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by  
State Corporation Commission  
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**BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS**

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**DIRECT TESTIMONY**

**OF**

**Dr. Ronald E. White**

**ON BEHALF OF WESTAR ENERGY**

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**Docket No.**

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**12-WSEE-112-RTS**

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Attachment REW-1: PROFESSIONAL QUALIFICATIONS

Exhibit REW-1: 2011 DEPRECIATION RATE STUDY

**DIRECT TESTIMONY  
OF  
DR. RONALD E. WHITE  
ON BEHALF OF WESTAR ENERGY  
DOCKET NO. \_\_\_\_\_**

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Ronald E. White. My business address is 17595 S. Tamiami Trail, Suite  
3 212, Fort Myers, Florida 33908.

4 **Q. WHAT IS YOUR OCCUPATION?**

5 A. I am Chairman and a Senior Consultant of Foster Associates, Inc.

6 **I. QUALIFICATIONS**

7 **Q. WOULD YOU BRIEFLY DESCRIBE YOUR EDUCATIONAL TRAINING  
8 AND PROFESSIONAL BACKGROUND?**

9 A. I received a B.S. degree in Engineering Operations and an M.S. degree and Ph.D.  
10 (1977) in Engineering Valuation from Iowa State University. I have taught graduate  
11 and undergraduate courses in industrial engineering, engineering economics, and en-  
12 gineering valuation at Iowa State University and previously served on the faculty for  
13 Depreciation Programs for public utility commissions, companies, and consultants,  
14 sponsored by Depreciation Programs, Inc., in cooperation with Western Michigan  
15 University. I also conduct courses in depreciation and public utility economics for cli-  
16 ents of the firm.

17 I have prepared and presented a number of papers to professional organizations,  
18 committees, and conferences and have published several articles on matters relating  
19 to depreciation, valuation and economics. I am a past member of the Board of Direc-  
20 tors of the Iowa State Regulatory Conference and an affiliate member of the joint  
21 American Gas Association (A.G.A.) – Edison Electric Institute (EEL) Depreciation  
22 Accounting Committee, where I previously served as chairman of a standing com-  
23 mittee on capital recovery and its effect on corporate economics. I am also a member

1 of the American Economic Association, the Financial Management Association, the  
2 Midwest Finance Association, the Electric Cooperatives Accounting Association  
3 (ECAA), and a founding member of the Society of Depreciation Professionals.

4 **Q. WHAT IS YOUR PROFESSIONAL EXPERIENCE?**

5 A. I joined the firm of Foster Associates in 1979 as a specialist in depreciation, the eco-  
6 nomics of capital investment decisions, and cost of capital studies for ratemaking ap-  
7 plications. Before joining Foster Associates, I was employed by Northern States  
8 Power Company (1968-1979) in various assignments related to finance and treasury  
9 activities. As Manager of the Corporate Economics Department, I was responsible for  
10 book depreciation studies, studies involving staff assistance from the Corporate Eco-  
11 nomics Department in evaluating the economics of capital investment decisions, and  
12 the development and execution of innovative forms of project financing. As Assistant  
13 Treasurer at Northern States, I was responsible for bank relations, cash requirements  
14 planning, and short-term borrowings and investments.

15 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE A REGULATORY BODY?**

16 A. Yes. I have testified in numerous proceedings before administrative and judicial bod-  
17 ies in over thirty jurisdictions, including several appearances in Kansas. I have also  
18 testified before the Federal Energy Regulatory Commission, the Federal Power Com-  
19 mission, the Alberta Energy Board, the Ontario Energy Board, and the Securities and  
20 Exchange Commission. I have sponsored position statements before the Federal  
21 Communications Commission and numerous local franchising authorities in matters  
22 relating to the regulation of telephone and cable television. A more detailed descrip-  
23 tion of my professional qualifications is contained in Attachment REW-1.

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## II. PURPOSE OF TESTIMONY

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### Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

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A. Foster Associates was engaged by Westar Energy, Inc. (Westar or Company) to conduct a 2011 depreciation rate study for plant subject to the jurisdiction of the Kansas Corporation Commission (KCC). The purpose of my testimony is to sponsor and describe the study conducted by Foster Associates. The scope, findings and recommendations of the study are contained in Exhibit REW-1. Recommended depreciation rates are provided for a) Westar Energy; b) Westar North; and c) Westar South.<sup>1</sup>

## III. DEVELOPMENT OF DEPRECIATION RATES

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### Q. WOULD YOU PLEASE EXPLAIN WHY DEPRECIATION STUDIES ARE NEEDED FOR ACCOUNTING AND RATEMAKING PURPOSES?

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A. The goal of depreciation accounting is to charge to operations a reasonable estimate of the cost of the service potential of an asset (or group of assets) consumed during an accounting interval. A number of depreciation systems have been developed to achieve this objective, most of which employ time as the apportionment base.

Implementation of a time-based (or age-life) system of depreciation accounting requires the estimation of several parameters or statistics related to a plant account. The average service life of a vintage, for example, is a statistic that will not be known with certainty until all units from the original placement have been retired from service. A vintage average service life, therefore, must be estimated initially and periodically revised as indications of the eventual average service life becomes more certain. Future net salvage rates and projection curves, which describe the expected distribution of retirements over time, are also estimated parameters of a depreciation system that are subject to future revisions. Depreciation studies should be conducted periodically to assess the continuing reasonableness of parameters and accrual rates derived from prior estimates.

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<sup>1</sup> Depreciation rates recommended for Westar Energy are a weighted-average of Westar North and Westar South rates based on December 31, 2010 plant balances.

1           The need for periodic depreciation studies is also a derivative of the ratemaking  
2 process which establishes prices for utility services based on costs. Absent regula-  
3 tion, deficient or excessive depreciation rates will produce no adverse consequence  
4 other than a systematic over or understatement of the accounting measurement of  
5 earnings. While a continuance of such practices may not comport with the goals of  
6 depreciation accounting, the achievement of capital recovery is not dependent upon  
7 either the amount or the timing of depreciation expense for an unregulated firm. In  
8 the case of a regulated utility, however, recovery of investor-supplied capital is de-  
9 pendent upon allowed revenues, which are in turn dependent upon approved levels of  
10 depreciation expense. Periodic reviews of depreciation rates are, therefore, essential  
11 to the achievement of timely capital recovery for a regulated utility.

12           It is also important to recognize that revenue associated with depreciation is a  
13 significant source of internally generated funds used to finance plant replacements  
14 and new capacity additions. It can be shown that, given the same financing require-  
15 ments and the same dividend payout ratio, an increase in internal cash generation will  
16 accelerate per-share growth in earnings, dividends, and book value over the business  
17 life of a firm. Financial theory provides that the marginal cost of external financing  
18 will be reduced by these enhanced measurements of financial performance. This is  
19 not to suggest that internal cash generation should be substituted for the goals of de-  
20 preciation accounting. However, the potential for realizing a reduction in the mar-  
21 ginal cost of external financing provides an added incentive for conducting periodic  
22 depreciation studies and adopting proper depreciation rates.

23 **Q. WHAT ARE THE PRINCIPAL ACTIVITIES INVOLVED IN CONDUCTING**  
24 **A DEPRECIATION STUDY?**

25 A. The first step in conducting a depreciation study is the collection of plant accounting  
26 data needed to conduct a statistical analysis of past retirement experience. Data are  
27 also collected to permit an analysis of the relationship between retirements and real-  
28 ized gross salvage and cost of removal. The data collection phase should include a

1 verification of the accuracy of the plant accounting records and a reconciliation of the  
2 assembled data to the official plant records of the company.

3 The next step in a depreciation study is the estimation of service life statistics  
4 from an analysis of past retirement experience. The term *life analysis* is used to de-  
5 scribe the activities undertaken in this step to obtain a mathematical description of  
6 the forces of retirement acting upon a plant category. The mathematical expressions  
7 used to describe these forces are known as survival functions or survivor curves.

8 Life indications obtained from an analysis of past retirement experience are  
9 blended with expectations about the future to obtain an appropriate projection life  
10 curve. This step, called *life estimation*, is concerned with predicting the expected re-  
11 maining life of property units still exposed to the forces of retirement. The amount of  
12 weight given to the analysis of historical data will depend upon the extent to which  
13 past retirement experience is considered descriptive of the future.

14 An estimate of the net salvage rate applicable to future retirements is most often  
15 obtained from an analysis of gross salvage cost of removal realized in the past. An  
16 analysis of past experience (including an examination of trends over time) provides a  
17 baseline for estimating future salvage and cost of removal. Consideration, however,  
18 should be given to events that may cause deviations from net salvage observed in the  
19 past. Among the factors that should be considered are the age of plant retirements,  
20 the portion of retirements that will be reused, changes in the method of removing  
21 plant, the type of plant to be retired in the future, inflation expectations, the shape of  
22 the projection life curve, and economic conditions that may warrant greater or lesser  
23 weight to be given to the net salvage observed in the past.

24 A comprehensive depreciation study will also include an analysis of the ade-  
25 quacy of the recorded depreciation reserve. The purpose of such an analysis is to  
26 compare the current balance in the recorded reserve with the balance required to  
27 achieve the goals and objectives of depreciation accounting if the amount and timing  
28 of future retirements and net salvage are realized exactly as predicted. The difference  
29 between the required (or theoretical) reserve and the recorded reserve provides a

1 measurement of the expected excess or shortfall that will remain in the depreciation  
2 reserve if corrective action is not taken to extinguish the reserve imbalance.

3 Although reserve records are typically maintained by various account classifica-  
4 tions, the total reserve for a company is the most important measure of the status of  
5 the company's depreciation practices and procedures. Differences between the theo-  
6 retical reserve and the recorded reserve will arise as a normal occurrence when ser-  
7 vice lives, dispersion patterns and net salvage estimates are adjusted in the course of  
8 depreciation reviews. Differences will also arise due to plant accounting activity such  
9 as transfers and adjustments requiring an identification of reserves at a different level  
10 from that maintained in the accounting system. It is appropriate, therefore, and con-  
11 sistent with group depreciation theory, to periodically redistribute recorded reserves  
12 among primary accounts based on the most recent estimate of service lives, retire-  
13 ment dispersion and net salvage rates. A redistribution of the recorded reserve will  
14 provide an initial reserve balance for each primary account consistent with the esti-  
15 mates of retirement dispersion selected to describe mortality characteristics of the ac-  
16 counts and establish a baseline against which future comparisons can be made.

17 Finally, parameters estimated from service life and net salvage studies are inte-  
18 grated into an appropriate formulation of an accrual rate based upon a selected depre-  
19 ciation system. Three elements are needed to describe a depreciation system. The  
20 sub-elements most widely used in constructing a depreciation system are shown in  
21 Table 1.

Methods	Procedures	Techniques
Retirement	Total Company	Whole-Life
Compound-Interest	Broad Group	Remaining-Life
Sinking-Fund	Vintage Group	Probable-Life
Straight-Line	Equal-Life Group	
Declining Balance	Unit Summation	
Sum-of-Years'-Digits	Item	
Expensing		
Unit-of-Production		
Net Revenue		

Table 1. Elements of a Depreciation System



1           These elements (*i.e.*, method, procedure and technique) can be visualized as  
2 three dimensions of a cube in which each face describes a variety of sub-elements  
3 that can be combined to form a system. A depreciation system is therefore formed by  
4 selecting a sub-element from each face such that the system contains one method,  
5 one procedure and one technique.

#### 6                           **IV. 2011 DEPRECIATION RATE STUDY**

7       **Q. PLEASE DESCRIBE THE SOURCE OF DEPRECIATION RATES CUR-**  
8       **RENTLY USED BY WESTAR ENERGY.**

9       A. Depreciation rates currently used for fossil-fueled steam generation assets were ap-  
10       proved by the State Corporation Commission of Kansas (KCC) pursuant to a Stipula-  
11       tion and Agreement in Docket No. 08-WSEE-1041-RTS (Order dated January 21,  
12       2009). Net salvage rates approved in the settlement were derived from a Handy-  
13       Whitman trending of net salvage rates adopted in Docket No. 01-WSRE-436-RTS  
14       (Order Dated September 5, 2001). Net salvage rates were trended from December 31,  
15       1999 to December 31, 2007.<sup>2</sup>

16           Depreciation rates currently used for the Wolf Creek Nuclear Generating Sta-  
17       tion, distribution plant accounts and general plant categories were approved by the  
18       KCC in Docket NO. 05-WSEE-981-RTS (Order dated December 28, 2005).<sup>3</sup>

19           Depreciation rates currently used for transmission assets were approved by the  
20       KCC in Docket No. 01-WSRE-436-RTS and by the Federal Energy Regulatory  
21       Commission (FERC) in Docket Nos. EL08-31-000 and ER08-396-000 (Order ap-  
22       proving Settlement dated December 2, 2008).<sup>4</sup> Although transmission facilities and  
23       tariffs are subject to the jurisdiction of the FERC, transmission plant was included in

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<sup>2</sup> Service lives were extended by KCC order in Docket No.01-WSRE-436-RTS for Jeffrey, LaCygne, Lawrence, Gordon Evans, State Line and Wolf Creek units. Additionally, the KCC accepted a Staff recommendation that updated depreciation studies be prepared and filed with the Commission every five years.

<sup>3</sup> Depreciation rates approved for distribution plant are a weighted-average of Westar North and Westar South rates derived in a Company 2004 study based on December 31, 2003 plant balances.

<sup>4</sup> Depreciation rates currently used for transmission plant accounts are a weighted-average of Westar North and Westar South rates based on December 31, 1999 plant balances.

1 the current study to maintain consistency in the study year and formulation of depre-  
2 ciation rates for all plant categories.

3 **Q. DID WESTAR PROVIDE FOSTER ASSOCIATES PLANT ACCOUNTING**  
4 **DATA FOR CONDUCTING THE 2011 DEPRECIATION STUDY?**

5 A. Yes. Service life statistics estimated in this study were derived from plant accounting  
6 transactions recorded over the period 1990 through 2010 for Westar North and over  
7 the period 1983 through 2010 for Westar South. Detailed accounting transactions  
8 were extracted from Westar's Continuing Property Record (CPR) system and as-  
9 signed transaction codes which describe the nature of the accounting activity. Trans-  
10 action codes for plant additions, for example, were used to distinguish normal  
11 additions from acquisitions, purchases, reimbursements and adjustments. Similar  
12 transaction codes were used to distinguish normal retirements from sales, reimburse-  
13 ments, abnormal retirements and adjustments. Transaction codes were also assigned  
14 to transfers, capital leases, gross salvage, cost of removal and other accounting activ-  
15 ity that should be considered in a depreciation study. A further explanation of data  
16 sources and how the database was assembled is contained in Exhibit REW-1.

17 Reserve transactions recorded over the period 1990-2010 for Westar North and  
18 1984-2010 for Westar South were used in the 2011 study to derive appropriate net  
19 salvage rates. Realized net salvage was blended with future net salvage estimates to  
20 derive average net salvage rates used in the computation of theoretical reserves.

21 **Q. DID FOSTER ASSOCIATES CONDUCT STATISTICAL LIFE STUDIES FOR**  
22 **WESTAR PLANT AND EQUIPMENT?**

23 A. Yes. As discussed in Exhibit REW-1, all plant accounts were analyzed using a tech-  
24 nique in which first, second and third degree polynomials were fitted to a set of ob-  
25 served retirement ratios. The resulting function can be expressed as a survivorship  
26 function, which is numerically integrated to obtain an estimate of the average service  
27 life. The smoothed survivorship function is then fitted by a weighted least-squares  
28 procedure to the Iowa-curve family to obtain a mathematical description or classifica-

1 tion of the dispersion characteristics of the data. Service life indications derived from  
2 the statistical analyses were blended with informed judgment and expectations about  
3 the future to obtain an appropriate projection life curve for each plant category. Plant  
4 accounts classified in Steam, Nuclear and Other Production were identified by unit  
5 and treated as life-span categories in the 2011 study.

6 **Q. DID FOSTER ASSOCIATES CONDUCT A NET SALVAGE ANALYSIS FOR**  
7 **WESTAR PLANT AND EQUIPMENT?**

8 A. Yes. A five-year moving average analysis of the ratio of realized salvage and cost of  
9 removal to the associated retirements was used in the 2011 study for transmission,  
10 distribution and general plant categories to: a) estimate realized net salvage rates; b)  
11 detect the emergence of historical trends; and c) obtain a basis for estimating future  
12 net salvage rates. Cost of removal and salvage opinions obtained from Company per-  
13 sonnel were blended with judgment and historical net salvage indications in develop-  
14 ing estimates of the future.

15 Average net salvage rates for all depreciable plant accounts were estimated us-  
16 ing direct dollar weighting of historical retirements with historical net salvage rates,  
17 and future retirements (*i.e.*, surviving plant) with estimated future net salvage rates.

18 An independent contractor was retained by Westar to develop cost estimates for  
19 the demolition and abatement of generating units scheduled for retirement in the near  
20 future. Costs estimated for dismantling these units were used in the current deprecia-  
21 tion study to formulate average and future net salvage rates. Terminal net salvage  
22 was excluded for all other generating units.

23 **Q. DID FOSTER ASSOCIATES CONDUCT AN ANALYSIS OF RECORDED**  
24 **DEPRECIATION RESERVES?**

25 A. Yes. Statement C of Exhibit REW-1 provides a comparison of Westar recorded, com-  
26 puted and redistributed reserves at December 31, 2010. The recorded reserve for  
27 Westar Energy was \$3,171,005,808 or 40.8 percent of the depreciable plant invest-  
28 ment. The corresponding computed reserve is \$2,486,610,577 or 32.0 percent of the

1 depreciable plant investment. A proportionate amount of the measured reserve imbal-  
2 ance of \$684,395,230 will be amortized over the composite weighted-average re-  
3 maining life of each rate category using the remaining life depreciation rates proposed  
4 in this study.<sup>5</sup> Statement D of Exhibit REW-1 provides an estimate of the investment  
5 and net salvage components of the depreciation reserve for each plant account.

6 **Q. IS FOSTER ASSOCIATES RECOMMENDING A REBALANCING OF**  
7 **WESTAR'S DEPRECIATION RESERVES?**

8 A. Yes. It is the opinion of Foster Associates that a redistribution of recorded reserves is  
9 appropriate for Westar. Offsetting reserve imbalances attributable to both the passage  
10 of time and parameter adjustments recommended in the current study should be re-  
11 aligned among primary accounts to reduce offsetting imbalances and increase depre-  
12 ciation rate stability.

13 A redistribution of the recorded reserve for depreciable plant was achieved by  
14 multiplying the calculated reserve for each primary account within a function (or  
15 plant location) by the ratio of the function (or location) total recorded reserves (net of  
16 amortizable accounts) to the function (or location) total calculated reserve. The sum  
17 of the redistributed reserves within a function (or location) is, therefore, equal to the  
18 function (or location) total recorded depreciation reserve before the redistribution.  
19 Depreciation reserves for amortizable categories were redistributed by setting the re-  
20 corded reserves for the proposed amortization accounts equal to the theoretical re-  
21 serves derived from the proposed amortization periods and distributing the residual  
22 imbalances to the remaining depreciable accounts within the appropriate function.

23 **Q. PLEASE DESCRIBE THE DEPRECIATION SYSTEM USED BY WESTAR**  
24 **IN FORMULATING CURRENTLY APPROVED DEPRECIATION RATES.**

25 A. Current depreciation rates were developed for each primary account using a deprecia-  
26 tion system composed of the straight-line method, broad group procedure, remain-  
27 ing-life technique. The level of asset grouping identified in the broad group procedure

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<sup>5</sup> Corresponding statistics are reported for Westar North and Westar South in Exhibit REW-1.

1 is the total plant in service from all vintages in an account. Each vintage is estimated  
2 to have the same average service life. The remaining life of each vintage is estimated  
3 from a projection life curve and the attained age of the vintage. The average remain-  
4 ing life for a broad-group plant account or rate category is a direct, dollar-weighted  
5 average of the remaining life of each vintage. The weights used in this calculation are  
6 the vintage survivors at the beginning of the study year.

7 The formulation of an account accrual rate using the current system is given by:

$$\text{Accrual Rate} = \frac{1.0 - \text{Reserve Ratio} - \text{Future Net Salvage Rate}}{\text{Remaining Life}}$$

8 A remaining-life rate is equivalent to the sum of a whole-life rate and an amor-  
9 tization of any reserve imbalance over the estimated remaining life of a rate category.  
10 Stated as an equation, a remaining-life accrual rate is equivalent to

$$\text{Accrual Rate} = \frac{1.0 - \text{Average Net Salvage}}{\text{Average Life}} + \frac{\text{Computed Reserve} - \text{Recorded Reserve}}{\text{Remaining Life}}$$

11 where both the computed reserve and the recorded reserve are expressed as ratios to  
12 the plant in service.

13 **Q. IS FOSTER ASSOCIATES RECOMMENDING A CHANGE IN THE DEPRE-**  
14 **CIATION SYSTEM FOR WESTAR?**

15 A. Yes. Depreciation rates recommended in the 2011 study for all depreciable plant cate-  
16 gories were derived from a system composed of the straight-line method, vintage  
17 group procedure, remaining-life technique. This change in procedure from broad  
18 group to vintage group is recommended by Foster Associates to more nearly achieve  
19 the goals and objectives of depreciation accounting.

20 Unlike the broad group procedure in which each vintage is estimated to have  
21 the same average service life, consideration is given to the realized life of each vin-  
22 tage when average service lives and remaining lives are derived using the vintage  
23 group procedure. The vintage group procedure distinguishes average service lives  
24 among vintages and composite life statistics are computed for each plant account.  
25 The formulation of an account accrual rate using the straight-line method, vintage

1 group procedure, remaining-life technique is identical to the broad group procedure.  
 2 It is the opinion of Foster Associates that the recommended system will remain ap-  
 3 propriate for Westar, provided depreciation studies are conducted periodically and  
 4 parameters are routinely adjusted to reflect changing operating conditions. It is also  
 5 the opinion of Foster Associates that amortization accounting currently approved for  
 6 selected general support asset accounts is consistent with the goals and objectives of  
 7 depreciation accounting and remains appropriate for these plant categories.

8 **Q. PLEASE SUMMARIZE THE DEPRECIATION RATES AND ACCRUALS**  
 9 **FOSTER ASSOCIATES IS RECOMMENDING FOR WESTAR IN THE 2011**  
 10 **STUDY.**

11 A. Table 2 provides a summary of the changes in annual rates and accruals resulting  
 12 from adoption of the parameters and depreciation system recommended in the current  
 13 study for Westar Energy.

Function	Accrual Rate			2011 Annualized Accrual		
	Current	Proposed	Difference	Current	Proposed	Difference
A	B	C	D=C-B	E	F	G=F-E
Production						
Steam	3.33%	2.76%	-0.57%	\$83,935,969	\$69,523,703	(\$14,412,266)
Nuclear	2.00%	1.54%	-0.46%	28,825,166	22,295,970	(6,529,196)
Other	3.33%	3.36%	0.03%	28,642,225	28,888,802	246,577
Transmission	2.30%	2.15%	-0.15%	21,915,800	20,422,125	(1,493,675)
Distribution	2.62%	2.23%	-0.39%	45,836,282	39,062,024	(6,774,258)
General Plant	5.81%	4.37%	-1.44%	14,489,706	10,903,502	(3,586,204)
Total	2.88%	2.46%	-0.42%	\$223,645,148	\$191,096,126	(\$32,549,022)

Table 2. Westar Energy

14 Foster Associates is recommending primary account depreciation rates equiva-  
 15 lent to a composite rate of 2.46 percent. Depreciation expense is currently accrued at  
 16 rates that composite to 2.88 percent. The recommended change in the composite de-  
 17 preciation rate is, therefore, a reduction of 0.42 percentage points.

18 A continued application of current rates would provide annualized depreciation  
 19 expense of \$223,645,148 compared with an annualized expense of \$191,096,126 us-  
 20 ing the rates developed in this study. The proposed 2011 expense reduction is

1 \$32,549,022. The computed change in annualized accruals includes a reduction of  
 2 \$21,489,798 attributable to an amortization of a \$684,395,230 reserve imbalance.  
 3 The remaining portion of the change is attributable to adjustments in service life and  
 4 net salvage statistics recommended in the 2011 study.

5 Table 3 provides a summary of the changes in annual rates and accruals result-  
 6 ing from an application of the service life and net salvage parameters recommended  
 7 in the current study for Westar North.

Function	Accrual Rate			2011 Annualized Accrual		
	Current	Proposed	Difference	Current	Proposed	Difference
A	B	C	D=C-B	E	F	G=F-E
Production						
Steam	3.20%	2.64%	-0.56%	\$54,939,989	\$45,281,953	(\$9,658,036)
Nuclear						
Other	3.33%	3.36%	0.03%	28,597,043	28,855,358	258,315
Transmission	2.29%	2.18%	-0.11%	13,284,848	12,698,022	(586,826)
Distribution	2.65%	2.19%	-0.46%	25,223,401	20,850,118	(4,373,283)
General Plant	5.35%	4.27%	-1.08%	8,898,882	7,102,494	(1,796,388)
<b>Total</b>	<b>3.05%</b>	<b>2.69%</b>	<b>-0.36%</b>	<b>\$130,944,163</b>	<b>\$114,787,945</b>	<b>(\$16,156,218)</b>

Table 3. Westar Energy North

8 Foster Associates is recommending primary account depreciation rates equiva-  
 9 lent to a composite rate of 2.69 percent. Depreciation expense is currently accrued at  
 10 rates that composite to 3.05 percent. The recommended change in the composite de-  
 11 preciation rate is, therefore, a reduction of 0.36 percentage points.

12 A continued application of current rates would provide annualized depreciation  
 13 expense of \$130,944,163 compared with an annualized expense of \$114,787,945 us-  
 14 ing the rates developed in this study. The proposed 2011 expense reduction is  
 15 \$16,156,218. The computed change in annualized accruals includes a reduction of  
 16 \$13,884,771 attributable to an amortization of a \$344,235,262 reserve imbalance.  
 17 The remaining portion of the change is attributable to adjustments in service life and  
 18 net salvage statistics recommended in the 2011 study.

19 Table 4 provides a summary of the changes in annual rates and accruals result-  
 20 ing from an application of the service life and net salvage parameters recommended  
 21 in the current study for Westar South.

Function	Accrual Rate			2011 Annualized Accrual		
	Current	Proposed	Difference	Current	Proposed	Difference
A	B	C	D=C-B	E	F	G=F-E
Production						
Steam	3.59%	3.00%	-0.59%	\$28,995,980	\$24,241,750	(\$4,754,230)
Nuclear	2.00%	1.54%	-0.46%	28,825,166	22,295,970	(6,529,196)
Other	2.81%	2.08%	-0.73%	45,182	33,444	(11,738)
Transmission	2.33%	2.09%	-0.24%	8,630,952	7,724,103	(906,849)
Distribution	2.59%	2.29%	-0.30%	20,612,881	18,211,906	(2,400,975)
General Plant	6.73%	4.57%	-2.16%	5,590,824	3,801,008	(1,789,816)
Total	2.65%	2.18%	-0.47%	\$92,700,985	\$76,308,181	(\$16,392,804)

Table 4. Westar Energy South

1 Foster Associates is recommending primary account depreciation rates equiva-  
2 lent to a composite rate of 2.18 percent. Depreciation expense is currently accrued at  
3 rates that composite to 2.65 percent. The recommended change in the composite de-  
4 preciation rate is, therefore, a reduction of 0.47 percentage points.

5 A continued application of current rates would provide annualized depreciation  
6 expense of \$92,700,985 compared with an annualized expense of \$76,308,181 using  
7 the rates developed in this study. The proposed 2011 expense reduction is  
8 \$16,392,804. The computed change in annualized accruals includes a reduction of  
9 \$7,605,027 attributable to an amortization of a \$340,159,968 reserve imbalance. The  
10 remaining portion of the change is attributable to adjustments in service life and net  
11 salvage statistics recommended in the 2011 study.

12 **Q. ARE YOU GENERALLY FAMILIAR WITH A WESTAR SMART GRID INI-**  
13 **TIATIVE EMPLOYING ADVANCED METERING INFRASTRUCTURE**  
14 **(AMI) TECHNOLOGY?**

15 A. Yes. It is my understanding that Westar launched a smart grid pilot project in Law-  
16 rence, Kansas earlier this year to evaluate a systemwide deployment of smart grid  
17 technology. The "SmartStar Lawrence" project will install 48,000 smart meters in  
18 Lawrence and will deploy distribution automation, smart grid-enabled outage man-  
19 agement and supporting IT infrastructure. The three-year pilot project will build out  
20 the IT infrastructure needed to support a systemwide deployment of smart meters.



1 **Q. NOTING THAT SMART METERS WERE NOT INCLUDED IN THE CUR-**  
2 **RENT DEPRECIATION STUDY AND THE FIRST GENERATION OF AMI**  
3 **METERS WILL BE CAPITALIZED IN 2011, WHAT WOULD YOU REC-**  
4 **COMMEND AS AN APPROPRIATE DEPRECATON SERVICE LIFE FOR**  
5 **THIS PLANT CATEGORY?**

6 A. AMI meters are electronic devices encased in plastic, typically installed in harsh envi-  
7 ronments, exposed to extreme weather conditions, and targets for vandalism. While  
8 the metrology element used in AMI meters is generally considered mature and reliable  
9 technology, the life-span of the communication element is far from certain. Metering  
10 communication technology and protocols overlaid on electronic meters are rapidly  
11 evolving and will likely accelerate the rate of AMI meter replacements relative to old-  
12 er-style, electromechanical metering equipment. Considering the nature of these  
13 physical and functional forces of retirement, it is my opinion that a mean service life  
14 of 15 years is within a zone of reasonableness for AMI meters. I would also recom-  
15 mend creating a sub-account within Account 370.00 (Meters) to isolate AMI meters  
16 from the general population of meters. This accounting treatment would permit con-  
17 ducting statistical life studies of AMI meters in future depreciation studies when a  
18 sufficient history of retirement activity becomes available.

19 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

20 A. Yes, it does.  
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## Ronald E. White, Ph.D.

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- Education**
- 1961 - 1964 Valparaiso University  
Major: Electrical Engineering
- 1965 Iowa State University  
B.S., Engineering Operations
- 1968 Iowa State University  
M.S., Engineering Valuation  
Thesis: The Multivariate Normal Distribution and the Simulated Plant Record  
Method of Life Analysis
- 1977 Iowa State University  
Ph.D., Engineering Valuation  
Minor: Economics  
Dissertation: A Comparative Analysis of Various Estimates of the Hazard Rate Associated  
With the Service Life of Industrial Property
- Employment**
- 2007 - Present Foster Associates, Inc.  
Chairman
- 1996 - 2007 Foster Associates, Inc.  
Executive Vice President
- 1988 - 1996 Foster Associates, Inc.  
Senior Vice President
- 1979 - 1988 Foster Associates, Inc.  
Vice President
- 1978 - 1979 Northern States Power Company  
Assistant Treasurer
- 1974 - 1978 Northern States Power Company  
Manager, Corporate Economics
- 1972 - 1974 Northern States Power Company  
Corporate Economist
- 1970 - 1972 Iowa State University  
Graduate Student and Instructor
- 1968 - 1970 Northern States Power Company  
Valuation Engineer
- 1965 - 1968 Iowa State University  
Graduate Student and Teaching Assistant
- Publications**
- A New Set of Generalized Survivor Tables*, Journal of the Society of Depreciation Professionals, October, 1992.
- The Theory and Practice of Depreciation Accounting Under Public Utility Regulation*, Journal of the Society of Depreciation Professionals, December, 1989.
- Standards for Depreciation Accounting Under Regulated Competition*, paper presented at The Institute for Study of Regulation, Rate Symposium, February, 1985.

*The Economics of Price-Level Depreciation*, paper presented at the Iowa State University Regulatory Conference, May, 1981.

*Depreciation and the Discount Rate for Capital Investment Decisions*, paper presented at the National Communications Forum - National Electronics Conference, October 1979.

*A Computerized Method for Generating a Life Table From the 'h-System' of Survival Functions*, paper presented at the American Gas Association - Edison Electric Institute Depreciation Accounting Committee Meeting, December, 1975.

*The Problem With AFDC is ...*, paper presented at the Iowa State University Conference on Public Utility Valuation and the Rate Making Process, May, 1973.

*The Simulated Plant-Record Method of Life Analysis*, paper presented at the Missouri Public Service Commission Regulatory Information Systems Conference, May, 1971.

*Simulated Plant-Record Survivor Analysis Program (User's Manual)*, special report published by Engineering Research Institute, Iowa State University, February, 1971.

*A Test Procedure for the Simulated Plant-Record Method of Life Analysis*, Journal of the American Statistical Association, September, 1970.

*Modeling the Behavior of Property Records*, paper presented at the Iowa State University Conference on Public Utility Valuation and the Rate Making Process, May, 1970.

*A Technique for Simulating the Retirement Experience of Limited-Life Industrial Property*, paper presented at the National Conference of Electric and Gas Utility Accountants, May, 1969.

*How Dependable are Simulated Plant-Record Estimates?*, paper presented at the Iowa State University Conference on Public Utility Valuation and the Rate Making Process, April, 1968.

**Testifying  
Witness**

Alabama Public Service Commission, Docket No. 18488, General Telephone Company of the Southeast; testimony concerning engineering economy study techniques.

Alabama Public Service Commission, Docket No. 20208, General Telephone Company of the South; testimony concerning the equal-life group procedure and remaining-life technique.

Alberta Energy and Utilities Board, Application No. 1250392, Aquila Networks Canada; rebuttal testimony supporting proposed depreciation rates.

Alberta Energy and Utilities Board, Case No. RE95081, Edmonton Power Inc.; rebuttal evidence concerning appropriate depreciation rates.

Alberta Energy and Utilities Board, 1999/2000 General Tariff Application, Edmonton Power Inc.; direct and rebuttal evidence concerning appropriate depreciation rates.

Arizona Corporation Commission, Docket No. T-01051B-97-0689, U S West Communications, Inc.; testimony concerning appropriate depreciation rates.

Arizona Corporation Commission, Docket No. G-1032A-02-0598, Citizens Communications Company; testimony supporting proposed depreciation rates.

Arizona Corporation Commission, Docket No. E-01345A-08-0172, Arizona Public Service Company; testimony supporting proposed depreciation rates.

Arizona Corporation Commission, Docket No. E-0135A-03-0437, Arizona Public

Service Company; rebuttal testimony supporting net salvage rates.

Arizona Corporation Commission, Docket No. E-01345A-05-0816, Arizona Public Service Company; testimony supporting proposed depreciation rates.

Arizona Corporation Commission, Docket No. E-01345A-11-0224, Arizona Public Service Company; testimony supporting proposed depreciation rates.

Arizona Corporation Commission, Docket No. G-04204A-06-0463, UNS Gas, Inc.; testimony supporting proposed depreciation rates.

Arizona Corporation Commission, Docket No. E-04204A-06-0783, UNS Electric, Inc.; testimony supporting proposed depreciation rates.

Arizona Corporation Commission, Docket No. E-04204A-09-0206, UNS Electric, Inc, testimony supporting proposed depreciation rates.

Arizona State Board of Equalization, Docket No. 6302-07-2, Arizona Public Service Company; testimony concerning valuation and assessment of contributions in aid of construction.

California Public Utilities Commission, Case Nos. A.92-06-040, 92-06-042, GTE California Incorporated; rebuttal testimony supporting depreciation study techniques.

California Public Utilities Commission. Docket No. GRC A.05-12-002, Pacific Gas and Electric Company; testimony regarding estimation of net salvage rates.

California Public Utilities Commission. Docket No. GRC A.06-12-009/A.06-12-010, San Diego Gas & Electric Company and Southern California Gas Company; testimony regarding estimation of net salvage rates.

Public Utilities Commission of the State of Colorado, Application No. 36883-Reopened. U S WEST Communications; testimony concerning equal-life group procedure.

State of Connecticut Department of Public Utility Control, Docket No. 10-12-02, Yankee Gas Services Company; testimony supporting recommended depreciation rates.

State of Connecticut Department of Public Utility Control, Docket No. 09-12-05, The Connecticut Light and Power Company; testimony supporting recommended depreciation rates.

State of Connecticut Department of Public Utility Control, Docket No. 06-12PH01, Yankee Gas Services Company; testimony supporting recommended depreciation rates.

State of Connecticut Department of Public Utility Control, Docket No. 05-03-17, The Southern Connecticut Gas Company; testimony supporting recommended depreciation rates.

Delaware Public Service Commission, Docket No. 81-8, Diamond State Telephone Company; testimony concerning the amortization of inside wiring.

Delaware Public Service Commission, Docket No. 82-32, Diamond State Telephone Company; testimony concerning the equal-life group procedure and remaining-life technique.

Public Service Commission of the District of Columbia, Formal Case No. 842, District of Columbia Natural Gas; testimony concerning depreciation rates.

Public Service Commission of the District of Columbia, Formal Case No. 1016, Washington Gas Light Company - District of Columbia; testimony supporting proposed depreciation rates.

Public Service Commission of the District of Columbia, Formal Case No. 1054, Washington Gas Light Company - District of Columbia; testimony supporting proposed depreciation rates.

Federal Communications Commission, Prescription of Revised Depreciation Rates for AT&T Communications; statement concerning depreciation, regulation and competition.

Federal Communications Commission, Petition for Modification of FCC Depreciation Prescription Practices for AT&T; statement concerning alignment of depreciation expense used for financial reporting and regulatory purposes.

Federal Communications Commission, Docket No. 99-117, Bell Atlantic; affidavit concerning revenue requirement and capital recovery implications of omitted plant retirements.

Federal Energy Regulatory Commission, Docket No. ER10-2110-000, ITC Midwest; testimony supporting proposed depreciation rates.

Federal Energy Regulatory Commission, Docket No. ER10-185-000, Michigan Electric Transmission Company; testimony supporting proposed depreciation rates.

Federal Energy Regulatory Commission, Docket No. ER09-1530-000, ITC *Transmission*; testimony supporting proposed depreciation rates.

Federal Energy Regulatory Commission, Docket No. ER95-267-000, New England Power Company; testimony supporting proposed depreciation rates.

Federal Energy Regulatory Commission, Docket No. ER11-3638-000, Arizona Public Service Company; testimony supporting proposed depreciation rates

Federal Energy Regulatory Commission, Docket No. RP89-248, Mississippi River Transmission Corporation; rebuttal testimony concerning appropriateness of net salvage component in depreciation rates.

Federal Energy Regulatory Commission, Docket No. ER91-565, New England Power Company; testimony supporting proposed depreciation rates.

Federal Energy Regulatory Commission, Docket No. ER78-291, Northern States Power Company; testimony concerning rate of return and general financial requirements.

Federal Energy Regulatory Commission, Docket Nos. RP80-97 and RP81-54, Tennessee Gas Pipeline Company; testimony concerning offshore plant depreciation rates.

Federal Power Commission, Docket No. E-8252, Northern States Power Company; testimony concerning general financial requirements and measurements of financial performance.

Federal Power Commission, Docket No. E-9148, Northern States Power Company; testimony concerning general financial requirements and measurements of financial performance.

Federal Power Commission, Docket No. ER76-818, Northern States Power Company; testimony concerning rate of return and general financial requirements.

Federal Power Commission, Docket No. RP74-80, *Northern* Natural Gas Company; testimony concerning depreciation expense.

Public Utilities Commission of the State of Hawaii, Docket No. 00-0309, The Gas Company; testimony supporting proposed depreciation rates.

Public Utilities Commission of the State of Hawaii, Docket No. 94-0298, GTE Hawaiian Telephone Company Incorporated; testimony concerning the need for

shortened service lives and disclosure of asset impairment losses.

Idaho Public Utilities Commission, Case No. U-1002-59, General Telephone Company of the Northwest, Inc.; testimony concerning the remaining-life technique and the equal-life group procedure.

Illinois Commerce Commission, Case No. 04-0476, Illinois Power Company; testimony supporting proposed depreciation rates.

Illinois Commerce Commission, Docket No. 94-0481, Citizens Utilities Company of Illinois; rebuttal testimony concerning applications of the Simulated Plant-Record method of life analysis.

Iowa State Commerce Commission, Docket No. RPU 82-47, North Central Public Service Company; testimony on depreciation rates.

Iowa State Commerce Commission, Docket No. RPU 84-34, General Telephone Company of the Midwest; testimony concerning the remaining-life technique and the equal-life group procedure.

Iowa State Utilities Board, Docket No. DPU-86-2, Northwestern Bell Telephone Company; testimony concerning capital recovery in competition.

Iowa State Utilities Board, Docket No. RPU-84-7, Northwestern Bell Telephone Company; testimony concerning the deduction of a reserve deficiency from the rate base.

Iowa State Utilities Board, Docket No. DPU-88-6, U S WEST Communications; testimony concerning depreciation subject to refund.

Iowa State Utilities Board, Docket No. RPU-90-9, Central Telephone Company of Iowa; testimony concerning depreciation rates.

Iowa State Utilities Board, Docket No. RPU-93-9, U S WEST Communications; testimony concerning principles of depreciation accounting and abandonment of FASB 71.

Iowa State Utilities Board, Docket No. DPU-96-1, U S WEST Communications; testimony concerning principles of depreciation accounting and abandonment of FASB 71.

Iowa State Utilities Board, Docket No. RPU-05-2, Aquila Networks; testimony supporting recommended depreciation rates.

Kansas Corporation Commission, Docket No. 10-KCPE-415-RTS; Kansas City Power and Light; cross-answering testimony addressing how third-party reimbursements should be recorded and treated in estimating net salvage rates.

Kansas Corporation Commission, Docket No. 04-AQLE-1065-RTS, Aquila Networks - WPE (Kansas); testimony supporting proposed depreciation rates.

Kansas Corporation Commission, Docket No. 03-KGSG-602-RTS, Kansas Gas Service, a Division of ONEOK, Inc.; rebuttal testimony supporting net salvage rates.

Kansas Corporation Commission, Docket No. 06-KGSG-1209-RTS, Kansas Gas Service, a Division of ONEOK, Inc.; testimony supporting proposed depreciation rates.

Kentucky Public Service Commission, Case No. 97-224, Jackson Purchase Electric Cooperative Corporation; rebuttal testimony supporting proposed depreciation rates.

Maryland Public Service Commission, Case No. 8485, Baltimore Gas and Electric Company; testimony supporting proposed depreciation rates.

Maryland Public Service Commission, Case No. 9096, Baltimore Gas and Electric Company; testimony supporting proposed depreciation rates.

Maryland Public Service Commission, Case No. 7689, Washington Gas Light Company; testimony concerning life analysis and net salvage.

Maryland Public Service Commission, Case No. 8960, Washington Gas Light Company; testimony supporting proposed depreciation rates.

Maryland Public Service Commission, Case No. 9103, Washington Gas Light Company; rebuttal testimony supporting proposed depreciation rates.

Commonwealth of Massachusetts Department of Public Utilities, D.P.U. 10-70, Western Massachusetts Electric Company; testimony supporting proposed depreciation rates.

Commonwealth of Massachusetts Department of Telecommunications and Energy, D.T.E. 06-55, Western Massachusetts Electric Company; testimony supporting proposed depreciation rates.

Massachusetts Department of Public Utilities, Case No. DPU 91-52, Massachusetts Electric Company; testimony supporting proposed depreciation rates which include a net salvage component.

Michigan Public Service Commission, Case No. U-16117, The Detroit Edison Company; testimony supporting proposed depreciation rates.

Michigan Public Service Commission, Case No. U-15699, Michigan Consolidated Gas Company; testimony supporting proposed depreciation rates.

Michigan Public Service Commission, Case No. U-13899, Michigan Consolidated Gas Company; testimony concerning service life estimates.

Michigan Public Service Commission, Case No. U-13393, Aquila Networks – MGU; testimony supporting proposed depreciation rates.

Michigan Public Service Commission, Case No. U-12395, Michigan Gas Utilities; testimony supporting proposed depreciation rates including amortization accounting and redistribution of recorded reserves.

Michigan Public Service Commission, Case No. U-6587, General Telephone Company of Michigan; testimony concerning use of a theoretical depreciation reserve with the remaining-life technique.

Michigan Public Service Commission, Case No. U-7134, General Telephone Company of Michigan; testimony concerning the equal-life group depreciation procedure.

Minnesota Public Service Commission, Docket No. E-611, Northern States Power Company; testimony concerning rate of return and general financial requirements.

Minnesota Public Service Commission, Docket No. E-1086, Northern States Power Company; testimony concerning depreciation rates.

Minnesota Public Service Commission, Docket No. G-1015, Northern States Power Company; testimony concerning rate of return and general financial requirements.

Public Service Commission of the State of Missouri, Case No. ER-2009-0090, KCP&L Greater Missouri Operations, rebuttal testimony concerning depreciation rates.

Public Service Commission of the State of Missouri, Case No. ER-2001-672, Missouri Public Service, a division of Utilicorp United Inc.; surrebuttal testimony regarding computation of income tax expense.

Public Service Commission of the State of Missouri, Case No. TO-82-3, Southwestern Bell Telephone Company; rebuttal testimony concerning the remaining-life technique and the equal-life group procedure.

Public Service Commission of the State of Missouri, Case No. GO-97-79, Laclede Gas Company; rebuttal testimony concerning adequacy of database for conducting depreciation studies.

Public Service Commission of the State of Missouri, Case No. GR-99-315, Laclede Gas Company; rebuttal testimony concerning treatment of net salvage in development of depreciation rates.

Public Service Commission of the State of Missouri, Case No. HR-2004-0024, Aquila Inc. d/b/a/ Aquila Networks-L & P; testimony supporting depreciation rates.

Public Service Commission of the State of Missouri, Case No. ER-2004-0034, Aquila Inc. d/b/a/ Aquila Networks-L & P and Aquila Networks-MPS; testimony supporting depreciation rates.

Public Service Commission of the State of Missouri, Case No. GR-2004-0072, Aquila Inc. d/b/a/ Aquila Networks-L & P and Aquila Networks-MPS; testimony supporting depreciation rates.

Public Service Commission of the State of Montana, Docket No. 88.2.5, Mountain State Telephone and Telegraph Company; rebuttal testimony concerning the equal-life group procedure and amortization of reserve imbalances.

Montana Public Service Commission, Docket No. D95.9.128, The Montana Power Company; testimony supporting proposed depreciation rates.

Nebraska Public Service Commission, Docket No. NG-0041, Aquila Networks (PNG Nebraska); testimony supporting proposed depreciation rates.

Public Service Commission of Nevada, Docket No. 92-7002, Central Telephone Company-Nevada; testimony supporting proposed depreciation rates.

Public Service Commission of Nevada, Docket No. 91-5054, Central Telephone Company-Nevada; testimony supporting proposed depreciation rates.

New Hampshire Public Utilities Commission, Docket No. DR95-169, Granite State Electric Company; testimony supporting proposed net salvage rates.

New Jersey Board of Public Utilities, Docket No. GR07110889, New Jersey Natural Gas Company; testimony supporting proposed depreciation rates.

New Jersey Board of Public Utilities, Docket No. GR 87060552, New Jersey Natural Gas Company; testimony concerning depreciation rates.

New Jersey Board of Regulatory Commissioners, Docket No. GR93040114J, New Jersey Natural Gas Company; testimony concerning depreciation rates.

New York Public Service Commission, Case No. 10-E-0050, Niagara Mohawk Power Corporation d/b/a National Grid; testimony supporting recommended depreciation rates.

North Carolina Utilities Commission, Docket No. E-7, SUB 487, Duke Power Company; rebuttal testimony concerning proposed depreciation rates.

North Carolina Utilities Commission, Docket No. P-19, SUB 207, General Telephone Company of the South; rebuttal testimony concerning the equal-life group depreciation procedure.

North Dakota Public Service Commission, Case No. 8860, Northern States Power Company; testimony concerning general financial requirements.

North Dakota Public Service Commission, Case No. 9634, Northern States Power



Company; testimony concerning rate of return and general financial requirements.

North Dakota Public Service Commission, Case No. 9666, Northern States Power Company; testimony concerning rate of return and general financial requirements.

North Dakota Public Service Commission, Case No. 9741, Northern States Power Company; testimony concerning rate of return and general financial requirements.

Oklahoma Corporation Commission, Cause No. PUD 200900110, Oklahoma Natural Gas Company; testimony supporting revised depreciation rates.

Ontario Energy Board, E.B.R.O. 385, Tecumseh Gas Storage Limited; testimony concerning depreciation rates.

Ontario Energy Board, E.B.R.O. 388, Union Gas Limited; testimony concerning depreciation rates.

Ontario Energy Board, E.B.R.O. 456, Union Gas Limited; testimony concerning depreciation rates.

Ontario Energy Board, E.B.R.O. 476-03, Union Gas Limited; testimony concerning depreciation rates.

Public Utilities Commission of Ohio, Case No. 81-383-TP-AIR, General Telephone Company of Ohio; testimony in support of the remaining-life technique.

Public Utilities Commission of Ohio, Case No. 82-886-TP-AIR, General Telephone Company of Ohio; testimony concerning the remaining-life technique and the equal-life group procedure.

Public Utilities Commission of Ohio, Case No. 84-1026-TP-AIR, General Telephone Company of Ohio; testimony in support of the equal-life group procedure and the remaining-life technique.

Public Utilities Commission of Ohio, Case No. 81-1433, The Ohio Bell Telephone Company; testimony concerning the remaining-life technique and the equal-life group procedure.

Public Utilities Commission of Ohio, Case No. 83-300-TP-AIR, The Ohio Bell Telephone Company; testimony concerning straight-line age-life depreciation.

Public Utilities Commission of Ohio, Case No. 84-1435-TP-AIR, The Ohio Bell Telephone Company; testimony in support of test period depreciation expense.

Public Utilities Commission of Oregon, Docket No. UM 204, GTE of the Northwest; testimony concerning the theory and practice of depreciation accounting under public utility regulation.

Public Utilities Commission of Oregon, Docket No. UM 840, GTE Northwest Incorporated; rebuttal testimony concerning principles of capital recovery.

Pennsylvania Public Utility Commission, Docket No. R-80061235, The Bell Telephone Company of Pennsylvania; testimony concerning the proper depreciation reserve to be used with an original cost rate base.

Pennsylvania Public Utility Commission, Docket No. R-811512, General Telephone Company of Pennsylvania; testimony concerning the proper depreciation reserve to be used with an original cost rate base.

Pennsylvania Public Utility Commission, Docket No. R-811819, The Bell Telephone Company of Pennsylvania; testimony concerning the proper depreciation reserve to be used with an original cost rate base.

Pennsylvania Public Utility Commission, Docket No. R-822109, General Telephone Company of Pennsylvania; testimony in support of the remaining-life technique.

Pennsylvania Public Utility Commission, Docket No. R-850229, General Telephone Company of Pennsylvania; testimony in support of the remaining-life technique and the proper depreciation reserve to be used with an original cost rate base.

Pennsylvania Public Utility Commission, Docket No. C-860923, The Bell Telephone Company of Pennsylvania; testimony concerning capital recovery under competition.

Rhode Island Public Utilities Commission, Docket No. 2290, The Narragansett Electric Company; testimony supporting proposed net salvage rates and depreciation rates.

South Carolina Public Service Commission, Docket No. 91-216-E, Duke Power Company; testimony supporting proposed depreciation rates.

Public Utilities Commission of the State of South Dakota, Case No. F-3062, Northern States Power Company; testimony concerning general financial requirements and measurements of financial performance.

Public Utilities Commission of the State of South Dakota, Case No. F-3188, Northern States Power Company; testimony concerning rate of return and general financial requirements.

Securities and Exchange Commission, File No. 3-5749, Northern States Power Company; testimony concerning the financial and ratemaking implications of an affiliation with Lake Superior District Power Company.

Tennessee Public Service Commission, Docket No. 89-11041, United Inter-Mountain Telephone Company; testimony concerning depreciation principles and capital recovery under competition.

The Railroad Commission of Texas, GUD Docket No. 9988, Texas Gas Service, testimony supporting recommended depreciation rates.

State of Vermont Public Service Board, Docket No. 6596, Citizens Communications Company – Vermont Electric Division; testimony supporting recommended depreciation rates.

State of Vermont Public Service Board, Docket No. 6946 and 6988, Central Vermont Public Service Corporation; testimony supporting net salvage rates.

Commonwealth of Virginia State Corporation Commission, Case No. PUE-2002-00364, Washington Gas Light Company; testimony supporting proposed depreciation rates.

Public Service Commission of Wisconsin, Docket No. 2180-DT-3, General Telephone Company of Wisconsin; testimony concerning the equal-life group depreciation procedure.

**Other  
Consulting  
Activities**

Moran Towing Corporation. In Re: Barge TEXAS-97 CIV. 2272 (ADS) and Tug HEIDE MORAN – 97 CIV. 1947 (ADS), United States District Court, Southern District of New York.

John Reigle, et al. v. Baltimore Gas & Electric Co., et al., Case No. C-2001-73230-CN, Circuit Court for Anne Arundel County, Maryland.

SR International Business Insurance Co. vs. WTC Properties et. al., 01,CV-9291 (JSM) and other related cases.

BellSouth Telecommunications, Inc. v. Citizens Utilities Company d/b/a/ Louisiana Gas Service Company, CA No. 95-2207, United States District Court, Eastern District of Louisiana.

Affidavit on behalf of Continental Cablevision, Inc. and its operating cable

television systems regarding basic broadcast tier and equipment and installation cost-of-service rate justification.

Office of Chief Counsel, Internal Revenue Service. In Re: Kansas City Southern Railway Co., et. al. Docket Nos. 971-72, 974-72, and 4788-73.

Office of Chief Counsel, Internal Revenue Service. In Re: Northern Pacific Railway Co., Docket No. 4489-69.

United States Department of Justice. In Re: Burlington Northern Inc. v. United States, Ct. Cl. No. 30-72.

Minnesota District Court. In Re: Northern States Power Company v. Ronald G. Blank, et. al. File No. 394126; testimony concerning depreciation and engineering economics.

### **Faculty**

Depreciation Programs for public utility commissions, companies, and consultants, sponsored by Depreciation Programs, Inc., in cooperation with Western Michigan University. (1980 - 1999)

United States Telephone Association (USTA), Depreciation Training Seminar, November 1999.

Depreciation Advocacy Workshop, a three-day team-training workshop on preparation, presentation, and defense of contested depreciation issues, sponsored by Gilbert Associates, Inc., October, 1979.

Corporate Economics Course, Employee Education Program, Northern States Power Company. (1968 - 1979)

Perspectives of Top Financial Executives, Course No. 5-300, University of Minnesota, September, 1978.

Depreciation Programs for public utility commissions, companies, and consultants, jointly sponsored by Western Michigan University and Michigan Technological University, 1973.

### **Professional Associations**

Advisory Committee to the Institute for Study of Regulation, sponsored by the American University and The University of Missouri-Columbia.

American Economic Association.

American Gas Association - Edison Electric Institute Depreciation Accounting Committee.

Board of Directors, Iowa State Regulatory Conference.

Edison Electric Institute, Energy Analysis Division, Economic Advisory Committee, 1976-1980.

Financial Management Association.

The Institute of Electrical and Electronics Engineers, Inc., Power Engineering Society, Engineering and Planning Economics Working Group.

Midwest Finance Association.

Society of Depreciation Professionals (Founding Member and Chairman, Policy Committee).

### **Moderator**

Depreciation Open Forum, Iowa State University Regulatory Conference, May 1991.

The Quantification of Risk and Uncertainty in Engineering Economic Studies, Iowa State University Regulatory Conference, May 1989.

Plant Replacement Decisions with Added Revenue from New Service Offerings, Iowa State University Regulatory Conference, May 1988.

Economic Depreciation, Iowa State University Regulatory Conference, May 1987.

Opposing Views on the Use of Customer Discount Rates in Revenue Requirement Comparisons, Iowa State University Regulatory Conference, May 1986.

Cost of Capital Consequences of Depreciation Policy, Iowa State University Regulatory Conference, May 1985.

Concepts of Economic Depreciation, Iowa State University Regulatory Conference, May 1984.

Ratemaking Treatment of Large Capacity Additions, Iowa State University Regulatory Conference, May 1983.

The Economics of Excess Capacity, Iowa State University Regulatory Conference, May 1982.

New Developments in Engineering Economics, Iowa State University Regulatory Conference, May 1980.

Training in Engineering Economy, Iowa State University Regulatory Conference, May 1979.

The Real Time Problem of Capital Recovery, Missouri Public Service Commission, Regulatory Information Systems Conference, September 1974.

**Speaker**

Group Depreciation Practices of Regulated Utilities (IAS 16 Property, Plant and Equipment), Hydro One Networks, Inc., November 2008.

Economics, Finance and Engineering Valuation. Florida Gulf Coast University, April 2007.

Depreciation Studies for Regulated Utilities, Hydro One Networks, Inc., April 2006.

Depreciation Studies for Cooperatives and Small Utilities. TELERGEE CFO and Controllers Conference, November, 2004.

Finding the "D" in RCNLD (Valuation Applications of Depreciation), Society of Depreciation Professionals Annual Meeting, September 2001.

Capital Asset and Depreciation Accounting, City of Edmonton Value Engineering Workshop, April 2001.

A Valuation View of Economic Depreciation, Society of Depreciation Professionals Annual Meeting, October 1999.

Capital Recovery in a Changing Regulatory Environment, Pennsylvania Electric Association Financial-Accounting Conference, May 1999.

Depreciation Theory and Practice, Southern Natural Gas Company Accounting and Regulatory Seminar, March 1999.

Depreciation Theory Applied to Special Franchise Property, New York Office of Real Property Services, March 1999.

Capital Recovery in a Changing Regulatory Environment, PowerPlan Consultants Annual Client Forum, November 1998.

Economic Depreciation, AGA Accounting Services Committee and EEI Property Accounting and Valuation Committee, May 1998.

Discontinuation of Application of FASB Statement No. 71, Southern Natural Gas Company Accounting Seminar, April 1998.

Forecasting in Depreciation, Society of Depreciation Professionals Annual

Meeting, September 1997.

Economic Depreciation In Response to Competitive Market Pricing, 1997 TELUS Depreciation Conference, June 1997.

Valuation of Special Franchise Property, City of New York, Department of Finance Valuation Seminar, March 1997.

Depreciation Implications of FAS Exposure Draft 158-B, 1996 TLG Decommissioning Conference, October 1996.

Why Economic Depreciation?, American Gas Association Depreciation Accounting Committee Meeting, August 1995.

The Theory of Economic Depreciation, Society of Depreciation Professionals Annual Meeting, November 1994.

Vintage Depreciation Issues, G & T Accounting and Finance Association Conference, June 1994.

Pricing and Depreciation Strategies for Segmented Markets (Regulated and Competitive), Iowa State Regulatory Conference, May 1990.

Principles and Practices of Depreciation Accounting, Canadian Electrical Association and Nova Scotia Power Electric Utility Regulatory Seminar, December 1989.

Principles and Practices of Depreciation Accounting, Duke Power Accounting Seminar, September 1989.

The Theory and Practice of Depreciation Accounting Under Public Utility Regulation, GTE Capital Recovery Managers Conference, February 1989.

Valuation Methods for Regulated Utilities, GTE Capital Recovery Managers Conference, January 1988.

Depreciation Principles and Practices for REA Borrowers, NRECA 1985 National Accounting and Finance Conference, September 1985.

Depreciation Principles and Practices for REA Borrowers, Kentucky Association of Electric Cooperatives, Inc., Summer Accountants Association Meeting, June 1985.

Considerations in Conducting a Depreciation Study, NRECA 1984 National Accounting and Finance Conference, October 1984.

Software for Conducting Depreciation Studies on a Personal Computer, United States Independent Telephone Association, September 1984.

Depreciation—An Assessment of Current Practices, NRECA 1983 National Accounting and Finance Conference, September 1983

Depreciation—An Assessment of Current Practices, REA National Field Conference, September 1983.

An Overview of Depreciation Systems, Iowa State Commerce Commission, October 1982.

Depreciation Practices for Gas Utilities, Regulatory Committee of the Canadian Gas Association, September 1981.

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**Honors and  
Awards**

Electric Utility Economics, Mid-Continent Area Power Pool, May 1974.

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Professional Achievement Citation in Engineering, Iowa State University, 1993.

# 2011 Depreciation Rate Study



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# EXECUTIVE SUMMARY

## INTRODUCTION

This report presents a review and update of depreciation rates and parameters for utility plant owned and operated by Westar Energy, Inc. (Westar Energy). Westar North provides electric utility services in central and northeastern Kansas. Westar South provides these services in south-central and southeastern Kansas. The study and report includes recommended 2011 depreciation rates and parameters for: a) Westar Energy (*i.e.*, Westar North and Westar South combined); b) Westar North; and c) Westar South. Work on the study commenced in January 2011 and progressed through early August, at which time the project was completed.

Foster Associates is a public utility economic consulting firm headquartered in Bethesda, Maryland offering economic research and consulting services on issues and problems arising from governmental regulation of business. Areas of specialization supported by the firm's Fort Myers, Florida office include property life forecasting, technological forecasting, depreciation estimation, and valuation of industrial property.

Foster Associates has undertaken numerous depreciation engagements for both public and privately owned business entities including detailed statistical life studies, analyses of required net salvage rates, and the selection of depreciation systems that will most nearly achieve the goals of depreciation accounting under the constraints of either government regulation or competitive market pricing. Foster Associates is widely recognized for industry leadership in the development of depreciation systems, life analysis techniques and computer software for conducting depreciation and valuation studies.

Depreciation rates currently used by Westar Energy for fossil-fueled steam generation assets were approved by the Kansas Corporation Commission (KCC) pursuant to a Stipulation and Agreement in Docket No. 08-WSEE-1041-RTS (Order dated January 21, 2009). Net salvage rates approved in the settlement were derived from a Handy-Whitman trending of net salvage rates adopted in Docket No. 01-WSRE-436-RTS (Order Dated September 5, 2001). Net salvage rates were trended from December 31, 1999 to December 31, 2007.<sup>1</sup>

Depreciation rates currently used for the Wolf Creek Nuclear Generating Station, distribution plant accounts and general plant categories were approved by the KCC in Docket NO. 05-WSEE-981-RTS (Order dated December 28, 2005).<sup>2</sup>

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<sup>1</sup> Service lives were extended by KCC order in Docket No.01-WSRE-436-RTS for Jeffrey, La Cygne, Lawrence, Gordon Evans, State Line and Wolf Creek units. Additionally, the KCC accepted a Staff recommendation that updated depreciation studies be prepared and filed with the Commission every five years.

<sup>2</sup> Depreciation rates approved for distribution plant are a weighted-average of Westar North and Westar South rates derived in a Company 2004 study based on December 31, 2003 plant balances.

Depreciation rates currently used for transmission assets were approved by the KCC in Docket No. 01-WSRE-436-RTS and by the Federal Energy Regulatory Commission (FERC) in Docket Nos. EL08-31-000 and ER08-396-000 (Order approving Settlement dated December 2, 2008).<sup>3</sup> Although transmission facilities and tariffs are subject to the jurisdiction of the FERC, transmission plant was included in the current study to maintain consistency in the study year and formulation of depreciation rates for all plant categories.

The principal findings and recommendations developed in the current study are summarized in Section IV of this report. A set of statements is provided for a) Westar Energy; b) Westar North; and c) Westar South. Within each set, Statement A provides a comparative summary of current and proposed annual depreciation rates for each rate category. Statement B provides a comparison of current and proposed annual depreciation accruals. Statement C provides a comparison of computed, recorded and redistributed depreciation reserves for each rate category. Statement D provides a summary of the investment and net salvage components of rebalanced reserves. Statement E provides a summary of the components used to obtain weighted-average net salvage rates. Statement F provides a computation of estimated future net salvage rates for steam and other production facilities. Statement G contains the computation of terminal dismantlement costs for steam and other production facilities scheduled for retirement in the near future. Statement H provides a comparative summary of current and proposed parameters including projection life, projection curve and future net salvage rates. The statement also contains current and proposed statistics including average service life, average remaining life, and average net salvage rates.

### **SCOPE OF STUDY**

The principal activities undertaken in the course of the current study included:

- Collection of plant and net salvage data;
- Reconciliation of data to the official records of the Company;
- Field visits and discussions with Westar operations and plant accounting personnel;
- Estimation of projection lives and retirement dispersion patterns;
- Analysis of gross salvage and cost of removal;
- Analysis and redistribution of recorded depreciation reserves; and
- Development of recommended accrual rates for each rate category.

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<sup>3</sup> Depreciation rates currently used for transmission plant accounts are a weighted-average of Westar North and Westar South rates based on December 31, 1999 plant balances.

## DEPRECIATION SYSTEM

A depreciation rate is formed by combining the elements of a depreciation system. A depreciation system is composed of a method, a procedure and a technique. A depreciation method (*e.g.*, straight-line) describes the component of the system that determines the acceleration or deceleration of depreciation accruals in relation to either time or use. A depreciation procedure (*e.g.*, vintage group) identifies the level of grouping or sub-grouping of assets within a plant category. The level of grouping specifies the weighting used to obtain composite life statistics for an account. A depreciation technique (*e.g.*, remaining-life) describes the life statistic used in the system.

With the exception of selected general support asset categories for which amortization accounting has been approved, Westar is currently using a depreciation system composed of the straight-line method, broad group procedure, remaining-life technique. Amortization accounting is used for general plant categories in which the unit cost of plant items is small in relation to the number of units classified in the account. Plant is retired (*i.e.*, credited to plant and charged to the reserve) as each vintage achieves an age equal to the amortization period.

Depreciation rates developed in the 2011 study for all depreciable plant categories were derived from a system composed of the straight-line method, vintage group procedure, remaining-life technique. This change in procedure from broad group to vintage group is recommended by Foster Associates to more nearly achieve the goals and objectives of depreciation accounting.

The matching and expense recognition principles of accounting provide that the cost of an asset (or group of assets) should be allocated to operations over an estimate of the economic life of the asset in proportion to the consumption of service potential. It is the opinion of Foster Associates that the objectives of depreciation accounting can be more nearly achieved using the vintage group procedure combined with the remaining-life technique.

Unlike the broad group procedure in which each vintage is estimated to have the same average service life, the vintage group procedure distinguishes average service lives among vintages and provides cost apportionment over the estimated weighted-average remaining life or average life of a rate category. It is the opinion of Foster Associates that the proposed system will remain appropriate for Westar, provided depreciation studies are conducted periodically and parameters are routinely adjusted to reflect changing operating conditions.

## PROPOSED DEPRECIATION RATES

Table 1 below provides a summary of the changes in annual rates and accruals resulting from an application of the service life and net salvage parameters recommended in the current study for Westar Energy.

Function	Accrual Rate			2011 Annualized Accrual		
	Current	Proposed	Diff.	Current	Proposed	Difference
A	B	C	D=C-B	E	F	G=F-E
Production						
Steam	3.33%	2.76%	-0.57%	\$83,935,969	\$69,523,703	(\$14,412,266)
Nuclear	2.00%	1.54%	-0.46%	28,825,166	22,295,970	(6,529,196)
Other	3.33%	3.36%	0.03%	28,642,225	28,888,802	246,577
Transmission	2.30%	2.15%	-0.15%	21,915,800	20,422,125	(1,493,675)
Distribution	2.62%	2.23%	-0.39%	45,836,282	39,062,024	(6,774,258)
General Plant	5.81%	4.37%	-1.44%	14,489,706	10,903,502	(3,586,204)
<b>Total</b>	<b>2.88%</b>	<b>2.46%</b>	<b>-0.42%</b>	<b>\$223,645,148</b>	<b>\$191,096,126</b>	<b>(\$32,549,022)</b>

**Table 1. Westar Energy**

Foster Associates is recommending primary account depreciation rates equivalent to a composite rate of 2.46 percent. Depreciation expense is currently accrued at rates that composite to 2.88 percent. The recommended change in the composite depreciation rate is, therefore, a reduction of 0.42 percentage points.

A continued application of current rates would provide annualized depreciation expense of \$223,645,148 compared with an annualized expense of \$191,096,126 using the rates developed in this study. The proposed 2011 expense reduction is \$32,549,022. The computed change in annualized accruals includes a reduction of \$21,489,798 attributable to an amortization of a \$684,395,230 reserve imbalance. The remaining portion of the change is attributable to adjustments in service life and net salvage statistics recommended in the 2011 study.

Of the 385 plant accounts included in the 2011 study, Foster Associates is recommending rate reductions for 223 accounts and rate increases for 162 accounts.

Table 2 below provides a summary of the changes in annual rates and accruals resulting from an application of the service life and net salvage parameters recommended in the current study for Westar North.

Function	Accrual Rate			2011 Annualized Accrual		
	Current	Proposed	Diff.	Current	Proposed	Difference
A	B	C	D=C-B	E	F	G=F-E
Production						
Steam	3.20%	2.64%	-0.56%	\$54,939,989	\$45,281,953	(\$9,658,036)
Nuclear						
Other	3.33%	3.36%	0.03%	28,597,043	28,855,358	258,315
Transmission	2.29%	2.18%	-0.11%	13,284,848	12,698,022	(586,826)
Distribution	2.65%	2.19%	-0.46%	25,223,401	20,850,118	(4,373,283)
General Plant	5.35%	4.27%	-1.08%	8,898,882	7,102,494	(1,796,388)
Total	3.05%	2.69%	-0.36%	\$130,944,163	\$114,787,945	(\$16,156,218)

**Table 2. Westar North**

Foster Associates is recommending primary account depreciation rates equivalent to a composite rate of 2.69 percent. Depreciation expense is currently accrued at rates that composite to 3.05 percent. The recommended change in the composite depreciation rate is, therefore, a reduction of 0.36 percentage points.

A continued application of current rates would provide annualized depreciation expense of \$130,944,163 compared with an annualized expense of \$114,787,945 using the rates developed in this study. The proposed 2011 expense reduction is \$16,156,218. The computed change in annualized accruals includes a reduction of \$13,884,771 attributable to an amortization of a \$344,235,262 reserve imbalance. The remaining portion of the change is attributable to adjustments in service life and net salvage statistics recommended in the 2011 study.

Of the 234 plant accounts included in the study, Foster Associates is recommending rate reductions for 120 accounts and rate increases for 114 accounts.

Table 3 below provides a summary of the changes in annual rates and accruals resulting from an application of the service life and net salvage parameters recommended in the current study for Westar South.

Function	Accrual Rate			2011 Annualized Accrual		
	Current	Proposed	Diff.	Current	Proposed	Difference
A	B	C	D=C-B	E	F	G=F-E
Production						
Steam	3.59%	3.00%	-0.59%	\$28,995,980	\$24,241,750	(\$4,754,230)
Nuclear	2.00%	1.54%	-0.46%	28,825,166	22,295,970	(6,529,196)
Other	2.81%	2.08%	-0.73%	45,182	33,444	(11,738)
Transmission	2.33%	2.09%	-0.24%	8,630,952	7,724,103	(906,849)
Distribution	2.59%	2.29%	-0.30%	20,612,881	18,211,906	(2,400,975)
General Plant	6.73%	4.57%	-2.16%	5,590,824	3,801,008	(1,789,816)
Total	2.65%	2.18%	-0.47%	\$92,700,985	\$76,308,181	(\$16,392,804)

**Table 3. Westar South**

Foster Associates is recommending primary account depreciation rates equivalent to a composite rate of 2.18 percent. Depreciation expense is currently accrued at rates that composite to 2.65 percent. The recommended change in the composite depreciation rate is, therefore, a reduction of 0.47 percentage points.

A continued application of current rates would provide annualized depreciation expense of \$92,700,985 compared with an annualized expense of \$76,308,181 using the rates developed in this study. The proposed 2011 expense reduction is \$16,392,804. The computed change in annualized accruals includes a reduction of \$7,605,027 attributable to an amortization of a \$340,159,968 reserve imbalance. The remaining portion of the change is attributable to adjustments in service life and net salvage statistics recommended in the 2011 study.

Of the 151 plant accounts included in the 2011 study, Foster Associates is recommending rate reductions for 103 accounts and rate increases for 48 accounts.

# COMPANY PROFILE

## GENERAL

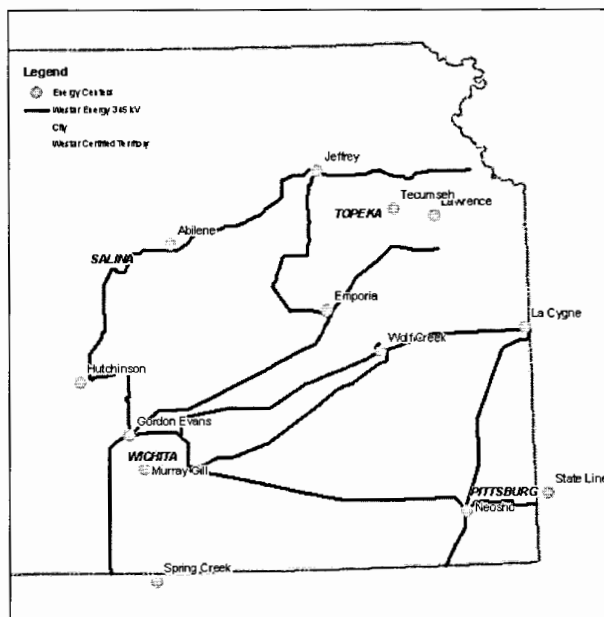
Westar Energy, Inc. is the largest electric utility in Kansas. The Company provides electric generation, transmission and distribution services to approximately 687,000 customers in 55 Kansas counties. Headquartered in Topeka, Westar Energy employs about 2,400 people.

The history of Westar Energy can be traced to 1909 when Kansas Gas and Electric Company (KGE) was organized by the American Power & Light Company to operate utilities in Wichita, Pittsburg and Frontenac. (At one time, KGE also provided natural gas to Hutchinson, Newton, Pittsburg and Wichita).

A second utility, Kansas Power and Light Company (KPL) was founded in 1924 in Tecumseh with financial backing from Illinois Power and Light Corporation. In 1983, KPL acquired The Gas Service Company and rights to serve natural gas customers in Kansas, Missouri, Nebraska and Oklahoma.

In 1992, KPL acquired all the common stock of KGE and the merged companies became Western Resources. In 1996, an agreement gave ONEOK, Inc. ownership of Western Resources' natural gas business. In return, Western Resources received approximately 45 percent ownership in ONEOK. The investment in ONEOK was sold in 2002 and 2003 as part of the Company's renewed focus on being a pure electric utility. In 2002, Western Resources' shareholders approved changing the Company's name to Westar Energy (Westar). Although the KPL, KGE and Western Resources names have been retired, a geographical distinction is maintained for operational purposes.

Westar North (previously KPL) supplies electric energy at retail to approximately 369,000 customers in central and northeastern Kansas, including the cities of Topeka, Lawrence, Manhattan, Salina and Hutchinson. Westar South (previously KGE and now a wholly owned subsidiary of Westar Energy, Inc.) supplies electric energy at retail to approximately 318,000 customers in south-central and southeastern Kansas, including the city of Wichita.





## GENERATING RESOURCES

In addition to the Wolf Creek Nuclear Generating Station, Westar Energy owns and operates five natural-gas plants, three gas-oil plants, one combination gas and coal fired plant, three coal-fired plants, and two wind farms. A description and accredited capacity ownership of fourteen of these resources (excluding Neosho) is summarized below.

Name	Location	Unit No.	Year Installed	Principal Fuel	Unit Capacity (MW) By Owner		
					Westar Energy	KGE	Total Company
Abilene Energy Center: Combustion Turbine	Abilene, Kansas	1	1973	Gas	68	—	68
Central Plains Wind Farm	Wichita County, Kansas	(a)	2009	Wind	3	—	3
Emporia Energy Center: Combustion Turbine	Emporia, Kansas	1	2008	Gas	45	—	45
		2	2008	Gas	45	—	45
		3	2008	Gas	47	—	47
		4	2008	Gas	46	—	46
		5	2008	Gas	161	—	161
		6	2009	Gas	159	—	159
		7	2009	Gas	160	—	160
Flat Ridge Wind Farm	Barber County, Kansas	(a)	2009	Wind	1	—	1
Gordon Evans Energy Center: Steam Turbines	Colwich, Kansas	1	1961	Gas-Oil	—	155	155
		2	1967	Gas-Oil	—	384	384
Combustion Turbines		1	2000	Gas	73	—	73
		2	2000	Gas	71	—	71
		3	2001	Gas	150	—	150
Hutchinson Energy Center: Steam Turbine	Hutchinson, Kansas	4	1965	Gas-Oil	167	—	167
Combustion Turbines		1	1974	Gas	56	—	56
		2	1974	Gas	56	—	56
		3	1974	Gas	56	—	56
		4	1975	Diesel	62	—	62
Jeffrey Energy Center (92%): Steam Turbines	St. Marys, Kansas	1 (b)	1978	Coal	521	145	666
		2 (b)	1980	Coal	522	145	667
		3 (b)	1983	Coal	516	143	659
La Cygne Station (50%): Steam Turbines	La Cygne, Kansas	1 (b)	1973	Coal	—	368	368
		2 (c)	1977	Coal	—	341	341
Lawrence Energy Center: Steam Turbines	Lawrence, Kansas	3	1954	Coal	51	—	51
		4	1960	Coal	109	—	109
		5	1971	Coal	371	—	371
Murray Gill Energy Center: Steam Turbines	Wichita, Kansas	1	1952	Gas	—	40	40
		2	1954	Gas-Oil	—	56	56
		3	1956	Gas-Oil	—	102	102
		4	1959	Gas-Oil	—	95	95

Name	Location	Unit No	Year Installed	Principal Fuel	Unit Capacity (MW) By Owner		
					Westar Energy	KGE	Total Company
Spring Creek Energy Center:	Edmond, Oklahoma						
Combustion Turbines		1 (d)	2001	Gas	72	—	72
		2 (d)	2001	Gas	70	—	70
		3 (d)	2001	Gas	68	—	68
		4 (d)	2001	Gas	69	—	69
State Line (40%):	Joplin, Missouri						
Combined Cycle		1 (b)	2001	Gas	64	—	64
		2 (b)	2001	Gas	65	—	65
		3 (b)	2001	Gas	72	—	72
Tecumseh Energy Center:	Tecumseh, Kansas						
Steam Turbines		7	1957	Coal	73	—	73
		8	1962	Coal	132	—	132
Combustion Turbines		1	1972	Gas	18	—	18
		2	1972	Gas	19	—	19
Wolf Creek (47%):	Burlington, Kansas						
Nuclear		1 (b)	1985	Uranium	—	544	544
<b>Total</b>					<b>4,238</b>	<b>2,518</b>	<b>6,756</b>

- (a) Westar Energy owns Central Plains Wind Farm, which has an installed design capacity of 99 MW. Westar Energy owns 50% and purchases the other 50% of the generation from Flat Ridge Wind Farm pursuant to a purchase power agreement with BP Alternative Energy
- (b) Westar Energy jointly owns State Line (40%) while KGE jointly owns La Cygne unit 1 generating unit (50%) and Wolf Creek (47%). Westar jointly owns and leases JEC (92%). The leased portion of JEC is consolidated as a "Variable Interest Entity."
- (c) In 1987, KGE entered into a sale-leaseback transaction involving its 50% interest in the La Cygne unit 2 generating unit. The leasing entity is consolidated as a "Variable Interest Entity."
- (d) Westar Energy acquired Spring Creek Energy Center in 2006.

## TRANSMISSION AND DISTRIBUTION FACILITIES

Westar owns and has in service approximately 6,300 miles of transmission lines, approximately 23,800 miles of overhead distribution lines and approximately 4,300 miles of underground distribution lines.

# STUDY PROCEDURE

## INTRODUCTION

The purpose of a depreciation study is to analyze the mortality characteristics, net salvage rates and adequacy of depreciation accruals and recorded depreciation reserves for each rate category. This study provides the foundation and documentation for recommended changes in the depreciation rates used by Westar for its steam, nuclear, other production, transmission, distribution and general plant categories. The proposed rates are subject to approval by the Kansas Corporation Commission.

## SCOPE

The steps involved in conducting a depreciation study can be grouped into five major tasks:

- Data Collection;
- Life Analysis and Estimation;
- Net Salvage Analysis;
- Depreciation Reserve Analysis; and
- Development of Accrual Rates.

The scope of the 2011 study included a consideration of each of these tasks as described below.

## DATA COLLECTION

The minimum database required to conduct a statistical life study consists of a history of vintage year additions and unaged activity-year retirements, transfers and adjustments. These data must be appropriately adjusted for transfers, sales and other plant activity that would otherwise bias the measured service life of normal retirements. The age distribution of surviving plant for unaged data can be estimated by distributing plant in service at the beginning of the study year to prior vintages in proportion to the theoretical amount surviving from a projection or survivor curve identified in the life study. The statistical methods of life analysis used to examine unaged plant data are known as *semi-actuarial techniques*.

A far more extensive database is required to apply statistical methods of life analysis known as *actuarial techniques*. Plant data used in an actuarial life study most often include age distributions of surviving plant at the beginning of a study year and the vintage year, activity year, and dollar amounts associated with normal retirements, reimbursed retirements, sales, abnormal retirements, transfers, corrections, and extraordinary adjustments over a series of prior activity years. An actuarial database may include age distributions of surviving plant at the beginning of the earliest activity year, rather than at the beginning of the study year. Plant additions, however, must be included in a database containing an opening age distribu-

tion to derive aged survivors at the beginning of the study year. All activity year transactions with vintage year identification are coded and stored in a database. These data are processed by a computer program and transaction summary reports are created in a format reconcilable to official plant records. The availability of such detailed information is dependent upon an accounting system that supports aged continuing property records (CPR).

Plant accounting records are maintained by Westar in an asset management system developed by PowerPlan<sup>®</sup>. The system (named PowerPlant) was installed by Westar in 2008 and populated with age distributions of surviving plant at December 31, 2007. The PowerPlant system provides aged transactions for all post-2007 plant activity.

Pre-2008 plant transactions were obtained from two sources. Transactions over the period 2004-2007 were obtained from a legacy asset management system (Walker) used by Westar prior to adopting PowerPlant. With the exception of steam production accounts, transactions prior to 2004 were obtained from the database used in a 2004 depreciation study conducted for Westar.<sup>4</sup> These two sources, however, did not provide actual ageing for all plant accounts. Pre-1993 vintages for thirty (30) Westar South transmission, distribution and general plant accounts had been aggregated into the 1993 vintage. Responding to a recommendation by Foster Associates, Westar re-vintaged the 1993 aggregated vintages to obtain age distributions of surviving plant at December 31, 2010 from which future retirements will be removed. The age distributions developed by Westar were provided to Foster Associates and used in the computation of recommended depreciation rates for these thirty Westar South plant accounts. Service life statistics for these accounts, however, were estimated from an analysis of corresponding Westar North accounts.

An additional limitation of data retrieved from the 2004 study was imposed by the aggregation of sub-accounts into primary accounts and a lack of unit identification for production plant accounts. Post-1994 transactions were therefore used in the statistical analysis of these categories.

Accounting transactions assembled from the two data sources were assigned transaction codes describing the nature of the accounting activity. Transaction codes for plant additions, for example, were used to distinguish normal additions from acquisitions, purchases, reimbursements and adjustments. Similar transaction codes were used to distinguish normal retirements from sales, reimbursements, abnormal retirements and adjustments. Transaction codes were also assigned to transfers, capital leases, gross salvage, cost of removal and other ac-

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<sup>4</sup> The database contained activity over the period 1990-2003 for Westar North and over the period 1983-2003 for Westar South.

counting activity that should be considered in a depreciation study.

The accuracy and completeness of the database assembled for Westar North was assessed for activity years 2004–2010 for production plant accounts and 1990–2010 for all other accounts. The database for Westar South was reconciled for activity years 2004–2010 for all production plant accounts and accounts affected by subaccount limitations in the 2004 study, and for activity years 1994 through 2010 for other Westar South accounts. The reconciliation was performed by comparing the beginning plant balance, additions, retirements, transfers and adjustments, and the ending plant balance derived for each activity year to the official plant records of the Company. Age distributions of surviving plant at December 31, 2010 were reconciled to the CPR.

At the request of Foster Associates, Westar reconstructed the net salvage database used in the 2004 study starting in 1990 for Westar North and 1984 for Westar South to identify sales proceeds and third-party reimbursements. The reconstructed database was used in this study to derive appropriate net salvage rates. Realized net salvage was blended with future net salvage estimates to derive average net salvage rates used in the computation of theoretical reserves.

### **LIFE ANALYSIS AND ESTIMATION**

Life analysis and life estimation are terms used to describe a two-step procedure for estimating the mortality characteristics of a plant category. The first step (*i.e.*, life analysis) is largely mechanical and primarily concerned with history. Statistical techniques are used in this step to obtain a mathematical description of the forces of retirement acting upon a plant category and an estimate of the *projection life* of the account. The mathematical expressions used to describe these life characteristics are known as *survival functions* or *survivor curves*.

The second step (*i.e.*, life estimation) is concerned with predicting the expected remaining life of property units still exposed to forces of retirement. It is a process of blending the results of a life analysis with informed judgment (including expectations about the future) to obtain an appropriate projection life and curve descriptive of the parent population from which a plant account is viewed as a random sample. The amount of weight given to a life analysis will depend upon the extent to which past retirement experience is considered descriptive of the future.

The analytical methods used in a life analysis are broadly classified as actuarial and semi-actuarial techniques. Actuarial techniques can be applied to plant accounting records that reveal the age of a plant asset at the time of its retirement from service. Stated differently, each property unit must be identifiable by date of installation and age at retirement. Semi-actuarial techniques can be used to derive service life and dispersion estimates when age identification of retirements is not

maintained or readily available. Age identification of retirements was available for all plant accounts included in the 2011 depreciation study.

An actuarial life analysis program designed and developed by Foster Associates was used in this study. The first step in an actuarial analysis involves a systematic treatment of the available data for the purpose of constructing an observed life table. A complete life table contains the life history of a group of property units installed during the same accounting period and various probability relationships derived from the data. A life table is arranged by age-intervals (usually defined as one year) and shows the number of units (or dollars) entering and leaving each age-interval and probability relationships associated with this activity. A life table minimally shows the age of each survivor and the age of each retirement from a group of units installed in a given accounting year.

A life table can be constructed in any one of at least five methods. The annual-rate or retirement-rate method was used in this study. The mechanics of the annual-rate method require the calculation of a series of ratios obtained by dividing the number of units (or dollars) surviving at the beginning of an age interval into the number of units (or dollars) retired during the same interval. This so-called "retirement ratio" (or set of ratios) is an estimator of the hazard rate or conditional probability of retirement during an age interval. The cumulative proportion surviving is obtained by multiplying the retirement ratio for each age interval by the proportion of the original group surviving at the beginning of that age interval and subtracting this product from the proportion surviving at the beginning of the same interval. The annual-rate method is applied to multiple groups or vintages by combining the retirements and/or survivors of like ages for each vintage included in the analysis.

The second step in an actuarial analysis involves graduating or smoothing the observed life table and fitting the smoothed series to a family of survival functions. The functions used in this study are the Iowa-type curves which are mathematically described in terms of the Pearson frequency curve family. The observed life table was smoothed by a weighted least-squares procedure in which first, second and third degree orthogonal polynomials were fitted to the observed retirement ratios. The resulting function can be expressed as a survivorship function which is numerically integrated to obtain an estimate of the projection life. The smoothed survivorship function is then fitted by a weighted least-squares procedure to the Iowa-curve family to obtain a mathematical description or classification of the dispersion characteristics of the data.

The set of computer programs used in this analysis provides multiple rolling-band, shrinking-band and progressive-band analyses of an account. Observation bands are defined in terms of a "retirement era" that restricts the analysis to the retirement activity of all vintages represented by survivors at the beginning of a se-

lected era. In a rolling-band analysis, a year of retirement experience is added to each successive retirement band and the earliest year from the preceding band is dropped. A shrinking-band analysis begins with the total retirement experience available and the earliest year from the preceding band is dropped for each successive band. A progressive-band analysis adds a year of retirement activity to a previous band without dropping earlier years from the analysis. Rolling, shrinking and progressive band analyses are used to detect the emergence of trends in the behavior of the dispersion and projection life.

Options available in the Foster Associates actuarial life analysis program include: the width and location of both placement and observation bands; the interval of years included in a selected band analysis; the estimator of the hazard rate (actuarial, conditional proportion retired, or maximum likelihood); the elements to include on the diagonal of a weight matrix (exposures, inverse of age, inverse of variance, or unweighted); and the age at which an observed life table is truncated. The program also provides tabular and graphics output as an aid in the analysis.

While actuarial and semi-actuarial statistical methods are well suited to an analysis of plant categories containing a large number of homogeneous units (*e.g.*, meters and services), the concept of retirement dispersion is applied differently to plant categories composed of major items of plant that will most likely be retired as a single unit. Plant retirements from an integrated system prior to the retirement of the entire facility are more properly viewed as interim retirements that will be replaced in order to maintain the integrity of the system. Additionally, plant facilities may be added to the existing system (*i.e.*, interim additions) in order to expand or enhance its productive capacity without extending the service life of the existing system. A proper depreciation rate can be developed for an integrated system using a life-span method. All plant accounts classified in Steam, Nuclear and Other Production were identified by unit and treated as life-span categories in the 2011 study.

### **NET SALVAGE ANALYSIS**

Depreciation rates designed to achieve the goals and objectives of depreciation accounting will include a parameter for future net salvage and a variable for average net salvage reflecting both realized and future net salvage rates.

Estimates of net salvage rates applicable to future retirements are most often derived from an analysis of gross salvage and cost of removal realized in the past. An analysis of past experience (including an examination of trends over time) provides a reasonable basis for estimating future salvage and cost of removal. However, consideration should also be given to events that may cause deviations from net salvage realized in the past. Among the factors that should be considered are: the age of plant retirements; the portion of retirements likely to be reused;

changes in the method of removing plant; the type of plant to be retired in the future; inflation expectations; the shape of the projection life curve; and economic conditions that may warrant greater or lesser weight to be given to net salvage rates observed in the past.

Special consideration should also be given to the treatment of insurance proceeds and other forms of third-party reimbursements credited to the depreciation reserve. A properly conducted net salvage study will exclude such activity from the estimate of future parameters and include the activity in the computation of realized and average net salvage rates.

A five-year moving average analysis of the ratio of realized salvage and removal expense to the associated retirements was used in the 2011 study for transmission, distribution and general plant categories to: a) estimate a realized net salvage rate; b) detect the emergence of historical trends; and c) establish a basis for estimating a future net salvage rate. Cost of removal and salvage opinions obtained from Company personnel were blended with judgment and historical net salvage indications in developing estimates of the future.

An independent contractor was retained by Westar to develop cost estimates for the demolition and abatement of generating units scheduled for retirement in the near future. Costs estimated for dismantling these units were used in the current depreciation study to formulate average and future net salvage rates. Terminal net salvage was excluded for all other generating units. Statement G provides a computation of terminal dismantlement costs used in Statement F to derive future net salvage rates for steam and other production facilities. The distinction between average and future net salvage rates is shown in Statement E.

Average net salvage rates for an account or plant function are derived from a direct dollar weighting of a) historical retirements with historical (or realized) net salvage rates and b) future retirements (*i.e.*, surviving plant) with the estimated future net salvage rate. Average net salvage rates will change, therefore, as additional years of retirement and net salvage activity become available and as subsequent plant additions alter the weighting of future net salvage estimates. The computation of estimated average net salvage rates is shown in Statement E.

### **DEPRECIATION RESERVE ANALYSIS**

The purpose of a depreciation reserve analysis is to compare the current level of recorded reserves with the level required to achieve the goals or objectives of depreciation accounting if the amount and timing of future retirements and net salvage are realized as predicted. The difference between a required (or theoretical) depreciation reserve and a recorded reserve provides a measurement of the expected excess or shortfall that will remain in the depreciation reserve if corrective



action is not taken to eliminate the reserve imbalance.

Unlike a recorded reserve which represents the net amount of depreciation expense charged to previous periods of operations, a theoretical reserve is a measure of the implied reserve requirement at the beginning of a study year if the timing of future retirements and net salvage is in exact conformance with a survivor curve chosen to predict the probable life of property still exposed to the forces of retirement. Stated differently, a theoretical depreciation reserve is the difference between the recorded cost of plant presently in service and the sum of depreciation expense and net salvage that will be charged in the future if retirements are distributed over time according to a specified retirement frequency distribution.

The survivor curve used in the calculation of a theoretical depreciation reserve is intended to describe forces of retirement that will be operative in the future. However, retirements caused by forces such as accidents, physical deterioration and changing technology seldom, if ever, remain stable over time. It is unlikely, therefore, that a probability or retirement frequency distribution can be identified that will accurately describe the age of plant retirements over the complete life cycle of a vintage. It is for this reason that depreciation rates should be reviewed periodically and adjusted for observed or expected changes in the parameters chosen to describe the underlying forces of mortality.

Although reserve records are commonly maintained by various account classifications, the sum of all reserves is the most important measure of the status of a company's depreciation practices. If statistical life studies have not been conducted or retirement dispersion has been ignored in setting depreciation rates, it is likely that some accounts will be over-depreciated and other accounts will be under-depreciated relative to a calculated theoretical reserve. Differences between a theoretical reserve and a recorded reserve also will arise as a normal occurrence when service lives, dispersion patterns and net salvage estimates are adjusted in the course of depreciation reviews. It is appropriate, therefore, and consistent with group depreciation theory to periodically redistribute or rebalance recorded reserves among the various primary accounts based upon the most recent estimates of retirement dispersion and net salvage rates.

It is the opinion of Foster Associates that a redistribution of recorded reserves is appropriate for Westar. Offsetting reserve imbalances (attributable to both the passage of time and parameter adjustments recommended in the current study) should be realigned among primary accounts to reduce offsetting imbalances and increase depreciation rate stability.

A redistribution of the recorded reserve for depreciable plant was achieved by multiplying the calculated reserve for each primary account within a function (or plant location) by the ratio of the function (or location) total recorded reserves (net

of amortizable accounts) to the function (or location) total calculated reserve. The sum of the redistributed reserves within a function (or location) is, therefore, equal to the function (or location) total recorded depreciation reserve before the redistribution. Depreciation reserves for amortizable categories were redistributed by setting the recorded reserves for the proposed amortization accounts equal to the theoretical reserves derived from the proposed amortization periods and distributing the residual imbalances to the remaining depreciable accounts within the appropriate function.

Statement C provides a comparison of recorded, computed and redistributed reserves at December 31, 2010. The recorded reserve for Westar Energy was \$3,171,005,808 or 40.8 percent of the depreciable plant investment. The corresponding computed reserve is \$2,486,610,517 or 32.0 percent of the depreciable plant investment. A proportionate amount of the measured reserve imbalance of \$684,395,230 will be amortized over the composite weighted-average remaining life of each rate category using the remaining life depreciation rates proposed in this study.

The recorded reserve for Westar North was \$1,535,201,015 or 35.9 percent of the depreciable plant investment. The corresponding computed reserve is \$1,190,965,753 or 27.9 percent of the depreciable plant investment. A proportionate amount of the measured reserve imbalance of \$344,235,262 will be amortized over the composite weighted-average remaining life of each rate category using the remaining life depreciation rates proposed in this study.

The recorded reserve for Westar South was \$1,635,804,793 or 46.7 percent of the depreciable plant investment. The corresponding computed reserve is \$1,295,644,824 or 37.0 percent of the depreciable plant investment. A proportionate amount of the measured reserve imbalance of \$340,159,968 will be amortized over the composite weighted-average remaining life of each rate category using the remaining life depreciation rates proposed in this study.

Statement D provides an estimate of the investment and net salvage components of the rebalanced reserves.

#### **DEVELOPMENT OF ACCRUAL RATES**

The goal or objective of depreciation accounting is cost allocation over the economic life of an asset in proportion to the consumption of service potential. Ideally, the cost of an asset—which represents the cost of obtaining a bundle of service units—should be allocated to future periods of operation in proportion to the amount of service potential expended during an accounting interval. The service potential of an asset is the present value of future net revenue (*i.e.*, revenue less expenses exclusive of depreciation and other non-cash expenses) or cash inflows

attributable to the use of that asset alone.

Cost allocation in proportion to the consumption of service potential is often approximated by the use of depreciation methods employing time rather than net revenue as the apportionment base. Examples of time-based methods include sinking-fund, straight-line, declining balance, and sum-of-the-years' digits. The advantage of using a time-based method is that it does not require an estimate of the remaining amount of service capacity an asset will provide or the amount of capacity actually consumed during an accounting interval. Using a time-based allocation method, however, does not alter the goal of depreciation accounting. If it is predictable that the net revenue pattern of an asset will either decrease or increase over time, then an accelerated or decelerated time-based method should be used to approximate the rate at which service potential is actually consumed.

The time period over which the cost of an asset will be allocated to operations is determined by the combination of a procedure and a technique. A depreciation procedure describes the level of grouping or sub-grouping of assets within a plant category. The broad group, vintage group, equal-life group, and item (or unit) are a few of the more widely used procedures. A depreciation technique describes the life statistic used in a depreciation system. Whole life and remaining life (or expectancy) are the most common techniques.

Depreciation rates recommended in the 2011 study were developed using a system composed of the straight-line method, vintage group procedure, remaining-life technique. This formulation of the accrual rate is equivalent to a straight-line method, vintage group procedure, whole-life technique with amortization of reserve imbalances over the estimated remaining life of each rate category. It is the opinion of Foster Associates that this system will remain appropriate for Westar, provided depreciation studies are conducted periodically and parameters are routinely adjusted to reflect changing operating conditions. Although the emergence of economic factors such as restructuring and performance based regulation may ultimately encourage abandonment of the straight-line method, no attempt was made in the current study to address this concern.

It is also the opinion of Foster Associates that amortization accounting currently approved for selected general support asset accounts is consistent with the goals and objectives of depreciation accounting and remains appropriate these plant categories.

The treatment of amortization accounts in the current study was designed to produce annualized accruals equivalent to applying a rate equal to the reciprocal of an amortization period to plant balances after retirements have been recorded. Applying a rate equal to the reciprocal of the amortization period to plant balances prior to posting retirements would overstate the annualized amortization expense.

Accrual rates contained in Statement A have been applied to plant balances containing vintages that will be retired upon approval of the requested amortization periods. Accrual rates contained in Statement A should be applied to current plant balances. Accrual rates equal to the reciprocal of the amortization period should be applied to these categories after plant balances have been reduced by all vintages that have achieved an age equal to the amortization period.

# STATEMENTS

## INTRODUCTION

This section provides a comparative summary of depreciation rates, annual depreciation accruals, recorded and computed depreciation reserves, and current and proposed service life and net salvage parameters recommended for a) steam and other production assets; b) nuclear assets; and c) electric transmission, distribution and general plant categories. The content of these statements is briefly described below.

- Statement A provides a comparative summary of current and proposed annual depreciation rates using the vintage group procedure, remaining-life technique.
- Statement B provides a comparison of current and proposed annualized 2011 depreciation accruals based upon the depreciation rates contained in Statement A.
- Statement C provides a comparison of recorded, computed and redistributed reserves for each rate category at December 31, 2010.
- Statement D provides a summary of the investment and net salvage components of rebalanced reserves.
- Statement E provides a summary of the components used to obtain weighted average net salvage rates.
- Statement F provides a computation of estimated future net salvage rates for steam and other production facilities.
- Statement G contains the computation of terminal dismantlement costs for selected steam and other production facilities.
- Statement H provides a comparative summary of current and proposed parameters and statistics including projection life, projection curve, average service life, average remaining life, and average and future net salvage rates.

Current depreciation accruals shown on Statement B are the product of the plant investment (Column B) and current depreciation rates shown on Statement A. These are the effective rates used by the Westar for the mix of investments recorded on December 31, 2010. Similarly, proposed depreciation accruals shown on Statements B are the product of the plant investment and proposed depreciation rates shown on Statement A. Proposed remaining life accrual rates (Statement A) are given by:

$$\text{Accrual Rate} = \frac{1.0 - \text{Reserve Ratio} - \text{Future Net Salvage Rate}}{\text{Remaining Life}}$$

This formulation of a remaining-life accrual rate is equivalent to

$$\text{Accrual Rate} = \frac{1.0 - \text{Average Net Salvage}}{\text{Average Life}} + \frac{\text{Computed Reserve} - \text{Recorded Reserve}}{\text{Remaining Life}}$$

where Average Net Salvage, Computed Reserve and Recorded Reserve are expressed in percent.

