THE STATE CORPORATION COMMISSION OF THE STATE OF KANSAS

Before Commissioners:

Shari Feist Albrecht Chair Jay Scott Emler Pat Apple

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In the Matter of the Application of Westar) Energy, Inc. and Kansas Gas and Electric) Company Seeking Commission Approval for 2015 Ad Valorem Tax Surcharge Rider Tariff

Docket No. 15-WSEE-227-TAR

ORDER ASSESSING COSTS

The above-captioned matter comes before the State Corporation Commission of the State of Kansas (Commission) for consideration and determination. Having examined its files and records and being fully advised in the premises, the Commission finds and concludes as follows:

1. K.S.A. 66-1502 authorizes the Commission to assess the expenses of an investigation, opened on its own motion, against public utilities if the expenses reasonably attributable to such investigation exceed the sum of \$100. The Commission will utilize members of its Staff in this investigation, and as deemed appropriate by the Commission, employ special assistants and consultants to investigate all matters connected with this proceeding. The Commission finds that the expenses reasonably attributable to this investigation will exceed \$100. The Commission concludes that the costs of this proceeding should be assessed to Westar Energy, Inc. and Kansas Gas and Electric Company. This order constitutes notice of the assessment of costs and the assessment will begin three days after the date this order is mailed. Westar Energy, Inc. and Kansas Gas and Electric Company are given notice that they may request a hearing as to the necessity of the investigation or the assessment of costs, in accordance with the provisions of the Kansas Administrative Procedure Act.

IT IS, THEREFORE, BY THE COMMISSION ORDERED THAT:

A. Westar Energy, Inc. and Kansas Gas and Electric Company are assessed the costs of this investigation.

B. The parties have fifteen days, plus three days if service of this order is by mail, from the date this order was served in which to petition the Commission for reconsideration of any issue or issues decided herein. K.S.A. 66-118b; K.S.A. 2010 Supp. 77-529(a)(1).

C. The Commission retains jurisdiction over the subject matter and parties for the purpose of entering such further orders as it may deem necessary.

BY THE COMMISSION IT IS SO ORDERED.

Albrecht, Chair; Emler, Com.; Apple, Com.

Dated: DEC 0 8 2014

ORDER MAILED DEC

Thomas A. Day Acting Executive Director

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PLEASE FORWARD THE ATTACHED DOCUMENT (S) ISSUED IN THE ABOVE-REFERENCED DOCKET TO THE FOLLOWING:

	NO.	NO.
	CERT.	PLAIN
NAME AND ADDRESS	COPIES	COPIES

ANDREW FRENCH, LITIGATION COUNSEL KANSAS CORPORATION COMMISSION 1500 SW ARROWHEAD RD TOPEKA, KS 66604-4027 ***Hand Delivered***

JEFFREY L. MARTIN, VICE PRESIDENT, REGULATORY AFFAIRS KANSAS GAS & ELECTRIC CO. D/B/A WESTAR ENERGY 818 S KANSAS AVE PO BOX 889 TOPEKA, KS 66601-0889

MICHAEL B. HEIM, SR. REGULATORY ANALYST WESTAR ENERGY, INC. 818 S KANSAS AVE PO BOX 889 TOPEKA, KS 66601-0889

CINDY S. WILSON, DIRECTOR, RETAIL RATES WESTAR ENERGY, INC. 818 S KANSAS AVE PO BOX 889 TOPEKA, KS 66601-0889

ORDER MAILED DEC 0 8 2014

The Docket Room hereby certified that on this day of , 20 , it caused a true and correct copy of the attached ORDER to be deposited in the United States Mail, postage prepaid, and addressed to the above persons.