

SECTION 2
General Information and Publicity



Westar Energy's rate request to recover costs to make air cleaner, system more reliable.

Abbreviated rate increase should be about \$1.50 per month for households.

Topeka, Kan., Oct. 26, 2016 – Westar Energy, Inc. (NYSE: WR) today filed a request with the Kansas Corporation Commission to adjust its prices by 1 percent or \$17.4 million. The request was expected by regulators and allows the company to recover costs that weren't final at the time of last year's full price review.

The request reflects the remaining costs of mandated environmental upgrades to comply with clean air regulations, life-extension improvements to Wolf Creek Nuclear Generating Station and investments to protect the grid against power outages. The KCC will review the request with a resulting price adjustment anticipated in June 2017. The price adjustment for residential customers will be on average about \$1.54 per month.

In 2011, the KCC authorized investing up to \$1.23 billion in LaCygne Generation Station to meet clean air regulations. The plant is co-owned by Westar Energy and KCP&L, and the cost of upgrades is divided evenly between the companies. The final portion of these important upgrades is in today's request.

“We had a strong team that worked well together and provided great project management. As a result, the project will finish more than \$75 million under budget,” said John Bridson, Westar Energy senior vice president, generation. “This project has greatly improved air quality in Kansas.”

The request also includes investments to begin modernizing targeted areas of the power grid. Westar initially proposed a five-year investment plan to begin updating some of the most critical, aging equipment. In the agreement, a \$50 million demonstration pilot was approved. Projects included improvements to substations, replacing more than 2,500 power poles, installing about 1,500 communications modules to prevent and shorten power outages and rebuilding a Topeka circuit where inaccessibility to equipment and aging infrastructure has caused challenging reliability concerns.

The scope of the review was agreed upon in the conclusion of Westar's 2015 price review.

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Westar Energy requests to recover costs of air quality, reliability investments

Westar Energy, Inc. (NYSE: WR) is Kansas' largest electric utility. For more than a century, we have provided Kansans the safe, reliable electricity needed to power their businesses and homes. Every day our team of professionals takes on projects to generate and deliver electricity, protect the environment and provide excellent service to our nearly 700,000 customers. Westar has 7,200 MW of electric generation capacity fueled by coal, uranium, natural gas, wind, sun and landfill gas. We are also a leader in electric transmission in Kansas. Our innovative customer service programs include mobile-enabled customer care, expanding use of smart meters and paving the way for electric vehicle adoption. Our employees live, volunteer and work in the communities we serve.

For more information about Westar Energy, visit us on the Internet at <http://www.WestarEnergy.com>. Westar Energy is on Facebook: www.Facebook.com/westarenergy and Twitter: www.Twitter.com/WestarEnergy.

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SECTION 3
Summary of Rate Base,
Operating Income & Rate of Return

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Summary of Pro Forma Rate Base and Operating Income
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 3
 Schedule 3-A
 Page 1 of 1

Line No.	Description Col. 1	Schedule Reference Col. 2	Total Company Pro Forma Adjusted Total Col. 3	KCC Pro Forma Adjusted Total Col. 4
<u>Electric Operations Rate Base</u>				
1	Electric Plant in Service	3-B	\$ 9,271,198,489	\$ 9,271,198,489
2	Less: Accumulated Provision for Depreciation and Amortization	3-B	3,205,861,637	3,205,861,637
3	Less: Cost Free Items	3-B	1,306,141,700	1,306,141,700
4	Net Electric Plant in Service		<u>4,759,195,152</u>	<u>4,759,195,152</u>
5	Working Capital	3-B	342,532,015	342,532,015
6	Electric Operations Rate Base		<u>\$ 5,101,727,168</u>	<u>\$ 5,101,727,168</u>
<u>Electric Operations</u>				
7	Operating Revenues	3-B	\$ 2,218,749,937	\$ 2,218,749,937
8	Operating Expenses	3-B	1,839,243,315	1,839,243,315
9	Operating Income - Present Rates		<u>\$ 379,506,622</u>	<u>\$ 379,506,622</u>
<u>Electric Operations Rate of Return</u>				
10	Return on Present Rates (Line 9 / Line 6)		<u>7.4388%</u>	<u>7.4388%</u>
11	Required Return on Rate Base	7-A	<u>7.6455%</u>	<u>7.6455%</u>
12	Operating Income Requirement (Line 6 X Line 11)		<u>\$ 390,052,551</u>	<u>\$ 390,052,551</u>
<u>Revenue Requirement to Earn Required Rate of Return</u>				
13	Additional Operating Income (Line 12- Line 9)		\$ 10,545,929	\$ 10,545,929
14	Associated Income Taxes		6,899,778	6,899,778
15	Revenue Increase Required		<u>\$ 17,445,707</u>	<u>\$ 17,445,707</u>

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Summary of Rate Base, Operating Income and Elimination Adjustments
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 3
 Schedule 3-B
 Page 1 of 1

Line No.	Description Col. 1	Schedule Reference Col. 2	Adjusted Balance From Docket No. 15-WSEE-115-RTS Col. 3	Total Company Pro Forma Adjustments Col. 4	KCC Pro Forma Adjusted Balance Col. 5
<u>Electric Operations Rate Base</u>					
1	Electric Plant in Service	4-A	\$ 9,150,872,902	\$ 120,325,587	\$ 9,271,198,489
2	Less: Accumulated Provision for Depreciation and Amortization	5-A	3,212,449,698	(6,588,062)	3,205,861,637
3	Less: Cost Free Items	14-A	1,306,141,700	0	1,306,141,700
4	Net Electric Plant in Service		<u>4,632,281,504</u>	<u>126,913,648</u>	<u>4,759,195,152</u>
5	Working Capital	6-A	342,532,015	0	342,532,015
6	Electric Operations Rate Base		<u>\$ 4,974,813,519</u>	<u>\$ 126,913,648</u>	<u>\$ 5,101,727,168</u>
<u>Electric Operations</u>					
7	Operating Revenues	9-A	\$ 2,218,749,937	\$ -	\$ 2,218,749,937
8	Operating Expenses	9-A	1,838,400,570	842,746	1,839,243,315
9	Operating Income - Present Rates		<u>\$ 380,349,367</u>	<u>\$ (842,746)</u>	<u>\$ 379,506,622</u>

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Summary of Rate Base, Operating Income and Pro Forma Adjustments
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 3
 Schedule 3-C
 Page 1 of 2

Line No.	Description Col. 1	Schedule Reference Col. 2	Adjusted Balance from Docket No. 15- WSEE-115-RTS Col. 3	2015 ECRR Col. 4	Environmental Plant Col. 5	Wolf Creek Update Plant Col. 6	Grid Resiliency Col. 7
<u>Electric Operations Rate Base</u>							
1	Electric Plant in Service	4-A, 4-C	\$ 9,150,872,902	\$ 22,944,283	\$ 44,771,033	\$ 2,101,436	\$ 50,508,835
2	Less: Accumulated Provision for Depreciation and Amortization	5-A, 5-C	3,212,449,698	354,857	(7,039,779)	4,749	92,112
3	Less: Cost Free Capital	14-A	1,306,141,700	-	-	-	-
4	Net Electric Plant in Service		<u>\$ 4,632,281,504</u>	<u>\$ 22,589,427</u>	<u>\$ 51,810,812</u>	<u>\$ 2,096,687</u>	<u>\$ 50,416,723</u>
5	Working Capital	6-A	342,532,015	-	-	-	-
6	Electric Operations Rate Base		<u><u>\$ 4,974,813,519</u></u>	<u><u>\$ 22,589,427</u></u>	<u><u>\$ 51,810,812</u></u>	<u><u>\$ 2,096,687</u></u>	<u><u>\$ 50,416,723</u></u>
<u>Electric Operations</u>							
7	Operating Revenues	9-A, 9-B	\$ 2,218,749,937	\$ -	\$ -	\$ -	\$ -
8	Operating Expenses w/o Income Taxes	9-A, 9-B	1,684,355,700	528,859	2,070,727	31,974	945,119
9	Income Taxes	9-A, 9-B	154,044,869	(209,164)	(818,355)	(12,607.08)	(373,344.98)
10	Operating Income - Present Rates		<u><u>\$ 380,349,367</u></u>	<u><u>\$ (319,695)</u></u>	<u><u>\$ (1,252,372)</u></u>	<u><u>\$ (19,367)</u></u>	<u><u>\$ (571,774)</u></u>

