

WESTAR SOUTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. -10						
1973	6,401,104.56	4,103,620	4,868,199	2,173,016	23.62	91,999
1975	4,718.00	2,943	3,491	1,699	23.82	71
1976	10,432.00	6,415	7,610	3,865	23.91	162
1978	78,215.00	46,649	55,341	30,696	24.07	1,275
1979	41,806.00	24,520	29,089	16,898	24.15	700
1980	1,583,877.00	912,772	1,082,838	659,427	24.23	27,215
1981	156,692.00	88,663	105,183	67,178	24.30	2,765
1982	2,655.00	1,473	1,747	1,174	24.37	48
1983	5,245.00	2,852	3,383	2,387	24.43	98
1984	52,447.00	27,905	33,104	24,588	24.49	1,004
1985	37,318.00	19,396	23,010	18,040	24.55	735
1986	111,912.00	56,738	67,309	55,794	24.61	2,267
1987	1,424,449.00	703,379	834,431	732,463	24.66	29,702
1988	3,142.00	1,507	1,788	1,668	24.72	67
1989	223,299.00	103,950	123,318	122,311	24.76	4,940
1990	28,587.00	12,880	15,280	16,166	24.81	652
1991	602,182.38	261,714	310,476	351,925	24.86	14,156
1992	450,504.00	188,360	223,455	272,099	24.90	10,928
1993	10,336,880.00	4,143,435	4,915,432	6,455,136	24.94	258,827
1994	559,332.00	213,989	253,859	361,406	24.98	14,468
1995	474,833.00	172,678	204,851	317,465	25.01	12,694
1996	373,088.00	128,126	151,998	258,399	25.05	10,315
1997	24,085.19	7,760	9,206	17,288	25.08	689
1998	4,460.18	1,337	1,586	3,320	25.11	132
1999	1,076,396.78	297,075	352,425	831,611	25.14	33,079
2000	883,449.75	221,472	262,736	709,059	25.17	28,171
2002	169,010.99	33,092	39,258	146,654	25.21	5,817
2003	88,226.13	14,606	17,327	79,722	25.24	3,159
2004	537,892.72	71,653	85,004	506,678	25.26	20,059
2005	152,338.62	14,964	17,752	149,820	25.28	5,926
2006	17,027.02	1,041	1,235	17,495	25.30	692
2007	130,546.83	2,786	3,305	140,297	25.31	5,543
	26,046,152.15	11,889,750	14,105,026	14,545,744		588,355

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -10						
1977	627,949.00	539,609	187,532	503,212	8.38	60,049
1979	61,340.00	51,914	18,042	49,432	8.40	5,885
1982	2,655.00	2,189	761	2,160	8.41	257
1983	51,244.00	41,808	14,530	41,838	8.42	4,969
1984	39,742.00	32,070	11,145	32,571	8.43	3,864
1985	121,539.00	96,941	33,690	100,003	8.43	11,863
1986	1,296.00	1,021	355	1,071	8.43	127
1987	1,570.00	1,220	424	1,303	8.44	154
1988	8,686.00	6,650	2,311	7,244	8.44	858
1989	46,890.66	35,311	12,272	39,308	8.45	4,652
1990	65,469.00	48,438	16,834	55,182	8.45	6,530
1992	87,242.29	61,927	21,522	74,445	8.46	8,800
1993	22,440.00	15,553	5,405	19,279	8.46	2,279
1994	103.00	69	24	89	8.46	11
1996	39,674.00	25,076	8,715	34,926	8.47	4,123
1997	451,413.87	274,247	95,310	401,245	8.47	47,372
1998	9,330.82	5,415	1,882	8,382	8.47	990
1999	14,505.22	7,968	2,769	13,187	8.48	1,555
2000	113,236.25	58,331	20,272	104,288	8.48	12,298
2002	44,889.01	19,406	6,744	42,634	8.48	5,028
2003	18,921.87	7,206	2,504	18,310	8.48	2,159
2004	55.00	18	6	55	8.49	6
2005	185,571.79	46,296	16,090	188,039	8.49	22,148
2006	42,327.79	6,993	2,430	44,131	8.49	5,198
2007	20,800.39	1,272	442	22,438	8.49	2,643
	2,078,891.96	1,386,948	482,011	1,804,772		213,818
	90,391,770.26	46,558,246	59,531,508	39,899,455		1,661,337
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.0	1.84

WESTAR SOUTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -35						
1978	9,134,784.57	5,809,586	5,266,451	7,065,508	24.08	293,418
1979	602,823.00	375,574	340,462	473,349	24.33	19,455
1980	30,168,772.77	18,388,621	16,669,477	24,058,366	24.58	978,778
1981	149,482.00	89,075	80,747	121,054	24.82	4,877
1982	204,217.00	118,851	107,740	167,953	25.05	6,705
1983	28,052,953.14	15,921,173	14,432,710	23,438,777	25.28	927,167
1984	305,345.00	168,844	153,059	259,157	25.50	10,163
1985	145,169.52	78,098	70,797	125,182	25.71	4,869
1986	247,918.00	129,491	117,385	217,304	25.92	8,384
1987	2,348,882.00	1,190,073	1,078,814	2,092,177	26.12	80,099
1988	372,635.00	182,761	165,675	337,382	26.31	12,823
1989	103,041.00	48,770	44,211	94,894	26.50	3,581
1990	349,792.27	159,516	144,603	327,617	26.68	12,279
1991	271,982.16	119,149	108,010	259,166	26.85	9,652
1992	354,265.00	148,595	134,703	343,555	27.02	12,715
1993	951,643.21	380,791	345,191	939,527	27.18	34,567
1994	346,419.43	131,742	119,425	348,241	27.33	12,742
1995	771,060.00	277,304	251,379	789,552	27.48	28,732
1996	2,099,039.16	709,843	643,480	2,190,223	27.62	79,298
1997	771,719.57	243,578	220,806	821,015	27.76	29,575
1998	418,558.00	122,391	110,949	454,104	27.89	16,282
1999	1,863,358.52	498,830	452,194	2,063,340	28.02	73,638
2000	682,946.74	165,403	149,939	772,039	28.14	27,436
2001	1,756,245.73	377,927	342,595	2,028,337	28.26	71,774
2002	1,553,484.73	289,834	262,737	1,834,467	28.38	64,639
2003	2,572,789.69	403,941	366,177	3,107,089	28.49	109,059
2004	2,030,946.58	254,711	230,898	2,510,880	28.60	87,793
2005	4,245,020.77	392,558	355,858	5,374,920	28.70	187,279
2006	1,488,309.09	84,789	76,862	1,932,355	28.81	67,072
2007	1,961,430.71	37,865	34,325	2,613,606	28.91	90,405
	96,325,034.36	47,299,684	42,877,659	87,161,136		3,365,256

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NEOSHO						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2014						
NET SALVAGE PERCENT.. -35						
1954	3,941,759.80	4,631,193	4,375,461	945,915	5.81	162,808
1956	6,761.84	7,913	7,476	1,652	5.86	282
1957	161.20	188	178	40	5.88	7
1958	4,483.00	5,224	4,936	1,116	5.91	189
1959	3,585.00	4,168	3,938	902	5.93	152
1961	1,124.00	1,301	1,229	288	5.97	48
1963	626.00	721	681	164	6.01	27
1964	541.22	621	587	144	6.03	24
1966	2,004.00	2,287	2,161	544	6.06	90
1967	1,924.00	2,189	2,068	529	6.08	87
1968	2,851.00	3,233	3,054	795	6.09	131
1969	694.00	784	741	196	6.11	32
1972	5,216.00	5,825	5,503	1,539	6.15	250
1975	2,820.00	3,106	2,934	873	6.19	141
1978	38,721.00	41,960	39,643	12,630	6.22	2,031
1980	4,257.46	4,556	4,304	1,444	6.24	231
1981	28,758.00	30,550	28,863	9,960	6.25	1,594
1982	17,546.89	18,501	17,479	6,209	6.26	992
1984	8,036.00	8,333	7,873	2,976	6.27	475
2001	99,502.99	66,036	62,390	71,939	6.36	11,311
2002	538,376.67	328,009	309,897	416,912	6.36	65,552
2003	422,434.83	229,483	216,811	353,476	6.37	55,491
2004	78,998.11	36,761	34,731	71,916	6.37	11,290
2005	262,652.29	96,623	91,288	263,293	6.38	41,268
2006	99,356.93	24,694	23,330	110,802	6.38	17,367
	5,573,192.23	5,554,259	5,247,556	2,276,254		371,870

MURRAY GILL

INTERIM SURVIVOR CURVE.. IOWA 50-R1

PROBABLE RETIREMENT YEAR.. 6-2020

NET SALVAGE PERCENT.. -35

1952	2,276,203.00	2,438,326	2,723,426	349,448	9.77	35,767
1954	3,104,307.00	3,299,428	3,685,211	505,603	9.95	50,814
1955	333.00	353	394	56	10.03	6

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MURRAY GILL						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -35						
1956	4,411,966.06	4,651,161	5,194,995	761,159	10.12	75,213
1957	1,341.00	1,408	1,573	237	10.20	23
1958	8,436.00	8,817	9,848	1,541	10.28	150
1959	4,551,961.03	4,737,294	5,291,199	853,948	10.35	82,507
1960	8,088.00	8,377	9,356	1,563	10.43	150
1961	9,485.00	9,779	10,922	1,883	10.50	179
1962	5,088.00	5,220	5,830	1,039	10.57	98
1963	12,174.00	12,430	13,883	2,552	10.63	240
1964	20,144.00	20,458	22,850	4,344	10.70	406
1965	29,408.00	29,704	33,177	6,524	10.76	606
1966	4,996.00	5,019	5,606	1,139	10.82	105
1967	3,329.00	3,325	3,714	780	10.88	72
1968	10,417.00	10,339	11,548	2,515	10.94	230
1969	16,253.10	16,033	17,908	4,034	10.99	367
1970	13,979.00	13,695	15,296	3,576	11.05	324
1971	25,609.00	24,920	27,834	6,738	11.10	607
1972	7,915.00	7,646	8,540	2,145	11.15	192
1973	12,446.00	11,931	13,326	3,476	11.20	310
1974	18,921.00	17,998	20,102	5,441	11.24	484
1975	177,811.00	167,695	187,303	52,742	11.29	4,672
1976	723,307.00	676,202	755,267	221,197	11.33	19,523
1977	61,507.00	56,978	63,640	19,394	11.37	1,706
1978	90,946.00	83,427	93,182	29,595	11.41	2,594
1979	66,118.00	60,018	67,036	22,223	11.45	1,941
1980	51,531.00	46,276	51,687	17,880	11.48	1,557
1981	26,678.00	23,673	26,441	9,574	11.52	831
1982	1,244,544.23	1,090,911	1,218,465	461,670	11.55	39,971
1983	2,135.00	1,847	2,063	819	11.58	71
1985	17,212.00	14,458	16,148	7,088	11.64	609
1987	57,478.43	46,643	52,097	25,499	11.70	2,179
1988	99,361.00	79,128	88,380	45,757	11.72	3,904
1989	57,276.00	44,654	49,875	27,448	11.75	2,336
1990	15,290.00	11,656	13,019	7,623	11.77	648
1991	13,031.00	9,693	10,826	6,766	11.79	574
1993	50,376.00	35,384	39,521	28,487	11.83	2,408
1994	38,132.00	25,899	28,927	22,551	11.85	1,903

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MURRAY GILL						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -35						
1995	198,131.20	129,566	144,716	122,761	11.87	10,342
1996	84,314.04	52,883	59,066	54,758	11.88	4,609
1997	124,681.96	74,499	83,210	85,111	11.90	7,152
1998	143,963.00	81,433	90,955	103,395	11.91	8,681
1999	36,264.53	19,235	21,484	27,473	11.93	2,303
2001	528,080.42	236,828	264,519	448,390	11.96	37,491
2002	739,008.54	296,405	331,062	666,600	11.97	55,689
2003	281,293.86	97,633	109,049	270,698	11.99	22,577
2004	179,043.77	51,387	57,395	184,314	12.00	15,360
2005	187,171.24	40,884	45,664	207,017	12.02	17,223
2006	761,296.23	107,092	119,614	908,136	12.03	75,489
	20,608,781.64	18,996,048	21,217,149	6,604,707		593,193

GORDAN EVANS						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -35						
1959	4,350.90	4,107	4,093	1,781	14.23	125
1961	5,550,377.62	5,161,185	5,143,681	2,349,329	14.56	161,355
1962	1,037.00	957	954	446	14.71	30
1963	6,278.00	5,747	5,728	2,747	14.87	185
1964	2,340.00	2,125	2,118	1,041	15.01	69
1965	14,814.00	13,339	13,294	6,705	15.16	442
1967	9,940,079.26	8,794,883	8,765,055	4,654,052	15.44	301,428
1969	6,373.00	5,536	5,517	3,087	15.70	197
1970	2,422.08	2,083	2,076	1,194	15.83	75
1971	9,057.00	7,712	7,686	4,541	15.95	285
1972	0.36					
1973	25,991.00	21,660	21,587	13,501	16.18	834
1974	38,606.00	31,813	31,705	20,413	16.29	1,253
1975	448,025.33	364,776	363,539	241,295	16.40	14,713
1976	4,208.00	3,384	3,373	2,308	16.50	140
1977	77,172.00	61,228	61,020	43,162	16.61	2,599
1978	30,165.00	23,615	23,535	17,188	16.70	1,029