*Statements A through H*

**WESTAR ENERGY, INC.**

Statement A

Component Accrual Rates

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	Current (at 12/31/2010)			Proposed (at 12/31/2010)		
	Investment B	Net Salvage C	Total D=B+C	Investment E	Net Salvage F	Total G=E+F
<b>STEAM PRODUCTION</b>						
311.00 Structures and Improvements	1.65%	0.35%	2.00%	2.08%	0.07%	2.15%
312.00 Boiler Plant Equipment	2.41%	0.61%	3.02%	2.45%	0.11%	2.56%
312.10 Boiler Plant Equipment (AQC)	1.90%	1.79%	3.69%	2.82%	0.09%	2.91%
312.20 Boiler Plant Equipment - Train Cars	4.13%		4.13%	3.37%		3.37%
314.00 Turbogenerator Units	3.72%	0.62%	4.34%	2.75%	0.19%	2.94%
315.00 Accessory Electric Equipment	3.10%	0.21%	3.31%	3.23%	0.34%	3.57%
316.00 Miscellaneous Power Plant Equipment	3.24%	0.20%	3.44%	2.99%	0.08%	3.07%
<b>Total Steam Production Plant</b>	<b>2.47%</b>	<b>0.86%</b>	<b>3.33%</b>	<b>2.63%</b>	<b>0.13%</b>	<b>2.76%</b>
<b>NUCLEAR PRODUCTION</b>						
321.00 Structures and Improvements	1.49%	0.13%	1.62%	1.39%	0.01%	1.40%
322.00 Reactor Plant Equipment	1.68%	0.29%	1.97%	1.53%	0.02%	1.55%
323.00 Turbogenerator Units	1.86%	0.51%	2.37%	1.74%	0.02%	1.76%
324.00 Accessory Electric Equipment	2.09%		2.09%	1.47%	0.01%	1.48%
325.00 Miscellaneous Power Plant Equipment	3.06%		3.06%	1.80%	0.01%	1.81%
352.00 Structures and Improvements	1.84%	0.84%	2.68%	1.28%	0.06%	1.34%
353.00 Station Equipment	1.41%	0.13%	1.54%	1.41%	0.07%	1.48%
355.00 Poles and Fixtures	1.92%	1.27%	3.19%	1.73%	0.38%	2.11%
356.00 Overhead Conductors and Devices	1.67%	0.38%	2.05%	2.18%	0.29%	2.47%
391.00 Office Furniture and Equipment	6.35%		6.35%			← 25 Year Amortization → 3.32%
397.00 Communication Equipment	7.75%		7.75%			← 15 Year Amortization →
<b>Total Nuclear Production Plant</b>	<b>1.77%</b>	<b>0.23%</b>	<b>2.00%</b>	<b>1.53%</b>	<b>0.01%</b>	<b>1.54%</b>
<b>OTHER PRODUCTION</b>						
341.00 Structures and Improvements	3.08%		3.08%	3.28%	0.01%	3.29%
342.00 Fuel Holders, Products and Accessories	2.28%		2.28%	3.06%	-0.47%	2.59%
344.00 Generators and Devices	3.41%		3.41%	3.37%		3.37%
345.00 Accessory Electric Equipment	3.19%		3.19%	3.46%	-0.01%	3.45%
346.00 Miscellaneous Power Plant Equipment	2.45%		2.45%	3.24%	0.08%	3.32%
<b>Total Other Production Plant</b>	<b>3.33%</b>		<b>3.33%</b>	<b>3.35%</b>	<b>0.01%</b>	<b>3.36%</b>
<b>TRANSMISSION PLANT</b>						
352.00 Structures and Improvements	1.84%	0.84%	2.68%	1.51%	0.22%	1.73%
352.50 Structures and Improvements - 34.5 kV	1.84%	0.84%	2.68%	1.50%	0.23%	1.73%
353.00 Station Equipment	1.41%	0.13%	1.54%	1.48%	0.20%	1.68%
353.50 Station Equipment - 34.5 kV	1.41%	0.13%	1.54%	1.49%	0.20%	1.69%
354.00 Towers and Fixtures	1.95%	1.56%	3.51%	1.26%	0.40%	1.66%
354.50 Towers and Fixtures - 34.5 kV	1.95%	1.56%	3.51%	1.54%	0.46%	2.00%
355.00 Poles and Fixtures	1.92%	1.27%	3.19%	1.74%	0.83%	2.57%
355.50 Poles and Fixtures - 34.5 kV	1.92%	1.27%	3.19%	1.78%	1.01%	2.79%
356.00 OH Conductors and Devices	1.67%	0.38%	2.05%	1.56%	0.75%	2.31%
356.50 OH Conductors and Devices - 34.5 kV	1.67%	0.38%	2.05%	1.60%	0.89%	2.49%
357.00 Underground Conduit	1.50%		1.50%	1.58%		1.58%
357.50 Underground Conduit - 34.5 kV	1.50%		1.50%	1.65%		1.65%
358.00 UG Conductors and Devices	2.10%		2.10%	1.82%		1.82%
358.50 UG Conductors and Devices - 34.5 kV	2.10%		2.10%	2.20%	0.01%	2.21%
359.00 Roads and Trails	1.56%		1.56%	0.80%		0.80%
<b>Total Transmission Plant</b>	<b>1.67%</b>	<b>0.63%</b>	<b>2.30%</b>	<b>1.59%</b>	<b>0.56%</b>	<b>2.15%</b>
<b>DISTRIBUTION PLANT</b>						
361.00 Structures and Improvements	1.73%	0.29%	2.02%	1.65%	0.34%	1.99%
362.00 Station Equipment	1.68%	0.40%	2.08%	1.50%	0.21%	1.71%
364.00 Poles, Towers and Fixtures	2.17%	1.06%	3.23%	1.80%	0.52%	2.32%
365.00 Overhead Conductors and Devices	2.04%	1.29%	3.33%	1.53%	0.62%	2.15%



**WESTAR ENERGY, INC.**

Statement A

Component Accrual Rates

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	Current (at 12/31/2010)			Proposed (at 12/31/2010)		
	Investment B	Net Salvage C	Total D=B+C	Investment E	Net Salvage F	Total G=E+F
366.10 Underground Conduit - Network	1.66%	0.43%	2.09%	1.36%	0.68%	2.04%
366.20 Underground Conduit	1.62%	0.47%	2.09%	1.55%	0.78%	2.33%
367.10 UG Conductors and Devices - Network	1.92%	0.80%	2.72%	1.79%	0.52%	2.31%
367.20 UG Conductors and Devices	1.93%	0.79%	2.72%	1.88%	0.53%	2.41%
368.00 Line Transformers - Overhead	1.59%	0.50%	2.09%	1.86%	0.16%	2.02%
368.10 Line Transformers - Underground	1.63%	0.46%	2.09%	1.82%		1.82%
368.20 Line Capacitors	1.58%	0.51%	2.09%	1.78%	0.18%	1.96%
369.10 Services - Overhead	0.62%	0.81%	1.43%	1.64%	0.37%	2.01%
369.20 Services - Network	0.47%	0.96%	1.43%	1.57%	0.40%	1.97%
369.30 Services - Underground	0.59%	0.84%	1.43%	1.82%	0.46%	2.28%
370.00 Meters	2.13%		2.13%	2.48%	0.11%	2.59%
372.00 Leased Prop. on Customers' Premises	4.86%		4.86%	3.45%	1.34%	4.79%
373.00 Street Lighting and Signal Systems	3.46%	0.85%	4.31%	2.94%	0.78%	3.72%
<b>Total Distribution Plant</b>	<b>1.87%</b>	<b>0.75%</b>	<b>2.62%</b>	<b>1.82%</b>	<b>0.41%</b>	<b>2.23%</b>
<b>GENERAL PLANT</b>						
<b>Depreciable</b>						
390.10 Structures and Improvements	3.51%	0.25%	3.76%	1.80%	-0.01%	1.79%
392.00 Transportation Equipment	6.10%		6.10%	4.92%		4.92%
396.00 Power Operated Equipment	1.20%		1.20%	2.31%	-0.16%	2.15%
<b>Total Depreciable</b>	<b>3.56%</b>	<b>0.22%</b>	<b>3.78%</b>	<b>2.01%</b>	<b>-0.01%</b>	<b>2.00%</b>
<b>Amortizable</b>						
391.00 Office Furniture and Equipment	← 25 Year Amortization →		5.73%	← 25 Year Amortization →		4.00%
391.10 Computers and Other Electronic Equip.	← 5 Year Amortization →		10.01%	← 5 Year Amortization →		7.66%
393.00 Stores Equipment	← 25 Year Amortization →		5.75%	← 25 Year Amortization →		4.00%
394.00 Tools, Shop and Garage Equipment	← 25 Year Amortization →		4.70%	← 25 Year Amortization →		3.95%
395.00 Laboratory Equipment	← 25 Year Amortization →		7.39%	← 25 Year Amortization →		4.00%
397.00 Communication Equipment	← 15 Year Amortization →		6.33%	← 15 Year Amortization →		5.52%
398.00 Miscellaneous Equipment	← 15 Year Amortization →		2.62%	← 15 Year Amortization →		3.94%
<b>Total Amortizable</b>			<b>6.94%</b>			<b>5.69%</b>
<b>Total General Plant</b>	<b>5.73%</b>	<b>0.08%</b>	<b>5.81%</b>	<b>4.37%</b>		<b>4.37%</b>
<b>TOTAL WESTAR ENERGY</b>	<b>2.31%</b>	<b>0.57%</b>	<b>2.88%</b>	<b>2.25%</b>	<b>0.21%</b>	<b>2.46%</b>

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	12/31/10	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference I=H-E
	Investment B	Investment C	Net Salvage D	Total E=C+D	Investment F	Net Salvage G	Total H=F+G	
<b>STEAM PRODUCTION</b>								
311.00 Structures and Improvements	\$ 341,024,078	\$ 5,615,112	\$ 1,191,254	\$ 6,806,366	\$ 6,939,198	\$ 382,239	\$ 7,321,437	\$ 515,071
312.00 Boiler Plant Equipment	811,044,126	19,577,984	4,924,763	24,502,747	19,780,595	995,073	20,775,668	(3,727,079)
312.10 Boiler Plant Equipment (AQC)	694,369,924	13,186,114	12,436,444	25,622,558	19,712,983	496,347	20,209,330	(5,413,228)
312.20 Boiler Plant Equipment - Train Cars	18,572,433	766,519		766,519	624,488	1,283	625,771	(140,748)
314.00 Turbogenerator Units	427,515,388	15,902,105	2,630,056	18,532,161	11,737,699	845,809	12,583,508	(5,948,653)
315.00 Accessory Electric Equipment	186,337,055	5,784,786	394,564	6,179,350	6,008,380	636,028	6,644,408	465,058
316.00 Miscellaneous Power Plant Equipment	44,424,716	1,438,458	87,810	1,526,268	1,311,067	52,514	1,363,581	(162,687)
<b>Total Steam Production Plant</b>	<b>\$ 2,523,287,720</b>	<b>\$ 62,271,078</b>	<b>\$ 21,664,891</b>	<b>\$ 83,935,969</b>	<b>\$ 66,114,410</b>	<b>\$ 3,409,293</b>	<b>\$ 69,523,703</b>	<b>\$ (14,412,266)</b>
<b>NUCLEAR PRODUCTION</b>								
321.00 Structures and Improvements	\$ 402,040,582	\$ 5,990,405	\$ 522,653	\$ 6,513,058	\$ 5,588,364	\$ 40,204	\$ 5,628,568	\$ (884,490)
322.00 Reactor Plant Equipment	652,902,476	10,968,762	1,893,417	12,862,179	9,989,408	130,580	10,119,988	(2,742,191)
323.00 Turbogenerator Units	170,053,136	3,162,988	867,271	4,030,259	2,958,925	34,011	2,992,936	(1,037,323)
324.00 Accessory Electric Equipment	125,899,161	2,631,292		2,631,292	1,850,718	12,590	1,863,308	(767,984)
325.00 Miscellaneous Power Plant Equipment	76,729,299	2,347,917		2,347,917	1,381,127	7,673	1,388,800	(959,117)
352.00 Structures and Improvements	290,130	5,338	2,437	7,775	3,714	174	3,888	(3,887)
353.00 Station Equipment	11,906,252	167,878	15,478	183,356	167,878	8,334	176,212	(7,144)
355.00 Poles and Fixtures	69,831	1,341	887	2,228	1,208	265	1,473	(755)
356.00 Overhead Conductors and Devices	78,908	1,318	300	1,618	1,720	229	1,949	331
391.00 Office Furniture and Equipment	3,574,475	226,979		226,979	118,848		118,848	(108,131)
397.00 Communication Equipment	238,772	18,505		18,505				(18,505)
<b>Total Nuclear Production Plant</b>	<b>\$ 1,443,783,022</b>	<b>\$ 25,522,723</b>	<b>\$ 3,302,443</b>	<b>\$ 28,825,166</b>	<b>\$ 22,061,910</b>	<b>\$ 234,060</b>	<b>\$ 22,295,970</b>	<b>\$ (6,529,196)</b>
<b>OTHER PRODUCTION</b>								
341.00 Structures and Improvements	\$ 51,810,940	\$ 1,595,464	\$ -	\$ 1,595,464	\$ 1,698,429	\$ 4,036	\$ 1,702,465	\$ 107,001
342.00 Fuel Holders, Products and Accessories	13,443,507	306,896		306,896	345,548	2,867	348,415	41,519
344.00 Generators and Devices	674,101,022	22,975,464		22,975,464	22,677,664	14,162	22,691,826	(283,638)
345.00 Accessory Electric Equipment	108,648,344	3,467,310		3,467,310	3,739,350	5,404	3,744,754	277,444
346.00 Miscellaneous Power Plant Equipment	12,102,850	297,091		297,091	396,160	5,182	401,342	104,251
<b>Total Other Production Plant</b>	<b>\$ 860,106,663</b>	<b>\$ 28,642,225</b>	<b>\$ -</b>	<b>\$ 28,642,225</b>	<b>\$ 28,857,151</b>	<b>\$ 31,651</b>	<b>\$ 28,888,802</b>	<b>\$ 246,577</b>
<b>TRANSMISSION PLANT</b>								
352.00 Structures and Improvements	\$ 37,031,345	\$ 681,377	\$ 311,063	\$ 992,440	\$ 557,790	\$ 81,469	\$ 639,259	\$ (353,181)
352.50 Structures and Improvements - 34.5 kV	23,945	441	201	642	359	55	414	(228)
353.00 Station Equipment	343,069,127	4,837,274	445,990	5,283,264	5,072,300	679,928	5,752,228	468,964
353.50 Station Equipment - 34.5 kV	18,528,480	261,252	24,087	285,339	276,218	37,273	313,491	28,152
354.00 Towers and Fixtures	9,713,030	189,404	151,523	340,927	122,080	38,784	160,864	(180,063)
354.50 Towers and Fixtures - 34.5 kV	17,041	332	266	598	262	78	340	(258)
355.00 Poles and Fixtures	301,815,365	5,794,855	3,833,055	9,627,910	5,265,449	2,502,295	7,767,744	(1,860,166)
355.50 Poles and Fixtures - 34.5 kV	38,627,905	741,655	490,575	1,232,230	687,900	389,926	1,077,826	(154,404)

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/10 Investment	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference
		Investment	Net Salvage	Total	Investment	Net Salvage	Total	
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
356.00 OH Conductors and Devices	169,135,921	2,824,570	642,716	3,467,286	2,640,404	1,260,858	3,901,262	433,976
356.50 OH Conductors and Devices - 34.5 kV	26,973,805	450,463	102,501	552,964	431,848	240,245	672,093	119,129
357.00 Underground Conduit	1,497,837	22,468		22,468	23,666		23,666	1,198
357.50 Underground Conduit - 34.5 kV	1,077,453	16,162		16,162	17,777		17,777	1,615
358.00 UG Conductors and Devices	796,580	16,728		16,728	14,498		14,498	(2,230)
358.50 UG Conductors and Devices - 34.5 kV	3,644,355	76,531		76,531	80,144	360	80,504	3,973
359.00 Roads and Trails	19,910	311		311	159		159	(152)
<b>Total Transmission Plant</b>	<b>\$ 951,972,099</b>	<b>\$ 15,913,823</b>	<b>\$ 6,001,977</b>	<b>\$ 21,915,800</b>	<b>\$ 15,190,854</b>	<b>\$ 5,231,271</b>	<b>\$ 20,422,125</b>	<b>\$ (1,493,675)</b>
<b>DISTRIBUTION PLANT</b>								
361.00 Structures and Improvements	\$ 19,987,039	\$ 346,144	\$ 57,594	\$ 403,738	\$ 329,068	\$ 68,499	\$ 397,567	\$ (6,171)
362.00 Station Equipment	201,078,298	3,381,502	800,926	4,182,428	3,006,720	423,958	3,430,678	(751,750)
364.00 Poles, Towers and Fixtures	353,396,547	7,681,212	3,733,497	11,414,709	6,371,547	1,834,556	8,206,103	(3,208,606)
365.00 Overhead Conductors and Devices	254,898,292	5,201,805	3,286,308	8,488,113	3,899,944	1,568,564	5,468,508	(3,019,605)
366.10 Underground Conduit - Network	7,669,271	126,983	33,305	160,288	104,154	52,260	156,414	(3,874)
366.20 Underground Conduit	68,374,566	1,110,349	318,680	1,429,029	1,061,728	530,864	1,592,592	163,563
367.10 UG Conductors and Devices - Network	12,783,280	245,415	102,290	347,705	228,768	67,086	295,854	(51,851)
367.20 UG Conductors and Devices	169,686,484	3,268,187	1,347,285	4,615,472	3,182,424	911,835	4,094,259	(521,213)
368.00 Line Transformers - Overhead	191,062,805	3,046,395	946,817	3,993,212	3,552,336	309,151	3,861,487	(131,725)
368.10 Line Transformers - Underground	141,536,405	2,309,543	648,567	2,958,110	2,572,633	7,493	2,580,126	(377,984)
368.20 Line Capacitors	10,811,124	170,796	55,156	225,952	192,211	19,892	212,103	(13,849)
369.10 Services - Overhead	51,068,306	317,157	413,120	730,277	838,435	187,588	1,026,023	295,746
369.20 Services - Network	904,491	4,239	8,695	12,934	14,237	3,570	17,807	4,873
369.30 Services - Underground	94,841,362	559,882	796,349	1,356,231	1,730,627	432,281	2,162,908	806,677
370.00 Meters	89,530,271	1,906,995		1,906,995	2,223,584	91,986	2,315,570	408,575
372.00 Leased Prop. on Customers' Premises	21,540,323	1,046,860		1,046,860	743,946	287,813	1,031,759	(15,101)
373.00 Street Lighting and Signal Systems	59,494,864	2,057,471	506,758	2,564,229	1,749,902	462,364	2,212,266	(351,963)
<b>Total Distribution Plant</b>	<b>\$ 1,748,663,728</b>	<b>\$ 32,780,935</b>	<b>\$ 13,055,347</b>	<b>\$ 45,836,282</b>	<b>\$ 31,802,264</b>	<b>\$ 7,259,760</b>	<b>\$ 39,062,024</b>	<b>\$ (6,774,258)</b>
<b>GENERAL PLANT</b>								
<b>Depreciable</b>								
390.10 Structures and Improvements	\$ 79,738,700	\$ 2,797,658	\$ 197,105	\$ 2,994,763	\$ 1,432,092	\$ (1,816)	\$ 1,430,276	\$ (1,564,487)
392.00 Transportation Equipment	5,332,515	325,223		325,223	262,503		262,503	(62,720)
396.00 Power Operated Equipment	4,089,914	49,256		49,256	94,355	(6,618)	87,737	38,481
<b>Total Depreciable</b>	<b>\$ 89,161,129</b>	<b>\$ 3,172,137</b>	<b>\$ 197,105</b>	<b>\$ 3,369,242</b>	<b>\$ 1,788,950</b>	<b>\$ (8,434)</b>	<b>\$ 1,780,516</b>	<b>\$ (1,588,726)</b>

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	12/31/10	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference I=H-E
	Investment B	Investment C	Net Salvage D	Total E=C+D	Investment F	Net Salvage G	Total H=F+G	
<b>Amortizable</b>								
391.00 Office Furniture and Equipment	\$ 13,026,617	\$ 745,960	\$ -	\$ 745,960	\$ 521,065	\$ -	\$ 521,065	\$ (224,895)
391.10 Computers and Other Electronic Equip.	36,103,449	3,613,465		3,613,465	2,765,298		2,765,298	(848,167)
393.00 Stores Equipment	2,924,300	168,092		168,092	116,972		116,972	(51,120)
394.00 Tools, Shop and Garage Equipment	15,045,103	706,647		706,647	593,673		593,673	(112,974)
395.00 Laboratory Equipment	728,659	53,856		53,856	29,146		29,146	(24,710)
397.00 Communication Equipment	91,978,619	5,820,464		5,820,464	5,078,816		5,078,816	(741,648)
398.00 Miscellaneous Equipment	457,030	11,980		11,980	18,016		18,016	6,036
<b>Total Amortizable</b>	<b>\$ 160,263,777</b>	<b>\$ 11,120,464</b>	<b>\$ -</b>	<b>\$ 11,120,464</b>	<b>\$ 9,122,986</b>	<b>\$ -</b>	<b>\$ 9,122,986</b>	<b>\$ (1,997,478)</b>
<b>Total General Plant</b>	<b>\$ 249,424,906</b>	<b>\$ 14,292,601</b>	<b>\$ 197,105</b>	<b>\$ 14,489,706</b>	<b>\$ 10,911,936</b>	<b>\$ (8,434)</b>	<b>\$ 10,903,502</b>	<b>\$ (3,586,204)</b>
<b>TOTAL WESTAR ENERGY</b>	<b>\$ 7,777,238,138</b>	<b>\$ 179,423,385</b>	<b>\$ 44,221,763</b>	<b>\$ 223,645,148</b>	<b>\$ 174,938,525</b>	<b>\$ 16,157,601</b>	<b>\$ 191,096,126</b>	<b>\$ (32,549,022)</b>

**WESTAR ENERGY, INC.**  
 Depreciation Reserve Summary  
 Vintage Group Procedure  
 December 31, 2010

Statement C

Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
<b>STEAM PRODUCTION</b>							
311.00 Structures and Improvements	\$ 341,024,078	\$ 203,037,582	59.54%	\$ 156,874,360	46.00%	\$ 195,763,208	57.40%
312.00 Boiler Plant Equipment	811,044,126	406,254,428	50.09%	344,773,298	42.51%	425,935,741	52.52%
312.10 Boiler Plant Equipment (AQC)	694,369,924	191,362,031	27.56%	142,727,224	20.55%	183,718,701	26.46%
312.20 Boiler Plant Equipment - Train Cars	18,572,433	10,788,110	58.09%	6,690,991	36.03%	7,864,660	42.35%
314.00 Turbogenerator Units	427,515,388	213,292,208	49.89%	174,520,084	40.82%	209,476,252	49.00%
315.00 Accessory Electric Equipment	186,337,055	75,554,440	40.55%	64,791,791	34.77%	78,143,601	41.94%
316.00 Miscellaneous Power Plant Equipment	44,424,716	18,093,170	40.73%	14,413,124	32.44%	17,479,806	39.35%
<b>Total Steam Production Plant</b>	<b>\$ 2,523,287,720</b>	<b>\$ 1,118,381,970</b>	<b>44.32%</b>	<b>\$ 904,790,872</b>	<b>35.86%</b>	<b>\$ 1,118,381,970</b>	<b>44.32%</b>
<b>NUCLEAR PRODUCTION</b>							
321.00 Structures and Improvements	\$ 402,040,582	\$ 216,973,831	53.97%	\$ 163,628,484	40.70%	\$ 218,953,663	54.46%
322.00 Reactor Plant Equipment	652,902,476	321,432,262	49.23%	243,324,099	37.27%	325,595,528	49.87%
323.00 Turbogenerator Units	170,053,136	100,550,535	59.13%	54,675,424	32.15%	73,161,983	43.02%
324.00 Accessory Electric Equipment	125,899,161	56,724,032	45.06%	48,715,778	38.69%	65,187,294	51.78%
325.00 Miscellaneous Power Plant Equipment	76,729,299	20,308,989	26.47%	23,348,752	30.43%	31,243,305	40.72%
352.00 Structures and Improvements	290,130	163,927	56.50%	135,167	46.59%	180,869	62.34%
353.00 Station Equipment	11,906,252	4,688,955	39.38%	5,401,896	45.37%	7,228,356	60.71%
355.00 Poles and Fixtures	69,831	4,225	6.05%	32,076	45.93%	42,921	61.46%
356.00 Overhead Conductors and Devices	78,908	2,844	3.60%	20,747	26.29%	27,762	35.18%
391.00 Office Furniture and Equipment	3,574,475	2,051,743	57.40%	1,279,663	35.80%	1,279,663	35.80%
397.00 Communication Equipment	238,772	238,772	100.00%	238,772	100.00%	238,772	100.00%
<b>Total Nuclear Production Plant</b>	<b>\$ 1,443,783,022</b>	<b>\$ 723,140,116</b>	<b>50.09%</b>	<b>\$ 540,800,858</b>	<b>37.46%</b>	<b>\$ 723,140,116</b>	<b>50.09%</b>
<b>OTHER PRODUCTION</b>							
341.00 Structures and Improvements	\$ 51,810,940	\$ 11,169,518	21.56%	\$ 6,718,497	12.97%	\$ 11,840,338	22.85%
342.00 Fuel Holders, Products and Accessories	13,443,507	2,957,306	22.00%	2,442,444	18.17%	3,898,170	29.00%
344.00 Generators and Devices	674,101,022	172,445,718	25.58%	99,362,522	14.74%	167,450,818	24.84%
345.00 Accessory Electric Equipment	108,648,344	17,452,613	16.06%	13,175,737	12.13%	21,215,400	19.53%
346.00 Miscellaneous Power Plant Equipment	12,102,850	2,694,900	22.27%	1,615,269	13.35%	2,315,331	19.13%
<b>Total Other Production Plant</b>	<b>\$ 860,106,663</b>	<b>\$ 206,720,056</b>	<b>24.03%</b>	<b>\$ 123,314,469</b>	<b>14.34%</b>	<b>\$ 206,720,056</b>	<b>24.03%</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Summary

Vintage Group Procedure

December 31, 2010

Statement C

Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
<b>TRANSMISSION PLANT</b>							
352.00 Structures and Improvements	\$ 37,031,345	\$ 10,232,431	27.63%	\$ 6,829,669	18.44%	\$ 7,530,579	20.34%
352.50 Structures and Improvements - 34.5 kV	23,945	2,012	8.40%	7,581	31.66%	8,019	33.49%
353.00 Station Equipment	343,069,127	117,180,893	34.16%	93,857,588	27.36%	105,371,357	30.71%
353.50 Station Equipment - 34.5 kV	18,528,480	6,062,320	32.72%	5,319,302	28.71%	5,634,788	30.41%
354.00 Towers and Fixtures	9,713,030	9,080,742	93.49%	7,220,705	74.34%	8,346,166	85.93%
354.50 Towers and Fixtures - 34.5 kV	17,041	15,099	88.60%	11,644	68.33%	12,316	72.27%
355.00 Poles and Fixtures	301,815,365	118,735,981	39.34%	95,562,224	31.66%	107,782,236	35.71%
355.50 Poles and Fixtures - 34.5 kV	38,627,905	6,929,913	17.94%	7,844,580	20.31%	8,298,764	21.48%
356.00 OH Conductors and Devices	169,135,921	64,028,987	37.86%	74,598,558	44.11%	84,230,387	49.80%
356.50 OH Conductors and Devices - 34.5 kV	26,973,805	5,357,082	19.86%	9,754,824	36.16%	10,319,652	38.26%
357.00 Underground Conduit	1,497,837	250,577	16.73%	265,418	17.72%	319,611	21.34%
357.50 Underground Conduit - 34.5 kV	1,077,453	128,961	11.97%	99,811	9.26%	105,618	9.80%
358.00 UG Conductors and Devices	796,580	338,391	42.48%	332,958	41.80%	400,942	50.33%
358.50 UG Conductors and Devices - 34.5 kV	3,644,355	527,607	14.48%	480,182	13.18%	509,013	13.97%
359.00 Roads and Trails	19,910	15,149	76.09%	13,866	69.64%	16,697	83.86%
<b>Total Transmission Plant</b>	<b>\$ 951,972,099</b>	<b>\$ 338,886,146</b>	<b>35.60%</b>	<b>\$ 302,198,907</b>	<b>31.74%</b>	<b>\$ 338,886,146</b>	<b>35.60%</b>
<b>DISTRIBUTION PLANT</b>							
361.00 Structures and Improvements	\$ 19,987,039	\$ 6,121,372	30.63%	\$ 5,264,291	26.34%	\$ 6,918,862	34.62%
362.00 Station Equipment	201,078,298	71,359,917	35.49%	55,348,065	27.53%	72,507,938	36.06%
364.00 Poles, Towers and Fixtures	353,396,547	129,991,278	36.78%	94,679,295	26.79%	124,120,824	35.12%
365.00 Overhead Conductors and Devices	254,898,292	84,326,759	33.08%	66,049,677	25.91%	84,481,581	33.14%
366.10 Underground Conduit - Network	7,669,271	3,666,757	47.81%	4,213,217	54.94%	5,492,972	71.62%
366.20 Underground Conduit	68,374,566	17,026,210	24.90%	20,209,556	29.56%	25,722,937	37.62%
367.10 UG Conductors and Devices - Network	12,783,280	5,064,795	39.62%	4,144,485	32.42%	5,272,512	41.25%
367.20 UG Conductors and Devices	169,686,484	40,736,088	24.01%	40,342,553	23.77%	51,089,891	30.11%

**WESTAR ENERGY, INC.**

Depreciation Reserve Summary  
Vintage Group Procedure  
December 31, 2010

Statement C

Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
368.00 Line Transformers - Overhead	191,062,805	101,748,290	53.25%	67,287,821	35.22%	87,438,942	45.76%
368.10 Line Transformers - Underground	141,536,405	46,332,245	32.74%	31,886,155	22.53%	40,795,199	28.82%
368.20 Line Capacitors	10,811,124	3,657,996	33.84%	3,984,044	36.85%	5,214,493	48.23%
369.10 Services - Overhead	51,068,306	28,585,008	55.97%	21,435,827	41.97%	27,503,310	53.86%
369.20 Services - Network	904,491	749,461	82.86%	488,481	54.01%	594,885	65.77%
369.30 Services - Underground	94,841,362	40,847,436	43.07%	25,072,932	26.44%	31,690,377	33.41%
370.00 Meters	89,530,271	32,072,784	35.82%	28,149,876	31.44%	36,158,824	40.39%
372.00 Leased Prop. on Customers' Premises	21,540,323	6,727,113	31.23%	7,771,148	36.08%	10,168,916	47.21%
373.00 Street Lighting and Signal Systems	59,494,864	24,672,150	41.47%	22,184,700	37.29%	28,513,194	47.93%
<b>Total Distribution Plant</b>	<b>\$ 1,748,663,728</b>	<b>\$ 643,685,659</b>	<b>36.81%</b>	<b>\$ 498,512,123</b>	<b>28.51%</b>	<b>\$ 643,685,659</b>	<b>36.81%</b>
<b>GENERAL PLANT</b>							
<b>Depreciable</b>							
390.10 Structures and Improvements	\$ 79,738,700	\$ 27,486,283	34.47%	\$ 15,710,422	19.70%	\$ 35,397,751	44.39%
392.00 Transportation Equipment	5,332,515	3,948,895	74.05%	1,541,229	28.90%	3,377,127	63.33%
396.00 Power Operated Equipment	4,089,914	1,851,993	45.28%	1,318,614	32.24%	2,993,899	73.20%
<b>Total Depreciable</b>	<b>\$ 89,161,129</b>	<b>\$ 33,287,170</b>	<b>37.33%</b>	<b>\$ 18,570,265</b>	<b>20.83%</b>	<b>\$ 41,768,778</b>	<b>46.85%</b>
<b>Amortizable</b>							
391.00 Office Furniture and Equipment	\$ 13,026,617	\$ 3,604,310	27.67%	\$ 3,704,922	28.44%	\$ 3,704,922	28.44%
391.10 Computers and Other Electronic Equip.	36,103,449	40,805,231	113.02%	29,136,835	80.70%	29,136,835	80.70%
393.00 Stores Equipment	2,924,300	247,778	8.47%	735,034	25.14%	735,034	25.14%
394.00 Tools, Shop and Garage Equipment	15,045,103	4,288,873	28.51%	5,077,637	33.75%	5,077,637	33.75%
395.00 Laboratory Equipment	728,659	(1,628,313)	-223.47%	270,706	37.15%	270,706	37.15%
397.00 Communication Equipment	91,978,619	59,282,025	64.45%	59,173,269	64.33%	59,173,269	64.33%
398.00 Miscellaneous Equipment	457,030	304,789	66.69%	324,681	71.04%	324,681	71.04%
<b>Total Amortizable</b>	<b>\$ 160,263,777</b>	<b>\$ 106,904,691</b>	<b>66.71%</b>	<b>\$ 98,423,084</b>	<b>61.41%</b>	<b>\$ 98,423,084</b>	<b>61.41%</b>
<b>Total General Plant</b>	<b>\$ 249,424,906</b>	<b>\$ 140,191,862</b>	<b>56.21%</b>	<b>\$ 116,993,349</b>	<b>46.91%</b>	<b>\$ 140,191,862</b>	<b>56.21%</b>
<b>TOTAL WESTAR ENERGY</b>	<b>\$ 7,777,238,138</b>	<b>\$ 3,171,005,808</b>	<b>40.77%</b>	<b>\$ 2,486,610,577</b>	<b>31.97%</b>	<b>\$ 3,171,005,808</b>	<b>40.77%</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Components  
 Redistributed Reserve  
 December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
<b>STEAM PRODUCTION</b>							
311.00 Structures and Improvements	\$ 341,024,078	\$ 190,529,814	55.87%	\$ 5,233,394	1.53%	\$ 195,763,208	57.40%
312.00 Boiler Plant Equipment	811,044,126	409,383,706	50.48%	16,552,035	2.04%	425,935,741	52.52%
312.10 Boiler Plant Equipment (AQC)	694,369,924	177,689,996	25.59%	6,028,705	0.87%	183,718,701	26.46%
312.20 Boiler Plant Equipment - Train Cars	18,572,433	7,846,624	42.25%	18,036	0.10%	7,864,660	42.35%
314.00 Turbogenerator Units	427,515,388	201,911,963	47.23%	7,564,289	1.77%	209,476,252	49.00%
315.00 Accessory Electric Equipment	186,337,055	77,129,668	41.39%	1,013,933	0.54%	78,143,601	41.94%
316.00 Miscellaneous Power Plant Equipment	44,424,716	17,192,529	38.70%	287,277	0.65%	17,479,806	39.35%
<b>Total Steam Production Plant</b>	<b>\$ 2,523,287,720</b>	<b>\$ 1,081,684,301</b>	<b>42.87%</b>	<b>\$ 36,697,669</b>	<b>1.45%</b>	<b>\$ 1,118,381,970</b>	<b>44.32%</b>
<b>NUCLEAR PRODUCTION</b>							
321.00 Structures and Improvements	\$ 402,040,582	\$ 218,182,544	54.27%	\$ 771,119	0.19%	\$ 218,953,663	54.46%
322.00 Reactor Plant Equipment	652,902,476	323,781,251	49.59%	1,814,277	0.28%	325,595,528	49.87%
323.00 Turbogenerator Units	170,053,136	72,509,398	42.64%	652,585	0.38%	73,161,983	43.02%
324.00 Accessory Electric Equipment	125,899,161	64,862,979	51.52%	324,315	0.26%	65,187,294	51.78%
325.00 Miscellaneous Power Plant Equipment	76,729,299	31,118,830	40.56%	124,475	0.16%	31,243,305	40.72%
352.00 Structures and Improvements	290,130	173,246	59.71%	7,623	2.63%	180,869	62.34%
353.00 Station Equipment	11,906,252	6,890,711	57.87%	337,645	2.84%	7,228,356	60.71%
355.00 Poles and Fixtures	69,831	35,239	50.46%	7,682	11.00%	42,921	61.46%
356.00 Overhead Conductors and Devices	78,908	24,546	31.11%	3,216	4.08%	27,762	35.18%
391.00 Office Furniture and Equipment	3,574,475	1,279,663	35.80%			1,279,663	35.80%
397.00 Communication Equipment	238,772	238,772	100.00%			238,772	100.00%
<b>Total Nuclear Production Plant</b>	<b>\$ 1,443,783,022</b>	<b>\$ 719,097,180</b>	<b>49.81%</b>	<b>\$ 4,042,936</b>	<b>0.28%</b>	<b>\$ 723,140,116</b>	<b>50.09%</b>
<b>OTHER PRODUCTION</b>							
341.00 Structures and Improvements	\$ 51,810,940	\$ 11,722,901	22.63%	\$ 117,437	0.23%	\$ 11,840,338	22.85%
342.00 Fuel Holders, Products and Accessories	13,443,507	3,835,763	28.53%	62,407	0.46%	3,898,170	29.00%
344.00 Generators and Devices	674,101,022	164,677,541	24.43%	2,773,276	0.41%	167,450,818	24.84%
345.00 Accessory Electric Equipment	108,648,344	20,979,975	19.31%	235,425	0.22%	21,215,400	19.53%
346.00 Miscellaneous Power Plant Equipment	12,102,850	2,175,932	17.98%	139,399	1.15%	2,315,331	19.13%
<b>Total Other Production Plant</b>	<b>\$ 860,106,663</b>	<b>\$ 203,392,111</b>	<b>23.65%</b>	<b>\$ 3,327,945</b>	<b>0.39%</b>	<b>\$ 206,720,056</b>	<b>24.03%</b>



**WESTAR ENERGY, INC.**

Depreciation Reserve Components  
 Redistributed Reserve  
 December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
<b>TRANSMISSION PLANT</b>							
352.00 Structures and Improvements	\$ 37,031,345	\$ 6,427,195	17.36%	\$ 1,103,384	2.98%	\$ 7,530,579	20.34%
352.50 Structures and Improvements - 34.5 kV	23,945	6,973	29.12%	1,046	4.37%	8,019	33.49%
353.00 Station Equipment	343,069,127	88,529,351	25.81%	16,842,006	4.91%	105,371,357	30.71%
353.50 Station Equipment - 34.5 kV	18,528,480	4,777,033	25.78%	857,755	4.63%	5,634,788	30.41%
354.00 Towers and Fixtures	9,713,030	6,446,631	66.37%	1,899,535	19.56%	8,346,166	85.93%
354.50 Towers and Fixtures - 34.5 kV	17,041	9,474	55.59%	2,842	16.68%	12,316	72.27%
355.00 Poles and Fixtures	301,815,365	68,139,880	22.58%	39,642,356	13.13%	107,782,236	35.71%
355.50 Poles and Fixtures - 34.5 kV	38,627,905	7,007,131	18.14%	1,291,633	3.34%	8,298,764	21.48%
356.00 OH Conductors and Devices	169,135,921	54,509,335	32.23%	29,721,052	17.57%	84,230,387	49.80%
356.50 OH Conductors and Devices - 34.5 kV	26,973,805	7,593,872	28.15%	2,725,779	10.11%	10,319,652	38.26%
357.00 Underground Conduit	1,497,837	319,611	21.34%			319,611	21.34%
357.50 Underground Conduit - 34.5 kV	1,077,453	105,618	9.80%			105,618	9.80%
358.00 UG Conductors and Devices	796,580	400,942	50.33%			400,942	50.33%
358.50 UG Conductors and Devices - 34.5 kV	3,644,355	512,317	14.06%	(3,303)	-0.09%	509,013	13.97%
359.00 Roads and Trails	19,910	16,697	83.86%			16,697	83.86%
<b>Total Transmission Plant</b>	<b>\$ 951,972,099</b>	<b>\$ 244,802,061</b>	<b>25.72%</b>	<b>\$ 94,084,085</b>	<b>9.88%</b>	<b>\$ 338,886,146</b>	<b>35.60%</b>
<b>DISTRIBUTION PLANT</b>							
361.00 Structures and Improvements	\$ 19,987,039	\$ 5,868,414	29.36%	\$ 1,050,449	5.26%	\$ 6,918,862	34.62%
362.00 Station Equipment	201,078,298	61,789,577	30.73%	10,718,361	5.33%	72,507,938	36.06%
364.00 Poles, Towers and Fixtures	353,396,547	93,612,315	26.49%	30,508,509	8.63%	124,120,824	35.12%
365.00 Overhead Conductors and Devices	254,898,292	61,027,122	23.94%	23,454,459	9.20%	84,481,581	33.14%
366.10 Underground Conduit - Network	7,669,271	3,661,981	47.75%	1,830,991	23.87%	5,492,972	71.62%
366.20 Underground Conduit	68,374,566	17,125,229	25.05%	8,597,709	12.57%	25,722,937	37.62%
367.10 UG Conductors and Devices - Network	12,783,280	4,008,068	31.35%	1,264,444	9.89%	5,272,512	41.25%
367.20 UG Conductors and Devices	169,686,484	37,969,011	22.38%	13,120,880	7.73%	51,089,891	30.11%

**WESTAR ENERGY, INC.**

 Depreciation Reserve Components  
 Redistributed Reserve  
 December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
368.00 Line Transformers - Overhead	191,062,805	78,458,171	41.06%	8,980,771	4.70%	87,438,942	45.76%
368.10 Line Transformers - Underground	141,536,405	40,718,907	28.77%	76,292	0.05%	40,795,199	28.82%
368.20 Line Capacitors	10,811,124	4,756,678	44.00%	457,814	4.23%	5,214,493	48.23%
369.10 Services - Overhead	51,068,306	21,324,930	41.76%	6,178,380	12.10%	27,503,310	53.86%
369.20 Services - Network	904,491	475,908	52.62%	118,977	13.15%	594,885	65.77%
369.30 Services - Underground	94,841,362	25,316,425	26.69%	6,373,952	6.72%	31,690,377	33.41%
370.00 Meters	89,530,271	33,958,410	37.93%	2,200,414	2.46%	36,158,824	40.39%
372.00 Leased Prop. on Customers' Premises	21,540,323	7,121,384	33.06%	3,047,531	14.15%	10,168,916	47.21%
373.00 Street Lighting and Signal Systems	59,494,864	20,895,997	35.12%	7,617,196	12.80%	28,513,194	47.93%
<b>Total Distribution Plant</b>	<b>\$ 1,748,663,728</b>	<b>\$ 518,088,528</b>	<b>29.63%</b>	<b>\$ 125,597,131</b>	<b>7.18%</b>	<b>\$ 643,685,659</b>	<b>36.81%</b>
<b>GENERAL PLANT</b>							
<b>Depreciable</b>							
390.10 Structures and Improvements	\$ 79,738,700	\$ 31,267,040	39.21%	\$ 4,130,711	5.18%	\$ 35,397,751	44.39%
392.00 Transportation Equipment	5,332,515	3,377,127	63.33%			3,377,127	63.33%
396.00 Power Operated Equipment	4,089,914	3,130,665	76.55%	(136,766)	-3.34%	2,993,899	73.20%
<b>Total Depreciable</b>	<b>\$ 89,161,129</b>	<b>\$ 37,774,833</b>	<b>42.37%</b>	<b>\$ 3,993,944</b>	<b>4.48%</b>	<b>\$ 41,768,778</b>	<b>46.85%</b>
<b>Amortizable</b>							
391.00 Office Furniture and Equipment	\$ 13,026,617	\$ 3,704,922	28.44%	\$ -		\$ 3,704,922	28.44%
391.10 Computers and Other Electronic Equip.	36,103,449	29,136,835	80.70%			29,136,835	80.70%
393.00 Stores Equipment	2,924,300	735,034	25.14%			735,034	25.14%
394.00 Tools, Shop and Garage Equipment	15,045,103	5,077,637	33.75%			5,077,637	33.75%
395.00 Laboratory Equipment	728,659	270,706	37.15%			270,706	37.15%
397.00 Communication Equipment	91,978,619	59,173,269	64.33%			59,173,269	64.33%
398.00 Miscellaneous Equipment	457,030	324,681	71.04%			324,681	71.04%
<b>Total Amortizable</b>	<b>\$ 160,263,777</b>	<b>\$ 98,423,084</b>	<b>61.41%</b>	<b>\$ -</b>		<b>\$ 98,423,084</b>	<b>61.41%</b>
<b>Total General Plant</b>	<b>\$ 249,424,906</b>	<b>\$ 136,197,917</b>	<b>54.60%</b>	<b>\$ 3,993,944</b>	<b>1.60%</b>	<b>\$ 140,191,862</b>	<b>56.21%</b>
<b>TOTAL WESTAR ENERGY</b>	<b>\$ 7,777,238,138</b>	<b>\$ 2,903,262,097</b>	<b>37.33%</b>	<b>\$ 267,743,710</b>	<b>3.44%</b>	<b>\$ 3,171,005,808</b>	<b>40.77%</b>

**WESTAR ENERGY, INC.**

Average Net Salvage

Statement E

Account Description A	Plant Investment			Salvage Rate		Net Salvage			Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D	Total I=G+H	
<b>STEAM PRODUCTION</b>									
311.00 Structures and Improvements	\$ 343,491,344	\$ 2,467,266	\$ 341,024,078		-2.5%	\$ -	\$ (8,505,401)	\$ (8,505,401)	-2.5%
312.00 Boiler Plant Equipment	862,119,354	51,075,228	811,044,126		-3.1%		(24,878,716)	(24,878,716)	-2.9%
312.10 Boiler Plant Equipment (AQC)	742,741,997	48,372,073	694,369,924		-2.8%		(19,225,836)	(19,225,836)	-2.6%
312.20 Boiler Plant Equipment - Train Cars	19,226,068	653,635	18,572,433		-0.2%		(45,533)	(45,533)	-0.2%
314.00 Turbogenerator Units	458,264,422	30,749,034	427,515,388	-4.4%	-2.9%	(1,352,889)	(12,479,322)	(13,832,211)	-3.0%
315.00 Accessory Electric Equipment	191,237,268	4,900,213	186,337,055	-30.7%	-2.2%	(1,502,475)	(4,128,986)	(5,631,461)	-2.9%
316.00 Miscellaneous Power Plant Equipment	45,212,171	787,455	44,424,716	4.2%	-1.1%	33,218	(491,726)	(458,509)	-1.0%
<b>Total Steam Production Plant</b>	<b>\$ 2,662,292,624</b>	<b>\$ 139,004,904</b>	<b>\$ 2,523,287,720</b>	<b>-2.0%</b>	<b>-2.8%</b>	<b>\$ (2,822,146)</b>	<b>\$ (69,755,522)</b>	<b>\$ (72,577,668)</b>	<b>-2.7%</b>
<b>NUCLEAR PRODUCTION</b>									
321.00 Structures and Improvements	\$ 405,472,609	\$ 3,432,027	\$ 402,040,582	-8.7%	-0.5%	\$ (298,586)	\$ (2,010,203)	\$ (2,308,789)	-0.6%
322.00 Reactor Plant Equipment	675,186,103	22,283,627	652,902,476	-7.5%	-0.9%	(1,671,272)	(5,876,122)	(7,547,394)	-1.1%
323.00 Turbogenerator Units	170,321,858	268,722	170,053,136	-11.6%	-0.9%	(31,172)	(1,530,478)	(1,561,650)	-0.9%
324.00 Accessory Electric Equipment	138,150,532	12,251,371	125,899,161	-0.8%	-0.5%	(98,011)	(629,496)	(727,507)	-0.5%
325.00 Miscellaneous Power Plant Equipment	78,800,014	2,070,715	76,729,299	1.2%	-0.4%	24,849	(306,917)	(282,069)	-0.4%
352.00 Structures and Improvements	290,130		290,130		-4.4%		(12,766)	(12,766)	-4.4%
353.00 Station Equipment	11,906,252		11,906,252		-4.9%		(583,406)	(583,406)	-4.9%
355.00 Poles and Fixtures	69,831		69,831		-21.8%		(15,223)	(15,223)	-21.8%
356.00 Overhead Conductors and Devices	78,908		78,908		-13.1%		(10,337)	(10,337)	-13.1%
391.00 Office Furniture and Equipment	3,574,475		3,574,475						
397.00 Communication Equipment	238,772		238,772						
<b>Total Nuclear Production Plant</b>	<b>\$ 1,484,089,484</b>	<b>\$ 40,306,462</b>	<b>\$ 1,443,783,022</b>	<b>-5.1%</b>	<b>-0.8%</b>	<b>\$ (2,074,193)</b>	<b>\$ (10,974,949)</b>	<b>\$ (13,049,141)</b>	<b>-0.9%</b>
<b>OTHER PRODUCTION</b>									
341.00 Structures and Improvements	\$ 51,810,940	\$ -	\$ 51,810,940		-0.1%	\$ -	\$ (66,274)	\$ (66,274)	-0.1%
342.00 Fuel Holders, Products and Accessories	13,443,507		13,443,507		-0.7%		(88,227)	(88,227)	-0.7%
344.00 Generators and Devices	674,680,883	579,861	674,101,022	-3.4%	-0.5%	(20,000)	(3,087,059)	(3,107,059)	-0.5%
345.00 Accessory Electric Equipment	108,845,951	197,607	108,648,344		-0.2%		(270,180)	(270,180)	-0.2%
346.00 Miscellaneous Power Plant Equipment	12,102,850		12,102,850		-1.2%		(150,728)	(150,728)	-1.2%
<b>Total Other Production Plant</b>	<b>\$ 860,884,131</b>	<b>\$ 777,468</b>	<b>\$ 860,106,663</b>	<b>-2.6%</b>	<b>-0.4%</b>	<b>\$ (20,000)</b>	<b>\$ (3,662,469)</b>	<b>\$ (3,682,469)</b>	<b>-0.4%</b>
<b>TRANSMISSION PLANT</b>									
352.00 Structures and Improvements	\$ 37,270,048	\$ 238,703	\$ 37,031,345	57.3%	-15.0%	\$ 136,842	\$ (5,554,702)	\$ (5,417,860)	-14.5%
352.50 Structures and Improvements - 34.5 kV	23,945		23,945		-15.0%		(3,592)	(3,592)	-15.0%
353.00 Station Equipment	365,121,255	22,052,128	343,069,127	4.5%	-15.0%	987,123	(51,460,369)	(50,473,246)	-13.8%
353.50 Station Equipment - 34.5 kV	18,776,783	248,303	18,528,480	58.5%	-15.0%	145,257	(2,779,272)	(2,634,015)	-14.0%
354.00 Towers and Fixtures	9,802,071	89,041	9,713,030	-139.6%	-30.0%	(124,301)	(2,913,909)	(3,038,210)	-31.0%
354.50 Towers and Fixtures - 34.5 kV	17,041		17,041		-30.0%		(5,112)	(5,112)	-30.0%
355.00 Poles and Fixtures	310,982,616	9,167,251	301,815,365	23.7%	-50.0%	2,172,638	(150,907,683)	(148,735,044)	-47.8%
355.50 Poles and Fixtures - 34.5 kV	41,524,895	2,896,990	38,627,905	-143.6%	-50.0%	(4,161,045)	(19,313,953)	(23,474,997)	-56.5%
356.00 OH Conductors and Devices	174,744,203	5,608,282	169,135,921	9.4%	-50.0%	527,179	(84,567,961)	(84,040,782)	-48.1%

**WESTAR ENERGY, INC.**  
Average Net Salvage

Statement E

Account Description	Plant Investment			Salvage Rate		Net Salvage			Average Rate
	Additions	Retirements	Survivors	Realized	Future	Realized	Future	Total	
	A	B	C	D=B-C	E	F	G=E/C	H=F/D	
356.50 OH Conductors and Devices - 34.5 kV	28,522,430	1,548,625	26,973,805	-144.1%	-50.0%	(2,231,469)	(13,486,903)	(15,718,372)	-55.1%
357.00 Underground Conduit	1,497,837		1,497,837						
357.50 Underground Conduit - 34.5 kV	1,077,453		1,077,453						
358.00 UG Conductors and Devices	796,580		796,580						
358.50 UG Conductors and Devices - 34.5 kV	3,719,836	75,481	3,644,355	-5.7%		(4,302)		(4,302)	-0.1%
359.00 Roads and Trails	19,910		19,910						
<b>Total Transmission Plant</b>	<b>\$ 993,896,903</b>	<b>\$ 41,924,804</b>	<b>\$ 951,972,099</b>	<b>-6.1%</b>	<b>-34.8%</b>	<b>\$ (2,552,079)</b>	<b>\$ (330,993,454)</b>	<b>\$ (333,545,533)</b>	<b>-33.6%</b>
<b>DISTRIBUTION PLANT</b>									
361.00 Structures and Improvements	\$ 20,609,337	\$ 622,298	\$ 19,987,039	-40.3%	-20.0%	\$ (250,745)	\$ (3,997,408)	\$ (4,248,152)	-20.6%
362.00 Station Equipment	215,837,612	14,759,314	201,078,298	-5.3%	-15.0%	(781,181)	(30,161,745)	(30,942,926)	-14.3%
364.00 Poles, Towers and Fixtures	380,426,661	27,030,114	353,396,547	-21.0%	-30.0%	(5,676,324)	(106,018,964)	(111,695,288)	-29.4%
365.00 Overhead Conductors and Devices	268,639,463	13,741,171	254,898,292	-46.4%	-40.0%	(6,375,903)	(101,959,317)	(108,335,220)	-40.3%
366.10 Underground Conduit - Network	7,669,271		7,669,271		-50.0%		(3,834,636)	(3,834,636)	-50.0%
366.20 Underground Conduit	68,800,945	426,379	68,374,566	-43.4%	-50.0%	(185,048)	(34,187,283)	(34,372,331)	-50.0%
367.10 UG Conductors and Devices - Network	13,018,373	235,093	12,783,280	-3.3%	-30.0%	(7,758)	(3,834,984)	(3,842,742)	-29.5%
367.20 UG Conductors and Devices	175,105,418	5,418,934	169,686,484	-0.5%	-30.0%	(27,095)	(50,905,945)	(50,933,040)	-29.1%
368.00 Line Transformers - Overhead	218,197,940	27,135,135	191,062,805	-4.4%	-10.0%	(1,193,946)	(19,106,281)	(20,300,226)	-9.3%
368.10 Line Transformers - Underground	147,072,472	5,536,067	141,536,405	1.2%		66,787		66,787	
368.20 Line Capacitors	11,373,156	562,032	10,811,124	-14.3%	-10.0%	(80,371)	(1,081,112)	(1,161,483)	-10.2%
369.10 Services - Overhead	55,242,476	4,174,170	51,068,306	-0.3%	-25.0%	(12,523)	(12,767,077)	(12,779,599)	-23.1%
369.20 Services - Network	904,491		904,491		-25.0%		(226,123)	(226,123)	-25.0%
369.30 Services - Underground	95,196,090	354,728	94,841,362	-16.7%	-25.0%	(59,240)	(23,710,341)	(23,769,580)	-25.0%
370.00 Meters	105,832,110	16,301,839	89,530,271	-0.9%	-5.0%	(146,717)	(4,476,514)	(4,623,230)	-4.4%
372.00 Leased Prop. on Customers' Premises	26,574,589	5,034,266	21,540,323	-34.9%	-40.0%	(1,756,959)	(8,616,129)	(10,373,088)	-39.0%
373.00 Street Lighting and Signal Systems	69,169,470	9,674,606	59,494,864	-12.4%	-30.0%	(1,199,651)	(17,848,459)	(19,048,110)	-27.5%
<b>Total Distribution Plant</b>	<b>\$ 1,879,669,874</b>	<b>\$ 131,006,146</b>	<b>\$ 1,748,663,728</b>	<b>-13.5%</b>	<b>-24.2%</b>	<b>\$ (17,686,672)</b>	<b>\$ (422,732,316)</b>	<b>\$ (440,418,988)</b>	<b>-23.4%</b>
<b>GENERAL PLANT</b>									
<b>Depreciable</b>									
390.10 Structures and Improvements	\$ 97,482,777	\$ 17,744,077	\$ 79,738,700	5.1%	-5.0%	\$ 908,072	\$ (3,986,935)	\$ (3,078,863)	-3.2%
392.00 Transportation Equipment	13,407,988	8,075,473	5,332,515						
396.00 Power Operated Equipment	5,746,896	1,656,982	4,089,914	6.1%	5.0%	101,076	204,496	305,572	5.3%
<b>Total Depreciable</b>	<b>\$ 116,637,661</b>	<b>\$ 27,476,532</b>	<b>\$ 89,161,129</b>	<b>3.7%</b>	<b>-4.2%</b>	<b>\$ 1,009,148</b>	<b>\$ (3,782,439)</b>	<b>\$ (2,773,291)</b>	<b>-2.4%</b>

**WESTAR ENERGY, INC.**  
Average Net Salvage

Statement E

Account Description A	Plant Investment			Salvage Rate		Net Salvage		Total I=G+H	Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D		
<b>Amortizable</b>									
391.00 Office Furniture and Equipment	\$ 20,653,681	\$ 7,627,064	\$ 13,026,617			\$ -	\$ -	\$ -	
391.10 Computers and Other Electronic Equip.	82,924,117	46,820,668	36,103,449						
393.00 Stores Equipment	5,432,881	2,508,581	2,924,300						
394.00 Tools, Shop and Garage Equipment	19,460,278	4,415,175	15,045,103						
395.00 Laboratory Equipment	6,039,968	5,311,309	728,659						
397.00 Communication Equipment	118,531,046	26,552,427	91,978,619						
398.00 Miscellaneous Equipment	614,619	157,589	457,030						
<b>Total Amortizable</b>	<b>\$ 253,656,590</b>	<b>\$ 93,392,813</b>	<b>\$ 160,263,777</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total General Plant</b>	<b>\$ 370,294,251</b>	<b>\$ 120,869,345</b>	<b>\$ 249,424,906</b>	<b>0.8%</b>	<b>-1.5%</b>	<b>\$ 1,009,148</b>	<b>\$ (3,782,439)</b>	<b>\$ (2,773,291)</b>	<b>-0.7%</b>
<b>TOTAL WESTAR ENERGY</b>	<b>\$ 8,251,127,267</b>	<b>\$ 473,889,129</b>	<b>\$ 7,777,238,138</b>	<b>-5.1%</b>	<b>-10.8%</b>	<b>\$ (24,145,942)</b>	<b>\$ (841,901,148)</b>	<b>\$ (866,047,090)</b>	<b>-10.5%</b>

**WESTAR ENERGY, INC.**

Current and Proposed Parameters  
Vintage Group Procedure

Statement H

Account Description	Current Parameters						Proposed Parameters (at December 31, 2010)					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
<b>STEAM PRODUCTION</b>												
311.00 Structures and Improvements									42.26	23.40	-2.5	-2.5
312.00 Boiler Plant Equipment									36.24	21.49	-2.9	-3.1
312.10 Boiler Plant Equipment (AQC)									32.69	26.19	-2.6	-2.8
312.20 Boiler Plant Equipment - Train Cars									26.16	17.14	-0.2	-0.2
314.00 Turbogenerator Units									33.71	20.55	-3.0	-2.9
315.00 Accessory Electric Equipment									29.86	19.71	-2.9	-2.2
316.00 Miscellaneous Power Plant Equipment									32.11	21.92	-1.0	-1.1
<b>Total Steam Production Plant</b>									<b>34.71</b>	<b>22.73</b>	<b>-2.7</b>	<b>-2.8</b>
<b>NUCLEAR PRODUCTION</b>												
321.00 Structures and Improvements									55.38	32.92	-0.6	-0.5
322.00 Reactor Plant Equipment									52.32	32.93	-1.1	-0.9
323.00 Turbogenerator Units									48.36	32.95	-0.9	-0.9
324.00 Accessory Electric Equipment									53.53	32.92	-0.5	-0.5
325.00 Miscellaneous Power Plant Equipment									47.28	32.95	-0.4	-0.4
352.00 Structures and Improvements									56.65	31.37	-4.4	-4.4
353.00 Station Equipment									52.60	29.85	-4.9	-4.9
355.00 Poles and Fixtures									45.90	28.59	-21.8	-21.8
356.00 Overhead Conductors and Devices									41.08	31.53	-13.1	-13.1
391.00 Office Furniture and Equipment									25.00	19.31		
397.00 Communication Equipment									26.50	1.00		
<b>Total Nuclear Production Plant</b>									<b>52.28</b>	<b>32.82</b>	<b>-0.9</b>	<b>-0.8</b>

**WESTAR ENERGY, INC.**

Current and Proposed Parameters  
Vintage Group Procedure

Statement H

Account Description A	Current Parameters						Proposed Parameters (at December 31, 2010)					
	P-Life/ AYFR B	Curve Shape C	BG ASL D	Rem. Life E	Avg. Sal. F	Fut. Sal. G	P-Life/ AYFR H	Curve Shape I	VG ASL J	Rem. Life K	Avg. Sal. L	Fut. Sal. M
<b>OTHER PRODUCTION</b>												
341.00 Structures and Improvements									26.60	23.20	-0.1	-0.1
342.00 Fuel Holders, Products and Accessories								31.93	26.25	-0.7	-0.7	
344.00 Generators and Devices								25.33	21.68	-0.5	-0.5	
345.00 Accessory Electric Equipment								26.25	23.11	-0.2	-0.2	
346.00 Miscellaneous Power Plant Equipment								27.45	24.09	-1.2	-1.2	
<b>Total Other Production Plant</b>								<b>25.63</b>	<b>22.03</b>	<b>-0.4</b>	<b>-0.4</b>	
<b>TRANSMISSION PLANT</b>												
352.00 Structures and Improvements								65.03	54.81	-14.5	-15.0	
352.50 Structures and Improvements - 34.5 kV								65.13	47.20	-15.0	-15.0	
353.00 Station Equipment								65.26	50.25	-13.8	-15.0	
353.50 Station Equipment - 34.5 kV								65.93	49.89	-14.0	-15.0	
354.00 Towers and Fixtures								63.16	26.88	-31.0	-30.0	
354.50 Towers and Fixtures - 34.5 kV								60.96	28.92	-30.0	-30.0	
355.00 Poles and Fixtures								55.46	44.40	-47.8	-50.0	
355.50 Poles and Fixtures - 34.5 kV								55.56	46.04	-56.5	-50.0	
356.00 OH Conductors and Devices								60.66	43.38	-48.1	-50.0	
356.50 OH Conductors and Devices - 34.5 kV								61.18	44.91	-55.1	-50.0	
357.00 Underground Conduit								60.44	49.73			
357.50 Underground Conduit - 34.5 kV								60.09	54.52			
358.00 UG Conductors and Devices								46.82	27.25			
358.50 UG Conductors and Devices - 34.5 kV								45.00	39.03	-0.1		
359.00 Roads and Trails								66.64	20.23			
<b>Total Transmission Plant</b>								<b>60.37</b>	<b>46.53</b>	<b>-33.6</b>	<b>-34.8</b>	

**WESTAR ENERGY, INC.**  
 Current and Proposed Parameters  
 Vintage Group Procedure

Statement H

Account Description A	Current Parameters						Proposed Parameters (at December 31, 2010)					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
	B	C	D	E	F	G	H	I	J	K	L	M
<b>DISTRIBUTION PLANT</b>												
361.00 Structures and Improvements									55.24	42.92	-20.6	-20.0
362.00 Station Equipment									60.49	46.28	-14.3	-15.0
364.00 Poles, Towers and Fixtures									51.20	40.84	-29.4	-30.0
365.00 Overhead Conductors and Devices									61.35	49.88	-40.3	-40.0
366.10 Underground Conduit - Network									60.30	38.22	-50.0	-50.0
366.20 Underground Conduit									60.10	48.27	-50.0	-50.0
367.10 UG Conductors and Devices - Network									50.89	38.34	-29.5	-30.0
367.20 UG Conductors and Devices									50.38	41.45	-29.1	-30.0
368.00 Line Transformers - Overhead									46.37	31.70	-9.3	-10.0
368.10 Line Transformers - Underground									50.47	39.11		
368.20 Line Capacitors									47.42	31.48	-10.2	-10.0
369.10 Services - Overhead									52.56	35.41	-23.1	-25.0
369.20 Services - Network									53.12	30.17	-25.0	-25.0
369.30 Services - Underground									50.95	40.19	-25.0	-25.0
370.00 Meters									35.50	25.00	-4.4	-5.0
372.00 Leased Prop. on Customers' Premises									25.92	19.37	-39.0	-40.0
373.00 Street Lighting and Signal Systems									30.43	22.08	-27.5	-30.0
<b>Total Distribution Plant</b>									<u>50.05</u>	<u>38.56</u>	<u>-23.4</u>	<u>-24.2</u>
<b>GENERAL PLANT</b>												
<b>Depreciable</b>												
390.10 Structures and Improvements									40.90	33.78	-3.2	-5.0
392.00 Transportation Equipment									10.48	7.45		
396.00 Power Operated Equipment									15.36	10.18	5.3	5.0
<b>Total Depreciable</b>									<u>32.72</u>	<u>26.56</u>	<u>-2.4</u>	<u>-4.2</u>



**WESTAR ENERGY, INC.**  
 Current and Proposed Parameters  
 Vintage Group Procedure

Statement H

Account Description	Current Parameters						Proposed Parameters (at December 31, 2010)					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
<b>Amortizable</b>												
391.00 Office Furniture and Equipment									25.00	17.89		
391.10 Computers and Other Electronic Equip.									5.00	2.50		
393.00 Stores Equipment									25.00	18.72		
394.00 Tools, Shop and Garage Equipment									25.00	16.56		
395.00 Laboratory Equipment									25.00	15.72		
397.00 Communication Equipment									15.00	6.36		
398.00 Miscellaneous Equipment									15.00	5.31		
<b>Total Amortizable</b>									10.94	5.40		
<b>Total General Plant</b>									14.35	8.72	-0.7	-1.5
<b>TOTAL WESTAR ENERGY</b>									38.51	27.38	-10.5	-10.8

*Statements A through H*

**WESTAR ENERGY, INC.**

Statement A

Component Accrual Rates

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	Current (at 12/31/2010)			Proposed (at 12/31/2010)		
	Investment B	Net Salvage C	Total D=B+C	Investment E	Net Salvage F	Total G=E+F
<b>WESTAR NORTH</b>						
<b>STEAM PRODUCTION</b>						
311.00 Structures and Improvements	1.65%	0.33%	1.98%	2.04%	0.02%	2.06%
312.00 Boiler Plant Equipment	2.40%	0.57%	2.97%	2.40%	0.05%	2.45%
312.10 Boiler Plant Equipment (AQC)	1.38%	1.85%	3.23%	2.88%	0.08%	2.96%
312.20 Boiler Plant Equipment - Train Cars	4.09%		4.09%	3.48%	0.01%	3.49%
314.00 Turbogenerator Units	3.89%	0.59%	4.48%	2.67%	0.06%	2.73%
315.00 Accessory Electric Equipment	3.24%	0.20%	3.44%	2.89%	0.09%	2.98%
316.00 Miscellaneous Power Plant Equipment	3.14%	0.18%	3.32%	2.84%	0.02%	2.86%
<b>Total Steam Production Plant</b>	<b>2.34%</b>	<b>0.86%</b>	<b>3.20%</b>	<b>2.59%</b>	<b>0.05%</b>	<b>2.64%</b>
<b>OTHER PRODUCTION</b>						
341.00 Structures and Improvements	3.08%		3.08%	3.28%	0.01%	3.29%
342.00 Fuel Holders, Products and Accessories	2.28%		2.28%	3.06%	-0.47%	2.59%
344.00 Generators and Devices	3.41%		3.41%	3.37%		3.37%
345.00 Accessory Electric Equipment	3.19%		3.19%	3.46%	-0.01%	3.45%
346.00 Miscellaneous Power Plant Equipment	2.45%		2.45%	3.24%	0.08%	3.32%
<b>Total Other Production Plant</b>	<b>3.33%</b>		<b>3.33%</b>	<b>3.35%</b>	<b>0.01%</b>	<b>3.36%</b>
<b>TRANSMISSION PLANT</b>						
352.00 Structures and Improvements	1.84%	0.84%	2.68%	1.52%	0.22%	1.74%
352.50 Structures and Improvements - 34.5 kV	1.84%	0.84%	2.68%	1.50%	0.23%	1.73%
353.00 Station Equipment	1.41%	0.13%	1.54%	1.51%	0.21%	1.72%
353.50 Station Equipment - 34.5 kV	1.41%	0.13%	1.54%	1.49%	0.20%	1.69%
354.00 Towers and Fixtures	1.95%	1.56%	3.51%	1.37%	0.47%	1.84%
354.50 Towers and Fixtures - 34.5 kV	1.95%	1.56%	3.51%	1.54%	0.46%	2.00%
355.00 Poles and Fixtures	1.92%	1.27%	3.19%	1.79%	0.82%	2.61%
355.50 Poles and Fixtures - 34.5 kV	1.92%	1.27%	3.19%	1.78%	1.01%	2.79%
356.00 OH Conductors and Devices	1.67%	0.38%	2.05%	1.62%	0.75%	2.37%
356.50 OH Conductors and Devices - 34.5 kV	1.67%	0.38%	2.05%	1.60%	0.89%	2.49%
357.00 Underground Conduit	1.50%		1.50%			
357.50 Underground Conduit - 34.5 kV	1.50%		1.50%	1.65%		1.65%
358.00 UG Conductors and Devices	2.10%		2.10%			
358.50 UG Conductors and Devices - 34.5 kV	2.10%		2.10%	2.20%	0.01%	2.21%
359.00 Roads and Trails						
<b>Total Transmission Plant</b>	<b>1.67%</b>	<b>0.62%</b>	<b>2.29%</b>	<b>1.63%</b>	<b>0.55%</b>	<b>2.18%</b>
<b>DISTRIBUTION PLANT</b>						
361.00 Structures and Improvements	1.71%	0.31%	2.02%	1.61%	0.35%	1.96%
362.00 Station Equipment	1.66%	0.42%	2.08%	1.47%	0.20%	1.67%
364.00 Poles, Towers and Fixtures	2.12%	1.11%	3.23%	1.78%	0.50%	2.28%
365.00 Overhead Conductors and Devices	2.05%	1.28%	3.33%	1.53%	0.62%	2.15%
366.10 Underground Conduit - Network	1.87%	0.22%	2.09%	1.22%	0.61%	1.83%
366.20 Underground Conduit	1.87%	0.22%	2.09%	1.52%	0.76%	2.28%
367.10 UG Conductors and Devices - Network	2.03%	0.69%	2.72%	1.72%	0.49%	2.21%
367.20 UG Conductors and Devices	2.03%	0.69%	2.72%	1.87%	0.51%	2.38%

**WESTAR ENERGY, INC.**

Statement A

Component Accrual Rates

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	Current (at 12/31/2010)			Proposed (at 12/31/2010)		
	Investment B	Net Salvage C	Total D=B+C	Investment E	Net Salvage F	Total G=E+F
368.00 Line Transformers - Overhead	1.42%	0.67%	2.09%	1.82%	0.14%	1.96%
368.10 Line Transformers - Underground	1.42%	0.67%	2.09%	1.77%		1.77%
368.20 Line Capacitors	1.42%	0.67%	2.09%	1.69%	0.18%	1.87%
369.10 Services - Overhead	0.88%	0.55%	1.43%	1.59%	0.30%	1.89%
369.20 Services - Network	0.88%	0.55%	1.43%	1.50%	0.37%	1.87%
369.30 Services - Underground	0.88%	0.55%	1.43%	1.79%	0.45%	2.24%
370.00 Meters	2.13%		2.13%	2.52%	0.08%	2.60%
372.00 Leased Prop. on Customers' Premises	4.86%		4.86%	3.45%	1.31%	4.76%
373.00 Street Lighting and Signal Systems	3.71%	0.60%	4.31%	2.98%	0.69%	3.67%
<b>Total Distribution Plant</b>	<b>1.90%</b>	<b>0.75%</b>	<b>2.65%</b>	<b>1.80%</b>	<b>0.39%</b>	<b>2.19%</b>
<b>GENERAL PLANT</b>						
<b>Depreciable</b>						
390.10 Structures and Improvements	3.29%	0.23%	3.52%	1.85%	0.01%	1.86%
392.00 Transportation Equipment	10.38%		10.38%	5.43%		5.43%
396.00 Power Operated Equipment	1.09%		1.09%	2.32%	-0.18%	2.14%
<b>Total Depreciable</b>	<b>3.52%</b>	<b>0.21%</b>	<b>3.73%</b>	<b>2.04%</b>		<b>2.04%</b>
<b>Amortizable</b>						
391.00 Office Furniture and Equipment	← 25 Year Amortization →		5.54%	← 25 Year Amortization →		4.00%
391.10 Computers and Other Electronic Equip.	← 5 Year Amortization →		9.51%	← 5 Year Amortization →		6.84%
393.00 Stores Equipment	← 25 Year Amortization →		5.95%	← 25 Year Amortization →		4.00%
394.00 Tools, Shop and Garage Equipment	← 25 Year Amortization →		4.08%	← 25 Year Amortization →		3.92%
395.00 Laboratory Equipment	← 25 Year Amortization →		8.55%	← 25 Year Amortization →		4.00%
397.00 Communication Equipment	← 15 Year Amortization →		4.80%	← 15 Year Amortization →		5.78%
398.00 Miscellaneous Equipment	← 15 Year Amortization →		3.52%	← 15 Year Amortization →		5.98%
<b>Total Amortizable</b>			<b>6.42%</b>			<b>5.75%</b>
<b>Total General Plant</b>	<b>5.27%</b>	<b>0.08%</b>	<b>5.35%</b>	<b>4.27%</b>		<b>4.27%</b>
<b>TOTAL WESTAR NORTH</b>	<b>2.46%</b>	<b>0.60%</b>	<b>3.06%</b>	<b>2.51%</b>	<b>0.18%</b>	<b>2.69%</b>

**WESTAR ENERGY, INC.**

Statement A

Component Accrual Rates

Current: BG Procedure / RL Technique  
 Proposed: VG Procedure / RL Technique

Account Description A	Current (at 12/31/2010)			Proposed (at 12/31/2010)		
	Investment B	Net Salvage C	Total D=B+C	Investment E	Net Salvage F	Total G=E+F
<b>WESTAR NORTH STEAM PRODUCTION</b>						
<b><u>Hutchinson Unit 4</u></b>						
311.00 Structures and Improvements	2.86%	0.69%	3.55%	3.13%	0.03%	3.16%
312.00 Boiler Plant Equipment	5.83%	1.09%	6.92%	4.55%	0.05%	4.60%
312.10 Boiler Plant Equipment (AQC)	6.62%		6.62%	6.78%	0.07%	6.85%
312.20 Boiler Plant Equipment - Train Cars						
314.00 Turbogenerator Units	6.28%	1.13%	7.41%	3.78%	0.02%	3.80%
315.00 Accessory Electric Equipment	5.08%	0.37%	5.45%	3.15%	0.08%	3.23%
316.00 Miscellaneous Power Plant Equipment	5.35%	0.36%	5.71%	5.64%	0.01%	5.65%
<b>Total Hutchinson Unit 4</b>	<b>5.33%</b>	<b>0.95%</b>	<b>6.28%</b>	<b>3.98%</b>	<b>0.04%</b>	<b>4.02%</b>
<b><u>Jeffrey</u></b>						
311.00 Structures and Improvements	1.29%	0.29%	1.58%	1.62%	0.03%	1.65%
312.00 Boiler Plant Equipment	2.00%	0.50%	2.50%	1.80%	0.05%	1.85%
312.10 Boiler Plant Equipment (AQC)	0.98%	1.85%	2.83%	2.73%	0.08%	2.81%
312.20 Boiler Plant Equipment - Train Cars	3.76%		3.76%	2.34%	0.01%	2.35%
314.00 Turbogenerator Units	2.63%	0.55%	3.18%	2.03%	0.02%	2.05%
315.00 Accessory Electric Equipment	2.32%	0.18%	2.50%	2.29%	0.05%	2.34%
316.00 Miscellaneous Power Plant Equipment	2.42%	0.14%	2.56%	2.45%	0.02%	2.47%
<b>Total Jeffrey</b>	<b>1.64%</b>	<b>0.93%</b>	<b>2.57%</b>	<b>2.18%</b>	<b>0.05%</b>	<b>2.23%</b>
<b><u>Jeffrey Unit 1</u></b>						
311.00 Structures and Improvements	1.29%	0.29%	1.58%	1.28%	0.03%	1.31%
312.00 Boiler Plant Equipment	2.00%	0.50%	2.50%	1.72%	0.05%	1.77%
312.10 Boiler Plant Equipment (AQC)	0.98%	1.85%	2.83%	2.70%	0.07%	2.77%
312.20 Boiler Plant Equipment - Train Cars	3.76%		3.76%			
314.00 Turbogenerator Units	2.63%	0.55%	3.18%	2.06%	0.02%	2.08%
315.00 Accessory Electric Equipment	2.32%	0.18%	2.50%	2.10%	0.02%	2.12%
316.00 Miscellaneous Power Plant Equipment	2.42%	0.14%	2.56%	2.15%	0.02%	2.17%
<b>Total Jeffrey Unit 1</b>	<b>1.70%</b>	<b>0.92%</b>	<b>2.62%</b>	<b>2.10%</b>	<b>0.05%</b>	<b>2.15%</b>
<b><u>Jeffrey Unit 2</u></b>						
311.00 Structures and Improvements	1.29%	0.29%	1.58%	1.32%	0.03%	1.35%
312.00 Boiler Plant Equipment	2.00%	0.50%	2.50%	1.82%	0.05%	1.87%
312.10 Boiler Plant Equipment (AQC)	0.98%	1.85%	2.83%	2.43%	0.07%	2.50%
312.20 Boiler Plant Equipment - Train Cars	3.76%		3.76%			
314.00 Turbogenerator Units	2.63%	0.55%	3.18%	1.86%	0.02%	1.88%
315.00 Accessory Electric Equipment	2.32%	0.18%	2.50%	2.18%	0.08%	2.26%
316.00 Miscellaneous Power Plant Equipment	2.42%	0.14%	2.56%	2.57%	0.02%	2.59%
<b>Total Jeffrey Unit 2</b>	<b>1.68%</b>	<b>0.95%</b>	<b>2.63%</b>	<b>2.03%</b>	<b>0.06%</b>	<b>2.09%</b>
<b><u>Jeffrey Unit 3</u></b>						
311.00 Structures and Improvements	1.29%	0.29%	1.58%	1.43%	0.03%	1.46%
312.00 Boiler Plant Equipment	2.00%	0.50%	2.50%	1.81%	0.04%	1.85%
312.10 Boiler Plant Equipment (AQC)	0.98%	1.85%	2.83%	2.69%	0.07%	2.76%
312.20 Boiler Plant Equipment - Train Cars	3.76%		3.76%			
314.00 Turbogenerator Units	2.63%	0.55%	3.18%	2.08%	0.02%	2.10%
315.00 Accessory Electric Equipment	2.32%	0.18%	2.50%	2.37%	0.03%	2.40%
316.00 Miscellaneous Power Plant Equipment	2.42%	0.14%	2.56%	2.78%	0.02%	2.80%
<b>Total Jeffrey Unit 3</b>	<b>1.69%</b>	<b>0.94%</b>	<b>2.63%</b>	<b>2.17%</b>	<b>0.04%</b>	<b>2.21%</b>

**WESTAR ENERGY, INC.**

Statement A

Component Accrual Rates

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	Current (at 12/31/2010)			Proposed (at 12/31/2010)		
	Investment	Net Salvage	Total	Investment	Net Salvage	Total
A	B	C	D=B+C	E	F	G=E+F
<b>Jeffrey Common</b>						
311.00 Structures and Improvements	1.29%	0.29%	1.58%	1.97%	0.05%	2.02%
312.00 Boiler Plant Equipment	2.00%	0.50%	2.50%	1.89%	0.05%	1.94%
312.10 Boiler Plant Equipment (AQC)	0.98%	1.85%	2.83%	3.18%	0.09%	3.27%
312.20 Boiler Plant Equipment - Train Cars	3.76%		3.76%	2.34%	0.01%	2.35%
314.00 Turbogenerator Units	2.63%	0.55%	3.18%	2.81%	0.04%	2.85%
315.00 Accessory Electric Equipment	2.32%	0.18%	2.50%	2.80%	0.07%	2.87%
316.00 Miscellaneous Power Plant Equipment	2.42%	0.14%	2.56%	2.46%	0.02%	2.48%
<b>Total Jeffrey Common</b>	<b>1.43%</b>	<b>0.92%</b>	<b>2.35%</b>	<b>2.49%</b>	<b>0.06%</b>	<b>2.55%</b>
<b>Lawrence Energy Center</b>						
311.00 Structures and Improvements	2.64%	0.36%	3.00%	3.09%	-0.12%	2.97%
312.00 Boiler Plant Equipment	2.80%	0.59%	3.39%	3.17%	0.05%	3.22%
312.10 Boiler Plant Equipment (AQC)	4.51%	1.53%	6.04%	3.61%	0.06%	3.67%
312.20 Boiler Plant Equipment - Train Cars	3.77%		3.77%	3.15%	0.01%	3.16%
314.00 Turbogenerator Units	4.96%	0.51%	5.47%	3.67%	0.11%	3.78%
315.00 Accessory Electric Equipment	4.61%	0.20%	4.81%	3.59%	0.12%	3.71%
316.00 Miscellaneous Power Plant Equipment	4.39%	0.23%	4.62%	3.17%	-0.01%	3.16%
<b>Total Lawrence Energy Center</b>	<b>3.73%</b>	<b>0.57%</b>	<b>4.30%</b>	<b>3.36%</b>	<b>0.06%</b>	<b>3.42%</b>
<b>Lawrence Unit 2</b>						
311.00 Structures and Improvements	2.64%	0.36%	3.00%			
312.00 Boiler Plant Equipment	2.80%	0.59%	3.39%			
312.10 Boiler Plant Equipment (AQC)	4.51%	1.53%	6.04%			
312.20 Boiler Plant Equipment - Train Cars	3.77%		3.77%			
314.00 Turbogenerator Units	4.96%	0.51%	5.47%			
315.00 Accessory Electric Equipment	4.61%	0.20%	4.81%			
316.00 Miscellaneous Power Plant Equipment	4.39%	0.23%	4.62%			
<b>Total Lawrence Unit 2</b>	<b>2.64%</b>	<b>0.36%</b>	<b>3.00%</b>	<b>23.08%</b>	<b>-23.08%</b>	
<b>Lawrence Unit 3</b>						
311.00 Structures and Improvements	2.64%	0.36%	3.00%	1.35%	0.01%	1.36%
312.00 Boiler Plant Equipment	2.80%	0.59%	3.39%	5.64%	0.06%	5.70%
312.10 Boiler Plant Equipment (AQC)	4.51%	1.53%	6.04%	6.26%	0.03%	6.29%
312.20 Boiler Plant Equipment - Train Cars	3.77%		3.77%			
314.00 Turbogenerator Units	4.96%	0.51%	5.47%	5.61%	0.20%	5.81%
315.00 Accessory Electric Equipment	4.61%	0.20%	4.81%	4.81%	0.03%	4.84%
316.00 Miscellaneous Power Plant Equipment	4.39%	0.23%	4.62%	3.61%	0.01%	3.62%
<b>Total Lawrence Unit 3</b>	<b>4.01%</b>	<b>0.52%</b>	<b>4.53%</b>	<b>5.38%</b>	<b>0.11%</b>	<b>5.49%</b>
<b>Lawrence Unit 4</b>						
311.00 Structures and Improvements	2.64%	0.36%	3.00%	2.05%	0.03%	2.08%
312.00 Boiler Plant Equipment	2.80%	0.59%	3.39%	3.08%	0.06%	3.14%
312.10 Boiler Plant Equipment (AQC)	4.51%	1.53%	6.04%	3.61%	0.06%	3.67%
312.20 Boiler Plant Equipment - Train Cars	3.77%		3.77%			
314.00 Turbogenerator Units	4.96%	0.51%	5.47%	3.11%	0.17%	3.28%
315.00 Accessory Electric Equipment	4.61%	0.20%	4.81%	3.81%	0.26%	4.07%
316.00 Miscellaneous Power Plant Equipment	4.39%	0.23%	4.62%	2.64%	0.01%	2.65%
<b>Total Lawrence Unit 4</b>	<b>3.57%</b>	<b>0.59%</b>	<b>4.16%</b>	<b>3.16%</b>	<b>0.11%</b>	<b>3.27%</b>

**WESTAR ENERGY, INC.**

Statement A

Component Accrual Rates

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	Current (at 12/31/2010)			Proposed (at 12/31/2010)		
	Investment B	Net Salvage C	Total D=B+C	Investment E	Net Salvage F	Total G=E+F
<b>Lawrence Unit 5</b>						
311.00 Structures and Improvements	2.64%	0.36%	3.00%	2.03%	0.03%	2.06%
312.00 Boiler Plant Equipment	2.80%	0.59%	3.39%	2.53%	0.05%	2.58%
312.10 Boiler Plant Equipment (AQC)	4.51%	1.53%	6.04%	3.35%	0.05%	3.40%
312.20 Boiler Plant Equipment - Train Cars	3.77%		3.77%			
314.00 Turbogenerator Units	4.96%	0.51%	5.47%	3.27%	0.07%	3.34%
315.00 Accessory Electric Equipment	4.61%	0.20%	4.81%	3.04%	0.08%	3.12%
316.00 Miscellaneous Power Plant Equipment	4.39%	0.23%	4.62%	2.32%	0.01%	2.33%
<b>Total Lawrence Unit 5</b>	<b>3.92%</b>	<b>0.57%</b>	<b>4.49%</b>	<b>2.89%</b>	<b>0.06%</b>	<b>2.95%</b>
<b>Lawrence Common</b>						
311.00 Structures and Improvements	2.64%	0.36%	3.00%	3.51%	0.05%	3.56%
312.00 Boiler Plant Equipment	2.80%	0.59%	3.39%	3.36%	0.07%	3.43%
312.10 Boiler Plant Equipment (AQC)	4.51%	1.53%	6.04%	3.63%	0.07%	3.70%
312.20 Boiler Plant Equipment - Train Cars	3.77%		3.77%	3.15%	0.01%	3.16%
314.00 Turbogenerator Units	4.96%	0.51%	5.47%	4.27%	0.05%	4.32%
315.00 Accessory Electric Equipment	4.61%	0.20%	4.81%	2.88%	0.01%	2.89%
316.00 Miscellaneous Power Plant Equipment	4.39%	0.23%	4.62%	3.22%	-0.01%	3.21%
<b>Total Lawrence Common</b>	<b>3.42%</b>	<b>0.57%</b>	<b>3.99%</b>	<b>3.41%</b>	<b>0.04%</b>	<b>3.45%</b>
<b>Tecumseh Energy Center</b>						
311.00 Structures and Improvements	2.63%	0.53%	3.16%	3.61%	0.03%	3.64%
312.00 Boiler Plant Equipment	3.12%	0.85%	3.97%	3.78%	0.04%	3.82%
312.10 Boiler Plant Equipment (AQC)	5.40%	2.28%	7.68%	5.12%	0.05%	5.17%
312.20 Boiler Plant Equipment - Train Cars	4.90%		4.90%	4.37%		4.37%
314.00 Turbogenerator Units	7.48%	0.92%	8.40%	2.99%	0.18%	3.17%
315.00 Accessory Electric Equipment	5.37%	0.26%	5.63%	4.69%	0.26%	4.95%
316.00 Miscellaneous Power Plant Equipment	4.53%	0.29%	4.82%	3.74%	0.03%	3.77%
<b>Total Tecumseh Energy Center</b>	<b>4.46%</b>	<b>0.90%</b>	<b>5.36%</b>	<b>3.93%</b>	<b>0.09%</b>	<b>4.02%</b>
<b>Tecumseh Unit 7</b>						
311.00 Structures and Improvements	2.63%	0.53%	3.16%	1.41%	0.01%	1.42%
312.00 Boiler Plant Equipment	3.12%	0.85%	3.97%	4.07%	0.04%	4.11%
312.10 Boiler Plant Equipment (AQC)	5.40%	2.28%	7.68%	6.21%	0.06%	6.27%
312.20 Boiler Plant Equipment - Train Cars	4.90%		4.90%			
314.00 Turbogenerator Units	7.48%	0.92%	8.40%	3.08%	0.33%	3.41%
315.00 Accessory Electric Equipment	5.37%	0.26%	5.63%	5.18%	0.17%	5.35%
316.00 Miscellaneous Power Plant Equipment	4.53%	0.29%	4.82%	3.42%	0.01%	3.43%
<b>Total Tecumseh Unit 7</b>	<b>4.72%</b>	<b>1.14%</b>	<b>5.86%</b>	<b>4.43%</b>	<b>0.11%</b>	<b>4.54%</b>
<b>Tecumseh Unit 8</b>						
311.00 Structures and Improvements	2.63%	0.53%	3.16%	2.65%	0.03%	2.68%
312.00 Boiler Plant Equipment	3.12%	0.85%	3.97%	3.40%	0.04%	3.44%
312.10 Boiler Plant Equipment (AQC)	5.40%	2.28%	7.68%	2.53%	0.03%	2.56%
312.20 Boiler Plant Equipment - Train Cars	4.90%		4.90%			
314.00 Turbogenerator Units	7.48%	0.92%	8.40%	2.84%	0.10%	2.94%
315.00 Accessory Electric Equipment	5.37%	0.26%	5.63%	4.52%	0.70%	5.22%
316.00 Miscellaneous Power Plant Equipment	4.53%	0.29%	4.82%	5.63%	0.02%	5.65%
<b>Total Tecumseh Unit 8</b>	<b>4.71%</b>	<b>0.93%</b>	<b>5.64%</b>	<b>3.21%</b>	<b>0.11%</b>	<b>3.32%</b>

**WESTAR ENERGY, INC.**

Statement A

Component Accrual Rates

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	Current (at 12/31/2010)			Proposed (at 12/31/2010)		
	Investment B	Net Salvage C	Total D=B+C	Investment E	Net Salvage F	Total G=E+F
<b>Tecumseh Common</b>						
311.00 Structures and Improvements	2.63%	0.53%	3.16%	4.42%	0.04%	4.46%
312.00 Boiler Plant Equipment	3.12%	0.85%	3.97%	4.16%	0.05%	4.21%
312.10 Boiler Plant Equipment (AQC)	5.40%	2.28%	7.68%	4.56%	0.05%	4.61%
312.20 Boiler Plant Equipment - Train Cars	4.90%		4.90%	4.37%		4.37%
314.00 Turbogenerator Units	7.48%	0.92%	8.40%	5.13%	0.03%	5.16%
315.00 Accessory Electric Equipment	5.37%	0.26%	5.63%	4.27%	0.02%	4.29%
316.00 Miscellaneous Power Plant Equipment	4.53%	0.29%	4.82%	3.69%	0.03%	3.72%
<b>Total Tecumseh Common</b>	<b>3.81%</b>	<b>0.58%</b>	<b>4.39%</b>	<b>4.28%</b>	<b>0.03%</b>	<b>4.31%</b>
<b>WESTAR NORTH OTHER PRODUCTION</b>						
<b>Abilene Energy Center GTs</b>						
341.00 Structures and Improvements				2.05%	0.17%	2.22%
342.00 Fuel Holders, Products and Accessories				-0.91%	-0.08%	-0.99%
344.00 Generators and Devices				0.48%	0.05%	0.53%
345.00 Accessory Electric Equipment	0.16%		0.16%	1.32%	0.10%	1.42%
346.00 Miscellaneous Power Plant Equipment	0.61%		0.61%	11.12%	0.92%	12.04%
<b>Total Abilene Energy Center GTs</b>	<b>0.02%</b>		<b>0.02%</b>	<b>0.85%</b>	<b>0.07%</b>	<b>0.92%</b>
<b>Central Plains Wind Farm</b>						
341.00 Structures and Improvements	5.25%		5.25%	5.06%	-0.02%	5.04%
342.00 Fuel Holders, Products and Accessories						
344.00 Generators and Devices	4.94%		4.94%	5.06%	-0.02%	5.04%
345.00 Accessory Electric Equipment	4.90%		4.90%	5.06%	-0.02%	5.04%
346.00 Miscellaneous Power Plant Equipment	5.00%		5.00%	5.06%	-0.02%	5.04%
<b>Total Central Plains Wind Farm</b>	<b>4.95%</b>		<b>4.95%</b>	<b>5.06%</b>	<b>-0.02%</b>	<b>5.04%</b>
<b>Emporia Energy Center</b>						
341.00 Structures and Improvements	2.58%		2.58%	3.13%	0.02%	3.15%
342.00 Fuel Holders, Products and Accessories	2.58%		2.58%	3.22%	-0.04%	3.18%
344.00 Generators and Devices	3.45%		3.45%	3.15%	0.03%	3.18%
345.00 Accessory Electric Equipment	2.58%		2.58%	3.14%	0.04%	3.18%
346.00 Miscellaneous Power Plant Equipment	2.58%		2.58%	3.24%	0.09%	3.33%
<b>Total Emporia Energy Center</b>	<b>3.23%</b>		<b>3.23%</b>	<b>3.17%</b>	<b>0.01%</b>	<b>3.18%</b>
<b>Emporia Gas Turbines Unit 1</b>						
341.00 Structures and Improvements	2.58%		2.58%	3.12%	0.02%	3.14%
342.00 Fuel Holders, Products and Accessories	2.58%		2.58%	3.12%	0.02%	3.14%
344.00 Generators and Devices	3.45%		3.45%	3.12%	0.02%	3.14%
345.00 Accessory Electric Equipment	2.58%		2.58%	3.12%	0.02%	3.14%
346.00 Miscellaneous Power Plant Equipment	2.58%		2.58%	3.12%	0.02%	3.14%
<b>Total Emporia Gas Turbines Unit 1</b>	<b>3.27%</b>		<b>3.27%</b>	<b>3.12%</b>	<b>0.02%</b>	<b>3.14%</b>
<b>Emporia Gas Turbines Unit 2</b>						
341.00 Structures and Improvements	2.58%		2.58%	3.12%	0.02%	3.14%
342.00 Fuel Holders, Products and Accessories	2.58%		2.58%	3.12%	0.02%	3.14%
344.00 Generators and Devices	3.45%		3.45%	3.12%	0.02%	3.14%
345.00 Accessory Electric Equipment	2.58%		2.58%	3.12%	0.02%	3.14%
346.00 Miscellaneous Power Plant Equipment	2.58%		2.58%	3.12%	0.02%	3.14%
<b>Total Emporia Gas Turbines Unit 2</b>	<b>3.37%</b>		<b>3.37%</b>	<b>3.12%</b>	<b>0.02%</b>	<b>3.14%</b>



**WESTAR ENERGY, INC.**

Statement A

Component Accrual Rates

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	Current (at 12/31/2010)			Proposed (at 12/31/2010)		
	Investment B	Net Salvage C	Total D=B+C	Investment E	Net Salvage F	Total G=E+F
<b>Emporia Gas Turbines Unit 3</b>						
341.00 Structures and Improvements	2.58%		2.58%	3.12%	0.02%	3.14%
342.00 Fuel Holders, Products and Accessories	2.58%		2.58%	3.12%	0.02%	3.14%
344.00 Generators and Devices	3.45%		3.45%	3.12%	0.02%	3.14%
345.00 Accessory Electric Equipment	2.58%		2.58%	3.12%	0.02%	3.14%
346.00 Miscellaneous Power Plant Equipment	2.58%		2.58%	3.12%	0.02%	3.14%
<b>Total Emporia Gas Turbines Unit 3</b>	<b>3.28%</b>		<b>3.28%</b>	<b>3.12%</b>	<b>0.02%</b>	<b>3.14%</b>
<b>Emporia Gas Turbines Unit 4</b>						
341.00 Structures and Improvements	2.58%		2.58%	3.12%	0.02%	3.14%
342.00 Fuel Holders, Products and Accessories	2.58%		2.58%	3.12%	0.02%	3.14%
344.00 Generators and Devices	3.45%		3.45%	3.12%	0.02%	3.14%
345.00 Accessory Electric Equipment	2.58%		2.58%	3.12%	0.02%	3.14%
346.00 Miscellaneous Power Plant Equipment	2.58%		2.58%	3.12%	0.02%	3.14%
<b>Total Emporia Gas Turbines Unit 4</b>	<b>3.37%</b>		<b>3.37%</b>	<b>3.12%</b>	<b>0.02%</b>	<b>3.14%</b>
<b>Emporia Gas Turbines Unit 5</b>						
341.00 Structures and Improvements	2.58%		2.58%	3.12%	0.02%	3.14%
342.00 Fuel Holders, Products and Accessories	2.58%		2.58%	3.12%	0.02%	3.14%
344.00 Generators and Devices	3.45%		3.45%	3.12%	0.02%	3.14%
345.00 Accessory Electric Equipment	2.58%		2.58%	3.12%	0.02%	3.14%
346.00 Miscellaneous Power Plant Equipment	2.58%		2.58%	3.12%	0.02%	3.14%
<b>Total Emporia Gas Turbines Unit 5</b>	<b>3.29%</b>		<b>3.29%</b>	<b>3.12%</b>	<b>0.02%</b>	<b>3.14%</b>
<b>Emporia Gas Turbines Unit 6</b>						
341.00 Structures and Improvements	2.58%		2.58%	3.23%	0.02%	3.25%
342.00 Fuel Holders, Products and Accessories	2.58%		2.58%	3.23%	0.02%	3.25%
344.00 Generators and Devices	3.45%		3.45%	3.23%	0.02%	3.25%
345.00 Accessory Electric Equipment	2.58%		2.58%	3.23%	0.02%	3.25%
346.00 Miscellaneous Power Plant Equipment	2.58%		2.58%	3.23%	0.02%	3.25%
<b>Total Emporia Gas Turbines Unit 6</b>	<b>3.29%</b>		<b>3.29%</b>	<b>3.23%</b>	<b>0.02%</b>	<b>3.25%</b>
<b>Emporia Gas Turbines Unit 7</b>						
341.00 Structures and Improvements	2.58%		2.58%	3.23%	0.02%	3.25%
342.00 Fuel Holders, Products and Accessories	2.58%		2.58%	3.23%	0.02%	3.25%
344.00 Generators and Devices	3.45%		3.45%	3.23%	0.02%	3.25%
345.00 Accessory Electric Equipment	2.58%		2.58%	3.23%	0.02%	3.25%
346.00 Miscellaneous Power Plant Equipment	2.58%		2.58%	3.23%	0.02%	3.25%
<b>Total Emporia Gas Turbines Unit 7</b>	<b>3.29%</b>		<b>3.29%</b>	<b>3.23%</b>	<b>0.02%</b>	<b>3.25%</b>
<b>Emporia Common</b>						
341.00 Structures and Improvements	2.58%		2.58%	3.12%	0.02%	3.14%
342.00 Fuel Holders, Products and Accessories	2.58%		2.58%	3.12%	0.02%	3.14%
344.00 Generators and Devices	3.45%		3.45%	3.12%	0.02%	3.14%
345.00 Accessory Electric Equipment	2.58%		2.58%	3.12%	0.02%	3.14%
346.00 Miscellaneous Power Plant Equipment	2.58%		2.58%	3.35%	0.02%	3.37%
<b>Total Emporia Common</b>	<b>2.70%</b>		<b>2.70%</b>	<b>3.17%</b>	<b>0.02%</b>	<b>3.19%</b>
<b>Flat Ridge Wind Farm</b>						
341.00 Structures and Improvements	5.25%		5.25%	5.32%	-0.03%	5.29%
342.00 Fuel Holders, Products and Accessories						
344.00 Generators and Devices	4.94%		4.94%	5.32%	-0.03%	5.29%
345.00 Accessory Electric Equipment	4.90%		4.90%	5.28%	-0.04%	5.24%
346.00 Miscellaneous Power Plant Equipment	5.00%		5.00%	5.32%	-0.03%	5.29%
<b>Total Flat Ridge Wind Farm</b>	<b>4.95%</b>		<b>4.95%</b>	<b>5.31%</b>	<b>-0.03%</b>	<b>5.28%</b>

**WESTAR ENERGY, INC.**

Statement A

Component Accrual Rates

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	Current (at 12/31/2010)			Proposed (at 12/31/2010)		
	Investment B	Net Salvage C	Total D=B+C	Investment E	Net Salvage F	Total G=E+F
<b>Gordon Evans Energy Center</b>						
341.00 Structures and Improvements	2.50%		2.50%	2.30%	0.02%	2.32%
342.00 Fuel Holders, Products and Accessories	2.50%		2.50%	2.35%	0.02%	2.37%
344.00 Generators and Devices	3.04%		3.04%	2.30%	0.02%	2.32%
345.00 Accessory Electric Equipment	2.76%		2.76%	2.37%	0.02%	2.39%
346.00 Miscellaneous Power Plant Equipment	2.44%		2.44%	2.39%	0.01%	2.40%
<b>Total Gordon Evans Energy Center</b>	<b>2.92%</b>		<b>2.92%</b>	<b>2.32%</b>	<b>0.02%</b>	<b>2.34%</b>
<b>Gordon Evans Unit 1</b>						
341.00 Structures and Improvements	2.50%		2.50%	2.30%	0.02%	2.32%
342.00 Fuel Holders, Products and Accessories	2.50%		2.50%	2.63%	0.02%	2.65%
344.00 Generators and Devices	3.04%		3.04%	2.30%	0.02%	2.32%
345.00 Accessory Electric Equipment	2.76%		2.76%	2.63%	0.02%	2.65%
346.00 Miscellaneous Power Plant Equipment	2.44%		2.44%			
<b>Total Gordon Evans Unit 1</b>	<b>2.96%</b>		<b>2.96%</b>	<b>2.36%</b>	<b>0.02%</b>	<b>2.38%</b>
<b>Gordon Evans Unit 2</b>						
341.00 Structures and Improvements	2.50%		2.50%	2.30%	0.02%	2.32%
342.00 Fuel Holders, Products and Accessories	2.50%		2.50%	2.41%	0.02%	2.43%
344.00 Generators and Devices	3.04%		3.04%	2.30%	0.02%	2.32%
345.00 Accessory Electric Equipment	2.76%		2.76%	2.30%	0.02%	2.32%
346.00 Miscellaneous Power Plant Equipment	2.44%		2.44%			
<b>Total Gordon Evans Unit 2</b>	<b>2.95%</b>		<b>2.95%</b>	<b>2.30%</b>	<b>0.02%</b>	<b>2.32%</b>
<b>Gordon Evans Unit 3</b>						
341.00 Structures and Improvements	2.50%		2.50%	2.30%	0.02%	2.32%
342.00 Fuel Holders, Products and Accessories	2.50%		2.50%	2.30%	0.02%	2.32%
344.00 Generators and Devices	3.04%		3.04%	2.30%	0.02%	2.32%
345.00 Accessory Electric Equipment	2.76%		2.76%	2.30%	0.02%	2.32%
346.00 Miscellaneous Power Plant Equipment	2.44%		2.44%			
<b>Total Gordon Evans Unit 3</b>	<b>2.94%</b>		<b>2.94%</b>	<b>2.30%</b>	<b>0.02%</b>	<b>2.32%</b>
<b>Gordon Evans Common</b>						
341.00 Structures and Improvements	2.50%		2.50%	2.30%	0.02%	2.32%
342.00 Fuel Holders, Products and Accessories	2.50%		2.50%	2.30%	0.02%	2.32%
344.00 Generators and Devices	3.04%		3.04%	2.35%	0.02%	2.37%
345.00 Accessory Electric Equipment	2.76%		2.76%	2.36%	0.02%	2.38%
346.00 Miscellaneous Power Plant Equipment	2.44%		2.44%	2.39%	0.01%	2.40%
<b>Total Gordon Evans Common</b>	<b>2.51%</b>		<b>2.51%</b>	<b>2.30%</b>	<b>0.02%</b>	<b>2.32%</b>
<b>Hutchinson Energy Center GTs</b>						
341.00 Structures and Improvements				0.78%	-0.03%	0.75%
342.00 Fuel Holders, Products and Accessories	1.16%		1.16%	1.34%	-0.01%	1.33%
344.00 Generators and Devices				0.45%	-0.05%	0.40%
345.00 Accessory Electric Equipment	2.91%		2.91%	1.39%	-0.07%	1.32%
346.00 Miscellaneous Power Plant Equipment				0.02%		0.02%
<b>Total Hutchinson Energy Center GTs</b>	<b>0.17%</b>		<b>0.17%</b>	<b>0.52%</b>	<b>-0.06%</b>	<b>0.46%</b>
<b>Hutchinson Unit 1</b>						
341.00 Structures and Improvements				1.17%		1.17%
342.00 Fuel Holders, Products and Accessories	1.16%		1.16%	0.29%		0.29%
344.00 Generators and Devices				1.35%		1.35%
345.00 Accessory Electric Equipment	2.91%		2.91%	0.41%		0.41%
346.00 Miscellaneous Power Plant Equipment				0.10%	0.01%	0.11%
<b>Total Hutchinson Unit 1</b>	<b>0.15%</b>		<b>0.15%</b>	<b>1.28%</b>		<b>1.28%</b>

**WESTAR ENERGY, INC.**

Statement A

Component Accrual Rates

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	Current (at 12/31/2010)			Proposed (at 12/31/2010)		
	Investment B	Net Salvage C	Total D=B+C	Investment E	Net Salvage F	Total G=E+F
<b>Hutchinson Unit 2</b>						
341.00 Structures and Improvements				1.35%		1.35%
342.00 Fuel Holders, Products and Accessories	1.16%		1.16%	0.29%		0.29%
344.00 Generators and Devices				1.65%		1.65%
345.00 Accessory Electric Equipment	2.91%		2.91%	0.39%		0.39%
346.00 Miscellaneous Power Plant Equipment				0.10%	0.01%	0.11%
<b>Total Hutchinson Unit 2</b>	<b>0.14%</b>		<b>0.14%</b>	<b>1.56%</b>		<b>1.56%</b>
<b>Hutchinson Unit 3</b>						
341.00 Structures and Improvements				1.35%		1.35%
342.00 Fuel Holders, Products and Accessories	1.16%		1.16%	2.65%	0.01%	2.66%
344.00 Generators and Devices				1.36%	0.01%	1.37%
345.00 Accessory Electric Equipment	2.91%		2.91%	5.74%	0.01%	5.75%
346.00 Miscellaneous Power Plant Equipment				0.10%	0.01%	0.11%
<b>Total Hutchinson Unit 3</b>	<b>0.22%</b>		<b>0.22%</b>	<b>1.67%</b>	<b>0.01%</b>	<b>1.68%</b>
<b>Hutchinson Unit 4</b>						
341.00 Structures and Improvements				-3.01%	-0.31%	-3.32%
342.00 Fuel Holders, Products and Accessories	1.16%		1.16%	-3.01%	-0.31%	-3.32%
344.00 Generators and Devices				-2.12%	-0.21%	-2.33%
345.00 Accessory Electric Equipment	2.91%		2.91%	-2.51%	-0.26%	-2.77%
346.00 Miscellaneous Power Plant Equipment				-2.86%	-0.28%	-3.14%
<b>Total Hutchinson Unit 4</b>	<b>0.15%</b>		<b>0.15%</b>	<b>-2.14%</b>	<b>-0.22%</b>	<b>-2.36%</b>
<b>Spring Creek Energy Center GTs</b>						
341.00 Structures and Improvements	1.31%		1.31%	1.62%		1.62%
342.00 Fuel Holders, Products and Accessories	1.31%		1.31%	1.66%		1.66%
344.00 Generators and Devices	1.33%		1.33%	1.62%		1.62%
345.00 Accessory Electric Equipment	1.28%		1.28%	1.62%		1.62%
346.00 Miscellaneous Power Plant Equipment	1.35%		1.35%	1.62%		1.62%
<b>Total Spring Creek Energy Center GTs</b>	<b>1.32%</b>		<b>1.32%</b>	<b>1.62%</b>		<b>1.62%</b>
<b>Spring Creek Unit 1</b>						
341.00 Structures and Improvements	1.31%		1.31%	1.62%		1.62%
342.00 Fuel Holders, Products and Accessories	1.31%		1.31%	1.62%		1.62%
344.00 Generators and Devices	1.33%		1.33%	1.62%		1.62%
345.00 Accessory Electric Equipment	1.28%		1.28%	1.62%		1.62%
346.00 Miscellaneous Power Plant Equipment	1.35%		1.35%	1.62%		1.62%
<b>Total Spring Creek Unit 1</b>	<b>1.32%</b>		<b>1.32%</b>	<b>1.62%</b>		<b>1.62%</b>
<b>Spring Creek Unit 2</b>						
341.00 Structures and Improvements	1.31%		1.31%	1.62%		1.62%
342.00 Fuel Holders, Products and Accessories	1.31%		1.31%	1.62%		1.62%
344.00 Generators and Devices	1.33%		1.33%	1.62%		1.62%
345.00 Accessory Electric Equipment	1.28%		1.28%	1.62%		1.62%
346.00 Miscellaneous Power Plant Equipment	1.35%		1.35%	1.62%		1.62%
<b>Total Spring Creek Unit 2</b>	<b>1.32%</b>		<b>1.32%</b>	<b>1.62%</b>		<b>1.62%</b>
<b>Spring Creek Unit 3</b>						
341.00 Structures and Improvements	1.31%		1.31%	1.62%		1.62%
342.00 Fuel Holders, Products and Accessories	1.31%		1.31%	1.62%		1.62%
344.00 Generators and Devices	1.33%		1.33%	1.62%		1.62%
345.00 Accessory Electric Equipment	1.28%		1.28%	1.62%		1.62%
346.00 Miscellaneous Power Plant Equipment	1.35%		1.35%	1.62%		1.62%
<b>Total Spring Creek Unit 3</b>	<b>1.32%</b>		<b>1.32%</b>	<b>1.62%</b>		<b>1.62%</b>

**WESTAR ENERGY, INC.**

Statement A

Component Accrual Rates

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	Current (at 12/31/2010)			Proposed (at 12/31/2010)		
	Investment B	Net Salvage C	Total D=B+C	Investment E	Net Salvage F	Total G=E+F
<b>Spring Creek Unit 4</b>						
341.00 Structures and Improvements	1.31%		1.31%	1.62%		1.62%
342.00 Fuel Holders, Products and Accessories	1.31%		1.31%	1.62%		1.62%
344.00 Generators and Devices	1.33%		1.33%	1.62%		1.62%
345.00 Accessory Electric Equipment	1.28%		1.28%	1.62%		1.62%
346.00 Miscellaneous Power Plant Equipment	1.35%		1.35%			
<b>Total Spring Creek Unit 4</b>	<b>1.32%</b>		<b>1.32%</b>	<b>1.62%</b>		<b>1.62%</b>
<b>Spring Creek Common</b>						
341.00 Structures and Improvements	1.31%		1.31%	2.96%	0.01%	2.97%
342.00 Fuel Holders, Products and Accessories	1.31%		1.31%	2.96%	0.01%	2.97%
344.00 Generators and Devices	1.33%		1.33%	3.72%	0.02%	3.74%
345.00 Accessory Electric Equipment	1.28%		1.28%			
346.00 Miscellaneous Power Plant Equipment	1.35%		1.35%	1.62%		1.62%
<b>Total Spring Creek Common</b>	<b>1.35%</b>		<b>1.35%</b>	<b>1.78%</b>		<b>1.78%</b>
<b>Tecumseh Energy Center GTs</b>						
341.00 Structures and Improvements	0.11%		0.11%	1.62%	0.26%	1.88%
342.00 Fuel Holders, Products and Accessories				3.22%	0.51%	3.73%
344.00 Generators and Devices				2.35%	0.36%	2.71%
345.00 Accessory Electric Equipment	0.52%		0.52%	5.78%	0.90%	6.68%
346.00 Miscellaneous Power Plant Equipment				1.62%	0.26%	1.88%
<b>Total Tecumseh Energy Center GTs</b>	<b>0.02%</b>		<b>0.02%</b>	<b>2.42%</b>	<b>0.37%</b>	<b>2.79%</b>
<b>Tecumseh Unit 1</b>						
341.00 Structures and Improvements	0.11%		0.11%	1.62%	0.27%	1.89%
342.00 Fuel Holders, Products and Accessories				4.44%	0.71%	5.15%
344.00 Generators and Devices				1.82%	0.29%	2.11%
345.00 Accessory Electric Equipment	0.52%		0.52%	4.78%	0.77%	5.55%
346.00 Miscellaneous Power Plant Equipment				1.62%	0.27%	1.89%
<b>Total Tecumseh Unit 1</b>	<b>0.04%</b>		<b>0.04%</b>	<b>2.07%</b>	<b>0.33%</b>	<b>2.40%</b>
<b>Tecumseh Unit 2</b>						
341.00 Structures and Improvements	0.11%		0.11%	1.62%	0.25%	1.87%
342.00 Fuel Holders, Products and Accessories				1.62%	0.25%	1.87%
344.00 Generators and Devices				2.76%	0.41%	3.17%
345.00 Accessory Electric Equipment	0.52%		0.52%	8.33%	1.24%	9.57%
346.00 Miscellaneous Power Plant Equipment				1.62%	0.25%	1.87%
<b>Total Tecumseh Unit 2</b>	<b>0.01%</b>		<b>0.01%</b>	<b>2.72%</b>	<b>0.41%</b>	<b>3.13%</b>