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Summary of Rate Base, Operating Income and Pro Forma Adjustments
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 3
 Schedule 3-C
 Page 2 of 2

Line No.	Description Col. 1	Schedule Reference Col. 2	Interest Synchronization ARC Col. 3	Pro Forma Adjustments Col. 4	KCC Pro Forma Adjusted Total Col. 5
<u>Electric Operations Rate Base</u>					
1	Electric Plant in Service	4-A, 4-C	\$ -	\$ 120,325,587	\$ 9,271,198,489
2	Less: Accumulated Provision for Depreciation and Amortization	5-A, 5-C	-	(6,588,062)	3,205,861,637
3	Less: Cost Free Capital	14-A	-	-	1,306,141,700
4	Net Electric Plant in Service		\$ -	\$ 126,913,648	\$ 4,759,195,152
5	Working Capital	6-A, 6-G	-	-	342,532,015
6	Electric Operations Rate Base		\$ -	\$ 126,913,648	\$ 5,101,727,168
<u>Electric Operations</u>					
7	Operating Revenues	9-A, 9-B	\$ -	\$ -	\$ 2,218,749,937
8	Operating Expenses w/o Income Taxes	9-A, 9-B	-	3,576,680	1,687,932,380
9	Income Taxes	9-A, 9-B	(1,320,463)	(2,733,934)	151,310,935
10	Operating Income - Present Rates		\$ 1,320,463	\$ (842,746)	\$ 379,506,622

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Functional Classification of Plant in Service
 Abbreviated Rate Case Test Year Ended September 30, 2014

Line No.	Description Col. 1	Adjusted Balance From Docket No. 15-WSEE-115-RTS Col. 2	Pro Forma Adjustments (Schedule 4-C) Col. 3	KCC Jurisdictional Pro Forma Balance Col. 4
1	Intangible Plant - Systems Software	\$ 104,183,377	\$ 1,934	\$ 104,185,311
2	Steam Production Plant	4,023,720,578	66,771,940	4,090,492,518
3	Nuclear Production Plant	1,810,701,176	2,101,436	1,812,802,612
4	Other Production Plant	862,841,552	-	862,841,552
5	Transmission Plant	-	-	-
6	Distribution Plant	2,064,291,265	50,122,012	2,114,413,277
7	General Plant	<u>285,134,954</u>	<u>1,328,265</u>	<u>286,463,219</u>
8	Total Electric Plant in Service	<u>\$ 9,150,872,902</u>	<u>\$ 120,325,587</u>	<u>\$ 9,271,198,489</u>

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Plant in Service
Abbreviated Rate Case Test Year September 30, 2014
Balance as of

Section 4
Schedule 4-B
Page 1 of 1

**Reference schedules in Section 4 of Westar Energy, Inc.
Docket No. 15-WSEE-115-RTS and pursuant to K.A.R. 82-1-231-(b)(3)(A)**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Summary of Pro Forma Adjustments to Plant in Service (a)
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 4
 Schedule 4-C
 Page 1 of 1

Line No.	Description Col. 1	<u>RB-1</u>	<u>RB-2</u>	<u>RB-3</u>	<u>RB-4</u>	Total Pro Forma Adjustments Col. 6
		2015 ECRR Col. 2	La Cygne Environmental Plant Col. 3	Wolf Creek Update Plant Col. 4	Grid Resiliency Col. 5	
1	Intangible Plant - Systems Software	\$ -	\$ 1,934	\$ -	\$ -	\$ 1,934
2	Steam Production Plant	22,944,283	43,827,657	-	-	66,771,940
3	Nuclear Production Plant	-	-	2,101,436	-	2,101,436
4	Other Production Plant	-	-	-	-	-
5	Transmission Plant	-	-	-	-	-
6	Distribution Plant	-	-	-	50,122,012	50,122,012
7	General Plant	-	941,442	-	386,823	1,328,265
8	Total Electric Plant in Service	<u>\$ 22,944,283</u>	<u>\$ 44,771,033</u>	<u>\$ 2,101,436</u>	<u>\$ 50,508,835</u>	<u>\$ 120,325,587</u>

Note:

(a) See Schedule 4-D for explanation of pro forma adjustments.

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Explanation of Pro Forma Adjustments to Plant In Service
 Abbreviated Rate Case Test Year Ended September 30, 2014

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment RB-1 - 2015 ECRR</u>		
1	Steam Production Plant To roll-in 2015 ECRR	\$ 22,944,283	\$ -
	<u>Adjustment RB-2 - La Cygne Environmental Plant</u>		
2	Intangible Plant	\$ 1,934	\$ -
3	Steam Production Plant	\$ 43,827,657	\$ -
4	General Plant	\$ 941,442	\$ -
	To adjust for La Cygne environmental plant additions		
	<u>Adjustment RB-3 - Wolf Creek Update Plant</u>		
5	Nuclear Production Plant To adjust for Wolf Creek plant additions	\$ 2,101,436	\$ -
	<u>Adjustment RB-4 - Grid Resiliency</u>		
6	Distribution Plant	\$ 50,122,012	\$ -
7	General Plant	\$ 386,823	\$ -
	To adjust for Grid Resiliency plant additions		

SECTION 5
Accumulated Provision for
Depreciation, Amortization &
Depletion

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Functional Classification of Accumulated Provision for Depreciation and Amortization
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 5
 Schedule 5-A
 Page 1 of 1

Line No.	Description Col. 1	Adjusted Balance from Docket No. 15-WSEE-115-RTS Col. 2	Pro Forma Adjustments (Schedule 5-C) Col. 3	KCC Jurisdictional Pro Forma Adjusted Balance Col. 4
<u>Accumulated Provision For Depreciation and Amortization</u>				
1	Intangible Plant - Systems Software	\$ 30,311,444	\$ 283	\$ 30,311,727
2	Steam Production Plant	1,271,627,390	(6,697,703)	1,264,929,687
3	Nuclear Production Plant	757,245,950	4,749	757,250,698
4	Other Production Plant	300,317,635	-	300,317,635
5	Transmission Plant	-	-	-
6	Distribution Plant	699,117,727	90,339	699,208,067
7	General Plant	<u>153,829,552</u>	<u>14,270</u>	<u>153,843,822</u>
8	Total Accumulated Provision for Depreciation and Amortization	<u>\$ 3,212,449,698</u>	<u>\$ (6,588,062)</u>	<u>\$ 3,205,861,637</u>

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Accumulated Provision for Depreciation and Amortization by Primary Account
Abbreviated Rate Case Test Year Ended September 30, 2014
Balance as of

Section 5
Schedule 5-B, 5-E and 5-F
Page 1 of 1

**Reference schedules in Section 5 of Westar Energy, Inc.
Docket No. 15-WSEE-115-RTS and pursuant to K.A.R. 82-1-231-(b)(3)(A)**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Summary of Pro Forma Adjustments to Accumulated Provision for Depreciation and Amortization (a)
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 5
 Schedule 5-C
 Page 1 of 1

Line No.	Description Col. 1	<u>RB-1</u>	<u>RB-2</u>	<u>RB-3</u>	<u>RB-4</u>	Pro Forma Adjustment Col. 6
		2015 ECRR Col. 2	La Cygne Environmental Plant Col. 3	Wolf Creek Update Plant Col. 4	Grid Resiliency Col. 5	
<u>Accumulated Provision for Depreciation and Amortization</u>						
1	Intangible -- Systems Software	\$ -	\$ 283	\$ -	\$ -	\$ 283
2	Steam Production Plant	354,857	(7,052,559)	-	-	(6,697,703)
3	Nuclear Production Plant	-	-	4,749	-	4,749
4	Other Production Plant	-	-	-	-	-
5	Transmission Plant	-	-	-	-	-
6	Distribution Plant	-	-	-	90,339	90,339
7	General Plant	-	12,497	-	1,773	14,270
8	Total Accumulated Provision for Depreciation and Amortization	<u>\$ 354,857</u>	<u>\$ (7,039,779)</u>	<u>\$ 4,749</u>	<u>\$ 92,112</u>	<u>\$ (6,588,062)</u>

Note:

(a) See Schedule 5-D for explanation of pro forma adjustments.