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GORDAN EVANS						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -35						
1979	10,094.00	7,786	7,760	5,867	16.80	349
1980	233,954.00	177,754	177,151	138,687	16.89	8,211
1981	18,094.00	13,525	13,479	10,948	16.98	645
1982	828,086.18	608,817	606,752	511,164	17.06	29,963
1984	9,444.00	6,690	6,667	6,082	17.22	353
1985	108,210.00	75,131	74,876	71,208	17.29	4,118
1986	98,018.16	66,599	66,373	65,952	17.36	3,799
1987	40,558.00	26,922	26,831	27,922	17.43	1,602
1989	121,711.00	76,683	76,423	87,887	17.56	5,005
1990	26,432.00	16,182	16,127	19,556	17.62	1,110
1991	1,216.00	722	720	922	17.67	52
1992	281,901.07	161,550	161,002	219,564	17.73	12,384
1993	159,060.32	87,804	87,506	127,225	17.78	7,156
1994	12,215.50	6,466	6,444	10,047	17.83	563
1995	1,162,141.74	587,864	585,870	983,021	17.87	55,010
1996	1,573,227.21	755,243	752,682	1,371,175	17.92	76,516
1997	58,973.68	26,735	26,644	52,970	17.96	2,949
1998	586,786.18	249,135	248,290	543,871	18.00	30,215
2000	6,685.88	2,408	2,400	6,626	18.08	366
2002	401,896.07	114,534	114,146	428,414	18.16	23,591
2003	4,241,628.54	1,032,434	1,028,932	4,697,267	18.19	258,233
2004	8,286,838.44	1,634,455	1,628,912	9,558,320	18.23	524,318
2005	3,601,180.82	531,372	529,570	4,332,024	18.26	237,241
2006	1,776,976.64	164,806	164,247	2,234,671	18.30	122,113
2007	1,093,155.16	35,418	35,298	1,440,461	18.33	78,585
	40,899,781.14	20,971,185	20,900,063	34,314,641		1,969,206

LACYGNE UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 50-R1

PROBABLE RETIREMENT YEAR.. 6-2033

NET SALVAGE PERCENT.. -35

1973	19,450,319.97	14,749,080	18,072,388	8,185,544	19.64	416,779
1974	1,068,511.00	798,707	978,674	463,816	19.83	23,390
1976	1,281,537.00	929,742	1,139,234	590,841	20.18	29,279

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LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. -35						
1977	478,034.00	341,259	418,153	227,193	20.35	11,164
1978	2,879.00	2,021	2,476	1,411	20.52	69
1979	68,273.00	47,089	57,699	34,470	20.68	1,667
1980	168,649.00	114,248	139,991	87,685	20.83	4,210
1981	293,279.00	194,796	238,688	157,239	20.99	7,491
1982	27,309.00	17,777	21,783	15,084	21.13	714
1983	11,125,266.00	7,090,521	8,688,179	6,330,930	21.27	297,646
1984	420,597.00	261,986	321,017	246,789	21.41	11,527
1985	162,653.00	98,921	121,210	98,372	21.54	4,567
1986	318,617.01	188,957	231,533	198,600	21.66	9,169
1989	274,096.50	149,011	182,587	187,443	22.01	8,516
1990	890,780.60	468,395	573,935	628,619	22.12	28,419
1992	980,590.00	478,420	586,219	737,578	22.32	33,046
1993	8,171,021.99	3,822,200	4,683,430	6,347,450	22.41	283,242
1994	2,063,515.53	921,525	1,129,166	1,656,580	22.50	73,626
1995	384,136.92	162,991	199,717	318,868	22.58	14,122
1996	1,380,590.00	553,734	678,503	1,185,294	22.66	52,308
1997	2,206,758.25	830,580	1,017,729	1,961,395	22.74	86,253
1998	1,903,207.54	666,227	816,343	1,752,987	22.82	76,818
1999	8,304,596.07	2,679,478	3,283,226	7,927,979	22.89	346,351
2000	6,954,808.62	2,039,289	2,498,788	6,890,204	22.96	300,096
2001	3,046,326.33	798,655	978,611	3,133,930	23.03	136,080
2002	9,315,446.00	2,130,349	2,610,366	9,965,486	23.10	431,406
2003	1,563,882.03	302,963	371,228	1,740,013	23.16	75,130
2004	901,620.12	140,463	172,112	1,045,075	23.23	44,988
2005	3,268,499.14	375,943	460,652	3,951,822	23.29	169,679
2006	2,101,787.51	150,667	184,616	2,652,797	23.35	113,610
2007	5,136,602.77	127,593	156,342	6,778,072	23.41	289,537
	93,714,189.90	41,633,587	51,014,595	75,499,566		3,380,899

WESTAR SOUTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -15						
1977	1,589,806.19	1,393,696	176,283	1,651,994	7.99	206,758
1979	23,415.05	20,220	2,558	24,369	8.03	3,035
1981	17,208.00	14,612	1,848	17,941	8.06	2,226
1982	13,744.00	11,560	1,462	14,344	8.08	1,775
1983	1,092,016.00	909,464	115,035	1,140,783	8.09	141,011
1984	100,267.00	82,629	10,451	104,856	8.10	12,945
1985	105,460.00	85,866	10,861	110,418	8.12	13,598
1986	128,628.00	103,442	13,084	134,838	8.13	16,585
1987	34,791.97	27,607	3,492	36,519	8.14	4,486
1988	322,249.97	251,962	31,870	338,717	8.15	41,560
1989	414,694.08	319,093	40,361	436,537	8.16	53,497
1990	150,963.15	114,130	14,436	159,172	8.17	19,482
1991	3,229,601.08	2,394,442	302,863	3,411,178	8.18	417,014
1992	98,633.75	71,562	9,052	104,377	8.19	12,744
1993	2,181,022.98	1,544,786	195,394	2,312,782	8.20	282,047
1994	546,423.66	376,718	47,650	580,737	8.21	70,735
1995	521,375.39	349,076	44,153	555,429	8.21	67,653
1996	522,845.35	338,095	42,764	558,508	8.22	67,945
1997	6,111,307.43	3,798,636	480,474	6,547,530	8.23	795,569
1998	24,529.15	14,558	1,841	26,368	8.24	3,200
1999	353,945.31	199,245	25,202	381,835	8.24	46,339
2000	541,466.00	285,626	36,128	586,558	8.25	71,098
2001	3,754,452.55	1,830,671	231,554	4,086,066	8.26	494,681
2002	123,894.39	54,854	6,938	135,541	8.26	16,409
2003	1,136,563.61	442,959	56,028	1,251,020	8.27	151,272
2004	515,241.33	169,226	21,405	571,123	8.28	68,976
2005	518,284.87	133,093	16,834	579,194	8.28	69,951
2006	3,924,939.80	663,962	83,982	4,429,699	8.29	534,342
2007	494,286.97	30,468	3,854	564,576	8.30	68,021
	28,592,057.03	16,032,258	2,027,857	30,853,009		3,754,954
	285,713,036.30	150,487,021	143,284,879	236,709,313		13,435,378
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.6	4.70

WESTAR SOUTH

ACCOUNT 312.10 POLLUTION CONTROL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -30						
1978	22,437,057.92	17,912,176	18,381,266	10,786,909	15.40	700,449
1980	66,895.74	50,579	51,904	35,060	16.67	2,103
1983	16,835,154.65	11,616,930	11,921,158	9,964,543	18.61	535,440
1984	91,995.00	61,411	63,019	56,575	19.25	2,939
1985	404,687.00	260,995	267,830	258,263	19.89	12,985
1986	2,778.00	1,727	1,772	1,839	20.53	90
1987	909,666.00	544,217	558,469	624,097	21.16	29,494
1988	616,918.00	354,561	363,847	438,146	21.78	20,117
1989	3,554.00	1,959	2,010	2,610	22.38	117
1990	1,849.00	975	1,001	1,403	22.97	61
1995	169,986.00	68,283	70,071	150,911	25.65	5,883
1998	697.00	224	230	676	26.99	25
1999	14,143.78	4,128	4,236	14,151	27.40	516
2001	36,711.25	8,514	8,737	38,988	28.13	1,386
2002	1,263,581.44	253,298	259,931	1,382,725	28.46	48,585
2003	136,890.33	22,939	23,540	154,417	28.78	5,365
2004	21,569.69	2,874	2,949	25,092	29.07	863
2005	24,567.50	2,395	2,458	29,480	29.34	1,005
2006	2,188,906.52	132,035	135,493	2,710,085	29.59	91,588
2007	827,792.60	17,003	17,448	1,058,682	29.83	35,491
	46,055,401.42	31,317,223	32,137,369	27,734,652		1,494,502

NEOSHO

INTERIM SURVIVOR CURVE.. IOWA 40-R2.5

PROBABLE RETIREMENT YEAR.. 6-2014

NET SALVAGE PERCENT.. -30

1999	66,180.86	48,541	1,498	84,537	6.42	13,168
2005	28,163.30	10,138	313	36,299	6.45	5,628
	94,344.16	58,679	1,811	120,836		18,796

WESTAR SOUTH

ACCOUNT 312.10 POLLUTION CONTROL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MURRAY GILL						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -30						
1994	937,439.88	632,491	13,408	1,205,264	11.90	101,283
1997	38,338.91	22,722	482	49,359	12.04	4,100
2000	28,720.30	13,979	296	37,040	12.15	3,049
2001	31,898.55	14,166	300	41,168	12.18	3,380
2002	29,155.90	11,564	245	37,658	12.21	3,084
2004	142,058.60	40,278	855	183,821	12.26	14,994
2005	55,743.92	12,051	255	72,212	12.28	5,880
2007	93,519.33	4,656	99	121,476	12.32	9,860
	1,356,875.39	751,907	15,940	1,747,998		145,630

GORDON EVANS						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -30						
1994	619,869.89	335,548	184-	806,015	17.69	45,563
1998	24,581.87	10,587	6-	31,962	18.21	1,755
1999	28,889.46	11,515	6-	37,562	18.32	2,050
2004	254,126.62	50,447	28-	330,393	18.75	17,621
2005	67,704.50	10,069	5-	88,021	18.81	4,679
2007	56,266.74	1,843	1-	73,148	18.93	3,864
	1,051,439.08	420,009	230-	1,367,101		75,532

LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. -30						
1973	15,336,217.06	13,842,316	18,594,401	1,342,681	12.18	110,237
1974	1,467,890.32	1,299,142	1,745,139	163,118	12.70	12,844
1976	619,064.70	525,363	705,721	99,063	13.77	7,194
1977	2,353,943.99	1,954,197	2,625,075	435,052	14.30	30,423
1978	133,086.53	107,960	145,023	27,989	14.84	1,886
1979	42,643.00	33,783	45,381	10,055	15.37	654

WESTAR SOUTH

ACCOUNT 312.10 POLLUTION CONTROL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. -30						
1980	813,370.00	628,507	844,274	213,107	15.90	13,403
1981	684,793.00	515,800	692,875	197,356	16.42	12,019
1982	6,977.00	5,117	6,874	2,196	16.93	130
1983	50,357.49	35,934	48,270	17,195	17.43	987
1987	165,219.17	104,321	140,135	74,650	19.28	3,872
1988	1,782,735.30	1,087,629	1,461,013	856,543	19.70	43,479
1989	355,968.52	209,584	281,534	181,225	20.09	9,021
1991	2,557,072.75	1,391,508	1,869,214	1,454,981	20.83	69,850
1992	985,103.59	513,278	689,487	591,148	21.17	27,924
1993	607,490.00	302,311	406,095	383,642	21.48	17,860
1994	161,251.43	76,283	102,471	107,156	21.78	4,920
1995	604,384.57	270,595	363,491	422,209	22.06	19,139
1996	4,732,564.55	1,996,432	2,681,809	3,470,525	22.32	155,489
1997	162,151.67	63,914	85,856	124,941	22.57	5,536
1998	154,877.00	56,617	76,054	125,286	22.80	5,495
1999	270,164.19	90,789	121,957	229,256	23.01	9,963
2001	1,837,299.56	498,478	669,606	1,718,883	23.40	73,457
2002	88,732.65	20,983	28,186	87,166	23.57	3,698
2003	78,751.54	15,705	21,097	81,280	23.73	3,425
2004	413,499.75	66,119	88,818	448,732	23.88	18,791
2005	4,752.10	563	756	5,422	24.01	226
2006	10,831.11	798	1,072	13,008	24.14	539
2007	42,416,353.78	1,069,740	1,436,983	53,704,277	24.26	2,213,696
	78,897,546.32	26,783,766	35,978,667	66,588,142		2,876,157
	127,455,606.37	59,331,584	68,133,557	97,558,729		4,610,617
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.2	3.62