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	12/31/10	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference I=H-E
	Investment B	Investment C	Net Salvage D	Total E=C+D	Investment F	Net Salvage G	Total H=F+G	
<b>WESTAR NORTH</b>								
<b>STEAM PRODUCTION</b>								
311.00 Structures and Improvements	\$ 245,110,265	\$ 4,042,770	\$ 810,635	\$ 4,853,405	\$ 4,948,547	\$ 94,019	\$ 5,042,566	\$ 189,161
312.00 Boiler Plant Equipment	527,810,784	12,693,514	3,025,695	15,719,209	12,659,835	256,018	12,915,853	(2,803,356)
312.10 Boiler Plant Equipment (AQC)	487,733,362	6,709,125	9,009,363	15,718,488	14,069,997	353,198	14,423,195	(1,295,293)
312.20 Boiler Plant Equipment - Train Cars	17,228,898	705,287		705,287	599,607	1,229	600,836	(104,451)
314.00 Turbogenerator Units	282,784,880	10,988,773	1,671,404	12,660,177	7,560,511	172,848	7,733,359	(4,926,818)
315.00 Accessory Electric Equipment	124,868,545	4,050,485	248,025	4,298,510	3,606,539	111,924	3,718,463	(580,047)
316.00 Miscellaneous Power Plant Equipment	29,681,998	930,809	54,104	984,913	842,980	4,701	847,681	(137,232)
<b>Total Steam Production Plant</b>	<b>\$ 1,715,218,732</b>	<b>\$ 40,120,763</b>	<b>\$ 14,819,226</b>	<b>\$ 54,939,989</b>	<b>\$ 44,288,016</b>	<b>\$ 993,937</b>	<b>\$ 45,281,953</b>	<b>\$ (9,658,036)</b>
<b>OTHER PRODUCTION</b>								
341.00 Structures and Improvements	\$ 51,810,940	\$ 1,595,464	\$ -	\$ 1,595,464	\$ 1,698,429	\$ 4,036	\$ 1,702,465	\$ 107,001
342.00 Fuel Holders, Products and Accessories	13,443,507	306,896		306,896	345,548	2,867	348,415	41,519
344.00 Generators and Devices	672,493,137	22,930,282		22,930,282	22,644,542	13,840	22,658,382	(271,900)
345.00 Accessory Electric Equipment	108,648,344	3,467,310		3,467,310	3,739,350	5,404	3,744,754	277,444
346.00 Miscellaneous Power Plant Equipment	12,102,850	297,091		297,091	396,160	5,182	401,342	104,251
<b>Total Other Production Plant</b>	<b>\$ 858,498,778</b>	<b>\$ 28,597,043</b>	<b>\$ -</b>	<b>\$ 28,597,043</b>	<b>\$ 28,824,029</b>	<b>\$ 31,329</b>	<b>\$ 28,855,358</b>	<b>\$ 258,315</b>
<b>TRANSMISSION PLANT</b>								
352.00 Structures and Improvements	\$ 26,858,582	\$ 494,198	\$ 225,612	\$ 719,810	\$ 408,250	\$ 59,089	\$ 467,339	\$ (252,471)
352.50 Structures and Improvements - 34.5 kV	23,945	441	201	642	359	55	414	(228)
353.00 Station Equipment	208,013,565	2,932,991	270,418	3,203,409	3,141,005	436,828	3,577,833	374,424
353.50 Station Equipment - 34.5 kV	17,809,476	251,114	23,152	274,266	265,361	35,619	300,980	26,714
354.00 Towers and Fixtures	2,845,013	55,478	44,382	99,860	38,977	13,372	52,349	(47,511)
354.50 Towers and Fixtures - 34.5 kV	17,041	332	266	598	262	78	340	(258)
355.00 Poles and Fixtures	164,769,718	3,163,579	2,092,575	5,256,154	2,949,378	1,351,112	4,300,490	(955,664)
355.50 Poles and Fixtures - 34.5 kV	37,550,440	720,968	476,891	1,197,859	668,398	379,259	1,047,657	(150,202)
356.00 OH Conductors and Devices	92,521,850	1,545,115	351,583	1,896,698	1,498,854	693,914	2,192,768	296,070
356.50 OH Conductors and Devices - 34.5 kV	26,529,098	443,036	100,811	543,847	424,466	236,109	660,575	116,728
357.00 Underground Conduit								
357.50 Underground Conduit - 34.5 kV	1,075,574	16,134		16,134	17,747		17,747	1,613
358.00 UG Conductors and Devices								
358.50 UG Conductors and Devices - 34.5 kV	3,598,623	75,571		75,571	79,170	360	79,530	3,959
359.00 Roads and Trails								
<b>Total Transmission Plant</b>	<b>\$ 581,612,925</b>	<b>\$ 9,698,957</b>	<b>\$ 3,585,891</b>	<b>\$ 13,284,848</b>	<b>\$ 9,492,227</b>	<b>\$ 3,205,795</b>	<b>\$ 12,698,022</b>	<b>\$ (586,826)</b>

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/10	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference
	Investment	Investment	Net Salvage	Total	Investment	Net Salvage	Total	
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
<b>DISTRIBUTION PLANT</b>								
361.00 Structures and Improvements	\$ 12,710,015	\$ 217,341	\$ 39,401	\$ 256,742	\$ 204,631	\$ 44,485	\$ 249,116	\$ (7,626)
362.00 Station Equipment	128,408,441	2,131,580	539,315	2,670,895	1,887,604	256,817	2,144,421	(526,474)
364.00 Poles, Towers and Fixtures	218,250,146	4,626,903	2,422,577	7,049,480	3,884,853	1,091,251	4,976,104	(2,073,376)
365.00 Overhead Conductors and Devices	136,846,981	2,805,363	1,751,641	4,557,004	2,093,759	848,451	2,942,210	(1,614,794)
366.10 Underground Conduit - Network	4,017,659	75,130	8,839	83,969	49,015	24,508	73,523	(10,446)
366.20 Underground Conduit	30,984,311	579,407	68,165	647,572	470,962	235,481	706,443	58,871
367.10 UG Conductors and Devices - Network	5,369,841	109,008	37,052	146,060	92,361	26,312	118,673	(27,387)
367.20 UG Conductors and Devices	76,818,866	1,559,423	530,050	2,089,473	1,436,513	391,776	1,828,289	(261,184)
368.00 Line Transformers - Overhead	107,736,865	1,529,863	721,837	2,251,700	1,960,811	150,832	2,111,643	(140,057)
368.10 Line Transformers - Underground	66,604,742	945,787	446,252	1,392,039	1,178,904		1,178,904	(213,135)
368.20 Line Capacitors	6,491,542	92,180	43,493	135,673	109,707	11,685	121,392	(14,281)
369.10 Services - Overhead	24,619,445	216,651	135,407	352,058	391,449	73,858	465,307	113,249
369.20 Services - Network	160,351	1,411	882	2,293	2,405	593	2,998	705
369.30 Services - Underground	39,897,072	351,094	219,434	570,528	714,158	179,537	893,695	323,167
370.00 Meters	48,806,137	1,039,571		1,039,571	1,229,915	39,045	1,268,960	229,389
372.00 Leased Prop. on Customers' Premises	13,490,382	655,633		655,633	465,418	176,724	642,142	(13,491)
373.00 Street Lighting and Signal Systems	30,689,343	1,138,575	184,136	1,322,711	914,542	211,756	1,126,298	(196,413)
<b>Total Distribution Plant</b>	<b>\$ 951,902,139</b>	<b>\$ 18,074,920</b>	<b>\$ 7,148,481</b>	<b>\$ 25,223,401</b>	<b>\$ 17,087,007</b>	<b>\$ 3,763,111</b>	<b>\$ 20,850,118</b>	<b>\$ (4,373,283)</b>
<b>GENERAL PLANT</b>								
<b>Depreciable</b>								
390.10 Structures and Improvements	\$ 60,159,520	\$ 1,979,248	\$ 138,367	\$ 2,117,615	\$ 1,112,951	\$ 6,016	\$ 1,118,967	\$ (998,648)
392.00 Transportation Equipment	3,133,172	325,223		325,223	170,131		170,131	(155,092)
396.00 Power Operated Equipment	3,027,092	32,995		32,995	70,229	(5,449)	64,780	31,785
<b>Total Depreciable</b>	<b>\$ 66,319,784</b>	<b>\$ 2,337,466</b>	<b>\$ 138,367</b>	<b>\$ 2,475,833</b>	<b>\$ 1,353,311</b>	<b>\$ 567</b>	<b>\$ 1,353,878</b>	<b>\$ (1,121,955)</b>
<b>Amortizable</b>								
391.00 Office Furniture and Equipment	\$ 10,028,514	\$ 555,580	\$ -	\$ 555,580	\$ 401,141	\$ -	\$ 401,141	\$ (154,439)
391.10 Computers and Other Electronic Equip.	33,813,022	3,215,618		3,215,618	2,314,186		2,314,186	(901,432)
393.00 Stores Equipment	1,719,354	102,302		102,302	68,774		68,774	(33,528)
394.00 Tools, Shop and Garage Equipment	9,617,815	392,407		392,407	376,581		376,581	(15,826)
395.00 Laboratory Equipment	229,034	19,582		19,582	9,161		9,161	(10,421)
397.00 Communication Equipment	44,334,875	2,128,074		2,128,074	2,562,648		2,562,648	434,574
398.00 Miscellaneous Equipment	269,496	9,486		9,486	16,125		16,125	6,639
<b>Total Amortizable</b>	<b>\$ 100,012,110</b>	<b>\$ 6,423,049</b>	<b>\$ -</b>	<b>\$ 6,423,049</b>	<b>\$ 5,748,616</b>	<b>\$ -</b>	<b>\$ 5,748,616</b>	<b>\$ (674,433)</b>
<b>Total General Plant</b>	<b>\$ 166,331,894</b>	<b>\$ 8,760,515</b>	<b>\$ 138,367</b>	<b>\$ 8,898,882</b>	<b>\$ 7,101,927</b>	<b>\$ 567</b>	<b>\$ 7,102,494</b>	<b>\$ (1,796,388)</b>
<b>TOTAL WESTAR NORTH</b>	<b>\$ 4,273,564,468</b>	<b>\$ 105,252,198</b>	<b>\$ 25,691,965</b>	<b>\$ 130,944,163</b>	<b>\$ 106,793,206</b>	<b>\$ 7,994,739</b>	<b>\$ 114,787,945</b>	<b>\$ (16,156,218)</b>

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/10	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference
	Investment	Investment	Net Salvage	Total	Investment	Net Salvage	Total	
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
<b>WESTAR NORTH STEAM PRODUCTION</b>								
<b>Hutchinson Unit 4</b>								
311.00 Structures and Improvements	\$ 6,606,758	\$ 188,953	\$ 45,587	\$ 234,540	\$ 206,792	\$ 1,982	\$ 208,774	\$ (25,766)
312.00 Boiler Plant Equipment	13,964,091	814,107	152,209	966,316	635,366	6,982	642,348	(323,968)
312.10 Boiler Plant Equipment (AQC)	206,638	13,679		13,679	14,010	145	14,155	476
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	10,381,300	651,946	117,309	769,255	392,413	2,076	394,489	(374,766)
315.00 Accessory Electric Equipment	2,681,075	136,199	9,920	146,119	84,454	2,145	86,599	(59,520)
316.00 Miscellaneous Power Plant Equipment	877,835	46,964	3,160	50,124	49,510	88	49,598	(526)
<b>Total Hutchinson Unit 4</b>	<b>\$ 34,717,697</b>	<b>\$ 1,851,848</b>	<b>\$ 328,185</b>	<b>\$ 2,180,033</b>	<b>\$ 1,382,545</b>	<b>\$ 13,418</b>	<b>\$ 1,395,963</b>	<b>\$ (784,070)</b>
<b>Jeffrey</b>								
311.00 Structures and Improvements	\$ 180,795,098	\$ 2,332,257	\$ 524,305	\$ 2,856,562	\$ 2,921,105	\$ 69,596	\$ 2,990,701	\$ 134,139
312.00 Boiler Plant Equipment	335,675,684	6,713,513	1,678,379	8,391,892	6,045,337	155,384	6,200,721	(2,191,171)
312.10 Boiler Plant Equipment (AQC)	438,177,789	4,294,142	8,106,289	12,400,431	11,976,046	324,685	12,300,731	(99,700)
312.20 Boiler Plant Equipment - Train Cars	413,161	15,535		15,535	9,668	41	9,709	(5,826)
314.00 Turbogenerator Units	162,568,549	4,275,554	894,128	5,169,682	3,305,477	33,203	3,338,680	(1,831,002)
315.00 Accessory Electric Equipment	80,480,894	1,867,158	144,866	2,012,024	1,844,885	35,396	1,880,281	(131,743)
316.00 Miscellaneous Power Plant Equipment	19,598,899	474,294	27,439	501,733	479,640	3,920	483,560	(18,173)
<b>Total Jeffrey</b>	<b>\$ 1,217,710,074</b>	<b>\$ 19,972,453</b>	<b>\$ 11,375,406</b>	<b>\$ 31,347,859</b>	<b>\$ 26,582,158</b>	<b>\$ 622,225</b>	<b>\$ 27,204,383</b>	<b>\$ (4,143,476)</b>
<b>Jeffrey Unit 1</b>								
311.00 Structures and Improvements	\$ 33,268,342	\$ 429,162	\$ 96,478	\$ 525,640	\$ 425,835	\$ 9,981	\$ 435,816	\$ (89,824)
312.00 Boiler Plant Equipment	82,229,419	1,644,588	411,147	2,055,735	1,414,346	41,115	1,455,461	(600,274)
312.10 Boiler Plant Equipment (AQC)	99,636,066	976,433	1,843,267	2,819,700	2,690,174	69,745	2,759,919	(59,781)
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	44,976,792	1,182,890	247,372	1,430,262	926,522	8,995	935,517	(494,745)
315.00 Accessory Electric Equipment	24,579,980	570,256	44,244	614,500	516,180	4,916	521,096	(93,404)
316.00 Miscellaneous Power Plant Equipment	3,643,340	88,169	5,101	93,270	78,332	729	79,061	(14,209)
<b>Total Jeffrey Unit 1</b>	<b>\$ 288,333,939</b>	<b>\$ 4,891,498</b>	<b>\$ 2,647,609</b>	<b>\$ 7,539,107</b>	<b>\$ 6,051,389</b>	<b>\$ 135,481</b>	<b>\$ 6,186,870</b>	<b>\$ (1,352,237)</b>
<b>Jeffrey Unit 2</b>								
311.00 Structures and Improvements	\$ 26,365,592	\$ 340,116	\$ 76,460	\$ 416,576	\$ 348,026	\$ 7,910	\$ 355,936	\$ (60,640)
312.00 Boiler Plant Equipment	85,006,111	1,700,122	425,031	2,125,153	1,547,111	42,503	1,589,614	(535,539)
312.10 Boiler Plant Equipment (AQC)	100,367,269	983,599	1,856,794	2,840,393	2,438,925	70,257	2,509,182	(331,211)
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	41,873,371	1,101,270	230,304	1,331,574	778,845	8,375	787,220	(544,354)
315.00 Accessory Electric Equipment	19,729,041	457,714	35,512	493,226	430,093	15,783	445,876	(47,350)
316.00 Miscellaneous Power Plant Equipment	2,322,587	56,207	3,252	59,459	59,690	465	60,155	696
<b>Total Jeffrey Unit 2</b>	<b>\$ 275,663,971</b>	<b>\$ 4,639,028</b>	<b>\$ 2,627,353</b>	<b>\$ 7,266,381</b>	<b>\$ 5,602,690</b>	<b>\$ 145,293</b>	<b>\$ 5,747,983</b>	<b>\$ (1,518,398)</b>

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	Current 2011 Annualized Accrual				Proposed 2011 Annualized Accrual			Difference
	12/31/10 Investment	Investment	Net Salvage	Total	Investment	Net Salvage	Total	
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
<b>Jeffrey Unit 3</b>								
311.00 Structures and Improvements	\$ 44,376,190	\$ 572,453	\$ 128,691	\$ 701,144	\$ 634,580	\$ 13,313	\$ 647,893	\$ (53,251)
312.00 Boiler Plant Equipment	124,548,800	2,490,976	622,744	3,113,720	2,254,333	49,820	2,304,153	(809,567)
312.10 Boiler Plant Equipment (AQC)	148,367,450	1,454,001	2,744,798	4,198,799	3,991,084	103,857	4,094,941	(103,858)
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	72,270,822	1,900,723	397,490	2,298,213	1,503,233	14,454	1,517,687	(780,526)
315.00 Accessory Electric Equipment	26,558,219	616,151	47,805	663,956	629,430	7,967	637,397	(26,559)
316.00 Miscellaneous Power Plant Equipment	1,952,269	47,245	2,733	49,978	54,273	390	54,663	4,685
<b>Total Jeffrey Unit 3</b>	<b>\$ 418,073,750</b>	<b>\$ 7,081,549</b>	<b>\$ 3,944,261</b>	<b>\$ 11,025,810</b>	<b>\$ 9,066,933</b>	<b>\$ 189,801</b>	<b>\$ 9,256,734</b>	<b>\$ (1,769,076)</b>
<b>Jeffrey Common</b>								
311.00 Structures and Improvements	\$ 76,784,974	\$ 990,526	\$ 222,676	\$ 1,213,202	\$ 1,512,664	\$ 38,392	\$ 1,551,056	\$ 337,854
312.00 Boiler Plant Equipment	43,891,354	877,827	219,457	1,097,284	829,547	21,946	851,493	(245,791)
312.10 Boiler Plant Equipment (AQC)	89,807,004	880,109	1,661,430	2,541,539	2,855,863	80,826	2,936,689	395,150
312.20 Boiler Plant Equipment - Train Cars	413,161	15,535		15,535	9,668	41	9,709	(5,826)
314.00 Turbogenerator Units	3,447,564	90,671	18,962	109,633	96,877	1,379	98,256	(11,377)
315.00 Accessory Electric Equipment	9,613,654	223,037	17,305	240,342	269,182	6,730	275,912	35,570
316.00 Miscellaneous Power Plant Equipment	11,680,703	282,673	16,353	299,026	287,345	2,336	289,681	(9,345)
<b>Total Jeffrey Common</b>	<b>\$ 235,638,414</b>	<b>\$ 3,360,378</b>	<b>\$ 2,156,183</b>	<b>\$ 5,516,561</b>	<b>\$ 5,861,146</b>	<b>\$ 151,650</b>	<b>\$ 6,012,796</b>	<b>\$ 496,235</b>
<b>Lawrence Energy Center</b>								
311.00 Structures and Improvements	\$ 38,301,421	\$ 1,011,156	\$ 137,886	\$ 1,149,042	\$ 1,119,759	\$ 15,963	\$ 1,135,722	\$ (13,320)
312.00 Boiler Plant Equipment	122,825,219	3,439,105	724,668	4,163,773	3,887,559	70,408	3,957,967	(205,806)
312.10 Boiler Plant Equipment (AQC)	29,610,908	1,335,451	453,047	1,788,498	1,069,522	18,215	1,087,737	(700,761)
312.20 Boiler Plant Equipment - Train Cars	11,877,750	447,791		447,791	374,149	1,188	375,337	(72,454)
314.00 Turbogenerator Units	85,491,556	4,240,382	436,007	4,676,389	3,133,957	94,209	3,228,166	(1,448,223)
315.00 Accessory Electric Equipment	25,330,969	1,167,758	50,662	1,218,420	908,889	31,746	940,635	(277,785)
316.00 Miscellaneous Power Plant Equipment	5,319,473	233,525	12,236	245,761	168,610	(451)	168,159	(77,602)
<b>Total Lawrence Energy Center</b>	<b>\$ 318,757,296</b>	<b>\$ 11,875,168</b>	<b>\$ 1,814,506</b>	<b>\$ 13,689,674</b>	<b>\$ 10,662,445</b>	<b>\$ 231,278</b>	<b>\$ 10,893,723</b>	<b>\$ (2,795,951)</b>
<b>Lawrence Unit 2</b>								
311.00 Structures and Improvements	\$ 272,394	\$ 7,191	\$ 981	\$ 8,172	\$ -	\$ -	\$ -	\$ (8,172)
312.00 Boiler Plant Equipment								
312.10 Boiler Plant Equipment (AQC)								
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units								
315.00 Accessory Electric Equipment								
316.00 Miscellaneous Power Plant Equipment								
<b>Total Lawrence Unit 2</b>	<b>\$ 272,394</b>	<b>\$ 7,191</b>	<b>\$ 981</b>	<b>\$ 8,172</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (8,172)</b>



**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/10	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference
	Investment	Investment	Net Salvage	Total	Investment	Net Salvage	Total	
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
<b>Lawrence Unit 3</b>								
311.00 Structures and Improvements	\$ 1,257,168	\$ 33,189	\$ 4,526	\$ 37,715	\$ 16,972	\$ 126	\$ 17,098	\$ (20,617)
312.00 Boiler Plant Equipment	13,012,537	364,351	76,774	441,125	733,907	7,808	741,715	300,590
312.10 Boiler Plant Equipment (AQC)	710,543	32,045	10,871	42,916	44,480	213	44,693	1,777
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	15,171,906	752,527	77,377	829,904	851,144	30,344	881,488	51,584
315.00 Accessory Electric Equipment	4,314,424	198,895	8,629	207,524	207,524	1,294	208,818	1,294
316.00 Miscellaneous Power Plant Equipment	30,291	1,330	70	1,400	1,094	3	1,097	(303)
<b>Total Lawrence Unit 3</b>	<b>\$ 34,496,869</b>	<b>\$ 1,382,337</b>	<b>\$ 178,247</b>	<b>\$ 1,560,584</b>	<b>\$ 1,855,121</b>	<b>\$ 39,788</b>	<b>\$ 1,894,909</b>	<b>\$ 334,325</b>
<b>Lawrence Unit 4</b>								
311.00 Structures and Improvements	\$ 3,503,080	\$ 92,481	\$ 12,611	\$ 105,092	\$ 71,813	\$ 1,051	\$ 72,864	\$ (32,228)
312.00 Boiler Plant Equipment	41,566,482	1,163,861	245,242	1,409,103	1,280,248	24,940	1,305,188	(103,915)
312.10 Boiler Plant Equipment (AQC)	5,955,341	268,586	91,117	359,703	214,988	3,573	218,561	(141,142)
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	14,781,103	733,143	75,384	808,527	459,692	25,128	484,820	(323,707)
315.00 Accessory Electric Equipment	8,725,623	402,251	17,451	419,702	332,446	22,667	355,133	(64,569)
316.00 Miscellaneous Power Plant Equipment	180,668	7,931	416	8,347	4,770	18	4,788	(3,559)
<b>Total Lawrence Unit 4</b>	<b>\$ 74,712,297</b>	<b>\$ 2,668,253</b>	<b>\$ 442,221</b>	<b>\$ 3,110,474</b>	<b>\$ 2,363,957</b>	<b>\$ 77,397</b>	<b>\$ 2,441,354</b>	<b>\$ (669,120)</b>
<b>Lawrence Unit 5</b>								
311.00 Structures and Improvements	\$ 9,240,508	\$ 243,949	\$ 33,266	\$ 277,215	\$ 187,582	\$ 2,772	\$ 190,354	\$ (86,861)
312.00 Boiler Plant Equipment	50,562,445	1,415,748	298,318	1,714,066	1,279,230	25,281	1,304,511	(409,555)
312.10 Boiler Plant Equipment (AQC)	8,160,828	368,053	124,861	492,914	273,388	4,080	277,468	(215,446)
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	54,837,524	2,719,941	279,671	2,999,612	1,793,187	38,386	1,831,573	(1,168,039)
315.00 Accessory Electric Equipment	9,337,910	430,478	18,676	449,154	283,872	7,470	291,342	(157,812)
316.00 Miscellaneous Power Plant Equipment	194,186	8,525	447	8,972	4,505	19	4,524	(4,448)
<b>Total Lawrence Unit 5</b>	<b>\$ 132,333,401</b>	<b>\$ 5,186,694</b>	<b>\$ 755,239</b>	<b>\$ 5,941,933</b>	<b>\$ 3,821,764</b>	<b>\$ 78,008</b>	<b>\$ 3,899,772</b>	<b>\$ (2,042,161)</b>
<b>Lawrence Common</b>								
311.00 Structures and Improvements	\$ 24,028,271	\$ 634,346	\$ 86,502	\$ 720,848	\$ 843,392	\$ 12,014	\$ 855,406	\$ 134,558
312.00 Boiler Plant Equipment	17,683,755	495,145	104,334	599,479	594,174	12,379	606,553	7,074
312.10 Boiler Plant Equipment (AQC)	14,784,196	666,767	226,198	892,965	536,666	10,349	547,015	(345,950)
312.20 Boiler Plant Equipment - Train Cars	11,877,750	447,791		447,791	374,149	1,188	375,337	(72,454)
314.00 Turbogenerator Units	701,023	34,771	3,575	38,346	29,934	351	30,285	(8,061)
315.00 Accessory Electric Equipment	2,953,012	136,134	5,906	142,040	85,047	295	85,342	(56,698)
316.00 Miscellaneous Power Plant Equipment	4,914,328	215,739	11,303	227,042	158,241	(491)	157,750	(69,292)
<b>Total Lawrence Common</b>	<b>\$ 76,942,335</b>	<b>\$ 2,630,693</b>	<b>\$ 437,818</b>	<b>\$ 3,068,511</b>	<b>\$ 2,621,603</b>	<b>\$ 36,085</b>	<b>\$ 2,657,688</b>	<b>\$ (410,823)</b>

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/10	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference
	Investment	Investment	Net Salvage	Total	Investment	Net Salvage	Total	
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
<b>Tecumseh Energy Center</b>								
311.00 Structures and Improvements	\$ 19,406,988	\$ 510,404	\$ 102,857	\$ 613,261	\$ 700,891	\$ 6,478	\$ 707,369	\$ 94,108
312.00 Boiler Plant Equipment	55,345,790	1,726,789	470,439	2,197,228	2,091,573	23,244	2,114,817	(82,411)
312.10 Boiler Plant Equipment (AQC)	19,738,027	1,065,853	450,027	1,515,880	1,010,419	10,153	1,020,572	(495,308)
312.20 Boiler Plant Equipment - Train Cars	4,937,987	241,961		241,961	215,790		215,790	(26,171)
314.00 Turbogenerator Units	24,343,475	1,820,891	223,960	2,044,851	728,664	43,360	772,024	(1,272,827)
315.00 Accessory Electric Equipment	16,375,607	879,370	42,577	921,947	768,311	42,637	810,948	(110,999)
316.00 Miscellaneous Power Plant Equipment	3,885,791	176,026	11,269	187,295	145,220	1,144	146,364	(40,931)
<b>Total Tecumseh Energy Center</b>	<b>\$ 144,033,665</b>	<b>\$ 6,421,294</b>	<b>\$ 1,301,129</b>	<b>\$ 7,722,423</b>	<b>\$ 5,660,868</b>	<b>\$ 127,016</b>	<b>\$ 5,787,884</b>	<b>\$ (1,934,539)</b>
<b>Tecumseh Unit 7</b>								
311.00 Structures and Improvements	\$ 3,067,796	\$ 80,683	\$ 16,259	\$ 96,942	\$ 43,256	\$ 307	\$ 43,563	\$ (53,379)
312.00 Boiler Plant Equipment	18,767,087	585,533	159,520	745,053	763,820	7,507	771,327	26,274
312.10 Boiler Plant Equipment (AQC)	12,843,355	693,541	292,828	986,369	797,572	7,706	805,278	(181,091)
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	8,493,147	635,287	78,137	713,424	261,589	28,027	289,616	(423,808)
315.00 Accessory Electric Equipment	6,387,220	342,994	16,607	359,601	330,858	10,858	341,716	(17,885)
316.00 Miscellaneous Power Plant Equipment	58,481	2,649	170	2,819	2,000	6	2,006	(813)
<b>Total Tecumseh Unit 7</b>	<b>\$ 49,617,086</b>	<b>\$ 2,340,687</b>	<b>\$ 563,521</b>	<b>\$ 2,904,208</b>	<b>\$ 2,199,095</b>	<b>\$ 54,411</b>	<b>\$ 2,253,506</b>	<b>\$ (650,702)</b>
<b>Tecumseh Unit 8</b>								
311.00 Structures and Improvements	\$ 3,647,320	\$ 95,925	\$ 19,331	\$ 115,256	\$ 96,654	\$ 1,094	\$ 97,748	\$ (17,508)
312.00 Boiler Plant Equipment	25,515,960	796,098	216,886	1,012,984	867,543	10,206	877,749	(135,235)
312.10 Boiler Plant Equipment (AQC)	5,002,484	270,134	114,057	384,191	126,563	1,501	128,064	(256,127)
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	15,111,221	1,130,319	139,023	1,269,342	429,159	15,111	444,270	(825,072)
315.00 Accessory Electric Equipment	4,379,629	235,186	11,387	246,573	197,959	30,657	228,616	(17,957)
316.00 Miscellaneous Power Plant Equipment	102,722	4,653	298	4,951	5,783	21	5,804	853
<b>Total Tecumseh Unit 8</b>	<b>\$ 53,759,336</b>	<b>\$ 2,532,315</b>	<b>\$ 500,982</b>	<b>\$ 3,033,297</b>	<b>\$ 1,723,661</b>	<b>\$ 58,590</b>	<b>\$ 1,782,251</b>	<b>\$ (1,251,046)</b>
<b>Tecumseh Common</b>								
311.00 Structures and Improvements	\$ 12,691,872	\$ 333,796	\$ 67,267	\$ 401,063	\$ 560,981	\$ 5,077	\$ 566,058	\$ 164,995
312.00 Boiler Plant Equipment	11,062,743	345,158	94,033	439,191	460,210	5,531	465,741	26,550
312.10 Boiler Plant Equipment (AQC)	1,892,188	102,178	43,142	145,320	86,284	946	87,230	(58,090)
312.20 Boiler Plant Equipment - Train Cars	4,937,987	241,961		241,961	215,790		215,790	(26,171)
314.00 Turbogenerator Units	739,107	55,285	6,800	62,085	37,916	222	38,138	(23,947)
315.00 Accessory Electric Equipment	5,608,758	301,190	14,583	315,773	239,494	1,122	240,616	(75,157)
316.00 Miscellaneous Power Plant Equipment	3,724,588	168,724	10,801	179,525	137,437	1,117	138,554	(40,971)
<b>Total Tecumseh Common</b>	<b>\$ 40,657,243</b>	<b>\$ 1,548,292</b>	<b>\$ 236,626</b>	<b>\$ 1,784,918</b>	<b>\$ 1,738,112</b>	<b>\$ 14,015</b>	<b>\$ 1,752,127</b>	<b>\$ (32,791)</b>

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/10 Investment	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference
		Investment	Net Salvage	Total	Investment	Net Salvage	Total	
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
<b>WESTAR NORTH OTHER PRODUCTION</b>								
<b>Abilene Energy Center GTs</b>								
341.00 Structures and Improvements	\$ 644,631	\$ -	\$ -	\$ -	\$ 13,215	\$ 1,096	\$ 14,311	\$ 14,311
342.00 Fuel Holders, Products and Accessories	129,627				(1,180)	(104)	(1,284)	(1,284)
344.00 Generators and Devices	7,162,215				34,379	3,581	37,960	37,960
345.00 Accessory Electric Equipment	672,294	1,076		1,076	8,874	672	9,546	8,470
346.00 Miscellaneous Power Plant Equipment	170,788	1,042		1,042	18,992	1,571	20,563	19,521
<b>Total Abilene Energy Center GTs</b>	<b>\$ 8,779,555</b>	<b>\$ 2,118</b>	<b>\$ -</b>	<b>\$ 2,118</b>	<b>\$ 74,280</b>	<b>\$ 6,816</b>	<b>\$ 81,096</b>	<b>\$ 78,978</b>
<b>Central Plains Wind Farm</b>								
341.00 Structures and Improvements	\$ 9,180,747	\$ 481,989	\$ -	\$ 481,989	\$ 464,546	\$ (1,836)	\$ 462,710	\$ (19,279)
342.00 Fuel Holders, Products and Accessories								
344.00 Generators and Devices	153,693,316	7,592,450		7,592,450	7,776,882	(30,739)	7,746,143	153,693
345.00 Accessory Electric Equipment	17,304,228	847,907		847,907	875,594	(3,461)	872,133	24,226
346.00 Miscellaneous Power Plant Equipment	739,614	36,981		36,981	37,424	(148)	37,276	295
<b>Total Central Plains Wind Farm</b>	<b>\$ 180,917,905</b>	<b>\$ 8,959,327</b>	<b>\$ -</b>	<b>\$ 8,959,327</b>	<b>\$ 9,154,446</b>	<b>\$ (36,184)</b>	<b>\$ 9,118,262</b>	<b>\$ 158,935</b>
<b>Emporia Energy Center</b>								
341.00 Structures and Improvements	\$ 19,193,387	\$ 495,190	\$ -	\$ 495,190	\$ 599,905	\$ 3,837	\$ 603,742	\$ 108,552
342.00 Fuel Holders, Products and Accessories	6,142,572	158,478		158,478	194,105	1,230	195,335	36,857
344.00 Generators and Devices	227,805,950	7,859,306		7,859,306	7,194,719	45,562	7,240,281	(619,025)
345.00 Accessory Electric Equipment	42,468,741	1,095,695		1,095,695	1,341,324	8,493	1,349,817	254,122
346.00 Miscellaneous Power Plant Equipment	8,635,255	222,788		222,788	286,243	1,727	287,970	65,182
<b>Total Emporia Energy Center</b>	<b>\$ 304,245,905</b>	<b>\$ 9,831,457</b>	<b>\$ -</b>	<b>\$ 9,831,457</b>	<b>\$ 9,616,296</b>	<b>\$ 60,849</b>	<b>\$ 9,677,145</b>	<b>\$ (154,312)</b>
<b>Emporia Gas Turbines Unit 1</b>								
341.00 Structures and Improvements	\$ 262,428	\$ 6,771	\$ -	\$ 6,771	\$ 8,188	\$ 52	\$ 8,240	\$ 1,469
342.00 Fuel Holders, Products and Accessories	833,754	21,511		21,511	26,013	167	26,180	4,669
344.00 Generators and Devices	23,558,203	812,758		812,758	735,016	4,712	739,728	(73,030)
345.00 Accessory Electric Equipment	4,896,354	126,326		126,326	152,766	979	153,745	27,419
346.00 Miscellaneous Power Plant Equipment	120,872	3,118		3,118	3,771	24	3,795	677
<b>Total Emporia Gas Turbines Unit 1</b>	<b>\$ 29,671,611</b>	<b>\$ 970,484</b>	<b>\$ -</b>	<b>\$ 970,484</b>	<b>\$ 925,754</b>	<b>\$ 5,934</b>	<b>\$ 931,688</b>	<b>\$ (38,796)</b>
<b>Emporia Gas Turbines Unit 2</b>								
341.00 Structures and Improvements	\$ 262,333	\$ 6,768	\$ -	\$ 6,768	\$ 8,185	\$ 52	\$ 8,237	\$ 1,469
342.00 Fuel Holders, Products and Accessories	617,521	15,932		15,932	19,267	124	19,391	3,459
344.00 Generators and Devices	23,984,106	827,452		827,452	748,304	4,797	753,101	(74,351)
345.00 Accessory Electric Equipment	1,474,637	38,046		38,046	46,009	295	46,304	8,258
346.00 Miscellaneous Power Plant Equipment	117,703	3,037		3,037	3,672	24	3,696	659
<b>Total Emporia Gas Turbines Unit 2</b>	<b>\$ 26,456,300</b>	<b>\$ 891,235</b>	<b>\$ -</b>	<b>\$ 891,235</b>	<b>\$ 825,437</b>	<b>\$ 5,292</b>	<b>\$ 830,729</b>	<b>\$ (60,506)</b>

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/10 Investment	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference
		Investment	Net Salvage	Total	Investment	Net Salvage	Total	
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
<b>Emporia Gas Turbines Unit 3</b>								
341.00 Structures and Improvements	\$ 262,402	\$ 6,770	\$ -	\$ 6,770	\$ 8,187	\$ 52	\$ 8,239	\$ 1,469
342.00 Fuel Holders, Products and Accessories	617,681	15,936		15,936	19,272	124	19,396	3,460
344.00 Generators and Devices	23,587,820	813,780		813,780	735,940	4,718	740,658	(73,122)
345.00 Accessory Electric Equipment	4,631,669	119,497		119,497	144,508	926	145,434	25,937
346.00 Miscellaneous Power Plant Equipment	154,240	3,979		3,979	4,812	31	4,843	864
<b>Total Emporia Gas Turbines Unit 3</b>	<b>\$ 29,253,812</b>	<b>\$ 959,962</b>	<b>\$ -</b>	<b>\$ 959,962</b>	<b>\$ 912,719</b>	<b>\$ 5,851</b>	<b>\$ 918,570</b>	<b>\$ (41,392)</b>
<b>Emporia Gas Turbines Unit 4</b>								
341.00 Structures and Improvements	\$ 262,324	\$ 6,768	\$ -	\$ 6,768	\$ 8,185	\$ 52	\$ 8,237	\$ 1,469
342.00 Fuel Holders, Products and Accessories	617,498	15,931		15,931	19,266	123	19,389	3,458
344.00 Generators and Devices	24,016,042	828,553		828,553	749,301	4,803	754,104	(74,449)
345.00 Accessory Electric Equipment	1,233,784	31,832		31,832	38,494	247	38,741	6,909
346.00 Miscellaneous Power Plant Equipment	154,194	3,978		3,978	4,811	31	4,842	864
<b>Total Emporia Gas Turbines Unit 4</b>	<b>\$ 26,283,842</b>	<b>\$ 887,062</b>	<b>\$ -</b>	<b>\$ 887,062</b>	<b>\$ 820,057</b>	<b>\$ 5,256</b>	<b>\$ 825,313</b>	<b>\$ (61,749)</b>
<b>Emporia Gas Turbines Unit 5</b>								
341.00 Structures and Improvements	\$ 450,153	\$ 11,614	\$ -	\$ 11,614	\$ 14,045	\$ 90	\$ 14,135	\$ 2,521
342.00 Fuel Holders, Products and Accessories	1,011,247	26,090		26,090	31,551	202	31,753	5,663
344.00 Generators and Devices	48,690,841	1,679,834		1,679,834	1,519,154	9,738	1,528,892	(150,942)
345.00 Accessory Electric Equipment	8,534,697	220,195		220,195	266,283	1,707	267,990	47,795
346.00 Miscellaneous Power Plant Equipment	620,510	16,009		16,009	19,360	124	19,484	3,475
<b>Total Emporia Gas Turbines Unit 5</b>	<b>\$ 59,307,448</b>	<b>\$ 1,953,742</b>	<b>\$ -</b>	<b>\$ 1,953,742</b>	<b>\$ 1,850,393</b>	<b>\$ 11,861</b>	<b>\$ 1,862,254</b>	<b>\$ (91,488)</b>
<b>Emporia Gas Turbines Unit 6</b>								
341.00 Structures and Improvements	\$ 485,661	\$ 12,530	\$ -	\$ 12,530	\$ 15,687	\$ 97	\$ 15,784	\$ 3,254
342.00 Fuel Holders, Products and Accessories	1,113,865	28,738		28,738	35,978	223	36,201	7,463
344.00 Generators and Devices	39,574,693	1,365,327		1,365,327	1,278,263	7,915	1,286,178	(79,149)
345.00 Accessory Electric Equipment	7,366,842	190,065		190,065	237,949	1,473	239,422	49,357
346.00 Miscellaneous Power Plant Equipment	146,136	3,770		3,770	4,720	29	4,749	979
<b>Total Emporia Gas Turbines Unit 6</b>	<b>\$ 48,687,197</b>	<b>\$ 1,600,430</b>	<b>\$ -</b>	<b>\$ 1,600,430</b>	<b>\$ 1,572,597</b>	<b>\$ 9,737</b>	<b>\$ 1,582,334</b>	<b>\$ (18,096)</b>
<b>Emporia Gas Turbines Unit 7</b>								
341.00 Structures and Improvements	\$ 487,561	\$ 12,579	\$ -	\$ 12,579	\$ 15,748	\$ 98	\$ 15,846	\$ 3,267
342.00 Fuel Holders, Products and Accessories	1,118,222	28,850		28,850	36,119	224	36,343	7,493
344.00 Generators and Devices	39,673,533	1,368,737		1,368,737	1,281,455	7,935	1,289,390	(79,347)
345.00 Accessory Electric Equipment	7,450,816	192,231		192,231	240,661	1,490	242,151	49,920
346.00 Miscellaneous Power Plant Equipment	147,405	3,803		3,803	4,761	29	4,790	987
<b>Total Emporia Gas Turbines Unit 7</b>	<b>\$ 48,877,537</b>	<b>\$ 1,606,200</b>	<b>\$ -</b>	<b>\$ 1,606,200</b>	<b>\$ 1,578,744</b>	<b>\$ 9,776</b>	<b>\$ 1,588,520</b>	<b>\$ (17,680)</b>

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/10 Investment	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference
		Investment	Net Salvage	Total	Investment	Net Salvage	Total	
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
<b>Emporia Common</b>								
341.00 Structures and Improvements	\$ 16,720,525	\$ 431,390	\$ -	\$ 431,390	\$ 521,680	\$ 3,344	\$ 525,024	\$ 93,634
342.00 Fuel Holders, Products and Accessories	212,784	5,490		5,490	6,639	43	6,682	1,192
344.00 Generators and Devices	4,720,712	162,865		162,865	147,286	944	148,230	(14,635)
345.00 Accessory Electric Equipment	6,879,942	177,503		177,503	214,654	1,376	216,030	38,527
346.00 Miscellaneous Power Plant Equipment	7,174,195	185,094		185,094	240,336	1,435	241,771	56,677
<b>Total Emporia Common</b>	<b>\$ 35,708,158</b>	<b>\$ 962,342</b>	<b>\$ -</b>	<b>\$ 962,342</b>	<b>\$ 1,130,595</b>	<b>\$ 7,142</b>	<b>\$ 1,137,737</b>	<b>\$ 175,395</b>
<b>Flat Ridge Wind Farm</b>								
341.00 Structures and Improvements	\$ 4,721,257	\$ 247,866	\$ -	\$ 247,866	\$ 251,171	\$ (1,416)	\$ 249,755	\$ 1,889
342.00 Fuel Holders, Products and Accessories								
344.00 Generators and Devices	74,559,790	3,683,254		3,683,254	3,966,581	(22,368)	3,944,213	260,959
345.00 Accessory Electric Equipment	15,166,252	743,146		743,146	800,778	(6,067)	794,711	51,565
346.00 Miscellaneous Power Plant Equipment	325,439	16,272		16,272	17,313	(98)	17,215	943
<b>Total Flat Ridge Wind Farm</b>	<b>\$ 94,772,738</b>	<b>\$ 4,690,538</b>	<b>\$ -</b>	<b>\$ 4,690,538</b>	<b>\$ 5,035,843</b>	<b>\$ (29,949)</b>	<b>\$ 5,005,894</b>	<b>\$ 315,356</b>
<b>Gordon Evans Energy Center</b>								
341.00 Structures and Improvements	\$ 11,349,160	\$ 283,728	\$ -	\$ 283,728	\$ 261,032	\$ 2,269	\$ 263,301	\$ (20,427)
342.00 Fuel Holders, Products and Accessories	4,855,372	121,384		121,384	114,010	971	114,981	(6,403)
344.00 Generators and Devices	84,770,413	2,577,020		2,577,020	1,949,799	16,954	1,966,753	(610,267)
345.00 Accessory Electric Equipment	22,615,989	624,201		624,201	536,760	4,523	541,283	(82,918)
346.00 Miscellaneous Power Plant Equipment	171,420	4,183		4,183	4,097	17	4,114	(69)
<b>Total Gordon Evans Energy Center</b>	<b>\$ 123,762,354</b>	<b>\$ 3,610,516</b>	<b>\$ -</b>	<b>\$ 3,610,516</b>	<b>\$ 2,865,698</b>	<b>\$ 24,734</b>	<b>\$ 2,890,432</b>	<b>\$ (720,084)</b>
<b>Gordon Evans Unit 1</b>								
341.00 Structures and Improvements	\$ 1,580,814	\$ 39,520	\$ -	\$ 39,520	\$ 36,359	\$ 316	\$ 36,675	\$ (2,845)
342.00 Fuel Holders, Products and Accessories	510,120	12,753		12,753	13,416	102	13,518	765
344.00 Generators and Devices	22,758,404	691,855		691,855	523,443	4,552	527,995	(163,860)
345.00 Accessory Electric Equipment	5,000,489	138,013		138,013	131,513	1,000	132,513	(5,500)
346.00 Miscellaneous Power Plant Equipment								
<b>Total Gordon Evans Unit 1</b>	<b>\$ 29,849,827</b>	<b>\$ 882,141</b>	<b>\$ -</b>	<b>\$ 882,141</b>	<b>\$ 704,731</b>	<b>\$ 5,970</b>	<b>\$ 710,701</b>	<b>\$ (171,440)</b>
<b>Gordon Evans Unit 2</b>								
341.00 Structures and Improvements	\$ 1,580,814	\$ 39,520	\$ -	\$ 39,520	\$ 36,359	\$ 316	\$ 36,675	\$ (2,845)
342.00 Fuel Holders, Products and Accessories	594,107	14,853		14,853	14,318	119	14,437	(416)
344.00 Generators and Devices	22,831,176	694,068		694,068	525,117	4,566	529,683	(164,385)
345.00 Accessory Electric Equipment	4,950,628	136,637		136,637	113,864	990	114,854	(21,783)
346.00 Miscellaneous Power Plant Equipment								
<b>Total Gordon Evans Unit 2</b>	<b>\$ 29,956,725</b>	<b>\$ 885,078</b>	<b>\$ -</b>	<b>\$ 885,078</b>	<b>\$ 689,658</b>	<b>\$ 5,991</b>	<b>\$ 695,649</b>	<b>\$ (189,429)</b>

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/10	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference
	Investment	Investment	Net Salvage	Total	Investment	Net Salvage	Total	
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
<b>Gordon Evans Unit 3</b>								
341.00 Structures and Improvements	\$ 2,856,680	\$ 71,417	\$ -	\$ 71,417	\$ 65,704	\$ 571	\$ 66,275	\$ (5,142)
342.00 Fuel Holders, Products and Accessories	780,094	19,502		19,502	17,942	156	18,098	(1,404)
344.00 Generators and Devices	39,021,619	1,186,257		1,186,257	897,497	7,804	905,301	(280,956)
345.00 Accessory Electric Equipment	12,513,246	345,366		345,366	287,805	2,503	290,308	(55,058)
346.00 Miscellaneous Power Plant Equipment								
<b>Total Gordon Evans Unit 3</b>	<b>\$ 55,171,639</b>	<b>\$ 1,622,542</b>	<b>\$ -</b>	<b>\$ 1,622,542</b>	<b>\$ 1,268,948</b>	<b>\$ 11,034</b>	<b>\$ 1,279,982</b>	<b>\$ (342,560)</b>
<b>Gordon Evans Common</b>								
341.00 Structures and Improvements	\$ 5,330,852	\$ 133,271	\$ -	\$ 133,271	\$ 122,610	\$ 1,066	\$ 123,676	\$ (9,595)
342.00 Fuel Holders, Products and Accessories	2,971,051	74,276		74,276	68,334	594	68,928	(5,348)
344.00 Generators and Devices	159,214	4,840		4,840	3,742	32	3,774	(1,066)
345.00 Accessory Electric Equipment	151,626	4,185		4,185	3,578	30	3,608	(577)
346.00 Miscellaneous Power Plant Equipment	171,420	4,183		4,183	4,097	17	4,114	(69)
<b>Total Gordon Evans Common</b>	<b>\$ 8,784,163</b>	<b>\$ 220,755</b>	<b>\$ -</b>	<b>\$ 220,755</b>	<b>\$ 202,361</b>	<b>\$ 1,739</b>	<b>\$ 204,100</b>	<b>\$ (16,655)</b>
<b>Hutchinson Energy Center GTs</b>								
341.00 Structures and Improvements	\$ 65,860	\$ -	\$ -	\$ -	\$ 516	\$ (25)	\$ 491	\$ 491
342.00 Fuel Holders, Products and Accessories	747,420	8,670		8,670	10,011	(84)	9,927	1,257
344.00 Generators and Devices	28,250,527				127,497	(15,821)	111,676	111,676
345.00 Accessory Electric Equipment	1,461,706	42,537		42,537	20,330	(1,046)	19,284	(23,253)
346.00 Miscellaneous Power Plant Equipment	80,360				15	3	18	18
<b>Total Hutchinson Energy Center GTs</b>	<b>\$ 30,605,873</b>	<b>\$ 51,207</b>	<b>\$ -</b>	<b>\$ 51,207</b>	<b>\$ 158,369</b>	<b>\$ (16,973)</b>	<b>\$ 141,396</b>	<b>\$ 90,189</b>
<b>Hutchinson Unit 1</b>								
341.00 Structures and Improvements	\$ 14,013	\$ -	\$ -	\$ -	\$ 164	\$ -	\$ 164	\$ 164
342.00 Fuel Holders, Products and Accessories	159,971	1,856		1,856	464		464	(1,392)
344.00 Generators and Devices	6,058,173				81,785		81,785	81,785
345.00 Accessory Electric Equipment	274,288	7,982		7,982	1,125		1,125	(6,857)
346.00 Miscellaneous Power Plant Equipment	26,050				26	3	29	29
<b>Total Hutchinson Unit 1</b>	<b>\$ 6,532,495</b>	<b>\$ 9,838</b>	<b>\$ -</b>	<b>\$ 9,838</b>	<b>\$ 83,564</b>	<b>\$ 3</b>	<b>\$ 83,567</b>	<b>\$ 73,729</b>
<b>Hutchinson Unit 2</b>								
341.00 Structures and Improvements	\$ 21,931	\$ -	\$ -	\$ -	\$ 296	\$ -	\$ 296	\$ 296
342.00 Fuel Holders, Products and Accessories	159,971	1,856		1,856	464		464	(1,392)
344.00 Generators and Devices	6,529,153				107,731		107,731	107,731
345.00 Accessory Electric Equipment	265,035	7,713		7,713	1,034		1,034	(6,679)
346.00 Miscellaneous Power Plant Equipment	26,050				26	3	29	29
<b>Total Hutchinson Unit 2</b>	<b>\$ 7,002,140</b>	<b>\$ 9,569</b>	<b>\$ -</b>	<b>\$ 9,569</b>	<b>\$ 109,551</b>	<b>\$ 3</b>	<b>\$ 109,554</b>	<b>\$ 99,985</b>

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/10	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference
	Investment	Investment	Net Salvage	Total	Investment	Net Salvage	Total	
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
<b>Hutchinson Unit 3</b>								
341.00 Structures and Improvements	\$ 21,931	\$ -	\$ -	\$ -	\$ 296	\$ -	\$ 296	\$ 296
342.00 Fuel Holders, Products and Accessories	387,795	4,498		4,498	10,277	39	10,316	5,818
344.00 Generators and Devices	7,759,816				105,533	776	106,309	106,309
345.00 Accessory Electric Equipment	500,883	14,576		14,576	28,751	50	28,801	14,225
346.00 Miscellaneous Power Plant Equipment	26,050				26	3	29	29
<b>Total Hutchinson Unit 3</b>	<b>\$ 8,696,475</b>	<b>\$ 19,074</b>	<b>\$ -</b>	<b>\$ 19,074</b>	<b>\$ 144,883</b>	<b>\$ 868</b>	<b>\$ 145,751</b>	<b>\$ 126,677</b>
<b>Hutchinson Unit 4</b>								
341.00 Structures and Improvements	\$ 7,985	\$ -	\$ -	\$ -	\$ (240)	\$ (25)	\$ (265)	\$ (265)
342.00 Fuel Holders, Products and Accessories	39,683	460		460	(1,194)	(123)	(1,317)	(1,777)
344.00 Generators and Devices	7,903,385				(167,552)	(16,597)	(184,149)	(184,149)
345.00 Accessory Electric Equipment	421,500	12,266		12,266	(10,580)	(1,096)	(11,676)	(23,942)
346.00 Miscellaneous Power Plant Equipment	2,210				(63)	(6)	(69)	(69)
<b>Total Hutchinson Unit 4</b>	<b>\$ 8,374,763</b>	<b>\$ 12,726</b>	<b>\$ -</b>	<b>\$ 12,726</b>	<b>\$ (179,629)</b>	<b>\$ (17,847)</b>	<b>\$ (197,476)</b>	<b>\$ (210,202)</b>
<b>Spring Creek Energy Center GTs</b>								
341.00 Structures and Improvements	\$ 6,614,042	\$ 86,645	\$ -	\$ 86,645	\$ 107,366	\$ 2	\$ 107,368	\$ 20,723
342.00 Fuel Holders, Products and Accessories	1,401,945	18,364		18,364	23,242	4	23,246	4,882
344.00 Generators and Devices	91,597,935	1,218,252		1,218,252	1,485,214	13	1,485,227	266,975
345.00 Accessory Electric Equipment	8,705,252	111,428		111,428	141,024		141,024	29,596
346.00 Miscellaneous Power Plant Equipment	1,172,223	15,825		15,825	18,990		18,990	3,165
<b>Total Spring Creek Energy Center GTs</b>	<b>\$ 109,491,397</b>	<b>\$ 1,450,514</b>	<b>\$ -</b>	<b>\$ 1,450,514</b>	<b>\$ 1,775,836</b>	<b>\$ 19</b>	<b>\$ 1,775,855</b>	<b>\$ 325,341</b>
<b>Spring Creek Unit 1</b>								
341.00 Structures and Improvements	\$ 1,649,440	\$ 21,608	\$ -	\$ 21,608	\$ 26,721	\$ -	\$ 26,721	\$ 5,113
342.00 Fuel Holders, Products and Accessories	340,572	4,461		4,461	5,517		5,517	1,056
344.00 Generators and Devices	22,883,691	304,353		304,353	370,716		370,716	66,363
345.00 Accessory Electric Equipment	2,176,313	27,857		27,857	35,256		35,256	7,399
346.00 Miscellaneous Power Plant Equipment								
<b>Total Spring Creek Unit 1</b>	<b>\$ 27,050,016</b>	<b>\$ 358,279</b>	<b>\$ -</b>	<b>\$ 358,279</b>	<b>\$ 438,210</b>	<b>\$ -</b>	<b>\$ 438,210</b>	<b>\$ 79,931</b>
<b>Spring Creek Unit 2</b>								
341.00 Structures and Improvements	\$ 1,649,440	\$ 21,608	\$ -	\$ 21,608	\$ 26,721	\$ -	\$ 26,721	\$ 5,113
342.00 Fuel Holders, Products and Accessories	340,572	4,461		4,461	5,517		5,517	1,056
344.00 Generators and Devices	22,883,691	304,353		304,353	370,716		370,716	66,363
345.00 Accessory Electric Equipment	2,176,313	27,857		27,857	35,256		35,256	7,399
346.00 Miscellaneous Power Plant Equipment								
<b>Total Spring Creek Unit 2</b>	<b>\$ 27,050,016</b>	<b>\$ 358,279</b>	<b>\$ -</b>	<b>\$ 358,279</b>	<b>\$ 438,210</b>	<b>\$ -</b>	<b>\$ 438,210</b>	<b>\$ 79,931</b>

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/10	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference
	Investment	Investment	Net Salvage	Total	Investment	Net Salvage	Total	
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
<b>Spring Creek Unit 3</b>								
341.00 Structures and Improvements	\$ 1,649,440	\$ 21,608	\$ -	\$ 21,608	\$ 26,721	\$ -	\$ 26,721	\$ 5,113
342.00 Fuel Holders, Products and Accessories	340,572	4,461		4,461	5,517		5,517	1,056
344.00 Generators and Devices	22,883,691	304,353		304,353	370,716		370,716	66,363
345.00 Accessory Electric Equipment	2,176,313	27,857		27,857	35,256		35,256	7,399
346.00 Miscellaneous Power Plant Equipment								
<b>Total Spring Creek Unit 3</b>	<b>\$ 27,050,016</b>	<b>\$ 358,279</b>	<b>\$ -</b>	<b>\$ 358,279</b>	<b>\$ 438,210</b>	<b>\$ -</b>	<b>\$ 438,210</b>	<b>\$ 79,931</b>
<b>Spring Creek Unit 4</b>								
341.00 Structures and Improvements	\$ 1,649,440	\$ 21,608	\$ -	\$ 21,608	\$ 26,721	\$ -	\$ 26,721	\$ 5,113
342.00 Fuel Holders, Products and Accessories	340,572	4,461		4,461	5,517		5,517	1,056
344.00 Generators and Devices	22,883,691	304,353		304,353	370,716		370,716	66,363
345.00 Accessory Electric Equipment	2,176,313	27,857		27,857	35,256		35,256	7,399
346.00 Miscellaneous Power Plant Equipment								
<b>Total Spring Creek Unit 4</b>	<b>\$ 27,050,016</b>	<b>\$ 358,279</b>	<b>\$ -</b>	<b>\$ 358,279</b>	<b>\$ 438,210</b>	<b>\$ -</b>	<b>\$ 438,210</b>	<b>\$ 79,931</b>
<b>Spring Creek Common</b>								
341.00 Structures and Improvements	\$ 16,282	\$ 213	\$ -	\$ 213	\$ 482	\$ 2	\$ 484	\$ 271
342.00 Fuel Holders, Products and Accessories	39,657	520		520	1,174	4	1,178	658
344.00 Generators and Devices	63,171	840		840	2,350	13	2,363	1,523
345.00 Accessory Electric Equipment								
346.00 Miscellaneous Power Plant Equipment	1,172,223	15,825		15,825	18,990		18,990	3,165
<b>Total Spring Creek Common</b>	<b>\$ 1,291,333</b>	<b>\$ 17,398</b>	<b>\$ -</b>	<b>\$ 17,398</b>	<b>\$ 22,996</b>	<b>\$ 19</b>	<b>\$ 23,015</b>	<b>\$ 5,617</b>
<b>Tecumseh Energy Center GTs</b>								
341.00 Structures and Improvements	\$ 41,856	\$ 46	\$ -	\$ 46	\$ 678	\$ 109	\$ 787	\$ 741
342.00 Fuel Holders, Products and Accessories	166,571				5,360	850	6,210	6,210
344.00 Generators and Devices	4,652,991				109,471	16,658	126,129	126,129
345.00 Accessory Electric Equipment	253,882	1,320		1,320	14,666	2,290	16,956	15,636
346.00 Miscellaneous Power Plant Equipment	807,751				13,086	2,110	15,196	15,196
<b>Total Tecumseh Energy Center GTs</b>	<b>\$ 5,923,051</b>	<b>\$ 1,366</b>	<b>\$ -</b>	<b>\$ 1,366</b>	<b>\$ 143,261</b>	<b>\$ 22,017</b>	<b>\$ 165,278</b>	<b>\$ 163,912</b>
<b>Tecumseh Unit 1</b>								
341.00 Structures and Improvements	\$ 20,928	\$ 23	\$ -	\$ 23	\$ 339	\$ 57	\$ 396	\$ 373
342.00 Fuel Holders, Products and Accessories	94,372				4,190	670	4,860	4,860
344.00 Generators and Devices	2,016,194				36,695	5,847	42,542	42,542
345.00 Accessory Electric Equipment	182,581	949		949	8,727	1,406	10,133	9,184
346.00 Miscellaneous Power Plant Equipment	454,371				7,361	1,227	8,588	8,588
<b>Total Tecumseh Unit 1</b>	<b>\$ 2,768,446</b>	<b>\$ 972</b>	<b>\$ -</b>	<b>\$ 972</b>	<b>\$ 57,312</b>	<b>\$ 9,207</b>	<b>\$ 66,519</b>	<b>\$ 65,547</b>



**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/10	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference
	Investment	Investment	Net Salvage	Total	Investment	Net Salvage	Total	
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
<b>Tecumseh Unit 2</b>								
341.00 Structures and Improvements	\$ 20,928	\$ 23	\$ -	\$ 23	\$ 339	\$ 52	\$ 391	\$ 368
342.00 Fuel Holders, Products and Accessories	72,199				1,170	180	1,350	1,350
344.00 Generators and Devices	2,636,797				72,776	10,811	83,587	83,587
345.00 Accessory Electric Equipment	71,301	371		371	5,939	884	6,823	6,452
346.00 Miscellaneous Power Plant Equipment	353,380				5,725	883	6,608	6,608
<b>Total Tecumseh Unit 2</b>	<b>\$ 3,154,605</b>	<b>\$ 394</b>	<b>\$ -</b>	<b>\$ 394</b>	<b>\$ 85,949</b>	<b>\$ 12,810</b>	<b>\$ 98,759</b>	<b>\$ 98,365</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Summary  
Vintage Group Procedure  
December 31, 2010

Statement C

Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
<b>WESTAR NORTH</b>							
<b>STEAM PRODUCTION</b>							
311.00 Structures and Improvements	\$ 245,110,265	\$ 139,778,100	57.03%	\$ 106,266,730	43.35%	\$ 132,621,704	54.11%
312.00 Boiler Plant Equipment	527,810,784	254,933,814	48.30%	212,340,978	40.23%	262,216,003	49.68%
312.10 Boiler Plant Equipment (AQC)	487,733,362	108,868,775	22.32%	94,006,607	19.27%	119,278,930	24.46%
312.20 Boiler Plant Equipment - Train Cars	17,228,898	9,427,513	54.72%	6,085,481	35.32%	7,050,514	40.92%
314.00 Turbogenerator Units	282,784,880	130,411,289	46.12%	99,738,475	35.27%	121,803,415	43.07%
315.00 Accessory Electric Equipment	124,868,545	44,305,474	35.48%	36,876,701	29.53%	45,215,125	36.21%
316.00 Miscellaneous Power Plant Equipment	29,681,998	11,097,970	37.39%	8,726,869	29.40%	10,637,243	35.84%
<b>Total Steam Production Plant</b>	<b>\$ 1,715,218,732</b>	<b>\$ 698,822,935</b>	<b>40.74%</b>	<b>\$ 564,041,840</b>	<b>32.88%</b>	<b>\$ 698,822,935</b>	<b>40.74%</b>
<b>OTHER PRODUCTION</b>							
341.00 Structures and Improvements	\$ 51,810,940	\$ 11,169,518	21.56%	\$ 6,718,497	12.97%	\$ 11,840,338	22.85%
342.00 Fuel Holders, Products and Accessories	13,443,507	2,957,306	22.00%	2,442,444	18.17%	3,898,170	29.00%
344.00 Generators and Devices	672,493,137	171,805,719	25.55%	98,954,950	14.71%	166,810,819	24.80%
345.00 Accessory Electric Equipment	108,648,344	17,452,613	16.06%	13,175,737	12.13%	21,215,400	19.53%
346.00 Miscellaneous Power Plant Equipment	12,102,850	2,694,900	22.27%	1,615,269	13.35%	2,315,331	19.13%
<b>Total Other Production Plant</b>	<b>\$ 858,498,778</b>	<b>\$ 206,080,057</b>	<b>24.00%</b>	<b>\$ 122,906,897</b>	<b>14.32%</b>	<b>\$ 206,080,057</b>	<b>24.00%</b>
<b>TRANSMISSION PLANT</b>							
352.00 Structures and Improvements	\$ 26,858,582	\$ 7,209,580	26.84%	\$ 4,736,938	17.64%	\$ 5,010,547	18.66%
352.50 Structures and Improvements - 34.5 kV	23,945	2,012	8.40%	7,581	31.66%	8,019	33.49%
353.00 Station Equipment	208,013,565	63,665,974	30.61%	52,248,731	25.12%	55,266,651	26.57%
353.50 Station Equipment - 34.5 kV	17,809,476	6,002,598	33.70%	5,263,030	29.55%	5,567,026	31.26%
354.00 Towers and Fixtures	2,845,013	2,401,911	84.43%	2,382,750	83.75%	2,520,379	88.59%
354.50 Towers and Fixtures - 34.5 kV	17,041	15,099	88.60%	11,644	68.33%	12,316	72.27%
355.00 Poles and Fixtures	164,769,718	55,163,529	33.48%	49,802,498	30.23%	52,679,122	31.97%
355.50 Poles and Fixtures - 34.5 kV	37,550,440	7,311,088	19.47%	7,837,232	20.87%	8,289,916	22.08%

**WESTAR ENERGY, INC.**

Depreciation Reserve Summary  
Vintage Group Procedure  
December 31, 2010

Statement C

Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
356.00 OH Conductors and Devices	92,521,850	32,691,201	35.33%	38,245,193	41.34%	40,454,260	43.72%
356.50 OH Conductors and Devices - 34.5 kV	26,529,098	5,610,702	21.15%	9,745,380	36.73%	10,308,280	38.86%
357.00 Underground Conduit							
357.50 Underground Conduit - 34.5 kV	1,075,574	128,527	11.95%	99,521	9.25%	105,269	9.79%
358.00 UG Conductors and Devices							
358.50 UG Conductors and Devices - 34.5 kV	3,598,623	519,561	14.44%	472,695	13.14%	499,998	13.89%
359.00 Roads and Trails							
<b>Total Transmission Plant</b>	<b>\$ 581,612,925</b>	<b>\$ 180,721,781</b>	<b>31.07%</b>	<b>\$ 170,853,192</b>	<b>29.38%</b>	<b>\$ 180,721,781</b>	<b>31.07%</b>
<b>DISTRIBUTION PLANT</b>							
361.00 Structures and Improvements	\$ 12,710,015	\$ 3,805,328	29.94%	\$ 3,328,317	26.19%	\$ 4,617,770	36.33%
362.00 Station Equipment	128,408,441	39,412,839	30.69%	33,806,139	26.33%	46,903,282	36.53%
364.00 Poles, Towers and Fixtures	218,250,146	82,488,018	37.80%	58,269,788	26.70%	80,844,614	37.04%
365.00 Overhead Conductors and Devices	136,846,981	37,564,471	27.45%	30,052,769	21.96%	41,695,785	30.47%
366.10 Underground Conduit - Network	4,017,659	2,204,265	54.86%	2,440,149	60.74%	3,385,509	84.27%
366.20 Underground Conduit	30,984,311	7,065,524	22.80%	8,560,050	27.63%	11,876,376	38.33%
367.10 UG Conductors and Devices - Network	5,369,841	2,448,386	45.60%	1,742,216	32.44%	2,417,184	45.01%
367.20 UG Conductors and Devices	76,818,866	17,647,730	22.97%	15,787,322	20.55%	21,903,631	28.51%
368.00 Line Transformers - Overhead	107,736,865	64,261,147	59.65%	37,525,302	34.83%	52,063,320	48.32%
368.10 Line Transformers - Underground	66,604,742	23,433,172	35.18%	14,562,879	21.86%	20,204,816	30.34%
368.20 Line Capacitors	6,491,542	2,874,878	44.29%	2,409,545	37.12%	3,343,049	51.50%
369.10 Services - Overhead	24,619,445	15,641,959	63.53%	10,183,765	41.36%	14,129,150	57.39%
369.20 Services - Network	160,351	137,453	85.72%	71,813	44.78%	99,634	62.14%
369.30 Services - Underground	39,897,072	16,901,492	42.36%	9,499,824	23.81%	13,180,238	33.04%
370.00 Meters	48,806,137	20,489,321	41.98%	13,579,857	27.82%	18,840,953	38.60%
372.00 Leased Prop. on Customers' Premises	13,490,382	4,480,937	33.22%	4,688,383	34.75%	6,504,752	48.22%
373.00 Street Lighting and Signal Systems	30,689,343	16,118,109	52.52%	10,786,190	35.15%	14,964,966	48.76%
<b>Total Distribution Plant</b>	<b>\$ 951,902,139</b>	<b>\$ 356,975,030</b>	<b>37.50%</b>	<b>\$ 257,294,308</b>	<b>27.03%</b>	<b>\$ 356,975,030</b>	<b>37.50%</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Summary

Vintage Group Procedure

December 31, 2010

Statement C

Account Description A	Plant Investment B	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G	Ratio H=G/B
<b>GENERAL PLANT</b>							
<b>Depreciable</b>							
390.10 Structures and Improvements	\$ 60,159,520	\$ 18,574,609	30.88%	\$ 10,314,203	17.14%	\$ 24,679,601	41.02%
392.00 Transportation Equipment	3,133,172	1,760,786	56.20%	777,001	24.80%	1,859,192	59.34%
396.00 Power Operated Equipment	3,027,092	1,426,904	47.14%	921,976	30.46%	2,206,084	72.88%
<b>Total Depreciable</b>	<b>\$ 66,319,784</b>	<b>\$ 21,762,299</b>	<b>32.81%</b>	<b>\$ 12,013,181</b>	<b>18.11%</b>	<b>\$ 28,744,877</b>	<b>43.34%</b>
<b>Amortizable</b>							
391.00 Office Furniture and Equipment	\$ 10,028,514	\$ 3,445,505	34.36%	\$ 3,219,086	32.10%	\$ 3,219,086	32.10%
391.10 Computers and Other Electronic Equip.	33,813,022	36,457,368	107.82%	27,873,270	82.43%	27,873,270	82.43%
393.00 Stores Equipment	1,719,354	(27,569)	-1.60%	379,720	22.09%	379,720	22.09%
394.00 Tools, Shop and Garage Equipment	9,617,815	3,135,156	32.60%	3,485,294	36.24%	3,485,294	36.24%
395.00 Laboratory Equipment	229,034	(1,109,126)	-484.26%	65,981	28.81%	65,981	28.81%
397.00 Communication Equipment	44,334,875	28,817,425	65.00%	28,690,338	64.71%	28,690,338	64.71%
398.00 Miscellaneous Equipment	269,496	120,155	44.59%	142,646	52.93%	142,646	52.93%
<b>Total Amortizable</b>	<b>\$ 100,012,110</b>	<b>\$ 70,838,913</b>	<b>70.83%</b>	<b>\$ 63,856,335</b>	<b>63.85%</b>	<b>\$ 63,856,335</b>	<b>63.85%</b>
<b>Total General Plant</b>	<b>\$ 166,331,894</b>	<b>\$ 92,601,212</b>	<b>55.67%</b>	<b>\$ 75,869,516</b>	<b>45.61%</b>	<b>\$ 92,601,212</b>	<b>55.67%</b>
<b>TOTAL WESTAR NORTH</b>	<b>\$ 4,273,564,468</b>	<b>\$ 1,535,201,015</b>	<b>35.92%</b>	<b>\$ 1,190,965,753</b>	<b>27.87%</b>	<b>\$ 1,535,201,015</b>	<b>35.92%</b>

**WESTAR ENERGY, INC.**  
 Depreciation Reserve Summary  
 Vintage Group Procedure  
 December 31, 2010

Statement C

Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
<b>WESTAR NORTH STEAM PRODUCTION</b>							
<b>Hutchinson Unit 4</b>							
311.00 Structures and Improvements	\$ 6,606,758	\$ 5,030,296	76.14%	\$ 4,449,706	67.35%	\$ 4,499,365	68.10%
312.00 Boiler Plant Equipment	13,964,091	4,550,947	32.59%	7,384,301	52.88%	7,466,711	53.47%
312.10 Boiler Plant Equipment (AQC)	206,638	(142,452)	-68.94%	61,417	29.72%	62,103	30.05%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	10,381,300	8,710,669	83.91%	6,279,170	60.49%	6,349,247	61.16%
315.00 Accessory Electric Equipment	2,681,075	2,025,267	75.54%	1,773,683	66.16%	1,793,478	66.89%
316.00 Miscellaneous Power Plant Equipment	877,835	362,411	41.28%	362,193	41.26%	366,235	41.72%
<b>Total Hutchinson Unit 4</b>	<b>\$ 34,717,697</b>	<b>\$ 20,537,138</b>	<b>59.15%</b>	<b>\$ 20,310,470</b>	<b>58.50%</b>	<b>\$ 20,537,138</b>	<b>59.15%</b>
<b>Jeffrey</b>							
311.00 Structures and Improvements	\$ 180,795,098	\$ 106,419,931	58.86%	\$ 77,585,156	42.91%	\$ 100,223,468	55.43%
312.00 Boiler Plant Equipment	335,675,684	165,153,428	49.20%	131,635,876	39.22%	170,045,467	50.66%
312.10 Boiler Plant Equipment (AQC)	438,177,789	97,197,735	22.18%	78,912,156	18.01%	101,937,669	23.26%
312.20 Boiler Plant Equipment - Train Cars	413,161	159,536	38.61%	108,081	26.16%	139,617	33.79%
314.00 Turbogenerator Units	162,568,549	71,284,044	43.85%	54,353,344	33.43%	70,212,923	43.19%
315.00 Accessory Electric Equipment	80,480,894	29,184,350	36.26%	21,459,400	26.66%	27,720,966	34.44%
316.00 Miscellaneous Power Plant Equipment	19,598,899	6,913,805	35.28%	4,670,057	23.83%	6,032,718	30.78%
<b>Total Jeffrey</b>	<b>\$ 1,217,710,074</b>	<b>\$ 476,312,828</b>	<b>39.12%</b>	<b>\$ 368,724,070</b>	<b>30.28%</b>	<b>\$ 476,312,828</b>	<b>39.12%</b>
<b>Jeffrey Unit 1</b>							
311.00 Structures and Improvements	\$ 33,268,342	\$ -		\$ 16,817,162	50.55%	\$ 21,724,185	65.30%
312.00 Boiler Plant Equipment	82,229,419			33,718,315	41.01%	43,556,869	52.97%
312.10 Boiler Plant Equipment (AQC)	99,636,066			18,833,918	18.90%	24,329,404	24.42%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	44,976,792			14,764,467	32.83%	19,072,541	42.41%
315.00 Accessory Electric Equipment	24,579,980			7,761,062	31.57%	10,025,636	40.79%
316.00 Miscellaneous Power Plant Equipment	3,643,340			1,106,901	30.38%	1,429,880	39.25%
<b>Total Jeffrey Unit 1</b>	<b>\$ 288,333,939</b>	<b>\$ -</b>		<b>\$ 93,001,824</b>	<b>32.25%</b>	<b>\$ 120,138,514</b>	<b>41.67%</b>

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		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
<b>Jeffrey Unit 2</b>							
311.00 Structures and Improvements	\$ 26,365,592	\$ -		\$ 13,078,968	49.61%	\$ 16,895,237	64.08%
312.00 Boiler Plant Equipment	85,006,111			32,892,112	38.69%	42,489,591	49.98%
312.10 Boiler Plant Equipment (AQC)	100,367,269			24,945,658	24.85%	32,224,467	32.11%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	41,873,371			15,590,515	37.23%	20,139,619	48.10%
315.00 Accessory Electric Equipment	19,729,041			5,585,105	28.31%	7,214,764	36.57%
316.00 Miscellaneous Power Plant Equipment	2,322,587			490,298	21.11%	633,360	27.27%
<b>Total Jeffrey Unit 2</b>	<b>\$ 275,663,971</b>	<b>\$ -</b>		<b>\$ 92,582,656</b>	<b>33.59%</b>	<b>\$ 119,597,038</b>	<b>43.39%</b>
<b>Jeffrey Unit 3</b>							
311.00 Structures and Improvements	\$ 44,376,190	\$ -		\$ 20,891,195	47.08%	\$ 26,986,966	60.81%
312.00 Boiler Plant Equipment	124,548,800			48,727,880	39.12%	62,946,025	50.54%
312.10 Boiler Plant Equipment (AQC)	148,367,450			28,211,505	19.01%	36,443,245	24.56%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	72,270,822			23,451,534	32.45%	30,294,379	41.92%
315.00 Accessory Electric Equipment	26,558,219			6,680,588	25.15%	8,629,894	32.49%
316.00 Miscellaneous Power Plant Equipment	1,952,269			321,867	16.49%	415,783	21.30%
<b>Total Jeffrey Unit 3</b>	<b>\$ 418,073,750</b>	<b>\$ -</b>		<b>\$ 128,284,568</b>	<b>30.68%</b>	<b>\$ 165,716,292</b>	<b>39.64%</b>
<b>Jeffrey Common</b>							
311.00 Structures and Improvements	\$ 76,784,974	\$ -		\$ 26,797,831	34.90%	\$ 34,617,080	45.08%
312.00 Boiler Plant Equipment	43,891,354			16,297,569	37.13%	21,052,983	47.97%
312.10 Boiler Plant Equipment (AQC)	89,807,004			6,921,076	7.71%	8,940,553	9.96%
312.20 Boiler Plant Equipment - Train Cars	413,161			108,081	26.16%	139,617	33.79%
314.00 Turbogenerator Units	3,447,564			546,827	15.86%	706,384	20.49%
315.00 Accessory Electric Equipment	9,613,654			1,432,645	14.90%	1,850,672	19.25%
316.00 Miscellaneous Power Plant Equipment	11,680,703			2,750,992	23.55%	3,553,694	30.42%
<b>Total Jeffrey Common</b>	<b>\$ 235,638,414</b>	<b>\$ -</b>		<b>\$ 54,855,021</b>	<b>23.28%</b>	<b>\$ 70,860,984</b>	<b>30.07%</b>

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<b>Lawrence Energy Center</b>							
311.00 Structures and Improvements	\$ 38,301,421	\$ 16,478,615	43.02%	\$ 13,923,864	36.35%	\$ 16,328,674	42.63%
312.00 Boiler Plant Equipment	122,825,219	54,090,509	44.04%	44,778,669	36.46%	52,666,772	42.88%
312.10 Boiler Plant Equipment (AQC)	29,610,908	6,124,643	20.68%	7,547,256	25.49%	8,876,762	29.98%
312.20 Boiler Plant Equipment - Train Cars	11,877,750	6,367,216	53.61%	3,753,084	31.60%	4,414,218	37.16%
314.00 Turbogenerator Units	85,491,556	31,178,821	36.47%	25,076,330	29.33%	29,493,716	34.50%
315.00 Accessory Electric Equipment	25,330,969	6,404,187	25.28%	7,194,812	28.40%	8,462,233	33.41%
316.00 Miscellaneous Power Plant Equipment	5,319,473	1,597,133	30.02%	1,699,389	31.95%	1,998,749	37.57%
<b>Total Lawrence Energy Center</b>	<b>\$ 318,757,296</b>	<b>\$ 122,241,124</b>	<b>38.35%</b>	<b>\$ 103,973,402</b>	<b>32.62%</b>	<b>\$ 122,241,124</b>	<b>38.35%</b>
<b>Lawrence Unit 2</b>							
311.00 Structures and Improvements	\$ 272,394	\$ -		\$ 272,394	100.00%	\$ 272,394	100.00%
312.00 Boiler Plant Equipment							
312.10 Boiler Plant Equipment (AQC)							
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units							
315.00 Accessory Electric Equipment							
316.00 Miscellaneous Power Plant Equipment							
<b>Total Lawrence Unit 2</b>	<b>\$ 272,394</b>	<b>\$ -</b>		<b>\$ 272,394</b>	<b>100.00%</b>	<b>\$ 272,394</b>	<b>100.00%</b>
<b>Lawrence Unit 3</b>							
311.00 Structures and Improvements	\$ 1,257,168	\$ -		\$ 913,672	72.68%	\$ 1,074,622	85.48%
312.00 Boiler Plant Equipment	13,012,537			4,042,678	31.07%	4,754,827	36.54%
312.10 Boiler Plant Equipment (AQC)	710,543			180,058	25.34%	211,777	29.80%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	15,171,906			4,480,073	29.53%	5,269,273	34.73%
315.00 Accessory Electric Equipment	4,314,424			1,666,344	38.62%	1,959,883	45.43%
316.00 Miscellaneous Power Plant Equipment	30,291			15,271	50.41%	17,961	59.30%
<b>Total Lawrence Unit 3</b>	<b>\$ 34,496,869</b>	<b>\$ -</b>		<b>\$ 11,298,097</b>	<b>32.75%</b>	<b>\$ 13,288,342</b>	<b>38.52%</b>

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<b>Lawrence Unit 4</b>							
311.00 Structures and Improvements	\$ 3,503,080	\$ -		\$ 1,791,532	51.14%	\$ 2,107,124	60.15%
312.00 Boiler Plant Equipment	41,566,482			13,955,355	33.57%	16,413,697	39.49%
312.10 Boiler Plant Equipment (AQC)	5,955,341			1,458,038	24.48%	1,714,882	28.80%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	14,781,103			4,453,618	30.13%	5,238,156	35.44%
315.00 Accessory Electric Equipment	8,725,623			1,423,593	16.32%	1,674,370	19.19%
316.00 Miscellaneous Power Plant Equipment	180,668			73,063	40.44%	85,934	47.56%
<b>Total Lawrence Unit 4</b>	<b>\$ 74,712,297</b>	<b>\$ -</b>		<b>\$ 23,155,199</b>	<b>30.99%</b>	<b>\$ 27,234,164</b>	<b>36.45%</b>
<b>Lawrence Unit 5</b>							
311.00 Structures and Improvements	\$ 9,240,508	\$ -		\$ 4,751,155	51.42%	\$ 5,588,107	60.47%
312.00 Boiler Plant Equipment	50,562,445			21,740,574	43.00%	25,570,341	50.57%
312.10 Boiler Plant Equipment (AQC)	8,160,828			2,369,362	29.03%	2,786,744	34.15%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	54,837,524			16,054,484	29.28%	18,882,603	34.43%
315.00 Accessory Electric Equipment	9,337,910			3,030,859	32.46%	3,564,768	38.18%
316.00 Miscellaneous Power Plant Equipment	194,186			89,041	45.85%	104,727	53.93%
<b>Total Lawrence Unit 5</b>	<b>\$ 132,333,401</b>	<b>\$ -</b>		<b>\$ 48,035,475</b>	<b>36.30%</b>	<b>\$ 56,497,289</b>	<b>42.69%</b>
<b>Lawrence Common</b>							
311.00 Structures and Improvements	\$ 24,028,271	\$ -		\$ 6,195,111	25.78%	\$ 7,286,427	30.32%
312.00 Boiler Plant Equipment	17,683,755			5,040,062	28.50%	5,927,907	33.52%
312.10 Boiler Plant Equipment (AQC)	14,784,196			3,539,797	23.94%	4,163,359	28.16%
312.20 Boiler Plant Equipment - Train Cars	11,877,750			3,753,084	31.60%	4,414,218	37.16%
314.00 Turbogenerator Units	701,023			88,155	12.58%	103,684	14.79%
315.00 Accessory Electric Equipment	2,953,012			1,074,017	36.37%	1,263,213	42.78%
316.00 Miscellaneous Power Plant Equipment	4,914,328			1,522,013	30.97%	1,790,127	36.43%
<b>Total Lawrence Common</b>	<b>\$ 76,942,335</b>	<b>\$ -</b>		<b>\$ 21,212,238</b>	<b>27.57%</b>	<b>\$ 24,948,935</b>	<b>32.43%</b>



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<b>Tecumseh Energy Center</b>							
311.00 Structures and Improvements	\$ 19,406,988	\$ 11,849,258	61.06%	\$ 10,308,005	53.11%	\$ 11,570,198	59.62%
312.00 Boiler Plant Equipment	55,345,790	31,138,930	56.26%	28,542,131	51.57%	32,037,053	57.89%
312.10 Boiler Plant Equipment (AQC)	19,738,027	5,688,849	28.82%	7,485,778	37.93%	8,402,396	42.57%
312.20 Boiler Plant Equipment - Train Cars	4,937,987	2,900,761	58.74%	2,224,316	45.05%	2,496,679	50.56%
314.00 Turbogenerator Units	24,343,475	19,237,755	79.03%	14,029,631	57.63%	15,747,529	64.69%
315.00 Accessory Electric Equipment	16,375,607	6,691,670	40.86%	6,448,806	39.38%	7,238,448	44.20%
316.00 Miscellaneous Power Plant Equipment	3,885,791	2,224,621	57.25%	1,995,231	51.35%	2,239,542	57.63%
<b>Total Tecumseh Energy Center</b>	<b>\$ 144,033,665</b>	<b>\$ 79,731,845</b>	<b>55.36%</b>	<b>\$ 71,033,898</b>	<b>49.32%</b>	<b>\$ 79,731,845</b>	<b>55.36%</b>
<b>Tecumseh Unit 7</b>							
311.00 Structures and Improvements	\$ 3,067,796	\$ -		\$ 2,317,776	75.55%	\$ 2,601,583	84.80%
312.00 Boiler Plant Equipment	18,767,087			9,131,281	48.66%	10,249,387	54.61%
312.10 Boiler Plant Equipment (AQC)	12,843,355			3,444,356	26.82%	3,866,110	30.10%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	8,493,147			4,687,870	55.20%	5,261,890	61.95%
315.00 Accessory Electric Equipment	6,387,220			2,255,554	35.31%	2,531,741	39.64%
316.00 Miscellaneous Power Plant Equipment	58,481			31,988	54.70%	35,905	61.40%
<b>Total Tecumseh Unit 7</b>	<b>\$ 49,617,086</b>	<b>\$ -</b>		<b>\$ 21,868,826</b>	<b>44.08%</b>	<b>\$ 24,546,616</b>	<b>49.47%</b>
<b>Tecumseh Unit 8</b>							
311.00 Structures and Improvements	\$ 3,647,320	\$ -		\$ 2,293,052	62.87%	\$ 2,573,831	70.57%
312.00 Boiler Plant Equipment	25,515,960			14,145,129	55.44%	15,877,169	62.22%
312.10 Boiler Plant Equipment (AQC)	5,002,484			3,217,052	64.31%	3,610,973	72.18%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	15,111,221			9,064,167	59.98%	10,174,054	67.33%
315.00 Accessory Electric Equipment	4,379,629			1,607,147	36.70%	1,803,938	41.19%
316.00 Miscellaneous Power Plant Equipment	102,722			33,214	32.33%	37,281	36.29%
<b>Total Tecumseh Unit 8</b>	<b>\$ 53,759,336</b>	<b>\$ -</b>		<b>\$ 30,359,759</b>	<b>56.47%</b>	<b>\$ 34,077,246</b>	<b>63.39%</b>

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<b>Tecumseh Common</b>							
311.00 Structures and Improvements	\$ 12,691,872	\$ -		\$ 5,697,177	44.89%	\$ 6,394,784	50.38%
312.00 Boiler Plant Equipment	11,062,743			5,265,721	47.60%	5,910,497	53.43%
312.10 Boiler Plant Equipment (AQC)	1,892,188			824,371	43.57%	925,313	48.90%
312.20 Boiler Plant Equipment - Train Cars	4,937,987			2,224,316	45.05%	2,496,679	50.56%
314.00 Turbogenerator Units	739,107			277,594	37.56%	311,585	42.16%
315.00 Accessory Electric Equipment	5,608,758			2,586,106	46.11%	2,902,769	51.75%
316.00 Miscellaneous Power Plant Equipment	3,724,588			1,930,029	51.82%	2,166,357	58.16%
<b>Total Tecumseh Common</b>	<b>\$ 40,657,243</b>	<b>\$ -</b>		<b>\$ 18,805,314</b>	<b>46.25%</b>	<b>\$ 21,107,983</b>	<b>51.92%</b>
<b>WESTAR NORTH OTHER PRODUCTION</b>							
<b>Abilene Energy Center GTs</b>							
341.00 Structures and Improvements	\$ 644,631	\$ 726,797	112.75%	\$ 607,074	94.17%	\$ 662,547	102.78%
342.00 Fuel Holders, Products and Accessories	129,627	165,894	127.98%	131,552	101.49%	143,573	110.76%
344.00 Generators and Devices	7,162,215	7,741,414	108.09%	7,020,827	98.03%	7,662,365	106.98%
345.00 Accessory Electric Equipment	672,294	580,137	86.29%	645,313	95.99%	704,279	104.76%
346.00 Miscellaneous Power Plant Equipment	170,788	92,278	54.03%	122,557	71.76%	133,756	78.32%
<b>Total Abilene Energy Center GTs</b>	<b>\$ 8,779,555</b>	<b>\$ 9,306,520</b>	<b>106.00%</b>	<b>\$ 8,527,323</b>	<b>97.13%</b>	<b>\$ 9,306,520</b>	<b>106.00%</b>
<b>Central Plains Wind Farm</b>							
341.00 Structures and Improvements	\$ 9,180,747	\$ 642,557	7.00%	\$ 670,562	7.30%	\$ 790,200	8.61%
342.00 Fuel Holders, Products and Accessories							
344.00 Generators and Devices	153,693,316	13,749,639	8.95%	11,225,760	7.30%	13,228,610	8.61%
345.00 Accessory Electric Equipment	17,304,228	1,130,374	6.53%	1,263,901	7.30%	1,489,400	8.61%
346.00 Miscellaneous Power Plant Equipment	739,614	49,300	6.67%	54,021	7.30%	63,660	8.61%
<b>Total Central Plains Wind Farm</b>	<b>\$ 180,917,905</b>	<b>\$ 15,571,871</b>	<b>8.61%</b>	<b>\$ 13,214,244</b>	<b>7.30%</b>	<b>\$ 15,571,871</b>	<b>8.61%</b>
<b>Emporia Energy Center</b>							
341.00 Structures and Improvements	\$ 19,193,387	\$ 1,196,563	6.23%	\$ 1,390,642	7.25%	\$ 1,633,754	8.51%
342.00 Fuel Holders, Products and Accessories	6,142,572	259,372	4.22%	390,743	6.36%	459,052	7.47%
344.00 Generators and Devices	227,805,950	18,827,622	8.26%	14,591,118	6.41%	17,141,927	7.52%
345.00 Accessory Electric Equipment	42,468,741	1,809,153	4.26%	2,718,912	6.40%	3,194,230	7.52%
346.00 Miscellaneous Power Plant Equipment	8,635,255	584,472	6.77%	211,283	2.45%	248,219	2.87%
<b>Total Emporia Energy Center</b>	<b>\$ 304,245,905</b>	<b>\$ 22,677,182</b>	<b>7.45%</b>	<b>\$ 19,302,697</b>	<b>6.34%</b>	<b>\$ 22,677,182</b>	<b>7.45%</b>

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<b>Emporia Gas Turbines Unit 1</b>							
341.00 Structures and Improvements	\$ 262,428	\$ -		\$ 19,390	7.39%	\$ 22,780	8.68%
342.00 Fuel Holders, Products and Accessories	833,754			61,605	7.39%	72,374	8.68%
344.00 Generators and Devices	23,558,203			1,740,672	7.39%	2,044,975	8.68%
345.00 Accessory Electric Equipment	4,896,354			361,783	7.39%	425,029	8.68%
346.00 Miscellaneous Power Plant Equipment	120,872			8,931	7.39%	10,492	8.68%
<b>Total Emporia Gas Turbines Unit 1</b>	<b>\$ 29,671,611</b>	<b>\$ -</b>		<b>\$ 2,192,380</b>	<b>7.39%</b>	<b>\$ 2,575,651</b>	<b>8.68%</b>
<b>Emporia Gas Turbines Unit 2</b>							
341.00 Structures and Improvements	\$ 262,333	\$ -		\$ 19,383	7.39%	\$ 22,772	8.68%
342.00 Fuel Holders, Products and Accessories	617,521			45,627	7.39%	53,604	8.68%
344.00 Generators and Devices	23,984,106			1,772,141	7.39%	2,081,946	8.68%
345.00 Accessory Electric Equipment	1,474,637			108,958	7.39%	128,006	8.68%
346.00 Miscellaneous Power Plant Equipment	117,703			8,697	7.39%	10,217	8.68%
<b>Total Emporia Gas Turbines Unit 2</b>	<b>\$ 26,456,300</b>	<b>\$ -</b>		<b>\$ 1,954,807</b>	<b>7.39%</b>	<b>\$ 2,296,545</b>	<b>8.68%</b>
<b>Emporia Gas Turbines Unit 3</b>							
341.00 Structures and Improvements	\$ 262,402	\$ -		\$ 19,388	7.39%	\$ 22,778	8.68%
342.00 Fuel Holders, Products and Accessories	617,681			45,639	7.39%	53,618	8.68%
344.00 Generators and Devices	23,587,820			1,742,860	7.39%	2,047,546	8.68%
345.00 Accessory Electric Equipment	4,631,669			342,225	7.39%	402,053	8.68%
346.00 Miscellaneous Power Plant Equipment	154,240			11,397	7.39%	13,389	8.68%
<b>Total Emporia Gas Turbines Unit 3</b>	<b>\$ 29,253,812</b>	<b>\$ -</b>		<b>\$ 2,161,510</b>	<b>7.39%</b>	<b>\$ 2,539,384</b>	<b>8.68%</b>
<b>Emporia Gas Turbines Unit 4</b>							
341.00 Structures and Improvements	\$ 262,324	\$ -		\$ 19,383	7.39%	\$ 22,771	8.68%
342.00 Fuel Holders, Products and Accessories	617,498			45,626	7.39%	53,602	8.68%
344.00 Generators and Devices	24,016,042			1,774,501	7.39%	2,084,718	8.68%
345.00 Accessory Electric Equipment	1,233,784			91,162	7.39%	107,099	8.68%
346.00 Miscellaneous Power Plant Equipment	154,194			11,393	7.39%	13,385	8.68%
<b>Total Emporia Gas Turbines Unit 4</b>	<b>\$ 26,283,842</b>	<b>\$ -</b>		<b>\$ 1,942,065</b>	<b>7.39%</b>	<b>\$ 2,281,575</b>	<b>8.68%</b>

**WESTAR ENERGY, INC.**

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Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
<b>Emporia Gas Turbines Unit 5</b>							
341.00 Structures and Improvements	\$ 450,153	\$ -		\$ 33,261	7.39%	\$ 39,076	8.68%
342.00 Fuel Holders, Products and Accessories	1,011,247			74,719	7.39%	87,782	8.68%
344.00 Generators and Devices	48,690,841			3,597,676	7.39%	4,226,620	8.68%
345.00 Accessory Electric Equipment	8,534,697			630,613	7.39%	740,856	8.68%
346.00 Miscellaneous Power Plant Equipment	620,510			45,848	7.39%	53,864	8.68%
<b>Total Emporia Gas Turbines Unit 5</b>	<b>\$ 59,307,448</b>	<b>\$ -</b>		<b>\$ 4,382,118</b>	<b>7.39%</b>	<b>\$ 5,148,197</b>	<b>8.68%</b>
<b>Emporia Gas Turbines Unit 6</b>							
341.00 Structures and Improvements	\$ 485,661	\$ -		\$ 22,151	4.56%	\$ 26,023	5.36%
342.00 Fuel Holders, Products and Accessories	1,113,865			50,803	4.56%	59,684	5.36%
344.00 Generators and Devices	39,574,693			1,804,977	4.56%	2,120,522	5.36%
345.00 Accessory Electric Equipment	7,366,842			335,997	4.56%	394,736	5.36%
346.00 Miscellaneous Power Plant Equipment	146,136			6,665	4.56%	7,830	5.36%
<b>Total Emporia Gas Turbines Unit 6</b>	<b>\$ 48,687,197</b>	<b>\$ -</b>		<b>\$ 2,220,593</b>	<b>4.56%</b>	<b>\$ 2,608,795</b>	<b>5.36%</b>
<b>Emporia Gas Turbines Unit 7</b>							
341.00 Structures and Improvements	\$ 487,561	\$ -		\$ 22,237	4.56%	\$ 26,125	5.36%
342.00 Fuel Holders, Products and Accessories	1,118,222			51,001	4.56%	59,917	5.36%
344.00 Generators and Devices	39,673,533			1,809,485	4.56%	2,125,818	5.36%
345.00 Accessory Electric Equipment	7,450,816			339,827	4.56%	399,235	5.36%
346.00 Miscellaneous Power Plant Equipment	147,405			6,723	4.56%	7,898	5.36%
<b>Total Emporia Gas Turbines Unit 7</b>	<b>\$ 48,877,537</b>	<b>\$ -</b>		<b>\$ 2,229,274</b>	<b>4.56%</b>	<b>\$ 2,618,994</b>	<b>5.36%</b>
<b>Emporia Common</b>							
341.00 Structures and Improvements	\$ 16,720,525	\$ -		\$ 1,235,449	7.39%	\$ 1,451,429	8.68%
342.00 Fuel Holders, Products and Accessories	212,784			15,722	7.39%	18,471	8.68%
344.00 Generators and Devices	4,720,712			348,805	7.39%	409,782	8.68%
345.00 Accessory Electric Equipment	6,879,942			508,346	7.39%	597,215	8.68%
346.00 Miscellaneous Power Plant Equipment	7,174,195			111,629	1.56%	131,143	1.83%
<b>Total Emporia Common</b>	<b>\$ 35,708,158</b>	<b>\$ -</b>		<b>\$ 2,219,950</b>	<b>6.22%</b>	<b>\$ 2,608,041</b>	<b>7.30%</b>

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Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
<b>Flat Ridge Wind Farm</b>							
341.00 Structures and Improvements	\$ 4,721,257	\$ 329,162	6.97%	\$ 361,773	7.66%	\$ 416,701	8.83%
342.00 Fuel Holders, Products and Accessories							
344.00 Generators and Devices	74,559,790	7,108,058	9.53%	5,713,249	7.66%	6,580,686	8.83%
345.00 Accessory Electric Equipment	15,166,252	1,025,905	6.76%	1,266,354	8.35%	1,458,623	9.62%
346.00 Miscellaneous Power Plant Equipment	325,439	21,609	6.64%	24,937	7.66%	28,723	8.83%
<b>Total Flat Ridge Wind Farm</b>	<b>\$ 94,772,738</b>	<b>\$ 8,484,732</b>	<b>8.95%</b>	<b>\$ 7,366,313</b>	<b>7.77%</b>	<b>\$ 8,484,732</b>	<b>8.95%</b>
<b>Gordon Evans Energy Center</b>							
341.00 Structures and Improvements	\$ 11,349,160	\$ 2,800,629	24.68%	\$ 2,425,092	21.37%	\$ 3,732,179	32.89%
342.00 Fuel Holders, Products and Accessories	4,855,372	1,172,905	24.16%	991,577	20.42%	1,526,021	31.43%
344.00 Generators and Devices	84,770,413	30,201,672	35.63%	18,084,151	21.33%	27,831,226	32.83%
345.00 Accessory Electric Equipment	22,615,989	5,859,911	25.91%	4,507,458	19.93%	6,936,908	30.67%
346.00 Miscellaneous Power Plant Equipment	171,420	43,189	25.19%	33,771	19.70%	51,973	30.32%
<b>Total Gordon Evans Energy Center</b>	<b>\$ 123,762,354</b>	<b>\$ 40,078,307</b>	<b>32.38%</b>	<b>\$ 26,042,049</b>	<b>21.04%</b>	<b>\$ 40,078,307</b>	<b>32.38%</b>
<b>Gordon Evans Unit 1</b>							
341.00 Structures and Improvements	\$ 1,580,814	\$ -		\$ 337,630	21.36%	\$ 519,608	32.87%
342.00 Fuel Holders, Products and Accessories	510,120			76,189	14.94%	117,254	22.99%
344.00 Generators and Devices	22,758,404			4,860,740	21.36%	7,480,603	32.87%
345.00 Accessory Electric Equipment	5,000,489			746,848	14.94%	1,149,388	22.99%
346.00 Miscellaneous Power Plant Equipment							
<b>Total Gordon Evans Unit 1</b>	<b>\$ 29,849,827</b>	<b>\$ -</b>		<b>\$ 6,021,407</b>	<b>20.17%</b>	<b>\$ 9,266,852</b>	<b>31.04%</b>
<b>Gordon Evans Unit 2</b>							
341.00 Structures and Improvements	\$ 1,580,814	\$ -		\$ 337,630	21.36%	\$ 519,608	32.87%
342.00 Fuel Holders, Products and Accessories	594,107			114,218	19.23%	175,780	29.59%
344.00 Generators and Devices	22,831,176			4,856,753	21.27%	7,474,468	32.74%
345.00 Accessory Electric Equipment	4,950,628			1,057,355	21.36%	1,627,253	32.87%
346.00 Miscellaneous Power Plant Equipment							
<b>Total Gordon Evans Unit 2</b>	<b>\$ 29,956,725</b>	<b>\$ -</b>		<b>\$ 6,365,957</b>	<b>21.25%</b>	<b>\$ 9,797,108</b>	<b>32.70%</b>

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Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
<b>Gordon Evans Unit 3</b>							
341.00 Structures and Improvements	\$ 2,856,680	\$ -		\$ 610,130	21.36%	\$ 938,980	32.87%
342.00 Fuel Holders, Products and Accessories	780,094			166,612	21.36%	256,414	32.87%
344.00 Generators and Devices	39,021,619			8,334,237	21.36%	12,826,261	32.87%
345.00 Accessory Electric Equipment	12,513,246			2,672,579	21.36%	4,113,057	32.87%
346.00 Miscellaneous Power Plant Equipment							
<b>Total Gordon Evans Unit 3</b>	<b>\$ 55,171,639</b>	<b>\$ -</b>		<b>\$ 11,783,558</b>	<b>21.36%</b>	<b>\$ 18,134,712</b>	<b>32.87%</b>
<b>Gordon Evans Common</b>							
341.00 Structures and Improvements	\$ 5,330,852	\$ -		\$ 1,139,702	21.38%	\$ 1,753,983	32.90%
342.00 Fuel Holders, Products and Accessories	2,971,051			634,557	21.36%	976,573	32.87%
344.00 Generators and Devices	159,214			32,421	20.36%	49,895	31.34%
345.00 Accessory Electric Equipment	151,626			30,676	20.23%	47,210	31.14%
346.00 Miscellaneous Power Plant Equipment	171,420			33,771	19.70%	51,973	30.32%
<b>Total Gordon Evans Common</b>	<b>\$ 8,784,163</b>	<b>\$ -</b>		<b>\$ 1,871,127</b>	<b>21.30%</b>	<b>\$ 2,879,635</b>	<b>32.78%</b>
<b>Hutchinson Energy Center GTs</b>							
341.00 Structures and Improvements	\$ 65,860	\$ 80,473	122.19%	\$ 47,047	71.43%	\$ 60,183	91.38%
342.00 Fuel Holders, Products and Accessories	747,420	648,381	86.75%	502,446	67.22%	642,731	85.99%
344.00 Generators and Devices	28,250,527	27,134,323	96.05%	21,000,139	74.34%	26,863,467	95.09%
345.00 Accessory Electric Equipment	1,461,706	921,921	63.07%	967,842	66.21%	1,238,068	84.70%
346.00 Miscellaneous Power Plant Equipment	80,360	99,627	123.98%	62,756	78.09%	80,277	99.90%
<b>Total Hutchinson Energy Center GTs</b>	<b>\$ 30,605,873</b>	<b>\$ 28,884,725</b>	<b>94.38%</b>	<b>\$ 22,580,230</b>	<b>73.78%</b>	<b>\$ 28,884,725</b>	<b>94.38%</b>
<b>Hutchinson Unit 1</b>							
341.00 Structures and Improvements	\$ 14,013	\$ -		\$ 9,658	68.92%	\$ 12,354	88.16%
342.00 Fuel Holders, Products and Accessories	159,971			121,614	76.02%	155,569	97.25%
344.00 Generators and Devices	6,058,173			4,088,039	67.48%	5,229,437	86.32%
345.00 Accessory Electric Equipment	274,288			205,898	75.07%	263,386	96.03%
346.00 Miscellaneous Power Plant Equipment	26,050			20,204	77.56%	25,845	99.21%
<b>Total Hutchinson Unit 1</b>	<b>\$ 6,532,495</b>	<b>\$ -</b>		<b>\$ 4,445,413</b>	<b>68.05%</b>	<b>\$ 5,686,592</b>	<b>87.05%</b>

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Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
<b>Hutchinson Unit 2</b>							
341.00 Structures and Improvements	\$ 21,931	\$ -		\$ 14,799	67.48%	\$ 18,931	86.32%
342.00 Fuel Holders, Products and Accessories	159,971			121,614	76.02%	155,569	97.25%
344.00 Generators and Devices	6,529,153			4,246,570	65.04%	5,432,231	83.20%
345.00 Accessory Electric Equipment	265,035			199,357	75.22%	255,018	96.22%
346.00 Miscellaneous Power Plant Equipment	26,050			20,204	77.56%	25,845	99.21%
<b>Total Hutchinson Unit 2</b>	<b>\$ 7,002,140</b>	<b>\$ -</b>		<b>\$ 4,602,544</b>	<b>65.73%</b>	<b>\$ 5,887,594</b>	<b>84.08%</b>
<b>Hutchinson Unit 3</b>							
341.00 Structures and Improvements	\$ 21,931	\$ -		\$ 14,799	67.48%	\$ 18,931	86.32%
342.00 Fuel Holders, Products and Accessories	387,795			220,496	56.86%	282,060	72.73%
344.00 Generators and Devices	7,759,816			5,224,981	67.33%	6,683,817	86.13%
345.00 Accessory Electric Equipment	500,883			159,409	31.83%	203,917	40.71%
346.00 Miscellaneous Power Plant Equipment	26,050			20,204	77.56%	25,845	99.21%
<b>Total Hutchinson Unit 3</b>	<b>\$ 8,696,475</b>	<b>\$ -</b>		<b>\$ 5,639,889</b>	<b>64.85%</b>	<b>\$ 7,214,570</b>	<b>82.96%</b>
<b>Hutchinson Unit 4</b>							
341.00 Structures and Improvements	\$ 7,985	\$ -		\$ 7,792	97.58%	\$ 9,967	124.82%
342.00 Fuel Holders, Products and Accessories	39,683			38,722	97.58%	49,533	124.82%
344.00 Generators and Devices	7,903,385			7,440,549	94.14%	9,517,982	120.43%
345.00 Accessory Electric Equipment	421,500			403,178	95.65%	515,747	122.36%
346.00 Miscellaneous Power Plant Equipment	2,210			2,143	96.97%	2,741	124.04%
<b>Total Hutchinson Unit 4</b>	<b>\$ 8,374,763</b>	<b>\$ -</b>		<b>\$ 7,892,383</b>	<b>94.24%</b>	<b>\$ 10,095,970</b>	<b>120.55%</b>
<b>Spring Creek Energy Center GTs</b>							
341.00 Structures and Improvements	\$ 6,614,042	\$ 5,351,636	80.91%	\$ 1,169,783	17.69%	\$ 4,497,609	68.00%
342.00 Fuel Holders, Products and Accessories	1,401,945	527,103	37.60%	245,418	17.51%	943,589	67.31%
344.00 Generators and Devices	91,597,935	61,920,133	67.60%	16,209,181	17.70%	62,321,446	68.04%
345.00 Accessory Electric Equipment	8,705,252	5,914,267	67.94%	1,541,142	17.70%	5,925,420	68.07%
346.00 Miscellaneous Power Plant Equipment	1,172,223	772,824	65.93%	207,526	17.70%	797,899	68.07%
<b>Total Spring Creek Energy Center GTs</b>	<b>\$ 109,491,397</b>	<b>\$ 74,485,963</b>	<b>68.03%</b>	<b>\$ 19,373,049</b>	<b>17.69%</b>	<b>\$ 74,485,963</b>	<b>68.03%</b>

