Snavely King Majoros O'Connor & Lee, Inc.
National Study of U.S. Steam Generating Unit Lives
50 MW and Greater
(Update)

Snavely King Majoros O'Connor & Lee, Inc. ("Snavely King") performed a study of U.S. Steam Generating Units Lives, 50 MW and Greater using analytical techniques generally accepted in the utility industry and a database maintained by the U.S. Department of Energy ("DOE"). Snavely King concludes that the lives of the U.S. Steam Generating Units (50 MW and Greater) are experiencing average life spans of approximately 60 years and these spans are lengthening almost on a year-to-year basis.

Database

The DOE's Energy Information Administration ("EIA") requires every owner of an electric utility generating plant to file a Form 860 describing the status of its generating facilities. From these reports, EIA maintains data on the installation and retirements of generating units around the country.

The data utilized in this study is available on the EIA's web site. The primary data used in Snavely King's study is located in the Form 860-A database files. The Form 860-B data is also used to check the current status of units that have been sold to Non-Utility Generators ("NUG's"). The data was downloaded in several steps into a single Microsoft Access file and developed into inputs for Snavely King's actuarial analysis program.

Various sorts were made to refine the data and to remove bad data. For instance, some units listed as retired had no retirement dates indicated, etc.

Analysis

Snavely King initially conducted a full band (1918-1999) resulting in a 54 L4 life and Iowa curve indication. Snavely King's initial ten-year band resulted in a 59 L4 indication and its initial rolling and shrinking band analysis showed trends toward longer lives – as long as 70 years.

Snavely King's update consisted of an analysis of the full band (1900-2000) and the most recent ten-year band (1991-2000) of data. The full band analysis had a best fit result of 60.5 L3, which indicates a 60 year life. The ten-year band best fit was a 59.5 R4, which indicates a 59 year life. Additional analyses were performed: an expanded full band analysis, rolling band analysis and a shrinking band analysis. The results are discussed and set forth in tabular form below.

Expanded Full Band Analysis

The expanded full band analysis held the initial year constant but used cut-off dates of 1999, 1998, 1997 and 1996. The actuarial analyses yielded the following results.

Expanded Full Band Analysis		
Band	Life	Curve Type
1900-00	60.5	L3
1900-99	58.5	L3
1900-98	58	L3
1900-97	57	L3
1900-96	56	L3

The results indicate that large generating units are being kept operational longer.

Rolling Band Analysis

The ten-year band analyses for these data sets provided a "rolling band" analysis. The results are summarized in the table below.

Band	Life	Curve Type
1991-2000	59.5	R4
1990-1999	56	R4
1989-1998	57.5	L4
1988-1997	54	S4
1987-1996	54.5	L4

This indicates an increase in lives of generating units probably coincident with the wide spread introduction of life extension programs and the reduction in investment by utilities in new base load generating units.

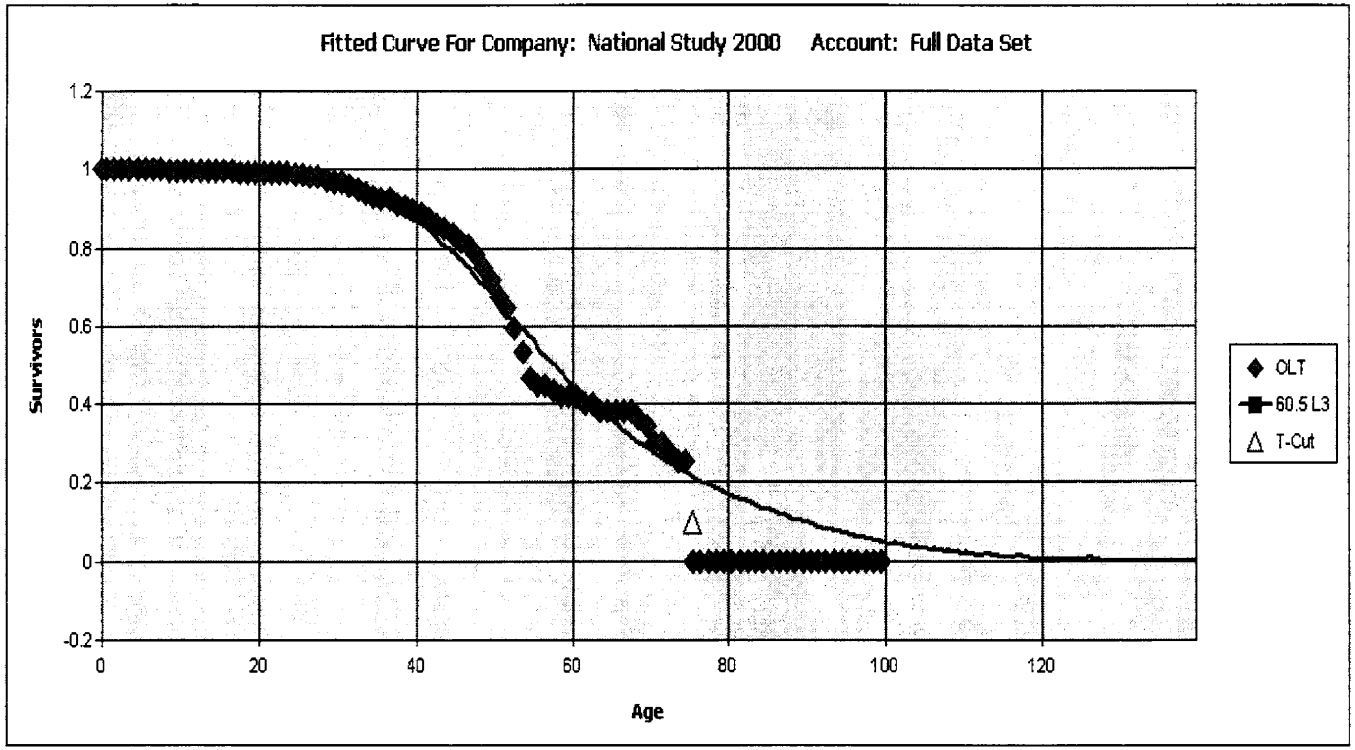
Shrinking Band Analysis

Finally, Snavely King did a "shrinking band" analysis, in which the final 2000 year was held constant and the bands were continually shrunk.

Band	Width	Life	Curve Type
1996-99	5 years	77.5	R2
1995-00	6 years	74.5	R2.5
1994-00	7 years	66.5	R3
1993-00	8 years	69.5	L3
1992-00	9 years	67.5	L3
1991-00	10 years	59.5	R4
1986-00	15 years	58	R4
1981-00	20 years	56	L4
1976-00	25 years	55	L4

The shrinking band analysis corroborated earlier results and conclusions. The average life span of steam units 50 MW and Greater is currently in the 60-year range and is getting longer.

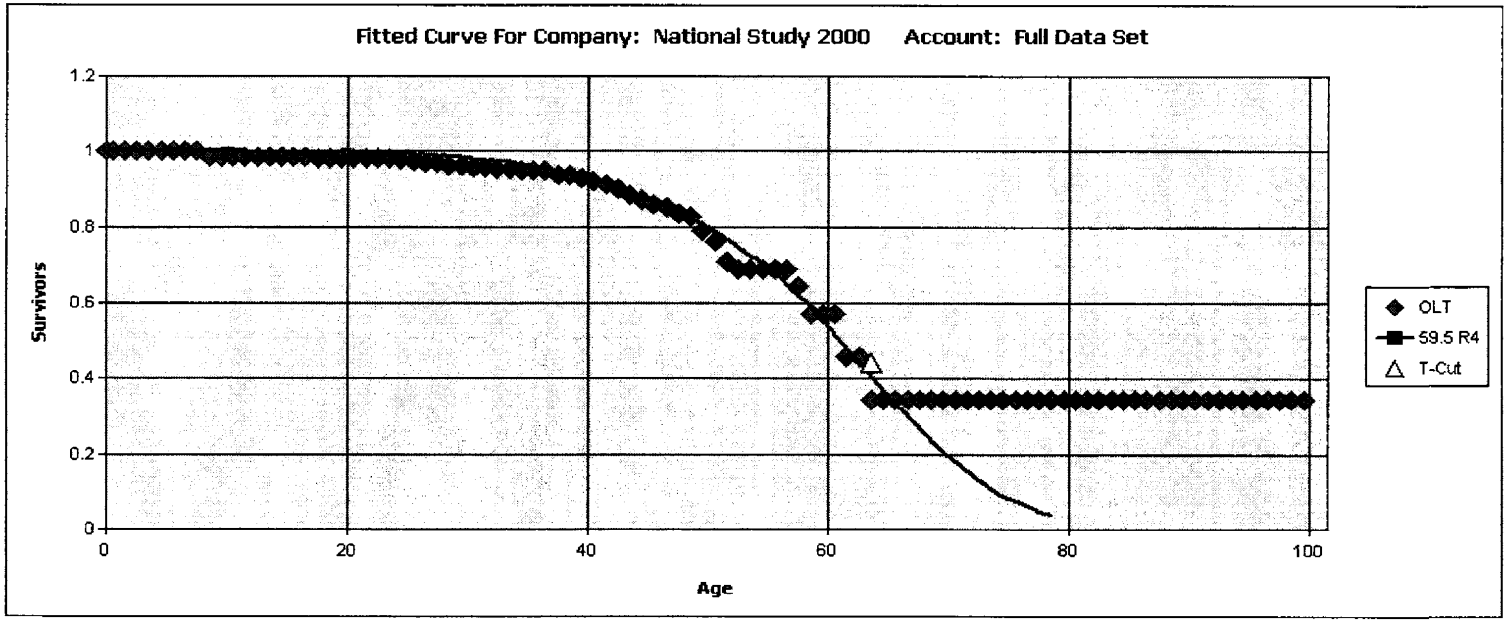
Best Fit Curve for 1900-2000



Analytical Parameters

OLT Placement Band:	1900 -2000
OLT Experience Band:	1900 - 2000
Minimum Life Parameter:	10
Maximum Life Parameter:	150
Life Increment Parameter:	0.5
Maximum Observations (T-Cut):	77 (75.5)

Best Fit Curve Results for 1991-2000



Analytical Parameters

OLT Placement Band:	1900 -2000
OLT Experience Band:	1991 - 2000
Minimum Life Parameter:	10
Maximum Life Parameter:	150
Life Increment Parameter:	0.5
Maximum Observations (T-Cut):	65 (63.5)

Snavely King Majoros O'Connor & Lee, Inc.
National Study of U.S. Other Production Unit Lives
(Original)

Snavely King Majoros O'Connor & Lee, Inc. ("Snavely King") performed a study of U.S. Other Production Units Lives using analytical techniques generally accepted in the utility industry and a database maintained by the U.S. Department of Energy ("DOE"). Snavely King concludes that U.S. Other Production Units are experiencing average life spans of approximately 46.5 years at a minimum, and that these spans have lengthened in recent years to as long as 56.5 years. Snavely King was unable to update this analysis due to a lack of data.

Database

The DOE's Energy Information Administration ("EIA") requires every owner of an electric utility generating plant to file a Form 860 describing the status of its generating facilities. From these reports, EIA maintains data on the installation and retirements of generating units around the country.

The data utilized in this study is available on the EIA's web site. The primary data used in Snavely King's study is located in the Form 860-A database files. The Form 860-B data is also used to check the current status of units that have been sold to Non-Utility Generators ("NUG's"). The data was downloaded in several steps into a single Microsoft Access file and developed into inputs for Snavely King's actuarial analysis program.

Various sorts were made to refine the data and to remove bad data. For example, plant with in-service dates of 1900 apparently had a Y2K problem. Some units listed as retired had no retirement dates indicated, etc.

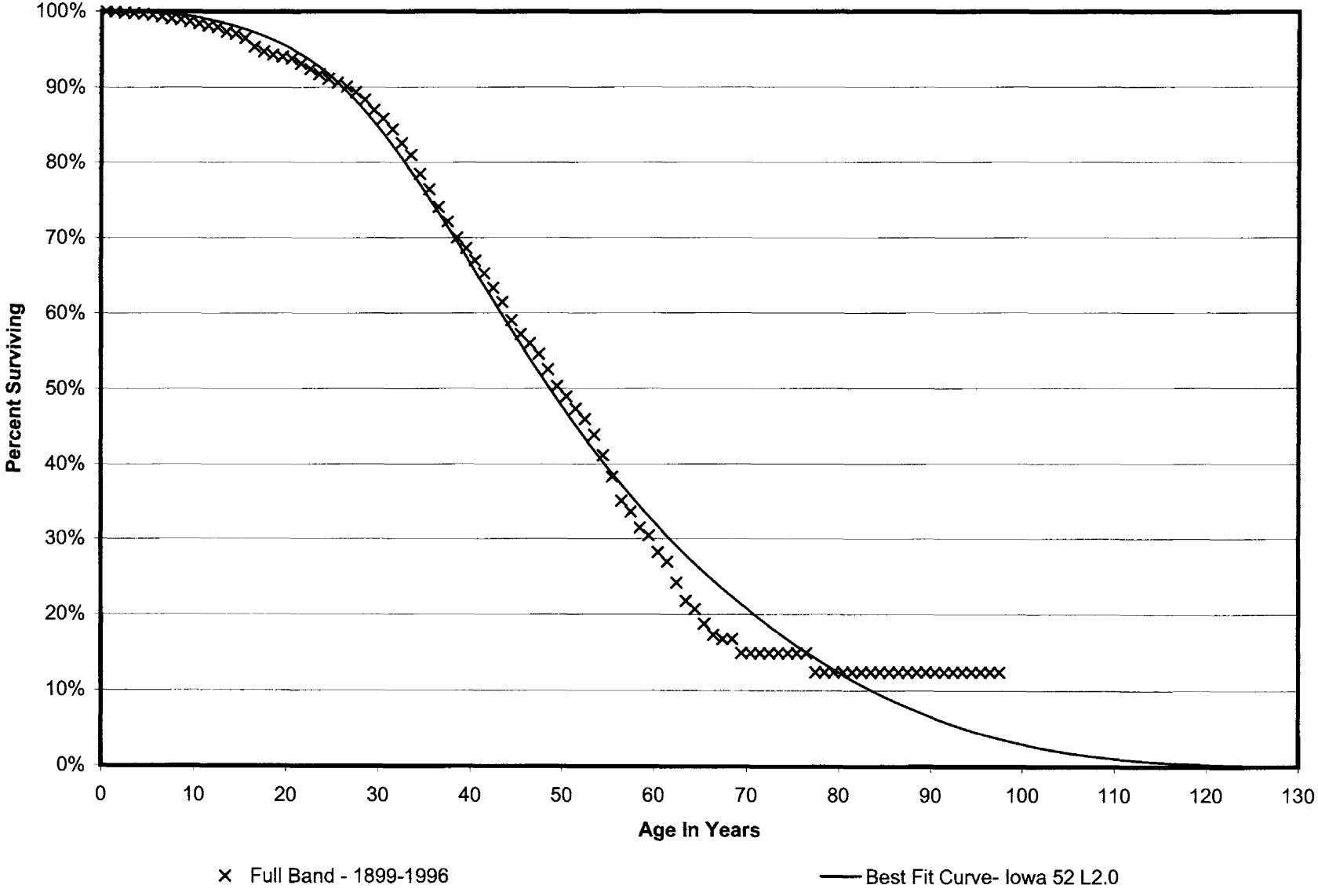
Analysis

Snavely King performed an analysis of the full band (1899-1996) and a "shrinking band" analysis, in which the final year (1996) was held constant and the bands were continually shrunk. The results are discussed and set forth in tabular form below.

Band	Width	Life	Curve Type
1899-96	Full	52.0	L2.0
1977-96	20 years	46.5	L1.5
1982-96	15 years	47.5	L1.5
1987-96	10 years	52.5	L1.5
1992-96	5 years	56.5	L2.0

As the analysis indicates, the average life span for Other Production Units has lengthened in recent years.

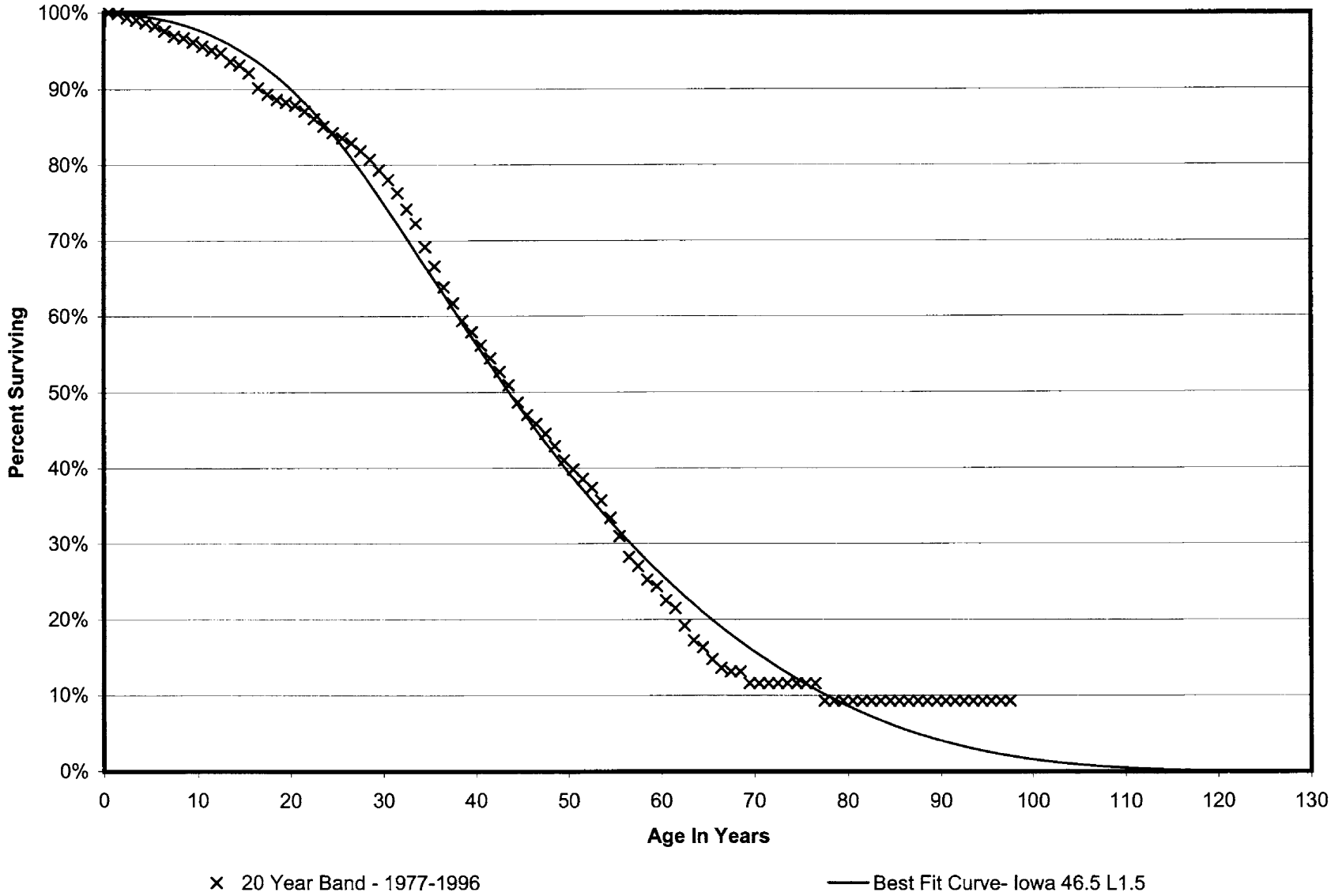
Observed Life Table and Best Fit Iowa Curve
All U.S. Other Production Units: Band 1899-1996



qqvqa1 ACTUARIAL ANALYSIS
CURVE FITTING RESULTS
ACCOUNT: 888000
BAND: 1899,1996

RANK	IOWA CURVE	AVERAGE SERVICE LIFE	SUM OF SQUARED DEVIATIONS
1	L2	52.00	1121.66
2	L1.5	52.00	1749.96
3	S1	50.50	2419.96
4	S0.5	50.50	2669.22
5	S1.5	50.50	2698.74
6	L3	52.00	2749.26
7	R1.5	49.50	3195.03
8	L1	51.50	3379.00
9	R2	49.50	3507.07
10	S2	50.50	3625.60
11	S0	50.00	3863.70
12	R1	49.00	4179.53
13	R2.5	50.00	4402.90
14	L0.5	51.50	5336.07
15	R0.5	49.00	6092.86
16	S-0.5	49.50	6182.28
17	R3	50.00	6439.15
18	S3	50.50	7381.55
19	L0	52.00	8110.19
20	L4	51.00	8858.58
21	O1	49.00	10014.22
22	O2	52.50	10310.85
23	R4	50.50	11604.03
24	S4	50.50	14100.69
25	L5	51.00	16336.66
26	O3	64.50	19846.15
27	R5	50.50	19875.93
28	S5	50.50	22178.08
29	O4	84.50	24972.86
30	S6	50.50	30361.29
31	SQ	49.50	49189.21