WESTAR SOUTH

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - TRAIN CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 25-R3						
PROBABLE RETIREMENT YEAR.. 6-2043						
NET SALVAGE PERCENT.. +25						
1999	82,818.00	20,100	38,228	23,886	16.91	1,413
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 25-R3						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. +25						
2006	456,630.07	21,679	19,122	323,351	21.74	14,874
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 25-R3						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
1976	1,286,715.99	1,147,751	1,168,921	117,795	2.70	43,628
	1,826,164.06	1,189,530	1,226,271	465,032		59,915
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.8	3.28

WESTAR SOUTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -20						
1978	2,570,482.95	1,750,807	1,254,675	1,829,905	17.11	106,949
1979	179,246.00	119,614	85,719	129,376	17.52	7,384
1980	4,546,044.73	2,969,295	2,127,876	3,327,378	17.94	185,473
1981	90,745.00	57,986	41,554	67,340	18.35	3,670
1982	18,051.00	11,268	8,075	13,586	18.77	724
1983	8,469,511.78	5,158,949	3,697,040	6,466,374	19.19	336,966
1985	136,146.00	78,698	56,397	106,978	20.02	5,344
1986	270,958.00	152,268	109,119	216,031	20.44	10,569
1987	2,958,275.31	1,612,378	1,155,473	2,394,457	20.86	114,787
1988	290,970.00	153,597	110,072	239,092	21.28	11,236
1989	358,702.00	182,938	131,098	299,344	21.70	13,795
1990	135,655.00	66,645	47,760	115,026	22.13	5,198
1991	339,942.00	160,439	114,975	292,955	22.55	12,991
1992	34,263.00	15,492	11,102	30,014	22.97	1,307
1993	128,121.00	55,302	39,631	114,114	23.39	4,879
1994	1,193,653.00	489,445	350,749	1,081,635	23.81	45,428
1995	7,316,122.00	2,834,851	2,031,529	6,747,817	24.24	278,375
1996	279,464.00	101,747	72,915	262,442	24.66	10,642
1997	3,680,525.00	1,249,906	895,716	3,520,914	25.08	140,387
1998	1,078,197.96	338,339	242,463	1,051,375	25.50	41,230
1999	2,016,239.41	579,467	415,261	2,004,226	25.91	77,353
2000	71,966.49	18,645	13,362	72,998	26.33	2,772
2001	2,509,478.05	576,377	413,047	2,598,327	26.74	97,170
2002	731,109.76	145,374	104,179	773,153	27.14	28,488
2003	1,634,300.72	272,209	195,072	1,766,089	27.54	64,128
2004	1,102,808.63	146,232	104,794	1,218,576	27.93	43,630
2005	2,605,461.09	252,626	181,038	2,945,515	28.31	104,045
2006	543,560.16	32,222	23,091	629,181	28.68	21,938
2007	591,983.06	12,005	8,603	701,777	29.03	24,174
	45,881,983.10	19,595,121	14,042,385	41,015,995		1,801,032

WESTAR SOUTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEOSHO						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 6-2014						
NET SALVAGE PERCENT.. -20						
1930	196.00	231	235			
1954	3,083,024.21	3,243,835	3,675,890	23,739	4.85	4,895
1955	736.00	772	875	8	4.92	2
1961	1,329.00	1,375	1,558	37	5.27	7
1963	594.00	612	694	19	5.36	4
1966	23,608.00	24,111	27,322	1,008	5.49	184
1971	3,297.00	3,314	3,755	201	5.68	35
1972	515.00	516	585	33	5.71	6
1975	1,351.00	1,336	1,514	107	5.81	18
1981	232,880.54	222,867	252,551	26,906	5.98	4,499
1982	6,538.00	6,214	7,042	804	6.00	134
1983	4,757.00	4,486	5,083	625	6.03	104
1999	394,027.00	268,569	304,340	168,492	6.38	26,409
2001	9,661.64	5,819	6,594	5,000	6.41	780
2002	178,813.07	98,640	111,778	102,798	6.43	15,987
2003	380,077.90	187,363	212,319	243,774	6.44	37,853
	4,321,405.36	4,070,060	4,612,135	573,551		90,917

MURRAY GILL
INTERIM SURVIVOR CURVE.. IOWA 40-S1
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. -20

1952	2,421,307.79	2,427,894	2,692,118	213,451	6.56	32,538
1954	2,431,733.00	2,407,416	2,669,411	248,669	6.97	35,677
1955	5,861.00	5,767	6,395	638	7.16	89
1956	3,344,424.00	3,270,847	3,626,808	386,501	7.35	52,585
1959	3,868,310.00	3,717,755	4,122,353	519,619	7.86	66,109
1960	6,366.00	6,083	6,745	894	8.02	111
1961	16,749.00	15,914	17,646	2,453	8.17	300
1962	1,264.00	1,194	1,324	193	8.32	23
1963	8,966.00	8,423	9,340	1,419	8.46	168
1964	3,726.00	3,480	3,859	612	8.60	71
1965	96.00	89	99	16	8.74	2
1967	8,664.00	7,951	8,816	1,581	8.99	176

WESTAR SOUTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MURRAY GILL						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -20						
1968	6,920.00	6,310	6,997	1,307	9.12	143
1969	2,818.00	2,554	2,832	550	9.24	60
1970	938.00	844	936	190	9.36	20
1971	32,798.00	29,329	32,521	6,837	9.47	722
1972	24,140.00	21,439	23,772	5,196	9.58	542
1974	1,283.00	1,123	1,245	295	9.80	30
1975	3,476.00	3,018	3,346	825	9.90	83
1976	8,177.00	7,040	7,806	2,006	10.00	201
1977	13,065.00	11,152	12,366	3,312	10.10	328
1978	20,678.00	17,484	19,387	5,427	10.20	532
1980	1,003,372.00	831,514	922,006	282,040	10.39	27,145
1981	2,252,599.00	1,846,500	2,047,452	655,667	10.48	62,564
1982	214,824.00	174,033	192,973	64,816	10.57	6,132
1983	270,568.00	216,465	240,023	84,659	10.66	7,942
1984	52,429.00	41,373	45,876	17,039	10.75	1,585
1985	466,684.00	362,949	402,448	157,573	10.84	14,536
1987	7,006.00	5,273	5,847	2,560	11.01	233
1988	105,648.00	78,057	86,552	40,226	11.09	3,627
1989	10,622.00	7,687	8,524	4,222	11.18	378
1990	96,332.00	68,215	75,639	39,959	11.26	3,549
1993	35,592.00	23,252	25,782	16,928	11.49	1,473
1995	7,338.00	4,468	4,954	3,852	11.64	331
1996	34,287.00	20,004	22,181	18,963	11.72	1,618
1997	51,369.00	28,565	31,674	29,969	11.79	2,542
1998	1,374,798.00	723,254	801,964	847,794	11.86	71,483
1999	1,467,367.49	723,530	802,270	958,571	11.93	80,350
2001	3,355,642.05	1,397,289	1,549,353	2,477,417	12.06	205,424
2002	79,712.01	29,672	32,901	62,753	12.12	5,178
2003	4,410.44	1,421	1,576	3,717	12.18	305
2005	34,349.67	6,950	7,706	33,514	12.28	2,729
2006	28,122.06	3,638	4,034	29,712	12.33	2,410
	23,184,831.51	18,567,215	20,587,857	7,233,942		692,044

WESTAR SOUTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GORDAN EVANS						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -20						
1961	4,525,507.12	4,096,851	5,216,365	214,244	9.78	21,906
1962	3,830.00	3,433	4,371	225	10.06	22
1963	738.00	656	835	51	10.32	5
1964	993.00	873	1,112	80	10.59	8
1965	285.00	248	316	26	10.84	2
1966	10,114.00	8,724	11,108	1,029	11.10	93
1967	9,517,060.53	8,127,950	10,349,010	1,071,463	11.35	94,402
1968	1,257.00	1,063	1,353	155	11.59	13
1969	1,076.00	901	1,147	144	11.83	12
1970	3,901.00	3,231	4,114	567	12.07	47
1971	12,363.00	10,134	12,903	1,933	12.30	157
1972	10,971.00	8,898	11,329	1,836	12.52	147
1973	6,420.00	5,149	6,556	1,148	12.75	90
1974	1,476.00	1,170	1,490	281	12.97	22
1975	9,949.00	7,794	9,924	2,015	13.19	153
1976	0.43			1	13.40	
1977	218,168.73	166,716	212,273	49,529	13.61	3,639
1978	29,868.38	22,516	28,669	7,173	13.82	519
1980	13,418.00	9,830	12,516	3,586	14.23	252
1981	243.57	176	224	68	14.43	5
1982	4,479.70	3,179	4,048	1,328	14.63	91
1984	64,328.40	44,024	56,054	21,140	15.03	1,407
1985	166,286.00	111,585	142,077	57,466	15.22	3,776
1986	643.00	423	539	233	15.41	15
1989	5,101.00	3,114	3,965	2,156	15.98	135
1990	776,880.44	461,187	587,212	345,045	16.16	21,352
1993	5,816.00	3,116	3,967	3,012	16.70	180
1995	846,527.00	415,374	528,880	486,952	17.06	28,543
1996	145,144.00	67,649	86,135	88,038	17.23	5,110
1997	118,129.00	51,967	66,168	75,587	17.40	4,344
1998	2,183,734.90	898,563	1,144,106	1,476,376	17.57	84,028
1999	75,103.20	28,605	36,422	53,702	17.74	3,027
2001	33,263.51	10,438	13,290	26,626	18.05	1,475
2002	61,197.04	16,846	21,449	51,987	18.21	2,855
2003	2,888,386.34	677,615	862,782	2,603,282	18.35	141,868
2004	9,477.48	1,796	2,287	9,086	18.50	491

WESTAR SOUTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GORDAN EVANS						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -20						
2005	172,449.90	24,398	31,065	175,875	18.63	9,440
2006	4,268,274.27	379,535	483,248	4,638,681	18.75	247,396
	26,192,860.94	15,675,727	19,959,309	11,472,126		677,027
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. -20						
1973	11,861,271.01	9,080,989	8,774,183	5,459,342	14.25	383,112
1975	11,067.00	8,226	7,948	5,332	14.89	358
1980	226,145.00	154,656	149,431	121,943	16.44	7,417
1981	446,367.00	299,637	289,514	246,126	16.74	14,703
1982	187.00	123	119	105	17.05	6
1983	316,058.88	203,668	196,787	182,484	17.35	10,518
1984	2,715,718.00	1,711,554	1,653,728	1,605,134	17.65	90,942
1985	37,476.00	23,070	22,291	22,680	17.95	1,264
1986	287,871.00	172,861	167,021	178,424	18.25	9,777
1987	405,849.00	237,373	229,353	257,666	18.54	13,898
1988	1,767.00	1,004	970	1,150	18.84	61
1989	171,072.64	94,350	91,162	114,125	19.13	5,966
1991	85,034.00	43,796	42,316	59,725	19.71	3,030
1992	41,257.00	20,447	19,756	29,752	20.00	1,488
1993	269,052.00	127,789	123,472	199,390	20.29	9,827
1994	3,353.00	1,521	1,470	2,554	20.57	124
1996	233,056.00	94,807	91,604	188,063	21.14	8,896
1997	449,162.62	171,293	165,506	373,489	21.42	17,436
1998	36,018.12	12,772	12,340	30,882	21.70	1,423
1999	790,190.65	257,729	249,021	699,208	21.97	31,826
2000	1,237,117.26	366,533	354,149	1,130,392	22.24	50,827
2003	209,238.00	40,676	39,302	211,784	23.02	9,200
2004	194,839.71	30,418	29,390	204,418	23.26	8,788
2005	14,119,335.36	1,623,159	1,568,320	15,374,882	23.50	654,250
2006	209,307.21	14,945	14,440	236,729	23.72	9,980
2007	105,724.69	2,601	2,513	124,357	23.94	5,195
	34,463,535.15	14,795,997	14,296,106	27,060,136		1,350,312

WESTAR SOUTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -10						
1986	5,264.00	4,144	964-	6,754	7.81	865
1987	2,054.00	1,596	371-	2,630	7.85	335
1989	3,375.00	2,545	592-	4,305	7.93	543
1991	3,297,867.00	2,399,330	558,216-	4,185,870	8.00	523,234
1992	2,059,700.00	1,467,021	341,309-	2,606,979	8.04	324,251
1993	5,078.00	3,531	822-	6,408	8.08	793
1996	15,743.00	10,004	2,327-	19,644	8.18	2,401
1997	19,277.84	11,780	2,741-	23,947	8.21	2,917
1998	156,682.88	91,415	21,268-	193,619	8.25	23,469
1999	25,594.35	14,153	3,293-	31,447	8.28	3,798
2000	29,110.74	15,095	3,512-	35,534	8.31	4,276
2003	36,359.00	13,922	3,239-	43,234	8.39	5,153
2005	3,128.04	787	183-	3,624	8.43	430
2006	2,536,873.82	420,817	97,905-	2,888,466	8.45	341,830
2007	38,471.60	2,357	548-	42,867	8.47	5,061
	8,234,579.27	4,458,497	1,037,290-	10,095,328		1,239,356
	142,279,195.33	77,162,617	72,460,502	97,451,078		5,850,688
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.7	4.11

