

THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

STATE CORPORATION COMMISSION

Before Commissioners: Brian J. Moline, Chair
Robert E. Krehbiel
Michael C. Moffet

OCT 13 2005

 Docket
Room

In the Matter of the Applications of Westar)
Energy, Inc and Kansas Gas and Electric) Docket No. 05-WSEE-981-RTS
Company for Approval to Make Certain)
Changes in their Charges for Electric)
Service.)

**Revisions to Schedules of Andrea Crane
and
Response of CURB to Westar's Objections
to the
Revisions to Schedules of Michael J. Majoros, Jr.**

The Citizens' Utility Ratepayer Board (CURB) files the following revisions to the direct testimony of its witness Andrea Crane, which was filed with the Kansas Corporation Commission (Commission) in the above-captioned docket on September 9, 2005; and responds to the *Objection of Westar Energy, Inc. and Kansas Gas and Electric Company to the Filing or Admission into Evidence of the revisions to schedules of Michael J. Majoros, Jr.*, filed with the Commission on October 11, 2005.

Revisions to Schedules of Andrea Crane

1. On September 29, 2005, CURB filed "Revisions to Schedules of Michael J. Majoros, Jr.", which were contained in his direct testimony filed with the Commission on September 9, 2005. In paragraph 7 of that filing, CURB noted that Mr. Majoros' revisions would impact the revenue requirement recommendations of CURB witness Andrea Crane, but that she

was unavailable at that time to furnish her revisions. Ms. Crane has now recalculated her revenue requirement recommendations and submits her revised schedules with this filing. The revisions are identified and described below:

2. Incorporation of Mr. Majoros's revised depreciation rates into Ms. Crane's revenue requirement recommendation result in the following changes:

(a) CURB's position is revised from a rate reduction of \$5,926,327 to a rate reduction of \$13,611,193 for Westar North.

(b) CURB's position is revised from a rate reduction of \$42,105,009 to a rate reduction of \$46,421,925 for Westar South.

3. As a result of these revisions, the following schedules that were contained in Ms. Crane's direct testimony have been revised, and are attached:

Schedule ACC 1N and 1S - Revenue Requirement Summary (Summary Schedule)

Schedule ACC 11N and 11S - Operating Income Summary (Summary Schedule)

Schedule ACC 33N and 33S - Depreciation Study

Schedule ACC 34N and 34S - Depreciation and Amortization on Excluded Plant

Schedule ACC 37N and 37S - Revenue Requirement Impact of Adjustments (Summary Schedule)

Schedule ACC 38N and 38S - Pro Forma Income Statement (Summary Schedule)

Response to Westar's Objections

4. Westar Energy has filed an objection to the filing of Mr. Majoros' revisions, and anticipates further objection to the resulting revisions to Ms. Crane's testimony. Several parties

in this docket, including Westar, have filed errata sheets, filed revised tariff sheets, accepted the adjustments of other parties in rebuttal, or withdrawn portions of filings in the course of this docket, in an effort to create the most accurate presentations of their positions. Since it is not uncommon for a witness at an evidentiary hearing to accept the adjustments or methodology of other parties, or to make corrections or revisions on the stand, which often leaves the parties scrambling to understand the impact of the changes on the sponsoring party's position, CURB appreciates the efforts of parties who have informed others in advance of the hearing of changes that need to be made. CURB understands the frustration of dealing with late changes, but CURB and the other sponsoring parties have attempted, in filing these revisions in advance of the hearing, to give the parties as much opportunity as possible to review the revisions prior to these witnesses taking the stand.

5. The sponsoring parties of Mr. Majoros, including CURB, regret the unavoidable delays, and apologize once again for any inconveniences they may have caused. Contrary to the hyperbole of Westar, the parties are not engaging in "untoward gamesmanship," playing "fast and loose" with established deadlines, or making a "mockery" of the orderly conduct of Commission proceedings. Mr. Majoros' revisions to his schedule are the simply the result of accepting the methodology of Staff witness Larry Holloway, which he testified is consistent with a previous Commission order. Rather than have Mr. Majoros simply testify on the stand that he accepts Mr. Holloway's methodology, and leave the parties and the Commission to figure out for themselves what kind of impact this would have on the sponsoring parties' recommendations, we instead endeavored to make the revisions available to the parties in advance of the hearing. The sponsoring parties regard Mr. Majoros' continued review of his and others' direct testimony well

after the filing dates—and his willingness to recognize and acknowledge that another witness has presented a convincing case for another methodology—as indications of his professionalism and dedication to the parties who engaged him—even if it entails filing some last-minute revisions on our part. Mr. Majoros will certainly be willing to entertain questions at the evidentiary hearing concerning the revisions and their credibility, and any other matter to which he has testified. Having his revised schedules in hand should aid the parties, rather than prejudice them, in conducting cross-examination.