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Account Description A	Plant Investment B	Recorded Reserve		Computed Reserve		Redistributed Reserve		
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G	Ratio H=G/B	
<b>Spring Creek Unit 1</b>								
341.00 Structures and Improvements	\$ 1,649,440	\$ -		\$ 292,010	17.70%	\$ 1,122,727	68.07%	
342.00 Fuel Holders, Products and Accessories	340,572			60,293	17.70%	231,818	68.07%	
344.00 Generators and Devices	22,883,691			4,051,235	17.70%	15,576,284	68.07%	
345.00 Accessory Electric Equipment	2,176,313			385,286	17.70%	1,481,355	68.07%	
346.00 Miscellaneous Power Plant Equipment								
<b>Total Spring Creek Unit 1</b>	<b>\$ 27,050,016</b>	<b>\$ -</b>		<b>\$ 4,788,824</b>	<b>17.70%</b>	<b>\$ 18,412,184</b>	<b>68.07%</b>	
<b>Spring Creek Unit 2</b>								
341.00 Structures and Improvements	\$ 1,649,440	\$ -		\$ 292,010	17.70%	\$ 1,122,727	68.07%	
342.00 Fuel Holders, Products and Accessories	340,572			60,293	17.70%	231,818	68.07%	
344.00 Generators and Devices	22,883,691			4,051,235	17.70%	15,576,284	68.07%	
345.00 Accessory Electric Equipment	2,176,313			385,286	17.70%	1,481,355	68.07%	
346.00 Miscellaneous Power Plant Equipment								
<b>Total Spring Creek Unit 2</b>	<b>\$ 27,050,016</b>	<b>\$ -</b>		<b>\$ 4,788,824</b>	<b>17.70%</b>	<b>\$ 18,412,184</b>	<b>68.07%</b>	
<b>Spring Creek Unit 3</b>								
341.00 Structures and Improvements	\$ 1,649,440	\$ -		\$ 292,010	17.70%	\$ 1,122,727	68.07%	
342.00 Fuel Holders, Products and Accessories	340,572			60,293	17.70%	231,818	68.07%	
344.00 Generators and Devices	22,883,691			4,051,235	17.70%	15,576,284	68.07%	
345.00 Accessory Electric Equipment	2,176,313			385,286	17.70%	1,481,355	68.07%	
346.00 Miscellaneous Power Plant Equipment								
<b>Total Spring Creek Unit 3</b>	<b>\$ 27,050,016</b>	<b>\$ -</b>		<b>\$ 4,788,824</b>	<b>17.70%</b>	<b>\$ 18,412,184</b>	<b>68.07%</b>	
<b>Spring Creek Unit 4</b>								
341.00 Structures and Improvements	\$ 1,649,440	\$ -		\$ 292,010	17.70%	\$ 1,122,727	68.07%	
342.00 Fuel Holders, Products and Accessories	340,572			60,293	17.70%	231,818	68.07%	
344.00 Generators and Devices	22,883,691			4,051,235	17.70%	15,576,284	68.07%	
345.00 Accessory Electric Equipment	2,176,313			385,286	17.70%	1,481,355	68.07%	
346.00 Miscellaneous Power Plant Equipment								
<b>Total Spring Creek Unit 4</b>	<b>\$ 27,050,016</b>	<b>\$ -</b>		<b>\$ 4,788,824</b>	<b>17.70%</b>	<b>\$ 18,412,184</b>	<b>68.07%</b>	



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Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
<b>Spring Creek Common</b>							
341.00 Structures and Improvements	\$ 16,282	\$ -		\$ 1,743	10.70%	\$ 6,700	41.15%
342.00 Fuel Holders, Products and Accessories	39,657			4,244	10.70%	16,318	41.15%
344.00 Generators and Devices	63,171			4,242	6.72%	16,311	25.82%
345.00 Accessory Electric Equipment							
346.00 Miscellaneous Power Plant Equipment	1,172,223			207,526	17.70%	797,899	68.07%
<b>Total Spring Creek Common</b>	<b>\$ 1,291,333</b>	<b>\$ -</b>		<b>\$ 217,754</b>	<b>16.86%</b>	<b>\$ 837,228</b>	<b>64.83%</b>
<b>Tecumseh Energy Center GTs</b>							
341.00 Structures and Improvements	\$ 41,856	\$ 41,701	99.63%	\$ 46,524	111.15%	\$ 47,166	112.69%
342.00 Fuel Holders, Products and Accessories	166,571	183,652	110.25%	180,709	108.49%	183,204	109.99%
344.00 Generators and Devices	4,652,991	5,122,858	110.10%	5,110,525	109.83%	5,181,091	111.35%
345.00 Accessory Electric Equipment	253,882	210,944	83.09%	264,816	104.31%	268,472	105.75%
346.00 Miscellaneous Power Plant Equipment	807,751	1,031,602	127.71%	898,418	111.22%	910,823	112.76%
<b>Total Tecumseh Energy Center GTs</b>	<b>\$ 5,923,051</b>	<b>\$ 6,590,757</b>	<b>111.27%</b>	<b>\$ 6,500,992</b>	<b>109.76%</b>	<b>\$ 6,590,757</b>	<b>111.27%</b>
<b>Tecumseh Unit 1</b>							
341.00 Structures and Improvements	\$ 20,928	\$ -		\$ 23,383	111.73%	\$ 23,706	113.27%
342.00 Fuel Holders, Products and Accessories	94,372			100,875	106.89%	102,268	108.37%
344.00 Generators and Devices	2,016,194			2,245,981	111.40%	2,276,993	112.94%
345.00 Accessory Electric Equipment	182,581			194,103	106.31%	196,783	107.78%
346.00 Miscellaneous Power Plant Equipment	454,371			507,668	111.73%	514,678	113.27%
<b>Total Tecumseh Unit 1</b>	<b>\$ 2,768,446</b>	<b>\$ -</b>		<b>\$ 3,072,010</b>	<b>110.97%</b>	<b>\$ 3,114,428</b>	<b>112.50%</b>
<b>Tecumseh Unit 2</b>							
341.00 Structures and Improvements	\$ 20,928	\$ -		\$ 23,141	110.58%	\$ 23,461	112.10%
342.00 Fuel Holders, Products and Accessories	72,199			79,834	110.58%	80,936	112.10%
344.00 Generators and Devices	2,636,797			2,864,545	108.64%	2,904,098	110.14%
345.00 Accessory Electric Equipment	71,301			70,713	99.17%	71,689	100.54%
346.00 Miscellaneous Power Plant Equipment	353,380			390,750	110.58%	396,145	112.10%
<b>Total Tecumseh Unit 2</b>	<b>\$ 3,154,605</b>	<b>\$ -</b>		<b>\$ 3,428,982</b>	<b>108.70%</b>	<b>\$ 3,476,329</b>	<b>110.20%</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Components

Redistributed Reserve

December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
<b>WESTAR NORTH</b>							
<b>STEAM PRODUCTION</b>							
311.00 Structures and Improvements	\$ 245,110,265	\$ 129,907,019	53.00%	\$ 2,714,686	1.11%	\$ 132,621,704	54.11%
312.00 Boiler Plant Equipment	527,810,784	254,925,284	48.30%	7,290,719	1.38%	262,216,003	49.68%
312.10 Boiler Plant Equipment (AQC)	487,733,362	115,268,205	23.63%	4,010,725	0.82%	119,278,930	24.46%
312.20 Boiler Plant Equipment - Train Cars	17,228,898	7,034,261	40.83%	16,253	0.09%	7,050,514	40.92%
314.00 Turbogenerator Units	282,784,880	121,706,666	43.04%	96,749	0.03%	121,803,415	43.07%
315.00 Accessory Electric Equipment	124,868,545	46,580,657	37.30%	(1,365,532)	-1.09%	45,215,125	36.21%
316.00 Miscellaneous Power Plant Equipment	29,681,998	10,542,684	35.52%	94,559	0.32%	10,637,243	35.84%
<b>Total Steam Production Plant</b>	<b>\$ 1,715,218,732</b>	<b>\$ 685,964,776</b>	<b>39.99%</b>	<b>\$ 12,858,158</b>	<b>0.75%</b>	<b>\$ 698,822,935</b>	<b>40.74%</b>
<b>OTHER PRODUCTION</b>							
341.00 Structures and Improvements	\$ 51,810,940	\$ 11,722,901	22.63%	\$ 117,437	0.23%	\$ 11,840,338	22.85%
342.00 Fuel Holders, Products and Accessories	13,443,507	3,835,763	28.53%	62,407	0.46%	3,898,170	29.00%
344.00 Generators and Devices	672,493,137	164,041,986	24.39%	2,768,833	0.41%	166,810,819	24.80%
345.00 Accessory Electric Equipment	108,648,344	20,979,975	19.31%	235,425	0.22%	21,215,400	19.53%
346.00 Miscellaneous Power Plant Equipment	12,102,850	2,175,932	17.98%	139,399	1.15%	2,315,331	19.13%
<b>Total Other Production Plant</b>	<b>\$ 858,498,778</b>	<b>\$ 202,756,556</b>	<b>23.62%</b>	<b>\$ 3,323,501</b>	<b>0.39%</b>	<b>\$ 206,080,057</b>	<b>24.00%</b>
<b>TRANSMISSION PLANT</b>							
352.00 Structures and Improvements	\$ 26,858,582	\$ 4,209,691	15.67%	\$ 800,855	2.98%	\$ 5,010,547	18.66%
352.50 Structures and Improvements - 34.5 kV	23,945	6,973	29.12%	1,046	4.37%	8,019	33.49%
353.00 Station Equipment	208,013,565	46,853,259	22.52%	8,413,391	4.04%	55,266,651	26.57%
353.50 Station Equipment - 34.5 kV	17,809,476	4,718,109	26.49%	848,917	4.77%	5,567,026	31.26%
354.00 Towers and Fixtures	2,845,013	1,965,257	69.08%	555,122	19.51%	2,520,379	88.59%
354.50 Towers and Fixtures - 34.5 kV	17,041	9,474	55.59%	2,842	16.68%	12,316	72.27%
355.00 Poles and Fixtures	164,769,718	31,404,471	19.06%	21,274,651	12.91%	52,679,122	31.97%
355.50 Poles and Fixtures - 34.5 kV	37,550,440	6,967,685	18.56%	1,322,231	3.52%	8,289,916	22.08%

**WESTAR ENERGY, INC.**

Depreciation Reserve Components  
 Redistributed Reserve  
 December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
356.00 OH Conductors and Devices	92,521,850	25,325,250	27.37%	15,129,010	16.35%	40,454,260	43.72%
356.50 OH Conductors and Devices - 34.5 kV	26,529,098	7,568,932	28.53%	2,739,348	10.33%	10,308,280	38.86%
357.00 Underground Conduit					#DIV/0!		#DIV/0!
357.50 Underground Conduit - 34.5 kV	1,075,574	105,269	9.79%			105,269	9.79%
358.00 UG Conductors and Devices					#DIV/0!		#DIV/0!
358.50 UG Conductors and Devices - 34.5 kV	3,598,623	503,301	13.99%	(3,303)	-0.09%	499,998	13.89%
359.00 Roads and Trails					#DIV/0!		#DIV/0!
<b>Total Transmission Plant</b>	<b>\$ 581,612,925</b>	<b>\$ 129,637,671</b>	<b>22.29%</b>	<b>\$ 51,084,110</b>	<b>8.78%</b>	<b>\$ 180,721,781</b>	<b>31.07%</b>
<b>DISTRIBUTION PLANT</b>							
361.00 Structures and Improvements	\$ 12,710,015	\$ 3,962,076	31.17%	\$ 655,695	5.16%	\$ 4,617,770	36.33%
362.00 Station Equipment	128,408,441	39,580,455	30.82%	7,322,827	5.70%	46,903,282	36.53%
364.00 Poles, Towers and Fixtures	218,250,146	60,322,923	27.64%	20,521,692	9.40%	80,844,614	37.04%
365.00 Overhead Conductors and Devices	136,846,981	30,465,839	22.26%	11,229,946	8.21%	41,695,785	30.47%
366.10 Underground Conduit - Network	4,017,659	2,257,006	56.18%	1,128,503	28.09%	3,385,509	84.27%
366.20 Underground Conduit	30,984,311	7,894,188	25.48%	3,982,188	12.85%	11,876,376	38.33%
367.10 UG Conductors and Devices - Network	5,369,841	1,811,661	33.74%	605,523	11.28%	2,417,184	45.01%
367.20 UG Conductors and Devices	76,818,866	15,518,042	20.20%	6,385,589	8.31%	21,903,631	28.51%
368.00 Line Transformers - Overhead	107,736,865	46,298,514	42.97%	5,764,806	5.35%	52,063,320	48.32%
368.10 Line Transformers - Underground	66,604,742	20,060,119	30.12%	144,697	0.22%	20,204,816	30.34%
368.20 Line Capacitors	6,491,542	3,055,366	47.07%	287,683	4.43%	3,343,049	51.50%
369.10 Services - Overhead	24,619,445	10,625,602	43.16%	3,503,548	14.23%	14,129,150	57.39%
369.20 Services - Network	160,351	79,707	49.71%	19,927	12.43%	99,634	62.14%
369.30 Services - Underground	39,897,072	10,508,314	26.34%	2,671,924	6.70%	13,180,238	33.04%
370.00 Meters	48,806,137	17,465,199	35.78%	1,375,754	2.82%	18,840,953	38.60%
372.00 Leased Prop. on Customers' Premises	13,490,382	4,504,125	33.39%	2,000,628	14.83%	6,504,752	48.22%
373.00 Street Lighting and Signal Systems	30,689,343	10,474,284	34.13%	4,490,682	14.63%	14,964,966	48.76%
<b>Total Distribution Plant</b>	<b>\$ 951,902,139</b>	<b>\$ 284,883,419</b>	<b>29.93%</b>	<b>\$ 72,091,611</b>	<b>7.57%</b>	<b>\$ 356,975,030</b>	<b>37.50%</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Components  
Redistributed Reserve  
December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
<b>GENERAL PLANT</b>							
<b>Depreciable</b>							
390.10 Structures and Improvements	\$ 60,159,520	\$ 21,758,816	36.17%	\$ 2,920,784	4.86%	\$ 24,679,601	41.02%
392.00 Transportation Equipment	3,133,172	1,859,192	59.34%			1,859,192	59.34%
396.00 Power Operated Equipment	3,027,092	2,301,386	76.03%	(95,302)	-3.15%	2,206,084	72.88%
<b>Total Depreciable</b>	<b>\$ 66,319,784</b>	<b>\$ 25,919,395</b>	<b>39.08%</b>	<b>\$ 2,825,482</b>	<b>4.26%</b>	<b>\$ 28,744,877</b>	<b>43.34%</b>
<b>Amortizable</b>							
391.00 Office Furniture and Equipment	\$ 10,028,514	\$ 3,219,086	32.10%	\$ -		\$ 3,219,086	32.10%
391.10 Computers and Other Electronic Equip.	33,813,022	27,873,270	82.43%			27,873,270	82.43%
393.00 Stores Equipment	1,719,354	379,720	22.09%			379,720	22.09%
394.00 Tools, Shop and Garage Equipment	9,617,815	3,485,294	36.24%			3,485,294	36.24%
395.00 Laboratory Equipment	229,034	65,981	28.81%			65,981	28.81%
397.00 Communication Equipment	44,334,875	28,690,338	64.71%			28,690,338	64.71%
398.00 Miscellaneous Equipment	269,496	142,646	52.93%			142,646	52.93%
<b>Total Amortizable</b>	<b>\$ 100,012,110</b>	<b>\$ 63,856,335</b>	<b>63.85%</b>	<b>\$ -</b>		<b>\$ 63,856,335</b>	<b>63.85%</b>
<b>Total General Plant</b>	<b>\$ 166,331,894</b>	<b>\$ 89,775,730</b>	<b>53.97%</b>	<b>\$ 2,825,482</b>	<b>1.70%</b>	<b>\$ 92,601,212</b>	<b>55.67%</b>
<b>TOTAL WESTAR NORTH</b>	<b>\$ 4,273,564,468</b>	<b>\$ 1,393,018,152</b>	<b>32.60%</b>	<b>\$ 142,182,863</b>	<b>3.33%</b>	<b>\$ 1,535,201,015</b>	<b>35.92%</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Components  
Redistributed Reserve  
December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
<b>WESTAR NORTH STEAM PRODUCTION</b>							
<b>Hutchinson Unit 4</b>							
311.00 Structures and Improvements	\$ 6,606,758	\$ 4,463,656	67.56%	\$ 35,709	0.54%	\$ 4,499,365	68.10%
312.00 Boiler Plant Equipment	13,964,091	7,378,803	52.84%	87,908	0.63%	7,466,711	53.47%
312.10 Boiler Plant Equipment (AQC)	206,638	61,488	29.76%	615	0.30%	62,103	30.05%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	10,381,300	6,317,658	60.86%	31,588	0.30%	6,349,247	61.16%
315.00 Accessory Electric Equipment	2,681,075	1,807,040	67.40%	(13,562)	-0.51%	1,793,478	66.89%
316.00 Miscellaneous Power Plant Equipment	877,835	365,139	41.60%	1,095	0.12%	366,235	41.72%
<b>Total Hutchinson Unit 4</b>	<b>\$ 34,717,697</b>	<b>\$ 20,393,784</b>	<b>58.74%</b>	<b>\$ 143,354</b>	<b>0.41%</b>	<b>\$ 20,537,138</b>	<b>59.15%</b>
<b>Jeffrey</b>							
311.00 Structures and Improvements	\$ 180,795,098	\$ 97,949,416	54.18%	\$ 2,274,052	1.26%	\$ 100,223,468	55.43%
312.00 Boiler Plant Equipment	335,675,684	164,348,308	48.96%	5,697,159	1.70%	170,045,467	50.66%
312.10 Boiler Plant Equipment (AQC)	438,177,789	98,270,435	22.43%	3,667,234	0.84%	101,937,669	23.26%
312.20 Boiler Plant Equipment - Train Cars	413,161	139,061	33.66%	556	0.13%	139,617	33.79%
314.00 Turbogenerator Units	162,568,549	69,011,133	42.45%	1,201,790	0.74%	70,212,923	43.19%
315.00 Accessory Electric Equipment	80,480,894	28,129,195	34.95%	(408,228)	-0.51%	27,720,966	34.44%
316.00 Miscellaneous Power Plant Equipment	19,598,899	5,977,882	30.50%	54,835	0.28%	6,032,718	30.78%
<b>Total Jeffrey</b>	<b>\$ 1,217,710,074</b>	<b>\$ 463,825,431</b>	<b>38.09%</b>	<b>\$ 12,487,397</b>	<b>1.03%</b>	<b>\$ 476,312,828</b>	<b>39.12%</b>
<b>Jeffrey Unit 1</b>							
311.00 Structures and Improvements	\$ 33,268,342	\$ 21,215,024	63.77%	\$ 509,161	1.53%	\$ 21,724,185	65.30%
312.00 Boiler Plant Equipment	82,229,419	42,122,860	51.23%	1,434,009	1.74%	43,556,869	52.97%
312.10 Boiler Plant Equipment (AQC)	99,636,066	23,313,805	23.40%	1,015,598	1.02%	24,329,404	24.42%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	44,976,792	18,751,914	41.69%	320,627	0.71%	19,072,541	42.41%
315.00 Accessory Electric Equipment	24,579,980	9,946,067	40.46%	79,569	0.32%	10,025,636	40.79%
316.00 Miscellaneous Power Plant Equipment	3,643,340	1,418,531	38.93%	11,348	0.31%	1,429,880	39.25%
<b>Total Jeffrey Unit 1</b>	<b>\$ 288,333,939</b>	<b>\$ 116,768,202</b>	<b>40.50%</b>	<b>\$ 3,370,312</b>	<b>1.17%</b>	<b>\$ 120,138,514</b>	<b>41.67%</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Components  
Redistributed Reserve  
December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
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<b>Jeffrey Unit 2</b>							
311.00 Structures and Improvements	\$ 26,365,592	\$ 16,515,383	62.64%	\$ 379,854	1.44%	\$ 16,895,237	64.08%
312.00 Boiler Plant Equipment	85,006,111	41,078,689	48.32%	1,410,902	1.66%	42,489,591	49.98%
312.10 Boiler Plant Equipment (AQC)	100,367,269	31,190,296	31.08%	1,034,172	1.03%	32,224,467	32.11%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	41,873,371	19,841,990	47.39%	297,630	0.71%	20,139,619	48.10%
315.00 Accessory Electric Equipment	19,729,041	7,548,980	38.26%	(334,216)	-1.69%	7,214,764	36.57%
316.00 Miscellaneous Power Plant Equipment	2,322,587	628,958	27.08%	4,403	0.19%	633,360	27.27%
<b>Total Jeffrey Unit 2</b>	<b>\$ 275,663,971</b>	<b>\$ 116,804,295</b>	<b>42.37%</b>	<b>\$ 2,792,743</b>	<b>1.01%</b>	<b>\$ 119,597,038</b>	<b>43.39%</b>
<b>Jeffrey Unit 3</b>							
311.00 Structures and Improvements	\$ 44,376,190	\$ 26,380,221	59.45%	\$ 606,745	1.37%	\$ 26,986,966	60.81%
312.00 Boiler Plant Equipment	124,548,800	60,762,017	48.79%	2,184,008	1.75%	62,946,025	50.54%
312.10 Boiler Plant Equipment (AQC)	148,367,450	35,077,750	23.64%	1,365,495	0.92%	36,443,245	24.56%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	72,270,822	29,721,285	41.12%	573,094	0.79%	30,294,379	41.92%
315.00 Accessory Electric Equipment	26,558,219	8,671,735	32.65%	(41,841)	-0.16%	8,629,894	32.49%
316.00 Miscellaneous Power Plant Equipment	1,952,269	412,893	21.15%	2,890	0.15%	415,783	21.30%
<b>Total Jeffrey Unit 3</b>	<b>\$ 418,073,750</b>	<b>\$ 161,025,901</b>	<b>38.52%</b>	<b>\$ 4,690,391</b>	<b>1.12%</b>	<b>\$ 165,716,292</b>	<b>39.64%</b>
<b>Jeffrey Common</b>							
311.00 Structures and Improvements	\$ 76,784,974	\$ 33,838,788	44.07%	\$ 778,292	1.01%	\$ 34,617,080	45.08%
312.00 Boiler Plant Equipment	43,891,354	20,384,742	46.44%	668,241	1.52%	21,052,983	47.97%
312.10 Boiler Plant Equipment (AQC)	89,807,004	8,688,584	9.67%	251,969	0.28%	8,940,553	9.96%
312.20 Boiler Plant Equipment - Train Cars	413,161	139,061	33.66%	556	0.13%	139,617	33.79%
314.00 Turbogenerator Units	3,447,564	695,945	20.19%	10,439	0.30%	706,384	20.49%
315.00 Accessory Electric Equipment	9,613,654	1,962,412	20.41%	(111,740)	-1.16%	1,850,672	19.25%
316.00 Miscellaneous Power Plant Equipment	11,680,703	3,517,500	30.11%	36,194	0.31%	3,553,694	30.42%
<b>Total Jeffrey Common</b>	<b>\$ 235,638,414</b>	<b>\$ 69,227,032</b>	<b>29.38%</b>	<b>\$ 1,633,951</b>	<b>0.69%</b>	<b>\$ 70,860,984</b>	<b>30.07%</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Components

Redistributed Reserve

December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
<b>Lawrence Energy Center</b>							
311.00 Structures and Improvements	\$ 38,301,421	\$ 16,026,952	41.84%	\$ 301,722	0.79%	\$ 16,328,674	42.63%
312.00 Boiler Plant Equipment	122,825,219	51,558,858	41.98%	1,107,914	0.90%	52,666,772	42.88%
312.10 Boiler Plant Equipment (AQC)	29,610,908	8,653,053	29.22%	223,709	0.76%	8,876,762	29.98%
312.20 Boiler Plant Equipment - Train Cars	11,877,750	4,401,015	37.05%	13,203	0.11%	4,414,218	37.16%
314.00 Turbogenerator Units	85,491,556	30,295,965	35.44%	(802,250)	-0.94%	29,493,716	34.50%
315.00 Accessory Electric Equipment	25,330,969	8,972,194	35.42%	(509,961)	-2.01%	8,462,233	33.41%
316.00 Miscellaneous Power Plant Equipment	5,319,473	1,960,793	36.86%	37,956	0.71%	1,998,749	37.57%
<b>Total Lawrence Energy Center</b>	<b>\$ 318,757,296</b>	<b>\$ 121,868,830</b>	<b>38.23%</b>	<b>\$ 372,294</b>	<b>0.12%</b>	<b>\$ 122,241,124</b>	<b>38.35%</b>
<b>Lawrence Unit 2</b>							
311.00 Structures and Improvements	\$ 272,394	\$ 209,534	76.92%	\$ 62,860	23.08%	\$ 272,394	100.00%
312.00 Boiler Plant Equipment							
312.10 Boiler Plant Equipment (AQC)							
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units							
315.00 Accessory Electric Equipment							
316.00 Miscellaneous Power Plant Equipment							
<b>Total Lawrence Unit 2</b>	<b>\$ 272,394</b>	<b>\$ 209,534</b>	<b>76.92%</b>	<b>\$ 62,860</b>	<b>23.08%</b>	<b>\$ 272,394</b>	<b>100.00%</b>
<b>Lawrence Unit 3</b>							
311.00 Structures and Improvements	\$ 1,257,168	\$ 1,064,627	84.68%	\$ 9,996	0.80%	\$ 1,074,622	85.48%
312.00 Boiler Plant Equipment	13,012,537	4,692,596	36.06%	62,231	0.48%	4,754,827	36.54%
312.10 Boiler Plant Equipment (AQC)	710,543	206,985	29.13%	4,792	0.67%	211,777	29.80%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	15,171,906	5,531,594	36.46%	(262,321)	-1.73%	5,269,273	34.73%
315.00 Accessory Electric Equipment	4,314,424	1,963,326	45.51%	(3,443)	-0.08%	1,959,883	45.43%
316.00 Miscellaneous Power Plant Equipment	30,291	17,907	59.12%	54	0.18%	17,961	59.30%
<b>Total Lawrence Unit 3</b>	<b>\$ 34,496,869</b>	<b>\$ 13,477,035</b>	<b>39.07%</b>	<b>\$ (188,693)</b>	<b>-0.55%</b>	<b>\$ 13,288,342</b>	<b>38.52%</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Components  
 Redistributed Reserve  
 December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
<b>Lawrence Unit 4</b>							
311.00 Structures and Improvements	\$ 3,503,080	\$ 2,073,941	59.20%	\$ 33,183	0.95%	\$ 2,107,124	60.15%
312.00 Boiler Plant Equipment	41,566,482	16,043,930	38.60%	369,767	0.89%	16,413,697	39.49%
312.10 Boiler Plant Equipment (AQC)	5,955,341	1,665,555	27.97%	49,328	0.83%	1,714,882	28.80%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	14,781,103	5,606,131	37.93%	(367,975)	-2.49%	5,238,156	35.44%
315.00 Accessory Electric Equipment	8,725,623	2,081,220	23.85%	(406,850)	-4.66%	1,674,370	19.19%
316.00 Miscellaneous Power Plant Equipment	180,668	85,507	47.33%	428	0.24%	85,934	47.56%
<b>Total Lawrence Unit 4</b>	<b>\$ 74,712,297</b>	<b>\$ 27,556,282</b>	<b>36.88%</b>	<b>\$ (322,119)</b>	<b>-0.43%</b>	<b>\$ 27,234,164</b>	<b>36.45%</b>
<b>Lawrence Unit 5</b>							
311.00 Structures and Improvements	\$ 9,240,508	\$ 5,500,105	59.52%	\$ 88,002	0.95%	\$ 5,588,107	60.47%
312.00 Boiler Plant Equipment	50,562,445	25,010,659	49.46%	559,683	1.11%	25,570,341	50.57%
312.10 Boiler Plant Equipment (AQC)	8,160,828	2,711,847	33.23%	74,897	0.92%	2,786,744	34.15%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	54,837,524	19,055,583	34.75%	(172,980)	-0.32%	18,882,603	34.43%
315.00 Accessory Electric Equipment	9,337,910	3,670,720	39.31%	(105,953)	-1.13%	3,564,768	38.18%
316.00 Miscellaneous Power Plant Equipment	194,186	104,206	53.66%	521	0.27%	104,727	53.93%
<b>Total Lawrence Unit 5</b>	<b>\$ 132,333,401</b>	<b>\$ 56,053,119</b>	<b>42.36%</b>	<b>\$ 444,169</b>	<b>0.34%</b>	<b>\$ 56,497,289</b>	<b>42.69%</b>
<b>Lawrence Common</b>							
311.00 Structures and Improvements	\$ 24,028,271	\$ 7,178,746	29.88%	\$ 107,681	0.45%	\$ 7,286,427	30.32%
312.00 Boiler Plant Equipment	17,683,755	5,811,673	32.86%	116,233	0.66%	5,927,907	33.52%
312.10 Boiler Plant Equipment (AQC)	14,784,196	4,068,666	27.52%	94,693	0.64%	4,163,359	28.16%
312.20 Boiler Plant Equipment - Train Cars	11,877,750	4,401,015	37.05%	13,203	0.11%	4,414,218	37.16%
314.00 Turbogenerator Units	701,023	102,658	14.64%	1,027	0.15%	103,684	14.79%
315.00 Accessory Electric Equipment	2,953,012	1,256,928	42.56%	6,285	0.21%	1,263,213	42.78%
316.00 Miscellaneous Power Plant Equipment	4,914,328	1,753,173	35.67%	36,954	0.75%	1,790,127	36.43%
<b>Total Lawrence Common</b>	<b>\$ 76,942,335</b>	<b>\$ 24,572,859</b>	<b>31.94%</b>	<b>\$ 376,076</b>	<b>0.49%</b>	<b>\$ 24,948,935</b>	<b>32.43%</b>



**WESTAR ENERGY, INC.**

Depreciation Reserve Components

Redistributed Reserve

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Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve		
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B	
<b>Tecumseh Energy Center</b>								
311.00 Structures and Improvements	\$ 19,406,988	\$ 11,466,995	59.09%	\$ 103,203	0.53%	\$ 11,570,198	59.62%	
312.00 Boiler Plant Equipment	55,345,790	31,639,315	57.17%	397,738	0.72%	32,037,053	57.89%	
312.10 Boiler Plant Equipment (AQC)	19,738,027	8,283,229	41.97%	119,166	0.60%	8,402,396	42.57%	
312.20 Boiler Plant Equipment - Train Cars	4,937,987	2,494,185	50.51%	2,494	0.05%	2,496,679	50.56%	
314.00 Turbogenerator Units	24,343,475	16,081,909	66.06%	(334,379)	-1.37%	15,747,529	64.69%	
315.00 Accessory Electric Equipment	16,375,607	7,672,229	46.85%	(433,780)	-2.65%	7,238,448	44.20%	
316.00 Miscellaneous Power Plant Equipment	3,885,791	2,238,870	57.62%	672	0.02%	2,239,542	57.63%	
<b>Total Tecumseh Energy Center</b>	<b>\$ 144,033,665</b>	<b>\$ 79,876,731</b>	<b>55.46%</b>	<b>\$ (144,886)</b>	<b>-0.10%</b>	<b>\$ 79,731,845</b>	<b>55.36%</b>	
<b>Tecumseh Unit 7</b>								
311.00 Structures and Improvements	\$ 3,067,796	\$ 2,578,378	84.05%	\$ 23,205	0.76%	\$ 2,601,583	84.80%	
312.00 Boiler Plant Equipment	18,767,087	10,117,034	53.91%	132,352	0.71%	10,249,387	54.61%	
312.10 Boiler Plant Equipment (AQC)	12,843,355	3,803,050	29.61%	63,059	0.49%	3,866,110	30.10%	
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	8,493,147	5,525,315	65.06%	(263,425)	-3.10%	5,261,890	61.95%	
315.00 Accessory Electric Equipment	6,387,220	2,641,539	41.36%	(109,798)	-1.72%	2,531,741	39.64%	
316.00 Miscellaneous Power Plant Equipment	58,481	35,797	61.21%	107	0.18%	35,905	61.40%	
<b>Total Tecumseh Unit 7</b>	<b>\$ 49,617,086</b>	<b>\$ 24,701,114</b>	<b>49.78%</b>	<b>\$ (154,498)</b>	<b>-0.31%</b>	<b>\$ 24,546,616</b>	<b>49.47%</b>	
<b>Tecumseh Unit 8</b>								
311.00 Structures and Improvements	\$ 3,647,320	\$ 2,550,873	69.94%	\$ 22,958	0.63%	\$ 2,573,831	70.57%	
312.00 Boiler Plant Equipment	25,515,960	15,676,092	61.44%	201,077	0.79%	15,877,169	62.22%	
312.10 Boiler Plant Equipment (AQC)	5,002,484	3,566,130	71.29%	44,842	0.90%	3,610,973	72.18%	
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	15,111,221	10,246,867	67.81%	(72,813)	-0.48%	10,174,054	67.33%	
315.00 Accessory Electric Equipment	4,379,629	2,136,603	48.79%	(332,665)	-7.60%	1,803,938	41.19%	
316.00 Miscellaneous Power Plant Equipment	102,722	37,169	36.18%	112	0.11%	37,281	36.29%	
<b>Total Tecumseh Unit 8</b>	<b>\$ 53,759,336</b>	<b>\$ 34,213,734</b>	<b>63.64%</b>	<b>\$ (136,488)</b>	<b>-0.25%</b>	<b>\$ 34,077,246</b>	<b>63.39%</b>	

**WESTAR ENERGY, INC.**

Depreciation Reserve Components

Redistributed Reserve

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Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
<b>Tecumseh Common</b>							
311.00 Structures and Improvements	\$ 12,691,872	\$ 6,337,744	49.94%	\$ 57,040	0.45%	\$ 6,394,784	50.38%
312.00 Boiler Plant Equipment	11,062,743	5,846,189	52.85%	64,308	0.58%	5,910,497	53.43%
312.10 Boiler Plant Equipment (AQC)	1,892,188	914,049	48.31%	11,264	0.60%	925,313	48.90%
312.20 Boiler Plant Equipment - Train Cars	4,937,987	2,494,185	50.51%	2,494	0.05%	2,496,679	50.56%
314.00 Turbogenerator Units	739,107	309,727	41.91%	1,858	0.25%	311,585	42.16%
315.00 Accessory Electric Equipment	5,608,758	2,894,086	51.60%	8,682	0.15%	2,902,769	51.75%
316.00 Miscellaneous Power Plant Equipment	3,724,588	2,165,903	58.15%	453	0.01%	2,166,357	58.16%
<b>Total Tecumseh Common</b>	<b>\$ 40,657,243</b>	<b>\$ 20,961,883</b>	<b>51.56%</b>	<b>\$ 146,100</b>	<b>0.36%</b>	<b>\$ 21,107,983</b>	<b>51.92%</b>
<b>WESTAR NORTH OTHER PRODUCTION</b>							
<b>Abilene Energy Center GTs</b>							
341.00 Structures and Improvements	\$ 644,631	\$ 611,770	94.90%	\$ 50,777	7.88%	\$ 662,547	102.78%
342.00 Fuel Holders, Products and Accessories	129,627	132,570	102.27%	11,003	8.49%	143,573	110.76%
344.00 Generators and Devices	7,162,215	7,077,178	98.81%	585,187	8.17%	7,662,365	106.98%
345.00 Accessory Electric Equipment	672,294	650,150	96.71%	54,130	8.05%	704,279	104.76%
346.00 Miscellaneous Power Plant Equipment	170,788	123,505	72.31%	10,251	6.00%	133,756	78.32%
<b>Total Abilene Energy Center GTs</b>	<b>\$ 8,779,555</b>	<b>\$ 8,595,172</b>	<b>97.90%</b>	<b>\$ 711,348</b>	<b>8.10%</b>	<b>\$ 9,306,520</b>	<b>106.00%</b>
<b>Central Plains Wind Farm</b>							
341.00 Structures and Improvements	\$ 9,180,747	\$ 793,374	8.64%	\$ (3,173)	-0.03%	\$ 790,200	8.61%
342.00 Fuel Holders, Products and Accessories							
344.00 Generators and Devices	153,693,316	13,281,737	8.64%	(53,127)	-0.03%	13,228,610	8.61%
345.00 Accessory Electric Equipment	17,304,228	1,495,382	8.64%	(5,982)	-0.03%	1,489,400	8.61%
346.00 Miscellaneous Power Plant Equipment	739,614	63,915	8.64%	(256)	-0.03%	63,660	8.61%
<b>Total Central Plains Wind Farm</b>	<b>\$ 180,917,905</b>	<b>\$ 15,634,408</b>	<b>8.64%</b>	<b>\$ (62,538)</b>	<b>-0.03%</b>	<b>\$ 15,571,871</b>	<b>8.61%</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Components

Redistributed Reserve

December 31, 2010

Statement D

Account Description	Plant Investment	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G=C+E	H=G/B
<b>Emporia Energy Center</b>							
341.00 Structures and Improvements	\$ 19,193,387	\$ 1,620,787	8.44%	\$ 12,966	0.07%	\$ 1,633,754	8.51%
342.00 Fuel Holders, Products and Accessories	6,142,572	455,409	7.41%	3,643	0.06%	459,052	7.47%
344.00 Generators and Devices	227,805,950	17,005,880	7.47%	136,047	0.06%	17,141,927	7.52%
345.00 Accessory Electric Equipment	42,468,741	3,168,879	7.46%	25,351	0.06%	3,194,230	7.52%
346.00 Miscellaneous Power Plant Equipment	8,635,255	246,249	2.85%	1,970	0.02%	248,219	2.87%
<b>Total Emporia Energy Center</b>	<b>\$ 304,245,905</b>	<b>\$ 22,497,204</b>	<b>7.39%</b>	<b>\$ 179,978</b>	<b>0.06%</b>	<b>\$ 22,677,182</b>	<b>7.45%</b>
<b>Emporia Gas Turbines Unit 1</b>							
341.00 Structures and Improvements	\$ 262,428	\$ 22,599	8.61%	\$ 181	0.07%	\$ 22,780	8.68%
342.00 Fuel Holders, Products and Accessories	833,754	71,800	8.61%	574	0.07%	72,374	8.68%
344.00 Generators and Devices	23,558,203	2,028,745	8.61%	16,230	0.07%	2,044,975	8.68%
345.00 Accessory Electric Equipment	4,896,354	421,656	8.61%	3,373	0.07%	425,029	8.68%
346.00 Miscellaneous Power Plant Equipment	120,872	10,409	8.61%	83	0.07%	10,492	8.68%
<b>Total Emporia Gas Turbines Unit 1</b>	<b>\$ 29,671,611</b>	<b>\$ 2,555,209</b>	<b>8.61%</b>	<b>\$ 20,442</b>	<b>0.07%</b>	<b>\$ 2,575,651</b>	<b>8.68%</b>
<b>Emporia Gas Turbines Unit 2</b>							
341.00 Structures and Improvements	\$ 262,333	\$ 22,591	8.61%	\$ 181	0.07%	\$ 22,772	8.68%
342.00 Fuel Holders, Products and Accessories	617,521	53,179	8.61%	425	0.07%	53,604	8.68%
344.00 Generators and Devices	23,984,106	2,065,422	8.61%	16,523	0.07%	2,081,946	8.68%
345.00 Accessory Electric Equipment	1,474,637	126,990	8.61%	1,016	0.07%	128,006	8.68%
346.00 Miscellaneous Power Plant Equipment	117,703	10,136	8.61%	81	0.07%	10,217	8.68%
<b>Total Emporia Gas Turbines Unit 2</b>	<b>\$ 26,456,300</b>	<b>\$ 2,278,319</b>	<b>8.61%</b>	<b>\$ 18,227</b>	<b>0.07%</b>	<b>\$ 2,296,545</b>	<b>8.68%</b>
<b>Emporia Gas Turbines Unit 3</b>							
341.00 Structures and Improvements	\$ 262,402	\$ 22,597	8.61%	\$ 181	0.07%	\$ 22,778	8.68%
342.00 Fuel Holders, Products and Accessories	617,681	53,192	8.61%	426	0.07%	53,618	8.68%
344.00 Generators and Devices	23,587,820	2,031,296	8.61%	16,250	0.07%	2,047,546	8.68%
345.00 Accessory Electric Equipment	4,631,669	398,862	8.61%	3,191	0.07%	402,053	8.68%
346.00 Miscellaneous Power Plant Equipment	154,240	13,283	8.61%	106	0.07%	13,389	8.68%
<b>Total Emporia Gas Turbines Unit 3</b>	<b>\$ 29,253,812</b>	<b>\$ 2,519,230</b>	<b>8.61%</b>	<b>\$ 20,154</b>	<b>0.07%</b>	<b>\$ 2,539,384</b>	<b>8.68%</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Components  
 Redistributed Reserve  
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Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve		
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B	
<b>Emporia Gas Turbines Unit 4</b>								
341.00 Structures and Improvements	\$ 262,324	\$ 22,590	8.61%	\$ 181	0.07%	\$ 22,771	8.68%	
342.00 Fuel Holders, Products and Accessories	617,498	53,177	8.61%	425	0.07%	53,602	8.68%	
344.00 Generators and Devices	24,016,042	2,068,173	8.61%	16,545	0.07%	2,084,718	8.68%	
345.00 Accessory Electric Equipment	1,233,784	106,249	8.61%	850	0.07%	107,099	8.68%	
346.00 Miscellaneous Power Plant Equipment	154,194	13,279	8.61%	106	0.07%	13,385	8.68%	
<b>Total Emporia Gas Turbines Unit 4</b>	<b>\$ 26,283,842</b>	<b>\$ 2,263,467</b>	<b>8.61%</b>	<b>\$ 18,108</b>	<b>0.07%</b>	<b>\$ 2,281,575</b>	<b>8.68%</b>	
<b>Emporia Gas Turbines Unit 5</b>								
341.00 Structures and Improvements	\$ 450,153	\$ 38,766	8.61%	\$ 310	0.07%	\$ 39,076	8.68%	
342.00 Fuel Holders, Products and Accessories	1,011,247	87,085	8.61%	697	0.07%	87,782	8.68%	
344.00 Generators and Devices	48,690,841	4,193,075	8.61%	33,545	0.07%	4,226,620	8.68%	
345.00 Accessory Electric Equipment	8,534,697	734,977	8.61%	5,880	0.07%	740,856	8.68%	
346.00 Miscellaneous Power Plant Equipment	620,510	53,436	8.61%	427	0.07%	53,864	8.68%	
<b>Total Emporia Gas Turbines Unit 5</b>	<b>\$ 59,307,448</b>	<b>\$ 5,107,338</b>	<b>8.61%</b>	<b>\$ 40,859</b>	<b>0.07%</b>	<b>\$ 5,148,197</b>	<b>8.68%</b>	
<b>Emporia Gas Turbines Unit 6</b>								
341.00 Structures and Improvements	\$ 485,661	\$ 25,817	5.32%	\$ 207	0.04%	\$ 26,023	5.36%	
342.00 Fuel Holders, Products and Accessories	1,113,865	59,210	5.32%	474	0.04%	59,684	5.36%	
344.00 Generators and Devices	39,574,693	2,103,692	5.32%	16,830	0.04%	2,120,522	5.36%	
345.00 Accessory Electric Equipment	7,366,842	391,603	5.32%	3,133	0.04%	394,736	5.36%	
346.00 Miscellaneous Power Plant Equipment	146,136	7,768	5.32%	62	0.04%	7,830	5.36%	
<b>Total Emporia Gas Turbines Unit 6</b>	<b>\$ 48,687,197</b>	<b>\$ 2,588,090</b>	<b>5.32%</b>	<b>\$ 20,705</b>	<b>0.04%</b>	<b>\$ 2,608,795</b>	<b>5.36%</b>	
<b>Emporia Gas Turbines Unit 7</b>								
341.00 Structures and Improvements	\$ 487,561	\$ 25,918	5.32%	\$ 207	0.04%	\$ 26,125	5.36%	
342.00 Fuel Holders, Products and Accessories	1,118,222	59,442	5.32%	476	0.04%	59,917	5.36%	
344.00 Generators and Devices	39,673,533	2,108,946	5.32%	16,872	0.04%	2,125,818	5.36%	
345.00 Accessory Electric Equipment	7,450,816	396,067	5.32%	3,169	0.04%	399,235	5.36%	
346.00 Miscellaneous Power Plant Equipment	147,405	7,836	5.32%	63	0.04%	7,898	5.36%	
<b>Total Emporia Gas Turbines Unit 7</b>	<b>\$ 48,877,537</b>	<b>\$ 2,598,208</b>	<b>5.32%</b>	<b>\$ 20,786</b>	<b>0.04%</b>	<b>\$ 2,618,994</b>	<b>5.36%</b>	

**WESTAR ENERGY, INC.**

Depreciation Reserve Components  
 Redistributed Reserve  
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Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve		
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B	
<b>Emporia Common</b>								
341.00 Structures and Improvements	\$ 16,720,525	\$ 1,439,910	8.61%	\$ 11,519	0.07%	\$ 1,451,429	8.68%	
342.00 Fuel Holders, Products and Accessories	212,784	18,324	8.61%	147	0.07%	18,471	8.68%	
344.00 Generators and Devices	4,720,712	406,530	8.61%	3,252	0.07%	409,782	8.68%	
345.00 Accessory Electric Equipment	6,879,942	592,475	8.61%	4,740	0.07%	597,215	8.68%	
346.00 Miscellaneous Power Plant Equipment	7,174,195	130,103	1.81%	1,041	0.01%	131,143	1.83%	
<b>Total Emporia Common</b>	<b>\$ 35,708,158</b>	<b>\$ 2,587,342</b>	<b>7.25%</b>	<b>\$ 20,699</b>	<b>0.06%</b>	<b>\$ 2,608,041</b>	<b>7.30%</b>	
<b>Flat Ridge Wind Farm</b>								
341.00 Structures and Improvements	\$ 4,721,257	\$ 419,216	8.88%	\$ (2,515)	-0.05%	\$ 416,701	8.83%	
342.00 Fuel Holders, Products and Accessories								
344.00 Generators and Devices	74,559,790	6,620,408	8.88%	(39,722)	-0.05%	6,580,686	8.83%	
345.00 Accessory Electric Equipment	15,166,252	1,467,427	9.68%	(8,805)	-0.06%	1,458,623	9.62%	
346.00 Miscellaneous Power Plant Equipment	325,439	28,897	8.88%	(173)	-0.05%	28,723	8.83%	
<b>Total Flat Ridge Wind Farm</b>	<b>\$ 94,772,738</b>	<b>\$ 8,535,948</b>	<b>9.01%</b>	<b>\$ (51,216)</b>	<b>-0.05%</b>	<b>\$ 8,484,732</b>	<b>8.95%</b>	
<b>Gordon Evans Energy Center</b>								
341.00 Structures and Improvements	\$ 11,349,160	\$ 3,702,558	32.62%	\$ 29,620	0.26%	\$ 3,732,179	32.89%	
342.00 Fuel Holders, Products and Accessories	4,855,372	1,513,910	31.18%	12,111	0.25%	1,526,021	31.43%	
344.00 Generators and Devices	84,770,413	27,610,344	32.57%	220,883	0.26%	27,831,226	32.83%	
345.00 Accessory Electric Equipment	22,615,989	6,881,853	30.43%	55,055	0.24%	6,936,908	30.67%	
346.00 Miscellaneous Power Plant Equipment	171,420	51,560	30.08%	412	0.24%	51,973	30.32%	
<b>Total Gordon Evans Energy Center</b>	<b>\$ 123,762,354</b>	<b>\$ 39,760,225</b>	<b>32.13%</b>	<b>\$ 318,082</b>	<b>0.26%</b>	<b>\$ 40,078,307</b>	<b>32.38%</b>	
<b>Gordon Evans Unit 1</b>								
341.00 Structures and Improvements	\$ 1,580,814	\$ 515,484	32.61%	\$ 4,124	0.26%	\$ 519,608	32.87%	
342.00 Fuel Holders, Products and Accessories	510,120	116,323	22.80%	931	0.18%	117,254	22.99%	
344.00 Generators and Devices	22,758,404	7,421,233	32.61%	59,370	0.26%	7,480,603	32.87%	
345.00 Accessory Electric Equipment	5,000,489	1,140,266	22.80%	9,122	0.18%	1,149,388	22.99%	
346.00 Miscellaneous Power Plant Equipment								
<b>Total Gordon Evans Unit 1</b>	<b>\$ 29,849,827</b>	<b>\$ 9,193,305</b>	<b>30.80%</b>	<b>\$ 73,546</b>	<b>0.25%</b>	<b>\$ 9,266,852</b>	<b>31.04%</b>	

**WESTAR ENERGY, INC.**

Depreciation Reserve Components  
 Redistributed Reserve  
 December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
<b>Gordon Evans Unit 2</b>							
341.00 Structures and Improvements	\$ 1,580,814	\$ 515,484	32.61%	\$ 4,124	0.26%	\$ 519,608	32.87%
342.00 Fuel Holders, Products and Accessories	594,107	174,385	29.35%	1,395	0.23%	175,780	29.59%
344.00 Generators and Devices	22,831,176	7,415,147	32.48%	59,321	0.26%	7,474,468	32.74%
345.00 Accessory Electric Equipment	4,950,628	1,614,338	32.61%	12,915	0.26%	1,627,253	32.87%
346.00 Miscellaneous Power Plant Equipment							
<b>Total Gordon Evans Unit 2</b>	<b>\$ 29,956,725</b>	<b>\$ 9,719,353</b>	<b>32.44%</b>	<b>\$ 77,755</b>	<b>0.26%</b>	<b>\$ 9,797,108</b>	<b>32.70%</b>
<b>Gordon Evans Unit 3</b>							
341.00 Structures and Improvements	\$ 2,856,680	\$ 931,528	32.61%	\$ 7,452	0.26%	\$ 938,980	32.87%
342.00 Fuel Holders, Products and Accessories	780,094	254,379	32.61%	2,035	0.26%	256,414	32.87%
344.00 Generators and Devices	39,021,619	12,724,465	32.61%	101,796	0.26%	12,826,261	32.87%
345.00 Accessory Electric Equipment	12,513,246	4,080,414	32.61%	32,643	0.26%	4,113,057	32.87%
346.00 Miscellaneous Power Plant Equipment							
<b>Total Gordon Evans Unit 3</b>	<b>\$ 55,171,639</b>	<b>\$ 17,990,786</b>	<b>32.61%</b>	<b>\$ 143,926</b>	<b>0.26%</b>	<b>\$ 18,134,712</b>	<b>32.87%</b>
<b>Gordon Evans Common</b>							
341.00 Structures and Improvements	\$ 5,330,852	\$ 1,740,063	32.64%	\$ 13,921	0.26%	\$ 1,753,983	32.90%
342.00 Fuel Holders, Products and Accessories	2,971,051	968,823	32.61%	7,751	0.26%	976,573	32.87%
344.00 Generators and Devices	159,214	49,499	31.09%	396	0.25%	49,895	31.34%
345.00 Accessory Electric Equipment	151,626	46,835	30.89%	375	0.25%	47,210	31.14%
346.00 Miscellaneous Power Plant Equipment	171,420	51,560	30.08%	412	0.24%	51,973	30.32%
<b>Total Gordon Evans Common</b>	<b>\$ 8,784,163</b>	<b>\$ 2,856,781</b>	<b>32.52%</b>	<b>\$ 22,854</b>	<b>0.26%</b>	<b>\$ 2,879,635</b>	<b>32.78%</b>
<b>Hutchinson Energy Center GTs</b>							
341.00 Structures and Improvements	\$ 65,860	\$ 59,126	89.78%	\$ 1,056	1.60%	\$ 60,183	91.38%
342.00 Fuel Holders, Products and Accessories	747,420	636,454	85.15%	6,277	0.84%	642,731	85.99%
344.00 Generators and Devices	28,250,527	25,946,315	91.84%	917,152	3.25%	26,863,467	95.09%
345.00 Accessory Electric Equipment	1,461,706	1,188,456	81.31%	49,611	3.39%	1,238,068	84.70%
346.00 Miscellaneous Power Plant Equipment	80,360	79,796	99.30%	481	0.60%	80,277	99.90%
<b>Total Hutchinson Energy Center GTs</b>	<b>\$ 30,605,873</b>	<b>\$ 27,910,148</b>	<b>91.19%</b>	<b>\$ 974,578</b>	<b>3.18%</b>	<b>\$ 28,884,725</b>	<b>94.38%</b>

**WESTAR ENERGY, INC.**  
 Depreciation Reserve Components  
 Redistributed Reserve  
 December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
<b>Hutchinson Unit 1</b>							
341.00 Structures and Improvements	\$ 14,013	\$ 12,317	87.90%	\$ 37	0.26%	\$ 12,354	88.16%
342.00 Fuel Holders, Products and Accessories	159,971	155,104	96.96%	465	0.29%	155,569	97.25%
344.00 Generators and Devices	6,058,173	5,213,795	86.06%	15,641	0.26%	5,229,437	86.32%
345.00 Accessory Electric Equipment	274,288	262,598	95.74%	788	0.29%	263,386	96.03%
346.00 Miscellaneous Power Plant Equipment	26,050	25,768	98.92%	77	0.30%	25,845	99.21%
<b>Total Hutchinson Unit 1</b>	<b>\$ 6,532,495</b>	<b>\$ 5,669,583</b>	<b>86.79%</b>	<b>\$ 17,009</b>	<b>0.26%</b>	<b>\$ 5,686,592</b>	<b>87.05%</b>
<b>Hutchinson Unit 2</b>							
341.00 Structures and Improvements	\$ 21,931	\$ 18,874	86.06%	\$ 57	0.26%	\$ 18,931	86.32%
342.00 Fuel Holders, Products and Accessories	159,971	155,104	96.96%	465	0.29%	155,569	97.25%
344.00 Generators and Devices	6,529,153	5,415,983	82.95%	16,248	0.25%	5,432,231	83.20%
345.00 Accessory Electric Equipment	265,035	254,255	95.93%	763	0.29%	255,018	96.22%
346.00 Miscellaneous Power Plant Equipment	26,050	25,768	98.92%	77	0.30%	25,845	99.21%
<b>Total Hutchinson Unit 2</b>	<b>\$ 7,002,140</b>	<b>\$ 5,869,984</b>	<b>83.83%</b>	<b>\$ 17,610</b>	<b>0.25%</b>	<b>\$ 5,887,594</b>	<b>84.08%</b>
<b>Hutchinson Unit 3</b>							
341.00 Structures and Improvements	\$ 21,931	\$ 18,874	86.06%	\$ 57	0.26%	\$ 18,931	86.32%
342.00 Fuel Holders, Products and Accessories	387,795	281,216	72.52%	844	0.22%	282,060	72.73%
344.00 Generators and Devices	7,759,816	6,663,826	85.88%	19,991	0.26%	6,683,817	86.13%
345.00 Accessory Electric Equipment	500,883	202,870	40.50%	1,046	0.21%	203,917	40.71%
346.00 Miscellaneous Power Plant Equipment	26,050	25,768	98.92%	77	0.30%	25,845	99.21%
<b>Total Hutchinson Unit 3</b>	<b>\$ 8,696,475</b>	<b>\$ 7,192,555</b>	<b>82.71%</b>	<b>\$ 22,016</b>	<b>0.25%</b>	<b>\$ 7,214,570</b>	<b>82.96%</b>
<b>Hutchinson Unit 4</b>							
341.00 Structures and Improvements	\$ 7,985	\$ 9,061	113.47%	\$ 906	11.35%	\$ 9,967	124.82%
342.00 Fuel Holders, Products and Accessories	39,683	45,030	113.47%	4,503	11.35%	49,533	124.82%
344.00 Generators and Devices	7,903,385	8,652,711	109.48%	865,271	10.95%	9,517,982	120.43%
345.00 Accessory Electric Equipment	421,500	468,733	111.21%	47,014	11.15%	515,747	122.36%
346.00 Miscellaneous Power Plant Equipment	2,210	2,492	112.77%	249	11.28%	2,741	124.04%
<b>Total Hutchinson Unit 4</b>	<b>\$ 8,374,763</b>	<b>\$ 9,178,026</b>	<b>109.59%</b>	<b>\$ 917,944</b>	<b>10.96%</b>	<b>\$ 10,095,970</b>	<b>120.55%</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Components  
 Redistributed Reserve  
 December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
<b>Spring Creek Energy Center GTs</b>							
341.00 Structures and Improvements	\$ 6,614,042	\$ 4,475,233	67.66%	\$ 22,376	0.34%	\$ 4,497,609	68.00%
342.00 Fuel Holders, Products and Accessories	1,401,945	938,894	66.97%	4,694	0.33%	943,589	67.31%
344.00 Generators and Devices	91,597,935	62,011,389	67.70%	310,057	0.34%	62,321,446	68.04%
345.00 Accessory Electric Equipment	8,705,252	5,895,940	67.73%	29,480	0.34%	5,925,420	68.07%
346.00 Miscellaneous Power Plant Equipment	1,172,223	793,930	67.73%	3,970	0.34%	797,899	68.07%
<b>Total Spring Creek Energy Center GTs</b>	<b>\$ 109,491,397</b>	<b>\$ 74,115,386</b>	<b>67.69%</b>	<b>\$ 370,577</b>	<b>0.34%</b>	<b>\$ 74,485,963</b>	<b>68.03%</b>
<b>Spring Creek Unit 1</b>							
341.00 Structures and Improvements	\$ 1,649,440	\$ 1,117,142	67.73%	\$ 5,586	0.34%	\$ 1,122,727	68.07%
342.00 Fuel Holders, Products and Accessories	340,572	230,664	67.73%	1,153	0.34%	231,818	68.07%
344.00 Generators and Devices	22,883,691	15,498,790	67.73%	77,494	0.34%	15,576,284	68.07%
345.00 Accessory Electric Equipment	2,176,313	1,473,985	67.73%	7,370	0.34%	1,481,355	68.07%
346.00 Miscellaneous Power Plant Equipment							
<b>Total Spring Creek Unit 1</b>	<b>\$ 27,050,016</b>	<b>\$ 18,320,581</b>	<b>67.73%</b>	<b>\$ 91,603</b>	<b>0.34%</b>	<b>\$ 18,412,184</b>	<b>68.07%</b>
<b>Spring Creek Unit 2</b>							
341.00 Structures and Improvements	\$ 1,649,440	\$ 1,117,142	67.73%	\$ 5,586	0.34%	\$ 1,122,727	68.07%
342.00 Fuel Holders, Products and Accessories	340,572	230,664	67.73%	1,153	0.34%	231,818	68.07%
344.00 Generators and Devices	22,883,691	15,498,790	67.73%	77,494	0.34%	15,576,284	68.07%
345.00 Accessory Electric Equipment	2,176,313	1,473,985	67.73%	7,370	0.34%	1,481,355	68.07%
346.00 Miscellaneous Power Plant Equipment							
<b>Total Spring Creek Unit 2</b>	<b>\$ 27,050,016</b>	<b>\$ 18,320,581</b>	<b>67.73%</b>	<b>\$ 91,603</b>	<b>0.34%</b>	<b>\$ 18,412,184</b>	<b>68.07%</b>
<b>Spring Creek Unit 3</b>							
341.00 Structures and Improvements	\$ 1,649,440	\$ 1,117,142	67.73%	\$ 5,586	0.34%	\$ 1,122,727	68.07%
342.00 Fuel Holders, Products and Accessories	340,572	230,664	67.73%	1,153	0.34%	231,818	68.07%
344.00 Generators and Devices	22,883,691	15,498,790	67.73%	77,494	0.34%	15,576,284	68.07%
345.00 Accessory Electric Equipment	2,176,313	1,473,985	67.73%	7,370	0.34%	1,481,355	68.07%
346.00 Miscellaneous Power Plant Equipment							
<b>Total Spring Creek Unit 3</b>	<b>\$ 27,050,016</b>	<b>\$ 18,320,581</b>	<b>67.73%</b>	<b>\$ 91,603</b>	<b>0.34%</b>	<b>\$ 18,412,184</b>	<b>68.07%</b>



**WESTAR ENERGY, INC.**

Depreciation Reserve Components  
 Redistributed Reserve  
 December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
<b>Spring Creek Unit 4</b>							
341.00 Structures and Improvements	\$ 1,649,440	\$ 1,117,142	67.73%	\$ 5,586	0.34%	\$ 1,122,727	68.07%
342.00 Fuel Holders, Products and Accessories	340,572	230,664	67.73%	1,153	0.34%	231,818	68.07%
344.00 Generators and Devices	22,883,691	15,498,790	67.73%	77,494	0.34%	15,576,284	68.07%
345.00 Accessory Electric Equipment	2,176,313	1,473,985	67.73%	7,370	0.34%	1,481,355	68.07%
346.00 Miscellaneous Power Plant Equipment							
<b>Total Spring Creek Unit 4</b>	<b>\$ 27,050,016</b>	<b>\$ 18,320,581</b>	<b>67.73%</b>	<b>\$ 91,603</b>	<b>0.34%</b>	<b>\$ 18,412,184</b>	<b>68.07%</b>
<b>Spring Creek Common</b>							
341.00 Structures and Improvements	\$ 16,282	\$ 6,666	40.94%	\$ 33	0.20%	\$ 6,700	41.15%
342.00 Fuel Holders, Products and Accessories	39,657	16,237	40.94%	81	0.20%	16,318	41.15%
344.00 Generators and Devices	63,171	16,230	25.69%	81	0.13%	16,311	25.82%
345.00 Accessory Electric Equipment							
346.00 Miscellaneous Power Plant Equipment	1,172,223	793,930	67.73%	3,970	0.34%	797,899	68.07%
<b>Total Spring Creek Common</b>	<b>\$ 1,291,333</b>	<b>\$ 833,062</b>	<b>64.51%</b>	<b>\$ 4,165</b>	<b>0.32%</b>	<b>\$ 837,228</b>	<b>64.83%</b>
<b>Tecumseh Energy Center GTs</b>							
341.00 Structures and Improvements	\$ 41,856	\$ 40,837	97.56%	\$ 6,330	15.12%	\$ 47,166	112.69%
342.00 Fuel Holders, Products and Accessories	166,571	158,527	95.17%	24,677	14.81%	183,204	109.99%
344.00 Generators and Devices	4,652,991	4,488,735	96.47%	692,356	14.88%	5,181,091	111.35%
345.00 Accessory Electric Equipment	253,882	231,887	91.34%	36,585	14.41%	268,472	105.75%
346.00 Miscellaneous Power Plant Equipment	807,751	788,080	97.56%	122,744	15.20%	910,823	112.76%
<b>Total Tecumseh Energy Center GTs</b>	<b>\$ 5,923,051</b>	<b>\$ 5,708,065</b>	<b>96.37%</b>	<b>\$ 882,692</b>	<b>14.90%</b>	<b>\$ 6,590,757</b>	<b>111.27%</b>
<b>Tecumseh Unit 1</b>							
341.00 Structures and Improvements	\$ 20,928	\$ 20,418	97.56%	\$ 3,287	15.71%	\$ 23,706	113.27%
342.00 Fuel Holders, Products and Accessories	94,372	88,086	93.34%	14,182	15.03%	102,268	108.37%
344.00 Generators and Devices	2,016,194	1,961,234	97.27%	315,759	15.66%	2,276,993	112.94%
345.00 Accessory Electric Equipment	182,581	169,495	92.83%	27,289	14.95%	196,783	107.78%
346.00 Miscellaneous Power Plant Equipment	454,371	443,306	97.56%	71,372	15.71%	514,678	113.27%
<b>Total Tecumseh Unit 1</b>	<b>\$ 2,768,446</b>	<b>\$ 2,682,539</b>	<b>96.90%</b>	<b>\$ 431,889</b>	<b>15.60%</b>	<b>\$ 3,114,428</b>	<b>112.50%</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Components  
 Redistributed Reserve  
 December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
<b>Tecumseh Unit 2</b>							
341.00 Structures and Improvements	\$ 20,928	\$ 20,418	97.56%	\$ 3,042	14.54%	\$ 23,461	112.10%
342.00 Fuel Holders, Products and Accessories	72,199	70,441	97.56%	10,496	14.54%	80,936	112.10%
344.00 Generators and Devices	2,636,797	2,527,500	95.85%	376,598	14.28%	2,904,098	110.14%
345.00 Accessory Electric Equipment	71,301	62,392	87.51%	9,296	13.04%	71,689	100.54%
346.00 Miscellaneous Power Plant Equipment	353,380	344,774	97.56%	51,371	14.54%	396,145	112.10%
<b>Total Tecumseh Unit 2</b>	<b>\$ 3,154,605</b>	<b>\$ 3,025,526</b>	<b>95.91%</b>	<b>\$ 450,803</b>	<b>14.29%</b>	<b>\$ 3,476,329</b>	<b>110.20%</b>

**WESTAR ENERGY, INC.**  
Average Net Salvage

Statement E

Account Description A	Plant Investment			Salvage Rate		Net Salvage			Average Rate J=UB
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D	Total I=G+H	
<b>WESTAR NORTH</b>									
<b>STEAM PRODUCTION</b>									
311.00 Structures and Improvements	\$ 247,092,433	\$ 1,982,168	\$ 245,110,265		-2.0%	\$ -	\$ (4,872,529)	\$ (4,872,529)	-2.0%
312.00 Boiler Plant Equipment	562,008,524	34,197,740	527,810,784		-2.2%		(11,709,451)	(11,709,451)	-2.1%
312.10 Boiler Plant Equipment (AQC)	521,529,900	33,796,538	487,733,362		-2.8%		(13,583,214)	(13,583,214)	-2.6%
312.20 Boiler Plant Equipment - Train Cars	17,873,331	644,433	17,228,898		-0.2%		(42,224)	(42,224)	-0.2%
314.00 Turbogenerator Units	304,658,502	21,873,622	282,784,880	-6.2%	-1.0%	(1,352,889)	(2,734,537)	(4,087,426)	-1.3%
315.00 Accessory Electric Equipment	128,636,738	3,768,193	124,868,545	-39.9%	-0.6%	(1,502,475)	(692,554)	(2,195,029)	-1.7%
316.00 Miscellaneous Power Plant Equipment	30,083,809	401,811	29,681,998	8.3%	-0.6%	33,218	(179,789)	(146,571)	-0.5%
<b>Total Steam Production Plant</b>	<b>\$ 1,811,883,237</b>	<b>\$ 96,664,505</b>	<b>\$ 1,715,218,732</b>	<b>-2.9%</b>	<b>-2.0%</b>	<b>\$ (2,822,146)</b>	<b>\$ (33,814,298)</b>	<b>\$ (36,636,444)</b>	<b>-2.0%</b>
<b>OTHER PRODUCTION</b>									
341.00 Structures and Improvements	\$ 51,810,940	\$ -	\$ 51,810,940		-0.1%	\$ -	\$ (66,274)	\$ (66,274)	-0.1%
342.00 Fuel Holders, Products and Accessories	13,443,507		13,443,507		-0.7%		(88,227)	(88,227)	-0.7%
344.00 Generators and Devices	673,072,998	579,861	672,493,137	-3.4%	-0.5%	(20,000)	(3,074,604)	(3,094,604)	-0.5%
345.00 Accessory Electric Equipment	108,845,951	197,607	108,648,344		-0.2%		(270,180)	(270,180)	-0.2%
346.00 Miscellaneous Power Plant Equipment	12,102,850		12,102,850		-1.2%		(150,728)	(150,728)	-1.2%
<b>Total Other Production Plant</b>	<b>\$ 859,276,246</b>	<b>\$ 777,468</b>	<b>\$ 858,498,778</b>	<b>-2.6%</b>	<b>-0.4%</b>	<b>\$ (20,000)</b>	<b>\$ (3,650,014)</b>	<b>\$ (3,670,014)</b>	<b>-0.4%</b>
<b>TRANSMISSION PLANT</b>									
352.00 Structures and Improvements	\$ 27,017,254	\$ 158,672	\$ 26,858,582	110.2%	-15.0%	\$ 174,857	\$ (4,028,787)	\$ (3,853,931)	-14.3%
352.50 Structures and Improvements - 34.5 kV	23,945		23,945		-15.0%		(3,592)	(3,592)	-15.0%
353.00 Station Equipment	216,093,395	8,079,830	208,013,565	5.3%	-15.0%	428,231	(31,202,035)	(30,773,804)	-14.2%
353.50 Station Equipment - 34.5 kV	18,057,779	248,303	17,809,476	58.5%	-15.0%	145,257	(2,671,421)	(2,526,164)	-14.0%
354.00 Towers and Fixtures	2,934,054	89,041	2,845,013	-139.6%	-30.0%	(124,301)	(853,504)	(977,805)	-33.3%
354.50 Towers and Fixtures - 34.5 kV	17,041		17,041		-30.0%		(5,112)	(5,112)	-30.0%
355.00 Poles and Fixtures	173,936,969	9,167,251	164,769,718	23.7%	-50.0%	2,172,638	(82,384,859)	(80,212,221)	-46.1%
355.50 Poles and Fixtures - 34.5 kV	40,127,422	2,576,982	37,550,440	-153.1%	-50.0%	(3,945,359)	(18,775,220)	(22,720,579)	-56.6%
356.00 OH Conductors and Devices	98,130,132	5,608,282	92,521,850	9.4%	-50.0%	527,179	(46,260,925)	(45,733,746)	-46.6%
356.50 OH Conductors and Devices - 34.5 kV	27,898,369	1,369,271	26,529,098	-154.1%	-50.0%	(2,110,047)	(13,264,549)	(15,374,596)	-55.1%
357.00 Underground Conduit									
357.50 Underground Conduit - 34.5 kV	1,075,574		1,075,574						
358.00 UG Conductors and Devices									
358.50 UG Conductors and Devices - 34.5 kV	3,674,104	75,481	3,598,623	-5.7%		(4,302)		(4,302)	-0.1%
359.00 Roads and Trails									
<b>Total Transmission Plant</b>	<b>\$ 608,986,038</b>	<b>\$ 27,373,113</b>	<b>\$ 581,612,925</b>	<b>-10.0%</b>	<b>-34.3%</b>	<b>\$ (2,735,848)</b>	<b>\$ (199,450,004)</b>	<b>\$ (202,185,852)</b>	<b>-33.2%</b>

**WESTAR ENERGY, INC.**  
Average Net Salvage

Statement E

Account Description	Plant Investment			Salvage Rate		Net Salvage		Average Rate	
	Additions	Retirements	Survivors	Realized	Future	Realized	Future		Total
A	B	C	D=B-C	E	F	G=E*F	H=F*D	I=G+H	J=I/B
<b>DISTRIBUTION PLANT</b>									
361.00 Structures and Improvements	\$ 13,217,570	\$ 507,555	\$ 12,710,015	-47.3%	-20.0%	\$ (240,074)	\$ (2,542,003)	\$ (2,782,077)	-21.0%
362.00 Station Equipment	137,385,737	8,977,296	128,408,441	-0.2%	-15.0%	(17,955)	(19,261,266)	(19,279,221)	-14.0%
364.00 Poles, Towers and Fixtures	245,280,260	27,030,114	218,250,146	-21.0%	-30.0%	(5,676,324)	(65,475,044)	(71,151,368)	-29.0%
365.00 Overhead Conductors and Devices	150,588,152	13,741,171	136,846,981	-46.4%	-40.0%	(6,375,903)	(54,738,792)	(61,114,696)	-40.6%
366.10 Underground Conduit - Network	4,017,659		4,017,659		-50.0%		(2,008,830)	(2,008,830)	-50.0%
366.20 Underground Conduit	31,410,690	426,379	30,984,311	-43.4%	-50.0%	(185,048)	(15,492,156)	(15,677,204)	-49.9%
367.10 UG Conductors and Devices - Network	5,604,934	235,093	5,369,841	-3.3%	-30.0%	(7,758)	(1,610,952)	(1,618,710)	-28.9%
367.20 UG Conductors and Devices	82,237,800	5,418,934	76,818,866	-0.5%	-30.0%	(27,095)	(23,045,660)	(23,072,754)	-28.1%
368.00 Line Transformers - Overhead	134,872,000	27,135,135	107,736,865	-4.4%	-10.0%	(1,193,946)	(10,773,687)	(11,967,632)	-8.9%
368.10 Line Transformers - Underground	69,127,572	2,522,830	66,604,742	4.2%		105,959		105,959	0.2%
368.20 Line Capacitors	7,053,574	562,032	6,491,542	-14.3%	-10.0%	(80,371)	(649,154)	(729,525)	-10.3%
369.10 Services - Overhead	28,793,615	4,174,170	24,619,445	-0.3%	-25.0%	(12,523)	(6,154,861)	(6,167,384)	-21.4%
369.20 Services - Network	160,351		160,351		-25.0%		(40,088)	(40,088)	-25.0%
369.30 Services - Underground	40,251,800	354,728	39,897,072	-16.7%	-25.0%	(59,240)	(9,974,268)	(10,033,508)	-24.9%
370.00 Meters	65,107,976	16,301,839	48,806,137	-0.9%	-5.0%	(146,717)	(2,440,307)	(2,587,023)	-4.0%
372.00 Leased Prop. on Customers' Premises	18,524,648	5,034,266	13,490,382	-34.9%	-40.0%	(1,756,959)	(5,396,153)	(7,153,112)	-38.6%
373.00 Street Lighting and Signal Systems	40,363,949	9,674,606	30,689,343	-12.4%	-30.0%	(1,199,651)	(9,206,803)	(10,406,454)	-25.8%
<b>Total Distribution Plant</b>	<b>\$ 1,073,998,287</b>	<b>\$ 122,096,148</b>	<b>\$ 951,902,139</b>	<b>-13.8%</b>	<b>-24.0%</b>	<b>\$ (16,873,603)</b>	<b>\$ (228,810,023)</b>	<b>\$ (245,683,626)</b>	<b>-22.9%</b>
<b>GENERAL PLANT</b>									
<b>Depreciable</b>									
390.10 Structures and Improvements	\$ 66,989,035	\$ 6,829,515	\$ 60,159,520	10.1%	-5.0%	\$ 689,781	\$ (3,007,976)	\$ (2,318,195)	-3.5%
392.00 Transportation Equipment	11,208,645	8,075,473	3,133,172						
396.00 Power Operated Equipment	4,684,074	1,656,982	3,027,092	6.1%	5.0%	101,076	151,355	252,431	5.4%
<b>Total Depreciable</b>	<b>\$ 82,881,754</b>	<b>\$ 16,561,970</b>	<b>\$ 66,319,784</b>	<b>4.8%</b>	<b>-4.3%</b>	<b>\$ 790,857</b>	<b>\$ (2,856,621)</b>	<b>\$ (2,065,764)</b>	<b>-2.5%</b>
<b>Amortizable</b>									
391.00 Office Furniture and Equipment	\$ 13,551,649	\$ 3,523,135	\$ 10,028,514			\$ -	\$ -	\$ -	-
391.10 Computers and Other Electronic Equip.	56,290,793	22,477,771	33,813,022						
393.00 Stores Equipment	3,773,544	2,054,190	1,719,354						
394.00 Tools, Shop and Garage Equipment	12,546,108	2,928,293	9,617,815						
395.00 Laboratory Equipment	3,145,071	2,916,037	229,034						
397.00 Communication Equipment	54,477,605	10,142,730	44,334,875						
398.00 Miscellaneous Equipment	377,076	107,580	269,496						
<b>Total Amortizable</b>	<b>\$ 144,161,846</b>	<b>\$ 44,149,736</b>	<b>\$ 100,012,110</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total General Plant</b>	<b>\$ 227,043,600</b>	<b>\$ 60,711,706</b>	<b>\$ 166,331,894</b>	<b>1.3%</b>	<b>-1.7%</b>	<b>\$ 790,857</b>	<b>\$ (2,856,621)</b>	<b>\$ (2,065,764)</b>	<b>-0.9%</b>
<b>TOTAL WESTAR NORTH</b>	<b>\$ 4,581,187,408</b>	<b>\$ 307,622,940</b>	<b>\$ 4,273,564,468</b>	<b>-7.0%</b>	<b>-11.0%</b>	<b>\$ (21,660,740)</b>	<b>\$ (468,580,960)</b>	<b>\$ (490,241,701)</b>	<b>-10.7%</b>

**WESTAR ENERGY, INC.**  
Average Net Salvage

Statement E

Account Description A	Plant Investment			Salvage Rate		Net Salvage			Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D	Total I=G+H	
<b>WESTAR NORTH STEAM PRODUCTION</b>									
<b>Hutchinson Unit 4</b>									
311.00 Structures and Improvements	\$ 6,752,231	\$ 145,473	\$ 6,606,758		-0.8%	\$ -	\$ (52,854)	\$ (52,854)	-0.8%
312.00 Boiler Plant Equipment	14,987,235	1,023,144	13,964,091		-1.1%		(153,605)	(153,605)	-1.0%
312.10 Boiler Plant Equipment (AQC)	206,638		206,638		-1.0%		(2,066)	(2,066)	-1.0%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	10,659,704	278,404	10,381,300		-0.5%		(51,907)	(51,907)	-0.5%
315.00 Accessory Electric Equipment	2,709,750	28,675	2,681,075	-200.3%	-0.3%	(57,436)	(8,043)	(65,479)	-2.4%
316.00 Miscellaneous Power Plant Equipment	877,835		877,835		-0.3%		(2,634)	(2,634)	-0.3%
<b>Total Hutchinson Unit 4</b>	<b>\$ 36,193,393</b>	<b>\$ 1,475,696</b>	<b>\$ 34,717,697</b>		<b>-3.9%</b>	<b>\$ (57,436)</b>	<b>\$ (271,109)</b>	<b>\$ (328,545)</b>	<b>-0.9%</b>
<b>Jeffrey</b>									
311.00 Structures and Improvements	\$ 181,581,324	\$ 786,226	\$ 180,795,098		-2.3%	\$ -	\$ (4,191,556)	\$ (4,191,556)	-2.3%
312.00 Boiler Plant Equipment	358,350,606	22,674,922	335,675,684		-3.1%		(10,405,946)	(10,405,946)	-2.9%
312.10 Boiler Plant Equipment (AQC)	465,914,939	27,737,150	438,177,789		-3.0%		(13,055,527)	(13,055,527)	-2.8%
312.20 Boiler Plant Equipment - Train Cars	442,608	29,447	413,161		-0.4%		(1,653)	(1,653)	-0.4%
314.00 Turbogenerator Units	174,184,017	11,615,468	162,568,549		-1.5%		(2,438,528)	(2,438,528)	-1.4%
315.00 Accessory Electric Equipment	81,695,503	1,214,609	80,480,894	-56.6%	-0.8%	(687,014)	(607,675)	(1,294,689)	-1.6%
316.00 Miscellaneous Power Plant Equipment	19,759,105	160,206	19,598,899	6.1%	-0.7%	9,767	(140,836)	(131,069)	-0.7%
<b>Total Jeffrey</b>	<b>\$ 1,281,928,102</b>	<b>\$ 64,218,028</b>	<b>\$ 1,217,710,074</b>		<b>-1.1%</b>	<b>\$ (677,247)</b>	<b>\$ (30,841,720)</b>	<b>\$ (31,518,967)</b>	<b>-2.5%</b>
<b>Jeffrey Unit 1</b>									
311.00 Structures and Improvements	\$ 33,275,138	\$ 6,796	\$ 33,268,342		-2.4%	\$ -	\$ (798,440)	\$ (798,440)	-2.4%
312.00 Boiler Plant Equipment	86,852,697	4,623,278	82,229,419		-3.1%		(2,549,112)	(2,549,112)	-2.9%
312.10 Boiler Plant Equipment (AQC)	112,538,436	12,902,370	99,636,066		-3.0%		(2,989,082)	(2,989,082)	-2.7%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	47,601,820	2,625,028	44,976,792		-1.5%		(674,652)	(674,652)	-1.4%
315.00 Accessory Electric Equipment	24,939,381	359,401	24,579,980	-4.1%	-0.8%	(14,735)	(196,640)	(211,375)	-0.8%
316.00 Miscellaneous Power Plant Equipment	3,671,560	28,220	3,643,340		-0.8%		(29,147)	(29,147)	-0.8%
<b>Total Jeffrey Unit 1</b>	<b>\$ 308,879,032</b>	<b>\$ 20,545,093</b>	<b>\$ 288,333,939</b>		<b>-0.1%</b>	<b>\$ (14,735)</b>	<b>\$ (7,237,073)</b>	<b>\$ (7,251,808)</b>	<b>-2.3%</b>
<b>Jeffrey Unit 2</b>									
311.00 Structures and Improvements	\$ 26,365,592	\$ -	\$ 26,365,592		-2.3%	\$ -	\$ (606,409)	\$ (606,409)	-2.3%
312.00 Boiler Plant Equipment	89,969,622	4,963,511	85,006,111		-3.1%		(2,635,189)	(2,635,189)	-2.9%
312.10 Boiler Plant Equipment (AQC)	102,442,404	2,075,135	100,367,269		-3.0%		(3,011,018)	(3,011,018)	-2.9%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	42,553,658	680,287	41,873,371		-1.5%		(628,101)	(628,101)	-1.5%
315.00 Accessory Electric Equipment	20,158,551	429,510	19,729,041	-102.1%	-0.8%	(438,530)	(157,832)	(596,362)	-3.0%
316.00 Miscellaneous Power Plant Equipment	2,322,587		2,322,587		-0.7%		(16,258)	(16,258)	-0.7%
<b>Total Jeffrey Unit 2</b>	<b>\$ 283,812,414</b>	<b>\$ 8,148,443</b>	<b>\$ 275,663,971</b>		<b>-5.4%</b>	<b>\$ (438,530)</b>	<b>\$ (7,054,807)</b>	<b>\$ (7,493,337)</b>	<b>-2.6%</b>

**WESTAR ENERGY, INC.**  
Average Net Salvage

Statement E

Account Description A	Plant Investment			Salvage Rate		Net Salvage			Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D	Total I=G+H	
<b>Jeffrey Unit 3</b>									
311.00 Structures and Improvements	\$ 44,505,892	\$ 129,702	\$ 44,376,190		-2.3%	\$ -	\$ (1,020,652)	\$ (1,020,652)	-2.3%
312.00 Boiler Plant Equipment	135,792,152	11,243,352	124,548,800		-3.1%		(3,861,013)	(3,861,013)	-2.8%
312.10 Boiler Plant Equipment (AQC)	161,127,095	12,759,645	148,367,450		-3.0%		(4,451,024)	(4,451,024)	-2.8%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	80,580,975	8,310,153	72,270,822		-1.5%		(1,084,062)	(1,084,062)	-1.3%
315.00 Accessory Electric Equipment	26,977,063	418,844	26,558,219	-29.2%	-0.7%	(122,302)	(185,908)	(308,210)	-1.1%
316.00 Miscellaneous Power Plant Equipment	1,952,269		1,952,269		-0.7%		(13,666)	(13,666)	-0.7%
<b>Total Jeffrey Unit 3</b>	<b>\$ 450,935,446</b>	<b>\$ 32,861,696</b>	<b>\$ 418,073,750</b>	<b>-0.4%</b>	<b>-2.5%</b>	<b>\$ (122,302)</b>	<b>\$ (10,616,324)</b>	<b>\$ (10,738,627)</b>	<b>-2.4%</b>
<b>Jeffrey Common</b>									
311.00 Structures and Improvements	\$ 77,434,702	\$ 649,728	\$ 76,784,974		-2.3%	\$ -	\$ (1,766,054)	\$ (1,766,054)	-2.3%
312.00 Boiler Plant Equipment	45,736,135	1,844,781	43,891,354		-3.1%		(1,360,632)	(1,360,632)	-3.0%
312.10 Boiler Plant Equipment (AQC)	89,807,004		89,807,004		-2.9%		(2,604,403)	(2,604,403)	-2.9%
312.20 Boiler Plant Equipment - Train Cars	442,608	29,447	413,161		-0.4%		(1,653)	(1,653)	-0.4%
314.00 Turbogenerator Units	3,447,564		3,447,564		-1.5%		(51,713)	(51,713)	-1.5%
315.00 Accessory Electric Equipment	9,620,508	6,854	9,613,654	-1626.0%	-0.7%	(111,446)	(67,296)	(178,742)	-1.9%
316.00 Miscellaneous Power Plant Equipment	11,812,689	131,986	11,680,703	7.4%	-0.7%	9,767	(81,765)	(71,998)	-0.6%
<b>Total Jeffrey Common</b>	<b>\$ 238,301,210</b>	<b>\$ 2,662,796</b>	<b>\$ 235,638,414</b>	<b>-3.8%</b>	<b>-2.5%</b>	<b>\$ (101,679)</b>	<b>\$ (5,933,516)</b>	<b>\$ (6,035,195)</b>	<b>-2.5%</b>
<b>Lawrence Energy Center</b>									
311.00 Structures and Improvements	\$ 39,294,605	\$ 993,184	\$ 38,301,421		-1.2%	\$ -	\$ (453,457)	\$ (453,457)	-1.2%
312.00 Boiler Plant Equipment	129,739,533	6,914,314	122,825,219		-0.4%		(496,813)	(496,813)	-0.4%
312.10 Boiler Plant Equipment (AQC)	32,998,603	3,387,695	29,610,908		-1.0%		(303,500)	(303,500)	-0.9%
312.20 Boiler Plant Equipment - Train Cars	12,246,742	368,992	11,877,750		-0.3%		(35,633)	(35,633)	-0.3%
314.00 Turbogenerator Units	94,906,565	9,415,009	85,491,556	-4.1%	-0.1%	(390,692)	(98,042)	(488,734)	-0.5%
315.00 Accessory Electric Equipment	27,103,976	1,773,007	25,330,969	-0.8%	-0.1%	(14,198)	(27,708)	(41,906)	-0.2%
316.00 Miscellaneous Power Plant Equipment	5,471,959	152,486	5,319,473	22.1%	-0.5%	33,699	(24,663)	9,037	0.2%
<b>Total Lawrence Energy Center</b>	<b>\$ 341,761,983</b>	<b>\$ 23,004,687</b>	<b>\$ 318,757,296</b>	<b>-1.6%</b>	<b>-0.5%</b>	<b>\$ (371,191)</b>	<b>\$ (1,439,815)</b>	<b>\$ (1,811,006)</b>	<b>-0.5%</b>
<b>Lawrence Unit 2</b>									
311.00 Structures and Improvements	\$ 272,394	\$ -	\$ 272,394		-30.0%	\$ -	\$ (81,718)	\$ (81,718)	-30.0%
312.00 Boiler Plant Equipment									
312.10 Boiler Plant Equipment (AQC)									
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units									
315.00 Accessory Electric Equipment									
316.00 Miscellaneous Power Plant Equipment									
<b>Total Lawrence Unit 2</b>	<b>\$ 272,394</b>	<b>\$ -</b>	<b>\$ 272,394</b>	<b>-30.0%</b>	<b>-30.0%</b>	<b>\$ -</b>	<b>\$ (81,718)</b>	<b>\$ (81,718)</b>	<b>-30.0%</b>

**WESTAR ENERGY, INC.**  
Average Net Salvage

Statement E

Account Description A	Plant Investment			Salvage Rate		Net Salvage			Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D	Total I=G+H	
<b>Lawrence Unit 3</b>									
311.00 Structures and Improvements	\$ 1,409,506	\$ 152,338	\$ 1,257,168		-0.9%	\$ -	\$ (11,315)	\$ (11,315)	-0.8%
312.00 Boiler Plant Equipment	14,846,616	1,834,079	13,012,537		-1.1%		(143,138)	(143,138)	-1.0%
312.10 Boiler Plant Equipment (AQC)	1,116,176	405,633	710,543		-1.1%		(7,816)	(7,816)	-0.7%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	16,012,104	840,198	15,171,906	-46.5%	-0.6%	(390,692)	(91,031)	(481,724)	-3.0%
315.00 Accessory Electric Equipment	4,652,474	338,050	4,314,424	-4.2%	-0.3%	(14,198)	(12,943)	(27,141)	-0.6%
316.00 Miscellaneous Power Plant Equipment	30,291		30,291		-0.3%		(91)	(91)	-0.3%
<b>Total Lawrence Unit 3</b>	<b>\$ 38,067,167</b>	<b>\$ 3,570,298</b>	<b>\$ 34,496,869</b>	<b>-11.3%</b>	<b>-0.8%</b>	<b>\$ (404,890)</b>	<b>\$ (266,334)</b>	<b>\$ (671,224)</b>	<b>-1.8%</b>
<b>Lawrence Unit 4</b>									
311.00 Structures and Improvements	\$ 3,575,992	\$ 72,912	\$ 3,503,080		-1.6%	\$ -	\$ (56,049)	\$ (56,049)	-1.6%
312.00 Boiler Plant Equipment	42,879,510	1,313,028	41,566,482		-2.1%		(872,896)	(872,896)	-2.0%
312.10 Boiler Plant Equipment (AQC)	6,943,875	988,534	5,955,341		-2.0%		(119,107)	(119,107)	-1.7%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	15,711,436	930,333	14,781,103	-61.4%	-1.0%	(571,224)	(147,811)	(719,035)	-4.6%
315.00 Accessory Electric Equipment	9,500,320	774,697	8,725,623	-62.9%	-0.5%	(487,284)	(43,628)	(530,913)	-5.6%
316.00 Miscellaneous Power Plant Equipment	180,668		180,668		-0.5%		(903)	(903)	-0.5%
<b>Total Lawrence Unit 4</b>	<b>\$ 78,791,801</b>	<b>\$ 4,079,504</b>	<b>\$ 74,712,297</b>	<b>-25.9%</b>	<b>-1.7%</b>	<b>\$ (1,058,509)</b>	<b>\$ (1,240,395)</b>	<b>\$ (2,298,904)</b>	<b>-2.9%</b>
<b>Lawrence Unit 5</b>									
311.00 Structures and Improvements	\$ 9,526,460	\$ 285,952	\$ 9,240,508		-1.6%	\$ -	\$ (147,848)	\$ (147,848)	-1.6%
312.00 Boiler Plant Equipment	54,140,787	3,578,342	50,562,445		-2.1%		(1,061,811)	(1,061,811)	-2.0%
312.10 Boiler Plant Equipment (AQC)	9,337,638	1,176,810	8,160,828		-2.0%		(163,217)	(163,217)	-1.7%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	62,482,002	7,644,478	54,837,524	-7.9%	-1.0%	(603,914)	(548,375)	(1,152,289)	-1.8%
315.00 Accessory Electric Equipment	9,998,170	660,260	9,337,910	-26.2%	-0.5%	(172,988)	(46,690)	(219,678)	-2.2%
316.00 Miscellaneous Power Plant Equipment	194,186		194,186		-0.5%		(971)	(971)	-0.5%
<b>Total Lawrence Unit 5</b>	<b>\$ 145,679,243</b>	<b>\$ 13,345,842</b>	<b>\$ 132,333,401</b>	<b>-5.8%</b>	<b>-1.5%</b>	<b>\$ (776,902)</b>	<b>\$ (1,968,912)</b>	<b>\$ (2,745,814)</b>	<b>-1.9%</b>
<b>Lawrence Common</b>									
311.00 Structures and Improvements	\$ 24,510,253	\$ 481,982	\$ 24,028,271		-1.5%	\$ -	\$ (360,424)	\$ (360,424)	-1.5%
312.00 Boiler Plant Equipment	17,872,620	188,865	17,683,755		-2.0%		(353,675)	(353,675)	-2.0%
312.10 Boiler Plant Equipment (AQC)	15,600,914	816,718	14,784,196		-2.0%		(295,684)	(295,684)	-1.9%
312.20 Boiler Plant Equipment - Train Cars	12,246,742	368,992	11,877,750		-0.3%		(35,633)	(35,633)	-0.3%
314.00 Turbogenerator Units	701,023		701,023		-1.0%		(7,010)	(7,010)	-1.0%
315.00 Accessory Electric Equipment	2,953,012		2,953,012		-0.5%		(14,765)	(14,765)	-0.5%
316.00 Miscellaneous Power Plant Equipment	5,066,814	152,486	4,914,328	22.1%	-0.5%	33,699	(24,572)	9,128	0.2%
<b>Total Lawrence Common</b>	<b>\$ 78,951,378</b>	<b>\$ 2,009,043</b>	<b>\$ 76,942,335</b>	<b>1.7%</b>	<b>-1.4%</b>	<b>\$ 33,699</b>	<b>\$ (1,091,763)</b>	<b>\$ (1,058,064)</b>	<b>-1.3%</b>

**WESTAR ENERGY, INC.**  
Average Net Salvage

Statement E

Account Description	Plant Investment			Salvage Rate		Net Salvage			Average Rate
	Additions	Retirements	Survivors	Realized	Future	Realized	Future	Total	
A	B	C	D=B-C	E	F	G=E*F	H=F*D	I=G+H	J=I/B
<b>Tecumseh Energy Center</b>									
311.00 Structures and Improvements	\$ 19,464,273	\$ 57,285	\$ 19,406,988		-0.9%	\$ -	\$ (174,663)	\$ (174,663)	-0.9%
312.00 Boiler Plant Equipment	58,931,150	3,585,360	55,345,790		-1.2%		(653,087)	(653,087)	-1.1%
312.10 Boiler Plant Equipment (AQC)	22,409,720	2,671,693	19,738,027		-1.1%		(222,121)	(222,121)	-1.0%
312.20 Boiler Plant Equipment - Train Cars	5,183,981	245,994	4,937,987		-0.1%		(4,938)	(4,938)	-0.1%
314.00 Turbogenerator Units	24,908,216	564,741	24,343,475	-170.4%	-0.6%	(962,197)	(146,061)	(1,108,257)	-4.4%
315.00 Accessory Electric Equipment	17,127,509	751,902	16,375,607	-98.9%	-0.3%	(743,828)	(49,127)	(792,954)	-4.6%
316.00 Miscellaneous Power Plant Equipment	3,974,910	89,119	3,885,791	-11.5%	-0.3%	(10,249)	(11,657)	(21,906)	-0.6%
<b>Total Tecumseh Energy Center</b>	<b>\$ 151,999,759</b>	<b>\$ 7,966,094</b>	<b>\$ 144,033,665</b>	<b>-21.5%</b>	<b>-0.9%</b>	<b>\$ (1,716,273)</b>	<b>\$ (1,261,653)</b>	<b>\$ (2,977,926)</b>	<b>-2.0%</b>
<b>Tecumseh Unit 7</b>									
311.00 Structures and Improvements	\$ 3,089,112	\$ 21,316	\$ 3,067,796		-0.9%	\$ -	\$ (27,610)	\$ (27,610)	-0.9%
312.00 Boiler Plant Equipment	20,395,225	1,628,138	18,767,087		-1.2%		(225,205)	(225,205)	-1.1%
312.10 Boiler Plant Equipment (AQC)	14,966,901	2,123,546	12,843,355		-1.1%		(141,277)	(141,277)	-0.9%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	8,749,969	256,822	8,493,147	-253.8%	-0.6%	(651,814)	(50,959)	(702,773)	-8.0%
315.00 Accessory Electric Equipment	6,859,088	471,868	6,387,220	-37.4%	-0.3%	(176,479)	(19,162)	(195,640)	-2.9%
316.00 Miscellaneous Power Plant Equipment	58,481		58,481		-0.3%		(175)	(175)	-0.3%
<b>Total Tecumseh Unit 7</b>	<b>\$ 54,118,776</b>	<b>\$ 4,501,690</b>	<b>\$ 49,617,086</b>	<b>-18.4%</b>	<b>-0.9%</b>	<b>\$ (828,293)</b>	<b>\$ (464,388)</b>	<b>\$ (1,292,681)</b>	<b>-2.4%</b>
<b>Tecumseh Unit 8</b>									
311.00 Structures and Improvements	\$ 3,667,522	\$ 20,202	\$ 3,647,320		-0.9%	\$ -	\$ (32,826)	\$ (32,826)	-0.9%
312.00 Boiler Plant Equipment	27,374,042	1,858,082	25,515,960		-1.2%		(306,192)	(306,192)	-1.1%
312.10 Boiler Plant Equipment (AQC)	5,305,082	302,598	5,002,484		-1.2%		(60,030)	(60,030)	-1.1%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	15,419,140	307,919	15,111,221	-100.8%	-0.6%	(310,382)	(90,667)	(401,050)	-2.6%
315.00 Accessory Electric Equipment	4,659,663	280,034	4,379,629	-202.6%	-0.3%	(567,349)	(13,139)	(580,488)	-12.5%
316.00 Miscellaneous Power Plant Equipment	102,722		102,722		-0.3%		(308)	(308)	-0.3%
<b>Total Tecumseh Unit 8</b>	<b>\$ 56,528,171</b>	<b>\$ 2,768,835</b>	<b>\$ 53,759,336</b>	<b>-31.7%</b>	<b>-0.9%</b>	<b>\$ (877,731)</b>	<b>\$ (503,162)</b>	<b>\$ (1,380,893)</b>	<b>-2.4%</b>
<b>Tecumseh Common</b>									
311.00 Structures and Improvements	\$ 12,707,639	\$ 15,767	\$ 12,691,872		-0.9%	\$ -	\$ (114,227)	\$ (114,227)	-0.9%
312.00 Boiler Plant Equipment	11,161,883	99,140	11,062,743		-1.1%		(121,690)	(121,690)	-1.1%
312.10 Boiler Plant Equipment (AQC)	2,137,737	245,549	1,892,188		-1.1%		(20,814)	(20,814)	-1.0%
312.20 Boiler Plant Equipment - Train Cars	5,183,981	245,994	4,937,987		-0.1%		(4,938)	(4,938)	-0.1%
314.00 Turbogenerator Units	739,107		739,107		-0.6%		(4,435)	(4,435)	-0.6%
315.00 Accessory Electric Equipment	5,608,758		5,608,758		-0.3%		(16,826)	(16,826)	-0.3%
316.00 Miscellaneous Power Plant Equipment	3,813,707	89,119	3,724,588	-11.5%	-0.3%	(10,249)	(11,174)	(21,422)	-0.6%
<b>Total Tecumseh Common</b>	<b>\$ 41,352,812</b>	<b>\$ 695,569</b>	<b>\$ 40,657,243</b>	<b>-1.5%</b>	<b>-0.7%</b>	<b>\$ (10,249)</b>	<b>\$ (294,104)</b>	<b>\$ (304,352)</b>	<b>-0.7%</b>



**WESTAR ENERGY, INC.**

Average Net Salvage

Statement E

Account Description A	Plant Investment			Salvage Rate		Net Salvage			Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D	Total I=G+H	
<b>WESTAR NORTH OTHER PRODUCTION</b>									
<b>Abilene Energy Center GTs</b>									
341.00 Structures and Improvements	\$ 644,631	\$ -	\$ 644,631		-8.3%	\$ -	\$ (53,504)	\$ (53,504)	-8.3%
342.00 Fuel Holders, Products and Accessories	129,627		129,627		-8.3%		(10,759)	(10,759)	-8.3%
344.00 Generators and Devices	7,183,027	20,812	7,162,215	-96.1%	-8.3%	(20,000)	(594,464)	(614,464)	-8.6%
345.00 Accessory Electric Equipment	688,648	16,354	672,294		-8.3%		(55,800)	(55,800)	-8.1%
346.00 Miscellaneous Power Plant Equipment	170,788		170,788		-8.3%		(14,175)	(14,175)	-8.3%
<b>Total Abilene Energy Center GTs</b>	<b>\$ 8,816,721</b>	<b>\$ 37,166</b>	<b>\$ 8,779,555</b>	<b>-53.8%</b>	<b>-8.3%</b>	<b>\$ (20,000)</b>	<b>\$ (728,703)</b>	<b>\$ (748,703)</b>	<b>-8.5%</b>
<b>Central Plains Wind Farm</b>									
341.00 Structures and Improvements	\$ 9,180,747	\$ -	\$ 9,180,747		0.4%	\$ -	\$ 36,723	\$ 36,723	0.4%
342.00 Fuel Holders, Products and Accessories									
344.00 Generators and Devices	153,693,316		153,693,316		0.4%		614,773	614,773	0.4%
345.00 Accessory Electric Equipment	17,304,228		17,304,228		0.4%		69,217	69,217	0.4%
346.00 Miscellaneous Power Plant Equipment	739,614		739,614		0.4%		2,958	2,958	0.4%
<b>Total Central Plains Wind Farm</b>	<b>\$ 180,917,905</b>	<b>\$ -</b>	<b>\$ 180,917,905</b>		<b>0.4%</b>	<b>\$ -</b>	<b>\$ 723,672</b>	<b>\$ 723,672</b>	<b>0.4%</b>
<b>Emporia Energy Center</b>									
341.00 Structures and Improvements	\$ 19,193,387	\$ -	\$ 19,193,387		-0.1%	\$ -	\$ (11,997)	\$ (11,997)	-0.1%
342.00 Fuel Holders, Products and Accessories	6,142,572		6,142,572		-0.5%		(29,582)	(29,582)	-0.5%
344.00 Generators and Devices	227,805,950		227,805,950		-0.5%		(1,150,696)	(1,150,696)	-0.5%
345.00 Accessory Electric Equipment	42,468,741		42,468,741		-0.4%		(166,169)	(166,169)	-0.4%
346.00 Miscellaneous Power Plant Equipment	8,635,255		8,635,255		-0.1%		(9,340)	(9,340)	-0.1%
<b>Total Emporia Energy Center</b>	<b>\$ 304,245,905</b>	<b>\$ -</b>	<b>\$ 304,245,905</b>		<b>-0.4%</b>	<b>\$ -</b>	<b>\$ (1,367,784)</b>	<b>\$ (1,367,784)</b>	<b>-0.4%</b>
<b>Emporia Gas Turbines Unit 1</b>									
341.00 Structures and Improvements	\$ 262,428	\$ -	\$ 262,428		-0.8%	\$ -	\$ (2,099)	\$ (2,099)	-0.8%
342.00 Fuel Holders, Products and Accessories	833,754		833,754		-0.8%		(6,670)	(6,670)	-0.8%
344.00 Generators and Devices	23,558,203		23,558,203		-0.8%		(188,466)	(188,466)	-0.8%
345.00 Accessory Electric Equipment	4,896,354		4,896,354		-0.8%		(39,171)	(39,171)	-0.8%
346.00 Miscellaneous Power Plant Equipment	120,872		120,872		-0.8%		(967)	(967)	-0.8%
<b>Total Emporia Gas Turbines Unit 1</b>	<b>\$ 29,671,611</b>	<b>\$ -</b>	<b>\$ 29,671,611</b>		<b>-0.8%</b>	<b>\$ -</b>	<b>\$ (237,373)</b>	<b>\$ (237,373)</b>	<b>-0.8%</b>
<b>Emporia Gas Turbines Unit 2</b>									
341.00 Structures and Improvements	\$ 262,333	\$ -	\$ 262,333		-0.8%	\$ -	\$ (2,099)	\$ (2,099)	-0.8%
342.00 Fuel Holders, Products and Accessories	617,521		617,521		-0.8%		(4,940)	(4,940)	-0.8%
344.00 Generators and Devices	23,984,106		23,984,106		-0.8%		(191,873)	(191,873)	-0.8%
345.00 Accessory Electric Equipment	1,474,637		1,474,637		-0.8%		(11,797)	(11,797)	-0.8%
346.00 Miscellaneous Power Plant Equipment	117,703		117,703		-0.8%		(942)	(942)	-0.8%
<b>Total Emporia Gas Turbines Unit 2</b>	<b>\$ 26,456,300</b>	<b>\$ -</b>	<b>\$ 26,456,300</b>		<b>-0.8%</b>	<b>\$ -</b>	<b>\$ (211,650)</b>	<b>\$ (211,650)</b>	<b>-0.8%</b>

**WESTAR ENERGY, INC.**  
Average Net Salvage

Statement E

Account Description	Plant Investment			Salvage Rate		Net Salvage			Average Rate
	Additions	Retirements	Survivors	Realized	Future	Realized	Future	Total	
A	B	C	D=B-C	E	F	G=E*C	H=F*D	I=G+H	J=I/B
<b>Emporia Gas Turbines Unit 3</b>									
341.00 Structures and Improvements	\$ 262,402	\$ -	\$ 262,402	-0.8%	\$ -	\$ -	\$ (2,099)	\$ (2,099)	-0.8%
342.00 Fuel Holders, Products and Accessories	617,681		617,681	-0.8%			(4,941)	(4,941)	-0.8%
344.00 Generators and Devices	23,587,820		23,587,820	-0.8%			(188,703)	(188,703)	-0.8%
345.00 Accessory Electric Equipment	4,631,669		4,631,669	-0.8%			(37,053)	(37,053)	-0.8%
346.00 Miscellaneous Power Plant Equipment	154,240		154,240	-0.8%			(1,234)	(1,234)	-0.8%
<b>Total Emporia Gas Turbines Unit 3</b>	<b>\$ 29,253,812</b>	<b>\$ -</b>	<b>\$ 29,253,812</b>	<b>-0.8%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (234,030)</b>	<b>\$ (234,030)</b>	<b>-0.8%</b>
<b>Emporia Gas Turbines Unit 4</b>									
341.00 Structures and Improvements	\$ 262,324	\$ -	\$ 262,324	-0.8%	\$ -	\$ -	\$ (2,099)	\$ (2,099)	-0.8%
342.00 Fuel Holders, Products and Accessories	617,498		617,498	-0.8%			(4,940)	(4,940)	-0.8%
344.00 Generators and Devices	24,016,042		24,016,042	-0.8%			(192,128)	(192,128)	-0.8%
345.00 Accessory Electric Equipment	1,233,784		1,233,784	-0.8%			(9,870)	(9,870)	-0.8%
346.00 Miscellaneous Power Plant Equipment	154,194		154,194	-0.8%			(1,234)	(1,234)	-0.8%
<b>Total Emporia Gas Turbines Unit 4</b>	<b>\$ 26,283,842</b>	<b>\$ -</b>	<b>\$ 26,283,842</b>	<b>-0.8%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (210,271)</b>	<b>\$ (210,271)</b>	<b>-0.8%</b>
<b>Emporia Gas Turbines Unit 5</b>									
341.00 Structures and Improvements	\$ 450,153	\$ -	\$ 450,153	-0.8%	\$ -	\$ -	\$ (3,601)	\$ (3,601)	-0.8%
342.00 Fuel Holders, Products and Accessories	1,011,247		1,011,247	-0.8%			(8,090)	(8,090)	-0.8%
344.00 Generators and Devices	48,690,841		48,690,841	-0.8%			(389,527)	(389,527)	-0.8%
345.00 Accessory Electric Equipment	8,534,697		8,534,697	-0.8%			(68,278)	(68,278)	-0.8%
346.00 Miscellaneous Power Plant Equipment	620,510		620,510	-0.8%			(4,964)	(4,964)	-0.8%
<b>Total Emporia Gas Turbines Unit 5</b>	<b>\$ 59,307,448</b>	<b>\$ -</b>	<b>\$ 59,307,448</b>	<b>-0.8%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (474,460)</b>	<b>\$ (474,460)</b>	<b>-0.8%</b>
<b>Emporia Gas Turbines Unit 6</b>									
341.00 Structures and Improvements	\$ 485,661	\$ -	\$ 485,661	-0.8%	\$ -	\$ -	\$ (3,885)	\$ (3,885)	-0.8%
342.00 Fuel Holders, Products and Accessories	1,113,865		1,113,865	-0.8%			(8,911)	(8,911)	-0.8%
344.00 Generators and Devices	39,574,693		39,574,693	-0.8%			(316,598)	(316,598)	-0.8%
345.00 Accessory Electric Equipment	7,366,842		7,366,842	-0.8%			(58,935)	(58,935)	-0.8%
346.00 Miscellaneous Power Plant Equipment	146,136		146,136	-0.8%			(1,169)	(1,169)	-0.8%
<b>Total Emporia Gas Turbines Unit 6</b>	<b>\$ 48,687,197</b>	<b>\$ -</b>	<b>\$ 48,687,197</b>	<b>-0.8%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (389,498)</b>	<b>\$ (389,498)</b>	<b>-0.8%</b>
<b>Emporia Gas Turbines Unit 7</b>									
341.00 Structures and Improvements	\$ 487,561	\$ -	\$ 487,561	-0.8%	\$ -	\$ -	\$ (3,900)	\$ (3,900)	-0.8%
342.00 Fuel Holders, Products and Accessories	1,118,222		1,118,222	-0.8%			(8,946)	(8,946)	-0.8%
344.00 Generators and Devices	39,673,533		39,673,533	-0.8%			(317,388)	(317,388)	-0.8%
345.00 Accessory Electric Equipment	7,450,816		7,450,816	-0.8%			(59,607)	(59,607)	-0.8%
346.00 Miscellaneous Power Plant Equipment	147,405		147,405	-0.8%			(1,179)	(1,179)	-0.8%
<b>Total Emporia Gas Turbines Unit 7</b>	<b>\$ 48,877,537</b>	<b>\$ -</b>	<b>\$ 48,877,537</b>	<b>-0.8%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (391,020)</b>	<b>\$ (391,020)</b>	<b>-0.8%</b>