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Explanation of Pro Forma Adjustments to Accumulated Provision for Depreciation and Amortization
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 5
 Schedule 5-D
 Page 1 of 1

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
<u>Adjustment RB-1 - 2015 ECRR</u>			
1	Steam Production Plant	\$ 354,857	\$ -
	To roll-in 2015 ECRR		
<u>Adjustment RB-2 - La Cygne Environmental Plant</u>			
2	Intangible Plant	\$ 283	\$ -
3	Steam Production Plant		\$ 7,052,559
4	General Plant	\$ 12,497	
	To adjust for La Cygne environmental plant additions		
<u>Adjustment RB-3 - Wolf Creek Update Plant</u>			
5	Nuclear Production Plant	\$ 4,749	\$ -
	To adjust for Wolf Creek plant additions		
<u>Adjustment RB - 4 - Grid Resiliency</u>			
6	Distribution Plant	\$ 90,339	\$ -
7	General Plant	\$ 1,773	
	To adjust for Grid Resiliency plant additions		

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Working Capital
Abbreviated Rate Case Test Year Ended September 30, 2014

Section 6
Schedule 6-A to 6-E
Page 1 of 1

**Reference schedules in Section 6-A to 6-E of Westar Energy, Inc.
Docket No. 15-WSEE-115-RTS and pursuant to K.A.R. 82-1-231-(b)(3)(A)**

SECTION 7
Capital and Cost of Money

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Pro Forma Cost of Debt
Abbreviated Rate Case Test Year Ended September 30, 2014

Section 7
Schedule 7-A to 7-D
Page 1 of 1

**Reference the Pro Forma Capital Structure in Section 7-A to 7-D of Westar Energy, Inc.
Docket No. 15-WSEE-115-RTS and pursuant to K.A.R. 82-1-231(b)(3)(A)**

SECTION 8
Financial and Operating Data

WESTAR ENERGY, INC and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Financial and Operating Data
Abbreviated Rate Case Year Ended September 30, 2014

Section 8
Schedule 8-A to 8-G
Page 1 of 1

**Reference Historical Financial and Operating Data in Section 8 of Westar Energy, Inc.
Docket No. 15-WSEE-115-RTS and pursuant to K.A.R. 82-1-231(b)(3)(A)**

SECTION 9
Test Year and Pro Forma
Income Statements

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Pro Forma Operating Income Statement
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 9
 Schedule 9-A
 Page 1 of 1

Line No.	Description Col. 1	Schedule Reference Col. 2	Adjusted Balance from Docket No. 15-WSEE-115-RTS Col. 3	Pro Forma Adjustments Col. 4	KCC Pro Forma Operations Col. 5
<u>Operating Revenue</u>					
1	Electric Revenue	9-B	\$ 2,171,510,526	\$ -	\$ 2,171,510,526
2	Service and Other	9-B	47,239,411	-	47,239,411
3	Total Revenue		<u>\$ 2,218,749,937</u>	<u>\$ -</u>	<u>\$ 2,218,749,937</u>
<u>Operating Expenses</u>					
4	Production Steam	9-B	\$ 574,128,611	\$ -	\$ 574,128,611
5	Production Nuclear	9-B	132,307,101	-	132,307,101
6	Production Other	9-B	46,133,336	-	46,133,336
7	Production Purchased Power	9-B	212,980,598	-	212,980,598
8	Transmission	9-B	8,863,368	-	8,863,368
9	Distribution	9-B	99,736,578	-	99,736,578
10	Customer Accounts	9-B	30,196,323	-	30,196,323
11	Customer Service and Information	9-B	3,918,467	-	3,918,467
12	Sales	9-B	26	-	26
13	Administration and General	9-B	187,709,130	-	187,709,130
14	Total Operating Expenses		<u>\$ 1,295,973,536</u>	<u>\$ -</u>	<u>\$ 1,295,973,536</u>
15	Depreciation and Amortization	9-B,10-A,10-C	\$ 268,374,358	\$ 3,576,680	\$ 271,951,038
16	Taxes Other Than Income Taxes	9-B,11-B	120,673,329	-	120,673,329
17	Gain on Disposition of Allowances		(665,523)	-	(665,523)
18	Income Taxes - Current	9-B,11-E	(71,906,252)	(18,787,190)	(90,693,442)
19	Provision for Deferred Income Taxes	9-B,11-F	228,366,781	16,053,256	244,420,037
20	Investment Tax Credit - Net	9-B,11-F	(2,415,660)	-	(2,415,660)
21	Total Expenses		<u>\$ 1,838,400,570</u>	<u>\$ 842,746</u>	<u>\$ 1,839,243,315</u>
22	Operating Income - Present rates		<u>\$ 380,349,367</u>	<u>\$ (842,746)</u>	<u>\$ 379,506,622</u>

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Summary of Abbreviated Rate Case Pro Forma Adjustments to
 Operating Revenues and Expenses (a)
 Abbreviated Rate Case Test Year Ended September 30, 2014

Line No.	Description Col. 1	IS-1 2015 ECRR Col. 2	IS-2 La Cygne Environmental Plant Col. 3	IS-3 Wolf Creek Update Plant Col. 4	IS-4 Grid Resiliency Col. 5	IS-5 Interest Synchronization ARC Col. 6
<u>Operating Revenue</u>						
1	Electric Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
2	Service and Other	-	-	-	-	-
3	Total Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Operating Expenses</u>						
4	Production Steam	\$ -	\$ -	\$ -	\$ -	\$ -
5	Production Nuclear	-	-	-	-	-
6	Production Other	-	-	-	-	-
7	Production Purchased Power	-	-	-	-	-
8	Transmission	-	-	-	-	-
9	Distribution	-	-	-	-	-
10	Customer Accounts	-	-	-	-	-
11	Customer Service and Information	-	-	-	-	-
12	Sales	-	-	-	-	-
13	Administration and General	-	-	-	-	-
14	Total Operating Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
15	Depreciation and Amortization	\$ 528,859	\$ 2,070,727	\$ 31,974	\$ 945,119	\$ -
16	Taxes Other Than Income Taxes	-	-	-	-	-
17	Gains from Dispositions of Allowances	-	-	-	-	-
18	Income Taxes - Current	(252,986)	(6,803,044)	(87,460)	(10,323,237)	(1,320,463)
19	Provision for Deferred Income Taxes	43,822	5,984,689	74,853	9,949,892	-
20	Investment Tax Credit - Net	-	-	-	-	-
21	Total Expenses	<u>\$ 319,695</u>	<u>\$ 1,252,372</u>	<u>\$ 19,367</u>	<u>\$ 571,774</u>	<u>\$ (1,320,463)</u>
22	Operating Income	<u>\$ (319,695)</u>	<u>\$ (1,252,372)</u>	<u>\$ (19,367)</u>	<u>\$ (571,774)</u>	<u>\$ 1,320,463</u>

Note:

(a) See Sch. 9-C for explanation of pro forma adjustments.

