

**APPENDIX C**

**REFERENCED INTERROGATORY RESPONSES**

CURB-19

CURB-39

CURB-41

CURB-46

CURB-52

CURB-69

CURB-83

CURB-87

CURB-118

CURB-119

CURB-123

CURB-240

CURB-253

CURB-254

KCC-34

KCC-46

KCC-58

KCC-62

KCC-108

KCC-136 (Partial)\*

KCC-155 (Partial)

KCC-202

KCC-318

KIC-179 (Partial)

KIC-214

KIC-2-154

\* Confidential supporting details not included



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**Friday, September 05, 2008**  
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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ CURB ] [ David Springe ]  
**Data Request:** CURB-19 :: Weather Normalization  
**Date:** 0000-00-00

*Question 1* (Prepared by Joe Bodine)

What would be the impact on the Company's proposed weather normalization adjustment if a thirty-year NOAA normal had been used in the analysis, instead of a ten-year normal? Please provide all supporting workpapers and calculations with your response.

*Response:*

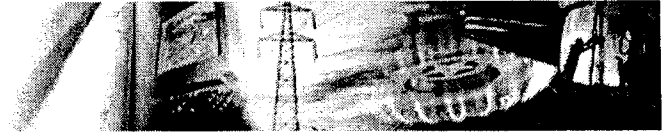
Use of a 30-year NOAA normal reduces the adjustment from 393,920 MWH to 309,699 MWH. The dollar impact reduces the adjustment from approximately \$16,792,000 to \$14,278,000. Attached are spreadsheets that show the weather normalization calculation using the thirty-year NOAA normal and the accompanying inputs.

Attachment File Name	Attachment Note
<a href="#">CURB 19 W Norm 30yr(1).xls</a>	

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NORTH WEATHER ADJUSTMENTS (energy)	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTAL
GSS_C_KPL	0	0	0	(246)	(92)	709	2,342	1,910	(3,790)	(1,664)	(1,756)	0	(2,588)
HLF_C_KPL	0	0	(22,825)	(8,258)	11,610	89,156	85,724	(174,978)	(136,408)	(104,973)	(6,609)	(733)	(288,294)
MFS_C_KPL	0	0	(825,153)	(625,160)	(1,060,025)	(201,667)	1,110,067	(8,516,523)	(8,551,235)	(3,501,665)	(1,000,528)	(79,942)	(23,251,830)
PS_C_KPL	855,072	(63,696)	(141,892)	622,058	(213,685)	66,309	280,816	(105,825)	(2,193,219)	(522,296)	(258,487)	(18,903)	(1,693,750)
PSTE_C_KPL	250,236	(69,145)	82,185	155,803	(25,793)	2,692	31,782	23,564	(458,271)	(57,088)	(24,754)	(31,041)	(119,829)
RITODS_C_KGE	1,997	669	(2,583)	(935)	(995)	8,520	19,242	(4,648)	(41,955)	(21,975)	(13,991)	925	(55,708)
SGS_C_KPL (church)	4,122	(467)	4,156	2,505	494	719	213	208	(1,743)	678	171	(938)	10,119
SGS_C_KPL	322,442	(1,407,988)	3,146,098	(2,708,440)	(1,247,143)	(902,811)	2,642,988	(12,722,048)	(19,572,232)	(6,632,017)	(3,321,963)	(1,544,184)	(43,947,339)
ST_C_KPL	25,721	(29,038)	61,479	(225)	8,235	6,839	4,634	(12,904)	(20,680)	6,102	3,763	(15,667)	38,258
Total Commercial	1,459,590	(1,569,647)	2,301,465	(2,562,899)	(2,527,394)	(929,533)	4,177,788	(21,511,244)	(30,979,532)	(10,834,898)	(4,624,176)	(1,690,482)	(69,290,961)
PM_R_KPL	3,436,981	(1,113,467)	2,279,979	2,061,667	(335,952)	680,942	403,166	(2,995,702)	(3,468,875)	(384,828)	343,049	(668,238)	238,721
RS_R_KPL	3,167,381	(10,591,713)	17,844,742	(12,406,638)	(2,876,387)	(1,720,490)	7,276,139	(49,635,343)	(66,768,016)	(23,120,605)	(10,131,288)	(6,322,451)	(155,284,659)
RSCU_R_KPL	1,827,402	(759,864)	1,050,344	801,468	(565,609)	1,437,851	1,219,360	(5,447,546)	(4,633,484)	(1,247,321)	(157,507)	(505,879)	(6,980,786)
SGS_R_KPL	2,112	(1,986)	4,076	229	857	(994)	321	227	(5,997)	(959)	(322)	(525)	(2,962)
Total Residential	8,433,876	(12,467,029)	21,179,141	(9,543,275)	(3,777,091)	397,308	8,898,986	(58,078,365)	(74,876,373)	(24,753,712)	(9,946,068)	(7,497,093)	(162,029,696)
TOTAL	9,893,466	(14,036,676)	23,480,606	(12,106,173)	(6,304,485)	(532,225)	13,076,774	(79,589,608)	(105,855,905)	(35,588,611)	(14,570,244)	(9,187,575)	(231,320,657)

NORTH MARGIN ADJUSTMENTS (\$)	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	TOTAL
GSS_C_KPL	\$0	\$0	\$0	(\$8)	(\$3)	\$24	\$78	\$64	(\$122)	(\$55)	(\$58)	\$0	(\$81)
HLF_C_KPL	\$0	\$0	(\$776)	(\$277)	\$365	\$2,684	\$2,530	(\$5,116)	(\$3,901)	(\$3,206)	(\$203)	(\$23)	(\$7,922)
MFS_C_KPL	\$0	\$0	(\$28,043)	(\$20,944)	(\$33,333)	(\$6,072)	\$32,760	(\$249,029)	(\$244,555)	(\$106,958)	(\$30,686)	(\$2,491)	(\$689,333)
PS_C_KPL	\$32,886	(\$2,436)	(\$5,464)	\$23,882	(\$8,073)	\$2,663	\$11,623	(\$4,393)	(\$86,553)	(\$19,847)	(\$9,471)	(\$696)	(\$56,877)
PSTE_C_KPL	\$2,839	(\$727)	\$870	\$2,282	(\$812)	\$108	\$1,339	\$992	(\$18,084)	(\$2,139)	(\$553)	(\$480)	(\$14,366)
RITODS_C_KGE	\$80	\$28	(\$107)	(\$39)	(\$41)	\$464	\$1,265	(\$303)	(\$2,755)	(\$1,115)	(\$558)	\$37	(\$3,044)
SGS_C_KPL (church)	\$109	(\$12)	\$110	\$66	\$13	\$78	\$30	\$24	(\$128)	\$59	\$3	(\$20)	\$332
SGS_C_KPL	\$11,148	(\$49,153)	\$113,391	(\$99,135)	(\$45,666)	(\$37,319)	\$119,665	(\$565,646)	(\$844,964)	(\$266,440)	(\$118,411)	(\$53,553)	(\$1,836,083)
ST_C_KPL	\$1,154	(\$1,326)	\$2,796	(\$10)	\$407	\$320	\$220	(\$615)	(\$1,002)	\$282	\$189	(\$706)	\$1,691
Total Commercial	\$48,016	(\$53,626)	\$82,777	(\$94,184)	(\$86,942)	(\$37,049)	\$169,574	(\$824,021)	(\$1,202,034)	(\$399,420)	(\$189,778)	(\$57,932)	(\$2,614,653)
PM_R_KPL	\$154,230	(\$50,835)	\$103,704	\$94,535	(\$16,618)	\$31,905	\$19,107	(\$142,682)	(\$168,004)	(\$17,763)	\$15,450	(\$30,097)	(\$7,048)
RS_R_KPL	\$126,270	(\$423,744)	\$728,791	(\$515,127)	(\$118,489)	(\$76,641)	\$361,418	(\$2,484,393)	(\$3,217,332)	(\$989,396)	(\$401,848)	(\$243,953)	(\$7,254,445)
RSCU_R_KPL	\$76,128	(\$31,284)	\$44,369	\$34,700	(\$24,583)	\$61,696	\$52,197	(\$233,374)	(\$195,814)	(\$2,693)	(\$6,587)	(\$20,413)	(\$295,656)
SGS_R_KPL	\$82	(\$77)	\$162	\$10	\$40	\$45	\$15	\$10	(\$253)	(\$41)	(\$13)	(\$21)	(\$130)
Total Residential	\$356,710	(\$505,940)	\$877,026	(\$385,861)	(\$159,650)	\$16,916	\$432,738	(\$2,860,419)	(\$3,581,402)	(\$1,059,893)	(\$392,998)	(\$294,484)	(\$7,557,278)
TOTAL	\$404,726	(\$559,566)	\$959,803	(\$480,064)	(\$246,593)	(\$20,133)	\$602,248	(\$3,684,440)	(\$4,783,436)	(\$1,459,314)	(\$552,776)	(\$352,416)	(\$10,171,961)



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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ CURB ] [ David Springe ]  
**Data Request:** CURB-39 :: Salary and Wage Increase  
**Date:** 0000-00-00

*Question 1* (Prepared by Kim Rollenhagen)

Please provide the percentage of salary and wage increases granted to employees in each of the past five years, as well as the increases estimated in the filing. Please provide this information separately for union and non-union personnel.

*Response:*

See attachment for specific increase percentages. The 2008 wage increases are included in the workpapers in KCC data request no. 1, tab 8. For non-union, in 2007 Westar began communicating the total salary increases as two pieces, a structure adjustment and a merit increase. Structure adjustments are given as a percentage of salary, whereas merit increases are calculated as a percentage of midpoint. The total increase is calculated as a percentage of salary. Below are two examples showing the same midpoints, differing salaries, resulting in differing increase percentages: Salary= \$50,000 Midpoint= \$60,000 Structure adjustment= 1% (\$500) Merit= 3% (\$1,800) Total increase= 4.6% (\$2,300) New Salary= \$52,300 Salary= \$55,000 Midpoint= \$60,000 Structure adjustment= 1% (\$550) Merit= 3% (\$1,800) Total increase= 4.3% (\$2,350) New Salary= \$57,350

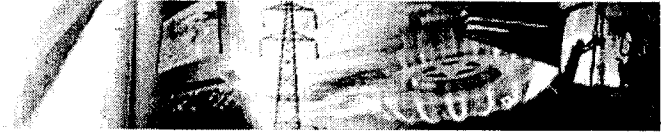
Attachment File Name	Attachment Note
<a href="#">CURB-39.xls</a>	

**NON-UNION**

Increase Date	Avg Structure Adjustment (% of salary)	Avg Merit Increase (% of midpoint)	Total (% of salary)
11/1/2007		2.83%	3.03%
3/1/2007	1.70%	3.25%	5.30%
7/1/2006		2.68%	2.68%
3/1/2006		3.11%	3.11%
3/1/2005		4.00%	4.00%
3/1/2004		4.02%	4.02%
3/1/2003		2.16%	2.16%

**UNION**

Increase Date	Wage Increase
7/1/2007	3.25%
7/1/2006	3.25%
7/1/2005	3.00%
7/1/2004	2.50%
7/1/2003	2.25%



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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ CURB ] [ David Springe ]  
**Data Request:** CURB-41 :: Salary and Wages  
**Date:** 0000-00-00

*Question 1* (Prepared by Marilyn Mainz)

Please provide, for each of the past five years as well as for the pro forma test year, the percentage of salaries and wages capitalized versus expensed.

*Response:*

See the attached file.

Attachment File Name	Attachment Note
<a href="#">om cap salaries CURB-41.pdf</a>	

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**Total Actual Labor  
Construction vs O&M**

	<b>Actual 2003</b>	<b>Actual 2004</b>	<b>Actual 2005</b>	<b>Actual 2006</b>	<b>Actual 2007</b>
Oper and Maint	\$93,787,404	\$100,205,639	\$108,770,039	\$113,853,925	\$123,913,195
Construction	24,161,718	24,917,265	28,677,505	31,508,508	34,370,869
	<u>\$117,949,122</u>	<u>\$125,122,904</u>	<u>\$137,447,544</u>	<u>\$145,362,433</u>	<u>\$158,284,064</u>
Oper and Maint	79.52%	80.09%	79.14%	78.32%	78.29%
Construction	20.48%	19.91%	20.86%	21.68%	21.71%



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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ CURB ] [ David Springe ]  
**Data Request:** CURB-46 :: Incentive Compensation Programs  
**Date:** 0000-00-00

*Question 1 (Prepared by Greg Musick)*

Please provide, for each of the past three years as well as for the pro forma test year, the total costs incurred for employee incentive compensation programs. Please provide this information by program.

*Response:*

Westar currently has three incentive programs. See attachment for specific cost.

Attachment File Name	Attachment Note
<a href="#">CURB-46.xls</a>	

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**Incentive Compensation Programs**

<b>Plan</b>				
<b>Year</b>	<b>WE STI</b>	<b>Energy</b>	<b>Construction</b>	<b>TOTAL</b>
2007	4,177,050.84	3,052,654.00	185,987.00	7,415,691.84
2006	6,831,193.21	1,520,732.00		8,351,925.21
2005	1,960,790.35	1,775,940.00		3,736,730.35



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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ CURB ] [ David Springe ]  
**Data Request:** CURB-52 :: Officer Compensation  
**Date:** 0000-00-00

*Question 1 (Prepared by Greg Musick)*

Please identify and quantify all officer compensation, including incentive awards and bonuses, paid in each of the past three years as well as the amounts included in the Company's claim.

*Response:*

The attached pdf contains the top 5 executive officers compensation as reported in Westar's proxy statements. The other attached file contains all of the other officers and directors compensation. BASE- shows the salary of the officers. OTHER COMP- By year, shown are totals of other compensation (anything besides base) paid to officers. Below are definitions of the different columns. Actual DERs Paid- these are dividend equivalents on unvested or deferred restricted stock units (RSUs). Actual RSU Value at Distribution- this includes any RSUs (including any deferred RSUs) that were distributed during the given year. The actual Restricted Stock Unit value is calculated by multiplying the number of RSUs by the stock price on the vesting/distribution date. This is different than the value used to determine the number of RSUs granted, which is based on stock price on the grant date. Actual SFC Divd Paid- Stock For Compensation (SFC) dividends are rounded to a whole number with the fractional share being paid out. Actual SFC Value at Distribution- any SFC distributions during the given year. Other DERs Paid- includes dividends paid on restricted stock units linked to shares of Guardian International, Inc. preferred stock as well as dividends paid due to a stock option sale. Other Compensation- includes redemption of Guardian shares by Guardian International, Inc.

Attachment File Name	Attachment Note
<a href="#">CURB 52 Officers Salaries.pdf</a>	
<a href="#">DR 52 CURB.xls</a>	

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**COMPENSATION OF EXECUTIVE OFFICERS AND DIRECTORS**

The following tables, narrative and footnotes discuss the compensation for 2006 and 2007 of our named executive officers, except that no 2006 information is included for Mr. Akin and Mr. Ludwig because they were not named executive officers in 2006.

**SUMMARY COMPENSATION TABLE**

2007

<u>Name &amp; Principal Position</u>	<u>Year</u>	<u>Salary (\$)</u>	<u>Stock Awards (\$)</u>	<u>Change in Pension Value and Nonqualified Deferred Compensation Earnings (\$)</u>	<u>All Other Compensation (\$)</u>	<u>Total (\$)</u>
William B. Moore . . . . . President and Chief Executive Officer	2007	525,000	618,186	276,068	176,382	1,595,636
	2006	401,042	94,346	112,070	10,490	617,948
James S. Haines, Jr. . . . . Former Chief Executive Officer	2007	453,365	666,369	130,701	55,611	1,306,046
	2006	750,000	255,193	51,085	11,200	1,067,478
Douglas R. Sterbenz . . . . . Executive Vice President and Chief Operating Officer	2007	361,875	552,607	47,458	10,752	972,692
	2006	275,000	163,392	10,884	290,165	739,441
Mark A. Ruelle . . . . . Executive Vice President and Chief Financial Officer	2007	372,159	477,241	52,146	10,752	912,298
	2006	275,000	85,737	8,838	10,201	379,776
Larry D. Irick . . . . . Vice President, General Counsel and Corporate Secretary	2007	225,750	269,493	61,081	10,718	567,042
	2006	205,750	231,797	17,192	136,541	591,280
Bruce A. Akin . . . . . Vice President, Operations Strategy and Support	2007	218,850	247,638	29,672	10,313	506,473
James J. Ludwig . . . . . Executive Vice President, Public Affairs and Consumer Services	2007	191,300	122,076	11,722	13,573	338,671

**SUMMARY COMPENSATION TABLE**

2006

<u>Name and Principal Position</u>	<u>Year</u>	<u>Salary (\$)</u>	<u>Stock Awards (\$)</u>	<u>Change in Pension Value and Nonqualified Deferred Compensation Earnings (\$)</u>	<u>All Other Compensation (\$)</u>	<u>Total (\$)</u>
James S. Haines, Jr. . . . . Chief Executive Officer	2006	750,000	255,193	51,085	11,200	1,067,478
William B. Moore. . . . . President and Chief Operating Officer	2006	401,042	94,346	112,070	10,490	617,948
Mark A. Ruelle. . . . . Executive Vice President and Chief Financial Officer	2006	275,000	85,737	8,838	10,201	379,776
Douglas R. Sterbenz . . . . . Executive Vice President, Generation and Marketing	2006	275,000	163,392	10,884	290,165	739,441
Larry D. Irick . . . . . Vice President, General Counsel and Corporate Secretary	2006	205,750	231,797	17,192	136,541	591,280

## COMPENSATION OF EXECUTIVE OFFICERS

The following table sets forth the compensation of our named executive officers for the last three completed fiscal years.

### Summary Compensation Table

2005

Name and Principal Position	Year	Annual Compensation			Long-term Compensation Awards	All other Compensation (\$)(3)
		Salary (\$)	Bonus (\$)	Other annual compensation (\$)(1)	Restricted stock awards (\$)(2)	
James S. Haines, Jr. Chief Executive Officer	2005	750,000	—	—	—	80,516
	2004	750,000	—	—	—	114,185
	2003	750,000	—	—	—	189,358
William B. Moore President and Chief Operating Officer	2005	400,000	—	—	—	172,770
	2004	400,000	—	12	—	170,165
	2003	400,000	—	53	—	170,011
Mark A. Ruelle Executive Vice President and Chief Financial Officer	2005	275,000	—	—	—	8,540
	2004	275,000	—	—	—	6,617
	2003	265,625	—	—	1,306,250	119,915
Douglas R. Sterbenz Executive Vice President, Generation and Marketing	2005	275,000	—	—	—	8,540
	2004	275,000	—	1,104	—	6,579
	2003	302,037	—	1,193	1,757,500	6,467
Douglas J. Henry(4) Vice President, Power Delivery	2005	186,250	—	—	322,003	7,588
	2004	160,000	—	—	—	4,118
	2003	106,667	—	—	334,800	12,869

### Summary Compensation Table

2004

Name and Principal Position	Year	Annual Compensation			Long-term Compensation Awards	All other compensation (\$)(3)
		Salary (\$)	Bonus (\$)	Other annual compensation (\$)(1)	Restricted stock awards (\$)(2)	
James S. Haines, Jr. Chief Executive Officer and President	2004	750,000	—	—	—	114,185
	2003	750,000	—	—	—	189,358
	2002	50,000	50,000	—	2,902,500	68,795
William B. Moore Executive Vice President and Chief Operating Officer	2004	400,000	—	12	—	170,165
	2003	400,000	—	53	—	170,011
	2002	9,722	—	18,367	1,542,750	171,884
Mark A. Ruelle Executive Vice President and Chief Financial Officer	2004	275,000	—	—	—	6,617
	2003	265,625	—	—	1,306,250	119,915
Douglas R. Sterbenz Senior Vice President, Generation and Marketing	2004	275,000	—	1,104	—	6,579
	2003	302,037	—	1,193	1,757,500	6,467
	2002	359,100	306,757	1,500	765,270	2,615
Larry D. Irick Vice President, General Counsel and Corporate Secretary	2004	175,000	—	—	—	5,649
	2003	172,627	—	—	726,300	3,946
	2002	147,300	58,250	—	98,635	3,516

Westar Energy, Inc.  
All Other Officers and Directors

CURB DR 52

Year	Base Salary	Actual DERs Paid	Actual.RSU Value at Distribution	Actual SFC Divd Paid	Actual SFC Value at Distribution	Other DERs	Other Compensation
2007	\$1,467,500	\$283,615	\$1,228,293	\$101	\$0	\$0	\$0
2006	\$1,235,125	\$73,871	\$1,028,552	\$169	\$0	\$17,816	\$99,896
2005	\$1,323,000	\$114,032	\$2,499,171	\$159	\$2,084	\$3,575	\$79,090



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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ CURB ] [ David Springe ]  
**Data Request:** CURB-69 :: Debts  
**Date:** 0000-00-00

*Question 1* (Prepared by Mike Rinehart)

Please provide, for each of the past five years: a) the amount of bad debts written-off, b) the amount of bad debts written-off that were subsequently recovered, c) the amount of any additions to a bad debt reserve, and d) the total revenues from electric sales.

*Response:*

1. a) & b) Please find attached document titled Analysis of Retail Charge-offs & Recoveries. 1. c) Please find attached document titled Changes in Bad Debt Reserve 1. d) Please find attached document titled Electric Retail Revenues. These documents are in the excel spreadsheet named DR\_CURB-69\_DEBTS.xls

Attachment File Name	Attachment Note
<a href="#">DR_CURB-69_Debts.xls</a>	

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**DR: CURB-69 :: Debts**

Question 1:

a) & b)

**Westar Energy Inc**

**Analysis of Retail Charge-offs & Recoveries**

		2003	2004	2005	2006	2007
<b>North Region</b>	Charge-offs	\$3,669,779.32	\$3,234,822.40	\$3,285,766.46	\$3,496,832.36	\$3,440,094.20
	Recoveries	\$1,523,490.88	\$1,567,465.44	\$1,423,915.99	\$1,510,426.41	\$1,582,942.70
	Net Expense	\$2,146,288.44	\$1,667,356.96	\$1,861,850.47	\$1,986,405.95	\$1,857,151.50
<b>South Region</b>	Charge-offs	\$4,053,983.87	\$3,864,844.19	\$3,782,669.13	\$3,687,211.74	\$3,650,398.35
	Recoveries	\$1,796,142.01	\$1,815,190.97	\$1,782,641.21	\$1,768,937.60	\$1,790,853.20
	Net Expense	\$2,257,841.86	\$2,049,653.22	\$2,000,027.92	\$1,918,274.14	\$1,859,545.15
<b>Total Electric</b>	Charge-offs	\$7,723,763.19	\$7,099,666.59	\$7,068,435.59	\$7,184,044.10	\$7,090,492.55
	Recoveries	\$3,319,632.89	\$3,382,656.41	\$3,206,557.20	\$3,279,364.01	\$3,373,795.90
	Net Expense	\$4,404,130.30	\$3,717,010.18	\$3,861,878.39	\$3,904,680.09	\$3,716,696.65

\* 2004 Recoveries excludes 2004 Farmland bankruptcy payment of \$945,511.30 in South region

DR: CURB-69 :: Debts

Question 1:

c)  
**Westar Energy Inc**  
**Changes in Bad Debt Reserve**

	2003	2004	2005	2006	2007
<b>Bad Debt Reserve Balance:</b>					
<b>North Region</b>					
January 1	\$1,850,000.00	\$1,435,000.00	\$1,410,000.00	\$1,279,000.00	\$1,950,000.00
December 31	\$1,435,000.00	\$1,410,000.00	\$1,279,000.00	\$1,950,000.00	\$1,451,000.00
Net Change in Reserve	-\$415,000.00	-\$25,000.00	-\$131,000.00	\$671,000.00	-\$499,000.00
<b>South Region</b>					
January 1	\$2,130,684.00	\$1,878,000.00	\$1,742,000.00	\$1,656,000.00	\$1,898,000.00
December 31	\$1,878,000.00	\$1,742,000.00	\$1,656,000.00	\$1,898,000.00	\$1,641,000.00
Net Change in Reserve	-\$252,684.00	-\$136,000.00	-\$86,000.00	\$242,000.00	-\$257,000.00
<b>Total Company</b>					
January 1	\$3,980,684.00	\$3,313,000.00	\$3,152,000.00	\$2,935,000.00	\$3,848,000.00
December 31	\$3,313,000.00	\$3,152,000.00	\$2,935,000.00	\$3,848,000.00	\$3,092,000.00
Net Change in Reserve	-\$667,684.00	-\$161,000.00	-\$217,000.00	\$913,000.00	-\$756,000.00



DR: CURB-69 :: Debts

Question 1:

d)

Westar Energy Inc

Electric Retail Revenues excludes unbilled revenue, provision for rate refunds and amortization of regulatory liability

	2003	2004	2005	2006	2007
<b>North Region</b>					
LE Accounts					
Residential	\$212,985,803.80	\$205,283,025.42	\$225,273,504.21	\$250,212,576.41	\$245,947,866.73
Commercial	\$213,160,491.59	\$211,240,240.78	\$220,107,511.30	\$251,629,684.41	\$244,818,991.20
Industrial	\$87,263,655.77	\$85,053,452.64	\$86,360,730.92	\$98,012,962.68	\$92,454,021.71
Public lighting	\$4,990,747.76	\$4,930,498.28	\$4,975,929.70	\$5,501,203.09	\$5,319,326.94
<b>Total North</b>	\$518,400,698.92	\$506,507,217.12	\$536,717,676.13	\$605,356,426.59	\$588,540,206.58
<b>South Region</b>					
Residential	\$222,097,100.20	\$216,907,368.18	\$245,151,818.59	\$238,285,298.84	\$232,648,576.32
Commercial	\$170,092,557.73	\$173,819,651.81	\$184,229,909.74	\$189,477,099.90	\$189,785,532.05
Industrial	\$152,116,054.96	\$154,504,223.71	\$159,353,537.30	\$167,511,160.26	\$165,124,408.72
Public lighting	\$4,913,083.13	\$4,961,935.62	\$5,014,096.73	\$4,545,074.52	\$4,413,420.98
<b>Total South</b>	\$549,218,796.02	\$550,193,179.32	\$593,749,362.36	\$599,818,633.52	\$591,971,938.07
<b>Total Company</b>					
Residential	\$435,082,904.00	\$422,190,393.60	\$470,425,322.80	\$488,497,875.25	\$478,596,443.05
Commercial	\$383,253,049.32	\$385,059,892.59	\$404,337,421.04	\$441,106,784.31	\$434,604,523.25
Industrial	\$239,379,710.73	\$239,557,676.35	\$245,714,268.22	\$265,524,122.94	\$257,578,430.43
Public lighting	\$9,903,830.89	\$9,892,433.90	\$9,990,026.43	\$10,046,277.61	\$9,732,747.92
<b>Total Electric Retail</b>	\$1,067,619,494.94	\$1,056,700,396.44	\$1,130,467,038.49	\$1,205,175,060.11	\$1,180,512,144.65



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Friday, September 05, 2008

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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ CURB ] [ David Springe ]  
**Data Request:** CURB-83 :: Vegetative Management Program  
**Date:** 0000-00-00

*Question 1 (Prepared by Donald Reinert)*

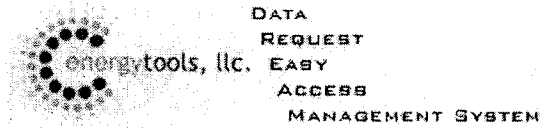
Regarding the Company's desire to be on a four-year urban/five-year rural vegetative management program, please describe with specificity a) the program that is currently utilized by Westar, b) the program that Westar would like to eventually adopt, and c) the program that is proposed in this case (e.g. the Company states on page 15, lines 12-14 of Ms. Williams's that it currently removes four years of vegetation re-growth on urban circuits and five years of vegetative re-growth on rural circuits so doesn't that mean it is already on a four-year urban/ five-year rural plan?)

