

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

Line No.	Description Col. 1	Schedule Reference Col. 2	Amount Per Books Col. 3	Eliminating Entries Col. 4	Pro Forma Adjustments Col. 5	KCC Pro Forma Adjusted Balance Col. 6
	<u>Operating Revenue</u>					
1	Electric Revenue	8-D,9-B	\$1,601,408,665	(\$82,463,169)	(\$39,895,928)	\$1,479,049,568
2	Service and Other	8-D,9-B	98,570,367	(79,853,052)	41,226,951	59,944,266
3	Total Revenue		<u>\$1,699,979,032</u>	<u>(\$162,316,221)</u>	<u>\$1,331,023</u>	<u>\$1,538,993,834</u>
	<u>Operating Expenses</u>					
4	Production Steam	8-E,9-B	\$499,014,870	(\$4,027,002)	(\$1,431,592)	\$493,556,275
5	Production Nuclear	8-E,9-B	78,758,535	0	385,582	79,144,117
6	Production Other	8-E,9-B	22,457,211	2,660	1,007,125	23,466,996
7	Production Purchased Power	8-E,9-B	149,002,291	0	1,774,736	150,777,027
8	Transmission	8-E,9-B	120,119,318	(101,205,859)	0	18,913,459
9	Distribution	8-E,9-B	80,893,551	0	22,971,022	103,864,573
10	Customer Accounts	8-E,9-B	20,661,630	0	3,602,616	24,264,247
11	Customer Service and Information	8-E,9-B	1,705,404	0	635,492	2,340,896
12	Sales	8-E,9-B	16,679	0	31,787	48,466
13	Administration and General	8-E,9-B	155,354,778	(7,524,394)	17,867,848	165,698,231
14	Total Operating Expenses		<u>\$1,127,984,267</u>	<u>(\$112,754,595)</u>	<u>\$46,844,616</u>	<u>\$1,062,074,286</u>
15	Depreciation and Amortization	9-B,10-A,10-C	\$184,525,471	(\$17,775,998)	\$29,244,710	\$195,994,183
16	Taxes Other Than Income Taxes	9-B,11-B	88,441,803	(10,013,348)	590,147	79,018,603
17	Gains from Dispositions of Allowances		(7,174,215)	0	0	(7,174,215)
18	Income Taxes - Current	9-B,11-E	56,632,341	3,875,790	(48,606,699)	11,901,432
19	Provision for Deferred Income Taxes	9-B,11-F	37,804,533	(21,874,342)	16,076,165	32,006,356
20	Investment Tax Credit - Net	9-B,11-F	(1,993,563)	288,533	(530,048)	(2,235,078)
21	Total Expenses		<u>\$1,486,220,637</u>	<u>(\$158,253,959)</u>	<u>\$43,618,891</u>	<u>\$1,371,585,568</u>
22	Operating Income - Present rates		<u>\$213,758,396</u>	<u>(\$4,062,261)</u>	<u>(\$42,287,869)</u>	<u>\$167,408,266</u>

WESTAR ENERGY INC

Electric Operations

Pro Forma Operating Income Statement
Test Year Ended December 31, 2007

Line No.	Description Col. 1	Schedule Reference Col. 2	Adjusted Book Balance Col. 3	Pro Forma Adjustments Col. 4	Pro Forma Operations Col. 5
	<u>Operating Revenue</u>				
1	Electric Revenue	8-D,9-B	\$1,518,945,496	(\$39,895,928)	\$1,479,049,568
2	Service and Other	8-D,9-B	18,717,315	41,226,951	59,944,266
3	Total Revenue		<u>\$1,537,662,811</u>	<u>\$1,331,023</u>	<u>\$1,538,993,834</u>
	<u>Operating Expenses</u>				
4	Production Steam	8-E,9-B	\$494,987,868	(\$1,431,592)	\$493,556,276
5	Production Nuclear	8-E,9-B	78,758,535	385,582	79,144,117
6	Production Other	8-E,9-B	22,459,871	1,007,125	23,466,996
7	Production Purchased Power	8-E,9-B	149,002,291	1,774,736	150,777,027
8	Transmission	8-E,9-B	18,913,458	0	18,913,458
9	Distribution	8-E,9-B	80,893,551	22,971,022	103,864,573
10	Customer Accounts	8-E,9-B	20,661,630	3,602,616	24,264,246
11	Customer Service and Information	8-E,9-B	1,705,403	635,492	2,340,895
12	Sales	8-E,9-B	16,679	31,787	48,466
13	Administration and General	8-E,9-B	147,830,384	17,867,848	165,698,232
14	Total Operating Expenses		<u>\$1,015,229,670</u>	<u>\$46,844,616</u>	<u>\$1,062,074,286</u>
15	Depreciation and Amortization	9-B,10-A,10-C	\$166,749,473	\$29,244,710	\$195,994,183
16	Taxes Other Than Income Taxes	9-B,11-B	78,428,456	590,147	79,018,603
17	Gain on Disposition of Allowances		(7,174,215)	0	(7,174,215)
18	Income Taxes - Current	9-B,11-E	60,508,132	(48,606,699)	11,901,433
19	Provision for Deferred Income Taxes	9-B,11-F	15,930,191	16,076,165	32,006,356
20	Investment Tax Credit - Net	9-B,11-F	(1,705,030)	(530,048)	(2,235,078)
21	Total Expenses		<u>\$1,327,966,677</u>	<u>\$43,618,891</u>	<u>\$1,371,585,568</u>
22	Operating Income - Present rates		<u>\$209,696,134</u>	<u>(\$42,287,868)</u>	<u>\$167,408,266</u>

WESTAR ENERGY INC
Electric Operations

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

Line No.	Description Col. 1	No. 1 Weather Normalization Col. 2	No. 2 Customer Annualization Col. 3	No. 3 Actual Billed Revenues Col. 4	No. 4 Out Of Period Revenues Col. 5	No. 5 Rate Annualization Col. 6	No. 6 Economic Development Rider Col. 7	No. 7 Benefit Changes Col. 8
	Operating Revenue							
1	Electric Revenue	(\$16,792,118)	\$3,517,521	(\$5,288,000)	\$387,967	(\$18,534,499)	\$259,170	\$0
2	Service and Other	0	0	0	0	0	0	0
3	Total Revenue	<u>(16,792,118)</u>	<u>3,517,521</u>	<u>(5,288,000)</u>	<u>387,967</u>	<u>(18,534,499)</u>	<u>259,170</u>	<u>0</u>
	Operating Expenses							
4	Production Steam	(5,708,950)	774,687	0	54,559	0	0	0
5	Production Nuclear	0	0	0	0	0	0	0
6	Production Other	0	0	0	0	0	0	0
7	Production Purchased Power	0	0	0	0	0	0	0
8	Transmission	0	0	0	0	0	0	0
9	Distribution	0	0	0	0	0	0	0
10	Customer Accounts	0	0	0	0	0	0	0
11	Customer Service and Information	0	0	0	0	0	0	0
12	Sales	0	0	0	0	0	0	0
13	Administration and General	0	0	0	0	0	0	2,404,445
14	Total Operating Expenses	<u>(5,708,950)</u>	<u>774,687</u>	<u>0</u>	<u>54,559</u>	<u>0</u>	<u>0</u>	<u>2,404,445</u>
15	Depreciation and Amortization	0	0	0	0	0	0	0
16	Taxes Other Than Income Taxes	0	0	0	0	0	0	0
17	Gains from Dispositions of Allowance:	0	0	0	0	0	0	0
18	Income Taxes - Current	(4,408,607)	1,091,031	(2,103,434)	132,621	(7,372,561)	103,091	(956,429)
19	Provision for Deferred Income Taxes	0	0	0	0	0	0	0
20	Investment Tax Credit - Net	0	0	0	0	0	0	0
21	Total Expenses	<u>(10,117,557)</u>	<u>1,865,718</u>	<u>(2,103,434)</u>	<u>187,180</u>	<u>(7,372,561)</u>	<u>103,091</u>	<u>1,448,017</u>
22	Operating Income	<u>(\$6,674,561)</u>	<u>\$1,651,803</u>	<u>(\$3,184,566)</u>	<u>\$200,787</u>	<u>(\$11,161,938)</u>	<u>\$156,079</u>	<u>(\$1,448,017)</u>

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

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

Line No.	Description Col. 1	No. 8 Payroll Adjustment Col. 2	No. 9 Reserve Normalization Col. 3	No. 10 Donations Col. 4	No. 11 Rate Case Expenses Col. 5	No. 12 Advertising Elimination Col. 6	No. 13 Interest on Customer Deposits Col. 7	No. 14 Tree Trimming Col. 8
Operating Revenue								
1	Electric Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Service and Other	0	0	0	0	0	0	0
3	Total Revenue	0	0	0	0	0	0	0
Operating Expenses								
4	Production Steam	4,681,376	0	0	0	0	0	0
5	Production Nuclear	1,765,655	0	0	0	0	0	0
6	Production Other	146,548	0	0	0	0	0	0
7	Production Purchased Power	220,889	0	0	0	0	0	0
8	Transmission	0	0	0	0	0	0	0
9	Distribution	4,317,426	0	0	0	0	0	10,096,790
10	Customer Accounts	2,027,093	0	0	0	0	643,795	0
11	Customer Service and Information	635,492	0	0	0	0	0	0
12	Sales	574	0	0	0	0	0	0
13	Administration and General	4,772,740	8,501,264	373,567	516,206	(40,459)	0	0
14	Total Operating Expenses	18,567,793	8,501,264	373,567	516,206	(40,459)	643,795	10,096,790
Depreciation and Amortization								
15	Depreciation and Amortization	0	0	0	0	0	0	0
16	Taxes Other Than Income Taxes	1,420,436	0	0	0	0	0	0
17	Gain on Disposition of Allowances	0	0	0	0	0	0	0
18	Income Taxes - Current	(7,950,820)	(3,381,591)	(148,595)	(205,334)	16,094	(256,085)	(4,016,250)
19	Provision for Deferred Income Taxes	0	0	0	0	0	0	0
20	Investment Tax Credit - Net	0	0	0	0	0	0	0
21	Total Expenses	12,037,410	5,119,674	224,972	310,872	(24,365)	387,710	6,080,540
22	Operating Income	(\$12,037,410)	(\$5,119,674)	(\$224,972)	(\$310,872)	\$24,365	(\$387,710)	(\$6,080,540)

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

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

Line No.	Description	Col. 1	No. 15 Postage Increase	Col. 2	No. 16 Fleet Fuel Increase	Col. 3	No. 17 Modified RECA	Col. 4	No. 18 Spring Creek O&M Expenses	Col. 5	No. 19 Transmission Portion of Adjustments	Col. 6	No. 20 Bad Debt Expense	Col. 7	No. 21-N Emporia Energy Center O&M	Col. 8
	Operating Revenue															
1	Electric Revenue		\$0		\$0		\$0		\$0		\$0		\$0			\$0
2	Service and Other		0		0		0		0		0		0			0
3	Total Revenue		0		0		0		0		0		0			0
	Operating Expenses															
4	Production Steam		0		0		(1,130,121)		0		0		0			0
5	Production Nuclear		0		0		0		0		0		0			0
6	Production Other		0		0		0		0		0		0		860,577	0
7	Production Purchased Power		0		0		0		0		0		0		0	0
8	Transmission		0		0		0		0		0		0		0	0
9	Distribution		0		274,806		0		0		0		0		0	0
10	Customer Accounts		147,897		0		0		0		0		783,831		0	0
11	Customer Service and Information		0		0		0		0		0		0		0	0
12	Sales		31,213		0		0		0		0		0		0	0
13	Administration and General		0		0		0		0		(759,313)		0		0	0
14	Total Operating Expenses		179,110		274,806		(1,130,121)		0		(759,313)		783,831		860,577	0
15	Depreciation and Amortization		0		0		0		0		56,484		0		0	0
16	Taxes Other Than Income Taxes		0		0		0		0		0		0		0	0
17	Gain on Disposition of Allowances		0		0		0		0		0		0		0	0
18	Income Taxes - Current		(71,246)		(109,311)		449,533		0		279,568		(311,788)		(342,316)	0
19	Provision for Deferred Income Taxes		0		0		0		0		0		0		0	0
20	Investment Tax Credit - Net		0		0		0		0		0		0		0	0
21	Total Expenses		107,864		165,494		(680,588)		0		(423,261)		472,043		518,261	0
22	Operating Income		(\$107,864)		(\$165,494)		\$680,588		\$0		\$423,261		(\$472,043)		(\$518,261)	0