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Summary of Abbreviated Rate Case Pro Forma Adjustments to
 Operating Revenues and Expenses (a)
 Abbreviated Rate Case Test Year Ended September 30, 2014

Line No.	Description Col. 1	Pro Forma Adjustments Col. 2	KCC Pro Forma Adjustments Col. 3
	<u>Operating Revenue</u>		
1	Electric Revenue	\$ -	\$ -
2	Service and Other	-	-
3	Total Revenue	<u>\$ -</u>	<u>\$ -</u>
	<u>Operating Expenses</u>		
4	Production Steam	\$ -	\$ -
5	Production Nuclear	-	-
6	Production Other	-	-
7	Production Purchased Power	-	-
8	Transmission	-	-
9	Distribution	-	-
10	Customer Accounts	-	-
11	Customer Service and Information	-	-
12	Sales	-	-
13	Administration and General	-	-
14	Total Operating Expenses	<u>\$ -</u>	<u>\$ -</u>
15	Depreciation and Amortization	\$ 3,576,680	\$ 3,576,680
16	Taxes Other Than Income Taxes	\$ -	-
17	Gain on Disposition of Allowances	-	-
18	Income Taxes - Current	\$ (18,787,190)	(18,787,190)
19	Provision for Deferred Income Taxes	\$ 16,053,256	16,053,256
20	Investment Tax Credit - Net	\$ -	-
21	Total Expenses	<u>\$ 842,746</u>	<u>\$ 842,746</u>
22	Operating Income	<u>\$ (842,746)</u>	<u>\$ (842,746)</u>

Note:

(a) See Sch. 9-C for explanation of pro forma adjustments.

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Explanation of Pro Forma Adjustments to Operating Revenues and Expenses
 Abbreviated Rate Case Test Year Ended September 30, 2014

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment IS-1 - 2015 ECRR</u>		
	<u>Depreciation and Amortization</u>		
1	Steam Production	\$ 528,859	
	<u>Income Taxes</u>		
2	Income Taxes - Current		\$ 252,986
3	Income Taxes - Deferred	\$ 43,822	
	To roll-in 2015 ECRR		
	<u>Adjustment IS-2 - La Cygne Environmental Projects</u>		
	<u>Depreciation and Amortization</u>		
4	Intangible Plant	\$ 387	\$ -
5	Steam Production	\$ 954,743	
6	General Plant	\$ 49,708	
7	Amortization of La Cygne Lease	\$ 1,065,889	
	<u>Income Taxes</u>		
8	Income Taxes - Current		\$ 6,803,044
9	Income Taxes - Deferred	\$ 5,984,689	
	To adjust for La Cygne environmental plant additions		

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Explanation of Pro Forma Adjustments to Operating Revenues and Expenses
 Abbreviated Rate Case Test Year Ended September 30, 2014

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment IS-3 - Wolf Creek Update Plant</u>		
	<u>Depreciation and Amortization</u>		
1	Nuclear Production	\$ 31,974	
	<u>Income Taxes</u>		
2	Income Taxes - Current		\$ 87,460
3	Income Taxes - Deferred	\$ 74,853	
	To adjust for Wolf Creek plant additions		
	<u>Adjustment IS-4 - Grid Resiliency</u>		
	<u>Depreciation and Amortization</u>		
4	Distribution Plant	\$ 945,119	
	<u>Income Taxes</u>		
5	Income Taxes - Current		\$ 10,323,237
6	Income Taxes - Deferred	\$ 9,949,892	
	To adjust for Grid Resiliency plant additions		
	<u>Adjustment IS-5 - Interest Synchronization</u>		
	<u>Income Taxes</u>		
7	Income Taxes - Current		\$ 1,320,463
	To include income taxes on interest synchronization		

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Pro Forma Depreciation and Amortization Expense
 Abbreviated Rate Case Test Year Ended September 30, 2014

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Line No.	Description Col. 1	Adjusted Balance from Docket No. 15-WSEE-115-RTS Col. 2	Pro Forma Adjustments (Schedule 10-C) Col. 3	KCC Jurisdictional Pro Forma Balance Col. 4
	<u>Depreciation Expense</u>			
1	Intangible Plant	\$ 11,141,242	\$ 387	\$ 11,141,629
2	Steam Production	103,001,665	1,483,602	104,485,268
3	Nuclear Production	27,375,516	31,974	27,407,490
4	Other Production	28,586,023	-	28,586,023
5	Transmission Plant	-	-	-
6	Distribution Plant	39,493,305	945,119	40,438,425
7	General Plant	9,874,968	49,708	9,924,676
8	Total Depreciation Expense	<u>\$ 219,472,720</u>	<u>\$ 2,510,791</u>	<u>\$ 221,983,510</u>
	<u>Amortization Expense</u>			
9	Depreciation Plant Lease to Others	\$ 171,253	\$ -	\$ 171,253
10	Depreciation Expense FERC AFUDC	-	-	-
11	Depreciation Expense - AFUDC ECRR	-	-	-
12	Depreciation Difference - LaCygne	46,392	-	46,392
13	Depreciation Difference - 8/01 thru 3/02	728,436	-	728,436
14	Amortization of Limited term Elec Plant - Leasehold	6,260,176	1,065,889	7,326,065
15	Amort of Electric Plant Acquisition Adjmt Retail (KGE Acq Premium)	26,475,985	-	26,475,985
16	Pension Amortortization & OPEB Tracker Expense	13,547,593	-	13,547,593
17	Amort of SFAS 90 Wolf Creek	1,671,804	-	1,671,804
18	Total Amortization Expense	<u>\$ 48,901,639</u>	<u>\$ 1,065,889</u>	<u>\$ 49,967,528</u>
19	Total Depreciation and Amortization Expense	<u>\$ 268,374,358</u>	<u>\$ 3,576,680</u>	<u>\$ 271,951,038</u>

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Elimination Adjustments to Depreciation and Amortization Expense
Abbreviated Rate Case Test Year Ended September 30, 2014

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Schedule 10-B
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**Reference this schedule in Section 10 of Westar Energy Inc
Docket No. 15-WSEE-115-RTS and pursuant to K.A.R. 82-1-231-(b)(3)(A)**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Summary of Pro Forma Adjustments to Depreciation and Amortization Expense (a)
 Abbreviated Rate Case Test Year Ended September 30, 2014

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 Schedule 10-C
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Line No.	Description Col. 1	<u>IS-1</u>	<u>IS-2</u>	<u>IS-3</u>	<u>IS-4</u>	Pro Forma Adjustments Col. 6	KCC Pro Forma Adjustments Col. 7
		2015 ECRR Col. 2	La Cygne Environmental Plant Col. 3	Wolf Creek Update Plant Col. 4	Grid Resiliency Col. 5		
<u>Depreciation Expense</u>							
1	Intangible Plant	\$ -	\$ 387	\$ -	\$ -	\$ 387	\$ 387
2	Steam Production	528,859	954,743	-	-	1,483,602	1,483,602
3	Nuclear Production	-	-	31,974	-	31,974	31,974
4	Other Production	-	-	-	-	-	-
5	Transmission Plant	-	-	-	-	-	-
6	Distribution Plant	-	-	-	945,119	945,119	945,119
7	General Plant	-	49,708	-	-	49,708	49,708
8	Total Depreciation Expense	<u>\$ 528,859</u>	<u>\$ 1,004,838</u>	<u>\$ 31,974</u>	<u>\$ 945,119</u>	<u>\$ 2,510,791</u>	<u>\$ 2,510,791</u>
<u>Amortization Expense</u>							
9	Depreciation Plant Lease to Others	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Depreciation Expense FERC AFUDC	-	-	-	-	-	-
11	Depreciation Expense - AFUDC ECRR	-	-	-	-	-	-
12	Depreciation Difference - LaCygne	-	-	-	-	-	-
13	Depreciation Difference - 8/01 thru 3/02	-	-	-	-	-	-
14	Amort of Limited term Elec Plant - Leasehold	-	1,065,889	-	-	1,065,889	1,065,889
15	Amort of Elec Plant Acq Adj Retail (KGE Acq Premiur	-	-	-	-	-	-
16	Pension Amortortization & OPEB Tracker Expense	-	-	-	-	-	-
17	Amort of SFAS 90 Wolf Creek	-	-	-	-	-	-
18	Total Amortization Expense	<u>\$ -</u>	<u>\$ 1,065,889</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,065,889</u>	<u>\$ 1,065,889</u>
19	Total Depreciation and Amortization Expense	<u>\$ 528,859</u>	<u>\$ 2,070,727</u>	<u>\$ 31,974</u>	<u>\$ 945,119</u>	<u>\$ 3,576,680</u>	<u>\$ 3,576,680</u>