**WESTAR ENERGY, INC.**  
Average Net Salvage

Statement E

Account Description A	Plant Investment			Salvage Rate		Net Salvage		Total I=G+H	Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*F	Future H=F*D		
<b>Emporia Common</b>									
341.00 Structures and Improvements	\$ 16,720,525	\$ -	\$ 16,720,525		-0.8%	\$ -	\$ (133,764)	\$ (133,764)	-0.8%
342.00 Fuel Holders, Products and Accessories	212,784		212,784		-0.8%		(1,702)	(1,702)	-0.8%
344.00 Generators and Devices	4,720,712		4,720,712		-0.8%		(37,766)	(37,766)	-0.8%
345.00 Accessory Electric Equipment	6,879,942		6,879,942		-0.8%		(55,040)	(55,040)	-0.8%
346.00 Miscellaneous Power Plant Equipment	7,174,195		7,174,195		-0.8%		(57,394)	(57,394)	-0.8%
<b>Total Emporia Common</b>	<b>\$ 35,708,158</b>	<b>\$ -</b>	<b>\$ 35,708,158</b>		<b>-0.8%</b>	<b>\$ -</b>	<b>\$ (285,665)</b>	<b>\$ (285,665)</b>	<b>-0.8%</b>
<b>Flat Ridge Wind Farm</b>									
341.00 Structures and Improvements	\$ 4,721,257	\$ -	\$ 4,721,257		0.6%	\$ -	\$ 28,328	\$ 28,328	0.6%
342.00 Fuel Holders, Products and Accessories									
344.00 Generators and Devices	74,559,790		74,559,790		0.6%		447,359	447,359	0.6%
345.00 Accessory Electric Equipment	15,166,252		15,166,252		0.6%		90,998	90,998	0.6%
346.00 Miscellaneous Power Plant Equipment	325,439		325,439		0.6%		1,953	1,953	0.6%
<b>Total Flat Ridge Wind Farm</b>	<b>\$ 94,772,738</b>	<b>\$ -</b>	<b>\$ 94,772,738</b>		<b>0.6%</b>	<b>\$ -</b>	<b>\$ 568,636</b>	<b>\$ 568,636</b>	<b>0.6%</b>
<b>Gordon Evans Energy Center</b>									
341.00 Structures and Improvements	\$ 11,349,160	\$ -	\$ 11,349,160		-0.2%	\$ -	\$ (25,293)	\$ (25,293)	-0.2%
342.00 Fuel Holders, Products and Accessories	4,855,372		4,855,372		-0.2%		(8,834)	(8,834)	-0.2%
344.00 Generators and Devices	84,770,413		84,770,413		-0.4%		(364,717)	(364,717)	-0.4%
345.00 Accessory Electric Equipment	22,615,989		22,615,989		-0.4%		(79,609)	(79,609)	-0.4%
346.00 Miscellaneous Power Plant Equipment	171,420		171,420						
<b>Total Gordon Evans Energy Center</b>	<b>\$ 123,762,354</b>	<b>\$ -</b>	<b>\$ 123,762,354</b>		<b>-0.4%</b>	<b>\$ -</b>	<b>\$ (478,452)</b>	<b>\$ (478,452)</b>	<b>-0.4%</b>
<b>Gordon Evans Unit 1</b>									
341.00 Structures and Improvements	\$ 1,580,814	\$ -	\$ 1,580,814		-0.8%	\$ -	\$ (12,647)	\$ (12,647)	-0.8%
342.00 Fuel Holders, Products and Accessories	510,120		510,120		-0.8%		(4,081)	(4,081)	-0.8%
344.00 Generators and Devices	22,758,404		22,758,404		-0.8%		(182,067)	(182,067)	-0.8%
345.00 Accessory Electric Equipment	5,000,489		5,000,489		-0.8%		(40,004)	(40,004)	-0.8%
346.00 Miscellaneous Power Plant Equipment									
<b>Total Gordon Evans Unit 1</b>	<b>\$ 29,849,827</b>	<b>\$ -</b>	<b>\$ 29,849,827</b>		<b>-0.8%</b>	<b>\$ -</b>	<b>\$ (238,799)</b>	<b>\$ (238,799)</b>	<b>-0.8%</b>
<b>Gordon Evans Unit 2</b>									
341.00 Structures and Improvements	\$ 1,580,814	\$ -	\$ 1,580,814		-0.8%	\$ -	\$ (12,647)	\$ (12,647)	-0.8%
342.00 Fuel Holders, Products and Accessories	594,107		594,107		-0.8%		(4,753)	(4,753)	-0.8%
344.00 Generators and Devices	22,831,176		22,831,176		-0.8%		(182,649)	(182,649)	-0.8%
345.00 Accessory Electric Equipment	4,950,628		4,950,628		-0.8%		(39,605)	(39,605)	-0.8%
346.00 Miscellaneous Power Plant Equipment									
<b>Total Gordon Evans Unit 2</b>	<b>\$ 29,956,725</b>	<b>\$ -</b>	<b>\$ 29,956,725</b>		<b>-0.8%</b>	<b>\$ -</b>	<b>\$ (239,654)</b>	<b>\$ (239,654)</b>	<b>-0.8%</b>

**WESTAR ENERGY, INC.**  
Average Net Salvage

Statement E

Account Description A	Plant Investment			Salvage Rate		Net Salvage			Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D	Total I=G+H	
<b>Gordon Evans Unit 3</b>									
341.00 Structures and Improvements	\$ 2,856,680	\$ -	\$ 2,856,680	-0.8%	\$ -	\$ -	\$ (22,853)	\$ (22,853)	-0.8%
342.00 Fuel Holders, Products and Accessories	780,094		780,094	-0.8%			(6,241)	(6,241)	-0.8%
344.00 Generators and Devices	39,021,619		39,021,619	-0.8%			(312,173)	(312,173)	-0.8%
345.00 Accessory Electric Equipment	12,513,246		12,513,246	-0.8%			(100,106)	(100,106)	-0.8%
346.00 Miscellaneous Power Plant Equipment									
<b>Total Gordon Evans Unit 3</b>	<b>\$ 55,171,639</b>	<b>\$ -</b>	<b>\$ 55,171,639</b>	<b>-0.8%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (441,373)</b>	<b>\$ (441,373)</b>	<b>-0.8%</b>
<b>Gordon Evans Common</b>									
341.00 Structures and Improvements	\$ 5,330,852	\$ -	\$ 5,330,852	-0.8%	\$ -	\$ -	\$ (42,647)	\$ (42,647)	-0.8%
342.00 Fuel Holders, Products and Accessories	2,971,051		2,971,051	-0.8%			(23,768)	(23,768)	-0.8%
344.00 Generators and Devices	159,214		159,214	-0.8%			(1,274)	(1,274)	-0.8%
345.00 Accessory Electric Equipment	151,626		151,626	-0.8%			(1,213)	(1,213)	-0.8%
346.00 Miscellaneous Power Plant Equipment	171,420		171,420	-0.8%			(1,371)	(1,371)	-0.8%
<b>Total Gordon Evans Common</b>	<b>\$ 8,784,163</b>	<b>\$ -</b>	<b>\$ 8,784,163</b>	<b>-0.8%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (70,273)</b>	<b>\$ (70,273)</b>	<b>-0.8%</b>
<b>Hutchinson Energy Center GTs</b>									
341.00 Structures and Improvements	\$ 65,860	\$ -	\$ 65,860	-1.5%	\$ -	\$ -	\$ (972)	\$ (972)	-1.5%
342.00 Fuel Holders, Products and Accessories	747,420		747,420	-0.8%			(6,092)	(6,092)	-0.8%
344.00 Generators and Devices	28,809,576	559,049	28,250,527	-3.0%			(851,380)	(851,380)	-3.0%
345.00 Accessory Electric Equipment	1,642,959	181,253	1,461,706	-3.1%			(45,271)	(45,271)	-2.8%
346.00 Miscellaneous Power Plant Equipment	80,360		80,360	-0.6%			(455)	(455)	-0.6%
<b>Total Hutchinson Energy Center GTs</b>	<b>\$ 31,346,175</b>	<b>\$ 740,302</b>	<b>\$ 30,605,873</b>	<b>-3.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (904,170)</b>	<b>\$ (904,170)</b>	<b>-2.9%</b>
<b>Hutchinson Unit 1</b>									
341.00 Structures and Improvements	\$ 14,013	\$ -	\$ 14,013	-0.3%	\$ -	\$ -	\$ (42)	\$ (42)	-0.3%
342.00 Fuel Holders, Products and Accessories	159,971		159,971	-0.3%			(480)	(480)	-0.3%
344.00 Generators and Devices	6,244,050	185,877	6,058,173	-0.3%			(18,175)	(18,175)	-0.3%
345.00 Accessory Electric Equipment	274,288		274,288	-0.3%			(823)	(823)	-0.3%
346.00 Miscellaneous Power Plant Equipment	26,050		26,050	-0.3%			(78)	(78)	-0.3%
<b>Total Hutchinson Unit 1</b>	<b>\$ 6,718,372</b>	<b>\$ 185,877</b>	<b>\$ 6,532,495</b>	<b>-0.3%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (19,597)</b>	<b>\$ (19,597)</b>	<b>-0.3%</b>
<b>Hutchinson Unit 2</b>									
341.00 Structures and Improvements	\$ 21,931	\$ -	\$ 21,931	-0.3%	\$ -	\$ -	\$ (66)	\$ (66)	-0.3%
342.00 Fuel Holders, Products and Accessories	159,971		159,971	-0.3%			(480)	(480)	-0.3%
344.00 Generators and Devices	6,724,647	195,494	6,529,153	-0.3%			(19,587)	(19,587)	-0.3%
345.00 Accessory Electric Equipment	265,035		265,035	-0.3%			(795)	(795)	-0.3%
346.00 Miscellaneous Power Plant Equipment	26,050		26,050	-0.3%			(78)	(78)	-0.3%
<b>Total Hutchinson Unit 2</b>	<b>\$ 7,197,634</b>	<b>\$ 195,494</b>	<b>\$ 7,002,140</b>	<b>-0.3%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (21,006)</b>	<b>\$ (21,006)</b>	<b>-0.3%</b>

**WESTAR ENERGY, INC.**  
Average Net Salvage

Statement E

Account Description	Plant Investment			Salvage Rate		Net Salvage			Average Rate
	Additions	Retirements	Survivors	Realized	Future	Realized	Future	Total	
A	B	C	D=B-C	E	F	G=E+C	H=F+D	I=G+H	J=I/B
<b>Hutchinson Unit 3</b>									
341.00 Structures and Improvements	\$ 21,931	\$ -	\$ 21,931	-0.3%	\$ -	\$ -	\$ (66)	\$ (66)	-0.3%
342.00 Fuel Holders, Products and Accessories	387,795		387,795	-0.3%			(1,163)	(1,163)	-0.3%
344.00 Generators and Devices	7,913,029	153,213	7,759,816	-0.3%			(23,279)	(23,279)	-0.3%
345.00 Accessory Electric Equipment	675,554	174,671	500,883	-0.3%			(1,503)	(1,503)	-0.2%
346.00 Miscellaneous Power Plant Equipment	26,050		26,050	-0.3%			(78)	(78)	-0.3%
<b>Total Hutchinson Unit 3</b>	<b>\$ 9,024,359</b>	<b>\$ 327,884</b>	<b>\$ 8,696,475</b>	<b>-0.3%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (26,089)</b>	<b>\$ (26,089)</b>	<b>-0.3%</b>
<b>Hutchinson Unit 4</b>									
341.00 Structures and Improvements	\$ 7,985	\$ -	\$ 7,985	-10.0%	\$ -	\$ -	\$ (799)	\$ (799)	-10.0%
342.00 Fuel Holders, Products and Accessories	39,683		39,683	-10.0%			(3,968)	(3,968)	-10.0%
344.00 Generators and Devices	7,927,850	24,465	7,903,385	-10.0%			(790,339)	(790,339)	-10.0%
345.00 Accessory Electric Equipment	428,082	6,582	421,500	-10.0%			(42,150)	(42,150)	-9.8%
346.00 Miscellaneous Power Plant Equipment	2,210		2,210	-10.0%			(221)	(221)	-10.0%
<b>Total Hutchinson Unit 4</b>	<b>\$ 8,405,810</b>	<b>\$ 31,047</b>	<b>\$ 8,374,763</b>	<b>-10.0%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (837,476)</b>	<b>\$ (837,476)</b>	<b>-10.0%</b>
<b>Spring Creek Energy Center GTs</b>									
341.00 Structures and Improvements	\$ 6,614,042	\$ -	\$ 6,614,042	-0.5%	\$ -	\$ -	\$ (33,070)	\$ (33,070)	-0.5%
342.00 Fuel Holders, Products and Accessories	1,401,945		1,401,945	-0.5%			(7,010)	(7,010)	-0.5%
344.00 Generators and Devices	91,597,935		91,597,935	-0.5%			(457,990)	(457,990)	-0.5%
345.00 Accessory Electric Equipment	8,705,252		8,705,252	-0.5%			(43,526)	(43,526)	-0.5%
346.00 Miscellaneous Power Plant Equipment	1,172,223		1,172,223	-0.5%			(5,861)	(5,861)	-0.5%
<b>Total Spring Creek Energy Center GTs</b>	<b>\$ 109,491,397</b>	<b>\$ -</b>	<b>\$ 109,491,397</b>	<b>-0.5%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (547,457)</b>	<b>\$ (547,457)</b>	<b>-0.5%</b>
<b>Spring Creek Unit 1</b>									
341.00 Structures and Improvements	\$ 1,649,440	\$ -	\$ 1,649,440	-0.5%	\$ -	\$ -	\$ (8,247)	\$ (8,247)	-0.5%
342.00 Fuel Holders, Products and Accessories	340,572		340,572	-0.5%			(1,703)	(1,703)	-0.5%
344.00 Generators and Devices	22,883,691		22,883,691	-0.5%			(114,418)	(114,418)	-0.5%
345.00 Accessory Electric Equipment	2,176,313		2,176,313	-0.5%			(10,882)	(10,882)	-0.5%
346.00 Miscellaneous Power Plant Equipment									
<b>Total Spring Creek Unit 1</b>	<b>\$ 27,050,016</b>	<b>\$ -</b>	<b>\$ 27,050,016</b>	<b>-0.5%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (135,250)</b>	<b>\$ (135,250)</b>	<b>-0.5%</b>
<b>Spring Creek Unit 2</b>									
341.00 Structures and Improvements	\$ 1,649,440	\$ -	\$ 1,649,440	-0.5%	\$ -	\$ -	\$ (8,247)	\$ (8,247)	-0.5%
342.00 Fuel Holders, Products and Accessories	340,572		340,572	-0.5%			(1,703)	(1,703)	-0.5%
344.00 Generators and Devices	22,883,691		22,883,691	-0.5%			(114,418)	(114,418)	-0.5%
345.00 Accessory Electric Equipment	2,176,313		2,176,313	-0.5%			(10,882)	(10,882)	-0.5%
346.00 Miscellaneous Power Plant Equipment									
<b>Total Spring Creek Unit 2</b>	<b>\$ 27,050,016</b>	<b>\$ -</b>	<b>\$ 27,050,016</b>	<b>-0.5%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (135,250)</b>	<b>\$ (135,250)</b>	<b>-0.5%</b>

**WESTAR ENERGY, INC.**  
Average Net Salvage

Statement E

Account Description A	Plant Investment			Salvage Rate		Net Salvage		Average Rate J=I/B	
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D		Total I=G+H
<b>Spring Creek Unit 3</b>									
341.00 Structures and Improvements	\$ 1,649,440	\$ -	\$ 1,649,440	-0.5%	\$ -	\$ -	\$ (8,247)	\$ (8,247)	-0.5%
342.00 Fuel Holders, Products and Accessories	340,572		340,572	-0.5%			(1,703)	(1,703)	-0.5%
344.00 Generators and Devices	22,883,691		22,883,691	-0.5%			(114,418)	(114,418)	-0.5%
345.00 Accessory Electric Equipment	2,176,313		2,176,313	-0.5%			(10,882)	(10,882)	-0.5%
346.00 Miscellaneous Power Plant Equipment									
<b>Total Spring Creek Unit 3</b>	<b>\$ 27,050,016</b>	<b>\$ -</b>	<b>\$ 27,050,016</b>	<b>-0.5%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (135,250)</b>	<b>\$ (135,250)</b>	<b>-0.5%</b>
<b>Spring Creek Unit 4</b>									
341.00 Structures and Improvements	\$ 1,649,440	\$ -	\$ 1,649,440	-0.5%	\$ -	\$ -	\$ (8,247)	\$ (8,247)	-0.5%
342.00 Fuel Holders, Products and Accessories	340,572		340,572	-0.5%			(1,703)	(1,703)	-0.5%
344.00 Generators and Devices	22,883,691		22,883,691	-0.5%			(114,418)	(114,418)	-0.5%
345.00 Accessory Electric Equipment	2,176,313		2,176,313	-0.5%			(10,882)	(10,882)	-0.5%
346.00 Miscellaneous Power Plant Equipment									
<b>Total Spring Creek Unit 4</b>	<b>\$ 27,050,016</b>	<b>\$ -</b>	<b>\$ 27,050,016</b>	<b>-0.5%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (135,250)</b>	<b>\$ (135,250)</b>	<b>-0.5%</b>
<b>Spring Creek Common</b>									
341.00 Structures and Improvements	\$ 16,282	\$ -	\$ 16,282	-0.5%	\$ -	\$ -	\$ (81)	\$ (81)	-0.5%
342.00 Fuel Holders, Products and Accessories	39,657		39,657	-0.5%			(198)	(198)	-0.5%
344.00 Generators and Devices	63,171		63,171	-0.5%			(316)	(316)	-0.5%
345.00 Accessory Electric Equipment									
346.00 Miscellaneous Power Plant Equipment	1,172,223		1,172,223	-0.5%			(5,861)	(5,861)	-0.5%
<b>Total Spring Creek Common</b>	<b>\$ 1,291,333</b>	<b>\$ -</b>	<b>\$ 1,291,333</b>	<b>-0.5%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (6,457)</b>	<b>\$ (6,457)</b>	<b>-0.5%</b>
<b>Tecumseh Energy Center GTs</b>									
341.00 Structures and Improvements	\$ 41,856	\$ -	\$ 41,856	-15.5%	\$ -	\$ -	\$ (6,488)	\$ (6,488)	-15.5%
342.00 Fuel Holders, Products and Accessories	166,571		166,571	-15.6%			(25,952)	(25,952)	-15.6%
344.00 Generators and Devices	4,652,991		4,652,991	-15.4%			(717,490)	(717,490)	-15.4%
345.00 Accessory Electric Equipment	253,882		253,882	-15.8%			(40,019)	(40,019)	-15.8%
346.00 Miscellaneous Power Plant Equipment	807,751		807,751	-15.6%			(125,807)	(125,807)	-15.6%
<b>Total Tecumseh Energy Center GTs</b>	<b>\$ 5,923,051</b>	<b>\$ -</b>	<b>\$ 5,923,051</b>	<b>-15.5%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (915,756)</b>	<b>\$ (915,756)</b>	<b>-15.5%</b>
<b>Tecumseh Unit 1</b>									
341.00 Structures and Improvements	\$ 20,928	\$ -	\$ 20,928	-16.1%	\$ -	\$ -	\$ (3,369)	\$ (3,369)	-16.1%
342.00 Fuel Holders, Products and Accessories	94,372		94,372	-16.1%			(15,194)	(15,194)	-16.1%
344.00 Generators and Devices	2,016,194		2,016,194	-16.1%			(324,607)	(324,607)	-16.1%
345.00 Accessory Electric Equipment	182,581		182,581	-16.1%			(29,396)	(29,396)	-16.1%
346.00 Miscellaneous Power Plant Equipment	454,371		454,371	-16.1%			(73,154)	(73,154)	-16.1%
<b>Total Tecumseh Unit 1</b>	<b>\$ 2,768,446</b>	<b>\$ -</b>	<b>\$ 2,768,446</b>	<b>-16.1%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (445,720)</b>	<b>\$ (445,720)</b>	<b>-16.1%</b>

**WESTAR ENERGY, INC.**  
Average Net Salvage

Statement E

Account Description	Plant Investment			Salvage Rate		Net Salvage			Average
	Additions	Retirements	Survivors	Realized	Future	Realized	Future	Total	Rate
A	B	C	D=B-C	E	F	G=E*F	H=F*D	I=G+H	J=I/B
<b>Tecumseh Unit 2</b>									
341.00 Structures and Improvements	\$ 20,928	\$ -	\$ 20,928	-14.9%	\$ -	\$ -	\$ (3,118)	\$ (3,118)	-14.9%
342.00 Fuel Holders, Products and Accessories	72,199		72,199	-14.9%			(10,758)	(10,758)	-14.9%
344.00 Generators and Devices	2,636,797		2,636,797	-14.9%			(392,883)	(392,883)	-14.9%
345.00 Accessory Electric Equipment	71,301		71,301	-14.9%			(10,624)	(10,624)	-14.9%
346.00 Miscellaneous Power Plant Equipment	353,380		353,380	-14.9%			(52,654)	(52,654)	-14.9%
<b>Total Tecumseh Unit 2</b>	<b>\$ 3,154,605</b>	<b>\$ -</b>	<b>\$ 3,154,605</b>	<b>-14.9%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (470,036)</b>	<b>\$ (470,036)</b>	<b>-14.9%</b>

**WESTAR ENERGY, INC.**

Future Net Salvage  
Steam Production

Statement F

Account Description	12/31/10 Plant Investment	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate
		Interim	Final	Interim	Final	Interim	Final	Total	
A	B	C	D=B-C	E	F	G=C*E	H=D*F	I=G+H	J=I/B
<b>WESTAR NORTH STEAM PRODUCTION</b>									
<b>Hutchinson Unit 4</b>									
311.00 Structures and Improvements	\$ 6,606,758	\$ 181,593	\$ 6,425,165	-30.0%		\$ (54,478)	\$ -	\$ (54,478)	-0.8%
312.00 Boiler Plant Equipment	13,964,091	368,299	13,595,792	-40.0%		(147,320)		(147,320)	-1.1%
312.10 Boiler Plant Equipment (AQC)	206,638	5,227	201,411	-40.0%		(2,091)		(2,091)	-1.0%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	10,381,300	277,135	10,104,165	-20.0%		(55,427)		(55,427)	-0.5%
315.00 Accessory Electric Equipment	2,681,075	72,204	2,608,871	-10.0%		(7,220)		(7,220)	-0.3%
316.00 Miscellaneous Power Plant Equipment	877,835	22,558	855,277	-10.0%		(2,256)		(2,256)	-0.3%
Total Hutchinson Unit 4	\$ 34,717,697	\$ 927,017	\$ 33,790,680	-29.0%		\$ (268,792)	\$ -	\$ (268,792)	-0.8%
<b>Jeffrey</b>									
311.00 Structures and Improvements	\$ 180,795,098	\$ 13,985,133	\$ 166,809,965	-30.0%		\$ (4,195,540)	\$ -	\$ (4,195,540)	-2.3%
312.00 Boiler Plant Equipment	335,675,684	25,764,692	309,910,992	-40.0%		(10,305,877)		(10,305,877)	-3.1%
312.10 Boiler Plant Equipment (AQC)	438,177,789	32,537,422	405,640,367	-40.0%		(13,014,969)		(13,014,969)	-3.0%
312.20 Boiler Plant Equipment - Train Cars	413,161	30,810	382,351	-5.0%		(1,541)		(1,541)	-0.4%
314.00 Turbogenerator Units	162,568,549	12,315,519	150,253,030	-20.0%		(2,463,104)		(2,463,104)	-1.5%
315.00 Accessory Electric Equipment	80,480,894	6,058,617	74,422,277	-10.0%		(605,862)		(605,862)	-0.8%
316.00 Miscellaneous Power Plant Equipment	19,598,899	1,463,693	18,135,206	-10.0%		(146,369)		(146,369)	-0.7%
Total Jeffrey	\$ 1,217,710,074	\$ 92,155,885	\$ 1,125,554,189	-33.3%		\$ (30,733,261)	\$ -	\$ (30,733,261)	-2.5%
<b>Jeffrey Unit 1</b>									
311.00 Structures and Improvements	\$ 33,268,342	\$ 2,614,540	\$ 30,653,802	-30.0%		\$ (784,362)	\$ -	\$ (784,362)	-2.4%
312.00 Boiler Plant Equipment	82,229,419	6,339,519	75,889,900	-40.0%		(2,535,808)		(2,535,808)	-3.1%
312.10 Boiler Plant Equipment (AQC)	99,636,066	7,413,039	92,223,027	-40.0%		(2,965,216)		(2,965,216)	-3.0%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	44,976,792	3,400,307	41,576,485	-20.0%		(680,061)		(680,061)	-1.5%
315.00 Accessory Electric Equipment	24,579,980	1,869,040	22,710,940	-10.0%		(186,904)		(186,904)	-0.8%
316.00 Miscellaneous Power Plant Equipment	3,643,340	276,153	3,367,187	-10.0%		(27,615)		(27,615)	-0.8%
Total Jeffrey Unit 1	\$ 288,333,939	\$ 21,912,598	\$ 266,421,341	-32.8%		\$ (7,179,966)	\$ -	\$ (7,179,966)	-2.5%
<b>Jeffrey Unit 2</b>									
311.00 Structures and Improvements	\$ 26,365,592	\$ 2,063,847	\$ 24,301,745	-30.0%		\$ (619,154)	\$ -	\$ (619,154)	-2.3%
312.00 Boiler Plant Equipment	85,006,111	6,519,636	78,486,475	-40.0%		(2,607,855)		(2,607,855)	-3.1%
312.10 Boiler Plant Equipment (AQC)	100,367,269	7,539,820	92,827,449	-40.0%		(3,015,928)		(3,015,928)	-3.0%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	41,873,371	3,192,682	38,680,689	-20.0%		(638,536)		(638,536)	-1.5%
315.00 Accessory Electric Equipment	19,729,041	1,495,892	18,233,149	-10.0%		(149,589)		(149,589)	-0.8%
316.00 Miscellaneous Power Plant Equipment	2,322,587	173,119	2,149,468	-10.0%		(17,312)		(17,312)	-0.7%
Total Jeffrey Unit 2	\$ 275,663,971	\$ 20,984,996	\$ 254,678,975	-33.6%		\$ (7,048,374)	\$ -	\$ (7,048,374)	-2.6%



**WESTAR ENERGY, INC.**

Future Net Salvage  
Steam Production

Statement F

Account Description	12/31/10 Plant Investment	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate
		Interim	Final	Interim	Final	Interim	Final	Total	
A	B	C	D=B-C	E	F	G=C*E	H=D*F	I=G+H	J=I/B
<b>Jeffrey Unit 3</b>									
311.00 Structures and Improvements	\$ 44,376,190	\$ 3,447,132	\$ 40,929,058	-30.0%		\$ (1,034,140)	\$ -	\$ (1,034,140)	-2.3%
312.00 Boiler Plant Equipment	124,548,800	9,544,162	115,004,638	-40.0%		(3,817,665)		(3,817,665)	-3.1%
312.10 Boiler Plant Equipment (AQC)	148,367,450	11,024,949	137,342,501	-40.0%		(4,409,980)		(4,409,980)	-3.0%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	72,270,822	5,468,087	66,802,735	-20.0%		(1,093,617)		(1,093,617)	-1.5%
315.00 Accessory Electric Equipment	26,558,219	1,983,664	24,574,555	-10.0%		(198,366)		(198,366)	-0.7%
316.00 Miscellaneous Power Plant Equipment	1,952,269	144,360	1,807,909	-10.0%		(14,436)		(14,436)	-0.7%
<b>Total Jeffrey Unit 3</b>	<b>\$ 418,073,750</b>	<b>\$ 31,612,354</b>	<b>\$ 386,461,396</b>	<b>-33.4%</b>		<b>\$ (10,568,204)</b>	<b>\$ -</b>	<b>\$ (10,568,204)</b>	<b>-2.5%</b>
<b>Jeffrey Common</b>									
311.00 Structures and Improvements	\$ 76,784,974	\$ 5,859,614	\$ 70,925,360	-30.0%		\$ (1,757,884)	\$ -	\$ (1,757,884)	-2.3%
312.00 Boiler Plant Equipment	43,891,354	3,361,375	40,529,979	-40.0%		(1,344,550)		(1,344,550)	-3.1%
312.10 Boiler Plant Equipment (AQC)	89,807,004	6,559,614	83,247,390	-40.0%		(2,623,846)		(2,623,846)	-2.9%
312.20 Boiler Plant Equipment - Train Cars	413,161	30,810	382,351	-5.0%		(1,541)		(1,541)	-0.4%
314.00 Turbogenerator Units	3,447,564	254,442	3,193,122	-20.0%		(50,888)		(50,888)	-1.5%
315.00 Accessory Electric Equipment	9,613,654	710,021	8,903,633	-10.0%		(71,002)		(71,002)	-0.7%
316.00 Miscellaneous Power Plant Equipment	11,680,703	870,061	10,810,642	-10.0%		(87,006)		(87,006)	-0.7%
<b>Total Jeffrey Common</b>	<b>\$ 235,638,414</b>	<b>\$ 17,645,937</b>	<b>\$ 217,992,477</b>	<b>-33.6%</b>		<b>\$ (5,936,717)</b>	<b>\$ -</b>	<b>\$ (5,936,717)</b>	<b>-2.5%</b>
<b>Lawrence Energy Center</b>									
311.00 Structures and Improvements	\$ 38,301,421	\$ 2,233,547	\$ 36,067,874	-30.0%		\$ (670,064)	\$ -	\$ (670,064)	-1.7%
312.00 Boiler Plant Equipment	122,825,219	6,098,137	116,727,082	-40.0%		(2,439,255)		(2,439,255)	-2.0%
312.10 Boiler Plant Equipment (AQC)	29,610,908	1,498,427	28,112,481	-40.0%		(599,371)		(599,371)	-2.0%
312.20 Boiler Plant Equipment - Train Cars	11,877,750	608,784	11,268,966	-5.0%		(30,439)		(30,439)	-0.3%
314.00 Turbogenerator Units	85,491,556	4,066,196	81,425,360	-20.0%		(813,239)		(813,239)	-1.0%
315.00 Accessory Electric Equipment	25,330,969	1,201,125	24,129,844	-10.0%		(120,112)		(120,112)	-0.5%
316.00 Miscellaneous Power Plant Equipment	5,319,473	273,097	5,046,376	-10.0%		(27,310)		(27,310)	-0.5%
<b>Total Lawrence Energy Center</b>	<b>\$ 318,757,296</b>	<b>\$ 15,979,312</b>	<b>\$ 302,777,984</b>	<b>-29.4%</b>		<b>\$ (4,699,790)</b>	<b>\$ -</b>	<b>\$ (4,699,790)</b>	<b>-1.5%</b>
<b>Lawrence Unit 2</b>									
311.00 Structures and Improvements	\$ 272,394	\$ 272,394	\$ -	-30.0%		\$ (81,718)	\$ -	\$ (81,718)	-30.0%
312.00 Boiler Plant Equipment									
312.10 Boiler Plant Equipment (AQC)									
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units									
315.00 Accessory Electric Equipment									
316.00 Miscellaneous Power Plant Equipment									
<b>Total Lawrence Unit 2</b>	<b>\$ 272,394</b>	<b>\$ 272,394</b>	<b>\$ -</b>	<b>-30.0%</b>		<b>\$ (81,718)</b>	<b>\$ -</b>	<b>\$ (81,718)</b>	<b>-30.0%</b>

**WESTAR ENERGY, INC.**

Future Net Salvage  
Steam Production

Statement F

Account Description	12/31/10 Plant Investment	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate
		Interim	Final	Interim	Final	Interim	Final	Total	
A	B	C	D=B-C	E	F	G=C*E	H=D*F	I=G+H	J=I/B
<b>Lawrence Unit 3</b>									
311.00 Structures and Improvements	\$ 1,257,168	\$ 38,819	\$ 1,218,349	-30.0%		\$ (11,646)	\$ -	\$ (11,646)	-0.9%
312.00 Boiler Plant Equipment	13,012,537	366,838	12,645,699	-40.0%		(146,735)		(146,735)	-1.1%
312.10 Boiler Plant Equipment (AQC)	710,543	19,755	690,788	-40.0%		(7,902)		(7,902)	-1.1%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	15,171,906	428,054	14,743,852	-20.0%		(85,611)		(85,611)	-0.6%
315.00 Accessory Electric Equipment	4,314,424	121,124	4,193,300	-10.0%		(12,112)		(12,112)	-0.3%
316.00 Miscellaneous Power Plant Equipment	30,291	859	29,432	-10.0%		(86)		(86)	-0.3%
<b>Total Lawrence Unit 3</b>	<b>\$ 34,496,869</b>	<b>\$ 975,449</b>	<b>\$ 33,521,420</b>	<b>-27.1%</b>		<b>\$ (264,092)</b>	<b>\$ -</b>	<b>\$ (264,092)</b>	<b>-0.8%</b>
<b>Lawrence Unit 4</b>									
311.00 Structures and Improvements	\$ 3,503,080	\$ 191,053	\$ 3,312,027	-30.0%		\$ (57,316)	\$ -	\$ (57,316)	-1.6%
312.00 Boiler Plant Equipment	41,566,482	2,156,221	39,410,261	-40.0%		(862,488)		(862,488)	-2.1%
312.10 Boiler Plant Equipment (AQC)	5,955,341	303,636	5,651,705	-40.0%		(121,455)		(121,455)	-2.0%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	14,781,103	771,126	14,009,977	-20.0%		(154,225)		(154,225)	-1.0%
315.00 Accessory Electric Equipment	8,725,623	443,741	8,281,882	-10.0%		(44,374)		(44,374)	-0.5%
316.00 Miscellaneous Power Plant Equipment	180,668	9,367	171,301	-10.0%		(937)		(937)	-0.5%
<b>Total Lawrence Unit 4</b>	<b>\$ 74,712,297</b>	<b>\$ 3,875,145</b>	<b>\$ 70,837,152</b>	<b>-32.0%</b>		<b>\$ (1,240,795)</b>	<b>\$ -</b>	<b>\$ (1,240,795)</b>	<b>-1.7%</b>
<b>Lawrence Unit 5</b>									
311.00 Structures and Improvements	\$ 9,240,508	\$ 498,614	\$ 8,741,894	-30.0%		\$ (149,584)	\$ -	\$ (149,584)	-1.6%
312.00 Boiler Plant Equipment	50,562,445	2,669,558	47,892,887	-40.0%		(1,067,823)		(1,067,823)	-2.1%
312.10 Boiler Plant Equipment (AQC)	8,160,828	417,644	7,743,184	-40.0%		(167,058)		(167,058)	-2.0%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	54,837,524	2,831,659	52,005,865	-20.0%		(566,332)		(566,332)	-1.0%
315.00 Accessory Electric Equipment	9,337,910	482,835	8,855,075	-10.0%		(48,284)		(48,284)	-0.5%
316.00 Miscellaneous Power Plant Equipment	194,186	10,163	184,023	-10.0%		(1,016)		(1,016)	-0.5%
<b>Total Lawrence Unit 5</b>	<b>\$ 132,333,401</b>	<b>\$ 6,910,473</b>	<b>\$ 125,422,928</b>	<b>-28.9%</b>		<b>\$ (2,000,097)</b>	<b>\$ -</b>	<b>\$ (2,000,097)</b>	<b>-1.5%</b>
<b>Lawrence Common</b>									
311.00 Structures and Improvements	\$ 24,028,271	\$ 1,232,666	\$ 22,795,605	-30.0%		\$ (369,800)	\$ -	\$ (369,800)	-1.5%
312.00 Boiler Plant Equipment	17,683,755	905,521	16,778,234	-40.0%		(362,208)		(362,208)	-2.0%
312.10 Boiler Plant Equipment (AQC)	14,784,196	757,391	14,026,805	-40.0%		(302,957)		(302,957)	-2.0%
312.20 Boiler Plant Equipment - Train Cars	11,877,750	608,784	11,268,966	-5.0%		(30,439)		(30,439)	-0.3%
314.00 Turbogenerator Units	701,023	35,356	665,667	-20.0%		(7,071)		(7,071)	-1.0%
315.00 Accessory Electric Equipment	2,953,012	153,424	2,799,588	-10.0%		(15,342)		(15,342)	-0.5%
316.00 Miscellaneous Power Plant Equipment	4,914,328	252,708	4,661,620	-10.0%		(25,271)		(25,271)	-0.5%
<b>Total Lawrence Common</b>	<b>\$ 76,942,335</b>	<b>\$ 3,945,851</b>	<b>\$ 72,996,484</b>	<b>-28.2%</b>		<b>\$ (1,113,088)</b>	<b>\$ -</b>	<b>\$ (1,113,088)</b>	<b>-1.4%</b>

**WESTAR ENERGY, INC.**

Future Net Salvage  
Steam Production

Statement F

Account Description	12/31/10 Plant Investment	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate
		Interim	Final	Interim	Final	Interim	Final	Total	
A	B	C	D=B-C	E	F	G=C*E	H=D*F	I=G+H	J=I/B
<b>Tecumseh Energy Center</b>									
311.00 Structures and Improvements	\$ 19,406,988	\$ 568,917	\$ 18,838,071	-30.0%		\$ (170,675)	\$ -	\$ (170,675)	-0.9%
312.00 Boiler Plant Equipment	55,345,790	1,596,567	53,749,223	-40.0%		(638,627)		(638,627)	-1.2%
312.10 Boiler Plant Equipment (AQC)	19,738,027	560,873	19,177,154	-40.0%		(224,349)		(224,349)	-1.1%
312.20 Boiler Plant Equipment - Train Cars	4,937,987	139,134	4,798,853	-5.0%		(6,957)		(6,957)	-0.1%
314.00 Turbogenerator Units	24,343,475	714,335	23,629,140	-20.0%		(142,867)		(142,867)	-0.6%
315.00 Accessory Electric Equipment	16,375,607	466,281	15,909,326	-10.0%		(46,628)		(46,628)	-0.3%
316.00 Miscellaneous Power Plant Equipment	3,885,791	111,094	3,774,697	-10.0%		(11,109)		(11,109)	-0.3%
<b>Total Tecumseh Energy Center</b>	<b>\$ 144,033,665</b>	<b>\$ 4,157,200</b>	<b>\$ 139,876,465</b>	<b>-29.9%</b>		<b>\$ (1,241,212)</b>	<b>\$ -</b>	<b>\$ (1,241,212)</b>	<b>-0.9%</b>
<b>Tecumseh Unit 7</b>									
311.00 Structures and Improvements	\$ 3,067,796	\$ 94,717	\$ 2,973,079	-30.0%		\$ (28,415)	\$ -	\$ (28,415)	-0.9%
312.00 Boiler Plant Equipment	18,767,087	539,964	18,227,123	-40.0%		(215,985)		(215,985)	-1.2%
312.10 Boiler Plant Equipment (AQC)	12,843,355	359,830	12,483,525	-40.0%		(143,932)		(143,932)	-1.1%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	8,493,147	250,247	8,242,900	-20.0%		(50,049)		(50,049)	-0.6%
315.00 Accessory Electric Equipment	6,387,220	181,591	6,205,629	-10.0%		(18,159)		(18,159)	-0.3%
316.00 Miscellaneous Power Plant Equipment	58,481	1,678	56,803	-10.0%		(168)		(168)	-0.3%
<b>Total Tecumseh Unit 7</b>	<b>\$ 49,617,086</b>	<b>\$ 1,428,027</b>	<b>\$ 48,189,059</b>	<b>-32.0%</b>		<b>\$ (456,709)</b>	<b>\$ -</b>	<b>\$ (456,709)</b>	<b>-0.9%</b>
<b>Tecumseh Unit 8</b>									
311.00 Structures and Improvements	\$ 3,647,320	\$ 109,310	\$ 3,538,010	-30.0%		\$ (32,793)	\$ -	\$ (32,793)	-0.9%
312.00 Boiler Plant Equipment	25,515,960	741,479	24,774,481	-40.0%		(296,592)		(296,592)	-1.2%
312.10 Boiler Plant Equipment (AQC)	5,002,484	147,521	4,854,963	-40.0%		(59,008)		(59,008)	-1.2%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	15,111,221	443,190	14,668,031	-20.0%		(88,638)		(88,638)	-0.6%
315.00 Accessory Electric Equipment	4,379,629	126,310	4,253,319	-10.0%		(12,631)		(12,631)	-0.3%
316.00 Miscellaneous Power Plant Equipment	102,722	2,881	99,841	-10.0%		(288)		(288)	-0.3%
<b>Total Tecumseh Unit 8</b>	<b>\$ 53,759,336</b>	<b>\$ 1,570,692</b>	<b>\$ 52,188,644</b>	<b>-31.2%</b>		<b>\$ (489,950)</b>	<b>\$ -</b>	<b>\$ (489,950)</b>	<b>-0.9%</b>
<b>Tecumseh Common</b>									
311.00 Structures and Improvements	\$ 12,691,872	\$ 364,890	\$ 12,326,982	-30.0%		\$ (109,467)	\$ -	\$ (109,467)	-0.9%
312.00 Boiler Plant Equipment	11,062,743	315,124	10,747,619	-40.0%		(126,050)		(126,050)	-1.1%
312.10 Boiler Plant Equipment (AQC)	1,892,188	53,522	1,838,666	-40.0%		(21,409)		(21,409)	-1.1%
312.20 Boiler Plant Equipment - Train Cars	4,937,987	139,134	4,798,853	-5.0%		(6,957)		(6,957)	-0.1%
314.00 Turbogenerator Units	739,107	20,897	718,210	-20.0%		(4,179)		(4,179)	-0.6%
315.00 Accessory Electric Equipment	5,608,758	158,379	5,450,379	-10.0%		(15,838)		(15,838)	-0.3%
316.00 Miscellaneous Power Plant Equipment	3,724,588	106,534	3,618,054	-10.0%		(10,653)		(10,653)	-0.3%
<b>Total Tecumseh Common</b>	<b>\$ 40,657,243</b>	<b>\$ 1,158,480</b>	<b>\$ 39,498,763</b>	<b>-25.4%</b>		<b>\$ (294,553)</b>	<b>\$ -</b>	<b>\$ (294,553)</b>	<b>-0.7%</b>

**WESTAR ENERGY, INC.**

Future Net Salvage  
Steam Production

Statement F

Account Description A	12/31/10 Plant Investment B	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate J=I/B
		Interim C	Final D=B-C	Interim E	Final F	Interim G=C*E	Final H=D*F	Total I=G+H	
<b>WESTAR NORTH OTHER PRODUCTION</b>									
<b>Abilene Energy Center GTs</b>									
341.00 Structures and Improvements	\$ 644,631	\$ 3,768	\$ 640,863	-10.0%	-8.3%	\$ (377)	\$ (53,118)	\$ (53,495)	-8.3%
342.00 Fuel Holders, Products and Accessories	129,627	715	128,912	-10.0%	-8.3%	(71)	(10,685)	(10,756)	-8.3%
344.00 Generators and Devices	7,162,215	38,561	7,123,654	-10.0%	-8.3%	(3,856)	(590,445)	(594,301)	-8.3%
345.00 Accessory Electric Equipment	672,294	3,707	668,587	-10.0%	-8.3%	(371)	(55,416)	(55,787)	-8.3%
346.00 Miscellaneous Power Plant Equipment	170,788	912	169,876	-10.0%	-8.3%	(91)	(14,080)	(14,171)	-8.3%
Total Abilene Energy Center GTs	\$ 8,779,555	\$ 47,663	\$ 8,731,892	-10.0%	-8.3%	\$ (4,766)	\$ (723,744)	\$ (728,510)	-8.3%
<b>Central Plains Wind Farm</b>									
341.00 Structures and Improvements	\$ 9,180,747	\$ 414,689	\$ 8,766,058	-10.0%	0.9%	\$ (41,469)	\$ 81,338	\$ 39,869	0.4%
342.00 Fuel Holders, Products and Accessories					0.9%				
344.00 Generators and Devices	153,693,316	6,942,240	146,751,076	-10.0%	0.9%	(694,224)	1,361,664	667,440	0.4%
345.00 Accessory Electric Equipment	17,304,228	781,622	16,522,606	-10.0%	0.9%	(78,162)	153,309	75,147	0.4%
346.00 Miscellaneous Power Plant Equipment	739,614	33,408	706,206	-10.0%	0.9%	(3,341)	6,553	3,212	0.4%
Total Central Plains Wind Farm	\$ 180,917,905	\$ 8,171,960	\$ 172,745,945	-10.0%	0.9%	\$ (817,196)	\$ 1,602,863	\$ 785,667	0.4%
<b>Emporia Energy Center</b>									
341.00 Structures and Improvements	\$ 19,193,387	\$ 1,448,376	\$ 17,745,011	-10.0%		\$ (144,838)	\$ -	\$ (144,838)	-0.8%
342.00 Fuel Holders, Products and Accessories	6,142,572	463,169	5,679,403	-10.0%		(46,317)		(46,317)	-0.8%
344.00 Generators and Devices	227,805,950	17,177,933	210,628,017	-10.0%		(1,717,793)		(1,717,793)	-0.8%
345.00 Accessory Electric Equipment	42,468,741	3,202,389	39,266,352	-10.0%		(320,239)		(320,239)	-0.8%
346.00 Miscellaneous Power Plant Equipment	8,635,255	648,953	7,986,302	-10.0%		(64,895)		(64,895)	-0.8%
Total Emporia Energy Center	\$ 304,245,905	\$ 22,940,820	\$ 281,305,085	-10.0%		\$ (2,294,082)	\$ -	\$ (2,294,082)	-0.8%
<b>Emporia Gas Turbines Unit 1</b>									
341.00 Structures and Improvements	\$ 262,428	\$ 19,806	\$ 242,622	-10.0%		\$ (1,981)	\$ -	\$ (1,981)	-0.8%
342.00 Fuel Holders, Products and Accessories	833,754	62,925	770,829	-10.0%		(6,292)		(6,292)	-0.8%
344.00 Generators and Devices	23,558,203	1,777,981	21,780,222	-10.0%		(177,798)		(177,798)	-0.8%
345.00 Accessory Electric Equipment	4,896,354	369,537	4,526,817	-10.0%		(36,954)		(36,954)	-0.8%
346.00 Miscellaneous Power Plant Equipment	120,872	9,122	111,750	-10.0%		(912)		(912)	-0.8%
Total Emporia Gas Turbines Unit 1	\$ 29,671,611	\$ 2,239,372	\$ 27,432,239	-10.0%		\$ (223,937)	\$ -	\$ (223,937)	-0.8%
<b>Emporia Gas Turbines Unit 2</b>									
341.00 Structures and Improvements	\$ 262,333	\$ 19,799	\$ 242,534	-10.0%		\$ (1,980)	\$ -	\$ (1,980)	-0.8%
342.00 Fuel Holders, Products and Accessories	617,521	46,605	570,916	-10.0%		(4,661)		(4,661)	-0.8%
344.00 Generators and Devices	23,984,106	1,810,125	22,173,981	-10.0%		(181,013)		(181,013)	-0.8%
345.00 Accessory Electric Equipment	1,474,637	111,294	1,363,343	-10.0%		(11,129)		(11,129)	-0.8%
346.00 Miscellaneous Power Plant Equipment	117,703	8,883	108,820	-10.0%		(888)		(888)	-0.8%
Total Emporia Gas Turbines Unit 2	\$ 26,456,300	\$ 1,996,706	\$ 24,459,594	-10.0%		\$ (199,671)	\$ -	\$ (199,671)	-0.8%

**WESTAR ENERGY, INC.**

Future Net Salvage  
Steam Production

Statement F

Account Description	12/31/10 Plant Investment	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate
		Interim	Final	Interim	Final	Interim	Final	Total	
A	B	C	D=B-C	E	F	G=C*E	H=D*F	I=G+H	J=I/B
<b>Emporia Gas Turbines Unit 3</b>									
341.00 Structures and Improvements	\$ 262,402	\$ 19,804	\$ 242,598	-10.0%		\$ (1,980)	\$ -	\$ (1,980)	-0.8%
342.00 Fuel Holders, Products and Accessories	617,681	46,618	571,063	-10.0%		(4,662)		(4,662)	-0.8%
344.00 Generators and Devices	23,587,820	1,780,217	21,807,603	-10.0%		(178,022)		(178,022)	-0.8%
345.00 Accessory Electric Equipment	4,631,669	349,561	4,282,108	-10.0%		(34,956)		(34,956)	-0.8%
346.00 Miscellaneous Power Plant Equipment	154,240	11,641	142,599	-10.0%		(1,164)		(1,164)	-0.8%
Total Emporia Gas Turbines Unit 3	\$ 29,253,812	\$ 2,207,840	\$ 27,045,972	-10.0%		\$ (220,784)	\$ -	\$ (220,784)	-0.8%
<b>Emporia Gas Turbines Unit 4</b>									
341.00 Structures and Improvements	\$ 262,324	\$ 19,798	\$ 242,526	-10.0%		\$ (1,980)	\$ -	\$ (1,980)	-0.8%
342.00 Fuel Holders, Products and Accessories	617,498	46,604	570,894	-10.0%		(4,660)		(4,660)	-0.8%
344.00 Generators and Devices	24,016,042	1,812,535	22,203,507	-10.0%		(181,254)		(181,254)	-0.8%
345.00 Accessory Electric Equipment	1,233,784	93,116	1,140,668	-10.0%		(9,312)		(9,312)	-0.8%
346.00 Miscellaneous Power Plant Equipment	154,194	11,637	142,557	-10.0%		(1,164)		(1,164)	-0.8%
Total Emporia Gas Turbines Unit 4	\$ 26,283,842	\$ 1,983,691	\$ 24,300,151	-10.0%		\$ (198,369)	\$ -	\$ (198,369)	-0.8%
<b>Emporia Gas Turbines Unit 5</b>									
341.00 Structures and Improvements	\$ 450,153	\$ 33,974	\$ 416,179	-10.0%		\$ (3,397)	\$ -	\$ (3,397)	-0.8%
342.00 Fuel Holders, Products and Accessories	1,011,247	76,321	934,926	-10.0%		(7,632)		(7,632)	-0.8%
344.00 Generators and Devices	48,690,841	3,674,788	45,016,053	-10.0%		(367,479)		(367,479)	-0.8%
345.00 Accessory Electric Equipment	8,534,697	644,129	7,890,568	-10.0%		(64,413)		(64,413)	-0.8%
346.00 Miscellaneous Power Plant Equipment	620,510	46,831	573,679	-10.0%		(4,683)		(4,683)	-0.8%
Total Emporia Gas Turbines Unit 5	\$ 59,307,448	\$ 4,476,044	\$ 54,831,404	-10.0%		\$ (447,604)	\$ -	\$ (447,604)	-0.8%
<b>Emporia Gas Turbines Unit 6</b>									
341.00 Structures and Improvements	\$ 485,661	\$ 36,562	\$ 449,099	-10.0%		\$ (3,656)	\$ -	\$ (3,656)	-0.8%
342.00 Fuel Holders, Products and Accessories	1,113,865	83,855	1,030,010	-10.0%		(8,385)		(8,385)	-0.8%
344.00 Generators and Devices	39,574,693	2,979,282	36,595,411	-10.0%		(297,928)		(297,928)	-0.8%
345.00 Accessory Electric Equipment	7,366,842	554,594	6,812,248	-10.0%		(55,459)		(55,459)	-0.8%
346.00 Miscellaneous Power Plant Equipment	146,136	11,001	135,135	-10.0%		(1,100)		(1,100)	-0.8%
Total Emporia Gas Turbines Unit 6	\$ 48,687,197	\$ 3,665,294	\$ 45,021,903	-10.0%		\$ (366,529)	\$ -	\$ (366,529)	-0.8%
<b>Emporia Gas Turbines Unit 7</b>									
341.00 Structures and Improvements	\$ 487,561	\$ 36,705	\$ 450,856	-10.0%		\$ (3,670)	\$ -	\$ (3,670)	-0.8%
342.00 Fuel Holders, Products and Accessories	1,118,222	84,183	1,034,039	-10.0%		(8,418)		(8,418)	-0.8%
344.00 Generators and Devices	39,673,533	2,986,723	36,686,810	-10.0%		(298,672)		(298,672)	-0.8%
345.00 Accessory Electric Equipment	7,450,816	560,916	6,889,900	-10.0%		(56,092)		(56,092)	-0.8%
346.00 Miscellaneous Power Plant Equipment	147,405	11,097	136,308	-10.0%		(1,110)		(1,110)	-0.8%
Total Emporia Gas Turbines Unit 7	\$ 48,877,537	\$ 3,679,623	\$ 45,197,914	-10.0%		\$ (367,962)	\$ -	\$ (367,962)	-0.8%

**WESTAR ENERGY, INC.**

Future Net Salvage  
Steam Production

Statement F

Account Description	12/31/10 Plant Investment	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate
		Interim	Final	Interim	Final	Interim	Final	Total	
A	B	C	D=B-C	E	F	G=C*E	H=D*F	I=G+H	J=I/B
<b>Emporia Common</b>									
341.00 Structures and Improvements	\$ 16,720,525	\$ 1,261,929	\$ 15,458,596	-10.0%		\$ (126,193)	\$ -	\$ (126,193)	-0.8%
342.00 Fuel Holders, Products and Accessories	212,784	16,059	196,725	-10.0%		(1,606)		(1,606)	-0.8%
344.00 Generators and Devices	4,720,712	356,281	4,364,431	-10.0%		(35,628)		(35,628)	-0.8%
345.00 Accessory Electric Equipment	6,879,942	519,242	6,360,700	-10.0%		(51,924)		(51,924)	-0.8%
346.00 Miscellaneous Power Plant Equipment	7,174,195	538,740	6,635,455	-10.0%		(53,874)		(53,874)	-0.8%
Total Emporia Common	\$ 35,708,158	\$ 2,692,251	\$ 33,015,907	-10.0%		\$ (269,225)	\$ -	\$ (269,225)	-0.8%
<b>Flat Ridge Wind Farm</b>									
341.00 Structures and Improvements	\$ 4,721,257	\$ 201,409	\$ 4,519,848	-10.0%	1.0%	\$ (20,141)	\$ 47,445	\$ 27,304	0.6%
342.00 Fuel Holders, Products and Accessories					1.0%				
344.00 Generators and Devices	74,559,790	3,180,722	71,379,068	-10.0%	1.0%	(318,072)	749,263	431,191	0.6%
345.00 Accessory Electric Equipment	15,166,252	647,237	14,519,015	-10.0%	1.0%	(64,724)	152,406	87,682	0.6%
346.00 Miscellaneous Power Plant Equipment	325,439	13,883	311,556	-10.0%	1.0%	(1,388)	3,270	1,882	0.6%
Total Flat Ridge Wind Farm	\$ 94,772,738	\$ 4,043,251	\$ 90,729,487	-10.0%	1.0%	\$ (404,325)	\$ 952,384	\$ 548,059	0.6%
<b>Gordon Evans Energy Center</b>									
341.00 Structures and Improvements	\$ 11,349,160	\$ 869,680	\$ 10,479,480	-10.0%		\$ (86,968)	\$ -	\$ (86,968)	-0.8%
342.00 Fuel Holders, Products and Accessories	4,855,372	371,654	4,483,718	-10.0%		(37,165)		(37,165)	-0.8%
344.00 Generators and Devices	84,770,413	6,495,660	78,274,753	-10.0%		(649,566)		(649,566)	-0.8%
345.00 Accessory Electric Equipment	22,615,989	1,730,102	20,885,887	-10.0%		(173,010)		(173,010)	-0.8%
346.00 Miscellaneous Power Plant Equipment	171,420	13,110	158,310	-10.0%		(1,311)		(1,311)	-0.8%
Total Gordon Evans Energy Center	\$ 123,762,354	\$ 9,480,207	\$ 114,282,147	-10.0%		\$ (948,021)	\$ -	\$ (948,021)	-0.8%
<b>Gordon Evans Unit 1</b>									
341.00 Structures and Improvements	\$ 1,580,814	\$ 121,136	\$ 1,459,678	-10.0%		\$ (12,114)	\$ -	\$ (12,114)	-0.8%
342.00 Fuel Holders, Products and Accessories	510,120	38,793	471,327	-10.0%		(3,879)		(3,879)	-0.8%
344.00 Generators and Devices	22,758,404	1,743,944	21,014,460	-10.0%		(174,394)		(174,394)	-0.8%
345.00 Accessory Electric Equipment	5,000,489	380,266	4,620,223	-10.0%		(38,027)		(38,027)	-0.8%
346.00 Miscellaneous Power Plant Equipment									
Total Gordon Evans Unit 1	\$ 29,849,827	\$ 2,284,138	\$ 27,565,689	-10.0%		\$ (228,414)	\$ -	\$ (228,414)	-0.8%
<b>Gordon Evans Unit 2</b>									
341.00 Structures and Improvements	\$ 1,580,814	\$ 121,136	\$ 1,459,678	-10.0%		\$ (12,114)	\$ -	\$ (12,114)	-0.8%
342.00 Fuel Holders, Products and Accessories	594,107	45,417	548,690	-10.0%		(4,542)		(4,542)	-0.8%
344.00 Generators and Devices	22,831,176	1,749,360	21,081,816	-10.0%		(174,936)		(174,936)	-0.8%
345.00 Accessory Electric Equipment	4,950,628	379,361	4,571,267	-10.0%		(37,936)		(37,936)	-0.8%
346.00 Miscellaneous Power Plant Equipment									
Total Gordon Evans Unit 2	\$ 29,956,725	\$ 2,295,273	\$ 27,661,452	-10.0%		\$ (229,527)	\$ -	\$ (229,527)	-0.8%

**WESTAR ENERGY, INC.**

Future Net Salvage  
Steam Production

Statement F

Account Description	12/31/10 Plant Investment	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate
		Interim	Final	Interim	Final	Interim	Final	Total	
A	B	C	D=B-C	E	F	G=C*E	H=D*F	I=G+H	J=I/B
<b>Gordon Evans Unit 3</b>									
341.00 Structures and Improvements	\$ 2,856,680	\$ 218,903	\$ 2,637,777	-10.0%		\$ (21,890)	\$ -	\$ (21,890)	-0.8%
342.00 Fuel Holders, Products and Accessories	780,094	59,777	720,317	-10.0%		(5,978)		(5,978)	-0.8%
344.00 Generators and Devices	39,021,619	2,990,170	36,031,449	-10.0%		(299,017)		(299,017)	-0.8%
345.00 Accessory Electric Equipment	12,513,246	958,872	11,554,374	-10.0%		(95,887)		(95,887)	-0.8%
346.00 Miscellaneous Power Plant Equipment									
Total Gordon Evans Unit 3	\$ 55,171,639	\$ 4,227,723	\$ 50,943,916	-10.0%		\$ (422,772)	\$ -	\$ (422,772)	-0.8%
<b>Gordon Evans Common</b>									
341.00 Structures and Improvements	\$ 5,330,852	\$ 408,506	\$ 4,922,346	-10.0%		\$ (40,851)	\$ -	\$ (40,851)	-0.8%
342.00 Fuel Holders, Products and Accessories	2,971,051	227,667	2,743,384	-10.0%		(22,767)		(22,767)	-0.8%
344.00 Generators and Devices	159,214	12,186	147,028	-10.0%		(1,219)		(1,219)	-0.8%
345.00 Accessory Electric Equipment	151,626	11,603	140,023	-10.0%		(1,160)		(1,160)	-0.8%
346.00 Miscellaneous Power Plant Equipment	171,420	13,110	158,310	-10.0%		(1,311)		(1,311)	-0.8%
Total Gordon Evans Common	\$ 8,784,163	\$ 673,073	\$ 8,111,090	-10.0%		\$ (67,307)	\$ -	\$ (67,307)	-0.8%
<b>Hutchinson Energy Center GTs</b>									
341.00 Structures and Improvements	\$ 65,860	\$ 1,626	\$ 64,234	-10.0%	-1.2%	\$ (163)	\$ (789)	\$ (952)	-1.4%
342.00 Fuel Holders, Products and Accessories	747,420	19,387	728,033	-10.0%	-0.5%	(1,939)	(3,923)	(5,862)	-0.8%
344.00 Generators and Devices	28,250,527	632,811	27,617,716	-10.0%	-2.8%	(63,281)	(781,457)	(844,738)	-3.0%
345.00 Accessory Electric Equipment	1,461,706	32,111	1,429,595	-10.0%	-2.9%	(3,211)	(41,673)	(44,884)	-3.1%
346.00 Miscellaneous Power Plant Equipment	80,360	2,173	78,187	-10.0%	-0.3%	(217)	(219)	(436)	-0.5%
Total Hutchinson Energy Center GTs	\$ 30,605,873	\$ 688,107	\$ 29,917,766	-10.0%	-2.8%	\$ (68,811)	\$ (828,061)	\$ (896,871)	-2.9%
<b>Hutchinson Unit 1</b>									
341.00 Structures and Improvements	\$ 14,013	\$ 374	\$ 13,639	-10.0%		\$ (37)	\$ -	\$ (37)	-0.3%
342.00 Fuel Holders, Products and Accessories	159,971	4,378	155,593	-10.0%		(438)		(438)	-0.3%
344.00 Generators and Devices	6,058,173	163,391	5,894,782	-10.0%		(16,339)		(16,339)	-0.3%
345.00 Accessory Electric Equipment	274,288	7,486	266,802	-10.0%		(749)		(749)	-0.3%
346.00 Miscellaneous Power Plant Equipment	26,050	716	25,334	-10.0%		(72)		(72)	-0.3%
Total Hutchinson Unit 1	\$ 6,532,495	\$ 176,346	\$ 6,356,149	-10.0%		\$ (17,635)	\$ -	\$ (17,635)	-0.3%
<b>Hutchinson Unit 2</b>									
341.00 Structures and Improvements	\$ 21,931	\$ 582	\$ 21,349	-10.0%		\$ (58)	\$ -	\$ (58)	-0.3%
342.00 Fuel Holders, Products and Accessories	159,971	4,378	155,593	-10.0%		(438)		(438)	-0.3%
344.00 Generators and Devices	6,529,153	175,621	6,353,532	-10.0%		(17,562)		(17,562)	-0.3%
345.00 Accessory Electric Equipment	265,035	7,239	257,796	-10.0%		(724)		(724)	-0.3%
346.00 Miscellaneous Power Plant Equipment	26,050	716	25,334	-10.0%		(72)		(72)	-0.3%
Total Hutchinson Unit 2	\$ 7,002,140	\$ 188,536	\$ 6,813,604	-10.0%		\$ (18,854)	\$ -	\$ (18,854)	-0.3%

**WESTAR ENERGY, INC.**

Future Net Salvage  
Steam Production

Statement F

Account Description	12/31/10 Plant Investment	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate
		Interim	Final	Interim	Final	Interim	Final	Total	
A	B	C	D=B-C	E	F	G=C*E	H=D*F	I=G+H	J=I/B
<b>Hutchinson Unit 3</b>									
341.00 Structures and Improvements	\$ 21,931	\$ 582	\$ 21,349	-10.0%		\$ (58)	\$ -	\$ (58)	-0.3%
342.00 Fuel Holders, Products and Accessories	387,795	10,196	377,599	-10.0%		(1,020)		(1,020)	-0.3%
344.00 Generators and Devices	7,759,816	208,039	7,551,777	-10.0%		(20,804)		(20,804)	-0.3%
345.00 Accessory Electric Equipment	500,883	12,778	488,105	-10.0%		(1,278)		(1,278)	-0.3%
346.00 Miscellaneous Power Plant Equipment	26,050	716	25,334	-10.0%		(72)		(72)	-0.3%
Total Hutchinson Unit 3	\$ 8,696,475	\$ 232,311	\$ 8,464,164	-10.0%		\$ (23,231)	\$ -	\$ (23,231)	-0.3%
<b>Hutchinson Unit 4</b>									
341.00 Structures and Improvements	\$ 7,985	\$ 88	\$ 7,897	-10.0%	-10.0%	\$ (9)	\$ (789)	\$ (798)	-10.0%
342.00 Fuel Holders, Products and Accessories	39,683	435	39,248	-10.0%	-10.0%	(44)	(3,923)	(3,967)	-10.0%
344.00 Generators and Devices	7,903,385	85,759	7,817,626	-10.0%	-10.0%	(8,576)	(781,457)	(790,032)	-10.0%
345.00 Accessory Electric Equipment	421,500	4,608	416,892	-10.0%	-10.0%	(461)	(41,673)	(42,134)	-10.0%
346.00 Miscellaneous Power Plant Equipment	2,210	24	2,186	-10.0%	-10.0%	(2)	(219)	(221)	-10.0%
Total Hutchinson Unit 4	\$ 8,374,763	\$ 90,914	\$ 8,283,849	-10.0%	-10.0%	\$ (9,091)	\$ (828,061)	\$ (837,152)	-10.0%
<b>Spring Creek Energy Center GTs</b>									
341.00 Structures and Improvements	\$ 6,614,042	\$ 334,461	\$ 6,279,581	-10.0%		\$ (33,446)	\$ -	\$ (33,446)	-0.5%
342.00 Fuel Holders, Products and Accessories	1,401,945	70,885	1,331,060	-10.0%		(7,088)		(7,088)	-0.5%
344.00 Generators and Devices	91,597,935	4,631,994	86,965,941	-10.0%		(463,199)		(463,199)	-0.5%
345.00 Accessory Electric Equipment	8,705,252	440,216	8,265,036	-10.0%		(44,022)		(44,022)	-0.5%
346.00 Miscellaneous Power Plant Equipment	1,172,223	59,278	1,112,945	-10.0%		(5,928)		(5,928)	-0.5%
Total Spring Creek Energy Center GTs	\$ 109,491,397	\$ 5,536,834	\$ 103,954,563	-10.0%		\$ (553,683)	\$ -	\$ (553,683)	-0.5%
<b>Spring Creek Unit 1</b>									
341.00 Structures and Improvements	\$ 1,649,440	\$ 83,411	\$ 1,566,029	-10.0%		\$ (8,341)	\$ -	\$ (8,341)	-0.5%
342.00 Fuel Holders, Products and Accessories	340,572	17,222	323,350	-10.0%		(1,722)		(1,722)	-0.5%
344.00 Generators and Devices	22,883,691	1,157,206	21,726,485	-10.0%		(115,721)		(115,721)	-0.5%
345.00 Accessory Electric Equipment	2,176,313	110,054	2,066,259	-10.0%		(11,005)		(11,005)	-0.5%
346.00 Miscellaneous Power Plant Equipment									
Total Spring Creek Unit 1	\$ 27,050,016	\$ 1,367,893	\$ 25,682,123	-10.0%		\$ (136,789)	\$ -	\$ (136,789)	-0.5%
<b>Spring Creek Unit 2</b>									
341.00 Structures and Improvements	\$ 1,649,440	\$ 83,411	\$ 1,566,029	-10.0%		\$ (8,341)	\$ -	\$ (8,341)	-0.5%
342.00 Fuel Holders, Products and Accessories	340,572	17,222	323,350	-10.0%		(1,722)		(1,722)	-0.5%
344.00 Generators and Devices	22,883,691	1,157,206	21,726,485	-10.0%		(115,721)		(115,721)	-0.5%
345.00 Accessory Electric Equipment	2,176,313	110,054	2,066,259	-10.0%		(11,005)		(11,005)	-0.5%
346.00 Miscellaneous Power Plant Equipment									
Total Spring Creek Unit 2	\$ 27,050,016	\$ 1,367,893	\$ 25,682,123	-10.0%		\$ (136,789)	\$ -	\$ (136,789)	-0.5%



**WESTAR ENERGY, INC.**

Future Net Salvage  
Steam Production

Statement F

Account Description	12/31/10 Plant Investment	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate J=I/B
		Interim	Final	Interim	Final	Interim	Final	Total	
A	B	C	D=B-C	E	F	G=C*E	H=D*F	I=G+H	
<b>Spring Creek Unit 3</b>									
341.00 Structures and Improvements	\$ 1,649,440	\$83,411	\$ 1,566,029	-10.0%		\$ (8,341)	\$ -	\$ (8,341)	-0.5%
342.00 Fuel Holders, Products and Accessories	340,572	17,222	323,350	-10.0%		(1,722)		(1,722)	-0.5%
344.00 Generators and Devices	22,883,691	1,157,206	21,726,485	-10.0%		(115,721)		(115,721)	-0.5%
345.00 Accessory Electric Equipment	2,176,313	110,054	2,066,259	-10.0%		(11,005)		(11,005)	-0.5%
346.00 Miscellaneous Power Plant Equipment									
Total Spring Creek Unit 3	\$ 27,050,016	\$ 1,367,893	\$ 25,682,123	-10.0%		\$ (136,789)	\$ -	\$ (136,789)	-0.5%
<b>Spring Creek Unit 4</b>									
341.00 Structures and Improvements	\$ 1,649,440	\$83,411	\$ 1,566,029	-10.0%		\$ (8,341)	\$ -	\$ (8,341)	-0.5%
342.00 Fuel Holders, Products and Accessories	340,572	17,222	323,350	-10.0%		(1,722)		(1,722)	-0.5%
344.00 Generators and Devices	22,883,691	1,157,206	21,726,485	-10.0%		(115,721)		(115,721)	-0.5%
345.00 Accessory Electric Equipment	2,176,313	110,054	2,066,259	-10.0%		(11,005)		(11,005)	-0.5%
346.00 Miscellaneous Power Plant Equipment									
Total Spring Creek Unit 4	\$ 27,050,016	\$ 1,367,893	\$ 25,682,123	-10.0%		\$ (136,789)	\$ -	\$ (136,789)	-0.5%
<b>Spring Creek Common</b>									
341.00 Structures and Improvements	\$ 16,282	\$819	\$ 15,463	-10.0%		\$ (82)	\$ -	\$ (82)	-0.5%
342.00 Fuel Holders, Products and Accessories	39,657	1,995	37,662	-10.0%		(200)		(200)	-0.5%
344.00 Generators and Devices	63,171	3,170	60,001	-10.0%		(317)		(317)	-0.5%
345.00 Accessory Electric Equipment									
346.00 Miscellaneous Power Plant Equipment	1,172,223	59,278	1,112,945	-10.0%		(5,928)		(5,928)	-0.5%
Total Spring Creek Common	\$ 1,291,333	\$ 65,263	\$ 1,226,070	-10.0%		\$ (6,526)	\$ -	\$ (6,526)	-0.5%
<b>Tecumseh Energy Center GTs</b>									
341.00 Structures and Improvements	\$ 41,856	\$ 116	\$ 41,740	-10.0%	-15.5%	\$ (12)	\$ (6,464)	\$ (6,475)	-15.5%
342.00 Fuel Holders, Products and Accessories	166,571	456	166,115	-10.0%	-15.6%	(46)	(25,855)	(25,901)	-15.5%
344.00 Generators and Devices	4,652,991	12,732	4,640,259	-10.0%	-15.4%	(1,273)	(714,909)	(716,182)	-15.4%
345.00 Accessory Electric Equipment	253,882	684	253,198	-10.0%	-15.7%	(68)	(39,867)	(39,935)	-15.7%
346.00 Miscellaneous Power Plant Equipment	807,751	2,234	805,517	-10.0%	-15.6%	(223)	(125,336)	(125,560)	-15.5%
Total Tecumseh Energy Center GTs	\$ 5,923,051	\$ 16,222	\$ 5,906,829	-10.0%	-15.4%	\$ (1,622)	\$ (912,431)	\$ (914,053)	-15.4%
<b>Tecumseh Unit 1</b>									
341.00 Structures and Improvements	\$ 20,928	\$58	\$ 20,870	-10.0%	-16.1%	\$ (6)	\$ (3,355)	\$ (3,361)	-16.1%
342.00 Fuel Holders, Products and Accessories	94,372	256	94,116	-10.0%	-16.1%	(26)	(15,132)	(15,158)	-16.1%
344.00 Generators and Devices	2,016,194	5,561	2,010,633	-10.0%	-16.1%	(556)	(323,270)	(323,826)	-16.1%
345.00 Accessory Electric Equipment	182,581	494	182,087	-10.0%	-16.1%	(49)	(29,276)	(29,325)	-16.1%
346.00 Miscellaneous Power Plant Equipment	454,371	1,257	453,114	-10.0%	-16.1%	(126)	(72,852)	(72,977)	-16.1%
Total Tecumseh Unit 1	\$ 2,768,446	\$ 7,625	\$ 2,760,821	-10.0%	-16.1%	\$ (763)	\$ (443,885)	\$ (444,648)	-16.1%

**WESTAR ENERGY, INC.**

Future Net Salvage  
Steam Production

Statement F

Account Description	12/31/10 Plant Investment	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate
		Interim	Final	Interim	Final	Interim	Final	Total	
A	B	C	D=B-C	E	F	G=C*E	H=D*F	I=G+H	J=I/B
<b><u>Tecumseh Unit 2</u></b>									
341.00 Structures and Improvements	\$ 20,928	\$58	\$ 20,870	-10.0%	-14.9%	\$ (6)	\$ (3,108)	\$ (3,114)	-14.9%
342.00 Fuel Holders, Products and Accessories	72,199	200	71,999	-10.0%	-14.9%	(20)	(10,723)	(10,743)	-14.9%
344.00 Generators and Devices	2,636,797	7,171	2,629,626	-10.0%	-14.9%	(717)	(391,639)	(392,356)	-14.9%
345.00 Accessory Electric Equipment	71,301	190	71,111	-10.0%	-14.9%	(19)	(10,591)	(10,610)	-14.9%
346.00 Miscellaneous Power Plant Equipment	353,380	978	352,402	-10.0%	-14.9%	(98)	(52,484)	(52,582)	-14.9%
Total Tecumseh Unit 2	\$ 3,154,605	\$ 8,596	\$ 3,146,009	-10.0%	-14.9%	\$ (860)	\$ (468,546)	\$ (469,405)	-14.9%

**WESTAR ENERGY, INC.**  
Dismantlement Costs  
Steam and Other Production

Statement G

Unit	Capacity (MW)	Cost per kW	2009 Cost	Plant	Distributed Cost	Inflation Rate	Year Spent	Trended Cost	Accrual Rate
A	B	C	D=B*C*1000	E	F	G	H	I	J=I/E
<b>Abilene (North)</b>									
1	64	10.66	\$ 682,000	\$ 8,731,892	\$ 682,000	2.00%	2013	\$ 723,744	8.3%
C	64		\$ 682,000	\$ 8,731,892	\$ 682,000			\$ 723,744	8.3%
Allocated to Common:									
Allocated to Units:			\$ 682,000						
<b>Central Plains Wind Farm (North)</b>									
1	82.5	(12.57)	\$ (1,036,794)	\$ 172,745,945	\$ (1,036,794)	2.00%	2029	\$ (1,602,862)	-0.9%
C	82.5		\$ (1,036,794)	\$ 172,745,945	\$ (1,036,794)			\$ (1,602,862)	-0.9%
Allocated to Common:									
Allocated to Units:			\$ (1,036,794)						
<b>Flat Ridge Wind Farm (North)</b>									
1	50	(12.57)	\$ (628,360)	\$ 90,729,487	\$ (628,360)	2.00%	2028	\$ (952,384)	-1.0%
C	50		\$ (628,360)	\$ 90,729,487	\$ (628,360)			\$ (952,384)	-1.0%
Allocated to Common:									
Allocated to Units:			\$ (628,360)						
<b>Hutchinson (North)</b>									
4	67	11.19	\$ 750,000	\$ 8,283,849	\$ 750,000	2.00%	2015	\$ 828,061	10.0%
C	67		\$ 750,000	\$ 8,283,849	\$ 750,000			\$ 828,061	10.0%
Allocated to Common:									
Allocated to Units:			\$ 750,000						
<b>Tecumseh (North)</b>									
1	18	23.70	\$ 426,649	\$ 2,760,821	\$ 426,649	2.00%	2012	\$ 443,885	16.1%
2	19	23.70	450,351	3,146,009	450,351	2.00%	2012	468,546	14.9%
C	37		\$ 877,000	\$ 5,906,829	\$ 877,000			\$ 912,431	15.4%
Allocated to Common:									
Allocated to Units:			\$ 877,000						
<b>Murray Gill (South)</b>									
1	39	23.70	\$ 924,405	\$ 6,245,048	\$ 4,599,457	2.00%	2015	\$ 5,078,172	81.3%
2	53	23.70	1,256,243	10,337,633	6,250,543	2.00%	2015	6,901,105	66.8%
C	92		\$ 10,850,000	\$ 16,582,681	\$ 10,850,000			\$ 11,979,277	72.2%
Allocated to Common:									
Allocated to Units:			\$ 10,850,000						
<b>Neosho (South)</b>									
1	67	113.39	\$ 7,597,000	\$ 16,360,398	\$ 7,570,802	2.00%	2012	\$ 7,876,663	48.1%
C	67		\$ 7,597,000	56,613	26,198	2.00%	2012	27,256	48.1%
Allocated to Common:			26,198						
Allocated to Units:			\$ 7,570,802	\$ 16,417,010	\$ 7,597,000			\$ 7,903,919	48.1%

**WESTAR ENERGY, INC.**

Current and Proposed Parameters  
Vintage Group Procedure

Statement H

Account Description	Current Parameters						Proposed Parameters (at December 31, 2010)					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
<b>WESTAR NORTH</b>												
<b>STEAM PRODUCTION</b>												
311.00 Structures and Improvements									40.96	23.55	-2.0	-2.0
312.00 Boiler Plant Equipment									35.92	21.86	-2.1	-2.2
312.10 Boiler Plant Equipment (AQC)									32.53	26.47	-2.6	-2.8
312.20 Boiler Plant Equipment - Train Cars									25.55	16.95	-0.2	-0.2
314.00 Turbogenerator Units									33.18	21.48	-1.3	-1.0
315.00 Accessory Electric Equipment									31.34	21.79	-1.7	-0.6
316.00 Miscellaneous Power Plant Equipment									31.99	22.67	-0.5	-0.6
<b>Total Steam Production Plant</b>									34.46	23.33	-2.0	-2.0
<b>OTHER PRODUCTION</b>												
341.00 Structures and Improvements									26.60	23.20	-0.1	-0.1
342.00 Fuel Holders, Products and Accessories									31.93	26.25	-0.7	-0.7
344.00 Generators and Devices									25.31	21.67	-0.5	-0.5
345.00 Accessory Electric Equipment									26.25	23.11	-0.2	-0.2
346.00 Miscellaneous Power Plant Equipment									27.45	24.09	-1.2	-1.2
<b>Total Other Production Plant</b>									25.61	22.02	-0.4	-0.4
<b>TRANSMISSION PLANT</b>												
352.00 Structures and Improvements				31.60		-25.0	65.00	R4	64.99	55.36	-14.3	-15.0
352.50 Structures and Improvements - 34.5 kV				31.60		-25.0	65.00	R4	65.13	47.20	-15.0	-15.0
353.00 Station Equipment				41.50		-10.0	65.00	R2	65.37	51.45	-14.2	-15.0
353.50 Station Equipment - 34.5 kV				41.50		-10.0	65.00	R2	65.96	49.44	-14.0	-15.0
354.00 Towers and Fixtures				18.90		-35.0	60.00	R3	64.88	22.51	-33.3	-30.0
354.50 Towers and Fixtures - 34.5 kV				18.90		-35.0	60.00	R3	60.96	28.92	-30.0	-30.0
355.00 Poles and Fixtures				35.20		-35.0	55.00	R2	55.22	45.27	-46.1	-50.0
355.50 Poles and Fixtures - 34.5 kV				35.20		-35.0	55.00	R2	55.58	45.83	-56.6	-50.0
356.00 OH Conductors and Devices				39.30		-30.0	60.00	R2.5	60.40	44.77	-46.6	-50.0

**WESTAR ENERGY, INC.**  
 Current and Proposed Parameters  
 Vintage Group Procedure

Statement H

Account Description	Current Parameters						Proposed Parameters (at December 31, 2010)						
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	
	A	B	C	D	E	F	G	H	I	J	K	L	M
356.50 OH Conductors and Devices - 34.5 kV				39.30			-30.0	60.00	R2.5	61.21	44.70	-55.1	-50.0
357.00 Underground Conduit				57.80									
357.50 Underground Conduit - 34.5 kV				57.80				60.00	R3	60.09	54.53		
358.00 UG Conductors and Devices				43.20									
358.50 UG Conductors and Devices - 34.5 kV				43.20				45.00	R3	45.00	39.05	-0.1	
359.00 Roads and Trails													
<b>Total Transmission Plant</b>										60.38	47.66	-33.2	-34.8
<b>DISTRIBUTION PLANT</b>													
361.00 Structures and Improvements	45.00	R2.5	45.00	32.40			-10.0	55.00	R2.5	55.10	42.72	-21.0	-20.0
362.00 Station Equipment	48.00	R1.5	48.00	35.60			-15.0	60.00	S0.5	60.36	46.95	-14.0	-15.0
364.00 Poles, Towers and Fixtures	34.00	R0.5	34.00	27.10			-30.0	50.00	R0.5	50.90	40.76	-29.0	-30.0
365.00 Overhead Conductors and Devices	40.00	R0.5	40.00	31.30			-40.0	60.00	R0.5	60.70	50.96	-40.6	-40.0
366.10 Underground Conduit - Network	55.00	R3	55.00	46.10			-10.0	60.00	R3	60.36	35.92	-50.0	-50.0
366.20 Underground Conduit	55.00	R3	55.00	46.10			-10.0	60.00	R3	60.01	48.99	-49.9	-50.0
367.10 UG Conductors and Devices - Network	41.00	R1.5	41.00	36.00			-25.0	50.00	L1	50.87	38.50	-28.9	-30.0
367.20 UG Conductors and Devices	41.00	R1.5	41.00	36.00			-25.0	50.00	L1	50.00	42.72	-28.1	-30.0
368.00 Line Transformers - Overhead	37.00	R1	37.00	29.90			-20.0	45.00	S0	45.49	31.40	-8.9	-10.0
368.10 Line Transformers - Underground	37.00	R1	37.00	29.90			-20.0	50.00	L1.5	50.35	39.42	0.2	
368.20 Line Capacitors	37.00	R1	37.00	29.90			-20.0	45.00	S0	47.40	31.32	-10.3	-10.0
369.10 Services - Overhead	50.00	R1	50.00	45.50			-25.0	50.00	R1	51.82	35.70	-21.4	-25.0
369.20 Services - Network	50.00	R1	50.00	45.50			-25.0	50.00	R1	52.25	33.53	-25.0	-25.0
369.30 Services - Underground	50.00	R1	50.00	45.50			-25.0	50.00	R1	50.78	41.14	-24.9	-25.0
370.00 Meters	33.00	SC	33.00	29.60				33.00	SC	34.39	25.52	-4.0	-5.0
372.00 Leased Prop. on Customers' Premises	20.00	SC	20.00	19.70				25.00	SC	25.39	19.28	-38.6	-40.0
373.00 Street Lighting and Signal Systems	27.00	SC	27.00	24.80			-15.0	28.00	SC	29.35	22.13	-25.8	-30.0
<b>Total Distribution Plant</b>										49.54	38.86	-22.9	-24.2

**WESTAR ENERGY, INC.**  
 Current and Proposed Parameters  
 Vintage Group Procedure

Statement H

Account Description A	Current Parameters						Proposed Parameters (at December 31, 2010)					
	P-Life/ AYFR B	Curve Shape C	BG ASL D	Rem. Life E	Avg. Sal. F	Fut. Sal. G	P-Life/ AYFR H	Curve Shape I	VG ASL J	Rem. Life K	Avg. Sal. L	Fut. Sal. M
<b>GENERAL PLANT</b>												
<b>Depreciable</b>												
390.10 Structures and Improvements	35.00	R3	35.00	21.50		-5.0	40.00	L0	40.62	34.48	-3.5	-5.0
392.00 Transportation Equipment	15.00	L3	15.00	6.90		5.0	7.00	O4	9.96	7.49		
396.00 Power Operated Equipment	13.00	R4	13.00	11.50		10.0	14.00	SC	15.17	10.35	5.4	5.0
<b>Total Depreciable</b>									33.24	27.81	-2.5	-4.2
<b>Amortizable</b>												
391.00 Office Furniture and Equipment	36.00	SQ	36.00	13.60			25.00	SQ	25.00	16.98		
391.10 Computers and Other Electronic Equip.	5.00	SQ	5.00	3.60			5.00	SQ	5.00	2.52		
393.00 Stores Equipment	25.00	SQ	25.00	8.30			25.00	SQ	25.00	19.48		
394.00 Tools, Shop and Garage Equipment	25.00	SQ	25.00	12.70			25.00	SQ	25.00	15.94		
395.00 Laboratory Equipment	25.00	SQ	25.00	8.10			25.00	SQ	25.00	17.80		
397.00 Communication Equipment	15.00	SQ	15.00	11.10			15.00	SQ	15.00	5.98		
398.00 Miscellaneous Equipment	15.00	SQ	15.00	11.70			15.00	SQ	15.00	7.83		
<b>Total Amortizable</b>									9.44	4.65		
<b>Total General Plant</b>									13.21	8.32	-0.9	-1.7
<b>TOTAL WESTAR NORTH</b>									34.26	25.73	-10.7	-11.0

**WESTAR ENERGY, INC.**  
 Current and Proposed Parameters  
 Vintage Group Procedure

Statement H

Account Description A	Current Parameters						Proposed Parameters (at December 31, 2010)					
	P-Life/ AYFR B	Curve Shape C	BG ASL D	Rem. Life E	Avg. Sal. F	Fut. Sal. G	P-Life/ AYFR H	Curve Shape I	VG ASL J	Rem. Life K	Avg. Sal. L	Fut. Sal. M
<b>WESTAR NORTH STEAM PRODUCTION</b>												
<b><u>Hutchinson Unit 4</u></b>												
311.00 Structures and Improvements	2023	R3	75.00	15.20		-35.6	2021	200-SC	31.19	10.35	-0.8	-0.8
312.00 Boiler Plant Equipment	2023	R1	50.00	14.10		-33.0	2021	200-SC	21.70	10.36	-1.0	-1.1
312.10 Boiler Plant Equipment (AQC)	2023	R2.5	40.00	15.10			2021	200-SC	14.68	10.36	-1.0	-1.0
312.20 Boiler Plant Equipment - Train Cars												
314.00 Turbogenerator Units	2023	S1	40.00	13.70		-32.3	2021	200-SC	26.02	10.36	-0.5	-0.5
315.00 Accessory Electric Equipment	2023	S1.5	50.00	13.50		-41.7	2021	200-SC	31.04	10.35	-2.4	-0.3
316.00 Miscellaneous Power Plant Equipment	2023	R1.5	40.00	14.60		-32.5	2021	200-SC	17.60	10.36	-0.3	-0.3
<b>Total Hutchinson Unit 4</b>									<u>24.72</u>	<u>10.36</u>	<u>-0.9</u>	<u>-0.8</u>
<b>Jeffrey</b>												
311.00 Structures and Improvements	2040	R3	75.00	30.40		-10.4			48.83	28.35	-2.3	-2.3
312.00 Boiler Plant Equipment	2040	R1	50.00	25.90		-9.6			45.67	28.36	-2.9	-3.1
312.10 Boiler Plant Equipment (AQC)	2040	R2.5	40.00	18.90		-9.6			34.36	28.39	-2.8	-3.0
312.20 Boiler Plant Equipment - Train Cars	2040	R3	25.00	19.30						28.38	-0.4	-0.4
314.00 Turbogenerator Units	2040	S1	40.00	23.30		-9.4			42.25	28.37	-1.4	-1.5
315.00 Accessory Electric Equipment	2040	S1.5	50.00	24.80		-12.2			38.90	28.38	-1.6	-0.8
316.00 Miscellaneous Power Plant Equipment	2040	R1.5	40.00	25.90		-9.5			37.16	28.39	-0.7	-0.7
<b>Total Jeffrey</b>									<u>40.23</u>	<u>28.37</u>	<u>-2.5</u>	<u>-2.5</u>

**WESTAR ENERGY, INC.**

Current and Proposed Parameters  
Vintage Group Procedure

Statement H

Account Description A	Current Parameters						Proposed Parameters (at December 31, 2010)					
	P-Life/ AYFR B	Curve Shape C	BG ASL D	Rem. Life E	Avg. Sal. F	Fut. Sal. G	P-Life/ AYFR H	Curve Shape I	VG ASL J	Rem. Life K	Avg. Sal. L	Fut. Sal. M
<b>Jeffrey Unit 1</b>												
311.00 Structures and Improvements	2040	R3	75.00	30.40		-10.4	2040	200-SC	55.93	28.32	-2.4	-2.4
312.00 Boiler Plant Equipment	2040	R1	50.00	25.90		-9.6	2040	200-SC	46.98	28.35	-2.9	-3.1
312.10 Boiler Plant Equipment (AQC)	2040	R2.5	40.00	18.90		-9.6	2040	200-SC	34.67	28.39	-2.7	-3.0
312.20 Boiler Plant Equipment - Train Cars	2040	R3	25.00	19.30								
314.00 Turbogenerator Units	2040	S1	40.00	23.30		-9.4	2040	200-SC	41.89	28.37	-1.4	-1.5
315.00 Accessory Electric Equipment	2040	S1.5	50.00	24.80		-12.2	2040	200-SC	41.31	28.37	-0.8	-0.8
316.00 Miscellaneous Power Plant Equipment	2040	R1.5	40.00	25.90		-9.5	2040	200-SC	40.61	28.37	-0.8	-0.8
<b>Total Jeffrey Unit 1</b>									41.32	28.37	-2.3	-2.5
<b>Jeffrey Unit 2</b>												
311.00 Structures and Improvements	2040	R3	75.00	30.40		-10.4	2040	200-SC	55.00	28.33	-2.3	-2.3
312.00 Boiler Plant Equipment	2040	R1	50.00	25.90		-9.6	2040	200-SC	45.31	28.36	-2.9	-3.1
312.10 Boiler Plant Equipment (AQC)	2040	R2.5	40.00	18.90		-9.6	2040	200-SC	37.37	28.38	-2.9	-3.0
312.20 Boiler Plant Equipment - Train Cars	2040	R3	25.00	19.30								
314.00 Turbogenerator Units	2040	S1	40.00	23.30		-9.4	2040	200-SC	44.79	28.36	-1.5	-1.5
315.00 Accessory Electric Equipment	2040	S1.5	50.00	24.80		-12.2	2040	200-SC	40.31	28.37	-3.0	-0.8
316.00 Miscellaneous Power Plant Equipment	2040	R1.5	40.00	25.90		-9.5	2040	200-SC	35.92	28.39	-0.7	-0.7
<b>Total Jeffrey Unit 2</b>									42.21	28.37	-2.6	-2.6
<b>Jeffrey Unit 3</b>												
311.00 Structures and Improvements	2040	R3	75.00	30.40		-10.4	2040	200-SC	52.50	28.34	-2.3	-2.3
312.00 Boiler Plant Equipment	2040	R1	50.00	25.90		-9.6	2040	200-SC	45.57	28.36	-2.8	-3.1
312.10 Boiler Plant Equipment (AQC)	2040	R2.5	40.00	18.90		-9.6	2040	200-SC	34.75	28.39	-2.8	-3.0
312.20 Boiler Plant Equipment - Train Cars	2040	R3	25.00	19.30								
314.00 Turbogenerator Units	2040	S1	40.00	23.30		-9.4	2040	200-SC	41.62	28.37	-1.3	-1.5
315.00 Accessory Electric Equipment	2040	S1.5	50.00	24.80		-12.2	2040	200-SC	37.98	28.38	-1.1	-0.7
316.00 Miscellaneous Power Plant Equipment	2040	R1.5	40.00	25.90		-9.5	2040	200-SC	33.96	28.40	-0.7	-0.7
<b>Total Jeffrey Unit 3</b>									40.43	28.37	-2.4	-2.5



**WESTAR ENERGY, INC.**

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<b>Jeffrey Common</b>												
311.00 Structures and Improvements	2040	R3	75.00	30.40		-10.4	2040	200-SC	43.06	28.37	-2.3	-2.3
312.00 Boiler Plant Equipment	2040	R1	50.00	25.90		-9.6	2040	200-SC	44.28	28.36	-3.0	-3.1
312.10 Boiler Plant Equipment (AQC)	2040	R2.5	40.00	18.90		-9.6	2040	200-SC	30.71	28.41	-2.9	-2.9
312.20 Boiler Plant Equipment - Train Cars	2040	R3	25.00	19.30			2040	200-SC	38.38	28.38	-0.4	-0.4
314.00 Turbogenerator Units	2040	S1	40.00	23.30		-9.4	2040	200-SC	33.66	28.40	-1.5	-1.5
315.00 Accessory Electric Equipment	2040	S1.5	50.00	24.80		-12.2	2040	200-SC	33.73	28.40	-1.9	-0.7
316.00 Miscellaneous Power Plant Equipment	2040	R1.5	40.00	25.90		-9.5	2040	200-SC	37.02	28.39	-0.6	-0.7
<b>Total Jeffrey Common</b>									36.75	28.39	-2.5	-2.5
<b>Lawrence Energy Center</b>												
311.00 Structures and Improvements	2031	R3	75.00	23.00		-19.3			30.42	19.53	-1.2	-1.2
312.00 Boiler Plant Equipment	2031	R1	50.00	20.80		-17.9			28.55	18.36	-0.4	-0.4
312.10 Boiler Plant Equipment (AQC)	2031	R2.5	40.00	20.30					26.09	19.61	-0.9	-1.0
312.20 Boiler Plant Equipment - Train Cars	2031	R3	25.00	17.90					29.14	19.96	-0.3	-0.3
314.00 Turbogenerator Units	2031	S1	40.00	18.90		-17.5			25.20	17.61	-0.5	-0.1
315.00 Accessory Electric Equipment	2031	S1.5	50.00	22.00		-22.6			25.65	17.92	-0.2	-0.1
316.00 Miscellaneous Power Plant Equipment	2031	R1.5	40.00	20.40		-17.6			28.98	19.90	0.2	-0.5
<b>Total Lawrence Energy Center</b>									27.32	18.43	-0.5	-0.5
<b>Lawrence Unit 2</b>												
311.00 Structures and Improvements	2031	R3	75.00	23.00		-19.3	15	SQ	19.06	1.00	-30.0	-30.0
312.00 Boiler Plant Equipment	2031	R1	50.00	20.80		-17.9						
312.10 Boiler Plant Equipment (AQC)	2031	R2.5	40.00	20.30								
312.20 Boiler Plant Equipment - Train Cars	2031	R3	25.00	17.90								
314.00 Turbogenerator Units	2031	S1	40.00	18.90		-17.5						
315.00 Accessory Electric Equipment	2031	S1.5	50.00	22.00		-22.6						
316.00 Miscellaneous Power Plant Equipment	2031	R1.5	40.00	20.40		-17.6						
<b>Total Lawrence Unit 2</b>									19.06	1.00	-30.0	-30.0

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<b>Lawrence Unit 3</b>												
311.00 Structures and Improvements	2031	R3	75.00	23.00		-19.3	2022	200-SC	40.43	11.32	-0.8	-0.9
312.00 Boiler Plant Equipment	2031	R1	50.00	20.80		-17.9	2022	200-SC	16.34	11.33	-1.0	-1.1
312.10 Boiler Plant Equipment (AQC)	2031	R2.5	40.00	20.30			2022	200-SC	15.06	11.33	-0.7	-1.1
312.20 Boiler Plant Equipment - Train Cars	2031	R3	25.00	17.90								
314.00 Turbogenerator Units	2031	S1	40.00	18.90		-17.5	2022	200-SC	16.42	11.33	-3.0	-0.6
315.00 Accessory Electric Equipment	2031	S1.5	50.00	22.00		-22.6	2022	200-SC	18.48	11.33	-0.6	-0.3
316.00 Miscellaneous Power Plant Equipment	2031	R1.5	40.00	20.40		-17.6	2022	200-SC	22.78	11.33	-0.3	-0.3
<b>Total Lawrence Unit 3</b>									16.96	11.33	-1.8	-0.8
<b>Lawrence Unit 4</b>												
311.00 Structures and Improvements	2031	R3	75.00	23.00		-19.3	2031	200-SC	40.15	19.94	-1.6	-1.6
312.00 Boiler Plant Equipment	2031	R1	50.00	20.80		-17.9	2031	200-SC	29.71	19.96	-2.0	-2.1
312.10 Boiler Plant Equipment (AQC)	2031	R2.5	40.00	20.30			2031	200-SC	26.20	19.97	-1.7	-2.0
312.20 Boiler Plant Equipment - Train Cars	2031	R3	25.00	17.90								
314.00 Turbogenerator Units	2031	S1	40.00	18.90		-17.5	2031	200-SC	29.46	19.96	-4.6	-1.0
315.00 Accessory Electric Equipment	2031	S1.5	50.00	22.00		-22.6	2031	200-SC	25.05	19.97	-5.6	-0.5
316.00 Miscellaneous Power Plant Equipment	2031	R1.5	40.00	20.40		-17.6	2031	200-SC	33.40	19.96	-0.5	-0.5
<b>Total Lawrence Unit 4</b>									29.08	19.96	-2.9	-1.7
<b>Lawrence Unit 5</b>												
311.00 Structures and Improvements	2031	R3	75.00	23.00		-19.3	2031	200-SC	40.37	19.94	-1.6	-1.6
312.00 Boiler Plant Equipment	2031	R1	50.00	20.80		-17.9	2031	200-SC	34.43	19.95	-2.0	-2.1
312.10 Boiler Plant Equipment (AQC)	2031	R2.5	40.00	20.30			2031	200-SC	27.82	19.96	-1.7	-2.0
312.20 Boiler Plant Equipment - Train Cars	2031	R3	25.00	17.90								
314.00 Turbogenerator Units	2031	S1	40.00	18.90		-17.5	2031	200-SC	28.33	19.96	-1.8	-1.0
315.00 Accessory Electric Equipment	2031	S1.5	50.00	22.00		-22.6	2031	200-SC	29.98	19.96	-2.2	-0.5
316.00 Miscellaneous Power Plant Equipment	2031	R1.5	40.00	20.40		-17.6	2031	200-SC	36.69	19.95	-0.5	-0.5
<b>Total Lawrence Unit 5</b>									31.19	19.96	-1.9	-1.5

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	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
<b>Lawrence Common</b>												
311.00 Structures and Improvements	2031	R3	75.00	23.00		-19.3	2031	200-SC	26.77	19.97	-1.5	-1.5
312.00 Boiler Plant Equipment	2031	R1	50.00	20.80		-17.9	2031	200-SC	27.70	19.96	-2.0	-2.0
312.10 Boiler Plant Equipment (AQC)	2031	R2.5	40.00	20.30			2031	200-SC	26.07	19.97	-1.9	-2.0
312.20 Boiler Plant Equipment - Train Cars	2031	R3	25.00	17.90			2031	200-SC	29.14	19.96	-0.3	-0.3
314.00 Turbogenerator Units	2031	S1	40.00	18.90		-17.5	2031	200-SC	22.81	19.97	-1.0	-1.0
315.00 Accessory Electric Equipment	2031	S1.5	50.00	22.00		-22.6	2031	200-SC	31.28	19.96	-0.5	-0.5
316.00 Miscellaneous Power Plant Equipment	2031	R1.5	40.00	20.40		-17.6	2031	200-SC	28.65	19.96	0.2	-0.5
<b>Total Lawrence Common</b>									27.41	19.97	-1.3	-1.4
<b>Tecumseh Energy Center</b>												
311.00 Structures and Improvements	2022	R3	75.00	14.30		-14.8			23.92	11.33	-0.9	-0.9
312.00 Boiler Plant Equipment	2022	R1	50.00	13.40		-13.8			23.09	11.33	-1.1	-1.2
312.10 Boiler Plant Equipment (AQC)	2022	R2.5	40.00	12.30		-13.8			18.10	11.33	-1.0	-1.1
312.20 Boiler Plant Equipment - Train Cars	2022	R3	25.00	13.10					20.60	11.33	-0.1	-0.1
314.00 Turbogenerator Units	2022	S1	40.00	12.20		-13.5			27.54	11.33	-4.4	-0.6
315.00 Accessory Electric Equipment	2022	S1.5	50.00	13.70		-17.4			19.45	11.33	-4.6	-0.3
316.00 Miscellaneous Power Plant Equipment	2022	R1.5	40.00	13.50		-13.5			23.28	11.33	-0.6	-0.3
<b>Total Tecumseh Energy Center</b>									22.39	11.33	-2.0	-0.9
<b>Tecumseh Unit 7</b>												
311.00 Structures and Improvements	2022	R3	75.00	14.30		-14.8	2022	200-SC	45.06	11.32	-0.9	-0.9
312.00 Boiler Plant Equipment	2022	R1	50.00	13.40		-13.8	2022	200-SC	21.80	11.33	-1.1	-1.2
312.10 Boiler Plant Equipment (AQC)	2022	R2.5	40.00	12.30		-13.8	2022	200-SC	15.39	11.33	-0.9	-1.1
312.20 Boiler Plant Equipment - Train Cars	2022	R3	25.00	13.10								
314.00 Turbogenerator Units	2022	S1	40.00	12.20		-13.5	2022	200-SC	26.95	11.33	-8.0	-0.6
315.00 Accessory Electric Equipment	2022	S1.5	50.00	13.70		-17.4	2022	200-SC	17.94	11.33	-2.9	-0.3
316.00 Miscellaneous Power Plant Equipment	2022	R1.5	40.00	13.50		-13.5	2022	200-SC	24.92	11.33	-0.3	-0.3
<b>Total Tecumseh Unit 7</b>									20.36	11.33	-2.4	-0.9

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<b>Tecumseh Unit 8</b>												
311.00 Structures and Improvements	2022	R3	75.00	14.30		-14.8	2022	200-SC	30.06	11.33	-0.9	-0.9
312.00 Boiler Plant Equipment	2022	R1	50.00	13.40		-13.8	2022	200-SC	25.03	11.33	-1.1	-1.2
312.10 Boiler Plant Equipment (AQC)	2022	R2.5	40.00	12.30		-13.8	2022	200-SC	31.05	11.33	-1.1	-1.2
312.20 Boiler Plant Equipment - Train Cars	2022	R3	25.00	13.10								
314.00 Turbogenerator Units	2022	S1	40.00	12.20		-13.5	2022	200-SC	28.62	11.33	-2.6	-0.6
315.00 Accessory Electric Equipment	2022	S1.5	50.00	13.70		-17.4	2022	200-SC	20.04	11.33	-12.5	-0.3
316.00 Miscellaneous Power Plant Equipment	2022	R1.5	40.00	13.50		-13.5	2022	200-SC	16.72	11.33	-0.3	-0.3
<b>Total Tecumseh Unit 8</b>									26.17	11.33	-2.4	-0.9
<b>Tecumseh Common</b>												
311.00 Structures and Improvements	2022	R3	75.00	14.30		-14.8	2022	200-SC	20.41	11.33	-0.9	-0.9
312.00 Boiler Plant Equipment	2022	R1	50.00	13.40		-13.8	2022	200-SC	21.41	11.33	-1.1	-1.1
312.10 Boiler Plant Equipment (AQC)	2022	R2.5	40.00	12.30		-13.8	2022	200-SC	19.89	11.33	-1.0	-1.1
312.20 Boiler Plant Equipment - Train Cars	2022	R3	25.00	13.10			2022	200-SC	20.60	11.33	-0.1	-0.1
314.00 Turbogenerator Units	2022	S1	40.00	12.20		-13.5	2022	200-SC	18.08	11.33	-0.6	-0.6
315.00 Accessory Electric Equipment	2022	S1.5	50.00	13.70		-17.4	2022	200-SC	20.97	11.33	-0.3	-0.3
316.00 Miscellaneous Power Plant Equipment	2022	R1.5	40.00	13.50		-13.5	2022	200-SC	23.51	11.33	-0.6	-0.3
<b>Total Tecumseh Common</b>									20.96	11.33	-0.7	-0.7
<b>WESTAR NORTH OTHER PRODUCTION</b>												
<b>Abilene Energy Center GTs</b>												
341.00 Structures and Improvements							2013	200-SC	19.09	2.49	-8.3	-8.3
342.00 Fuel Holders, Products and Accessories							2013	200-SC	39.57	2.49	-8.3	-8.3
344.00 Generators and Devices							2013	200-SC	26.32	2.49	-8.6	-8.3
345.00 Accessory Electric Equipment	2013	S3	40.00	9.50			2013	200-SC	21.86	2.49	-8.1	-8.3
346.00 Miscellaneous Power Plant Equipment	2013	SQ		9.50			2013	200-SC	7.38	2.49	-8.3	-8.3
<b>Total Abilene Energy Center GTs</b>									24.18	2.49	-8.5	-8.3

