

WESTAR ENERGY SOUTH
Electric Operations
Balance Sheet
Balance as of

Line No.	Account Number	Description	December 31, 2005 Col. 2	December 31, 2006 Col. 3	December 31, 2007 Col. 4
ASSETS AND OTHER DEBITS					
		<u>Utility Plant</u>			
1	101-106, 114	Utility Plant	3,946,118,882	3,969,981,132	4,062,379,384
2	107	Construction work in progress	33,830,099	81,082,066	98,097,388
3	108, 115, 110, 111	Less: accumulated provision for depreciation	(1,872,336,629)	(1,951,080,624)	(2,017,726,401)
4		Net utility plant	<u>2,107,612,352</u>	<u>2,099,982,574</u>	<u>2,142,750,371</u>
5	120.1	Nuclear Fuel	141,974,580	142,086,729	180,254,799
6	120.5	Less: accumulated provision for depreciation of nuclear fuel assemblies	(114,302,683)	(102,977,628)	(119,688,498)
7		Net nuclear fuel	<u>27,671,897</u>	<u>39,109,101</u>	<u>60,566,301</u>
		<u>Other Property and Investments</u>			
8	121-122	Property, net non-utility	33,737	33,737	33,737
9	123.1, .3, .4	Investments in subsidiary companies	47	47	47
10	123-124	Other investments	33,019	0	0
11	125-128	Special funds	100,825,052	111,134,785	122,298,447
12		Total investments ¹	<u>100,891,855</u>	<u>111,168,569</u>	<u>122,332,231</u>
		<u>Current and Accrued Assets</u>			
13	131	Cash	0	0	0
14	132-134	Special deposits	23,142	23,142	23,142
15	135	Working funds	5,625	2,350	400
16	136	Temporary cash investments	0	0	0
17	141-144	Notes and accounts receivable (less provision for uncollectible accounts)	2,563,268	46,205,804	48,317,051
18	145-146	Notes and accounts recv. from assoc. companies	17,663,952	3,294,100	10,250,018
19	151	Fuel Stock	18,588,532	29,926,136	39,632,241
20	154	Plant material and operating supplies	37,861,099	43,189,816	46,597,137
21	155	Merchandise	0	0	0
22	158.1 & 158.2	Allowances	952,427	55,983	2,797
23	163	Stores expense undistributed	265,493	313,251	157,383
24	164	Gas stored underground - current	0	0	0
25	165	Prepayments	25,169,723	24,195,334	25,895,440
26	171	Interest and dividends receivable	359,126	0	0
27	172	Rents receivable	0	0	0
28	173	Accrued Utility Revenues	0	19,689,000	23,334,000
29	174	Miscellaneous	0	0	0
30	175	Derivative Instrument Assets	3,894,650	3,680,968	497,672
31		Total current and accrued assets ²	<u>107,347,037</u>	<u>170,575,884</u>	<u>194,707,281</u>

¹2005 Long-Term Portion of Derivative Assets and ²2005 Long-Term Portion of Derivative Instrument Assets excluded from Balance Sheet.

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Line No.	Account Number	Description	December 31, 2005 Col. 2	December 31, 2006 Col. 3	December 31, 2007 Col. 4
ASSETS AND OTHER DEBITS (cont.)					
		<u>Deferred Debits</u>			
1	181	Unamortized debt expenses	13,031,266	13,080,661	13,528,005
2	182	Unrecovered plant & regulatory study costs	0	0	0
3	182.3	Other Regulatory Assets	500,981,868	536,620,429	536,294,515
4	183	Prelim survey and investigation charges	0	0	319,492
5	184	Clearing accounts	0	1,019,400	86,189
6	185	Temporary facilities	0	0	0
7	186	Miscellaneous deferred debits	883,000,555	61,084,987	50,929,666
8	188	Research and development expenditures	0	0	0
9	189	Unamortized loss on reacquired debt	12,020,241	11,512,462	11,028,425
10	190	Accumulated deferred income taxes	113,673,203	113,008,635	108,759,334
11		Total deferred debits	<u>1,522,707,133</u>	<u>736,326,574</u>	<u>720,945,626</u>
12		Total assets and other debits	<u>3,866,230,274</u>	<u>3,157,162,702</u>	<u>3,241,301,810</u>

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LIABILITIES AND OTHER CREDITS					
<u>Proprietary Capital</u>					
1	201	Common stock issued	1,065,633,791	1,065,633,791	1,065,633,791
2	204	Preferred stock issued	0	0	0
3	207	Premium on capital stock	0	0	0
4	208-211	Other paid-in-capital	0	220,000,000	220,000,000
5	214	(Less) Capital stock expense	0	0	0
6	215-216	Retained earnings	68,836,837	141,317,000	80,738,950
7	217	(Less) Recquired capital stock (preference)	0	0	0
8	219	Accumulated Other Comprehensive Income	(2,778,660)	0	0
9		Total proprietary capital	<u>1,131,691,968</u>	<u>1,426,950,791</u>	<u>1,366,372,741</u>
<u>Long-Term Debt</u>					
10	221	First mortgage bonds	487,427,500	387,427,500	562,402,500
11	222	(Less) Recquired bonds	0	0	0
12	224	Other long term debt	823,971,827	0	0
13	225	Unamortized premium on long-term debt	0	0	0
14	226	(Less) Unamortized discount on long-term debt	(695)	0	0
15		Total long-term debt	<u>1,311,398,632</u>	<u>387,427,500</u>	<u>562,402,500</u>
<u>Other Noncurrent liabilities</u>					
16	227	Obligations under capital leases	0	0	0
17	228.1	Accumulated provision for property insurance	3,385,914	3,739,293	773,104
18	228.2	Accumulated provision for injuries and damages	1,614,320	300,000	0
19	228.3	Accumulated provision for pensions & benefits	19,787,270	37,531,200	41,577,130
20	228.4	Accumulated misc. op. provisions	881,827	140,360	837,908
21	229	Accumulated provision for rate refunds	4,993,627	0	0
22		Total other noncurrent liabilities ³	<u>30,662,958</u>	<u>41,710,853</u>	<u>43,188,142</u>

³2005 Long-Term Portion of Derivative Instrument Liabilities and Asset Retirement Obligations excluded from Balance Sheet.

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LIABILITIES AND OTHER CREDITS (cont.)					
<u>Current and Accrued Liabilities</u>					
1	231	Notes payable	0	0	0
2	232	Accounts payable	11,975,516	28,443,138	22,358,788
3	234	Accounts payable to associated companies	106,492,427	21,287,739	20,962,303
4	235	Customer deposits	9,019,280	9,596,848	10,220,748
5	236	Taxes accrued	30,948,135	23,352,987	21,292,736
6	237	Interest accrued	5,490,016	2,490,393	8,345,045
7	238	Dividends declared	0	0	0
8	240	Matured interest	0	0	0
9	241	Tax collections payable	2,806,793	2,529,060	1,123,160
10	242	Miscellaneous current and accrued liabilities	2,350,798	4,693,565	2,894,795
11	243	Obligations under capital leases - current	0	0	0
12	244	Derivative Instrument Liabilities	4,378,032	486,501	259,610
13		Total current and accrued liabilities ⁴	173,460,997	92,880,231	87,457,185
<u>Deferred Credits</u>					
14	252	Customer advances for construction	771,985	643,050	739,876
15	253	Other deferred credits	202,695,650	187,710,740	183,137,384
16	254	Other regulatory liabilities	101,866,638	147,659,326	143,343,567
17	255	Accumulated deferred investment tax credits	44,105,123	42,061,293	40,566,349
18		Total deferred credits	349,439,396	378,074,409	367,787,176
<u>Accumulated Deferred Income Taxes</u>					
19	281	Accelerated amortization	0	0	0
20	282	Liberalized depreciation	490,778,149	481,880,491	485,085,775
21	283	Other	255,385,801	270,469,055	246,478,927
22		Total accumulated deferred income taxes	746,163,950	752,349,546	731,564,702
23		Total liabilities and other credits	3,742,817,901	3,079,393,330	3,158,772,446

⁴2005 Long-Term Portion of Derivative Instrument Liabilities excluded from Balance Sheet.

WESTAR ENERGY SOUTH
Electric Operations
Condensed Comparative Income Statement
Year Ending

Line No.	Account Number	Description	December 31, 2005		December 31, 2006		December 31, 2007	
			Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
1	400	Operating Revenues		768,453,022	706,144,342		702,830,902	
		<u>Operating Expenses</u>						
2	401	Operation expenses		449,572,957	402,400,635		392,387,442	
3	402	Maintenance expenses		66,278,180	83,383,307		82,948,870	
4	403	Depreciation expense		67,941,855	70,633,811		72,966,468	
5	404-405	Amortization and depletion		1,140,306	1,512,955		2,371,552	
6	406	Amort of utility plant acquisition adj.		19,850,076	19,850,076		19,850,076	
7	407	Other amortization		3,264,000	1,804,487		1,671,804	
8	408.1	Taxes other than income taxes		35,572,480	34,777,712		33,759,538	
9	409.1	Income taxes- federal		36,483,277	14,772,138		37,903,093	
		- other		8,750,078	5,348,285		8,522,196	
10	410.1	Provision for deferred income taxes (Dr.)		31,398,537	58,084,800		19,148,973	
11	411.1	(Less) Provision for deferred income taxes (Cr.)		(20,027,373)	(36,948,898)		(21,940,801)	
12	411.4	Investment tax credit adj. - net		(1,855,879)	(1,548,342)		(1,438,842)	
13	411.6	(Less) Gains from Disp. Of Utility Plant		0	0		0	
14	411.7	Losses from Disp. of Plant		13,811	232,465		0	
15	411.8	(Less) Gains from Disposition of Allowances		0	(2,436,556)		(2,842,919)	
16	413.3	Depreciable Plant Leased to Others		0	0		0	
17		Total utility operating expenses		698,382,305	651,866,875		645,307,450	
18		Net utility operating income		70,070,717	54,277,467		57,523,452	
		<u>Other Income and Deductions</u>						
19	415	Revenues from merchandising, jobbing & contract		0	0		0	
20	416	(Less) costs & expense of merch., job. & contract		(52)	19		0	
21	417	Net revenues from non-utility operations		0	0		0	
22	417.1	(Less) Expenses of Nonutility Operations		(11,972,693)	0		0	
23	418	Non operating rental income		0	0		0	
24	418.1	Equity in earnings of subsidiary companies		0	0		0	
25	419	Interest & dividend income		6,425,324	1,718,174		8,532	
26	419.1	AFUDC		0	0		1,131,112	
27	421	Misc. nonoperating income		27,911,903	29,064,028		6,250,305	
28	421.1	Gain on disposition of property		(1,661)	0		0	
29		Total other income		22,362,821	30,782,221		7,389,949	
30	421.2	Loss on disposition of property		0	80,329		0	
31	425	Miscellaneous amortization		258,091	258,091		258,091	
32	426	Misc. income deductions		51,927,539	20,216,056		18,161,389	
33		Total other income deductions		52,185,630	20,554,476		18,419,480	

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Electric Operations
Condensed Comparative Income Statement
Year ending

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Line No.	Account Number	Description	December 31, 2005 Col. 2	December 31, 2006 Col. 3	December 31, 2007 Col. 4
<u>Taxes on other income and deductions</u>					
		Taxes other than income taxes			
1	408.2	Income taxes - federal	(19,332,077)	(15,463,991)	(15,647,363)
2	409.2	Income taxes - other	(4,381,798)	(3,504,911)	(3,546,623)
3	409.2	Provision for deferred taxes	(4,384,069)	1,783,553	(867,325)
4	410.2	(Less) Provision for deferred taxes - credit	(3,935,580)	(7,999,045)	(7,998,526)
5	411.2	ITC	496,680	(236,067)	(123,904)
6	411.5	(Less) ITC credits	0	0	0
7	420	Total taxes on other income & deductions	<u>(31,536,844)</u>	<u>(25,420,461)</u>	<u>(28,183,741)</u>
8		Net other income and deductions	25,659,421	35,648,206	17,154,210
9		Income before interest charges	<u>95,730,138</u>	<u>89,925,673</u>	<u>74,677,662</u>
<u>Interest Charges</u>					
11	427	Interest on long-term debt	22,278,326	16,202,803	19,507,291
12	428	Amortization of debt discount and expense	621,078	533,492	551,394
13	428.1	Amortization of Loss on Reacquired Debt	838,618	507,780	484,037
14	429	(Less) Amortization of premium on debt (Cr.)	0	0	0
15	431	Other interest expense	2,186,134	2,761,508	3,344,941
16	432	(Less) Allowance for borrowed funds	(1,351,951)	(2,560,073)	(4,288,517)
17		used during construction (Cr.)	24,572,205	17,445,510	19,599,146
18		Total interest charges	<u>24,572,205</u>	<u>17,445,510</u>	<u>19,599,146</u>
19	434	Extraordinary income	0	0	0
20	409.3	Income taxes	0	0	0
21		Extraordinary items after taxes	0	0	0
22		Net income	<u>71,157,933</u>	<u>72,480,163</u>	<u>55,078,516</u>