Note:

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

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Explanation of Pro Forma Adjustments to Depreciation and Amortization Expense
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 10
 Schedule 10-D
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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment IS-1 - 2015 ECRR</u>		
1	Steam Production Plant	\$ 528,859	\$ -
	To roll-in 2015 ECRR		
	<u>Adjustment IS-2 - La Cygne Environmental Plant</u>		
2	Intangible Plant	\$ 387	\$ -
3	Steam Production Plant	\$ 954,743	\$ -
4	General Plant	\$ 49,708	\$ -
5	Amorization of La Cygne Lease	\$ 1,065,889	\$ -
	To adjust for La Cygne environmental plant additions		
	<u>Adjustment IS-3 - Wolf Creek Update Plant</u>		
6	Nuclear Production Plant	\$ 31,974	\$ -
	To adjust for Wolf Creek plant additions		
	<u>Adjustment IS-4 - Grid Resiliency</u>		
7	Distribution Plant	\$ 945,119	\$ -
	To adjust for Grid Resiliency plant additions		

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Depreciation Rates
Abbreviated Rate Case Test Year Ended September 30, 2014

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**Reference the Depreciation Rates in the S&A Appendix A
Docket No. 15-WSEE-115-RTS and pursuant to K.A.R. 82-1-231(b)(3)(A)**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Pro Forma Taxes Chargeable to Operations
 Abbreviated Rate Case Test Year Ended September 30, 2014

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Line No.	Description Col. 1	Schedule References Col. 2	Adjusted Balance from Docket No. 15-WSEE-115-RTS Col. 3	Pro Forma Adjustments Col. 4	KCC Pro Forma Adjusted Balance Col. 5
<u>Taxes Other Than Income Taxes:</u>					
1	Payroll Taxes	11-B	\$ 13,985,479	\$ -	\$ 13,985,479
2	Real Estate and Personal Property Taxes	11-B	106,671,011	-	106,671,011
3	Other Taxes	11-B	16,839	-	16,839
4	Total Taxes Other Than Income Taxes		<u>\$ 120,673,329</u>	<u>\$ -</u>	<u>\$ 120,673,329</u>
<u>Income Taxes:</u>					
5	Income Taxes - Current	11-E	\$ (71,906,252)	\$ (18,787,190)	\$ (90,693,443)
6	Provision for Deferred Income Taxes	11-F	228,366,781	16,053,256	244,420,037
7	Investment Tax Credit - Net	11-F	(2,415,660)	0	(2,415,660)
8	Total Income Taxes		<u>\$ 154,044,869</u>	<u>\$ (2,733,934)</u>	<u>\$ 151,310,935</u>
9	Total Taxes Chargeable to Operations		<u>\$ 274,718,197</u>	<u>\$ (2,733,933)</u>	<u>\$ 271,984,263</u>

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Pro Forma Taxes Other Than Income Taxes
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 11
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 Page 1 of 1

Line No.	Description Col. 1	Schedule References Col. 2	Adjusted Balance from Docket No. 15-WSEE-115-RTS Col. 3	Pro Forma Adjustments Col. 4	KCC Jurisdiction Pro Forma Adjusted Balance Col. 5
<u>Payroll Taxes:</u>					
1	Social Security (FICA)		\$ 13,319,017	\$ -	\$ 13,319,017
2	Federal Unemployment (FUTA)		103,403	-	103,403
3	State Unemployment (SUTA)		507,664	-	507,664
4	Workers Compensation		55,395	-	55,395
5	Total Payroll Taxes	11-A	<u>\$ 13,985,479</u>	<u>\$ -</u>	<u>\$ 13,985,479</u>
6	<u>Real Estate and Personal Property Taxes</u>	11-A	<u>\$ 106,671,011</u>	<u>\$ -</u>	<u>\$ 106,671,011</u>
<u>Other Taxes:</u>					
7	Corporate Franchise	11-A	<u>\$ 16,839</u>	<u>\$ -</u>	<u>\$ 16,839</u>
8	Total Taxes Other Than Income Taxes		<u>\$ 120,673,329</u>	<u>\$ -</u>	<u>\$ 120,673,329</u>

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Pro Forma Taxable Income
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 11
 Schedule 11-C
 Page 1 of 1

Line No.	Description Col. 1	Schedule References Col. 2	Adjusted Balance from Docket No. 15-WSEE-115-RTS Col. 3	Pro Forma Adjustments Col. 4	KCC Pro Forma Adjusted Balance Col. 5
1	<u>Operating Revenue</u>	9-A	\$2,218,749,937	\$ -	\$ 2,218,749,937
2	Less: Operating Expenses	8-E & 9-A	\$1,295,973,536	\$ -	\$ 1,295,973,536
3	Depreciation and Amortization	9-A	268,374,358	3,576,680	271,951,038
4	Taxes Other Than Income Taxes	11-B & 9-A	120,673,329	-	120,673,329
5	Less: Gains from Disposition of Allowances		(665,523)	-	(665,523)
6	Total Expenses before Income Taxes		<u>\$1,684,355,700</u>	<u>\$ 3,576,680</u>	<u>\$ 1,687,932,380</u>
7	<u>Operating Income before Income Taxes</u>		<u>\$ 534,394,237</u>	<u>\$ (3,576,680)</u>	<u>\$ 530,817,557</u>
	<u>Increases (Decreases):</u>				
8	Interest on Debt		\$ (130,872,419)	\$ (3,338,718)	\$ (134,211,137)
9	Book Depreciation and Amortization		271,725,119	3,576,680	275,301,799
10	Book Depreciation to Clearings		1,235,512	-	1,235,512
11	Accelerated Tax Depreciation		(660,129,689)	(44,163,659)	(704,293,348)
12	Removal Costs		(7,447,066)	-	(7,447,066)
13	Salvage		657,274	-	657,274
14	AFUDC Equity		(14,150,980)	-	(14,150,980)
15	Capitalized Interest		16,672	-	16,672
16	Contributions in Aid		7,165,748	-	7,165,748
17	Business Expenses		1,150,874	-	1,150,874
18	Pension		2,866,052	-	2,866,052
19	Post Retirement		(435,504)	-	(435,504)
20	Repairs		(11,439,756)	-	(11,439,756)
21	Ice Storm		11,064,475	-	11,064,475
22	Reserves		12,196,389	-	12,196,389
23	Nonqualified Deferred Compensation		(1,651,735)	-	(1,651,735)
24	Other		10,207,373	-	10,207,373
25	Total Increases (Decreases)		<u>\$ (507,841,661)</u>	<u>\$ (43,925,697)</u>	<u>\$ (551,767,358)</u>
26	Taxable Income		<u>\$ 26,552,576</u>	<u>\$ (47,502,377)</u>	<u>\$ (20,949,801)</u>