6. CURB also notes that Andrea Crane furnished original work papers in electronic form to Westar on September 15, 2005, with which Westar could have calculated the impact of Mr. Majoros’ revisions on her recommendations. Her revised work papers in electronic form were emailed to Westar as soon as they became available (the morning of October 13). She, too, will be available at the evidentiary hearing to explain the impact of Mr. Majoros’ revisions on her recommendations to any party seeking more detailed explanations.

7. Ms. Crane’s schedules must be revised only because her recommendations were calculated using information from Mr. Majoros’ original schedules. Ms. Crane was overseas when Mr. Majoros’ revisions were made: she is not responsible for any undue delays. Less than 36 hours after her return to the United States, she was on her way to Topeka to advise CURB and testify on its behalf in another rate case, and made these revisions available to the parties within a few hours after her return home. Unfortunately, CURB encountered software problems that delayed the filing of her schedules for a few more hours.

8. We understand the parties’ frustration with late-breaking changes, but do not believe that the overblown accusations of Westar are merited under the circumstances. The

sponsoring parties could have simply waited until Mr. Majoros and Ms. Crane took the stand to address their revisions. Surely no one would question the right or propriety of witnesses giving testimony on the stand that accurately reflects any revisions to their positions. Any party would be free under such circumstances to question these witnesses and attack their credibility if they shifted from their original positions, just as they are in these circumstances. By supplying the parties with the revised schedules in advance of the hearing, however, we have made it simpler for them to do so, even if apologies are in order for the inconvenience we may have caused.

9. CURB therefore respectfully requests that the Commission deny the objections of Westar and allow Mr. Majoros' revised schedules to remain a part of the record. In the event that Westar objects to the filing of Ms. Crane's revised schedules as well, CURB respectfully requests that the Commission regard this filing as argument in favor of them remaining a part of the record, as well.

Respectfully submitted,



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Schedule ACC-1N
Revised 10/13/05

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2004

REVENUE REQUIREMENT SUMMARY

	Company Claim	Recommended Adjustment	Recommended Position	
	(A)			
1. Pro Forma Rate Base	\$1,052,535,773	(\$37,750,187)	\$1,014,785,586	(B)
2. Required Cost of Capital	8.84%	-1.51%	7.32%	(C)
3. Required Return	\$82,991,538	(\$18,703,090)	\$74,288,446	
4. Operating Income @ Present Rates	64,184,545	18,300,902	82,485,447	(D)
5. Operating Income Deficiency	\$28,806,991	(\$37,003,992)	(\$8,197,001)	
6. Revenue Multiplier	1.6605	1.6605	1.6605	(E)
7. Revenue Requirement Increase	<u>\$47,834,265</u>	<u>(\$61,445,458)</u>	<u>(\$13,611,193)</u>	

Sources:

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

(B) Schedule ACC-3N.

(C) Schedule ACC-2N.

(D) Schedule ACC-11N.

(E) Schedule ACC-36N.

Schedule ACC-1S
Revised 10/13/05**WESTAR ENERGY, INC. - SOUTH****TEST YEAR ENDED DECEMBER 31, 2004****REVENUE REQUIREMENT SUMMARY**

	Company Claim	Recommended Adjustment	Recommended Position	
	(A)			
1. Pro Forma Rate Base	\$1,280,558,879	(\$173,661,789)	\$1,106,877,090	(B)
2. Required Cost of Capital	8.84%	-1.51%	7.32%	(C)
3. Required Return	\$113,137,449	(\$32,107,347)	\$81,030,102	
4. Operating Income @ Present Rates	91,269,779	17,716,767	108,986,546	(D)
5. Operating Income Deficiency	\$21,867,670	(\$49,824,114)	(\$27,956,444)	
6. Revenue Multiplier	1.6605	1.6605	1.6605	(E)
7. Revenue Requirement Increase	<u>\$36,311,462</u>	<u>(\$82,733,387)</u>	<u>(\$46,421,925)</u>	

Sources:

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

(B) Schedule ACC-3S.

(C) Schedule ACC-2S.

(D) Schedule ACC-11S.

(E) Schedule ACC-36S.