*Response:*

A) Westar Energy's current Vegetation Management program: The Distribution System (2.4KV – 23KV) is not on a time interval/cycle program. Routine line clearance work is prioritized utilizing tree outage data sorted by circuit. Safety of our customers, employees and citizens is also incorporated in the prioritization program. Distribution Circuits are cleared for 4 years of re-growth clearance on urban circuits and 5 years of re-growth clearance on rural circuits, tree species specific. Tall growing volunteer trees located beneath the lines are removed when possible. Herbicide is used to treat stumps on tree species that can sprout new growth and on brush (small trees). We are currently in year 11 of what we believe will be 13 years to clear the distribution system the first time since the line clearance activities were centralized in 1997. B) The program that Westar Energy would like to eventually adopt. Westar Energy would like to eventually be on a 4 year urban/5 year rural line clearance cycle program. A vegetation management program is not a "cycle" program until the time interval between line clearance activities is equal to the amount of re-growth pruned each time. A cycle program would keep the majority of all trees away from the electrical conductors reducing the labor required to remove the re-growth while tree caused outages would be held to a minimum. The majority of tall growing volunteer tree species in the clearance zone would be removed and the vegetation on the floor of the clearance zone will be controlled with the application of herbicides. C) Proposed Plan The proposed Distribution Plan would transition from an approximate 13 year plan to a 7 year urban/8 year rural plan. The transition plan that is being requested will better facilitate the increase in the work force that will be doing the work. This proposed plan would continue to clear 4 years of vegetation re-growth from the clearance zone (determined by tree species) for urban circuits and 5 years of vegetation re-growth on rural circuits. We would return to circuits for re-pruning 3 years after the trees have re-grown to the conductors (7 years urban, 8 years rural). We have determined what resources it would take to move to a 4 year urban/5 year rural cycle, but that is not what we are proposing to implement at this time.

No Digital Attachments Found.

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**Friday, September 05, 2008**  
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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ CURB ] [ David Springe ]  
**Data Request:** CURB-87 :: Emporia Energy Center Depreciation  
**Date:** 0000-00-00

*Question 1* (Prepared by Kevin Kongs)

Please provide all assumptions, calculations, and workpapers for the Emporia Energy Center depreciation expense adjustment discussed on page 13, lines 14-19 of Mr. Kongs's testimony.

*Response:*

Westar has found a formula error in calculating the EEC depreciation adjustment. Attached is a corrected calculation. The original calculation can be found in the workpapers following tab 37.

Attachment File Name	Attachment Note
<a href="#">Curb 87 EEC- corrected calc annual depr exp.xls</a>	

Unit of Property	Grand Total	Common			Common Total			Unit 1			Unit 2			
		341	342	344	345	346	341	342	344	345	346	341	342	344
<b>341 Structures &amp; Improvements</b>														
7005	212,970													
7245	274,086													
7275	34,286													
7300	3,961,105													
7305	1,737,480													
8140	482,428													
8150	3,298,264													
8165	3,153,297													
<b>342 Fuel Holders, Producers, Accs.</b>														
8168	1,385,361													
8230	6,731		6,731											
8235	720,634		82,251											
8245	1,829,604		37,116											
<b>344 Generators - Gas Turbines</b>														
8390	7,949,063			159,170										
8405	155,259,114													
8410	4,301,039													
8420	347,446													
8425	1,291,327													
8455	1,200,068													
<b>345 Accessory Electric Equipment</b>														
8475	815,259													
8480	91,497													
8485	2,968,879													
8490	3,577,813													
8495	2,001,748													
8500	11,175,629													
8505	10,733,266													
8520	847,659													
<b>346 Misc. Power Plant Equipment</b>														
8110	1,138,459													
8510	384,818													
8520	321,933													
<b>Grand Total</b>	<b>221,506,253</b>	<b>11,447,849</b>	<b>128,038</b>	<b>1,703,480</b>	<b>5,356,683</b>	<b>890,722</b>	<b>19,624,833</b>	<b>188,363</b>	<b>598,442</b>	<b>16,309,351</b>	<b>3,598,956</b>	<b>2,244</b>	<b>21,297,366</b>	<b>16,721,296</b>
<b>Other</b>														
B&V Engineering	3,738,329	607,045	7,065	85,441	300,119	26,265	1,035,935	10,553	33,529	76,027	115,881	126	286,116	70,017
B&V Const/ind	14,813,718	2,421,915	28,187	380,779	1,197,380	104,788	4,133,046	42,105	133,770	303,524	462,328	502	942,028	279,343
B&V CM	7,813,769	1,268,492	14,783	199,435	627,135	54,884	2,164,709	22,053	70,063	158,868	242,147	283	493,393	146,308
B&V Proj./ind	1,887,373	273,929	3,188	43,088	135,429	11,852	467,466	4,762	15,130	34,307	52,291	57	106,548	31,595
B&V Misc other subs	476,242	77,373	900	12,155	38,223	3,345	131,937	1,344	4,270	9,683	14,759	16	30,072	8,917
B&V Trends	586,357	141,612	1,648	22,285	70,012	6,127	241,664	2,482	7,822	17,736	27,033	29	55,081	16,334
B&V Contingency	1,214,233	58,650	663	48,731	153,237	13,411	528,935	5,388	17,119	38,818	59,167	64	120,558	35,750
B&V Escalation	12,335,325	2,002,525	23,308	314,842	28,996	2,538	100,088	1,020	3,239	7,345	11,196	12	22,813	6,765
B&V OH&P	3,651,000	180,680	2,078	28,078	68,292	16,330	323,486	3,105	9,884	27,670	59,320	37	178,902	230,971
B&V Fee Incentive > 6% - Plant	1,283,352	92,167	1,015	13,715	43,127	7,878	155,000	1,517	4,818	136,138	28,975	18	171,466	134,624
Land	353,567	18,351	202	2,731	8,387	1,568	31,456	302	959	27,105	5,769	4	34,139	28,604
Westar Labor & Expenses	4,501,000	75,015	826	11,162	35,101	6,492	128,597	1,234	3,921	110,803	23,983	15	139,556	109,570
Start-up Fuel/FPA	3,300,000													

Unit of Property	Common				Unit 1				Unit 2			
	341	342	344	346	341	342	344	346	341	342	344	346
Start-up Fuel LIME000	400,000				952	3,024	85,437	11	107,608	952	2,240	84,487
Lube/Oil/Gas TFA	385,714											
Lube/Oil/Gas LIME000 Unit 1					510	1,820	45,770	6	57,847	510	1,200	45,261
Const Power	24,807	273	3,891	2,147	408	1,297	36,642	5	46,151	408	961	36,231
Road Improvements	1,300,000	740	9,998	67,186	5,814	3,512	99,239	13	124,992	1,105	2,602	98,136
Permits	15,000	9	115	67	13	41	1,145	0	1,442	13	30	1,132
Builder's Risk Insurance	1,006,012	573	7,737	34,328	4,500	89,130	855	2,718	76,797	16,345	855	2,014
Water nonPotable	1,265,000	720	9,128	50,581	5,688	112,075	1,076	3,418	96,968	20,553	2,532	95,494
REC Power	286,000	164	2,215	6,985	1,288	25,516	245	778	21,985	4,679	577	21,741
Plant Construction Overhead	5,617,040	3,198	43,198	135,837	25,123	497,654	4,777	15,176	428,794	91,264	4,777	11,244
Plant AFUDC	22,375,962	1,156,431	12,738	54,118	100,080	1,992,448	19,028	60,453	1,708,137	363,568	227	2,151,402
Contingency	3,437,633	1,957	26,437	83,132	15,375	304,565	2,923	9,287	282,422	55,854	2,923	6,881
TOTAL OTHER	36,493,746	107,840	1,456,822	4,581,053	502,291	16,033,076	162,550	516,433	4,312,699	2,094,062	1,936	7,087,581
<b>Total Project w/o land</b>	<b>317,644,932</b>	<b>20,814,569</b>	<b>3,157,572</b>	<b>1,481,425</b>	<b>35,626,451</b>	<b>111,391,917</b>	<b>350,611</b>	<b>1,113,917</b>	<b>21,184,845</b>	<b>5,587,289</b>	<b>4,176</b>	<b>28,350,808</b>
Total Project 2 land	317,999,999	20,832,919	3,160,303	1,493,013	35,657,909	111,487,616	350,913	1,114,876	21,221,950	5,693,028	4,180	28,384,947

Unit of Property	Common				Unit 1				Unit 2			
	341	342	344	346	341	342	344	346	341	342	344	346
Subtotal	\$140,625,747.65	\$199,232,072.41	\$6,304,438	\$3,16%	\$80,860,505.00	\$118,412,859.58	\$79,166,666.56	\$104,922,839.46	\$122,714,752.93	\$177,895,641.23	\$217,773,800.78	\$269,964,891.62
Total Costs Incurred Thru 3/31/08	\$217,773,800.78											
Total Costs Incurred Thru 6/31/08	\$199,232,072.41											
CWIP (Phase II) Thru 6/31/08	\$70,752,919.42											
Phase II To Go (@ 6/31/08)	\$47,659,840.16											
Total Contingency @ 3/31/08	\$8,854,492.00											

Annual book depr. Rate	Common				Unit 1				Unit 2			
	341	342	344	346	341	342	344	346	341	342	344	346
Annual book depr. Rate	2.58%	2.56%	3.45%	2.58%	2.58%	2.58%	3.45%	2.58%	2.58%	2.58%	2.58%	3.45%
Annual Depr. Expense (12 months)	537,016	6,030	108,936	256,172	946,633	28,739	731,222	146,731	615,846	9,046	21,293	720,888
As filed depreciation expense	587,675	154,605	5,339,355	965,872	946,633	28,739	731,222	146,731	615,846	9,046	21,293	720,888
Corrected depreciation expense for EEC	588,629	133,312	4,616,854	918,010	946,633	28,739	731,222	146,731	615,846	9,046	21,293	720,888
Reduction	800,702	9,046	722,501	47,862								

Unit of Property	Common				Unit 1				Unit 2			
	341	342	344	346	341	342	344	346	341	342	344	346
Calculated Annual Depr expense	537,016	6,030	108,936	256,172	946,633	28,739	731,222	146,731	615,846	9,046	21,293	720,888
Total for Phase 1												
Total 341	587,675	154,605	5,339,355	965,872	946,633	28,739	731,222	146,731	615,846	9,046	21,293	720,888
Depreciation expense adjustment to Westar North												
Corrected depreciation expense for EEC	588,629	133,312	4,616,854	918,010	946,633	28,739	731,222	146,731	615,846	9,046	21,293	720,888
Reduction	800,702	9,046	722,501	47,862								

Unit of Property	Unit 2 Total				Unit 3				Unit 3 Total				Unit 4				Unit 4 Total											
	345	346	341	342	344	345	346	341	342	344	345	346	341	342	344	345	346	341	342	344	345	346	341	342	344	345	346	
341 Structures & Improvements																												
7005																												
7245																												
7275																												
7300																												
7305																												
8140																												
8150																												
8165																												
342 Fuel Holders, Producers, Accs.																												
8168																												
8230																												
8235																												
8245																												
344 Generators - Gas Turbines																												
8390																												
8405																												
8410																												
8420																												
8425																												
8455																												
345 Accessory Electric Equipment																												
8475																												
8480																												
8485																												
8490																												
8495																												
8500																												
8505																												
8520																												
346 Misc. Power Plant Equipment																												
8110																												
8510																												
8520																												
Grand Total	1,143,347	-	18,498,403	443,397	16,932,342	3,435,629	-	20,999,631	188,363	996,646	16,744,860	443,397	188,363	996,646	16,744,860	443,397	188,363	996,646	16,744,860	443,397	188,363	996,646	16,744,860	443,397	188,363	996,646	16,744,860	443,397
Other																												
B&V Engineering	64,058		169,471	24,842	77,315	106,724		219,435	10,553	24,842	71,337	55,839	10,553	24,842	71,337	55,839	10,553	24,842	71,337	55,839	10,553	24,842	71,337	55,839	10,553	24,842	71,337	55,839
B&V Const/In	255,572		675,133	98,113	308,463	425,795		875,475	42,105	98,113	284,611	222,780	42,105	98,113	284,611	222,780	42,105	98,113	284,611	222,780	42,105	98,113	284,611	222,780	42,105	98,113	284,611	222,780
B&V CM	133,858		354,129	51,911	161,559	223,013		458,535	22,053	51,911	149,067	116,663	22,053	51,911	149,067	116,663	22,053	51,911	149,067	116,663	22,053	51,911	149,067	116,663	22,053	51,911	149,067	116,663
B&V P/In	28,906		76,474	4,762	34,889	48,159		99,020	4,762	4,762	32,191	25,197	4,762	4,762	32,191	25,197	4,762	4,762	32,191	25,197	4,762	4,762	32,191	25,197	4,762	4,762	32,191	25,197
B&V Misc other subs	8,158		21,584	3,164	9,847	13,592		27,947	1,344	3,164	9,085	7,112	1,344	3,164	9,085	7,112	1,344	3,164	9,085	7,112	1,344	3,164	9,085	7,112	1,344	3,164	9,085	
B&V feeds	14,944		39,534	5,795	18,036	24,897		51,190	2,462	5,795	18,642	13,026	2,462	5,795	18,642	13,026	2,462	5,795	18,642	13,026	2,462	5,795	18,642	13,026	2,462	5,795	18,642	
B&V Contingency	32,707		86,529	5,388	39,476	54,492		112,041	5,388	5,388	18,642	28,511	5,388	5,388	18,642	28,511	5,388	5,388	18,642	28,511	5,388	5,388	18,642	28,511	5,388	5,388	18,642	
B&V Escalation	6,189		16,374	1,020	7,470	10,311		21,201	1,020	1,020	6,892	5,395	1,020	1,020	6,892	5,395	1,020	1,020	6,892	5,395	1,020	1,020	6,892	5,395	1,020	1,020	6,892	
B&V OH&P	211,316		559,051	81,950	255,048	352,062		723,874	34,814	81,950	235,326	184,203	34,814	81,950	235,326	184,203	34,814	81,950	235,326	184,203	34,814	81,950	235,326	184,203	34,814	81,950	235,326	
B&V Fee Incentive > 6% - Plant	18,845		304,869	7,308	279,089	56,626		346,129	3,105	7,308	275,899	16,427	3,105	7,308	275,899	16,427	3,105	7,308	275,899	16,427	3,105	7,308	275,899	16,427	3,105	7,308	275,899	
Pre-Engineering, Geotech, & Survey	9,205		149,915	1,517	136,323	27,660		169,069	1,517	3,570	134,813	8,024	1,517	3,570	134,813	8,024	1,517	3,570	134,813	8,024	1,517	3,570	134,813	8,024	1,517	3,570	134,813	
Land	1,833		29,648	302	27,142	5,507		33,662	302	711	26,841	1,968	302	711	26,841	1,968	302	711	26,841	1,968	302	711	26,841	1,968	302	711	26,841	
Weslar Labor & Expenses	7,492		121,202	2,905	110,953	22,512		137,605	1,234	2,905	109,725	6,531	1,234	2,905	109,725	6,531	1,234	2,905	109,725	6,531	1,234	2,905	109,725	6,531	1,234	2,905	109,725	
Start-up Fuel/FA																												

Unit of Property	Unit 2 Total		Unit 3		Unit 3 Total		Unit 4		Unit 4 Total	
	346	345	342	344	346	345	342	344	346	345
Start-up Fuel LM6000	3,456	5,777	2,240	85,563	17,358	17,358	2,240	84,608	346	92,833
Lube/Oil/Gas TFA	-	-	-	-	-	-	-	-	-	-
Lube/Oil/Gas LM6000 Unit 1	3,095	40,081	1,200	45,832	9,299	56,841	1,200	45,324	-	49,732
Const Power	2,478	40,081	961	36,692	7,445	45,506	961	36,286	-	39,815
Road Improvements	6,710	108,554	2,602	99,374	20,163	123,245	2,602	98,274	-	107,831
Permits	77	1,233	30	1,147	233	1,422	30	1,134	-	1,244
Builder's Risk Insurance	5,193	84,005	855	76,901	15,603	95,374	2,014	76,050	-	83,446
Water/Probable	5,530	105,631	1,076	22,015	4,487	119,927	1,076	21,771	-	104,928
REC Power	1,487	24,049	245	22,015	2,245	27,303	245	21,771	-	23,889
Plant Construction Overhead	28,993	469,039	4,777	429,377	87,119	532,517	4,777	424,623	-	452,916
Plant AFUDC	115,498	1,868,457	19,028	1,710,459	347,048	2,121,326	44,791	1,691,520	-	1,856,018
Contingency	17,744	287,052	6,861	262,779	53,317	325,901	6,861	259,669	-	285,141
TOTAL OTHER	986,666	5,735,555	382,635	4,332,439	1,953,022	5,830,646	382,635	4,224,038	-	5,629,293
Total Project w/o land	2,128,180	24,202,308	825,322	21,237,639	5,383,044	27,796,616	350,611	20,842,057	-	23,973,107
Total Project 2 land	2,130,013	24,231,957	826,033	21,264,781	5,388,551	27,830,277	350,913	20,868,898	-	24,002,559

Unit of Property	Unit 2 Total		Unit 3		Unit 3 Total		Unit 4		Unit 4 Total	
	346	345	342	344	346	345	342	344	346	345
Annual book depr. Rate	2.58%	2.58%	2.58%	3.45%	2.58%	2.58%	2.58%	3.45%	2.58%	2.58%
Annual Depr. Expense	54,907	806,234	9,046	732,699	138,883	901,920	21,293	722,501	47,862	800,702
As filed depreciation expense										
Corrected depreciation expense for EEC										
Reduction										

Total Costs Incurred Thru 3/31/08  
Total Costs Incurred Thru 8/31/08  
Phase I Thru 8/31/08  
CWIP (Phase II) Thru 8/31/08  
Phase II To Go (@ 8/31/08)  
Total Contingency @ 3/31/08

2,130,013  
2,130,013

Units 1-5 & Common  
Units 6&7  
Units 1-4  
Units 5-7

2,128,180  
2,130,013

24,202,308  
24,231,957

825,322  
826,033

21,237,639  
21,264,781

5,383,044  
5,388,551

27,796,616  
27,830,277

350,611  
350,913

20,842,057  
20,868,898

1,855,117  
1,856,715

23,973,107  
24,002,559

598,063  
598,572

1,343,518  
1,344,862

Unit of Property	Unit 5					Unit 6					Unit 7					Unit 7 Total
	344	345	346	Unit 5 Total	341	342	344	345	346	Unit 6 Total	341	342	344	345	346	
341 Structures & Improvements																
7005																
7245																
7275																
7300																
7305																
8140																
8150																
8165																
342 Fuel Holders, Producers, Accs.																
8168																
8230																
8235																
8245																
344 Generators - Gas Turbines																
8390																
8405																
8410																
8420																
8425																
8455																
345 Accessory Electric Equipment																
8475																
8480																
8485																
8490																
8495																
8500																
8505																
8520																
346 Misc. Power Plant Equipment																
8110																
8510																
8520																
<b>Grand Total</b>	<b>34,345,499</b>	<b>6,172,320</b>	<b>265,577</b>	<b>41,834,248</b>	<b>317,532</b>	<b>587,141</b>	<b>33,516,930</b>	<b>5,735,367</b>	<b>283,333</b>	<b>40,440,303</b>	<b>317,532</b>	<b>587,136</b>	<b>33,474,298</b>	<b>5,777,902</b>	<b>283,333</b>	<b>40,440,202</b>
<b>Other</b>																
B&V Engineering	373,286	258,818	126	689,995	17,790	32,896	329,212	233,007		17,790	32,896	330,042	232,172			612,899
B&V Const. Ind	1,489,332	1,032,599	502	2,752,859	70,978	131,244	1,313,451	929,622		70,978	131,243	1,316,761	926,290			2,445,272
B&V CM	780,047	540,830	263	1,441,827	37,175	68,740	687,928	466,895		37,175	68,739	689,662	465,150			1,280,736
B&V Proj. Ind	168,450	116,782	57	311,361	6,038	14,844	148,557	105,144		6,038	14,844	148,931	104,788			276,571
B&V Misc. other subs	47,543	32,963	16	87,878	2,266	4,190	41,929	29,676		2,266	4,190	42,034	29,569			78,059
B&V Trends	87,083	60,377	29	160,963												
B&V Contingency	190,600	132,149	64	352,302	74,504	137,763	1,378,692	975,797		74,504	137,762	1,382,166	972,300			2,566,732
B&V Escalation	36,096	25,006	12	66,665	14,098	26,068	280,884	184,646		14,098	26,068	281,541	183,984			465,691
B&V OH&P	1,231,433	853,790	415	2,276,162	58,667	108,517	1,086,008	768,644		58,667	108,516	1,088,744	765,890			2,021,837
B&V Fee Incentive > 6% - Plant	566,103	101,736	4,707	689,537	5,234	9,678	552,446	94,534	4,670	5,234	9,678	551,744	95,235	4,670		666,560
Pre-Engineering, Geotech. & Survey	276,516	49,693	2,299	336,808	2,566	4,727	269,846	46,176	2,281	2,566	4,727	269,602	46,518	2,281		325,585
Land	55,055	9,884	458	67,059	509	941	53,726	9,198	454	509	941	53,658	9,282	454		64,834
Wester Labor & Expenses	235,057	40,446	1,871	274,199	2,081	3,847	219,568	37,582	1,857	2,081	3,847	219,349	37,861	1,857		284,955
Start-up Fuel T/A	923,607	165,984	7,680	1,124,981	8,539	15,769	901,325	154,233	7,619	8,539	15,769	900,179	155,377	7,619		1,087,503