WESTAR ENERGY SOUTH
Electric Operations
Statement of Retained Earnings
Year Ending

Line No.	Account Number	Description Col. 1	December 31, 2005 Col. 2	December 31, 2006 Col. 3	December 31, 2007 Col. 4
1	215-216	RETAINED EARNINGS Retained earnings, beginning balance	17,678,904	68,836,837	141,317,000
2	439	Less: Adjustments to retained earnings	0	0	0
3	439	TOTAL credits to Retained Earnings	0	0	0
4		Adoption of FIN 48			(656,566)
5	439	TOTAL Debits to Retained Earnings	0	0	(656,566)
6	433 less 418.1	Additions Balance Transferred from Income	71,157,933	72,480,163	55,078,516
7	437	Dividends declared: Preferred and preference stock	0	0	0
8	438	Dividend to parent company	(20,000,000)	0	(115,000,000)
9		Total dividends declared	(20,000,000)	0	(115,000,000)
10		Total deductions	(20,000,000)	0	(115,000,000)
11	215-216	Retained earnings, ending balance	68,836,837	141,317,000	80,738,950

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Electric Operations
Operating Revenues by Primary Account
12 Months Ending

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Line No.	Account Number	Description Col. 1	December 31, 2005 Col. 2	December 31, 2006 Col. 3	December 31, 2007 Col. 4
OPERATING REVENUE					
		<u>Electric Service Revenue</u>			
1	440	Residential Sales	234,717,819	237,000,299	235,918,879
2	442	Commercial and Industrial Sales	0	0	0
3	442.1	Commercial	184,709,910	188,067,100	192,962,038
4	442.20	Industrial	156,237,537	168,684,160	168,314,292
5	444	Public Street and Highway Lighting	5,014,097	4,545,075	4,428,219
6	448	Interdepartmental Sales	0	0	0
7		Total Sales to Ultimate Customers	<u>580,679,363</u>	<u>598,296,634</u>	<u>601,623,428</u>
8	447	Sales for Resale	144,760,675	67,586,196	61,846,788
9	449.1	(Less) Provisions for Rate Refunds	(4,902,018)	(13,498,099)	(20,347,835)
10		Total Electric Service Revenue	<u>720,538,020</u>	<u>652,384,731</u>	<u>643,122,381</u>
<u>Other Operating Revenue</u>					
11	412	Electric Plant Leased to Others	1,956,056	1,957,661	1,950,048
12	450	Forfeited Discounts	1,285,661	1,281,318	1,229,350
13	451	Miscellaneous Service Revenues	1,379,137	2,129,515	2,282,359
14	453	Sales of Water and Water Power	0	0	0
15	454	Rent from Electric Property	2,838,937	3,032,621	2,215,273
16	455	Interdepartmental Rents	0	0	0
17	456	Other Electric Revenues	40,455,211	45,358,496	52,031,491
18		Total Other Operating Revenue	<u>47,915,002</u>	<u>53,759,611</u>	<u>59,708,521</u>
19		Total Electric Operating Revenue	<u>768,453,022</u>	<u>706,144,342</u>	<u>702,830,902</u>

WESTAR ENERGY SOUTH
 Electric Operations
 Operating Expenses by Primary Account
 12 Months Ending

Line No.	Account Number	Description	December 31, 2005 Col. 2	December 31, 2006 Col. 3	December 31, 2007 Col. 4
POWER PRODUCTION EXPENSES					
<u>Steam Power Generation</u>					
<u>Operation</u>					
1	500	Operation, Supervision, & Engineering	1,892,350	2,223,758	1,971,679
2	501	Fuel	156,022,399	133,671,461	166,480,661
3	502	Steam Expenses	5,797,560	5,815,329	6,393,564
4	504	(Less) Steam Transferred - Credit	0	0	0
5	505	Electric Expenses	3,105,528	2,995,642	3,218,861
6	506	Miscellaneous Steam Power Expenses	4,186,664	3,844,659	3,666,573
7	507	Rents	23,577,531	18,153,238	18,200,791
8	509	Allowances	949,822	1,978,423	(347,855)
9		Total Operation	<u>195,531,854</u>	<u>168,682,510</u>	<u>199,584,274</u>
<u>Maintenance</u>					
10	510	Maintenance, Supervision, and Engineering	2,246,541	2,554,820	2,998,757
11	511	Maintenance of Structures	1,828,914	1,617,455	1,915,460
12	512	Maintenance of Boiler Plant	13,937,591	15,486,959	14,276,672
13	513	Maintenance of Electric Plant	3,819,323	7,329,748	2,926,881
14	514	Maintenance of Miscellaneous Steam Plant	1,269,200	1,283,064	1,799,967
15		Total Maintenance	<u>23,101,569</u>	<u>28,272,046</u>	<u>23,917,737</u>
16		Total Power Production Exps - Steam Power	<u>218,633,423</u>	<u>196,954,556</u>	<u>223,502,011</u>

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Operating Expenses by Primary Account
12 Months Ending

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Line No.	Account Number	Description Col. 1	December 31, 2005 Col. 2	December 31, 2006 Col. 3	December 31, 2007 Col. 4
<u>Nuclear Power Generation</u>					
		<u>Operation</u>			
1	517	Operation, Supervision and Engineering	5,281,073	5,412,815	5,517,474
2	518	Fuel	18,007,657	18,813,230	21,735,096
3	519	Coolants and Water	2,028,653	1,958,699	1,993,504
4	520	Steam Expenses	8,722,881	9,330,139	9,337,144
5	523	Electric Expenses	740,633	764,962	716,978
6	524	Miscellaneous Nuclear Power Expenses	21,501,883	20,619,692	20,405,713
7	525	Rents	0	0	0
8		Total Operation	<u>56,282,780</u>	<u>56,899,537</u>	<u>59,705,909</u>
		<u>Maintenance</u>			
9	528	Maintenance, Supervision and Engineering	4,157,426	4,494,051	4,936,937
10	529	Maintenance of Structures	1,788,129	1,756,179	1,847,533
11	530	Maintenance of Reactor Plant Equipment	6,329,004	6,929,662	6,931,312
12	531	Maintenance of Electric Plant	3,403,009	3,007,245	3,196,878
13	532	Maintenance of Miscellaneous Nuclear Plant	1,982,974	2,015,040	2,139,966
14		Total Maintenance	<u>17,660,542</u>	<u>18,202,177</u>	<u>19,052,626</u>
15		Total Power Production Exps - Nuclear Power	<u>73,943,322</u>	<u>75,101,714</u>	<u>78,758,535</u>

WESTAR ENERGY SOUTH
Electric Operations
Operating Expenses by Primary Account
12 Months Ending

Line No.	Account Number	Description Col. 1	December 31, 2005 Col. 2	December 31, 2006 Col. 3	December 31, 2007 Col. 4
		<u>Other Power Generation</u>			
		<u>Operation</u>			
1	546	Operation Supervision and Engineering	0	35,884	40,494
2	547	Fuel	2,603	3,193	7,733
3	548	Generation Expenses	0	0	0
4	549	Miscellaneous Other Power Generation	411,254	580,214	81,328
5	550	Rents	0	0	0
6		Total Operation	<u>413,857</u>	<u>619,291</u>	<u>129,555</u>
		<u>Maintenance</u>			
7	551	Maintenance Supervision and Engineering	0	35,884	40,494
8	552	Maintenance of Structures	0	0	0
9	553	Maintenance of Generating and Electric Plants	8,047	6,789	10,783
10	554	Maintenance of Misc. Other Power Generation Plant	348,026	260,136	239,331
11		Total Maintenance	<u>356,073</u>	<u>302,809</u>	<u>290,608</u>
12		Total Power Production Exps - Other Power	<u>769,930</u>	<u>922,100</u>	<u>420,163</u>
		<u>Other Power Supply Expenses</u>			
13	555	Purchased Power	48,411,436	33,264,060	16,965,948
14	556	System Control and Load Dispatching	13,831,309	(2,091,676)	(38,929,768)
15	557	Other Expenses	733,082	736,908	945,344
16		Total Other Power Supply Expenses	<u>62,975,827</u>	<u>31,909,292</u>	<u>(21,018,476)</u>
17		Total Power Production Expenses	<u>356,322,502</u>	<u>304,887,662</u>	<u>281,662,233</u>

WESTAR ENERGY SOUTH
 Electric Operations
 Operating Expenses by Primary Account
 12 Months Ending

Line No.	Account Number	Description Col. 1	December 31, 2005 Col. 2	December 31, 2006 Col. 3	December 31, 2007 Col. 4
		<u>Transmission Expenses</u>			
		<u>Operation</u>			
1	560	Operation, Supervision, and Engineering	240,426	274,784	368,540
2	561	Load Dispatching	379,233	431,160	568,941
3	562	Station Expense	121,674	149,552	121,689
4	563	Overhead Line Expense	194,232	201,333	178,523
5	564	Underground Line Expense	144,426	148,775	145,212
6	565	Transmission of Electricity by Others	5,851,503	6,030,877	9,451,859
7	566	Miscellaneous Transmission Expenses	35,187,432	40,255,515	43,081,542
8	567	Rents	965,467	663,645	10,000
9		Total Operation	<u>43,084,393</u>	<u>48,155,641</u>	<u>53,926,306</u>
		<u>Maintenance</u>			
10	568	Maintenance, Supervision, and Engineering	340,089	330,929	402,451
11	569	Maintenance of Structures	26	3,464	212,327
12	570	Maintenance of Station Equipment	1,513,433	1,427,554	1,734,265
13	571	Maintenance of Overhead Lines	1,961,838	3,094,222	3,250,312
14	572	Maintenance of Underground Lines	149,083	147,034	160,648
15	573	Maintenance of Miscellaneous Transmission Plant	9,105	19,600	2,039
16		Total Maintenance	<u>3,973,574</u>	<u>5,022,803</u>	<u>5,762,042</u>
17		Total Transmission Expenses	<u>47,057,967</u>	<u>53,178,444</u>	<u>59,688,348</u>

WESTAR ENERGY SOUTH
Electric Operations
Operating Expenses by Primary Account
12 Months Ending

Line No.	Account Number	Description Col. 1	December 31, 2005 Col. 2	December 31, 2006 Col. 3	December 31, 2007 Col. 4
		<u>Distribution Expenses</u>			
		<u>Operation</u>			
1	580	Operation, Supervision, and Engineering	1,351,664	1,365,579	1,446,343
2	581	Distribution Load Dispatching	1,187,412	1,222,629	1,128,953
3	582	Station Expenses	404,389	417,570	567,171
4	583	Overhead Line Expenses	2,125,323	1,933,786	1,804,331
5	584	Underground Line Expenses	3,098,400	2,906,368	2,660,442
6	585	Street Lighting and Signal System Expenses	274,146	291,697	273,192
7	586	Meter Expenses	2,975,200	2,858,994	2,921,326
8	587	Customer Installations Expenses	186,608	164,079	131,449
9	588	Miscellaneous Distribution Expenses	1,181,508	1,692,189	1,258,646
10	589	Rents	1,054,383	1,098,233	192,776
11		Total Operation	<u>13,839,033</u>	<u>13,951,124</u>	<u>12,384,629</u>
		<u>Maintenance</u>			
12	590	Maintenance, Supervision, and Engineering	719,472	770,221	755,146
13	591	Maintenance of Structures and Improvements	465	18,132	38,437
14	592	Maintenance of Station Equipment	384,191	1,515,359	2,291,962
15	593	Maintenance of Overhead Lines	12,366,092	20,652,523	21,501,402
16	594	Maintenance of Underground Lines	1,687,402	1,682,209	1,733,177
17	595	Maintenance of Line Transformers	442,568	667,283	646,154
18	596	Maintenance of Street Lighting and Signal Systems	366,745	361,181	349,515
19	597	Maintenance of Meters	271,024	282,385	346,231
20	598	Maintenance of Miscellaneous Distribution Plants	(220,187)	77,794	464,381
21		Total Maintenance	<u>16,017,772</u>	<u>26,027,087</u>	<u>28,126,405</u>
22		Total Distribution Expense	<u>29,856,805</u>	<u>39,978,211</u>	<u>40,511,034</u>

WESTAR ENERGY SOUTH
Electric Operations
Operating Expenses by Primary Account
12 Months Ending

Line No.	Account Number	Description Col. 1	December 31, 2005 Col. 2	December 31, 2006 Col. 3	December 31, 2007 Col. 4
		<u>Customer Accounts Expense</u>			
1	901	Supervision	729,242	725,557	734,007
2	902	Meter Reading Expenses	2,009,939	2,134,260	2,238,878
3	903	Customer Records and Collection Expenses	4,680,117	4,524,882	4,907,677
4	904	Uncollectible Accounts	0	2,214,496	1,745,687
5	905	Miscellaneous Customer Accounts Expense	47,483	57,355	39,943
6		Total Customer Accounts Expense	<u>7,466,781</u>	<u>9,656,550</u>	<u>9,666,192</u>
		<u>Customer Service and Information Expense</u>			
7	907	Supervision	87,146	105,238	124,313
8	908	Customer Assistance Expenses	524,116	617,960	694,037
9	909	Informational and Instructional Expenses	25,643	19,353	19,209
10	910	Misc. Customer Service & Informational Expenses	1,122	804	880
11		Total Cust. Service and Informational Expenses	<u>638,027</u>	<u>743,355</u>	<u>838,439</u>
		<u>Sales Expense</u>			
12	911	Supervision			
13	912	Demonstrating and Selling Expenses	13,337	13,942	11,263
14	913	Advertising Expenses	0	0	0
15	916	Miscellaneous Sales Expenses	187	2,656	434
16		Total Sales Expense	<u>13,524</u>	<u>16,598</u>	<u>11,697</u>