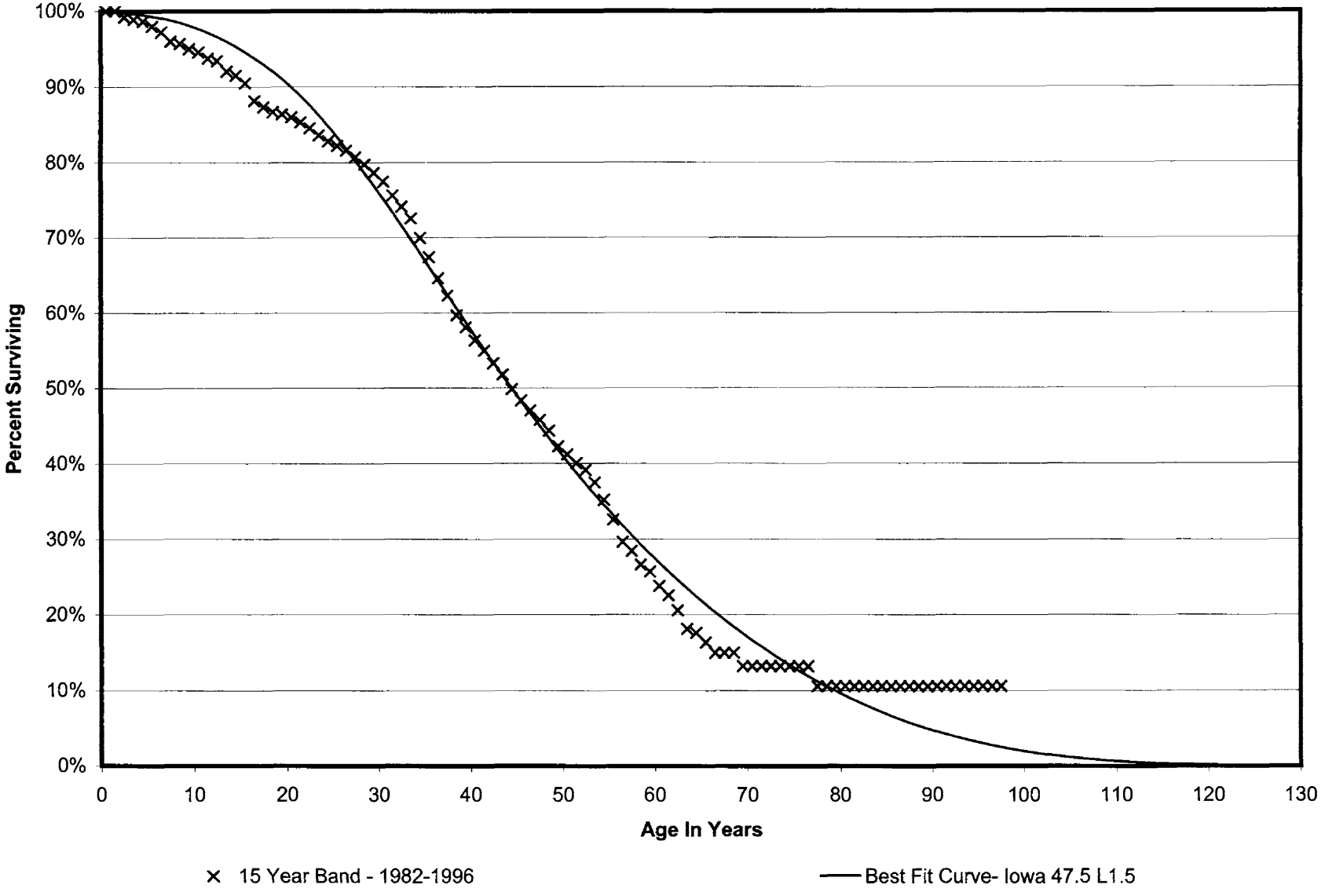
Observed Life Table and Best Fit Iowa Curve
All U.S. Other Production Units: Band 1977-1996



qqvqal ACTUARIAL ANALYSIS
CURVE FITTING RESULTS
ACCOUNT: 888000
BAND: 1977,1996

RANK	IOWA CURVE	AVERAGE SERVICE LIFE	SUM OF SQUARED DEVIATIONS
1	L1.5	46.50	890.79
2	L2	47.00	1214.63
3	L1	46.50	1486.82
4	S0.5	45.50	1738.92
5	S0	45.00	2068.88
6	S1	45.50	2241.00
7	R1	44.50	2310.87
8	R1.5	45.00	2352.97
9	L0.5	46.50	2528.51
10	R0.5	44.00	3224.10
11	S1.5	46.00	3260.10
12	S-0.5	44.50	3341.13
13	R2	45.00	3538.36
14	L3	46.50	4347.48
15	L0	46.00	4364.76
16	S2	46.00	5031.07
17	R2.5	45.50	5342.66
18	O1	43.50	5904.40
19	O2	47.00	5941.92
20	R3	45.50	8187.31
21	S3	46.00	9683.67
22	L4	46.00	11527.50
23	R4	46.00	14611.97
24	O3	55.50	15077.92
25	S4	46.00	17390.95
26	L5	46.00	19723.73
27	O4	71.00	20738.40
28	R5	45.50	23700.81
29	S5	45.50	25950.52
30	S6	45.00	34082.54
31	SQ	43.50	51072.33

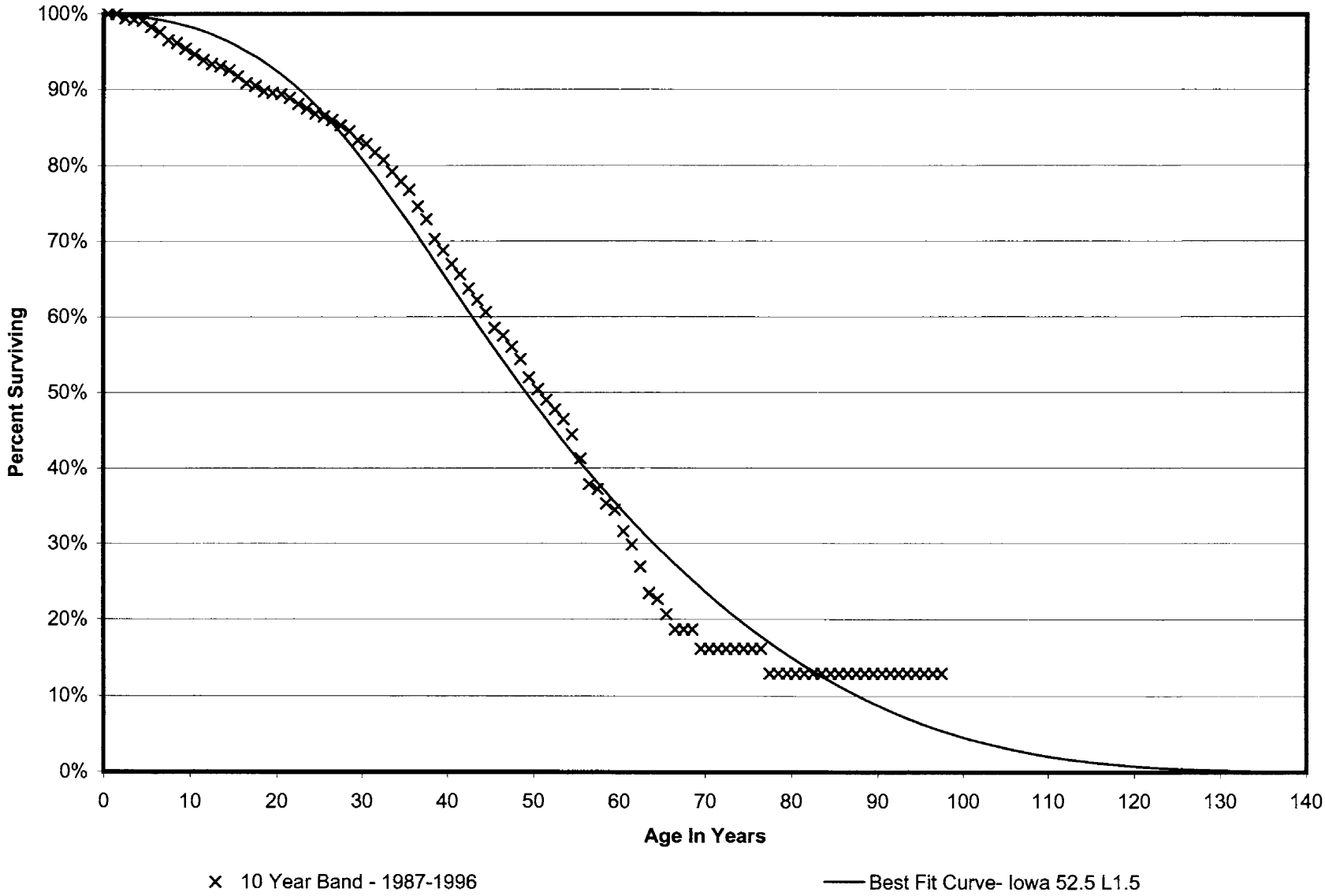
Observed Life Table and Best Fit Iowa Curve
All U.S. Other Production Units: Band 1982-1996



qqvqal ACTUARIAL ANALYSIS
CURVE FITTING RESULTS
ACCOUNT: 888000
BAND: 1982,1996

RANK	IOWA CURVE	AVERAGE SERVICE LIFE	SUM OF SQUARED DEVIATIONS
1	L1.5	47.50	1118.69
2	L1	47.00	1318.91
3	L2	47.50	1853.33
4	L0.5	47.00	1966.71
5	S0	45.50	2208.91
6	S0.5	46.00	2224.03
7	R1	45.00	2547.78
8	R0.5	45.00	2945.64
9	R1.5	45.50	2965.67
10	S-0.5	45.00	3009.49
11	S1	46.50	3108.92
12	L0	47.00	3414.09
13	S1.5	46.50	4424.84
14	R2	45.50	4572.63
15	O2	48.00	4679.77
16	O1	44.50	5155.09
17	L3	47.50	5743.41
18	S2	46.50	6521.74
19	R2.5	46.00	6682.54
20	R3	46.00	9867.68
21	S3	46.50	11638.85
22	O3	56.50	12805.77
23	L4	47.00	13606.64
24	R4	46.50	16728.92
25	O4	72.00	17949.21
26	S4	46.50	19745.52
27	L5	46.50	22185.46
28	R5	46.50	26233.52
29	S5	46.50	28609.65
30	S6	46.00	36996.22
31	SQ	43.50	54451.44

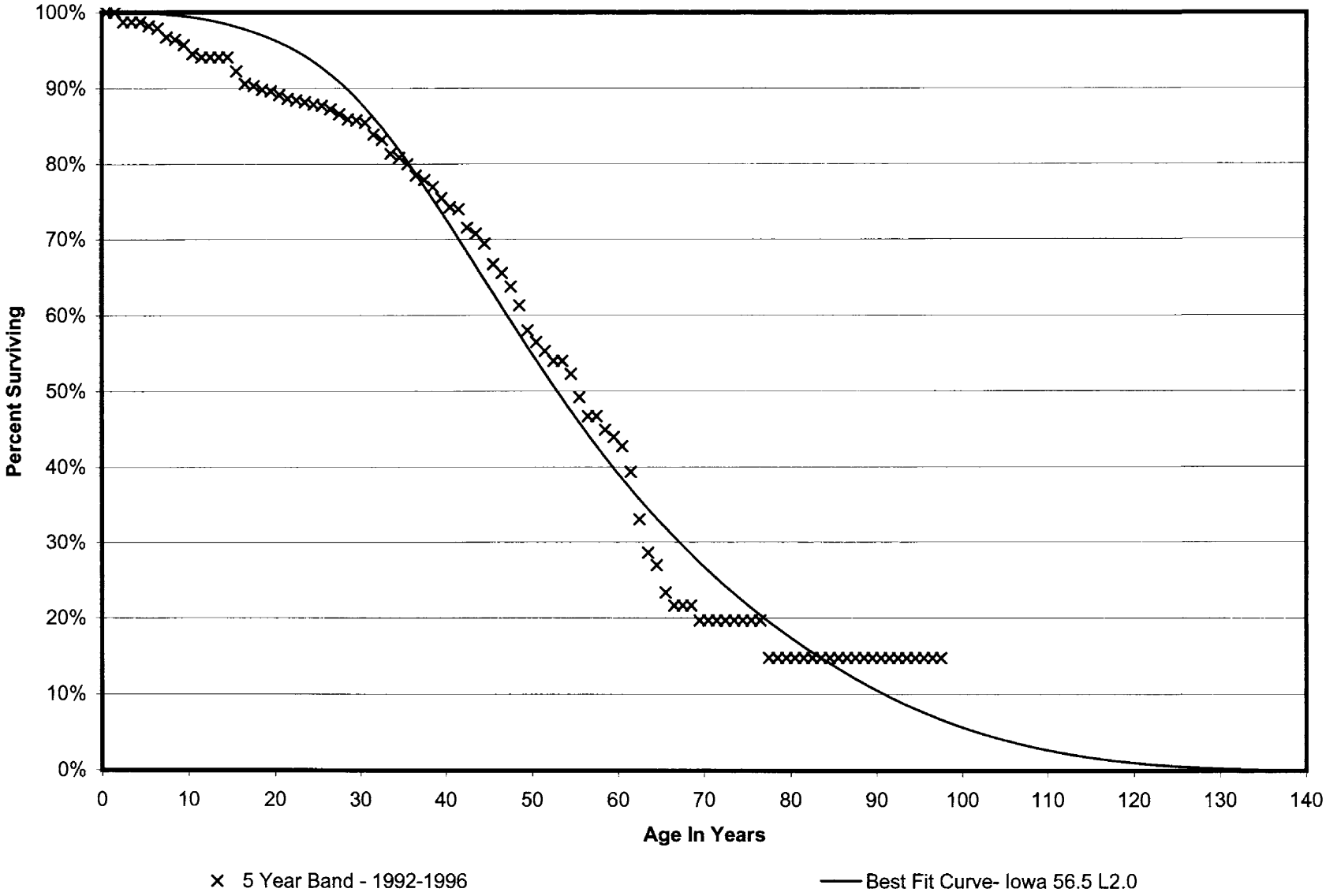
Observed Life Table and Best Fit Iowa Curve
All U.S. Other Production Units: Band 1987-1996



qqvqal ACTUARIAL ANALYSIS
CURVE FITTING RESULTS
ACCOUNT: 888000
BAND: 1987,1996

RANK	IOWA CURVE	AVERAGE SERVICE LIFE	SUM OF SQUARED DEVIATIONS
1	L1.5	52.50	1425.50
2	L2	53.00	1586.31
3	S0.5	51.00	2147.43
4	L1	52.00	2278.64
5	S0	51.00	2621.18
6	S1	51.50	2637.51
7	R1.5	50.00	2640.16
8	R1	50.00	2825.25
9	L0.5	52.00	3495.25
10	S1.5	51.50	3519.27
11	R2	50.50	3766.24
12	R0.5	50.00	3818.13
13	S-0.5	50.00	3976.92
14	L3	52.50	4389.92
15	S2	51.50	5265.97
16	R2.5	50.50	5346.45
17	L0	52.50	5528.59
18	O1	49.50	6832.53
19	O2	53.50	7079.00
20	R3	51.00	8082.98
21	S3	51.50	9724.13
22	L4	52.00	11469.84
23	R4	51.50	14229.10
24	O3	65.00	15496.68
25	S4	51.50	17216.77
26	L5	52.00	19617.66
27	O4	84.50	20112.98
28	R5	51.50	23315.78
29	S5	51.50	25784.65
30	S6	51.50	34306.98
31	SQ	51.00	53468.24

Observed Life Table and Best Fit Iowa Curve
All U.S. Other Production Units: Band 1992-1996



qqvqal ACTUARIAL ANALYSIS
CURVE FITTING RESULTS
ACCOUNT: 888000
BAND: 1992,1996

RANK	IOWA CURVE	AVERAGE SERVICE LIFE	SUM OF SQUARED DEVIATIONS
1	L2	56.50	1969.77
2	L1.5	56.50	2071.53
3	S0.5	54.50	2306.61
4	R1.5	54.00	2576.68
5	S1	55.00	2598.77
6	R1	53.50	2994.95
7	S0	54.50	2997.49
8	L1	56.00	3221.35
9	S1.5	55.50	3327.10
10	R2	54.00	3563.95
11	L3	56.50	4092.86
12	R0.5	53.00	4401.13
13	L0.5	56.50	4661.40
14	S-0.5	53.50	4690.56
15	R2.5	54.50	4934.77
16	S2	55.50	4969.21
17	L0	56.50	6913.56
18	R3	54.50	7577.41
19	O1	52.50	7870.18
20	O2	57.50	8545.85
21	S3	55.50	9191.79
22	L4	56.00	10671.21
23	R4	55.00	13409.13
24	S4	55.50	16328.33
25	O3	72.00	16639.12
26	L5	56.00	18620.55
27	O4	94.50	20709.27
28	R5	55.50	22110.83
29	S5	55.50	24596.04
30	S6	56.00	33193.13
31	SQ	55.00	52932.29

Depreciation Concepts

Public Utility Depreciation

From a regulator's perspective, the objective of public utility depreciation is straight-line capital recovery. This is accomplished by allocating the original cost of assets to expense over the lives of those assets through the application of depreciation rates to plant balances.

There are several unique factors driving public utility depreciation rates. First, public utility depreciation is based on a "group life" as opposed to the lives of individual assets. Second, the cost of removing or disposing of an asset that is retired from service is charged to the accumulated depreciation reserve, as opposed to being recognized as an operating expense in the year incurred. Third, the original cost of a retired asset is also recorded in the accumulated depreciation reserve, as opposed to being written off in the year of the asset's retirement/disposal. Fourth, in certain jurisdictions public utility depreciation rates incorporate net salvage factors as discussed above. This is not the case for unregulated entities. Each of these factors affects the depreciation rates that are ultimately determined for the group of assets that are recorded in plant accounts designated by the FERC Uniform System of Accounts ("USOA").

Depreciation expense is one of the primary cost drivers of public utility revenue requirement calculations because these companies are capital intensive. An excessive depreciation rate can unreasonably increase the utility's

revenue requirement and resulting service rates; thereby unnecessarily charging millions of dollars to a utility's customers.