Unit of Property	Unit 5			Unit 6			Unit 7			Unit 8			Unit 9						
	344	345	346	341	342	344	345	346	341	342	344	345	346	341	342	344	345	346	Unit 7 Total
Start-up Fuel LM6000																			
Lube/Chemicals 7FA	102,356	18,395	851	946	1,750	99,887	17,093	844	946	1,750	99,887	17,093	844	946	1,750	99,887	17,093	844	120,920
Lube/Chemicals LM6000 Unit 1																			
Const Power	74,426	13,375	619	688	1,272	72,631	12,428	614	688	1,272	72,631	12,428	614	688	1,272	72,631	12,428	614	87,633
Road Improvements	201,571	36,225	1,676	1,864	3,446	196,708	33,660	1,863	1,864	3,446	196,708	33,660	1,863	1,864	3,446	196,708	33,660	1,863	237,940
Permits	2,326	418	19	22	40	2,270	388	19	22	40	2,270	388	19	22	40	2,270	388	19	2,739
Builder's Risk Insurance	155,986	28,033	1,297	1,442	2,667	152,223	26,048	1,287	1,442	2,667	152,223	26,048	1,287	1,442	2,667	152,223	26,048	1,287	183,687
Water nonPotable	199,144	35,250	1,631	1,813	3,353	191,412	32,754	1,618	1,813	3,353	191,412	32,754	1,618	1,813	3,353	191,412	32,754	1,618	230,950
REC Power	44,656	8,023	371	413	763	43,578	7,457	368	413	763	43,578	7,457	368	413	763	43,578	7,457	368	52,980
Plant Construction Overhead	870,946	156,520	7,242	8,052	14,889	849,835	145,440	7,185	8,052	14,889	849,835	145,440	7,185	8,052	14,889	849,835	145,440	7,185	1,025,498
Plant AFUDC	3,469,469	623,511	28,948	32,076	59,311	3,385,789	579,371	28,622	32,076	59,311	3,385,789	579,371	28,622	32,076	59,311	3,385,789	579,371	28,622	4,085,160
Contingency	533,020	95,790	4,432	4,928	9,112	520,161	89,009	4,397	4,928	9,112	520,161	89,009	4,397	4,928	9,112	520,161	89,009	4,397	627,606
TOTAL OTHER	12,101,109	4,436,618	65,484	354,689	655,847	12,759,225	4,998,799	63,499	354,689	655,847	12,759,225	4,998,799	63,499	354,689	655,847	12,759,225	4,998,799	63,499	18,930,945
Total Project w/o land	46,391,553	10,599,044	350,604	59,285,792	1,242,847	46,221,428	10,724,972	346,378	59,285,792	1,242,847	46,221,428	10,724,972	346,378	59,285,792	1,242,847	46,221,428	10,724,972	346,378	59,206,323
Total Project 2 land	46,446,608	10,608,938	351,062	59,340,841	1,242,868	46,275,155	10,734,166	346,832	59,340,841	1,242,868	46,275,155	10,734,166	346,832	59,340,841	1,242,868	46,275,155	10,734,166	346,832	59,271,147

Units 1-5 & Common  
Units 6&7  
Units 1-4  
Units 5-7

Total Costs Incurred Thru 3/31/08  
Total Costs Incurred Thru 8/31/08  
Phase I Thru 8/31/08  
CWIP (Phase II) Thru 8/31/08  
Phase II To Go (@ 8/31/08)

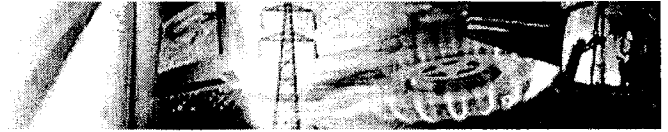
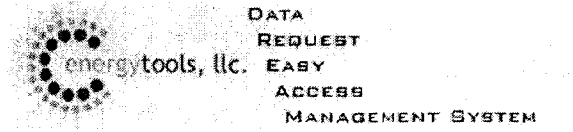
Total Contingency @ 3/31/08

	Unit 5	Unit 6	Unit 7	Unit 8	Unit 9
Annual book depr. Rate	3.45%	2.56%	2.56%	2.56%	2.56%
Annual Depr. Expense	1,600,509	273,455	9,046	1,933,102	

As filed depreciation expense

Corrected depreciation expense for EEC

Reduction



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**Friday, September 05, 2008**  
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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ CURB ] [ David Springe ]  
**Data Request:** CURB-118 :: CWIP  
**Date:** 0000-00-00

*Question 1* (Prepared by Jeffrey Elliott)

Regarding the response to CURB-5, for each category of Total Adjusted CWIP in the amount of \$272,733,080, please provide the amount of the CWIP that has now been completed and closed to plant in service.

*Response:*

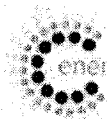
The attached work paper indicates of the \$272,733,079 CWIP adjustment that \$214,362,533 has been placed into service by June 30, 2008 leaving \$58,370,545 still being constructed.

Attachment File Name	Attachment Note
<a href="#">CURB-118 WEN CWIP.xls</a>	

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12/31/07 Westar North CWIP In Service as of 6/30/2008

Category	Account	Adjusted CWIP Balance as of 12/31/07	12/31/07 CWIP Placed In Service as of 6/30/08	Adjustments To CWIP (From CWIP Working Paper)	12/31/07 CWIP Placed In Service as of 6/30/08	12/31/07 CWIP Remaining as of 6/30/08
Intangible	30300	4,899,821	1,485,401	0	1,485,401	3,414,420
Steam	31020	8,060	8,060			0
Steam	31100	2,993,181	2,993,181			0
Steam	31200	13,765,811	13,765,811			0
Steam	31210	16,581,244	138,018,161			22,934,726
Steam	31400	4,369,239	4,369,239			0
Steam	31500	3,642,419	3,642,419			0
Steam	31600	457,434	457,434			0
	Total	41,817,389	163,254,306	(144,371,643)	18,882,663	22,934,726
Other Production	34010	0	369,825			0
Other Production	34100	0	22,853,991			0
Other Production	34200	7,459	7,459			0
Other Production	34400	204,598,605	228,684,458			25,803,149
Other Production	34500	40,897	40,897			0
Other Production	34600	15,935	30,661			15,640
	Total	204,662,896	251,987,290	(73,143,184)	178,844,107	25,818,789
Distribution	36010	12,495	0			12,495
Distribution	36020	56,306	36,629			19,676
Distribution	36100	1	1			0
Distribution	36200	2,856,119	471,875			2,384,244
Distribution	36400	9,646,454	9,495,737			150,716
Distribution	37200	21,447	18,453			2,994
Distribution	37300	363,139	168,183			194,955
	Total	12,955,961	10,190,879		10,190,879	2,765,082
General Plant	39010	3,359,916	830,463			2,529,453
General Plant	39020	100,664	100,519			145
General Plant	39100	771,663	771,663			0
General Plant	39110	2,219,083	1,812,972			406,112
General Plant	39200	134,661	0			134,661
General Plant	39300	146,341	146,341			0
General Plant	39400	307,602	187,695			119,907
General Plant	39500	0	0			0
General Plant	39600	203,550	203,550			0
General Plant	39700	1,153,532	906,281			247,251
	Total	8,397,012	4,959,483	(4,959,483)	4,959,483	3,437,528
		\$272,733,079	\$431,877,360	(\$217,514,827)	\$214,362,533	\$58,370,545



DATA  
REQUEST  
EASY  
ACCESS  
MANAGEMENT SYSTEM



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Friday, September 05, 2008

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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ CURB ] [ David Springe ]  
**Data Request:** CURB-119 :: LaCygne  
**Date:** 0000-00-00

*Question 1* (Prepared by Dick Rohlf)

Please provide a) the balance at December 31, 2007 of the unamortized gain relating to the sale and leaseback of LaCygne, b) the associated ADIT associated with the gain at December 31, 2007, and c) the associated unamortized financing cost.

*Response:*

The balances for the items requested are: a) Unamortized Gain on Sale/Leaseback \$119,522,165 b) ADIT on Gain on La Cygne 2 Sale/Leaseback \$52,616,356 c) Unamortized financing costs La Cygne Lease Refi - ST \$529,284 La Cygne 2 Refi Exp 2005 - ST \$189,780 La Cygne 2 Misc Exp 1987 - ST \$7,956 La Cygne Lease Refi \$10,982,617 La Cygne 2 Refi Exp 2005 \$3,937,912 La Cygne 2 S/L Misc Exp \$165,204

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**Friday, September 05, 2008**  
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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ CURB ] [ David Springe ]  
**Data Request:** CURB-123 :: Terms of the Agreement  
**Date:** 0000-00-00

*Question 1* (Prepared by Theresa Dodson)

Regarding the response to KCC-62, please explain the terms of the agreement, state when the agreement was entered into, and provide the amount to be paid under the agreement in each year from 2008-2010.

*Response:*

Under the terms of an employment letter dated November 1, 2003, an officer, his spouse, and dependents are entitled to certain lifetime medical and dental benefits. The agreement for benefits into retirement was entered into on June 29, 2007. The amount paid under the agreement is determined by the retiree contribution rates and the medical and dental claims paid out for the retiree, his spouse and dependents. Therefore, we are unable to provide amounts that will be paid under the agreement for 2008-2010. The amounts paid under this agreement will be charged to 2283401.

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**Monday, September 15, 2008**

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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ CURB ] [ David Springe ]  
**Data Request:** CURB-240 :: Rebate Program  
**Date:** 0000-00-00

*Question 1 (Prepared by Randy Degenhardt)*

Discuss in detail and provide itemized expenses in 2007 and 2008 for the employee and retiree rebate program to install high efficiency HVAC equipment and heat pumps? Also provide any cost benefit analysis that was performed for this program.

*Response:*

We are offering rebates for Westar employees & retirees toward their replacement of natural gas or propane furnace with a heat pump system. To offset the cost of installing a heat pump system, we are offering rebates between \$150 to \$350 per ton. For 2007, we provided heat pump system rebates to 34 Westar employees & retirees amounting to \$30,075.00. As of August 31, 2008, rebates were provided to 42 employees & retirees amounting to \$34,550.000. Attached please find a draft of a suggested Energy Efficiency program from George Fitzpatrick of the Harbourfront Group regarding the feasibility of a high efficiency heat pump rebate program for Westar customers. Please note that we do not plan to offer heat pump rebates to customers. Customers who purchase heat pumps will save energy and benefit from our lower winter rates for heating their homes.

Attachment File Name	Attachment Note
<a href="#">P1b_High Efficiency Heat Pump-gf edits-6-27-07.doc</a>	

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**PRESENTATION OF WESTAR'S ENERGY EFFICIENCY  
PROGRAMS  
DRAFT  
JUNE 2007-GF**

**PROGRAM NAME:**

High Efficiency Heat Pump Rebate Program

**PROGRAM DESCRIPTION:**

This program promotes High Efficiency Heat Pumps (HEHP) with Mandatory Direct Load Control (DLC). Westar will offer rebates if necessary for HEHP's with SEER's of 15 or greater (1.4 BTU's of heat and/or cool energy captured for every 1 BTU of generated energy used - 65% more efficient than natural gas.) Participating Customers may be placed on a special Residential Energy Efficient Household Rate. The DLC component removes peak load responsibility for central air conditioning (1.1 kw per average customer), electric water heating (.4 kw per average customer), and swimming pool pump (.7 kw per average customer). The DLC communication and control devices are provided to participants without contribution.

**PROGRAM MOTIVATION:**

This program is projected to save approximately 10,611 kwh annually for each HEHP installed by Residential and or Commercial participants. This will lead to electric generation-related fuel savings, accompanying power generation emissions savings and electric bill savings for participating customers. With DLC, this program should also provide for a reduction in System Peak Demand which is estimated to be more than 13 MW or 1.1kw per participating customer

**PROJECTED PROGRAM IMPACTS:**

The current program design contemplates that 7050 HEHP's will be distributed to replace older less efficient heat pumps and 4700 HEHP's will be distributed to replace existing gas space heating systems. Assuming that only the saving from the replacement of the older heat pumps is counted, the potential ten year reduction of 75 GWH of Electric Sales at the meter corresponding to 80 GWH of Energy produced at the generator will be realized.

Using Westar's baseload generation mix, the concomitant annual and lifecycle reduction in CO-2 emissions would be 97,000 tons over the average 10 year lifecycle of this initial distribution program.

**PROJECTED PROGRAM COSTS FOR THE YEARS 2007-2016:**

Direct Costs: \$300 dollar rebate per customer for 11,750 participants:	\$3,525,000.
Direct Costs of Mandatory Load Control:	\$4,700,000.
Program Marketing and Advertising:	\$200,000.

Program Delivery (5%): \$xx.	\$411,000
Program Administration (3%):	\$247,000
Program O&M of DLC Component	\$2,350,000
Program Monitoring and Verification (3%):	\$247,000
Recovery OF Lost Westar Margin ( 12% or 1 Cent per kwh):	\$8,000,000.
Total Program Costs:	\$19,680,000

**PROJECTED PROGRAM BENEFITS:**

**10 Year Lifecycle Energy-related Savings:**

- a) Annual Electric Generation Fuel Savings: 75 GWH Generated Energy Saved Fuel Savings( 2.5 Cents per KWH)= \$1,875,000 or \$18,750,000 over the 10 year program life
- b) Electric Generation Emissions Savings: 75 GWH Energy Saved translates to 97 thousand Tons of CO-2 Emissions Saved\* \$8-20/ Ton=\$774,000- \$1.9 Million annually, or \$7.74 Million-\$19 Million over the 10 year life of the program.

**10 Year Avoided CT Construction Savings:**

- a) 12 MW of At-the-Meter System Coincident Peak Load Shed translates into 15 MW of Avoided CT Construction and O&M Costs;
- b) This translates into \$7.5 Million in Deferred Capital Costs(\$10.4 Million in avoided Revenue Requirements) and \$390,000 annually in avoided O&M Costs (e.g., Fuel, Fixed O&M, Variable O&M and Taxes).

**PROJECTED BENEFIT/COST RATIO:**

Projected Benefit/Cost Ratio of this program is 2.7:1





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Friday, September 19, 2008

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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ CURB ] [ David Springe ]  
**Data Request:** CURB-253 :: Response to CURB 118  
**Date:** 0000-00-00

*Question 1* (Prepared by Jeffrey Elliott)

Please update the response to CURB-118 to include similar information for WES, indicating what portion of its \$150,061,479 CWIP claim has been completed and closed to plant-in-service.

*Response:*

The CWIP claim for Westar South is actually \$150,511,064. See Data Requests KCC-127 and KCC-153 for a full explanation. Please see attached.

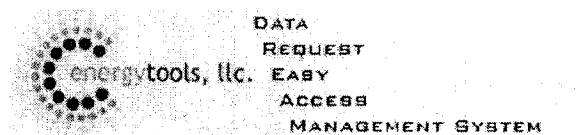
Attachment File Name	Attachment Note
<a href="#">CURB-215.xls</a>	

12/31/07 Westar South CWIP In Service as of 6/30/2008

Category	Account	Adjusted CWIP Balance as of 12/31/07	12/31/07 CWIP Placed In Service as of 6/30/08	Adjustments To CWIP (From CWIP Working Paper)	12/31/07 CWIP Placed In Service as of 6/30/08	12/31/07 CWIP Remaining as of 6/30/08
Intangible	30300	9,353,992	103,954		103,954	9,250,037
Steam	31020	0	0			
Steam	31100	490,454	428,804			
Steam	31200	2,484,367	1,295,521			
Steam	31210	(1,380,501)	263,606			
Steam	31400	1,086,509	378,455			
Steam	31500	198,165	198,165			
Steam	31600	222,730	147,202			
	Total	3,101,724	2,711,752	(43,487,904)	(40,776,152)	43,877,876
Unallocated	31900	1,830,085	1,559,808		1,559,808	270,277
Nuclear	32010	0				
Nuclear	32020	0				
Nuclear	32100	1,070,364				
Nuclear	32200	10,399,139				
Nuclear	32300	2,223,447				
Nuclear	32400	464,078				
Nuclear	32500	2,891,022				
	Total	17,048,050				17,048,050
Other Production	34010	0				
Other Production	34100	0				
Other Production	34200	0				
Other Production	34400	109,733,360				
Other Production	34500	0				
Other Production	34600	0				
	Total	109,733,360		109,733,360	109,733,360	
Distribution	36010	0	0			
Distribution	36020	18,575	10,225			
Distribution	36100	1	1			
Distribution	36200	925,550	363,619			
Distribution	36400	1,538,457	1,113,982			
Distribution	37200	30,447	27,672			
Distribution	37300	282,707	140,103			
	Total	2,795,738	1,655,601			2,795,738
General Plant	39010	167,061	150,771			
General Plant	39020	2,290,567	2,290,567			
General Plant	39100	926,731	848,589			
General Plant	39110	330,204	5,064			
General Plant	39200	109,105	109,105			
General Plant	39300	37,483	37,483			
General Plant	39400	116,738	19,290			
General Plant	39500	0	0			
General Plant	39600	0	0			
General Plant	39700	2,670,227	1,523,907			
	Total	6,648,116	4,984,775			6,648,116
		\$150,511,064	\$11,015,890	\$86,245,456	\$70,620,970	\$79,890,094

12/31/07 Westar North CWIP In Service as of 6/30/2008

Category	Account	Adjusted CWIP Balance as of 12/31/07	12/31/07 CWIP Placed In Service as of 6/30/08	Adjustments To CWIP (From CWIP Working Paper)	12/31/07 CWIP Placed In Service as of 6/30/08	12/31/07 CWIP Remaining as of 6/30/08
Intangible	30300	4,899,821	1,485,401	0	1,485,401	3,414,420
Steam	31020	8,060	8,060			0
Steam	31100	2,993,181	2,993,181			0
Steam	31200	13,765,811	13,765,811			0
Steam	31210	16,581,244	138,018,161			22,934,726
Steam	31400	4,369,239	4,369,239			0
Steam	31500	3,642,419	3,642,419			0
Steam	31600	457,434	457,434			0
Total		41,817,389	163,254,306	(144,371,643)	18,882,663	22,934,726
Other Production	34010	0	369,825			0
Other Production	34100	0	22,853,991			0
Other Production	34200	7,459	7,459			0
Other Production	34400	204,598,605	228,684,458			25,803,149
Other Production	34500	40,897	40,897			0
Other Production	34600	15,935	30,661			15,640
Total		204,662,896	251,987,290	(73,143,184)	178,844,107	25,818,789
Distribution	36010	12,495	0			12,495
Distribution	36020	56,306	36,629			19,676
Distribution	36100	1	1			0
Distribution	36200	2,856,119	471,875			2,384,244
Distribution	36400	9,646,454	9,495,737			150,716
Distribution	37200	21,447	18,453			2,994
Distribution	37300	363,139	168,183			194,955
Total		12,955,961	10,190,879		10,190,879	2,765,082
General Plant	39010	3,359,916	830,463			2,529,453
General Plant	39020	100,664	100,519			145
General Plant	39100	771,663	771,663			0
General Plant	39110	2,219,083	1,812,972			406,112
General Plant	39200	134,661	0			134,661
General Plant	39300	146,341	146,341			0
General Plant	39400	307,602	187,695			119,907
General Plant	39500	0	0			0
General Plant	39600	203,550	203,550			0
General Plant	39700	1,153,532	906,281			247,251
Total		8,397,012	4,959,483		4,959,483	3,437,528
		\$272,733,079	\$431,877,360	(\$217,514,827)	\$214,362,533	\$58,370,545



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**Wednesday, September 10, 2008**

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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ CURB ] [ David Springe ]  
**Data Request:** CURB-254 :: Reference to CURB 119  
**Date:** 0000-00-00

*Question 1* (Prepared by Dick Rohlfs)

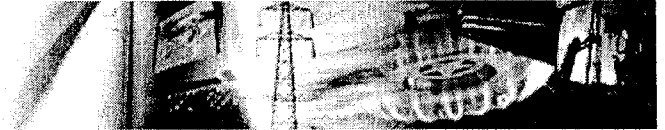
Regarding the response to CURB-119, please provide, for each item shown in this response, how much is attributable to a) the 1987 sale and leaseback transaction involving the Company's decision to sell its 50% undivided interest in LaCygne Unit 2, and b) other subsequent transactions and/or refinancings.

*Response:*

Items associated with the 1987 transaction are Unamortized Gain on Sale/Leaseback \$119,522,165 ADIT on Gain on La Cygne 2 Sale/Leaseback \$52,616,356 Unamortized financing costs La Cygne Lease Refi - ST \$529,284 La Cygne 2 Misc Exp 1987 - ST \$7,956 La Cygne Lease Refi \$10,982,617 La Cygne 2 S/L Misc Exp \$165,204 The balances for the items related to the refinancings are: Unamortized financing costs La Cygne 2 Refi Exp 2005 - ST \$189,780 La Cygne 2 Refi Exp 2005 \$3,937,912

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**Friday, September 05, 2008**  
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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ KCC ] [ Karen Hull ]  
**Data Request:** KCC-34 :: Abnormal or Non-recurring Charges or Credits  
**Date:** 0000-00-00

*KCC-34 (Prepared by Lee Wages)*

List each abnormal or non-recurring charge or credit, which occurred during the test year, exceeding \$100,000 (individually or in aggregate for any area or project). Please state whether each was a charge or credit and the associated basis and dollar magnitude of each.

*Response:*

The level we track abnormal non-recurring items is greater than \$100,000. The following significant abnormal or non-recurring items occurred during the test year: 1. Wolf Creek offered an early retirement. We recorded costs of \$1,777,640 related to this item. 2. We increased our reserve \$3,718,374 for potential worker's compensation claims. 3. We were reimbursed approximately \$500,000 for A&G costs billed to other utilities in response to storm damage assistance.

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**Friday, September 19, 2008**

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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ KCC ] [ Karen Hull ]  
**Data Request:** KCC-46 :: Advertising  
**Date:** 0000-00-00

*KCC-46 (Prepared by Linda Haines)*

A listing of all advertising incurred by the Applicant during the test year to include; the date paid, amount, payee, brief description of the advertising, account and sub-account where the charges were recorded.

*Response:*

See the attached file for the advertising costs paid during the year ended 12/31/07. See also our response to KCC request no. 47.