Schedule ACC-11N
Revised 10/13/05

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2004

OPERATING INCOME SUMMARY

		Schedule No.
1. Company Claim	\$64,184,545	1
2. Actual Revenues Billed	24,735	12
3. Economic Development Discounts	45,120	13
4. LaCygne Lease	0	14
5. Restricted Share Units	777,421	15
6. Medical Benefits Expenses	227,395	16
7. Bad Debt Expense	1,399,178	17
8. Storm Damage Expense	1,201,078	18
9. Discontinued Operations - KGS	623,075	19
10. Discounted Operations - P1	10,681	20
11. Tree Trimming Costs	954,866	21
12. Rate Case Costs	176,450	22
13. FERC Enforcement Costs	135,578	23
14. Sarbanes-Oxley	124,788	24
15. Civic and Charitable Contributions	1,456	25
16. Advertising Expense	5,359	26
17. Memberships Dues	6,181	27
18. Edison Electric Institute	75,502	28
19. Legal Costs	194,045	29
20. Non-Recurring Costs	163,073	30
21. Amortization of ADIT	(288,720)	31
22. Depreciation Differences	482,118	32
23. Depreciation Study Rates	13,320,961	33
24. Depreciation on CWIP	97,672	34
25. Interest Synchronization	<u>(1,457,098)</u>	35
26. Net Operating Income	<u>\$82,485,447</u>	

Schedule ACC-11S
Revised 10/13/06

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2004

OPERATING INCOME SUMMARY

		Schedule No.
1. Company Claim	\$91,269,779	1
2. Actual Revenues Billed	25,834	12
3. Economic Development Discounts	208,123	13
4. LaCygne Lease	6,624,931	14
5. Restricted Share Units	642,847	15
6. Medical Benefits Expenses	158,782	16
7. Bad Debt Expense	1,406,689	17
8. Storm Damage Expense	119,170	18
9. Discontinued Operations - KGS	573,905	19
10. Discounted Operations - P1	7,227	20
11. Tree Trimming Costs	138,612	21
12. Rate Case Costs	151,334	22
13. FERC Enforcement Costs	688	23
14. Sarbanes-Oxley	84,288	24
15. Civic and Charitable Contributions	1,133	25
16. Advertising Expense	3,626	26
17. Memberships Dues	4,175	27
18. Edison Electric Institute	0	28
19. Legal Costs	131,067	29
20. Non-Recurring Costs	132,906	30
21. Amortization of ADIT	(1,146,271)	31
22. Depreciation Differences	716,586	32
23. Depreciation Study Rates	11,063,460	33
24. Depreciation on CWIP	193,473	34
25. Interest Synchronization	<u>(3,427,817)</u>	35
26. Net Operating Income	<u>\$108,986,546</u>	

Schedule ACC-33N

Revised 10/13/05

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****DEPRECIATION STUDY**

1. Depreciation Study		\$64,782,396	(A)
2. Company Claim		<u>87,160,017</u>	(B)
3. Recommended Adjustment		\$22,377,621	
4. KCC Jurisdictional Percentage		<u>98.85%</u>	(C)
5. KCC Jurisdictional Adjustment		\$22,119,575	
6. Income Taxes @	39.78%	<u>8,798,614</u>	
7. Operating Income Impact		<u>\$13,320,961</u>	

Sources:

(A) Recommendation of Mr. Majoros (revised).

(B) Company Workpapers.

(C) Derived from Company Filing, Section 9, Schedule 9-A, Page 1,

Overall Depreciation and Amortization KCC Jurisdictional Percentage.

Schedule ACC-33S
Revised 10/13/05

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2004

DEPRECIATION STUDY

1. Depreciation Study		\$62,669,075	(A)
2. Company Claim		<u>81,102,420</u>	(B)
3. Recommended Adjustment		\$18,433,345	
4. KCC Jurisdictional Percentage		<u>99.66%</u>	(C)
5. KCC Jurisdictional Adjustment		\$18,370,975	
6. Income Taxes @	39.78%	<u>7,307,515</u>	
7. Operating Income Impact		<u>\$11,063,460</u>	

Sources:

(A) Recommendation of Mr. Majoros (revised).

(B) Company Workpapers.

(C) Derived from Company Filing, Section 9, Schedule 9-A, Page 1,

Overall Depreciation and Amortization KCC Jurisdictional Percentage.