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Description of Increases/Decreases to
 Operating Income Before Income Taxes
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 11
 Schedule 11-D
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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
1	Interest on Debt Interest and amortization of unamortized debt discount and expenses on outstanding debt charged to Accounts 427, 428, and 429 during the test year and allocated to the Kansas electric operations.	\$ -	\$ 130,872,419
2	Book Depreciation and Amortization Depreciation charged to Accounts 403, 404, 405, 406, 407 and 413 during the test year. Basis is depreciable plant in service.	\$ 271,725,119	\$ -
3	Book Depreciation to Clearings Depreciation charged to clearing accounts during the test year. Basis is depreciable plant in service.	\$ 1,235,512	\$ -
4	Accelerated Tax Depreciation Accelerated depreciation as computed for income tax purposes in accordance with the provisions of Internal Revenue Code Sections 167 and 168. Basis is depreciable plant in service.	\$ -	\$ 660,129,689
5	Removal Costs Cost of removal charged to accumulated depreciation reserve for book purposes but expensed in the determination of taxable income. Basis is actual removal cost charged to Account 108.	\$ -	\$ 7,447,066
6	Salvage Represents salvage credited to accumulated depreciation reserve for book purposes but includible in income for tax purposes. Basis is salvage allocated to plant retirements.	\$ 657,274	\$ -

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Description of Increases/Decreases to
 Operating Income Before Income Taxes
 Abbreviated Rate Case Test Year Ended September 30, 2014

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
1	AFUDC Equity Allowance for equity funds charged to construction during the test year.	\$ -	\$ 14,150,980
2	Capitalized Interest Interest charged to construction during the test year.	\$ 16,672	\$ -
3	Contributions in Aid Represents contributions in aid of construction received after 1986 which are treated as contributions to capital for book purposes but includible in income for tax purposes. Basis is payments credited to Account 252 and payments credited directly to plant Account 107.	\$ 7,165,748	\$ -
4	Business Expenses Expenses paid or incurred in connection with business activities that are not currently tax deductible.	\$ 1,150,874	\$ -
5	Pension Represents pension contribution in excess of FAS 87 expense for books.	\$ 2,866,052	\$ -
6	Post Retirement Represents cost of post retirement and post employment benefits accrued for book purposes but deductible for tax purposes when paid. Also includes costs of COLI and LIHC programs.	\$ -	\$ 435,504

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Description of Increases/Decreases to
 Operating Income Before Income Taxes
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 11
 Schedule 11-D
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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
1	Repairs Represents repairs capitalized for book purposes but expensed for tax purposes.	\$ -	\$ 11,439,756
2	Ice Storm Represents ice storm costs capitalized and amortized for book purposes but previously deductible for tax purposes.	\$ 11,064,475	\$ -
3	Reserves Represents the increase/decrease in reserves for bad debts, property insurance, injury and damages, medical, environmental, and vacation pay.	\$ 12,196,389	\$ -
4	Nonqualified Deferred Compensation Represents amounts paid under various nonqualified deferred compensation arrangements other than a qualified plan.	\$ -	\$ 1,651,735

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Description of Increases/Decreases to
 Operating Income Before Income Taxes
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 11
 Schedule 11-D
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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Other		
1	ESOP Dividends Paid KPL & KGE	-	1,317,294
2	Miscellaneous	2,387	-
3	State income tax reclass (Federal only)	177,772	-
4	WEI COLI	-	479,138
5	Ad Valorem Regulatory Liability	-	10,329,834
6	Coal Contract Settlement Buyout	17,522	-
7	Interest Income Section 263A Adjustment	-	34,792
8	Interest on IRS Audit Receivable	1,720	-
9	LEC Environmental Liability	343,147	-
10	Regulatory Commission Expense Book Amortization	425,269	-
11	WCNOC Outage Expense KGE	19,882,668	-
12	Accrued Legal Fee	-	45,957
13	Amortization of Bond Premium Discount Expense	2,277,681	-
14	Building Operator Cert	24,937	-
15	Contribution Carry Forward	306,416	-
16	Clipper Wind Farm Agreement	-	2,150,519
17	Energy Efficiency Programs	98,922	-
18	Energy Efficiency Demand Response	747,713	-

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Description of Increases/Decreases to
 Operating Income Before Income Taxes
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 11
 Schedule 11-D
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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
19	Energy Efficiency Demand Response	8,204	-
20	Fly Ash Contract Amortization	-	75,000
21	HVAC Heat Pump Rebates	-	17,157
22	Interest Income from Sale of Oil	-	1,940,771
23	JEC Rail Car Leases	-	450,648
24	LaCygne Book Amortization Gain on Sale Leaseback	-	5,495,268
25	LaCygne Dismantling Costs	2,412,372	-
26	LaCygne Lease Payment Differential	-	7,591,050
27	OMPA Book Interest	10,864	-
28	OMPA Book Revenue	-	877,679
29	Oneok PPA Fair Value Spring Creek KPL	900,511	-
30	Regulatory Liability Westar Generating Book Amortization KPL	3,659,606	-
31	Regulatory Liability Westar Generating Rate Adjustment KPL	2,563,879	-
32	Section 467 Railcar Leases	-	14,263
33	Watt Saver Program	5,167,069	-
34	Wichita Office Lease BOA	-	221,704
35	Regulatory Asset Catalyst Costs	901,419	-
36	Book Expense Cost Code G31 Software	2,650,000	-
37	Software Consulting	-	12,543,388
38	MKEC Capital Lease Book Depreciation and Interest Expense	8,869,828	-
39	MKEC Transaction Consent Fee Book Amortization	-	106,061
40	MKEC Transaction Lease Payments Tax Deduction	2,447,991	-
41	Total	<u>\$ 53,897,896</u>	<u>\$ 43,690,523</u>

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

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Pro Forma Current Income Taxes
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 11
 Schedule 11-E
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Line No.	Description Col. 1	Schedule References Col. 2	Adjusted Balance from Docket No. 15-WSEE-115-RTS Col. 3	Pro Forma Adjustments Col. 4	KCC Pro Forma Adjusted Balance Col. 5
1	Provision for Kansas Income Tax: Taxable Income	11-C	\$ 26,552,576	\$ (47,502,377)	(20,949,801)
2	Kansas Income Tax		1,858,680	(3,325,166)	(1,466,486)
3	Adjustments		(15,194,729)	-	(15,194,729)
4	Kansas Current Income Tax		<u>\$ (13,336,049)</u>	<u>\$ (3,325,166)</u>	<u>\$ (16,661,215)</u>
5	Provision for Federal Income Tax: Taxable Income		\$ 26,552,576	\$ (47,502,377)	(20,949,801)
6	Less: Kansas Income Tax Currently Deductible		<u>(13,336,049)</u>	<u>(3,325,166)</u>	<u>(16,661,215)</u>
7	Federal Taxable Income		\$ 39,888,624	\$ (44,177,211)	\$ (4,288,586)
8	Federal Income Tax		\$ 13,961,017	\$ (15,462,024)	\$ (1,501,007)
9	Alternative Minimum Tax		-	-	-
10	General Business Credits		-	-	-
11	Adjustments		<u>(72,531,220)</u>	<u>-</u>	<u>(72,531,220)</u>
12	Federal Current Income Tax		<u>\$ (58,570,203)</u>	<u>\$ (15,462,024)</u>	<u>\$ (74,032,227)</u>
13	Summary of Current Income Taxes Kansas Income Tax (Line 4)		\$ (13,336,049)	\$ (3,325,166)	\$ (16,661,215)
14	Federal Income Tax (Line 12)		<u>(58,570,203)</u>	<u>(15,462,024)</u>	<u>(74,032,227)</u>
15	Total Current Income Taxes	11-A	<u>\$ (71,906,252)</u>	<u>\$ (18,787,190)</u>	<u>\$ (90,693,443)</u>