Attachment File Name	Attachment Note
<a href="#">9301000_2007_Advertising_Costs.xls</a>	

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Westar Energy, Inc.  
 Revenue Requirements Study  
 Test Year Ended 12/31/07  
 Advertising Cost Paid During 12/31/07

Cost Code	Account	Work Area	Legal Entity	User Code	Year	Mo	Je Group No	Date Je Group	Description	Amount	Vendor Number	Invoice Number	Vendor Name
E20	9301000	6612	1	1	2007	1	AP	1/16/2007	061127/KS STATE CAREER FAIR CH	360.00	184061101	4001233509906120000	KBCCARDSE
G80	9301000	6612	1	1	2007	1	AP	1/16/2007	061209/12 MONTH ANNUAL MEMBERS	708.00	184061101	4001233509906120000	KBCCARDSE
E20	9301000	6612	1	1	2007	1	GLB-CSA00	2/5/2007	COMMON STATE ALLOCATION FOR JU	213.86			
G80	9301000	6612	1	1	2007	1	GLB-CSA00	2/5/2007	COMMON STATE ALLOCATION FOR JU	420.20			
E20	9301000	6612	1	1	2007	1	GLB-CSA00	2/5/2007	COMMON STATE ALLOCATION FOR JU	-360.00			
G80	9301000	6612	1	1	2007	1	GLB-CSA00	2/5/2007	COMMON STATE ALLOCATION FOR JU	-708.00			
C20	9301000	6504	1	YELLOW	2007	2	AP	2/1/2007	YELLOW PAGES DIRECTORY INFRMA	8,092.90	532251101	315296	BERRYNETWO
G12	9301000	6101	1		2007	2	AP	2/6/2007	RICHARD GOOD - BUYING COSTS, M	13,003.12	431708103	Y58366	CARTUSCORP
C20	9301000	6504	1	SAFETY	2007	2	AP	2/6/2007	KATO - CLR / ACT	267.50	96260102		CULVERCOMP
C20	9301000	6504	1	SAFETY	2007	2	AP	2/6/2007	KATO - CLR / ACT	19.93	96260102		CULVERCOMP
C20	9301000	6504	1	DSM	2007	2	AP	2/6/2007	CONSERVE ENERGY VIDEO	10,685.74	532675101		INTAKESTUD
G12	9301000	6612	1		2007	2	AP	2/20/2007	070112/WASHBURN UNIV CAREER FA	150.00	184061101	4001233509907010000	KBCCARDSE
C20	9301000	6504	1	TALENT	2007	2	AP	2/15/2007	HEAT PUMP REIMBURSEMENTS	600.00	184061101	4001233509907010000	KBCCARDSE
C20	9301000	6504	1	CONTIN	2007	2	AP	2/19/2007	TRANSMISSION LINE OPEN HOUSE -	3,000.00	219400101	RFP020907	MCLEROY'S
C20	9301000	6504	1	BRAND	2007	2	AP	2/19/2007	WICHITA STORM CENTER SL	171.95	999999999	RFP120606AD	ONETIMEVEN
C20	9301000	6504	1	TREE	2007	2	AP	2/7/2007	011007 TRIMMING NOTIFICATION	87.50	431754101	2007007	SCHOTLANDU
C20	9301000	6504	1	CONTIN	2007	2	AP	2/6/2007	MISSION STATEMENT WALLET CARD	550.94	529769102		SULLIVANHI
C20	9301000	6504	1	BRAND	2007	2	AP	2/6/2007	LET'S TALK BROCHURE REPRINT	1,027.46	529769102		SULLIVANHI
C20	9301000	6504	1	CWBOOK	2007	2	AP	2/6/2007	RESIDENTIAL WELCOME PACKET REP	1,248.94	529769102		SULLIVANHI
C20	9301000	6504	1	CONTIN	2007	2	AP	2/6/2007	TRANSMISSION CUSTOMER SERVICE	7,841.89	529769102		SULLIVANHI
C20	9301000	6504	1	DSM	2007	2	AP	2/6/2007	ENERGY EFFICIENCY KIT	360.38	529769102		SULLIVANHI
C20	9301000	6504	1	PROD	2007	2	AP	2/6/2007	07 PRODUCTION MATERIALS	6,974.51	529769102		SULLIVANHI
C20	9301000	6504	1	BRAND	2007	2	AP	2/6/2007	07 ACCT MGMT	878.68	529769102		SULLIVANHI
C20	9301000	6504	1	AGENCY	2007	2	AP	2/6/2007	COMMON STATE ALLOCATION FOR JU	1,000.00	529769102		SULLIVANHI
C20	9301000	6504	1		2007	2	AP	2/18/2007	COMMON STATE ALLOCATION FOR JU	32,900.00	529769102		SULLIVANHI
C20	9301000	6504	1		2007	2	GLB-CSA00	3/5/2007	COMMON STATE ALLOCATION FOR JU	102.05			
C20	9301000	6504	1		2007	2	GLB-CSA00	3/5/2007	COMMON STATE ALLOCATION FOR JU	44,474.74			
G12	9301000	6612	1	1	2007	2	GLB-CSA00	3/5/2007	COMMON STATE ALLOCATION FOR JU	445.13			
G12	9301000	6612	1	1	2007	2	GLB-CSA00	3/5/2007	COMMON STATE ALLOCATION FOR JU	-750.00			
C20	9301000	6504	1	1	2007	2	GLB-CSA00	3/5/2007	COMMON STATE ALLOCATION FOR JU	-171.95			
C20	9301000	6504	1	1	2007	2	GLB-CSA00	3/5/2007	COMMON STATE ALLOCATION FOR JU	-74,936.37			
C20	9301000	6504	1	CONTIN	2007	3	AP	3/27/2007	CORPORATE SPONSORSHIP	5,000.00	411661102	INV021907	AMERICANHE
C20	9301000	6504	1	YELLOW	2007	3	AP	3/27/2007	YELLOW PAGES	15,967.94	532251101		BERRYNETWO
C20	9301000	6504	1	YELLOW	2007	3	AP	3/27/2007	YELLOW PAGES	6,620.39	532251101		BERRYNETWO
C20	9301000	6504	1	CONTIN	2007	3	AP	3/6/2007	DRINKS FOR TRANSMISSION MTG.	107.30	530645101		BREADBASKE
C20	9301000	6504	1	CONTIN	2007	3	AP	3/6/2007	COOKIES FOR TRANSMISSION MTG.	66.44	530645101		BREADBASKE
C20	9301000	6504	1	CONTIN	2007	3	AP	3/13/2007	TITANIC EXHIBITION SPONSORSHIP	5,000.00	430509103	INV010807	EXPLORATIO
C20	9301000	6504	1	BRAND	2007	3	AP	3/13/2007	2007 KS NEWSPAPER DIRECTORY AD	235.00	186098103		KANSASPRES
G80	9301000	2901	1	72603	2007	3	AP	3/20/2007	070131/FULL PAGE AD IN CHAMBER	950.00	184061101	4000787109007020000	KBCCARDSE
C20	9301000	6504	1	INSERT	2007	3	AP	3/14/2007	KCC INFO INSERT	3,347.07	226200101		MAINLINEPR
C20	9301000	6504	1	INSERT	2007	3	AP	3/27/2007	PRODUCTION MATERIALS, PRINTING	17,142.96	529769102		SULLIVANHI
C20	9301000	6504	1	WEB	2007	3	AP	3/27/2007	DELIVERY, POSTAGE & XEROX, PRO	16,563.82	529769102		SULLIVANHI
C20	9301000	6504	1	AGENCY	2007	3	AP	3/8/2007	ADVERTISING FEE	32,900.00	529769102		SULLIVANHI
C20	9301000	6504	1	DSM	2007	3	AP	3/6/2007	PRINTING	921.22	529769102		SULLIVANHI
C20	9301000	6504	1	DSM	2007	3	AP	3/6/2007	PRINTING	8,976.72	529769102		SULLIVANHI
C20	9301000	6504	1	BRAND	2007	3	AP	3/27/2007	OUR MOST POWERFUL CONNECTION	250.00	529769102		SULLIVANHI
C20	9301000	6504	1	CONTIN	2007	3	AP	3/27/2007	PUBLIC HEARING NOTICE	8,030.03	529769102		SULLIVANHI
C20	9301000	6504	1	CONTIN	2007	3	AP	3/27/2007	PRODUCTION MATERIALS & ELECTRO	326.08	529769102		SULLIVANHI
C20	9301000	6504	1	INSERT	2007	3	AP	3/27/2007	PRODUCTION MATERIALS, PRINTING	1,190.87	529769102		SULLIVANHI
C20	9301000	6504	1	CONTIN	2007	3	AP	3/27/2007	PRINTING & ELECTRONIC ART	336.96	529769102		SULLIVANHI
C20	9301000	6504	1	CWB	2007	3	AP	3/27/2007	PRODUCTION MATERIALS, PRINTING	6,237.97	529769102		SULLIVANHI
C20	9301000	6504	1	PROD	2007	3	AP	3/27/2007	DELIVERY, POSTAGE & XEROX, MIS	410.28	529769102		SULLIVANHI
C20	9301000	6504	1	HR	2007	3	AP	3/27/2007	PRINTING & SHIPPING	2,351.82	529769102		SULLIVANHI
C20	9301000	6504	1	AGENCY	2007	3	AP	3/30/2007	ADVERTISING FEE	32,900.00	529769102		SULLIVANHI
C20	9301000	6504	1	PROD	2007	3	AP	3/6/2007	PRODUCTION MATERIALS & ELECTRO	273.23	529769102		SULLIVANHI
C20	9301000	6504	1	PROD	2007	3	AP	3/6/2007	PRODUCTION MATERIALS & ELECTRO	126.07	529769102		SULLIVANHI

Cost Code	Account	Work Area	Legal Entity	User Code	Year	Mg	Je Group No	Date	Je Group	Description	Amount	Vendor Number	Invoice Number	Vendor Name	
C20	9301000	6504	1	PROD	2007	3	AP	3/6/2007	3/6/2007	PRODUCTION MATERIALS & ELECTRO	282.25	529769102	442010	SULLIVANHI	
C20	9301000	6504	1	PROD	2007	3	AP	3/6/2007	3/6/2007	PRODUCTION MATERIALS, PRINTING	2,126.62	529769102	442000	SULLIVANHI	
C20	9301000	6504	1	PROD	2007	3	AP	3/6/2007	3/6/2007	DELIVERY, POSTAGE & XEROX, PRO	181.60	529769102	441990	SULLIVANHI	
C20	9301000	6504	1	TREE	2007	3	AP	3/6/2007	3/6/2007	PRINTING & SHIPPING	196.90	529769102	441980	SULLIVANHI	
C20	9301000	6504	1	BRAND	2007	3	AP	3/6/2007	3/6/2007	PRODUCTION MATERIALS & ELECTRO	175.75	529769102	441970	SULLIVANHI	
C20	9301000	6504	1	SAFETY	2007	3	AP	3/6/2007	3/6/2007	PRINTING	241.43	529769102	441960	SULLIVANHI	
C20	9301000	6504	1	PROD	2007	3	AP	3/6/2007	3/6/2007	PRODUCTION MATERIALS & ELECTRO	492.92	529769102	441950	SULLIVANHI	
C20	9301000	6504	1	TREE	2007	3	AP	3/6/2007	3/6/2007	PRINTING & SHIPPING	2,516.59	529769102	441950	SULLIVANHI	
C20	9301000	6504	1	CONTIN	2007	3	AP	3/29/2007	3/29/2007	ECK STADIUM VIDEOBOARD ADVERTI	8,240.00	529769102	441950	SULLIVANHI	
C20	9301000	6504	1	YELLOW	2007	3	01001FRTL	3/1/2007	3/1/2007	AP INVOICE ACCRUAL - WE O&M	11,820.00	402972102	104140	WICHITASTA	
C20	9301000	6504	1	YELLOW	2007	3	01001FRTL	3/1/2007	3/1/2007	AP INVOICE ACCRUAL - WE O&M	8,952.00				
C20	9301000	6504	1	BRAND	2007	3	01001FRTL	3/1/2007	3/1/2007	AP INVOICE ACCRUAL - WE O&M	680.00				
C20	9301000	6504	1	GLB-CSA00	2007	3	GLB-CSA00	4/4/2007	4/4/2007	COMMON STATE ALLOCATION FOR JU	27,832.01				
C20	9301000	6504	1	GLB-CSA00	2007	3	GLB-CSA00	4/4/2007	4/4/2007	COMMON STATE ALLOCATION FOR JU	78,841.44				
G12	9301000	6101	1	2007	2007	3	01001FRTL	3/1/2007	3/1/2007	RICHARD GOOD	52.01				
G80	9301000	2901	1	2007	2007	3	GLB-CSA00	4/4/2007	4/4/2007	COMMON STATE ALLOCATION FOR JU	912.29				
G80	9301000	2901	1	2007	2007	3	GLB-CSA00	4/4/2007	4/4/2007	COMMON STATE ALLOCATION FOR JU	-950.00				
C20	9301000	6504	1	GLB-CSA00	2007	3	GLB-CSA00	4/4/2007	4/4/2007	COMMON STATE ALLOCATION FOR JU	-132,841.52				
C20	9301000	6504	1	GLB-CSA00	2007	3	GLB-CSA00	4/4/2007	4/4/2007	COMMON STATE ALLOCATION FOR JU	-46,894.71				
C20	9301000	6504	1	YELLOW	2007	4	AP	4/26/2007	4/26/2007	YELLOW PAGES	3,627.42	532251101	322298	BERRYNETWO	
C20	9301000	6504	1	YELLOW	2007	4	AP	4/6/2007	4/6/2007	VERIZON SUPERPAGES.COM	8,952.00	532251102	21507VZ	BERRYNETWO	
C20	9301000	6504	1	YELLOW	2007	4	AP	4/6/2007	4/6/2007	YELLOWPAGES.COM	11,820.00	532251102	21507YPC	BERRYNETWO	
G12	9301000	6101	1	2007	2007	4	AP	4/3/2007	4/3/2007	RICHARD GOOD	52.01	431708103	Z29204	CARTUSCORP	
C20	9301000	6504	1	BRAND	2007	4	AP	4/12/2007	4/12/2007	MOST POWERFUL CONNECTION	680.00	529769102		44881	SULLIVANHI
G12	9301000	6101	1	2007	2007	4	01005FRJDC	4/1/2007	4/1/2007	RICHARD GOOD	-52.01				
C20	9301000	6504	1	GLB-CSA00	2007	4	GLB-CSA00	5/3/2007	5/3/2007	COMMON STATE ALLOCATION FOR JU	14,884.64				
C20	9301000	6504	1	BRAND	2007	4	01005FRJDC	4/1/2007	4/1/2007	AP INVOICE ACCRUAL - WE O&M	-680.00				
C20	9301000	6504	1	YELLOW	2007	4	01005FRJDC	4/1/2007	4/1/2007	AP INVOICE ACCRUAL - WE O&M	-11,820.00				
C20	9301000	6504	1	YELLOW	2007	4	01005FRJDC	4/1/2007	4/1/2007	AP INVOICE ACCRUAL - WE O&M	-8,952.00				
C20	9301000	6504	1	GLB-CSA00	2007	4	GLB-CSA00	5/3/2007	5/3/2007	COMMON STATE ALLOCATION FOR JU	-25,079.42				
C20	9301000	6504	1	CONTIN	2007	5	AP	5/18/2007	5/18/2007	SPONSORSHIP OF TITANIC BOARDIN	2,490.00	430509103	INV043007	EXPLORATIO	
C20	9301000	6504	1	CONTIN	2007	5	AP	5/14/2007	5/14/2007	KANSAS MASTERS CATALOGS (1,000	8,496.07	156700101	70283	HALLCOMMER	
E20	9301000	5872	1	2007	2007	5	AP	5/17/2007	5/17/2007	070409/GENERATION EXPO CAREER	1,500.00	184061101	4002102200107040000	KBCCARDSER	
E20	9301000	5872	1	2007	2007	5	AP	5/17/2007	5/17/2007	070409/GENERATION EXPO CAREER	1,500.00	184061101	4002102200107040000	KBCCARDSER	
C20	9301000	6504	1	DSM	2007	5	AP	5/17/2007	5/17/2007	HEAT PUMP REBATE	900.00	534044101	RFP042407	ROCKHOLDWA	
C20	9301000	6504	1	TREE	2007	5	AP	5/18/2007	5/18/2007	TREE TRIMMING PACKET FOLDER	2,259.18	529769102		455630	SULLIVANHI
C20	9301000	6504	1	TREE	2007	5	AP	5/18/2007	5/18/2007	TREE TRIMMING PACKET LETTER	920.15	529769102		455620	SULLIVANHI
C20	9301000	6504	1	CONTIN	2007	5	AP	5/18/2007	5/18/2007	UNITED WAY INSERT	16,413.05	529769102		455610	SULLIVANHI
C20	9301000	6504	1	INSERT	2007	5	AP	5/18/2007	5/18/2007	COMMERCIAL PAYMENT OPTIONS BRO	1,753.18	529769102		455600	SULLIVANHI
C20	9301000	6504	1	TREE	2007	5	AP	5/18/2007	5/18/2007	TREE TRIMMING NOTIFICATION	812.06	529769102		455640	SULLIVANHI
C20	9301000	6504	1	AGENCY	2007	5	AP	5/22/2007	5/22/2007	ACCOUNT MANAGEMENT	32,900.00	529769102		455650	SULLIVANHI
C20	9301000	6504	1	INSERT	2007	5	AP	5/18/2007	5/18/2007	RESIDENTIAL PAYMENT OPTINS BRO	1,929.80	529769102		455590	SULLIVANHI
C20	9301000	6504	1	CONTIN	2007	5	AP	5/18/2007	5/18/2007	WESTAR ENERGY OPEN HOUSE	675.00	529769102		45727	SULLIVANHI
C20	9301000	6504	1	SAFETY	2007	5	AP	5/18/2007	5/18/2007	ELECTRICAL SAFETY - THE FIRST	11,884.64	529769102		45726	SULLIVANHI
C20	9301000	6504	1	PROD	2007	5	AP	5/18/2007	5/18/2007	CREDIT	-571.05	529769102		455800	SULLIVANHI
C20	9301000	6504	1	CONTIN	2007	5	AP	5/18/2007	5/18/2007	PUBLIC HEARING NOTICE	8,458.85	529769102		45722	SULLIVANHI
C20	9301000	6504	1	WIRE/J	2007	5	AP	5/18/2007	5/18/2007	WESTAR WIRE - MARCH	16,807.19	529769102		455660	SULLIVANHI
C20	9301000	6504	1	BUSCON	2007	5	AP	5/18/2007	5/18/2007	BUSINESS CONNECTIONS BROCHURE	1,037.29	529769102		455670	SULLIVANHI
C20	9301000	6504	1	TREE	2007	5	AP	5/18/2007	5/18/2007	TREE TRIMMING PACKET & SEED PA	2,062.97	529769102		455680	SULLIVANHI
C20	9301000	6504	1	PROD	2007	5	AP	5/18/2007	5/18/2007	PRODUCTION MATERIALS	908.68	529769102		455740	SULLIVANHI
C20	9301000	6504	1	CONTIN	2007	5	AP	5/18/2007	5/18/2007	CAREER FAIR PANEL REPRINT	177.32	529769102		455730	SULLIVANHI
C20	9301000	6504	1	PROD	2007	5	AP	5/18/2007	5/18/2007	STAR CARDS	618.21	529769102		455720	SULLIVANHI
C20	9301000	6504	1	PROD	2007	5	AP	5/18/2007	5/18/2007	POGEE CARRIER ENVELOPES	135.73	529769102		455700	SULLIVANHI
C20	9301000	6504	1	PROD	2007	5	AP	5/18/2007	5/18/2007	ENERGY FOR LIFE CAMPAIGN BROCH	3,309.42	529769102		455690	SULLIVANHI
C20	9301000	6504	1	PROD	2007	5	AP	5/18/2007	5/18/2007	ENERGY FOR LIFE CAMPAIGN POSTE	7,198.35	529769102		455680	SULLIVANHI
C20	9301000	6504	1	PROD	2007	5	AP	5/18/2007	5/18/2007	PUBLIC HEARING NOTICE	419.48	529769102			



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E20	9301000	6504	1	OTHDRP	2007	5	AP	5/18/2007	ENERGY FOR LIFE CAMPAIGN STRES	5,428.33	529769102	455710	SULLIVANHI	
C20	9301000	3701	1	DSM	2007	5	PR	5/19/2007	HOURLY 070505 16935	600.00				
C20	9301000	6504	1	DSM	2007	5	PR	5/19/2007	HOURLY 070505 18914	2,050.00				
C20	9301000	6504	1	GLB-CSA00	2007	5	GLB-CSA00	6/5/2007	COMMON STATE ALLOCATION FOR JU	71,870.22				
C20	9301000	6504	1	GLB-CSA00	2007	5	GLB-CSA00	6/5/2007	COMMON STATE ALLOCATION FOR JU	534.15				
E20	9301000	5872	1	GLB-CSA00	2007	5	GLB-CSA00	6/5/2007	COMMON STATE ALLOCATION FOR JU	2,049.90				
E20	9301000	6504	1	GLB-CSA00	2007	5	GLB-CSA00	6/5/2007	COMMON STATE ALLOCATION FOR JU	3,221.71				
C20	9301000	6504	1	GLB-CSA00	2007	5	GLB-CSA00	6/5/2007	COMMON STATE ALLOCATION FOR JU	-5,428.33				
C20	9301000	6504	1	GLB-CSA00	2007	5	GLB-CSA00	6/5/2007	COMMON STATE ALLOCATION FOR JU	-900.00				
E20	9301000	5872	1	GLB-CSA00	2007	5	GLB-CSA00	6/5/2007	COMMON STATE ALLOCATION FOR JU	-121,095.57				
C20	9301000	6504	1	DSM	2007	6	AP	6/18/2007	12 EASY WASY	3,000.00				
C20	9301000	6504	1	YELLOW	2007	6	AP	6/14/2007	YELLOW PAGES	7,942.60				
G12	9301000	6101	1	PROD	2007	6	AP	6/20/2007	GOOD, RICHARD	5,455.93	418211102		16802 ADVANTAGEP	
C20	9301000	6504	1	TREE	2007	6	AP	6/14/2007	LESSONS LEARNED BOOKLET	120.60	532251101		324648 BERRYNETWO	
C20	9301000	6504	1	PROD	2007	6	AP	6/14/2007	TREE PLANTING GUIDE REPRINT	3,427.98	431708103	Z97825	CARTUSCORP	
C20	9301000	6504	1	PROD	2007	6	AP	6/14/2007	LEADERSHIP KANSAS AD 2007	1,265.84	226200101		24270 MAINLINEPR	
C20	9301000	6504	1	CONTIN	2007	6	AP	6/14/2007	PUBLIC HEARING NOTICE	100.54	529769102		464200 SULLIVANHI	
C20	9301000	6504	1	CONTIN	2007	6	AP	6/14/2007	STAR CAMPAIGN STAR TABLE TENTS	425.00	529769102		464180 SULLIVANHI	
C20	9301000	6504	1	PROD	2007	6	AP	6/14/2007	RESIDENTIAL APOGEE BROCHURE RE	512.75	529769102		464170 SULLIVANHI	
C20	9301000	6504	1	PROD	2007	6	AP	6/14/2007	BUSINESS MAGNETS AND CARDS	1,209.03	529769102		464160 SULLIVANHI	
C20	9301000	6504	1	PROD	2007	6	AP	6/14/2007	KMU DISPATCH AD	329.37	529769102		464210 SULLIVANHI	
C20	9301000	6504	1	CONTIN	2007	6	AP	6/14/2007	ENERGY FOR LIFE CAMPAIGN OTHER	467.86	529769102		464140 SULLIVANHI	
C20	9301000	6504	1	CONTIN	2007	6	AP	6/14/2007	ENERGY FOR LIFE CAMPAIGN POSTE	386.90	529769102		464110 SULLIVANHI	
C20	9301000	6504	1	BUSCON	2007	6	AP	6/14/2007	BUSINESS CONNECTIONS BROCHURE	600.00	529769102		464100 SULLIVANHI	
C20	9301000	6504	1	PD	2007	6	AP	6/14/2007	PROJECT DERSERVE 25TH ANNIVERS	7,082.02	529769102		464090 SULLIVANHI	
C20	9301000	6504	1	INSERT	2007	6	AP	6/14/2007	KEEP INSERT	193.99	529769102		464130 SULLIVANHI	
C20	9301000	6504	1	TREE	2007	6	AP	6/14/2007	PRODUCTION MATERIALS	18,302.92	529769102		464070 SULLIVANHI	
C20	9301000	6504	1	TREE	2007	6	AP	6/14/2007	TREE TRIMMING PACKET SEED PACK	602.77	529769102		464060 SULLIVANHI	
C20	9301000	6504	1	SHRHLD	2007	6	AP	6/14/2007	TREE TRIMMING PACKET FOLDER	516.96	529769102		464040 SULLIVANHI	
E20	9301000	6504	1	SHRHLD	2007	6	AP	6/14/2007	SHAREHOLDER MEETING SIGNAGE	9,411.93	529769102		464030 SULLIVANHI	
C20	9301000	6504	1	TREE	2007	6	AP	6/14/2007	TREE TRIMMING PACKET BAG	350.87	529769102		464190 SULLIVANHI	
C20	9301000	6504	1	AGENCY	2007	6	AP	6/29/2007	ACCOUNT MANAGEMENT	1,847.77	529769102		464020 SULLIVANHI	
C20	9301000	6504	1	SAFETY	2007	6	AP	6/14/2007	ELECTRICAL SAFETY - THE FIRST	32,900.00	529769102		464050 SULLIVANHI	
C20	9301000	6504	1	CONTIN	2007	6	AP	6/14/2007	OUR MOST POWERFUL CONNECTION	5,942.32	529769102		46429 SULLIVANHI	
C20	9301000	6504	1	CONTIN	2007	6	AP	6/14/2007	MOST POWERFUL CONNECTION	865.00	529769102		46428 SULLIVANHI	
C20	9301000	6504	1	CWB	2007	6	AP	6/14/2007	RESIDENTIAL WELCOME BOOK REPRI	1,000.00	529769102		46427 SULLIVANHI	
E20	9301000	6504	1	SHRHLD	2007	6	AP	6/14/2007	SHAREHOLDER MEETING PROJECT BO	1,484.09	529769102		464230 SULLIVANHI	
C20	9301000	6504	1	DSM	2007	6	AP	6/5/2007	HEAT PUMP REBATE	402.31	529769102		464220 SULLIVANHI	
C20	9301000	3101	1	DSM	2007	6	PR	6/6/2007	HOURLY 070602 78451	900.00	534085101	RFP060107	WILLIAMSHA	
C20	9301000	6504	1	GLB-CSA00	2007	6	GLB-CSA00	7/11/2007	COMMON STATE ALLOCATION FOR JU	600.00				
C20	9301000	6504	1	GLB-CSA0R	2007	6	GLB-CSA0R	7/5/2007	COMMON STATE ALLOCATION FOR JU	60,699.25				
C20	9301000	6504	1	GLB-CSA00	2007	6	GLB-CSA00	7/5/2007	COMMON STATE ALLOCATION FOR JU	-60,699.25				
C20	9301000	6504	1	CONTIN	2007	6	01001FRJDC	6/1/2007	MAINLINE PRINTING INC	60,699.25				
C20	9301000	8126	1	CONTIN	2007	6	01001FRJDC	6/1/2007	SUNFLOWER MARKETING	1,857.81				
E20	9301000	6504	1	GLB-CSA00	2007	6	GLB-CSA00	7/5/2007	COMMON STATE ALLOCATION FOR JU	321.52				
E20	9301000	6504	1	GLB-CSA00	2007	6	GLB-CSA00	7/11/2007	COMMON STATE ALLOCATION FOR JU	447.01				
E20	9301000	6504	1	GLB-CSA0R	2007	6	GLB-CSA0R	7/5/2007	COMMON STATE ALLOCATION FOR JU	-447.01				
C20	9301000	8126	1	TGO	2007	6	01001FRJDC	6/1/2007	SUNFLOWER MARKETING	3,904.73				
E20	9301000	6504	1	GLB-CSA00	2007	6	GLB-CSA00	7/5/2007	COMMON STATE ALLOCATION FOR JU	753.18				
E20	9301000	6504	1	GLB-CSA00	2007	6	GLB-CSA00	7/11/2007	COMMON STATE ALLOCATION FOR JU	-753.18				
C20	9301000	6504	1	GLB-CSA00	2007	6	GLB-CSA00	7/5/2007	COMMON STATE ALLOCATION FOR JU	-753.18				
C20	9301000	6504	1	GLB-CSA00	2007	6	GLB-CSA00	7/11/2007	COMMON STATE ALLOCATION FOR JU	102,273.37				
C20	9301000	6504	1	GLB-CSA0R	2007	6	GLB-CSA0R	7/5/2007	COMMON STATE ALLOCATION FOR JU	-102,273.37				
C20	9301000	6504	1	GLB-CSA00	2007	6	GLB-CSA00	7/5/2007	COMMON STATE ALLOCATION FOR JU	-102,273.37				
C20	9301000	6504	1	7 AP	2007	7	AP	7/19/2007	EMPLOYEE/RETIREE HEAT PUMP REB	3,900.00	529144102	INV071807	CARTERMOLL	