Depreciation is a legitimate expense, but it is a major expense based on a substantial amount of judgment and complex analytical procedures, and it drives utility prices. Therefore, the measurement of depreciation and the calculation of the expense warrant careful regulatory consideration and scrutiny.

I discuss the fundamentals of public utility depreciation below, including the difference between the whole-life and remaining life techniques and the impact of life and net salvage estimation on depreciation rates.

Plant Additions, Retirements and Balances

Public utilities record their plant investment activity in the individual plant accounts set-forth in the Federal Energy Regulatory Commission's ("FERC") Uniform System of Accounts ("USOA"). Additions, retirements and balances refer to individual plant accounts. For example, account 311-Structures and Improvements, is a plant account. An annual addition is the original cost of plant added to the account during the year. An annual retirement is the original cost of a prior addition which is now removed from service. The plant balance is what is left.

Depreciation Expense

Depreciation expense is a charge to operating expense to reflect the recovery of the cost of an asset. Public utility depreciation expense is typically straight-line over service life, which results in an equal share of the cost of assets being assigned or allocated to expense each year over the service life of the

assets. A service life is the period of time during which depreciable plant [and equipment] is in service.[1] Annual depreciation expense is a cost included in a public utility's revenue requirement.

Annual depreciation expense is calculated by applying a depreciation rate to plant balances. The resulting expense (also called accrual) is charged, just as any other expense, to the revenue requirement and from there it is charged to the utility's customers.

Depreciation is a non-cash expense in contrast to payroll expense, for example, which involves the current outlay of cash. That is, depreciation expense does not involve a specific payment during the current or test-year. Both depreciation and payroll are included as expenses in the income statement and revenue requirement, but no cash flows out of the company for depreciation expense. Instead of reducing the cash account, depreciation expense is recorded on the income statement as an expense and simultaneously recorded on the balance sheet in the accumulated depreciation account; which is shown as an offset to plant in service.

Accumulated depreciation (hereinafter called reserve or accumulated depreciation) is, in essence, a record of the previously recorded depreciation expense. At any point in time, the accumulated depreciation account represents the net accumulated amount of the original cost of assets and net salvage that has been recovered to date. It can be considered a measure of the depreciation recovered from ratepayers.

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[1] Public Utility Depreciation Practices, August, 1996. National Association of Regulatory Utility Commissioners ("NARUC Manual"), p. 321.

Depreciation Rates

Depreciation rates such as Westar's are founded upon three fundamental parameters: a service life, a dispersion pattern and a net salvage ratio. Westar has used the remaining life technique to compute its rates. In order to understand remaining life depreciation, it is useful to first address whole-life depreciation.

Whole-Life Technique

The following calculation shows a straight-line whole-life depreciation rate assuming a 10-year average service life. This example does not include net salvage.

Table 1

Straight-Line Whole-Life Depreciation Rate
Assuming 10-Year Life

$$\frac{100\%}{10 \text{ yrs.}} = 10.0\%$$

Each year the 10.0 percent depreciation rate would be applied to plant in service to produce an annual depreciation expense. All things equal, at the end of 10 years, the plant balance will be 100%, and the depreciation reserve balance will be 100%. This equality is important to an understanding of certain issues in this case.

Westar includes net salvage in the depreciation rate calculation. A central issue in this case is negative net salvage. I will, therefore, use negative net salvage in my example. Negative net salvage is the net cost of removal of the asset after completion of its service life. For the remainder of this discussion I

use the terms negative net salvage, decommissioning and cost of removal interchangeably. Assuming a negative 5 percent (-5%) net salvage ratio, the equation above with a value for negative net salvage is as follows:

Table 2

Straight-Line Whole-Life Depreciation Rate
Assuming 10-Year Life and -5% Net Salvage

$$\frac{100\%-(-5\%)}{10 \text{ yrs.}} = 10.5\%$$

Negative net salvage increases the resulting whole-life depreciation rate from 10.0% to 10.5%. This happens because negative salvage is, in effect, added to the original cost of the plant. Instead of 100% (which represents the original cost of assets), the numerator becomes 105%. This is equivalent to capitalizing or adding the estimated cost of removal to the original cost of the asset.

At the end of life under this scenario the plant balance will be 100% but the reserve will be 105%. In other words, unlike the "zero net salvage scenario" in Table 1; when negative net salvage is included in a depreciation rate there will not be an equality of plant and reserve at the end of an asset's life because the Company will have charged more depreciation than it paid for the original cost of the asset.

Under these circumstances, equality will only be achieved if the Company actually spends the additional money at the end of the asset's life. However, unless the Company has a legal liability to remove the asset, it is not required to spend the money. Furthermore, since accumulated depreciation is an "unfunded account", even though the Company collected unnecessary cost of

removal amounts in the past, it will have already spent that money on whatever it chose: salaries, dividends, etc.

Remaining Life Technique

The remaining life technique is similar to the whole-life technique, but it incorporates accumulated depreciation into the numerator of the equation, and the denominator becomes the remaining life rather than the whole life of the asset.

If the hypothetical 10-year asset discussed above is 3 years old, its remaining life would be 7 years (10 – 3 = 7). The accumulated depreciation account would be 31.5 percent of the original cost because the 10.5 percent depreciation rate from Table 2 would have been applied for three years (3 x 10.5% = 31.5%). The remaining life depreciation rate would then be calculated as follows:

Table 3

Straight-Line Remaining Depreciation Life Rate
Assuming 10-year Life, 7-year Remaining Life
And -5% Net Salvage

$$\frac{100\% - (-5\%) - 31.5\%}{7 \text{ years}} = 10.5\%$$

In the examples shown in Tables 2 and 3, the remaining life depreciation rate and the whole-life depreciation rates are the same (10.5 percent), because I have assumed that the accumulated depreciation account is in balance. In other words, based on a continuation of the fundamental parameters, i.e., the 10-year

service life and the negative 5 percent net salvage ratio, exactly the right amount of depreciation (31.5 percent) has been charged and collected in the past,

If either the service life or net salvage parameter changes during the life of the plant, the accumulated depreciation account will be out of balance, and the remaining life rate will be either higher or lower than whole-life rate depending on the direction of the imbalance. That is because the Company will have collected either too much depreciation or not enough depreciation in the past, given the current estimates of lives or future net salvage.

The difference between the actual amount recovered, as included in the book depreciation reserve, and a theoretical estimate of what should be in the book reserve, is called a "reserve imbalance." The remaining life technique is often used to deal with such reserve imbalances.

The remaining life technique has been accepted and used in many jurisdictions. Its primary failing is that if there is a reserve imbalance, positive or negative, it results in the application of an incorrect rate to new plant additions. In other words, the remaining life technique perpetuates the same imbalances it attempts to cure. This problem can be resolved by using whole-life rates and separate treatment for any reserve imbalances.

Impact of Life and Net Salvage Estimation

Utilities own thousands of assets, represented by millions of dollars of investment. Given the capital intensity of the industry, it is very difficult to track and depreciate every single asset that a utility owns. Public utility depreciation is,

therefore, based on a group concept, which relies on averages of the service lives and remaining lives of the assets within a specific group.

These factors are necessarily estimates of the average service lives and average remaining lives of groups of assets. These estimates are in turn based on complex analytical procedures which involve not only the age of existing and retired assets, but also retirement dispersion patterns called "Iowa curves." The important point to remember is that service life, average age and Iowa curves are all used in the estimation of an average service life and average remaining life of a group of assets and are ultimately used to calculate the depreciation rate for that group of assets.

In depreciation analysis it is axiomatic that the shorter the life, the higher the resulting depreciation rate. If Westar's depreciation rates are based on lives which are too short, the depreciation rates will be too high. What if the 10-year life I used in the earlier examples really should have been 30 years? For example, assume that the analyst conducted statistical analyses which indicated that the average life is actually 30 years. The following table shows the impact of continuing to use a shorter life.

Table 4

Impact of Reducing a Life From 30 Years to 10 Years

30 year life = 100%/30 = 3.3%

10 year life = 100%/10 = 10.0%

If the life should have been 30 years, the rate should have been 3.3 percent rather than the 10 percent depreciation rate based on a 10 year life. The

shorter the life, the higher the rate. If the life is too short, the resulting rate is obviously excessive.

The estimation of future net salvage also has an impact on depreciation rates. Many of Westar's proposed depreciation rates contain negative net salvage factors which charge too much for future cost of removal because they are too negative. They result in excessive depreciation rates. The next table shows the impact on depreciation rates of increasing the cost of removal ratio.

Table 5

Impact of Increasing Cost of Removal Ratio

-5% ratio = 100 %-(-5)/30 = 3.5 %

-50% ratio = 100 %-(-50)/30 = 5.0 %

Increasing a cost of removal ratio from -5% to -50% increases the depreciation rate from 3.5% to 5.0%. If the estimated -50% cost of removal ratio is not supportable, obviously, the resulting 5.0% depreciation rate is excessive. The combination of these two factors, i.e., understated lives and overstated cost of removal ratios, compounds the excessive depreciation rate problem.

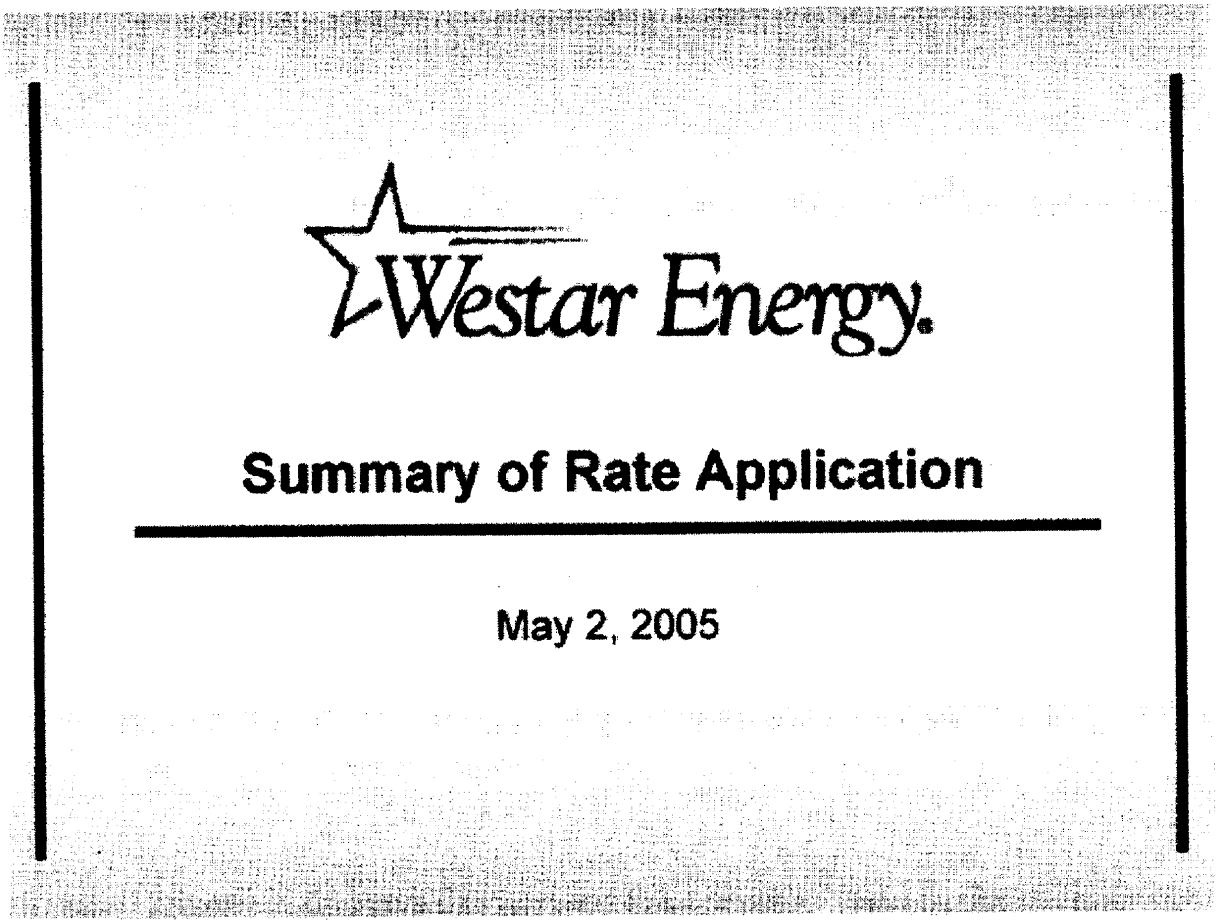
FORM 8-K/A

WESTAR ENERGY INC /KS - wr

Filed: May 10, 2005 (period: May 02, 2005)

Amendment to a previously filed 8-K

Exhibit 99.1



Overview

- On May 2, Westar filed two rate applications
  - Retail rate review with Kansas Corporation Commission (KCC)
    - Fulfills July 2003 agreement as part of approved debt reduction plan
  - FERC formula transmission rate
    - Unbundles transmission service from retail rates
      - Consistent with Southwest Power Pool (SPP) RTO membership
      - Allows for ROE premium

- By Kansas statute, KCC must issue an order no later than December 28, 2005
  - FERC transmission rate likely to be effective by December 2005

- Simultaneous filing allows opportunities for retail and transmission rates to be effective at same time

Westar Energy

Kansas Retail Case Highlights

- Seeking $84.1 million increase
  - Northern territory $47.8 million, or 9.3%
  - Southern territory $36.3 million, or 6.3%
- Increase allows us to retain our regional and national competitive pricing advantage
  - Requested average rates
    - Northern territory 6.0 cents per kWh
    - Southern territory 6.4 cents per kWh
  - Rates remain among the lowest in the state
  - National average 7.5 cents per kWh
- Further closes the difference between our Northern and Southern rate areas
  - Proposed difference now less than 7%
  - Was about 32% at the time of the merger
  - Common rate structure and design

Westar Energy

Depreciation Rate Change

- New depreciation rates
  - In 2001 case KCC ordered lower depreciation rates, based on longer plant lives
    - Reduced annual revenues by approximately $30 million
    - Direct impact on cash flow, but no direct impact on earnings
- A subsequent KCC order required Westar to conduct a fresh depreciation study. Results of that study are part of the present rate review
- Proposed increases in depreciation expense of $29 million
  - Does not challenge longer plant lives
  - Increases cost of negative net salvage value, particularly on generating assets

Westar Energy

Other Significant Adjustments

- Rematch COLI credits and Wolf Creek revenue requirement
  - In 2001 case KCC extended the depreciable life of Wolf Creek
  - COLI was originally used to offset Wolf Creek revenue requirement
  - In this review we seek two adjustments
    - Spread COLI benefits over the now anticipated longer life of Wolf Creek
    - Smooth the COLI credits to an equal annual amount
      - Proposed annual credit slightly greater than what is in rates today
- Asking the Commission to revisit two controversial adjustments from the 2001 rate case that served to reduce ratebase
  - Unamortized gain on LaCygne sale-leaseback transaction
    - Ratebase deduction of $90 million (revenue requirement of $11.0 million)
  - Imputed deferred income taxes associated with KPL/KGE merger premium
    - Ratebase deduction of $69 million (revenue requirement of $12.7 million)
- Recovery of costs related to 2002 and 2005 ice storms
  - Recover $49 million of costs over three (North) and five (South) year periods
  - Annual revenue requirement of $12 million

Westar Energy

Reliability-Based Sharing Proposal

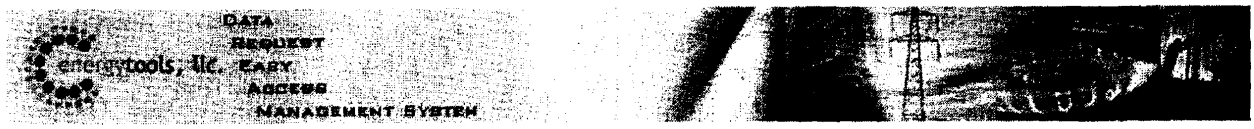
(Alternative Ratemaking Proposal)

Overview

- In addition to the traditional rate review, Westar has proposed an alternative ratemaking feature, a reliability-based sharing proposal (RBSP)
  - Three-year trial period, with opportunity to extend
  - Provide incentives to improve customer service along five dimensions
  - Less satisfactory customer service would result in lower ROE threshold before customer rebates are triggered, and lower ROE before we could seek rate increase
  - Improved customer service would result in higher ROE threshold before customer rebates are triggered, and make us less subject to a rate complaint

- Basic construct
  - Establishes a midpoint ROE of 11.5%, with a 200% basis point deadband (10.5%-12.5%)
  - Annual review, using abbreviated, but traditional ratemaking formula
    - Earnings above 12.5% shared with customers 50%/50% via rebates
    - No opportunity for Westar to seek a rate increase unless actual ROE is <10.5%
  - Entire bandwidth moves up or down based on five customer service measures

Westar Energy



Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB 9 :: General
Date: 2005-06-28

Question 1 (Prepared by John Spanos)
Please provide copies of all external correspondence, including correspondence with Mr. Spanos and Gannett Fleming, which deals in any way with the Company's retirement unit costs, electric depreciation rates, and/or the Depreciation Study.

Response:
Attached are correspondence between Westar and Mr. Spanos which deals with retirement unit costs, depreciation rates and the Depreciation Study.

No Digital Attachments Found.

<jspanos@GFNET.com>

12/06/2004 07:07 AM

To: <Dick_F_Rohlfs@wr.com>
cc: <Lee_Wages@wr.com>
Subject: RE: questions on study

Dick:

I will incorporate the new results of LaCygne as soon as you are able to get them to me. As for net salvage, there is a difference in the way the net salvage was done this time versus last time. We studied net salvage on the account level this time versus the plant level last time. Part of the reason was that we received the data in that form and the also that is how we normally study net salvage. If there is historical net salvage at the plant level I can work out some results that way as well. Either way I will support my results on the stand.

Finally, do we have a date set up yet to meet with Larry? I have a trip on the 13th and 14th on the west coast and would stop in KC on the 15th if that is the scheduled day. Let me know if there is a firm date set.

John

-----Original Message-----
From: Dick_F_Rohlfs@wr.com [mailto:Dick_F_Rohlfs@wr.com]
Sent: Friday, December 03, 2004 6:05 PM
To: Spanos, John J.
Cc: Lee_Wages@wr.com
Subject: questions on study

John,

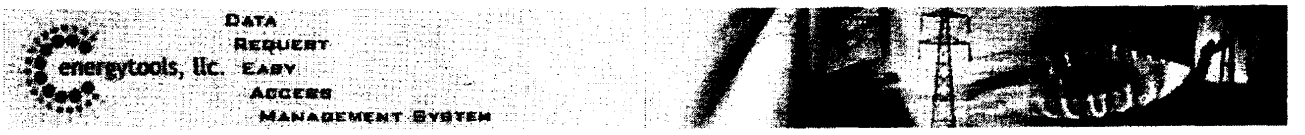
1. I have Rod Pauls from our plant accounting group separating La Cygne 1 and La Cygne 2 dollars and retirement history for you. He should have this for you mid week approx. Dec 8 or 9. I trust you can incorporate this into the study for KGE. La Cygne 2 is the unit with the lease.

2. I have some questions on the net salvage numbers for the power plants. The concern I have is that the percent is higher than the last study. In some cases the change goes from negative 7% to negative 30%. Can you provide an explanation for the change and be able to support this on the stand?

3. I have a call into Generation to discuss the assumed retirement dates for the power plants. Once I get a hold of the person I will call you or send you a second e mail with and proposed changes.