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Pro Forma Deferred Income Taxes
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 11
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Line No.	Description Col. 1	Schedule References Col. 2	Adjusted Balance from Docket No. 15-WSEE-115-RTS Col. 3	Pro Forma Adjustments Col. 4	KCC Pro Forma Adjusted Balance Col. 5
1	Liberalized Depreciation		\$ 175,522,691	\$ 16,053,256	\$ 191,575,947
2	Capitalized Interest		(232,796)	-	(232,796)
3	Contributions in Aid		(1,700,521)	-	(1,700,521)
4	Removal Costs		168,510	-	168,510
5	Pension		(6,993,823)	-	(6,993,823)
6	SFAS 106 / 112 Costs / COLI / LIHC		(925,048)	-	(925,048)
7	Repairs		2,579,104	-	2,579,104
8	Ice Storm		(2,523,955)	-	(2,523,955)
9	Reserves		(4,792,899)	-	(4,792,899)
10	Nonqualified Deferred Compensation		(155,823)	-	(155,823)
11	Other		67,421,342	-	67,421,342
12	Provision for Deferred Income Taxes	11-A	<u>\$ 228,366,781</u>	<u>\$ 16,053,256</u>	<u>\$ 244,420,037</u>
13	Deferred Investment Tax Credit		\$ -	\$ -	\$ -
14	Amortization of Investment Tax Credit		(2,415,660)	-	(2,415,660)
15	Investment Tax Credit - Net	11-A	<u>\$ (2,415,660)</u>	<u>\$ -</u>	<u>\$ (2,415,660)</u>
16	Total Deferred Income Taxes		<u>\$ 225,951,120</u>	<u>\$ 16,053,256</u>	<u>\$ 242,004,376</u>

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Pro Forma Income Taxes
Abbreviated Rate Case Test Year Ended September 30, 2014

Section 11
Schedule 11-G to 11-I
Page 1 of 1

**Reference the Pro Forma Deferred Income Taxes of Westar Energy, Inc.
Docket No. 15-WSEE-115-RTS and pursuant to K.A.R. 82-1-231(b)(3)(A)**

SECTION 12
Allocation Ratios

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Departmental Allocation Ratios
Abbreviated Rate Case Year Ended September 30, 2014

Section 12
Schedule 12-A
Page 1 of 1

**Reference this schedule in Section 12 of Westar Energy, Inc.
Docket No. 15-WSEE-115-RTS and pursuant to K.A.R. 82-1-231(b)(3)(A)**

SECTION 13
Annual Report to Stockholders &
the U.S. Securities and Exchange
Commission

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Annual Report and 10-K
Abbreviated Rate Case Test Year Ended September 30, 2014

Section 13

Page 1 of 1

**Reference the Annual Report and 10-K of Westar Energy, Inc.
Docket No. 15-WSEE-115-RTS and pursuant to K.A.R. 82-1-231(b)(3)(A)**

SECTION 14
Rate Base Deductions

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Rate Base Deductions By Primary Account
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 14
 Schedule 14-A
 Page 1 of 1

Line No.	Description Col. 1	Adjusted Balance from Docket No. 15-WSEE-115-RTS Col. 2	Pro Forma Adjustments (Schedule 14-C) Col. 3	KCC Pro Forma Adjusted Balance Col. 4
1	Account 255 Pre 71 ITC	\$ 17	\$ -	\$ 17
2	Account 235 Customer Deposits	21,691,822	-	21,691,822
3	Account 242 Accrued Vacation Payable	13,170,045	-	13,170,045
4	Account 190 ADIT Other Utility Operations	(203,839,120)	(16,053,256)	(219,892,376)
5	Account 228 Accumulated Provisions	11,649,534	-	11,649,534
6	Account 252 Customer Advances for Construction	5,209,465	-	5,209,465
7	Account 254 KCC AFUDC	3,795,563	-	3,795,563
8	Account 281 ADIT Accelerated Amort. on Prop.	108,483,945	-	108,483,945
9	Account 186.3301 Vulcan Capacity - LT	-	-	-
10	Account 282 ADIT KCC Difference 4/1/02	(197,593)	-	(197,593)
11	Account 282 ADIT Depr. Non Cost of Service	49,637,237	-	49,637,237
12	Account 282 ADIT Property	1,256,858,632	16,053,256	1,272,911,888
13	Account 283 ADIT Other Utility	39,682,153	-	39,682,153
14	Total Rate Base Deductions	<u>\$ 1,306,141,700</u>	<u>\$ -</u>	<u>\$ 1,306,141,700</u>

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
Combined Electric Operations
Summary of Elimination Adjustments to Rate Case Deductions
Abbreviated Rate Case Test Year Ended September 30, 2014

Section 14
Schedule 14-B
Page 1 of 1

**Reference schedules in Section 14-B of Westar Energy, Inc.
Docket No. 15-WSEE-115-RTS and pursuant to K.A.R. 82-1-231-(b)(3)(A)**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Explanation of Pro Forma Adjustments to Rate Base Deductions
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 14
 Schedule 14-C
 Page 1 of 2

Line No.	Description Col. 1	RB-1	RB-2	RB-3	RB-4	Total
		2015 ECRR Col. 2	La Cygne Environmental Plant Col. 3	Wolf Creek Update Plant Col. 4	Grid Resiliency Col. 5	Pro Forma Adjustment Col. 6
1	Account 255 Pre 71 ITC	\$ -	\$ -	\$ -	\$ -	\$ -
2	Account 235 Customer Deposits	-	-	-	-	-
3	Account 242 Accrued Vacation Payable	-	-	-	-	-
4	Account 190 ADIT Other Utility Operations	(43,822)	(5,984,689)	(74,853)	(9,949,892)	(16,053,256)
5	Account 228 Accumulated Provisions	-	-	-	-	-
6	Account 252 Customer Advances for Construction	-	-	-	-	-
7	Account 254 KCC AFUDC	-	-	-	-	-
8	Account 281 ADIT Accelerated Amort. on Prop.	-	-	-	-	-
9	Account 186.3301 Vulcan Capacity - LT	-	-	-	-	-
10	Account 282 ADIT KCC Difference 4/1/02	-	-	-	-	-
11	Account 282 ADIT Depr. Non Cost of Service	-	-	-	-	-
12	Account 282 ADIT Property	43,822	5,984,689	74,853	9,949,892	16,053,256
13	Account 283 ADIT Other Utility	-	-	-	-	-
14	Total	\$ -	\$ -	\$ -	\$ -	\$ -

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Explanation of Pro Forma Adjustments to Rate Base Deductions
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 14
 Schedule 14-C
 Page 2 of 2

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment RB-1 - 2015 ECRR</u>		
1	Account 190 ADIT Other Utility Operations	\$ 43,822	
2	Account 282 ADIT Property		\$ 43,822
	To roll-in 2015 ECRR		
	<u>Adjustment RB-2 - La Cygne Environmental Plant</u>		
3	Account 190 ADIT Other Utility Operations	\$ 5,984,689	
4	Account 282 ADIT Property		\$ 5,984,689
	To adjust for La Cygne environmental plant additions		
	<u>Adjustment RB-3 - Wolf Creek Update Plant</u>		
5	Account 190 ADIT Other Utility Operations	\$ 74,853	
6	Account 282 ADIT Property		\$ 74,853
	To adjust for Wolf Creek plant additions		
	<u>Adjustment RB-4 - EDGR Authorized Spend</u>		
7	Account 190 ADIT Other Utility Operations	\$ 9,949,892	
8	Account 282 ADIT Property		\$ 9,949,892
	To adjust for Grid Resiliency plant additions		