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C20	9301000	6504	1	1	2007	7	AP	7/19/2007	EMPLOYEE/RETIREE HEAT PUMP REB		600.00	106300102	INV071807	DIXONRICHA
C20	9301000	6504	1	1	2007	7	AP	7/19/2007	EMPLOYEE/RETIREE HEAT PUMP REB		300.00	999999999	INV071807AA	ONETIMEVEN
C20	9301000	8126	1	TGO	2007	7	AP	7/10/2007	T-SHIRT INCENTIVE FOR EFL		321.52	420994101		1615659 SUNFLOWERM
C20	9301000	6504	1	1	2007	7	AP	7/10/2007	T-SHIRTS INCENTIVE FOR EFL		3,904.73	420994101		1615684 SUNFLOWERM
C20	9301000	6504	1	1	2007	7	GLB-CSA00	8/8/2007	COMMON STATE ALLOCATION FOR JU		2,848.80			
C20	9301000	6504	1	1	2007	7	GLB-CSA0R	8/7/2007	COMMON STATE ALLOCATION FOR JU		-2,848.80			
C20	9301000	6504	1	CONTIN	2007	7	01005FRJDC	7/11/2007	MAINLINE PRINTING INC		-1,857.81			
C20	9301000	6504	1	1	2007	7	GLB-CSA00	8/3/2007	COMMON STATE ALLOCATION FOR JU		2,848.80			
C20	9301000	8126	1	TGO	2007	7	01005FRJDC	7/11/2007	SUNFLOWER MARKETING		-3,904.73			
C20	9301000	6504	1	1	2007	7	01005FRJDC	7/11/2007	SUNFLOWER MARKETING		-321.52			
C20	9301000	6504	1	1	2007	7	GLB-CSA00	8/8/2007	COMMON STATE ALLOCATION FOR JU		-4,800.00			
C20	9301000	6504	1	1	2007	7	GLB-CSA0R	8/7/2007	COMMON STATE ALLOCATION FOR JU		4,800.00			
C20	9301000	6504	1	1	2007	7	GLB-CSA00	8/3/2007	COMMON STATE ALLOCATION FOR JU		-4,800.00			
C20	9301000	6504	1	YELLOW	2007	8	AP	8/9/2007	YELLOW PAGES		6,098.56	532251101		326879 BERRYNETWO
C20	9301000	6504	1	YELLOW	2007	8	AP	8/9/2007	YELLOW PAGES		2,983.24	532251101		329039 BERRYNETWO
C20	9301000	6504	1	1	2007	8	AP	8/17/2007	YELLOW PAGE ADVERTISING		15,844.15	532251101		331238 BERRYNETWO
C20	9301000	6504	1	DSM	2007	8	AP	8/8/2007	CFL WHEEL WITH LOGO		4,872.24	96260102		38970 CULVERCOMP
C20	9301000	6504	1	DSM	2007	8	AP	8/6/2007	CONSVY SCHL KIT WITH LOGO		6,269.23	96260102		38916 CULVERCOMP
C20	9301000	6504	1	PROD	2007	8	AP	8/6/2007	HEAT PUMP REBATE		400.00	534239101	INV062907	EAKINSJACK
C20	9301000	6504	1	PROD	2007	8	AP	8/17/2007	NATIONAL NIGHT OUT RADIO SPOTS		52.15	534267101		14099 EVOLUTIONA
C20	9301000	6504	1	DSM	2007	8	AP	8/17/2007	NATIONAL NIGHT OUT RADIO SPOTS		700.00	534267101		14099 EVOLUTIONA
C20	9301000	6504	1	DSM	2007	8	AP	8/17/2007	LIGHT BULB LABELING		1.49	147201101		508794 GOODWILLIN
C20	9301000	6504	1	DSM	2007	8	AP	8/17/2007	LIGHT BULB LABELING		480.00	147201101		508794 GOODWILLIN
C20	9301000	6504	1	DSM	2007	8	AP	8/17/2007	LIGHT BULB LABELING		500.00	147201101		508813 GOODWILLIN
C20	9301000	6504	1	DSM	2007	8	AP	8/17/2007	LIGHT BULB LABELING		20.00	147201101		508794 GOODWILLIN
C20	9301000	6504	1	DSM	2007	8	AP	8/17/2007	LIGHT BULB LABELING		12,299.50	532675101		581 INTAKESTUD
C20	9301000	6504	1	CONTIN	2007	8	AP	8/9/2007	COMMERCIAL ENERGY EFFICIENCY V		14,000.00	197075102	INV053107	KANSASSTAT
G20	9301000	6612	1	1	2007	8	AP	8/17/2007	2007 KS STATE FAIR: SAND SCULP		450.00	184061101	4001233509907070000	KBCCARDSE
G20	9301000	6612	1	1	2007	8	AP	8/15/2007	070711/CARRIER FAIR FEES FOR UN		450.00	184061101	4001233509907070000	KBCCARDSE
C20	9301000	6504	1	CONTIN	2007	8	AP	8/13/2007	2007 LK DIRECTORY FULL PAGE AD		1,000.00	523887102		100 LEADERSHIP
C20	9301000	6504	1	CONTIN	2007	8	AP	8/28/2007	CFL BROCHURES		-1,319.49	226200103		24973 MAINLINEPR
C20	9301000	6504	1	DSM	2007	8	AP	8/20/2007	CFL BROCHURES		1,319.49	226200103		24973 MAINLINEPR
C20	9301000	6504	1	DSM	2007	8	AP	8/21/2007	CFL LIGHT BULBS		-1,077.80	533635101	INV1012165	NIAGARACON
C20	9301000	6504	1	DSM	2007	8	AP	8/21/2007	CFL LIGHT BULBS		-14,467.10	533635101	INV1012165	NIAGARACON
C20	9301000	6504	1	DSM	2007	8	AP	8/21/2007	CFL LIGHT BULBS		339.27	533635101	INV1011936	NIAGARACON
C20	9301000	6504	1	DSM	2007	8	AP	8/20/2007	CFL LIGHT BULBS		14,467.10	533635101	INV1011936	NIAGARACON
C20	9301000	6504	1	DSM	2007	8	AP	8/20/2007	CFL LIGHT BULBS		19,300.00	533635101	INV1014863	NIAGARACON
C20	9301000	6504	1	DSM	2007	8	AP	8/20/2007	CFL LIGHT BULBS		4,554.00	533635101	INV1011936	NIAGARACON
C20	9301000	6504	1	DSM	2007	8	AP	8/20/2007	CFL LIGHT BULBS		1,077.80	533635101	INV1012165	NIAGARACON
C20	9301000	6504	1	DSM	2007	8	AP	8/20/2007	CFL LIGHT BULBS		1,315.08	533635101	INV1011688	NIAGARACON
C20	9301000	6504	1	CONTIN	2007	8	AP	8/28/2007	HOMEMADE COOKIES, TRANSMISSION		67.00	999999999	INV062507	ONETIMEVEN
C20	9301000	6504	1	CONTIN	2007	8	AP	8/7/2007	AUDI ROOM RENTAL		90.00	999999999	INV062807	ONETIMEVEN
C20	9301000	6504	1	CONTIN	2007	8	AP	8/9/2007	TRANSMISSION OPEN HOUSE		85.00	999999999	INV062807	ONETIMEVEN
C20	9301000	6504	1	DSM	2007	8	AP	8/9/2007	HEAT PUMP BROCHURE REPRINT		2,276.89	529769102		471030 SULLIVANHI
C20	9301000	6504	1	DSM	2007	8	AP	8/9/2007	HEAT PUMP INSERT REPRINT		4,265.17	529769102		471030 SULLIVANHI
C20	9301000	6504	1	CONTIN	2007	8	AP	8/9/2007	JEC INVITATION		985.00	529769102		471030 SULLIVANHI
C20	9301000	6504	1	PROD	2007	8	AP	8/9/2007	PRODUCTION MATERIALS		1,152.36	529769102		471030 SULLIVANHI
C20	9301000	6504	1	CONTIN	2007	8	AP	8/9/2007	GOLF TOURNAMENT		6,346.12	529769102		471030 SULLIVANHI
C20	9301000	6504	1	AGENCY	2007	8	AP	8/17/2007	ACCOUNT MANAGEMENT		2,451.05	529769102		471030 SULLIVANHI
C20	9301000	6504	1	DSM	2007	8	AP	8/17/2007	RESIDENTIAL APOGEE BROCHURE		-3,956.08	529769102		471030 SULLIVANHI
E20	9301000	6504	1	SHRHL	2007	8	AP	8/9/2007	SHAREHOLDER MEETING SIGNAGE		33.48	529769102		470990 SULLIVANHI
C20	9301000	6504	1	DSM	2007	8	AP	8/9/2007	HEAT PUMP REBATE BROCHURE		1,236.10	529769102		471010 SULLIVANHI
C20	9301000	6504	1	DSM	2007	8	AP	8/9/2007	BREAKER BOX EFFICIENCY KIT REO		25,001.39	529769102		471000 SULLIVANHI
C20	9301000	6504	1	CONTIN	2007	8	AP	8/9/2007	STAR CAMPAIGN & TABLE TENTS		354.09	529769102		470980 SULLIVANHI
C20	9301000	6504	1	CONTIN	2007	8	AP	8/9/2007	STAR CAMPAIGN & BROCHURE		3,675.64	529769102		470970 SULLIVANHI

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C20	9301000	6504	1	DSM	2007	8	AP		8/17/2007	RESIDENTIAL APOGEE BROCHURE RE	3,956.08	529769102	476890071907	SULLIVANHI	
C20	9301000	6504	1	CONTIN	2007	8	AP		8/17/2007	2008 GOLF TOURNAMENT	462.32	529769102		476810 SULLIVANHI	
C20	9301000	6504	1	CONTIN	2007	8	AP		8/17/2007	JEC INVITATION	257.30	529769102		476850 SULLIVANHI	
C20	9301000	6504	1	AGENCY	2007	8	AP		8/17/2007	ACCOUNT MANAGEMENT	32,900.00	529769102		481730 SULLIVANHI	
C20	9301000	6504	1	DSM	2007	8	AP		8/17/2007	BREAKER BOX EFFICIENCY KIT REO	1,167.42	529769102		476820 SULLIVANHI	
C20	9301000	6504	1	CONTIN	2007	8	AP		8/9/2007	GOLF TOURNAMENT SHAWNEE MISSIO	2,928.22	529769102		471080 SULLIVANHI	
C20	9301000	6504	1	CONTIN	2007	8	AP		8/9/2007	WESTAR ENERGY OPEN HOUSE	4,984.73	529769102		47110 SULLIVANHI	
C20	9301000	6504	1	CONTIN	2007	8	AP		8/9/2007	OUR ELECTRICITY EMPWERS THE	3,146.00	529769102		47111 SULLIVANHI	
C20	9301000	6504	1	SAFETY	2007	8	AP		8/9/2007	SECURITY LIGHTING BROCHURE	1,875.81	529769102		470890 SULLIVANHI	
C20	9301000	6504	1	INSERT	2007	8	AP		8/9/2007	WIRE - JUNE 2007	16,392.20	529769102		471070 SULLIVANHI	
C20	9301000	6504	1	TREE	2007	8	AP		8/9/2007	TREE TRIMMING PACKET FOLDER	6,143.83	529769102		470900 SULLIVANHI	
C20	9301000	6504	1	AGENCY	2007	8	AP		8/9/2007	ACCOUNT MANAGEMENT	32,900.00	529769102		470920 SULLIVANHI	
C20	9301000	6504	1	CONTIN	2007	8	AP		8/9/2007	ENERGY FOR LIFE CAMPAIN OTHER	208.96	529769102		470940 SULLIVANHI	
C20	9301000	6504	1	PD	2007	8	AP		8/9/2007	PROJECT DESERVE 25TH ANNIVERSA	575.00	529769102		470950 SULLIVANHI	
C20	9301000	6504	1	CONTIN	2007	8	AP		8/9/2007	DIVERSITY CHAMPIONS POSTER	826.21	529769102		470960 SULLIVANHI	
C20	9301000	6504	1	TREE	2007	8	AP		8/9/2007	TREE TRIMMING PACKET & GUIDE	9,289.04	529769102		47109 SULLIVANHI	
C20	9301000	6504	1	SAFETY	2007	8	AP		8/9/2007	ELECTRICAL SAFETY - THE FIRST	974.55	529769102		476800 SULLIVANHI	
C20	9301000	6504	1	CONSTI	2007	8	AP		8/17/2007	DIVERSITY CHAMPIONS POSTER	8,084.92	529769102		47690 SULLIVANHI	
C20	9301000	6504	1	SAFETY	2007	8	AP		8/17/2007	SAFETY ADS	751.61	529769102		476830 SULLIVANHI	
C20	9301000	6504	1	PROD	2007	8	AP		8/17/2007	GO RED FOR WOMEN LUNCHEON AD	22,896.34	529769102		476860 SULLIVANHI	
C20	9301000	6504	1	DSM	2007	8	AP		8/17/2007	RESIDENTIAL APOGEE INSERT REPR	449.59	529769102		476870 SULLIVANHI	
C20	9301000	6504	1	PROD	2007	8	AP		8/17/2007	LIGHT BULBS LABELS	1,860.56	529769102		476880 SULLIVANHI	
C20	9301000	6504	1	DSM	2007	8	AP		8/17/2007	AUTOMATIC BILL PAYMENT BROUCHU	3,956.08	529769102		476890 SULLIVANHI	
C20	9301000	6504	1	PROD	2007	8	AP		8/17/2007	RESIDENTIAL APOGEE BROCHURE	416.00	529769102		476790 SULLIVANHI	
C20	9301000	8126	1	TGO	2007	8	AP		8/10/2007	PRODUCTION MATERIALS	101.41	420994101		1616262 SUNFLOWERM	
C20	9301000	6504	1	DSM	2007	8	AP		8/17/2007	EFL POLOS	2,691.94	420994101		1618180 SUNFLOWERM	
C20	9301000	6504	1	DSM	2007	8	AP		8/17/2007	WESTAR PLASTIC BAGS	761.20	420994101		1617783 SUNFLOWERM	
C20	9301000	6504	1	DSM	2007	8	AP		8/17/2007	NATIONALNIGHT OUT T-SHIRTS	103,627.05				
E20	9301000	6504	1	GLB-CSA00	2007	8	GLB-CSA00		9/6/2007	COMMON STATE ALLOCATION FOR JU	19.87				
G20	9301000	6612	1	GLB-CSA00	2007	8	GLB-CSA00		9/6/2007	COMMON STATE ALLOCATION FOR JU	534.15				
C20	9301000	6504	1	GLB-CSA00	2007	8	GLB-CSA00		9/6/2007	COMMON STATE ALLOCATION FOR JU	103.86				
C20	9301000	6504	1	GLB-CSA00	2007	8	GLB-CSA00		9/6/2007	COMMON STATE ALLOCATION FOR JU	81,704.84				
C20	9301000	6504	1	GLB-CSA00	2007	8	GLB-CSA00		9/6/2007	COMMON STATE ALLOCATION FOR JU	39.76				
C20	9301000	6504	1	GLB-CSA00	2007	8	GLB-CSA00		9/6/2007	COMMON STATE ALLOCATION FOR JU	-174,603.29				
C20	9301000	6504	1	GLB-CSA00	2007	8	GLB-CSA00		9/6/2007	COMMON STATE ALLOCATION FOR JU	-175.00				
C20	9301000	6504	1	GLB-CSA00	2007	8	GLB-CSA00		9/6/2007	COMMON STATE ALLOCATION FOR JU	-87.00				
E20	9301000	6612	1	GLB-CSA00	2007	8	GLB-CSA00		9/6/2007	COMMON STATE ALLOCATION FOR JU	-137,666.12				
C20	9301000	6504	1	GLB-CSA00	2007	8	GLB-CSA00		9/6/2007	COMMON STATE ALLOCATION FOR JU	-900.00				
C20	9301000	6504	1	GLB-CSA00	2007	8	GLB-CSA00		9/6/2007	COMMON STATE ALLOCATION FOR JU	2,500.00				
C20	9301000	6504	1	BRAND	2007	9	AP		9/14/2007	6TH ANNUAL BOOBREW BASH SPONS	75.00	531826102	RFP090607	DRESSFORSU	
C20	9301000	6504	1	DSM	2007	9	AP		9/13/2007	NEWS RELEASE DISTRIBUTION	75.00	186098103		KANSASPRES	
C20	9301000	6504	1	CONTIN	2007	9	AP		9/7/2007	HEAT PUMP REBATE	750.00	534289101	RFP082707	MORGANDON	
C20	9301000	6504	1	CONTIN	2007	9	AP		9/6/2007	RENTED WRIGHT ROOM, TRANSMISSI	180.00	999999999	INV062807AA	ONETIMEVEN	
C20	9301000	6504	1	CONTIN	2007	9	AP		9/13/2007	MISSION VISION VALUE BOARDS	78.87	529769102		483950 SULLIVANHI	
C20	9301000	6504	1	CONTIN	2007	9	AP		9/20/2007	ENERGY FOR LIFE - VENDING MACH	503.46	529769102		484380 SULLIVANHI	
C20	9301000	6504	1	PROD	2007	9	AP		9/20/2007	PRODUCTION MATERIALS	1,041.13	529769102		483960 SULLIVANHI	
C20	9301000	6504	1	AGENCY	2007	9	AP		9/20/2007	ADVERTISING ACCOUNT MANAGEMENT	32,900.00	529769102		483940 SULLIVANHI	
C20	9301000	6504	1	TREE	2007	9	AP		9/20/2007	TREE PLANTING GUIDE AUG 07 INS	33,346.38	529769102		483930 SULLIVANHI	
C20	9301000	6504	1	DSM	2007	9	AP		9/20/2007	WESTAR ENERGY SIGNAGE -PRINTIN	4,823.62	529769102		483910 SULLIVANHI	
C20	9301000	6504	1	SAFETY	2007	9	AP		9/20/2007	CFL BROCHURE	2,927.61	529769102		483900 SULLIVANHI	
C20	9301000	6504	1	CONTIN	2007	9	AP		9/20/2007	PRINTING & SHIPPING	1,145.31	529769102		483870 SULLIVANHI	
C20	9301000	6504	1	CONTIN	2007	9	AP		9/20/2007	THANK YOU REPLY CARDS - FINAL	12,867.22	529769102		483920 SULLIVANHI	
C20	9301000	6504	1	SAFETY	2007	9	AP		9/20/2007	GLOW STICKS - NATIONAL NIGHT O	88.10	529769102		483890 SULLIVANHI	
C20	9301000	6504	1	DSM	2007	9	AP		9/13/2007	PROGRESS BILLING	476.23	420994101		1617398 SUNFLOWERM	
C20	9301000	8126	1	DSM	2007	9	AP		9/14/2007	EFL INCENTIVE POLOS					

Westar Energy, Inc.  
 Revenue Requirements Study  
 Test Year Ended 12/31/07  
 Advertising Cost Paid During 12/31/07