WESTAR SOUTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1978	3,968,304.58	2,361,975	2,543,794	1,821,341	21.73	83,817
1979	255,388.00	149,004	160,474	120,453	22.11	5,448
1980	2,845,411.85	1,624,759	1,749,829	1,380,124	22.50	61,339
1981	27,140.00	15,157	16,324	13,530	22.88	591
1983	4,631,305.19	2,464,179	2,653,865	2,440,571	23.65	103,195
1987	597,703.00	283,700	305,538	351,935	25.14	13,999
1988	7,456.00	3,423	3,686	4,516	25.51	177
1991	350.99	144	155	231	26.57	9
1993	26,541.00	9,894	10,656	18,539	27.25	680
1994	55,222.00	19,529	21,032	39,712	27.58	1,440
1996	59,676.00	18,676	20,114	45,530	28.22	1,613
1997	9,818.68	2,863	3,083	7,718	28.52	271
1998	163,046.32	43,941	47,323	132,028	28.81	4,583
1999	22,099.48	5,436	5,854	18,455	29.10	634
2001	1,199,742.10	235,965	254,130	1,065,586	29.63	35,963
2002	312,948.40	53,254	57,353	286,890	29.88	9,601
2003	1,155,952.67	164,665	177,341	1,094,207	30.12	36,328
2004	127,576.99	14,469	15,583	124,752	30.35	4,110
2005	40,561.56	3,373	3,633	40,985	30.56	1,341
2006	164,292.85	8,404	9,051	171,671	30.76	5,581
2007	33,780.93	591	636	36,523	30.95	1,180
	15,704,318.59	7,483,401	8,059,454	9,215,297		371,900

NEOSHO

INTERIM SURVIVOR CURVE.. IOWA 50-S1.5
PROBABLE RETIREMENT YEAR.. 6-2014
NET SALVAGE PERCENT.. -10

1923	2,081.00	2,128	2,289
1937	102.00	102	112
1954	1,304,660.73	1,266,499	1,435,127
1955	332.00	322	365
1956	1,138.00	1,101	1,252
1957	402.00	388	442
1958	3,061.00	2,949	3,367

WESTAR SOUTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEOSHO						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2014						
NET SALVAGE PERCENT.. -10						
1959	505.00	486	556			
1960	5,841.00	5,605	6,425			
1961	345.17	330	380			
1962	125.00	119	138			
1963	72.00	69	79			
1964	1,181.00	1,123	1,299			
1967	25,426.00	23,966	27,969			
1968	2,385.00	2,241	2,624			
1969	176.81	166	194			
1972	3,026.00	2,803	3,329			
1973	2,815.50	2,597	3,097			
1975	0.13					
1976	711.00	647	782			
1978	20,387.00	18,344	22,426			
1979	6,186.59	5,533	6,805			
1980	3,960.73	3,519	4,357			
1981	3,605.37	3,181	3,966			
1982	18,169.00	15,913	19,986			
1983	8,479.00	7,366	9,327			
1984	18,781.00	16,180	20,659			
1985	1,974.00	1,685	2,171			
1986	15,153.00	12,798	16,668			
1991	86,102.00	67,994	94,712			
2002	35,781.16	18,050	31,348	8,011	6.48	1,236
2003	221,888.67	100,023	173,714	70,364	6.48	10,859
	1,794,853.86	1,584,227	1,895,965	78,375		12,095

MURRAY GILL

INTERIM SURVIVOR CURVE.. IOWA 50-S1.5

PROBABLE RETIREMENT YEAR.. 6-2020

NET SALVAGE PERCENT.. -10

1939	313.00	296	344			
1952	685,347.41	618,636	753,882			
1954	936,157.00	839,059	1,029,773			

WESTAR SOUTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MURRAY GILL						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1956	1,105,630.07	983,292	1,216,193			
1957	26.00	23	29			
1959	713,136.10	626,697	784,450			
1960	12,811.00	11,210	14,092			
1961	434.00	378	477			
1962	887.00	769	976			
1967	50,723.00	42,890	55,795			
1968	994.00	836	1,093			
1969	1,522.00	1,272	1,674			
1970	690.00	573	757	2	10.49	
1971	1,774.00	1,463	1,933	18	10.58	2
1972	5,497.00	4,504	5,952	95	10.66	9
1973	16,351.00	13,295	17,569	417	10.75	39
1974	1,246.00	1,005	1,328	43	10.83	4
1975	7,258.00	5,810	7,678	306	10.91	28
1976	23,861.00	18,940	25,029	1,218	10.98	111
1977	7,712.00	6,065	8,015	468	11.06	42
1978	739.00	576	761	52	11.14	5
1979	1,077.00	830	1,097	88	11.21	8
1980	59,276.00	45,212	59,747	5,457	11.28	484
1981	7,051.00	5,316	7,025	731	11.35	64
1982	79,142.00	58,928	77,872	9,184	11.42	804
1983	26,171.00	19,228	25,409	3,379	11.49	294
1984	16,757.00	12,142	16,045	2,388	11.55	207
1986	27,315.00	19,167	25,329	4,718	11.68	404
1987	22,186.00	15,294	20,211	4,194	11.74	357
1988	245,745.00	166,138	219,548	50,772	11.80	4,303
1989	136,960.00	90,710	119,871	30,785	11.85	2,598
1990	271,843.67	175,888	232,432	66,596	11.91	5,592
1991	81,053.00	51,141	67,582	21,576	11.96	1,804
1992	10,828.00	6,646	8,783	3,128	12.01	260
1993	35,563.00	21,183	27,993	11,126	12.05	923
1995	50,854.00	28,188	37,250	18,689	12.14	1,539
1996	78,704.00	41,798	55,235	31,339	12.18	2,573
1997	69,329.00	35,065	46,338	29,924	12.22	2,449
1998	156,898.00	75,076	99,211	73,377	12.25	5,990

WESTAR SOUTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MURRAY GILL						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1999	184,746.78	82,833	109,462	93,759	12.28	7,635
2000	22,001.00	9,141	12,080	12,121	12.31	985
2001	648,736.58	245,696	324,680	388,930	12.34	31,518
2002	104,115.81	35,160	46,463	68,064	12.37	5,502
2004	12,886.85	3,119	4,122	10,054	12.41	810
2005	15,040.00	2,769	3,659	12,885	12.43	1,037
2006	203,925.68	24,137	31,896	192,422	12.44	15,468
2007	422.00	18	24	440	12.46	35
	6,141,735.95	4,448,412	5,607,164	1,148,745		93,883

GORDAN EVANS

INTERIM SURVIVOR CURVE.. IOWA 50-S1.5
PROBABLE RETIREMENT YEAR.. 6-2027
NET SALVAGE PERCENT.. -10

1961	1,308,540.75	1,058,531	1,439,395			
1962	437.00	351	481			
1965	559.00	439	615			
1966	29.00	23	32			
1967	1,692,067.50	1,307,173	1,861,274			
1969	630.00	478	693			
1970	18,629.00	14,006	20,492			
1971	3,177.00	2,366	3,495			
1972	96.00	71	106			
1973	6,099.00	4,447	6,709			
1974	6,857.00	4,947	7,543			
1975	3,349.00	2,388	3,684			
1976	7,504.00	5,285	8,254			
1977	1,777.00	1,236	1,955			
1979	2,535.00	1,715	2,789			
1980	628.00	418	691			
1982	29,648.00	19,114	32,613			
1983	19,701.00	12,474	21,671			
1984	511.00	317	562			
1985	94,639.67	57,590	104,104			

WESTAR SOUTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GORDAN EVANS						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -10						
1986	150,765.00	89,737	165,842			
1987	21,864.00	12,715	24,050			
1988	30,400.67	17,239	33,441			
1989	1,972.59	1,088	2,170			
1991	30,366.00	15,743	33,403			
1993	25,317.00	12,198	26,376	1,473	18.13	81
1995	5,328.00	2,347	5,075	786	18.36	43
1996	191,582.00	80,102	173,205	37,535	18.46	2,033
1997	439,505.00	173,029	374,140	109,316	18.57	5,887
1998	294,208.04	108,351	234,287	89,342	18.66	4,788
1999	59,215.48	20,186	43,648	21,489	18.75	1,146
2000	14,239.88	4,434	9,588	6,076	18.84	323
2001	91,370.16	25,579	55,309	45,198	18.92	2,389
2003	1,156,322.24	242,562	524,492	747,462	19.06	39,216
2004	119,184.88	20,282	43,856	87,247	19.12	4,563
2005	89,180.95	11,311	24,458	73,641	19.18	3,839
2006	124.00	10	22	114	19.23	6
2007	24,449.52	680	1,470	25,424	19.28	1,319
	5,942,809.33	3,330,962	5,291,990	1,245,103		65,633

LACYGNE UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 50-S1.5

PROBABLE RETIREMENT YEAR.. 6-2033

NET SALVAGE PERCENT.. -10

1973	7,723,641.59	5,276,869	5,609,470	2,886,536	17.73	162,805
1983	14,120.00	8,133	8,646	6,886	20.40	338
1985	163,567.00	89,872	95,537	84,387	20.91	4,036
1986	20,980.00	11,237	11,945	11,133	21.15	526
1987	35,958.00	18,741	19,922	19,632	21.39	918
1988	60,509.92	30,625	32,555	34,006	21.63	1,572
1989	364,280.59	178,596	189,853	210,856	21.86	9,646
1991	142,405.26	65,071	69,172	87,474	22.31	3,921
1993	493,906.00	207,485	220,563	322,734	22.74	14,192
1994	199,139.00	79,779	84,807	134,246	22.94	5,852

WESTAR SOUTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1995	84,588.07	32,138	34,164	58,883	23.14	2,545
1996	170,408.00	61,052	64,900	122,549	23.33	5,253
1997	60,514.42	20,323	21,604	44,962	23.51	1,912
1999	951,564.85	272,880	290,080	756,641	23.85	31,725
2000	720,421.49	187,497	199,315	593,149	24.01	24,704
2001	54,645.12	12,683	13,482	46,628	24.16	1,930
2002	132,285.00	26,731	28,416	117,098	24.31	4,817
2003	485,207.95	82,675	87,886	445,843	24.44	18,242
2005	35,264.88	3,553	3,777	35,014	24.68	1,419
2006	88,791.95	5,577	5,928	91,743	24.78	3,702
2007	232,750.50	5,044	5,362	250,664	24.88	10,075
	12,234,949.59	6,676,561	7,097,384	6,361,064		310,130

LACYGNE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5
PROBABLE RETIREMENT YEAR.. 6-2016
NET SALVAGE PERCENT.. -5

1977	255,693.00	209,923	102,324	166,154	7.87	21,112
1987	708.00	527	257	486	8.18	59
1989	4,984.00	3,594	1,752	3,481	8.23	423
1990	18,017.00	12,760	6,220	12,698	8.26	1,537
1991	940,093.82	653,064	318,326	668,773	8.28	80,770
1992	20,161.84	13,710	6,683	14,487	8.30	1,745
1994	634,097.00	409,668	199,686	466,116	8.34	55,889
1997	12,855.06	7,480	3,646	9,852	8.39	1,174
1998	2,349.86	1,305	636	1,831	8.41	218
1999	6,232.11	3,280	1,599	4,945	8.42	587
2001	17,506.88	7,991	3,895	14,487	8.44	1,716
2002	43,651.67	18,050	8,798	37,036	8.45	4,383
2003	119,918.05	43,717	21,309	104,605	8.46	12,365
2004	157,146.13	48,247	23,518	141,485	8.47	16,704
2005	152,072.93	36,358	17,722	141,955	8.48	16,740
2006	283,179.57	44,690	21,784	275,555	8.48	32,495
2007	175,429.82	10,242	4,992	179,209	8.49	21,108
	2,844,096.74	1,524,606	743,147	2,243,155		269,025
	44,662,764.06	25,048,169	28,695,104	20,291,739		1,122,666

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 18.1 2.51

WESTAR SOUTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -5						
1978	202,254.66	116,314	131,828	80,539	17.89	4,502
1979	41,654.00	23,364	26,480	17,257	18.38	939
1980	195,551.00	106,812	121,058	84,271	18.88	4,464
1981	89,294.61	47,461	53,791	39,968	19.37	2,063
1982	11,556.00	5,972	6,769	5,365	19.85	270
1983	127,732.37	64,095	72,644	61,475	20.33	3,024
1984	89,302.62	43,461	49,258	44,510	20.80	2,140
1985	158,027.00	74,485	84,419	81,509	21.26	3,834
1986	89,201.60	40,640	46,060	47,602	21.72	2,192
1987	70,535.05	31,032	35,171	38,891	22.16	1,755
1988	54,329.82	23,018	26,088	30,958	22.60	1,370
1989	5,481.59	2,234	2,532	3,224	23.02	140
1990	20,936.27	8,176	9,266	12,717	23.44	543
1991	44,332.62	16,576	18,787	27,762	23.83	1,165
1992	2,671.17	952	1,079	1,726	24.22	71
1993	301,508.21	102,193	115,823	200,761	24.59	8,164
1994	440,039.98	141,108	159,929	302,113	24.95	12,109
1996	72,510.42	20,511	23,247	52,889	25.63	2,064
1997	304,454.00	80,111	90,796	228,881	25.95	8,820
1998	131,250.00	31,876	36,127	101,686	26.25	3,874
1999	112,298.58	24,915	28,238	89,676	26.54	3,379
2000	90,268.63	18,056	20,464	74,318	26.82	2,771
2001	651,689.15	115,505	130,911	553,363	27.08	20,434
2002	90,579.32	13,876	15,727	79,381	27.34	2,903
2003	195,977.55	25,208	28,570	177,206	27.58	6,425
2004	29,599.74	3,036	3,441	27,639	27.81	994
2005	197,181.16	14,803	16,777	190,263	28.03	6,788
2006	100,566.46	4,646	5,266	100,329	28.24	3,553
2007	40,891.86	640	725	42,211	28.44	1,484
	3,961,675.44	1,201,076	1,361,271	2,798,490		112,234