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	A	B	C	D	E	F	G	H	I	J	K	L	M
<b>Central Plains Wind Farm</b>													
341.00 Structures and Improvements	2029		20.00					2029	200-SC	19.50	18.07	0.4	0.4
342.00 Fuel Holders, Products and Accessories													
344.00 Generators and Devices	2029		20.00					2029	200-SC	19.50	18.07	0.4	0.4
345.00 Accessory Electric Equipment	2029		20.00					2029	200-SC	19.50	18.07	0.4	0.4
346.00 Miscellaneous Power Plant Equipment	2029		20.00					2029	200-SC	19.50	18.07	0.4	0.4
<b>Total Central Plains Wind Farm</b>										19.50	18.07	0.4	0.4
<b>Emporia Energy Center</b>													
341.00 Structures and Improvements	2041		38.70							31.60	29.33	-0.1	-0.1
342.00 Fuel Holders, Products and Accessories	2041		38.70							31.31	29.33	-0.5	-0.5
344.00 Generators and Devices	2041		29.00							31.32	29.33	-0.5	-0.5
345.00 Accessory Electric Equipment	2041		38.70							31.32	29.33	-0.4	-0.4
346.00 Miscellaneous Power Plant Equipment	2041		38.70							30.07	29.34	-0.1	-0.1
<b>Total Emporia Energy Center</b>										31.30	29.33	-0.4	-0.4
<b>Emporia Gas Turbines Unit 1</b>													
341.00 Structures and Improvements	2041		38.70					2041	200-SC	31.65	29.33	-0.8	-0.8
342.00 Fuel Holders, Products and Accessories	2041		38.70					2041	200-SC	31.65	29.33	-0.8	-0.8
344.00 Generators and Devices	2041		29.00					2041	200-SC	31.65	29.33	-0.8	-0.8
345.00 Accessory Electric Equipment	2041		38.70					2041	200-SC	31.65	29.33	-0.8	-0.8
346.00 Miscellaneous Power Plant Equipment	2041		38.70					2041	200-SC	31.65	29.33	-0.8	-0.8
<b>Total Emporia Gas Turbines Unit 1</b>										31.65	29.33	-0.8	-0.8

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<b>Emporia Gas Turbines Unit 2</b>												
341.00 Structures and Improvements	2041		38.70				2041	200-SC	31.65	29.33	-0.8	-0.8
342.00 Fuel Holders, Products and Accessories	2041		38.70				2041	200-SC	31.65	29.33	-0.8	-0.8
344.00 Generators and Devices	2041		29.00				2041	200-SC	31.65	29.33	-0.8	-0.8
345.00 Accessory Electric Equipment	2041		38.70				2041	200-SC	31.65	29.33	-0.8	-0.8
346.00 Miscellaneous Power Plant Equipment	2041		38.70				2041	200-SC	31.65	29.33	-0.8	-0.8
<b>Total Emporia Gas Turbines Unit 2</b>									31.65	29.33	-0.8	-0.8
<b>Emporia Gas Turbines Unit 3</b>												
341.00 Structures and Improvements	2041		38.70				2041	200-SC	31.65	29.33	-0.8	-0.8
342.00 Fuel Holders, Products and Accessories	2041		38.70				2041	200-SC	31.65	29.33	-0.8	-0.8
344.00 Generators and Devices	2041		29.00				2041	200-SC	31.65	29.33	-0.8	-0.8
345.00 Accessory Electric Equipment	2041		38.70				2041	200-SC	31.65	29.33	-0.8	-0.8
346.00 Miscellaneous Power Plant Equipment	2041		38.70				2041	200-SC	31.65	29.33	-0.8	-0.8
<b>Total Emporia Gas Turbines Unit 3</b>									31.65	29.33	-0.8	-0.8
<b>Emporia Gas Turbines Unit 4</b>												
341.00 Structures and Improvements	2041		38.70				2041	200-SC	31.65	29.33	-0.8	-0.8
342.00 Fuel Holders, Products and Accessories	2041		38.70				2041	200-SC	31.65	29.33	-0.8	-0.8
344.00 Generators and Devices	2041		29.00				2041	200-SC	31.65	29.33	-0.8	-0.8
345.00 Accessory Electric Equipment	2041		38.70				2041	200-SC	31.65	29.33	-0.8	-0.8
346.00 Miscellaneous Power Plant Equipment	2041		38.70				2041	200-SC	31.65	29.33	-0.8	-0.8
<b>Total Emporia Gas Turbines Unit 4</b>									31.65	29.33	-0.8	-0.8

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<b>Emporia Gas Turbines Unit 5</b>												
341.00 Structures and Improvements	2041		38.70				2041	200-SC	31.65	29.33	-0.8	-0.8
342.00 Fuel Holders, Products and Accessories	2041		38.70				2041	200-SC	31.65	29.33	-0.8	-0.8
344.00 Generators and Devices	2041		29.00				2041	200-SC	31.65	29.33	-0.8	-0.8
345.00 Accessory Electric Equipment	2041		38.70				2041	200-SC	31.65	29.33	-0.8	-0.8
346.00 Miscellaneous Power Plant Equipment	2041		38.70				2041	200-SC	31.65	29.33	-0.8	-0.8
<b>Total Emporia Gas Turbines Unit 5</b>									31.65	29.33	-0.8	-0.8
<b>Emporia Gas Turbines Unit 6</b>												
341.00 Structures and Improvements	2041		38.70				2041	200-SC	30.72	29.33	-0.8	-0.8
342.00 Fuel Holders, Products and Accessories	2041		38.70				2041	200-SC	30.72	29.33	-0.8	-0.8
344.00 Generators and Devices	2041		29.00				2041	200-SC	30.72	29.33	-0.8	-0.8
345.00 Accessory Electric Equipment	2041		38.70				2041	200-SC	30.72	29.33	-0.8	-0.8
346.00 Miscellaneous Power Plant Equipment	2041		38.70				2041	200-SC	30.72	29.33	-0.8	-0.8
<b>Total Emporia Gas Turbines Unit 6</b>									30.72	29.33	-0.8	-0.8
<b>Emporia Gas Turbines Unit 7</b>												
341.00 Structures and Improvements	2041		38.70				2041	200-SC	30.72	29.33	-0.8	-0.8
342.00 Fuel Holders, Products and Accessories	2041		38.70				2041	200-SC	30.72	29.33	-0.8	-0.8
344.00 Generators and Devices	2041		29.00				2041	200-SC	30.72	29.33	-0.8	-0.8
345.00 Accessory Electric Equipment	2041		38.70				2041	200-SC	30.72	29.33	-0.8	-0.8
346.00 Miscellaneous Power Plant Equipment	2041		38.70				2041	200-SC	30.72	29.33	-0.8	-0.8
<b>Total Emporia Gas Turbines Unit 7</b>									30.72	29.33	-0.8	-0.8

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Account Description	Current Parameters						Proposed Parameters (at December 31, 2010)					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
<b>Emporia Common</b>												
341.00 Structures and Improvements	2041		38.70				2041	200-SC	31.65	29.33	-0.8	-0.8
342.00 Fuel Holders, Products and Accessories	2041		38.70				2041	200-SC	31.65	29.33	-0.8	-0.8
344.00 Generators and Devices	2041		29.00				2041	200-SC	31.65	29.33	-0.8	-0.8
345.00 Accessory Electric Equipment	2041		38.70				2041	200-SC	31.65	29.33	-0.8	-0.8
346.00 Miscellaneous Power Plant Equipment	2041		38.70				2041	200-SC	29.80	29.34	-0.8	-0.8
<b>Total Emporia Common</b>									31.26	29.33	-0.8	-0.8
<b>Flat Ridge Wind Farm</b>												
341.00 Structures and Improvements	2028		20.00				2028	200-SC	18.55	17.12	0.6	0.6
342.00 Fuel Holders, Products and Accessories												
344.00 Generators and Devices	2028		20.00				2028	200-SC	18.55	17.12	0.6	0.6
345.00 Accessory Electric Equipment	2028		20.00				2028	200-SC	18.69	17.12	0.6	0.6
346.00 Miscellaneous Power Plant Equipment	2028		20.00				2028	200-SC	18.55	17.12	0.6	0.6
<b>Total Flat Ridge Wind Farm</b>									18.57	17.12	0.6	0.6
<b>Gordon Evans Energy Center</b>												
341.00 Structures and Improvements	2041	SQ		37.50					37.19	29.31	-0.2	-0.2
342.00 Fuel Holders, Products and Accessories	2041	SQ		37.50					36.76	29.31	-0.2	-0.2
344.00 Generators and Devices	2041	S3	30.00	28.10					37.18	29.31	-0.4	-0.4
345.00 Accessory Electric Equipment	2041	S3	40.00	34.00					36.54	29.31	-0.4	-0.4
346.00 Miscellaneous Power Plant Equipment	2041	SQ		37.50					36.43	29.31		
<b>Total Gordon Evans Energy Center</b>									37.04	29.31	-0.4	-0.4



**WESTAR ENERGY, INC.**

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Statement H

Account Description A	Current Parameters						Proposed Parameters (at December 31, 2010)					
	P-Life/ AYFR B	Curve Shape C	BG ASL D	Rem. Life E	Avg. Sal. F	Fut. Sal. G	P-Life/ AYFR H	Curve Shape I	VG ASL J	Rem. Life K	Avg. Sal. L	Fut. Sal. M
<b>Gordon Evans Unit 1</b>												
341.00 Structures and Improvements	2041	SQ		37.50			2041	200-SC	37.19	29.31	-0.8	-0.8
342.00 Fuel Holders, Products and Accessories	2041	SQ		37.50			2041	200-SC	34.42	29.32	-0.8	-0.8
344.00 Generators and Devices	2041	S3	30.00	28.10			2041	200-SC	37.19	29.31	-0.8	-0.8
345.00 Accessory Electric Equipment	2041	S3	40.00	34.00			2041	200-SC	34.42	29.32	-0.8	-0.8
346.00 Miscellaneous Power Plant Equipment	2041	SQ		37.50								
<b>Total Gordon Evans Unit 1</b>									36.65	29.31	-0.8	-0.8
<b>Gordon Evans Unit 2</b>												
341.00 Structures and Improvements	2041	SQ		37.50			2041	200-SC	37.19	29.31	-0.8	-0.8
342.00 Fuel Holders, Products and Accessories	2041	SQ		37.50			2041	200-SC	36.23	29.32	-0.8	-0.8
344.00 Generators and Devices	2041	S3	30.00	28.10			2041	200-SC	37.15	29.31	-0.8	-0.8
345.00 Accessory Electric Equipment	2041	S3	40.00	34.00			2041	200-SC	37.19	29.31	-0.8	-0.8
346.00 Miscellaneous Power Plant Equipment	2041	SQ		37.50								
<b>Total Gordon Evans Unit 2</b>									37.14	29.31	-0.8	-0.8
<b>Gordon Evans Unit 3</b>												
341.00 Structures and Improvements	2041	SQ		37.50			2041	200-SC	37.19	29.31	-0.8	-0.8
342.00 Fuel Holders, Products and Accessories	2041	SQ		37.50			2041	200-SC	37.19	29.31	-0.8	-0.8
344.00 Generators and Devices	2041	S3	30.00	28.10			2041	200-SC	37.19	29.31	-0.8	-0.8
345.00 Accessory Electric Equipment	2041	S3	40.00	34.00			2041	200-SC	37.19	29.31	-0.8	-0.8
346.00 Miscellaneous Power Plant Equipment	2041	SQ		37.50								
<b>Total Gordon Evans Unit 3</b>									37.19	29.31	-0.8	-0.8

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Account Description A	Current Parameters						Proposed Parameters (at December 31, 2010)					
	P-Life/ AYFR B	Curve Shape C	BG ASL D	Rem. Life E	Avg. Sal. F	Fut. Sal. G	P-Life/ AYFR H	Curve Shape I	VG ASL J	Rem. Life K	Avg. Sal. L	Fut. Sal. M
<b><u>Gordon Evans Common</u></b>												
341.00 Structures and Improvements	2041	SQ		37.50			2041	200-SC	37.20	29.31	-0.8	-0.8
342.00 Fuel Holders, Products and Accessories	2041	SQ		37.50			2041	200-SC	37.19	29.31	-0.8	-0.8
344.00 Generators and Devices	2041	S3	30.00	28.10			2041	200-SC	36.73	29.31	-0.8	-0.8
345.00 Accessory Electric Equipment	2041	S3	40.00	34.00			2041	200-SC	36.67	29.31	-0.8	-0.8
346.00 Miscellaneous Power Plant Equipment	2041	SQ		37.50			2041	200-SC	36.43	29.31	-0.8	-0.8
<b>Total Gordon Evans Common</b>									37.16	29.31	-0.8	-0.8
<b><u>Hutchinson Energy Center GTs</u></b>												
341.00 Structures and Improvements	2015	SQ							32.73	9.76	-1.5	-1.5
342.00 Fuel Holders, Products and Accessories	2015	SQ		11.50					30.26	10.12	-0.8	-0.8
344.00 Generators and Devices	2015	S3	30.00						30.90	8.71	-3.0	-3.0
345.00 Accessory Electric Equipment	2015	S3	40.00	9.90					25.02	9.12	-2.8	-3.1
346.00 Miscellaneous Power Plant Equipment	2015	SQ							45.39	10.16	-0.6	-0.6
<b>Total Hutchinson Energy Center GTs</b>									30.57	8.78	-2.9	-3.0
<b><u>Hutchinson Unit 1</u></b>												
341.00 Structures and Improvements	2015	SQ					2021	200-SC	33.08	10.35	-0.3	-0.3
342.00 Fuel Holders, Products and Accessories	2015	SQ		11.50			2021	200-SC	42.76	10.35	-0.3	-0.3
344.00 Generators and Devices	2015	S3	30.00				2021	200-SC	31.63	10.35	-0.3	-0.3
345.00 Accessory Electric Equipment	2015	S3	40.00	9.90			2021	200-SC	41.14	10.35	-0.3	-0.3
346.00 Miscellaneous Power Plant Equipment	2015	SQ					2021	200-SC	45.65	10.35	-0.3	-0.3
<b>Total Hutchinson Unit 1</b>									32.19	10.35	-0.3	-0.3

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Account Description A	Current Parameters						Proposed Parameters (at December 31, 2010)					
	P-Life/ AYFR B	Curve Shape C	BG ASL D	Rem. Life E	Avg. Sal. F	Fut. Sal. G	P-Life/ AYFR H	Curve Shape I	VG ASL J	Rem. Life K	Avg. Sal. L	Fut. Sal. M
<b>Hutchinson Unit 2</b>												
341.00 Structures and Improvements	2015	SQ					2021	200-SC	31.63	10.35	-0.3	-0.3
342.00 Fuel Holders, Products and Accessories	2015	SQ		11.50			2021	200-SC	42.76	10.35	-0.3	-0.3
344.00 Generators and Devices	2015	S3	30.00				2021	200-SC	29.47	10.36	-0.3	-0.3
345.00 Accessory Electric Equipment	2015	S3	40.00	9.90			2021	200-SC	41.39	10.35	-0.3	-0.3
346.00 Miscellaneous Power Plant Equipment	2015	SQ					2021	200-SC	45.65	10.35	-0.3	-0.3
<b>Total Hutchinson Unit 2</b>									30.06	10.36	-0.3	-0.3
<b>Hutchinson Unit 3</b>												
341.00 Structures and Improvements	2015	SQ					2021	200-SC	31.63	10.35	-0.3	-0.3
342.00 Fuel Holders, Products and Accessories	2015	SQ		11.50			2021	200-SC	23.92	10.36	-0.3	-0.3
344.00 Generators and Devices	2015	S3	30.00				2021	200-SC	31.49	10.35	-0.3	-0.3
345.00 Accessory Electric Equipment	2015	S3	40.00	9.90			2021	200-SC	15.16	10.36	-0.2	-0.3
346.00 Miscellaneous Power Plant Equipment	2015	SQ					2021	200-SC	45.65	10.35	-0.3	-0.3
<b>Total Hutchinson Unit 3</b>									29.29	10.35	-0.3	-0.3
<b>Hutchinson Unit 4</b>												
341.00 Structures and Improvements	2015	SQ					2015	200-SC	39.58	4.47	-10.0	-10.0
342.00 Fuel Holders, Products and Accessories	2015	SQ		11.50			2015	200-SC	39.58	4.47	-10.0	-10.0
344.00 Generators and Devices	2015	S3	30.00				2015	200-SC	31.01	4.47	-10.0	-10.0
345.00 Accessory Electric Equipment	2015	S3	40.00	9.90			2015	200-SC	34.21	4.47	-9.8	-10.0
346.00 Miscellaneous Power Plant Equipment	2015	SQ					2015	200-SC	37.73	4.47	-10.0	-10.0
<b>Total Hutchinson Unit 4</b>									31.20	4.47	-10.0	-10.0

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Account Description A	Current Parameters						Proposed Parameters (at December 31, 2010)					
	P-Life/ AYFR B	Curve Shape C	BG ASL D	Rem. Life E	Avg. Sal. F	Fut. Sal. G	P-Life/ AYFR H	Curve Shape I	VG ASL J	Rem. Life K	Avg. Sal. L	Fut. Sal. M
<b>Spring Creek Energy Center GTs</b>												
341.00 Structures and Improvements	2031								24.23	19.97	-0.5	-0.5
342.00 Fuel Holders, Products and Accessories	2031								24.18	19.97	-0.5	-0.5
344.00 Generators and Devices	2031								24.24	19.97	-0.5	-0.5
345.00 Accessory Electric Equipment	2031								24.24	19.97	-0.5	-0.5
346.00 Miscellaneous Power Plant Equipment	2031								24.24	19.97	-0.5	-0.5
<b>Total Spring Creek Energy Center GTs</b>									24.24	19.97	-0.5	-0.5
<b>Spring Creek Unit 1</b>												
341.00 Structures and Improvements	2031						2031	200-SC	24.24	19.97	-0.5	-0.5
342.00 Fuel Holders, Products and Accessories	2031						2031	200-SC	24.24	19.97	-0.5	-0.5
344.00 Generators and Devices	2031						2031	200-SC	24.24	19.97	-0.5	-0.5
345.00 Accessory Electric Equipment	2031						2031	200-SC	24.24	19.97	-0.5	-0.5
346.00 Miscellaneous Power Plant Equipment	2031								24.24	19.97	-0.5	-0.5
<b>Total Spring Creek Unit 1</b>									24.24	19.97	-0.5	-0.5
<b>Spring Creek Unit 2</b>												
341.00 Structures and Improvements	2031						2031	200-SC	24.24	19.97	-0.5	-0.5
342.00 Fuel Holders, Products and Accessories	2031						2031	200-SC	24.24	19.97	-0.5	-0.5
344.00 Generators and Devices	2031						2031	200-SC	24.24	19.97	-0.5	-0.5
345.00 Accessory Electric Equipment	2031						2031	200-SC	24.24	19.97	-0.5	-0.5
346.00 Miscellaneous Power Plant Equipment	2031								24.24	19.97	-0.5	-0.5
<b>Total Spring Creek Unit 2</b>									24.24	19.97	-0.5	-0.5

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Account Description	Current Parameters						Proposed Parameters (at December 31, 2010)					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
<b>Spring Creek Unit 3</b>												
341.00 Structures and Improvements	2031						2031	200-SC	24.24	19.97	-0.5	-0.5
342.00 Fuel Holders, Products and Accessories	2031						2031	200-SC	24.24	19.97	-0.5	-0.5
344.00 Generators and Devices	2031						2031	200-SC	24.24	19.97	-0.5	-0.5
345.00 Accessory Electric Equipment	2031						2031	200-SC	24.24	19.97	-0.5	-0.5
346.00 Miscellaneous Power Plant Equipment	2031											
<b>Total Spring Creek Unit 3</b>									24.24	19.97	-0.5	-0.5
<b>Spring Creek Unit 4</b>												
341.00 Structures and Improvements	2031						2031	200-SC	24.24	19.97	-0.5	-0.5
342.00 Fuel Holders, Products and Accessories	2031						2031	200-SC	24.24	19.97	-0.5	-0.5
344.00 Generators and Devices	2031						2031	200-SC	24.24	19.97	-0.5	-0.5
345.00 Accessory Electric Equipment	2031						2031	200-SC	24.24	19.97	-0.5	-0.5
346.00 Miscellaneous Power Plant Equipment	2031											
<b>Total Spring Creek Unit 4</b>									24.24	19.97	-0.5	-0.5
<b>Spring Creek Common</b>												
341.00 Structures and Improvements	2031						2031	200-SC	22.35	19.97	-0.5	-0.5
342.00 Fuel Holders, Products and Accessories	2031						2031	200-SC	22.35	19.97	-0.5	-0.5
344.00 Generators and Devices	2031						2031	200-SC	21.40	19.97	-0.5	-0.5
345.00 Accessory Electric Equipment	2031											
346.00 Miscellaneous Power Plant Equipment	2031						2031	200-SC	24.24	19.97	-0.5	-0.5
<b>Total Spring Creek Common</b>									24.00	19.97	-0.5	-0.5

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Statement H

Account Description A	Current Parameters						Proposed Parameters (at December 31, 2010)					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
	B	C	D	E	F	G	H	I	J	K	L	M
<b>Tecumseh Energy Center GTs</b>												
341.00 Structures and Improvements	2012	SQ		8.50					39.85	1.50	-15.5	-15.5
342.00 Fuel Holders, Products and Accessories	2012	SQ						24.49	1.50	-15.6	-15.6	
344.00 Generators and Devices	2012	S3	30.00					30.97	1.50	-15.4	-15.4	
345.00 Accessory Electric Equipment	2012	S3	40.00	8.50				15.14	1.50	-15.8	-15.8	
346.00 Miscellaneous Power Plant Equipment	2012	SQ						39.85	1.50	-15.6	-15.6	
<b>Total Tecumseh Energy Center GTs</b>								<b>30.35</b>	<b>1.50</b>	<b>-15.5</b>	<b>-15.5</b>	
<b>Tecumseh Unit 1</b>												
341.00 Structures and Improvements	2012	SQ		8.50			2012	200-SC	39.85	1.50	-16.1	-16.1
342.00 Fuel Holders, Products and Accessories	2012	SQ					2012	200-SC	18.91	1.50	-16.1	-16.1
344.00 Generators and Devices	2012	S3	30.00				2012	200-SC	37.03	1.50	-16.1	-16.1
345.00 Accessory Electric Equipment	2012	S3	40.00	8.50			2012	200-SC	17.79	1.50	-16.1	-16.1
346.00 Miscellaneous Power Plant Equipment	2012	SQ					2012	200-SC	39.85	1.50	-16.1	-16.1
<b>Total Tecumseh Unit 1</b>								<b>33.92</b>	<b>1.50</b>	<b>-16.1</b>	<b>-16.1</b>	
<b>Tecumseh Unit 2</b>												
341.00 Structures and Improvements	2012	SQ		8.50			2012	200-SC	39.85	1.50	-14.9	-14.9
342.00 Fuel Holders, Products and Accessories	2012	SQ					2012	200-SC	39.85	1.50	-14.9	-14.9
344.00 Generators and Devices	2012	S3	30.00				2012	200-SC	27.52	1.50	-14.9	-14.9
345.00 Accessory Electric Equipment	2012	S3	40.00	8.50			2012	200-SC	10.96	1.50	-14.9	-14.9
346.00 Miscellaneous Power Plant Equipment	2012	SQ					2012	200-SC	39.85	1.50	-14.9	-14.9
<b>Total Tecumseh Unit 2</b>								<b>27.79</b>	<b>1.50</b>	<b>-14.9</b>	<b>-14.9</b>	

*Statements A through H*

**WESTAR ENERGY, INC.**

Statement A

## Component Accrual Rates

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	Current (at 12/31/2010)			Proposed (at 12/31/2010)		
	Investment B	Net Salvage C	Total D=B+C	Investment E	Net Salvage F	Total G=E+F
<b>WESTAR SOUTH</b>						
<b>STEAM PRODUCTION</b>						
311.00 Structures and Improvements	1.64%	0.40%	2.04%	2.17%	0.21%	2.38%
312.00 Boiler Plant Equipment	2.43%	0.67%	3.10%	2.55%	0.23%	2.78%
312.10 Boiler Plant Equipment (AQC)	3.13%	1.66%	4.79%	2.66%	0.14%	2.80%
312.20 Boiler Plant Equipment - Train Cars	4.56%		4.56%	1.82%	0.04%	1.86%
314.00 Turbogenerator Units	3.39%	0.66%	4.05%	2.89%	0.46%	3.35%
315.00 Accessory Electric Equipment	2.82%	0.24%	3.06%	3.95%	0.81%	4.76%
316.00 Miscellaneous Power Plant Equipment	3.44%	0.23%	3.67%	3.38%	0.12%	3.50%
<b>Total Steam Production Plant</b>	<b>2.74%</b>	<b>0.85%</b>	<b>3.59%</b>	<b>2.73%</b>	<b>0.27%</b>	<b>3.00%</b>
<b>NUCLEAR PRODUCTION</b>						
321.00 Structures and Improvements	1.49%	0.13%	1.62%	1.39%	0.01%	1.40%
322.00 Reactor Plant Equipment	1.68%	0.29%	1.97%	1.53%	0.02%	1.55%
323.00 Turbogenerator Units	1.86%	0.51%	2.37%	1.74%	0.02%	1.76%
324.00 Accessory Electric Equipment	2.09%		2.09%	1.47%	0.01%	1.48%
325.00 Miscellaneous Power Plant Equipment	3.06%		3.06%	1.80%	0.01%	1.81%
352.00 Structures and Improvements	1.84%	0.84%	2.68%	1.28%	0.06%	1.34%
353.00 Station Equipment	1.41%	0.13%	1.54%	1.41%	0.07%	1.48%
355.00 Poles and Fixtures	1.92%	1.27%	3.19%	1.73%	0.38%	2.11%
356.00 Overhead Conductors and Devices	1.67%	0.38%	2.05%	2.18%	0.29%	2.47%
391.00 Office Furniture and Equipment	6.35%		6.35%	← 25 Year Amortization →		3.32%
397.00 Communication Equipment	7.75%		7.75%	← 15 Year Amortization →		
<b>Total Nuclear Production Plant</b>	<b>1.77%</b>	<b>0.23%</b>	<b>2.00%</b>	<b>1.53%</b>	<b>0.01%</b>	<b>1.54%</b>
<b>OTHER PRODUCTION</b>						
341.00 Structures and Improvements						
342.00 Fuel Holders, Products and Accessories						
344.00 Generators and Devices	2.81%		2.81%	2.06%	0.02%	2.08%
345.00 Accessory Electric Equipment						
346.00 Miscellaneous Power Plant Equipment						
<b>Total Other Production Plant</b>	<b>2.81%</b>		<b>2.81%</b>	<b>2.06%</b>	<b>0.02%</b>	<b>2.08%</b>
<b>TRANSMISSION PLANT</b>						
352.00 Structures and Improvements	1.84%	0.84%	2.68%	1.47%	0.22%	1.69%
352.50 Structures and Improvements - 34.5 kV	1.84%	0.84%	2.68%			
353.00 Station Equipment	1.41%	0.13%	1.54%	1.43%	0.18%	1.61%
353.50 Station Equipment - 34.5 kV	1.41%	0.13%	1.54%	1.51%	0.23%	1.74%
354.00 Towers and Fixtures	1.95%	1.56%	3.51%	1.21%	0.37%	1.58%
354.50 Towers and Fixtures - 34.5 kV	1.95%	1.56%	3.51%			
355.00 Poles and Fixtures	1.92%	1.27%	3.19%	1.69%	0.84%	2.53%
355.50 Poles and Fixtures - 34.5 kV	1.92%	1.27%	3.19%	1.81%	0.99%	2.80%
356.00 OH Conductors and Devices	1.67%	0.38%	2.05%	1.49%	0.74%	2.23%
356.50 OH Conductors and Devices - 34.5 kV	1.67%	0.38%	2.05%	1.66%	0.93%	2.59%
357.00 Underground Conduit	1.50%		1.50%	1.58%		1.58%
357.50 Underground Conduit - 34.5 kV	1.50%		1.50%	1.60%		1.60%
358.00 UG Conductors and Devices	2.10%		2.10%	1.82%		1.82%
358.50 UG Conductors and Devices - 34.5 kV	2.10%		2.10%	2.13%		2.13%
359.00 Roads and Trails	1.56%		1.56%	0.80%		0.80%
<b>Total Transmission Plant</b>	<b>1.68%</b>	<b>0.65%</b>	<b>2.33%</b>	<b>1.54%</b>	<b>0.55%</b>	<b>2.09%</b>
<b>DISTRIBUTION PLANT</b>						
361.00 Structures and Improvements	1.77%	0.25%	2.02%	1.71%	0.33%	2.04%
362.00 Station Equipment	1.72%	0.36%	2.08%	1.54%	0.23%	1.77%
364.00 Poles, Towers and Fixtures	2.26%	0.97%	3.23%	1.84%	0.55%	2.39%



**WESTAR ENERGY, INC.**

Statement A

Component Accrual Rates

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	Current (at 12/31/2010)			Proposed (at 12/31/2010)		
	Investment	Net Salvage	Total	Investment	Net Salvage	Total
A	B	C	D=B+C	E	F	G=E+F
365.00 Overhead Conductors and Devices	2.03%	1.30%	3.33%	1.53%	0.61%	2.14%
366.10 Underground Conduit - Network	1.42%	0.67%	2.09%	1.51%	0.76%	2.27%
366.20 Underground Conduit	1.42%	0.67%	2.09%	1.58%	0.79%	2.37%
367.10 UG Conductors and Devices - Network	1.84%	0.88%	2.72%	1.84%	0.55%	2.39%
367.20 UG Conductors and Devices	1.84%	0.88%	2.72%	1.88%	0.56%	2.44%
368.00 Line Transformers - Overhead	1.82%	0.27%	2.09%	1.91%	0.19%	2.10%
368.10 Line Transformers - Underground	1.82%	0.27%	2.09%	1.86%	0.01%	1.87%
368.20 Line Capacitors	1.82%	0.27%	2.09%	1.91%	0.19%	2.10%
369.10 Services - Overhead	0.38%	1.05%	1.43%	1.69%	0.43%	2.12%
369.20 Services - Network	0.38%	1.05%	1.43%	1.59%	0.40%	1.99%
369.30 Services - Underground	0.38%	1.05%	1.43%	1.85%	0.46%	2.31%
370.00 Meters	2.13%		2.13%	2.44%	0.13%	2.57%
372.00 Leased Prop. on Customers' Premises	4.86%		4.86%	3.46%	1.38%	4.84%
373.00 Street Lighting and Signal Systems	3.19%	1.12%	4.31%	2.90%	0.87%	3.77%
<b>Total Distribution Plant</b>	<b>1.85%</b>	<b>0.74%</b>	<b>2.59%</b>	<b>1.85%</b>	<b>0.44%</b>	<b>2.29%</b>
<b>GENERAL PLANT</b>						
<b>Depreciable</b>						
390.10 Structures and Improvements	4.18%	0.30%	4.48%	1.63%	-0.04%	1.59%
392.00 Transportation Equipment				4.20%		4.20%
396.00 Power Operated Equipment	1.53%		1.53%	2.27%	-0.11%	2.16%
<b>Total Depreciable</b>	<b>3.65%</b>	<b>0.26%</b>	<b>3.91%</b>	<b>1.91%</b>	<b>-0.04%</b>	<b>1.87%</b>
<b>Amortizable</b>						
391.00 Office Furniture and Equipment	← 25 Year Amortization →		6.35%	← 25 Year Amortization →		4.00%
391.10 Computers and Other Electronic Equip.	← 5 Year Amortization →		17.37%	← 5 Year Amortization →		19.70%
393.00 Stores Equipment	← 25 Year Amortization →		5.46%	← 25 Year Amortization →		4.00%
394.00 Tools, Shop and Garage Equipment	← 25 Year Amortization →		5.79%	← 25 Year Amortization →		4.00%
395.00 Laboratory Equipment	← 25 Year Amortization →		6.86%	← 25 Year Amortization →		4.00%
397.00 Communication Equipment	← 15 Year Amortization →		7.75%	← 15 Year Amortization →		5.28%
398.00 Miscellaneous Equipment	← 15 Year Amortization →		1.33%	← 15 Year Amortization →		1.01%
<b>Total Amortizable</b>			<b>7.80%</b>			<b>5.60%</b>
<b>Total General Plant</b>	<b>6.66%</b>	<b>0.07%</b>	<b>6.73%</b>	<b>4.58%</b>	<b>-0.01%</b>	<b>4.57%</b>
<b>TOTAL WESTAR SOUTH</b>	<b>2.12%</b>	<b>0.53%</b>	<b>2.65%</b>	<b>1.94%</b>	<b>0.24%</b>	<b>2.18%</b>

**WESTAR ENERGY, INC.**

Statement A

Component Accrual Rates

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	Current (at 12/31/2010)			Proposed (at 12/31/2010)		
	Investment B	Net Salvage C	Total D=B+C	Investment E	Net Salvage F	Total G=E+F
<b>WESTAR SOUTH STEAM PRODUCTION</b>						
<b>Gordon Evans Energy Center</b>						
311.00 Structures and Improvements	2.30%	0.57%	2.87%	1.77%	0.02%	1.79%
312.00 Boiler Plant Equipment	4.19%	0.91%	5.10%	2.69%	0.04%	2.73%
312.10 Boiler Plant Equipment (AQC)	3.94%	1.59%	5.53%	3.43%	0.05%	3.48%
312.20 Boiler Plant Equipment - Train Cars						
314.00 Turbogenerator Units	3.27%	0.45%	3.72%	2.79%	0.02%	2.81%
315.00 Accessory Electric Equipment	2.95%	0.28%	3.23%	2.08%	0.01%	2.09%
316.00 Miscellaneous Power Plant Equipment	3.75%	0.20%	3.95%	2.76%	0.01%	2.77%
<b>Total Gordon Evans Energy Center</b>	<b>3.64%</b>	<b>0.67%</b>	<b>4.31%</b>	<b>2.64%</b>	<b>0.03%</b>	<b>2.67%</b>
<b>Gordon Evans Unit 1</b>						
311.00 Structures and Improvements	2.30%	0.57%	2.87%	0.73%	0.01%	0.74%
312.00 Boiler Plant Equipment	4.19%	0.91%	5.10%	2.75%	0.05%	2.80%
312.10 Boiler Plant Equipment (AQC)	3.94%	1.59%	5.53%	4.56%	0.07%	4.63%
312.20 Boiler Plant Equipment - Train Cars						
314.00 Turbogenerator Units	3.27%	0.45%	3.72%	2.45%	0.02%	2.47%
315.00 Accessory Electric Equipment	2.95%	0.28%	3.23%	1.07%	0.01%	1.08%
316.00 Miscellaneous Power Plant Equipment	3.75%	0.20%	3.95%	3.07%	0.02%	3.09%
<b>Total Gordon Evans Unit 1</b>	<b>3.69%</b>	<b>0.67%</b>	<b>4.36%</b>	<b>2.51%</b>	<b>0.03%</b>	<b>2.54%</b>
<b>Gordon Evans Unit 2</b>						
311.00 Structures and Improvements	2.30%	0.57%	2.87%	1.65%	0.02%	1.67%
312.00 Boiler Plant Equipment	4.19%	0.91%	5.10%	2.30%	0.03%	2.33%
312.10 Boiler Plant Equipment (AQC)	3.94%	1.59%	5.53%	4.46%	0.06%	4.52%
312.20 Boiler Plant Equipment - Train Cars						
314.00 Turbogenerator Units	3.27%	0.45%	3.72%	2.95%	0.02%	2.97%
315.00 Accessory Electric Equipment	2.95%	0.28%	3.23%	1.36%		1.36%
316.00 Miscellaneous Power Plant Equipment	3.75%	0.20%	3.95%	3.49%	0.01%	3.50%
<b>Total Gordon Evans Unit 2</b>	<b>3.66%</b>	<b>0.66%</b>	<b>4.32%</b>	<b>2.57%</b>	<b>0.02%</b>	<b>2.59%</b>
<b>Gordon Evans Common</b>						
311.00 Structures and Improvements	2.30%	0.57%	2.87%	1.91%	0.02%	1.93%
312.00 Boiler Plant Equipment	4.19%	0.91%	5.10%	3.44%	0.05%	3.49%
312.10 Boiler Plant Equipment (AQC)	3.94%	1.59%	5.53%	2.79%	0.05%	2.84%
312.20 Boiler Plant Equipment - Train Cars						
314.00 Turbogenerator Units	3.27%	0.45%	3.72%	3.60%	0.03%	3.63%
315.00 Accessory Electric Equipment	2.95%	0.28%	3.23%	3.18%	0.01%	3.19%
316.00 Miscellaneous Power Plant Equipment	3.75%	0.20%	3.95%	2.74%	0.01%	2.75%
<b>Total Gordon Evans Common</b>	<b>3.52%</b>	<b>0.69%</b>	<b>4.21%</b>	<b>3.01%</b>	<b>0.03%</b>	<b>3.04%</b>
<b>Jeffrey Energy Center</b>						
311.00 Structures and Improvements	1.16%	0.29%	1.45%	1.31%	0.18%	1.49%
312.00 Boiler Plant Equipment	2.02%	0.49%	2.51%	1.73%	0.06%	1.79%
312.10 Boiler Plant Equipment (AQC)	2.88%	1.88%	4.76%	2.55%	0.22%	2.77%
312.20 Boiler Plant Equipment - Train Cars	3.35%		3.35%		2.31%	2.31%
314.00 Turbogenerator Units	3.59%	0.58%	4.17%	1.90%	0.04%	1.94%
315.00 Accessory Electric Equipment	2.28%	0.17%	2.45%	2.04%	0.07%	2.11%
316.00 Miscellaneous Power Plant Equipment	2.84%	0.18%	3.02%	2.31%	0.02%	2.33%
<b>Total Jeffrey Energy Center</b>	<b>2.43%</b>	<b>0.94%</b>	<b>3.37%</b>	<b>2.01%</b>	<b>0.13%</b>	<b>2.14%</b>

**WESTAR ENERGY, INC.**

Statement A

Component Accrual Rates

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	Current (at 12/31/2010)			Proposed (at 12/31/2010)		
	Investment B	Net Salvage C	Total D=B+C	Investment E	Net Salvage F	Total G=E+F
<b>Jeffrey Unit 1</b>						
311.00 Structures and Improvements	1.16%	0.29%	1.45%	1.23%	0.03%	1.26%
312.00 Boiler Plant Equipment	2.02%	0.49%	2.51%	1.65%	0.05%	1.70%
312.10 Boiler Plant Equipment (AQC)	2.88%	1.88%	4.76%	2.62%	0.06%	2.68%
312.20 Boiler Plant Equipment - Train Cars	3.35%		3.35%			
314.00 Turbogenerator Units	3.59%	0.58%	4.17%	1.99%	0.03%	2.02%
315.00 Accessory Electric Equipment	2.28%	0.17%	2.45%	2.03%	0.02%	2.05%
316.00 Miscellaneous Power Plant Equipment	2.84%	0.18%	3.02%	2.12%	0.02%	2.14%
<b>Total Jeffrey Unit 1</b>	<b>2.47%</b>	<b>0.91%</b>	<b>3.38%</b>	<b>2.01%</b>	<b>0.04%</b>	<b>2.05%</b>
<b>Jeffrey Unit 2</b>						
311.00 Structures and Improvements	1.16%	0.29%	1.45%	1.28%	0.02%	1.30%
312.00 Boiler Plant Equipment	2.02%	0.49%	2.51%	1.75%	0.05%	1.80%
312.10 Boiler Plant Equipment (AQC)	2.88%	1.88%	4.76%	2.38%	0.07%	2.45%
312.20 Boiler Plant Equipment - Train Cars	3.35%		3.35%			
314.00 Turbogenerator Units	3.59%	0.58%	4.17%	1.77%	0.03%	1.80%
315.00 Accessory Electric Equipment	2.28%	0.17%	2.45%	2.08%	0.01%	2.09%
316.00 Miscellaneous Power Plant Equipment	2.84%	0.18%	3.02%	2.28%	0.02%	2.30%
<b>Total Jeffrey Unit 2</b>	<b>2.49%</b>	<b>0.93%</b>	<b>3.42%</b>	<b>1.95%</b>	<b>0.05%</b>	<b>2.00%</b>
<b>Jeffrey Unit 3</b>						
311.00 Structures and Improvements	1.16%	0.29%	1.45%	1.38%	0.03%	1.41%
312.00 Boiler Plant Equipment	2.02%	0.49%	2.51%	1.77%	0.05%	1.82%
312.10 Boiler Plant Equipment (AQC)	2.88%	1.88%	4.76%	2.62%	0.07%	2.69%
312.20 Boiler Plant Equipment - Train Cars	3.35%		3.35%			
314.00 Turbogenerator Units	3.59%	0.58%	4.17%	1.91%	0.03%	1.94%
315.00 Accessory Electric Equipment	2.28%	0.17%	2.45%	2.01%	0.02%	2.03%
316.00 Miscellaneous Power Plant Equipment	2.84%	0.18%	3.02%	2.74%	0.02%	2.76%
<b>Total Jeffrey Unit 3</b>	<b>2.50%</b>	<b>0.94%</b>	<b>3.44%</b>	<b>2.06%</b>	<b>0.05%</b>	<b>2.11%</b>
<b>Jeffrey Common</b>						
311.00 Structures and Improvements	1.16%	0.29%	1.45%	1.71%	0.04%	1.75%
312.00 Boiler Plant Equipment	2.02%	0.49%	2.51%	1.79%	0.05%	1.84%
312.10 Boiler Plant Equipment (AQC)	2.88%	1.88%	4.76%	3.20%	0.09%	3.29%
312.20 Boiler Plant Equipment - Train Cars	3.35%		3.35%	2.30%	0.01%	2.31%
314.00 Turbogenerator Units	3.59%	0.58%	4.17%	2.59%	0.04%	2.63%
315.00 Accessory Electric Equipment	2.28%	0.17%	2.45%	2.68%	0.02%	2.70%
316.00 Miscellaneous Power Plant Equipment	2.84%	0.18%	3.02%	2.31%	0.02%	2.33%
<b>Total Jeffrey Common</b>	<b>2.19%</b>	<b>0.98%</b>	<b>3.17%</b>	<b>2.41%</b>	<b>0.06%</b>	<b>2.47%</b>
<b>La Cygne Energy Center</b>						
311.00 Structures and Improvements	2.41%	0.32%	2.73%	1.48%	0.04%	1.52%
312.00 Boiler Plant Equipment	2.53%	0.50%	3.03%	2.19%	0.05%	2.24%
312.10 Boiler Plant Equipment (AQC)	3.47%	1.29%	4.76%	2.71%	0.05%	2.76%
312.20 Boiler Plant Equipment - Train Cars	4.64%		4.64%	1.82%	0.01%	1.83%
314.00 Turbogenerator Units	2.95%	0.87%	3.82%	2.18%	0.02%	2.20%
315.00 Accessory Electric Equipment	3.34%	0.16%	3.50%	2.58%	0.01%	2.59%
316.00 Miscellaneous Power Plant Equipment	3.45%	0.19%	3.64%	2.49%	0.01%	2.50%
<b>Total La Cygne Energy Center</b>	<b>2.92%</b>	<b>0.71%</b>	<b>3.63%</b>	<b>2.29%</b>	<b>0.04%</b>	<b>2.33%</b>

**WESTAR ENERGY, INC.**

Statement A

Component Accrual Rates

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	Current (at 12/31/2010)			Proposed (at 12/31/2010)		
	Investment B	Net Salvage C	Total D=B+C	Investment E	Net Salvage F	Total G=E+F
<b>La Cygne Unit 1</b>						
311.00 Structures and Improvements	2.30%	0.34%	2.64%	1.36%	0.03%	1.39%
312.00 Boiler Plant Equipment	2.28%	0.56%	2.84%	2.11%	0.05%	2.16%
312.10 Boiler Plant Equipment (AQC)	3.47%	1.29%	4.76%	2.71%	0.05%	2.76%
312.20 Boiler Plant Equipment - Train Cars						
314.00 Turbogenerator Units	2.90%	0.90%	3.80%	2.16%	0.02%	2.18%
315.00 Accessory Electric Equipment	2.95%	0.20%	3.15%	2.16%	0.01%	2.17%
316.00 Miscellaneous Power Plant Equipment	3.35%	0.20%	3.55%	1.86%	0.01%	1.87%
<b>Total La Cygne Unit 1</b>	<b>2.80%</b>	<b>0.78%</b>	<b>3.58%</b>	<b>2.23%</b>	<b>0.04%</b>	<b>2.27%</b>
<b>La Cygne Unit 2</b>						
311.00 Structures and Improvements	4.76%		4.76%	1.52%	0.02%	1.54%
312.00 Boiler Plant Equipment	4.76%		4.76%	2.31%	0.03%	2.34%
312.10 Boiler Plant Equipment (AQC)	3.47%	1.29%	4.76%	5.34%	0.10%	5.44%
312.20 Boiler Plant Equipment - Train Cars	4.76%		4.76%	0.83%		0.83%
314.00 Turbogenerator Units	4.76%		4.76%	2.21%	0.02%	2.23%
315.00 Accessory Electric Equipment	4.76%		4.76%	4.01%	0.02%	4.03%
316.00 Miscellaneous Power Plant Equipment	4.76%		4.76%	2.09%		2.09%
<b>Total La Cygne Unit 2</b>	<b>4.76%</b>		<b>4.76%</b>	<b>2.61%</b>	<b>0.03%</b>	<b>2.64%</b>
<b>La Cygne Common</b>						
311.00 Structures and Improvements	2.30%	0.34%	2.64%	2.90%	0.05%	2.95%
312.00 Boiler Plant Equipment	2.28%	0.56%	2.84%	3.09%	0.06%	3.15%
312.10 Boiler Plant Equipment (AQC)						
312.20 Boiler Plant Equipment - Train Cars	4.42%		4.42%	3.57%	0.01%	3.58%
314.00 Turbogenerator Units	2.90%	0.90%	3.80%	2.82%	0.04%	2.86%
315.00 Accessory Electric Equipment	2.95%	0.20%	3.15%	3.26%	0.02%	3.28%
316.00 Miscellaneous Power Plant Equipment	3.35%	0.20%	3.55%	3.24%	0.02%	3.26%
<b>Total La Cygne Common</b>	<b>2.62%</b>	<b>0.45%</b>	<b>3.07%</b>	<b>3.09%</b>	<b>0.05%</b>	<b>3.14%</b>
<b>Murray Gill Energy Center</b>						
311.00 Structures and Improvements	1.54%	0.87%	2.41%	2.79%	0.12%	2.91%
312.00 Boiler Plant Equipment	0.86%	1.35%	2.21%	2.78%	0.25%	3.03%
312.10 Boiler Plant Equipment (AQC)	6.65%	1.59%	8.24%	4.95%	0.06%	5.01%
312.20 Boiler Plant Equipment - Train Cars						
314.00 Turbogenerator Units	3.24%	0.39%	3.63%	2.90%	1.00%	3.90%
315.00 Accessory Electric Equipment	3.16%	0.40%	3.56%	2.73%	0.51%	3.24%
316.00 Miscellaneous Power Plant Equipment	4.04%	0.38%	4.42%	3.81%	0.06%	3.87%
<b>Total Murray Gill Energy Center</b>	<b>2.27%</b>	<b>0.83%</b>	<b>3.10%</b>	<b>2.90%</b>	<b>0.53%</b>	<b>3.43%</b>
<b>Murray Gill Unit 1</b>						
311.00 Structures and Improvements	1.54%	0.87%	2.41%	1.19%	0.97%	2.16%
312.00 Boiler Plant Equipment	0.86%	1.35%	2.21%	1.24%	1.01%	2.25%
312.10 Boiler Plant Equipment (AQC)	6.65%	1.59%	8.24%			
312.20 Boiler Plant Equipment - Train Cars						
314.00 Turbogenerator Units	3.24%	0.39%	3.63%	2.37%	1.92%	4.29%
315.00 Accessory Electric Equipment	3.16%	0.40%	3.56%	2.13%	1.71%	3.84%
316.00 Miscellaneous Power Plant Equipment	4.04%	0.38%	4.42%	6.86%	5.53%	12.39%
<b>Total Murray Gill Unit 1</b>	<b>2.31%</b>	<b>0.75%</b>	<b>3.06%</b>	<b>1.89%</b>	<b>1.53%</b>	<b>3.42%</b>

**WESTAR ENERGY, INC.**

Statement A

Component Accrual Rates

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	Current (at 12/31/2010)			Proposed (at 12/31/2010)		
	Investment B	Net Salvage C	Total D=B+C	Investment E	Net Salvage F	Total G=E+F
<b>Murray Gill Unit 2</b>						
311.00 Structures and Improvements	1.54%	0.87%	2.41%	1.23%	0.82%	2.05%
312.00 Boiler Plant Equipment	0.86%	1.35%	2.21%	1.31%	0.87%	2.18%
312.10 Boiler Plant Equipment (AQC)	6.65%	1.59%	8.24%	6.86%	2.08%	8.94%
312.20 Boiler Plant Equipment - Train Cars						
314.00 Turbogenerator Units	3.24%	0.39%	3.63%	4.31%	2.85%	7.16%
315.00 Accessory Electric Equipment	3.16%	0.40%	3.56%	2.05%	1.35%	3.40%
316.00 Miscellaneous Power Plant Equipment	4.04%	0.38%	4.42%	6.86%	4.54%	11.40%
<b>Total Murray Gill Unit 2</b>	<b>2.46%</b>	<b>0.70%</b>	<b>3.16%</b>	<b>3.05%</b>	<b>2.01%</b>	<b>5.06%</b>
<b>Murray Gill Unit 3</b>						
311.00 Structures and Improvements	1.54%	0.87%	2.41%	1.40%	0.01%	1.41%
312.00 Boiler Plant Equipment	0.86%	1.35%	2.21%	3.33%	0.03%	3.36%
312.10 Boiler Plant Equipment (AQC)	6.65%	1.59%	8.24%	6.73%	0.07%	6.80%
312.20 Boiler Plant Equipment - Train Cars						
314.00 Turbogenerator Units	3.24%	0.39%	3.63%	2.37%	0.02%	2.39%
315.00 Accessory Electric Equipment	3.16%	0.40%	3.56%	2.00%		2.00%
316.00 Miscellaneous Power Plant Equipment	4.04%	0.38%	4.42%	5.00%	0.01%	5.01%
<b>Total Murray Gill Unit 3</b>	<b>2.24%</b>	<b>0.82%</b>	<b>3.06%</b>	<b>2.76%</b>	<b>0.02%</b>	<b>2.78%</b>
<b>Murray Gill Unit 4</b>						
311.00 Structures and Improvements	1.54%	0.87%	2.41%	1.56%	0.01%	1.57%
312.00 Boiler Plant Equipment	0.86%	1.35%	2.21%	3.39%	0.04%	3.43%
312.10 Boiler Plant Equipment (AQC)	6.65%	1.59%	8.24%	6.76%	0.06%	6.82%
312.20 Boiler Plant Equipment - Train Cars						
314.00 Turbogenerator Units	3.24%	0.39%	3.63%	2.49%	0.02%	2.51%
315.00 Accessory Electric Equipment	3.16%	0.40%	3.56%	2.44%	0.01%	2.45%
316.00 Miscellaneous Power Plant Equipment	4.04%	0.38%	4.42%	5.00%	0.01%	5.01%
<b>Total Murray Gill Unit 4</b>	<b>2.02%</b>	<b>0.90%</b>	<b>2.92%</b>	<b>2.96%</b>	<b>0.03%</b>	<b>2.99%</b>
<b>Murray Gill Common</b>						
311.00 Structures and Improvements	1.54%	0.87%	2.41%	3.24%	0.03%	3.27%
312.00 Boiler Plant Equipment	0.86%	1.35%	2.21%	2.81%	0.04%	2.85%
312.10 Boiler Plant Equipment (AQC)	6.65%	1.59%	8.24%	4.43%	0.04%	4.47%
312.20 Boiler Plant Equipment - Train Cars						
314.00 Turbogenerator Units	3.24%	0.39%	3.63%	2.47%	0.02%	2.49%
315.00 Accessory Electric Equipment	3.16%	0.40%	3.56%	4.56%	0.01%	4.57%
316.00 Miscellaneous Power Plant Equipment	4.04%	0.38%	4.42%	3.76%	0.01%	3.77%
<b>Total Murray Gill Common</b>	<b>2.40%</b>	<b>0.91%</b>	<b>3.31%</b>	<b>3.39%</b>	<b>0.03%</b>	<b>3.42%</b>
<b>Neosho Energy Center</b>						
311.00 Structures and Improvements	1.81%	1.91%	3.72%	19.45%	9.36%	28.81%
312.00 Boiler Plant Equipment	1.57%	2.77%	4.34%	20.97%	10.06%	31.03%
312.10 Boiler Plant Equipment (AQC)	13.74%	1.59%	15.33%	24.91%	11.98%	36.89%
312.20 Boiler Plant Equipment - Train Cars						
314.00 Turbogenerator Units	6.89%	2.76%	9.65%	20.34%	9.77%	30.11%
315.00 Accessory Electric Equipment	2.24%	0.90%	3.14%	31.29%	14.65%	45.94%
316.00 Miscellaneous Power Plant Equipment	7.33%	0.92%	8.25%	21.38%	9.98%	31.36%
<b>Total Neosho Energy Center</b>	<b>3.37%</b>	<b>2.19%</b>	<b>5.56%</b>	<b>22.67%</b>	<b>10.80%</b>	<b>33.47%</b>

**WESTAR ENERGY, INC.**

Statement A

Component Accrual Rates

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	Current (at 12/31/2010)			Proposed (at 12/31/2010)		
	Investment	Net Salvage	Total	Investment	Net Salvage	Total
A	B	C	D=B+C	E	F	G=E+F
<b>Neosho Unit 1</b>						
311.00 Structures and Improvements	1.81%	1.91%	3.72%	19.31%	9.30%	28.61%
312.00 Boiler Plant Equipment	1.57%	2.77%	4.34%	20.97%	10.06%	31.03%
312.10 Boiler Plant Equipment (AQC)	13.74%	1.59%	15.33%	24.91%	11.98%	36.89%
312.20 Boiler Plant Equipment - Train Cars						
314.00 Turbogenerator Units	6.89%	2.76%	9.65%	20.34%	9.77%	30.11%
315.00 Accessory Electric Equipment	2.24%	0.90%	3.14%	31.29%	14.65%	45.94%
316.00 Miscellaneous Power Plant Equipment	7.33%	0.92%	8.25%	20.57%	9.84%	30.41%
<b>Total Neosho Unit 1</b>	<b>3.36%</b>	<b>2.19%</b>	<b>5.55%</b>	<b>22.63%</b>	<b>10.79%</b>	<b>33.42%</b>
<b>Neosho Common</b>						
311.00 Structures and Improvements	1.81%	1.91%	3.72%	32.32%	15.54%	47.86%
312.00 Boiler Plant Equipment	1.57%	2.77%	4.34%			
312.10 Boiler Plant Equipment (AQC)	13.74%	1.59%	15.33%			
312.20 Boiler Plant Equipment - Train Cars						
314.00 Turbogenerator Units	6.89%	2.76%	9.65%			
315.00 Accessory Electric Equipment	2.24%	0.90%	3.14%			
316.00 Miscellaneous Power Plant Equipment	7.33%	0.92%	8.25%	33.51%	12.06%	45.57%
<b>Total Neosho Common</b>	<b>4.55%</b>	<b>1.42%</b>	<b>5.97%</b>	<b>32.91%</b>	<b>13.81%</b>	<b>46.72%</b>
<b>WESTAR SOUTH OTHER PRODUCTION</b>						
<b>Gordon Evans Energy Center</b>						
341.00 Structures and Improvements						
342.00 Fuel Holders, Products and Accessories						
344.00 Generators and Devices	2.81%		2.81%	2.06%	0.02%	2.08%
345.00 Accessory Electric Equipment						
346.00 Miscellaneous Power Plant Equipment						
<b>Total Gordon Evans Energy Center</b>	<b>2.81%</b>		<b>2.81%</b>	<b>2.06%</b>	<b>0.02%</b>	<b>2.08%</b>

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/10		Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference
	Investment		Investment	Net Salvage	Total	Investment	Net Salvage	Total	
A	B		C	D	E=C+D	F	G	H=F+G	I=H-E
<b>WESTAR SOUTH</b>									
<b>STEAM PRODUCTION</b>									
311.00 Structures and Improvements	\$ 95,913,813		\$ 1,572,342	\$ 380,619	\$ 1,952,961	\$ 1,990,651	\$ 288,220	\$ 2,278,871	\$ 325,910
312.00 Boiler Plant Equipment	283,233,342		6,884,470	1,899,068	8,783,538	7,120,760	739,055	7,859,815	(923,723)
312.10 Boiler Plant Equipment (AQC)	206,636,562		6,476,989	3,427,081	9,904,070	5,642,986	143,149	5,786,135	(4,117,935)
312.20 Boiler Plant Equipment - Train Cars	1,343,535		61,232		61,232	24,881	54	24,935	(36,297)
314.00 Turbogenerator Units	144,730,508		4,913,332	958,652	5,871,984	4,177,188	672,961	4,850,149	(1,021,835)
315.00 Accessory Electric Equipment	61,468,510		1,734,301	146,539	1,880,840	2,401,841	524,104	2,925,945	1,045,105
316.00 Miscellaneous Power Plant Equipment	14,742,718		507,649	33,706	541,355	468,087	47,813	515,900	(25,455)
<b>Total Steam Production Plant</b>	<b>\$ 808,068,988</b>		<b>\$ 22,150,315</b>	<b>\$ 6,845,665</b>	<b>\$ 28,995,980</b>	<b>\$ 21,826,394</b>	<b>\$ 2,415,356</b>	<b>\$ 24,241,750</b>	<b>\$ (4,754,230)</b>
<b>NUCLEAR PRODUCTION</b>									
321.00 Structures and Improvements	\$ 402,040,582		\$ 5,990,405	\$ 522,653	\$ 6,513,058	\$ 5,588,364	\$ 40,204	\$ 5,628,568	\$ (884,490)
322.00 Reactor Plant Equipment	652,902,476		10,968,762	1,893,417	12,862,179	9,989,408	130,580	10,119,988	(2,742,191)
323.00 Turbogenerator Units	170,053,136		3,162,988	867,271	4,030,259	2,958,925	34,011	2,992,936	(1,037,323)
324.00 Accessory Electric Equipment	125,899,161		2,631,292		2,631,292	1,850,718	12,590	1,863,308	(767,984)
325.00 Miscellaneous Power Plant Equipment	76,729,299		2,347,917		2,347,917	1,381,127	7,673	1,388,800	(959,117)
352.00 Structures and Improvements	290,130		5,338	2,437	7,775	3,714	174	3,888	(3,887)
353.00 Station Equipment	11,906,252		167,878	15,478	183,356	167,878	8,334	176,212	(7,144)
355.00 Poles and Fixtures	69,831		1,341	887	2,228	1,208	265	1,473	(755)
356.00 Overhead Conductors and Devices	78,908		1,318	300	1,618	1,720	229	1,949	331
391.00 Office Furniture and Equipment	3,574,475		226,979		226,979	118,848		118,848	(108,131)
397.00 Communication Equipment	238,772		18,505		18,505				(18,505)
<b>Total Nuclear Production Plant</b>	<b>\$ 1,443,783,022</b>		<b>\$ 25,522,723</b>	<b>\$ 3,302,443</b>	<b>\$ 28,825,166</b>	<b>\$ 22,061,910</b>	<b>\$ 234,060</b>	<b>\$ 22,295,970</b>	<b>\$ (6,529,196)</b>
<b>OTHER PRODUCTION</b>									
341.00 Structures and Improvements	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
342.00 Fuel Holders, Products and Accessories									
344.00 Generators and Devices	1,607,885		45,182		45,182	33,122	322	33,444	(11,738)
345.00 Accessory Electric Equipment									
346.00 Miscellaneous Power Plant Equipment									
<b>Total Other Production Plant</b>	<b>\$ 1,607,885</b>		<b>\$ 45,182</b>	<b>\$ -</b>	<b>\$ 45,182</b>	<b>\$ 33,122</b>	<b>\$ 322</b>	<b>\$ 33,444</b>	<b>\$ (11,738)</b>
<b>TRANSMISSION PLANT</b>									
352.00 Structures and Improvements	\$ 10,172,763		\$ 187,179	\$ 85,451	\$ 272,630	\$ 149,540	\$ 22,380	\$ 171,920	\$ (100,710)
352.50 Structures and Improvements - 34.5 kV									
353.00 Station Equipment	135,055,562		1,904,283	175,572	2,079,855	1,931,295	243,100	2,174,395	94,540
353.50 Station Equipment - 34.5 kV	719,004		10,138	935	11,073	10,857	1,654	12,511	1,438
354.00 Towers and Fixtures	6,868,017		133,926	107,141	241,067	83,103	25,412	108,515	(132,552)
354.50 Towers and Fixtures - 34.5 kV									
355.00 Poles and Fixtures	137,045,647		2,631,276	1,740,480	4,371,756	2,316,071	1,151,183	3,467,254	(904,502)

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/10	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference
	Investment	Investment	Net Salvage	Total	Investment	Net Salvage	Total	
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
355.50 Poles and Fixtures - 34.5 kV	1,077,465	20,687	13,684	34,371	19,502	10,667	30,169	(4,202)
356.00 OH Conductors and Devices	76,614,071	1,279,455	291,133	1,570,588	1,141,550	566,944	1,708,494	137,906
356.50 OH Conductors and Devices - 34.5 kV	444,707	7,427	1,690	9,117	7,382	4,136	11,518	2,401
357.00 Underground Conduit	1,497,837	22,468		22,468	23,666		23,666	1,198
357.50 Underground Conduit - 34.5 kV	1,879	28		28	30		30	2
358.00 UG Conductors and Devices	796,580	16,728		16,728	14,498		14,498	(2,230)
358.50 UG Conductors and Devices - 34.5 kV	45,732	960		960	974		974	14
359.00 Roads and Trails	19,910	311		311	159		159	(152)
<b>Total Transmission Plant</b>	<b>\$ 370,359,174</b>	<b>\$ 6,214,866</b>	<b>\$ 2,416,086</b>	<b>\$ 8,630,952</b>	<b>\$ 5,698,627</b>	<b>\$ 2,025,476</b>	<b>\$ 7,724,103</b>	<b>\$ (906,849)</b>
<b>DISTRIBUTION PLANT</b>								
361.00 Structures and Improvements	\$ 7,277,024	\$ 128,803	\$ 18,193	\$ 146,996	\$ 124,437	\$ 24,014	\$ 148,451	\$ 1,455
362.00 Station Equipment	72,669,857	1,249,922	261,611	1,511,533	1,119,116	167,141	1,286,257	(225,276)
364.00 Poles, Towers and Fixtures	135,146,401	3,054,309	1,310,920	4,365,229	2,486,694	743,305	3,229,999	(1,135,230)
365.00 Overhead Conductors and Devices	118,051,311	2,396,442	1,534,667	3,931,109	1,806,185	720,113	2,526,298	(1,404,811)
366.10 Underground Conduit - Network	3,651,612	51,853	24,466	76,319	55,139	27,752	82,891	6,572
366.20 Underground Conduit	37,390,255	530,942	250,515	781,457	590,766	295,383	886,149	104,692
367.10 UG Conductors and Devices - Network	7,413,439	136,407	65,238	201,645	136,407	40,774	177,181	(24,464)
367.20 UG Conductors and Devices	92,867,618	1,708,764	817,235	2,525,999	1,745,911	520,059	2,265,970	(260,029)
368.00 Line Transformers - Overhead	83,325,940	1,516,532	224,980	1,741,512	1,591,525	158,319	1,749,844	8,332
368.10 Line Transformers - Underground	74,931,663	1,363,756	202,315	1,566,071	1,393,729	7,493	1,401,222	(164,849)
368.20 Line Capacitors	4,319,582	78,616	11,663	90,279	82,504	8,207	90,711	432
369.10 Services - Overhead	26,448,861	100,506	277,713	378,219	446,986	113,730	560,716	182,497
369.20 Services - Network	744,140	2,828	7,813	10,641	11,832	2,977	14,809	4,168
369.30 Services - Underground	54,944,290	208,788	576,915	785,703	1,016,469	252,744	1,269,213	483,510
370.00 Meters	40,724,134	867,424		867,424	993,669	52,941	1,046,610	179,186
372.00 Leased Prop. on Customers' Premises	8,049,941	391,227		391,227	278,528	111,089	389,617	(1,610)
373.00 Street Lighting and Signal Systems	28,805,521	918,896	322,622	1,241,518	835,360	250,608	1,085,968	(155,550)
<b>Total Distribution Plant</b>	<b>\$ 796,761,589</b>	<b>\$ 14,706,015</b>	<b>\$ 5,906,866</b>	<b>\$ 20,612,881</b>	<b>\$ 14,715,257</b>	<b>\$ 3,496,649</b>	<b>\$ 18,211,906</b>	<b>\$ (2,400,975)</b>
<b>GENERAL PLANT</b>								
<b>Depreciable</b>								
390.10 Structures and Improvements	\$ 19,579,180	\$ 818,410	\$ 58,738	\$ 877,148	\$ 319,141	\$ (7,832)	\$ 311,309	\$ (565,839)
392.00 Transportation Equipment	2,199,343				92,372		92,372	92,372
396.00 Power Operated Equipment	1,062,822	16,261		16,261	24,126	(1,169)	22,957	6,696
<b>Total Depreciable</b>	<b>\$ 22,841,345</b>	<b>\$ 834,671</b>	<b>\$ 58,738</b>	<b>\$ 893,409</b>	<b>\$ 435,639</b>	<b>\$ (9,001)</b>	<b>\$ 426,638</b>	<b>\$ (466,771)</b>



**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/10	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference
	Investment	Investment	Net Salvage	Total	Investment	Net Salvage	Total	
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
<b>Amortizable</b>								
391.00 Office Furniture and Equipment	\$ 2,998,103	\$ 190,380	\$ -	\$ 190,380	\$ 119,924	\$ -	\$ 119,924	\$ (70,456)
391.10 Computers and Other Electronic Equip.	2,290,427	397,847		397,847	451,112		451,112	53,265
393.00 Stores Equipment	1,204,946	65,790		65,790	48,198		48,198	(17,592)
394.00 Tools, Shop and Garage Equipment	5,427,288	314,240		314,240	217,092		217,092	(97,148)
395.00 Laboratory Equipment	499,625	34,274		34,274	19,985		19,985	(14,289)
397.00 Communication Equipment	47,643,744	3,692,390		3,692,390	2,516,168		2,516,168	(1,176,222)
398.00 Miscellaneous Equipment	187,534	2,494		2,494	1,891		1,891	(603)
<b>Total Amortizable</b>	<b>\$ 60,251,667</b>	<b>\$ 4,697,415</b>	<b>\$ -</b>	<b>\$ 4,697,415</b>	<b>\$ 3,374,370</b>	<b>\$ -</b>	<b>\$ 3,374,370</b>	<b>\$ (1,323,045)</b>
<b>Total General Plant</b>	<b>\$ 83,093,012</b>	<b>\$ 5,532,086</b>	<b>\$ 58,738</b>	<b>\$ 5,590,824</b>	<b>\$ 3,810,009</b>	<b>\$ (9,001)</b>	<b>\$ 3,801,008</b>	<b>\$ (1,789,816)</b>
<b>TOTAL WESTAR SOUTH</b>	<b>\$ 3,503,673,670</b>	<b>\$ 74,171,187</b>	<b>\$ 18,529,798</b>	<b>\$ 92,700,985</b>	<b>\$ 68,145,319</b>	<b>\$ 8,162,862</b>	<b>\$ 76,308,181</b>	<b>\$ (16,392,804)</b>
<b>WESTAR SOUTH STEAM PRODUCTION</b>								
<b>Gordon Evans Energy Center</b>								
311.00 Structures and Improvements	\$ 4,850,913	\$ 111,571	\$ 27,650	\$ 139,221	\$ 86,057	\$ 930	\$ 86,987	\$ (52,234)
312.00 Boiler Plant Equipment	41,452,034	1,736,841	377,213	2,114,054	1,113,117	16,908	1,130,025	(984,029)
312.10 Boiler Plant Equipment (AQC)	1,077,025	42,435	17,125	59,560	36,933	593	37,526	(22,034)
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	33,450,478	1,093,831	150,527	1,244,358	931,786	6,787	938,573	(305,785)
315.00 Accessory Electric Equipment	6,227,238	183,704	17,436	201,140	129,598	421	130,019	(71,121)
316.00 Miscellaneous Power Plant Equipment	1,627,519	61,032	3,256	64,288	44,993	165	45,158	(19,130)
<b>Total Gordon Evans Energy Center</b>	<b>\$ 88,685,207</b>	<b>\$ 3,229,414</b>	<b>\$ 593,207</b>	<b>\$ 3,822,621</b>	<b>\$ 2,342,484</b>	<b>\$ 25,804</b>	<b>\$ 2,368,288</b>	<b>\$ (1,454,333)</b>
<b>Gordon Evans Unit 1</b>								
311.00 Structures and Improvements	\$ 406,306	\$ 9,345	\$ 2,316	\$ 11,661	\$ 2,966	\$ 41	\$ 3,007	\$ (8,654)
312.00 Boiler Plant Equipment	13,798,725	578,167	125,568	703,735	379,465	6,899	386,364	(317,371)
312.10 Boiler Plant Equipment (AQC)	141,946	5,593	2,257	7,850	6,473	99	6,572	(1,278)
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	12,261,369	400,947	55,176	456,123	300,404	2,452	302,856	(153,267)
315.00 Accessory Electric Equipment	1,501,792	44,303	4,205	48,508	16,069	150	16,219	(32,289)
316.00 Miscellaneous Power Plant Equipment	27,304	1,024	55	1,079	838	5	843	(236)
<b>Total Gordon Evans Unit 1</b>	<b>\$ 28,137,442</b>	<b>\$ 1,039,379</b>	<b>\$ 189,577</b>	<b>\$ 1,228,956</b>	<b>\$ 706,215</b>	<b>\$ 9,646</b>	<b>\$ 715,861</b>	<b>\$ (513,095)</b>

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	Current 2011 Annualized Accrual				Proposed 2011 Annualized Accrual			Difference
	12/31/10 Investment	Investment	Net Salvage	Total	Investment	Net Salvage	Total	
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
<b>Gordon Evans Unit 2</b>								
311.00 Structures and Improvements	\$ 692,657	\$ 15,931	\$ 3,948	\$ 19,879	\$ 11,429	\$ 139	\$ 11,568	\$ (8,311)
312.00 Boiler Plant Equipment	19,089,583	799,854	173,715	973,569	439,060	5,727	444,787	(528,782)
312.10 Boiler Plant Equipment (AQC)	261,738	10,312	4,162	14,474	11,674	157	11,831	(2,643)
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	20,219,358	661,173	90,987	752,160	596,471	4,044	600,515	(151,645)
315.00 Accessory Electric Equipment	2,018,729	59,553	5,652	65,205	27,455		27,455	(37,750)
316.00 Miscellaneous Power Plant Equipment	41,272	1,548	83	1,631	1,440	4	1,444	(187)
<b>Total Gordon Evans Unit 2</b>	<b>\$ 42,323,337</b>	<b>\$ 1,548,371</b>	<b>\$ 278,547</b>	<b>\$ 1,826,918</b>	<b>\$ 1,087,529</b>	<b>\$ 10,071</b>	<b>\$ 1,097,600</b>	<b>\$ (729,318)</b>
<b>Gordon Evans Common</b>								
311.00 Structures and Improvements	\$ 3,751,950	\$ 86,295	\$ 21,386	\$ 107,681	\$ 71,662	\$ 750	\$ 72,412	\$ (35,269)
312.00 Boiler Plant Equipment	8,563,726	358,820	77,930	436,750	294,592	4,282	298,874	(137,876)
312.10 Boiler Plant Equipment (AQC)	673,341	26,530	10,706	37,236	18,786	337	19,123	(18,113)
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	969,751	31,711	4,364	36,075	34,911	291	35,202	(873)
315.00 Accessory Electric Equipment	2,706,717	79,848	7,579	87,427	86,074	271	86,345	(1,082)
316.00 Miscellaneous Power Plant Equipment	1,558,943	58,460	3,118	61,578	42,715	156	42,871	(18,707)
<b>Total Gordon Evans Common</b>	<b>\$ 18,224,428</b>	<b>\$ 641,664</b>	<b>\$ 125,083</b>	<b>\$ 766,747</b>	<b>\$ 548,740</b>	<b>\$ 6,087</b>	<b>\$ 554,827</b>	<b>\$ (211,920)</b>
<b>Jeffrey Energy Center</b>								
311.00 Structures and Improvements	\$ 53,238,806	\$ 617,571	\$ 154,392	\$ 771,963	\$ 777,851	\$ 17,172	\$ 795,023	\$ 23,060
312.00 Boiler Plant Equipment	104,905,763	2,119,097	514,039	2,633,136	1,823,811	52,453	1,876,264	(756,872)
312.10 Boiler Plant Equipment (AQC)	127,737,851	3,678,850	2,401,472	6,080,322	3,443,589	92,242	3,535,831	(2,544,491)
312.20 Boiler Plant Equipment - Train Cars	82,818	2,774		2,774	1,905	8	1,913	(861)
314.00 Turbogenerator Units	47,018,055	1,687,949	272,705	1,960,654	899,153	14,216	913,369	(1,047,285)
315.00 Accessory Electric Equipment	23,288,425	530,976	39,590	570,566	487,658	4,066	491,724	(78,842)
316.00 Miscellaneous Power Plant Equipment	5,390,319	153,084	9,704	162,788	124,644	1,078	125,722	(37,066)
<b>Total Jeffrey Energy Center</b>	<b>\$ 361,662,037</b>	<b>\$ 8,790,301</b>	<b>\$ 3,391,902</b>	<b>\$ 12,182,203</b>	<b>\$ 7,558,611</b>	<b>\$ 181,235</b>	<b>\$ 7,739,846</b>	<b>\$ (4,442,357)</b>
<b>Jeffrey Unit 1</b>								
311.00 Structures and Improvements	\$ 10,546,773	\$ 122,343	\$ 30,586	\$ 152,929	\$ 129,725	\$ 3,164	\$ 132,889	\$ (20,040)
312.00 Boiler Plant Equipment	25,417,503	513,434	124,546	637,980	419,389	12,709	432,098	(205,882)
312.10 Boiler Plant Equipment (AQC)	28,435,665	818,947	534,591	1,353,538	745,014	17,061	762,075	(591,463)
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	13,070,608	469,235	75,810	545,045	260,105	3,921	264,026	(281,019)
315.00 Accessory Electric Equipment	7,378,686	168,234	12,544	180,778	149,787	1,476	151,263	(29,515)
316.00 Miscellaneous Power Plant Equipment	1,009,802	28,678	1,818	30,496	21,408	202	21,610	(8,886)
<b>Total Jeffrey Unit 1</b>	<b>\$ 85,859,037</b>	<b>\$ 2,120,871</b>	<b>\$ 779,895</b>	<b>\$ 2,900,766</b>	<b>\$ 1,725,428</b>	<b>\$ 38,533</b>	<b>\$ 1,763,961</b>	<b>\$ (1,136,805)</b>

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique  
Proposed: VG Procedure / RL Technique

Account Description	12/31/10 Investment	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference
		Investment	Net Salvage	Total	Investment	Net Salvage	Total	
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
<b>Jeffrey Unit 2</b>								
311.00 Structures and Improvements	\$ 8,415,928	\$ 97,625	\$ 24,406	\$ 122,031	\$ 107,724	\$ 1,683	\$ 109,407	\$ (12,624)
312.00 Boiler Plant Equipment	26,167,499	528,583	128,221	656,804	457,931	13,084	471,015	(185,789)
312.10 Boiler Plant Equipment (AQC)	28,140,378	810,443	529,039	1,339,482	669,741	19,698	689,439	(650,043)
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	12,110,517	434,768	70,241	505,009	214,356	3,633	217,989	(287,020)
315.00 Accessory Electric Equipment	5,912,579	134,807	10,051	144,858	122,982	591	123,573	(21,285)
316.00 Miscellaneous Power Plant Equipment	1,014,762	28,819	1,827	30,646	23,137	203	23,340	(7,306)
<b>Total Jeffrey Unit 2</b>	<b>\$ 81,761,663</b>	<b>\$ 2,035,045</b>	<b>\$ 763,785</b>	<b>\$ 2,798,830</b>	<b>\$ 1,595,871</b>	<b>\$ 38,892</b>	<b>\$ 1,634,763</b>	<b>\$ (1,164,067)</b>
<b>Jeffrey Unit 3</b>								
311.00 Structures and Improvements	\$ 13,854,276	\$ 160,710	\$ 40,177	\$ 200,887	\$ 191,189	\$ 4,156	\$ 195,345	\$ (5,542)
312.00 Boiler Plant Equipment	39,751,820	802,987	194,784	997,771	703,607	19,876	723,483	(274,288)
312.10 Boiler Plant Equipment (AQC)	42,817,896	1,233,155	804,976	2,038,131	1,121,829	29,973	1,151,802	(886,329)
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	20,718,279	743,786	120,166	863,952	395,719	6,215	401,934	(462,018)
315.00 Accessory Electric Equipment	7,915,722	180,478	13,457	193,935	159,106	1,583	160,689	(33,246)
316.00 Miscellaneous Power Plant Equipment	546,460	15,519	984	16,503	14,973	109	15,082	(1,421)
<b>Total Jeffrey Unit 3</b>	<b>\$ 125,604,453</b>	<b>\$ 3,136,635</b>	<b>\$ 1,174,544</b>	<b>\$ 4,311,179</b>	<b>\$ 2,586,423</b>	<b>\$ 61,912</b>	<b>\$ 2,648,335</b>	<b>\$ (1,662,844)</b>
<b>Jeffrey Common</b>								
311.00 Structures and Improvements	\$ 20,421,829	\$ 236,893	\$ 59,223	\$ 296,116	\$ 349,213	\$ 8,169	\$ 357,382	\$ 61,266
312.00 Boiler Plant Equipment	13,568,941	274,093	66,488	340,581	242,884	6,784	249,668	(90,913)
312.10 Boiler Plant Equipment (AQC)	28,343,912	816,305	532,866	1,349,171	907,005	25,510	932,515	(416,656)
312.20 Boiler Plant Equipment - Train Cars	82,818	2,774		2,774	1,905	8	1,913	(861)
314.00 Turbogenerator Units	1,118,651	40,160	6,488	46,648	28,973	447	29,420	(17,228)
315.00 Accessory Electric Equipment	2,081,438	47,457	3,538	50,995	55,783	416	56,199	5,204
316.00 Miscellaneous Power Plant Equipment	2,819,295	80,068	5,075	85,143	65,126	564	65,690	(19,453)
<b>Total Jeffrey Common</b>	<b>\$ 68,436,884</b>	<b>\$ 1,497,750</b>	<b>\$ 673,678</b>	<b>\$ 2,171,428</b>	<b>\$ 1,650,889</b>	<b>\$ 41,898</b>	<b>\$ 1,692,787</b>	<b>\$ (478,641)</b>
<b>La Cygne Energy Center</b>								
311.00 Structures and Improvements	\$ 29,099,956	\$ 701,528	\$ 94,485	\$ 796,013	\$ 431,989	\$ 9,042	\$ 441,031	\$ (354,982)
312.00 Boiler Plant Equipment	108,663,633	2,746,339	547,817	3,294,156	2,384,894	52,883	2,437,777	(856,379)
312.10 Boiler Plant Equipment (AQC)	76,293,349	2,647,380	984,184	3,631,564	2,067,984	38,155	2,106,139	(1,525,425)
312.20 Boiler Plant Equipment - Train Cars	1,260,717	58,458		58,458	22,976	46	23,022	(35,436)
314.00 Turbogenerator Units	37,626,082	1,110,816	329,122	1,439,938	819,915	7,727	827,642	(612,296)
315.00 Accessory Electric Equipment	22,582,529	754,007	35,461	789,468	582,503	2,788	585,291	(204,177)
316.00 Miscellaneous Power Plant Equipment	5,672,759	195,845	10,522	206,367	141,303	779	142,082	(64,285)
<b>Total La Cygne Energy Center</b>	<b>\$ 281,199,025</b>	<b>\$ 8,214,373</b>	<b>\$ 2,001,591</b>	<b>\$ 10,215,964</b>	<b>\$ 6,451,564</b>	<b>\$ 111,420</b>	<b>\$ 6,562,984</b>	<b>\$ (3,652,980)</b>

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/10	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference
	Investment	Investment	Net Salvage	Total	Investment	Net Salvage	Total	
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
<b>La Cygne Unit 1</b>								
311.00 Structures and Improvements	\$ 25,573,315	\$ 588,186	\$ 86,949	\$ 675,135	\$ 347,797	\$ 7,672	\$ 355,469	\$ (319,666)
312.00 Boiler Plant Equipment	90,639,490	2,066,580	507,581	2,574,161	1,912,493	45,320	1,957,813	(616,348)
312.10 Boiler Plant Equipment (AQC)	76,276,846	2,646,807	983,971	3,630,778	2,067,103	38,138	2,105,241	(1,525,537)
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	35,559,716	1,031,232	320,037	1,351,269	768,090	7,112	775,202	(576,067)
315.00 Accessory Electric Equipment	17,279,866	509,756	34,560	544,316	373,245	1,728	374,973	(169,343)
316.00 Miscellaneous Power Plant Equipment	2,736,086	91,659	5,472	97,131	50,891	274	51,165	(45,966)
<b>Total La Cygne Unit 1</b>	<b>\$ 248,065,319</b>	<b>\$ 6,934,220</b>	<b>\$ 1,938,570</b>	<b>\$ 8,872,790</b>	<b>\$ 5,519,619</b>	<b>\$ 100,244</b>	<b>\$ 5,619,863</b>	<b>\$ (3,252,927)</b>
<b>La Cygne Unit 2</b>								
311.00 Structures and Improvements	\$ 1,310,150	\$ 62,363	\$ -	\$ 62,363	\$ 19,914	\$ 262	\$ 20,176	\$ (42,187)
312.00 Boiler Plant Equipment	10,839,079	515,940		515,940	250,383	3,252	253,635	(262,305)
312.10 Boiler Plant Equipment (AQC)	16,503	573	213	786	881	17	898	112
312.20 Boiler Plant Equipment - Train Cars	804,087	38,275		38,275	6,674		6,674	(31,601)
314.00 Turbogenerator Units	1,056,946	50,311		50,311	23,359	211	23,570	(26,741)
315.00 Accessory Electric Equipment	4,852,111	230,960		230,960	194,570	970	195,540	(35,420)
316.00 Miscellaneous Power Plant Equipment	411,872	19,605		19,605	8,608		8,608	(10,997)
<b>Total La Cygne Unit 2</b>	<b>\$ 19,290,748</b>	<b>\$ 918,027</b>	<b>\$ 213</b>	<b>\$ 918,240</b>	<b>\$ 504,389</b>	<b>\$ 4,712</b>	<b>\$ 509,101</b>	<b>\$ (409,139)</b>
<b>La Cygne Common</b>								
311.00 Structures and Improvements	\$ 2,216,491	\$ 50,979	\$ 7,536	\$ 58,515	\$ 64,278	\$ 1,108	\$ 65,386	\$ 6,871
312.00 Boiler Plant Equipment	7,185,064	163,819	40,236	204,055	222,018	4,311	226,329	22,274
312.10 Boiler Plant Equipment (AQC)								
312.20 Boiler Plant Equipment - Train Cars	456,630	20,183		20,183	16,302	46	16,348	(3,835)
314.00 Turbogenerator Units	1,009,420	29,273	9,085	38,358	28,466	404	28,870	(9,488)
315.00 Accessory Electric Equipment	450,552	13,291	901	14,192	14,688	90	14,778	586
316.00 Miscellaneous Power Plant Equipment	2,524,801	84,581	5,050	89,631	81,804	505	82,309	(7,322)
<b>Total La Cygne Common</b>	<b>\$ 13,842,958</b>	<b>\$ 362,126</b>	<b>\$ 62,808</b>	<b>\$ 424,934</b>	<b>\$ 427,556</b>	<b>\$ 6,464</b>	<b>\$ 434,020</b>	<b>\$ 9,086</b>
<b>Murray Gill Energy Center</b>								
311.00 Structures and Improvements	\$ 6,013,368	\$ 92,607	\$ 52,317	\$ 144,924	\$ 167,584	\$ 7,190	\$ 174,774	\$ 29,850
312.00 Boiler Plant Equipment	22,638,720	194,694	305,622	500,316	630,240	56,148	686,388	186,072
312.10 Boiler Plant Equipment (AQC)	1,433,993	95,361	22,800	118,161	70,979	857	71,836	(46,325)
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	22,314,488	722,991	87,027	810,018	647,360	222,030	869,390	59,372
315.00 Accessory Electric Equipment	6,056,315	191,380	24,226	215,606	165,130	31,328	196,458	(19,148)
316.00 Miscellaneous Power Plant Equipment	1,602,835	64,755	6,091	70,846	61,085	956	62,041	(8,805)
<b>Total Murray Gill Energy Center</b>	<b>\$ 60,059,719</b>	<b>\$ 1,361,788</b>	<b>\$ 498,083</b>	<b>\$ 1,859,871</b>	<b>\$ 1,742,378</b>	<b>\$ 318,509</b>	<b>\$ 2,060,887</b>	<b>\$ 201,016</b>

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	12/31/10	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference H-E
	Investment B	Investment C	Net Salvage D	Total E=C+D	Investment F	Net Salvage G	Total H=F+G	
<b>Murray Gill Unit 1</b>								
311.00 Structures and Improvements	\$ 274,561	\$ 4,228	\$ 2,389	\$ 6,617	\$ 3,267	\$ 2,663	\$ 5,930	\$ (687)
312.00 Boiler Plant Equipment	2,254,738	19,391	30,439	49,830	27,959	22,773	50,732	902
312.10 Boiler Plant Equipment (AQC)								
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	2,922,463	94,688	11,398	106,086	69,262	56,111	125,373	19,287
315.00 Accessory Electric Equipment	857,377	27,093	3,430	30,523	18,262	14,661	32,923	2,400
316.00 Miscellaneous Power Plant Equipment	8,434	341	32	373	579	466	1,045	672
<b>Total Murray Gill Unit 1</b>	<b>\$ 6,317,573</b>	<b>\$ 145,741</b>	<b>\$ 47,688</b>	<b>\$ 193,429</b>	<b>\$ 119,329</b>	<b>\$ 96,674</b>	<b>\$ 216,003</b>	<b>\$ 22,574</b>
<b>Murray Gill Unit 2</b>								
311.00 Structures and Improvements	\$ 375,362	\$ 5,781	\$ 3,266	\$ 9,047	\$ 4,617	\$ 3,078	\$ 7,695	\$ (1,352)
312.00 Boiler Plant Equipment	3,119,483	26,828	42,113	68,941	40,865	27,140	68,005	(936)
312.10 Boiler Plant Equipment (AQC)	9,987	664	159	823	685	208	893	70
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	5,725,819	185,517	22,331	207,848	246,783	163,186	409,969	202,121
315.00 Accessory Electric Equipment	1,216,030	38,427	4,864	43,291	24,929	16,416	41,345	(1,946)
316.00 Miscellaneous Power Plant Equipment	7,295	295	28	323	500	331	831	508
<b>Total Murray Gill Unit 2</b>	<b>\$ 10,453,976</b>	<b>\$ 257,512</b>	<b>\$ 72,761</b>	<b>\$ 330,273</b>	<b>\$ 318,379</b>	<b>\$ 210,359</b>	<b>\$ 528,738</b>	<b>\$ 198,465</b>
<b>Murray Gill Unit 3</b>								
311.00 Structures and Improvements	\$ 411,477	\$ 6,337	\$ 3,580	\$ 9,917	\$ 5,761	\$ 41	\$ 5,802	\$ (4,115)
312.00 Boiler Plant Equipment	6,705,711	57,669	90,527	148,196	223,300	2,012	225,312	77,116
312.10 Boiler Plant Equipment (AQC)	169,773	11,290	2,699	13,989	11,426	119	11,545	(2,444)
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	7,331,036	237,526	28,591	266,117	173,746	1,466	175,212	(90,905)
315.00 Accessory Electric Equipment	1,469,173	46,426	5,877	52,303	29,383		29,383	(22,920)
316.00 Miscellaneous Power Plant Equipment	17,601	711	67	778	880	2	882	104
<b>Total Murray Gill Unit 3</b>	<b>\$ 16,104,771</b>	<b>\$ 359,959</b>	<b>\$ 131,341</b>	<b>\$ 491,300</b>	<b>\$ 444,496</b>	<b>\$ 3,640</b>	<b>\$ 448,136</b>	<b>\$ (43,164)</b>
<b>Murray Gill Unit 4</b>								
311.00 Structures and Improvements	\$ 387,183	\$ 5,963	\$ 3,368	\$ 9,331	\$ 6,040	\$ 39	\$ 6,079	\$ (3,252)
312.00 Boiler Plant Equipment	7,140,328	61,407	96,394	157,801	242,057	2,856	244,913	87,112
312.10 Boiler Plant Equipment (AQC)	141,876	9,435	2,256	11,691	9,591	85	9,676	(2,015)
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	5,451,203	176,619	21,260	197,879	135,735	1,090	136,825	(61,054)
315.00 Accessory Electric Equipment	1,041,068	32,898	4,164	37,062	25,402	104	25,506	(11,556)
316.00 Miscellaneous Power Plant Equipment	9,036	365	34	399	452	1	453	54
<b>Total Murray Gill Unit 4</b>	<b>\$ 14,170,694</b>	<b>\$ 286,687</b>	<b>\$ 127,476</b>	<b>\$ 414,163</b>	<b>\$ 419,277</b>	<b>\$ 4,175</b>	<b>\$ 423,452</b>	<b>\$ 9,289</b>

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/10	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference
	Investment	Investment	Net Salvage	Total	Investment	Net Salvage	Total	
A	B	C	D	E=C+D	F	G	H=F+G	I=H-E
<b>Murray Gill Common</b>								
311.00 Structures and Improvements	\$ 4,564,785	\$ 70,298	\$ 39,714	\$ 110,012	\$ 147,899	\$ 1,369	\$ 149,268	\$ 39,256
312.00 Boiler Plant Equipment	3,418,460	29,399	46,149	75,548	96,059	1,367	97,426	21,878
312.10 Boiler Plant Equipment (AQC)	1,112,357	73,972	17,686	91,658	49,277	445	49,722	(41,936)
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	883,967	28,641	3,447	32,088	21,834	177	22,011	(10,077)
315.00 Accessory Electric Equipment	1,472,667	46,536	5,891	52,427	67,154	147	67,301	14,874
316.00 Miscellaneous Power Plant Equipment	1,560,469	63,043	5,930	68,973	58,674	156	58,830	(10,143)
<b>Total Murray Gill Common</b>	<b>\$ 13,012,705</b>	<b>\$ 311,889</b>	<b>\$ 118,817</b>	<b>\$ 430,706</b>	<b>\$ 440,897</b>	<b>\$ 3,661</b>	<b>\$ 444,558</b>	<b>\$ 13,852</b>
<b>Neosho Energy Center</b>								
311.00 Structures and Improvements	\$ 2,710,770	\$ 49,065	\$ 51,775	\$ 100,840	\$ 527,170	\$ 253,886	\$ 781,056	\$ 680,216
312.00 Boiler Plant Equipment	5,573,192	87,499	154,377	241,876	1,168,698	560,663	1,729,361	1,487,485
312.10 Boiler Plant Equipment (AQC)	94,344	12,963	1,500	14,463	23,501	11,302	34,803	20,340
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	4,321,405	297,745	119,271	417,016	878,974	422,201	1,301,175	884,159
315.00 Accessory Electric Equipment	3,314,003	74,234	29,826	104,060	1,036,952	485,501	1,522,453	1,418,393
316.00 Miscellaneous Power Plant Equipment	449,286	32,933	4,133	37,066	96,062	44,835	140,897	103,831
<b>Total Neosho Energy Center</b>	<b>\$ 16,463,000</b>	<b>\$ 554,439</b>	<b>\$ 360,882</b>	<b>\$ 915,321</b>	<b>\$ 3,731,357</b>	<b>\$ 1,778,388</b>	<b>\$ 5,509,745</b>	<b>\$ 4,594,424</b>
<b>Neosho Unit 1</b>								
311.00 Structures and Improvements	\$ 2,682,172	\$ 48,547	\$ 51,229	\$ 99,776	\$ 517,927	\$ 249,442	\$ 767,369	\$ 667,593
312.00 Boiler Plant Equipment	5,573,192	87,499	154,377	241,876	1,168,698	560,663	1,729,361	1,487,485
312.10 Boiler Plant Equipment (AQC)	94,344	12,963	1,500	14,463	23,501	11,302	34,803	20,340
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	4,321,405	297,745	119,271	417,016	878,974	422,201	1,301,175	884,159
315.00 Accessory Electric Equipment	3,314,003	74,234	29,826	104,060	1,036,952	485,501	1,522,453	1,418,393
316.00 Miscellaneous Power Plant Equipment	421,128	30,869	3,874	34,743	86,626	41,439	128,065	93,322
<b>Total Neosho Unit 1</b>	<b>\$ 16,406,244</b>	<b>\$ 551,857</b>	<b>\$ 360,077</b>	<b>\$ 911,934</b>	<b>\$ 3,712,678</b>	<b>\$ 1,770,548</b>	<b>\$ 5,483,226</b>	<b>\$ 4,571,292</b>
<b>Neosho Common</b>								
311.00 Structures and Improvements	\$ 28,598	\$ 518	\$ 546	\$ 1,064	\$ 9,243	\$ 4,444	\$ 13,687	\$ 12,623
312.00 Boiler Plant Equipment								
312.10 Boiler Plant Equipment (AQC)								
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units								
315.00 Accessory Electric Equipment								
316.00 Miscellaneous Power Plant Equipment	28,158	2,064	259	2,323	9,436	3,396	12,832	10,509
<b>Total Neosho Common</b>	<b>\$ 56,756</b>	<b>\$ 2,582</b>	<b>\$ 805</b>	<b>\$ 3,387</b>	<b>\$ 18,679</b>	<b>\$ 7,840</b>	<b>\$ 26,519</b>	<b>\$ 23,132</b>

**WESTAR ENERGY, INC.**

Statement B

Component Accruals

Current: BG Procedure / RL Technique

Proposed: VG Procedure / RL Technique

Account Description A	12/31/10 Investment B	Current 2011 Annualized Accrual			Proposed 2011 Annualized Accrual			Difference I=H-E
		Investment C	Net Salvage D	Total E=C+D	Investment F	Net Salvage G	Total H=F+G	
<b>WESTAR SOUTH OTHER PRODUCTION</b>								
<b>Gordon Evans Energy Center</b>								
341.00 Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
342.00 Fuel Holders, Products and Accessories								
344.00 Generators and Devices	1,607,885	45,182		45,182	33,122	322	33,444	(11,738)
345.00 Accessory Electric Equipment								
346.00 Miscellaneous Power Plant Equipment								
<b>Total Gordon Evans Energy Center</b>	<b>\$ 1,607,885</b>	<b>\$ 45,182</b>	<b>\$ -</b>	<b>\$ 45,182</b>	<b>\$ 33,122</b>	<b>\$ 322</b>	<b>\$ 33,444</b>	<b>\$ (11,738)</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Summary  
Vintage Group Procedure  
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Statement C

Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
<b>WESTAR SOUTH</b>							
<b>STEAM PRODUCTION</b>							
311.00 Structures and Improvements	\$ 95,913,813	\$ 63,259,482	65.95%	\$ 50,607,631	52.76%	\$ 63,141,504	65.83%
312.00 Boiler Plant Equipment	283,233,342	151,320,614	53.43%	132,432,320	46.76%	163,719,738	57.80%
312.10 Boiler Plant Equipment (AQC)	206,636,562	82,493,256	39.92%	48,720,616	23.58%	64,439,772	31.19%
312.20 Boiler Plant Equipment - Train Cars	1,343,535	1,360,597	101.27%	605,510	45.07%	814,146	60.60%
314.00 Turbogenerator Units	144,730,508	82,880,919	57.27%	74,781,609	51.67%	87,672,837	60.58%
315.00 Accessory Electric Equipment	61,468,510	31,248,966	50.84%	27,915,090	45.41%	32,928,476	53.57%
316.00 Miscellaneous Power Plant Equipment	14,742,718	6,995,201	47.45%	5,686,254	38.57%	6,842,563	46.41%
<b>Total Steam Production Plant</b>	<b>\$ 808,068,988</b>	<b>\$ 419,559,035</b>	<b>51.92%</b>	<b>\$ 340,749,031</b>	<b>42.17%</b>	<b>\$ 419,559,035</b>	<b>51.92%</b>
<b>NUCLEAR PRODUCTION</b>							
321.00 Structures and Improvements	\$ 402,040,582	\$ 216,973,831	53.97%	\$ 163,628,484	40.70%	\$ 218,953,663	54.46%
322.00 Reactor Plant Equipment	652,902,476	321,432,262	49.23%	243,324,099	37.27%	325,595,528	49.87%
323.00 Turbogenerator Units	170,053,136	100,550,535	59.13%	54,675,424	32.15%	73,161,983	43.02%
324.00 Accessory Electric Equipment	125,899,161	56,724,032	45.06%	48,715,778	38.69%	65,187,294	51.78%
325.00 Miscellaneous Power Plant Equipment	76,729,299	20,308,989	26.47%	23,348,752	30.43%	31,243,305	40.72%
352.00 Structures and Improvements	290,130	163,927	56.50%	135,167	46.59%	180,869	62.34%
353.00 Station Equipment	11,906,252	4,688,955	39.38%	5,401,896	45.37%	7,228,356	60.71%
355.00 Poles and Fixtures	69,831	4,225	6.05%	32,076	45.93%	42,921	61.46%
356.00 Overhead Conductors and Devices	78,908	2,844	3.60%	20,747	26.29%	27,762	35.18%
391.00 Office Furniture and Equipment	3,574,475	2,051,743	57.40%	1,279,663	35.80%	1,279,663	35.80%
397.00 Communication Equipment	238,772	238,772	100.00%	238,772	100.00%	238,772	100.00%
<b>Total Nuclear Production Plant</b>	<b>\$ 1,443,783,022</b>	<b>\$ 723,140,116</b>	<b>50.09%</b>	<b>\$ 540,800,858</b>	<b>37.46%</b>	<b>\$ 723,140,116</b>	<b>50.09%</b>
<b>OTHER PRODUCTION</b>							
341.00 Structures and Improvements	\$ -	\$ -		\$ -		\$ -	
342.00 Fuel Holders, Products and Accessories							
344.00 Generators and Devices	1,607,885	639,999	39.80%	407,572	25.35%	639,999	39.80%
345.00 Accessory Electric Equipment							
346.00 Miscellaneous Power Plant Equipment							
<b>Total Other Production Plant</b>	<b>\$ 1,607,885</b>	<b>\$ 639,999</b>	<b>39.80%</b>	<b>\$ 407,572</b>	<b>25.35%</b>	<b>\$ 639,999</b>	<b>39.80%</b>



**WESTAR ENERGY, INC.**

Depreciation Reserve Summary  
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Statement C

Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
<b>TRANSMISSION PLANT</b>							
352.00 Structures and Improvements	\$ 10,172,763	\$ 3,022,851	29.72%	\$ 2,092,731	20.57%	\$ 2,520,032	24.77%
352.50 Structures and Improvements - 34.5 kV							
353.00 Station Equipment	135,055,562	53,514,919	39.62%	41,608,857	30.81%	50,104,706	37.10%
353.50 Station Equipment - 34.5 kV	719,004	59,723	8.31%	56,273	7.83%	67,763	9.42%
354.00 Towers and Fixtures	6,868,017	6,678,831	97.25%	4,837,956	70.44%	5,825,787	84.82%
354.50 Towers and Fixtures - 34.5 kV							
355.00 Poles and Fixtures	137,045,647	63,572,452	46.39%	45,759,726	33.39%	55,103,114	40.21%
355.50 Poles and Fixtures - 34.5 kV	1,077,465	(381,175)	-35.38%	7,348	0.68%	8,848	0.82%
356.00 OH Conductors and Devices	76,614,071	31,337,787	40.90%	36,353,364	47.45%	43,776,127	57.14%
356.50 OH Conductors and Devices - 34.5 kV	444,707	(253,619)	-57.03%	9,444	2.12%	11,372	2.56%
357.00 Underground Conduit	1,497,837	250,577	16.73%	265,418	17.72%	319,611	21.34%
357.50 Underground Conduit - 34.5 kV	1,879	434	23.10%	290	15.44%	349	18.60%
358.00 UG Conductors and Devices	796,580	338,391	42.48%	332,958	41.80%	400,942	50.33%
358.50 UG Conductors and Devices - 34.5 kV	45,732	8,047	17.60%	7,487	16.37%	9,015	19.71%
359.00 Roads and Trails	19,910	15,149	76.09%	13,866	69.64%	16,697	83.86%
<b>Total Transmission Plant</b>	<b>\$ 370,359,174</b>	<b>\$ 158,164,365</b>	<b>42.71%</b>	<b>\$ 131,345,716</b>	<b>35.46%</b>	<b>\$ 158,164,365</b>	<b>42.71%</b>
<b>DISTRIBUTION PLANT</b>							
361.00 Structures and Improvements	\$ 7,277,024	\$ 2,316,044	31.83%	\$ 1,935,974	26.60%	\$ 2,301,092	31.62%
362.00 Station Equipment	72,669,857	31,947,078	43.96%	21,541,926	29.64%	25,604,656	35.23%
364.00 Poles, Towers and Fixtures	135,146,401	47,503,260	35.15%	36,409,507	26.94%	43,276,210	32.02%
365.00 Overhead Conductors and Devices	118,051,311	46,762,288	39.61%	35,996,908	30.49%	42,785,796	36.24%
366.10 Underground Conduit - Network	3,651,612	1,462,491	40.05%	1,773,069	48.56%	2,107,463	57.71%
366.20 Underground Conduit	37,390,255	9,960,685	26.64%	11,649,506	31.16%	13,846,561	37.03%
367.10 UG Conductors and Devices - Network	7,413,439	2,616,409	35.29%	2,402,269	32.40%	2,855,328	38.52%
367.20 UG Conductors and Devices	92,867,618	23,088,358	24.86%	24,555,231	26.44%	29,186,260	31.43%

**WESTAR ENERGY, INC.**

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Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
368.00 Line Transformers - Overhead	83,325,940	37,487,143	44.99%	29,762,519	35.72%	35,375,623	42.45%
368.10 Line Transformers - Underground	74,931,663	22,899,073	30.56%	17,323,276	23.12%	20,590,384	27.48%
368.20 Line Capacitors	4,319,582	783,118	18.13%	1,574,499	36.45%	1,871,443	43.32%
369.10 Services - Overhead	26,448,861	12,943,049	48.94%	11,252,061	42.54%	13,374,160	50.57%
369.20 Services - Network	744,140	612,009	82.24%	416,668	55.99%	495,250	66.55%
369.30 Services - Underground	54,944,290	23,945,944	43.58%	15,573,107	28.34%	18,510,140	33.69%
370.00 Meters	40,724,134	11,583,463	28.44%	14,570,019	35.78%	17,317,872	42.52%
372.00 Leased Prop. on Customers' Premises	8,049,941	2,246,176	27.90%	3,082,765	38.30%	3,664,163	45.52%
373.00 Street Lighting and Signal Systems	28,805,521	8,554,042	29.70%	11,398,509	39.57%	13,548,227	47.03%
<b>Total Distribution Plant</b>	<b>\$ 796,761,589</b>	<b>\$ 286,710,628</b>	<b>35.98%</b>	<b>\$ 241,217,814</b>	<b>30.27%</b>	<b>\$ 286,710,628</b>	<b>35.98%</b>
<b>GENERAL PLANT</b>							
<b>Depreciable</b>							
390.10 Structures and Improvements	\$ 19,579,180	\$ 8,911,674	45.52%	\$ 5,396,219	27.56%	\$ 10,718,150	54.74%
392.00 Transportation Equipment	2,199,343	2,188,108	99.49%	764,228	34.75%	1,517,935	69.02%
396.00 Power Operated Equipment	1,062,822	425,089	40.00%	396,638	37.32%	787,815	74.12%
<b>Total Depreciable</b>	<b>\$ 22,841,345</b>	<b>\$ 11,524,872</b>	<b>50.46%</b>	<b>\$ 6,557,084</b>	<b>28.71%</b>	<b>\$ 13,023,901</b>	<b>57.02%</b>
<b>Amortizable</b>							
391.00 Office Furniture and Equipment	\$ 2,998,103	\$ 158,805	5.30%	\$ 485,836	16.20%	\$ 485,836	16.20%
391.10 Computers and Other Electronic Equip.	2,290,427	4,347,863	189.83%	1,263,565	55.17%	1,263,565	55.17%
393.00 Stores Equipment	1,204,946	275,347	22.85%	355,314	29.49%	355,314	29.49%
394.00 Tools, Shop and Garage Equipment	5,427,288	1,153,717	21.26%	1,592,343	29.34%	1,592,343	29.34%
395.00 Laboratory Equipment	499,625	(519,187)	-103.92%	204,725	40.98%	204,725	40.98%
397.00 Communication Equipment	47,643,744	30,464,600	63.94%	30,482,931	63.98%	30,482,931	63.98%
398.00 Miscellaneous Equipment	187,534	184,633	98.45%	182,035	97.07%	182,035	97.07%
<b>Total Amortizable</b>	<b>\$ 60,251,667</b>	<b>\$ 36,065,778</b>	<b>59.86%</b>	<b>\$ 34,566,749</b>	<b>57.37%</b>	<b>\$ 34,566,749</b>	<b>57.37%</b>
<b>Total General Plant</b>	<b>\$ 83,093,012</b>	<b>\$ 47,590,650</b>	<b>57.27%</b>	<b>\$ 41,123,833</b>	<b>49.49%</b>	<b>\$ 47,590,650</b>	<b>57.27%</b>
<b>TOTAL WESTAR SOUTH</b>	<b>\$ 3,503,673,670</b>	<b>\$ 1,635,804,793</b>	<b>46.69%</b>	<b>\$ 1,295,644,824</b>	<b>36.98%</b>	<b>\$ 1,635,804,793</b>	<b>46.69%</b>