WESTAR ENERGY SOUTH
Electric Operations
Operating Expenses by Primary Account
12 Months Ending

Line No.	Account Number	Description	December 31, 2005 Col. 2	December 31, 2006 Col. 3	December 31, 2007 Col. 4
		<u>Administrative and General Expenses</u>			
		<u>Operation</u>			
1	920	Administrative and General Salaries	17,057,946	19,177,294	20,903,401
2	921	Office Supplies and Expenses	7,766,490	7,495,388	7,650,459
3	922	(Less) Administrative Expense Transferred	(1,520,953)	(1,350,084)	(810,122)
4	923	Outside Services Employed	3,011,953	2,994,473	3,568,109
5	924	Property Insurance	3,855,138	2,575,774	1,807,843
6	925	Injuries and Damages	3,782,075	3,053,354	4,173,692
7	926	Employee Pensions and Benefits	29,962,097	32,293,199	36,106,702
8	927	Franchise Requirements	0	0	0
9	928	Regulatory Commission Expenses	1,405,873	868,493	1,094,066
10	930	Miscellaneous General Expenses	2,755,897	3,258,902	1,246,833
11	931	Rents	1,250,365	1,399,944	1,417,934
12		Total Operation	<u>69,326,881</u>	<u>71,766,737</u>	<u>77,158,917</u>
		<u>Maintenance</u>			
13	935	Maintenance of General Plant	5,168,650	5,556,385	5,799,452
14		Total Administrative and General Expenses	<u>74,495,531</u>	<u>77,323,122</u>	<u>82,958,369</u>
15		Total Electric Operations & Maintenance Exps	<u>515,851,137</u>	<u>485,783,942</u>	<u>475,336,312</u>

WESTAR ENERGY SOUTH
Electric Operations
Sales Usage, Revenues, and Customer Data
Year Ended December 31, 2005

Line No.	Description Col. 1	MWH Sales Col. 2	Revenue Col. 3	Average Number of Customers Col. 4	KWH Sales per Customer Col. 5	Revenue per KWH Sold (cents) Col. 6
<u>Residential</u>						
1	RS Residential Service	2,237,202	181,375,342	202,471	11,049	0.0811
2	RSCU Residential Conservation	75,564	4,937,287	16,014	4,719	0.0653
3	RSH Residential Space Heating	531,880	34,908,738	27,331	19,461	0.0656
4	RSHA Residential Space Heating A	198,300	14,154,140	21,335	9,295	0.0714
5	GS General Service	3,400	352,319	1,001	3,397	0.1036
6	ST Short Term	747	152,993	918	814	0.2048
7	Total Residential	<u>3,047,093</u>	<u>235,880,819</u>	<u>269,070</u>	<u>11,325</u>	<u>0.0774</u>
<u>Commercial</u>						
10	GS General Service	1,426,665	99,272,525	29,904	47,708	0.0696
11	GTE General Service - Total Electric	54,400	3,233,698	133	409,023	0.0594
12	LGS Large General Service	612,541	34,782,809	386	1,586,894	0.0568
13	TESC Total Electric School/Church Service	17,611	1,082,307	91	193,527	0.0615
15	EIS Educational Inst. Service	316,090	19,835,905	595	531,244	0.0628
17	RITODS Religious TOD	10,330	930,701	252	40,992	0.0901
18	TOD Time of Day	264,188	12,966,641	67	3,943,104	0.0491
14	HLF High Load Factor	199,550	8,988,727	7	28,507,143	0.0450
20	DOR Dedicated Off-Peak Rider	291	17,288	8	36,375	0.0594
21	GSS Generation Sub Service	3,154	158,140	7	450,571	0.0501
19	ST Short Term	1,337	132,008	140	9,550	0.0987
16	PAL Private Area Lighting	20,453	2,829,161	N/A	N/A	0.1383
23	Total Commercial ⁵	<u>2,926,610</u>	<u>184,229,910</u>	<u>31,590</u>	<u>92,644</u>	<u>0.0629</u>

⁵Unbilled Revenue Accrual excluded from Sales Usage, Revenues, and Customer Data.

WESTAR ENERGY SOUTH
Electric Operations
Sales Usage, Revenues, and Customer Data
Year Ended December 31, 2005

Line No.	Description Col. 1	MWH Sales Col. 2	Revenue Col. 3	Average Number of Customers Col.4	KWH Sales per Customer Col. 5	Revenue per KWH Sold (cents) Col. 6
Industrial						
1	GS General Service	260,001	18,194,192	3,234	80,396	0.0700
2	SSR Standby Service Rider	14,152	1,037,206	1	14,152,000	0.0733
3	GTE General Service - Total Electric	7,006	403,765	5	1,401,200	0.0576
4	LGS Large General Service	162,854	9,349,327	99	1,644,990	0.0574
5	RPS Restricted Peak Service	14,562	524,184	6	2,427,000	0.0360
6	TOD Time of Day	146,432	7,472,062	29	5,049,379	0.0510
7	HLF High Load Factor	874,070	38,223,903	46	19,001,522	0.0437
8	DOR Dedicated Off-Peak Rider	3,637	161,596	3	1,212,333	0.0444
9	GSS Generation Sub Srv	17,017	782,651	12	1,418,083	0.0460
10	CON Special Contract	2,183,434	83,204,651	12	181,952,833	0.0381
11	Total Industrial	3,683,165	159,353,537	3,447	1,068,513	0.0433
Public Street & Highway Lighting						
12	SL Street Lighting	34,052	4,283,009	N/A	N/A	0.1258
13	GS General Service	8,826	660,689	N/A	N/A	0.0749
14	TS Traffic Signal	940	70,399	N/A	N/A	0.0749
15	Total public street & highway lighting	43,818	5,014,097	N/A	N/A	0.1144
16	Total sales of electric ⁶	9,700,686	584,478,363	304,107	31,899	0.0603

⁶Unbilled Revenue Accrual excluded from Sales Usage, Revenues, and Customer Data.

WESTAR ENERGY SOUTH
Electric Operations
Sales Usage, Revenues, and Customer Data
Year Ended December 31, 2006

Line No.	Description Col. 1	MWH Sales Col. 2	Revenue Col. 3	Average Number of Customers Col. 4	KWH Sales per Customer Col. 5	Revenue per KWH Sold (cents) Col. 6
<u>Residential</u>						
1	RS Residential Service	2,724,002	211,236,533	216,751	12,567	0.0775
2	RSCU Residential Conservation	227,513	18,559,949	45,473	5,003	0.0816
3	RSH Residential Space Heating	93,964	5,515,788	4,292	21,893	0.0587
4	RSHA Residential Space Heating A	37,759	2,458,148	3,268	11,554	0.0651
5	GS General Service	494	51,765	151	3,272	0.1048
6	ST Short Term	675	159,075	900	750	0.2357
7	SGS Small General Service	2,671	304,041	777	3,438	0.1138
8	Total Residential ⁷	3,087,078	238,285,299	271,612	11,366	0.0772
<u>Commercial</u>						
9	GS General Service	202,470	13,791,401	4,755	42,580	0.0681
10	GTE General Service - Total Electric	8,281	484,719	22	376,409	0.0585
11	LGS Large General Service	86,811	4,793,680	64	1,356,422	0.0552
12	TESC Total Electric School/Church Service	17,057	1,076,398	86	198,337	0.0631
13	EIS Educational Inst. Service	324,460	20,213,118	596	544,396	0.0623
14	RITODS Religious TOD	10,218	892,844	255	40,071	0.0874
15	TOD Time of Day	37,609	1,709,509	10	3,760,900	0.0455
16	HLF High Load Factor	400,359	19,184,327	30	13,345,300	0.0479
17	DOR Dedicated Off-Peak Rider	313	18,519	11	28,455	0.0592
18	GSS Generation Sub Service	3,082	158,299	8	385,250	0.0514
19	ST Short Term	1,721	166,641	159	10,824	0.0968
20	SGS Small General Service	1,211,905	85,919,138	26,351	45,991	0.0709
21	MGS Medium General Service	642,699	38,246,832	300	2,142,330	0.0595
22	PAL Private Area Lighting	20,786	2,821,675	N/A	N/A	0.1357
23	Total Commercial	2,967,771	189,477,100	32,647	90,905	0.0638

⁷Unbilled Revenue Accrual excluded from Sales Usage, Revenues, and Customer Data.

WESTAR ENERGY SOUTH
Electric Operations

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Sales Usage, Revenues, and Customer Data
Year Ended December 31, 2006

Line No.	Description Col. 1	MWH Sales Col. 2	Revenue Col. 3	Average Number of Customers Col. 4	KWH Sales per Customer Col. 5	Revenue per KWH Sold (cents) Col. 6
<u>Industrial</u>						
1	GS General Service	38,770	2,650,202	510	76,020	0.0684
2	GTE General Service - Total Electric	793	42,904	1	793,000	0.0541
3	LGS Large General Service	23,508	1,390,940	15	1,567,200	0.0592
4	RPS Restricted Peak Service	14,311	557,021	6	2,385,167	0.0389
5	TOD Time of Day	23,313	1,071,670	4	5,828,250	0.0460
6	HLF High Load Factor	1,404,818	63,287,740	65	21,612,585	0.0451
7	DOR Dedicated Off-Peak Rider	663	27,669	1	663,000	0.0417
8	GSS Generation Substitution Service	20,927	1,003,367	14	1,494,786	0.0479
9	MGS Medium General Service	211,528	13,568,412	127	1,665,575	0.0641
10	SGS Small General Service	160,308	11,376,260	2,740	58,507	0.0710
11	CON Special Contract	1,934,210	72,534,494	10	193,421,000	0.0375
12	ST Short Term	6	481	1	6,000	0.0802
13	Total Industrial	3,833,155	167,511,160	3,494	1,097,068	0.0437
<u>Public Street & Highway Lighting</u>						
14	STL Street Lighting	34,034	4,352,486	N/A	N/A	0.1279
15	GS General Service	1,501	107,363	N/A	N/A	0.0715
16	SSL Special Street Lighting	83	8,439	N/A	N/A	0.1017
17	TS Traffic Signal	896	76,787	N/A	N/A	0.0857
18	Total public street & highway lighting	36,514	4,545,075	N/A	N/A	0.1245
19	Total sales of electric	9,924,518	599,818,634	307,753	32,248	0.0604

WESTAR ENERGY SOUTH
Electric Operations
Sales Usage, Revenues, and Customer Data
12 Months Ended December 31, 2007

Line No.	Description Col. 1	MWH Sales Col. 2	Revenue Col. 3	Average Number of Customers Col. 4	KWH Sales per Customer Col. 5	Revenue per KWH Sold (cents) Col. 6
<u>Residential</u>						
1	RS Residential Service	2,787,405	204,014,741	207,479	13,435	0.0732
2	RSCU Residential Conservation	341,123	28,117,531	64,647	5,277	0.0824
3	RSHA Residential Space Heating Apartments	2,443	153,915	17	143,706	0.0630
4	ST Short Term	258	41,091	183	1,410	0.1593
5	SGS Small General Service	2,830	321,299	855	3,310	0.1135
6	Amortization of Regulatory Liability	N/A	2,488,302	N/A	N/A	N/A
7	Total Residential	3,134,059	235,136,879	273,181	11,472	0.0750
<u>Commercial</u>						
8	DOR Dedicated Off Peak Rider	280	15,865	6	46,667	0.0567
9	EIS Educational Institutions Service	333,885	20,101,180	604	552,790	0.0602
10	GSS Generation Substitution Service	6,092	300,221	12	507,667	0.0493
11	HLF High Load Factor	494,127	23,180,002	40	12,353,175	0.0469
12	MGS Medium General Service	762,350	43,521,785	394	1,934,898	0.0571
13	RITODS Religious TOD	10,358	873,872	249	41,598	0.0844
14	SGS Small General Service	1,430,920	97,641,808	31,627	45,244	0.0682
15	ST Short Term	1,791	242,230	807	2,219	0.1352
16	TESC Total Elec. School/Church	17,659	1,078,299	87	202,977	0.0611
17	PAL Private Area Lighting	21,312	2,830,270	N/A	N/A	0.1328
18	Amortization of Regulatory Liability	N/A	2,076,506	N/A	N/A	N/A
19	Total Commercial	3,078,774	191,862,038	33,826	91,018	0.0623

WESTAR ENERGY SOUTH
Electric Operations
Sales Usage, Revenues, and Customer Data
12 Months Ended December 31, 2007