Schedule ACC-34N
Revised 10/13/05

TEST YEAR ENDED DECEMBER 31, 2004

DEPRECIATION STUDY

DEPRECIATION AND AMORTIZATION ON EXCLUDED PLANT

1. Recommended CWIP Adjustment		\$5,345,860	(A)
2. Composite Depreciation Rate on CWIP		<u>2.91%</u>	(B)
3. Depreciation on CWIP Adjustment		\$155,565	
4. Amortization on Intangible Plant Adjustment		10,157	(C)
5. Depreciation on Low NOx Burner		<u>6,621</u>	(D)
6. Total Recommended Adjustment		\$162,186	
7. Income Taxes @	39.78%	<u>64,513</u>	
8. Operating Income Impact		<u>\$97,672</u>	

Sources:

(A) Schedule ACC-6N.

(B) Based on proposed composite rate of 2.91% (revised) per Mr. Majoros.

(C) Based on average amortization rate, derived from Company Filing,
Section 10, Schedule 10-A, Page 1 and Section 4, Schedule 4-A, Page 1.

(D) Based on proposed rate of 1.81% (revised) per Mr. Majoros.

Schedule ACC-34S
Revised 10/13/05

TEST YEAR ENDED DECEMBER 31, 2004

DEPRECIATION STUDY

DEPRECIATION AND AMORTIZATION ON EXCLUDED PLANT

1. Recommended CWIP Adjustment	\$14,612,410	(A)
2. Composite Depreciation Rate on CWIP	<u>2.15%</u>	(B)
3. Depreciation on CWIP Adjustment	\$314,167	
4. Amortization on Intangible Plant Adjustment	12,374	(C)
5. Depreciation on Low NOx Burner	<u>7,097</u>	(D)
6. Total Recommended Adjustment	\$321,264	
7. Income Taxes @	39.78% <u>127,791</u>	
8. Operating Income Impact	<u>\$193,473</u>	

Sources:

(A) Schedule ACC-6S.

(B) Based on proposed composite rate of 2.15% (revised) per Mr. Majoros.

(C) Based on average amortization rate, derived from Company Filing,
Section 10, Schedule 10-A, Page 1 and Section 4, Schedule 4-A, Page 1.

(D) Based on proposed rate of 1.94% (revised) per Mr. Majoros.

WESTAR ENERGY, INC. - NORTH

Schedule ACC-37N
Revised 10/13/05

TEST YEAR ENDED DECEMBER 31, 2004

REVENUE REQUIREMENT IMPACT OF ADJUSTMENTS

1. Rate of Return	(\$26,467,761)
Rate Base Adjustments:	
2. Intangible Plant	(18,520)
3. Utility Plant in Service Double-Count	(52,814)
4. Construction Work In Progress	(649,839)
5. Low Nox Burner	(458,509)
6. Regulatory Assets	(1,627,056)
7. Sale/Leaseback LaCygne	0
8. Merger Savings	(1,782,149)
Operating Income Adjustments	
9. Actual Revenues Billed	(41,073)
10. Economic Development Discounts	(74,922)
11. Amortization of ADIT	479,422
12. Restricted Share Units	(1,290,914)
13. Memberships Dues	(10,263)
14. Medical Benefits Expenses	(377,591)
15. Bad Debt Expense	(2,323,348)
16. Storm Damage Expense	(1,994,400)
17. Discontinued Operations - KGS	(1,034,622)
18. Depreciation Differences	(800,561)
19. Discounted Operations - P1	(17,736)
20. Tree Trimming Costs	(1,585,547)
21. Rate Case Costs	(292,996)
22. FERC Enforcement Costs	(225,128)
23. Sarbanes-Oxley	(207,212)
24. Civic and Charitable Contributions	(2,418)
25. Advertising Expense	(8,899)
26. Edison Electric Institute	(125,371)
27. Legal Costs	(322,213)
28. LaCygne Lease	0
29. Non-Recurring Costs	(270,784)
30. Depreciation Study Rates	(22,119,574)
31. Depreciation on CWIP	(162,186)
32. Interest Synchronization	2,419,524
33. Total Recommended Adjustments	(\$61,445,458)
34. Company Claim	47,834,265
35. Recommended Revenue Requirement Deficiency	<u>(\$13,611,193)</u>

WESTAR ENERGY, INC. - SOUTHSchedule ACC-37S
Revised 10/13/05**TEST YEAR ENDED DECEMBER 31, 2004****REVENUE REQUIREMENT IMPACT OF ADJUSTMENTS**