WESTAR SOUTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEOSHO						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2014						
NET SALVAGE PERCENT.. -5						
1928	2,609.00	2,718	2,739			
1929	269.30	278	283			
1935	27.72	27	29			
1936	47.00	46	49			
1947	85.83	81	90			
1948	69.00	65	72			
1950	320.52	299	337			
1951	136.94	127	144			
1952	160.95	149	169			
1953	876.29	810	920			
1954	162,532.74	149,924	170,659			
1955	6,566.99	6,043	6,895			
1956	4,384.00	4,024	4,603			
1957	717.73	657	754			
1958	329.53	301	346			
1959	605.71	552	636			
1960	590.29	536	620			
1961	1,819.00	1,648	1,910			
1962	209.00	189	219			
1963	8,362.00	7,529	8,780			
1964	699.18	628	734			
1965	1,392.81	1,246	1,462			
1966	419.68	374	441			
1967	1,210.00	1,075	1,271			
1968	999.28	885	1,049			
1969	2,377.00	2,098	2,496			
1970	919.00	808	965			
1971	1,412.00	1,236	1,483			
1972	60.00	52	63			
1973	309.26	268	325			
1974	2,018.19	1,743	2,119			
1975	656.00	564	689			
1976	501.99	429	527			
1977	6,877.69	5,847	7,222			
1978	1,798.21	1,520	1,888			
1979	1,496.23	1,257	1,571			

WESTAR SOUTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEOSHO						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2014						
NET SALVAGE PERCENT.. -5						
1980	1,575.18	1,315	1,654			
1981	7,824.37	6,483	8,216			
1982	18,095.91	14,883	19,001			
1983	6,223.50	5,077	6,535			
1984	929.91	752	976			
1985	18,527.58	14,843	19,454			
1987	188.00	147	197			
1989	1,057.50	808	1,110			
1990	12,805.00	9,650	13,445			
1991	805.20	597	845			
1992	322.42	235	339			
1993	3,990.00	2,848	4,190			
1994	6,723.00	4,692	7,059			
1995	16,184.00	11,013	16,993			
1997	4,266.26	2,726	4,480			
1999	44,082.62	25,865	46,287			
2001	12,736.89	6,591	13,374			
2003	23,336.23	9,889	20,511	3,992	6.37	627
2005	2,599.79	751	1,558	1,172	6.38	184
2007	43,863.01	3,279	6,801	39,255	6.39	6,143
	440,002.43	318,477	417,584	44,419		6,954

MURRAY GILL

INTERIM SURVIVOR CURVE.. IOWA 40-R1.5

PROBABLE RETIREMENT YEAR.. 6-2020

NET SALVAGE PERCENT.. -5

1952	120,598.00	106,279	126,628			
1953	2,763.00	2,420	2,901			
1954	15,713.00	13,681	16,499			
1955	149.00	129	156			
1956	13,868.00	11,927	14,561			
1957	2,516.00	2,150	2,642			
1958	1,639.00	1,392	1,721			
1959	10,714.00	9,049	11,250			

WESTAR SOUTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MURRAY GILL						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1960	210.00	176	221			
1961	285.00	238	299			
1962	858.00	711	901			
1963	882.00	726	926			
1964	2,101.00	1,718	2,206			
1965	1,272.00	1,033	1,336			
1966	1,403.00	1,131	1,473			
1968	1,544.00	1,226	1,607	14	9.23	2
1969	8,286.00	6,531	8,560	140	9.38	15
1970	1,630.00	1,274	1,670	42	9.53	4
1971	624.00	484	634	21	9.67	2
1972	1,542.00	1,186	1,554	65	9.81	7
1973	52,149.00	39,764	52,117	2,639	9.94	265
1974	1,914.00	1,446	1,895	115	10.07	11
1975	12,083.00	9,043	11,852	835	10.20	82
1976	5,337.00	3,955	5,184	420	10.32	41
1977	7,604.00	5,579	7,312	672	10.43	64
1978	20,905.00	15,176	19,891	2,059	10.54	195
1979	34,790.00	24,968	32,725	3,805	10.65	357
1980	34,272.00	24,319	31,874	4,112	10.74	383
1981	29,555.00	20,708	27,141	3,892	10.84	359
1982	27,033.00	18,691	24,498	3,887	10.93	356
1983	40,530.00	27,649	36,238	6,319	11.01	574
1984	43,137.00	28,997	38,005	7,289	11.09	657
1985	3,584.00	2,371	3,108	655	11.17	59
1986	23,005.00	14,964	19,613	4,542	11.24	404
1987	22,925.00	14,640	19,188	4,883	11.31	432
1988	38,902.00	24,373	31,945	8,902	11.37	783
1989	14,214.00	8,719	11,428	3,497	11.43	306
1990	12,373.00	7,416	9,720	3,272	11.49	285
1991	35,547.00	20,778	27,233	10,091	11.54	874
1992	80,287.00	45,649	59,830	24,471	11.59	2,111
1993	149,478.00	82,447	108,060	48,892	11.64	4,200
1994	91,364.00	48,734	63,874	32,058	11.68	2,745
1995	77,267.00	39,648	51,965	29,165	11.73	2,486
1996	58,282.00	28,689	37,602	23,594	11.76	2,006

WESTAR SOUTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MURRAY GILL						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -5						
1997	57,241.00	26,836	35,173	24,930	11.80	2,113
1998	104,681.00	46,450	60,880	49,035	11.83	4,145
1999	24,983.42	10,378	13,602	12,631	11.87	1,064
2000	7,845.24	3,021	3,959	4,279	11.90	360
2001	119,580.13	42,087	55,162	70,397	11.92	5,906
2002	6,448.14	2,025	2,654	4,117	11.95	345
2003	13,354.90	3,633	4,762	9,261	11.98	773
2004	18,218.24	4,096	5,368	13,761	12.00	1,147
2005	24,679.02	4,219	5,530	20,383	12.03	1,694
	1,482,165.09	864,929	1,117,133	439,142		37,612

GORDAN EVANS
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5
PROBABLE RETIREMENT YEAR.. 6-2027
NET SALVAGE PERCENT.. -5

1952	937.00	813	984
1956	493.00	413	518
1957	131.00	109	138
1961	235,796.00	187,942	247,586
1962	1,586.00	1,251	1,665
1963	1,869.00	1,459	1,962
1964	1,796.00	1,387	1,886
1965	902.00	689	947
1966	1,392.00	1,051	1,462
1967	12,154.00	9,071	12,762
1968	1,659.00	1,223	1,742
1969	5,043.00	3,672	5,295
1970	1,326.00	954	1,392
1971	1,081.00	767	1,135
1972	1,628.00	1,141	1,709
1973	53,538.00	36,995	56,215
1974	11,228.00	7,650	11,789
1975	3,638.00	2,443	3,820
1976	690.00	456	725

WESTAR SOUTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
GORDAN EVANS						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2027						
NET SALVAGE PERCENT.. -5						
1977	1,668.00	1,086	1,751			
1978	24,883.00	15,940	26,127			
1979	11,164.00	7,032	11,722			
1980	19,029.00	11,780	19,980			
1981	6,913.00	4,201	7,128	131	15.13	9
1982	13,173.00	7,858	13,332	500	15.34	33
1983	427.00	250	424	24	15.55	2
1984	2,813.00	1,610	2,732	222	15.75	14
1985	12,458.00	6,975	11,834	1,247	15.94	78
1986	9,259.00	5,065	8,593	1,129	16.12	70
1987	9,662.00	5,157	8,749	1,396	16.29	86
1988	13,196.40	6,856	11,632	2,224	16.46	135
1989	11,690.00	5,905	10,019	2,256	16.61	136
1990	5,965.00	2,924	4,961	1,302	16.76	78
1991	17,709.00	8,399	14,250	4,344	16.90	257
1992	16,299.00	7,460	12,657	4,457	17.03	262
1993	148,776.35	65,470	111,078	45,137	17.16	2,630
1994	59,578.26	25,117	42,614	19,943	17.28	1,154
1996	117,521.00	44,892	76,164	47,233	17.49	2,701
1998	92,942.00	31,307	53,116	44,473	17.68	2,515
1999	78,904.75	24,615	41,762	41,088	17.77	2,312
2001	156,755.49	40,210	68,221	96,372	17.94	5,372
2002	25,490.93	5,752	9,759	17,006	18.01	944
2003	153,049.02	29,473	50,004	110,697	18.08	6,123
2004	36,680.68	5,727	9,717	28,798	18.15	1,587
2005	52,972.27	6,191	10,504	45,117	18.21	2,478
2006	4,038.29	296	502	3,738	18.27	205
	1,439,904.44	637,034	993,064	518,834		29,181

LACYGNE UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 40-R1.5

PROBABLE RETIREMENT YEAR.. 6-2033

NET SALVAGE PERCENT.. -5

1973	585.00	386	529	85	14.64	6
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WESTAR SOUTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2033						
NET SALVAGE PERCENT.. -5						
1975	44,570.00	28,336	38,845	7,954	15.42	516
1976	15,855.00	9,889	13,556	3,092	15.81	196
1977	9,007.00	5,508	7,551	1,906	16.19	118
1978	7,151.00	4,286	5,876	1,633	16.56	99
1979	10,566.00	6,199	8,498	2,596	16.93	153
1980	34,523.00	19,817	27,166	9,083	17.29	525
1981	39,025.00	21,890	30,008	10,968	17.65	621
1982	898.00	492	674	269	17.99	15
1983	42,610.00	22,764	31,206	13,535	18.33	738
1984	11,239.00	5,851	8,021	3,780	18.66	203
1985	217.00	110	151	77	18.97	4
1986	78,011.00	38,417	52,664	29,248	19.28	1,517
1987	47,518.00	22,712	31,135	18,759	19.57	959
1988	395,855.57	183,384	251,395	164,253	19.85	8,275
1989	30,333.00	13,584	18,622	13,228	20.12	657
1990	133,049.00	57,487	78,807	60,894	20.38	2,988
1992	156,915.00	62,576	85,783	78,978	20.87	3,784
1993	208,188.00	79,373	108,810	109,787	21.10	5,203
1994	304,625.00	110,638	151,670	168,186	21.31	7,892
1995	108,254.00	37,249	51,063	62,604	21.52	2,909
1996	272,357.00	88,452	121,256	164,719	21.71	7,587
1997	142,262.06	43,274	59,323	90,052	21.89	4,114
1998	195,666.01	55,266	75,762	129,687	22.07	5,876
1999	175,745.47	45,672	62,610	121,923	22.23	5,485
2000	339,632.13	80,060	109,751	246,863	22.39	11,026
2001	209,518.49	44,087	60,437	159,557	22.54	7,079
2002	591,206.75	108,634	148,922	471,845	22.68	20,804
2003	223,043.24	34,567	47,387	186,808	22.82	8,186
2004	207,293.46	25,836	35,418	182,240	22.94	7,944
2005	135,475.57	12,489	17,120	125,129	23.06	5,426
2006	94,389.16	5,411	7,418	91,691	23.18	3,956
2007	127,328.32	2,540	3,482	130,213	23.29	5,591
	4,392,912.23	1,277,236	1,750,916	2,861,642		130,452

WESTAR SOUTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. -5						
1977	272,443.00	219,498	54,324	231,741	7.58	30,573
1979	558.00	443	110	476	7.68	62
1981	54,106.00	42,188	10,441	46,370	7.77	5,968
1982	12,706.66	9,814	2,429	10,913	7.81	1,397
1983	62,831.00	48,035	11,888	54,085	7.85	6,890
1984	847.00	640	158	731	7.89	93
1985	2,702.00	2,020	500	2,337	7.92	295
1986	9,546.71	7,047	1,744	8,280	7.95	1,042
1987	12,127.00	8,829	2,185	10,548	7.98	1,322
1988	25,597.00	18,360	4,544	22,333	8.01	2,788
1989	16,167.00	11,409	2,824	14,151	8.04	1,760
1990	27,833.69	19,303	4,777	24,448	8.06	3,033
1992	95,086.00	63,269	15,658	84,182	8.11	10,380
1993	17,912.00	11,636	2,880	15,928	8.13	1,959
1994	8,105.80	5,125	1,268	7,243	8.15	889
1997	66,225.94	37,738	9,340	60,197	8.20	7,341
1998	46,566.99	25,352	6,274	42,621	8.21	5,191
1999	391,606.53	202,181	50,038	361,149	8.22	43,935
2000	15,167.87	7,332	1,815	14,111	8.24	1,713
2001	28,156.51	12,591	3,116	26,448	8.25	3,206
2002	67,333.25	27,311	6,759	63,941	8.26	7,741
2003	158,941.76	56,826	14,064	152,825	8.27	18,479
2004	75,131.24	22,672	5,611	73,277	8.28	8,850
2005	36,411.10	8,556	2,118	36,114	8.29	4,356
	1,504,110.05	868,175	214,865	1,364,449		169,263
	13,220,769.68	5,166,927	5,854,833	8,026,976		485,696
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.5	3.67