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

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

Line No.	Description Col. 1	No. 21-S LaCygne Fixed O&M Col. 2	No. 22-N EEI Dues Col. 3	No. 22-S Decommissioning Expenses Col. 4	No. 23 Transmission Carve Out South Georgia Col. 5	No. 24 Prior Year Adjustments Col. 6	No. 25 Eliminations Col. 7	No. 26 Interest Synchronization Col. 8
Operating Revenue								
1	Electric Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Service and Other	0	0	0	0	0	0	0
3	Total Revenue	0	0	0	0	0	0	0
Operating Expenses								
4	Production Steam	0	0	0	0	0	0	0
5	Production Nuclear	0	0	(946,576)	0	0	0	0
6	Production Other	0	0	0	0	0	0	0
7	Production Purchased Power	0	0	0	0	0	0	0
8	Transmission	0	0	0	0	0	0	0
9	Distribution	0	0	0	0	0	0	0
10	Customer Accounts	0	0	0	0	0	0	0
11	Customer Service and Information	0	0	0	0	0	0	0
12	Sales	0	0	0	0	0	0	0
13	Administration and General	530,808	(271,035)	0	0	0	0	0
14	Total Operating Expenses	530,808	(271,035)	(946,576)	0	0	0	0
15	Depreciation and Amortization	0	0	0	0	0	0	0
16	Taxes Other Than Income Taxes	0	0	0	0	0	(830,289)	0
17	Gain on Disposition of Allowance	0	0	0	0	0	0	0
18	Income Taxes - Current	(211,142)	107,811	376,524	0	3,922,792	(26,068,072)	(582,940)
19	Provision for Deferred Income Taxes	0	0	0	(12,881)	(3,752,503)	26,017,724	0
20	Investment Tax Credit - Net	0	0	0	0	(530,209)	0	0
21	Total Expenses	319,666	(163,224)	(570,052)	(12,881)	(359,920)	(881,637)	(582,940)
22	Operating Income	(\$319,666)	\$163,224	\$570,052	\$12,881	\$359,920	\$881,637	\$582,940

Note:

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

WESTAR ENERGY INC
Electric Operations

Section 9
Schedule 9-B
Page 5 of 7

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

Line No.	Description Col. 1	No. 27 Annualized Depreciation Col. 2	No. 28 Depreciation Study Col. 3	No. 29 Merger Savings Col. 4	No. 30 Ice Storms Col. 5	No. 31 ONEOK PPA Col. 6	No. 32 Several Small Items Col. 7	No. 33 Difference in Depreciation Rates Col. 8
	Operating Revenue							
1	Electric Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Service and Other	0	0	0	0	0	0	0
3	Total Revenue	0	0	0	0	0	0	0
	Operating Expenses							
4	Production Steam	0	0	0	0	0	(103,143)	0
5	Production Nuclear	0	0	0	0	0	(433,497)	0
6	Production Other	0	0	0	0	0	0	0
7	Production Purchased Power	0	0	0	0	0	0	0
8	Transmission	0	0	0	0	0	0	0
9	Distribution	0	0	0	8,282,000	0	0	0
10	Customer Accounts	0	0	0	0	0	0	0
11	Customer Service and Information	0	0	0	0	0	0	0
12	Sales	0	0	0	0	0	0	0
13	Administration and General	0	0	0	0	0	1,839,624	0
14	Total Operating Expenses	0	0	0	8,282,000	0	1,302,984	0
15	Depreciation and Amortization	(3,913,255)	19,922,382	6,625,909	0	0	0	753,008
16	Taxes Other Than Income Taxes	0	0	0	0	0	0	0
17	Gain on Disposition of Allowances	0	0	0	0	0	0	0
18	Income Taxes - Current	(1,172,431)	0	(2,635,620)	(3,294,372)	0	(518,294)	0
19	Provision for Deferred Income Taxes	(189,470)	(5,263,950)	(2,382,587)	0	(0)	0	(287,815)
20	Investment Tax Credit - Net	161	0	0	0	0	0	0
21	Total Expenses	(5,274,994)	14,658,432	1,607,702	4,987,628	(0)	784,690	465,193
22	Operating Income	\$5,274,994	(\$14,658,432)	(\$1,607,702)	(\$4,987,628)	\$0	(\$784,690)	(\$465,193)

Note:

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

WESTAR ENERGY INC
Electric Operations

Section 9
Schedule 9-B
Page 6 of 7

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

Line No.	Description Col. 1	No. 34 Spring Creek Col. 2	No. 35 ECRR Col. 3	No. 36 Miscellaneous Revenues Col. 4	No. 37-N Emporia Energy Center Col. 5	No. 37-S COLI Col. 6	No. 38 State Line Col. 7
	<u>Operating Revenue</u>						
1	Electric Revenue	\$0	(\$3,445,969)	\$0	\$0	\$0	\$0
2	Service and Other	0	0	527,877	0	40,699,074	0
3	Total Revenue	0	(3,445,969)	527,877	0	40,699,074	0
	<u>Operating Expenses</u>						
4	Production Steam	0	0	0	0	0	0
5	Production Nuclear	0	0	0	0	0	0
6	Production Other	0	0	0	0	0	0
7	Production Purchased Power	0	0	0	0	0	1,553,847
8	Transmission	0	0	0	0	0	0
9	Distribution	0	0	0	0	0	0
10	Customer Accounts	0	0	0	0	0	0
11	Customer Service and Information	0	0	0	0	0	0
12	Sales	0	0	0	0	0	0
13	Administration and General	0	0	0	0	0	0
14	Total Operating Expenses	0	0	0	0	0	1,553,847
15	Depreciation and Amortization	0	(1,304,957)	0	7,105,139	0	0
16	Taxes Other Than Income Taxes	0	0	0	0	0	0
17	Gain on Disposition of Allowances	0	0	0	0	0	0
18	Income Taxes - Current	70,105	(851,642)	209,976	(3,966,960)	16,189,074	(618,081)
19	Provision for Deferred Income Taxes	(131,041)	0	0	2,078,687	0	0
20	Investment Tax Credit - Net	0	0	0	0	0	0
21	Total Expenses	(60,936)	(2,156,599)	209,976	5,216,866	16,189,074	935,766
22	Operating Income	\$60,936	(\$1,289,371)	\$317,901	(\$5,216,866)	\$24,510,000	(\$935,766)

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

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

Section 9
Schedule 9-B
Page 7 of 7

Line No.	Description	Col. 1	Proforma Adjustments Col. 2	KCC Pro forma Adjustments Col. 3
	<u>Operating Revenue</u>			
1	Electric Revenue		(\$39,895,928)	(\$39,895,928)
2	Service and Other		41,226,951	41,226,951
3	Total Revenue		<u>1,331,023</u>	<u>1,331,023</u>
	<u>Operating Expenses</u>			
4	Production Steam		(1,431,592)	(1,431,592)
5	Production Nuclear		385,582	385,582
6	Production Other		1,007,125	1,007,125
7	Production Purchased Power		1,774,736	1,774,736
8	Transmission		0	0
9	Distribution		22,971,022	22,971,022
10	Customer Accounts		3,602,616	3,602,616
11	Customer Service and Information		635,492	635,492
12	Sales		31,787	31,787
13	Administration and General		17,867,848	17,867,848
14	Total Operating Expenses		<u>46,844,616</u>	<u>46,844,616</u>
15	Depreciation and Amortization		29,244,710	29,244,710
16	Taxes Other Than Income Taxes		590,147	590,147
17	Gain on Disposition of Allowances		0	0
18	Income Taxes - Current		(48,606,699)	(48,606,699)
19	Provision for Deferred Income Taxes		16,076,165	16,076,165
20	Investment Tax Credit - Net		(530,048)	(530,048)
21	Total Expenses		<u>43,618,891</u>	<u>43,618,891</u>
22	Operating Income		<u>(\$42,287,869)</u>	<u>(\$42,287,869)</u>

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

WESTAR ENERGY INC
Electric Operations

Section 9
Schedule 9-C
Page 1 of 16

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

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
<u>Adjustment No. 1 - Weather Normalization</u>			
	Operating Revenues		
1	Electric Revenues	\$0	\$16,792,118
2	Operating Expenses Production Steam	0	5,708,950
3	Income Taxes Income Taxes - Current	0	4,408,607
To reflect weather normalization kWh sales and associated fuel during the year			
<u>Adjustment No. 2 - Customer Annualization</u>			
	Operating Revenues		
4	Electric Revenues	3,517,521	0
5	Operating Expenses Production Steam	774,687	0
6	Income Taxes Income Taxes - Current	1,091,031	0

To reflect additional revenue and expenses due to customer growth

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

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
<u>Adjustment No. 3 - Actual Billed Revenues</u>			
	Operating Revenues		
1	Electric Revenues	\$0	\$5,288,000
	Income Taxes		
2	Income Taxes - Current	0	2,103,434
	To reflect actual billed revenues during the test year		
<u>Adjustment No. 4 - Out of Period Revenues</u>			
	Operating Revenues		
3	Electric Revenues	387,967	0
	Operating Expenses		
4	Production Steam	54,559	0
	Income Taxes		
5	Income Taxes - Current	132,621	0
	To reflect adjustment for sales booked out of period		
<u>Adjustment No. 5 - Rate Annualization</u>			
	Operating Revenues		
6	Electric Revenues	0	18,534,499
	Income Taxes		
7	Income Taxes - Current	0	7,372,561
	To reflect rates for tariff rate changes during the year.		

WESTAR ENERGY INC
Electric Operations

Section 9
Schedule 9-C
Page 3 of 16

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

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 6 - Economic Development Rider</u>		
	Operating Revenues		
1	Electric Revenues	\$259,170	\$0
	Income Taxes		
2	Income Taxes - Current	103,091	0
	To reflect rates for revenues generated through the Economic Development Rider		
	<u>Adjustment No. 7 - Benefit Changes</u>		
	Operating Expenses		
3	Administration and General	2,404,445	0
	Income Taxes		
4	Income Taxes - Current	0	956,429

To reflect changes the health program increases, RSUs amortization and changes due to FAS 87, 88, 106 and 112

WESTAR ENERGY INC
Electric Operations

Section 9
Schedule 9-C
Page 4 of 16

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

Line No.	Description	Col. 1		Col. 2		Col. 3	
		Increase	Decrease	Increase	Decrease		
<u>Adjustment No. 8 - Payroll Adjustment</u>							
	Operating Expenses						
1	Production Steam	\$4,681,376			\$0		
2	Production Nuclear	1,765,655			0		
3	Production Other	146,548			0		
4	Production Purchased Power	220,889			0		
5	Transmission	0			0		
6	Distribution	4,317,428			0		
7	Customer Accounts	2,027,094			0		
8	Customer Service and Information	635,493			0		
9	Sales	574			0		
10	Administration and General	4,772,739			0		
11	Taxes Other Than Income Taxes	1,420,436			0		
12	Income Taxes						
	Income Taxes - Current	0			7,950,820		
	To annualize payroll						
<u>Adjustment No. 9 - Reserve Normalization</u>							
	Operating Expenses						
13	Administration and General	8,501,264			0		
	Income Taxes						
14	Income Taxes - Current	0			3,381,591		
	To normalize reserve account accruals						

WESTAR ENERGY INC
Electric Operations

Section 9
Schedule 9-C
Page 5 of 16

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

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 10 - Donations</u>		
	Operating Expenses		
1	Administration and General Income Taxes	\$373,567	\$0
2	Income Taxes - Current	0	148,595
	To include one half of civic and charitable expenses in cost of service for the test year		
	<u>Adjustment No. 11 - Rate Case Expenses</u>		
	Operating Expenses		
3	Administration and General Income Taxes	516,206	0
4	Income Taxes - Current	0	205,334
	To include amortization of the expected cost of this rate proceeding		
	<u>Adjustment No. 12 - Advertising Expenses Elimination</u>		
	Operating Expenses		
5	Administration and General Income Taxes	0	40,459
6	Income Taxes - Current	16,094	0
	To remove advertising expense related to promoting the Company image		