Line No.	Description Col. 1	MWH Sales Col. 2	Revenue Col. 3	Average Number of Customers Col. 4	KWH Sales per Customer Col. 5	Revenue per KWH Sold (cents) Col. 6
<u>Industrial</u>						
1	DOR Dedicated Off-Peak Rider	47	2,828	1	47,000	0.0602
2	GSS Generation Substitution Service	17,751	829,310	14	1,267,929	0.0467
3	HLF High Load Factor	1,502,771	66,411,592	65	23,119,554	0.0442
4	MGS Medium General Service	255,750	15,921,242	143	1,788,462	0.0623
5	RPS Restricted Peak Service	13,548	540,010	6	2,258,000	0.0399
6	SGS Small General Service	187,241	12,750,834	3,293	56,860	0.0681
7	CON Special Contract	1,835,204	68,661,909	9	203,911,556	0.0374
8	ST Short Term	86	6,684	2	43,000	0.0777
9	Amortization of Regulatory Liability	N/A	1,426,883	N/A	N/A	N/A
10	Total Industrial	3,812,398	166,551,292	3,533	1,079,082	0.0437
<u>Public Street & Highway Lighting</u>						
11	STL Street Lighting	34,112	4,344,160	N/A	N/A	0.1273
12	SSL Special Street Lighting	155	15,461	N/A	N/A	0.0997
13	TS Traffic Signal	636	53,800	N/A	N/A	0.0846
14	Amortization of Regulatory Liability	N/A	14,799	N/A	N/A	N/A
15	Total public street & highway lighting	34,903	4,428,220	N/A	N/A	0.1269
16	Total sales of electric	10,060,134	597,978,429	310,540	32,396	0.0594

WESTAR ENERGY SOUTH
Electric Operations and Total Company
Payroll Data
12 Months Ending

Line No.	Account Number	Description Col. 1	December 31, 2005 Col. 2	December 31, 2006 Col. 3	December 31, 2007 Col. 4
KGE ELECTRIC OPERATIONS					
<u>Utility Plant Related Payroll</u>					
1	106-107	Construction Work in Progress	3,658,717	4,261,022	3,927,464
2	108	Plant Removal	664,836	966,880	829,106
3		Total Utility Plant Related Payroll	<u>4,323,553</u>	<u>5,227,903</u>	<u>4,756,570</u>
<u>Operation and Maintenance Related Payroll Expenses</u>					
<u>Steam Power Generation Operation</u>					
4	500	Operation, Supervision, and Engineering	884,121	952,243	1,011,114
5	501	Fuel	116,709	119,628	124,821
6	502	Steam Expenses	1,770,528	1,589,882	1,701,436
7	503	Steam from Other Sources (less cr.)	0	0	0
8	505	Electric Expenses	883,371	759,602	875,722
9	506	Miscellaneous Steam Power Expenses	555,991	550,357	662,730
10	507	Rents	0	0	0
11	509	Allowances	0	0	0
12		Total Operation	<u>4,210,720</u>	<u>3,971,711</u>	<u>4,375,823</u>

WESTAR ENERGY SOUTH
Electric Operations and Total Company
Payroll Data
12 Months Ending

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Line No.	Account Number	Description Col. 1	December 31, 2005 Col. 2	December 31, 2006 Col. 3	December 31, 2007 Col. 4
		<u>Steam Power Generation (Cont.)</u>			
		<u>Maintenance</u>			
1	510	Maintenance, Supervision, and Engineering	1,242,181	1,418,988	1,537,006
2	511	Maintenance of Structures	240,232	167,410	149,310
3	512	Maintenance of Boiler Plants	1,424,648	1,359,154	1,474,368
4	513	Maintenance of Electric Plants	559,369	937,836	656,050
5	514	Maintenance of Misc. Steam Plant	123,902	216,782	241,702
6		Total Maintenance	3,590,332	4,100,170	4,058,435
7		Total Steam Power Generation	7,801,052	8,071,880	8,434,258
		<u>Nuclear Power Generation</u>			
		<u>Operation</u>			
8	517	Operation, Supervision, and Engineering	0	0	0
9	518	Fuel	0	0	0
10	519	Coolants and Water	0	0	0
11	520	Steam Expenses	0	0	0
12	523	Electric Expenses	0	0	0
13	524	Miscellaneous Nuclear Power Expenses	0	0	0
14	525	Rents	0	0	0
15		Total Operation	0	0	0

WESTAR ENERGY SOUTH
 Electric Operations and Total Company
 Payroll Data
 12 Months Ending

Line No.	Account Number	Description	December 31, 2005 Col. 2	December 31, 2006 Col. 3	December 31, 2007 Col. 4
		<u>Nuclear Power Generation (Cont.)</u>			
		<u>Maintenance</u>			
1	528	Maintenance Supervision and Engineering	0	0	0
2	529	Maintenance of Structures	0	0	0
3	530	Maintenance of Reactor Plant Equipment	0	0	0
4	531	Maintenance of Electric Plant	16,220	20,594	2,208
5	532	Maintenance of Misc. Nuclear Plant	0	0	0
6		Total Maintenance	<u>16,220</u>	<u>20,594</u>	<u>2,208</u>
7		Total Nuclear Generation Expenses	<u>16,220</u>	<u>20,594</u>	<u>2,208</u>
		<u>Other Power Generation</u>			
		<u>Operation</u>			
8	546	Other Power	0	35,883	40,495
9	548	Generation Expenses	0	0	0
10	549	Misc. Other Power Generation Expenses	84,952	120,378	158,747
11	550	Rents	0	0	0
12		Total Operation	<u>84,952</u>	<u>156,261</u>	<u>199,242</u>
		<u>Other Power Generation</u>			
		<u>Maintenance</u>			
13	551	Other Power	0	35,883	40,495
14	552	Maintenance of Structures	0	0	0
15	553	Maintenance of Generating and Electric Plant	4,463	4,108	6,046
16	554	Maintenance of Misc. Other Plant	168,224	122,985	126,016
17		Total Maintenance	<u>172,687</u>	<u>162,976</u>	<u>172,557</u>
18		Total Other Power Generation	<u>257,639</u>	<u>319,238</u>	<u>371,799</u>
		<u>Other Power Supply Expenses</u>			
19	555	Purchased Power	0	0	0
20	556	System Control and Load Dispatching	714,502	806,474	991,030
21	557	Other Expenses	0	0	0
22		Total Other Power Supply Expenses	<u>714,502</u>	<u>806,474</u>	<u>991,030</u>

WESTAR ENERGY SOUTH
 Electric Operations and Total Company
 Payroll Data
 12 Months Ending

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Line No.	Account Number	Description	December 31, 2005 Col. 2	December 31, 2003 Col. 3	December 31, 2007 Col. 4
		<u>Transmission Expenses</u>			
		<u>Operations</u>			
1	560	Operation, Supervision, and Engineering	231,301	268,947	363,042
2	561	Load Dispatching	258,443	266,817	336,351
3	562	Station Expenses	52,476	55,580	39,265
4	563	Overhead Line Expenses	86,924	86,518	86,680
5	564	Underground Line Expenses	83,833	84,173	83,492
6	565	Transmission of Electricity by Others	0	0	0
7	566	Miscellaneous Transmission Expenses	355,571	366,441	329,853
8	567	Rents	0	0	0
9		Total Operation	1,068,547	1,128,475	1,238,683
		<u>Maintenance</u>			
10	568	Maintenance, Supervision, and Engineering	327,902	316,822	386,214
11	569	Maintenance of Structures	0	344	49,224
12	570	Maintenance of Station Equipment	708,142	706,804	701,865
13	571	Maintenance of Overhead liens	135,441	151,484	141,965
14	572	Maintenance of Underground Lines	86,591	83,880	91,418
15	573	Maintenance of Misc. Transmission Plants	71	0	0
16		Total Maintenance	1,258,146	1,259,334	1,370,685
17		Total Transmission Expenses	2,326,693	2,387,809	2,609,368

WESTAR ENERGY SOUTH
Electric Operations and Total Company
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Line No.	Account Number	Description Col. 1	December 31, 2005 Col. 2	December 31, 2006 Col. 3	December 31, 2007 Col. 4
		<u>Distribution Expenses</u>			
		<u>Operation</u>			
1	580	Operation, Supervision, and Engineering	1,331,692	1,315,245	1,370,851
2	581	Load Dispatching	1,130,923	1,188,864	1,076,985
3	582	Station Expenses	205,563	230,945	328,633
4	583	Overhead Line Expenses	717,505	798,420	800,497
5	584	Underground Line Expenses	487,529	313,878	368,676
6	585	Street lighting and Signal System Expenses	136,720	141,126	135,182
7	586	Meter Expenses	1,497,608	1,463,130	1,487,688
8	587	Customer Installation Expenses	102,482	104,867	89,750
9	588	Miscellaneous Distribution Expenses	653,206	837,641	959,718
10	589	Rents	0	0	0
11		Total Operation	<u>6,263,228</u>	<u>6,394,115</u>	<u>6,617,980</u>
		<u>Maintenance</u>			
12	590	Maintenance, Supervision, and Engineering	679,268	732,069	719,154
13	591	Maintenance of Structures	126	7,157	13,338
14	592	Maintenance of Station Equipment	541,039	547,998	874,640
15	593	Maintenance of Overhead Lines	1,364,233	1,502,335	1,572,410
16	594	Maintenance of Underground Lines	511,441	487,381	497,602
17	595	Maintenance of Line Transformers	174,852	192,886	217,326
18	596	Maintenance of Street Lighting and Signal Systems	110,276	109,963	115,832
19	597	Maintenance of Meters	150,629	148,544	170,198
20	598	Maintenance of Misc. Distribution Plants	365,929	424,983	447,869
21		Total Maintenance	<u>3,897,793</u>	<u>4,153,316</u>	<u>4,628,369</u>
22		Total Distribution Expenses	<u>10,161,021</u>	<u>10,547,431</u>	<u>11,246,348</u>

WESTAR ENERGY SOUTH
Electric Operations and Total Company
Payroll Data
12 Months Ending

Line No.	Account Number	Description Col. 1	December 31, 2005 Col. 2	December 31, 2006 Col. 3	December 31, 2007 Col. 4
		<u>Customer Accounts Expenses</u>			
1	901	Supervision	694,728	698,234	699,887
2	902	Meter Reading Expenses	866,342	854,592	899,705
3	903	Customer Records and Collection Expenses	2,465,929	2,662,803	2,812,423
4	904	Uncollectible Accounts	0	0	0
5	905	Misc. Customer Accounts Expenses	31,719	48,290	30,872
6		Total Customer Accounts Expenses	<u>4,058,718</u>	<u>4,263,919</u>	<u>4,442,886</u>
		<u>Customer Service and Informational Expenses</u>			
7	907	Supervision	62,630	83,710	105,791
8	908	Customer Assistance Program	458,424	549,609	613,862
9	909	Informational and Instructional Expenses	25,643	19,353	19,209
10	910	Misc. Customer Service and Informational Expenses	64	29	0
11		Total Customer Service and Informational Exps	<u>546,762</u>	<u>652,701</u>	<u>738,862</u>
		<u>Sales Expenses</u>			
12	911	Supervision	0	0	0
13	912	Demonstrating and Selling Expenses	4,126	3,941	2,657
14	913	Advertising Expenses	0	0	0
15	916	Miscellaneous Sales Expenses	0	0	0
16		Total Sales Expenses	<u>4,126</u>	<u>3,941</u>	<u>2,657</u>

WESTAR ENERGY SOUTH
 Electric Operations and Total Company
 Payroll Data
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Line No.	Account Number	Description	December 31, 2005 Col. 2	December 31, 2006 Col. 3	December 31, 2007 Col. 4
		<u>Administrative and General Expenses</u>			
		<u>Operation</u>			
1	920	Administrative and General Salaries	11,439,859	12,384,503	13,873,606
2	921	Office Supplies and Expenses	11,778	0	(52)
3	923	Outside Services Employed	507	22,059	21,279
4	924	Property Insurance	0	0	0
5	925	Injuries and Damages	0	0	0
6	926	Employee Pensions and Benefits	67,524	30,951	40,472
7	927	Franchise Requirements	0	0	0
8	930	Miscellaneous General Expenses	260	0	235
9	931	Rents	0	0	0
10		Total Operation	<u>11,519,928</u>	<u>12,437,513</u>	<u>13,935,540</u>
		<u>Maintenance</u>			
11	935	Maintenance of General Plants	282,969	306,488	283,481
12		Total Administrative and General Expenses	<u>11,802,897</u>	<u>12,744,001</u>	<u>14,219,021</u>
13		Total KGE Electric O&M Payroll Expenses	<u>37,689,629</u>	<u>39,817,989</u>	<u>43,058,437</u>
14		KGE Electric Operations Payroll	<u>42,013,183</u>	<u>45,045,891</u>	<u>47,815,007</u>

WESTAR ENERGY SOUTH
 Electric Operations
 Pro Forma Operating Income Statement
 Test Year Ended December 31, 2007