WESTAR SOUTH

ACCOUNT 341.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
2001	10,491.12	4,546	4,637	5,854	8.50	689
	10,491.12	4,546	4,637	5,854		689
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.5	6.57

WESTAR SOUTH

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 40-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
1998	376,493.89	199,165	161,583	214,911	8.44	25,463
	376,493.89	199,165	161,583	214,911		25,463
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.4	6.76

WESTAR SOUTH

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 40-S3						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
2001	22,687.89	9,837	10,179	12,509	8.49	1,473
	22,687.89	9,837	10,179	12,509		1,473
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.5	6.49

WESTAR SOUTH

ACCOUNT 346.00 MISCELLANEOUS PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
2001	5,544.56	2,402	2,433	3,112	8.50	366
	5,544.56	2,402	2,433	3,112		366
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.5	6.60

WESTAR NORTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1978	52,242,753.38	27,997,936	36,127,040	21,339,989	29.82	715,627
1979	701,707.96	368,958	476,084	295,795	29.96	9,873
1980	25,875,563.62	13,334,972	17,206,735	11,256,385	30.09	374,091
1981	6,048.18	3,052	3,938	2,715	30.22	90
1982	6,223,694.54	3,070,460	3,961,957	2,884,107	30.35	95,028
1983	42,923,788.72	20,680,681	26,685,246	20,530,922	30.47	673,808
1984	62,323.17	29,301	37,808	30,747	30.58	1,005
1985	808,878.56	370,410	477,957	411,809	30.69	13,418
1986	8,973,939.93	3,996,903	5,157,390	4,713,944	30.79	153,100
1987	464,354.88	200,741	259,025	251,765	30.89	8,150
1988	7,114.79	2,981	3,847	3,979	30.98	128
1989	8,777,455.28	3,555,045	4,587,240	5,067,961	31.07	163,114
1990	868,117.61	339,000	437,428	517,501	31.16	16,608
1991	332,757.00	124,927	161,199	204,834	31.24	6,557
1992	117,955.87	42,429	54,748	75,003	31.32	2,395
1993	699,284.25	240,302	310,073	459,140	31.39	14,627
1994	726,011.76	237,188	306,055	492,558	31.46	15,657
1995	99,252.15	30,657	39,558	69,619	31.53	2,208
1996	559,731.26	162,669	209,899	405,805	31.59	12,846
1997	500,114.70	135,771	175,192	374,934	31.65	11,846
1998	100,815.81	25,340	32,697	78,200	31.71	2,466
1999	267,271.52	61,475	79,324	214,675	31.77	6,757
2000	324,018.68	67,399	86,968	269,453	31.82	8,468
2001	1,011,149.52	186,749	240,971	871,293	31.87	27,339
2002	234,909.55	37,701	48,647	209,754	31.91	6,573
2003	431,395.09	58,225	75,131	399,404	31.95	12,501
2004	277,444.18	29,847	38,513	266,676	32.00	8,334
2005	347,359.98	27,549	35,548	346,548	32.03	10,819
2006	981,354.21	47,929	61,845	1,017,645	32.07	31,732
2007	1,669,661.66	28,100	36,259	1,800,369	32.10	56,086
9999	35,952.33	17,329	22,360	17,188		564
	156,652,180.14	75,512,026	97,436,682	74,880,717		2,461,815

WESTAR NORTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TECUMSEH						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. -10						
1925	25,438.18	24,423	27,588	394	9.41	42
1928	8,327.47	7,925	8,952	208	9.91	21
1930	38,143.15	36,083	40,759	1,198	10.24	117
1931	257.30	243	274	9	10.40	1
1934	546.63	511	577	24	10.87	2
1941	3,774.76	3,445	3,891	261	11.86	22
1943	269.48	244	276	20	12.11	2
1944	3,978.73	3,593	4,059	318	12.22	26
1945	1,355.71	1,220	1,378	113	12.33	9
1946	1,624.07	1,456	1,645	141	12.44	11
1948	18,687.64	16,628	18,783	1,773	12.64	140
1949	694,777.58	615,761	695,560	68,695	12.74	5,392
1950	239,721.83	211,641	239,068	24,626	12.83	1,919
1951	3,692.30	3,247	3,668	394	12.91	31
1952	9,392.19	8,226	9,292	1,039	12.99	80
1953	27,721.97	24,179	27,312	3,182	13.07	243
1954	2,013.79	1,749	1,976	239	13.14	18
1955	43,031.15	37,209	42,031	5,303	13.21	401
1957	1,959,051.43	1,678,711	1,896,262	258,695	13.34	19,392
1958	1,142.00	974	1,100	156	13.40	12
1960	3,789.89	3,200	3,615	554	13.51	41
1962	1,747,906.05	1,460,480	1,649,750	272,947	13.61	20,055
1964	16,641.44	13,747	15,529	2,777	13.70	203
1965	43,693.29	35,884	40,534	7,529	13.74	548
1966	12,570.09	10,260	11,590	2,237	13.78	162
1967	254,228.61	206,159	232,876	46,775	13.82	3,385
1968	15,089.19	12,155	13,730	2,868	13.85	207
1969	9,045.62	7,235	8,173	1,777	13.89	128
1970	8,444.56	6,705	7,574	1,715	13.92	123
1971	14,689.22	11,574	13,074	3,084	13.95	221
1972	24.02	19	21	5	13.98	
1975	12,190.27	9,279	10,482	2,927	14.06	208
1977	252,068.19	188,020	212,386	64,889	14.11	4,599
1978	1,731,982.76	1,278,186	1,443,831	461,350	14.13	32,650
1979	62,796.71	45,818	51,756	17,320	14.15	1,224
1980	200,522.22	144,476	163,199	57,375	14.18	4,046

WESTAR NORTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
TECUMSEH						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. -10						
1981	181,821.35	129,302	146,059	53,944	14.20	3,799
1982	44,476.47	31,209	35,254	13,670	14.21	962
1983	182,241.30	125,993	142,321	58,144	14.23	4,086
1984	11,998.42	8,164	9,222	3,976	14.25	279
1985	18,556.68	12,421	14,031	6,381	14.26	447
1986	158,131.03	103,914	117,381	56,563	14.28	3,961
1987	18,394.17	11,851	13,387	6,847	14.30	479
1988	44,951.75	28,363	32,039	17,408	14.31	1,216
1989	452,148.10	278,871	315,011	182,352	14.32	12,734
1990	125,877.13	75,754	85,571	52,894	14.33	3,691
1991	268,427.30	157,113	177,474	117,796	14.35	8,209
1992	52,183.76	29,660	33,504	23,898	14.36	1,664
1993	144,070.33	79,239	89,508	68,969	14.37	4,800
1994	93,332.39	49,485	55,898	46,768	14.38	3,252
1995	481,028.45	244,935	276,677	252,454	14.39	17,544
1996	407,291.85	198,070	223,739	224,282	14.40	15,575
1997	290,863.93	134,411	151,830	168,120	14.40	11,675
1998	573,398.96	249,646	281,998	348,741	14.41	24,201
1999	217,671.19	88,472	99,937	139,501	14.42	9,674
2001	2,333,529.94	794,707	897,696	1,669,187	14.43	115,675
2002	1,039,463.09	314,095	354,799	788,610	14.44	54,613
2003	125,148.33	32,599	36,824	100,839	14.44	6,983
2004	15,350.13	3,277	3,702	13,183	14.45	912
2005	121,525.92	19,651	22,197	111,482	14.45	7,715
2006	265,344.66	27,262	30,795	261,084	14.46	18,056
2007	14,193.57	521	589	15,024	14.46	1,039
9999	15,000.00	9,248	10,446	6,054		425
	15,165,049.69	9,348,898	10,560,460	6,121,088		429,347

LAWRENCE

INTERIM SURVIVOR CURVE.. IOWA 75-R3

PROBABLE RETIREMENT YEAR.. 6-2031

NET SALVAGE PERCENT.. -10

1939	10,826.32	9,364	11,460	449	15.63	29
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WESTAR NORTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAWRENCE						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -10						
1948	4,125.62	3,372	4,127	411	18.11	23
1955	773,380.14	602,308	737,097	113,621	19.64	5,785
1960	1,872,114.40	1,403,842	1,718,005	341,321	20.49	16,658
1962	656.42	484	592	130	20.78	6
1965	2,614.44	1,879	2,299	577	21.17	27
1966	1,784.84	1,271	1,555	408	21.28	19
1968	4,803.11	3,355	4,106	1,177	21.50	55
1969	683,214.19	472,340	578,044	173,492	21.60	8,032
1970	269.12	184	225	71	21.70	3
1971	6,026,556.85	4,077,629	4,990,155	1,639,058	21.79	75,221
1972	146,936.74	98,287	120,282	41,348	21.88	1,890
1973	92,304.59	61,002	74,654	26,881	21.97	1,224
1974	195,499.07	127,589	156,142	58,907	22.05	2,672
1975	16,516.34	10,641	13,022	5,146	22.13	233
1977	316,037.19	198,016	242,330	105,311	22.27	4,729
1978	299,957.48	185,104	226,528	103,425	22.34	4,630
1979	105,229.05	63,941	78,250	37,502	22.40	1,674
1980	447,015.96	267,150	326,935	164,783	22.46	7,337
1981	698,511.10	410,152	501,939	266,423	22.52	11,831
1982	34,980.23	20,159	24,670	13,808	22.58	612
1983	15,394.90	8,701	10,648	6,286	22.63	278
1984	119,806.69	66,315	81,156	50,631	22.68	2,232
1985	276,026.99	149,416	182,854	120,776	22.73	5,314
1986	6,896.35	3,644	4,459	3,127	22.78	137
1988	45,618.50	22,867	27,984	22,196	22.87	971
1989	670,105.87	326,248	399,259	337,857	22.91	14,747
1990	34,308.17	16,179	19,800	17,939	22.95	782
1991	245,872.90	112,079	137,161	133,299	22.98	5,801
1992	572,101.76	251,095	307,287	322,025	23.02	13,989
1993	868,207.02	365,776	447,633	507,395	23.05	22,013
1994	1,654,124.87	666,497	815,651	1,003,886	23.08	43,496
1995	652,545.96	250,153	306,134	411,667	23.11	17,813
1996	469,407.90	170,240	208,338	308,011	23.14	13,311
1997	442,749.15	150,929	184,705	302,319	23.16	13,053
1998	364,032.80	115,606	141,477	258,959	23.19	11,167
1999	238,075.16	69,766	85,379	176,504	23.21	7,605

WESTAR NORTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAWRENCE						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -10						
2000	104,572.75	27,906	34,151	80,879	23.23	3,482
2001	2,544,506.49	608,493	744,667	2,054,290	23.25	88,357
2003	869,533.25	153,994	188,456	768,031	23.29	32,977
2004	704,650.24	100,687	123,220	651,895	23.31	27,966
2005	508,906.79	53,797	65,836	493,961	23.33	21,173
2006	4,179,136.95	275,823	337,549	4,259,502	23.34	182,498
2007	1,953,095.01	45,116	55,213	2,093,192	23.35	89,644
9999	88,219.62	36,249	44,361	52,681		2,294
	29,361,229.29	12,065,645	14,765,795	17,531,557		763,790

HUTCHINSON

INTERIM SURVIVOR CURVE.. IOWA 75-R3
PROBABLE RETIREMENT YEAR.. 6-2023
NET SALVAGE PERCENT.. -10

1950	1,188,935.25	1,037,370	1,260,459	47,370	13.56	3,493
1952	356,769.84	308,620	374,989	17,458	13.75	1,270
1953	3,181.61	2,740	3,329	171	13.84	12
1954	2,198.15	1,885	2,290	128	13.92	9
1955	352.19	301	366	21	14.00	2
1956	2,618.83	2,224	2,702	179	14.08	13
1957	209.49	177	215	15	14.15	1
1958	273.19	230	279	22	14.22	2
1964	259.44	211	256	29	14.57	2
1965	2,076,758.65	1,677,460	2,038,203	246,232	14.62	16,842
1966	194,594.82	156,174	189,760	24,294	14.66	1,657
1968	13,165.97	10,420	12,661	1,822	14.75	124
1969	9,910.02	7,784	9,458	1,443	14.79	98
1970	2,927.13	2,282	2,773	447	14.83	30
1971	274.27	212	258	44	14.86	3
1973	2,906.98	2,210	2,685	513	14.93	34
1974	186.18	140	170	35	14.96	2
1975	254.84	190	231	49	14.99	3
1976	796.85	588	714	163	15.02	11
1977	235,238.65	171,741	208,674	50,089	15.05	3,328