WESTAR ENERGY INC
Electric Operations

Section 9
Schedule 9-C
Page 6 of 16

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

Line No.	Description	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 13 - Interest on Customer Deposits</u>		
	Operating Expenses		
1	Customer Accounts	\$643,795	\$0
	Income Taxes		
2	Income Taxes - Current	0	256,085
	To reflect the interest on customer deposits in accordance with the latest KCC Order (Docket No. 01-WSRE-436-RTS)		
	<u>Adjustment No. 14 - Tree Trimming</u>		
	Operating Expenses		
3	Distribution	10,096,790	0
	Income Taxes		
4	Income Taxes - Current	0	4,016,250
	To reflect the increased expenses associated with the line clearance program		
	<u>Adjustment No. 15 - Postage Increase</u>		
	Operating Expenses		
5	Customer Accounts Expenses	147,897	0
6	Sales Expenses	31,213	0
	Income Taxes		
7	Income Taxes - Current	0	71,246
	To reflect the increased expenses associated with federal postage increases		

WESTAR ENERGY INC
Electric Operations

Section 9
Schedule 9-C
Page 7 of 16

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

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 16 - Fleet Fuel Increase</u>		
1	Operating Expenses Distribution	\$274,806	\$0
2	Income Taxes - Current	0	109,311
	To reflect the increased cost of fuel for fleet trucks		
	<u>Adjustment No. 17 - Modified RECA</u>		
3	Operating Expenses Production Steam	0	(1,130,121)
4	Income Taxes Income Taxes - Current	449,533	0
	To reflect fuel expenses being included in the Retail Fuel Clause calculation		
	<u>Adjustment No. 18 - Spring Creek O&M Expenses</u>		
5	Operating Expenses Production Other	0	0
6	Distribution	0	0
7	Administrative and General Income Taxes	0	0
8	Income Taxes - Current	0	0
	To reflect Spring Creek in Westar South		

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

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 19 - Transmission Portion of Adjustments</u>		
	Operating Expenses		
1	Administration and General	\$0	\$759,313
2	Depreciation and Amortization	56,484	0
3	Income Taxes		
	Income Taxes - Current	279,568	0
	To remove Transmission's portion of all the appropriate adjustments made		
	<u>Adjustment No. 20 - Bad Debt</u>		
	Operating Expenses		
4	Customer Accounts	783,831	0
5	Income Taxes		
	Income Taxes - Current	0	311,788
	To normalize bad debt expense based on a three year average, and increase bad debt expense on the pro forma revenue increase		
	<u>Adjustment No. 21-N - Emporia Energy Center O&M</u>		
	Operating Expenses		
6	Production Other	860,577	0
7	Income Taxes		
	Income Taxes - Current	0	342,316
	To reflect the O&M expenses for the Emporia Energy Center		

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

Line No.	Description <u>Col. 1</u>	<u>Increase</u> Col. 2	<u>Decrease</u> Col. 3
	<u>Adjustment No. 21-S - LaCygne Fixed O&M</u>		
	Operating Expenses		
1	Administration and General	\$530,808	\$0
	Income Taxes		
2	Income Taxes - Current	0	211,142
	To reflect the increased fixed O&M expenses for LaCygne		
	<u>Adjustment No. 22-N - EEI Dues</u>		
	Operating Expenses		
3	Administration and General	0	271,035
	Income Taxes		
4	Income Taxes - Current	107,811	0
	To eliminate the non-utility expenses included in the EEI dues		
	<u>Adjustment No. 22-S - Decommissioning Expense</u>		
	Operating Expenses		
5	Nuclear Power Expense	0	946,576
	Income Taxes		
6	Income Taxes - Current	376,524	0
	To reflect the reduction in the nuclear decommissioning funding		

WESTAR ENERGY INC
Electric Operations

Section 9
Schedule 9-C
Page 10 of 16

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

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 23 - Transmission Carve Out South Georgia</u>		
	Income Taxes		
1	Income Taxes - Deferred	\$0	\$12,881
	To recognize deferred margins taxes according to the South Georgia Transmission Carve Out Method		
	<u>Adjustment No. 24 - Prior Year Adjustments</u>		
	Income Taxes		
2	Income Taxes - Current	3,922,792	0
3	Income Taxes - Deferred	0	3,752,503
4	Investment Tax Credit	0	530,209
	To adjust prior year taxes to agree with the tax return and to synchronize FIN 48 income and expenses		

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

Section 9
Schedule 9-C
Page 11 of 16

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 25 - Eliminations</u>		
	Income Taxes		
1	Taxes Other Than Income Taxes	\$0	\$830,289
2	Income Taxes - Current	0	26,069,072
3	Income Taxes - Deferred	26,017,724	0
	To annualize the amount of test year interest expense deductible for computing taxable income		
	<u>Adjustment No. 26 - Interest Synchronization</u>		
	Income Taxes		
4	Income Taxes - Current	0	582,940
	To annualize the amount of test year interest expense deductible for computing taxable income		
	<u>Adjustment No. 27 - Annualized Depreciation</u>		
	Depreciation and Amortization		
5	Depreciation and Amortization	0	3,913,255
	Income Taxes		
6	Income Taxes - Current	0	1,172,431
7	Income Taxes - Deferred	0	189,470
8	Investment Tax Credit	161	0
	To reflect depreciation based on plant in service at the end of the test year		

WESTAR ENERGY INC
Electric Operations

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

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 28 - Depreciation Study</u>		
	Depreciation and Amortization		
1	Depreciation and Amortization	\$19,922,382	\$0
	Income Taxes		
2	Income Taxes - Deferred	0	5,263,950
	To reflect changes due to proposed revisions to depreciation accrual rates		
	<u>Adjustment No. 29 - Merger Savings</u>		
	Depreciation and Amortization		
3	Depreciation and Amortization	6,625,909	0
	Income Taxes		
4	Income Taxes - Current	0	2,635,620
5	Income Taxes - Deferred	0	2,382,587
	To include the acquisition premium resulting from KPL/KG&E merger		
	<u>Adjustment No. 30 - Regulatory Liability - Ice Storms</u>		
	Operating Expenses		
6	Distribution	8,282,000	0
	Income Taxes		
7	Income Taxes - Current	0	3,294,372
	To reflect amortization of the Ice Storms damage		

WESTAR ENERGY INC
Electric Operations

Section 9
Schedule 9-C
Page 13 of 16

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

Line No.	Description	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 31 - Regulatory Liability - ONEOK PPA</u>		
	Operating Revenues		
1	Electric Revenues	\$0	\$0
	Income Taxes		
2	Income Taxes - Current	0	0
3	Income Taxes - Deferred	0	0
	To reflect Spring Creek and the PPA sales to ONEOK PPA in Westar South		
	<u>Adjustment No. 32 - Regulatory Asset/Liability - Several Small Items</u>		
	Operating Expenses		
4	Production Steam	0	103,143
	Production Nuclear	0	433,497
5	Administration and General	1,839,624	
	Income Taxes		
6	Income Taxes - Current	0	518,294
	To reflect the removal of several smaller regulatory assets/liabilities		
	<u>Adjustment No. 33 - Difference in Depreciation</u>		
	Depreciation and Amortization		
7	Depreciation and Amortization	753,008	0
	Income Taxes		
8	Income Taxes - Deferred	0	287,815
	To reflect amortization of the difference in depreciation rates		

WESTAR ENERGY INC
Electric Operations

Section 9
Schedule 9-C
Page 14 of 16

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

Line No.	Description	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 34 - Spring Creek</u>		
	Depreciation and Amortization		
1	Amortization	\$0	\$0
2	Income Taxes - Current	70,105	0
3	Income Taxes - Deferred	0	131,041
	To reflect Spring Creek current and deferred taxes		
	<u>Adjustment No. 35 - ECR</u>		
	Operating Revenue		
4	Electric Revenues	0	3,445,969
	Depreciation and Amortization		
5	Depreciation and Amortization	0	1,304,957
	Income Taxes		
6	Income Taxes - Current	0	851,642
	To remove the environmental equipment and revenues recovered through the ECR rider		

WESTAR ENERGY INC
Electric Operations

Section 9
Schedule 9-C
Page 15 of 16

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

Line No.	Description	Increase		Decrease	
		Col. 1	Col. 2	Col. 1	Col. 2
	<u>Adjustment No. 36 - Miscellaneous Revenues</u>				
	Operating Revenues				
1	Other Operating Revenues		\$527,877		\$0
	Income Taxes				
2	Income Taxes - Current		209,976		0
	To reflect the revenue impact from proposed impact of miscellaneous revenues				
	<u>Adjustment No. 37-N - Emporia Energy Center</u>				
	Depreciation and Amortization				
3	Amortization		7,105,139		0
	Income Taxes				
4	Income Taxes - Current		0		3,966,960
5	Income Taxes - Deferred		2,078,687		0
	To include the expenses from the Emporia Energy Center				
	<u>Adjustment No. 37-S - COLI</u>				
	Operating Revenues				
6	Service and Other		40,699,074		0
	Income Taxes				
7	Income Taxes - Current		16,189,074		0

To reflect the actuarially determined amount of Company Owned Life Insurance (COLI) income, pursuant to Commission Order in Docket No. 142,089-U

WESTAR ENERGY INC
Electric Operations

Section 9
Schedule 9-C
Page 16 of 16

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

Line No.	Description	Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 38 - State Line</u>			
	Operating Expenses			
1	Production Purchase Power		\$1,553,847	\$0
	Income Taxes			
2	Income Taxes - Current		0	618,081

To reflect amortization of the anticipated purchase power related to State Line units to the actual for the year

WESTAR ENERGY, INC.
Electric Operations
Summary of Rate Base, Operating Income and Elimination Adjustments
Test Year Ended December 31, 2007

Line No.	Description Col. 1	Balance Per Books Col. 2	Transmission Reclassification Col. 3	Miscellaneous Eliminations Col. 4	RECA/Fuel Elimination Col. 5	Transmission Elimination Col. 6	Total Eliminating Adjustments Col. 7	Adjusted Book Balance Col. 8
	<u>Operating Revenue</u>							
1	Electric Revenue	\$1,601,408,665	\$0	\$0	(\$18,327,537)	(\$64,135,632)	(\$82,463,169)	\$1,518,945,496
2	Service and Other	98,570,367	0	29,373,497	(8,072,483)	(101,154,066)	(79,853,052)	18,717,315
3	Total Revenue	<u>\$1,699,979,032</u>	<u>\$0</u>	<u>\$29,373,497</u>	<u>(\$26,400,020)</u>	<u>(\$165,289,698)</u>	<u>(\$162,316,221)</u>	<u>\$1,537,662,811</u>
	<u>Operating Expenses</u>							
4	Production Steam	\$499,014,870	\$0	(\$87,726)	(\$3,939,276)	\$0	(\$4,027,002)	\$494,987,868
5	Production Nuclear	78,758,535	0	0	0	0	0	78,758,535
6	Production Other	22,457,211	2,660	0	0	0	2,660	22,459,871
7	Production Purchased Power	149,002,291	0	0	0	0	0	149,002,291
8	Transmission	120,119,318	(2,660)	0	0	(101,203,199)	(101,205,859)	18,913,459
9	Distribution	80,893,551	0	0	0	0	0	80,893,551
10	Customer Accounts	20,661,630	0	0	0	0	0	20,661,630
11	Customer Service and Information	1,705,404	0	0	0	0	0	1,705,404
12	Sales	16,679	0	0	0	0	0	16,679
13	Administration and General	155,354,778	0	0	0	(7,524,394)	(7,524,394)	147,830,384
14	Total Operating Expenses	<u>\$1,127,984,266</u>	<u>\$0</u>	<u>(\$87,726)</u>	<u>(\$3,939,276)</u>	<u>(\$108,727,593)</u>	<u>(\$112,754,595)</u>	<u>\$1,015,229,672</u>
15	Depreciation and Amortization	\$184,525,471	\$0	(\$874,603)	\$0	(\$16,901,396)	(17,775,998)	\$166,749,473
16	Taxes Other Than Income Taxes	88,441,803	0	0	0	(10,013,348)	(10,013,348)	78,428,456
17	Gain on Disposition of Allowances	(7,174,215)	0	0	0	0	0	(7,174,215)
18	Income Taxes - Current	56,632,341	0	3,745,696	6,862,757	(6,732,664)	3,875,790	60,508,131
19	Provision for Deferred Income Taxes	37,804,533	0	187,648	(15,797,080)	(6,264,910)	(21,874,342)	15,930,191
20	Investment Tax Credit - Net	(1,993,563)	0	0	0	288,533	288,533	(1,705,030)
21	Total Expenses	<u>\$1,486,220,636</u>	<u>\$0</u>	<u>\$2,971,015</u>	<u>(\$12,873,599)</u>	<u>(\$148,351,377)</u>	<u>(\$158,253,960)</u>	<u>\$1,327,966,677</u>
22	Operating Income	\$213,758,396	\$0	\$26,402,482	(\$13,526,421)	(\$16,938,321)	(\$4,062,261)	\$209,696,134