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Line No.	Description	Schedule Reference		Balance Per Books	Eliminating Entries	Pro Forma Adjustments	KCC Pro Forma Adjusted Balance
		Col. 2	Col. 3				
	<u>Operating Revenue</u>						
1	Electric Revenue	8-D,9-B	\$663,470,215	(\$27,495,154)	(\$16,232,065)	\$619,742,995	
2	Service and Other	8-D,9-B	39,360,687	(33,371,224)	40,951,807	46,941,270	
3	Total Revenue		<u>\$702,830,902</u>	<u>(\$60,866,378)</u>	<u>\$24,719,742</u>	<u>\$666,684,265</u>	
	<u>Operating Expenses</u>						
4	Production Steam	8-E,9-B	\$223,502,011	(\$2,718,754)	(\$676,089)	\$220,107,168	
5	Production Nuclear	8-E,9-B	78,758,535	0	385,582	79,144,117	
6	Production Other	8-E,9-B	420,164	0	586,145	1,006,311	
7	Production Purchased Power	8-E,9-B	(21,018,476)	0	147,879	(20,870,597)	
8	Transmission	8-E,9-B	59,688,348	(50,236,488)	0	9,451,859	
9	Distribution	8-E,9-B	40,511,034	0	8,465,986	48,977,020	
10	Customer Accounts	8-E,9-B	9,666,192	0	1,748,109	11,414,301	
11	Customer Service and Information	8-E,9-B	838,438	0	370,922	1,209,360	
12	Sales	8-E,9-B	11,697	0	15,053	26,751	
13	Administration and General	8-E,9-B	82,958,369	(3,332,951)	9,558,672	89,184,091	
14	Total Operating Expenses		<u>\$475,336,310</u>	<u>(\$56,288,194)</u>	<u>\$20,602,260</u>	<u>\$439,650,380</u>	
15	Depreciation and Amortization	9-B,10-A,10-C	\$96,860,052	(\$8,095,997)	\$12,014,721	\$100,778,774	
16	Taxes Other Than Income Taxes	9-B,11-B	33,759,538	(2,957,007)	364,237	31,166,768	
17	Gain from Disposition of Allowances	9-A,11-B	(2,842,919)	0	0	(2,842,919)	
18	Income Taxes - Current	9-B,11-E	54,140,912	(10,210,909)	(14,917,192)	29,012,813	
19	Provision for Deferred Income Taxes	9-B,11-F	(10,507,509)	3,963,937	(2,308,510)	(8,852,081)	
20	Investment Tax Credit - Net	9-B,11-F	(1,438,842)	146,744	(49,015)	(1,341,113)	
21	Total Expenses		<u>\$645,307,542</u>	<u>(\$73,441,425)</u>	<u>\$15,706,500</u>	<u>\$587,572,621</u>	
22	Operating Income - Present Rates		<u>\$57,523,360</u>	<u>\$12,575,046</u>	<u>\$9,013,243</u>	<u>\$79,111,644</u>	

WESTAR ENERGY SOUTH
Electric Operations
Pro Forma Operating Income Statement
Test Year Ended December 31, 2007

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Line No.	Description Col. 1	Schedule Reference Col. 2	Amount Per Books Col. 3	Pro Forma Adjustments Col. 4	Pro Forma Operations Col. 5
	<u>Operating Revenue</u>				
1	Electric Revenue	8-D,9-B	\$635,975,061	(\$16,232,065)	\$619,742,995
2	Service and Other	8-D,9-B	5,989,463	40,951,807	46,941,270
3	Total Revenue		<u>\$641,964,524</u>	<u>\$24,719,742</u>	<u>\$666,684,265</u>
	<u>Operating Expenses</u>				
4	Production Steam	8-E,9-B	\$220,783,257	(\$676,089)	\$220,107,168
5	Production Nuclear	8-E,9-B	78,758,535	385,582	79,144,117
6	Production Other	8-E,9-B	420,164	586,145	1,006,309
7	Production Purchased Power	8-E,9-B	(21,018,476)	147,879	(20,870,597)
8	Transmission	8-E,9-B	9,451,859	0	9,451,859
9	Distribution	8-E,9-B	40,511,034	8,465,986	48,977,020
10	Customer Accounts	8-E,9-B	9,666,192	1,748,109	11,414,301
11	Customer Service and Information	8-E,9-B	838,438	370,922	1,209,360
12	Sales	8-E,9-B	11,697	15,054	26,751
13	Administration and General	8-E,9-B	79,625,418	9,558,673	89,184,091
14	Total Operating Expenses		<u>\$419,048,118</u>	<u>\$20,602,262</u>	<u>\$439,650,379</u>
15	Depreciation and Amortization	9-B,10-A,10-C	\$88,764,055	\$12,014,719	\$100,778,774
16	Taxes Other Than Income Taxes	9-B,11-B	30,802,531	364,237	31,166,768
17	Gain from Disposition of Allowances	9-A,11-B	(2,842,919)	0	(2,842,919)
18	Income Taxes - Current	9-B,11-E	43,930,003	(14,917,190)	29,012,813
19	Provision for Deferred Income Taxes	9-B,11-F	(6,543,572)	(2,308,509)	(8,852,081)
20	Investment Tax Credit - Net	9-B,11-F	(1,292,098)	(49,015)	(1,341,113)
21	Total Expenses		<u>\$571,866,118</u>	<u>\$15,706,503</u>	<u>\$587,572,621</u>
22	Operating Income - Present rates		<u>\$70,098,406</u>	<u>\$9,013,238</u>	<u>\$79,111,644</u>

WESTAR ENERGY SOUTH
Electric Operations
Summary of Pro Forma Adjustments to
Operating Revenues and Expenses (a)
Test Year Ended December 31, 2007

Line No.	Description Col. 1	No. 1 Weather Normalization Col. 2	No. 2 Customer Annualization Col. 3	No. 3 Actual Billed Revenues Col. 4	No. 4 Out of Period Revenues Col. 5	No. 5 Rate Annualization Col. 6	No. 6 Economic Development Rider Col. 7	No. 7 Benefit Changes Col. 8
	<u>Operating Revenue</u>							
1	Electric Revenue	(\$5,286,646)	\$1,419,557	(\$3,645,000)	\$179,378	(\$10,628,058)	\$207,600	\$0
2	Service and Other	0	0	0	0	0	0	0
3	Total Revenue	<u>(5,286,646)</u>	<u>1,419,557</u>	<u>(3,645,000)</u>	<u>179,378</u>	<u>(10,628,058)</u>	<u>207,600</u>	<u>0</u>
	<u>Operating Expenses</u>							
4	Production Steam	(1,264,852)	296,404	0	44,495	0	0	0
5	Production Nuclear	0	0	0	0	0	0	0
6	Production Other	0	0	0	0	0	0	0
7	Production Purchased Power	0	0	0	0	0	0	0
8	Transmission	0	0	0	0	0	0	0
9	Distribution	0	0	0	0	0	0	0
10	Customer Accounts	0	0	0	0	0	0	0
11	Customer Service and Information	0	0	0	0	0	0	0
12	Sales	0	0	0	0	0	0	0
13	Administrative and General	0	0	0	0	0	0	0
14	Total Operating Expenses	<u>(1,264,852)</u>	<u>296,404</u>	<u>0</u>	<u>44,495</u>	<u>0</u>	<u>0</u>	<u>312,786</u>
								<u>312,786</u>
15	Depreciation and Amortization	0	0	0	0	0	0	0
16	Taxes Other Than Income Taxes	0	0	0	0	0	0	0
17	Gain from Disposition of Allowances	0	0	0	0	0	0	0
18	Income Taxes - Current	(1,599,769)	446,762	(1,449,890)	53,653	(4,227,576)	82,578	(124,419)
19	Provision for Deferred Income Taxes	0	0	0	0	0	0	0
20	Investment Tax Credit - Net	0	0	0	0	0	0	0
21	Total Expenses	<u>(2,864,621)</u>	<u>743,166</u>	<u>(1,449,890)</u>	<u>98,148</u>	<u>(4,227,576)</u>	<u>82,578</u>	<u>188,368</u>
22	Operating Income	<u>(\$2,422,025)</u>	<u>\$676,391</u>	<u>(\$2,195,110)</u>	<u>\$81,230</u>	<u>(\$6,400,482)</u>	<u>\$125,022</u>	<u>(\$188,368)</u>

Note:
(a) See Schedule 9-C for explanation of
pro forma adjustments.

WESTAR ENERGY SOUTH
Electric Operations
Summary of Pro Forma Adjustments to
Operating Revenues and Expenses (a)
Test Year Ended December 31, 2007

Line No.	Description Col. 1	No. 8 Payroll Adjustment Col. 2	No. 9 Reserve Normalization Col. 3	No. 10 Donations Col. 4	No. 11 Rate Case Expenses Col. 5	No. 12 Advertising Elimination Col. 6	No. 13 Interest on Customer Deposits Col. 7	No. 14 Tree Trimming Col. 8
	Operating Revenue							
1	Electric Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Service and Other	0	0	0	0	0	0	0
3	Total Revenue	0	0	0	0	0	0	0
	Operating Expenses							
4	Production Steam	1,339,899	0	0	0	0	0	0
5	Production Nuclear	1,765,655	0	0	0	0	0	0
6	Production Other	77,157	0	0	0	0	0	0
7	Production Purchased Power	147,879	0	0	0	0	0	0
8	Transmission	0	0	0	0	0	0	0
9	Distribution	2,329,087	0	0	0	0	0	5,048,395
10	Customer Accounts	1,035,581	0	0	0	0	321,949	0
11	Customer Service and Information	370,922	0	0	0	0	0	0
12	Sales	574	0	0	0	0	0	0
13	Administrative and General	2,616,658	4,368,499	182,612	234,016	(16,212)	0	0
14	Total Operating Expenses	9,683,412	4,368,499	182,612	234,016	(16,212)	321,949	5,048,395
15	Depreciation and Amortization	0	0	0	0	0	0	0
16	Taxes Other Than Income Taxes	740,781	0	0	0	0	0	0
17	Gain from Disposition of Allowances	0	0	0	0	0	0	0
18	Income Taxes - Current	(4,146,484)	(1,737,680)	(72,638)	(93,086)	6,449	(128,063)	(2,008,125)
19	Provision for Deferred Income Taxes	0	0	0	0	0	0	0
20	Investment Tax Credit - Net	0	0	0	0	0	0	0
21	Total Expenses	6,277,709	2,630,819	109,974	140,930	(9,763)	193,886	3,040,270
22	Operating Income	(\$6,277,709)	(\$2,630,819)	(\$109,974)	(\$140,930)	\$9,763	(\$193,886)	(\$3,040,270)

Note:
(a) See Schedule 9-C for explanation of
pro forma adjustments.

WESTAR ENERGY SOUTH
Electric Operations
Summary of Pro Forma Adjustments to
Operating Revenues and Expenses (a)
Test Year Ended December 31, 2007

Line No.	Description Col. 1	No. 15 Postage Increase Col. 2	No. 16 Fleet Fuel Increase Col. 3	No. 17 Modified RECA Col. 4	No. 18 Spring Creek O&M Expenses Col. 5	No. 19 Transmission Portion of Adjustments Col. 6	No. 20 Bad Debt Expense Col. 7	No. 21 LaCygne Fixed O&M Col. 8
Operating Revenue								
1	Electric Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Service and Other	0	0	0	0	0	0	0
3	Total Revenue	0	0	0	0	0	0	0
Operating Expenses								
4	Production Steam	0	0	(1,066,076)	0	0	0	0
5	Production Nuclear	0	0	0	0	0	0	0
6	Production Other	0	0	0	508,988	0	0	0
7	Production Purchased Power	0	0	0	0	0	0	0
8	Transmission	0	0	0	0	0	0	0
9	Distribution	0	100,669	0	91,053	0	0	0
10	Customer Accounts	68,333	0	0	0	0	322,246	0
11	Customer Service and Information	0	0	0	0	0	0	0
12	Sales	14,479	0	0	0	0	0	0
13	Administrative and General	0	0	0	2,678	(312,937)	0	530,808
14	Total Operating Expenses	82,812	100,669	(1,066,076)	602,719	(312,937)	322,246	530,808
15	Depreciation and Amortization	0	0	0	0	31,591	0	0
16	Taxes Other Than Income Taxes	0	0	0	0	0	0	0
17	Gain from Disposition of Allowances	0	0	0	0	0	0	0
18	Income Taxes - Current	(32,941)	(40,044)	424,058	(239,746)	111,913	(128,181)	(211,142)
19	Provision for Deferred Income Taxes	0	0	0	0	0	0	0
20	Investment Tax Credit - Net	0	0	0	0	0	0	0
21	Total Expenses	49,871	60,625	(642,018)	362,973	(169,434)	194,065	319,666
22	Operating Income	(\$49,871)	(\$60,625)	\$642,018	(\$362,973)	\$169,434	(\$194,065)	(\$319,666)

Note:

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

WESTAR ENERGY SOUTH
Electric Operations
Summary of Pro Forma Adjustments to
Operating Revenues and Expenses (a)
Test Year Ended December 31, 2007