WESTAR NORTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUTCHINSON						
INTERIM SURVIVOR CURVE.. IOWA 75-R3						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -10						
1978	1,294.47	934	1,135	289	15.07	19
1979	2,641.73	1,884	2,289	617	15.10	41
1980	143,924.34	101,354	123,150	35,167	15.12	2,326
1982	94,886.20	64,963	78,934	25,441	15.17	1,677
1983	957.40	645	784	269	15.19	18
1984	78,225.47	51,878	63,034	23,014	15.21	1,513
1985	5,003.60	3,262	3,964	1,540	15.22	101
1986	8,924.64	5,709	6,937	2,880	15.24	189
1987	56.99	36	44	19	15.26	1
1990	6,678.17	3,896	4,734	2,612	15.31	171
1992	83,458.36	45,920	55,795	36,009	15.33	2,349
1993	38,648.35	20,564	24,986	17,527	15.34	1,143
1996	383,144.28	179,499	218,101	203,358	15.38	13,222
1997	139,186.63	61,809	75,101	78,004	15.39	5,068
1998	17,345.37	7,254	8,814	10,266	15.39	667
2000	54,073.42	19,403	23,576	35,905	15.41	2,330
2002	179,549.78	51,687	62,802	134,703	15.43	8,730
2003	125,387.87	31,033	37,707	100,220	15.43	6,495
2004	7,397.44	1,496	1,818	6,319	15.44	409
2005	132,118.19	20,186	24,527	120,803	15.44	7,824
2006	54,255.66	5,252	6,381	53,300	15.45	3,450
2007	417,518.72	14,375	17,466	441,805	15.45	28,596
9999	20,000.00	13,438	16,328	5,672		374
	6,086,489.43	4,089,436	4,968,879	1,726,263		113,649
	207,264,948.55	101,016,005	127,731,816	100,259,625		3,768,601
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					26.6	1.82

WESTAR NORTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -35						
1978	70,932,175.60	45,111,800	43,843,440	51,914,997	24.08	2,155,938
1979	1,066,205.31	664,273	645,596	793,781	24.33	32,626
1980	54,297,995.02	33,095,985	32,165,461	41,136,832	24.58	1,673,590
1981	8,911.44	5,310	5,161	6,869	24.82	277
1982	369,221.97	214,882	208,840	289,610	25.05	11,561
1983	90,498,086.75	51,361,284	49,917,214	72,255,203	25.28	2,858,196
1984	787,236.35	435,310	423,071	639,698	25.50	25,086
1985	759,738.19	408,720	397,228	628,419	25.71	24,443
1986	872,795.22	455,874	443,057	735,217	25.92	28,365
1987	2,119,524.44	1,073,868	1,043,675	1,817,683	26.12	69,590
1988	998,474.42	489,707	475,938	872,002	26.31	33,143
1989	741,535.89	350,976	341,108	659,965	26.50	24,904
1990	862,791.08	393,459	382,397	782,371	26.68	29,324
1991	668,653.69	292,920	284,684	617,998	26.85	23,017
1992	1,448,575.15	607,598	590,515	1,365,061	27.02	50,520
1993	3,466,963.04	1,387,271	1,348,267	3,332,133	27.18	122,595
1994	1,565,961.21	595,527	578,783	1,535,265	27.33	56,175
1995	1,858,663.50	668,450	649,656	1,859,540	27.48	67,669
1996	6,610,612.23	2,235,544	2,172,690	6,751,637	27.62	244,447
1997	2,356,346.17	743,734	722,823	2,458,244	27.76	88,553
1998	1,539,829.42	450,262	437,602	1,641,168	27.89	58,844
1999	6,198,264.32	1,659,306	1,612,653	6,755,004	28.02	241,078
2000	3,066,508.11	742,678	721,797	3,417,989	28.14	121,464
2001	6,119,454.52	1,316,845	1,279,821	6,981,443	28.26	247,043
2002	4,742,784.88	884,861	859,982	5,542,778	28.38	195,306
2003	8,656,731.92	1,359,150	1,320,937	10,365,651	28.49	363,835
2004	6,410,116.56	803,925	781,322	7,872,335	28.60	275,256
2005	12,768,444.62	1,180,762	1,147,564	16,089,836	28.70	560,621
2006	7,289,104.67	415,260	403,584	9,436,707	28.81	327,550
2007	7,154,725.14	138,122	134,239	9,524,640	28.91	329,458
9999	1,084.75	530	515	949		37
	306,237,515.58	149,544,193	145,339,620	268,081,025		10,340,511

WESTAR NORTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TECUMSEH						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. -35						
1925	74,162.75	88,806	84,669	15,451	5.65	2,735
1930	1,372.88	1,596	1,522	331	6.95	48
1939	4,000.00	4,433	4,226	1,174	8.88	132
1942	3,462.50	3,784	3,608	1,066	9.40	113
1944	996.04	1,078	1,028	317	9.73	33
1945	7,149.65	7,706	7,347	2,305	9.88	233
1947	8,164.51	8,720	8,314	2,708	10.18	266
1948	15,858.74	16,860	16,075	5,334	10.32	517
1949	46,733.02	49,469	47,164	15,926	10.45	1,524
1950	616.98	650	620	213	10.58	20
1951	3,434.53	3,602	3,434	1,203	10.71	112
1952	3,096.31	3,233	3,082	1,098	10.83	101
1953	1,500.76	1,560	1,487	539	10.95	49
1957	2,287,471.26	2,330,887	2,222,299	865,787	11.40	75,946
1958	264,110.52	267,768	255,294	101,255	11.50	8,805
1959	19,111.88	19,276	18,378	7,423	11.60	640
1960	18,799.11	18,856	17,978	7,401	11.70	633
1961	16,359.82	16,321	15,561	6,525	11.79	553
1962	5,276,353.95	5,234,750	4,990,880	2,132,198	11.88	179,478
1964	16,985.86	16,650	15,874	7,057	12.06	585
1965	3,028.07	2,950	2,813	1,275	12.14	105
1966	26,065.54	25,234	24,058	11,130	12.22	911
1967	318,760.96	306,479	292,201	138,126	12.30	11,230
1968	35,253.99	33,658	32,090	15,503	12.38	1,252
1969	3,695.73	3,503	3,340	1,649	12.45	132
1970	9,583.94	9,018	8,598	4,340	12.52	347
1971	24,042.21	22,444	21,398	11,059	12.59	878
1972	163,778.17	151,631	144,567	76,534	12.66	6,045
1973	7,072.59	6,493	6,191	3,357	12.72	264
1974	160.21	146	139	77	12.78	6
1977	842,733.17	744,049	709,386	428,304	12.96	33,048
1978	745,087.57	650,696	620,382	385,486	13.01	29,630
1979	14,766.23	12,748	12,154	7,780	13.06	596
1980	8,093.36	6,902	6,580	4,346	13.11	332
1981	372,789.61	313,786	299,168	204,098	13.16	15,509
1982	207,388.95	172,185	164,163	115,812	13.20	8,774

WESTAR NORTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TECUMSEH						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. -35						
1983	14,011.56	11,461	10,927	7,989	13.25	603
1984	450,742.15	362,911	346,004	262,498	13.29	19,752
1985	434,045.71	343,667	327,657	258,305	13.33	19,378
1986	941,932.74	732,447	698,325	573,284	13.37	42,878
1987	5,051,744.84	3,853,900	3,674,360	3,145,496	13.40	234,739
1988	969,073.43	723,723	690,007	618,242	13.44	46,000
1989	1,297,655.55	947,217	903,089	848,746	13.47	63,010
1990	1,580,730.97	1,125,891	1,073,440	1,060,547	13.50	78,559
1991	1,319,202.44	914,504	871,900	909,023	13.53	67,186
1992	1,215,377.16	817,918	779,814	860,945	13.56	63,492
1993	1,145,235.24	746,596	711,815	834,253	13.58	61,432
1994	2,603,345.01	1,635,656	1,559,456	1,955,060	13.61	143,649
1996	2,815,984.84	1,624,415	1,548,739	2,252,841	13.66	164,922
1997	826,524.13	452,683	431,594	684,214	13.68	50,016
1998	909,367.32	469,697	447,815	779,831	13.70	56,922
1999	1,014,239.93	489,361	466,563	902,661	13.72	65,792
2000	1,094,980.48	487,518	464,806	1,013,418	13.74	73,757
2001	5,101,307.83	2,063,964	1,967,811	4,918,955	13.76	357,482
2002	4,421,818.10	1,589,069	1,515,040	4,454,414	13.78	323,252
2003	1,009,007.46	312,616	298,052	1,064,108	13.80	77,109
2004	1,498,151.36	381,242	363,481	1,659,023	13.82	120,045
2005	59,339.39	11,415	10,883	69,225	13.84	5,002
2006	960,532.82	117,483	112,010	1,184,709	13.86	85,477
2007	969,147.96	41,998	40,042	1,268,308	13.88	91,377
9999	2,803.38	1,779	1,696	2,089		156
	48,558,343.17	30,817,058	29,381,394	36,172,371		2,693,569

LAWRENCE

INTERIM SURVIVOR CURVE.. IOWA 50-R1

PROBABLE RETIREMENT YEAR.. 6-2031

NET SALVAGE PERCENT.. -35

1948	2,135.63	2,125	2,272	611	13.04	47
1954	474.83	449	480	161	14.65	11
1955	1,363,611.32	1,279,776	1,368,022	472,853	14.90	31,735

WESTAR NORTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAWRENCE						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -35						
1956	5,380.59	5,006	5,351	1,913	15.15	126
1957	2,555.36	2,357	2,520	930	15.39	60
1960	4,427,246.86	3,975,159	4,249,264	1,727,519	16.08	107,433
1961	2,526.84	2,248	2,403	1,008	16.30	62
1964	10,052.49	8,688	9,287	4,284	16.93	253
1966	4,603.80	3,898	4,167	2,048	17.33	118
1967	5,083.36	4,260	4,554	2,309	17.52	132
1970	10,958.50	8,876	9,488	5,306	18.07	294
1971	15,891,514.87	12,719,807	13,596,893	7,856,652	18.24	430,738
1972	391,395.39	309,422	330,758	197,626	18.41	10,735
1973	417,366.80	325,784	348,248	215,197	18.57	11,588
1975	121,489.18	92,272	98,635	65,375	18.89	3,461
1976	31,898.13	23,878	25,524	17,538	19.04	921
1977	99,823.24	73,634	78,711	56,050	19.18	2,922
1978	774,183.15	562,185	600,950	444,197	19.32	22,992
1979	9,554.27	6,823	7,293	5,605	19.46	288
1980	296,917.74	208,436	222,809	178,030	19.59	9,088
1981	458,698.80	316,124	337,922	281,321	19.72	14,266
1982	376,976.53	254,917	272,495	236,423	19.84	11,916
1983	30,784.77	20,397	21,803	19,756	19.96	990
1984	1,045,432.18	677,722	724,454	686,879	20.08	34,207
1985	618,529.62	391,956	418,983	416,032	20.19	20,606
1986	2,011,160.87	1,244,587	1,330,407	1,384,660	20.29	68,243
1987	4,019,117.87	2,423,709	2,590,834	2,834,975	20.39	139,038
1988	326,033.77	191,199	204,383	235,763	20.49	11,506
1989	1,261,687.76	718,613	768,165	935,113	20.58	45,438
1990	1,968,174.79	1,085,665	1,160,526	1,496,510	20.67	72,400
1991	1,193,541.88	635,812	679,654	931,628	20.76	44,876
1992	823,360.35	422,495	451,628	659,908	20.84	31,665
1993	1,958,220.69	964,120	1,030,600	1,612,998	20.92	77,103
1994	531,620.00	250,401	267,667	450,020	20.99	21,440
1995	14,247,993.80	6,387,874	6,828,346	12,406,446	21.06	589,100
1996	1,932,143.99	819,558	876,070	1,732,324	21.13	81,984
1997	592,238.14	236,019	252,294	547,227	21.20	25,813
1998	1,384,411.83	514,150	549,603	1,319,353	21.26	62,058
1999	1,769,261.23	606,680	648,513	1,739,990	21.32	81,613

WESTAR NORTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAWRENCE						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -35						
2000	3,547,670.24	1,107,299	1,183,652	3,605,703	21.38	168,648
2001	11,886,428.58	3,323,267	3,552,421	12,494,258	21.44	582,755
2002	1,477,431.88	362,207	387,183	1,607,350	21.49	74,795
2003	5,663,637.62	1,177,470	1,258,662	6,387,249	21.54	296,530
2004	4,074,240.55	682,578	729,645	4,770,580	21.60	220,860
2005	16,705,877.32	2,079,381	2,222,762	20,330,172	21.65	939,038
2007	1,397,900.59	37,366	39,943	1,847,223	21.75	84,930
9999	10,000.00	4,426	4,731	8,769		422
	105,181,348.00	46,551,075	49,760,975	92,233,842		4,435,244