Cost Code	Account	Work Area	Legal Entity	User Code	Year	Mo	Je	Group No	Date	Je Group	Description	Amount	Vendor Number	Invoice Number	Vendor Name
A11	9301000	5853	1	1	2007	9	PR		9/24/2007	EXEMPT	070930 42547	289.70			
C20	9301000	6504	1	1	2007	9	GLB-CSA00		10/3/2007	COMMON STATE ALLOCATION FOR JU		106.83			654 INTAKESTUD
C20	9301000	6504	1	1	2007	9	GLB-CSA00		10/3/2007	COMMON STATE ALLOCATION FOR JU		56,484.21			678 INTAKESTUD
C20	9301000	6504	1	1	2007	9	PR		9/7/2007	EXEMPT	070915 70395	2,050.00			664 INTAKESTUD
C20	9301000	6504	1	1	2007	9	GLB-CSA00		10/3/2007	COMMON STATE ALLOCATION FOR JU		44.51			654 INTAKESTUD
C20	9301000	6504	1	1	2007	9	GLB-CSA00		10/3/2007	COMMON STATE ALLOCATION FOR JU		-75.00			654 INTAKESTUD
C20	9301000	6504	1	1	2007	9	GLB-CSA00		10/3/2007	COMMON STATE ALLOCATION FOR JU		-95,171.38			654 INTAKESTUD
C20	9301000	6504	1	1	2007	9	GLB-CSA00		10/3/2007	COMMON STATE ALLOCATION FOR JU		-180.00			654 INTAKESTUD
C20	9301000	6504	1	DSM	2007	10	AP		10/18/2007	34 NATIONAL NIGHT OUT SPOTS		1,000.00	525767102		355889 CLEARCHANN
C20	9301000	6504	1	HR	2007	10	AP		10/17/2007	HR VIDEO PRODUCTION		223.50	532675101		654 INTAKESTUD
C20	9301000	6504	1	DSM	2007	10	AP		10/17/2007	10,000 REPLICATED DVDS - RES E		10,730.00	532675101		678 INTAKESTUD
C20	9301000	6504	1	DSM	2007	10	AP		10/17/2007	RESIDENTIAL EFFICIENCY DVD PRO		9,958.75	532675101		664 INTAKESTUD
C20	9301000	6504	1	HR	2007	10	AP		10/17/2007	HR VIDEO PRODUCTION		3,000.00	532675101		654 INTAKESTUD
C20	9301000	6612	1	1	2007	10	AP		10/17/2007	HR VIDEO PRODUCTION		4,455.75	532675101		654 INTAKESTUD
C20	9301000	6504	1	DSM	2007	10	AP		10/17/2007	HR VIDEO PRODUCTION		331.95	532675101		654 INTAKESTUD
C20	9301000	6504	1	DSM	2007	10	AP		10/17/2007	PRODUCTION APOGEE TUTORIAL DVD		1,050.00	532675101		665 INTAKESTUD
C20	9301000	6504	1	MEDTRA	2007	10	AP		10/18/2007	REMAINDER OF SPEAKER FEE FOR M		2,000.00	533668101		2086 INTERSPEAK
C20	9301000	6504	1	HR	2007	10	AP		10/18/2007	LEADERSHIP WESTAR CAMPAIGN REP		1,265.07	529769102		490110 SULLIVANHI
C20	9301000	6504	1	HR	2007	10	AP		10/18/2007	LEADERSHIP WESTAR CAMPAIGN REP		1,085.74	529769102		490120 SULLIVANHI
C20	9301000	6504	1	PROD	2007	10	AP		10/18/2007	LABOR DAY AD		315.72	529769102		490080 SULLIVANHI
C20	9301000	6504	1	INSERT	2007	10	AP		10/18/2007	LEADERSHIP WESTAR CAMPAIGN REP		1,559.52	529769102		490070 SULLIVANHI
C20	9301000	6504	1	PROMO	2007	10	AP		10/18/2007	WIRE - SEPT 2007		16,806.52	529769102		490060 SULLIVANHI
C20	9301000	6504	1	HR	2007	10	AP		10/18/2007	CONTRIBUTIONS FOUNDATIONS PROGR		1,591.73	529769102		490050 SULLIVANHI
C20	9301000	6504	1	HR	2007	10	AP		10/18/2007	EFL PROGRAMS BROCHURE		108.96	529769102		490050 SULLIVANHI
C20	9301000	6504	1	HR	2007	10	AP		10/18/2007	LEADERSHIP WESTAR CAMPAIGN REP		1,080.38	529769102		490090 SULLIVANHI
C20	9301000	6504	1	PROMO	2007	10	AP		10/18/2007	COMMUNITY PARTNERS BROCHURE		2,021.66	529769102		490040 SULLIVANHI
C20	9301000	6504	1	PROD	2007	10	AP		10/18/2007	INTERNATIONAL LINEMANS RODEO A		73.23	529769102		490130 SULLIVANHI
C20	9301000	6504	1	DSM	2007	10	AP		10/18/2007	RESIDENTIAL APOGEE BROCHURE RE		4,777.92	529769102		490150 SULLIVANHI
C20	9301000	6504	1	PROD	2007	10	AP		10/18/2007	PRODUCTION MATERIALS		299.60	529769102		489980 SULLIVANHI
C20	9301000	6504	1	DSM	2007	10	AP		10/18/2007	CFL BROCHURE REPRINT		4,522.31	529769102		490140 SULLIVANHI
C20	9301000	6504	1	AGENCY	2007	10	AP		10/18/2007	ADVERTISING FEE		32,900.00	529769102		490170 SULLIVANHI
C20	9301000	6504	1	PROD	2007	10	AP		10/18/2007	STATE FAIR SIGNAGE 2007		993.15	529769102		490160 SULLIVANHI
C20	9301000	6504	1	SAFETY	2007	10	AP		10/18/2007	ELECTRICAL SAFETY ADV		5,208.19	529769102		49018 SULLIVANHI
C20	9301000	6504	1	CWBOOK	2007	10	AP		10/18/2007	RESIDENTIAL WELCOME BOOK REPR		11,861.88	529769102		490030 SULLIVANHI
C20	9301000	6504	1	DSM	2007	10	AP		10/18/2007	ENERGY EFFICIENCY CAMPAIGN		144.66	529769102		490020 SULLIVANHI
C20	9301000	6504	1	TREE	2007	10	AP		10/18/2007	TREE PRUNING PACKET REPRINT		16,450.84	529769102		490010 SULLIVANHI
C20	9301000	6504	1	HR	2007	10	AP		10/18/2007	ENERGY FOR LIFE CAMPAIGN		508.78	529769102		489990 SULLIVANHI
C20	9301000	6618	1	TGO	2007	10	AP		10/11/2007	FITNESS CHALLENGE		334.02	420994101		1626260 SUNFLOWERM
E20	9301000	6602	1	TGO	2007	10	AP		10/11/2007	EFL OFFICER POLOS		363.70	420994101		1626666 SUNFLOWERM
C20	9301000	6504	1	CONTIN	2007	10	AP		10/19/2007	DOWNTOWN STREET BANNER SPONSOR		-400.00	508340101		2007305 UNITEDWAYO
C20	9301000	6504	1	CONTIN	2007	10	AP		10/18/2007	DOWNTOWN STREET BANNER SPONSOR		400.00	508340101		2007305 UNITEDWAYO
C20	9301000	6504	1	CONTIN	2007	10	AP		11/5/2007	COMMON STATE ALLOCATION FOR JU		-131,338.11			
C20	9301000	6612	1	1	2007	10	GLB-CSA00		11/5/2007	COMMON STATE ALLOCATION FOR JU		-4,787.70			
C20	9301000	6504	1	1	2007	10	GLB-CSA00		11/5/2007	COMMON STATE ALLOCATION FOR JU		2,841.50			
C20	9301000	6504	1	1	2007	10	GLB-CSA00		11/5/2007	COMMON STATE ALLOCATION FOR JU		77,949.17			
C20	9301000	6045	1	1	2007	10	PR		10/11/2007	EXEMPT	071015 04788	600.00			
C20	9301000	5822	1	DSM	2007	10	PR		10/29/2007	EXEMPT	071031 03502	1,150.00			
C20	9301000	6504	1	YELLOW	2007	11	AP		11/13/2007	WHITE & YELLOW PAGE LISTING		23,682.88	532251101		355800 BERRYNETWO
G12	9301000	6612	1	1	2007	11	AP		11/16/2007	070817/KU CAREER FEAR CHARGE &		500.00	184081101		40012335059907090000 KBCCARDSER
G12	9301000	6612	1	1	2007	11	AP		11/16/2007	070913/COPIES OF PHOTOS FOR CAR		83.55	184061101		40012335059907090000 KBCCARDSER
C20	9301000	6612	1	EXTCOM	2007	11	AP		11/16/2007	070910/INTERNSHIP FAIR 2007 RE		60.00	184061101		40012335059907090000 KBCCARDSER
C20	9301000	6504	1	CONTIN	2007	11	AP		11/13/2007	CLIPPING SERVICE		1,751.00	524054105		709256425 LEXISNEXIS
C20	9301000	6504	1	CONTIN	2007	11	AP		11/13/2007	PHOTOGRAPHIC SERVICES		1,277.75	431754101		2007068 SCHOTLANDJ
C20	9301000	6504	1	PROD	2007	11	AP		11/30/2007	FINAL BILLING		86.19	529769102		503640 SULLIVANHI
C20	9301000	6504	1	HR	2007	11	AP		11/13/2007	BENEFITS CAMPAIGN REPRINT & PO		781.10	529769102		496360 SULLIVANHI
C20	9301000	6504	1	HR	2007	11	AP		11/13/2007	BENEFITS CAMPAIGN REPRINT & TE		1,585.54	529769102		496430 SULLIVANHI

Westar Energy, Inc.  
Revenue Requirements Study  
Test Year Ended 12/31/07  
Advertising Cost Paid During 12/31/07

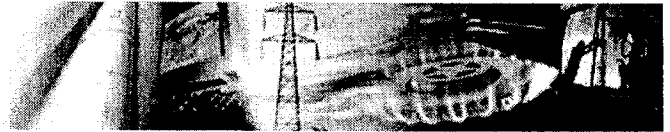
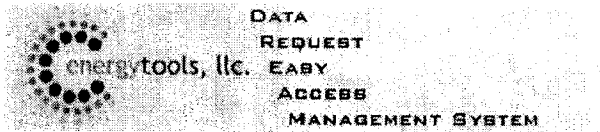
Cost Code	Account	Work Area	Legal Entity	User Code	Year	Mo	Je	Group No	Date	Je Group	Description	Amount	Vendor Number	Invoice Number	Vendor Name
C20	9301000	6504	1	HR	2007	11	AP		11/13/2007		BENEFITS CAMPAIGN REPRINT & EN	1,730.80	529769102	496390	SULLIVANHI
C20	9301000	6504	1	HR	2007	11	AP		11/13/2007		BENEFITS CAMPAIGN REPRINT & PAY	837.38	529769102	496390	SULLIVANHI
C20	9301000	6504	1	CONTIN	2007	11	AP		11/13/2007		SYNERGY SPECIAL EDITION - JHAI	2,546.23	529769102	496330	SULLIVANHI
C20	9301000	6504	1	PROD	2007	11	AP		11/13/2007		KU CAREER FAIR AD	175.00	529769102	496350	SULLIVANHI
C20	9301000	6504	1	DSM	2007	11	AP		11/13/2007		BREAKER BOX EFFICIENCY KIT REO	1,167.42	529769102	490000	SULLIVANHI
C20	9301000	6504	1	HR	2007	11	AP		11/13/2007		BENEFITS CAMPAIGN REPRINT & BU	51.42	529769102	496370	SULLIVANHI
C20	9301000	6504	1	HR	2007	11	AP		11/13/2007		ENERGY FOR LIFE SIGNAGE	55.75	529769102	496320	SULLIVANHI
C20	9301000	6504	1	TREE	2007	11	AP		11/13/2007		TREE PRUNING PACKET REPRINT	6,556.88	529769102	496310	SULLIVANHI
C20	9301000	6504	1	CWBOOK	2007	11	AP		11/13/2007		RESIDENTIAL WELCOME BOOK REPR	6,660.48	529769102	496300	SULLIVANHI
C20	9301000	6504	1	PROD	2007	11	AP		11/13/2007		PRODUCTION MATERIALS	287.70	529769102	496290	SULLIVANHI
C20	9301000	6504	1	AGENCY	2007	11	AP		11/13/2007		ADVERTISING FEE	32,900.00	529769102	496280	SULLIVANHI
C20	9301000	6504	1	CONTIN	2007	11	AP		11/13/2007		ADVERTISING	2,649.25	529769102	49648	SULLIVANHI
C20	9301000	6504	1	DSM	2007	11	AP		11/13/2007		WESTAR SPORT SHIRT	621.35	420994101	1628952	SUNFLOWERM
E20	9301000	8126	1	TGO	2007	11	AP		11/21/2007		FIT KIT	1,517.73	420994101	1649000	SUNFLOWERM
C20	9301000	6504	1	CONTIN	2007	11	AP		11/27/2007		DOWNTOWN STREET BANNER SPONSOR	400.00	508340101	2007305082207	UNITEDWAYO
G12	9301000	6612	1	CONTIN	2007	11	AP		12/5/2007		COMMON STATE ALLOCATION FOR JU	-643.55			
C20	9301000	6504	1	GLB-CSA00	2007	11	AP		12/5/2007		COMMON STATE ALLOCATION FOR JU	-85,734.12			
C20	9301000	6504	1	GLB-CSA00	2007	11	AP		12/5/2007		COMMON STATE ALLOCATION FOR JU	50,883.20			
G12	9301000	6612	1	GLB-CSA00	2007	11	AP		12/5/2007		COMMON STATE ALLOCATION FOR JU	381.95			
C20	9301000	6504	1	GLB-CSA00	2007	12	AP		12/3/2007		ANNUAL SUBSCRIPTION 11/1/07 TO	79,500.00	533599101	99453	APOGEEINTE
C20	9301000	6504	1	YELLOW	2007	12	AP		12/5/2007		WHITE & YELLOW PAGE LISTINGS	21,713.30	532251101	340437	BERRYNETWO
C20	9301000	6504	1	DSM	2007	12	AP		12/28/2007		ILLUMINATIONS SPONSORSHIP 2007	2,500.00	34719102	59	BOTANICA,T
C20	9301000	6504	1	BRAND	2007	12	AP		12/5/2007		KIDFEST	2,500.00	525767102	38347	CLEARCHANN
C20	9301000	6504	1	CONTIN	2007	12	AP		12/10/2007		26,000 CFLS	53,843.26	534530101	9876	GOGREENUTI
C20	9301000	6504	1	CONTIN	2007	12	AP		12/11/2007		HEAT PUMP REBATE	900.00	408138102	RFP120607	HAFENSTINE
C20	9301000	6504	1	CONTIN	2007	12	AP		12/14/2007		HEAT PUMP REBATE	500.00	534548101	RFP121207AA	HOCHPHILIP
G20	9301000	5872	1	CONTIN	2007	12	AP		12/26/2007		COMPLETION BILLING FOR W/E - D	3,000.00	532675101	720	INTAKESTUD
G20	9301000	5872	1	CONTIN	2007	12	AP		12/26/2007		COMPLETION BILLING FOR W/E - D	223.50	532675101	720	INTAKESTUD
G20	9301000	6402	1	CONTIN	2007	12	AP		12/26/2007		COMPLETION BILLING FOR W/E - D	3,000.00	532675101	720	INTAKESTUD
G20	9301000	6504	1	CONTIN	2007	12	AP		12/26/2007		COMPLETION BILLING FOR W/E - D	2,932.25	532675101	720	INTAKESTUD
G20	9301000	6504	1	CONTIN	2007	12	AP		12/26/2007		COMPLETION BILLING FOR W/E - D	218.45	532675101	720	INTAKESTUD
G20	9301000	6402	1	CONTIN	2007	12	AP		12/26/2007		COMPLETION BILLING FOR W/E - D	223.50	532675101	720	INTAKESTUD
C20	9301000	6504	1	FOCUS	2007	12	AP		12/16/2007		FOCUS RESEARCH GROUP	13,051.00	533630101	5076	RESEARCHCPA
C20	9301000	6504	1	CONTIN	2007	12	AP		12/5/2007		PHOTOS FOR ANNUAL REPORT	6,146.60	431754101	2007083	SCHOTLANDJ
C20	9301000	6504	1	CONTIN	2007	12	AP		12/5/2007		FINAL BILLING	177.92	529769102	503620	SULLIVANHI
C20	9301000	6504	1	BRAND	2007	12	AP		12/5/2007		FINAL BILLING	166.81	529769102	503630	SULLIVANHI
C20	9301000	6504	1	PROD	2007	12	AP		12/5/2007		FINAL BILLING	551.72	529769102	503650	SULLIVANHI
C20	9301000	6504	1	PROD	2007	12	AP		12/5/2007		FINAL BILLING	237.46	529769102	503660	SULLIVANHI
C20	9301000	6504	1	HR	2007	12	AP		12/5/2007		PROGRESS BILLING	520.42	529769102	503590	SULLIVANHI
C20	9301000	6504	1	HR	2007	12	AP		12/26/2007		PROGRESS BILLING	6,153.84	529769102	508720	SULLIVANHI
C20	9301000	6504	1	AGENCY	2007	12	AP		12/26/2007		PROGRESS BILLING	32,954.57	529769102	508730	SULLIVANHI
C20	9301000	6504	1	AGENCY	2007	12	AP		12/26/2007		PROGRESS BILLING	198.45	529769102	508740	SULLIVANHI
C20	9301000	6504	1	AGENCY	2007	12	AP		12/5/2007		PROGRESS BILLING	33,066.10	529769102	503580	SULLIVANHI
C20	9301000	6504	1	BRAND	2007	12	AP		12/5/2007		PUBLICATION POWERFUL CONNECTIO	3,950.00	529769102	503670	SULLIVANHI
C20	9301000	6504	1	PROD	2007	12	AP		12/5/2007		FINAL BILLING	160.50	529769102	503670	SULLIVANHI
C20	9301000	6504	1	BRAND	2007	12	AP		12/5/2007		WELCOME TO THE BLOCK	305.00	529769102	508750	SULLIVANHI
C20	9301000	6504	1	SAFETY	2007	12	AP		12/26/2007		PROGRESS BILLING	139.49	529769102	508760	SULLIVANHI
C20	9301000	6504	1	BUSCON	2007	12	AP		12/26/2007		FINAL BILLING	5,015.26	529769102	508780	SULLIVANHI
C20	9301000	6504	1	CONTIN	2007	12	AP		12/26/2007		FINAL BILLING	956.22	529769102	508780	SULLIVANHI
C20	9301000	6504	1	TREE	2007	12	AP		12/17/2007		FINAL BILLING	401.47	529769102	503600	SULLIVANHI
C20	9301000	6504	1	BRAND	2007	12	AP		12/17/2007		FINAL BILLING	11,837.34	529769102	50372	SULLIVANHI
C20	9301000	6504	1	BUSCON	2007	12	AP		12/26/2007		COMMERCIAL WELCOME BOOK REPRIN	150.00	529769102	508920	SULLIVANHI
C20	9301000	6504	1	BUSCON	2007	12	AP		12/26/2007		COMMERCIAL WELCOME BOOK REPRIN	983.22	529769102	508790	SULLIVANHI
C20	9301000	6504	1	CONTIN	2007	12	AP		12/26/2007		FINAL BILLING	983.22	529769102	508800	SULLIVANHI
C20	9301000	6504	1	CONTIN	2007	12	AP		12/26/2007		FINAL BILLING	312.57	529769102	508810	SULLIVANHI
C20	9301000	6504	1	PROD	2007	12	AP		12/26/2007		FINAL BILLING	16,237.34	529769102	508820	SULLIVANHI

Westar Energy, Inc.  
 Revenue Requirements Study  
 Test Year Ended 12/31/07  
 Advertising Cost Paid During 12/31/07

Cost Code	Account	Work Area	Legal Entity	User Code	Year	Mo	Je	Group No	Date	Je Group	Description	Amount	Vendor Number	Invoice Number	Vendor Name
C20	9301000	6504	1	DSM	2007	12	AP		12/26/2007	FINAL BILLING	11,736.47	529769102	508840	SULLIVANHI	
C20	9301000	6504	1	DSM	2007	12	AP		12/26/2007	FINAL BILLING	850.75	529769102	508850	SULLIVANHI	
C20	9301000	6504	1	CONTIN	2007	12	AP		12/26/2007	FINAL BILLING	160.95	529769102	508860	SULLIVANHI	
C20	9301000	6504	1	PROD	2007	12	AP		12/26/2007	FINAL BILLING	68.04	529769102	508870	SULLIVANHI	
C20	9301000	6504	1	PROD	2007	12	AP		12/26/2007	FINAL BILLING	231.92	529769102	508880	SULLIVANHI	
C20	9301000	6504	1	HR	2007	12	AP		12/26/2007	PRINTING	25,647.93	529769102	508890	SULLIVANHI	
C20	9301000	6504	1	PROD	2007	12	AP		12/26/2007	PRINTING WIND MAP EASEL SIGNS	194.21	529769102	508900	SULLIVANHI	
C20	9301000	8126	1	CONTIN	2007	12	AP		12/29/2007	ENERGY FOR LIFE WATER BOTTLES	212.43	420994101	1652691	SUNFLOWERM	
C20	9301000	6504	1	CONTIN	2007	12	AP		12/5/2007	WSU BASKETBALL SIGNAGE SPONSOR	7,375.00	402972102	104492	WICHITASTA	
C20	9301000	6504	1	CONTIN	2007	12	AP		12/17/2007	ROOM RENTAL AND ETHERNET CONNE	155.00	363618104	8131	WICHITASTA	
C20	9301000	6504	1	CONTIN	2007	12	AP		12/17/2007	2007 ROCKIN THE ROUNDHOUSE SPO	2,500.00	402972102	101	WICHITASTA	
C20	9301000	6504	1	PROD	2007	12	AP		12/1/2007	RESIDENTIAL PAYMENT OPTIONS BR	983.22				
C20	9301000	6504	1	APOGEE	2007	12	06200GABMH		12/1/2007	AMORTIZE PREPAID EXP - APOGEE	13,250.00				
C20	9301000	6504	1		2007	12	28100GABMH		12/1/2007	RECLASS PREPAID EXP - APOGEE	-79,500.00				
G20	9301000	5872	1		2007	12	01001FRJDC		12/1/2007	COMMERCIAL ENERGY VIDEO PRODUC	12,299.50				
C20	9301000	6504	1		2007	12	GLB-CSA00		1/10/2008	COMMON STATE ALLOCATION FOR JU	-3,223.50				
G20	9301000	6504	1		2007	12	GLB-CSA00		1/10/2008	COMMON STATE ALLOCATION FOR JU	-290,666.07				
G20	9301000	6504	1		2007	12	GLB-CSA00		1/10/2008	COMMON STATE ALLOCATION FOR JU	-3,223.50				
G20	9301000	6504	1		2007	12	GLB-CSA00		1/10/2008	COMMON STATE ALLOCATION FOR JU	-3,150.70				
G20	9301000	6504	1		2007	12	GLB-CSA00		1/10/2008	COMMON STATE ALLOCATION FOR JU	1,869.94				
G20	9301000	6504	1		2007	12	GLB-CSA00		1/10/2008	COMMON STATE ALLOCATION FOR JU	1,734.24				
G20	9301000	5872	1		2007	12	GLB-CSA00		1/10/2008	COMMON STATE ALLOCATION FOR JU	2,202.62				
C20	9301000	6504	1		2007	12	GLB-CSA00		1/10/2008	COMMON STATE ALLOCATION FOR JU	172,510.31				
C20	9301000	3101	1	DSM	2007	12	PR		12/5/2007	HOURLY 07120113979	600.00				
C20	9301000	5810	1		2007	12	PR		1/2/2008	HOURLY 071229 07940	1,000.00				
E20	9301000	6612	2		2007	1	GLB-CSA00		2/5/2007	COMMON STATE ALLOCATION FOR JU	895,232.41				
G80	9301000	6612	2		2007	1	GLB-CSA00		2/5/2007	COMMON STATE ALLOCATION FOR JU	146.34				
C20	9301000	6504	2		2007	2	GLB-CSA00		3/5/2007	COMMON STATE ALLOCATION FOR JU	287.80				
C20	9301000	6504	2		2007	2	GLB-CSA00		3/5/2007	COMMON STATE ALLOCATION FOR JU	69.90				
G12	9301000	6612	2		2007	2	GLB-CSA00		3/5/2007	COMMON STATE ALLOCATION FOR JU	30,461.63				
C20	9301000	6504	2		2007	3	GLB-CSA00		3/5/2007	COMMON STATE ALLOCATION FOR JU	304.87				
C20	9301000	6504	2		2007	3	GLB-CSA00		4/4/2007	COMMON STATE ALLOCATION FOR JU	19,062.70				
G80	9301000	2901	2		2007	3	GLB-CSA00		4/4/2007	COMMON STATE ALLOCATION FOR JU	54,000.08				
C20	9301000	6504	2		2007	4	GLB-CSA00		5/3/2007	COMMON STATE ALLOCATION FOR JU	37.71				
C20	9301000	6504	2		2007	5	GLB-CSA00		6/5/2007	COMMON STATE ALLOCATION FOR JU	10,194.78				
C20	9301000	6504	2		2007	5	GLB-CSA00		6/5/2007	COMMON STATE ALLOCATION FOR JU	385.85				
E20	9301000	5872	2		2007	5	GLB-CSA00		6/5/2007	COMMON STATE ALLOCATION FOR JU	49,225.35				
E20	9301000	6504	2		2007	5	GLB-CSA00		6/5/2007	COMMON STATE ALLOCATION FOR JU	950.10				
C20	9301000	6504	2		2007	6	GLB-CSA00		7/11/2007	COMMON STATE ALLOCATION FOR JU	2,206.62				
C20	9301000	6504	2		2007	6	GLB-CSA0R		7/5/2007	COMMON STATE ALLOCATION FOR JU	41,574.12				
E20	9301000	6504	2		2007	6	GLB-CSA00		7/5/2007	COMMON STATE ALLOCATION FOR JU	-41,574.12				
E20	9301000	6504	2		2007	6	GLB-CSA0R		7/11/2007	COMMON STATE ALLOCATION FOR JU	306.17				
E20	9301000	6504	2		2007	6	GLB-CSA00		7/5/2007	COMMON STATE ALLOCATION FOR JU	-306.17				
C20	9301000	6504	2		2007	7	GLB-CSA00		8/3/2007	COMMON STATE ALLOCATION FOR JU	1,951.20				
C20	9301000	6504	2		2007	7	GLB-CSA0R		8/7/2007	COMMON STATE ALLOCATION FOR JU	-1,951.20				
C20	9301000	6504	2		2007	7	GLB-CSA00		8/8/2007	COMMON STATE ALLOCATION FOR JU	1,951.20				
C20	9301000	6504	2		2007	7	GLB-CSA0R		9/6/2007	COMMON STATE ALLOCATION FOR JU	365.85				
C20	9301000	6504	2		2007	8	GLB-CSA00		9/6/2007	COMMON STATE ALLOCATION FOR JU	13.61				
C20	9301000	6504	2		2007	8	GLB-CSA0R		9/6/2007	COMMON STATE ALLOCATION FOR JU	70,976.24				
C20	9301000	6504	2		2007	8	GLB-CSA00		9/6/2007	COMMON STATE ALLOCATION FOR JU	71.14				
C20	9301000	6504	2		2007	8	GLB-CSA0R		9/6/2007	COMMON STATE ALLOCATION FOR JU	27.24				
C20	9301000	6504	2		2007	8	GLB-CSA00		9/6/2007	COMMON STATE ALLOCATION FOR JU	55,961.28				
A11	9301000	5853	2		2007	9	PR		9/24/2007	EXEMPT 070830 42547	235.30				
C20	9301000	6504	2		2007	9	GLB-CSA00		10/3/2007	COMMON STATE ALLOCATION FOR JU	73.17				

Westar Energy, Inc.  
 Revenue Requirements Study  
 Test Year Ended 12/31/07  
 Advertising Cost Paid During 12/31/07

Cost Code	Account	Work Area	Legal Entity	User Code	Year	Mo	Je Group No	Date Je Group	Description	Amount	Vendor Number	Invoice Number	Vendor Name
C20	9301000	6504	2	2	2007	9	9 GLB-CSA00	10/3/2007	COMMON STATE ALLOCATION FOR JU	38,687.17			
C20	9301000	6504	2	2	2007	9	9 GLB-CSA00	10/3/2007	COMMON STATE ALLOCATION FOR JU	30.49			
C20	9301000	6504	2	2	2007	10	10 GLB-CSA00	11/5/2007	COMMON STATE ALLOCATION FOR JU	53,388.94			
C20	9301000	6612	2	2	2007	10	10 GLB-CSA00	11/5/2007	COMMON STATE ALLOCATION FOR JU	1,946.20			
C20	9301000	6504	2	2	2007	11	11 GLB-CSA00	12/5/2007	COMMON STATE ALLOCATION FOR JU	34,850.92			
G12	9301000	6612	2	2	2007	11	11 GLB-CSA00	12/5/2007	COMMON STATE ALLOCATION FOR JU	261.60			
C20	9301000	6504	2	2	2007	12	12 GLB-CSA00	1/10/2008	COMMON STATE ALLOCATION FOR JU	118,155.76			
G20	9301000	5872	2	2	2007	12	12 GLB-CSA00	1/10/2008	COMMON STATE ALLOCATION FOR JU	1,020.88			
G20	9301000	6402	2	2	2007	12	12 GLB-CSA00	1/10/2008	COMMON STATE ALLOCATION FOR JU	1,489.26			
G20	9301000	6504	2	2	2007	12	12 GLB-CSA00	1/10/2008	COMMON STATE ALLOCATION FOR JU	1,280.76			
			2 Total							589,981.03			
			Grand Total							1,485,213.44			



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Friday, September 19, 2008

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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case

**Requestor:** [ KCC ] [ Karen Hull ]

**Data Request:** KCC-58 :: Employee Benefits - Exec or Mgmt Incentive Plans

**Date:** 0000-00-00

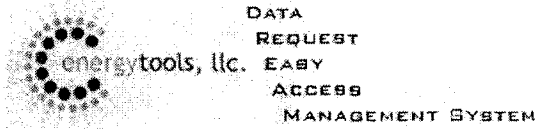
KCC-58 (Prepared by Greg Musick)

1. A complete list of titles that are eligible to receive bonuses or incentive pay under the management or executive incentive plan. 2. Information on how an individual becomes eligible for the plan. 3. Comprehensive written description of the plan including when established.