Have a good weekend.

dick

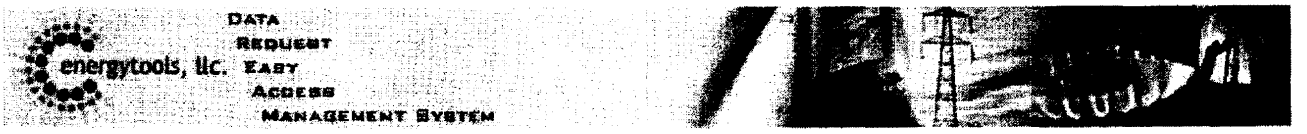


Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB 30 :: Net Salvage
Date: 2005-07-28

Question 1 (Prepared by John Spanos)
If not provided elsewhere, please provide on diskette or CD all workpapers supporting estimated terminal net salvage estimates for each account for which terminal net salvage is a factor. Please include all calculations in electronic format (Excel), with all formulae intact.

Response:
The final or terminal net salvage analysis was determined on a functional level and then allocated to the account level. The dismantling costs were determined by location by dollars/kilowatt and the summation of all future dollars applied to the account level. The LaCygne Unit 2 was left out of this analysis. The calculation is attached. The future dismantling dollars for the nine locations total $281,507,819 or 16% of the December 31, 2003 balance. These dollars are allocated by account to determine the amount of terminal net salvage to be accrued over the remaining life of each plant. Therefore, for Account 311, Structures and Improvements, the future accrual amount for the existing original cost related to net salvage is $85,451,147, with 46,673,370 or 55% related to terminal net salvage. A corrected spreadsheet is attached to KCC 324. (Released 8/17/05)

Attachment File Name	Attachment Note
Curb 30.xls	



Home Page Change Password

Wednesday, September 07, 2005
Logged in as: [**Margaret Kenney**] Logout

Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [KCC] [Larry Holloway]
Data Request: KCC 324 :: Net Salvage
Date: 2005-08-17

Question 1 (Prepared by John Spanos)
Regarding the response to CURB DR 30, please provide the following response: 1. Why does the spreadsheet indicate that the total future costs for dismantling Westar's steam production units will be 281507819 (cell L27) when the total of the units is 407920057 (sum of L17 through L25)?

Response:
There was an error in the formula in cell L27 for total future costs of dismantling Westar's steam production units. The total future cost is 407,920,057. A corrected version of the spreadsheet is attached. The amounts assigned to each location were correct in the spreadsheet, therefore, the estimated net salvage percents for each account does not change.

Attachment File Name	Attachment Note
dismantling schedule-KCC 324.XLS	

WESTAR ENERGY - NORTH AND SOUTH

DISMANTLING COSTS RELATED TO STEAM PRODUCTION PLANTS

LOCATION	ESTIMATED RETIREMENT YEAR	MW	ESTIMATED DISMANTLING COSTS ($/KW)	TOTAL DISMANTLING COSTS (CURRENT $)	TOTAL DISMANTLING COSTS (FUTURE $)	ORIGINAL COST AT 12/31/03	NET SALVAGE
(1)	(2)	(3)	(4)	(5)=(3)*(4)	(6)a	(7)	(8)
STEAM							
GORDAN EVANS	2021	831	35.27	29,309,370	67,057,719		
JEFFREY	2040	1857	12.74	23,658,180	94,914,135		
LACYGNE 1	2033	681	38.56	26,259,360	85,659,025		
MURRAY GILL	2015	317	46.56	14,759,520	28,280,767		
NEOSHO	2009	67	52.05	3,487,350	5,596,173		
RIPLEY	2008	50	52.42	2,621,000	4,083,433		
HUTCHINSON	2018	257	47.88	12,305,160	25,764,272		
LAWRENCE	2031	539	41.68	22,465,520	69,076,610		
TECUMSEH	2022	242	48.20	11,664,400	27,487,923		
TOTAL STEAM		4841	30.27 /kw	146,529,860	407,920,057	1,717,979,369	23.74%

8.5% overall → 34.26/kw

Account	Original Cost	Allocation Factor	Dismantling Costs (Future)	
311.00	284,837,158	17%	67,632,238	~~20%~~ 23.74 %
312.00	945,633,516	55%	224,532,893	~~20%~~ 23.74 %
314.00	334,751,694	19%	79,484,034	23.74 %
315.00	121,754,042	7%	28,909,495	23.74 %
316.00	31,002,960	2%	7,361,398	23.74 %
	1,717,979,369		407,920,057	

a Column 6 = (Column 5) x (1.03**(Estimated Retirement Year - 1993))

Exhibit (MJM-9)
Page 3 of 3

Excessive Depreciation

An excessive depreciation rate is one that produces depreciation expense which is more than necessary to return a company's capital investment over the life of the asset. The concept of excessive depreciation is not new, and in fact was explained by the U.S. Supreme Court in a landmark 1934 decision, Lindheimer v. Illinois Bell Telephone Company, as follows:

> If the predictions of service life were entirely accurate and retirements were made when and as these predictions were precisely fulfilled, the depreciation reserve would represent the consumption of capital, on a cost basis, according to the method which spreads that loss over the respective service periods. But if the amounts charged to operating expenses and credited to the account for depreciation reserve are excessive, to that extent subscribers for the telephone service are required to provide, in effect, capital contributions, not to make good losses incurred by the utility in the service rendered and thus to keep its investment unimpaired, but to secure additional plant and equipment upon which the utility expects a return.
>
> Confiscation being the issue, the company has the burden of making a convincing showing that the amounts it has charged to operating expenses for depreciation have not been excessive. That burden is not sustained by proof that its general accounting system has been correct. The calculations are mathematical, but the predictions underlying them are essentially matters of opinion. They proceed from studies

> of the "behavior of large groups" of items. These studies are beset with a host of perplexing problems. Their determination involves the examination of many variable elements and opportunities for excessive allowances, even under a correct system of accounting, are always present. The necessity of checking the results is not questioned. The predictions must meet the controlling test of experience.[1]

Excessive depreciation rates produce excessive depreciation expense. In other words, if an excessive depreciation rate is applied to the plant balance, it results in excessive depreciation expense. Since depreciation expense flows dollar-for-dollar into the revenue requirement, excessive depreciation expense results in an excessive revenue requirement.

Excessive depreciation also flows dollar-for-dollar into the accumulated depreciation reserve account. This can result in a depreciation reserve actually exceeding the gross plant balance. That is because the depreciation rate is excessive; it is more than necessary to fully depreciate the plant. This is what the Court was talking about in Lindheimer. Therefore, at the end of its life, this results in an accumulated depreciation account which *exceeds* the original cost in the plant account.

---

[1] Lindheimer v. Illinois Bell Telephone Company, 292 U.S. 151, 168-170, 54 S.Ct. 658, 665-666 (1934). (Emphasis added; footnote deleted.)

The public accounting profession, through the Financial Accounting Standards Board ("FASB") has also addressed accumulated reserve excesses in its SFAS No. 143.[2] Paragraph B22 says the following:

> B22. Paragraph 37 of Statement 19 states that "estimated dismantlement, restoration, and abandonment costs...shall be taken into account in determining amortization and depreciation rates." Application of that paragraph has the effect of accruing an expense irrespective of the requirements for liability recognition in the FASB Concepts Statements. In doing so, it results in recognition of accumulated depreciation that can exceed the historical cost of a long-lived asset. The Board concluded that an entity should be precluded from including an amount for an asset retirement obligation in the depreciable base of a long-lived asset unless that amount also meets the recognition criteria in this Statement. When an entity recognizes a liability for an asset retirement obligation, it also will recognize an increase in the carrying amount of the related long-lived asset. Consequently, depreciation of that asset will not result in the recognition of accumulated depreciation in excess of the historical cost of a long-lived asset.[3]

As one can see from the above, as recently as 2002, the public accounting profession does not approve of depreciating an asset beyond its original cost. It actually used the word "excess," and it is obvious that it frowns upon accumulated depreciation balances that exceed the original cost of plant.

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[2] Statement of Financial Accounting Standards No. 143 ("SFAS No. 143") – Accounting for Asset Retirement Obligations.

[3] SFAS No. 143, paragraph B22 (emphasis added).

GAAP does not control ratemaking, but the rationale described above is both informative and makes sense.

Ultimately, ratepayers pay for excessive depreciation rates. As the U.S. Supreme Court said, the result is the extraction of capital contributions from ratepayers, which the Court decided was inappropriate. Current GAAP accounting rules highlight these amounts associated with negative net salvage and require that they be reported as Regulatory Liabilities ("amounts owed") to ratepayers.

Westar's Traditional Inflated Future Cost Approach "TIFCA"

Westar's non-legal ARO request exceeds its actual annual cost of removal to a large degree because Westar uses a Traditional Inflated Future Cost Approach ("TIFCA") to make its future non-legal ARO estimates. This will result in a large regulatory liability to ratepayers because Mr. Spanos has bundled inflated cost of removal factors in most of his depreciation rates, and then would apply those rates for years to an ever-expanding depreciable plant base. The accruals resulting from this approach vastly exceed, year-by-year, the money that Westar actually spends or even allocates for cost of removal.

Westar's TIFCA results in inflated cost of removal factors because Westar's TIFCA net salvage studies relate removal costs in current dollars to retirements of assets whose cost reflects very old historical dollars. The result is that due to inflation which has been experienced, the current removal cost is many multiples of the historical original cost dollars of the retired asset.

Hypothetical TIFCA Example

Below is a hypothetical example of Mr. Spanos' TIFCA studies in this case. These are the same types of studies that Westar and other utilities, including the telephone industry, have used in the past. The TIFCA studies are summaries of annual retirements and net salvage, which are used as a basis for future net salvage proposals. The following table is a hypothetical example of Mr. Spanos' TIFCA net salvage studies.

Hypothetical TIFCA Net Salvage Study

Add Year (a)	Ret. Year (b)	Original Cost (c)	($) (d)	Cost of Removal (e)=(d)/(c)
1947	1997	1,000	(500)	(50)%
1948	1998	2,000	(1,500)	(75)
1949	1999	2,500	(1,000)	(40)
1950	2000	3,000	(2,500)	(83)
1951	2001	4,000	(5,000)	(125)
	Total	12,500	(10,500)	(84)%
	3-Year Avg.	3,167	(2,833)	(89)%
	5-Year Avg.	2,500	(2,100)	(84)%

The years in column (a) are the years in which the assets in column (c) were added to plant. The years in column (b) are the years these assets were retired from service. They were added to plant in service several years ago, they lived their service life, and then they were retired or withdrawn from service. The cost of removal amounts in column (d) are the retirement costs incurred in the retirement year. For example, an asset purchased for $4,000 in 1951 was retired from service in 2001, but it cost $5,000 to dispose of the 1951 asset. The ratios in column (e) are the cost of removal amount expressed as a percentage of the original cost of the assets; that is:

$5,000 removal cost / $4,000 original cost = 125 percent.

Mr. Spanos used figures from several bands of data to estimate his future net salvage ratios. The hypothetical TIFCA uses a 3-year and a 5-year band to demonstrate Mr. Spanos' application of TIFCA. Mr. Spanos' net salvage approach results in an increase to depreciation rates because he primarily

recommends negative net salvage ratios, and as demonstrated in the concepts exhibit, any negative net salvage ratio will increase a depreciation rate. TIFCA net salvage ratios as developed by Mr. Spanos will increase the rates even further.

As shown above, TIFCA net salvage ratios depend on the relationship of the current cost of removal as a percentage of the original cost of the assets retired, as shown above. The timing mismatch within this relationship results in an inflated negative net salvage ratio which is then bundled into the depreciation rate calculation.

This happens because the retirements are in very old original cost dollars versus retirement costs in current dollars. There is a fundamental mismatch in the value of dollars between the years the assets were installed and the years they are retired.

As an additional example, assume that the $4,000 of assets retired in 2001 were actually placed in service in 1951 or 50 years earlier. The cost of removal in 2001 dollars is $5,000, or 125 percent, of the 1951 addition. The result is negative 125 percent because it fails to take into account the fact that the $5,000 cost of removal has experienced 50 years of inflation relative to what it would have been in 1951.

If we assume the inflation rate has been 5 percent annually, the cost of removal in 50-year old dollars is only $436 or 11 percent of the original $4,000 installation. Mr. Spanos' approach, however, shows 125 percent as a result of this timing mismatch. The same disparity would be true for all other years in the

example. There is a fundamental mismatch between the dollars associated with the installation dates of the assets and the dates they are removed from service.

Mr. Spanos would use a negative 125 percent ratio in the current depreciation rate calculation. This approach is equivalent to capitalizing 125 percent of the existing plant in service. In fact Mr. Spanos has in some cases used negative net salvage ratios that far exceed 125 percent.

The example above addresses only retirements. But at the same time, the actual plant balance has been growing for many reasons. The hypothetical company has been making additions every year due to growth, and these additions have also experienced inflation. Assume the current total plant balance in this account is $100,000,000. Mr. Spanos would calculate depreciation rates designed to collect $225,000,000 from ratepayers, i.e. $125,000,000 more than the company spent on the plant, and this would be based on a $4,000 retirement.

This mismatch leads to exorbitant current charges to current ratepayers for an inflated future cost of removal. These amounts far exceed the amounts that would be allowed even if Westar had legal AROs on which to spend the money, which it does not.

Mr. Spanos' future net salvage ratios are inflated, but not reduced to their fair or net present value. They result in excessive non-legal charges because these inflated net salvage ratios are applied to current plant balances. Thus, current ratepayers pay for inflated removal costs that are not expected to occur.

Alternatives to TIFCA

There are alternatives to TIFCA. The following discussion addresses a "cash basis" alternative, and three "accrual basis" alternatives. There are probably more alternatives.

Alternatives to TIFCA

Cash Basis:	- Expensing
Accrual Basis:	- Normalized Net Salvage Allowance
	- SFAS No. 143 Fair Value Approach
	- Net Present Value Approach

All of these have, in one form or another, been adopted by certain other state agencies.

Cash Basis Alternative to TIFCA

The cash basis alternative removes non-legal removal costs and dismantlement from the depreciation rate process. It would no longer be charged to accumulated depreciation. The cash basis alternative involves capitalization and/or expensing. The allocation, like all allocations, is at least somewhat arbitrary. Thus, one component of the cash basis alternative would be to consider capitalizing the entire cost of replacements to plant in service, rather than allocating a portion to cost of removal. This would have the same effect on rate base as the company's current accounting and would eliminate the problems created by the allocation. It would have the same effect on rate base because the current accounting debits actual cost to accumulated depreciation which increases rate base. If there is not a replacement, under the cash basis

alternative the cost of removal and/or dismantlement would be charged to operating expense.

It is not necessary, under the cash basis alternative, to have a combination of capitalization and expensing. Westar could charge all non-legal cost of removal and dismantlement to operating expense. It would be eliminated from depreciation expense and estimated, just as any other operating expense, in a rate case. If there are concerns that Westar or its customers could unduly suffer from an over-or under-estimation of this expense, the KCC could adopt balancing account treatment for the actual recorded expenses, subject to reasonableness review.

Accrual Basis Alternatives to TIFCA

There are three accrual basis alternatives to TIFCA: the normalized net salvage allowance approach, the SFAS No. 143 ARO Fair Value approach, and the net present value approach.

Normalized Net Salvage Allowance Accrual Approach

The normalized net salvage allowance approach is similar to the cash basis approach except that the annual average net salvage, which includes cost of removal, is included as a specifically identifiable amount within the annual depreciation accrual. In other words, a normalized net salvage amount is still a component of the depreciation expense accrual and is credited to accumulated depreciation and actual cost of removal continues to be charged to accumulated depreciation.

The annual net salvage accrual could be either a fixed amount or a rolling five-year average amount that would be included in the annual depreciation accrual and actual net salvage would continue to be charged to accumulated depreciation.

SFAS NO. 143 Fair Value Accrual Approach

The SFAS No. 143 Fair Value Approach treats Westar's non-legal AROs as if they were legal AROs.

Net Present Value Accrual Approach

The net present value approach is much less complicated than the SFAS No. 143 fair value approach. The net present value approach merely discounts Westar's future cost of removal estimates back to 2003 values using the inflation factor that Westar used for its production plant dismantlement studies.

WESTAR NORTH

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

	ACCOUNT	PLANT BALANCE AT 12/31/03	REMAINING LIFE	INFLATED FUTURE COST OF REMOVAL	NET PRESENT VALUE OF COR	NET PRESENT VALUE OF COR	NPV OF COR ROUNDED
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Average Discount Rate =		5.06%	3.00%	3.00%
	STEAM PRODUCTION PLANT						
311.00	STRUCTURES & IMPROVEMENTS						
	JEFFREY	153,486,630.47	34.1	-30.00%	-5.57%	-10.95%	-11%
	TECUMSEH	14,658,030.35	18.4	-30.00%	-12.10%	-17.41%	-17%
	LAWRENCE	22,871,212.24	26.9	-30.00%	-7.95%	-13.55%	-14%
	HUTCHINSON	5,547,666.56	14.3	-30.00%	-14.81%	-19.66%	-20%
	TOTAL STRUCTURES & IMPROVEMENTS	196,563,539.62					
312.00	BOILER PLANT EQUIPMENT						
	JEFFREY	291,979,243.05	29.9	-36.00%	-8.23%	-14.88%	-15%
	TECUMSEH	48,157,901.09	17.4	-36.00%	-15.25%	-21.52%	-22%
	LAWRENCE	92,419,174.73	24.9	-36.00%	-10.53%	-17.24%	-17%
	HUTCHINSON	16,007,286.97	13.5	-36.00%	-18.49%	-24.15%	-24%
	TOTAL BOILER PLANT EQUIPMENT	448,563,605.84					
312.10	POLLUTION CONTROL EQUIPMENT						
	JEFFREY	140,733,721.32	16.2	-40.00%	-17.98%	-24.78%	-25%
	TECUMSEH	8,635,761.92	13.2	-40.00%	-20.85%	-27.08%	-27%
	LAWRENCE	11,339,226.03	19.8	-40.00%	-15.05%	-22.28%	-22%
	TOTAL POLLUTION CONTROL EQUIPMENT	160,708,709.27					
312.20	BOILER PLANT EQUIPMENT - TRAIN CARS						
	JEFFREY	294,464.00	21.0	0.00%	0.00%	0.00%	0%
	TECUMSEH	5,183,981.40	16.2	0.00%	0.00%	0.00%	0%
	LAWRENCE	12,246,741.55	21.1	0.00%	0.00%	0.00%	0%
	TOTAL BOILER PLANT EQUIPMENT - TRAIN CARS	17,725,186.95					
314.00	TURBOGENERATOR UNITS						
	JEFFREY	130,840,041.67	17.0	-23.00%	-9.94%	-13.92%	-14%
	TECUMSEH	21,727,970.32	9.2	-23.00%	-14.61%	-17.52%	-18%
	LAWRENCE	54,246,443.90	14.7	-23.00%	-11.13%	-14.89%	-15%
	HUTCHINSON	11,874,764.46	6.7	-23.00%	-16.52%	-18.87%	-19%
	TOTAL TURBOGENERATOR UNITS	218,689,220.35					

WESTAR NORTH

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

	ACCOUNT	PLANT BALANCE AT 12/31/03	REMAINING LIFE	INFLATED FUTURE COST OF REMOVAL	NET PRESENT VALUE OF COR	NET PRESENT VALUE OF COR	NPV OF COR ROUNDED
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
				Average Discount Rate =	5.06%	3.00%	3.00%
315.00	ACCESSORY ELECTRIC EQUIPMENT						
	JEFFREY	49,071,728.36	28.0	-11.00%	-2.76%	-4.81%	-5%
	TECUMSEH	11,194,778.94	17.6	-11.00%	-4.61%	-6.54%	-7%
	LAWRENCE	15,574,869.72	24.7	-11.00%	-3.25%	-5.30%	-5%
	HUTCHINSON	3,670,808.83	13.1	-11.00%	-5.76%	-7.47%	-7%
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	79,512,185.85					
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT						
	JEFFREY	10,655,696.43	26.7	-17.00%	-4.55%	-7.72%	-8%
	TECUMSEH	3,320,277.16	16.5	-17.00%	-7.53%	-10.44%	-10%
	LAWRENCE	4,493,201.83	22.5	-17.00%	-5.60%	-8.74%	-9%
	HUTCHINSON	1,124,544.82	13.2	-17.00%	-8.86%	-11.51%	-12%
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	19,593,720.24					
	TOTAL STEAM PRODUCTION PLANT	**1,141,356,168.12**					
	OTHER PRODUCTION PLANT						
341.00	STRUCTURES & IMPROVEMENTS						
	JEFFREY	40,235.10	12.5	0.00%	0.00%	0.00%	0%
	TECUMSEH	41,855.98	8.5	0.00%	0.00%	0.00%	0%
	HUTCHINSON	65,859.76	0.0	0.00%	0.00%	0.00%	0%
	ABILENE	556,460.44	0.0	0.00%	0.00%	0.00%	0%
	EVANS	11,348,399.38	37.5	0.00%	0.00%	0.00%	0%
	TOTAL STRUCTURES & IMPROVEMENTS	12,052,810.66					
342.00	FUEL HOLDERS, PRODUCERS & ACCESSORIES						
	TECUMSEH	144,398.63	0.0	0.00%	0.00%	0.00%	0%
	HUTCHINSON	696,809.85	11.5	0.00%	0.00%	0.00%	0%
	ABILENE	129,626.75	0.0	0.00%	0.00%	0.00%	0%
	EVANS	4,667,101.25	37.5	0.00%	0.00%	0.00%	0%
	TOTAL FUEL HOLDERS, PRODUCERS & ACCESSORIES	5,637,936.48					

WESTAR NORTH

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

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

WESTAR NORTH

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

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

Sources:
Cols. (2) and (4) from Depreciation Study, pages III-7 through III-9.
Col. (3) from "westarNorth-CURB227b.txt" These are the remaining lives without Spanos net salvage adjustment.
Discount rate of 5.06% from CURB 74.
Discount rate of 3.00% from CURB 30.

