

WESTAR ENERGY NORTH  
 Electric Operations  
 Rate Base Deductions By Primary Account  
 Test Year Ended December 31, 2004

Section 14  
 Schedule 14-A  
 Page 1 of 1

Line No.	Description Col. 1	Total Company Amount Per Books Col. 2	Pro Forma Adjustments Col. 3	Pro Forma Adjusted Balance Col. 4	Jurisdictional Balance Per Books Col. 5	Jurisdictional Pro Forma Adjustments Col. 6	Jurisdictional Pro Forma Adjusted Balance Col. 7
1	Account 255 Pre 71 ITC	\$300,328	(\$26,871)	\$273,457	\$291,898	(\$26,117)	\$265,781
2	Account 235 Customer Deposits	8,344,426	0	8,344,426	8,344,426	0	8,344,426
3	Account 242 Accrued Vacation	6,175,145	0	6,175,145	6,175,145	0	6,175,145
4	Account 190 ADIT Other Utility Operations	(9,709,635)	7,469,858	(2,239,777)	(9,437,095)	7,260,187	(2,176,908)
5	Account 228 Accumulated Provisions	3,054,669	0	3,054,669	2,968,928	0	2,968,928
6	Account 252 Customer Adv. for Construction	1,081,993	0	1,081,993	1,051,623	0	1,051,623
7	Account 281 ADIT Accelerated Amort. on Prop.	594,336	0	594,336	589,297	0	589,297
8	Account 186.3301 Vulcan Capacity - LT	604,173	0	604,173	599,051	0	599,051
9	Account 282 ADIT KCC Difference 4/1/02	0	0	0	0	0	0
10	Account 282 ADIT Depr. Non Cost of Service	(3,048,619)	3,048,619	0	(2,963,047)	2,963,047	0
11	Account 282 ADIT Other Property	273,775,052	(40,122,979)	233,652,073	266,090,460	(38,996,767)	227,093,693
12	Account 283 ADIT Other Utility Property	3,488,629	(2,450,063)	1,038,566	3,390,707	(2,381,292)	1,009,415
13	Total rate base deductions	<u>\$284,660,497</u>	<u>(\$32,081,436)</u>	<u>\$252,579,061</u>	<u>\$277,101,391</u>	<u>(\$31,180,942)</u>	<u>\$245,920,450</u>

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 Kansas Corporation Commission  
 /s/ Susan K. Duffy

WESTAR ENERGY NORTH  
 Electric Operations  
 Rate Base Deductions By Primary Account  
 Test Year Ended December 31, 2004

Section 14  
 Schedule 14-B  
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Line No.	Description Col. 1	No. 1 Difference in Depreciation Col. 2	No. 2 Transmission Cost Recovery Col. 3	Total Company Pro Forma Adjustments Col. 4	KCC Jurisdiction Pro Forma Adjustments Col. 4
1	Account 255 Pre 71 ITC	\$0	(\$26,871)	(\$26,871)	(\$26,117)
2	Account 235 Customer Deposits	0	0	0	0
3	Account 242 Accrued Vacation	0	0	0	0
4	Account 190 ADIT Other Utility Operations	0	7,469,858	7,469,858	7,260,187
5	Account 228 Accumulated Provisions	0	0	0	0
6	Account 252 Customer Adv. for Construction	0	0	0	0
7	Account 281 ADIT Accelerated Amort. on Prop.	0	0	0	0
8	Account 186.3301 Vulcan Capacity - LT	0	0	0	0
9	Account 282 ADIT KCC Difference 4/1/02	0	0	0	0
10	Account 282 ADIT Depr. Non Cost of Service	3,048,619	0	3,048,619	2,963,047
11	Account 282 ADIT Other Property	0	(40,122,979)	(40,122,979)	(38,996,767)
12	Account 283 ADIT Other Utility Property	0	(2,450,063)	(2,450,063)	(2,381,292)
13	Total	<u>\$3,048,619</u>	<u>(\$35,130,055)</u>	<u>(\$32,081,436)</u>	<u>(\$31,180,942)</u>

WESTAR ENERGY NORTH  
 Electric Operations  
 Rate Base Deductions By Primary Account  
 Test Year Ended December 31, 2004

Line No.	Description Col. 1	Total Company	
		Increase Col. 2	Decrease Col. 3
<u>Adjustment No. 1 - Difference in Depreciation</u>			
1	Account 282 ADIT Depr. Non Cost of Service	\$3,048,619	\$0
	To remove the deferred taxes associated with the difference in depreciation adjustments.		
<u>Adjustment No. 2 - Transmission Cost Recovery</u>			
2	Account 255 Pre 71 ITC	0	26,871
3	Account 190 ADIT Other Utility Operations	7,469,858	0
4	Account 282 ADIT Other Property	0	40,122,979
5	Account 283 ADIT Other Utility Property	0	2,450,063
	To reflect the removal of transmission costs and the inclusion of the SPP transmission revenues and expenses		

WESTAR ENERGY NORTH  
Financial Statements  
Test Year Ended December 31, 2004

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Schedule 15-A  
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Reference the Annual Report and Form 10-K provided in Section 13.