Line No.	Description Col. 1	No. 22 Decommissioning Expense Col. 2	No. 23 Transmission Carve Out South Georgia Col. 3	No. 24 Prior Year Adjustments Col. 4	No. 25 Eliminations Col. 5	No. 26 Interest Synchronization Col. 6	No. 27 Annualized Depreciation Col. 7	No. 28 Depreciation Study Col. 8
	Operating Revenue							
1	Electric Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Service and Other	0	0	0	0	0	0	0
3	Total Revenue	0	0	0	0	0	0	0
	Operating Expenses							
4	Production Steam	0	0	0	0	0	0	0
5	Production Nuclear	(946,576)	0	0	0	0	0	0
6	Production Other	0	0	0	0	0	0	0
7	Production Purchased Power	0	0	0	0	0	0	0
8	Transmission	0	0	0	0	0	0	0
9	Distribution	0	0	0	0	0	0	0
10	Customer Accounts	0	0	0	0	0	0	0
11	Customer Service and Information	0	0	0	0	0	0	0
12	Sales	0	0	0	0	0	0	0
13	Administrative and General	0	0	0	0	0	0	0
14	Total Operating Expenses	(946,576)	0	0	0	0	0	0
15	Depreciation and Amortization	0	0	0	0	0	(409,430)	10,181,082
16	Taxes Other Than Income Taxes	0	0	0	(376,544)	0	0	0
17	Gain from Disposition of Allowances	0	0	0	0	0	0	0
18	Income Taxes - Current	376,524	0	703,508	(3,848,609)	(11,300,165)	(315,556)	0
19	Provision for Deferred Income Taxes	0	541,421	(1,672,726)	4,830,545	0	(565,363)	(4,211,649)
20	Investment Tax Credit - Net	0	0	(49,175)	0	0	160	0
21	Total Expenses	(570,052)	541,421	(1,018,393)	605,392	(11,300,165)	(1,290,189)	5,969,433
22	Operating Income	\$570,052	(\$541,421)	\$1,018,393	(\$605,392)	\$11,300,165	\$1,290,189	(\$5,969,433)

Note:

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

WESTAR ENERGY SOUTH
Electric Operations
Summary of Pro Forma Adjustments to
Operating Revenues and Expenses (a)
Test Year Ended December 31, 2007

Line No.	Description Col. 1	No. 29 Merger Savings Col. 2	No. 30 Ice Storms Col. 3	No. 31 ONEOK PPA Col. 4	No. 32 Several Small Items Col. 5	No. 33 Difference in Depreciation Rates Col. 6	No. 34 Spring Creek Col. 7	No. 35 ECRR Col. 8
	Operating Revenue							
1	Electric Revenue	\$0	\$0	\$3,365,619	\$0	\$0	\$0	(\$1,844,516)
2	Service and Other	0	0	0	0	0	0	0
3	Total Revenue	0	0	3,365,619	0	0	0	(1,844,516)
	Operating Expenses							
4	Production Steam	0	0	0	(25,959)	0	0	0
5	Production Nuclear	0	0	0	(433,497)	0	0	0
6	Production Other	0	0	0	0	0	0	0
7	Production Purchased Power	0	0	0	0	0	0	0
8	Transmission	0	0	0	0	0	0	0
9	Distribution	0	896,782	0	0	0	0	0
10	Customer Accounts	0	0	0	0	0	0	0
11	Customer Service and Information	0	0	0	0	0	0	0
12	Sales	0	0	0	0	0	0	0
13	Administrative and General	0	0	0	1,639,764	0	0	0
14	Total Operating Expenses	0	896,782	0	1,180,308	0	0	0
15	Depreciation and Amortization	1,304,236	0	0	0	425,239	1,448,521	(966,518)
16	Taxes Other Than Income Taxes	0	0	0	0	0	0	0
17	Gain from Disposition of Allowances	0	0	0	0	0	0	0
18	Income Taxes - Current	(518,792)	(356,717)	1,696,960	(469,497)	0	(1,710,836)	(349,246)
19	Provision for Deferred Income Taxes	(1,903,687)	0	(358,201)	0	(172,577)	1,203,728	0
20	Investment Tax Credit - Net	0	0	0	0	0	0	0
21	Total Expenses	(1,118,243)	540,065	1,338,759	710,811	252,662	941,413	(1,315,764)
22	Operating Income	\$1,118,243	(\$540,065)	\$2,026,860	(\$710,811)	(\$252,662)	(\$941,413)	(\$528,752)

Note:
(a) See Schedule 9-C for explanation of
pro forma adjustments.

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 Electric Operations
 Summary of Pro Forma Adjustments to
 Operating Revenues and Expenses (a)
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Line No.	Description	No. 36					No. 38				
		Miscellaneous Revenues		COLI	Pro Forma Adjustments		KCC				
		Col. 2	Col. 3	Col. 4	Col. 5	Col. 2	Col. 3	Col. 4	Col. 5		
	<u>Operating Revenue</u>										
1	Electric Revenue	\$0	\$0	(\$16,232,065)	(\$16,232,065)						
2	Service and Other	252,733	40,699,074	40,951,907	40,951,907						
3	Total Revenue	252,733	40,699,074	\$24,719,742	\$24,719,742						
	<u>Operating Expenses</u>										
4	Production Steam	0	0	(\$676,089)	(\$676,089)						
5	Production Nuclear	0	0	\$385,582	\$385,582						
6	Production Other	0	0	\$586,145	\$586,145						
7	Production Purchased Power	0	0	\$147,879	\$147,879						
8	Transmission	0	0	\$0	\$0						
9	Distribution	0	0	\$8,465,986	\$8,465,986						
10	Customer Accounts	0	0	\$1,748,109	\$1,748,109						
11	Customer Service and Information	0	0	\$370,922	\$370,922						
12	Sales	0	0	\$15,053	\$15,053						
13	Administrative and General	0	0	\$9,558,672	\$9,558,672						
14	Total Operating Expenses	0	0	\$20,602,260	\$20,602,260						
15	Depreciation and Amortization	0	0	\$12,014,721	\$12,014,721						
16	Taxes Other Than Income Taxes	0	0	\$364,237	\$364,237						
17	Gain from Disposition of Allowances	0	0	\$0	\$0						
18	Income Taxes - Current	100,531	16,189,074	(\$14,917,192)	(\$14,917,192)						
19	Provision for Deferred Income Taxes	0	0	(\$2,308,510)	(\$2,308,510)						
20	Investment Tax Credit - Net	0	0	(\$49,015)	(\$49,015)						
21	Total Expenses	100,531	16,189,074	\$15,706,501	\$15,706,501						
22	Operating Income	\$152,202	\$24,510,000	\$9,013,241	\$9,013,238						

Note:
 (a) See Schedule 9-C for explanation of pro forma adjustments.

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Electric Operations
Explanation of Pro Forma Adjustments to Operating Revenues and Expenses
Test Year Ended December 31, 2007

Line No.	Description	Increase Col. 2	Decrease Col. 3
<u>Adjustment No. 1 - Weather Normalization</u>			
1	Operating Revenues Electric Revenues	\$0	\$5,286,646
2	Operating Expenses Production Steam	0	1,264,852
3	Income Taxes - Current	0	1,599,769
	To adjust sales for normal weather		
<u>Adjustment No. 2 - Customer Annualization</u>			
4	Operating Revenues Electric Revenues	1,419,557	0
5	Operating Expenses Production Steam	296,404	0
6	Income Taxes - Current	446,762	0
	To adjust sales for customer growth		

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Explanation of Pro Forma Adjustments to Operating Revenues and Expenses
Test Year Ended December 31, 2007

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 3 - Actual Billed Revenues</u>		
	Operating Revenues		
1	Electric Revenues	\$0	\$3,645,000
	Income Taxes		
2	Income Taxes - Current	0	1,449,890
	To reflect actual billed revenues during the test year		
	<u>Adjustment No. 4 - Out of Period Revenues</u>		
	Operating Revenues		
3	Electric Revenues	179,378	0
	Operating Expenses		
4	Production Steam	44,495	0
	Income Taxes		
5	Income Taxes - Current	53,653	0

To reflect adjustment for sales booked out of the period

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Test Year Ended December 31, 2007

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
<u>Adjustment No. 5 - Rate Annualization</u>			
1	Operating Revenues Electric Revenues	\$0	\$10,628,058
2	Income Taxes Income Taxes - Current	0	4,227,576
To adjust revenue for rate changes during the year.			
<u>Adjustment No. 6 - Economic Development Rider</u>			
3	Operating Revenues Electric Revenues	207,600	0
4	Income Taxes Income Taxes - Current	82,578	0
To remove a portion of EDR credits			
<u>Adjustment No. 7 - Benefit Changes</u>			
5	Operating Expenses Administration and General	312,786	0
6	Income Taxes Income Taxes - Current	0	124,419

To adjust for employee benefit changes and expense increases due to FAS 87, 88, 106, and 112

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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 8 - Payroll Adjustment</u>		
1	Operating Expenses		\$0
2	Production Steam	\$1,339,899	0
3	Production Nuclear	1,765,655	0
4	Production Other	77,157	0
5	Production Purchased Power	147,879	0
6	Transmission	0	0
7	Distribution	2,329,087	0
8	Customer Accounts	1,035,581	0
9	Customer Service and Information	370,922	0
10	Sales	574	0
11	Administration and General	2,616,658	0
12	Taxes Other Than Income Taxes	740,781	0
	Income Taxes		
	Income Taxes - Current	0	4,146,484
	To annualize payroll		
	<u>Adjustment No. 9 - Reserve Normalization</u>		
13	Operating Expenses		0
	Administration and General	4,368,499	
14	Income Taxes		
	Income Taxes - Current	0	1,737,680

To normalize the reserve accounts accruals

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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 10 - Donations</u>		
	Operating Expenses		
1	Administration and General	\$182,612	\$0
2	Income Taxes - Current	0	\$72,638
	To include one half of civic and charitable expenses in cost of service for the test year		
	<u>Adjustment No. 11 - Rate Case Expenses</u>		
	Operating Expenses		
3	Administration and General	234,016	0
4	Income Taxes - Current	0	93,086
5	Income Taxes - Deferred	0	0
	To include amortization of the expected cost of this rate proceeding		
	<u>Adjustment No. 12 - Advertising Elimination</u>		
	Operating Expenses		
6	Administration and General	0	16,212
7	Income Taxes - Current	6,449	0
	To remove advertising expense related to promoting the Company image		

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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
<u>Adjustment No. 13 - Interest on Customer Deposits</u>			
	Operating Expenses		
1	Customer Accounts	\$321,949	\$0
2	Income Taxes - Current	0	128,063
To reflect the interest on customer deposits in accordance with the latest KCC Order (Docket No. 01-WSRE-436-RTS)			
<u>Adjustment No. 14 - Tree Trimming</u>			
	Operating Expenses		
3	Administration and General	5,048,395	0
4	Income Taxes - Current	0	2,008,125
To reflect the increased expenses associated with the line clearance program			
<u>Adjustment No. 15 - Postage Increase</u>			
	Operating Expenses		
5	Customer Accounts Expenses	68,333	0
6	Sales Expenses	14,479	0
7	Income Taxes - Current	0	32,941
To reflect the increased expenses associated with federal postage increases			

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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 16 - Fleet Fuel Increase</u>		
1	Operating Expenses Distribution	\$100,669	\$0
2	Income Taxes Income Taxes - Current	0	40,044
	To reflect the increased cost of fuel for Company vehicles		
	<u>Adjustment No. 17 - Modified RECA</u>		
3	Operating Expenses Production Steam	0	1,066,076
4	Income Taxes Income Taxes - Current	424,058	0
	To reflect fuel expenses being included in the Retail Energy Adjustment Clause calculation		
	<u>Adjustment No. 18 - Spring Creek O&M Expenses</u>		
5	Operating Expenses Production Other	508,988	0
6	Distribution	91,053	0
7	Administrative and General Income Taxes	2,678	0
8	Income Taxes - Current	0	239,746
	To reflect Spring Creek in Westar South		

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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
<u>Adjustment No. 19 - Transmission Portion of Adjustments</u>			
1	Operating Expenses Administration and General	\$0	\$312,937
2	Depreciation and Amortization	31,591	0
3	Income Taxes Income taxes - Current	111,913	0
To remove Transmission's portion of all appropriate adjustments made			
<u>Adjustment No. 20 - Bad Debt Expense</u>			
4	Operating Expenses Customer Accounts	322,246	0
5	Income Taxes Income Taxes - Current	0	128,181

To normalize bad debt expense based on a three year average, and increase bad debt expense on the pro forma revenue increase

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Line No.	Description	Increase		Decrease	
		Col. 2		Col. 3	
	<u>Adjustment No. 21 - LaCygne Fixed O&M</u>				
	Operating Expenses				
1	Administration and General	\$530,808		\$0	
2	Income Taxes				
	Income taxes - Current	0		211,142	
	To reflect the increase fixed O&M expenses for LaCygne				
	<u>Adjustment No. 22 - Decommissioning Expense</u>				
	Operating Expenses				
3	Nuclear Power Expense	0		946,576	
4	Income Taxes				
	Income taxes - Current	376,524		0	
	To reflect the reduction in the nuclear decommissioning funding				
	<u>Adjustment No. 23 - Transmission Carve Out South Georgia</u>				
	Income Taxes				
5	Income Taxes - Deferred	541,421		0	
	To recognize deferred taxes according to the South Georgia Transmission Carve Out Method				

