole, which are not readily identifiable with any one plant component.	\$11,540,289	\$11,540,289	\$0	100.00%	\$2,386,536,026
8		1,534,848,662	1,534,848,662	0		
9		0	0	0		
10		840,147,076	840,147,076	0		
11	Total	\$2,386,536,026	\$2,386,536,026	\$0	100.0000%	100.0000%
12	Ratio	100.00%	100.0000%	0.0000%		

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Line No.	Description Col. 1	Total Company Col. 2	KCC Operations Col. 3	Other Operations Col. 4
1	RATIO NO. 5: LABOR is calculated from payroll expenses (excluding administrative and general payroll) and allocates General Plant.			
2	\$\$ Ratio	1 100.00%	1 100.0000%	0 0.0000%
3	RATIO NO. 6: 100% WHOLESale is used to directly allocate cost responsibility to non-jurisdictional customers.	100.00%	100.0000%	0.0000%
4	RATIO NO. 7: DISTRIBUTION COMPOSITE is a summation of the directly allocated distribution plant allocators. It is used to allocate distribution related expenses.	840,147,076 100.00%	840,147,076 100.0000%	0 0.0000%
5	\$\$ Ratio			
6	RATIO NO. 8: METER READING is a weighted calculation reflecting the expense of reading a meter (based on customer class) and the number of customers in that class.			
7	\$\$ Ratio	1 100.00%	1 100.0000%	0 0.0000%
The following ratios directly allocate costs relative to:				
8	RATIO NO. D1: ACCOUNT 360.1 Land and Land Rights	5,631,245 100.00%	5,631,245 100.0000%	0 0.0000%
9	\$\$ Ratio			
10	RATIO NO. D2: ACCOUNT 361 Structures and Improvements	8,549,750 100.00%	8,549,750 100.0000%	0 0.0000%
11	\$\$ Ratio			

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Line No.	Description Col. 1	Total Company Col. 2	KCC Operations Col. 3	Other Operations Col. 4
	RATIO NO. D3: ACCOUNT 362 Station Equipment			
1		112,178,010	112,178,010	0
2		100.00%	100.0000%	0.0000%
	RATIO NO. D4: ACCOUNT 364 Poles, Towers, and Fixtures			
3		185,237,495	185,237,495	0
4		100.00%	100.0000%	0.0000%
	RATIO NO. D5: ACCOUNT 365 Overhead Conductors and Devices			
5		117,736,253	117,736,253	0
6		100.00%	100.0000%	0.0000%
	RATIO NO. D6: ACCOUNT 370 Meters			
7		47,154,361	47,154,361	0
8		100.00%	100.0000%	0.0000%