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Kansas Corporation Commission  
/s/ Susan K. Duffy

WESTAR ENERGY NORTH  
 Electric Operations  
 Test Year Revenue Summary  
 Test Year Ended December 31, 2004

Section 16  
 Schedule 16-A  
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Line No.	Tariff	Tariff Description	Test Year Average No. of Customers	Test Year MWH Usage	Test Year Total Revenue	Average Price Per kWh	Total Adjustments MWH Usage	As Adjusted MWH Usage	Total Revenue Adjustments Dollars	As Adjusted Revenue Dollars	As Adjusted Average Price -kWh
1	RS	Residential	302,922	3,086,690	\$205,147,004	\$0.06646	148,498	3,235,188	\$ 7,520,694	\$212,667,699	\$0.06574
2	SGS	Small General Service	1,299	3,280	\$ 376,853	\$0.11491	188	3,467	\$ 11,433	\$ 388,286	\$0.11198
3	GS	General Service	43,886	2,177,074	\$122,245,361	\$0.05615	40,776	2,217,850	\$ 1,264,563	\$123,509,924	\$0.05569
4	MGS	Medium General Service	-	-	\$ -	\$ -	-	-	\$ -	\$ -	\$ -
5	GSTD	General Service Time of Day	24	1,626	\$ 116,789	\$0.07182	(33)	1,593	\$ (3,116)	\$ 113,673	\$0.07136
6	RITODS	Religious Inst. Time of Day	-	-	\$ -	\$ -	-	-	\$ -	\$ -	\$ -
7	PS	Public Schools	926	215,454	\$ 11,625,774	\$0.05396	37	215,491	\$ (131,537)	\$ 11,494,237	\$0.05334
8	HLF	High Load Factor	-	-	\$ -	\$ -	-	-	\$ -	\$ -	\$ -
9	LP	Large Power	654	3,369,975	\$149,156,813	\$0.04426	24,988	3,394,962	\$ (583,933)	\$148,572,879	\$0.04376
10	LPTD	Large Power Time of Day	5	5,897	\$ 324,786	\$0.05507	-	5,897	\$ (2,842)	\$ 321,944	\$0.05459
11	LTM	Large Tire Mfg.	1	155,088	\$ 5,680,575	\$0.03663	-	155,088	\$ (74,752)	\$ 5,605,822	\$0.03615
12	ICS	Interruptible Contract Service	1	59,423	\$ 2,206,514	\$0.03713	-	59,423	\$ (28,642)	\$ 2,177,872	\$0.03665
13	RPS	Restricted Peak Service	-	-	\$ -	\$ -	-	-	\$ -	\$ -	\$ -
14	GSS	Generation Substitution Service	-	-	\$ -	\$ -	-	-	\$ -	\$ -	\$ -
15	PAL	Private Area Lighting	-	53,540	\$ 4,946,246	\$0.09238	-	53,540	\$ (25,043)	\$ 4,921,203	\$0.09192
16	SL	Street Lighting	-	50,853	\$ 4,529,482	\$0.08907	-	50,853	\$ (24,508)	\$ 4,504,973	\$0.08859
17	MST	Municipal Service Traffic	-	7,271	\$ 369,085	\$0.05076	-	7,271	\$ (3,339)	\$ 365,746	\$0.05030
18		Unbilled Revenues		39,000	\$ 2,584,000	\$0.06626					
19		Total	349,718	9,225,171	\$509,309,282	\$0.05521	214,453	9,400,624	\$ 7,918,977	\$514,644,259	\$0.05475

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 /s/ Susan K. Duffy

WESTAR ENERGY NORTH  
 Electric Operations  
 Test Year Revenue Summary  
 Test Year Ended December 31, 2004

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Line No.	Tariff	Tariff Description	Re-assigned Adjusted MWH Usage	Re-assigned Adjusted Revenue Dollars	Proposed Revenue	Proposed Revenue Increase	Proposed Percent Increase	Proposed Revenue Per Unit kWh
1	RS	Residential	3,235,188	\$ 212,667,699	\$ 235,009,973	\$ 22,342,275	10.50572%	\$ 0.07264
2	SGS	Small General Service	1,875,568	\$ 106,691,377	\$ 116,982,611	\$ 10,291,234	9.64580%	\$ 0.06237
3	MGS	Medium General Service	1,327,538	\$ 62,903,797	\$ 69,060,397	\$ 6,156,600	9.78733%	\$ 0.05202
4	GSTD	General Service Time of Day	1,517	\$ 107,687	\$ 118,994	\$ 11,307	10.50000%	\$ 0.07844
5	RITODS	Religious Inst. Time of Day	-	\$ -	\$ -	\$ -	-	\$ -
6	PS	Public Schools	215,491	\$ 11,494,237	\$ 12,777,393	\$ 1,283,156	11.16347%	\$ 0.05929
7	HLF	High Load Factor	2,419,146	\$ 103,203,845	\$ 109,403,257	\$ 6,199,412	6.00696%	\$ 0.04522
8	LTM	Large Tire Mfg.	155,088	\$ 5,605,822	\$ 5,938,694	\$ 332,871	5.93796%	\$ 0.03829
9	ICS	Interruptible Contract Service	59,423	\$ 2,177,872	\$ 2,308,544	\$ 130,672	6.00000%	\$ 0.03885
10	RPS	Restricted Peak Service	-	\$ -	\$ -	\$ -	-	\$ -
11	GSS	Generation Substitution Service	-	\$ -	\$ -	\$ -	-	\$ -
12	PAL	Private Area Lighting	53,540	\$ 4,921,203	\$ 5,461,852	\$ 540,648	10.98610%	\$ 0.10201
13	SL	Street Lighting	50,853	\$ 4,504,973	\$ 5,012,666	\$ 507,692	11.26960%	\$ 0.09857
14	MST	Municipal Service Traffic	7,271	\$ 365,746	\$ 404,178	\$ 38,432	10.50786%	\$ 0.05559
15		Unbilled Revenues	-	\$ -	\$ -	\$ -	-	\$ -
16	Total		9,400,624	\$ 514,644,258	\$ 562,478,559	\$ 47,834,300	9.29463%	\$ 0.05983

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