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

WESTAR ENERGY INC
Electric Operations
Explanation of Elimination Adjustments to Operating Revenues and Expenses
Test Year Ended December 31, 2007

Section 9
Schedule 9-E
Page 1 of 2

Line No.	Description	Increase Col. 2	Decrease Col. 3
<u>Elimination Adjustment No. 1 - Transmission Reclassification</u>			
	Operating Expenses		
1	Other Power Generation	\$2,660	\$0
2	Transmission	0	2,660
To reclassify Operating expenses associated with the reclassification of generator leads from Transmission to Generation			
<u>Elimination Adjustment No. 2 - Miscellaneous Eliminations</u>			
	Operating Revenue		
3	Service and Other Revenues	29,373,497	0
	Operating Expenses		
4	Steam Production	0	87,726
	Depreciation and Amortization		
5	Depreciation and Amortization	0	874,603
	Income Taxes		
6	Income Taxes - Current	3,745,696	0
7	Income Taxes - Deferred	187,648	0
To remove non rate making entries			

WESTAR ENERGY INC
Electric Operations

Section 9
Schedule 9-E
Page 2 of 2

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

Line No.	Description	Increase Col. 2	Decrease Col. 3
	<u>Elimination Adjustment No. 3 - RECA/Fuel Elimination</u>		
	Operating Revenue		
1	Electric Revenues	\$0	\$18,327,537
2	Service and Other Revenues	0	8,072,483
	Operating Expenses		
3	Steam Production	0	3,939,276
	Income Taxes		
4	Income Taxes - Current	6,862,757	
5	Income Taxes - Deferred	0	15,797,080
	To reflect the 2007 over/under fuel recovery and include the appropriate margins		
	<u>Elimination Adjustment No. 4 - Transmission Elimination</u>		
	Operating Revenue		
6	Electric Revenues	0	64,135,632
7	Service and Other Revenues	0	101,154,066
	Operating Expenses		
8	Transmission	0	101,203,199
9	Administration and General	0	7,524,394
	Depreciation and Amortization		
10	Depreciation and Amortization	0	16,901,396
	Taxes Other Than Income Taxes		
11	Taxes Other Than Income Taxes	0	10,013,348
	Income Taxes		
12	Income Taxes - Current	0	6,732,664
13	Income Taxes - Deferred	0	6,264,910
14	Investment Tax Credit	288,533	0
	To remove transmission income and expenses		

WESTAR ENERGY INC
Electric Operations

Section 10
Schedule 10-A
Page 1 of 1

Pro Forma Depreciation and Amortization Expense
Test Year Ended December 31, 2007

Line No.	Description	Col. 1	Balance Per Books (Schedule 10-B)	Col. 2	Eliminating Entries (Schedule 10-B)	Col. 3	Adjusted Book (Schedule 10-B)	Col. 4	Pro Forma Adjustments (Schedule 10-C)	Col. 5	Pro Forma Balance	Col. 6
	Depreciation Expense		\$0		\$0		\$0		\$0		\$0	
1	Intangible Plant		69,436,588		(15,131,114)		54,305,474		15,778,306		70,083,780	
2	Steam Production		27,862,978		0		27,862,978		(394,414)		27,468,564	
3	Nuclear Production		5,311,690		(150)		5,311,540		6,956,129		12,267,669	
4	Other Production		16,103,453		(16,103,453)		0		0		0	
5	Transmission Plant		40,122,605		(738,820)		39,383,785		760,066		40,143,851	
6	Distribution Plant		15,304,653		(874,589)		14,430,064		(1,234,294)		13,195,770	
7	General Plant		174,141,967		(32,848,126)		141,293,841		21,865,793		163,159,634	
8	Total Depreciation Expense											
	Amortization Expense		3,564,996		0		3,564,996		0		3,564,996	
9	Intangible Plant		0		0		0		0		0	
10	Distribution Plant		0		0		0		0		0	
11	Transmission Plant		21,890,635		0		21,890,635		0		21,890,635	
12	General Plant		(15,072,126)		15,072,126		0		7,378,917		7,378,917	
13	Other Amortization		10,383,505		15,072,126		25,455,631		7,378,917		32,834,548	
14	Total Amortization Expense											
15	Total Depreciation and Amortization Expense		\$184,525,472		(\$17,776,000)		\$166,749,472		\$29,244,710		\$195,994,182	

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

Section 10
 Schedule 10-B
 Page 1 of 2

Line No.	Description	Operating Expense	Transmission Reclassification	Miscellaneous Eliminations	Transmission Elimination	Decrease	Adjusted Depreciation Expense
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
	Depreciation Expense						
1	Intangible Plant	\$0	\$0	\$0	\$0	0	\$0
2	Steam Production	69,436,588	1,217	(15,132,331)	0	(15,131,114)	54,305,474
3	Nuclear Production	27,862,978	0	0	0	0	27,862,978
4	Other Production	5,311,690	0	(150)	0	(150)	5,311,540
5	Transmission Plant	16,103,453	(1,217)	81,556	(16,183,792)	(16,103,453)	0
6	Distribution Plant	40,122,605	0	(738,820)	0	(738,820)	39,383,785
7	General Plant	15,304,653	0	(156,984)	(717,605)	(874,589)	14,430,064
8	Total Depreciation Expense	174,141,967	0	(15,946,729)	(16,901,397)	(32,848,126)	141,293,841
	Amortization Expense						
9	Intangible Plant	3,564,996	0	0	0	0	3,564,996
10	Distribution Plant	0	0	0	0	0	0
11	Transmission Plant	0	0	0	0	0	0
12	General Plant	21,890,635	0	0	0	0	21,890,635
13	Other Amortization	(15,072,126)	0	15,072,126	0	15,072,126	0
14	Total Amortization Expense	10,383,505	0	15,072,126	0	15,072,126	25,455,631
15	Total Depreciation and Amortization Expense	\$184,525,472	\$0	(\$874,603)	(\$16,901,397)	(\$17,776,000)	\$166,749,472

WESTAR ENERGY INC
Electric Operations

Section 10
Schedule 10-B
Page 2 of 2

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

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
<u>Elimination Adjustment No. 1 - Transmission Reclassification</u>			
1	Steam Production	\$1,217	\$0
2	Transmission Plant	0	1,217
To reclassify lead lines from transmission to generation			
<u>Elimination Adjustment No. 2 - Miscellaneous Eliminations</u>			
Depreciation Expense			
3	Steam Production	0	15,132,331
4	Other Production	0	150
5	Transmission Plant	81,556	0
6	Distribution Plant	0	738,820
7	General Plant	0	156,984
Amortization			
8	Other Amortization	15,072,126	0
To eliminate miscellaneous adjustments not includable in rate making			
<u>Elimination Adjustment No. 3 - Transmission Elimination</u>			
9	Transmission Plant	0	16,183,792
10	General Plant	0	717,605
To exclude transmission expenses			

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

Line No.	Description Col. 1	No. 1 Annualized Depreciation Col. 2	No. 2 Depreciation Study Col. 3	No. 3 Merger Savings Col. 4	No. 4 Difference in Depreciation Rates Col. 5	No. 5 ECRR Col. 6	No. 6 Transmission Portion of Adjustments Col. 7
	Depreciation Expense						
1	Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0
2	Steam Production	(2,804,026)	19,887,289	0	0	(1,304,957)	0
3	Nuclear Production	(394,414)	0	0	0	0	0
4	Other Production	(162,426)	13,416	0	0	0	0
5	Transmission Plant	0	0	0	0	0	0
6	Distribution Plant	760,066	0	0	0	0	0
7	General Plant	(1,312,455)	21,677	0	0	0	56,484
8	Total Depreciation Expense	<u>(3,913,255)</u>	<u>19,922,382</u>	<u>0</u>	<u>0</u>	<u>(1,304,957)</u>	<u>56,484</u>
	Amortization Expense						
9	Intangible Plant	0	0	0	0	0	0
10	Distribution Plant	0	0	0	0	0	0
11	Transmission Plant	0	0	0	0	0	0
12	General Plant	0	0	0	0	0	0
13	Other Amortization	0	0	6,625,909	753,008	0	0
14	Total Amortization Expense	<u>0</u>	<u>0</u>	<u>6,625,909</u>	<u>753,008</u>	<u>0</u>	<u>0</u>
15	Total Depreciation and Amortization Expense	<u>(\$3,913,255)</u>	<u>\$19,922,382</u>	<u>\$6,625,909</u>	<u>\$753,008</u>	<u>(\$1,304,957)</u>	<u>\$56,484</u>

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

WESTAR ENERGY INC
Electric Operations

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

Section 10
Schedule 10-C
Page 2 of 2

Line No.	Description	No. 7		No. 8		Total Operations Depreciation and Amortization Pro Forma Adjustments
		Spring Creek Col. 2	Emporia Energy Center Col. 3	Spring Creek Col. 2	Emporia Energy Center Col. 3	
	Depreciation Expense					
1	Intangible Plant	\$0	\$0	\$0	\$0	\$0
2	Steam Production	0	0	15,778,306	0	15,778,306
3	Nuclear Production	0	0	(394,414)	0	(394,414)
4	Other Production	0	0	7,105,139	0	6,956,129
5	Transmission Plant	0	0	0	0	0
6	Distribution Plant	0	0	0	0	760,066
7	General Plant	0	0	0	0	(1,234,294)
8	Total Depreciation Expense	\$0	\$7,105,139	\$7,105,139	0	\$21,865,793
	Amortization Expense					
9	Intangible Plant	\$0	\$0	\$0	\$0	\$0
10	Distribution Plant	0	0	0	0	0
11	Transmission Plant	0	0	0	0	0
12	General Plant	0	0	0	0	0
13	Other Amortization	0	0	0	0	7,378,917
14	Total Amortization Expense	\$0	\$0	\$0	\$0	\$7,378,917
15	Total depreciation and amortization expense	\$0	\$7,105,139	\$7,105,139	\$0	\$29,244,710

Note:

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

WESTAR ENERGY INC
Electric Operations

Section 10
Schedule 10-D
Page 1 of 3

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

Line No.	Description	Increase		Decrease	
		Col. 1	Col. 2	Col. 1	Col. 2
<u>Adjustment No. 1 - Annualized Depreciation</u>					
1	Steam Production Plant		\$0	\$2,804,026	
2	Nuclear Production Plant		0	394,414	
3	Other Production Plant		0	162,426	
4	Distribution Plant		760,066	0	
5	General Plant		0	1,312,455	
To adjust depreciation to annualize expense based on plant in service at the end of the test year					
<u>Adjustment No. 2 - Depreciation Study</u>					
6	Steam Production Plant		19,887,289	0	
7	Other Production Plant		13,336	0	
8	General Plant		21,677	0	
To reflect changes due to proposed revisions to depreciation accrual rates					
<u>Adjustment No. 3 - Merger Savings</u>					
9	Other Amortization		6,625,909	0	
To include the acquisition premium resulting from KPL/KG&E merger					

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

Section 10
 Schedule 10-D
 Page 2 of 3

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 4 - Difference in Depreciation Rates</u>		
1	Other Amortization To reflect the difference in depreciation booked versus the KCC rate for the period 08/01/2001 thru 03/02/2002	\$753,008	\$0
	<u>Adjustment No. 5 - ECR</u>		
2	Steam Production To reflect the removal of depreciation expense on environmental equipment recovered under the ECR tariff	0	1,304,957
	<u>Adjustment No. 6 - Transmission Portion of Adjustments</u>		
3	General Plant To reflect the removal of transmission costs	56,484	0

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

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 7 - Spring Creek</u>		
1	Other Production To transfer Spring Creek to Westar South	\$0	\$0
	<u>Adjustment No. 8 - Emporia Energy Center</u>		
2	Other Production To include Emporia Energy Center expenses	7,105,139	0

WESTAR ENERGY INC
Electric Operations

Section 10
Schedule 10-E
Page 1 of 1

Summary of Depreciation Rates

Explanation of Elimination Adjustments to Depreciation and Amortization Expense

Line No.	Account Number	Description	Current Depreciation Rates	Proposed Depreciation Rates
		Col. 1	Col. 2	Col. 3

Depreciation Rates

The depreciation rates for each plant by FERC account are shown in Section 10-E for both Westar North and South.