WESTAR SOUTH

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

	ACCOUNT	PLANT BALANCE AT 12/31/03	COMPOSITE REMAINING LIFE	INFLATED FUTURE COST OF REMOVAL	NET PRESENT VALUE OF COR	NET PRESENT VALUE OF COR	NPV OF COR ROUNDED
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Average Discount Rate =		5.06%	3.00%	3.00%
	STEAM PRODUCTION PLANT						
311.00	STRUCTURES & IMPROVEMENTS						
	JEFFREY	48,670,387.38	34.2	-30.00%	-5.55%	-10.92%	-11%
	RIPLEY	2,111,828.27	4.4	-30.00%	-24.14%	-26.34%	-26%
	NEOSHO	2,683,171.52	5.4	-30.00%	-22.98%	-25.57%	-26%
	MURRAY GILL	5,224,995.24	11.5	-30.00%	-17.01%	-21.35%	-21%
	GORDAN EVANS	4,074,654.47	17.3	-30.00%	-12.77%	-17.99%	-18%
	LACYGNE UNIT 1	25,508,581.00	28.6	-30.00%	-7.31%	-12.88%	-13%
	LACYGNE UNIT 2	1,691,460.00	29.2 1/	-10.00%	-2.37%	-4.22%	-4%
	TOTAL STRUCTURES & IMPROVEMENTS	89,965,077.88					
312.00	BOILER PLANT EQUIPMENT						
	JEFFREY	92,602,293.17	29.9	-36.00%	-8.23%	-14.88%	-15%
	RIPLEY	613,728.00	4.4	-36.00%	-28.97%	-31.61%	-32%
	NEOSHO	5,302,976.40	5.3	-36.00%	-27.71%	-30.78%	-31%
	MURRAY GILL	20,797,771.34	10.7 2/	-36.00%	-21.23%	-26.24%	-26%
	GORDAN EVANS	29,092,094.62	16.5	-36.00%	-15.94%	-22.10%	-22%
	LACYGNE UNIT 1	86,057,779.00	26.5	-36.00%	-9.73%	-16.45%	-16%
	LACYGNE UNIT 2	23,880,703.00	28.3 1/	-15.00%	-3.71%	-6.50%	-6%
	TOTAL BOILER PLANT EQUIPMENT	258,347,345.53					
312.10	POLLUTION CONTROL EQUIPMENT						
	JEFFREY	43,513,437.11	16.4	-44.00%	-19.58%	-27.10%	-27%
	LACYGNE UNIT 1	40,563,914.00	25.9	-44.00%	-12.25%	-20.46%	-20%
	TOTAL POLLUTION CONTROL EQUIPMENT	84,077,351.11					
312.20	BOILER PLANT EQUIPMENT - TRAIN CARS						
	JEFFREY	92,020.00	21.0	0.00%	0.00%	0.00%	0%
	LACYGNE UNIT 2	1,286,715.99	29.50 1/	0.00%	0.00%	0.00%	0%
	TOTAL BOILER PLANT EQUIPMENT - TRAIN CARS	1,378,735.99					

WESTAR SOUTH

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

	ACCOUNT	PLANT BALANCE AT 12/31/03	COMPOSITE REMAINING LIFE	INFLATED FUTURE COST OF REMOVAL	NET PRESENT VALUE OF COR	NET PRESENT VALUE OF COR	NPV OF COR ROUNDED
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
				Average Discount Rate =	5.06%	3.00%	3.00%
314.00	TURBOGENERATOR UNITS						
	JEFFREY	42,501,767.66	16.4	-23.00%	-10.24%	-14.16%	-14%
	NEOSHO	4,376,391.25	3.3	-23.00%	-19.54%	-20.86%	-21%
	MURRAY GILL	23,125,021.99	10.9	-23.00%	-13.43%	-16.66%	-17%
	GORDAN EVANS	22,735,281.56	17.0	-23.00%	-9.94%	-13.92%	-14%
	LACYGNE UNIT 1	23,324,011.00	10.5	-23.00%	-13.70%	-16.86%	-17%
	LACYGNE UNIT 2	5,606,664.00	26.4 1/	-10.00%	-2.72%	-4.58%	-5%
	TOTAL TURBOGENERATOR UNITS	121,669,137.46					
315.00	ACCESSORY ELECTRIC EQUIPMENT						
	JEFFREY	15,519,163.73	28.1	-11.00%	-2.75%	-4.79%	-5%
	WICHITA	196,684.52	0.00	-11.00%	-11.00%	-11.00%	-11%
	RIPLEY	658,792.00	4.0	-11.00%	-9.03%	-9.77%	-10%
	NEOSHO	1,937,670.51	5.4	-11.00%	-8.43%	-9.38%	-9%
	MURRAY GILL	5,919,303.94	11.4	-11.00%	-6.27%	-7.85%	-8%
	GORDAN EVANS	5,770,813.11	17.3	-11.00%	-4.68%	-6.60%	-7%
	LACYGNE UNIT 1	12,239,428.00	23.8	-11.00%	-3.40%	-5.44%	-5%
	LACYGNE UNIT 2	2,133,732.00	28.7 1/	-5.00%	-1.21%	-2.14%	-2%
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	44,375,587.81					
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT						
	JEFFREY	3,634,656.09	24.7	-17.00%	-5.02%	-8.19%	-8%
	RIPLEY	300,132.01	4.1	-17.00%	-13.89%	-15.06%	-15%
	NEOSHO	482,388.67	4.8	-17.00%	-13.41%	-14.75%	-15%
	MURRAY GILL	1,431,422.59	10.4	-17.00%	-10.17%	-12.50%	-13%
	GORDAN EVANS	1,349,650.86	15.9	-17.00%	-7.76%	-10.63%	-11%
	LACYGNE UNIT 1	4,210,990.00	24.0	-17.00%	-5.20%	-8.36%	-8%
	LACYGNE UNIT 2	1,253,341.00	27.5 1/	-5.00%	-1.29%	-2.22%	-2%
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	12,662,581.22					
	TOTAL STEAM PRODUCTION PLANT	**612,475,817.00**					

WESTAR SOUTH

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

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

WESTAR SOUTH

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

	ACCOUNT	PLANT BALANCE AT 12/31/03	COMPOSITE REMAINING LIFE	INFLATED FUTURE COST OF REMOVAL	NET PRESENT VALUE OF COR	NET PRESENT VALUE OF COR	NPV OF COR ROUNDED
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Average Discount Rate =		5.06%	3.00%	3.00%
	DISTRIBUTION PLANT						
361.00	STRUCTURES & IMPROVEMENTS	3,496,569.68	42.3	-10.00%	-1.24%	-2.86%	-3%
362.00	STATION EQUIPMENT	54,632,242.55	44.4	-20.00%	-2.23%	-5.38%	-5%
364.00	POLES, TOWERS & FIXTURES	100,204,589.00	33.2	-34.00%	-6.60%	-12.74%	-13%
365.00	OVERHEAD CONDUCTORS & DEVICES	81,262,390.00	34.3	-45.00%	-8.28%	-16.33%	-16%
366.00	UNDERGROUND CONDUIT	35,516,093.00	53.5	-35.00%	-2.50%	-7.20%	-7%
367.00	UNDERGROUND CONDUCTORS & DEVICES	64,032,273.00	40.6	-37.00%	-4.99%	-11.14%	-11%
368.00	LINE TRANSFORMERS	137,521,034.00	38.5	-12.00%	-1.79%	-3.85%	-4%
369.00	SERVICES	62,182,754.00	47.7	-40.00%	-3.80%	-9.77%	-10%
370.00	METERS	41,300,588.00	22.7	0.00%	0.00%	0.00%	0%
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	1,776,650.00	6.9	0.00%	0.00%	0.00%	0%
372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	6,304,347.03	12.9	0.00%	0.00%	0.00%	0%
373.00	STREET LIGHTING & SIGNAL SYSTEMS	22,893,863.00	13.6	-17.00%	-8.69%	-11.37%	-11%
	TOTAL DISTRIBUTION PLANT	**611,123,393.26**					
	GENERAL PLANT						
390.00	STRUCTURES & IMPROVEMENTS	13,633,023.78	16.9	-5.00%	-2.17%	-3.03%	-3%
391.00	OFFICE FURNITURE & EQUIPMENT	5,078,757.41	9.6	0.00%	0.00%	0.00%	0%
391.10	COMPUTER & OTHER ELECTRONIC EQUIPMENT	12,755,103.96	2.3	0.00%	0.00%	0.00%	0%
392.00	TRANSPORTATION EQUIPMENT	1,454,532.69	0.00	0.00%	0.00%	0.00%	0%
393.00	STORES EQUIPMENT	1,071,716.51	14.1	0.00%	0.00%	0.00%	0%
394.00	TOOLS,SHOPS & GARAGE EQUIPMENT	3,713,961.61	12.6	0.00%	0.00%	0.00%	0%
395.00	LABORATORY EQUIPMENT	2,595,828.41	9.1	0.00%	0.00%	0.00%	0%
396.00	POWER OPERATED EQUIPMENT	841,791.39	14.2	0.00%	0.00%	0.00%	0%
397.00	COMMUNICATION EQUIPMENT	38,537,911.40	7.7	0.00%	0.00%	0.00%	0%
398.00	MISCELLANEOUS EQUIPMENT	182,207.00	5.2	0.00%	0.00%	0.00%	0%
	TOTAL GENERAL PLANT	**79,864,834.16**					
	TOTAL DEPRECIABLE PLANT	**2,965,796,855.50**					

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

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

	ACCOUNT	ORIGINAL COST	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL AMOUNT	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL RATE	COST OF REMOVAL CALCULATED ANNUAL ACCRUAL AMOUNT	COST OF REMOVAL CALCULATED ANNUAL ACCRUAL RATE	COMBINED CALCULATED ANNUAL ACCRUAL AMOUNT	COMBINED CALCULATED ANNUAL ACCRUAL RATE
	(1)	(2)	(3)	(4)=(3)/(2)	(5)	(6)=(5)/(2)	(7)=(3)+(5)	(8)=(4)+(6)
	STEAM PRODUCTION PLANT							
311.00	STRUCTURES & IMPROVEMENTS							
	JEFFREY	153,486,630	2,113,103	1.38	342,130	0.22	2,455,233	1.60
	TECUMSEH	14,658,030	305,348	2.08	108,351	0.74	413,698	2.82
	LAWRENCE	22,871,212	334,984	1.46	90,134	0.39	425,118	1.85
	HUTCHINSON	5,547,667	88,718	1.60	64,404	1.16	153,122	2.76
	TOTAL STRUCTURES & IMPROVEMENTS	196,563,540	2,842,153	1.45	605,018	0.31	3,447,172	1.76
312.00	BOILER PLANT EQUIPMENT							
	JEFFREY	291,979,243	4,362,234	1.49	1,914,208	0.66	6,276,442	2.15
	TECUMSEH	48,157,901	1,143,208	2.37	736,272	1.53	1,879,480	3.90
	LAWRENCE	92,419,175	1,508,628	1.63	801,796	0.87	2,310,424	2.50
	HUTCHINSON	16,007,287	549,549	3.43	339,145	2.12	888,694	5.55
	TOTAL BOILER PLANT EQUIPMENT	448,563,606	7,563,619	1.69	3,791,421	0.85	11,355,041	2.54
312.10	POLLUTION CONTROL EQUIPMENT							
	JEFFREY	140,733,721	4,581,725	3.26	2,162,953	1.54	6,744,678	4.80
	TECUMSEH	8,635,762	398,737	4.62	175,973	2.04	574,710	6.66
	LAWRENCE	11,339,226	432,776	3.82	125,407	1.11	558,183	4.93
	TOTAL POLLUTION CONTROL EQUIPMENT	160,708,709	5,413,238	3.37	2,464,333	1.53	7,877,571	4.90
312.20	BOILER PLANT EQUIPMENT - TRAIN CARS							
	JEFFREY	294,464	10,609	3.60	-	-	10,609	3.60
	TECUMSEH	5,183,981	254,553	4.91	-	-	254,553	4.91
	LAWRENCE	12,246,742	462,777	3.78	-	-	462,777	3.78
	TOTAL BOILER PLANT EQUIPMENT - TRAIN CARS	17,725,187	727,939	4.11	-	-	727,939	4.11
314.00	TURBOGENERATOR UNITS							
	JEFFREY	130,840,042	4,985,158	3.81	1,061,452	0.81	6,046,610	4.62
	TECUMSEH	21,727,970	1,417,706	6.52	420,186	1.93	1,837,892	8.45
	LAWRENCE	54,246,444	2,278,976	4.20	545,837	1.01	2,824,813	5.21
	HUTCHINSON	11,874,764	517,193	4.36	333,050	2.80	850,243	7.16
	TOTAL TURBOGENERATOR UNITS	218,689,220	9,199,033	4.21	2,360,525	1.08	11,559,558	5.29
315.00	ACCESSORY ELECTRIC EQUIPMENT							
	JEFFREY	49,071,728	944,756	1.93	85,683	0.17	1,030,439	2.10
	TECUMSEH	11,194,779	426,292	3.81	43,819	0.39	470,110	4.20
	LAWRENCE	15,574,870	503,402	3.23	30,828	0.20	534,230	3.43
	HUTCHINSON	3,670,809	88,736	2.42	19,304	0.53	108,040	2.95
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	79,512,186	1,963,185	2.47	179,634	0.23	2,142,819	2.70

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

	ACCOUNT	ORIGINAL COST	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL		COST OF REMOVAL CALCULATED ANNUAL ACCRUAL		COMBINED CALCULATED ANNUAL ACCRUAL	
			AMOUNT	RATE	AMOUNT	RATE	AMOUNT	RATE
	(1)	(2)	(3)	(4)=(3)/(2)	(5)	(6)=(5)/(2)	(7)=(3)+(5)	(8)=(4)+(6)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	JEFFREY	10,655,696	215,255	2.02	30,479	0.29	245,734	2.31
	TECUMSEH	3,320,277	127,519	3.84	19,393	0.58	146,911	4.42
	LAWRENCE	4,493,202	190,493	4.24	17,248	0.38	207,741	4.62
	HUTCHINSON	1,124,545	29,596	2.63	9,914	0.88	39,510	3.51
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	19,593,720	562,862	2.87	77,035	0.39	639,897	3.26
	TOTAL STEAM PRODUCTION PLANT	**1,141,356,168**	**28,272,030**	**2.48**	**9,477,967**	**0.83**	**37,749,997**	**3.31**
	OTHER PRODUCTION PLANT							
341.00	STRUCTURES & IMPROVEMENTS							
	JEFFREY	40,235	2,557	6.35	-	-	2,557	6.35
	TECUMSEH	41,856	45	0.11	-	-	45	0.11
	HUTCHINSON	65,860	-	-	-	-	-	-
	ABILENE	556,460	-	-	-	-	-	-
	EVANS	11,348,399	284,055	2.50	-	-	284,055	2.50
	TOTAL STRUCTURES & IMPROVEMENTS	12,052,811	286,656	2.38	-	-	286,656	2.38
342.00	FUEL HOLDERS, PRODUCERS & ACCESSORIES							
	TECUMSEH	144,399	-	-	-	-	-	-
	HUTCHINSON	696,810	8,092	1.16	-	-	8,092	1.16
	ABILENE	129,627	-	-	-	-	-	-
	EVANS	4,667,101	116,864	2.50	-	-	116,864	2.50
	TOTAL FUEL HOLDERS, PRODUCERS & ACCESSORIES	5,637,936	124,956	2.22	-	-	124,956	2.22
344.00	GENERATORS							
	JEFFREY	1,202,157	75,478	6.28	-	-	75,478	6.28
	TECUMSEH	4,652,992	-	-	-	-	-	-
	HUTCHINSON	26,251,046	-	-	-	-	-	-
	ABILENE	7,089,996	-	-	-	-	-	-
	EVANS	84,590,308	2,574,500	3.04	-	-	2,574,500	3.04
	TOTAL GENERATORS	123,786,499	2,649,978	2.14	-	-	2,649,978	2.14
345.00	ACCESSORY ELECTRIC EQUIPMENT							
	JEFFREY	73,170	4,513	6.17	-	-	4,513	6.17
	TECUMSEH	214,507	1,104	0.51	-	-	1,104	0.51
	HUTCHINSON	1,272,920	36,882	2.90	-	-	36,882	2.90
	ABILENE	609,729	987	0.16	-	-	987	0.16
	EVANS	22,539,495	622,501	2.76	-	-	622,501	2.76
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	24,709,822	665,988	2.70	-	-	665,988	2.70

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

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

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

	ACCOUNT	ORIGINAL COST	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL AMOUNT	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL RATE	COST OF REMOVAL CALCULATED ANNUAL ACCRUAL AMOUNT	COST OF REMOVAL CALCULATED ANNUAL ACCRUAL RATE	COMBINED CALCULATED ANNUAL ACCRUAL AMOUNT	COMBINED CALCULATED ANNUAL ACCRUAL RATE
	(1)	(2)	(3)	(4)=(3)/(2)	(5)	(6)=(5)/(2)	(7)=(3)+(5)	(8)=(4)+(6)
	GENERAL PLANT							
390.00	STRUCTURES & IMPROVEMENTS	24,976,326	809,233	3.24	34,371	0.14	843,604	3.38
391.00	OFFICE FURNITURE & EQUIPMENT	12,663,729	700,146	5.53	-	-	700,146	5.53
391.10	COMPUTER & OTHER ELECTRONIC EQUIPMENT	42,304,777	4,044,707	9.56	-	-	4,044,707	9.56
392.00	TRANSPORTATION EQUIPMENT	2,034,260	213,196	10.48	-	-	213,196	10.48
393.00	STORES EQUIPMENT	2,340,944	139,171	5.95	-	-	139,171	5.95
394.00	TOOLS,SHOPS & GARAGE EQUIPMENT	6,852,216	279,333	4.08	-	-	279,333	4.08
395.00	LABORATORY EQUIPMENT	2,722,108	231,629	8.51	-	-	231,629	8.51
396.00	POWER OPERATED EQUIPMENT	1,757,132	20,478	1.17	-	-	20,478	1.17
397.00	COMMUNICATION EQUIPMENT	39,857,341	1,908,911	4.79	-	-	1,908,911	4.79
398.00	MISCELLANEOUS EQUIPMENT	275,042	9,669	3.52	-	-	9,669	3.52
	TOTAL GENERAL PLANT	**135,783,877**	**8,356,474**	**6.15**	**34,371**	**0.03**	**8,390,845**	6.18
	TOTAL DEPRECIABLE PLANT	**2,448,419,126**	**57,289,977**	**2.34**	**12,167,011**	**0.50**	**69,456,987**	2.84
	NONDEPRECIABLE PLANT							
389.10	LAND IN FEE	216,706						
	TOTAL NONDEPRECIABLE PLANT	**216,706**						
	TOTAL ELECTRIC PLANT	**2,448,635,832**	**57,289,977**					

Sources:
Col. (2) from Depreciation Study, pages III-7 through III-9.
Col. (3) from Exhibit___(MJM-13), pages 5-7.
Col. (5) from Exhibit___(MJM-13), pages 8-11.