WESTAR ENERGY, INC.
Financial Statements
Abbreviated Rate Case Year Ended September 30, 2014

Section 15
Schedule 15-A
Page 1 of 1

**Reference the Annual Report and Form 10-K provided in Section 13 of Westar Energy, Inc.
Docket No. 15-WSEE-115-RTS and pursuant to K.A.R. 82-1-231(b)(3)(A)**

WESTAR ENERGY, INC. and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Test Year Revenue Summary
 Abbreviated Rate Case Test Year Ended September 30, 2014

Line No.	Tariff	Tariff Description	Test Year As Adjusted Average No. of Customers	As Adjusted MWh Usage	As Adjusted Revenue Dollars	As Adjusted Average Price - kWh
1	RS	Residential	606,049	6,360,393,363	\$ 815,855,089	\$ 0.1283
2	SGS	Small General Service	84,406	3,532,880,285	\$ 409,786,056	\$ 0.1160
3	ST	Short Term Service	1,173	6,801,481	\$ 1,134,274	\$ 0.1668
4	MGS	Medium General Service	1,321	2,619,741,897	\$ 243,404,088	\$ 0.0929
5	RITODS	Religious Inst. Time of Day (Now Restricted Inst. Time of Day)	296	14,288,218	\$ 1,604,868	\$ 0.1123
6	REIS	Restricted Educational Institutional	565	301,130,023	\$ 25,546,466	\$ 0.0848
7	R - TESC	Restricted - Total Elec Schools & Churches	79	13,808,833	\$ 1,252,210	\$ 0.0907
8	PS-R	Public Schools - Restricted	714	187,584,319	\$ 17,637,203	\$ 0.0940
9	SES	Standard Education Service	231	105,041,726	\$ 9,223,113	\$ 0.0878
10	HLF (Now LGS / ILP)	High Load Factor (Now Large General Service / Industrial & Large Power)	124	4,870,564,853	\$ 374,052,526	\$ 0.0768
11	LTM	Large Tire Mfg.	1	134,784,000	\$ 9,145,913	\$ 0.0679
12	ICS	Interruptible Contract Service	1	39,158,310	\$ 3,009,390	\$ 0.0769
13	DOR	Dedicated Off-Peak Rider	2	171,246	\$ 14,283	\$ 0.0834
14	RPS (Now OPS)	Restricted Peak Service (Now Off Peak Service)	9	18,343,970	\$ 1,410,424	\$ 0.0769
15	GSS	Generation Substitution Service	45	40,923,239	\$ 3,625,298	\$ 0.0886
16	SSR	Stand-by Service Rider	2	-	\$ -	\$ -
17	PAL (Now SAL)	Private Area Lighting (Now Security Area Lighting)	-	105,093,474	\$ 14,230,628	\$ 0.1354
18	SL	Street Lighting	-	81,308,434	\$ 14,524,912	\$ 0.1786
19	MST (Now TS)	Municipal Service Traffic (Now Traffic Signal Service)	-	3,897,856	\$ 492,103	\$ 0.1262
20	SP (a)	Special Contract (a)	1	414,564,000	\$ 23,990,214	\$ 0.0579
21	SP (b)	Special Contract (b)	1	687,497,000	\$ 35,158,769	\$ 0.0511
22		Total	695,020	19,537,976,527	\$ 2,005,097,827	\$ 0.1026

Note: As Adjusted Revenue Dollars include all surcharge and rider revenues.

WESTAR ENERGY, INC and KANSAS GAS and ELECTRIC COMPANY
 Combined Electric Operations
 Test Year Revenue Summary
 Abbreviated Rate Case Test Year Ended September 30, 2014

Section 16
 Schedule 16-B
 Page 1 of 1

Line No.	Tariff	Tariff Description	Adjusted MWh Usage	Adjusted Revenue Dollars	Proposed Revenue	Proposed Revenue Increase	Proposed Percent Increase	Proposed Revenue Per Unit kWh
1	RS	Residential	6,360,393,363	\$ 815,855,089	\$ 825,665,050	\$ 9,809,961	1.20%	\$ 0.1298
2	SGS	Small General Service	3,532,880,285	\$ 409,786,056	\$ 412,821,128	\$ 3,035,072	0.74%	\$ 0.1169
3	ST	Short Term Service	6,801,481	\$ 1,134,274	\$ 1,140,117	\$ 5,843	0.52%	\$ 0.1676
4	MGS	Medium General Service	2,619,741,897	\$ 243,404,088	\$ 245,054,879	\$ 1,650,791	0.68%	\$ 0.0935
5	RITODS	Religious Inst. Time of Day (Now Restricted Inst. Time of Day)	14,288,218	\$ 1,604,868	\$ 1,619,836	\$ 14,968	0.93%	\$ 0.1134
6	REIS	Restricted Educational Institutional	301,130,023	\$ 25,546,466	\$ 25,797,986	\$ 251,520	0.98%	\$ 0.0857
7	R - TESC	Restricted - Total Elec Schools & Churches	13,808,833	\$ 1,252,210	\$ 1,263,744	\$ 11,534	0.92%	\$ 0.0915
8	PS-R	Public Schools - Restricted	187,584,319	\$ 17,637,203	\$ 17,793,884	\$ 156,681	0.89%	\$ 0.0949
9	SES	Standard Education Service	105,041,726	\$ 9,223,113	\$ 9,310,850	\$ 87,737	0.95%	\$ 0.0886
10	HLF (Now LGS / ILP)	High Load Factor (Now Large General Service / Industrial & Large Power)	4,870,564,853	\$ 374,052,526	\$ 375,645,063	\$ 1,592,537	0.43%	\$ 0.0771
11	LTM	Large Tire Mfg.	134,784,000	\$ 9,145,913	\$ 9,186,769	\$ 40,856	0.45%	\$ 0.0682
12	ICS	Interruptible Contract Service	39,158,310	\$ 3,009,390	\$ 3,029,359	\$ 19,969	0.66%	\$ 0.0774
13	DOR	Dedicated Off-Peak Rider	171,246	\$ 14,283	\$ 14,430	\$ 147	1.03%	\$ 0.0843
14	RPS (Now OPS)	Restricted Peak Service (Now Off-Peak Service)	18,343,970	\$ 1,410,424	\$ 1,426,183	\$ 15,759	1.12%	\$ 0.0777
15	GSS	Generation Substitution Service	40,923,239	\$ 3,625,298	\$ 3,660,455	\$ 35,157	0.97%	\$ 0.0894
16	SSR	Stand-by Service Rider	-	\$ -	\$ -	\$ -	0.00%	
17	PAL (Now SAL)	Private Area Lighting (Now Security Area Lighting)	105,093,474	\$ 14,230,628	\$ 14,478,908	\$ 248,280	1.74%	\$ 0.1378
18	SL	Street Lighting	81,308,434	\$ 14,524,912	\$ 14,794,511	\$ 269,599	1.86%	\$ 0.1820
19	MST (Now TS)	Municipal Service Traffic (Now Traffic Signal Service)	3,897,856	\$ 492,103	\$ 502,932	\$ 10,829	2.20%	\$ 0.1290
20	SP (a)	Special Contract (a)	414,564,000	\$ 23,990,214	\$ 24,061,110	\$ 70,896	0.30%	\$ 0.0580
21	SP (b)	Special Contract (b)	687,497,000	\$ 35,158,769	\$ 35,276,341	\$ 117,572	0.33%	\$ 0.0513
22		Total	<u>19,537,976,527</u>	<u>\$ 2,005,097,827</u>	<u>\$ 2,022,543,535</u>	<u>\$ 17,445,707</u>	<u>0.87%</u>	<u>\$ 0.1035</u>

Note: As Adjusted Revenue Dollars include all surcharge and rider revenues.