*Response:*

#1 A list of titles for each incentive plan is attached. #2 Participants in all of Westar Energy's Short-Term Incentive plans (STI) must be employed in a, regular (full or part-time), nonunion position during the performance period. Temporary employees or contractors are excluded. Energy Marketing Incentive Plan - A few positions housed within the Energy Marketing unit that are strictly focused on utility operations (as opposed to energy marketing and trading) are participants in the broader Westar Energy STI plan. All other nonunion employees in the Power Marketing group participate in the Energy Marketing Incentive Plan. The positions in this work group that were excluded from the Energy Marketing Incentive Plan for the 2007 performance year were: Director, Coal Fuel Services Manager, Coal Fuel Services Manager, Wholesale Business Wholesale Manager Generation Construction STI - When this plan was created in 2007, it applied to only a few key positions within the Generation Construction work group. Remaining employees participated in the broader Westar Energy STI plan. Beginning in 2008, the Generation Construction STI was extended to the entire work group. Westar Energy STI - All employees eligible to participate in a short-term incentive plan and who do not participate in either the Energy Marketing Incentive Plan or the Generation Construction STI, participate in the Westar Energy STI. Westar Energy Long-term Incentives: Officers - All officers (excluding assistant officers) receive Restricted Share Units (RSUs) as a significant portion of their compensation package. Westar Energy Long-term Incentives: Non-officers - All employees in positions graded in Pay Grades A1-C, 7ET, 8ET, or 9ET participate in annual RSU grants. #3 Plan documents describing the Energy Marketing Incentive Plan, the Generation Construction STI, and the Westar Energy STI are attached. The Energy Marketing Incentive Plan has been in existence since 1998. The Generation Construction STI was initially put in place for a few key employees in that work group for the 2007 performance year, and then expanded to the rest of that group in 2008. There have been annual incentives for non-officer employees in various forms since 1997. Long-Term Incentive and Share Award Plan - The Long-Term Incentive and Share Award Plan has been in effect since 1996. Incentives are currently distributed under this plan in three ways. The board must authorize all grants. In all cases, participants receive dividend equivalent rights (DERs) for all unvested RSUs. These DERs are cash payments equal to the value of actual dividends paid each quarter for a number of shares of common stock equal to the number of unvested RSUs. 1. Company officers are currently granted RSUs every three years. These RSUs vest evenly on the next three anniversaries of the grant. The value of the grant for each officer is based on the difference between the officer's base salary at the time of the grant, and the targeted position for the officer relative to the Total Direct Compensation (TDC) market median. TDC refers to compensation that includes the value of base salary, annual incentives and long-term incentives. For example, assume the median market TDC for an officer's position was \$200,000. Given the officer's experience and performance, it was determined that the officer's compensation should be targeted at 90% of the median TDC, or, \$180,000. If the officer's base salary were \$100,000, the annual value of the RSU grant would be \$80,000 (\$180,000 - \$100,000). Since the RSUs grants are to cover a three-year period, the value of the RSU grant in this example would be 3 times \$80,000, or \$240,000. 2. Non-officer employees in pay grades A1, A, B, C, 9ET, 8ET, and 7ET receive annual grants of RSUs. Employees in these pay grades are typically granted RSUs effective the first business day of January. The RSUs vest on the fifth anniversary of the grant. The value of these grants is based on the median TDC for each grade (averaged across all job in the grade) minus the pay range midpoint plus the incentive target. For example, the midpoint of Grade C is \$116,000 and the incentive target is 15% of base pay, for a combined value of \$133,400. Assuming the average of the median TDC values for the jobs in Grade C was \$140,000, the value of the RSU grants would be \$6,600 (\$140,000 - \$133,400). 3. RSUs are granted to a portion of the participants in the Energy Marketing Incentive Plan. A copy of this plan is attached,





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**Friday, September 05, 2008**

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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case

**Requestor:** [ KCC ] [ Karen Hull ]

**Data Request:** KCC-62 :: Former/Retired Officers or Director's Agreements

**Date:** 0000-00-00

*KCC-62 (Prepared by Theresa Dodson)*

Detailed descriptions of all agreements the Applicant has with former or retired officers or directors for which the Applicant is requesting recovery. For each agreement; 1. Explain the purpose; 2. Identify the costs, if any, incurred during the test year necessary to fulfill any provision of agreement and the account number to be charged and; 3. Explain the benefit to ratepayers.

*Response:*

1. The purpose of providing such agreements is to attract and retain talented executives and directors to serve the company. 2. We have one agreement with an officer that retired in 2007. An expense in the amount of \$345,000 was charged to account 9260018 in the test year. 3. See response to #1.

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**Friday, September 05, 2008**  
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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ KCC ] [ Justin Grady ]  
**Data Request:** KCC-108 :: Follow up to DR # KCC-61  
**Date:** 0000-00-00

*Question 1* (Prepared by Ted Fuhrken)

Please provide a listing, by FERC account, of the total amount of expense incurred by Westar due to its Employee Relocation Program during the test year and for the four years immediately preceding the test year.

*Response:*

Relocation Cost 2007 - \$1,111,944.17 Relocation Cost 2006 - \$ 745,714,21 Relocation Cost 2005 - \$ 232,329.72  
Relocation Cost 2004 - \$ 606,814.83 Relocation Cost 2003 - \$ 203,240.93

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**Monday, September 08, 2008**

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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ KCC ] [ Justin Grady ]  
**Data Request:** KCC-136 Confidential :: Bulk Power Marketing and Incentive Plan  
**Date:** 0000-00-00

!!! ---- Confidential ---- !!!

*Question 1 (Prepared by Kevin Kongs)*

In response to data request No. KCC-58 Westar provided a copy of the Bulk Power Marketing Incentive Plan in effect for 2008. Assuming that a similar plan was in effect for the year 2007, please provide the following. Please provide a listing, by FERC account, of all expenses incurred during the year 2007 related to the 2007 Bulk Power Marketing Incentive Plan. Please state whether these amounts are included in Westar's test year cost of service. Please provide a list of all employees (Titles and Employee ID #'s may be substituted) that received incentive compensation under the terms of the 2007 Bulk Power Marketing Incentive Plan, and the amount of incentive compensation received.

*Response:*

a. Attached is a file showing the expenses incurred for 2007 related to the Bulk Power Marketing Incentive Plan. A total of \$2,200,854.24 of expenses related to the Bulk Power Marketing Incentive Plan is included in the test year cost of service. b. Attached is a file with the amount of incentive paid to each individual participant in the 2007 Energy Marketing Incentive Plan. These incentives, earned in 2007, were paid effective 2/29/2008. The incentives paid to employees are confidential pursuant to K.S.A. 66-1220a and the protective order issued in this docket at paragraph 5 (2).

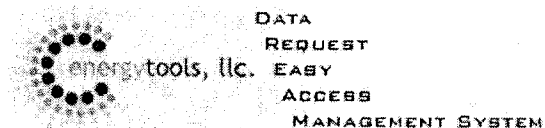
Attachment File Name	Attachment Note
<a href="#">2007 EM Incentives Paid 2_29_08(1).xls</a>	
<a href="#">KCC-136 2007 Bulk Power Marketing Expense by Account.xls</a>	

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Westar Energy, Inc.  
 Response to DR KCC-136 - Bulk Power Marketing and Incentive Plan

**2007 Bulk Power Marketing Incentive Expenses**

Acct #	Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
4265510	Power Marketing Adm & General Expense	\$ -	\$ 26,569.21	\$ 73,486.11	\$ 93,686.13	\$ 175,918.67	\$ 181,317.13	\$ 260,472.94	\$ 325,905.27	\$ 187,849.27	\$ 110,273.33	\$ 256,505.67	\$ (677,105.98)	\$ 1,014,877.75
9200000	Admin and General Salaries	-	19,162.79	44,013.89	56,313.87	106,581.33	118,682.87	169,527.06	194,094.73	112,150.73	64,726.67	158,494.33	1,157,105.98	2,200,854.25
		\$ -	\$ 45,732.00	\$ 117,500.00	\$ 150,000.00	\$ 282,500.00	\$ 300,000.00	\$ 430,000.00	\$ 520,000.00	\$ 300,000.00	\$ 175,000.00	\$ 415,000.00	\$ 480,000.00	\$ 3,215,732.00



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Friday, September 05, 2008

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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ KCC ] [ Karen Hull ]  
**Data Request:** KCC-155 :: Interest Rate Hedging  
**Date:** 0000-00-00

*Question 1* (Prepared by Susan North)

Related to Mark Ruelle's statement on page 32 regarding the savings generated by Westar's financial hedging program please provide the following information: 1) the proforma adjustments (by FERC account number) referenced in Mark Ruelle's testimony proposed by Westar to include the savings from the interest rate hedge; 2) all supporting documentation, calculations and assumptions relied upon in the pro forma adjustment referenced in 1) above. 3) Westar's policies and procedures for entering into and recording interest rate hedges related to debt or equity; and 4) a listing of all interest rate hedging transactions since the last rate case. The listing is to include a brief description of the transaction, initial cost and any gains or losses realized.

*Response:*

With respect specifically to Westar's financial hedging activities: 1. The actual savings that resulted from the interest rate hedge, or the treasury lock transaction, that KGE entered into for the May 2008 debt issuance at KGE (the 6.64% Series due 2038) totaled \$1,033,562. This amount was recorded in FERC account 1810000. The effect of this savings is shown on line 25 of Schedule 7-C of the rate filing. As the schedule shows, the principal amount of the issuance was \$100,000,000; the net proceeds, after adding in the cash settlement of \$1,033,562 and deducting underwriting fees and other expenses, which were estimated to be \$650,000 at the time of the filing, totaled \$100,383,562. 2. At the time the KGE bonds were priced on May 1, 2008, the cash settlement amount for the treasury lock transaction between KGE and Barclays Capital was determined. Westar received a wire for the full \$1,033,562 from Barclays Bank PLC on May 2, 2008; supporting documentation for the amount received is attached. A summary of the terms of the treasury lock transaction follows: On March 17, 2008, Kansas Gas and Electric Company (KGE) entered into a treasury lock transaction with Barclays Capital to hedge its interest rate risk through June 30, 2008 for a possible upcoming financing. The hedge allowed KGE to lock in a notional amount of \$75 million at a forward rate yield of 4.354%, which was based on the then-current rate for the reference security – the 30-year Treasury bond, plus a brokerage fee of 6 basis points. Mark Ruelle explained the rationale for entering into this transaction in his testimony. On May 15, 2008, KGE issued \$150 million of First Mortgage Bonds in two tranches: \$50 million due in 2023 and \$100 million due in 2038. The bonds were priced on May 1, 2008 and the treasury lock transaction between KGE and Barclays was cash-settled to the Company's advantage. The savings from the hedge is equal to the amount of the cash settlement paid by Barclays of \$1,033,562; this amount was based on the spread between the 30-year Treasury at that time, 4.44%, and the forward rate yield at which KGE had locked in, 4.354%. A copy of the Treasury Lock Confirmation, dated March 25, 2008, is attached. The confirmation outlines the terms and conditions of the transaction. 3. Westar Energy, Inc.'s Finance Committee ("Committee") Charter, which was adopted by the Company's Board of Directors on December 10, 2003, outlines the responsibilities of the Company's management and the Committee with respect to financial and risk management. The Finance Committee is responsible for review and oversight of financial management and risk management. With respect to financial derivatives, the charter states that Company management is to report and apprise the Committee on any such activities. In turn, the Committee provides recommendations to the Board with respect to financial matters. A copy of the charter is available on the Company's website. Westar accounted for the treasury lock transaction in accordance with Financial Accounting Standards Board Statement No. 133, "Accounting for Derivative Instruments and Hedging Activities." 4. Neither Westar Energy nor KGE have entered into any interest rate hedging transactions, other than the treasury lock transaction between KGE and Barclays Capital, since the last rate case. At the time of the original filing, some of the footnotes were inadvertently left off cost of debt schedules as was the Company's unamortized financing costs associated with the Company's 6.25% putable/callable notes. Accordingly, we've revised the schedule to include the footnotes and unamortized financing costs of the putable/callable notes. In addition, we've updated the capital structure and cost of debt schedules to incorporate the actual issuance costs for the May 15 debt offering and to reflect Westar Energy's capital structure and cost of debt as of June 30, 2008. 1. At the time the Company made its application, it had only estimates of the

issuance costs of two recently issued series of bonds. The attached schedules incorporate the actual issuance costs associated with the May 15, 2008 sale of First Mortgage Bonds by KGE. A comparison of the attached cost of debt schedule to that submitted in the original filing will show that the actual issuance costs for the two series of bonds were slightly higher (~\$92,000) than the estimates. At the time the Company made its application, the amount of the hedge benefit, \$1,033,562, was known. Accordingly, both the original schedules and the updated schedules include this amount. 2. The schedules have been updated to include the interest rates in effect as of June 30, 2008 for the Company's variable rate debt. 3. The schedules have also been adjusted for an oversight so as to include the unamortized financing costs recorded in the second quarter of 2003 related to the Company's 6.25% putable/callable notes were recorded in the second quarter of 2003, as well as the gain that resulted from the retirement of the related notes. The Commission approved recovery of this amount over the 15-year remaining original life of the bonds in the Company's 2005 general rate case; however, this amount was inadvertently omitted from the schedules submitted in May 2008. 4. The Company's capital structure has been updated to include additional common stock issuances which occurred during the six months ended June 30, 2008, the most significant of which was the Company's June 4, 2008 issuance of 6.0 million shares.

Attachment File Name	Attachment Note
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<a href="#">Capital Structure.xls</a>	
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<a href="#">Cost of Debt Schedule.XLS</a>	
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<a href="#">Treasury Lock Confirm.pdf</a>	
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<a href="#">Wire Trans Barclays T-Lock</a>	
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<a href="#">Settlement.pdf</a>	
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Westar Energy, Inc.  
 Electric Operations  
 Capital Structure  
 As of June 30, 2008

Line No.	Description	6/30/2008 Balance	Percent of Capital	Cost of Capital
1	Long-Term Debt	\$2,043,332,931	47.9853%	6.5462%
2	Preferred Equity	21,436,300	0.5034%	4.5530%
3	Common Equity	2,134,519,437	50.1267%	10.9500%
4	ITC	58,959,558	1.3846%	8.7745%
5	<b>Total Capitalization</b>	<b><u>\$4,258,248,226</u></b>	<b><u>100.0000%</u></b>	



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Friday, September 05, 2008

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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case

**Requestor:** [ KCC ] [ Justin Grady ]

**Data Request:** KCC-202 :: Accumulated Provisions (Rate Base Reductions)

**Date:** 0000-00-00

*Question 1 (Prepared by Mike Stadler)*

In Westar's last rate case, Docket No. 05-WSEE-981-RTS, Westar included in its Accumulated Provisions rate base reductions the account 2283000, "Accum Provisions pensions and benefits WCNOG." The balance of this account in 2004 was \$5,465,896. There is no equivalent account included by Westar in its Accumulated Provisions rate base reductions in this rate case. 1. Please explain why this account was recognized as a rate base reduction in Westar's last rate case, but not the current case. 2. Does Westar currently maintain an account, or accounts, that contain similar provisions as Account 2283000 did in 2004? 3. A comparison of Westar's trial balance for the year ended December 31, 2007 and Westar's trial balance for the year ended December 31, 2004 would suggest that Account 2283000 was replaced by Accounts 2283001 and 2283200. Would this be an accurate statement? 4. Does Westar believe that the balance of accounts 2283001 and 2283200 should be included in its Accumulated Provisions rate base reductions in this case? If not, please explain.

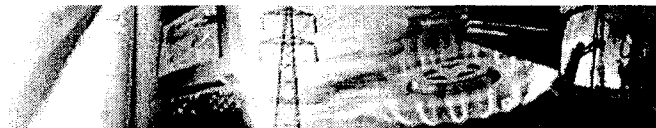
*Response:*

(a) At December 31, 2004, the liability in account 2283000, accumulated provisions pensions and benefits WCNOG, was \$5,465,896.96. This account represented WCNOG's liability for SFAS 106 medical and SFAS 87 non-qualified pensions. In 2004, the amount in account 2283000 was recognized as a rate base reduction since the customers were supplying funds in advance of actual need or funding. (b) This liability is now recorded in accounts 2283001 and 2283200 should have been recognized as a rate base offset in this case but was inadvertently not so treated. After the 2005 rate case, account 2283000 was split into the two components and the appropriate amounts were transferred into accounts 2283001, SFAS 106 medical liability - WCNOG and account 2283200, SFAS 87 NQP-SERP-WCNOG. At December 31, 2007, the liability for SFAS 106 medical liability was \$7,962,933.38 and the liability for SFAS 87 NQP-SERP- WCNOG was \$2,326,299.58. (c) Yes. (d) The balance in accounts 2283001 and 2283200 should be included as rate base reductions because the customers are supplying funds in advance of actual need or funding.

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Friday, September 05, 2008

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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ KCC ] [ Justin Grady ]  
**Data Request:** KCC-318 :: ADIT for WCNOG Rate Base Offset  
**Date:** 0000-00-00

*Question 1* (Prepared by Mike Stadler)

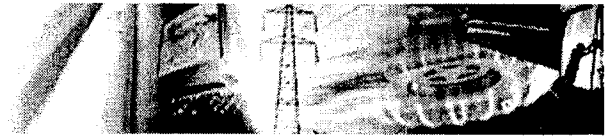
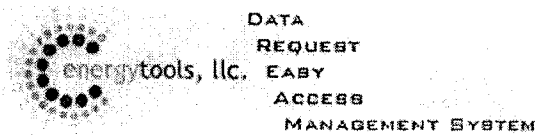
In response to Data Request No. KCC-202 Westar indicated that it believed the balance of accounts 2283001 and 2283200 (as of December 31, 2007) should be removed from Westar South's rate base as it represented a source of cost free customer provided capital. A. Was there a related Accumulated Deferred Income Tax balance associated with these liability accounts as of December 31, 2007? B. If yes, please provide the specific account reference and dollar amount of the ADIT balance. C. If yes, please state whether this balance was included in the ADIT balance reflected in Westar's rate case. D. If the answer to part C above is No, please state whether Westar believes this ADIT balance should be reflected in its rate case.

*Response:*

This updates our response to DR KCC-202 regarding accumulated provisions (rate base reductions). In that response, Westar Energy advised that the balance in Accounts 2283001, SFAS 106 medical liability, and 2283200, SFAS 87 NQP-SERP, should be included as rate base reductions for Westar South (WES) because the customers are supplying funds in advance of actual need or funding. While this is true, we have discovered that the balance in Accounts 2283001 and 2283200 is not the correct amount to be recognized as a rate base reduction. First, the balance in Accounts 2283001 and 2283200 contain WES share of the SFAS 158 accruals for the Wolf Creek Nuclear Operating Company (WCNOG). Second, a portion of the balance in Accounts 2283001 and 2283200 have been reclassified from long-term to short-term into Account 2423110. At December 31, 2007, the amounts that should be included as rate base reductions for SFAS 106 medical liability and SFAS 87 NQP-SERP are as follows: SFAS 106 Medical SFAS 87 NQP-SERP Account 2823001 \$7,962,933.38 Account 2823200 \$2,326,299.58 Account 2423110 631,879.00 168,201.00 Total 8,594,812.38 2,494,500.58 Less: SFAS 158 (3,414,857.38) (63,965.99) Rate base deduction \$5,179,955.00 \$2,430,534.59 (a) Yes. (b) The accumulated deferred income taxes (ADIT) related to SFAS 87 NQP-SERP-WCNOG is recorded in Account 1901093, WRI Salary Continuation Plan, along with the other ADIT amounts for WES. WES has not recorded any ADIT amounts related to SFAS 106 Medical Liability - WCNOG. (c) No. (d) Yes, the ADIT balance should be reflected in this rate case. An ADIT proxy would be to multiply the appropriate balance in the liability account times the composite statutory tax rate.

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**Wednesday, September 24, 2008**  
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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ KIC ] [ Jim Dittmer ]  
**Data Request:** KIC-179 :: Gain on Sale of Utility Property  
**Date:** 0000-00-00

*Question 1 (Prepared by Dick Rohlfs)*

Reference WEN's FERC Form 1 for 2007, page 278. Please provide/answer the following regarding the line item shown therein entitled "Gain on sale of utility property:" a. Brief description of the transaction giving rise to the balance in this account, noting the property sold b. Brief description the accounting for this transaction, including its write down/write-off to contra accounts c. Is this account used in the Company's development of rate base? If yes, please state/show where. If no, please explain why not.

*Response:*

Attached is a sheet detailing four separate transactions and the associated journal entries recording those transactions with supporting documents. A portion of the gain from the sale of the Olathe Service Center was set up as a regulatory liability to be amortized to customers in a future rate review. The regulatory liability set up is detailed on sheet 2-1 of the support for the accounting related to this sale and shows the amount of \$449,642.51. Westar missed putting this into this rate review. Westar would have no objection to a reasonable amortization of the \$449,642.51 portion of the total gain from this sale. A regulatory liability for the other three transactions was not established due to their relative small dollar amount.