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

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

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

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

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

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

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

Sources:
Cols. (2) and (6) from Depreciation Study, pages III-7 through III-9.
Col. (3) from Exhibit___(MJM-13), pages 12-15.
Col. (4) from response to CURB 29.
Col. (7) from "westarNorth-CURB227b.txt" These are the remaining lives without Spanos net salvage adjustment.

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

	ACCOUNT	ORIGINAL COST	DISCOUNTED FUTURE COR %	DISCOUNTED FUTURE COR $	TOTAL COR In RESERVE	FUTURE ACCRUALS	REM. LIFE	COST OF REMOVAL ACCRUAL	COST OF REMOVAL RATE
	(1)	(2)	(3)	(4)=(2)*-(3)	(5)	(6)=(4)-(5)	(7)	(8)=(6)/(7)	(9)=(8)/(2)
	STEAM PRODUCTION PLANT								
311.00	STRUCTURES & IMPROVEMENTS								
	JEFFREY	153,486,630	-11.00%	16,883,529	5,216,884	11,666,646	34.1	342,130	0.22
	TECUMSEH	14,658,030	-17.00%	2,491,865	498,214	1,993,651	18.4	108,351	0.74
	LAWRENCE	22,871,212	-14.00%	3,201,970	777,374	2,424,596	26.9	90,134	0.39
	HUTCHINSON	5,547,667	-20.00%	1,109,533	188,561	920,973	14.3	64,404	1.16
	TOTAL STRUCTURES & IMPROVEMENTS	196,563,540		23,686,898	6,681,032	17,005,866		605,018	
312.00	BOILER PLANT EQUIPMENT								
	JEFFREY	291,979,243	-15.00%	43,796,886	(13,437,928)	57,234,815	29.9	1,914,208	0.66
	TECUMSEH	48,157,901	-22.00%	10,594,738	(2,216,399)	12,811,137	17.4	736,272	1.53
	LAWRENCE	92,419,175	-17.00%	15,711,260	(4,253,461)	19,964,720	24.9	801,796	0.87
	HUTCHINSON	16,007,287	-24.00%	3,841,749	(736,713)	4,578,461	13.5	339,145	2.12
	TOTAL BOILER PLANT EQUIPMENT	448,563,606		73,944,633	(20,644,500)	94,589,133		3,791,421	
312.10	POLLUTION CONTROL EQUIPMENT								
	JEFFREY	140,733,721	-25.00%	35,183,430	143,591	35,039,840	16.2	2,162,953	1.54
	TECUMSEH	8,635,762	-27.00%	2,331,656	8,811	2,322,845	13.2	175,973	2.04
	LAWRENCE	11,339,226	-22.00%	2,494,630	11,569	2,483,060	19.8	125,407	1.11
	TOTAL POLLUTION CONTROL EQUIPMENT	160,708,709		40,009,716	163,971	39,845,745		2,464,333	
312.20	BOILER PLANT EQUIPMENT - TRAIN CARS								
	JEFFREY	294,464	0.00%	-	0	0	21.0	0	-
	TECUMSEH	5,183,981	0.00%	-	0	0	16.2	0	-
	LAWRENCE	12,246,742	0.00%	-	0	0	21.1	0	-
	TOTAL BOILER PLANT EQUIPMENT - TRAIN CARS	17,725,187		-	0	0		0	
314.00	TURBOGENERATOR UNITS								
	JEFFREY	130,840,042	-14.00%	18,317,606	272,927	18,044,679	17.0	1,061,452	0.81
	TECUMSEH	21,727,970	-18.00%	3,911,035	45,324	3,865,711	9.2	420,186	1.93
	LAWRENCE	54,246,444	-15.00%	8,136,967	113,156	8,023,811	14.7	545,837	1.01
	HUTCHINSON	11,874,764	-19.00%	2,256,205	24,770	2,231,435	6.7	333,050	2.80
	TOTAL TURBOGENERATOR UNITS	218,689,220		32,621,812	456,176	32,165,636		2,360,525	
315.00	ACCESSORY ELECTRIC EQUIPMENT								
	JEFFREY	49,071,728	-5.00%	2,453,586	54,463	2,399,123	28.0	85,683	0.17
	TECUMSEH	11,194,779	-7.00%	783,635	12,425	771,210	17.6	43,819	0.39
	LAWRENCE	15,574,870	-5.00%	778,743	17,286	761,457	24.7	30,828	0.20
	HUTCHINSON	3,670,809	-7.00%	256,957	4,074	252,883	13.1	19,304	0.53
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	79,512,186		4,272,921	88,248	4,184,673		179,634	

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

	ACCOUNT	ORIGINAL COST	DISCOUNTED FUTURE COR %	DISCOUNTED FUTURE COR $	TOTAL COR In RESERVE	FUTURE ACCRUALS	REM. LIFE	COST OF REMOVAL ACCRUAL	COST OF REMOVAL RATE
	(1)	(2)	(3)	(4)=(2)*-(3)	(5)	(6)=(4)-(5)	(7)	(8)=(6)/(7)	(9)=(8)/(2)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	JEFFREY	10,655,696	-8.00%	852,456	38,657	813,799	26.7	30,479	0.29
	TECUMSEH	3,320,277	-10.00%	332,028	12,045	319,982	16.5	19,393	0.58
	LAWRENCE	4,493,202	-9.00%	404,388	16,300	388,088	22.5	17,248	0.38
	HUTCHINSON	1,124,545	-12.00%	134,945	4,080	130,866	13.2	9,914	0.88
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	19,593,720		1,723,817	71,082	1,652,735		77,035	
	TOTAL STEAM PRODUCTION PLANT	**1,141,356,168**		**176,259,797**	**(13,183,991)**	**189,443,788**		**9,477,967**	
	OTHER PRODUCTION PLANT								
341.00	STRUCTURES & IMPROVEMENTS								
	JEFFREY	40,235	0.00%	-	0	0	12.5	0	-
	TECUMSEH	41,856	0.00%	-	0	0	8.5	0	-
	HUTCHINSON	65,860	0.00%	-	0	0	0.0	0	-
	ABILENE	556,460	0.00%	-	0	0	0.0	0	-
	EVANS	11,348,399	0.00%	-	0	0	37.5	0	-
	TOTAL STRUCTURES & IMPROVEMENTS	12,052,811		-	0	0		0	
342.00	FUEL HOLDERS, PRODUCERS & ACCESSORIES								
	TECUMSEH	144,399	0.00%	-	0	0	0.0	0	-
	HUTCHINSON	696,810	0.00%	-	0	0	11.5	0	-
	ABILENE	129,627	0.00%	-	0	0	0.0	0	-
	EVANS	4,667,101	0.00%	-	0	0	37.5	0	-
	TOTAL FUEL HOLDERS, PRODUCERS & ACCESSORIES	5,637,936		-	0	0		0	
344.00	GENERATORS								
	JEFFREY	1,202,157	0.00%	-	0	0	12.5	0	-
	TECUMSEH	4,652,992	0.00%	-	0	0	0.0	0	-
	HUTCHINSON	26,251,046	0.00%	-	0	0	0.0	0	-
	ABILENE	7,089,996	0.00%	-	0	0	0.0	0	-
	EVANS	84,590,308	0.00%	-	0	0	28.1	0	-
	TOTAL GENERATORS	123,786,499		-	0	0		0	
345.00	ACCESSORY ELECTRIC EQUIPMENT								
	JEFFREY	73,170	0.00%	-	0	0	12.5	0	-
	TECUMSEH	214,507	0.00%	-	0	0	8.5	0	-
	HUTCHINSON	1,272,920	0.00%	-	0	0	9.9	0	-
	ABILENE	609,729	0.00%	-	0	0	9.5	0	-
	EVANS	22,539,495	0.00%	-	0	0	34.0	0	-
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	24,709,822		-	0	0		0	

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

	ACCOUNT	ORIGINAL COST	DISCOUNTED FUTURE COR %	DISCOUNTED FUTURE COR $	TOTAL COR In RESERVE	FUTURE ACCRUALS	REM. LIFE	COST OF REMOVAL ACCRUAL	COST OF REMOVAL RATE
	(1)	(2)	(3)	(4)=(2)*-(3)	(5)	(6)=(4)-(5)	(7)	(8)=(6)/(7)	(9)=(8)/(2)
346.00	MISCELLANEOUS PLANT EQUIPMENT								
	JEFFREY	17,934	0.00%	-	0	0	12.5	0	-
	TECUMSEH	807,751	0.00%	-	0	0	0.0	0	-
	HUTCHINSON	80,361	0.00%	-	0	0	0.0	0	-
	ABILENE	84,206	0.00%	-	0	0	9.5	0	-
	EVANS	145,050	0.00%	-	0	0	37.5	0	-
	TOTAL MISCELLANEOUS PLANT EQUIPMENT	1,135,302		-	0	0		0	
	TOTAL GAS TURBINE PLANT	**167,322,371**		**-**	**0**	**0**		**0**	
	TRANSMISSION PLANT								
352.00	STRUCTURES & IMPROVEMENTS	9,009,446	-3.00%	270,283	173,897	96,386	40.4	2,386	0.03
353.00	STATION EQUIPMENT	131,589,301	-5.00%	6,579,465	246,019	6,333,446	34.3	184,649	0.14
354.00	TOWERS & FIXTURES	2,911,904	-14.00%	407,667	634,463	(226,796)	26.8	(8,463)	(0.29)
355.00	POLES & FIXTURES	98,677,201	-11.00%	10,854,492	5,124,601	5,729,891	32.8	174,692	0.18
356.00	OVERHEAD CONDUCTORS & DEVICES	73,132,521	-7.00%	5,119,276	(151,775)	5,271,051	35.5	148,480	0.20
357.00	UNDERGROUND CONDUIT	368,152	0.00%	-	0	0	46.4	0	-
358.00	UNDERGROUND CONDUCTOR & DEVICES	1,084,297	0.00%	-	0	0	35.9	0	-
	TOTAL TRANSMISSION PLANT	**316,772,823**		**23,231,184**	**6,027,205**	**17,203,979**		**501,744**	
	DISTRIBUTION PLANT								
361.00	STRUCTURES & IMPROVEMENTS	7,435,832	-4.00%	297,433	(246,151)	543,584	32.9	16,522	0.22
362.00	STATION EQUIPMENT	91,424,380	-7.00%	6,399,707	355,398	6,044,309	36.3	166,510	0.18
364.00	POLES, TOWERS & FIXTURES	157,973,597	-15.00%	23,696,040	322,089	23,373,950	28.3	825,935	0.52
365.00	OVERHEAD CONDUCTORS & DEVICES	91,389,093	-17.00%	15,536,146	(8,236,325)	23,772,471	33.1	718,202	0.79
366.00	UNDERGROUND CONDUIT	19,507,626	-3.00%	585,229	35,043	550,186	46.4	11,857	0.06
367.00	UNDERGROUND CONDUCTORS & DEVICES	46,665,491	-9.00%	4,199,894	187,356	4,012,538	36.7	109,333	0.23
368.00	LINE TRANSFORMERS	148,391,031	-9.00%	13,355,193	628,255	12,726,937	31.2	407,915	0.27
369.00	SERVICES	46,406,634	-6.00%	2,784,398	7,670,432	(4,886,034)	46.8	(104,402)	(0.22)
370.00	METERS	41,239,246	0.00%	-	961,192	(961,192)	29.6	(32,473)	(0.08)
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	3,146,831	0.00%	-	0	0	0.0	0	-
372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	10,954,319	0.00%	-	0	0	16.7	0	-
373.00	STREET LIGHTING & SIGNAL SYSTEMS	22,649,807	-8.00%	1,811,985	963,671	848,314	25.3	33,530	0.15
	TOTAL DISTRIBUTION PLANT	**687,183,887**		**68,666,024**	**2,640,960**	**66,025,063**		**2,152,929**	

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

	ACCOUNT	ORIGINAL COST	DISCOUNTED FUTURE COR %	DISCOUNTED FUTURE COR $	TOTAL COR In RESERVE	FUTURE ACCRUALS	REM. LIFE	COST OF REMOVAL ACCRUAL	COST OF REMOVAL RATE
	(1)	(2)	(3)	(4)=(2)*-(3)	(5)	(6)=(4)-(5)	(7)	(8)=(6)/(7)	(9)=(8)/(2)
	GENERAL PLANT								
390.00	STRUCTURES & IMPROVEMENTS	24,976,326	-3.00%	749,290	0	749,290	21.8	34,371	0.14
391.00	OFFICE FURNITURE & EQUIPMENT	12,663,729	0.00%	-	0	0	13.6	0	-
391.10	COMPUTER & OTHER ELECTRONIC EQUIPMENT	42,304,777	0.00%	-	0	0	3.6	0	-
392.00	TRANSPORTATION EQUIPMENT	2,034,260	0.00%	-	0	0	6.8	0	-
393.00	STORES EQUIPMENT	2,340,944	0.00%	-	0	0	8.3	0	-
394.00	TOOLS,SHOPS & GARAGE EQUIPMENT	6,852,216	0.00%	-	0	0	12.7	0	-
395.00	LABORATORY EQUIPMENT	2,722,108	0.00%	-	0	0	8.1	0	-
396.00	POWER OPERATED EQUIPMENT	1,757,132	0.00%	-	0	0	10.7	0	-
397.00	COMMUNICATION EQUIPMENT	39,857,341	0.00%	-	0	0	11.1	0	-
398.00	MISCELLANEOUS EQUIPMENT	275,042	0.00%	-	0	0	11.7	0	-
	TOTAL GENERAL PLANT	**135,783,877**		**749,290**	**0**	**749,290**		**34,371**	
	TOTAL DEPRECIABLE PLANT	**2,448,419,126**		**268,906,294**	**(4,515,826)**	**273,422,120**		**12,167,011**	

Sources:
Col. (2) from Depreciation Study, pages III-7 through III-9.
Col. (3) from Exhibit___(MJM-12).
Col. (5) from Exhibit___(MJM-13), pages 12-15, based on response to CURB 238.
Col. (7) from "westarNorth-CURB227b.txt" These are the remaining lives without Spanos net salvage adjustment.

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

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

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

	ACCOUNT	ORIGINAL COST	BOOK RESERVE	1980-2002 COR In RESERVE 1/	2003 COR In RESERVE 1/	TOTAL COR In RESERVE	BOOK RESERVE LESS COR
	(1)	(2)	(3)	(4)	(5)	(6)=(4)+(5)	(7)=(3)-(6)
315.00	ACCESSORY ELECTRIC EQUIPMENT						
	JEFFREY	49,071,728.36	22,182,304	0	54,463	54,463	22,127,841
	TECUMSEH	11,194,778.94	3,592,524	0	12,425	12,425	3,580,099
	LAWRENCE	15,574,869.72	3,002,385	0	17,286	17,286	2,985,099
	HUTCHINSON	3,670,808.83	2,475,735	0	4,074	4,074	2,471,661
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	79,512,185.85	31,252,948	0	88,248	88,248	31,164,700
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT						
	JEFFREY	10,655,696.43	4,733,931	0	38,657	38,657	4,695,274
	TECUMSEH	3,320,277.16	1,161,861	0	12,045	12,045	1,149,816
	LAWRENCE	4,493,201.83	133,549	0	16,300	16,300	117,249
	HUTCHINSON	1,124,544.82	715,467	0	4,080	4,080	711,387
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	19,593,720.24	6,744,808	0	71,082	71,082	6,673,726
	TOTAL STEAM PRODUCTION PLANT	**1,141,356,168.12**	**535,672,941**	**(12,473,908)**	**(710,083)**	**(13,183,991)**	**548,856,932**
	OTHER PRODUCTION PLANT						
341.00	STRUCTURES & IMPROVEMENTS						
	JEFFREY	40,235.10	8,277	0	0	0	8,277
	TECUMSEH	41,855.98	41,474	0	0	0	41,474
	HUTCHINSON	65,859.76	80,475	0	0	0	80,475
	ABILENE	556,460.44	726,797	0	0	0	726,797
	EVANS	11,348,399.38	696,355	0	0	0	696,355
	TOTAL STRUCTURES & IMPROVEMENTS	12,052,810.66	1,553,378	0	0	0	1,553,378
342.00	FUEL HOLDERS, PRODUCERS & ACCESSORIES						
	TECUMSEH	144,398.63	183,652	0	0	0	183,652
	HUTCHINSON	696,809.85	603,755	0	0	0	603,755
	ABILENE	129,626.75	165,894	0	0	0	165,894
	EVANS	4,667,101.25	284,694	0	0	0	284,694
	TOTAL FUEL HOLDERS, PRODUCERS & ACCESSORIES	5,637,936.48	1,237,995	0	0	0	1,237,995

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

	ACCOUNT	ORIGINAL COST	BOOK RESERVE	1980-2002 COR In RESERVE 1/	2003 COR In RESERVE 1/	TOTAL COR In RESERVE	BOOK RESERVE LESS COR
	(1)	(2)	(3)	(4)	(5)	(6)=(4)+(5)	(7)=(3)-(6)
344.00	GENERATORS						
	JEFFREY	1,202,157.28	258,684	0	0	0	258,684
	TECUMSEH	4,652,991.77	5,122,858	0	0	0	5,122,858
	HUTCHINSON	26,251,045.67	27,869,255	0	0	0	27,869,255
	ABILENE	7,089,996.25	7,782,226	0	0	0	7,782,226
	EVANS	84,590,308.16	12,246,866	0	0	0	12,246,866
	TOTAL GENERATORS	123,786,499.13	53,279,889	0	0	0	53,279,889
345.00	ACCESSORY ELECTRIC EQUIPMENT						
	JEFFREY	73,170.47	16,754	0	0	0	16,754
	TECUMSEH	214,507.09	205,119	0	0	0	205,119
	HUTCHINSON	1,272,920.46	907,793	0	0	0	907,793
	ABILENE	609,729.07	600,349	0	0	0	600,349
	EVANS	22,539,495.36	1,374,453	0	0	0	1,374,453
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	24,709,822.45	3,104,468	0	0	0	3,104,468
346.00	MISCELLANEOUS PLANT EQUIPMENT						
	JEFFREY	17,933.54	3,876	0	0	0	3,876
	TECUMSEH	807,751.27	1,031,602	0	0	0	1,031,602
	HUTCHINSON	80,360.89	99,627	0	0	0	99,627
	ABILENE	84,206.10	79,346	0	0	0	79,346
	EVANS	145,050.43	12,206	0	0	0	12,206
	TOTAL MISCELLANEOUS PLANT EQUIPMENT	1,135,302.23	1,226,657	0	0	0	1,226,657
	TOTAL GAS TURBINE PLANT	**167,322,370.95**	**60,402,387**	**0**	**0**	**0**	**60,402,387**
	TRANSMISSION PLANT						
352.00	STRUCTURES & IMPROVEMENTS	9,009,445.60	4,677,525	102,556	71,341	173,897	4,503,628
353.00	STATION EQUIPMENT	131,589,301.28	53,846,363	0	246,019	246,019	53,600,344
354.00	TOWERS & FIXTURES	2,911,904.36	1,846,886	580,164	54,299	634,463	1,212,423
355.00	POLES & FIXTURES	98,677,201.47	46,454,567	4,371,142	753,459	5,124,601	41,329,966
356.00	OVERHEAD CONDUCTORS & DEVICES	73,132,521.08	32,188,199	(590,192)	438,417	(151,775)	32,339,974
357.00	UNDERGROUND CONDUIT	368,152.01	83,560	0	0	0	83,560
358.00	UNDERGROUND CONDUCTOR & DEVICES	1,084,297.34	214,206	0	0	0	214,206
	TOTAL TRANSMISSION PLANT	**316,772,823.14**	**139,311,306**	**4,463,670**	**1,563,535**	**6,027,205**	**133,284,101**

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

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

Sources:
Cols. (2) and (3) from Depreciation Study, pages III-7 through III-9.
Col. (4) from "CURB 238b kpl sfas 143 1980-2002(1).xls", Accrued COR less Incurred COR.
Col (5) from "CURB 238b FASB 143 calc-2003(1).xls", Col. E - Col. F.