**WESTAR ENERGY, INC.**

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Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
<b>WESTAR SOUTH STEAM PRODUCTION</b>							
<b>Gordon Evans Energy Center</b>							
311.00 Structures and Improvements	\$ 4,850,913	\$ 4,040,697	83.30%	\$ 2,830,196	58.34%	\$ 3,510,649	72.37%
312.00 Boiler Plant Equipment	41,452,034	21,122,881	50.96%	19,282,597	46.52%	23,918,632	57.70%
312.10 Boiler Plant Equipment (AQC)	1,077,025	(34,095)	-3.17%	394,030	36.59%	488,765	45.38%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	33,450,478	19,787,511	59.15%	14,964,480	44.74%	18,562,329	55.49%
315.00 Accessory Electric Equipment	6,227,238	5,584,611	89.68%	3,348,681	53.77%	4,153,791	66.70%
316.00 Miscellaneous Power Plant Equipment	1,627,519	1,037,993	63.78%	729,937	44.85%	905,433	55.63%
<b>Total Gordon Evans Energy Center</b>	<b>\$ 88,685,207</b>	<b>\$ 51,539,598</b>	<b>58.12%</b>	<b>\$ 41,549,921</b>	<b>46.85%</b>	<b>\$ 51,539,598</b>	<b>58.12%</b>
<b>Gordon Evans Unit 1</b>							
311.00 Structures and Improvements	\$ 406,306	\$ -		\$ 292,888	72.09%	\$ 363,306	89.42%
312.00 Boiler Plant Equipment	13,798,725			6,289,972	45.58%	7,802,244	56.54%
312.10 Boiler Plant Equipment (AQC)	141,946			30,644	21.59%	38,011	26.78%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	12,261,369			6,034,699	49.22%	7,485,597	61.05%
315.00 Accessory Electric Equipment	1,501,792			1,004,888	66.91%	1,246,489	83.00%
316.00 Miscellaneous Power Plant Equipment	27,304			11,131	40.77%	13,807	50.57%
<b>Total Gordon Evans Unit 1</b>	<b>\$ 28,137,442</b>	<b>\$ -</b>		<b>\$ 13,664,221</b>	<b>48.56%</b>	<b>\$ 16,949,454</b>	<b>60.24%</b>
<b>Gordon Evans Unit 2</b>							
311.00 Structures and Improvements	\$ 692,657	\$ -		\$ 415,392	59.97%	\$ 515,263	74.39%
312.00 Boiler Plant Equipment	19,089,583			9,861,602	51.66%	12,232,586	64.08%
312.10 Boiler Plant Equipment (AQC)	261,738			60,218	23.01%	74,695	28.54%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	20,219,358			8,600,334	42.54%	10,668,076	52.76%
315.00 Accessory Electric Equipment	2,018,729			1,276,807	63.25%	1,583,785	78.45%
316.00 Miscellaneous Power Plant Equipment	41,272			14,583	35.33%	18,089	43.83%
<b>Total Gordon Evans Unit 2</b>	<b>\$ 42,323,337</b>	<b>\$ -</b>		<b>\$ 20,228,935</b>	<b>47.80%</b>	<b>\$ 25,092,495</b>	<b>59.29%</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Summary  
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Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
<b>Gordon Evans Common</b>							
311.00 Structures and Improvements	\$ 3,751,950	\$ -		\$ 2,121,916	56.56%	\$ 2,632,079	70.15%
312.00 Boiler Plant Equipment	8,563,726			3,131,023	36.56%	3,883,802	45.35%
312.10 Boiler Plant Equipment (AQC)	673,341			303,169	45.02%	376,058	55.85%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	969,751			329,448	33.97%	408,656	42.14%
315.00 Accessory Electric Equipment	2,706,717			1,066,986	39.42%	1,323,517	48.90%
316.00 Miscellaneous Power Plant Equipment	1,558,943			704,224	45.17%	873,537	56.03%
<b>Total Gordon Evans Common</b>	<b>\$ 18,224,428</b>	<b>\$ -</b>		<b>\$ 7,656,765</b>	<b>42.01%</b>	<b>\$ 9,497,649</b>	<b>52.11%</b>
<b>Jeffrey Energy Center</b>							
311.00 Structures and Improvements	\$ 53,238,806	\$ 34,796,521	65.36%	\$ 24,305,689	45.65%	\$ 31,903,746	59.93%
312.00 Boiler Plant Equipment	104,905,763	47,743,094	45.51%	41,906,193	39.95%	55,006,238	52.43%
312.10 Boiler Plant Equipment (AQC)	127,737,851	39,137,872	30.64%	23,738,397	18.58%	31,159,116	24.39%
312.20 Boiler Plant Equipment - Train Cars	82,818	43,939	53.05%	22,031	26.60%	28,918	34.92%
314.00 Turbogenerator Units	47,018,055	19,026,215	40.47%	16,657,790	35.43%	21,865,083	46.50%
315.00 Accessory Electric Equipment	23,288,425	8,880,547	38.13%	7,259,453	31.17%	9,528,787	40.92%
316.00 Miscellaneous Power Plant Equipment	5,390,319	1,725,044	32.00%	1,418,054	26.31%	1,861,344	34.53%
<b>Total Jeffrey Energy Center</b>	<b>\$ 361,662,037</b>	<b>\$ 151,353,232</b>	<b>41.85%</b>	<b>\$ 115,307,607</b>	<b>31.88%</b>	<b>\$ 151,353,232</b>	<b>41.85%</b>
<b>Jeffrey Unit 1</b>							
311.00 Structures and Improvements	\$ 10,546,773	\$ -		\$ 5,361,541	50.84%	\$ 7,037,581	66.73%
312.00 Boiler Plant Equipment	25,417,503			10,644,413	41.88%	13,971,899	54.97%
312.10 Boiler Plant Equipment (AQC)	28,435,665			5,811,466	20.44%	7,628,154	26.83%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	13,070,608			4,411,167	33.75%	5,790,116	44.30%
315.00 Accessory Electric Equipment	7,378,686			2,404,128	32.58%	3,155,668	42.77%
316.00 Miscellaneous Power Plant Equipment	1,009,802			308,888	30.59%	405,447	40.15%
<b>Total Jeffrey Unit 1</b>	<b>\$ 85,859,037</b>	<b>\$ -</b>		<b>\$ 28,941,604</b>	<b>33.71%</b>	<b>\$ 37,988,866</b>	<b>44.25%</b>

**WESTAR ENERGY, INC.**

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Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
<b>Jeffrey Unit 2</b>							
311.00 Structures and Improvements	\$ 8,415,928	\$ -		\$ 4,188,487	49.77%	\$ 5,497,825	65.33%
312.00 Boiler Plant Equipment	26,167,499			10,367,174	39.62%	13,607,994	52.00%
312.10 Boiler Plant Equipment (AQC)	28,140,378			7,188,547	25.55%	9,435,716	33.53%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	12,110,517			4,659,022	38.47%	6,115,451	50.50%
315.00 Accessory Electric Equipment	5,912,579			1,866,881	31.57%	2,450,475	41.45%
316.00 Miscellaneous Power Plant Equipment	1,014,762			274,315	27.03%	360,068	35.48%
<b>Total Jeffrey Unit 2</b>	<b>\$ 81,761,663</b>	<b>\$ -</b>		<b>\$ 28,544,426</b>	<b>34.91%</b>	<b>\$ 37,467,529</b>	<b>45.83%</b>
<b>Jeffrey Unit 3</b>							
311.00 Structures and Improvements	\$ 13,854,276	\$ -		\$ 6,565,715	47.39%	\$ 8,618,184	62.21%
312.00 Boiler Plant Equipment	39,751,820			15,627,731	39.31%	20,513,023	51.60%
312.10 Boiler Plant Equipment (AQC)	42,817,896			8,722,001	20.37%	11,448,533	26.74%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	20,718,279			7,358,663	35.52%	9,659,010	46.62%
315.00 Accessory Electric Equipment	7,915,722			2,607,297	32.94%	3,422,348	43.23%
316.00 Miscellaneous Power Plant Equipment	546,460			92,949	17.01%	122,006	22.33%
<b>Total Jeffrey Unit 3</b>	<b>\$ 125,604,453</b>	<b>\$ -</b>		<b>\$ 40,974,355</b>	<b>32.62%</b>	<b>\$ 53,783,104</b>	<b>42.82%</b>
<b>Jeffrey Common</b>							
311.00 Structures and Improvements	\$ 20,421,829	\$ -		\$ 8,189,946	40.10%	\$ 10,750,156	52.64%
312.00 Boiler Plant Equipment	13,568,941			5,266,875	38.82%	6,913,322	50.95%
312.10 Boiler Plant Equipment (AQC)	28,343,912			2,016,383	7.11%	2,646,713	9.34%
312.20 Boiler Plant Equipment - Train Cars	82,818			22,031	26.60%	28,918	34.92%
314.00 Turbogenerator Units	1,118,651			228,938	20.47%	300,505	26.86%
315.00 Accessory Electric Equipment	2,081,438			381,147	18.31%	500,295	24.04%
316.00 Miscellaneous Power Plant Equipment	2,819,295			741,902	26.32%	973,823	34.54%
<b>Total Jeffrey Common</b>	<b>\$ 68,436,884</b>	<b>\$ -</b>		<b>\$ 16,847,223</b>	<b>24.62%</b>	<b>\$ 22,113,733</b>	<b>32.31%</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Summary  
 Vintage Group Procedure  
 December 31, 2010

Statement C

Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
<b>La Cygne Energy Center</b>							
311.00 Structures and Improvements	\$ 29,099,956	\$ 15,860,884	54.50%	\$ 14,925,815	51.29%	\$ 20,086,675	69.03%
312.00 Boiler Plant Equipment	108,663,633	57,358,405	52.79%	43,707,930	40.22%	58,820,707	54.13%
312.10 Boiler Plant Equipment (AQC)	76,293,349	43,159,983	56.57%	23,769,891	31.16%	31,988,744	41.93%
312.20 Boiler Plant Equipment - Train Cars	1,260,717	1,316,658	104.44%	583,479	46.28%	785,228	62.28%
314.00 Turbogenerator Units	37,626,082	16,021,924	42.58%	14,930,151	39.68%	20,092,511	53.40%
315.00 Accessory Electric Equipment	22,582,529	8,891,062	39.37%	7,921,768	35.08%	10,660,857	47.21%
316.00 Miscellaneous Power Plant Equipment	5,672,759	2,460,782	43.38%	1,957,975	34.52%	2,634,979	46.45%
<b>Total La Cygne Energy Center</b>	<b>\$ 281,199,025</b>	<b>\$ 145,069,700</b>	<b>51.59%</b>	<b>\$ 107,797,009</b>	<b>38.33%</b>	<b>\$ 145,069,700</b>	<b>51.59%</b>
<b>La Cygne Unit 1</b>							
311.00 Structures and Improvements	\$ 25,573,315	\$ -		\$ 13,595,406	53.16%	\$ 18,296,254	71.54%
312.00 Boiler Plant Equipment	90,639,490			37,128,790	40.96%	49,966,714	55.13%
312.10 Boiler Plant Equipment (AQC)	76,276,846			23,769,456	31.16%	31,988,159	41.94%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	35,559,716			14,164,113	39.83%	19,061,601	53.60%
315.00 Accessory Electric Equipment	17,279,866			6,828,732	39.52%	9,189,885	53.18%
316.00 Miscellaneous Power Plant Equipment	2,736,086			1,216,615	44.47%	1,637,280	59.84%
<b>Total La Cygne Unit 1</b>	<b>\$ 248,065,319</b>	<b>\$ -</b>		<b>\$ 96,703,111</b>	<b>38.98%</b>	<b>\$ 130,139,893</b>	<b>52.46%</b>
<b>La Cygne Unit 2</b>							
311.00 Structures and Improvements	\$ 1,310,150	\$ -		\$ 716,932	54.72%	\$ 964,823	73.64%
312.00 Boiler Plant Equipment	10,839,079			4,802,263	44.31%	6,462,728	59.62%
312.10 Boiler Plant Equipment (AQC)	16,503			435	2.63%	585	3.54%
312.20 Boiler Plant Equipment - Train Cars	804,087			508,929	63.29%	684,901	85.18%
314.00 Turbogenerator Units	1,056,946			475,654	45.00%	640,119	60.56%
315.00 Accessory Electric Equipment	4,852,111			996,317	20.53%	1,340,811	27.63%
316.00 Miscellaneous Power Plant Equipment	411,872			192,207	46.67%	258,666	62.80%
<b>Total La Cygne Unit 2</b>	<b>\$ 19,290,748</b>	<b>\$ -</b>		<b>\$ 7,692,736</b>	<b>39.88%</b>	<b>\$ 10,352,634</b>	<b>53.67%</b>

**WESTAR ENERGY, INC.**  
 Depreciation Reserve Summary  
 Vintage Group Procedure  
 December 31, 2010

Statement C

Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
<b>La Cygne Common</b>							
311.00 Structures and Improvements	\$ 2,216,491	\$ -		\$ 613,477	27.68%	\$ 825,597	37.25%
312.00 Boiler Plant Equipment	7,185,064			1,776,878	24.73%	2,391,265	33.28%
312.10 Boiler Plant Equipment (AQC)							
312.20 Boiler Plant Equipment - Train Cars	456,630			74,550	16.33%	100,327	21.97%
314.00 Turbogenerator Units	1,009,420			290,385	28.77%	390,790	38.71%
315.00 Accessory Electric Equipment	450,552			96,718	21.47%	130,160	28.89%
316.00 Miscellaneous Power Plant Equipment	2,524,801			549,154	21.75%	739,033	29.27%
<b>Total La Cygne Common</b>	<b>\$ 13,842,958</b>	<b>\$ -</b>		<b>\$ 3,401,162</b>	<b>24.57%</b>	<b>\$ 4,577,173</b>	<b>33.06%</b>
<b>Murray Gill Energy Center</b>							
311.00 Structures and Improvements	\$ 6,013,368	\$ 5,749,752	95.62%	\$ 4,689,721	77.99%	\$ 4,797,167	79.78%
312.00 Boiler Plant Equipment	22,638,720	19,909,065	87.94%	19,859,161	87.72%	20,314,154	89.73%
312.10 Boiler Plant Equipment (AQC)	1,433,993	204,362	14.25%	699,597	48.79%	715,625	49.90%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	22,314,488	22,334,195	100.09%	22,195,935	99.47%	22,704,466	101.75%
315.00 Accessory Electric Equipment	6,056,315	6,023,290	99.45%	5,830,533	96.27%	5,964,116	98.48%
316.00 Miscellaneous Power Plant Equipment	1,602,835	1,262,089	78.74%	965,115	60.21%	987,226	61.59%
<b>Total Murray Gill Energy Center</b>	<b>\$ 60,059,719</b>	<b>\$ 55,482,755</b>	<b>92.38%</b>	<b>\$ 54,240,061</b>	<b>90.31%</b>	<b>\$ 55,482,755</b>	<b>92.38%</b>
<b>Murray Gill Unit 1</b>							
311.00 Structures and Improvements	\$ 274,561	\$ -		\$ 459,127	167.22%	\$ 469,646	171.05%
312.00 Boiler Plant Equipment	2,254,738			3,763,577	166.92%	3,849,804	170.74%
312.10 Boiler Plant Equipment (AQC)							
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	2,922,463			4,612,077	157.81%	4,717,745	161.43%
315.00 Accessory Electric Equipment	857,377			1,369,007	159.67%	1,400,372	163.33%
316.00 Miscellaneous Power Plant Equipment	8,434			10,323	122.40%	10,559	125.20%
<b>Total Murray Gill Unit 1</b>	<b>\$ 6,317,573</b>	<b>\$ -</b>		<b>\$ 10,214,111</b>	<b>161.68%</b>	<b>\$ 10,448,126</b>	<b>165.38%</b>

**WESTAR ENERGY, INC.**  
 Depreciation Reserve Summary  
 Vintage Group Procedure  
 December 31, 2010

Statement C

Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
<b>Murray Gill Unit 2</b>							
311.00 Structures and Improvements	\$ 375,362	\$ -		\$ 576,611	153.61%	\$ 589,822	157.13%
312.00 Boiler Plant Equipment	3,119,483			4,777,735	153.16%	4,887,198	156.67%
312.10 Boiler Plant Equipment (AQC)	9,987			12,354	123.70%	12,637	126.54%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	5,725,819			7,517,423	131.29%	7,689,655	134.30%
315.00 Accessory Electric Equipment	1,216,030			1,793,884	147.52%	1,834,984	150.90%
316.00 Miscellaneous Power Plant Equipment	7,295			8,217	112.64%	8,405	115.22%
<b>Total Murray Gill Unit 2</b>	<b>\$ 10,453,976</b>	<b>\$ -</b>		<b>\$ 14,686,224</b>	<b>140.48%</b>	<b>\$ 15,022,701</b>	<b>143.70%</b>
<b>Murray Gill Unit 3</b>							
311.00 Structures and Improvements	\$ 411,477	\$ -		\$ 347,146	84.37%	\$ 355,099	86.30%
312.00 Boiler Plant Equipment	6,705,711			4,343,284	64.77%	4,442,793	66.25%
312.10 Boiler Plant Equipment (AQC)	169,773			50,789	29.92%	51,953	30.60%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	7,331,036			5,440,130	74.21%	5,564,769	75.91%
315.00 Accessory Electric Equipment	1,469,173			1,143,103	77.81%	1,169,292	79.59%
316.00 Miscellaneous Power Plant Equipment	17,601			8,327	47.31%	8,518	48.40%
<b>Total Murray Gill Unit 3</b>	<b>\$ 16,104,771</b>	<b>\$ -</b>		<b>\$ 11,332,779</b>	<b>70.37%</b>	<b>\$ 11,592,425</b>	<b>71.98%</b>
<b>Murray Gill Unit 4</b>							
311.00 Structures and Improvements	\$ 387,183	\$ -		\$ 320,354	82.74%	\$ 327,694	84.64%
312.00 Boiler Plant Equipment	7,140,328			4,579,933	64.14%	4,684,864	65.61%
312.10 Boiler Plant Equipment (AQC)	141,876			42,031	29.62%	42,993	30.30%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	5,451,203			3,979,179	73.00%	4,070,346	74.67%
315.00 Accessory Electric Equipment	1,041,068			762,529	73.24%	779,999	74.92%
316.00 Miscellaneous Power Plant Equipment	9,036			4,275	47.31%	4,373	48.40%
<b>Total Murray Gill Unit 4</b>	<b>\$ 14,170,694</b>	<b>\$ -</b>		<b>\$ 9,688,301</b>	<b>68.37%</b>	<b>\$ 9,910,270</b>	<b>69.93%</b>



**WESTAR ENERGY, INC.**

Depreciation Reserve Summary  
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Statement C

Account Description	Plant Investment	Recorded Reserve		Computed Reserve		Redistributed Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G	H=G/B
<b><u>Murray Gill Common</u></b>							
311.00 Structures and Improvements	\$ 4,564,785	\$ -		\$ 2,986,483	65.42%	\$ 3,054,906	66.92%
312.00 Boiler Plant Equipment	3,418,460			2,394,631	70.05%	2,449,495	71.65%
312.10 Boiler Plant Equipment (AQC)	1,112,357			594,423	53.44%	608,042	54.66%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	883,967			647,125	73.21%	661,952	74.88%
315.00 Accessory Electric Equipment	1,472,667			762,010	51.74%	779,469	52.93%
316.00 Miscellaneous Power Plant Equipment	1,560,469			933,973	59.85%	955,371	61.22%
<b>Total Murray Gill Common</b>	<b>\$ 13,012,705</b>	<b>\$ -</b>		<b>\$ 8,318,645</b>	<b>63.93%</b>	<b>\$ 8,509,234</b>	<b>65.39%</b>
<b><u>Neosho Energy Center</u></b>							
311.00 Structures and Improvements	\$ 2,710,770	\$ 2,811,628	103.72%	\$ 3,856,210	142.26%	\$ 2,843,268	104.89%
312.00 Boiler Plant Equipment	5,573,192	5,187,168	93.07%	7,676,440	137.74%	5,660,007	101.56%
312.10 Boiler Plant Equipment (AQC)	94,344	25,134	26.64%	118,702	125.82%	87,521	92.77%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	4,321,405	5,711,074	132.16%	6,033,253	139.61%	4,448,449	102.94%
315.00 Accessory Electric Equipment	3,314,003	1,869,455	56.41%	3,554,655	107.26%	2,620,925	79.09%
316.00 Miscellaneous Power Plant Equipment	449,286	509,292	113.36%	615,173	136.92%	453,580	100.96%
<b>Total Neosho Energy Center</b>	<b>\$ 16,463,000</b>	<b>\$ 16,113,751</b>	<b>97.88%</b>	<b>\$ 21,854,434</b>	<b>132.75%</b>	<b>\$ 16,113,751</b>	<b>97.88%</b>
<b><u>Neosho Unit 1</u></b>							
311.00 Structures and Improvements	\$ 2,682,172	\$ -		\$ 3,826,613	142.67%	\$ 2,821,446	105.19%
312.00 Boiler Plant Equipment	5,573,192			7,676,440	137.74%	5,660,007	101.56%
312.10 Boiler Plant Equipment (AQC)	94,344			118,702	125.82%	87,521	92.77%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	4,321,405			6,033,253	139.61%	4,448,449	102.94%
315.00 Accessory Electric Equipment	3,314,003			3,554,655	107.26%	2,620,925	79.09%
316.00 Miscellaneous Power Plant Equipment	421,128			584,759	138.86%	431,156	102.38%
<b>Total Neosho Unit 1</b>	<b>\$ 16,406,244</b>	<b>\$ -</b>		<b>\$ 21,794,424</b>	<b>132.84%</b>	<b>\$ 16,069,504</b>	<b>97.95%</b>

**WESTAR ENERGY, INC.**  
 Depreciation Reserve Summary  
 Vintage Group Procedure  
 December 31, 2010

Statement C

Account Description A	Plant Investment B	Recorded Reserve		Computed Reserve		Redistributed Reserve		
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G	Ratio H=G/B	
<b>Neosho Common</b>								
311.00 Structures and Improvements	\$ 28,598	\$ -		\$ 29,597	103.49%	\$ 21,822	76.31%	
312.00 Boiler Plant Equipment								
312.10 Boiler Plant Equipment (AQC)								
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units								
315.00 Accessory Electric Equipment								
316.00 Miscellaneous Power Plant Equipment	28,158			30,414	108.01%	22,425	79.64%	
<b>Total Neosho Common</b>	<b>\$ 56,756</b>	<b>\$ -</b>		<b>\$ 60,010</b>	<b>105.73%</b>	<b>\$ 44,247</b>	<b>77.96%</b>	
<b>WESTAR SOUTH OTHER PRODUCTION</b>								
<b>Gordon Evans Energy Center</b>								
341.00 Structures and Improvements	\$ -	\$ -		\$ -		\$ -		
342.00 Fuel Holders, Products and Accessories								
344.00 Generators and Devices	1,607,885	639,999	39.80%	407,572	25.35%	639,999	39.80%	
345.00 Accessory Electric Equipment								
346.00 Miscellaneous Power Plant Equipment								
<b>Total Gordon Evans Energy Center</b>	<b>\$ 1,607,885</b>	<b>\$ 639,999</b>	<b>39.80%</b>	<b>\$ 407,572</b>	<b>25.35%</b>	<b>\$ 639,999</b>	<b>39.80%</b>	

**WESTAR ENERGY, INC.**

Depreciation Reserve Components  
 Redistributed Reserve  
 December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
<b>WESTAR SOUTH</b>							
<b>STEAM PRODUCTION</b>							
311.00 Structures and Improvements	\$ 95,913,813	\$ 60,622,795	63.21%	\$ 2,518,708	2.63%	\$ 63,141,504	65.83%
312.00 Boiler Plant Equipment	283,233,342	154,458,422	54.53%	9,261,317	3.27%	163,719,738	57.80%
312.10 Boiler Plant Equipment (AQC)	206,636,562	62,421,791	30.21%	2,017,980	0.98%	64,439,772	31.19%
312.20 Boiler Plant Equipment - Train Cars	1,343,535	812,363	60.46%	1,782	0.13%	814,146	60.60%
314.00 Turbogenerator Units	144,730,508	80,205,297	55.42%	7,467,539	5.16%	87,672,837	60.58%
315.00 Accessory Electric Equipment	61,468,510	30,549,011	49.70%	2,379,465	3.87%	32,928,476	53.57%
316.00 Miscellaneous Power Plant Equipment	14,742,718	6,649,845	45.11%	192,718	1.31%	6,842,563	46.41%
<b>Total Steam Production Plant</b>	<b>\$ 808,068,988</b>	<b>\$ 395,719,525</b>	<b>48.97%</b>	<b>\$ 23,839,510</b>	<b>2.95%</b>	<b>\$ 419,559,035</b>	<b>51.92%</b>
<b>NUCLEAR PRODUCTION</b>							
321.00 Structures and Improvements	\$ 402,040,582	\$ 218,182,544	54.27%	\$ 771,119	0.19%	\$ 218,953,663	54.46%
322.00 Reactor Plant Equipment	652,902,476	323,781,251	49.59%	1,814,277	0.28%	325,595,528	49.87%
323.00 Turbogenerator Units	170,053,136	72,509,398	42.64%	652,585	0.38%	73,161,983	43.02%
324.00 Accessory Electric Equipment	125,899,161	64,862,979	51.52%	324,315	0.26%	65,187,294	51.78%
325.00 Miscellaneous Power Plant Equipment	76,729,299	31,118,830	40.56%	124,475	0.16%	31,243,305	40.72%
352.00 Structures and Improvements	290,130	173,246	59.71%	7,623	2.63%	180,869	62.34%
353.00 Station Equipment	11,906,252	6,890,711	57.87%	337,645	2.84%	7,228,356	60.71%
355.00 Poles and Fixtures	69,831	35,239	50.46%	7,682	11.00%	42,921	61.46%
356.00 Overhead Conductors and Devices	78,908	24,546	31.11%	3,216	4.08%	27,762	35.18%
391.00 Office Furniture and Equipment	3,574,475	1,279,663	35.80%			1,279,663	35.80%
397.00 Communication Equipment	238,772	238,772	100.00%			238,772	100.00%
<b>Total Nuclear Production Plant</b>	<b>\$ 1,443,783,022</b>	<b>\$ 719,097,180</b>	<b>49.81%</b>	<b>\$ 4,042,936</b>	<b>0.28%</b>	<b>\$ 723,140,116</b>	<b>50.09%</b>
<b>OTHER PRODUCTION</b>							
341.00 Structures and Improvements	\$ -	\$ -		\$ -	#DIV/0!	\$ -	#DIV/0!
342.00 Fuel Holders, Products and Accessories					#DIV/0!		#DIV/0!
344.00 Generators and Devices	1,607,885	635,555	39.53%	4,444	0.28%	639,999	39.80%
345.00 Accessory Electric Equipment					#DIV/0!		#DIV/0!
346.00 Miscellaneous Power Plant Equipment					#DIV/0!		#DIV/0!
<b>Total Other Production Plant</b>	<b>\$ 1,607,885</b>	<b>\$ 635,555</b>	<b>39.53%</b>	<b>\$ 4,444</b>	<b>0.28%</b>	<b>\$ 639,999</b>	<b>39.80%</b>

**WESTAR ENERGY, INC.**

 Depreciation Reserve Components  
 Redistributed Reserve  
 December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
<b>TRANSMISSION PLANT</b>							
352.00 Structures and Improvements	\$ 10,172,763	\$ 2,217,504	21.80%	\$ 302,528	2.97%	\$ 2,520,032	24.77%
352.50 Structures and Improvements - 34.5 kV					#DIV/0!		#DIV/0!
353.00 Station Equipment	135,055,562	41,676,091	30.86%	8,428,615	6.24%	50,104,706	37.10%
353.50 Station Equipment - 34.5 kV	719,004	58,924	8.20%	8,839	1.23%	67,763	9.42%
354.00 Towers and Fixtures	6,868,017	4,481,375	65.25%	1,344,412	19.57%	5,825,787	84.82%
354.50 Towers and Fixtures - 34.5 kV					#DIV/0!		#DIV/0!
355.00 Poles and Fixtures	137,045,647	36,735,410	26.81%	18,367,705	13.40%	55,103,114	40.21%
355.50 Poles and Fixtures - 34.5 kV	1,077,465	39,446	3.66%	(30,598)	-2.84%	8,848	0.82%
356.00 OH Conductors and Devices	76,614,071	29,184,085	38.09%	14,592,042	19.05%	43,776,127	57.14%
356.50 OH Conductors and Devices - 34.5 kV	444,707	24,941	5.61%	(13,569)	-3.05%	11,372	2.56%
357.00 Underground Conduit	1,497,837	319,611	21.34%			319,611	21.34%
357.50 Underground Conduit - 34.5 kV	1,879	349	18.60%			349	18.60%
358.00 UG Conductors and Devices	796,580	400,942	50.33%			400,942	50.33%
358.50 UG Conductors and Devices - 34.5 kV	45,732	9,015	19.71%			9,015	19.71%
359.00 Roads and Trails	19,910	16,697	83.86%			16,697	83.86%
<b>Total Transmission Plant</b>	<b>\$ 370,359,174</b>	<b>\$ 115,164,390</b>	<b>31.10%</b>	<b>\$ 42,999,975</b>	<b>11.61%</b>	<b>\$ 158,164,365</b>	<b>42.71%</b>
<b>DISTRIBUTION PLANT</b>							
361.00 Structures and Improvements	\$ 7,277,024	\$ 1,906,338	26.20%	\$ 394,754	5.42%	\$ 2,301,092	31.62%
362.00 Station Equipment	72,669,857	22,209,122	30.56%	3,395,534	4.67%	25,604,656	35.23%
364.00 Poles, Towers and Fixtures	135,146,401	33,289,392	24.63%	9,986,818	7.39%	43,276,210	32.02%
365.00 Overhead Conductors and Devices	118,051,311	30,561,283	25.89%	12,224,513	10.36%	42,785,796	36.24%
366.10 Underground Conduit - Network	3,651,612	1,404,975	38.48%	702,488	19.24%	2,107,463	57.71%
366.20 Underground Conduit	37,390,255	9,231,041	24.69%	4,615,520	12.34%	13,846,561	37.03%
367.10 UG Conductors and Devices - Network	7,413,439	2,196,406	29.63%	658,922	8.89%	2,855,328	38.52%
367.20 UG Conductors and Devices	92,867,618	22,450,969	24.18%	6,735,291	7.25%	29,186,260	31.43%

**WESTAR ENERGY, INC.**

Depreciation Reserve Components  
 Redistributed Reserve  
 December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
368.00 Line Transformers - Overhead	83,325,940	32,159,657	38.60%	3,215,966	3.86%	35,375,623	42.45%
368.10 Line Transformers - Underground	74,931,663	20,658,788	27.57%	(68,405)	-0.09%	20,590,384	27.48%
368.20 Line Capacitors	4,319,582	1,701,312	39.39%	170,131	3.94%	1,871,443	43.32%
369.10 Services - Overhead	26,448,861	10,699,328	40.45%	2,674,832	10.11%	13,374,160	50.57%
369.20 Services - Network	744,140	396,200	53.24%	99,050	13.31%	495,250	66.55%
369.30 Services - Underground	54,944,290	14,808,112	26.95%	3,702,028	6.74%	18,510,140	33.69%
370.00 Meters	40,724,134	16,493,211	40.50%	824,661	2.02%	17,317,872	42.52%
372.00 Leased Prop. on Customers' Premises	8,049,941	2,617,260	32.51%	1,046,904	13.01%	3,664,163	45.52%
373.00 Street Lighting and Signal Systems	28,805,521	10,421,713	36.18%	3,126,514	10.85%	13,548,227	47.03%
<b>Total Distribution Plant</b>	<b>\$ 796,761,589</b>	<b>\$ 233,205,108</b>	<b>29.27%</b>	<b>\$ 53,505,520</b>	<b>6.72%</b>	<b>\$ 286,710,628</b>	<b>35.98%</b>
<b>GENERAL PLANT</b>							
<b>Depreciable</b>							
390.10 Structures and Improvements	\$ 19,579,180	\$ 9,508,224	48.56%	\$ 1,209,926	6.18%	\$ 10,718,150	54.74%
392.00 Transportation Equipment	2,199,343	1,517,935	69.02%			1,517,935	69.02%
396.00 Power Operated Equipment	1,062,822	829,279	78.03%	(41,464)	-3.90%	787,815	74.12%
<b>Total Depreciable</b>	<b>\$ 22,841,345</b>	<b>\$ 11,855,438</b>	<b>51.90%</b>	<b>\$ 1,168,462</b>	<b>5.12%</b>	<b>\$ 13,023,901</b>	<b>57.02%</b>
<b>Amortizable</b>							
391.00 Office Furniture and Equipment	\$ 2,998,103	\$ 485,836	16.20%	\$ -		\$ 485,836	16.20%
391.10 Computers and Other Electronic Equip.	2,290,427	1,263,565	55.17%			1,263,565	55.17%
393.00 Stores Equipment	1,204,946	355,314	29.49%			355,314	29.49%
394.00 Tools, Shop and Garage Equipment	5,427,288	1,592,343	29.34%			1,592,343	29.34%
395.00 Laboratory Equipment	499,625	204,725	40.98%			204,725	40.98%
397.00 Communication Equipment	47,643,744	30,482,931	63.98%			30,482,931	63.98%
398.00 Miscellaneous Equipment	187,534	182,035	97.07%			182,035	97.07%
<b>Total Amortizable</b>	<b>\$ 60,251,667</b>	<b>\$ 34,566,749</b>	<b>57.37%</b>	<b>\$ -</b>		<b>\$ 34,566,749</b>	<b>57.37%</b>
<b>Total General Plant</b>	<b>\$ 83,093,012</b>	<b>\$ 46,422,187</b>	<b>55.87%</b>	<b>\$ 1,168,462</b>	<b>1.41%</b>	<b>\$ 47,590,650</b>	<b>57.27%</b>
<b>TOTAL WESTAR SOUTH</b>	<b>\$ 3,503,673,670</b>	<b>\$ 1,510,243,945</b>	<b>43.10%</b>	<b>\$ 125,560,847</b>	<b>3.58%</b>	<b>\$ 1,635,804,793</b>	<b>46.69%</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Components

Redistributed Reserve

December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
<b>WESTAR SOUTH STEAM PRODUCTION</b>							
<b>Gordon Evans Energy Center</b>							
311.00 Structures and Improvements	\$ 4,850,913	\$ 3,465,242	71.43%	\$ 45,406	0.94%	\$ 3,510,649	72.37%
312.00 Boiler Plant Equipment	41,452,034	23,491,352	56.67%	427,280	1.03%	23,918,632	57.70%
312.10 Boiler Plant Equipment (AQC)	1,077,025	480,320	44.60%	8,445	0.78%	488,765	45.38%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	33,450,478	18,407,649	55.03%	154,680	0.46%	18,562,329	55.49%
315.00 Accessory Electric Equipment	6,227,238	4,137,242	66.44%	16,549	0.27%	4,153,791	66.70%
316.00 Miscellaneous Power Plant Equipment	1,627,519	901,826	55.41%	3,607	0.22%	905,433	55.63%
<b>Total Gordon Evans Energy Center</b>	<b>\$ 88,685,207</b>	<b>\$ 50,883,630</b>	<b>57.38%</b>	<b>\$ 655,968</b>	<b>0.74%</b>	<b>\$ 51,539,598</b>	<b>58.12%</b>
<b>Gordon Evans Unit 1</b>							
311.00 Structures and Improvements	\$ 406,306	\$ 358,290	88.18%	\$ 5,016	1.23%	\$ 363,306	89.42%
312.00 Boiler Plant Equipment	13,798,725	7,662,528	55.53%	139,717	1.01%	7,802,244	56.54%
312.10 Boiler Plant Equipment (AQC)	141,946	37,276	26.26%	735	0.52%	38,011	26.78%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	12,261,369	7,418,827	60.51%	66,769	0.54%	7,485,597	61.05%
315.00 Accessory Electric Equipment	1,501,792	1,241,523	82.67%	4,966	0.33%	1,246,489	83.00%
316.00 Miscellaneous Power Plant Equipment	27,304	13,752	50.37%	55	0.20%	13,807	50.57%
<b>Total Gordon Evans Unit 1</b>	<b>\$ 28,137,442</b>	<b>\$ 16,732,195</b>	<b>59.47%</b>	<b>\$ 217,259</b>	<b>0.77%</b>	<b>\$ 16,949,454</b>	<b>60.24%</b>
<b>Gordon Evans Unit 2</b>							
311.00 Structures and Improvements	\$ 692,657	\$ 508,651	73.43%	\$ 6,612	0.95%	\$ 515,263	74.39%
312.00 Boiler Plant Equipment	19,089,583	12,016,641	62.95%	215,945	1.13%	12,232,586	64.08%
312.10 Boiler Plant Equipment (AQC)	261,738	73,272	27.99%	1,424	0.54%	74,695	28.54%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	20,219,358	10,583,409	52.34%	84,667	0.42%	10,668,076	52.76%
315.00 Accessory Electric Equipment	2,018,729	1,577,475	78.14%	6,310	0.31%	1,583,785	78.45%
316.00 Miscellaneous Power Plant Equipment	41,272	18,017	43.65%	72	0.17%	18,089	43.83%
<b>Total Gordon Evans Unit 2</b>	<b>\$ 42,323,337</b>	<b>\$ 24,777,464</b>	<b>58.54%</b>	<b>\$ 315,031</b>	<b>0.74%</b>	<b>\$ 25,092,495</b>	<b>59.29%</b>

**WESTAR ENERGY, INC.**

 Depreciation Reserve Components  
 Redistributed Reserve  
 December 31, 2010

Statement D

Account Description	Plant Investment	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount	Ratio	Amount	Ratio	Amount	Ratio
A	B	C	D=C/B	E	F=E/B	G=C+E	H=G/B
<b>Gordon Evans Common</b>							
311.00 Structures and Improvements	\$ 3,751,950	\$ 2,598,301	69.25%	\$ 33,778	0.90%	\$ 2,632,079	70.15%
312.00 Boiler Plant Equipment	8,563,726	3,812,184	44.52%	71,618	0.84%	3,883,802	45.35%
312.10 Boiler Plant Equipment (AQC)	673,341	369,772	54.92%	6,286	0.93%	376,058	55.85%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	969,751	405,412	41.81%	3,243	0.33%	408,656	42.14%
315.00 Accessory Electric Equipment	2,706,717	1,318,244	48.70%	5,273	0.19%	1,323,517	48.90%
316.00 Miscellaneous Power Plant Equipment	1,558,943	870,057	55.81%	3,480	0.22%	873,537	56.03%
<b>Total Gordon Evans Common</b>	<b>\$ 18,224,428</b>	<b>\$ 9,373,971</b>	<b>51.44%</b>	<b>\$ 123,678</b>	<b>0.68%</b>	<b>\$ 9,497,649</b>	<b>52.11%</b>
<b>Jeffrey Energy Center</b>							
311.00 Structures and Improvements	\$ 53,238,806	\$ 31,179,739	58.57%	\$ 724,007	1.36%	\$ 31,903,746	59.93%
312.00 Boiler Plant Equipment	104,905,763	53,199,179	50.71%	1,807,060	1.72%	55,006,238	52.43%
312.10 Boiler Plant Equipment (AQC)	127,737,851	30,049,704	23.52%	1,109,412	0.87%	31,159,116	24.39%
312.20 Boiler Plant Equipment - Train Cars	82,818	28,803	34.78%	115	0.14%	28,918	34.92%
314.00 Turbogenerator Units	47,018,055	21,495,756	45.72%	369,327	0.79%	21,865,083	46.50%
315.00 Accessory Electric Equipment	23,288,425	9,453,655	40.59%	75,132	0.32%	9,528,787	40.92%
316.00 Miscellaneous Power Plant Equipment	5,390,319	1,847,651	34.28%	13,693	0.25%	1,861,344	34.53%
<b>Total Jeffrey Energy Center</b>	<b>\$ 361,662,037</b>	<b>\$ 147,254,486</b>	<b>40.72%</b>	<b>\$ 4,098,746</b>	<b>1.13%</b>	<b>\$ 151,353,232</b>	<b>41.85%</b>
<b>Jeffrey Unit 1</b>							
311.00 Structures and Improvements	\$ 10,546,773	\$ 6,872,638	65.16%	\$ 164,943	1.56%	\$ 7,037,581	66.73%
312.00 Boiler Plant Equipment	25,417,503	13,513,288	53.17%	458,612	1.80%	13,971,899	54.97%
312.10 Boiler Plant Equipment (AQC)	28,435,665	7,289,333	25.63%	338,822	1.19%	7,628,154	26.83%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	13,070,608	5,693,254	43.56%	96,862	0.74%	5,790,116	44.30%
315.00 Accessory Electric Equipment	7,378,686	3,130,623	42.43%	25,045	0.34%	3,155,668	42.77%
316.00 Miscellaneous Power Plant Equipment	1,009,802	402,230	39.83%	3,218	0.32%	405,447	40.15%
<b>Total Jeffrey Unit 1</b>	<b>\$ 85,859,037</b>	<b>\$ 36,901,365</b>	<b>42.98%</b>	<b>\$ 1,087,502</b>	<b>1.27%</b>	<b>\$ 37,988,866</b>	<b>44.25%</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Components  
 Redistributed Reserve  
 December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
<b>Jeffrey Unit 2</b>							
311.00 Structures and Improvements	\$ 8,415,928	\$ 5,374,218	63.86%	\$ 123,607	1.47%	\$ 5,497,825	65.33%
312.00 Boiler Plant Equipment	26,167,499	13,157,725	50.28%	450,269	1.72%	13,607,994	52.00%
312.10 Boiler Plant Equipment (AQC)	28,140,378	9,160,889	32.55%	274,827	0.98%	9,435,716	33.53%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	12,110,517	6,025,075	49.75%	90,376	0.75%	6,115,451	50.50%
315.00 Accessory Electric Equipment	5,912,579	2,431,027	41.12%	19,448	0.33%	2,450,475	41.45%
316.00 Miscellaneous Power Plant Equipment	1,014,762	357,210	35.20%	2,858	0.28%	360,068	35.48%
<b>Total Jeffrey Unit 2</b>	<b>\$ 81,761,663</b>	<b>\$ 36,506,144</b>	<b>44.65%</b>	<b>\$ 961,385</b>	<b>1.18%</b>	<b>\$ 37,467,529</b>	<b>45.83%</b>
<b>Jeffrey Unit 3</b>							
311.00 Structures and Improvements	\$ 13,854,276	\$ 8,424,422	60.81%	\$ 193,762	1.40%	\$ 8,618,184	62.21%
312.00 Boiler Plant Equipment	39,751,820	19,833,495	49.89%	679,528	1.71%	20,513,023	51.60%
312.10 Boiler Plant Equipment (AQC)	42,817,896	11,027,361	25.75%	421,172	0.98%	11,448,533	26.74%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	20,718,279	9,481,363	45.76%	177,648	0.86%	9,659,010	46.62%
315.00 Accessory Electric Equipment	7,915,722	3,395,187	42.89%	27,161	0.34%	3,422,348	43.23%
316.00 Miscellaneous Power Plant Equipment	546,460	121,157	22.17%	848	0.16%	122,006	22.33%
<b>Total Jeffrey Unit 3</b>	<b>\$ 125,604,453</b>	<b>\$ 52,282,985</b>	<b>41.63%</b>	<b>\$ 1,500,119</b>	<b>1.19%</b>	<b>\$ 53,783,104</b>	<b>42.82%</b>
<b>Jeffrey Common</b>							
311.00 Structures and Improvements	\$ 20,421,829	\$ 10,508,462	51.46%	\$ 241,695	1.18%	\$ 10,750,156	52.64%
312.00 Boiler Plant Equipment	13,568,941	6,694,671	49.34%	218,651	1.61%	6,913,322	50.95%
312.10 Boiler Plant Equipment (AQC)	28,343,912	2,572,121	9.07%	74,592	0.26%	2,646,713	9.34%
312.20 Boiler Plant Equipment - Train Cars	82,818	28,803	34.78%	115	0.14%	28,918	34.92%
314.00 Turbogenerator Units	1,118,651	296,064	26.47%	4,441	0.40%	300,505	26.86%
315.00 Accessory Electric Equipment	2,081,438	496,818	23.87%	3,478	0.17%	500,295	24.04%
316.00 Miscellaneous Power Plant Equipment	2,819,295	967,054	34.30%	6,769	0.24%	973,823	34.54%
<b>Total Jeffrey Common</b>	<b>\$ 68,436,884</b>	<b>\$ 21,563,993</b>	<b>31.51%</b>	<b>\$ 549,740</b>	<b>0.80%</b>	<b>\$ 22,113,733</b>	<b>32.31%</b>



**WESTAR ENERGY, INC.**

Depreciation Reserve Components  
 Redistributed Reserve  
 December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
<b>La Cygne Energy Center</b>							
311.00 Structures and Improvements	\$ 29,099,956	\$ 19,736,044	67.82%	\$ 350,631	1.20%	\$ 20,086,675	69.03%
312.00 Boiler Plant Equipment	108,663,633	57,430,379	52.85%	1,390,329	1.28%	58,820,707	54.13%
312.10 Boiler Plant Equipment (AQC)	76,293,349	31,129,720	40.80%	859,024	1.13%	31,988,744	41.93%
312.20 Boiler Plant Equipment - Train Cars	1,260,717	783,560	62.15%	1,667	0.13%	785,228	62.28%
314.00 Turbogenerator Units	37,626,082	19,827,818	52.70%	264,692	0.70%	20,092,511	53.40%
315.00 Accessory Electric Equipment	22,582,529	10,598,599	46.93%	62,257	0.28%	10,660,857	47.21%
316.00 Miscellaneous Power Plant Equipment	5,672,759	2,618,927	46.17%	16,052	0.28%	2,634,979	46.45%
<b>Total La Cygne Energy Center</b>	<b>\$ 281,199,025</b>	<b>\$ 142,125,047</b>	<b>50.54%</b>	<b>\$ 2,944,652</b>	<b>1.05%</b>	<b>\$ 145,069,700</b>	<b>51.59%</b>
<b>La Cygne Unit 1</b>							
311.00 Structures and Improvements	\$ 25,573,315	\$ 17,972,745	70.28%	\$ 323,509	1.27%	\$ 18,296,254	71.54%
312.00 Boiler Plant Equipment	90,639,490	48,771,756	53.81%	1,194,958	1.32%	49,966,714	55.13%
312.10 Boiler Plant Equipment (AQC)	76,276,846	31,129,145	40.81%	859,014	1.13%	31,988,159	41.94%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	35,559,716	18,806,871	52.89%	254,731	0.72%	19,061,601	53.60%
315.00 Accessory Electric Equipment	17,279,866	9,135,075	52.87%	54,810	0.32%	9,189,885	53.18%
316.00 Miscellaneous Power Plant Equipment	2,736,086	1,627,515	59.48%	9,765	0.36%	1,637,280	59.84%
<b>Total La Cygne Unit 1</b>	<b>\$ 248,065,319</b>	<b>\$ 127,443,105</b>	<b>51.37%</b>	<b>\$ 2,696,788</b>	<b>1.09%</b>	<b>\$ 130,139,893</b>	<b>52.46%</b>
<b>La Cygne Unit 2</b>							
311.00 Structures and Improvements	\$ 1,310,150	\$ 951,502	72.63%	\$ 13,321	1.02%	\$ 964,823	73.64%
312.00 Boiler Plant Equipment	10,839,079	6,326,012	58.36%	136,716	1.26%	6,462,728	59.62%
312.10 Boiler Plant Equipment (AQC)	16,503	575	3.48%	10	0.06%	585	3.54%
312.20 Boiler Plant Equipment - Train Cars	804,087	683,534	85.01%	1,367	0.17%	684,901	85.18%
314.00 Turbogenerator Units	1,056,946	634,409	60.02%	5,710	0.54%	640,119	60.56%
315.00 Accessory Electric Equipment	4,852,111	1,334,141	27.50%	6,671	0.14%	1,340,811	27.63%
316.00 Miscellaneous Power Plant Equipment	411,872	256,787	62.35%	1,879	0.46%	258,666	62.80%
<b>Total La Cygne Unit 2</b>	<b>\$ 19,290,748</b>	<b>\$ 10,186,960</b>	<b>52.81%</b>	<b>\$ 165,674</b>	<b>0.86%</b>	<b>\$ 10,352,634</b>	<b>53.67%</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Components  
 Redistributed Reserve  
 December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
<b>La Cygne Common</b>							
311.00 Structures and Improvements	\$ 2,216,491	\$ 811,797	36.63%	\$ 13,801	0.62%	\$ 825,597	37.25%
312.00 Boiler Plant Equipment	7,185,064	2,332,610	32.46%	58,654	0.82%	2,391,265	33.28%
312.10 Boiler Plant Equipment (AQC)							
312.20 Boiler Plant Equipment - Train Cars	456,630	100,027	21.91%	300	0.07%	100,327	21.97%
314.00 Turbogenerator Units	1,009,420	386,538	38.29%	4,252	0.42%	390,790	38.71%
315.00 Accessory Electric Equipment	450,552	129,384	28.72%	776	0.17%	130,160	28.89%
316.00 Miscellaneous Power Plant Equipment	2,524,801	734,625	29.10%	4,408	0.17%	739,033	29.27%
<b>Total La Cygne Common</b>	<b>\$ 13,842,958</b>	<b>\$ 4,494,982</b>	<b>32.47%</b>	<b>\$ 82,191</b>	<b>0.59%</b>	<b>\$ 4,577,173</b>	<b>33.06%</b>
<b>Murray Gill Energy Center</b>							
311.00 Structures and Improvements	\$ 6,013,368	\$ 4,321,941	71.87%	\$ 475,226	7.90%	\$ 4,797,167	79.78%
312.00 Boiler Plant Equipment	22,638,720	16,517,523	72.96%	3,796,631	16.77%	20,314,154	89.73%
312.10 Boiler Plant Equipment (AQC)	1,433,993	702,951	49.02%	12,674	0.88%	715,625	49.90%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	22,314,488	17,471,138	78.30%	5,233,328	23.45%	22,704,466	101.75%
315.00 Accessory Electric Equipment	6,056,315	4,601,118	75.97%	1,362,998	22.51%	5,964,116	98.48%
316.00 Miscellaneous Power Plant Equipment	1,602,835	976,270	60.91%	10,957	0.68%	987,226	61.59%
<b>Total Murray Gill Energy Center</b>	<b>\$ 60,059,719</b>	<b>\$ 44,590,942</b>	<b>74.24%</b>	<b>\$ 10,891,813</b>	<b>18.13%</b>	<b>\$ 55,482,755</b>	<b>92.38%</b>
<b>Murray Gill Unit 1</b>							
311.00 Structures and Improvements	\$ 274,561	\$ 259,904	94.66%	\$ 209,742	76.39%	\$ 469,646	171.05%
312.00 Boiler Plant Equipment	2,254,738	2,129,316	94.44%	1,720,488	76.31%	3,849,804	170.74%
312.10 Boiler Plant Equipment (AQC)							
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	2,922,463	2,612,262	89.39%	2,105,483	72.04%	4,717,745	161.43%
315.00 Accessory Electric Equipment	857,377	775,773	90.48%	624,599	72.85%	1,400,372	163.33%
316.00 Miscellaneous Power Plant Equipment	8,434	5,847	69.32%	4,713	55.88%	10,559	125.20%
<b>Total Murray Gill Unit 1</b>	<b>\$ 6,317,573</b>	<b>\$ 5,783,102</b>	<b>91.54%</b>	<b>\$ 4,665,024</b>	<b>73.84%</b>	<b>\$ 10,448,126</b>	<b>165.38%</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Components

Redistributed Reserve

December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
<b>Murray Gill Unit 2</b>							
311.00 Structures and Improvements	\$ 375,362	\$ 354,673	94.49%	\$ 235,148	62.65%	\$ 589,822	157.13%
312.00 Boiler Plant Equipment	3,119,483	2,937,018	94.15%	1,950,180	62.52%	4,887,198	156.67%
312.10 Boiler Plant Equipment (AQC)	9,987	6,923	69.32%	5,714	57.21%	12,637	126.54%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	5,725,819	4,623,224	80.74%	3,066,431	53.55%	7,689,655	134.30%
315.00 Accessory Electric Equipment	1,216,030	1,104,747	90.85%	730,237	60.05%	1,834,984	150.90%
316.00 Miscellaneous Power Plant Equipment	7,295	5,057	69.32%	3,348	45.89%	8,405	115.22%
<b>Total Murray Gill Unit 2</b>	<b>\$ 10,453,976</b>	<b>\$ 9,031,642</b>	<b>86.39%</b>	<b>\$ 5,991,058</b>	<b>57.31%</b>	<b>\$ 15,022,701</b>	<b>143.70%</b>
<b>Murray Gill Unit 3</b>							
311.00 Structures and Improvements	\$ 411,477	\$ 351,932	85.53%	\$ 3,167	0.77%	\$ 355,099	86.30%
312.00 Boiler Plant Equipment	6,705,711	4,394,454	65.53%	48,339	0.72%	4,442,793	66.25%
312.10 Boiler Plant Equipment (AQC)	169,773	51,438	30.30%	514	0.30%	51,953	30.60%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	7,331,036	5,531,580	75.45%	33,189	0.45%	5,564,769	75.91%
315.00 Accessory Electric Equipment	1,469,173	1,165,795	79.35%	3,497	0.24%	1,169,292	79.59%
316.00 Miscellaneous Power Plant Equipment	17,601	8,493	48.25%	25	0.14%	8,518	48.40%
<b>Total Murray Gill Unit 3</b>	<b>\$ 16,104,771</b>	<b>\$ 11,503,692</b>	<b>71.43%</b>	<b>\$ 88,733</b>	<b>0.55%</b>	<b>\$ 11,592,425</b>	<b>71.98%</b>
<b>Murray Gill Unit 4</b>							
311.00 Structures and Improvements	\$ 387,183	\$ 324,771	83.88%	\$ 2,923	0.75%	\$ 327,694	84.64%
312.00 Boiler Plant Equipment	7,140,328	4,633,891	64.90%	50,973	0.71%	4,684,864	65.61%
312.10 Boiler Plant Equipment (AQC)	141,876	42,568	30.00%	426	0.30%	42,993	30.30%
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units	5,451,203	4,046,069	74.22%	24,276	0.45%	4,070,346	74.67%
315.00 Accessory Electric Equipment	1,041,068	777,666	74.70%	2,333	0.22%	779,999	74.92%
316.00 Miscellaneous Power Plant Equipment	9,036	4,360	48.25%	13	0.14%	4,373	48.40%
<b>Total Murray Gill Unit 4</b>	<b>\$ 14,170,694</b>	<b>\$ 9,829,326</b>	<b>69.36%</b>	<b>\$ 80,944</b>	<b>0.57%</b>	<b>\$ 9,910,270</b>	<b>69.93%</b>

**WESTAR ENERGY, INC.**

Depreciation Reserve Components

Redistributed Reserve

December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve		
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B	
<b>Murray Gill Common</b>								
311.00 Structures and Improvements	\$ 4,564,785	\$ 3,030,661	66.39%	\$ 24,245	0.53%	\$ 3,054,906	66.92%	
312.00 Boiler Plant Equipment	3,418,460	2,422,843	70.88%	26,651	0.78%	2,449,495	71.65%	
312.10 Boiler Plant Equipment (AQC)	1,112,357	602,022	54.12%	6,020	0.54%	608,042	54.66%	
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	883,967	658,004	74.44%	3,948	0.45%	661,952	74.88%	
315.00 Accessory Electric Equipment	1,472,667	777,137	52.77%	2,331	0.16%	779,469	52.93%	
316.00 Miscellaneous Power Plant Equipment	1,560,469	952,513	61.04%	2,858	0.18%	955,371	61.22%	
<b>Total Murray Gill Common</b>	<b>\$ 13,012,705</b>	<b>\$ 8,443,180</b>	<b>64.88%</b>	<b>\$ 66,054</b>	<b>0.51%</b>	<b>\$ 8,509,234</b>	<b>65.39%</b>	
<b>Neosho Energy Center</b>								
311.00 Structures and Improvements	\$ 2,710,770	\$ 1,919,830	1	\$ 923,438	34.07%	\$ 2,843,268	104.89%	
312.00 Boiler Plant Equipment	5,573,192	3,819,989	1	1,840,018	33.02%	5,660,007	101.56%	
312.10 Boiler Plant Equipment (AQC)	94,344	59,096	1	28,425	30.13%	87,521	92.77%	
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	4,321,405	3,002,937	1	1,445,513	33.45%	4,448,449	102.94%	
315.00 Accessory Electric Equipment	3,314,003	1,758,397	1	862,528	26.03%	2,620,925	79.09%	
316.00 Miscellaneous Power Plant Equipment	449,286	305,171	1	148,410	33.03%	453,580	100.96%	
<b>Total Neosho Energy Center</b>	<b>\$ 16,463,000</b>	<b>\$ 10,865,420</b>	<b>66.00%</b>	<b>\$ 5,248,332</b>	<b>31.88%</b>	<b>\$ 16,113,751</b>	<b>97.88%</b>	
<b>Neosho Unit 1</b>								
311.00 Structures and Improvements	\$ 2,682,172	\$ 1,905,095	71.03%	\$ 916,351	34.16%	\$ 2,821,446	105.19%	
312.00 Boiler Plant Equipment	5,573,192	3,819,989	68.54%	1,840,018	33.02%	5,660,007	101.56%	
312.10 Boiler Plant Equipment (AQC)	94,344	59,096	62.64%	28,425	30.13%	87,521	92.77%	
312.20 Boiler Plant Equipment - Train Cars								
314.00 Turbogenerator Units	4,321,405	3,002,937	69.49%	1,445,513	33.45%	4,448,449	102.94%	
315.00 Accessory Electric Equipment	3,314,003	1,758,397	53.06%	862,528	26.03%	2,620,925	79.09%	
316.00 Miscellaneous Power Plant Equipment	421,128	291,165	69.14%	139,991	33.24%	431,156	102.38%	
<b>Total Neosho Unit 1</b>	<b>\$ 16,406,244</b>	<b>\$ 10,836,679</b>	<b>66.05%</b>	<b>\$ 5,232,826</b>	<b>31.90%</b>	<b>\$ 16,069,504</b>	<b>97.95%</b>	

**WESTAR ENERGY, INC.**

Depreciation Reserve Components  
 Redistributed Reserve  
 December 31, 2010

Statement D

Account Description A	Plant Investment B	Investment Reserve		Net Salvage Reserve		Total Reserve	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C+E	Ratio H=G/B
<b>Neosho Common</b>							
311.00 Structures and Improvements	\$ 28,598	\$ 14,735	51.52%	\$ 7,087	24.78%	\$ 21,822	76.31%
312.00 Boiler Plant Equipment							
312.10 Boiler Plant Equipment (AQC)							
312.20 Boiler Plant Equipment - Train Cars							
314.00 Turbogenerator Units							
315.00 Accessory Electric Equipment							
316.00 Miscellaneous Power Plant Equipment	28,158	14,006	49.74%	8,419	29.90%	22,425	79.64%
<b>Total Neosho Common</b>	<b>\$ 56,756</b>	<b>\$ 28,741</b>	<b>50.64%</b>	<b>\$ 15,506</b>	<b>27.32%</b>	<b>\$ 44,247</b>	<b>77.96%</b>
<b>WESTAR SOUTH OTHER PRODUCTION</b>							
<b>Gordon Evans Energy Center</b>							
341.00 Structures and Improvements	\$ -	\$ -		\$ -		\$ -	
342.00 Fuel Holders, Products and Accessories							
344.00 Generators and Devices	1,607,885	635,555	39.53%	4,444	0.28%	639,999	39.80%
345.00 Accessory Electric Equipment							
346.00 Miscellaneous Power Plant Equipment							
<b>Total Gordon Evans Energy Center</b>	<b>\$ 1,607,885</b>	<b>\$ 635,555</b>	<b>39.53%</b>	<b>\$ 4,444</b>	<b>0.28%</b>	<b>\$ 639,999</b>	<b>39.80%</b>

**WESTAR ENERGY, INC.**

Average Net Salvage

Statement E

Account Description A	Plant Investment			Salvage Rate		Net Salvage			Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D	Total I=G+H	
<b>WESTAR SOUTH</b>									
<b>STEAM PRODUCTION</b>									
311.00 Structures and Improvements	\$ 96,398,911	\$ 485,098	\$ 95,913,813		-3.8%	\$ -	\$ (3,632,872)	\$ (3,632,872)	-3.8%
312.00 Boiler Plant Equipment	300,110,830	16,877,488	283,233,342		-4.6%		(13,169,265)	(13,169,265)	-4.4%
312.10 Boiler Plant Equipment (AQC)	221,212,097	14,575,535	206,636,562		-2.7%		(5,642,623)	(5,642,623)	-2.6%
312.20 Boiler Plant Equipment - Train Cars	1,352,737	9,202	1,343,535		-0.2%		(3,309)	(3,309)	-0.2%
314.00 Turbogenerator Units	153,605,920	8,875,412	144,730,508		-6.7%		(9,744,785)	(9,744,785)	-6.3%
315.00 Accessory Electric Equipment	62,600,530	1,132,020	61,468,510		-5.6%		(3,436,432)	(3,436,432)	-5.5%
316.00 Miscellaneous Power Plant Equipment	15,128,362	385,644	14,742,718		-2.1%		(311,937)	(311,937)	-2.1%
<b>Total Steam Production Plant</b>	<b>\$ 850,409,387</b>	<b>\$ 42,340,399</b>	<b>\$ 808,068,988</b>		<b>-4.4%</b>	<b>\$ -</b>	<b>\$ (35,941,224)</b>	<b>\$ (35,941,224)</b>	<b>-4.2%</b>
<b>NUCLEAR PRODUCTION</b>									
321.00 Structures and Improvements	\$ 405,472,609	\$ 3,432,027	\$ 402,040,582		-8.7%	\$ (298,586)	\$ (2,010,203)	\$ (2,308,789)	-0.6%
322.00 Reactor Plant Equipment	675,186,103	22,283,627	652,902,476		-7.5%	(1,671,272)	(5,876,122)	(7,547,394)	-1.1%
323.00 Turbogenerator Units	170,321,858	268,722	170,053,136		-11.6%	(31,172)	(1,530,478)	(1,561,650)	-0.9%
324.00 Accessory Electric Equipment	138,150,532	12,251,371	125,899,161		-0.8%	(98,011)	(629,496)	(727,507)	-0.5%
325.00 Miscellaneous Power Plant Equipment	78,800,014	2,070,715	76,729,299		1.2%	24,849	(306,917)	(282,069)	-0.4%
352.00 Structures and Improvements	290,130		290,130		-4.4%		(12,766)	(12,766)	-4.4%
353.00 Station Equipment	11,906,252		11,906,252		-4.9%		(583,406)	(583,406)	-4.9%
355.00 Poles and Fixtures	69,831		69,831		-21.8%		(15,223)	(15,223)	-21.8%
356.00 Overhead Conductors and Devices	78,908		78,908		-13.1%		(10,337)	(10,337)	-13.1%
391.00 Office Furniture and Equipment	3,574,475		3,574,475						
397.00 Communication Equipment	238,772		238,772						
<b>Total Nuclear Production Plant</b>	<b>\$ 1,484,089,484</b>	<b>\$ 40,306,462</b>	<b>\$ 1,443,783,022</b>		<b>-5.1%</b>	<b>\$ (2,074,193)</b>	<b>\$ (10,974,949)</b>	<b>\$ (13,049,141)</b>	<b>-0.9%</b>
<b>OTHER PRODUCTION</b>									
341.00 Structures and Improvements	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
342.00 Fuel Holders, Products and Accessories									
344.00 Generators and Devices	1,607,885		1,607,885		-0.8%		(12,455)	(12,455)	-0.8%
345.00 Accessory Electric Equipment									
346.00 Miscellaneous Power Plant Equipment									
<b>Total Other Production Plant</b>	<b>\$ 1,607,885</b>	<b>\$ -</b>	<b>\$ 1,607,885</b>		<b>-0.8%</b>	<b>\$ -</b>	<b>\$ (12,455)</b>	<b>\$ (12,455)</b>	<b>-0.8%</b>

**WESTAR ENERGY, INC.**  
Average Net Salvage

Statement E

Account Description A	Plant Investment			Salvage Rate		Net Salvage			Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D	Total I=G+H	
<b>TRANSMISSION PLANT</b>									
352.00 Structures and Improvements	\$ 10,252,794	\$ 80,031	\$ 10,172,763	-47.5%	-15.0%	\$ (38,015)	\$ (1,525,914)	\$ (1,563,929)	-15.3%
352.50 Structures and Improvements - 34.5 kV									
353.00 Station Equipment	149,027,860	13,972,298	135,055,562	4.0%	-15.0%	558,892	(20,258,334)	(19,699,442)	-13.2%
353.50 Station Equipment - 34.5 kV	719,004		719,004	-15.0%			(107,851)	(107,851)	-15.0%
354.00 Towers and Fixtures	6,868,017		6,868,017	-30.0%			(2,060,405)	(2,060,405)	-30.0%
354.50 Towers and Fixtures - 34.5 kV									
355.00 Poles and Fixtures	137,045,647		137,045,647		-50.0%		(68,522,824)	(68,522,824)	-50.0%
355.50 Poles and Fixtures - 34.5 kV	1,397,473	320,008	1,077,465	-67.4%	-50.0%	(215,685)	(538,733)	(754,418)	-54.0%
356.00 OH Conductors and Devices	76,614,071		76,614,071	-50.0%			(38,307,036)	(38,307,036)	-50.0%
356.50 OH Conductors and Devices - 34.5 kV	624,061	179,354	444,707	-67.7%	-50.0%	(121,423)	(222,354)	(343,776)	-55.1%
357.00 Underground Conduit	1,497,837		1,497,837						
357.50 Underground Conduit - 34.5 kV	1,879		1,879						
358.00 UG Conductors and Devices	796,580		796,580						
358.50 UG Conductors and Devices - 34.5 kV	45,732		45,732						
359.00 Roads and Trails	19,910		19,910						
<b>Total Transmission Plant</b>	<b>\$ 384,910,865</b>	<b>\$ 14,551,691</b>	<b>\$ 370,359,174</b>	<b>1.3%</b>	<b>-35.5%</b>	<b>\$ 183,769</b>	<b>\$ (131,543,449)</b>	<b>\$ (131,359,680)</b>	<b>-34.1%</b>
<b>DISTRIBUTION PLANT</b>									
361.00 Structures and Improvements	\$ 7,391,767	\$ 114,743	\$ 7,277,024	-9.3%	-20.0%	\$ (10,671)	\$ (1,455,405)	\$ (1,466,076)	-19.8%
362.00 Station Equipment	78,451,875	5,782,018	72,669,857	-13.2%	-15.0%	(763,226)	(10,900,479)	(11,663,705)	-14.9%
364.00 Poles, Towers and Fixtures	135,146,401		135,146,401	-30.0%			(40,543,920)	(40,543,920)	-30.0%
365.00 Overhead Conductors and Devices	118,051,311		118,051,311	-40.0%			(47,220,524)	(47,220,524)	-40.0%
366.10 Underground Conduit - Network	3,651,612		3,651,612	-50.0%			(1,825,806)	(1,825,806)	-50.0%
366.20 Underground Conduit	37,390,255		37,390,255	-50.0%			(18,695,128)	(18,695,128)	-50.0%
367.10 UG Conductors and Devices - Network	7,413,439		7,413,439	-30.0%			(2,224,032)	(2,224,032)	-30.0%
367.20 UG Conductors and Devices	92,867,618		92,867,618	-30.0%			(27,860,285)	(27,860,285)	-30.0%
368.00 Line Transformers - Overhead	83,325,940		83,325,940	-10.0%			(8,332,594)	(8,332,594)	-10.0%
368.10 Line Transformers - Underground	77,944,900	3,013,237	74,931,663	-1.3%		(39,172)		(39,172)	-0.1%
368.20 Line Capacitors	4,319,582		4,319,582	-10.0%			(431,958)	(431,958)	-10.0%
369.10 Services - Overhead	26,448,861		26,448,861	-25.0%			(6,612,215)	(6,612,215)	-25.0%
369.20 Services - Network	744,140		744,140	-25.0%			(186,035)	(186,035)	-25.0%
369.30 Services - Underground	54,944,290		54,944,290	-25.0%			(13,736,073)	(13,736,073)	-25.0%
370.00 Meters	40,724,134		40,724,134	-5.0%			(2,036,207)	(2,036,207)	-5.0%
372.00 Leased Prop. on Customers' Premises	8,049,941		8,049,941	-40.0%			(3,219,976)	(3,219,976)	-40.0%
373.00 Street Lighting and Signal Systems	28,805,521		28,805,521	-30.0%			(8,641,656)	(8,641,656)	-30.0%
<b>Total Distribution Plant</b>	<b>\$ 805,671,587</b>	<b>\$ 8,909,998</b>	<b>\$ 796,761,589</b>	<b>-9.1%</b>	<b>-24.3%</b>	<b>\$ (813,070)</b>	<b>\$ (193,922,293)</b>	<b>\$ (194,735,363)</b>	<b>-24.2%</b>

**WESTAR ENERGY, INC.**

Average Net Salvage

Statement E

Account Description A	Plant Investment			Salvage Rate		Net Salvage			Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D	Total I=G+H	
<b>GENERAL PLANT</b>									
<b>Depreciable</b>									
390.10 Structures and Improvements	\$ 30,493,742	\$ 10,914,562	\$ 19,579,180	2.0%	-5.0%	\$ 218,291	\$ (978,959)	\$ (760,668)	-2.5%
392.00 Transportation Equipment	2,199,343		2,199,343						
396.00 Power Operated Equipment	1,062,822		1,062,822		5.0%		53,141	53,141	5.0%
<b>Total Depreciable</b>	<b>\$ 33,755,907</b>	<b>\$ 10,914,562</b>	<b>\$ 22,841,345</b>	<b>2.0%</b>	<b>-4.1%</b>	<b>\$ 218,291</b>	<b>\$ (925,818)</b>	<b>\$ (707,527)</b>	<b>-2.1%</b>
<b>Amortizable</b>									
391.00 Office Furniture and Equipment	\$ 7,102,032	\$ 4,103,929	\$ 2,998,103			\$ -	\$ -	\$ -	
391.10 Computers and Other Electronic Equip.	26,633,324	24,342,897	2,290,427						
393.00 Stores Equipment	1,659,337	454,391	1,204,946						
394.00 Tools, Shop and Garage Equipment	6,914,170	1,486,882	5,427,288						
395.00 Laboratory Equipment	2,894,897	2,395,272	499,625						
397.00 Communication Equipment	64,053,441	16,409,697	47,643,744						
398.00 Miscellaneous Equipment	237,543	50,009	187,534						
<b>Total Amortizable</b>	<b>\$ 109,494,744</b>	<b>\$ 49,243,077</b>	<b>\$ 60,251,667</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Total General Plant</b>	<b>\$ 143,250,651</b>	<b>\$ 60,157,639</b>	<b>\$ 83,093,012</b>	<b>0.4%</b>	<b>-1.1%</b>	<b>\$ 218,291</b>	<b>\$ (925,818)</b>	<b>\$ (707,527)</b>	<b>-0.5%</b>
<b>TOTAL WESTAR SOUTH</b>	<b>\$ 3,669,939,859</b>	<b>\$ 166,266,189</b>	<b>\$ 3,503,673,670</b>	<b>-1.5%</b>	<b>-10.7%</b>	<b>\$ (2,485,202)</b>	<b>\$ (373,320,188)</b>	<b>\$ (375,805,390)</b>	<b>-10.2%</b>



**WESTAR ENERGY, INC.**  
Average Net Salvage

Statement E

Account Description A	Plant Investment			Salvage Rate		Net Salvage			Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*F	Future H=F*D	Total I=G+H	
<b>WESTAR SOUTH STEAM PRODUCTION</b>									
<b>Gordon Evans Energy Center</b>									
311.00 Structures and Improvements	\$ 4,898,532	\$ 47,619	\$ 4,850,913	-1.3%	\$ -	\$ (63,468)	\$ (63,468)	\$ (63,468)	-1.3%
312.00 Boiler Plant Equipment	44,172,978	2,720,944	41,452,034	-1.7%		(704,685)	(704,685)	(704,685)	-1.6%
312.10 Boiler Plant Equipment (AQC)	1,096,130	19,105	1,077,025	-1.7%		(17,906)	(17,906)	(17,906)	-1.6%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	35,395,591	1,945,113	33,450,478	-0.8%		(279,865)	(279,865)	(279,865)	-0.8%
315.00 Accessory Electric Equipment	6,288,181	60,943	6,227,238	-0.4%		(24,909)	(24,909)	(24,909)	-0.4%
316.00 Miscellaneous Power Plant Equipment	1,632,105	4,586	1,627,519	-0.4%		(6,510)	(6,510)	(6,510)	-0.4%
<b>Total Gordon Evans Energy Center</b>	<b>\$ 93,483,517</b>	<b>\$ 4,798,310</b>	<b>\$ 88,685,207</b>	<b>-1.2%</b>	<b>\$ -</b>	<b>\$ (1,097,343)</b>	<b>\$ (1,097,343)</b>	<b>\$ (1,097,343)</b>	<b>-1.2%</b>
<b>Gordon Evans Unit 1</b>									
311.00 Structures and Improvements	\$ 409,598	\$ 3,292	\$ 406,306	-1.4%	\$ -	\$ (5,688)	\$ (5,688)	\$ (5,688)	-1.4%
312.00 Boiler Plant Equipment	14,735,614	936,889	13,798,725	-1.7%		(234,578)	(234,578)	(234,578)	-1.6%
312.10 Boiler Plant Equipment (AQC)	151,211	9,265	141,946	-1.6%		(2,271)	(2,271)	(2,271)	-1.5%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	12,893,579	632,210	12,261,369	-0.9%		(110,352)	(110,352)	(110,352)	-0.9%
315.00 Accessory Electric Equipment	1,501,792		1,501,792	-0.4%		(6,007)	(6,007)	(6,007)	-0.4%
316.00 Miscellaneous Power Plant Equipment	27,304		27,304	-0.4%		(109)	(109)	(109)	-0.4%
<b>Total Gordon Evans Unit 1</b>	<b>\$ 29,719,098</b>	<b>\$ 1,581,656</b>	<b>\$ 28,137,442</b>	<b>-1.3%</b>	<b>\$ -</b>	<b>\$ (359,006)</b>	<b>\$ (359,006)</b>	<b>\$ (359,006)</b>	<b>-1.2%</b>
<b>Gordon Evans Unit 2</b>									
311.00 Structures and Improvements	\$ 708,794	\$ 16,137	\$ 692,657	-1.3%	\$ -	\$ (9,005)	\$ (9,005)	\$ (9,005)	-1.3%
312.00 Boiler Plant Equipment	20,562,827	1,473,244	19,089,583	-1.7%		(324,523)	(324,523)	(324,523)	-1.6%
312.10 Boiler Plant Equipment (AQC)	271,578	9,840	261,738	-1.6%		(4,188)	(4,188)	(4,188)	-1.5%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	21,509,210	1,289,852	20,219,358	-0.8%		(161,755)	(161,755)	(161,755)	-0.8%
315.00 Accessory Electric Equipment	2,018,729		2,018,729	-0.4%		(8,075)	(8,075)	(8,075)	-0.4%
316.00 Miscellaneous Power Plant Equipment	41,272		41,272	-0.4%		(165)	(165)	(165)	-0.4%
<b>Total Gordon Evans Unit 2</b>	<b>\$ 45,112,410</b>	<b>\$ 2,789,073</b>	<b>\$ 42,323,337</b>	<b>-1.2%</b>	<b>\$ -</b>	<b>\$ (507,710)</b>	<b>\$ (507,710)</b>	<b>\$ (507,710)</b>	<b>-1.1%</b>
<b>Gordon Evans Common</b>									
311.00 Structures and Improvements	\$ 3,780,140	\$ 28,190	\$ 3,751,950	-1.3%	\$ -	\$ (48,775)	\$ (48,775)	\$ (48,775)	-1.3%
312.00 Boiler Plant Equipment	8,874,537	310,811	8,563,726	-1.7%		(145,583)	(145,583)	(145,583)	-1.6%
312.10 Boiler Plant Equipment (AQC)	673,341		673,341	-1.7%		(11,447)	(11,447)	(11,447)	-1.7%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	992,802	23,051	969,751	-0.8%		(7,758)	(7,758)	(7,758)	-0.8%
315.00 Accessory Electric Equipment	2,767,660	60,943	2,706,717	-0.4%		(10,827)	(10,827)	(10,827)	-0.4%
316.00 Miscellaneous Power Plant Equipment	1,563,529	4,586	1,558,943	-0.4%		(6,236)	(6,236)	(6,236)	-0.4%
<b>Total Gordon Evans Common</b>	<b>\$ 18,652,009</b>	<b>\$ 427,581</b>	<b>\$ 18,224,428</b>	<b>-1.3%</b>	<b>\$ -</b>	<b>\$ (230,626)</b>	<b>\$ (230,626)</b>	<b>\$ (230,626)</b>	<b>-1.2%</b>

**WESTAR ENERGY, INC.**

Average Net Salvage

Statement E

Account Description A	Plant Investment			Salvage Rate		Net Salvage			Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*F	Future H=F*D	Total I=G+H	
<b>Jeffrey Energy Center</b>									
311.00 Structures and Improvements	\$ 53,473,089	\$ 234,283	\$ 53,238,806		-2.3%	\$ -	\$ (1,235,039)	\$ (1,235,039)	-2.3%
312.00 Boiler Plant Equipment	112,156,062	7,250,299	104,905,763		-3.1%		(3,252,079)	(3,252,079)	-2.9%
312.10 Boiler Plant Equipment (AQC)	135,505,123	7,767,272	127,737,851		-3.0%		(3,803,792)	(3,803,792)	-2.8%
312.20 Boiler Plant Equipment - Train Cars	92,020	9,202	82,818		-0.4%		(331)	(331)	-0.4%
314.00 Turbogenerator Units	50,319,499	3,301,444	47,018,055		-1.5%		(705,271)	(705,271)	-1.4%
315.00 Accessory Electric Equipment	23,664,722	376,297	23,288,425		-0.8%		(184,226)	(184,226)	-0.8%
316.00 Miscellaneous Power Plant Equipment	5,438,538	48,219	5,390,319		-0.7%		(39,757)	(39,757)	-0.7%
<b>Total Jeffrey Energy Center</b>	<b>\$ 380,649,053</b>	<b>\$ 18,987,016</b>	<b>\$ 361,662,037</b>		<b>-2.5%</b>	<b>\$ -</b>	<b>\$ (9,220,494)</b>	<b>\$ (9,220,494)</b>	<b>-2.4%</b>
<b>Jeffrey Unit 1</b>									
311.00 Structures and Improvements	\$ 10,548,921	\$ 2,148	\$ 10,546,773		-2.4%	\$ -	\$ (253,123)	\$ (253,123)	-2.4%
312.00 Boiler Plant Equipment	26,913,172	1,495,669	25,417,503		-3.1%		(787,943)	(787,943)	-2.9%
312.10 Boiler Plant Equipment (AQC)	32,469,277	4,033,612	28,435,665		-3.0%		(853,070)	(853,070)	-2.6%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	13,744,103	673,495	13,070,608		-1.5%		(196,059)	(196,059)	-1.4%
315.00 Accessory Electric Equipment	7,479,314	100,628	7,378,686		-0.8%		(59,029)	(59,029)	-0.8%
316.00 Miscellaneous Power Plant Equipment	1,018,374	8,572	1,009,802		-0.8%		(8,078)	(8,078)	-0.8%
<b>Total Jeffrey Unit 1</b>	<b>\$ 92,173,161</b>	<b>\$ 6,314,124</b>	<b>\$ 85,859,037</b>		<b>-2.5%</b>	<b>\$ -</b>	<b>\$ (2,157,302)</b>	<b>\$ (2,157,302)</b>	<b>-2.3%</b>
<b>Jeffrey Unit 2</b>									
311.00 Structures and Improvements	\$ 8,415,928	\$ -	\$ 8,415,928		-2.3%	\$ -	\$ (193,566)	\$ (193,566)	-2.3%
312.00 Boiler Plant Equipment	27,975,995	1,808,496	26,167,499		-3.1%		(811,192)	(811,192)	-2.9%
312.10 Boiler Plant Equipment (AQC)	28,329,760	189,382	28,140,378		-3.0%		(844,211)	(844,211)	-3.0%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	12,322,029	211,512	12,110,517		-1.5%		(181,658)	(181,658)	-1.5%
315.00 Accessory Electric Equipment	6,042,754	130,175	5,912,579		-0.8%		(47,301)	(47,301)	-0.8%
316.00 Miscellaneous Power Plant Equipment	1,014,762		1,014,762		-0.8%		(8,118)	(8,118)	-0.8%
<b>Total Jeffrey Unit 2</b>	<b>\$ 84,101,228</b>	<b>\$ 2,339,565</b>	<b>\$ 81,761,663</b>		<b>-2.6%</b>	<b>\$ -</b>	<b>\$ (2,086,047)</b>	<b>\$ (2,086,047)</b>	<b>-2.5%</b>
<b>Jeffrey Unit 3</b>									
311.00 Structures and Improvements	\$ 13,892,122	\$ 37,846	\$ 13,854,276		-2.3%	\$ -	\$ (318,648)	\$ (318,648)	-2.3%
312.00 Boiler Plant Equipment	43,133,507	3,381,687	39,751,820		-3.1%		(1,232,306)	(1,232,306)	-2.9%
312.10 Boiler Plant Equipment (AQC)	46,362,174	3,544,278	42,817,896		-3.0%		(1,284,537)	(1,284,537)	-2.8%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	23,134,716	2,416,437	20,718,279		-1.5%		(310,774)	(310,774)	-1.3%
315.00 Accessory Electric Equipment	8,059,425	143,703	7,915,722		-0.8%		(63,326)	(63,326)	-0.8%
316.00 Miscellaneous Power Plant Equipment	546,460		546,460		-0.7%		(3,825)	(3,825)	-0.7%
<b>Total Jeffrey Unit 3</b>	<b>\$ 135,128,404</b>	<b>\$ 9,523,951</b>	<b>\$ 125,604,453</b>		<b>-2.6%</b>	<b>\$ -</b>	<b>\$ (3,213,417)</b>	<b>\$ (3,213,417)</b>	<b>-2.4%</b>

**WESTAR ENERGY, INC.**  
Average Net Salvage

Statement E

Account Description A	Plant Investment			Salvage Rate		Net Salvage			Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D	Total I=G+H	
<b>Jeffrey Common</b>									
311.00 Structures and Improvements	\$ 20,616,118	\$ 194,289	\$ 20,421,829		-2.3%	\$ -	\$ (469,702)	\$ (469,702)	-2.3%
312.00 Boiler Plant Equipment	14,133,388	564,447	13,568,941		-3.1%		(420,637)	(420,637)	-3.0%
312.10 Boiler Plant Equipment (AQC)	28,343,912		28,343,912		-2.9%		(821,973)	(821,973)	-2.9%
312.20 Boiler Plant Equipment - Train Cars	92,020	9,202	82,818		-0.4%		(331)	(331)	-0.4%
314.00 Turbogenerator Units	1,118,651		1,118,651		-1.5%		(16,780)	(16,780)	-1.5%
315.00 Accessory Electric Equipment	2,083,229	1,791	2,081,438		-0.7%		(14,570)	(14,570)	-0.7%
316.00 Miscellaneous Power Plant Equipment	2,858,942	39,647	2,819,295		-0.7%		(19,735)	(19,735)	-0.7%
<b>Total Jeffrey Common</b>	<b>\$ 69,246,260</b>	<b>\$ 809,376</b>	<b>\$ 68,436,884</b>		<b>-2.6%</b>	<b>\$ -</b>	<b>\$ (1,763,729)</b>	<b>\$ (1,763,729)</b>	<b>-2.5%</b>
<b>La Cygne Energy Center</b>									
311.00 Structures and Improvements	\$ 29,282,582	\$ 182,626	\$ 29,099,956		-1.8%	\$ -	\$ (516,342)	\$ (516,342)	-1.8%
312.00 Boiler Plant Equipment	115,131,377	6,467,744	108,663,633		-2.3%		(2,448,722)	(2,448,722)	-2.1%
312.10 Boiler Plant Equipment (AQC)	83,072,247	6,778,898	76,293,349		-2.3%		(1,754,665)	(1,754,665)	-2.1%
312.20 Boiler Plant Equipment - Train Cars	1,260,717		1,260,717		-0.2%		(2,978)	(2,978)	-0.2%
314.00 Turbogenerator Units	41,186,720	3,560,638	37,626,082		-1.2%		(447,333)	(447,333)	-1.1%
315.00 Accessory Electric Equipment	23,064,933	482,404	22,582,529		-0.6%		(130,643)	(130,643)	-0.6%
316.00 Miscellaneous Power Plant Equipment	5,919,114	246,355	5,672,759		-0.6%		(33,625)	(33,625)	-0.6%
<b>Total La Cygne Energy Center</b>	<b>\$ 298,917,690</b>	<b>\$ 17,718,665</b>	<b>\$ 281,199,025</b>		<b>-1.9%</b>	<b>\$ -</b>	<b>\$ (5,334,307)</b>	<b>\$ (5,334,307)</b>	<b>-1.8%</b>
<b>La Cygne Unit 1</b>									
311.00 Structures and Improvements	\$ 25,723,975	\$ 150,660	\$ 25,573,315		-1.8%	\$ -	\$ (460,320)	\$ (460,320)	-1.8%
312.00 Boiler Plant Equipment	95,567,348	4,927,858	90,639,490		-2.3%		(2,084,708)	(2,084,708)	-2.2%
312.10 Boiler Plant Equipment (AQC)	83,055,744	6,778,898	76,276,846		-2.3%		(1,754,367)	(1,754,367)	-2.1%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	39,105,579	3,545,863	35,559,716		-1.2%		(426,717)	(426,717)	-1.1%
315.00 Accessory Electric Equipment	17,727,118	447,252	17,279,866		-0.6%		(103,679)	(103,679)	-0.6%
316.00 Miscellaneous Power Plant Equipment	2,738,029	1,943	2,736,086		-0.6%		(16,417)	(16,417)	-0.6%
<b>Total La Cygne Unit 1</b>	<b>\$ 263,917,793</b>	<b>\$ 15,852,474</b>	<b>\$ 248,065,319</b>		<b>-2.0%</b>	<b>\$ -</b>	<b>\$ (4,846,208)</b>	<b>\$ (4,846,208)</b>	<b>-1.8%</b>
<b>La Cygne Unit 2</b>									
311.00 Structures and Improvements	\$ 1,341,126	\$ 30,976	\$ 1,310,150		-1.4%	\$ -	\$ (18,342)	\$ (18,342)	-1.4%
312.00 Boiler Plant Equipment	12,200,970	1,361,891	10,839,079		-1.9%		(205,943)	(205,943)	-1.7%
312.10 Boiler Plant Equipment (AQC)	16,503		16,503		-1.8%		(297)	(297)	-1.8%
312.20 Boiler Plant Equipment - Train Cars	804,087		804,087		-0.2%		(1,608)	(1,608)	-0.2%
314.00 Turbogenerator Units	1,071,721	14,775	1,056,946		-0.9%		(9,513)	(9,513)	-0.9%
315.00 Accessory Electric Equipment	4,887,263	35,152	4,852,111		-0.5%		(24,261)	(24,261)	-0.5%
316.00 Miscellaneous Power Plant Equipment	655,210	243,338	411,872		-0.5%		(2,059)	(2,059)	-0.3%
<b>Total La Cygne Unit 2</b>	<b>\$ 20,976,880</b>	<b>\$ 1,686,132</b>	<b>\$ 19,290,748</b>		<b>-1.4%</b>	<b>\$ -</b>	<b>\$ (262,022)</b>	<b>\$ (262,022)</b>	<b>-1.2%</b>

**WESTAR ENERGY, INC.**  
Average Net Salvage

Statement E

Account Description A	Plant Investment			Salvage Rate		Net Salvage			Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D	Total I=G+H	
<b>La Cygne Common</b>									
311.00 Structures and Improvements	\$ 2,217,481	\$ 990	\$ 2,216,491		-1.7%	\$ -	\$ (37,680)	\$ (37,680)	-1.7%
312.00 Boiler Plant Equipment	7,363,059	177,995	7,185,064		-2.2%		(158,071)	(158,071)	-2.1%
312.10 Boiler Plant Equipment (AQC)									
312.20 Boiler Plant Equipment - Train Cars	456,630		456,630		-0.3%		(1,370)	(1,370)	-0.3%
314.00 Turbogenerator Units	1,009,420		1,009,420		-1.1%		(11,104)	(11,104)	-1.1%
315.00 Accessory Electric Equipment	450,552		450,552		-0.6%		(2,703)	(2,703)	-0.6%
316.00 Miscellaneous Power Plant Equipment	2,525,875	1,074	2,524,801		-0.6%		(15,149)	(15,149)	-0.6%
<b>Total La Cygne Common</b>	<b>\$ 14,023,017</b>	<b>\$ 180,059</b>	<b>\$ 13,842,958</b>		<b>-1.6%</b>	<b>\$ -</b>	<b>\$ (226,077)</b>	<b>\$ (226,077)</b>	<b>-1.6%</b>
<b>Murray Gill Energy Center</b>									
311.00 Structures and Improvements	\$ 6,033,938	\$ 20,570	\$ 6,013,368		-8.5%	\$ -	\$ (514,142)	\$ (514,142)	-8.5%
312.00 Boiler Plant Equipment	22,972,610	333,890	22,638,720		-18.0%		(4,083,075)	(4,083,075)	-17.8%
312.10 Boiler Plant Equipment (AQC)	1,444,253	10,260	1,433,993		-1.5%		(20,881)	(20,881)	-1.4%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	22,327,719	13,231	22,314,488		-27.9%		(6,233,720)	(6,233,720)	-27.9%
315.00 Accessory Electric Equipment	6,067,404	11,089	6,056,315		-24.9%		(1,505,933)	(1,505,933)	-24.8%
316.00 Miscellaneous Power Plant Equipment	1,647,482	44,647	1,602,835		-1.0%		(16,388)	(16,388)	-1.0%
<b>Total Murray Gill Energy Center</b>	<b>\$ 60,493,406</b>	<b>\$ 433,687</b>	<b>\$ 60,059,719</b>		<b>-20.6%</b>	<b>\$ -</b>	<b>\$ (12,374,140)</b>	<b>\$ (12,374,140)</b>	<b>-20.5%</b>
<b>Murray Gill Unit 1</b>									
311.00 Structures and Improvements	\$ 274,561	\$ -	\$ 274,561		-80.7%	\$ -	\$ (221,571)	\$ (221,571)	-80.7%
312.00 Boiler Plant Equipment	2,254,738		2,254,738		-80.8%		(1,821,828)	(1,821,828)	-80.8%
312.10 Boiler Plant Equipment (AQC)									
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	2,922,463		2,922,463		-80.6%		(2,355,505)	(2,355,505)	-80.6%
315.00 Accessory Electric Equipment	858,015	638	857,377		-80.5%		(690,188)	(690,188)	-80.4%
316.00 Miscellaneous Power Plant Equipment	8,434		8,434		-80.6%		(6,798)	(6,798)	-80.6%
<b>Total Murray Gill Unit 1</b>	<b>\$ 6,318,211</b>	<b>\$ 638</b>	<b>\$ 6,317,573</b>		<b>-80.7%</b>	<b>\$ -</b>	<b>\$ (5,095,890)</b>	<b>\$ (5,095,890)</b>	<b>-80.7%</b>
<b>Murray Gill Unit 2</b>									
311.00 Structures and Improvements	\$ 375,362	\$ -	\$ 375,362		-66.3%	\$ -	\$ (248,865)	\$ (248,865)	-66.3%
312.00 Boiler Plant Equipment	3,119,483		3,119,483		-66.4%		(2,071,337)	(2,071,337)	-66.4%
312.10 Boiler Plant Equipment (AQC)	20,247	10,260	9,987		-66.5%		(6,641)	(6,641)	-32.8%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	5,736,388	10,569	5,725,819		-66.3%		(3,796,218)	(3,796,218)	-66.2%
315.00 Accessory Electric Equipment	1,216,030		1,216,030		-66.1%		(803,796)	(803,796)	-66.1%
316.00 Miscellaneous Power Plant Equipment	7,295		7,295		-66.2%		(4,829)	(4,829)	-66.2%
<b>Total Murray Gill Unit 2</b>	<b>\$ 10,474,805</b>	<b>\$ 20,829</b>	<b>\$ 10,453,976</b>		<b>-66.3%</b>	<b>\$ -</b>	<b>\$ (6,931,686)</b>	<b>\$ (6,931,686)</b>	<b>-66.2%</b>

**WESTAR ENERGY, INC.**  
Average Net Salvage

Statement E

Account Description A	Plant Investment			Salvage Rate		Net Salvage		Total I=G+H	Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*F	Future H=F*D		
<b>Murray Gill Unit 3</b>									
311.00 Structures and Improvements	\$ 411,477	\$ -	\$ 411,477	-0.9%	\$ -	\$ -	\$ (3,703)	\$ (3,703)	-0.9%
312.00 Boiler Plant Equipment	6,840,461	134,750	6,705,711	-1.1%			(73,763)	(73,763)	-1.1%
312.10 Boiler Plant Equipment (AQC)	169,773		169,773	-1.0%			(1,698)	(1,698)	-1.0%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	7,331,036		7,331,036	-0.6%			(43,986)	(43,986)	-0.6%
315.00 Accessory Electric Equipment	1,476,931	7,758	1,469,173	-0.3%			(4,408)	(4,408)	-0.3%
316.00 Miscellaneous Power Plant Equipment	17,601		17,601	-0.3%			(53)	(53)	-0.3%
<b>Total Murray Gill Unit 3</b>	<b>\$ 16,247,279</b>	<b>\$ 142,508</b>	<b>\$ 16,104,771</b>	<b>-0.8%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (127,610)</b>	<b>\$ (127,610)</b>	<b>-0.8%</b>
<b>Murray Gill Unit 4</b>									
311.00 Structures and Improvements	\$ 387,183	\$ -	\$ 387,183	-0.9%	\$ -	\$ -	\$ (3,485)	\$ (3,485)	-0.9%
312.00 Boiler Plant Equipment	7,228,257	87,929	7,140,328	-1.1%			(78,544)	(78,544)	-1.1%
312.10 Boiler Plant Equipment (AQC)	141,876		141,876	-1.0%			(1,419)	(1,419)	-1.0%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	5,451,203		5,451,203	-0.6%			(32,707)	(32,707)	-0.6%
315.00 Accessory Electric Equipment	1,041,068		1,041,068	-0.3%			(3,123)	(3,123)	-0.3%
316.00 Miscellaneous Power Plant Equipment	9,036		9,036	-0.3%			(27)	(27)	-0.3%
<b>Total Murray Gill Unit 4</b>	<b>\$ 14,258,623</b>	<b>\$ 87,929</b>	<b>\$ 14,170,694</b>	<b>-0.8%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (119,305)</b>	<b>\$ (119,305)</b>	<b>-0.8%</b>
<b>Murray Gill Common</b>									
311.00 Structures and Improvements	\$ 4,585,355	\$ 20,570	\$ 4,564,785	-0.8%	\$ -	\$ -	\$ (36,518)	\$ (36,518)	-0.8%
312.00 Boiler Plant Equipment	3,529,671	111,211	3,418,460	-1.1%			(37,603)	(37,603)	-1.1%
312.10 Boiler Plant Equipment (AQC)	1,112,357		1,112,357	-1.0%			(11,124)	(11,124)	-1.0%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	886,629	2,662	883,967	-0.6%			(5,304)	(5,304)	-0.6%
315.00 Accessory Electric Equipment	1,475,360	2,693	1,472,667	-0.3%			(4,418)	(4,418)	-0.3%
316.00 Miscellaneous Power Plant Equipment	1,605,116	44,647	1,560,469	-0.3%			(4,681)	(4,681)	-0.3%
<b>Total Murray Gill Common</b>	<b>\$ 13,194,488</b>	<b>\$ 181,783</b>	<b>\$ 13,012,705</b>	<b>-0.8%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (99,648)</b>	<b>\$ (99,648)</b>	<b>-0.8%</b>
<b>Neosho Energy Center</b>									
311.00 Structures and Improvements	\$ 2,710,770	\$ -	\$ 2,710,770	-48.1%	\$ -	\$ -	\$ (1,303,880)	\$ (1,303,880)	-48.1%
312.00 Boiler Plant Equipment	5,677,803	104,611	5,573,192	-48.1%			(2,680,705)	(2,680,705)	-47.2%
312.10 Boiler Plant Equipment (AQC)	94,344		94,344	-48.1%			(45,379)	(45,379)	-48.1%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	4,376,391	54,986	4,321,405	-48.1%			(2,078,596)	(2,078,596)	-47.5%
315.00 Accessory Electric Equipment	3,515,290	201,287	3,314,003	-48.0%			(1,590,721)	(1,590,721)	-45.3%
316.00 Miscellaneous Power Plant Equipment	491,123	41,837	449,286	-48.0%			(215,657)	(215,657)	-43.9%
<b>Total Neosho Energy Center</b>	<b>\$ 16,865,721</b>	<b>\$ 402,721</b>	<b>\$ 16,463,000</b>	<b>-48.1%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (7,914,940)</b>	<b>\$ (7,914,940)</b>	<b>-46.9%</b>

**WESTAR ENERGY, INC.**  
Average Net Salvage

Statement E

Account Description A	Plant Investment			Salvage Rate		Net Salvage			Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E*C	Future H=F*D	Total I=G+H	
<b>Neosho Unit 1</b>									
311.00 Structures and Improvements	\$ 2,682,172	\$ -	\$ 2,682,172	-48.1%	\$ -	\$ -	\$ (1,290,125)	\$ (1,290,125)	-48.1%
312.00 Boiler Plant Equipment	5,677,803	104,611	5,573,192	-48.1%			(2,680,705)	(2,680,705)	-47.2%
312.10 Boiler Plant Equipment (AQC)	94,344		94,344	-48.1%			(45,379)	(45,379)	-48.1%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	4,376,391	54,986	4,321,405	-48.1%			(2,078,596)	(2,078,596)	-47.5%
315.00 Accessory Electric Equipment	3,515,290	201,287	3,314,003	-48.0%			(1,590,721)	(1,590,721)	-45.3%
316.00 Miscellaneous Power Plant Equipment	432,110	10,982	421,128	-48.0%			(202,141)	(202,141)	-46.8%
<b>Total Neosho Unit 1</b>	<b>\$ 16,778,110</b>	<b>\$ 371,866</b>	<b>\$ 16,406,244</b>	<b>-48.1%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (7,887,668)</b>	<b>\$ (7,887,668)</b>	<b>-47.0%</b>
<b>Neosho Common</b>									
311.00 Structures and Improvements	\$ 28,598	\$ -	\$ 28,598	-48.1%	\$ -	\$ -	\$ (13,756)	\$ (13,756)	-48.1%
312.00 Boiler Plant Equipment									
312.10 Boiler Plant Equipment (AQC)									
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units									
315.00 Accessory Electric Equipment									
316.00 Miscellaneous Power Plant Equipment	59,013	30,855	28,158	-48.0%			(13,516)	(13,516)	-22.9%
<b>Total Neosho Common</b>	<b>\$ 87,611</b>	<b>\$ 30,855</b>	<b>\$ 56,756</b>	<b>-48.1%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (27,271)</b>	<b>\$ (27,271)</b>	<b>-31.1%</b>
<b>WESTAR SOUTH OTHER PRODUCTION</b>									
<b>Gordon Evans Energy Center</b>									
341.00 Structures and Improvements	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
342.00 Fuel Holders, Products and Accessories									
344.00 Generators and Devices	1,607,885		1,607,885	-0.8%			(12,455)	(12,455)	-0.8%
345.00 Accessory Electric Equipment									
346.00 Miscellaneous Power Plant Equipment									
<b>Total Gordon Evans Energy Center</b>	<b>\$ 1,607,885</b>	<b>\$ -</b>	<b>\$ 1,607,885</b>	<b>-0.8%</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (12,455)</b>	<b>\$ (12,455)</b>	<b>-0.8%</b>

**WESTAR ENERGY, INC.**

Future Net Salvage  
Steam Production

Statement F

Account Description A	12/31/10 Plant Investment B	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate J=I/B
		Interim C	Final D=B-C	Interim E	Final F	Interim G=C*E	Final H=D*F	Total I=G+H	
<b>WESTAR SOUTH STEAM PRODUCTION</b>									
<b><u>Gordon Evans Energy Center</u></b>									
311.00 Structures and Improvements	\$ 4,850,913	\$ 211,236	\$ 4,639,677	-30.0%		\$ (63,371)	\$ -	\$ (63,371)	-1.3%
312.00 Boiler Plant Equipment	41,452,034	1,759,713	39,692,321	-40.0%		(703,885)		(703,885)	-1.7%
312.10 Boiler Plant Equipment (AQC)	1,077,025	44,210	1,032,815	-40.0%		(17,684)		(17,684)	-1.6%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	33,450,478	1,423,663	32,026,815	-20.0%		(284,733)		(284,733)	-0.9%
315.00 Accessory Electric Equipment	6,227,238	268,584	5,958,654	-10.0%		(26,858)		(26,858)	-0.4%
316.00 Miscellaneous Power Plant Equipment	1,627,519	68,483	1,559,036	-10.0%		(6,848)		(6,848)	-0.4%
<b>Total Gordon Evans Energy Center</b>	<b>\$ 88,685,207</b>	<b>\$ 3,775,890</b>	<b>\$ 84,909,317</b>	<b>-29.2%</b>		<b>\$ (1,103,379)</b>	<b>\$ -</b>	<b>\$ (1,103,379)</b>	<b>-1.2%</b>
<b><u>Gordon Evans Unit 1</u></b>									
311.00 Structures and Improvements	\$ 406,306	\$ 18,323	\$ 387,983	-30.0%		\$ (5,497)	\$ -	\$ (5,497)	-1.4%
312.00 Boiler Plant Equipment	13,798,725	586,772	13,211,953	-40.0%		(234,709)		(234,709)	-1.7%
312.10 Boiler Plant Equipment (AQC)	141,946	5,744	136,202	-40.0%		(2,297)		(2,297)	-1.6%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	12,261,369	527,849	11,733,520	-20.0%		(105,570)		(105,570)	-0.9%
315.00 Accessory Electric Equipment	1,501,792	66,970	1,434,822	-10.0%		(6,697)		(6,697)	-0.4%
316.00 Miscellaneous Power Plant Equipment	27,304	1,124	26,180	-10.0%		(112)		(112)	-0.4%
<b>Total Gordon Evans Unit 1</b>	<b>\$ 28,137,442</b>	<b>\$ 1,206,782</b>	<b>\$ 26,930,660</b>	<b>-29.4%</b>		<b>\$ (354,882)</b>	<b>\$ -</b>	<b>\$ (354,882)</b>	<b>-1.3%</b>
<b><u>Gordon Evans Unit 2</u></b>									
311.00 Structures and Improvements	\$ 692,657	\$ 30,323	\$ 662,334	-30.0%		\$ (9,097)	\$ -	\$ (9,097)	-1.3%
312.00 Boiler Plant Equipment	19,089,583	818,804	18,270,779	-40.0%		(327,522)		(327,522)	-1.7%
312.10 Boiler Plant Equipment (AQC)	261,738	10,601	251,137	-40.0%		(4,240)		(4,240)	-1.6%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	20,219,358	855,538	19,363,820	-20.0%		(171,108)		(171,108)	-0.8%
315.00 Accessory Electric Equipment	2,018,729	88,557	1,930,172	-10.0%		(8,856)		(8,856)	-0.4%
316.00 Miscellaneous Power Plant Equipment	41,272	1,691	39,581	-10.0%		(169)		(169)	-0.4%
<b>Total Gordon Evans Unit 2</b>	<b>\$ 42,323,337</b>	<b>\$ 1,805,513</b>	<b>\$ 40,517,824</b>	<b>-28.9%</b>		<b>\$ (520,991)</b>	<b>\$ -</b>	<b>\$ (520,991)</b>	<b>-1.2%</b>
<b><u>Gordon Evans Common</u></b>									
311.00 Structures and Improvements	\$ 3,751,950	\$ 162,590	\$ 3,589,360	-30.0%		\$ (48,777)	\$ -	\$ (48,777)	-1.3%
312.00 Boiler Plant Equipment	8,563,726	354,137	8,209,589	-40.0%		(141,655)		(141,655)	-1.7%
312.10 Boiler Plant Equipment (AQC)	673,341	27,866	645,475	-40.0%		(11,146)		(11,146)	-1.7%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	969,751	40,277	929,474	-20.0%		(8,055)		(8,055)	-0.8%
315.00 Accessory Electric Equipment	2,706,717	113,057	2,593,660	-10.0%		(11,306)		(11,306)	-0.4%
316.00 Miscellaneous Power Plant Equipment	1,558,943	65,668	1,493,275	-10.0%		(6,567)		(6,567)	-0.4%
<b>Total Gordon Evans Common</b>	<b>\$ 18,224,428</b>	<b>\$ 763,595</b>	<b>\$ 17,460,833</b>	<b>-29.8%</b>		<b>\$ (227,506)</b>	<b>\$ -</b>	<b>\$ (227,506)</b>	<b>-1.2%</b>