1. Rate of Return	(\$32,201,901)
Rate Base Adjustments:	
2. Intangible Plant	(27,050)
3. Utility Plant in Service Double-Count	(23,576)
4. Construction Work In Progress	(1,776,274)
5. Low Nox Burner	(144,508)
6. Regulatory Assets	(4,245,297)
7. Sale/Leaseback LaCygne	(7,820,479)
8. Merger Savings	(7,075,451)
Operating Income Adjustments	
9. Actual Revenues Billed	(42,897)
10. Economic Development Discounts	(345,590)
11. Amortization of ADIT	1,903,393
12. Restricted Share Units	(901,402)
13. Memberships Dues	(6,932)
14. Medical Benefits Expenses	(263,659)
15. Bad Debt Expense	(2,335,819)
16. Storm Damage Expense	(197,882)
17. Discontinued Operations - KGS	(952,975)
18. Depreciation Differences	(1,193,218)
19. Discounted Operations - P1	(12,001)
20. Tree Trimming Costs	(230,166)
21. Rate Case Costs	(251,291)
22. FERC Enforcement Costs	(1,143)
23. Sarbanes-Oxley	(139,960)
24. Civic and Charitable Contributions	(1,882)
25. Advertising Expense	(6,021)
26. Edison Electric Institute	0
27. Legal Costs	(217,638)
28. LaCygne Lease	(11,000,758)
29. Non-Recurring Costs	(220,691)
30. Depreciation Study Rates	(18,370,975)
31. Depreciation on CWIP	(321,264)
32. Interest Synchronization	5,691,921
33. Total Recommended Adjustments	(\$82,733,388)
34. Company Claim	36,311,462
35. Recommended Revenue Requirement Deficiency	<u>(\$46,421,926)</u>

Schedule ACC-38N
Revised 10/13/05

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2004

PRO FORMA INCOME STATEMENT

	Per Company	Recommended Adjustments	Pro Forma Present Rates	Recommended Rate Adjustment	Pro Forma Proposed Rates
1. Operating Revenues	\$668,011,833	\$115,995	\$668,127,828	(\$13,611,193)	\$654,516,635
2. Operating Expenses	452,281,057	(10,880,002)	441,401,055	0	441,401,055
3. Depreciation and Amortization	84,685,641	(21,802,338)	62,883,303	0	62,883,303
4. Taxes Other Than Income	46,010,086	0	46,010,086	0	46,010,086
5. Taxable Income Before Interest Expenses	\$85,025,049	\$32,808,335	\$117,833,384	(\$13,611,193)	\$104,222,191
6. Interest Expense	36,541,937	(3,663,120)	32,878,817		32,878,817
7. Taxable Income	\$48,483,112	\$36,471,455	\$84,954,567	(\$13,611,193)	\$71,343,374
8. Income Taxes @ 39.78%	20,840,503	14,507,433	35,347,936	(5,414,192)	29,933,744
9. Operating Income	\$64,184,546	\$16,300,902	\$82,485,448	(\$8,197,001)	\$74,288,447
10. Rate Base	\$1,052,535,773		\$1,014,785,586		\$1,014,785,586
11. Rate of Return	<u>6.10%</u>		<u>8.13%</u>		<u>7.32%</u>

Schedule ACC-38S
Revised 10/13/05

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2004

PRO FORMA INCOME STATEMENT

	Per Company	Recommended Adjustments	Pro Forma Present Rates	Recommended Rate Adjustment	Pro Forma Proposed Rates
1. Operating Revenues	\$705,408,493	\$388,487	\$705,796,980	(\$46,421,925)	\$659,375,055
2. Operating Expenses	442,088,769	(17,933,438)	424,155,331	0	424,155,331
3. Depreciation and Amortization	100,131,088	(16,786,848)	83,342,242	0	83,342,242
4. Taxes Other Than Income	32,238,285	0	32,238,285	0	32,238,285
5. Taxable Income Before Interest Expenses	\$130,950,351	\$35,110,770	\$166,061,121	(\$46,421,925)	\$119,639,196
6. Interest Expense	44,458,494	(8,617,478)	35,841,016		35,841,016
7. Taxable Income	\$86,491,857	\$43,726,248	\$130,220,105	(\$46,421,925)	\$83,798,180
8. Income Taxes @ 39.78%	39,680,573	17,394,004	57,074,577	(18,465,481)	38,609,096
9. Operating Income	\$91,269,778	\$17,716,767	\$108,986,545	(\$27,956,444)	\$81,030,101
10. Rate Base	\$1,280,558,879		\$1,106,877,090		\$1,106,877,090
11. Rate of Return	<u>7.13%</u>		<u>9.85%</u>		<u>7.32%</u>

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 14th day of October, 2005, to the following:

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CERTIFICATE OF SERVICE

05--WSEE-981-RTS

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