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

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

	ACCOUNT	ORIGINAL COST	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL AMOUNT	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL RATE	COST OF REMOVAL ACCRUAL	COST OF REMOVAL RATE	COMBINED CALCULATED ACCRUAL	COMBINED CALCULATED RATE
	(1)	(2)	(3)	(4)=(3)/(2)	(5)	(6)=(5)/(2)	(7)=(3)+(5)	(8)=(4)+(6)
	STEAM PRODUCTION PLANT							
311.00	STRUCTURES & IMPROVEMENTS							
	JEFFREY	48,670,387	522,355	1.07	178,140	0.37	700,495	1.44
	RIPLEY	2,111,828	(43,037)	-2.04	132,074	6.25	89,037	4.21
	NEOSHO	2,683,172	75,444	2.81	136,731	5.10	212,175	7.91
	MURRAY GILL	5,224,995	34,341	0.66	102,308	1.96	136,649	2.62
	GORDAN EVANS	4,074,654	37,229	0.91	45,970	1.13	83,199	2.04
	LACYGNE UNIT 1	25,508,581	463,810	1.82	129,484	0.51	593,294	2.33
	LACYGNE UNIT 2	1,691,460	40,053	2.37	3,196	0.19	43,249	2.56
	TOTAL STRUCTURES & IMPROVEMENTS	89,965,078	1,130,194	1.26	727,903	0.81	1,858,097	2.07
312.00	BOILER PLANT EQUIPMENT							
	JEFFREY	92,602,293	1,583,394	1.71	521,944	0.56	2,105,337	2.27
	RIPLEY	613,728	413,783	67.42	47,219	7.69	461,003	75.11
	NEOSHO	5,302,976	236,952	4.47	328,713	6.20	565,665	10.67
	MURRAY GILL	20,797,771	(101,950)	-0.49	541,380	2.60	439,431	2.11
	GORDAN EVANS	29,092,095	441,350	1.52	420,563	1.45	861,913	2.97
	LACYGNE UNIT 1	86,057,779	1,320,596	1.53	579,764	0.67	1,900,360	2.20
	LACYGNE UNIT 2	23,880,703	605,086	2.53	66,265	0.28	671,351	2.81
	TOTAL BOILER PLANT EQUIPMENT	258,347,346	4,499,211	1.74	2,505,849	0.97	7,005,060	2.71
312.10	POLLUTION CONTROL EQUIPMENT							
	JEFFREY	43,513,437	796,133	1.83	765,059	1.76	1,561,193	3.59
	LACYGNE UNIT 1	40,563,914	(10,050)	-0.02	341,970	0.84	331,920	0.82
	TOTAL POLLUTION CONTROL EQUIPMENT	84,077,351	786,083	0.93	1,107,029	1.32	1,893,112	2.25
312.20	BOILER PLANT EQUIPMENT - TRAIN CARS							
	JEFFREY	92,020	2,997	3.26	92	0.10	3,089	3.36
	LACYGNE UNIT 2	1,286,716	(11,165)	-0.87	914	0.07	(10,251)	-0.80
	TOTAL BOILER PLANT EQUIPMENT - TRAIN CARS	1,378,736	(8,168)	-0.59	1,006	0.07	(7,162)	-0.52
314.00	TURBOGENERATOR UNITS							
	JEFFREY	42,501,768	1,844,061	4.34	396,709	0.93	2,240,769	5.27
	NEOSHO	4,376,391	332,037	7.59	295,839	6.76	627,876	14.35
	MURRAY GILL	23,125,022	379,353	1.64	388,408	1.68	767,761	3.32
	GORDAN EVANS	22,735,282	115,172	0.51	204,720	0.90	319,891	1.41
	LACYGNE UNIT 1	23,324,011	851,310	3.65	406,674	1.74	1,257,984	5.39
	LACYGNE UNIT 2	5,606,664	172,277	3.07	13,396	0.24	185,672	3.31
	TOTAL TURBOGENERATOR UNITS	121,669,137	3,694,208	3.04	1,705,746	1.40	5,399,954	4.44

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

	ACCOUNT	ORIGINAL COST	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL AMOUNT	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL RATE	COST OF REMOVAL ACCRUAL	COST OF REMOVAL RATE	COMBINED CALCULATED ACCRUAL	COMBINED CALCULATED RATE
	(1)	(2)	(3)	(4)=(3)/(2)	(5)	(6)=(5)/(2)	(7)=(3)+(5)	(8)=(4)+(6)
315.00	ACCESSORY ELECTRIC EQUIPMENT							
	JEFFREY	15,519,164	286,796	1.85	35,168	0.23	321,964	2.08
	WICHITA	196,685	0	-	-	0.00	-	0.00
	RIPLEY	658,792	(63,201)	-9.59	18,722	2.84	(44,479)	-6.75
	NEOSHO	1,937,671	72,835	3.76	37,202	1.92	110,037	5.68
	MURRAY GILL	5,919,304	78,791	1.33	48,641	0.82	127,432	2.15
	GORDAN EVANS	5,770,813	73,961	1.28	27,912	0.48	101,873	1.76
	LACYGNE UNIT 1	12,239,428	236,127	1.93	32,747	0.27	268,873	2.20
	LACYGNE UNIT 2	2,133,732	39,899	1.87	2,504	0.12	42,403	1.99
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	44,375,588	725,208	1.63	202,896	0.46	928,103	2.09
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT							
	JEFFREY	3,634,656	103,851	2.86	13,701	0.38	117,552	3.24
	RIPLEY	300,132	24,310	8.10	11,940	3.98	36,250	12.08
	NEOSHO	482,389	50,799	10.53	16,392	3.40	67,191	13.93
	MURRAY GILL	1,431,423	58,017	4.05	19,697	1.38	77,714	5.43
	GORDAN EVANS	1,349,651	41,390	3.07	10,450	0.77	51,840	3.84
	LACYGNE UNIT 1	4,210,990	112,268	2.67	16,337	0.39	128,605	3.06
	LACYGNE UNIT 2	1,253,341	23,462	1.87	1,509	0.12	24,971	1.99
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	12,662,581	414,097	3.27	90,026	0.71	504,123	3.98
	TOTAL STEAM PRODUCTION PLANT	**612,475,817**	**11,240,834**	**1.84**	**6,340,454**	**1.04**	**17,581,288**	**2.88**
	NUCLEAR PRODUCTION PLANT							
321.00	STRUCTURES AND IMPROVEMENTS	399,941,190	5,963,717	1.49	212,735	0.05	6,176,452	1.54
322.00	REACTOR PLANT EQUIPMENT	626,162,397	10,341,772	1.65	719,727	0.11	11,061,499	1.76
323.00	TURBOGENERATOR UNITS	166,568,932	2,931,832	1.76	392,587	0.24	3,324,418	2.00
324.00	ACCESSORY ELECTRIC EQUIPMENT	131,138,532	2,741,340	2.09	-	0.00	2,741,340	2.09
325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	61,643,030	1,884,904	3.06	-	0.00	1,884,904	3.06
	TOTAL NUCLEAR PRODUCTION PLANT	**1,385,454,082**	**23,863,565**	**1.72**	**1,325,048**	**0.10**	**25,188,613**	**1.82**
	GAS TURBINE PLANT							
341.00	STRUCTURES & IMPROVEMENTS							
	JEFFREY	10,491	659	6.28	-	0.00	659	6.28
344.00	GENERATORS							
	JEFFREY	376,494	24,325	6.46	-	0.00	24,325	6.46
	GORDAN EVANS	1,549,285	43,603	2.81	-	0.00	43,603	2.81
	TOTAL GENERATORS	1,925,779	67,928	3.53	-	0.00	67,928	3.53

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

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

	ACCOUNT	ORIGINAL COST	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL AMOUNT	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL RATE	COST OF REMOVAL ACCRUAL	COST OF REMOVAL RATE	COMBINED CALCULATED ACCRUAL	COMBINED CALCULATED RATE
	(1)	(2)	(3)	(4)=(3)/(2)	(5)	(6)=(5)/(2)	(7)=(3)+(5)	(8)=(4)+(6)
	GENERAL PLANT							
390.00	STRUCTURES & IMPROVEMENTS	13,633,024	555,022	4.07	24,201	0.18	579,222	4.25
391.00	OFFICE FURNITURE & EQUIPMENT	5,078,757	322,762	6.36	-	0.00	322,762	6.36
391.10	COMPUTER & OTHER ELECTRONIC EQUIPMENT	12,755,104	2,252,942	17.66	-	0.00	2,252,942	17.66
392.00	TRANSPORTATION EQUIPMENT	1,454,533	0	-	-	0.00	-	0.00
393.00	STORES EQUIPMENT	1,071,717	58,660	5.47	-	0.00	58,660	5.47
394.00	TOOLS,SHOPS & GARAGE EQUIPMENT	3,713,962	214,544	5.78	-	0.00	214,544	5.78
395.00	LABORATORY EQUIPMENT	2,595,828	178,961	6.89	-	0.00	178,961	6.89
396.00	POWER OPERATED EQUIPMENT	841,791	13,103	1.56	-	0.00	13,103	1.56
397.00	COMMUNICATION EQUIPMENT	38,537,911	3,597,617	9.34	(597,258)	-1.55	3,000,358	7.79
398.00	MISCELLANEOUS EQUIPMENT	182,207	2,443	1.34	-	0.00	2,443	1.34
	TOTAL GENERAL PLANT	**79,864,834**	**7,196,055**	**9.01**	**(573,058)**	**-0.72**	**6,622,997**	**8.29**
	TOTAL DEPRECIABLE PLANT	**2,965,796,856**	**56,450,910**	**1.90**	**8,959,418**	**0.30**	**65,410,328**	**2.20**
	NONDEPRECIABLE PLANT							
303.00	INTANGIBLE MISCELLANEOUS PLANT	(692,038)						
310.10	LAND	(34,487)						
314.00	TURBOGENERATOR UNITS - RIPLEY	-						
340.10	LAND	2						
350.10	LAND	(26,805)						
350.20	LAND	73,936						
360.10	LAND	45,931						
360.20	LAND	172,684						
389.10	LAND	(399,749)						
390.20	LEASEHOLD IMPROVEMENTS	158,619						
	TOTAL NONDEPRECIABLE PLANT	**(701,907)**						
	TOTAL ELECTRIC PLANT	**2,965,094,949**	**56,450,910**		**8,959,418**		**65,410,328**	

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

Sources:
Col. (2) from Depreciation Study, pages III-4 through III-6.
Col. (3) from Exhibit___(MJM-13), pages 20-22.
Col. (5) from Exhibit___(MJM-13), pages 23-25.

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

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

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

	ACCOUNT	ORIGINAL COST	BOOK RESERVE LESS COR	GROSS SALVAGE PERCENT	FUTURE ACCRUALS	SURVIVOR CURVE		REMAINING LIFE	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL AMOUNT	CAPITAL RECOVERY CALCULATED ANNUAL ACCRUAL RATE
	(1)	(2)	(3)	(4)	(5)=(2)*(1-(4))-(3)	(6)		(7)	(8)=(5)/(7)	(9)=(8)/(2)
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT									
	JEFFREY	3,634,656	996,848	2	2,565,115	35-R2	*	24.7	103,851	2.86
	RIPLEY	300,132	194,457	2	99,672	35-R2	*	4.1	24,310	8.10
	NEOSHO	482,389	228,904	2	243,836	35-R2	*	4.8	50,799	10.53
	MURRAY GILL	1,431,423	799,418	2	603,376	35-R2	*	10.4	58,017	4.05
	GORDAN EVANS	1,349,651	664,562	2	658,096	35-R2	*	15.9	41,390	3.07
	LACYGNE UNIT 1	4,210,990	1,432,331	2	2,694,439	35-R2	*	24.0	112,268	2.67
	LACYGNE UNIT 2	1,253,341	608,136	0	645,205	35-R2	*	27.5 1/	23,462	1.87
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	12,662,581	4,924,657		7,509,740			18.1	414,097	3.27
	TOTAL STEAM PRODUCTION PLANT	**612,475,817**	**372,283,269**		**230,352,310**			**20.5**	**11,240,834**	**1.84**
	NUCLEAR PRODUCTION PLANT									
321.00	STRUCTURES AND IMPROVEMENTS	399,941,190	175,705,417	0	224,235,773	90-S0.5	*	37.6	5,963,717	1.49
322.00	REACTOR PLANT EQUIPMENT	626,162,397	260,007,110	1	359,893,663	60-R2	*	34.8	10,341,772	1.65
323.00	TURBOGENERATOR UNITS	166,568,932	74,496,461	3	87,075,403	50-S1.5	*	29.7	2,931,832	1.76
324.00	ACCESSORY ELECTRIC EQUIPMENT	131,138,532	49,172,453	0	81,966,079	50-S1.5	*	29.9	2,741,340	2.09
325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	61,643,030	8,677,240	0	52,965,790	40-R0-5	*	28.1	1,884,904	3.06
	TOTAL NUCLEAR PRODUCTION PLANT	**1,385,454,082**	**568,058,681**		**806,136,709**			**33.8**	**23,863,565**	**1.72**
	GAS TURBINE PLANT									
341.00	STRUCTURES & IMPROVEMENTS									
	JEFFREY	10,491	2,253	0	8,238	SQUARE	*	12.5	659	6.28
344.00	GENERATORS									
	JEFFREY	376,494	75,593	0	300,901	30-S3	*	12.4	24,325	6.46
	GORDAN EVANS	1,549,285	324,048	0	1,225,237	30-S3	*	28.1	43,603	2.81
	TOTAL GENERATORS	1,925,779	399,641		1,526,138			22.5	67,928	3.53
345.00	ACCESSORY ELECTRIC EQUIPMENT									
	JEFFREY	22,776	4,912	0	17,864	40-S3	*	12.5	1,429	6.27
346.00	MISCELLANEOUS PLANT EQUIPMENT									
	JEFFREY	5,545	1,181	0	4,364	SQUARE	*	12.5	349	6.30
	TOTAL GAS TURBINE PLANT	**1,964,591**	**407,987**		**1,556,604**			**22.1**	**70,365**	**3.58**
	TRANSMISSION PLANT									
352.00	STRUCTURES & IMPROVEMENTS	4,508,216	2,040,441	0	2,467,775	55-S2		41.1	60,043	1.33
353.00	STATION EQUIPMENT	116,243,326	48,964,969	5	61,466,191	58-R1.5		46.4	1,324,702	1.14
354.00	TOWERS & FIXTURES	6,891,043	4,485,986	2	2,267,236	65-R3		38.6	58,737	0.85
355.00	POLES & FIXTURES	85,569,105	44,336,434	3	38,665,598	50-R1.5		42.3	914,080	1.07
356.00	OVERHEAD CONDUCTORS & DEVICES	60,772,529	22,140,082	4	36,201,546	50-R2		31.4	1,152,915	1.90
357.00	UNDERGROUND CONDUIT	419,469	196,792	0	222,677	65-R3		36.4	6,118	1.46
358.00	UNDERGROUND CONDUCTOR & DEVICES	490,540	240,619	0	249,921	49-R4		23.1	10,819	2.21
359.00	ROADS & TRAILS	19,910	12,975	0	6,935	65-R4		26.1	266	1.33
	TOTAL TRANSMISSION PLANT	**274,914,138**	**122,418,298**		**141,547,879**			**40.1**	**3,527,680**	**1.28**

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

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

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

Sources:
Cols. (2) and (6) from Depreciation Study, pages III-4 through III-6.
Col. (3) from Exhibit___(MJM-13), pages 26-29.
Col. (4) from response to CURB 29.
Col. (7) from "westarSouth-CURB227a.txt" These are the remaining lives without Spanos net salvage adjustment.
1/ Based on 6-2033 FRY - same as LaCygne #1.
2/ Spanos did not provide the unadjusted remaining life for this account. 10.7 is his adjusted remaining life.
3/ CURB 29 showed a 0% gross salvage ratio and a -44% COR ratio. However, to achieve a 40% net salvage ratio, the gross salvage ratio must be 4%.