WESTAR ENERGY INC
Electric Operations
Pro Forma Taxes Chargeable to Operations
Test Year Ended December 31, 2007

Line No.	Description Col. 1	Schedule References Col. 2	Balance Per Books Col. 3	Eliminating Entries Col. 4	Adjusted Book Balance Col. 5	Pro Forma Adjustments Col. 6	KCC Pro Forma Adjusted Balance Col. 7
	Taxes Other Than Income Taxes:						
1	Payroll Taxes	11-B	\$10,370,119	(\$475,830)	\$9,894,288	\$1,420,436	\$11,314,724
2	Real Estate and Personal Property Taxes	11-B	77,129,810	(9,507,899)	67,621,910	0	67,621,910
3	Other Taxes	11-B	941,874	(29,619)	912,255	(830,289)	81,966
4	Total Taxes Other Than Income Taxes		<u>88,441,803</u>	<u>(10,013,348)</u>	<u>78,428,453</u>	<u>590,147</u>	<u>79,018,600</u>
	Income Taxes:						
5	Income Taxes - Current	11-E	56,632,343	3,875,789	60,508,132	(48,606,700)	11,901,432
6	Provision for Deferred Income Taxes	11-F	37,804,533	(21,874,341)	15,930,192	16,076,168	32,006,360
7	Investment Tax Credit - Net	11-F	(1,993,563)	288,533	(1,705,030)	(530,048)	(2,235,078)
8	Total Income Taxes		<u>92,443,313</u>	<u>(17,710,019)</u>	<u>74,733,294</u>	<u>(33,060,580)</u>	<u>41,672,714</u>
9	Total Taxes Chargeable to Operations		<u>\$180,885,116</u>	<u>(\$27,723,367)</u>	<u>\$153,161,747</u>	<u>(\$32,470,433)</u>	<u>\$120,691,314</u>

WESTAR ENERGY INC
Electric Operations
Pro Forma Taxes Other Than Income Taxes
Test Year Ended December 31, 2007

Line No.	Description Col. 1	Schedule References Col. 2	Balance Per Books Col. 3	Eliminating Entries Col. 4	Adjusted Book Balance Col. 5	Pro Forma Adjustments Col. 6	KCC Pro Forma Adjusted Balance Col. 7
	Payroll Taxes:						
1	Social Security (FICA)		\$10,670,342	(\$491,476)	\$10,178,866	\$1,420,436	\$11,599,302
2	Federal Unemployment (FUTA)		(334,005)	17,262	(316,744)	0	(316,744)
3	State Unemployment (SUTA)		12,335	(437)	11,898	0	11,898
4	Workers Compensation		21,447	(1,179)	20,268	0	20,268
5	Total Payroll Taxes	11-A	<u>10,370,119</u>	<u>(475,830)</u>	<u>9,894,288</u>	<u>1,420,436</u>	<u>11,314,724</u>
6	Real Estate and Personal Property Taxes	11-A	<u>77,129,810</u>	<u>(9,507,899)</u>	<u>67,621,910</u>	<u>0</u>	<u>67,621,910</u>
7	Other Taxes: Corporate Franchise	11-A	<u>941,874</u>	<u>(29,619)</u>	<u>912,255</u>	<u>(830,289)</u>	<u>81,966</u>
8	Total Taxes Other Than Income Taxes		<u>\$88,441,803</u>	<u>(\$10,013,348)</u>	<u>\$78,428,454</u>	<u>\$590,147</u>	<u>\$79,018,601</u>

WESTAR ENERGY INC
Electric Operations
Pro Forma Taxable Income
Test Year Ended December 31, 2007

Line No.	Description	Schedule References	Col. 1		Eliminating Entries	Col. 4	Adjusted Book Balance	Col. 5	Pro Forma Adjustments	Col. 6	KCC Pro Forma Adjusted Balance	Col. 7
			Col. 1	Col. 2								
1	Operating Revenues	8-D	\$1,699,979,032		(\$162,316,221)	\$1,537,662,811	\$1,537,662,811	\$1,331,023	\$1,538,993,834			
2	Less: Operating Expenses	8-E	1,127,984,266		(112,754,595)	1,015,229,671	1,015,229,671	46,844,616	1,062,074,287			
3	Depreciation and Amortization	10-A	184,525,471		(17,775,998)	166,749,473	166,749,473	29,244,710	195,994,183			
4	Taxes Other Than Income Taxes	11-B	88,441,803		(10,013,348)	78,428,455	78,428,455	590,147	79,018,602			
5	Less: Gains from Disposition of Allowances		(7,174,215)		0	(7,174,215)	(7,174,215)	0	(7,174,215)			
6	Total Expenses before Income Taxes		1,393,777,326		(140,543,941)	1,253,233,384	1,253,233,384	76,679,473	1,329,912,858			
7	Operating Income before Income Taxes		306,201,706		(21,772,280)	284,429,426	284,429,426	(75,348,451)	209,080,976			
8	Increases (Decreases):											
9	Interest on Debt		(98,464,935)		0	(98,464,935)	(98,464,935)	(1,465,502)	(99,930,437)			
10	Book Depreciation and Amortization		184,783,436		(37,936,230)	146,847,205	146,847,205	23,867,274	170,714,479			
11	Book Depreciation to Clearings		981,875		0	981,875	981,875	0	981,875			
12	Accelerated Tax Depreciation		(161,980,069)		16,883,575	(145,096,494)	(145,096,494)	(12,744,104)	(157,840,598)			
13	Amortization of Nuclear Fuel		16,710,870		0	16,710,870	16,710,870	0	16,710,870			
14	Removal Costs		(13,447,165)		2,472,978	(10,974,186)	(10,974,186)	0	(10,974,186)			
15	Salvage		387,064		(7,958)	379,106	379,106	0	379,106			
16	AFUDC Equity		(4,345,620)		0	(4,345,620)	(4,345,620)	0	(4,345,620)			
17	Capitalized Interest		(1,277,789)		159,622	(1,118,167)	(1,118,167)	0	(1,118,167)			
18	Contributions in Aid		9,453,373		(1,117,519)	8,335,854	8,335,854	0	8,335,854			
19	Business Expenses		929,408		0	929,408	929,408	0	929,408			
20	Pension		(3,270,643)		0	(3,270,643)	(3,270,643)	0	(3,270,643)			
21	SFAS 106 / 112 Costs / COLI / LIHC		3,957,555		0	3,957,555	3,957,555	0	3,957,555			
22	Repairs		(15,392,069)		601,872	(14,790,197)	(14,790,197)	0	(14,790,197)			
23	Ice Storm		(99,416,206)		7,579,627	(91,836,579)	(91,836,579)	0	(91,836,579)			
24	Section 199 Domestic Manufacturing Deduction		(3,508,112)		0	(3,508,112)	(3,508,112)	0	(3,508,112)			
25	Reserves		(2,237,518)		0	(2,237,518)	(2,237,518)	0	(2,237,518)			
26	Nonqualified Deferred Compensation		(3,597,528)		0	(3,597,528)	(3,597,528)	0	(3,597,528)			
27	Other		(34,193,943)		42,879,990	8,686,047	8,686,047	4,021,322	12,707,369			
	Total Increases (Decreases)		(223,928,016)		31,515,957	(192,412,059)	(192,412,059)	13,678,990	(178,733,069)			
28	Taxable Income	11-E	\$82,273,690		\$9,743,677	\$92,017,367	\$92,017,367	(\$61,669,461)	\$30,347,907			

WESTAR ENERGY INC
 Electric Operations
 Description of Increases/Decreases to
 Operating Income Before Income Taxes
 Test Year Ended December 31, 2007

Section 11
 Schedule 11-D
 Page 1 of 4

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
1	Interest on Debt Interest and amortization of unamortized debt discount and expenses on outstanding debt charged to Accounts 427, 428, 429, and 430 during the test year and allocated to the Kansas electric operations.	\$0	\$98,464,935
2	Book Depreciation and Amortization Depreciation charged to Account 403, 404, 405, 406, 407, and 413 during the test year. Basis is depreciable plant in service.	184,783,436	0
3	Book Depreciation to Clearings Depreciation charged to clearing accounts during the test year. Basis is depreciable plant in service.	981,875	0
4	Accelerated Tax Depreciation Accelerated depreciation as computed for income tax purposes in accordance with the provisions of Internal Revenue Code Sections 167 and 168. Basis is depreciable plant in service.	0	161,980,069
5	Amortization of Nuclear Fuel Amortization charged to Account 518 during the test year. Basis is nuclear fuel in service.	16,710,870	0
6	Removal Costs Cost of removal charged to accumulated depreciation reserve for book purposes but expensed in the determination of taxable income. Basis is actual removal cost charged to Account 108.	0	13,447,165
7	Salvage Represents salvage credited to accumulated depreciation reserve for book purposes but includible in income for tax purposes. Basis is salvage allocated to plant retirements.	387,064	0

WESTAR ENERGY INC
Electric Operations
Description of Increases/Decreases to
Operating Income Before Income Taxes
Test Year Ended December 31, 2007

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
1	AFUDC Equity Allowance for equity funds charged to construction during the test year.	\$0	\$4,345,620
2	Capitalized Interest Interest charged to construction during the test year.	0	1,277,789
3	Contributions in Aid Represents contributions in aid of construction received after 1986 which are treated as contributions to capital for book purposes but includible in income for tax purposes. Basis is payments credited to Account 252 and payments credited directly to plant Account 107.	9,453,373	0
4	Business Expenses Expenses paid or incurred in connection with business activities that are not currently tax deductible.	929,408	0
5	Pension Represents pension contribution in excess of FAS 87 expense for books.	0	3,270,643
6	SFAS 106 / 112 Costs / COLI / LIHC Represents cost of post retirement and post employment benefits accrued for book purposes but deductible for tax purposes when paid. Also includes costs of COLI and LIHC programs.	3,957,555	0

WESTAR ENERGY INC
 Electric Operations
 Description of Increases/Decreases to
 Operating Income Before Income Taxes
 Test Year Ended December 31, 2007

Section 11
 Schedule 11-D
 Page 3 of 4

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
1	Repairs Represents repairs capitalized for book purposes but expensed for tax purposes.	\$0	\$15,392,069
2	Ice Storm Represents ice storm costs capitalized and amortized for book purposes but currently deductible for tax purposes.	0	99,416,206
3	Section 199 Domestic Manufacturing Deduction Represents a deduction against gross income equal to the lesser of six percent of qualified production activities income or consolidated taxable income.	0	3,508,112
4	Reserves Represents the increase/decrease in reserves for bad debts, property insurance, injury and damages, medical, environmental, and vacation pay.	0	2,237,518
5	Nonqualified Deferred Compensation Represents amounts deferred under various nonqualified deferred compensation arrangements other than a qualified plan.	0	3,597,528

WESTAR ENERGY INC
Electric Operations
Description of Increases/Decreases to
Operating Income Before Income Taxes
Test Year Ended December 31, 2007