**WESTAR ENERGY, INC.**

Future Net Salvage  
Steam Production

Statement F

Account Description A	12/31/10 Plant Investment B	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate J=I/B
		Interim C	Final D=B-C	Interim E	Final F	Interim G=C*E	Final H=D*F	Total I=G+H	
<b>Jeffrey Energy Center</b>									
311.00 Structures and Improvements	\$ 53,238,806	\$ 4,136,293	\$ 49,102,513	-30.0%		\$ (1,240,888)	\$ -	\$ (1,240,888)	-2.3%
312.00 Boiler Plant Equipment	104,905,763	8,062,302	96,843,461	-40.0%		(3,224,921)		(3,224,921)	-3.1%
312.10 Boiler Plant Equipment (AQC)	127,737,851	9,495,879	118,241,972	-40.0%		(3,798,352)		(3,798,352)	-3.0%
312.20 Boiler Plant Equipment - Train Cars	82,818	6,182	76,636	-5.0%		(309)		(309)	-0.4%
314.00 Turbogenerator Units	47,018,055	3,574,148	43,443,907	-20.0%		(714,830)		(714,830)	-1.5%
315.00 Accessory Electric Equipment	23,288,425	1,767,595	21,520,830	-10.0%		(176,759)		(176,759)	-0.8%
316.00 Miscellaneous Power Plant Equipment	5,390,319	404,059	4,986,260	-10.0%		(40,406)		(40,406)	-0.7%
<b>Total Jeffrey Energy Center</b>	<b>\$ 361,662,037</b>	<b>\$ 27,446,458</b>	<b>\$ 334,215,579</b>	<b>-33.5%</b>		<b>\$ (9,196,465)</b>	<b>\$ -</b>	<b>\$ (9,196,465)</b>	<b>-2.5%</b>
<b>Jeffrey Unit 1</b>									
311.00 Structures and Improvements	\$ 10,546,773	\$ 829,290	\$ 9,717,483	-30.0%		\$ (248,787)	\$ -	\$ (248,787)	-2.4%
312.00 Boiler Plant Equipment	25,417,503	1,962,702	23,454,801	-40.0%		(785,081)		(785,081)	-3.1%
312.10 Boiler Plant Equipment (AQC)	28,435,665	2,121,345	26,314,320	-40.0%		(848,538)		(848,538)	-3.0%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	13,070,608	989,971	12,080,637	-20.0%		(197,994)		(197,994)	-1.5%
315.00 Accessory Electric Equipment	7,378,686	562,146	6,816,540	-10.0%		(56,215)		(56,215)	-0.8%
316.00 Miscellaneous Power Plant Equipment	1,009,802	76,609	933,193	-10.0%		(7,661)		(7,661)	-0.8%
<b>Total Jeffrey Unit 1</b>	<b>\$ 85,859,037</b>	<b>\$ 6,542,064</b>	<b>\$ 79,316,973</b>	<b>-32.8%</b>		<b>\$ (2,144,276)</b>	<b>\$ -</b>	<b>\$ (2,144,276)</b>	<b>-2.5%</b>
<b>Jeffrey Unit 2</b>									
311.00 Structures and Improvements	\$ 8,415,928	\$ 658,923	\$ 7,757,005	-30.0%		\$ (197,677)	\$ -	\$ (197,677)	-2.3%
312.00 Boiler Plant Equipment	26,167,499	2,010,276	24,157,223	-40.0%		(804,111)		(804,111)	-3.1%
312.10 Boiler Plant Equipment (AQC)	28,140,378	2,116,978	26,023,400	-40.0%		(846,791)		(846,791)	-3.0%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	12,110,517	925,607	11,184,910	-20.0%		(185,121)		(185,121)	-1.5%
315.00 Accessory Electric Equipment	5,912,579	449,617	5,462,962	-10.0%		(44,962)		(44,962)	-0.8%
316.00 Miscellaneous Power Plant Equipment	1,014,762	76,161	938,601	-10.0%		(7,616)		(7,616)	-0.8%
<b>Total Jeffrey Unit 2</b>	<b>\$ 81,761,663</b>	<b>\$ 6,237,563</b>	<b>\$ 75,524,100</b>	<b>-33.4%</b>		<b>\$ (2,086,278)</b>	<b>\$ -</b>	<b>\$ (2,086,278)</b>	<b>-2.6%</b>
<b>Jeffrey Unit 3</b>									
311.00 Structures and Improvements	\$ 13,854,276	\$ 1,076,739	\$ 12,777,537	-30.0%		\$ (323,022)	\$ -	\$ (323,022)	-2.3%
312.00 Boiler Plant Equipment	39,751,820	3,047,204	36,704,616	-40.0%		(1,218,882)		(1,218,882)	-3.1%
312.10 Boiler Plant Equipment (AQC)	42,817,896	3,189,320	39,628,576	-40.0%		(1,275,728)		(1,275,728)	-3.0%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	20,718,279	1,575,321	19,142,958	-20.0%		(315,064)		(315,064)	-1.5%
315.00 Accessory Electric Equipment	7,915,722	601,608	7,314,114	-10.0%		(60,161)		(60,161)	-0.8%
316.00 Miscellaneous Power Plant Equipment	546,460	40,447	506,013	-10.0%		(4,045)		(4,045)	-0.7%
<b>Total Jeffrey Unit 3</b>	<b>\$ 125,604,453</b>	<b>\$ 9,530,640</b>	<b>\$ 116,073,813</b>	<b>-33.5%</b>		<b>\$ (3,196,901)</b>	<b>\$ -</b>	<b>\$ (3,196,901)</b>	<b>-2.5%</b>



**WESTAR ENERGY, INC.**

Future Net Salvage  
Steam Production

Statement F

Account Description A	12/31/10 Plant Investment B	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate J=I/B
		Interim C	Final D=B-C	Interim E	Final F	Interim G=C*E	Final H=D*F	Total I=G+H	
<b>Jeffrey Common</b>									
311.00 Structures and Improvements	\$ 20,421,829	\$ 1,571,341	\$ 18,850,488	-30.0%		\$ (471,402)	\$ -	\$ (471,402)	-2.3%
312.00 Boiler Plant Equipment	13,568,941	1,042,120	12,526,821	-40.0%		(416,848)		(416,848)	-3.1%
312.10 Boiler Plant Equipment (AQC)	28,343,912	2,068,236	26,275,676	-40.0%		(827,294)		(827,294)	-2.9%
312.20 Boiler Plant Equipment - Train Cars	82,818	6,182	76,636	-5.0%		(309)		(309)	-0.4%
314.00 Turbogenerator Units	1,118,651	83,248	1,035,403	-20.0%		(16,650)		(16,650)	-1.5%
315.00 Accessory Electric Equipment	2,081,438	154,224	1,927,214	-10.0%		(15,422)		(15,422)	-0.7%
316.00 Miscellaneous Power Plant Equipment	2,819,295	210,842	2,608,453	-10.0%		(21,084)		(21,084)	-0.7%
<b>Total Jeffrey Common</b>	<b>\$ 68,436,884</b>	<b>\$ 5,136,192</b>	<b>\$ 63,300,692</b>	<b>-34.4%</b>		<b>\$ (1,769,010)</b>	<b>\$ -</b>	<b>\$ (1,769,010)</b>	<b>-2.6%</b>
<b>La Cygne Energy Center</b>									
311.00 Structures and Improvements	\$ 29,099,956	\$ 1,702,383	\$ 27,397,573	-30.0%		\$ (510,715)	\$ -	\$ (510,715)	-1.8%
312.00 Boiler Plant Equipment	108,663,633	6,155,193	102,508,440	-40.0%		(2,462,077)		(2,462,077)	-2.3%
312.10 Boiler Plant Equipment (AQC)	76,293,349	4,355,761	71,937,588	-40.0%		(1,742,304)		(1,742,304)	-2.3%
312.20 Boiler Plant Equipment - Train Cars	1,260,717	64,834	1,195,883	-5.0%		(3,242)		(3,242)	-0.3%
314.00 Turbogenerator Units	37,626,082	2,166,083	35,459,999	-20.0%		(433,217)		(433,217)	-1.2%
315.00 Accessory Electric Equipment	22,582,529	1,252,340	21,330,189	-10.0%		(125,234)		(125,234)	-0.6%
316.00 Miscellaneous Power Plant Equipment	5,672,759	319,262	5,353,497	-10.0%		(31,926)		(31,926)	-0.6%
<b>Total La Cygne Energy Center</b>	<b>\$ 281,199,025</b>	<b>\$ 16,015,856</b>	<b>\$ 265,183,169</b>	<b>-33.1%</b>		<b>\$ (5,308,715)</b>	<b>\$ -</b>	<b>\$ (5,308,715)</b>	<b>-1.9%</b>
<b>La Cygne Unit 1</b>									
311.00 Structures and Improvements	\$ 25,573,315	\$ 1,514,511	\$ 24,058,804	-30.0%		\$ (454,353)	\$ -	\$ (454,353)	-1.8%
312.00 Boiler Plant Equipment	90,639,490	5,238,081	85,401,409	-40.0%		(2,095,233)		(2,095,233)	-2.3%
312.10 Boiler Plant Equipment (AQC)	76,276,846	4,355,017	71,921,829	-40.0%		(1,742,007)		(1,742,007)	-2.3%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	35,559,716	2,059,564	33,500,152	-20.0%		(411,913)		(411,913)	-1.2%
315.00 Accessory Electric Equipment	17,279,866	1,003,981	16,275,885	-10.0%		(100,398)		(100,398)	-0.6%
316.00 Miscellaneous Power Plant Equipment	2,736,086	158,364	2,577,722	-10.0%		(15,836)		(15,836)	-0.6%
<b>Total La Cygne Unit 1</b>	<b>\$ 248,065,319</b>	<b>\$ 14,329,519</b>	<b>\$ 233,735,800</b>	<b>-33.6%</b>		<b>\$ (4,819,740)</b>	<b>\$ -</b>	<b>\$ (4,819,740)</b>	<b>-1.9%</b>
<b>La Cygne Unit 2</b>									
311.00 Structures and Improvements	\$ 1,310,150	\$ 63,109	\$ 1,247,041	-30.0%		\$ (18,933)	\$ -	\$ (18,933)	-1.4%
312.00 Boiler Plant Equipment	10,839,079	513,895	10,325,184	-40.0%		(205,558)		(205,558)	-1.9%
312.10 Boiler Plant Equipment (AQC)	16,503	744	15,759	-40.0%		(297)		(297)	-1.8%
312.20 Boiler Plant Equipment - Train Cars	804,087	39,434	764,653	-5.0%		(1,972)		(1,972)	-0.2%
314.00 Turbogenerator Units	1,056,946	49,669	1,007,277	-20.0%		(9,934)		(9,934)	-0.9%
315.00 Accessory Electric Equipment	4,852,111	223,153	4,628,958	-10.0%		(22,315)		(22,315)	-0.5%
316.00 Miscellaneous Power Plant Equipment	411,872	19,575	392,297	-10.0%		(1,958)		(1,958)	-0.5%
<b>Total La Cygne Unit 2</b>	<b>\$ 19,290,748</b>	<b>\$ 909,579</b>	<b>\$ 18,381,169</b>	<b>-28.7%</b>		<b>\$ (260,967)</b>	<b>\$ -</b>	<b>\$ (260,967)</b>	<b>-1.4%</b>

**WESTAR ENERGY, INC.**

Future Net Salvage  
Steam Production

Statement F

Account Description A	12/31/10 Plant Investment B	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate J=I/B
		Interim C	Final D=B-C	Interim E	Final F	Interim G=C*E	Final H=D*F	Total I=G+H	
<b>La Cygne Common</b>									
311.00 Structures and Improvements	\$ 2,216,491	\$ 124,763	\$ 2,091,728	-30.0%		\$ (37,429)	\$ -	\$ (37,429)	-1.7%
312.00 Boiler Plant Equipment	7,185,064	403,216	6,781,848	-40.0%		(161,286)		(161,286)	-2.2%
312.10 Boiler Plant Equipment (AQC)									
312.20 Boiler Plant Equipment - Train Cars	456,630	25,400	431,230	-5.0%		(1,270)		(1,270)	-0.3%
314.00 Turbogenerator Units	1,009,420	56,850	952,570	-20.0%		(11,370)		(11,370)	-1.1%
315.00 Accessory Electric Equipment	450,552	25,206	425,346	-10.0%		(2,521)		(2,521)	-0.6%
316.00 Miscellaneous Power Plant Equipment	2,524,801	141,323	2,383,478	-10.0%		(14,132)		(14,132)	-0.6%
<b>Total La Cygne Common</b>	<b>\$ 13,842,958</b>	<b>\$ 776,758</b>	<b>\$ 13,066,200</b>	<b>-29.4%</b>		<b>\$ (228,008)</b>	<b>\$ -</b>	<b>\$ (228,008)</b>	<b>-1.6%</b>
<b>Murray Gill Energy Center</b>									
311.00 Structures and Improvements	\$ 6,013,368	\$ 154,735	\$ 5,858,633	-30.0%	-8.0%	\$ (46,421)	\$ (468,315)	\$ (514,735)	-8.6%
312.00 Boiler Plant Equipment	22,638,720	536,405	22,102,315	-40.0%	-17.5%	(214,562)	(3,870,345)	(4,084,907)	-18.0%
312.10 Boiler Plant Equipment (AQC)	1,433,993	36,691	1,397,302	-40.0%	-0.5%	(14,677)	(6,599)	(21,275)	-1.5%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	22,314,488	473,323	21,841,165	-20.0%	-28.1%	(94,665)	(6,130,620)	(6,225,284)	-27.9%
315.00 Accessory Electric Equipment	6,056,315	132,446	5,923,869	-10.0%	-25.2%	(13,245)	(1,491,790)	(1,505,035)	-24.9%
316.00 Miscellaneous Power Plant Equipment	1,602,835	42,175	1,560,660	-10.0%	-0.7%	(4,217)	(11,608)	(15,825)	-1.0%
<b>Total Murray Gill Energy Center</b>	<b>\$ 60,059,719</b>	<b>\$ 1,375,775</b>	<b>\$ 58,683,944</b>	<b>-28.2%</b>	<b>-20.4%</b>	<b>\$ (387,786)</b>	<b>\$ (11,979,277)</b>	<b>\$ (12,367,062)</b>	<b>-20.6%</b>
<b>Murray Gill Unit 1</b>									
311.00 Structures and Improvements	\$ 274,561	\$ 3,211	\$ 271,350	-30.0%	-81.3%	\$ (963)	\$ (220,649)	\$ (221,612)	-80.7%
312.00 Boiler Plant Equipment	2,254,738	26,326	2,228,412	-40.0%	-81.3%	(10,531)	(1,812,037)	(1,822,567)	-80.8%
312.10 Boiler Plant Equipment (AQC)					-81.3%				
312.20 Boiler Plant Equipment - Train Cars					-81.3%				
314.00 Turbogenerator Units	2,922,463	33,132	2,889,331	-20.0%	-81.3%	(6,626)	(2,349,464)	(2,356,091)	-80.6%
315.00 Accessory Electric Equipment	857,377	9,769	847,608	-10.0%	-81.3%	(977)	(689,234)	(690,211)	-80.5%
316.00 Miscellaneous Power Plant Equipment	8,434	86	8,348	-10.0%	-81.3%	(9)	(6,788)	(6,797)	-80.6%
<b>Total Murray Gill Unit 1</b>	<b>\$ 6,317,573</b>	<b>\$ 72,525</b>	<b>\$ 6,245,048</b>	<b>-26.3%</b>	<b>-81.3%</b>	<b>\$ (19,106)</b>	<b>\$ (5,078,172)</b>	<b>\$ (5,097,278)</b>	<b>-80.7%</b>
<b>Murray Gill Unit 2</b>									
311.00 Structures and Improvements	\$ 375,362	\$ 4,366	\$ 370,996	-30.0%	-66.8%	\$ (1,310)	\$ (247,666)	\$ (248,976)	-66.3%
312.00 Boiler Plant Equipment	3,119,483	36,204	3,083,279	-40.0%	-66.8%	(14,481)	(2,058,308)	(2,072,790)	-66.4%
312.10 Boiler Plant Equipment (AQC)	9,987	102	9,885	-40.0%	-66.8%	(41)	(6,599)	(6,640)	-66.5%
312.20 Boiler Plant Equipment - Train Cars					-66.8%				
314.00 Turbogenerator Units	5,725,819	61,770	5,664,049	-20.0%	-66.8%	(12,354)	(3,781,155)	(3,793,509)	-66.3%
315.00 Accessory Electric Equipment	1,216,030	13,826	1,202,204	-10.0%	-66.8%	(1,383)	(802,556)	(803,939)	-66.1%
316.00 Miscellaneous Power Plant Equipment	7,295	75	7,220	-10.0%	-66.8%	(7)	(4,820)	(4,828)	-66.2%
<b>Total Murray Gill Unit 2</b>	<b>\$ 10,453,976</b>	<b>\$ 116,343</b>	<b>\$ 10,337,633</b>	<b>-25.4%</b>	<b>-66.8%</b>	<b>\$ (29,576)</b>	<b>\$ (6,901,105)</b>	<b>\$ (6,930,681)</b>	<b>-66.3%</b>

**WESTAR ENERGY, INC.**

Future Net Salvage  
Steam Production

Statement F

Account Description	12/31/10 Plant Investment	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate
		Interim	Final	Interim	Final	Interim	Final	Total	
A	B	C	D=B-C	E	F	G=C*E	H=D*F	I=G+H	J=I/B
<b>Murray Gill Unit 3</b>									
311.00 Structures and Improvements	\$ 411,477	\$ 11,903	\$ 399,574	-30.0%		\$ (3,571)	\$ -	\$ (3,571)	-0.9%
312.00 Boiler Plant Equipment	6,705,711	185,314	6,520,397	-40.0%		(74,126)		(74,126)	-1.1%
312.10 Boiler Plant Equipment (AQC)	169,773	4,296	165,477	-40.0%		(1,718)		(1,718)	-1.0%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	7,331,036	202,341	7,128,695	-20.0%		(40,468)		(40,468)	-0.6%
315.00 Accessory Electric Equipment	1,469,173	41,501	1,427,672	-10.0%		(4,150)		(4,150)	-0.3%
316.00 Miscellaneous Power Plant Equipment	17,601	451	17,150	-10.0%		(45)		(45)	-0.3%
<b>Total Murray Gill Unit 3</b>	<b>\$ 16,104,771</b>	<b>\$ 445,806</b>	<b>\$ 15,658,965</b>	<b>-27.8%</b>		<b>\$ (124,078)</b>	<b>\$ -</b>	<b>\$ (124,078)</b>	<b>-0.8%</b>
<b>Murray Gill Unit 4</b>									
311.00 Structures and Improvements	\$ 387,183	\$ 11,052	\$ 376,131	-30.0%		\$ (3,316)	\$ -	\$ (3,316)	-0.9%
312.00 Boiler Plant Equipment	7,140,328	196,172	6,944,156	-40.0%		(78,469)		(78,469)	-1.1%
312.10 Boiler Plant Equipment (AQC)	141,876	3,591	138,285	-40.0%		(1,436)		(1,436)	-1.0%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	5,451,203	151,327	5,299,876	-20.0%		(30,265)		(30,265)	-0.6%
315.00 Accessory Electric Equipment	1,041,068	28,864	1,012,204	-10.0%		(2,886)		(2,886)	-0.3%
316.00 Miscellaneous Power Plant Equipment	9,036	231	8,805	-10.0%		(23)		(23)	-0.3%
<b>Total Murray Gill Unit 4</b>	<b>\$ 14,170,694</b>	<b>\$ 391,238</b>	<b>\$ 13,779,456</b>	<b>-29.8%</b>		<b>\$ (116,396)</b>	<b>\$ -</b>	<b>\$ (116,396)</b>	<b>-0.8%</b>
<b>Murray Gill Common</b>									
311.00 Structures and Improvements	\$ 4,564,785	\$ 124,203	\$ 4,440,582	-30.0%		\$ (37,261)	\$ -	\$ (37,261)	-0.8%
312.00 Boiler Plant Equipment	3,418,460	92,388	3,326,072	-40.0%		(36,955)		(36,955)	-1.1%
312.10 Boiler Plant Equipment (AQC)	1,112,357	28,702	1,083,655	-40.0%		(11,481)		(11,481)	-1.0%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	883,967	24,752	859,215	-20.0%		(4,950)		(4,950)	-0.6%
315.00 Accessory Electric Equipment	1,472,667	38,485	1,434,182	-10.0%		(3,849)		(3,849)	-0.3%
316.00 Miscellaneous Power Plant Equipment	1,560,469	41,331	1,519,138	-10.0%		(4,133)		(4,133)	-0.3%
<b>Total Murray Gill Common</b>	<b>\$ 13,012,705</b>	<b>\$ 349,862</b>	<b>\$ 12,662,843</b>	<b>-28.2%</b>		<b>\$ (98,629)</b>	<b>\$ -</b>	<b>\$ (98,629)</b>	<b>-0.8%</b>
<b>Neosho Energy Center</b>									
311.00 Structures and Improvements	\$ 2,710,770	\$ 7,855	\$ 2,702,915	-30.0%	-48.1%	\$ (2,356)	\$ (1,301,310)	\$ (1,303,667)	-48.1%
312.00 Boiler Plant Equipment	5,573,192	15,649	5,557,543	-40.0%	-48.1%	(6,260)	(2,675,662)	(2,681,921)	-48.1%
312.10 Boiler Plant Equipment (AQC)	94,344	241	94,103	-40.0%	-48.1%	(97)	(45,305)	(45,402)	-48.1%
312.20 Boiler Plant Equipment - Train Cars									
314.00 Turbogenerator Units	4,321,405	12,182	4,309,223	-20.0%	-48.1%	(2,436)	(2,074,662)	(2,077,098)	-48.1%
315.00 Accessory Electric Equipment	3,314,003	8,831	3,305,172	-10.0%	-48.1%	(883)	(1,591,265)	(1,592,148)	-48.0%
316.00 Miscellaneous Power Plant Equipment	449,286	1,231	448,055	-10.0%	-48.1%	(123)	(215,715)	(215,838)	-48.0%
<b>Total Neosho Energy Center</b>	<b>\$ 16,463,000</b>	<b>\$ 45,990</b>	<b>\$ 16,417,010</b>	<b>-26.4%</b>	<b>-48.1%</b>	<b>\$ (12,155)</b>	<b>\$ (7,903,919)</b>	<b>\$ (7,916,074)</b>	<b>-48.1%</b>

**WESTAR ENERGY, INC.**

Future Net Salvage  
Steam Production

Statement F

Account Description	12/31/10 Plant Investment	Future Retirements		Net Salvage Rate		Future Net Salvage			Future Rate
		Interim	Final	Interim	Final	Interim	Final	Total	
A	B	C	D=B-C	E	F	G=C*E	H=D*F	I=G+H	J=I/B
<b>Neosho Unit 1</b>									
311.00 Structures and Improvements	\$ 2,682,172	\$ 7,783	\$ 2,674,389	-30.0%	-48.1%	\$ (2,335)	\$ (1,287,577)	\$ (1,289,911)	-48.1%
312.00 Boiler Plant Equipment	5,573,192	15,649	5,557,543	-40.0%	-48.1%	(6,260)	(2,675,662)	(2,681,921)	-48.1%
312.10 Boiler Plant Equipment (AQC)	94,344	241	94,103	-40.0%	-48.1%	(97)	(45,305)	(45,402)	-48.1%
312.20 Boiler Plant Equipment - Train Cars					-48.1%				
314.00 Turbogenerator Units	4,321,405	12,182	4,309,223	-20.0%	-48.1%	(2,436)	(2,074,662)	(2,077,098)	-48.1%
315.00 Accessory Electric Equipment	3,314,003	8,831	3,305,172	-10.0%	-48.1%	(883)	(1,591,265)	(1,592,148)	-48.0%
316.00 Miscellaneous Power Plant Equipment	421,128	1,160	419,968	-10.0%	-48.1%	(116)	(202,192)	(202,308)	-48.0%
<b>Total Neosho Unit 1</b>	<b>\$ 16,406,244</b>	<b>\$ 45,846</b>	<b>\$ 16,360,398</b>	<b>-26.5%</b>	<b>-48.1%</b>	<b>\$ (12,127)</b>	<b>\$ (7,876,663)</b>	<b>\$ (7,888,789)</b>	<b>-48.1%</b>
<b>Neosho Common</b>									
311.00 Structures and Improvements	\$ 28,598	\$ 72	\$ 28,526	-30.0%	-48.1%	\$ (22)	\$ (13,734)	\$ (13,755)	-48.1%
312.00 Boiler Plant Equipment					-48.1%				
312.10 Boiler Plant Equipment (AQC)					-48.1%				
312.20 Boiler Plant Equipment - Train Cars					-48.1%				
314.00 Turbogenerator Units					-48.1%				
315.00 Accessory Electric Equipment					-48.1%				
316.00 Miscellaneous Power Plant Equipment	28,158	71	28,087	-10.0%	-48.1%	(7)	(13,522)	(13,529)	-48.0%
<b>Total Neosho Common</b>	<b>\$ 56,756</b>	<b>\$ 143</b>	<b>\$ 56,613</b>	<b>-20.1%</b>	<b>-48.1%</b>	<b>\$ (29)</b>	<b>\$ (27,256)</b>	<b>\$ (27,285)</b>	<b>-48.1%</b>
<b>WESTAR SOUTH OTHER PRODUCTION</b>									
<b>Gordon Evans Energy Center</b>									
341.00 Structures and Improvements	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
342.00 Fuel Holders, Products and Accessories									
344.00 Generators and Devices	1,607,885	124,550	1,483,335	-10.0%		(12,455)		(12,455)	-0.8%
345.00 Accessory Electric Equipment									
346.00 Miscellaneous Power Plant Equipment									
<b>Total Gordon Evans Energy Center</b>	<b>\$ 1,607,885</b>	<b>\$ 124,550</b>	<b>\$ 1,483,335</b>	<b>-10.0%</b>		<b>\$ (12,455)</b>	<b>\$ -</b>	<b>\$ (12,455)</b>	<b>-0.8%</b>

**WESTAR ENERGY, INC.**  
Dismantlement Costs  
Steam and Other Production

Statement G

Unit	Capacity (MW)	Cost per kW	2009 Cost	Plant	Distributed Cost	Inflation Rate	Year Spent	Trended Cost	Accrual Rate
A	B	C	D=B*C*1000	E	F	G	H	I	J=I/E
<b>Abilene (North)</b>									
1	64	10.66	\$ 682,000	\$ 8,731,892	\$ 682,000	2.00%	2013	\$ 723,744	8.3%
C	64		\$ 682,000	\$ 8,731,892	\$ 682,000			\$ 723,744	8.3%
			Allocated to Common:						
			Allocated to Units:		\$ 682,000				
<b>Central Plains Wind Farm (North)</b>									
1	82.5	(12.57)	\$ (1,036,794)	\$ 172,745,945	\$ (1,036,794)	2.00%	2029	\$ (1,602,862)	-0.9%
C	82.5		\$ (1,036,794)	\$ 172,745,945	\$ (1,036,794)			\$ (1,602,862)	-0.9%
			Allocated to Common:						
			Allocated to Units:		\$ (1,036,794)				
<b>Flat Ridge Wind Farm (North)</b>									
1	50	(12.57)	\$ (628,360)	\$ 90,729,487	\$ (628,360)	2.00%	2028	\$ (952,384)	-1.0%
C	50		\$ (628,360)	\$ 90,729,487	\$ (628,360)			\$ (952,384)	-1.0%
			Allocated to Common:						
			Allocated to Units:		\$ (628,360)				
<b>Hutchinson (North)</b>									
4	67	11.19	\$ 750,000	\$ 8,283,849	\$ 750,000	2.00%	2015	\$ 828,061	10.0%
C	67		\$ 750,000	\$ 8,283,849	\$ 750,000			\$ 828,061	10.0%
			Allocated to Common:						
			Allocated to Units:		\$ 750,000				
<b>Tecumseh (North)</b>									
1	18	23.70	\$ 426,649	\$ 2,760,821	\$ 426,649	2.00%	2012	\$ 443,885	16.1%
2	19	23.70	450,351	3,146,009	450,351	2.00%	2012	468,546	14.9%
C	37		\$ 877,000	\$ 5,906,829	\$ 877,000			\$ 912,431	15.4%
			Allocated to Common:						
			Allocated to Units:		\$ 877,000				
<b>Murray Gill (South)</b>									
1	39	23.70	\$ 924,405	\$ 6,245,048	\$ 4,599,457	2.00%	2015	\$ 5,078,172	81.3%
2	53	23.70	1,256,243	10,337,633	6,250,543	2.00%	2015	6,901,105	66.8%
C	92		\$ 10,850,000	\$ 16,582,681	\$ 10,850,000			\$ 11,979,277	72.2%
			Allocated to Common:						
			Allocated to Units:		\$ 10,850,000				
<b>Neosho (South)</b>									
1	67	113.39	\$ 7,597,000	\$ 16,360,398	\$ 7,570,802	2.00%	2012	\$ 7,876,663	48.1%
C	67		\$ 7,597,000	56,613	26,198	2.00%	2012	27,256	48.1%
			Allocated to Common:		26,198				
			Allocated to Units:		\$ 7,570,802				

**WESTAR ENERGY, INC.**

Current and Proposed Parameters  
Vintage Group Procedure

Statement H

Account Description	Current Parameters						Proposed Parameters (at December 31, 2010)					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
<b>WESTAR SOUTH</b>												
<b>STEAM PRODUCTION</b>												
311.00 Structures and Improvements									46.00	22.96	-3.8	-3.8
312.00 Boiler Plant Equipment									36.85	20.79	-4.4	-4.6
312.10 Boiler Plant Equipment (AQC)									33.06	25.51	-2.6	-2.7
312.20 Boiler Plant Equipment - Train Cars									37.26	20.50	-0.2	-0.2
314.00 Turbogenerator Units									34.80	18.67	-6.3	-6.7
315.00 Accessory Electric Equipment									27.24	16.03	-5.5	-5.6
316.00 Miscellaneous Power Plant Equipment									32.36	20.40	-2.1	-2.1
<b>Total Steam Production Plant</b>									<u>35.24</u>	<u>21.41</u>	<u>-4.2</u>	<u>-4.4</u>
<b>NUCLEAR PRODUCTION</b>												
321.00 Structures and Improvements	2045	S0.5	90.00	37.60		-5.0	2045	200-SC	55.38	32.92	-0.6	-0.5
322.00 Reactor Plant Equipment	2045	R2	60.00	34.80		-10.0	2045	200-SC	52.32	32.93	-1.1	-0.9
323.00 Turbogenerator Units	2045	S1.5	50.00	29.70		-15.0	2045	200-SC	48.36	32.95	-0.9	-0.9
324.00 Accessory Electric Equipment	2045	S1.5	50.00	29.90			2045	200-SC	53.53	32.92	-0.5	-0.5
325.00 Miscellaneous Power Plant Equipment	2045	R0.5	40.00	28.10			2045	200-SC	47.28	32.95	-0.4	-0.4
352.00 Structures and Improvements	55.00	S2	55.00	39.60		-10.0	2045	65-R4	56.65	31.37	-4.4	-4.4
353.00 Station Equipment	58.00	R1.5	58.00	45.60		-10.0	2045	65-R2	52.60	29.85	-4.9	-4.9
355.00 Poles and Fixtures	50.00	R1.5	50.00	40.10		-25.0	2045	55-R2	45.90	28.59	-21.8	-21.8
356.00 Overhead Conductors and Devices	50.00	R2	50.00	30.60		-15.0	2045	60-R2.5	41.08	31.53	-13.1	-13.1
391.00 Office Furniture and Equipment	25.00	SQ	25.00	9.60			25.00	SQ	25.00	19.31		
397.00 Communication Equipment	15.00	SQ	15.00	7.70			15.00	SQ	26.50	1.00		
<b>Total Nuclear Production Plant</b>									<u>52.28</u>	<u>32.82</u>	<u>-0.9</u>	<u>-0.8</u>

**WESTAR ENERGY, INC.**

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	P-Life/ AYFR B	Curve Shape C	BG ASL D	Rem. Life E	Avg. Sal. F	Fut. Sal. G	P-Life/ AYFR H	Curve Shape I	VG ASL J	Rem. Life K	Avg. Sal. L	Fut. Sal. M
<b>OTHER PRODUCTION</b>												
341.00												
342.00												
344.00								39.17	29.31	-0.8	-0.8	
345.00												
346.00												
<b>Total Other Production Plant</b>								<u>39.17</u>	<u>29.31</u>	<u>-0.8</u>	<u>-0.8</u>	
<b>TRANSMISSION PLANT</b>												
352.00				25.60		-0.3	65.00	R4	65.13	53.34	-15.3	-15.0
352.50				25.60		-0.3						
353.00				43.40			65.00	R2	65.09	48.41	-13.2	-15.0
353.50				43.40			65.00	R2	65.24	60.80	-15.0	-15.0
354.00				24.20		-35.0	60.00	R3	62.47	28.62	-30.0	-30.0
354.50				24.20		-35.0						
355.00				21.90		-35.0	55.00	R2	55.75	43.34	-50.0	-50.0
355.50				21.90		-35.0	55.00	R2	54.93	53.26	-54.0	-50.0
356.00				37.40			60.00	R2.5	60.98	41.69	-50.0	-50.0
356.50				37.40			60.00	R2.5	59.69	56.91	-55.1	-50.0
357.00				38.10			60.00	R3	60.44	49.73		
357.50				38.10			60.00	R3	60.02	50.75		
358.00				22.60			45.00	R3	46.82	27.25		
358.50				22.60			45.00	R3	45.02	37.65		
359.00				26.40			65.00	R4	66.64	20.23		
<b>Total Transmission Plant</b>									<u>60.35</u>	<u>44.77</u>	<u>-34.1</u>	<u>-34.8</u>

**WESTAR ENERGY, INC.**

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Account Description	Current Parameters						Proposed Parameters (at December 31, 2010)					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
<b>DISTRIBUTION PLANT</b>												
361.00 Structures and Improvements	55.00	R3	55.00	40.80		-10.0	55.00	R2.5	55.49	43.26	-19.8	-20.0
362.00 Station Equipment	55.00	R2	55.00	42.20		-15.0	60.00	S0.5	60.71	45.10	-14.9	-15.0
364.00 Poles, Towers and Fixtures	42.00	R1	42.00	31.00		-30.0	50.00	R0.5	51.68	40.97	-30.0	-30.0
365.00 Overhead Conductors and Devices	45.00	R1.5	45.00	30.70		-40.0	60.00	R0.5	62.12	48.59	-40.0	-40.0
366.10 Underground Conduit - Network	65.00	R2.5	65.00	52.50		-35.0	60.00	R3	60.24	40.74	-50.0	-50.0
366.20 Underground Conduit	65.00	R2.5	65.00	52.50		-35.0	60.00	R3	60.18	47.68	-50.0	-50.0
367.10 UG Conductors and Devices - Network	49.00	R2	49.00	39.60		-35.0	50.00	L1	50.91	38.22	-30.0	-30.0
367.20 UG Conductors and Devices	49.00	R2	49.00	39.60		-35.0	50.00	L1	50.69	40.38	-30.0	-30.0
368.00 Line Transformers - Overhead	50.00	R2	50.00	37.60		-10.0	45.00	S0	47.55	32.11	-10.0	-10.0
368.10 Line Transformers - Underground	50.00	R2	50.00	37.60		-10.0	50.00	L1.5	50.57	38.84	-0.1	
368.20 Line Capacitors	50.00	R2	50.00	37.60		-10.0	45.00	S0	47.44	31.72	-10.0	-10.0
369.10 Services - Overhead	51.00	S1.5	51.00	43.30		-40.0	50.00	R1	53.27	35.14	-25.0	-25.0
369.20 Services - Network	51.00	S1.5	51.00	43.30		-40.0	50.00	R1	53.31	29.43	-25.0	-25.0
369.30 Services - Underground	51.00	S1.5	51.00	43.30		-40.0	50.00	R1	51.07	39.49	-25.0	-25.0
370.00 Meters	35.00	L2.5	35.00	22.70			33.00	SC	36.92	24.34	-5.0	-5.0
372.00 Leased Prop. on Customers' Premises	19.00	S1	19.00	12.90			25.00	SC	26.87	19.52	-40.0	-40.0
373.00 Street Lighting and Signal Systems	19.00	L0.5	19.00	13.40		-15.0	28.00	SC	31.67	22.03	-30.0	-30.0
<b>Total Distribution Plant</b>									50.66	38.19	-24.2	-24.2
<b>GENERAL PLANT</b>												
<b>Depreciable</b>												
390.10 Structures and Improvements	35.00	R3	35.00	16.50		-5.0	40.00	L0	41.80	31.58	-2.5	-5.0
392.00 Transportation Equipment	9.00	R1	9.00			5.0	7.00	O4	11.31	7.38		
396.00 Power Operated Equipment	16.00	S0	16.00	14.50		25.0	14.00	SC	15.91	9.66	5.0	5.0
<b>Total Depreciable</b>									31.30	23.12	-2.1	-4.2



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<b>Amortizable</b>												
391.00 Office Furniture and Equipment	25.00	SQ	25.00	9.60			25.00	SQ	25.00	20.95		
391.10 Computers and Other Electronic Equip.	5.00	SQ	5.00	2.30			5.00	SQ	5.00	2.24		
393.00 Stores Equipment	25.00	SQ	25.00	14.10			25.00	SQ	25.00	17.63		
394.00 Tools, Shop and Garage Equipment	25.00	SQ	25.00	12.60			25.00	SQ	25.00	17.67		
395.00 Laboratory Equipment	25.00	SQ	25.00	9.10			25.00	SQ	25.00	14.76		
397.00 Communication Equipment	15.00	SQ	15.00	7.70			15.00	SQ	15.00	6.71		
398.00 Miscellaneous Equipment	15.00	SQ	15.00	5.20			15.00	SQ	15.00	1.69		
<b>Total Amortizable</b>									14.87	7.37		
<b>Total General Plant</b>									17.38	9.77	-0.5	-1.1
<b>TOTAL WESTAR SOUTH</b>									45.37	30.05	-10.2	-10.7

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<b>WESTAR SOUTH STEAM PRODUCTION</b>												
<b>Gordon Evans Energy Center</b>												
311.00 Structures and Improvements	2027	R3	75.00	19.30		-43.0			38.05	16.14	-1.3	-1.3
312.00 Boiler Plant Equipment	2027	R1	50.00	17.40		-39.9			29.73	16.15	-1.6	-1.7
312.10 Boiler Plant Equipment (AQC)	2027	R2.5	40.00	18.10					25.22	16.15	-1.6	-1.7
312.20 Boiler Plant Equipment - Train Cars	2027	R3	25.00									
314.00 Turbogenerator Units	2027	S1	40.00	16.90		-39.1			29.02	16.15	-0.8	-0.8
315.00 Accessory Electric Equipment	2027	S1.5	50.00	19.00		-50.4			34.76	16.14	-0.4	-0.4
316.00 Miscellaneous Power Plant Equipment	2027	R1.5	40.00	17.80		-39.3			29.19	16.15	-0.4	-0.4
<b>Total Gordon Evans Energy Center</b>									<b>30.04</b>	<b>16.15</b>	<b>-1.2</b>	<b>-1.2</b>
<b>Gordon Evans Unit 1</b>												
311.00 Structures and Improvements	2027	R3	75.00	19.30		-43.0	2027	200-SC	55.76	16.12	-1.4	-1.4
312.00 Boiler Plant Equipment	2027	R1	50.00	17.40		-39.9	2027	200-SC	29.24	16.15	-1.6	-1.7
312.10 Boiler Plant Equipment (AQC)	2027	R2.5	40.00	18.10			2027	200-SC	20.50	16.16	-1.5	-1.6
312.20 Boiler Plant Equipment - Train Cars	2027	R3	25.00									
314.00 Turbogenerator Units	2027	S1	40.00	16.90		-39.1	2027	200-SC	31.51	16.14	-0.9	-0.9
315.00 Accessory Electric Equipment	2027	S1.5	50.00	19.00		-50.4	2027	200-SC	48.36	16.13	-0.4	-0.4
316.00 Miscellaneous Power Plant Equipment	2027	R1.5	40.00	17.80		-39.3	2027	200-SC	27.19	16.15	-0.4	-0.4
<b>Total Gordon Evans Unit 1</b>									<b>31.01</b>	<b>16.14</b>	<b>-1.2</b>	<b>-1.3</b>

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	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
<b>Gordon Evans Unit 2</b>												
311.00 Structures and Improvements	2027	R3	75.00	19.30		-43.0	2027	200-SC	39.56	16.14	-1.3	-1.3
312.00 Boiler Plant Equipment	2027	R1	50.00	17.40		-39.9	2027	200-SC	32.77	16.14	-1.6	-1.7
312.10 Boiler Plant Equipment (AQC)	2027	R2.5	40.00	18.10			2027	200-SC	20.87	16.16	-1.5	-1.6
312.20 Boiler Plant Equipment - Train Cars	2027	R3	25.00									
314.00 Turbogenerator Units	2027	S1	40.00	16.90		-39.1	2027	200-SC	27.94	16.15	-0.8	-0.8
315.00 Accessory Electric Equipment	2027	S1.5	50.00	19.00		-50.4	2027	200-SC	43.59	16.13	-0.4	-0.4
316.00 Miscellaneous Power Plant Equipment	2027	R1.5	40.00	17.80		-39.3	2027	200-SC	24.92	16.15	-0.4	-0.4
<b>Total Gordon Evans Unit 2</b>									30.58	16.15	-1.1	-1.2
<b>Gordon Evans Common</b>												
311.00 Structures and Improvements	2027	R3	75.00	19.30		-43.0	2027	200-SC	36.54	16.14	-1.3	-1.3
312.00 Boiler Plant Equipment	2027	R1	50.00	17.40		-39.9	2027	200-SC	25.19	16.15	-1.6	-1.7
312.10 Boiler Plant Equipment (AQC)	2027	R2.5	40.00	18.10			2027	200-SC	28.98	16.15	-1.7	-1.7
312.20 Boiler Plant Equipment - Train Cars	2027	R3	25.00									
314.00 Turbogenerator Units	2027	S1	40.00	16.90		-39.1	2027	200-SC	24.36	16.15	-0.8	-0.8
315.00 Accessory Electric Equipment	2027	S1.5	50.00	19.00		-50.4	2027	200-SC	26.59	16.15	-0.4	-0.4
316.00 Miscellaneous Power Plant Equipment	2027	R1.5	40.00	17.80		-39.3	2027	200-SC	29.36	16.15	-0.4	-0.4
<b>Total Gordon Evans Common</b>									27.59	16.15	-1.2	-1.3
<b>Jeffrey Energy Center</b>												
311.00 Structures and Improvements	2040	R3	75.00	30.40		-10.4			51.17	28.34	-2.3	-2.3
312.00 Boiler Plant Equipment	2040	R1	50.00	25.90		-9.6			46.21	28.36	-2.9	-3.1
312.10 Boiler Plant Equipment (AQC)	2040	R2.5	40.00	18.60		-9.6			34.59	28.39	-2.8	-3.0
312.20 Boiler Plant Equipment - Train Cars	2040	R3	25.00	16.90					38.61	28.38	-0.4	-0.4
314.00 Turbogenerator Units	2040	S1	40.00	22.80		-9.4			43.52	28.36	-1.4	-1.5
315.00 Accessory Electric Equipment	2040	S1.5	50.00	24.80		-12.2			41.08	28.37	-0.8	-0.8
316.00 Miscellaneous Power Plant Equipment	2040	R1.5	40.00	24.90		9.5			38.41	28.38	-0.7	-0.7
<b>Total Jeffrey Energy Center</b>									41.13	28.37	-2.4	-2.5

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<b>Jeffrey Unit 1</b>												
311.00 Structures and Improvements	2040	R3	75.00	30.40		-10.4	2040	200-SC	56.24	28.32	-2.4	-2.4
312.00 Boiler Plant Equipment	2040	R1	50.00	25.90		-9.6	2040	200-SC	47.65	28.35	-2.9	-3.1
312.10 Boiler Plant Equipment (AQC)	2040	R2.5	40.00	18.60		-9.6	2040	200-SC	35.28	28.39	-2.6	-3.0
312.20 Boiler Plant Equipment - Train Cars	2040	R3	25.00	16.90								
314.00 Turbogenerator Units	2040	S1	40.00	22.80		-9.4	2040	200-SC	42.46	28.37	-1.4	-1.5
315.00 Accessory Electric Equipment	2040	S1.5	50.00	24.80		-12.2	2040	200-SC	41.92	28.37	-0.8	-0.8
316.00 Miscellaneous Power Plant Equipment	2040	R1.5	40.00	24.90		9.5	2040	200-SC	40.73	28.37	-0.8	-0.8
<b>Total Jeffrey Unit 1</b>									42.18	28.37	-2.3	-2.5
<b>Jeffrey Unit 2</b>												
311.00 Structures and Improvements	2040	R3	75.00	30.40		-10.4	2040	200-SC	55.17	28.33	-2.3	-2.3
312.00 Boiler Plant Equipment	2040	R1	50.00	25.90		-9.6	2040	200-SC	45.97	28.36	-2.9	-3.1
312.10 Boiler Plant Equipment (AQC)	2040	R2.5	40.00	18.60		-9.6	2040	200-SC	37.74	28.38	-3.0	-3.0
312.20 Boiler Plant Equipment - Train Cars	2040	R3	25.00	16.90								
314.00 Turbogenerator Units	2040	S1	40.00	22.80		-9.4	2040	200-SC	45.67	28.36	-1.5	-1.5
315.00 Accessory Electric Equipment	2040	S1.5	50.00	24.80		-12.2	2040	200-SC	41.31	28.37	-0.8	-0.8
316.00 Miscellaneous Power Plant Equipment	2040	R1.5	40.00	24.90		9.5	2040	200-SC	38.78	28.38	-0.8	-0.8
<b>Total Jeffrey Unit 2</b>									42.99	28.37	-2.5	-2.6
<b>Jeffrey Unit 3</b>												
311.00 Structures and Improvements	2040	R3	75.00	30.40		-10.4	2040	200-SC	52.80	28.34	-2.3	-2.3
312.00 Boiler Plant Equipment	2040	R1	50.00	25.90		-9.6	2040	200-SC	45.75	28.36	-2.9	-3.1
312.10 Boiler Plant Equipment (AQC)	2040	R2.5	40.00	18.60		-9.6	2040	200-SC	35.32	28.39	-2.8	-3.0
312.20 Boiler Plant Equipment - Train Cars	2040	R3	25.00	16.90								
314.00 Turbogenerator Units	2040	S1	40.00	22.80		-9.4	2040	200-SC	43.54	28.36	-1.3	-1.5
315.00 Accessory Electric Equipment	2040	S1.5	50.00	24.80		-12.2	2040	200-SC	42.14	28.37	-0.8	-0.8
316.00 Miscellaneous Power Plant Equipment	2040	R1.5	40.00	24.90		9.5	2040	200-SC	34.16	28.39	-0.7	-0.7
<b>Total Jeffrey Unit 3</b>									41.55	28.37	-2.4	-2.6

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A	B	C	D	E	F	G	H	I	J	K	L	M
<b>Jeffrey Common</b>												
311.00 Structures and Improvements	2040	R3	75.00	30.40		-10.4	2040	200-SC	46.63	28.35	-2.3	-2.3
312.00 Boiler Plant Equipment	2040	R1	50.00	25.90		-9.6	2040	200-SC	45.44	28.36	-3.0	-3.1
312.10 Boiler Plant Equipment (AQC)	2040	R2.5	40.00	18.60		-9.6	2040	200-SC	30.52	28.41	-2.9	-2.9
312.20 Boiler Plant Equipment - Train Cars	2040	R3	25.00	16.90			2040	200-SC	38.61	28.38	-0.4	-0.4
314.00 Turbogenerator Units	2040	S1	40.00	22.80		-9.4	2040	200-SC	35.56	28.39	-1.5	-1.5
315.00 Accessory Electric Equipment	2040	S1.5	50.00	24.80		-12.2	2040	200-SC	34.70	28.39	-0.7	-0.7
316.00 Miscellaneous Power Plant Equipment	2040	R1.5	40.00	24.90		9.5	2040	200-SC	38.42	28.38	-0.7	-0.7
<b>Total Jeffrey Common</b>									37.35	28.39	-2.5	-2.6
<b>La Cygne Energy Center</b>												
311.00 Structures and Improvements		R3	75.00						43.61	21.63	-1.8	-1.8
312.00 Boiler Plant Equipment		R1	50.00						35.28	21.42	-2.1	-2.3
312.10 Boiler Plant Equipment (AQC)		R2.5	40.00						31.36	21.85	-2.1	-2.3
312.20 Boiler Plant Equipment - Train Cars		R3	25.00						37.17	20.00	-0.2	-0.2
314.00 Turbogenerator Units		S1	40.00						35.71	21.72	-1.1	-1.2
315.00 Accessory Electric Equipment		S1.5	50.00						31.79	20.71	-0.6	-0.6
316.00 Miscellaneous Power Plant Equipment		R1.5	40.00						32.85	21.58	-0.6	-0.6
<b>Total La Cygne Energy Center</b>									34.50	21.54	-1.8	-1.9
<b>La Cygne Unit 1</b>												
311.00 Structures and Improvements	2033	R3	75.00	24.70		-19.3	2033	200-SC	45.67	21.82	-1.8	-1.8
312.00 Boiler Plant Equipment	2033	R1	50.00	22.30		17.9	2033	200-SC	36.39	21.84	-2.2	-2.3
312.10 Boiler Plant Equipment (AQC)	2033	R2.5	40.00	23.20		17.9	2033	200-SC	31.36	21.85	-2.1	-2.3
312.20 Boiler Plant Equipment - Train Cars												
314.00 Turbogenerator Units	2033	S1	40.00	20.00		-17.5	2033	200-SC	35.98	21.84	-1.1	-1.2
315.00 Accessory Electric Equipment	2033	S1.5	50.00	20.50		-22.6	2033	200-SC	35.97	21.84	-0.6	-0.6
316.00 Miscellaneous Power Plant Equipment	2033	R1.5	40.00	21.90		-17.6	2033	200-SC	39.14	21.84	-0.6	-0.6
<b>Total La Cygne Unit 1</b>									35.33	21.84	-1.8	-2.0

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Account Description A	Current Parameters						Proposed Parameters (at December 31, 2010)					
	P-Life/ AYFR B	Curve Shape C	BG ASL D	Rem. Life E	Avg. Sal. F	Fut. Sal. G	P-Life/ AYFR H	Curve Shape I	VG ASL J	Rem. Life K	Avg. Sal. L	Fut. Sal. M
<b>La Cygne Unit 2</b>												
311.00 Structures and Improvements	2016	R3	75.00	8.40		-19.3	2029	200-SC	39.21	18.05	-1.4	-1.4
312.00 Boiler Plant Equipment	2016	R1	50.00	8.20		17.9	2029	200-SC	31.89	18.06	-1.7	-1.9
312.10 Boiler Plant Equipment (AQC)	2016	R2.5	40.00				2029	200-SC	18.55	18.07	-1.8	-1.8
312.20 Boiler Plant Equipment - Train Cars	2016	R3	25.00	2.70			2029	200-SC	48.95	18.03	-0.2	-0.2
314.00 Turbogenerator Units	2016	S1	40.00	8.10		-17.5	2029	200-SC	32.60	18.06	-0.9	-0.9
315.00 Accessory Electric Equipment	2016	S1.5	50.00	8.30		-22.6	2029	200-SC	22.71	18.07	-0.5	-0.5
316.00 Miscellaneous Power Plant Equipment	2016	R1.5	40.00	8.10		-17.6	2029	200-SC	33.63	18.05	-0.3	-0.5
<b>Total La Cygne Unit 2</b>									29.73	18.06	-1.2	-1.4
<b>La Cygne Common</b>												
311.00 Structures and Improvements	2033	R3	75.00	24.70		-19.3	2033	200-SC	30.02	21.85	-1.7	-1.7
312.00 Boiler Plant Equipment	2033	R1	50.00	22.30		17.9	2033	200-SC	28.81	21.86	-2.1	-2.2
312.10 Boiler Plant Equipment (AQC)	2033	R2.5	40.00	23.20		17.9						
312.20 Boiler Plant Equipment - Train Cars	2033	R3	25.00	21.70			2033	200-SC	26.11	21.86	-0.3	-0.3
314.00 Turbogenerator Units	2033	S1	40.00	20.00		-17.5	2033	200-SC	30.54	21.85	-1.1	-1.1
315.00 Accessory Electric Equipment	2033	S1.5	50.00	20.50		-22.6	2033	200-SC	27.79	21.86	-0.6	-0.6
316.00 Miscellaneous Power Plant Equipment	2033	R1.5	40.00	21.90		-17.6	2033	200-SC	27.89	21.86	-0.6	-0.6
<b>Total La Cygne Common</b>									28.81	21.86	-1.6	-1.6
<b>Murray Gill Energy Center</b>												
311.00 Structures and Improvements	2020	R3	75.00	12.50		-29.6			33.62	10.00	-8.5	-8.5
312.00 Boiler Plant Equipment	2020	R1	50.00	11.10		-27.5			33.28	9.54	-17.8	-18.0
312.10 Boiler Plant Equipment (AQC)	2020	R2.5	40.00	12.00					19.78	10.30	-1.4	-1.5
312.20 Boiler Plant Equipment - Train Cars	2020	R3	25.00									
314.00 Turbogenerator Units	2020	S1	40.00	10.50		-26.9			31.61	7.42	-27.9	-27.9
315.00 Accessory Electric Equipment	2020	S1.5	50.00	12.20		-34.7			33.58	8.64	-24.8	-24.9
316.00 Miscellaneous Power Plant Equipment	2020	R1.5	40.00	11.70		-27.1			25.35	10.25	-1.0	-1.0
<b>Total Murray Gill Energy Center</b>									31.93	8.75	-20.5	-20.6

**WESTAR ENERGY, INC.**

Current and Proposed Parameters  
Vintage Group Procedure

Statement H

Account Description	Current Parameters						Proposed Parameters (at December 31, 2010)					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
<b><u>Murray Gill Unit 1</u></b>												
311.00 Structures and Improvements	2020	R3	75.00	12.50		-29.6	2015	200-SC	59.93	4.47	-80.7	-80.7
312.00 Boiler Plant Equipment	2020	R1	50.00	11.10		-27.5	2015	200-SC	58.22	4.47	-80.8	-80.8
312.10 Boiler Plant Equipment (AQC)	2020	R2.5	40.00	12.00								
312.20 Boiler Plant Equipment - Train Cars	2020	R3	25.00									
314.00 Turbogenerator Units	2020	S1	40.00	10.50		-26.9	2015	200-SC	35.43	4.47	-80.6	-80.6
315.00 Accessory Electric Equipment	2020	S1.5	50.00	12.20		-34.7	2015	200-SC	38.72	4.47	-80.4	-80.5
316.00 Miscellaneous Power Plant Equipment	2020	R1.5	40.00	11.70		-27.1	2015	200-SC	13.87	4.47	-80.6	-80.6
<b>Total Murray Gill Unit 1</b>									42.53	4.47	-80.7	-80.7
<b><u>Murray Gill Unit 2</u></b>												
311.00 Structures and Improvements	2020	R3	75.00	12.50		-29.6	2015	200-SC	58.60	4.47	-66.3	-66.3
312.00 Boiler Plant Equipment	2020	R1	50.00	11.10		-27.5	2015	200-SC	56.17	4.47	-66.4	-66.4
312.10 Boiler Plant Equipment (AQC)	2020	R2.5	40.00	12.00			2015	200-SC	13.87	4.47	-32.8	-66.5
312.20 Boiler Plant Equipment - Train Cars	2020	R3	25.00									
314.00 Turbogenerator Units	2020	S1	40.00	10.50		-26.9	2015	200-SC	21.22	4.47	-66.2	-66.3
315.00 Accessory Electric Equipment	2020	S1.5	50.00	12.20		-34.7	2015	200-SC	39.96	4.47	-66.1	-66.1
316.00 Miscellaneous Power Plant Equipment	2020	R1.5	40.00	11.70		-27.1	2015	200-SC	13.87	4.47	-66.2	-66.2
<b>Total Murray Gill Unit 2</b>									28.76	4.47	-66.2	-66.3
<b><u>Murray Gill Unit 3</u></b>												
311.00 Structures and Improvements	2020	R3	75.00	12.50		-29.6	2021	200-SC	63.10	10.34	-0.9	-0.9
312.00 Boiler Plant Equipment	2020	R1	50.00	11.10		-27.5	2021	200-SC	28.83	10.36	-1.1	-1.1
312.10 Boiler Plant Equipment (AQC)	2020	R2.5	40.00	12.00			2021	200-SC	14.72	10.36	-1.0	-1.0
312.20 Boiler Plant Equipment - Train Cars	2020	R3	25.00									
314.00 Turbogenerator Units	2020	S1	40.00	10.50		-26.9	2021	200-SC	39.45	10.35	-0.6	-0.6
315.00 Accessory Electric Equipment	2020	S1.5	50.00	12.20		-34.7	2021	200-SC	46.15	10.35	-0.3	-0.3
316.00 Miscellaneous Power Plant Equipment	2020	R1.5	40.00	11.70		-27.1	2021	200-SC	19.61	10.36	-0.3	-0.3
<b>Total Murray Gill Unit 3</b>									34.32	10.36	-0.8	-0.8

**WESTAR ENERGY, INC.**

Current and Proposed Parameters  
Vintage Group Procedure

Statement H

Account Description	Current Parameters						Proposed Parameters (at December 31, 2010)					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
<b>Murray Gill Unit 4</b>												
311.00 Structures and Improvements	2020	R3	75.00	12.50		-29.6	2021	200-SC	57.45	10.34	-0.9	-0.9
312.00 Boiler Plant Equipment	2020	R1	50.00	11.10		-27.5	2021	200-SC	28.34	10.36	-1.1	-1.1
312.10 Boiler Plant Equipment (AQC)	2020	R2.5	40.00	12.00			2021	200-SC	14.66	10.36	-1.0	-1.0
312.20 Boiler Plant Equipment - Train Cars	2020	R3	25.00									
314.00 Turbogenerator Units	2020	S1	40.00	10.50		-26.9	2021	200-SC	37.72	10.35	-0.6	-0.6
315.00 Accessory Electric Equipment	2020	S1.5	50.00	12.20		-34.7	2021	200-SC	38.37	10.35	-0.3	-0.3
316.00 Miscellaneous Power Plant Equipment	2020	R1.5	40.00	11.70		-27.1	2021	200-SC	19.61	10.36	-0.3	-0.3
<b>Total Murray Gill Unit 4</b>									<b>32.17</b>	<b>10.36</b>	<b>-0.8</b>	<b>-0.8</b>
<b>Murray Gill Common</b>												
311.00 Structures and Improvements	2020	R3	75.00	12.50		-29.6	2021	200-SC	29.52	10.36	-0.8	-0.8
312.00 Boiler Plant Equipment	2020	R1	50.00	11.10		-27.5	2021	200-SC	33.70	10.35	-1.1	-1.1
312.10 Boiler Plant Equipment (AQC)	2020	R2.5	40.00	12.00			2021	200-SC	22.00	10.36	-1.0	-1.0
312.20 Boiler Plant Equipment - Train Cars	2020	R3	25.00									
314.00 Turbogenerator Units	2020	S1	40.00	10.50		-26.9	2021	200-SC	38.01	10.35	-0.6	-0.6
315.00 Accessory Electric Equipment	2020	S1.5	50.00	12.20		-34.7	2021	200-SC	21.40	10.36	-0.3	-0.3
316.00 Miscellaneous Power Plant Equipment	2020	R1.5	40.00	11.70		-27.1	2021	200-SC	25.69	10.36	-0.3	-0.3
<b>Total Murray Gill Common</b>									<b>28.32</b>	<b>10.36</b>	<b>-0.8</b>	<b>-0.8</b>
<b>Neosho Energy Center</b>												
311.00 Structures and Improvements	2014	R3	75.00	6.30		-22.2			38.01	1.50	-48.1	-48.1
312.00 Boiler Plant Equipment	2014	R1	50.00	6.10		-20.6			21.31	1.50	-47.2	-48.1
312.10 Boiler Plant Equipment (AQC)	2014	R2.5	40.00	6.40					9.97	1.50	-48.1	-48.1
312.20 Boiler Plant Equipment - Train Cars	2014	R3	25.00									
314.00 Turbogenerator Units	2014	S1	40.00	6.30		-20.2			26.07	1.50	-47.5	-48.1
315.00 Accessory Electric Equipment	2014	S1.5	50.00	6.50		-26.1			5.35	1.50	-45.3	-48.0
316.00 Miscellaneous Power Plant Equipment	2014	R1.5	40.00	6.40		-20.3			19.04	1.50	-43.9	-48.0
<b>Total Neosho Energy Center</b>									<b>14.30</b>	<b>1.50</b>	<b>-46.9</b>	<b>-48.1</b>



**WESTAR ENERGY, INC.**

Current and Proposed Parameters  
Vintage Group Procedure

Statement H

Account Description	Current Parameters						Proposed Parameters (at December 31, 2010)					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
<b>Neosho Unit 1</b>												
311.00 Structures and Improvements	2014	R3	75.00	6.30		-22.2	2012	200-SC	40.90	1.50	-48.1	-48.1
312.00 Boiler Plant Equipment	2014	R1	50.00	6.10		-20.6	2012	200-SC	21.31	1.50	-47.2	-48.1
312.10 Boiler Plant Equipment (AQC)	2014	R2.5	40.00	6.40			2012	200-SC	9.97	1.50	-48.1	-48.1
312.20 Boiler Plant Equipment - Train Cars	2014	R3	25.00									
314.00 Turbogenerator Units	2014	S1	40.00	6.30		-20.2	2012	200-SC	26.07	1.50	-47.5	-48.1
315.00 Accessory Electric Equipment	2014	S1.5	50.00	6.50		-26.1	2012	200-SC	5.35	1.50	-45.3	-48.0
316.00 Miscellaneous Power Plant Equipment	2014	R1.5	40.00	6.40		-20.3	2012	200-SC	24.08	1.50	-46.8	-48.0
<b>Total Neosho Unit 1</b>									14.40	1.50	-47.0	-48.1
<b>Neosho Common</b>												
311.00 Structures and Improvements	2014	R3	75.00	6.30		-22.2	2012	200-SC	4.98	1.50	-48.1	-48.1
312.00 Boiler Plant Equipment	2014	R1	50.00	6.10		-20.6						
312.10 Boiler Plant Equipment (AQC)	2014	R2.5	40.00	6.40								
312.20 Boiler Plant Equipment - Train Cars	2014	R3	25.00									
314.00 Turbogenerator Units	2014	S1	40.00	6.30		-20.2						
315.00 Accessory Electric Equipment	2014	S1.5	50.00	6.50		-26.1						
316.00 Miscellaneous Power Plant Equipment	2014	R1.5	40.00	6.40		-20.3	2012	200-SC	4.61	1.50	-22.9	-48.0
<b>Total Neosho Common</b>									4.79	1.50	-31.1	-48.1
<b>WESTAR SOUTH OTHER PRODUCTION</b>												
<b>Gordon Evans Energy Center</b>												
341.00 Structures and Improvements												
342.00 Fuel Holders, Products and Accessories												
344.00 Generators and Devices	2041	S3	30.00	28.10			2041	200-SC	39.17	29.31	-0.8	-0.8
345.00 Accessory Electric Equipment												
346.00 Miscellaneous Power Plant Equipment												
<b>Total Gordon Evans Energy Center</b>									39.17	29.31	-0.8	-0.8

# ANALYSIS

## INTRODUCTION

This section provides an explanation of the supporting schedules developed in the Westar depreciation study to estimate appropriate projection curves, projection lives and net salvage statistics for each rate category. The form and content of the schedules developed for an account depend upon the method of analysis adopted for the category.

This section also includes an example of the supporting schedules developed for Westar North Account 365.00 – OH Conductors and Devices. Documentation for all other plant accounts is contained in the study work papers. Supporting schedules developed in the Westar study include:

- Schedule A – Generation Arrangement;
- Schedule B – Age Distribution;
- Schedule C – Plant History;
- Schedule D – Actuarial Life Analysis;
- Schedule E – Graphics Analysis; and
- Schedule F – Historical Net Salvage Analysis.

The format and content of these schedules are briefly described below.

### SCHEDULE A – GENERATION ARRANGEMENT

The purpose of this schedule is to obtain appropriate weighted-average life statistics for a rate category. A weighted-average remaining-life is the sum of Column H divided by the sum of Column I. A weighted average life is the sum of Column C divided by the sum of Column I.

It should be noted that the generation arrangement does not include parameters for net salvage. Computed Net Plant (Column C) and Accruals (Column I) must be adjusted for net salvage to obtain a correct measurement of theoretical reserves and annualized depreciation accruals.

The following table provides a description of each column in the generation arrangement.

Column	Title	Description
A	Vintage	Vintage or placement year of surviving plant.
B	Age	Age of surviving plant at beginning of study year.
C	Surviving Plant	Actual dollar amount of surviving plant.
D	Average Life	Estimated average life of each vintage. This statistic is the sum of the realized life and the unrealized life, which is the product of the remaining life (Column E) and the theoretical proportion surviving.
E	Remaining Life	Estimated remaining life of each vintage.
F	Net Plant Ratio	Theoretical net plant ratio of each vintage.
G	Allocation Factor	A pivotal ratio which determines the amortization period of the difference between the recorded and computed reserve.
H	Computed Net Plant	Plant in service less theoretical reserve for each vintage.
I	Accrual	Ratio of computed net plant (Column H) and remaining life (Column E).

**Table 4. Generation Arrangement**

#### **SCHEDULE B – AGE DISTRIBUTION**

This schedule provides the age distribution and realized life of surviving plant shown in Column C of the Generation Arrangement (Schedule A). The format of the schedule depends upon the availability of either aged or unaged data. Derived additions for vintage years older than the earliest activity year in an account for unaged data are obtained from the age distribution of surviving plant at the beginning of the earliest activity year. The amount surviving from these vintages is shown in Column D. The realized life (Column G) is derived from the dollar years of service provided by a vintage over the period of years the vintage has been in service. Plant additions for vintages older than the earliest activity year in an account are represented by the opening balances shown in Column D.

The computed proportion surviving (Column D) for unaged data is derived from a computed mortality analysis. The average service life displayed in the title block is the life statistic derived for the most recent activity year, given the derived age distribution at the start of the year and the specified retirement dispersion. The realized life (Column F) is obtained by finding the slope of an SC retirement dispersion, which connects the computed survivors of a vintage (Column E) to the recorded vintage addition (Column B). The realized life is the area bounded by the SC dispersion, the computed proportion surviving and the age of the vintage.

### **SCHEDULE C – PLANT HISTORY**

An Unadjusted Plant History schedule provides a summary of recorded plant data extracted from the continuing property records maintained by the Company. Activity year total amounts shown on this schedule for aged data are obtained from a historical arrangement of the database in which all plant accounting transactions are identified by vintage and activity year. Activity year totals for unaged data are obtained from a transaction file without vintage identification. Information displayed in the unadjusted plant history is consistent with regulated investments reported internally by the Company.

An Adjusted Plant History schedule provides a summary of recorded plant data extracted from the continuing property records maintained by the Company with sales, transfers, and adjustments appropriately aged for depreciation study purposes. Activity year total amounts shown on this schedule for aged data are obtained from a historical arrangement of the data base in which all plant accounting transactions are identified by vintage and activity year. Ageing of adjusting transactions is achieved using transaction codes that identify an adjusting year associated with the dollar amount of a transaction. Adjusting transactions processed in the adjusted plant history are not aged in the Company's records or in the unadjusted plant history.

### **SCHEDULE D – ACTUARIAL LIFE ANALYSIS**

These schedules provide a summary of the dispersion and life indications obtained from an actuarial life analysis for a specified placement band. The observation band (Column A) is specified to produce a rolling-band, shrinking-band, or progressive-band analysis depending upon the movement of the end points of the band. The degree of censoring (or point of truncation) of the observed life table is shown in Column B for each observation band. The estimated average service life, best fitting Iowa dispersion, and a statistical measure of the goodness of fit are shown for each degree polynomial (First, Second, and Third) fitted to the estimated hazard rates. Options available in the analysis include the width and location of both the placement and observation bands; the interval of years included in a selected rolling, shrinking, or progressive band analysis; the estimator of the hazard rate (actuarial, conditional proportion retired, or maximum likelihood); the elements to include on the diagonal of a weight matrix (exposures, inverse of age, inverse of variance, or unweighted); and the age at which an observed life table is truncated.

Estimated projection lives (Columns C, F, and I) are flagged with an asterisk if negative hazard rates are indicated by the fitted polynomial. All negative hazard rates are set equal to zero in the calculation of the graduated survivor curve. The Conformance Index (Columns E, H, and K) is the square root of the mean sum-

of-squared differences between the graduated survivor curve and the best fitting Iowa curve. A Conformance Index of zero would indicate a perfect fit.

**SCHEDULE E – GRAPHICS ANALYSIS**

This schedule provides a graphics plot of a) the observed proportion surviving for a selected placement and observation band; b) the statistically best fitting Iowa dispersion and derived average service life; and c) the projection curve and projection life selected to describe future forces of mortality.

The graphics analysis also provides a plot of the observed hazard rates and graduated hazard function for a selected placement and observation band. The estimator of the hazard rates and weighting used in fitting orthogonal polynomials to the observed data are displayed in the title block of the displayed graph.

**SCHEDULE F – HISTORICAL NET SALVAGE ANALYSIS**

This schedule provides a moving average analysis of the ratio of realized net salvage (Column I) to the associated retirements (Column B). The schedule also provides a moving average analysis of the components of net salvage related to retirements. The ratio of gross salvage to retirements is shown in Column D and the ratio of cost of removal to retirements is shown in Column G.

**WESTAR NORTH**

**Distribution Plant**

**Account: 365.00 OH Conductors and Devices**

**Dispersion: 60 - R0.5**

**Procedure: Vintage Group**

**Generation Arrangement**

Vintage	December 31, 2010		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2010	0.5	7,296,938	60.00	59.69	0.9948	1.0000	7,259,059	121,613
2009	1.5	6,879,891	60.01	59.07	0.9844	1.0000	6,772,494	114,652
2008	2.5	8,070,559	60.02	58.45	0.9739	1.0000	7,859,582	134,465
2007	3.5	9,046,454	59.98	57.83	0.9643	1.0000	8,723,320	150,835
2006	4.5	7,127,708	59.80	57.22	0.9568	1.0000	6,819,765	119,190
2005	5.5	5,199,548	60.06	56.60	0.9424	1.0000	4,899,945	86,567
2004	6.5	7,508,914	60.08	55.99	0.9319	1.0000	6,997,731	124,983
2003	7.5	3,671,377	59.97	55.38	0.9234	1.0000	3,390,319	61,222
2002	8.5	3,983,999	60.18	54.77	0.9100	1.0000	3,625,413	66,197
2001	9.5	2,961,325	60.08	54.16	0.9015	1.0000	2,669,506	49,291
2000	10.5	3,365,746	60.19	53.55	0.8897	1.0000	2,994,416	55,918
1999	11.5	2,425,340	60.17	52.94	0.8799	1.0000	2,134,020	40,307
1998	12.5	2,752,133	60.26	52.34	0.8685	1.0000	2,390,185	45,668
1997	13.5	3,987,243	60.24	51.73	0.8589	1.0000	3,424,472	66,193
1996	14.5	4,765,948	60.45	51.13	0.8459	1.0000	4,031,443	78,845
1995	15.5	2,939,392	60.23	50.53	0.8390	1.0000	2,466,155	48,806
1994	16.5	4,715,147	60.49	49.93	0.8254	1.0000	3,891,877	77,949
1993	17.5	1,957,109	59.04	49.33	0.8355	1.0000	1,635,164	33,148
1992	18.5	3,071,850	60.61	48.73	0.8040	1.0000	2,469,635	50,680
1991	19.5	1,795,954	59.92	48.13	0.8032	1.0000	1,442,547	29,970
1990	20.5	2,394,480	60.50	47.54	0.7857	1.0000	1,881,427	39,579
1989	21.5	2,986,128	60.51	46.94	0.7758	1.0000	2,316,614	49,352
1988	22.5	3,575,763	60.57	46.35	0.7651	1.0000	2,735,932	59,032
1987	23.5	2,536,621	60.86	45.75	0.7518	1.0000	1,907,031	41,680
1986	24.5	3,785,631	61.20	45.16	0.7379	1.0000	2,793,366	61,852
1985	25.5	3,519,112	60.99	44.57	0.7308	1.0000	2,571,822	57,700
1984	26.5	1,808,234	60.64	43.98	0.7253	1.0000	1,311,500	29,818
1983	27.5	1,580,010	58.24	43.40	0.7451	1.0000	1,177,277	27,128
1982	28.5	2,308,186	60.59	42.81	0.7066	1.0000	1,630,972	38,095
1981	29.5	2,844,941	62.19	42.23	0.6791	1.0000	1,931,981	45,749
1980	30.5	1,700,455	61.57	41.65	0.6764	1.0000	1,150,266	27,618
1979	31.5	1,134,547	61.92	41.07	0.6633	1.0000	752,492	18,322
1978	32.5	1,063,886	61.72	40.49	0.6561	1.0000	698,043	17,238
1977	33.5	728,548	62.43	39.92	0.6394	1.0000	465,836	11,669
1976	34.5	581,959	61.00	39.35	0.6450	1.0000	375,386	9,540
1975	35.5	523,178	62.02	38.78	0.6253	1.0000	327,123	8,435

**WESTAR NORTH**

**Distribution Plant**

**Account: 365.00 OH Conductors and Devices**

**Dispersion: 60 - R0.5**

**Procedure: Vintage Group**

**Generation Arrangement**

Vintage	December 31, 2010		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1974	36.5	569,921	61.97	38.22	0.6167	1.0000	351,442	9,196
1973	37.5	547,806	62.93	37.65	0.5983	1.0000	327,770	8,705
1972	38.5	490,858	62.73	37.09	0.5913	1.0000	290,268	7,825
1971	39.5	588,395	63.34	36.54	0.5769	1.0000	339,417	9,290
1970	40.5	356,071	62.11	35.98	0.5793	1.0000	206,288	5,733
1969	41.5	408,438	63.73	35.43	0.5560	1.0000	227,074	6,409
1968	42.5	342,426	63.55	34.89	0.5490	1.0000	187,979	5,388
1967	43.5	517,820	64.16	34.34	0.5352	1.0000	277,159	8,071
1966	44.5	138,316	60.11	33.80	0.5623	1.0000	77,774	2,301
1965	45.5	327,156	64.23	33.26	0.5179	1.0000	169,422	5,093
1964	46.5	358,977	65.75	32.73	0.4978	1.0000	178,705	5,460
1963	47.5	339,180	65.83	32.20	0.4891	1.0000	165,908	5,152
1962	48.5	255,149	64.64	31.68	0.4901	1.0000	125,037	3,947
1961	49.5	222,515	66.33	31.16	0.4697	1.0000	104,509	3,354
1960	50.5	304,531	65.64	30.64	0.4668	1.0000	142,140	4,640
1959	51.5	335,554	67.40	30.12	0.4469	1.0000	149,963	4,978
1958	52.5	378,190	67.39	29.61	0.4394	1.0000	166,180	5,612
1957	53.5	345,808	68.80	29.11	0.4230	1.0000	146,286	5,026
1956	54.5	421,024	68.75	28.60	0.4160	1.0000	175,164	6,124
1955	55.5	447,654	68.60	28.10	0.4097	1.0000	183,391	6,525
1954	56.5	640,222	70.63	27.61	0.3909	1.0000	250,241	9,064
1953	57.5	654,744	69.37	27.12	0.3909	1.0000	255,957	9,439
1952	58.5	598,752	71.43	26.63	0.3728	1.0000	223,220	8,382
1951	59.5	305,995	71.15	26.15	0.3675	1.0000	112,448	4,301
1950	60.5	178,447	67.01	25.67	0.3831	1.0000	68,357	2,663
1949	61.5	6,474	64.29	25.19	0.3918	1.0000	2,537	101
1948	62.5	621	57.65	24.72	0.4288	1.0000	266	11
1947	63.5	3,374	66.29	24.25	0.3658	1.0000	1,234	51
1946	64.5	168,305	71.65	23.79	0.3320	1.0000	55,878	2,349
Total	15.3	\$136,846,981	60.70	50.96	0.8395	1.0000	\$114,886,131	\$2,254,496

**WESTAR NORTH**  
**Distribution Plant**

**Account: 365.00 OH Conductors and Devices**

**Age Distribution**

Vintage	Age as of 12/31/2010	Derived Additions	1990 Opening Balance	Experience to 12/31/2010		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2010	0.5	7,296,981		7,296,938	1.0000	0.5000
2009	1.5	6,896,886		6,879,891	0.9975	1.4988
2008	2.5	8,084,332		8,070,559	0.9983	2.4991
2007	3.5	9,380,696		9,046,454	0.9644	3.4361
2006	4.5	8,155,992		7,127,708	0.8739	4.2358
2005	5.5	5,304,694		5,199,548	0.9802	5.4663
2004	6.5	7,645,323		7,508,914	0.9822	6.4431
2003	7.5	3,853,115		3,671,377	0.9528	7.2869
2002	8.5	4,053,016		3,983,999	0.9830	8.4507
2001	9.5	3,104,159		2,961,325	0.9540	9.2864
2000	10.5	3,549,858		3,365,746	0.9481	10.3332
1999	11.5	2,543,989		2,425,340	0.9534	11.2411
1998	12.5	2,890,821		2,752,133	0.9520	12.2545
1997	13.5	4,259,307		3,987,243	0.9361	13.1407
1996	14.5	4,991,459		4,765,948	0.9548	14.2584
1995	15.5	3,287,005		2,939,392	0.8942	14.9369
1994	16.5	5,012,757		4,715,147	0.9406	16.0940
1993	17.5	2,434,939		1,957,109	0.8038	15.5306
1992	18.5	3,312,810		3,071,850	0.9273	17.9809
1991	19.5	2,153,457		1,795,954	0.8340	18.1638
1990	20.5	2,648,767		2,394,480	0.9040	19.6018
1989	21.5		3,318,469	2,986,128	0.8999	20.4667
1988	22.5		3,992,710	3,575,763	0.8956	21.3825
1987	23.5		2,795,971	2,536,621	0.9072	22.5099
1986	24.5		4,110,279	3,785,631	0.9210	23.6897
1985	25.5		3,943,402	3,519,112	0.8924	24.3019
1984	26.5		2,108,197	1,808,234	0.8577	24.7744
1983	27.5		2,938,968	1,580,010	0.5376	23.1864
1982	28.5		2,767,416	2,308,186	0.8341	26.3366
1981	29.5		3,127,469	2,844,941	0.9097	28.7288
1980	30.5		1,992,350	1,700,455	0.8535	28.9016
1979	31.5		1,306,134	1,134,547	0.8686	30.0349
1978	32.5		1,292,328	1,063,886	0.8232	30.6020
1977	33.5		830,777	728,548	0.8769	32.0830
1976	34.5		762,881	581,959	0.7628	31.4086
1975	35.5		647,365	523,178	0.8082	33.1766
1974	36.5		721,831	569,921	0.7895	33.8647



**WESTAR NORTH**  
**Distribution Plant**

**Account: 365.00 OH Conductors and Devices**

**Age Distribution**

Vintage	Age as of 12/31/2010	Derived Additions	1990 Opening Balance	Experience to 12/31/2010		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1973	37.5		665,137	547,806	0.8236	35.5533
1972	38.5		602,966	490,858	0.8141	36.0722
1971	39.5		708,234	588,395	0.8308	37.3976
1970	40.5		551,942	356,071	0.6451	36.8755
1969	41.5		507,801	408,438	0.8043	39.1952
1968	42.5		443,516	342,426	0.7721	39.6992
1967	43.5		646,134	517,820	0.8014	40.9911
1966	44.5		463,936	138,316	0.2981	37.6146
1965	45.5		439,475	327,156	0.7444	42.3963
1964	46.5		456,586	358,977	0.7862	44.5642
1963	47.5		410,340	339,180	0.8266	45.2909
1962	48.5		371,090	255,149	0.6876	44.7288
1961	49.5		321,407	222,515	0.6923	47.0471
1960	50.5		467,456	304,531	0.6515	46.9662
1959	51.5		432,157	335,554	0.7765	49.3335
1958	52.5		498,266	378,190	0.7590	49.9181
1957	53.5		424,064	345,808	0.8155	51.9155
1956	54.5		530,781	421,024	0.7932	52.4365
1955	55.5		592,266	447,654	0.7558	52.8538
1954	56.5		722,173	640,222	0.8865	55.4425
1953	57.5		876,500	654,744	0.7470	54.7206
1952	58.5		700,143	598,752	0.8552	57.3204
1951	59.5		409,747	305,995	0.7468	57.5641
1950	60.5		408,112	178,447	0.4373	53.9331
1949	61.5		88,800	6,474	0.0729	51.7259
1948	62.5		30,246	621	0.0205	45.5790
1947	63.5		31,548	3,374	0.1069	54.7011
1946	64.5		248,988	168,305	0.6760	60.5276
1945	65.5		3,072		0.0000	51.2197
1944	66.5		121		0.0000	47.3965
1943	67.5		398		0.0000	47.6915
1942	68.5		1,112		0.0000	49.0901
1941	69.5		1,277		0.0000	49.0848
1940	70.5		8,722		0.0000	51.0578
1939	71.5		1,337		0.0000	51.7810
1938	72.5		429		0.0000	53.0651
1937	73.5		66		0.0000	54.0475

**WESTAR NORTH**  
**Distribution Plant**

**Account: 365.00 OH Conductors and Devices**

**Age Distribution**

Vintage	Age as of 12/31/2010	Derived Additions	1990 Opening Balance	Experience to 12/31/2010		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1936	74.5		165		0.0000	55.0000
1935	75.5		40		0.0000	56.3370
1933	77.5		32		0.0000	57.5141
1932	78.5		10		0.0000	58.0000
1931	79.5		603		0.0000	59.0000
1930	80.5		2,920		0.0000	62.6108
1929	81.5		598		0.0000	61.4301
1928	82.5		171		0.0000	63.0000
1927	83.5		230		0.0000	64.2822
1923	87.5		128		0.0000	68.0000
Total	15.3	\$100,860,365	\$49,727,787	\$136,846,981	0.9087	

**WESTAR NORTH**  
**Distribution Plant**

**Account: 365.00 OH Conductors and Devices**

**Unadjusted Plant History**

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1990	55,276,880	2,754,161	527,198	30,405	57,534,247
1991	57,534,247	1,407,678	547,032	168,293	58,563,186
1992	58,563,186	4,287,194	345,116	57,206	62,562,470
1993	62,562,470	2,825,949	569,400		64,819,019
1994	64,819,019	9,340,965		23,464	74,183,448
1995	74,183,448	6,347,571	120,816		80,410,202
1996	80,410,202	5,002,515	871,798	735	84,541,654
1997	84,541,654	5,804,082	470,029		89,875,707
1998	89,875,707	(2,708,634)	1,373,832	(1,888)	85,791,353
1999	85,791,353	(11,578)	545,602	126,138	85,360,312
2000	85,360,312	5,316,794	298,417	(4,799)	90,373,891
2001	90,373,891	1,228,180	497,757	70,950	91,175,264
2002	91,175,264	6,320,161	339,840	(14,554)	97,141,031
2003	97,141,031	322,809	7,163,756	(30,365)	90,269,720
2004	90,269,720	7,675,072	783,932	(3,780)	97,157,079
2005	97,157,079	5,868,258	934,448	(36,389)	102,054,500
2006	102,054,500	8,097,419	639,507	(574,694)	108,937,718
2007	108,937,718	9,223,929	949,020	523,626	117,736,253
2008	117,736,253	7,967,444	1,657,027	45,757	124,092,428
2009	124,092,428	7,024,676	702,790	(102,885)	130,311,429
2010	130,311,429	7,424,218	888,735	70	136,846,981

**WESTAR NORTH**  
**Distribution Plant**

**Account: 365.00 OH Conductors and Devices**

**Adjusted Plant History**

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1990	53,217,737	2,813,569	527,198	54,142	55,558,250
1991	55,558,250	2,228,299	547,032	168,293	57,407,810
1992	57,407,810	3,550,324	345,116	57,206	60,670,224
1993	60,670,224	2,574,375	569,400		62,675,198
1994	62,675,198	4,802,585		23,464	67,501,248
1995	67,501,248	3,392,489	120,816		70,772,920
1996	70,772,920	5,213,069	871,798	735	75,114,927
1997	75,114,927	4,747,758	470,029		79,392,656
1998	79,392,656	3,256,670	1,373,832	(1,888)	81,273,605
1999	81,273,605	2,656,760	514,347	126,138	83,542,156
2000	83,542,156	3,685,081	282,257	(4,799)	86,940,182
2001	86,940,182	3,376,202	545,172	70,950	89,842,162
2002	89,842,162	4,110,187	339,840	(14,554)	93,597,956
2003	93,597,956	3,863,865	678,874	(6,515,247)	90,267,699
2004	90,267,699	7,675,016	783,932	(3,780)	97,155,003
2005	97,155,003	5,867,633	934,448	(36,389)	102,051,799
2006	102,051,799	8,057,050	639,507	(574,694)	108,894,648
2007	108,894,648	9,401,905	949,020	523,626	117,871,159
2008	117,871,159	8,087,565	1,657,027	45,757	124,347,454
2009	124,347,454	6,896,886	648,045	(102,885)	130,493,411
2010	130,493,411	7,296,981	943,480	70	136,846,981

**WESTAR NORTH**  
**Distribution Plant**

**Account: 365.00 OH Conductors and Devices**

**Schedule D**  
**Page 1 of 1**

T-Cut: None  
 Placement Band: 1923-2010  
 Hazard Function: Proportion Retired

**Rolling Band Life Analysis**

Weighting: Exposures

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1990-1994	0.0	68.7	L0	27.24	111.9	O3 *	29.04	49.8	R2	19.88
1991-1995	0.0	81.0	L0.5	30.04	123.6	SC *	31.39	55.0	R2	23.30
1992-1996	0.0	74.0	L0.5	25.89	136.9	SC *	28.69	67.1	R1	27.10
1993-1997	0.0	75.0	L0.5	24.35	138.5	SC *	26.75	58.7	R1.5	23.98
1994-1998	49.3	59.5	L0.5	1.61	95.2	O4 *	1.51	51.6	R1	1.71
1995-1999	45.8	56.2	L0.5	1.23	75.5	O3 *	1.19	50.2	R1	1.42
1996-2000	0.0	57.2	L0.5	6.11	78.8	O3 *	6.28	52.9	R0.5	6.20
1997-2001	52.2	62.0	L0.5	0.75	61.3	L0.5	0.70	52.8	R1	0.92
1998-2002	0.0	65.2	L0.5	6.92	62.7	L0.5	6.87	59.5	S0	6.86
1999-2003	52.1	73.5	L0.5	2.31	66.2	S0	2.18	58.0	R2	2.15
2000-2004	53.0	71.4	L0.5	1.70	66.9	L1	1.67	60.7	R1	1.74
2001-2005	47.6	66.2	L0.5	1.58	71.8	O2	1.62	67.6	L0.5	1.61
2002-2006	48.0	67.0	L0.5	1.40	81.5	O3 *	1.42	70.2	L0	1.43
2003-2007	38.2	62.1	L0.5	1.93	66.9	L0	2.04	56.0	R1	1.99
2004-2008	38.3	66.1	O2	2.44	56.6	R0.5	1.74	96.0	O4 *	1.74
2005-2009	43.9	73.3	O2	2.48	58.7	R0.5	1.23	85.5	O3 *	1.34
2006-2010	45.6	77.8	O2	2.99	58.6	R1	1.07	84.0	O3 *	0.95

**WESTAR NORTH**  
**Distribution Plant**

**Account: 365.00 OH Conductors and Devices**

**Schedule D**  
**Page 1 of 1**

T-Cut: None  
 Placement Band: 1923-2010  
 Hazard Function: Proportion Retired

**Shrinking Band Life Analysis**

Weighting: Exposures

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1990-2010	0.0	68.8	L0	11.17	62.4	S-.5	10.52	60.0	R0.5	10.34
1992-2010	0.0	69.9	L0	6.09	62.8	S-.5	5.70	60.5	R0.5	5.61
1994-2010	45.7	70.2	L0	1.34	62.4	S-.5	0.73	63.1	S-.5	0.75
1996-2010	44.0	67.9	L0	1.26	60.7	S-.5	0.69	68.7	O2 *	0.74
1998-2010	44.4	69.1	L0	1.46	60.2	R0.5	0.73	80.3	O3 *	0.78
2000-2010	47.2	74.2	L0	1.70	61.9	R0.5	0.80	83.2	O3 *	0.93
2002-2010	46.1	72.7	L0	1.74	60.8	R0.5	0.83	84.0	O3 *	0.97
2004-2010	44.6	72.6	O2	2.14	59.4	R0.5	1.01	94.6	O3 *	1.03
2006-2010	45.6	77.8	O2	2.99	58.6	R1	1.07	84.0	O3 *	0.95
2008-2010	50.8	96.0	O3	4.08	58.1	R1	1.82	109.0	O3 *	1.76
2010-2010	52.1	80.3	O2	3.15	62.0	R1	1.86	87.5	O3 *	1.63

**WESTAR NORTH**

Distribution Plant

Account: 365.00 OH Conductors and Devices

Schedule D  
Page 1 of 1

T-Cut: None

Placement Band: 1923-2010

Hazard Function: Proportion Retired

Weighting: Exposures

**Progressing Band Life Analysis**

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1990-1991	0.0	52.9	L0	22.51	51.7	L0.5	22.26	42.3	R1.5	14.93
1990-1993	0.0	58.5	L0	23.81	95.2	O4 *	25.72	44.9	R1.5 *	15.78
1990-1995	0.0	74.6	L0.5	28.49	117.8	SC *	30.07	53.9	R2	23.05
1990-1997	0.0	67.9	L0.5	24.59	122.0	SC *	27.28	54.1	R1.5	22.09
1990-1999	0.0	60.3	L0.5	19.33	83.2	O3 *	20.55	49.9	R1	15.66
1990-2001	0.0	64.3	L0.5	18.87	74.9	O2 *	19.55	53.4	R1	16.43
1990-2003	0.0	65.5	L0.5	18.86	70.0	L0	19.25	53.8	R1.5	16.24
1990-2005	0.0	64.8	L0.5	13.09	81.9	O3 *	13.87	57.0	R1	12.44
1990-2007	0.0	64.9	L0.5	13.00	72.5	O2	13.49	56.2	R1	12.00
1990-2009	0.0	67.9	L0	11.83	62.6	L0.5	11.26	59.2	R0.5	10.95
1990-2010	0.0	68.8	L0	11.17	62.4	S-5	10.52	60.0	R0.5	10.34

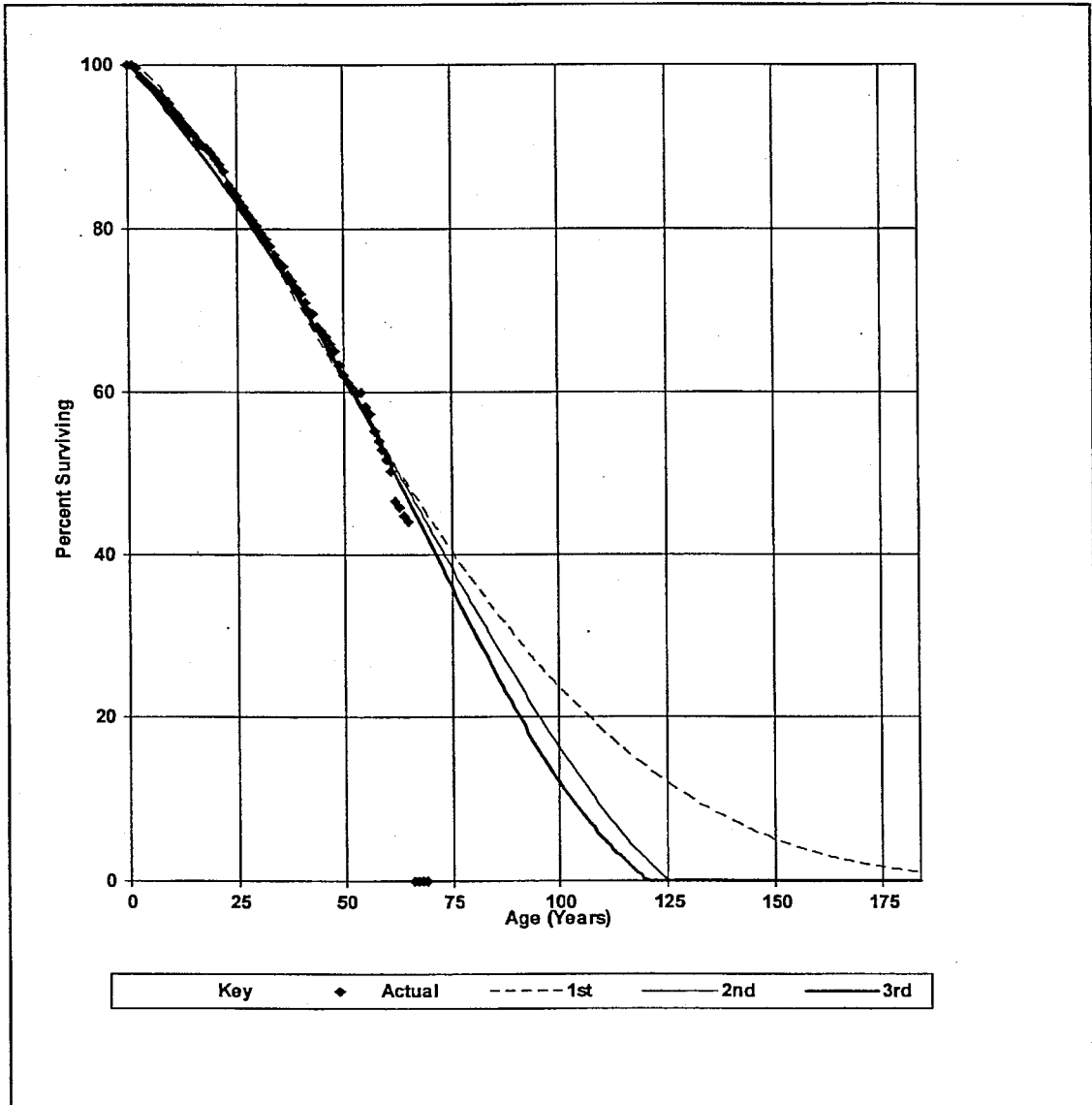
**WESTAR NORTH**  
Distribution Plant  
Account: 365.00 OH Conductors and Devices

Schedule E  
Page 1 of 1

T-Cut: None  
Placement Band: 1923-2010 Observation Band: 1990-2010  
Hazard Function: Proportion Retired  
Weighting: Exposures

**Graphics Analysis**

1st: 68.8-L0 2nd: 62.4-S-.5 3rd: 60.0-R0.5

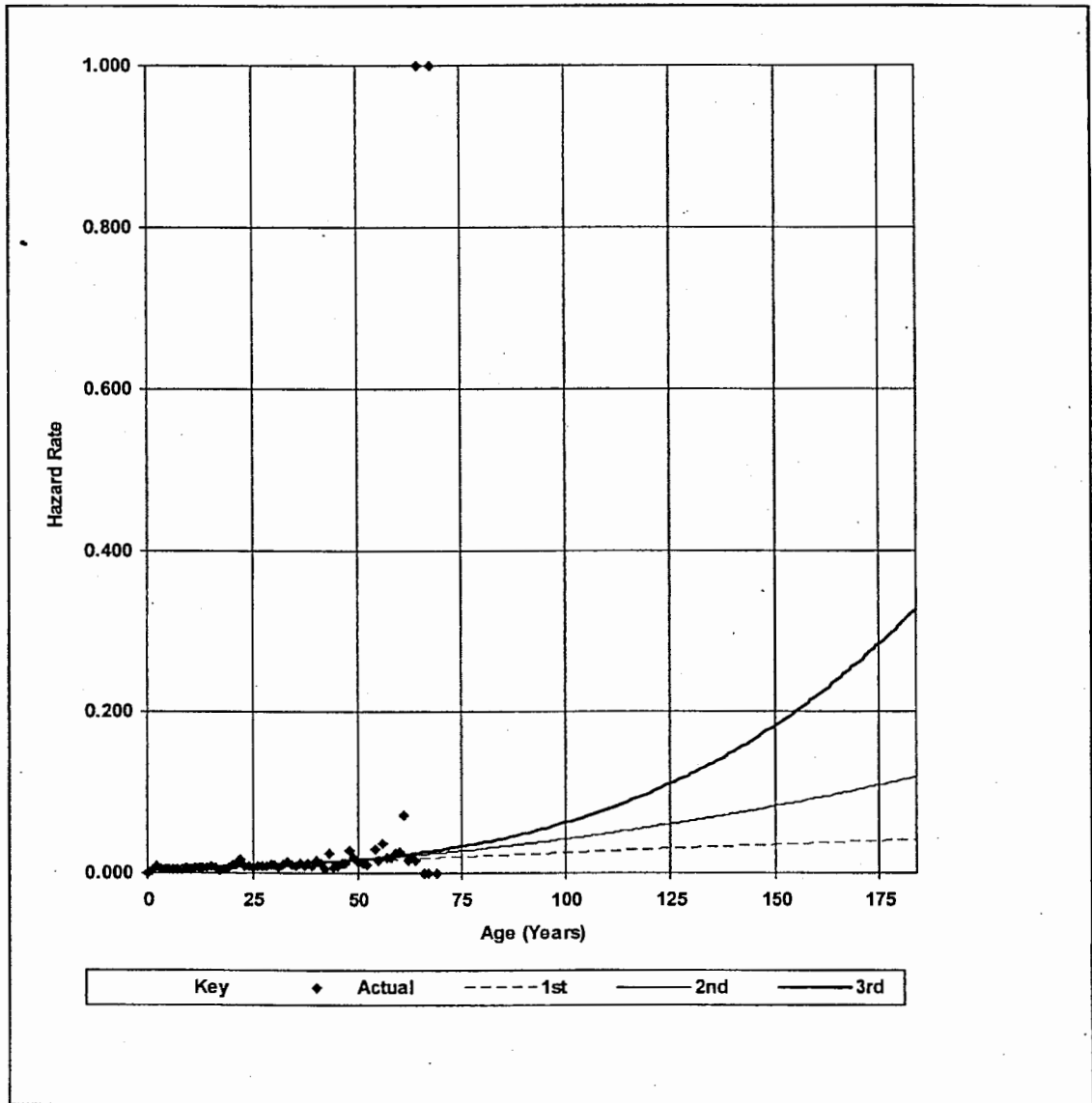




**WESTAR NORTH**  
Distribution Plant  
Account: 365.00 OH Conductors and Devices

T-Cut: None  
Placement Band: 1923-2010 Observation Band: 1990-2010  
Hazard Function: Proportion Retired  
Weighting: Exposures  
1st: 68.8-L0 2nd: 62.4-S-.5 3rd: 60.0-R0.5

**Polynomial Hazard Function**



**WESTAR NORTH**  
**Distribution Plant**

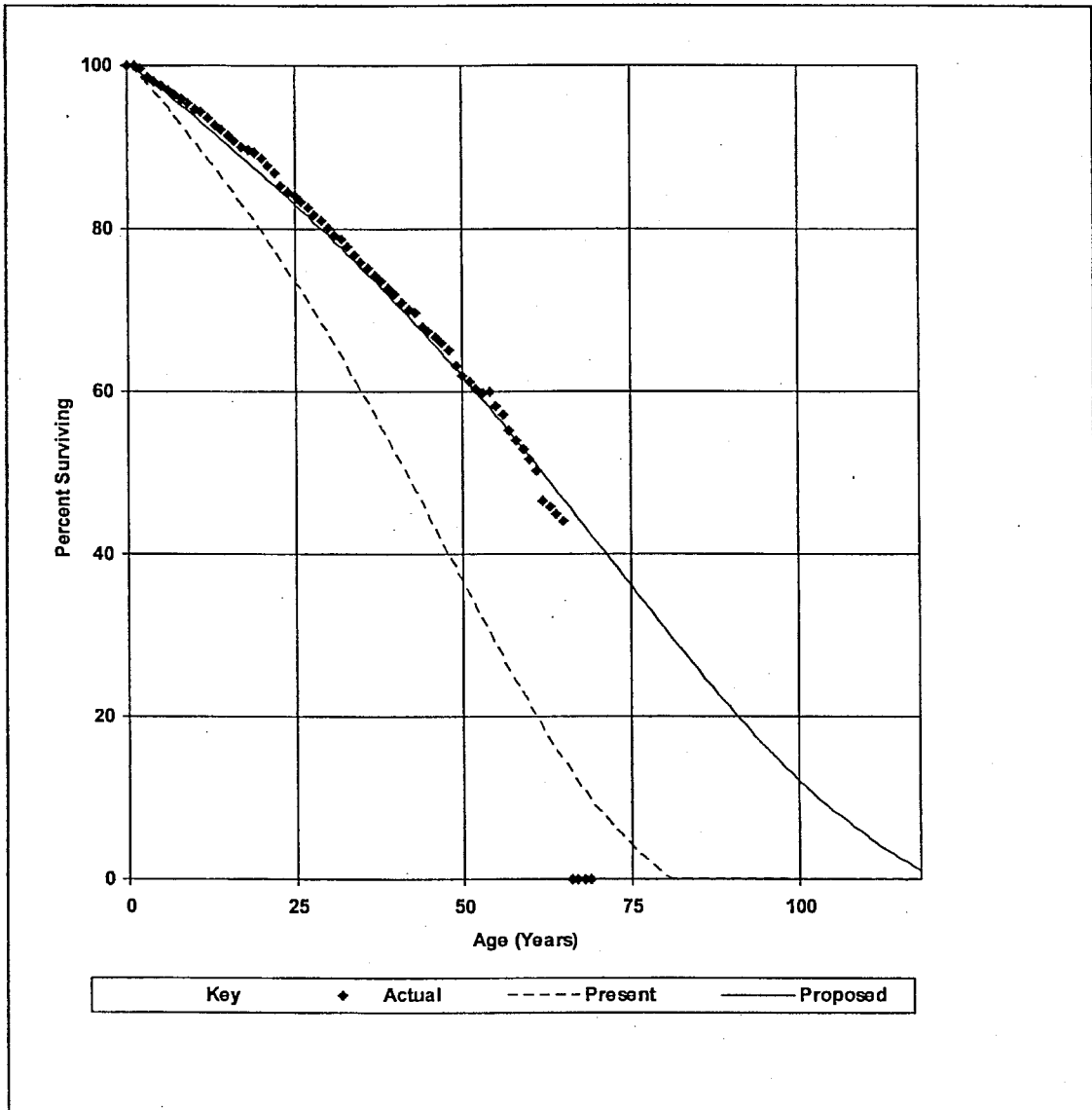
Account: 365.00 OH Conductors and Devices

T-Cut: None  
Placement Band: 1923-2010  
Observation Band: 1990-2010

**Present and Proposed Projection Life Curves**

Present: 40.0-R0.5

Proposed: 60.0-R0.5



**WESTAR NORTH  
Distribution Plant**

**Account: 365.00 OH Conductors and Devices**

**Unadjusted Net Salvage History**

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1990	527,198	240,962	45.7		756,303	143.5		(515,341)	-97.8	
1991	547,032	164,914	30.1		708,659	129.5		(543,744)	-99.4	
1992	345,116	382,059	110.7		599,111	173.6		(217,051)	-62.9	
1993	569,400	127,403	22.4		496,149	87.1		(368,746)	-64.8	
1994		112,214	0.0	51.7	303,672	0.0	144.0	(191,457)	0.0	-92.3
1995	120,816	103,055	85.3	56.2	226,765	187.7	147.5	(123,709)	-102.4	-91.3
1996	871,798	220,066	25.2	49.5	357,802	41.0	104.0	(137,735)	-15.8	-54.5
1997	470,029	119,163	25.4	33.6	449,141	95.6	90.2	(329,979)	-70.2	-56.7
1998	1,373,832	404,982	29.5	33.8	362,702	26.4	59.9	42,280	3.1	-26.1
1999	545,602	293,338	53.8	33.7	393,805	72.2	52.9	(100,468)	-18.4	-19.2
2000	298,417	76,402	25.6	31.3	507,471	170.1	58.2	(431,069)	-144.5	-26.9
2001	497,757	99,638	20.0	31.2	561,181	112.7	71.4	(461,543)	-92.7	-40.2
2002	339,840	34,507	10.2	29.7	630,522	185.5	80.4	(596,014)	-175.4	-50.6
2003	7,163,756	4,529,619	63.2	56.9	545,179	7.6	29.8	3,984,440	55.6	27.1
2004	783,932	218,602	27.9	54.6	778,658	99.3	33.3	(560,055)	-71.4	21.3
2005	934,448	29,928	3.2	50.5	1,092,336	116.9	37.1	(1,062,407)	-113.7	13.4
2006	639,507	57,419	9.0	49.4	1,278,514	199.9	43.9	(1,221,095)	-190.9	5.5
2007	949,020	51,635	5.4	46.7	1,871,316	197.2	53.2	(1,819,681)	-191.7	-6.5
2008	1,657,027	232,936	14.1	11.9	1,314,850	79.3	127.6	(1,081,914)	-65.3	-115.7
2009	702,790	158,234	22.5	10.9	1,829,757	260.4	151.3	(1,671,523)	-237.8	-140.4
2010	888,735	84,882	9.6	12.1	2,054,911	231.2	172.6	(1,970,030)	-221.7	-160.5
Total	20,226,053	7,741,960	38.3		17,118,803	84.6		(9,376,843)	-46.4	

**WESTAR NORTH**  
**Distribution Plant**

Account: 365.00 OH Conductors and Devices

**Adjusted Net Salvage History**

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1990	527,198	184,002	34.9		756,303	143.5		(572,301)	-108.6	
1991	547,032	147,077	26.9		708,659	129.5		(561,582)	-102.7	
1992	345,116	341,980	99.1		599,111	173.6		(257,131)	-74.5	
1993	569,400	132,356	23.2		496,149	87.1		(363,793)	-63.9	
1994		112,214	0.0	46.1	303,672	0.0	144.0	(191,457)	0.0	-97.9
1995	120,816	95,602	79.1	52.4	226,765	187.7	147.5	(131,163)	-108.6	-95.1
1996	871,798	209,784	24.1	46.8	357,802	41.0	104.0	(148,018)	-17.0	-57.2
1997	470,029	77,695	16.5	30.9	449,141	95.6	90.2	(371,447)	-79.0	-59.3
1998	1,373,832	54,983	4.0	19.4	362,702	26.4	59.9	(307,719)	-22.4	-40.5
1999	514,347	40,267	7.8	14.3	393,805	76.6	53.4	(353,539)	-68.7	-39.2
2000	282,257	56,723	20.1	12.5	507,471	179.8	59.0	(450,747)	-159.7	-46.5
2001	545,172	31,551	5.8	8.2	561,181	102.9	71.4	(529,630)	-97.1	-63.2
2002	339,840	8,885	2.6	6.3	630,522	185.5	80.4	(621,637)	-182.9	-74.1
2003	678,874	19,838	2.9	6.7	545,179	80.3	111.8	(525,341)	-77.4	-105.1
2004	783,932	10,720	1.4	4.9	778,658	99.3	114.9	(767,938)	-98.0	-110.1
2005	934,448	6,083	0.7	2.3	1,092,336	116.9	109.9	(1,086,253)	-116.2	-107.6
2006	639,507	27,176	4.2	2.2	1,278,514	199.9	128.1	(1,251,339)	-195.7	-125.9
2007	949,020	8,610	0.9	1.8	1,871,316	197.2	139.6	(1,862,706)	-196.3	-137.8
2008	1,657,027	70,974	4.3	2.5	1,314,850	79.3	127.6	(1,243,876)	-75.1	-125.1
2009	648,045	13,356	2.1	2.6	1,829,757	282.4	153.0	(1,816,401)	-280.3	-150.4
2010	943,480	12,745	1.4	2.7	2,054,911	217.8	172.6	(2,042,166)	-216.5	-169.9
Total	13,741,171	1,662,621	12.1		17,118,803	124.6		(15,456,182)	-112.5	