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

	ACCOUNT	ORIGINAL COST	DISCOUNTED FUTURE COR %	DISCOUNTED FUTURE COR $	TOTAL COR In RESERVE	FUTURE ACCRUALS	REM. LIFE	COST OF REMOVAL ACCRUAL	COST OF REMOVAL RATE
	(1)	(2)	(3)	(4)=(2)*-(3)	(5)	(6)=(4)-(5)	(7)	(8)=(6)/(7)	(9)=(8)/(2)
	STEAM PRODUCTION PLANT								
311.00	STRUCTURES & IMPROVEMENTS								
	JEFFREY	48,670,387	-11.00%	5,353,743	(738,639)	6,092,382	34.2	178,140	0.37
	RIPLEY	2,111,828	-26.00%	549,075	(32,050)	581,125	4.4	132,074	6.25
	NEOSHO	2,683,172	-26.00%	697,625	(40,721)	738,345	5.4	136,731	5.10
	MURRAY GILL	5,224,995	-21.00%	1,097,249	(79,296)	1,176,545	11.5	102,308	1.96
	GORDAN EVANS	4,074,654	-18.00%	733,438	(61,838)	795,276	17.3	45,970	1.13
	LACYGNE UNIT 1	25,508,581	-13.00%	3,316,116	(387,127)	3,703,243	28.6	129,484	0.51
	LACYGNE UNIT 2	1,691,460	-4.00%	67,658	(25,670)	93,329	29.2 1/	3,196	0.19
	TOTAL STRUCTURES & IMPROVEMENTS	89,965,078		11,814,903	(1,365,342)	13,180,245		727,903	
312.00	BOILER PLANT EQUIPMENT								
	JEFFREY	92,602,293	-15.00%	13,890,344	(1,715,772)	15,606,116	29.9	521,944	0.56
	RIPLEY	613,728	-32.00%	196,393	(11,371)	207,764	4.4	47,219	7.69
	NEOSHO	5,302,976	-31.00%	1,643,923	(98,256)	1,742,178	5.3	328,713	6.20
	MURRAY GILL	20,797,771	-26.00%	5,407,421	(385,349)	5,792,770	10.7 2/	541,380	2.60
	GORDAN EVANS	29,092,095	-22.00%	6,400,261	(539,030)	6,939,291	16.5	420,563	1.45
	LACYGNE UNIT 1	86,057,779	-16.00%	13,769,245	(1,594,513)	15,363,757	26.5	579,764	0.67
	LACYGNE UNIT 2	23,880,703	-6.00%	1,432,842	(442,471)	1,875,313	28.3 1/	66,265	0.28
	TOTAL BOILER PLANT EQUIPMENT	258,347,346		42,740,428	(4,786,762)	47,527,190		2,505,849	
312.10	POLLUTION CONTROL EQUIPMENT								
	JEFFREY	43,513,437	-27.00%	11,748,628	(798,345)	12,546,973	16.4	765,059	1.76
	LACYGNE UNIT 1	40,563,914	-20.00%	8,112,783	(744,229)	8,857,012	25.9	341,970	0.84
	TOTAL POLLUTION CONTROL EQUIPMENT	84,077,351		19,861,411	(1,542,574)	21,403,985		1,107,029	
312.20	BOILER PLANT EQUIPMENT - TRAIN CARS								
	JEFFREY	92,020	0.00%	-	(1,929)	1,929	21.0	92	0.10
	LACYGNE UNIT 2	1,286,716	0.00%	-	(26,969)	26,969	29.5 1/	914	0.07
	TOTAL BOILER PLANT EQUIPMENT - TRAIN CARS	1,378,736		-	(28,898)	28,898		1,006	
314.00	TURBOGENERATOR UNITS								
	JEFFREY	42,501,768	-14.00%	5,950,247	(555,773)	6,506,020	16.4	396,709	0.93
	NEOSHO	4,376,391	-21.00%	919,042	(57,228)	976,270	3.3	295,839	6.76
	MURRAY GILL	23,125,022	-17.00%	3,931,254	(302,394)	4,233,647	10.9	388,408	1.68
	GORDAN EVANS	22,735,282	-14.00%	3,182,939	(297,297)	3,480,237	17.0	204,720	0.90
	LACYGNE UNIT 1	23,324,011	-17.00%	3,965,082	(304,996)	4,270,077	10.5	406,674	1.74
	LACYGNE UNIT 2	5,606,664	-5.00%	280,333	(73,315)	353,649	26.4 1/	13,396	0.24
	TOTAL TURBOGENERATOR UNITS	121,669,137		18,228,898	(1,591,002)	19,819,900		1,705,746	

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

	ACCOUNT	ORIGINAL COST	DISCOUNTED FUTURE COR %	DISCOUNTED FUTURE COR $	TOTAL COR In RESERVE	FUTURE ACCRUALS	REM. LIFE	COST OF REMOVAL ACCRUAL	COST OF REMOVAL RATE
	(1)	(2)	(3)	(4)=(2)*-(3)	(5)	(6)=(4)-(5)	(7)	(8)=(6)/(7)	(9)=(8)/(2)
315.00	ACCESSORY ELECTRIC EQUIPMENT								
	JEFFREY	15,519,164	-5.00%	775,958	(212,256)	988,214	28.1	35,168	0.23
	WICHITA	196,685	-11.00%	21,635	(2,690)	24,325	0.00	0	-
	RIPLEY	658,792	-10.00%	65,879	(9,010)	74,890	4.0	18,722	2.84
	NEOSHO	1,937,671	-9.00%	174,390	(26,502)	200,892	5.4	37,202	1.92
	MURRAY GILL	5,919,304	-8.00%	473,544	(80,958)	554,503	11.4	48,641	0.82
	GORDAN EVANS	5,770,813	-7.00%	403,957	(78,928)	482,884	17.3	27,912	0.48
	LACYGNE UNIT 1	12,239,428	-5.00%	611,971	(167,399)	779,370	23.8	32,747	0.27
	LACYGNE UNIT 2	2,133,732	-2.00%	42,675	(29,183)	71,858	28.7 1/	2,504	0.12
	TOTAL ACCESSORY ELECTRIC EQUIPMENT	44,375,588		2,570,010	(606,926)	3,176,936		202,896	
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT								
	JEFFREY	3,634,656	-8.00%	290,772	(47,645)	338,418	24.7	13,701	0.38
	RIPLEY	300,132	-15.00%	45,020	(3,934)	48,954	4.1	11,940	3.98
	NEOSHO	482,389	-15.00%	72,358	(6,323)	78,682	4.8	16,392	3.40
	MURRAY GILL	1,431,423	-13.00%	186,085	(18,764)	204,849	10.4	19,697	1.38
	GORDAN EVANS	1,349,651	-11.00%	148,462	(17,692)	166,154	15.9	10,450	0.77
	LACYGNE UNIT 1	4,210,990	-8.00%	336,879	(55,200)	392,079	24.0	16,337	0.39
	LACYGNE UNIT 2	1,253,341	-2.00%	25,067	(16,430)	41,496	27.5 1/	1,509	0.12
	TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT	12,662,581		1,104,643	(165,989)	1,270,632		90,026	
	TOTAL STEAM PRODUCTION PLANT	**612,475,817**		**96,320,293**	**(10,087,493)**	**106,407,786**		**6,340,454**	
	NUCLEAR PRODUCTION PLANT								
321.00	STRUCTURES AND IMPROVEMENTS	399,941,190	-2.00%	7,998,824	0	7,998,824	37.6	212,735	0.05
322.00	REACTOR PLANT EQUIPMENT	626,162,397	-4.00%	25,046,496	0	25,046,496	34.8	719,727	0.11
323.00	TURBOGENERATOR UNITS	166,568,932	-7.00%	11,659,825	0	11,659,825	29.7	392,587	0.24
324.00	ACCESSORY ELECTRIC EQUIPMENT	131,138,532	0.00%	-	0	0	29.9	0	-
325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	61,643,030	0.00%	-	0	0	28.1	0	-
	TOTAL NUCLEAR PRODUCTION PLANT	**1,385,454,082**		**44,705,145**	**-**	**44,705,145**		**1,325,048**	
	GAS TURBINE PLANT								
341.00	STRUCTURES & IMPROVEMENTS								
	JEFFREY	10,491	0.00%	-	0	0	12.5	0	-
344.00	GENERATORS								
	JEFFREY	376,494	0.00%	-	0	0	12.4	0	-
	GORDAN EVANS	1,549,285	0.00%	-	0	0	28.1	0	-
	TOTAL GENERATORS	1,925,779		-	0	0		0	
345.00	ACCESSORY ELECTRIC EQUIPMENT								
	JEFFREY	22,776	0.00%	-	0	0	12.5	0	-
346.00	MISCELLANEOUS PLANT EQUIPMENT								
	JEFFREY	5,545	0.00%	-	0	0	12.5	0	-
	TOTAL GAS TURBINE PLANT	**1,964,591**		**-**	**-**	**-**		**-**	
	TRANSMISSION PLANT								

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

	ACCOUNT	ORIGINAL COST	DISCOUNTED FUTURE COR %	DISCOUNTED FUTURE COR $	TOTAL COR In RESERVE	FUTURE ACCRUALS	REM. LIFE	COST OF REMOVAL ACCRUAL	COST OF REMOVAL RATE
	(1)	(2)	(3)	(4)=(2)*-(3)	(5)	(6)=(4)-(5)	(7)	(8)=(6)/(7)	(9)=(8)/(2)
352.00	STRUCTURES & IMPROVEMENTS	4,508,216	-3.00%	135,246	176,397	(41,151)	41.1	(1,001)	(0.02)
353.00	STATION EQUIPMENT	116,243,326	-4.00%	4,649,733	0	4,649,733	46.4	100,210	0.09
354.00	TOWERS & FIXTURES	6,891,043	-10.00%	689,104	148,305	540,799	38.6	14,010	0.20
355.00	POLES & FIXTURES	85,569,105	-8.00%	6,845,528	1,045,870	5,799,658	42.3	137,108	0.16
356.00	OVERHEAD CONDUCTORS & DEVICES	60,772,529	-8.00%	4,861,802	0	4,861,802	31.4	154,834	0.25
357.00	UNDERGROUND CONDUIT	419,469	0.00%	-	0	0	36.4	0	-
358.00	UNDERGROUND CONDUCTOR & DEVICES	490,540	0.00%	-	0	0	23.1	0	-
359.00	ROADS & TRAILS	19,910	0.00%	-	0	0	26.1	0	-
	TOTAL TRANSMISSION PLANT	**274,914,138**		**17,181,415**	**1,370,572**	**15,810,843**		**405,161**	
	DISTRIBUTION PLANT								
361.00	STRUCTURES & IMPROVEMENTS	3,496,570	-3.00%	104,897	126,639	(21,742)	42.3	(514)	(0.01)
362.00	STATION EQUIPMENT	54,632,243	-5.00%	2,731,612	93,260	2,638,352	44.4	59,422	0.11
364.00	POLES, TOWERS & FIXTURES	100,204,589	-13.00%	13,026,597	534,582	12,492,015	33.2	376,265	0.38
365.00	OVERHEAD CONDUCTORS & DEVICES	81,262,390	-16.00%	13,001,982	282,067	12,719,915	34.3	370,843	0.46
366.00	UNDERGROUND CONDUIT	35,516,093	-7.00%	2,486,127	(1,773)	2,487,900	53.5	46,503	0.13
367.00	UNDERGROUND CONDUCTORS & DEVICES	64,032,273	-11.00%	7,043,550	0	7,043,550	40.6	173,486	0.27
368.00	LINE TRANSFORMERS	137,521,034	-4.00%	5,500,841	175,470	5,325,371	38.5	138,321	0.10
369.00	SERVICES	62,182,754	-10.00%	6,218,275	855,114	5,363,161	47.7	112,435	0.18
370.00	METERS	41,300,588	0.00%	-	0	0	22.7	0	-
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	1,776,650	0.00%	-	0	0	6.9	0	-
372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	6,304,347	0.00%	-	0	0	12.9	0	-
373.00	STREET LIGHTING & SIGNAL SYSTEMS	22,893,863	-11.00%	2,518,325	1,649	2,516,676	13.6	185,050	0.81
	TOTAL DISTRIBUTION PLANT	**611,123,393**		**52,632,206**	**2,067,008**	**50,565,198**		**1,461,812**	
	GENERAL PLANT								
390.00	STRUCTURES & IMPROVEMENTS	13,633,024	-3.00%	408,991	0	408,991	16.9	24,201	0.18
391.00	OFFICE FURNITURE & EQUIPMENT	5,078,757	0.00%	-	0	0	9.6	0	-
391.10	COMPUTER & OTHER ELECTRONIC EQUIPMENT	12,755,104	0.00%	-	0	0	2.3	0	-
392.00	TRANSPORTATION EQUIPMENT	1,454,533	0.00%	-	0	0	0.00	0	-
393.00	STORES EQUIPMENT	1,071,717	0.00%	-	0	0	14.1	0	-
394.00	TOOLS,SHOPS & GARAGE EQUIPMENT	3,713,962	0.00%	-	0	0	12.6	0	-
395.00	LABORATORY EQUIPMENT	2,595,828	0.00%	-	0	0	9.1	0	-
396.00	POWER OPERATED EQUIPMENT	841,791	0.00%	-	0	0	14.2	0	-
397.00	COMMUNICATION EQUIPMENT	38,537,911	0.00%	-	4,598,889	(4,598,889)	7.7	(597,258)	(1.55)
398.00	MISCELLANEOUS EQUIPMENT	182,207	0.00%	-	0	0	5.2	0	-
	TOTAL GENERAL PLANT	**79,864,834**		**408,991**	**4,598,889**	**(4,189,898)**		**(573,058)**	
	TOTAL DEPRECIABLE PLANT	**2,965,796,856**		**211,248,050**	**(2,051,024)**	**213,299,074**		**8,959,418**	

Sources:
Col. (2) from Depreciation Study, pages III-4 through III-6.
Col. (3) from response to CURB 29.
Col. (5) from Exhibit___(MJM-13), pages 26-29, based on response to CURB 238.
Col. (7) from "westarSouth-CURB227a.txt" These are the remaining lives without Spanos net salvage adjustment.

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

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

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

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

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

	ACCOUNT	ORIGINAL COST	BOOK RESERVE	1980-2002 COR In RESERVE 1/	2003 COR In RESERVE 1/	TOTAL COR In RESERVE	BOOK RESERVE LESS COR
	(1)	(2)	(3)	(4)	(5)	(6)=(4)+(5)	(7)=(3)-(6)
	GAS TURBINE PLANT						
341.00	STRUCTURES & IMPROVEMENTS						
	JEFFREY	10,491	2,253	0	0	0	2,253
344.00	GENERATORS						
	JEFFREY	376,494	75,593	0	0	0	75,593
	GORDAN EVANS	1,549,285	324,048	0	0	0	324,048
	TOTAL GENERATORS	1,925,779	399,641	0	0	0	399,641
345.00	ACCESSORY ELECTRIC EQUIPMENT						
	JEFFREY	22,776	4,912	0	0	0	4,912
346.00	MISCELLANEOUS PLANT EQUIPMENT						
	JEFFREY	5,545	1,181	0	0	0	1,181
	TOTAL GAS TURBINE PLANT	**1,964,591**	**407,987**	**0**	**0**	**0**	**407,987**
	TRANSMISSION PLANT						
352.00	STRUCTURES & IMPROVEMENTS	4,508,216	2,216,838	132,437	43,960	176,397	2,040,441
353.00	STATION EQUIPMENT	116,243,326	48,964,969	0	0	0	48,964,969
354.00	TOWERS & FIXTURES	6,891,043	4,634,291	52,903	95,402	148,305	4,485,986
355.00	POLES & FIXTURES	85,569,105	45,382,304	257,880	787,990	1,045,870	44,336,434
356.00	OVERHEAD CONDUCTORS & DEVICES	60,772,529	22,140,082	0	0	0	22,140,082
357.00	UNDERGROUND CONDUIT	419,469	196,792	0	0	0	196,792
358.00	UNDERGROUND CONDUCTOR & DEVICES	490,540	240,619	0	0	0	240,619
359.00	ROADS & TRAILS	19,910	12,975	0	0	0	12,975
	TOTAL TRANSMISSION PLANT	**274,914,138**	**123,788,870**	**443,220**	**927,352**	**1,370,572**	**122,418,298**
	DISTRIBUTION PLANT						
361.00	STRUCTURES & IMPROVEMENTS	3,496,570	1,578,955	114,969	11,670	126,639	1,452,316
362.00	STATION EQUIPMENT	54,632,243	24,531,216	0	93,260	93,260	24,437,956
364.00	POLES, TOWERS & FIXTURES	100,204,589	37,108,296	0	534,582	534,582	36,573,714
365.00	OVERHEAD CONDUCTORS & DEVICES	81,262,390	35,249,241	0	282,067	282,067	34,967,174
366.00	UNDERGROUND CONDUIT	35,516,093	7,016,154	0	(1,773)	(1,773)	7,017,927
367.00	UNDERGROUND CONDUCTORS & DEVICES	64,032,273	15,894,019	0	0	0	15,894,019
368.00	LINE TRANSFORMERS	137,521,034	51,166,638	0	175,470	175,470	50,991,168
369.00	SERVICES	62,182,754	49,176,476	190,135	664,979	855,114	48,321,362
370.00	METERS	41,300,588	17,342,587	0	0	0	17,342,587
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	1,776,650	1,091,982	0	0	0	1,091,982
372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	6,304,347	1,144,458	0	0	0	1,144,458
373.00	STREET LIGHTING & SIGNAL SYSTEMS	22,893,863	6,793,444	0	1,649	1,649	6,791,795
	TOTAL DISTRIBUTION PLANT	**611,123,393**	**248,093,466**	**305,104**	**1,761,904**	**2,067,008**	**246,026,458**
	GENERAL PLANT						

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

	ACCOUNT	ORIGINAL COST	BOOK RESERVE	1980-2002 COR In RESERVE 1/	2003 COR In RESERVE 1/	TOTAL COR In RESERVE	BOOK RESERVE LESS COR
	(1)	(2)	(3)	(4)	(5)	(6)=(4)+(5)	(7)=(3)-(6)
390.00	STRUCTURES & IMPROVEMENTS	13,633,024	4,253,156	0	0	0	4,253,156
391.00	OFFICE FURNITURE & EQUIPMENT	5,078,757	1,980,246	0	0	0	1,980,246
391.10	COMPUTER & OTHER ELECTRONIC EQUIPMENT	12,755,104	7,573,337	0	0	0	7,573,337
392.00	TRANSPORTATION EQUIPMENT	1,454,533	2,162,370	0	0	0	2,162,370
393.00	STORES EQUIPMENT	1,071,717	244,609	0	0	0	244,609
394.00	TOOLS,SHOPS & GARAGE EQUIPMENT	3,713,962	1,010,706	0	0	0	1,010,706
395.00	LABORATORY EQUIPMENT	2,595,828	967,279	0	0	0	967,279
396.00	POWER OPERATED EQUIPMENT	841,791	445,275	0	0	0	445,275
397.00	COMMUNICATION EQUIPMENT	38,537,911	15,435,152	4,598,889	0	4,598,889	10,836,263
398.00	MISCELLANEOUS EQUIPMENT	182,207	169,502	0	0	0	169,502
	TOTAL GENERAL PLANT	**79,864,834**	**34,241,632**	**4,598,889**	**0**	**4,598,889**	**29,642,743**
	TOTAL DEPRECIABLE PLANT	**2,965,796,856**	**1,336,786,412**	**(7,490,190)**	**5,439,166**	**(2,051,024)**	**1,338,837,436**

Sources:
Cols. (2) and (3) from Depreciation Study, pages III-4 through III-6.
Col. (4) from "CURB 238b kge sfas 143 1982-2002(1).xls", Accrued COR less Incurred COR (both '77-'81 and 21 Years).
Col (5) from "CURB 238b FASB 143 calc-2003(1).xls", Col. E - Col. F.

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

DATA REQUEST
tools, llc. EASY ACCESS MANAGEMENT SYSTEM

Home Page Change Password

Wednesday, September 07, 2005
Logged in as: [**Margaret Kenney**] Logout

Docket: [05-WSEE-981-RTS] 2005 Rate Case
Requestor: [CURB] [David Springe]
Data Request: CURB 239 :: SFAS No. 143 and FERC Order No. 631
Date: 2005-08-01

Question 1 (Prepared by Dick Rohlfs)
Follow-up to CURB 75. a. Does Westar agree that the amounts in the cited regulatory liability account are refundable obligations to ratepayers until they are spent on their intended purpose? If not, why not? b. Does Westar believe that amounts recorded in accumulated depreciation represent capital recovery? If not, why not? c. Whose capital is reflected in accumulated depreciation - shareholders' or ratepayers'?

Response:
a. No. b. Yes. c. Accumulated Depreciation is the return of invested capital over time. The invested capital was made by shareholders.

No Digital Attachments Found.

CERTIFICATE OF SERVICE

05-WSEE-981-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was placed in the United States mail, postage prepaid, or hand-delivered this 9th day of September, 2005, to the following:

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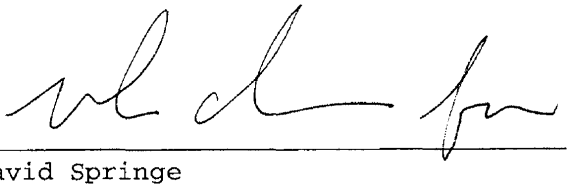

David Springe