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Other		
1	Coal Contract Buyout	\$87,732	\$0
2	Reserve for Taxes Other Than Income	830,289	0
3	Accrued Interest on Tax Reserves	0	4,851,611
4	PODS Regulatory Liability	0	333,096
5	Westar Generating - Regulatory Liability	0	1,768,335
6	Compensation & Benefits	0	658,169
7	Inventory Obsolescence	0	243,446
8	Amortization of Homeland Security Costs	536,640	0
9	Amortization of System Reliability Costs	26,856	0
10	FERC Transmission Settlement Regulatory Liability	3,725,470	0
11	Rate Refund	0	16,424,542
12	Regulatory Energy Cost Adjustment	11,437,198	54,406,481
13	DeSoto Acquisition	81,624	0
14	Legal Fees	27,001	0
15	Ad Valorem Tax Regulatory Asset	1,195,476	0
16	JEC Rail Car Leases	0	360,575
17	Emission Allowances	0	1,243,104
18	Bond Premium & Debt Costs	5,504,513	0
19	Dividends Paid on Preferred Stock	0	260,100
20	ESOP Dividends	0	1,748,953
21	Deferred Revenue Contracts	0	1,982,617
22	Capital Lease Transaction	8,864,491	0
23	Regulatory Commission Expense	341,568	0
24	JEC Rotor Lease Revenue	0	117,600
25	Fly Ash Contract	0	75,000
26	Injuries and Damages Regulatory Liability	0	1,800,756
27	AB Wholesale Sales Regulatory Liability	61,740	0
28	Software Expense	1,614,909	0
29	WCNOC Outage Expense	7,991,105	0
30	Amortization of Gain on Wichita SCC Land	0	319,176
31	Amortization of Book Gain on Sale Leaseback	0	5,495,269
32	LaCygne Lease Payment Differential	22,582,785	0
33	Forfeiture Proceeds from US Government	0	7,014,510
34	Total	<u>\$64,909,397</u>	<u>\$99,103,340</u>

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

WESTAR ENERGY INC
Electric Operations
Pro Forma Current Income Taxes
Test Year Ended December 31, 2007

Line No.	Description Col. 1	Schedule References Col. 2	Balance Per Books Col. 3	Eliminating Entries Col. 4	Adjusted Book Balance Col. 5	Pro Forma Adjustments Col. 6	KCC Pro Forma Adjusted Balance Col. 7
1	Provision for Kansas Income Tax: Taxable Income	11-C	\$82,273,690	\$9,743,677	\$92,017,366	(\$61,669,461)	\$30,347,907
2	Kansas Income Tax		6,047,117	716,159	6,763,276	(4,532,704)	2,230,572
3	Adjustments		4,597,538	0	4,597,538	(4,597,539)	(1)
4	Kansas Current Income Tax		<u>10,644,655</u>	<u>716,159</u>	<u>11,360,814</u>	<u>(9,130,243)</u>	<u>2,230,571</u>
5	Provision for Federal Income Tax: Taxable Income		82,273,690	9,743,677	92,017,366	(61,669,461)	30,347,907
6	Less: Provision for Kansas Income Tax (Line 2)		6,047,117	716,159	6,763,276	(4,532,704)	2,230,572
7	Federal Taxable Income		<u>76,226,573</u>	<u>9,027,518</u>	<u>85,254,090</u>	<u>(57,136,757)</u>	<u>28,117,335</u>
8	Federal Income Tax		26,679,301	3,159,630	29,838,931	(19,997,864)	9,841,067
9	Alternative Minimum Tax		0	0	0	0	0
10	General Business Credits		(170,205)	0	(170,205)	0	(170,205)
11	Adjustments		19,478,592	0	19,478,592	(19,478,593)	(1)
12	Federal Current Income Tax		<u>45,987,688</u>	<u>3,159,630</u>	<u>49,147,318</u>	<u>(39,476,457)</u>	<u>9,670,861</u>
13	Summary of Current Income Taxes Kansas Income Tax (Line 4)		10,644,655	716,159	11,360,814	(9,130,243)	2,230,571
14	Federal Income Tax (Line 12)		45,987,688	3,159,630	49,147,318	(39,476,457)	9,670,861
15	Total Current Income Taxes	11-A	<u>\$56,632,343</u>	<u>\$3,875,789</u>	<u>\$60,508,132</u>	<u>(\$48,606,700)</u>	<u>\$11,901,432</u>

WESTAR ENERGY INC
Electric Operations
Pro Forma Deferred Income Taxes
Test Year Ended December 31, 2007

Line No.	Description	Schedule References	Balance Per Books	Eliminating Entries	Adjusted Book Balance	Pro Forma Adjustments	KCC Pro Forma Adjusted Balance
1	Liberalized Depreciation		\$5,348,001	(\$1,540,746)	\$3,807,256	(\$4,377,591)	(\$570,335)
2	Capitalized Interest		496,411	(43,296)	453,115	(143,755)	309,360
3	Contributions in Aid		(3,101,689)	328,009	(2,773,679)	295,221	(2,478,458)
4	Removal Costs		949,785	(619,805)	329,980	167,688	497,668
5	Pension		1,286,721	0	1,286,721	79,555	1,366,276
6	SFAS 106 / 112 Costs / COLI / LIHC		(1,436,712)	0	(1,436,712)	194,708	(1,242,004)
7	Repairs		5,339,420	(74,872)	5,264,548	(1,138,926)	4,125,622
8	Ice Storm		39,095,131	(2,964,796)	36,130,336	(18,343)	36,111,993
9	Reserves		3,081,389	0	3,081,389	(2,191,361)	890,028
10	Nonqualified Deferred Compensation		1,031,746	0	1,031,746	(11,100)	1,020,646
11	Amortization of KGE Acquisition Premium		0	0	0	(2,382,587)	(2,382,587)
12	Other		(14,285,671)	(16,958,836)	(31,244,507)	25,602,659	(5,641,848)
13	Provision for Deferred Income Taxes		37,904,533	(21,874,341)	15,930,192	16,076,168	32,006,360
14	Deferred Investment Tax Credit		0	0	0	0	0
15	Amortization of Investment Tax Credit		(1,993,563)	288,533	(1,705,030)	(530,048)	(2,235,078)
16	Investment Tax Credit - Net	11-A	(1,993,563)	288,533	(1,705,030)	(530,048)	(2,235,078)
17	Total Deferred Income Taxes		\$35,810,970	(\$21,585,808)	\$14,225,162	\$15,546,120	\$29,771,282

WESTAR ENERGY INC
Electric Operations
Pro Forma Total Income Taxes
Test Year Ended December 31, 2007

Line No.	Description Col. 1	Schedule References Col. 2	Balance Per Books Col. 3	Eliminating Entries Col. 4	Adjusted Book Balance Col. 5	Pro Forma Adjustments Col. 6	KCC Pro Forma Adjusted Balance Col. 7
1	Operating Revenues	8-D	\$1,699,979,032	(\$162,316,221)	\$1,537,662,811	\$1,331,024	\$1,538,993,835
2	Less: Operating Expenses	8-E	1,127,984,266	(112,754,595)	1,015,229,671	46,844,616	1,062,074,287
3	Depreciation and Amortization	10-A	184,525,471	(17,775,998)	166,749,473	29,244,710	195,994,183
4	Taxes Other Than Income Taxes	11-B	88,441,803	(10,013,348)	78,428,456	590,147	79,018,603
5	Less: Gains from Disposition of Allowances		(7,174,215)	0	(7,174,215)	0	(7,174,215)
6	Total Expenses before Income Taxes		1,393,777,326	(140,543,941)	1,253,233,384	76,679,473	1,329,912,858
7	Operating Income before Income Taxes		306,201,706	(21,772,280)	284,429,426	(75,348,450)	209,080,977
8	Increases/Decreases:						
9	Interest on Debt		(98,464,935)	0	(98,464,935)	(1,465,502)	(99,930,437)
10	Book Depreciation and Amortization		163,788,195	(17,828,063)	145,960,131	23,867,274	169,827,405
11	Amortization to Clearings		981,875	0	981,875	0	981,875
12	Amortization of Nuclear Fuel		16,710,870	0	16,710,870	0	16,710,870
13	Tax ESL Depreciation		(144,300,280)	12,292,169	(132,008,111)	(21,880,789)	(153,888,900)
14	Removal Costs		(9,464,258)	774,072	(8,690,186)	0	(8,690,186)
15	Salvage		306,371	0	306,371	0	306,371
16	AFUDC Equity		(4,345,620)	0	(4,345,620)	0	(4,345,620)
17	Nondeductible Business Expenses		929,408	0	929,408	0	929,408
18	SFAS 106 / 112 Costs / COLI / LIHC		425,837	0	425,837	0	425,837
19	Repair Allowance		(2,583,434)	353,659	(2,229,775)	0	(2,229,775)
20	Other		14,496,748	(20,108,167)	(5,611,419)	7,391	(5,604,028)
	Total Increases/Decreases		(61,519,223)	(24,516,330)	(86,035,553)	528,374	(85,507,179)
21	Income on Which Tax Should Be Provided		244,682,483	(46,288,610)	198,393,873	(74,820,076)	123,573,798
22	Composite Tax Rate		39.7775%	39.7775%		39.7775%	
23	Income Tax		97,328,576	(18,412,453)	78,916,123	(29,761,552)	49,154,571
24	Amortization of Investment Tax Credit		(1,993,563)	288,533	(1,705,030)	(530,048)	(2,235,078)
25	General Business Credits		(170,205)	0	(170,205)	0	(170,205)
26	Amortization of KGE Acquisition Premium		0	0	0	(2,382,587)	(2,382,587)
27	Amortization Plant Related Deferred Tax:		(2,964,984)	413,903	(2,551,081)	(104,970)	(2,656,051)
28	Adjustments		243,488	0	243,488	(281,422)	(37,934)
29	Total Income Tax		\$92,443,312	(\$17,710,017)	\$74,733,294	(\$33,060,579)	\$41,672,716

WESTAR ENERGY INC
Electric Operations North
Accumulated Deferred Income Taxes
Annual Charges and Credits to Accounts 281 and 282
Test Year Ended December 31, 2007

Line No.	Year	Income Taxes		Credited to Income	Adjustments	Cumulative Balance
		Deferred	Col. 2			
1	1956	\$2,418,461	\$0	\$0	\$0	\$2,418,461
2	1957	1,081,724	0	0	0	3,500,185
3	1958	876,292	62,151	62,151	0	4,314,326
4	1959	830,540	66,802	66,802	0	5,078,064
5	1960	736,057	118,195	118,195	0	5,695,926
6	1961	805,298	122,774	122,774	0	6,378,450
7	1962	883,812	122,774	122,774	0	7,139,488
8	1963	948,277	122,774	122,774	0	7,964,991
9	1964	919,106	122,774	122,774	0	8,761,323
10	1965	965,756	116,721	116,721	0	9,610,358
11	1966	1,073,083	131,283	131,283	0	10,552,158
12	1967	1,005,181	122,952	122,952	0	11,434,387
13	1968	1,073,541	358,715	358,715	0	12,149,213
14	1969	1,106,614	209,762	209,762	877	13,046,942
15	1970	794,658	291,146	291,146	0	13,550,454
16	1971	2,469,992	326,064	326,064	(2,703)	15,691,679
17	1972	2,255,937	337,507	337,507	37,605	17,647,714
18	1973	2,675,393	447,504	447,504	747,521	20,623,124
19	1974	3,386,910	483,918	483,918	286,458	23,812,574
20	1975	3,511,394	530,167	530,167	(95,093)	26,698,708
21	1976	3,682,377	539,046	539,046	273,011	30,115,050
22	1977	6,974,531	604,116	604,116	147,355	36,632,820
23	1978	11,024,795	824,416	824,416	132,648	46,965,847
24	1979	10,004,300	980,780	980,780	64,765	56,054,132

WESTAR ENERGY INC
Electric Operations North
Accumulated Deferred Income Taxes
Annual Charges and Credits to Accounts 281 and 282
Test Year Ended December 31, 2007