Attachment File Name	Attachment Note
<a href="#">KIC 179.pdf</a>	

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Westar Energy, Inc.  
 Sale of Olathe Service Center  
 December 31, 2006

C:\My Documents\Kongs\Sale of Olathe Service Center.xls\Sheet1

Total Sales Proceeds \$1,695,459.58 **2-3A** Dr. (+) Cr. (-)

Line #	Description	(a) Book Basis	(b) Accum Deprec	(c) Net Plant (a) + (b)	(d) Allocated Proceeds	(e) Gain (d) + (c)	(f) % to Customers	(g) Gain to Customers (e) * (f)	(h) Gain Retained (e) - (g)
1	Land <b>2-10A</b>	\$ 132,671.66	\$ -	\$ 132,671.66	(332,932.48)	(200,260.82)	44.09%	\$ (88,295.00)	\$ (111,965.82)
2	Building <b>2-9A</b>	1,131,209.11	(588,249.97)	542,959.14	(1,362,527.10)	(819,567.96)	44.09%	(361,347.51)	(458,220.45)
3		\$ 1,263,880.77	\$ (588,249.97)	\$ 675,630.80	\$ (1,695,459.58)	\$ (1,019,828.78)		\$ (449,642.51)	\$ (570,186.27)

**2-2A**

See Note 1

See Note 2

See Note 3

See Note 4

**2-11A**

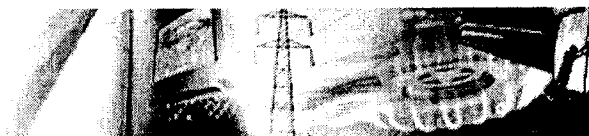
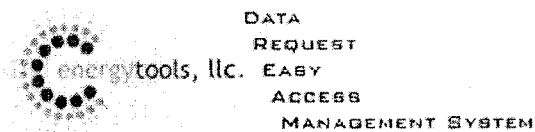
Note 1: Gain was allocated to customers based on guidelines established by the Kansas Court of Appeals case Kansas Power & Light Co v. State Corporation Commission, 5 Kan. App.2d 514 (1980). Percentage was calculated by Dick Rohlfis of the Rate Department.

Note 2: Sales proceeds were allocated to land and building based on their respective book values at 12/31/06.

Note 3: Amounts were obtained from Scarlett Gill in Property Accounting.

Note 4: Gain allocated to customers was treated as a regulatory liability and recorded to a/c# 2540210 - Gain on Sale of Utility Property. Gain retained by Westar was recorded to a/c# 4211001 - Gain on Disposition of Property - Operating.

1-2



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**Monday, September 22, 2008**

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**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case  
**Requestor:** [ KIC ] [ James Zakoura ]  
**Data Request:** KIC-214 :: Worker's Compensation  
**Date:** 0000-00-00

*Question 1 (Prepared by Theresa Dodson)*

Reference the Company's responses to KCC Staff Data Request Nos. 34, 35, 85, 89 and 162. Please provide/answer the following related to the noted responses addressing charges to the worker's compensation reserve: a. For the reserve FERC account number 2283424 - SFAS 112 Workman's Compensation please provide for the past five years: i. The beginning reserve balance ii. Additions to the reserve iii. Charges made against the reserve iv. Ending year balance b. Provide any comparable "non-recurring" or relatively infrequently-occurring catch up provision such as discussed/described in the response to KCC-85 occurring in each of the past five years. c. State the reasons why this reserve account has not been included as a rate base offset d. State the reasons why the expense accruals for this reserve have not been normalized comparably to what was undertaken with other reserve accounts normalized within the applicant's Section 9 Adjustment No. 9 e. State all reasons why a determination was made to not eliminate from the adjusted test year the noted \$3.7 million of reserve build up as a "non-recurring" expense.

*Response:*

a. i. ii. iii. iv. - See "KIC-214" file attached. b. There were no other "non-recurring" catch up provisions made in the last five years other than the one discussed in KCC-85. c. The expense was included in Westar's normal expenses. Westar would not object to a normalized amount being reflected as a rate base offset. See attached "Workers Comp Proposed Rate Base Offset" file for a proposed rate base offset. d. Westar has not traditionally normalized this liability/reserve as a rate base offset or income statement expense. Westar would not object to a normalized amount being reflected in cost of service. See attached "Work Comp Cost of Service Adjustment" file for proposed amount to include in cost of service. e. Westar inadvertently did not eliminate the reserve build up from the adjusted test year. Westar is proposing an adjustment to reduce test year expense by (\$1,893,260.32). See attached "Work Comp Cost of Service Adjustment" file for calculation of adjustment.

Attachment File Name	Attachment Note
<a href="#">5_year_average_Work_Comp_Expense.xls</a>	
<a href="#">KIC_214.xls</a>	
<a href="#">Work_Comp_Cost_of_Service_Adjustment.xls</a>	
<a href="#">Work_Comp_Email_from_Tim_Quinn.PDF</a>	
<a href="#">Workers_Comp_Proposed_Rate_Base_Offset.xls</a>	

WESTAR ENERGY, INC.  
Attachment to KIC-214

Calculation of Five Year Average of Workers Compensation Expense

	(a)	(b)	(c)	(d)	(e)	(f)
Dr (+) Cr (-)	2003	2004	2005	2006	2007	Total
1						
2 January Liability	1,309,430.00	1,558,635.00	1,432,746.00	1,529,969.00	1,573,202.00	
3 Actual Payments	957,035.00	786,607.00	753,806.00	747,220.00	853,108.00	4,097,776.00
4 December 31 Liability	1,558,635.00	1,432,746.00	1,529,969.00	1,573,202.00	2,424,658.00	
5 FAS 112 Workers Compensation Expense	1,206,240.00	660,718.00	851,029.00	790,453.00	890,000.00	4,398,440.00
6 Average of Total FAS Workers Compensation Expense		879,688.00				

DR Title : KCC-214:Workers Compensation

DR Question Title : Question 1

Reference the Company's responses to KCC Staff Data Request Nos. 34, 35, 85, 89 and 162. Please provide/answer the following related to the noted responses addressing charges to the worker's compensation reserve:

a. - i. ii. iii. and iv

2003

2283424 - WORKERS COMPENSATION

	BEG BAL	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YTD TOTAL
BEGINNING BALANCE	(1,306,429.87)	(70,084.00)	(70,084.00)	(70,084.00)	(70,084.00)	(70,084.00)	(70,084.00)	(70,084.00)	(70,084.00)	(70,084.00)	(70,084.00)	(70,084.00)	(70,084.00)	(70,084.00)
FAS 112 ACCRUAL (JE 1900)														
CASH RECEIPTS (JE 09XX)		46,459.85	213,882.93	43,852.17	146,603.96	52,163.36	35,835.64	10,396.20	25,336.54	40,801.58	45,641.99	74,258.45	134,008	(2,263,240.39)
PAYMENTS - AP				1,527.05	(5,145.78)									905,332.44
PAYMENTS - PR		1,314.37	374.54	1,729.60	3,385.23	2,004.39	206.64	56.08		2,211.27	3,068.12	3,070.65	3,414.82	10,835.77
PAYMENTS - PR 71		1,655.21	3,895.02	2,296.43	3,549.50	1,668.81	254.90			3,997.31	6,149.80	4,424.89	4,643.37	33,067.27
PAYMENTS - PR 101														
PAYMENTS - PR 08														
SUB TOTAL	(20,655.97)	147,746.15	17,008.12	79,059.83	(34,488.23)	(1,338,319.95)	(1,186,306.18)	(1,135,308.43)	(868,360.30)	(23,073.74)	(15,224.26)	11,670.12	(348,008.31)	(248,206.03)
ENDING BALANCE	(1,327,085.02)	(1,179,338.79)	(1,199,346.91)	(1,170,290.02)	(1,133,819.95)	(1,135,308.43)	(1,135,308.43)	(1,135,308.43)	(1,135,308.43)	(1,206,071.55)	(1,221,295.81)	(1,209,625.69)	(1,556,635.00)	(1,556,635.00)

2004

2283424 - WORKERS COMPENSATION

	BEG BAL	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YTD TOTAL
BEGINNING BALANCE	(1,556,635.00)	(83,334.00)	(83,334.00)	(133,332.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)
FAS 112 ACCRUAL (JE 1900)														
CASH RECEIPTS (JE 09XX)														
PAYMENTS - AP		112,318.66	61,284.70	126,010.08	35,528.35	25,241.49	55,246.60	97,789.66	48,267.89	88,729.00	22,044.38	32,763.10	43,892.50	729,635.44
PAYMENTS - PR 70		4,896.43	3,433.30	4,130.52	4,101.48	2,032.77	23.74	101.88	150.81	0.00	90.13	0.00	1,684.47	20,845.53
PAYMENTS - PR 71		7,146.54	5,044.73	7,278.60	5,868.30	2,014.35	372.38	1,096.80	2,061.59	0.00	1,182.35	866.24	5,801.67	38,733.50
PAYMENTS - PR 101		10.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.72
PAYMENTS - PR 08		4,028.37	(13,481.27)	6,087.21	(55,857.90)	(70,711.39)	(44,327.38)	(1,011.66)	(51,519.71)	(3,127.00)	(77,523.94)	(66,370.66)	(90,976.33)	125,889.90
ENDING BALANCE	(1,517,959.63)	(1,331,086.90)	(1,324,899.69)	(1,324,899.69)	(1,350,857.58)	(1,651,868.88)	(1,696,026.36)	(1,697,037.52)	(1,748,557.63)	(1,779,838.63)	(1,857,351.67)	(1,973,723.33)	(1,432,746.00)	(1,432,746.00)

2005

2283424 - WORKERS COMPENSATION

	BEG BAL	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YTD TOTAL
BEGINNING BALANCE	(1,432,746.00)	(55,060.00)	(55,060.00)	(111,914.00)	(74,012.00)	(74,012.00)	(74,012.00)	(74,012.00)	(74,012.00)	(74,012.00)	(74,012.00)	(74,012.00)	(74,012.00)	(74,012.00)
FAS 112 ACCRUAL (JE 1900)														
CASH RECEIPTS (JE 09XX)		113,296.10	47,476.84	32,798.66	24,782.46	45,866.36	61,423.31	57,189.52	64,760.84	53,277.19	46,887.69	33,037.27	76,410.24	660,346.60
PAYMENTS - AP				6,003.03	4,444.00	6,672.72	11,213.57	20,467.45	877.92	906.56	5,775.63	10,601.37	17,340.82	84,413.07
PAYMENTS - PR 70		2,947.92	69.33											3,017.25
PAYMENTS - PR 71		5,281.36	(7,487.46)	(73,140.24)	(44,805.54)	(21,472.52)	(1,904.37)	3,654.97	(6,396.14)	(20,053.46)	(18,673.68)	(30,373.36)	59,926.06	5,408.59
PAYMENTS - PR 101		86,465.38	(7,487.46)	(7,487.46)	(7,487.46)	(7,487.46)	(7,487.46)	(7,487.46)	(7,487.46)	(7,487.46)	(7,487.46)	(7,487.46)	(7,487.46)	(7,487.46)
PAYMENTS - PR 08		(1,360,260.62)	(1,373,778.10)	(1,445,916.34)	(1,491,723.88)	(1,513,196.66)	(1,515,101.17)	(1,517,446.20)	(1,519,844.34)	(1,539,897.74)	(1,558,521.42)	(1,589,894.78)	(1,579,968.72)	(97,222.72)
ENDING BALANCE	(1,432,746.00)	(1,369,509.66)	(1,369,509.66)	(1,369,509.66)	(1,369,509.66)	(1,369,509.66)	(1,369,509.66)	(1,369,509.66)	(1,369,509.66)	(1,369,509.66)	(1,369,509.66)	(1,369,509.66)	(1,369,509.66)	(1,369,509.66)

2006

2283424 - WORKERS COMPENSATION

	BEG BAL	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YTD TOTAL
BEGINNING BALANCE	(1,529,968.72)	(77,688.90)	(77,688.90)	(77,688.90)	(77,688.90)	(77,688.90)	(77,688.90)	(77,688.90)	(77,688.90)	(77,688.90)	(77,688.90)	(77,688.90)	(77,688.90)	(77,688.90)
FAS 112 ACCRUAL (JE 1900)														
CASH RECEIPTS (JE 09XX)		29,416.70	76,090.98	93,617.29	90,838.92	77,055.13	36,196.39	46,944.75	82,044.11	53,955.19	43,057.82	34,127.75	55,790.36	709,135.39
PAYMENTS - AP														
PAYMENTS - PR 70		4,233.24	6,057.00	5,855.76	2,076.12	0.00	0.00	0.00	3,347.77	2,204.90	1,601.52	3,388.35	1,120.07	31,676.73
PAYMENTS - PR 71		6,022.00	11,146.32	9,162.32	2,406.00	847.20	2,425.72	3,404.48	2,473.87	3,639.50	3,345.68	3,589.93	4,738.97	54,279.40
PAYMENTS - PR 101														
PAYMENTS - PR 08														
PAYMENTS - PR 103		0.00	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.32
OTHER														
SUB TOTAL	(20,655.97)	147,746.15	17,008.12	79,059.83	(34,488.23)	(1,338,319.95)	(1,186,306.18)	(1,135,308.43)	(868,360.30)	(23,073.74)	(15,224.26)	11,670.12	(348,008.31)	(248,206.03)
ENDING BALANCE	(1,607,214.87)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)

2007

2283424 - FAS 112 WORKERS COMPENSATION

	BEG BAL	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	YTD TOTAL
BEGINNING BALANCE	(1,570,302.16)	(73,092.50)	(73,092.50)	(73,092.50)	(73,092.50)	(73,092.50)	(73,092.50)	(73,092.50)	(73,092.50)	(73,092.50)	(73,092.50)	(73,092.50)	(73,092.50)	(73,092.50)
Workers Comp Actual (JE 1900)														
Adjust Workers Compensation Liability														
CASH RECEIPTS (JE 09XX)		44,448.84	24,563.65	49,211.73	27,485.06	70,821.81	90,364.26	67,904.30	117,590.62	109,391.35	54,751.16	60,090.94	54,201.57	811,211.32
PAYMENTS - AP														
PAYMENTS - PR 70		0.00	2,165.28	3,684.34	3,315.98	2,929.97	4,485.01	3,668.43	2,468.11	2,591.73	3,505.73	2,535.37	1,772.52	30,689.25
PAYMENTS - PR 71		297.36	784.31	5,401.60	4,747.44	2,320.44	5,622.83	1,900.46	1,832.03	3,571.50	3,495.86	3,324.72	4,944.68	38,204.33
PAYMENTS - PR 101		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYMENTS - PR 08		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYMENTS - PR 103		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER														
SUB TOTAL	(20,655.97)	147,746.15	17,008.12	79,059.83	(34,488.23)	(1,338,319.95)	(1,186,306.18)	(1,135,308.43)	(868,360.30)	(23,073.74)	(15,224.26)	11,670.12	(348,008.31)	(248,206.03)
ENDING BALANCE	(1,607,214.87)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)	(1,462,173.53)

**DR Title :** KIC-214::Worker's Compensation

**DR Question Title :** Question 1

**DR Question :**

Reference the Company's responses to KCC Staff Data Request Nos. 34, 35, 85, 89 and 162. Please provide/answer the following related to the noted responses addressing charges to the worker's compensation reserve:

d.

Dr ( + ) Cr ( - )

Westar Energy, Inc.

2007 Workers Compensation Expense - 9250002

	WEN	WES	Total	
Reserve Accrual Entries for 2007	520,564.79	356,545.22	877,110.00	
Adjust Reserve Balance 03/08	890,250.00	609,750.00	1,500,000.00	} \$3,718,374.76 referred to in KCC-85
Adjust Reserve Balance 06/08	1,316,605.42	901,769.34	2,218,374.76	
Adjust Reserve Accrual 09/08	(84,486.10)	(57,866.21)	(142,352.31)	
Adjust Reserve Accrual 12/08	(399,778.50)	(273,816.27)	(673,594.77)	
Record Offset for Projected Insurance Recoveries	(597,410.79)	(409,178.57)	(1,006,589.36)	
La Cygne charges		8,752.22	8,752.22	
Total 2007 Expense per general ledger	1,645,744.83	1,135,955.71	2,781,700.54	
5 year average that Westar Energy proposes should be included in cost of service - see calculation of average in file attached to KIC 214	522,094.83	357,593.17	879,688.00	
Plus La Cygne Charges		8,752.22	8,752.22	
Workers Compensation Expense to include in cost of service	522,094.83	366,345.39	888,440.22	
Proposed Adjustment to 2007 cost of service	(1,123,650.00)	(769,610.32)	(1,893,260.32)	

**DR Title :** KIC-214::Worker's Compensation

**DR Question Title :** Question 1

**DR Question :**

Reference the Company's responses to KCC Staff Data Request Nos. 34, 35, 85, 89 and 162. Please provide/answer the following related to the noted responses addressing charges to the worker's compensation reserve:

**c.**

Dr ( +) Cr ( - )

Westar Energy

2007 Workers Compensation Reserve

Beginning Reserve Balance 1/1/07	(1,573,202.18)	
Reserve Accrual Entries - 2007	(877,110.00)	
Adjust Reserve Balance 03/08	(1,500,000.00)	} \$3,718,374.76 referred to in KCC-85
Adjust Reserve Balance 06/08	(2,218,374.76)	
Adjust Reserve Accrual 09/08	142,352.31	
Adjust Reserve Accrual 12/08	673,594.77	
Refund Received	(118,065.84)	
Payments	853,107.70	
Reserve Balance in account 2283424 at 12/31/2007	<u>(4,617,698.00)</u>	
Record Offset for Projected Insurance Recoveries	1,006,589.37	
Net Reserve Balance 12/31/07	<u>(3,611,108.63)</u>	
less adjustment to cost of service - see calculation of adjustment in worksheet attached for Question 1, Part d.	1,893,260.32	
Proposed rate base offset	<u>(1,717,848.31)</u>	

Note:

All reserve amounts are recorded on WEN's books.



**DR Title :** KIC-214::Worker's Compensation

**DR Question Title :** Question 1

**DR Question :**

Reference the Company's responses to KCC Staff Data Request Nos. 34, 35, 85, 89 and 162. Please provide/answer the following related to the noted responses addressing charges to the worker's compensation reserve:

c.

Dr ( + ) Cr ( - )

Westar Energy

2007 Workers Compensation Reserve

Beginning Reserve Balance 1/1/07	(1,573,202.18)	
Reserve Accrual Entries - 2007	(877,110.00)	
Adjust Reserve Balance 03/08	(1,500,000.00)	} \$3,718,374.76 referred to in KCC-85
Adjust Reserve Balance 06/08	(2,218,374.76)	
Adjust Reserve Accrual 09/08	142,352.31	
Adjust Reserve Accrual 12/08	673,594.77	
Refund Received	(118,065.84)	
Payments	853,107.70	
Reserve Balance in account 2283424 at 12/31/2007	<u>(4,617,698.00)</u>	
Record Offset for Projected Insurance Recoveries	<u>1,006,589.37</u>	
Net Reserve Balance 12/31/07	<u>(3,611,108.63)</u>	
less adjustment to cost of service - see calculation of adjustment in worksheet attached for Question 1, Part d.	<u>1,893,260.32</u>	
Proposed rate base offset	<u>(1,717,848.31)</u>	

Note:

All reserve amounts are recorded on WEN's books.



Tim Quinn  
<tim.quinn@towersperrin.com  
>

09/02/2008 10:34 PM

To Theresa.A.Dodson@westarenergy.com

cc

bcc

Subject Re: Workers Comp

Theresa,

To confirm our discussion, it is our estimate that the cost of Westar's workers compensation claims in 2007 was \$890,000. The additional expenses that were booked in 2007 relate to revisions to prior year's claims, based on information that became available in 2007. While I am not a CPA, it is my understanding that it was appropriate for Westar to expense both the 2007 claims, and the increase in the estimate for prior years, in fiscal 2007. However, for assessing the actual cost of 2007 accidents, I believe \$890,000 is the most accurate number. This amount is not discounted to present value..

Please let me know if you have any questions, or if I can be of further assistance.

Thanks,

Tim

---

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fax 415.836.1358  
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To Tim Quinn/Towers Perrin@TP  
cc  
Subject Workers Comp

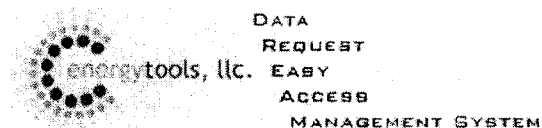
Theresa.A.Dodson@westarenergy.com

09/02/2008 06:02 AM

HI Tim,

I haven't received an email yet as we discussed on Thursday. Just wanted to see if you sent it and I just didn't receive it? Thanks,

Theresa Dodson  
Manager, Benefits Accounting



[Home Page](#) [Change Password](#)

Friday, September 05, 2008

Logged in as: [Marjorie Levin] [Logout](#)

**Docket:** [ 08-WSEE-1041-RTS ] 2008 Rate Case

**Requestor:** [ KIC ] [ Jim Dittmer ]

**Data Request:** KIC-2-154 :: Bad Debt Expense Normalization Adjustment

**Date:** 0000-00-00

*Question 1* (Prepared by Mike Heim)

The Company's bad debt expense normalization adjustment is said to have been calculated based upon the "actual net charge-offs incurred as a percentage of revenue averaged over the last three years for both Westar North and South." (Linda Haines testimony page 5 - 6) The Company's workpaper for bad debt expense Adjustment No. 20 of Section 9 appears to only provide average net-charge-offs incurred as a percentage of revenues averaged over the last three years for both Westar North and South, but does not appear to show what annualized/normalized level of retail revenues such factors were applied to, nor the amount of test year recorded bad debt expense that was subtracted from such calculated normalized level of bad debt expense. Please provide all calculations underlying Section 9 Adjustment No. 20 that show the application of the noted charge-off percentage to normalized retail revenues by division, as well as the test year actual bad debt expense that was subtracted from the calculated normalized bad debt expense level.

*Response:*

see attached file with the bad debt calculation with detail requested.

Attachment File Name	Attachment Note
<a href="#">KIC-2-154 bad debt.pdf</a>	

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This page has been generated in 0.0394 seconds.

North

DESCRIPTIONS	AMOUNT	AMOUNT
TEST YEAR PRO FORMA 904 W/O BAD DEBT ADJ		1,655,103
NET CHARGE OFFS	1,859,927	
SALES	577,702,288	
RATIO OF SALES TO NET CHARGE OFFS	0.3220%	
BOOKED RETAIL REVENUE	577,702,288	577,702,288
REVENUE DEFICIENCY W/O BAD debt	87,927,601	
PRO FORMA REVENUE ADJUSTMENTS	(20,298,243)	(20,298,243)
TOTAL PROFORMA REVENUE	645,331,646	557,404,045
3 YEAR AVERAGE RATIO OF SALES TO NET CHARGE OFFS	0.3280%	0.3280%
PROFORMA BAD DEBT EXPENSE	2,116,688	1,828,285
TEST YEAR PRO FORMA 904 W/O BAD DEBT ADJ	1,655,103	
ADJUSTMENT W/O BAD debt ON DEFICIENCY	173,182	173,182
BAD debt ON DEFICIENCY	288,403	
TOTAL BAD DEBT ADJUSTMENT	461,585	

<i>South</i>	DESCRIPTIONS	AMOUNT	AMOUNT
	TEST YEAR PRO FORMA 904 W/O BAD DEBT ADJ		1,745,687
	NET CHARGE OFFS	1,862,601	
	SALES	572,366,012	
	RATIO OF SALES TO NET CHARGE OFFS	0.3254%	
	BOOKED RETAIL REVENUE	572,366,012	572,366,012
	REVENUE DEFICIENCY W/O BAD debt	85,482,616	
	PRO FORMA REVENUE ADJUSTMENTS	(19,597,684)	(19,597,684)
	TOTAL PROFORMA REVENUE	638,250,944	552,768,328
	3 YEAR AVERAGE RATIO OF SALES TO NET CHARGE OFFS	0.3240%	0.3240%
	PROFORMA BAD DEBT EXPENSE	2,067,933	1,790,969
	TEST YEAR PRO FORMA 904 W/O BAD DEBT ADJ	1,745,687	
	ADJUSTMENT W/O BAD debt ON DEFICIENCY	45,282	45,282
	BAD debt ON DEFICIENCY	276,964	
	TOTAL BAD DEBT ADJUSTMENT	322,246	

**CERTIFICATE OF SERVICE**

08-WSEE-1041-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was placed in the United States mail, postage prepaid, or hand-delivered this 29th day of September, 2008, to the following:

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08-WSEE-1041-RTS

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08-WSEE-1041-RTS

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\* Denotes those receiving the Confidential  
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