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Explanation of Pro Forma Adjustments to Operating Revenues and Expenses
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Line No.	Description	Increase Col. 2	Decrease Col. 3
<u>Adjustment No. 24 - Prior Year Adjustments</u>			
	Income Taxes		
1	Income Taxes - Current	\$703,508	\$0
2	Income Taxes - Deferred	0	1,672,726
3	Investment Tax Credit - Net	0	49,175
	To adjust prior year deferred taxes to agree with the tax return and to synchronize FIN 48 income and expenses		
<u>Adjustment No. 25 - Eliminations</u>			
	Income Taxes		
4	Taxes Other Than Income Taxes	0	376,544
5	Income Taxes - Current	0	3,848,609
6	Income Taxes - Deferred	4,830,545	0
	To synchronize FIN 48, RAR, margins and RSU income and expense items in the test year		
<u>Adjustment No. 26 - Interest Synchronization</u>			
	Income Taxes		
7	Income Taxes - Current	0	11,300,165
	To annualize the amount of test year interest expense deductible for computing taxable income		

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Line No.	Description	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 27 - Annualized Depreciation</u>		
	Depreciation and Amortization		
1	Depreciation and Amortization		
	Income Taxes	\$0	\$409,430
2	Income Taxes - Current	0	315,556
3	Income Taxes - Deferred	0	565,363
	To reflect depreciation based on plant in service at the end of the test year		
	<u>Adjustment No. 28 - Depreciation Study</u>		
	Depreciation and Amortization		
4	Depreciation and Amortization	10,181,082	0
	Income Taxes		
5	Income Taxes - Deferred	0	4,211,649
	To reflect changes due to proposed revisions to depreciation accrual rates		
	<u>Adjustment No. 29 - Merger Savings</u>		
	Depreciation and Amortization		
6	Depreciation and Amortization	1,304,236	0
	Income Taxes		
7	Income Taxes - Current	0	518,792
8	Income Taxes - Deferred	0	1,903,687
	To include the acquisition premium resulting from KPL/KGE merger		

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Explanation of Pro Forma Adjustments to Operating Revenues and Expenses
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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 30 - Regulatory Asset - Ice Storms</u>		
	Operating Expenses		
1	Administration and General	\$896,782	\$0
2	Income Taxes - Current	0	356,717
	To reflect the amortization of the Ice Storm damage		
	<u>Adjustment No. 31 - Regulatory Asset - ONEOK PPA</u>		
	Operating Revenues		
3	Service and Other Revenues	3,365,619	0
4	Income Taxes		
4	Income Taxes - Current	1,696,960	0
5	Income Taxes - Deferred		358,201
	To reflect Spring Creek and the PPA sale to ONEOK in Westar South		
	<u>Adjustment No. 32 - Regulatory Asset/Liability - Several Small Items</u>		
	Operating Expenses		
6	Production Steam	0	25,959
7	Production Nuclear	0	433,497
8	Distribution	1,639,764	0
9	Income Taxes		
9	Income Taxes - Current	0	469,497

To reflect the removal of several small regulatory assets/liabilities

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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 33 - Regulatory Asset - Difference in Depreciation Rates</u>		
	Depreciation and Amortization		
1	Amortization	\$425,239	\$0
	Income Taxes		
2	Income Taxes - Current	0	0
3	Income Taxes - Deferred	0	172,577
	To reflect the amortization of the difference in depreciation rates		
	<u>Adjustment No. 34 - Spring Creek</u>		
	Depreciation and Amortization		
4	Amortization	1,448,521	0
	Income Taxes		
5	Income Taxes - Current	0	1,710,836
6	Income Taxes - Deferred	1,203,728	0
	To reflect Spring Creek in Westar South		

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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 35 - ECRR</u>		
1	Operating Revenue Electric Revenues	\$0	\$1,844,516
2	Depreciation and Amortization Depreciation and Amortization	0	966,518
3	Income Taxes Income Taxes - Deferred	0	349,246
	To remove the environmental equipment and revenues recovered through the ECRR rider		
	<u>Adjustment No. 36 - Miscellaneous Revenues</u>		
4	Operating Revenues Service and Other Revenues	252,733	0
5	Income Taxes Income Taxes - Current	100,531	0
	To reflect the revenue impact from proposed increase of miscellaneous charges		
	<u>Adjustment No. 37 - COLI</u>		
6	Operating Revenues Service and Other Revenues	40,699,074	0
7	Income Taxes Income Taxes - Current	16,189,074	0

To reflect and actuarially determined amount of Company Owned Life Insurance (COLI) Income, pursuant to Commission Order in Docket No. 142,098-U

WESTAR ENERGY SOUTH
Electric Operations
Summary of Pro Forma Adjustments to
Operating Revenues and Expenses (a)
Test Year Ended December 31, 2007

Line No.	Description Col. 1	No. 1		No. 2		No. 3		Total		
		Balance Per Books Col. 2	Miscellaneous Eliminations Col. 2	RECA/Fuel Elimination Col. 2	Transmission Elimination Col. 3	Elimination Adjustments Col. 4	Adjusted Book Balance Col. 5			
Operating Revenue										
1	Electric Revenue	\$663,470,215	\$0	\$1,762,262	(\$29,257,416)	(27,495,154)	635,975,061			
2	Service and Other	39,360,687	14,333,596	(1,260,911)	(46,443,909)	(33,371,224)	5,989,463			
3	Total Revenue	<u>702,830,902</u>	<u>14,333,596</u>	<u>501,351</u>	<u>(75,701,325)</u>	<u>(60,866,378)</u>	<u>641,964,524</u>			
Operating Expenses										
4	Production Steam	223,502,011	0	(2,718,754)	0	(2,718,754)	220,783,257			
5	Production Nuclear	78,758,535	0	0	0	0	78,758,535			
6	Production Other	420,164	0	0	0	0	420,164			
7	Production Purchased Power	(21,018,476)	0	0	0	0	(21,018,476)			
8	Transmission	59,688,348	0	0	(50,236,488)	(50,236,488)	9,451,859			
9	Distribution	40,511,034	0	0	0	0	40,511,034			
10	Customer Accounts	9,666,192	0	0	0	0	9,666,192			
11	Customer Service and Information	838,438	0	0	0	0	838,438			
12	Sales	11,697	0	0	0	0	11,697			
13	Administrative and General	82,958,369	0	0	(3,332,951)	(3,332,951)	79,625,418			
14	Total Operating Expenses	<u>475,336,310</u>	<u>0</u>	<u>(2,718,754)</u>	<u>(53,569,440)</u>	<u>(56,288,194)</u>	<u>419,048,119</u>			
15	Depreciation and Amortization	96,860,052	(546,830)	0	(7,549,167)	(8,095,997)	88,764,055			
16	Taxes Other Than Income Taxes	33,759,538	0	0	(2,957,007)	(2,957,007)	30,802,531			
17	Gain from Disposition of Allowances	(2,842,919)	0	0	0	0	(2,842,919)			
18	Income Taxes - Current	54,140,912	(2,309,783)	(3,876,151)	(4,024,975)	(10,210,909)	43,930,003			
19	Provision for Deferred Income Taxes	(10,507,509)	169,181	5,157,028	(1,362,272)	3,963,937	(6,543,572)			
20	Investment Tax Credit - Net	(1,438,842)	0	0	146,744	146,744	(1,292,098)			
21	Total Expenses	<u>645,307,542</u>	<u>(2,687,431)</u>	<u>(1,437,877)</u>	<u>(69,316,117)</u>	<u>(73,441,425)</u>	<u>571,866,120</u>			
22	Operating Income	<u>\$57,523,360</u>	<u>\$17,021,027</u>	<u>\$1,939,228</u>	<u>(\$6,385,209)</u>	<u>\$12,575,046</u>	<u>\$70,098,404</u>			

Note:

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

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Explanation of Elimination Adjustments to Operating Revenues and Expenses
Test Year Ended December 31, 2007

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
<u>Elimination Adjustment No. 1 - Miscellaneous Eliminations</u>			
1	Operating Revenue Service and Other Revenues	\$14,333,596	\$0
2	Depreciation and Amortization Depreciation and Amortization	0	546,830
3	Income Taxes Income Taxes - Current	0	2,309,783
4	Income Taxes - Deferred	169,181	
	To remove non rate making entries		
<u>Elimination Adjustment No. 2 - RECA/Fuel Elimination</u>			
5	Operating Revenue	1,762,262	0
6	Electric Revenues Service and Other Revenues	0	1,260,911
7	Operating Expenses Steam Production	0	2,718,754
8	Income Taxes Income Taxes - Current	0	3,876,151
9	Income Taxes - Deferred	5,157,028	0

To reflect the 2007 over/under fuel recovery and include the appropriate margins

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Line No.	Description	Col. 1		Col. 2		Col. 3	
		Increase	Decrease	Increase	Decrease	Increase	Decrease
<u>Elimination Adjustment No. 3 - Transmission Elimination</u>							
1	Operating Revenue						
2	Electric Revenues			\$0		\$29,257,416	
3	Service and Other Revenues			0		46,443,909	
4	Operating Expenses						
5	Transmission			0		50,236,488	
6	Administration and General			0		3,332,951	
7	Depreciation and Amortization						
8	Depreciation and Amortization			0		7,549,167	
9	Taxes Other Than Income Taxes						
10	Taxes Other Than Income Taxes			0		2,957,007	
11	Income Taxes						
12	Income Taxes - Current			0		4,024,975	
13	Income Taxes - Deferred			0		1,362,272	
14	Investment Tax Credit				146,744		0

To remove transmission income and expenses

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Pro Forma Depreciation and Amortization Expense
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Line No.	Description	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
			Balance Per Books (Schedule 10-B)	Eliminating Entries (Schedule 10-B)	Adjusted Book (Schedule 10-B)	Pro Forma Adjustments (Schedule 10-C)	Pro Forma Balance
			Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
	Depreciation Expense						
1	Intangible Plant		\$0	\$0	\$0	\$0	\$0
2	Steam Production		22,608,671	(10,037,114)	12,571,557	9,665,368	22,236,925
3	Nuclear Production		27,862,978	0	27,862,978	(394,414)	27,468,564
4	Other Production		70,576	(150)	70,426	1,451,105	1,521,531
5	Transmission Plant		7,761,302	(7,761,302)	0	0	0
6	Distribution Plant		18,650,213	(702,692)	17,947,521	369,678	18,317,199
7	General Plant		6,826,525	(408,385)	6,418,140	(806,491)	5,611,649
8	Total Depreciation Expense		83,780,265	(18,909,643)	64,870,622	10,285,246	75,155,868
	Amortization Expense						
9	Intangible Plant		2,371,552	0	2,371,552	0	2,371,552
10	Distribution Plant		0	0	0	0	0
11	Transmission Plant		0	0	0	0	0
12	General Plant		21,521,880	0	21,521,880	0	21,521,880
13	Other Amortization		(10,813,645)	10,813,645	0	1,729,475	1,729,475
14	Total Amortization Expense		13,079,787	10,813,645	23,893,432	1,729,475	25,622,907
15	Total Depreciation and Amortization Expense		\$96,860,052	(\$8,095,998)	\$88,764,054	\$12,014,721	\$100,778,775

WESTAR ENERGY SOUTH
 Electric Operations
 Functional Classification Detail
 Test Year Ended December 31, 2007

Line No.	Description Col. 1	Operating Expense Col. 2	Miscellaneous Eliminations Col. 3	Transmission Elimination Col. 4	Total Decrease Col. 5	Adjusted Depreciation Expense Col. 6
	Depreciation Expense					
1	Intangible Plant	\$0	\$0	\$0	0	\$0
2	Steam Production	22,608,671	(10,037,114)	0	(10,037,114)	12,571,557
3	Nuclear Production	27,862,978	0	0	0	27,862,978
4	Other Production	70,576	(150)	0	(150)	70,426
5	Transmission Plant	7,761,302	(463,535)	(7,297,767)	(7,761,302)	0
6	Distribution Plant	18,650,213	(702,692)	0	(702,692)	17,947,521
7	General Plant	6,826,526	(156,984)	(251,401)	(408,385)	6,418,141
8	Total Depreciation Expense	83,780,265	(11,360,475)	(7,549,167)	(18,909,642)	64,870,622
	Amortization Expense					
9	Intangible Plant	2,371,552	0	0	0	2,371,552
10	Transmission Plant	0	0	0	0	0
11	Distribution Plant	0	0	0	0	0
12	General Plant	21,521,880	0	0	0	21,521,880
13	Other Amortization	(10,813,645)	10,813,645	0	10,813,645	0
14	Total Amortization Expense	13,079,787	10,813,645	0	10,813,645	23,893,432
15	Total Depreciation and Amortization Expense	\$96,860,052	(\$546,830)	(\$7,549,167)	(\$8,095,997)	\$88,764,054