Line No.	Year	Income Taxes		Credited to Income	Adjustments	Cumulative Balance
		Deferred	Col. 2			
1	1980		\$14,735,201	\$1,034,664	\$344,200	\$70,098,869
2	1981		12,395,210	1,172,516	77,629	81,399,192
3	1982		13,550,254	1,206,884	(489,255)	93,253,307
4	1983		16,519,296	1,375,679	(146,751)	108,250,173
5	1984		20,985,918	1,579,334	3,015,821	130,672,578
6	1985		19,327,755	1,335,692	206,371	148,871,012
7	1986		18,310,104	1,737,533	489,275	165,932,858
8	1987		15,437,385	2,435,688	499,541	179,434,096
9	1988		13,868,880	3,372,808	(966,587)	188,963,581
10	1989		12,773,257	8,843,594	(52,248)	192,840,996
11	1990		11,419,980	8,657,670	601,939	196,205,245
12	1991		11,687,639	8,443,331	708,833	200,158,386
13	1992		9,705,193	5,112,503	63,942	204,815,018
14	1993		11,274,469	4,086,304	1,427,824	213,431,007
15	1994		11,190,462	4,328,856	1,683,306	221,975,919
16	1995		11,390,912	4,769,225	(3,315,110)	225,282,496
17	1996		12,979,454	4,785,424	(812,486)	232,664,040
18	1997		12,711,147	6,255,204	(330,785)	238,789,198
19	1998		9,736,549	10,900,291	(13,298)	237,612,158
20	1999		9,638,692	11,672,351	2,807,017	238,385,516
21	2000		12,140,505	12,243,099	1,335,899	239,618,821
22	2001		14,613,771	14,589,290	4,793,495	244,436,797
23	2002		26,122,422	14,936,302	19,598,745	275,221,662
24	2003		17,880,280	19,083,882	4,169,534	278,187,594
25	2004		15,786,927	14,032,293	(1,989,585)	277,952,643
26	2005		13,714,655	18,267,904	(1,159,882)	272,239,512
27	2006		19,346,050	24,238,963	3,112,785	270,459,384
28	2007		41,708,129	18,626,214	1,932,374	295,473,673

WESTAR ENERGY INC
Electric Operations South
Accumulated Deferred Income Taxes
Annual Charges and Credits to Accounts 190, 282, & 283
Test Year Ended December 31, 2007

Line No.	Year	Income Taxes		Credited to Income	Cumulative Balance
		Col. 1	Col. 2		
1	1973		\$4,335,000	\$16,000	\$11,041,000
2	1974		3,934,000	34,000	14,941,000
3	1975		3,832,000	40,000	18,733,000
4	1976		3,916,000	91,000	22,558,000
5	1977		8,140,000	184,000	30,514,000
6	1978		7,942,000	132,000	38,324,000
7	1979		7,840,000	281,000	45,883,000
8	1980		8,112,000	345,000	53,650,000
9	1981		8,132,000	432,000	61,350,000
10	1982		8,225,000	522,000	69,053,000
11	1983		12,277,000	662,000	80,668,000
12	1984		16,764,000	972,000	96,460,000
13	1985		22,292,000	1,413,000	117,339,000
14	1986		58,841,000	21,573,000	154,607,000
15	1987		318,875,000	41,099,000	432,383,000
16	1988		69,660,000	28,649,000	473,394,000
17	1989		(2,373,000)	20,026,000	450,995,000
18	1990		25,124,000	30,003,000	446,116,000
19	1991		16,098,000	24,197,000	438,017,000
20	1992		326,813,174	20,986,131	743,844,043
21	1993		(74,415,286)	23,270,014	646,158,743
22	1994		61,551,026	18,540,684	689,169,085
23	1995		148,453,022	36,688,172	800,933,935
24	1996		33,786,909	81,209,561	753,511,283
25	1997		42,722,560	41,871,855	754,361,988
26	1998		12,093,689	44,573,655	721,882,022
27	1999		19,625,065	26,542,461	714,964,626
28	2000		(9,189,674)	26,098,434	679,676,518
29	2001		31,208,778	17,801,896	693,083,400
30	2002		30,639,738	25,933,134	697,790,004
31	2003		29,033,104	23,762,402	703,060,706
32	2004		(4,560,783)	21,219,154	677,280,769
33	2005		197,614	23,673,015	653,805,368
34	2006		36,432,267	29,582,103	660,655,532
35	2007		15,628,413	32,163,956	644,119,989

WESTAR ENERGY INC
Electric Operations North
Accumulated Deferred Investment Credits
Annual Charges and Credits
Test Year Ended December 31, 2007

Year	Beginning Balance	Investment Credits Deferred	Credited to Income	Adjustments	Ending Balance
Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
1962	\$0	\$424,643	\$0	\$0	\$424,643
1963	424,643	186,100	14,396	0	596,347
1964	596,347	260,480	20,704	0	836,123
1965	836,123	732,540	29,536	0	1,539,127
1966	1,539,127	282,540	55,924	37,380	1,803,123
1967	1,803,123	355,805	75,865	(41,750)	2,041,313
1968	2,041,313	319,086	86,707	(7,197)	2,266,495
1969	2,266,495	70,566	103,641	(13,823)	2,219,597
1970	2,219,597	82,848	91,085	(18,293)	2,193,067
1971	2,193,067	1,258,931	132,318	0	3,319,680
1972	3,319,680	555,403	128,443	71,109	3,817,749
1973	2,817,749	613,775	162,139	(74,061)	3,195,324
1974	4,195,324	1,081,380	193,683	264	5,083,285
1975	5,083,285	2,363,207	258,425	41,300	7,229,367
1976	7,229,367	4,725,698	289,680	20,574	11,685,959
1977	11,685,959	10,246,000	390,172	565,369	22,107,156
1978	22,107,156	9,781,085	610,318	318,232	31,596,155
1979	31,596,155	5,034,732	1,139,973	851,490	36,342,404
1980	36,342,404	9,281,598	1,447,603	(23,171)	44,153,228
1981	44,153,228	14,564,665	1,798,952	366,240	57,285,181
1982	57,285,181	14,227,106	1,914,135	(538,480)	69,059,672
1983	69,059,672	13,258,456	2,535,804	(2,906,794)	76,875,530
1984	76,875,530	3,944,978	2,919,867	(1,247,187)	76,653,454
1985	76,653,454	3,488,103	3,038,655	(364,947)	76,737,955

WESTAR ENERGY INC
Electric Operations North
Accumulated Deferred Investment Credits
Annual Charges and Credits
Test Year Ended December 31, 2007

Line No.	Year	Investment Credits		Credited to Income	Adjustments	Ending Balance
		Beginning Balance	Deferred			
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
1	1986	\$76,737,955	\$2,113,044	\$3,120,641	(\$391,523)	\$75,338,835
2	1987	75,338,835	0	3,162,741	138,956	72,315,050
3	1988	72,315,050	(22,109)	3,165,945	97,466	69,224,462
4	1989	69,224,462	0	3,220,189	277,454	66,281,727
5	1990	66,281,727	0	3,220,189	158,071	63,219,609
6	1991	63,219,609	0	3,225,150	(6,720)	59,987,739
7	1992	59,987,739	0	2,609,860	(4,518)	57,373,361
8	1993	57,373,361	0	2,817,004	0	54,556,357
9	1994	54,556,357	0	2,850,744	0	51,705,613
10	1995	51,705,613	0	2,848,337	0	48,857,276
11	1996	48,857,276	0	2,844,762	0	46,012,514
12	1997	46,012,514	0	2,838,060	52,595	43,227,049
13	1998	43,227,049	0	2,822,496	0	40,404,553
14	1999	40,404,553	0	2,815,082	0	37,589,471
15	2000	37,589,471	0	2,806,914	0	34,782,557
16	2001	34,782,557	0	3,029,835	0	31,752,722
17	2002	31,752,722	0	2,322,369	0	29,430,353
18	2003	29,430,353	0	2,322,368	0	27,107,985
19	2004	27,107,985	0	2,743,570	0	24,364,415
20	2005	24,364,415	0	2,912,840	0	21,451,575

WESTAR ENERGY INC
 Electric Operations North
 Accumulated Deferred Investment Credits
 Annual Charges and Credits
 Test Year Ended December 31, 2007

Line No.	Year	Col. 1	Beginning Balance	Col. 2	Investment Credits Deferred	Col. 3	Credited to Income	Col. 4	Adjustments	Col. 5	Ending Balance	Col. 6
12 months ended December 31, 2006												
1	3%		\$137,123		\$0		\$48,199		\$0		\$88,924	
2	4%		352,063		0		65,357		0		286,706	
3	7%		0		0		0		0		0	
4	10%		20,962,389		0		1,731,137		0		19,231,252	
5	Total		<u>21,451,575</u>		<u>0</u>		<u>1,844,693</u>		<u>0</u>		<u>19,606,882</u>	
12 months ended December 31, 2007												
6	3%		88,924		0		64,280		0		24,644	
7	4%		286,706		0		150,557		0		136,149	
8	7%		0		0		0		0		0	
9	10%		19,231,252		0		339,883		0		18,891,369	
10	Total		<u>\$19,606,882</u>		<u>\$0</u>		<u>\$554,720</u>		<u>\$0</u>		<u>\$19,052,162</u>	

WESTAR ENERGY INC
Electric Operations South
Accumulated Deferred Investment Credits
Annual Charges and Credits
Test Year Ended December 31, 2007

Line No.	Year	Investment Credits		Credited to Income	Ending Balance
		Beginning Balance	Deferred		
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
1	1969	\$2,027,744	\$255,000	\$78,500	\$2,204,244
2	1970	2,204,244	144,000	85,000	2,263,244
3	1971	2,263,244	188,000	90,000	2,361,244
4	1972	2,361,244	645,000	85,000	2,921,244
5	1973	2,921,244	3,896,000	151,000	6,666,244
6	1974	6,666,244	812,000	217,000	7,261,244
7	1975	7,261,244	2,315,000	279,000	9,297,244
8	1976	9,297,244	6,144,000	299,000	15,142,244
9	1977	15,142,244	5,565,000	461,000	20,246,244
10	1978	20,246,244	8,186,000	874,000	27,558,244
11	1979	27,558,244	235,000	996,000	26,797,244
12	1980	26,797,244	3,120,000	1,058,000	28,859,244
13	1981	28,859,244	(2,103,000)	937,000	25,819,244
14	1982	25,819,244	1,631,000	1,060,000	26,390,244
15	1983	26,390,244	5,394,000	1,142,000	30,642,244
16	1984	30,642,244	3,454,000	1,372,000	32,724,244
17	1985	32,724,244	(9,925,000)	1,052,000	21,747,244
18	1986	21,747,244	9,272,312	1,384,000	29,635,556
19	1987	29,635,556	54,542,000	7,893,000	76,284,556
20	1988	76,284,556	2,541,000	3,017,000	75,808,556
21	1989	75,808,556	1,365,000	3,110,000	74,063,556
22	1990	74,063,556	4,582,000	3,184,000	75,461,556
23	1991	75,461,556	3,945,000	3,236,000	76,170,556
24	1992	76,170,556	946,107	3,178,202	73,938,461
25	1993	73,938,461	4,900,000	790,119	78,048,342
26	1994	78,048,342	0	3,207,684	74,840,658
27	1995	74,840,658	0	1,870,503	72,970,155
28	1996	72,970,155	0	3,248,618	69,721,537
29	1997	69,721,537	0	3,245,280	66,476,257
30	1998	66,476,257	0	3,241,872	63,234,385
31	1999	63,234,385	0	3,237,828	59,996,557
32	2000	59,996,557	0	3,237,180	56,759,377
33	2001	56,759,377	0	2,851,826	53,907,551
34	2002	53,907,551	0	2,655,159	51,252,392
35	2003	51,252,392	0	2,589,720	48,662,672
36	2004	48,662,672	0	2,589,824	46,072,848
37	2005	46,072,848	0	1,967,725	44,105,123

WESTAR ENERGY INC.
Electric Operations South
Accumulated Deferred Investment Credits
Annual Charges and Credits
Test Year Ended December 31, 2007

Line No.	Year Col. 1	Beginning Balance Col. 2	Investment Credits Deferred Col. 3	Credited to Income Col. 4	Ending Balance Col. 5
12 months ended December 31, 2006					
1	3%	\$15,014	\$0	\$12,408	\$2,606
2	4%	631,871	0	143,544	488,327
3	8%	19,053,920	0	754,985	18,298,935
4	10%	24,404,318	0	1,132,893	23,271,425
5	Total	<u>44,105,123</u>	<u>0</u>	<u>2,043,830</u>	<u>42,061,293</u>
12 months ended December 31, 2007					
6	3%	2,606	0	(7,267)	9,873
7	4%	488,327	0	(156,106)	644,433
8	8%	18,298,935	0	223,180	18,075,755
9	10%	23,271,425	0	1,435,137	21,836,288
10	Total	<u>\$42,061,293</u>	<u>\$0</u>	<u>\$1,494,944</u>	<u>\$40,566,349</u>

WESTAR ENERGY INC
 Electric Operations
 Departmental Allocation Ratios
 Test Year Ended December 31, 2007

Section 12
 Schedule 12-A
 Page 1 of 2

Line No.	Description Col. 1	Total Company Col. 2
	Ratio - Rate Base at December 31, 2007	
1	Plant in Service	\$6,048,334,201
2	Accumulated Reserve for Depreciation	<u>(2,535,308,424)</u>
3	Sub-total	<u>3,513,025,777</u>
4	Working Capital	384,937,387
5	Rate Base Deductions	<u>739,620,212</u>
6	Total Rate Base	<u>\$3,158,342,952</u>
7	Ratio A	<u>100.0000%</u>

WESTAR ENERGY INC
 Electric Operations
 Departmental Allocation Ratios
 Test Year Ended December 31, 2007

Section 12
 Schedule 12-A
 Page 2 of 2

Line No.	Description	Col. 1	Col. 2	Col. 3	Col. 4
	Ratio - Rate Base at December 31, 2006				
1	Plant in Service				\$6,033,306,550
2	Accumulated Reserve for Depreciation				<u>(2,720,453,247)</u>
3	Sub-total				<u>3,312,853,303</u>
4	Working Capital				384,937,387 *
5	Rate Base Deductions				<u>739,620,212 *</u>
6	Total Rate Base				<u>\$2,958,170,478</u>
7	Ratio B				<u>100.0000%</u>

Note: * The working capital and rate base deductions from 12/31/07 were used in the 2006 calculations.