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Electric Operations

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

Line No.	Description	Increase Col. 2	Decrease Col. 3
<u>Elimination Adjustment No. 1 -- Miscellaneous Eliminations</u>			
	Depreciation Expense		
1	Steam Production	\$0	\$10,037,114
2	Other Production	0	150
3	Transmission Plant	0	463,535
4	Distribution Plant	0	702,692
5	General Plant	0	156,984
6	Amortization		
	Other Amortization	10,813,645	0
To eliminate miscellaneous adjustments not includable in rate making			
<u>Elimination Adjustment No. 2 -- Transmission Elimination</u>			
7	Transmission Plant	0	7,297,767
8	General Plant	0	251,401
To exclude transmission expenses			

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

Line No.	Description Col. 1	No. 1 Annualized Depreciation Col. 2	No. 2 Depreciation Study Col. 3	No. 3 Merger Savings Col. 4	No. 4 Difference in Depreciation Rates Col. 5	No. 5 ECRR Col. 6	No. 6 Transmission Portion of Adjustments Col. 7
	Depreciation Expense						
1	Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0
2	Steam Production	473,569	10,158,317	0	0	(966,518)	0
3	Nuclear Production	(394,414)	0	0	0	0	0
4	Other Production	1,496	1,088	0	0	0	0
5	Transmission Plant	0	0	0	0	0	0
6	Distribution Plant	369,678	0	0	0	0	0
7	General Plant	(859,759)	21,677	0	0	0	31,591
8	Total Depreciation Expense	(409,430)	10,181,082	0	0	(966,518)	31,591
	Amortization Expense						
9	Intangible Plant	0	0	0	0	0	0
10	Distribution Plant	0	0	0	0	0	0
11	Transmission Plant	0	0	0	0	0	0
12	General Plant	0	0	0	0	0	0
13	Other Amortization	0	0	1,304,236	425,239	0	0
	Total Amortization Expense	0	0	1,304,236	425,239	0	0
14	Total Depreciation and Amortization Expense	(\$409,430)	\$10,181,082	\$1,304,236	\$425,239	(\$966,518)	\$31,591

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

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Electric Operations

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

Line No.	Description	Total Operations Depreciation and Amortization Pro Forma Adjustments	
		No. 7 Spring Creek Col. 2	Col. 3
	Depreciation Expense		
1	Intangible Plant	\$0	\$0
2	Steam Production	0	9,665,368
3	Nuclear Production	0	(394,414)
4	Other Production	1,448,521	1,451,105
5	Transmission Plant	0	0
6	Distribution Plant	0	369,678
7	General Plant	0	(806,491)
8	Total Depreciation Expense	<u>1,448,521</u>	<u>\$10,285,246</u>
	Amortization Expense		
9	Intangible Plant	0	0
10	Distribution Plant	0	0
11	Transmission Plant	0	0
12	General Plant	0	0
13	Other Amortization	0	1,729,475
14	Total Amortization Expense	<u>0</u>	<u>\$1,729,475</u>
15	Total Depreciation and Amortization Expense	<u>\$1,448,521</u>	<u>\$12,014,721</u>

Note:

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

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Electric Operations

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

Line No.	Description	Increase		Decrease	
		Col. 1	Col. 2	Col. 3	Col. 3
<u>Adjustment No. 1 - Annualized Depreciation</u>					
1	Steam Production Plant		\$473,569		0
2	Nuclear Production Plant		0		394,414
3	Other Production Plant		1,496		0
4	Transmission Plant		0		0
5	Distribution Plant		369,678		0
6	General Plant				859,759
To annualize depreciation expense based on plant in service at the end of the test year					
<u>Adjustment No. 2 - Depreciation Study</u>					
7	Steam Production Plant		10,158,317		0
8	Nuclear Production Plant		0		0
9	Other Production Plant		1,088		0
10	Transmission Plant		0		0
11	Distribution Plant		0		0
12	General Plant		21,677		0

To reflect changes due to the proposed revisions to depreciation accrual rates

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

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 3 - Merger Savings</u>		
1	Other Amortization To include the acquisition premium resulting from KPL/KG&E merger	\$1,304,236	\$0
	<u>Adjustment No. 4 - Difference in Depreciation Rates</u>		
2	Other Amortization To reflect the difference in depreciation booked versus the KCC rate for the period 08/2001 thru 03/2002	425,239	0
	<u>Adjustment No. 5 - ECRF</u>		
3	Other Production To reflect the removal of depreciation expense on environmental equipment recovered under the ECRF tariff	0	966,518
	<u>Adjustment No. 6 - Transmission Portion of Adjustments</u>		
4	General Plant To reflect the removal of transmission's portion of the adjustments	31,591	0

WESTAR ENERGY SOUTH

Electric Operations

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

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

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

Line No.	Account Number	Description	Depreciation Rates	
			Current Depreciation Rates	Proposed Depreciation Rates
			Col. 2	Col. 3
Depreciation Rates				
Production - La Cygne 1 and Common Facilities				
1	311	Structures and Improvements	0.790%	2.260%
2	312	Boiler Plant Equipment	0.880%	3.610%
3	312.1	Boiler Plant Equipment - Pollution Control	2.260%	3.650%
4	314	Turbogenerator Units	2.890%	3.920%
5	315	Accessory Electric Equipment	0.610%	2.530%
6	316	Misc. Power Plant Equipment	1.650%	2.970%
Production - La Cygne 2				
7	311	Structures and Improvements	4.480%	10.290%
8	312	Boiler Plant Equipment	5.480%	13.130%
9	312.1	Boiler Plant Equipment - Pollution Control	2.260%	3.650%
10	312.2	Boiler Plant Equipment - JEC Railcars	2.260%	3.650%
11	314	Turbogenerator Units	6.130%	15.050%
12	315	Accessory Electric Equipment	3.660%	9.460%
13	316	Misc. Power Plant Equipment	3.670%	11.250%
Production - Jeffrey Energy Center Unit 1				
14	311	Structures and Improvements	1.330%	1.440%
15	312	Boiler Plant Equipment	1.950%	3.490%
16	312.1	Boiler Plant Equipment - Pollution Control	4.760%	3.250%
17	314	Turbogenerator Units	4.170%	3.930%
18	315	Accessory Electric Equipment	1.510%	2.370%
19	316	Misc. Power Plant Equipment	2.470%	2.830%

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

Line No.	Account Number	Description Col. 1	Current Depreciation Rates Col. 2	Proposed Depreciation Rates Col. 3
Depreciation Rates (cont.)				
Production - Jeffrey Energy Center Unit 2				
1	311	Structures and Improvements	1.330%	1.440%
2	312	Boiler Plant Equipment	1.950%	3.490%
3	312.1	Boiler Plant Equipment - Pollution Control	4.760%	3.250%
4	314	Turbogenerator Units	4.170%	3.930%
5	315	Accessory Electric Equipment	1.510%	2.370%
6	316	Misc. Power Plant Equipment	2.470%	2.830%
Production - Jeffrey Energy Center Unit 3 & 4				
7	311	Structures and Improvements	1.330%	1.440%
8	312	Boiler Plant Equipment	1.950%	3.490%
9	312.1	Boiler Plant Equipment - Pollution Control	4.760%	3.250%
10	314	Turbogenerator Units	4.170%	3.930%
11	315	Accessory Electric Equipment	1.510%	2.370%
12	316	Misc. Power Plant Equipment	2.470%	2.830%
Production - Jeffrey Energy Center Common Facilities				
13	311	Structures and Improvements	1.330%	1.440%
14	312	Boiler Plant Equipment	1.950%	3.490%
15	312.1	Boiler Plant Equipment - Pollution Control	4.760%	3.250%
16	314	Turbogenerator Units	4.170%	3.930%
17	315	Accessory Electric Equipment	1.510%	2.370%
18	316	Misc. Power Plant Equipment	2.470%	2.830%

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

Line No.	Account Number	Description Col. 1	Current Depreciation Rates Col. 2	Proposed Depreciation Rates Col. 3
Depreciation Rates (cont.)				
Production - Murray Gill Common, Unit 1, 2, 3, & 4				
1	311	Structures and Improvements	0.000%	0.850%
2	312	Boiler Plant Equipment	0.000%	2.880%
3	312.1	Boiler Plant Equipment - Pollution Control	0.000%	10.73%
4	314	Turbogenerator Units	3.510%	2.980%
5	315	Accessory Electric Equipment	0.000%	1.530%
6	316	Misc. Power Plant Equipment	2.310%	2.540%
Production - Gordon Evans Common, Unit 1 & 2				
7	311	Structures and Improvements	0.000%	1.160%
8	312	Boiler Plant Equipment	0.000%	4.810%
9	312.1	Boiler Plant Equipment - Pollution Control	0.000%	7.180%
10	314	Turbogenerator Units	0.000%	2.580%
11	315	Accessory Electric Equipment	0.000%	1.100%
12	316	Misc. Power Plant Equipment	0.000%	2.030%
Production - Neosho				
13	311	Structures and Improvements	2.200%	1.760%
14	312	Boiler Plant Equipment	1.470%	6.670%
15	312.1	Boiler Plant Equipment - Pollution Control	0.000%	19.920%
16	314	Turbogenerator Units	9.650%	2.100%
17	315	Accessory Electric Equipment	2.080%	0.670%
18	316	Misc. Power Plant Equipment	8.250%	1.580%

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

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Line No.	Account Number	Description Col. 1	Current Depreciation Rates Col. 2	Proposed Depreciation Rates Col. 3
Depreciation Rates (cont.)				
Production - Ripley				
1	311	Structures and Improvements	0.000%	0.000%
2	312	Boiler Plant Equipment	0.000%	0.000%
3	315	Accessory Electric Equipment	0.000%	0.000%
4	316	Misc. Power Plant Equipment	0.000%	0.000%
Production - Spring Creek				
5	341	Structures & Improvements	1.310%	1.310%
6	342	Fuel Holders, Producers & Accessories	1.310%	1.310%
7	344	Generators	1.330%	1.330%
8	345	Accessory Electric Equipment	1.280%	1.280%
Other Production - Spring Creek Gas Turbines				
9	346	Misc Power Plant Equipment	1.350%	1.350%
Other Production - Spring Creek Gas Turbines Units 1, 2, 3, & 4				
10	341	Structures and Improvements	1.310%	1.310%
11	342	Fuel Holders, Producers & Accessories	1.310%	1.310%
12	344	Generators	1.330%	1.330%
13	345	Accessory Electric Equipment	1.280%	1.280%

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

Line No.	Account Number	Description Col. 1	Current Depreciation Rates Col. 2	Proposed Depreciation Rates Col. 3
Depreciation Rates (cont.)				
Production Nuclear				
1	321	Structures and Improvements	1.620%	1.620%
2	322	Reactor Plant Equipment	1.970%	1.970%
3	323	Turbogenerator Units	2.370%	2.370%
4	324	Accessory Electric Equipment	2.090%	2.090%
5	325	Misc Power Plant Equipment	3.060%	3.060%
Other Production - JEC Wind Turbines				
6	341	Structures and Improvements	6.360%	7.730%
7	344	Generators	6.300%	7.100%
8	345	Accessory Electric Equipment	6.170%	6.880%
9	346	Misc Power Plant Equipment	6.270%	7.070%
Other Production - Gordon Evans Gas Turbines				
10	344	Generators	2.810%	2.810%
11	345	Accessory Electric Equipment	0.000%	0.000%
Transmission				
12	352	Structures and Improvements	0.000%	0.000%
13	353	Station Equipment	0.000%	0.000%
14	354	Towers and Fixtures	0.000%	0.000%
15	355	Poles and Fixtures	0.000%	0.000%
16	356	Overhead Conductors and Devices	0.000%	0.000%
17	357	Underground Conduit	0.000%	0.000%
18	358	Underground Conductors and Devices	0.000%	0.000%
19	359	Roads and Trails	0.000%	0.000%

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

Line No.	Account Number	Description	Current Depreciation Rates Col. 2	Proposed Depreciation Rates Col. 3
Depreciation Rates (cont.)				
Distribution				
1	361	Structures and Improvements	2.020%	2.020%
2	362	Station Equipment	2.080%	2.080%
3	364	Poles, Towers, and Fixtures	3.230%	3.230%
4	365	Overhead Conductors and Devices	3.330%	3.330%
5	366	Underground Conduit	2.090%	2.090%
6	367	Underground Conductors and Devices	2.720%	2.720%
7	368	Line Transformers	2.090%	2.090%
8	369	Services	1.430%	1.430%
9	370	Meters	2.130%	2.130%
10	371	Installations on Customer Premises	2.030%	2.030%
11	372	Leased Property on Customer Premises	4.860%	4.860%
12	373	Street Lighting and Signal Systems	4.310%	4.310%
General Plant				
13	390.1	Structures and Improvements	4.480%	4.480%
14	390.2	Leasehold Improvements	0.000%	0.000%
15	391	Office Furniture and Equipment	6.350%	6.350%
16	391.1	Computer and Electronic Equipment	17.367%	17.370%
17	392	Transportation Equipment	0.000%	0.000%
18	393	Stores Equipment	5.460%	5.460%
19	394	Tools, Shop and Garage Equipment	5.790%	5.790%
20	395	Laboratory Equipment	6.860%	6.860%
21	396	Power Operated Equipment	1.530%	1.530%
22	397	Communication Equipment	7.750%	7.750%
23	398	Miscellaneous Equipment	1.330%	1.330%