WESTAR ENERGY INC
Electric Operations
Departmental Allocation Ratios
Test Year Ended December 31, 2007

Line No.	Description Col. 1	Total Company Col. 2	KCC Operations Col. 3	Other Operations Col. 4																								
1	<p>RATIO NO. 1: PRODUCTION DEMAND is calculated from average monthly integrated demands coincident with maximum system demand. It is used to allocate demand- or capacity-related items, which are production facilities and related expenses (except fuel).</p> <p style="text-align: right;">kW Ratio</p>	1	1	0																								
2		100.00000%	100.00000%	0.00000%																								
3	<p>RATIO NO. 2: TRANSMISSION DEMAND is calculated from average monthly integrated demands, including transmission service, coincident with maximum system demand. It allocates demand- or capacity-related transmission facilities and related expenses.</p> <p style="text-align: right;">kW Ratio</p>	1	1	0																								
4		100.00000%	100.00000%	0.00000%																								
5	<p>RATIO NO. 3: ENERGY is based on test year megawatt hour sales. It is used to allocate any item directly related to kWh consumption.</p> <p style="text-align: right;">MWh Ratio</p>	1	1	0																								
6		100.00000%	100.00000%	0.00000%																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Gross Year End Plant</th> <th colspan="2" style="text-align: center;">Allocation</th> </tr> <tr> <th></th> <th style="text-align: right;">Kansas (\$\$)</th> <th style="text-align: right;">Other (\$\$)</th> </tr> </thead> <tbody> <tr> <td>Organization</td> <td style="text-align: right;">\$29,090,433</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td>Production</td> <td style="text-align: right;">3,650,816,428</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Transmission</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Distribution</td> <td style="text-align: right;">1,554,745,947</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="border-top: 1px solid black;">Total</td> <td style="text-align: right; border-top: 1px solid black;">\$5,234,652,808</td> <td style="text-align: right; border-top: 1px solid black;">\$0</td> </tr> <tr> <td style="text-align: right;">Ratio</td> <td style="text-align: right;">100.00000%</td> <td style="text-align: right;">0.00000%</td> </tr> </tbody> </table>					Gross Year End Plant	Allocation			Kansas (\$\$)	Other (\$\$)	Organization	\$29,090,433	\$0	Production	3,650,816,428	0	Transmission	0	0	Distribution	1,554,745,947	0	Total	\$5,234,652,808	\$0	Ratio	100.00000%	0.00000%
Gross Year End Plant	Allocation																											
	Kansas (\$\$)	Other (\$\$)																										
Organization	\$29,090,433	\$0																										
Production	3,650,816,428	0																										
Transmission	0	0																										
Distribution	1,554,745,947	0																										
Total	\$5,234,652,808	\$0																										
Ratio	100.00000%	0.00000%																										
7	Organization																											
8	Production																											
9	Transmission																											
10	Distribution																											
11	Total																											
12	Ratio																											

WESTAR ENERGY INC
 Electric Operations
 Departmental Allocation Ratios
 Test Year Ended December 31, 2007

Line No.	Description Col. 1	Total Company Col. 2	KCC Operations Col. 3	Other Operations Col. 4
1	RATIO NO. 5: LABOR is calculated from payroll expenses (excluding administrative and general payroll) and allocates General Plant.			
2	\$ Ratio	1 100.00%	1 100.0000%	0 0.0000%
3	RATIO NO. 6: 100% WHOLESALER is used to directly allocate cost responsibility to non-jurisdictional customers.	100.00%	100.0000%	0.0000%
4	RATIO NO. 7: DISTRIBUTION COMPOSITE is a summation of the directly allocated distribution plant allocators. It is used to allocate distribution related expenses.	1,554,745,947 100.00%	1,554,745,947 100.0000%	0 0.0000%
5	\$ Ratio			
6	RATIO NO. 8: METER READING is a weighted calculation reflecting the expense of reading a meter (based on customer class) and the number of customers in that class.	1 100.00%	1 100.0000%	0 0.0000%
7	\$ Ratio			
8	The following ratios directly allocate costs relative to: RATIO NO. D1: ACCOUNT 360.1 Land and Land Rights	7,820,305 100.00%	7,820,305 100.0000%	0 0.0000%
9	\$ Ratio			
10	RATIO NO. D2: ACCOUNT 361 Structures and Improvements	13,503,779 100.00%	13,503,779 100.0000%	0 0.0000%
11	\$ Ratio			

WESTAR ENERGY INC
 Electric Operations
 Departmental Allocation Ratios
 Test Year Ended December 31, 2007

Line No.	Description Col. 1	Total Company Col. 2	KCC Operations Col. 3	Other Operations Col. 4
RATIO NO. D3: ACCOUNT 362 Station Equipment				
1				
2		177,673,472 100.00%	177,673,472 100.0000%	0 0.0000%
RATIO NO. D4: ACCOUNT 364 Poles, Towers, and Fixtures				
3				
4		301,471,831 100.00%	301,471,831 100.0000%	0 0.0000%
RATIO NO. D5: ACCOUNT 365 Overhead Conductors and Devices				
5				
6		219,621,703 100.00%	219,621,703 100.0000%	0 0.0000%
RATIO NO. D6: ACCOUNT 370 Meters				
7				
8		87,542,136 100.00%	87,542,136 100.0000%	0 0.0000%

WESTAR ENERGY INC
Electric Operations

Section 14
Schedule 14-A
Page 1 of 1

Rate Base Deductions By Primary Account
Test Year Ended December 31, 2007

Line No.	Description	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
		Balance Per Books	Transmission Elimination (Schedule 14-D)	Adjusted Book Balance	Pro Forma Adjustments (14-C)	Pro Forma Adjusted Balance	
1	Account 255 Pre 71 ITC	\$286,915	(\$43,541)	\$243,374	\$0	\$243,374	
2	Account 235 Customer Deposits	20,438,163	(2,333,299)	18,104,864	0	18,104,864	
3	Account 242 Accrued Vacation	9,834,806	(1,242,754)	8,592,052	0	8,592,052	
4	Account 190 ADIT Other Utility Operations	(16,192,408)	3,646,132	(12,546,276)	0	(12,546,276)	
5	Account 228 Accumulated Provisions	3,212,689	(366,437)	2,846,252	0	2,846,252	
6	Account 252 Customer Adv. for Construction	6,001,375	(857,463)	5,143,912	0	5,143,912	
7	Account 281 ADIT Accelerated Amort. on Prop.	0	0	0	0	0	
8	Account 186.3301 Vulcan Capacity - LT	0	0	0	0	0	
9	Account 282 ADIT KCC Difference 4/1/02	0	0	0	0	0	
10	Account 282 ADIT Depr. Non Cost of Service	0	0	0	0	0	
11	Account 282 ADIT Property	682,030,089	(86,769,829)	595,260,260	65,719,702	660,979,962	
12	Account 282 ADIT Other Utility Property	65,756,131	(9,500,062)	56,256,069	0	56,256,069	
13	Total Rate Base Deductions	\$771,367,761	(\$97,467,251)	\$673,900,507	\$65,719,702	\$739,620,209	

WESTAR ENERGY INC
 Electric Operations
 Summary of Elimination Adjustments to Rate Base Deductions
 Test Year Ended December 31, 2007

Section 14
 Schedule 14-B
 Page 1 of 2

Line No.	Description	No. 1		
		Col. 1	Col. 2	Col. 3
1	Account 255 Pre 71 ITC		(\$43,541)	(\$43,541)
2	Account 235 Customer Deposits		(2,333,299)	(2,333,299)
3	Account 242 Accrued Vacation		(1,242,754)	(1,242,754)
4	Account 190 ADIT Other Utility Operations		3,646,132	3,646,132
5	Account 228 Accumulated Provisions		(366,436)	(366,436)
6	Account 252 Customer Adv. for Construction		(857,462)	(857,462)
7	Account 281 ADIT Accelerated Amort. on Prop.		0	0
8	Account 186.3301 Vulcan Capacity - LT		0	0
9	Account 282 ADIT KCC Difference 4/1/02		0	0
10	Account 282 ADIT Depr. Non Cost of Service		0	0
11	Account 282 ADIT Property		(86,769,829)	(86,769,829)
12	Account 282 ADIT Other Utility		(9,500,062)	(9,500,062)
13	Total		(\$97,467,251)	(\$97,467,251)

WESTAR ENERGY INC
Electric Operations
Explanation of Elimination Adjustments to Rate Base Deductions
Test Year Ended December 31, 2007

Line No.	Description	Increase		Decrease	
		Col. 1	Col. 2	Col. 2	Col. 3
<u>Elimination Adjustment No. 1 - Transmission Elimination</u>					
1	Account 255 Pre 71 ITC		\$0		\$43,541
2	Account 235 Customer Deposits		0		2,333,299
3	Account 242 Accrued Vacation		0		1,242,754
4	Account 190 ADIT Other Utility Operations		3,646,132		0
5	Account 228 Accumulated Provisions		0		366,436
6	Account 252 Customer Adv. for Construction		0		857,462
7	Account 282 ADIT Property		0		86,769,829
8	Account 282 ADIT Other Utility		0		9,500,062

To eliminate transmission related expenses

WESTAR ENERGY INC
Electric Operations
Summary of Pro Forma Adjustments to Rate Base Deductions
Test Year Ended December 31, 2007

Line No.	Description Col. 1	No. 1 Merger Savings Col. 2	Pro Forma Adjustments Col. 3
1	Account 255 Pre 71 ITC	\$0	\$0
2	Account 235 Customer Deposits	0	0
3	Account 242 Accrued Vacation	0	0
4	Account 190 ADIT Other Utility Operations	0	0
5	Account 228 Accumulated Provisions	0	0
6	Account 252 Customer Adv. for Construction	0	0
7	Account 281 ADIT Accelerated Amort. on Prop.	0	0
8	Account 186.3301 Vulcan Capacity - LT	0	0
9	Account 282 ADIT KCC Difference 4/1/02	0	0
10	Account 282 ADIT Depr. Non Cost of Service	0	0
11	Account 282 ADIT Property	65,719,702	65,719,702
12	Account 282 ADIT Other Utility Property	0	0
13	Total	<u>\$65,719,702</u>	<u>\$65,719,702</u>

WESTAR ENERGY INC
 Electric Operations
 Explanation of Pro Forma Adjustments to Rate Base Deductions
 Test Year Ended December 31, 2007

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 1 - Merger Savings</u>		
1	Account 282 ADIT Property To include the acquisition premium resulting from KPL/KG&E merger	\$65,719,702	\$0

WESTAR ENERGY INC
Financial Statements
Test Year Ended December 31, 2007

These MFRs were created for illustrative purposes for the Annual Report and Form 10-K please refer Westar North's Section 13 of the MFRs.