HUTCHINSON

INTERIM SURVIVOR CURVE.. IOWA 50-R1
PROBABLE RETIREMENT YEAR.. 6-2023
NET SALVAGE PERCENT.. -35

1954	89.81	92	57	64	11.58	6
1963	29.98	29	18	22	12.60	2
1965	4,679,852.94	4,482,480	2,763,257	3,554,544	12.79	277,916
1966	90,253.50	85,838	52,915	68,927	12.89	5,347
1971	1.37	1	1	1	13.30	
1972	16,727.32	15,177	9,356	13,226	13.38	988
1975	2,563.77	2,261	1,394	2,067	13.59	152
1976	40,876.44	35,670	21,989	33,194	13.66	2,430
1977	77,232.11	66,666	41,097	63,166	13.72	4,604
1979	12,667.55	10,678	6,583	10,518	13.84	760
1980	53,620.75	44,613	27,502	44,886	13.90	3,229
1981	110,190.42	90,459	55,764	92,993	13.95	6,666
1982	50,272.91	40,660	25,065	42,803	14.01	3,055
1983	16,516.17	13,155	8,109	14,188	14.06	1,009
1984	242,180.25	189,823	117,018	209,925	14.10	14,888
1986	32,722.38	24,734	15,247	28,928	14.19	2,039
1987	11,211.95	8,301	5,117	10,019	14.24	704
1988	45,552.24	33,011	20,350	41,146	14.27	2,883
1989	17,757.62	12,569	7,748	16,225	14.31	1,134
1990	46,882.96	32,323	19,926	43,366	14.35	3,022

WESTAR NORTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUTCHINSON						
INTERIM SURVIVOR CURVE.. IOWA 50-R1						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -35						
1991	80,981.09	54,323	33,488	75,836	14.38	5,274
1992	72,890.30	47,410	29,226	69,176	14.41	4,801
1993	28,058.92	17,637	10,872	27,008	14.45	1,869
1994	65,860.90	39,922	24,610	64,302	14.47	4,444
1995	12,616.33	7,332	4,520	12,512	14.50	863
1996	904,629.98	501,690	309,270	911,980	14.53	62,765
1998	214,498.30	106,157	65,441	224,132	14.58	15,373
1999	210,224.64	96,947	59,764	224,039	14.61	15,335
2003	3,072,509.89	901,336	555,635	3,592,253	14.70	244,371
2004	1,444,265.18	347,252	214,066	1,735,692	14.72	117,914
2005	189,022.34	34,322	21,158	234,022	14.74	15,877
2007	977,837.06	39,866	24,576	1,295,504	14.78	87,653
	12,820,597.37	7,382,734	4,551,139	12,756,664		907,373
	472,797,804.12	234,295,060	229,033,128	409,243,902		18,376,697
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.3	3.89

WESTAR NORTH

ACCOUNT 312.10 POLLUTION CONTROL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -40						
1978	34,541,847.97	29,697,008	23,810,918	24,547,669	15.40	1,594,004
1979	2,658,467.83	2,225,669	1,784,531	1,937,324	16.03	120,856
1980	38,267,926.58	31,159,277	24,983,358	28,591,739	16.67	1,715,161
1981	550,123.78	435,148	348,900	421,273	17.31	24,337
1982	10,310.73	7,909	6,341	8,094	17.96	451
1983	54,694,926.65	40,644,894	32,588,881	43,984,016	18.61	2,363,461
1984	15,886.94	11,421	9,157	13,085	19.25	680
1985	525,464.88	364,956	292,620	443,031	19.89	22,274
1986	725,818.07	486,022	389,690	626,455	20.53	30,514
1987	17,972.99	11,580	9,285	15,877	21.16	750
1988	1,981,563.99	1,226,469	983,377	1,790,813	21.78	82,223
1994	269,598.02	124,139	99,534	277,903	25.16	11,045
1995	1,278,176.82	552,939	443,344	1,346,104	25.65	52,480
1996	587,404.92	237,417	190,360	632,007	26.12	24,196
1997	86,791.43	32,540	26,090	95,418	26.57	3,591
1998	84,703.34	29,255	23,457	95,128	26.99	3,525
1999	36,069.22	11,337	9,090	41,407	27.40	1,511
2000	1,295,623.18	366,402	293,779	1,520,093	27.77	54,739
2001	470,203.01	117,438	94,161	564,123	28.13	20,054
2002	4,468,332.89	964,624	773,431	5,482,235	28.46	192,629
2003	1,533,627.87	276,758	221,903	1,925,176	28.78	66,893
2004	125,259.35	17,975	14,412	160,951	29.07	5,537
2005	887,138.45	93,150	74,687	1,167,307	29.34	39,786
2006	8,321,092.30	540,538	433,401	11,216,128	29.59	379,051
2007	3,231,641.58	71,484	57,316	4,466,982	29.83	149,748
9999	431.62	302	242	362		19
	156,666,404.41	109,706,651	87,962,265	131,370,700		6,959,515

TECUMSEH

INTERIM SURVIVOR CURVE.. IOWA 40-R2.5

PROBABLE RETIREMENT YEAR.. 6-2022

NET SALVAGE PERCENT.. -40

1978	6,549,899.63	6,322,618	3,842,776	5,327,083	11.40	467,288
1990	32,178.03	24,786	15,064	29,985	13.30	2,255

WESTAR NORTH

ACCOUNT 312.10 POLLUTION CONTROL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TECUMSEH						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. -40						
1992	72,314.48	52,513	31,916	69,324	13.49	5,139
1993	3,265.17	2,293	1,394	3,177	13.57	234
1994	814,799.51	551,766	335,354	805,365	13.64	59,044
1995	392,777.07	255,258	155,141	394,747	13.71	28,793
1996	552,096.77	342,410	208,111	564,824	13.78	40,989
1997	27,735.00	16,324	9,921	28,908	13.84	2,089
1998	155,397.04	86,130	52,348	165,208	13.90	11,885
2000	292,690.68	139,690	84,901	324,866	14.00	23,205
2001	479,754.43	207,810	126,303	545,353	14.04	38,843
2003	77,043.60	25,541	15,523	92,338	14.12	6,540
2004	473,013.01	128,537	78,123	584,095	14.16	41,250
2007	99,952.64	4,660	2,832	137,102	14.24	9,628
9999	710,793.51	578,728	351,742	643,369		52,243
	10,733,710.57	8,739,064	5,311,449	9,715,744		789,425

LAWRENCE

INTERIM SURVIVOR CURVE.. IOWA 40-R2.5

PROBABLE RETIREMENT YEAR.. 6-2031

NET SALVAGE PERCENT.. -40

1969	374,990.00	391,850	200,184	324,802	10.12	32,095
1971	1,038,452.39	1,050,540	536,688	917,145	11.05	83,000
1978	1,466,603.86	1,293,134	660,622	1,392,623	14.51	95,977
1979	35,727.18	30,811	15,740	34,278	14.99	2,287
1990	146,744.48	92,346	47,177	158,265	19.45	8,137
1991	986,551.69	597,771	305,383	1,075,789	19.74	54,498
1992	18,142.79	10,549	5,389	20,011	20.02	1,000
1993	1,004,568.67	558,761	285,454	1,120,942	20.28	55,273
1994	2,197,703.16	1,164,871	595,097	2,481,687	20.53	120,881
1995	1,045,677.87	525,704	268,566	1,195,383	20.76	57,581
1996	269,759.05	127,990	65,386	312,277	20.97	14,892
1997	94,262.72	41,939	21,425	110,543	21.17	5,222
1998	250,105.77	103,504	52,877	297,271	21.35	13,924
1999	73,984.99	28,163	14,388	89,191	21.53	4,143
2001	2,418,270.21	747,536	381,893	3,003,685	21.84	137,531

WESTAR NORTH

ACCOUNT 312.10 POLLUTION CONTROL EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAWRENCE						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -40						
2002	946,227.92	255,406	130,479	1,194,240	21.98	54,333
2003	2,130,066.84	487,572	249,085	2,733,009	22.10	123,666
2004	1,251,447.27	230,742	117,879	1,634,147	22.22	73,544
2005	341,614.23	46,583	23,798	454,462	22.33	20,352
2006	1,074,790.80	91,336	46,661	1,458,046	22.43	65,004
2007	5,284,279.24	154,618	78,989	7,319,002	22.53	324,856
9999	76,326.21	27,310	13,952	92,905		4,587
	22,526,297.34	8,059,036	4,117,112	27,419,703		1,352,783
HUTCHINSON						
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -40						
2004	59,501.50	15,353		83,302	15.09	5,520
2005	102,851.30	20,000		143,992	15.13	9,517
	162,352.80	35,353		227,294		15,037
	190,088,765.12	126,540,104	97,390,826	168,733,441		9,116,760
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.5	4.80

WESTAR NORTH

ACCOUNT 312.20 BOILER PLANT EQUIPMENT - TRAIN CARS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 25-R3						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. +25						
1996	30,518.96	9,806	14,681	8,208	14.29	574
1999	265,017.60	64,320	96,298	102,465	16.91	6,059
2007	117,624.55	1,782	2,668	85,550	24.25	3,528
	413,161.11	75,908	113,647	196,223		10,161
TECUMSEH						
INTERIM SURVIVOR CURVE.. IOWA 25-R3						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. +25						
1997	141,510.71	47,526	77,611	28,522	12.28	2,323
1999	61,086.20	17,799	29,066	16,749	12.86	1,302
2000	4,735,390.20	1,266,480	2,068,200	1,483,343	13.10	113,232
	4,937,987.11	1,331,805	2,174,877	1,528,614		116,857
LAWRENCE						
INTERIM SURVIVOR CURVE.. IOWA 25-R3						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. +25						
1956	42,600.16	31,950	31,950			
1997	62,478.85	18,598	39,425	7,434	14.98	496
1998	24,268.90	6,611	14,014	4,188	15.76	266
1999	248,164.74	61,235	129,807	56,317	16.52	3,409
2001	11,623,234.51	2,253,455	4,776,930	3,940,496	17.96	219,404
	12,000,747.16	2,371,849	4,992,126	4,008,435		223,575
	17,351,895.38	3,779,562	7,280,650	5,733,272		350,593
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					16.4	2.02

WESTAR NORTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -20						
1978	6,099,835.90	4,154,720	3,610,713	3,709,090	17.11	216,779
1979	77,157.07	51,488	44,746	47,842	17.52	2,731
1980	15,529,970.81	10,143,556	8,815,387	9,820,578	17.94	547,412
1981	233,916.35	149,473	129,901	150,799	18.35	8,218
1982	51.67	32	28	34	18.77	2
1983	29,299,319.83	17,846,802	15,509,992	19,649,192	19.19	1,023,929
1984	986,046.53	585,357	508,712	674,544	19.61	34,398
1985	876,178.64	506,466	440,151	611,263	20.02	30,533
1986	262,707.88	147,631	128,301	186,948	20.44	9,146
1987	898,760.55	489,860	425,719	652,794	20.86	31,294
1988	1,221,467.97	644,789	560,362	905,400	21.28	42,547
1989	7,323,252.31	3,734,859	3,245,827	5,542,076	21.70	255,395
1990	416,964.26	204,846	178,024	322,333	22.13	14,565
1991	1,032,834.91	487,457	423,631	815,771	22.55	36,176
1992	311,798.97	140,983	122,523	251,636	22.97	10,955
1993	205,878.45	88,865	77,229	169,825	23.39	7,261
1994	18,385,849.24	7,538,934	6,551,808	15,511,211	23.81	651,458
1995	8,593,689.23	3,329,883	2,893,878	7,418,549	24.24	306,046
1996	767,362.73	279,381	242,800	678,035	24.66	27,495
1997	10,305,735.53	3,499,828	3,041,570	9,325,313	25.08	371,823
1998	2,761,387.94	866,524	753,064	2,560,602	25.50	100,416
1999	9,021,745.73	2,592,850	2,253,349	8,572,746	25.91	330,866
2000	3,119,644.01	808,237	702,409	3,041,164	26.33	115,502
2001	7,037,988.17	1,616,485	1,404,827	7,040,759	26.74	263,304
2002	2,351,735.10	467,619	406,390	2,415,692	27.14	89,009
2003	8,277,657.33	1,378,727	1,198,200	8,734,989	27.54	317,175
2004	3,528,989.20	467,944	406,673	3,828,114	27.93	137,061
2005	8,410,797.94	815,511	708,730	9,384,228	28.31	331,481
2006	6,388,000.17	378,681	329,098	7,336,502	28.68	255,806
2007	1,971,943.28	39,991	34,755	2,331,577	29.03	80,316
9999	1,176.30	479	416	996		43
	155,699,844.00	63,458,258	55,149,213	131,690,602		5,649,142

WESTAR NORTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TECUMSEH						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. -20						
1957	2,513,056.20	2,408,915	2,171,825	843,842	8.00	105,480
1958	183,146.00	174,348	157,188	62,587	8.21	7,623
1960	31,946.43	29,994	27,042	11,294	8.61	1,312
1961	89,805.41	83,735	75,494	32,272	8.80	3,667
1962	4,008,680.03	3,713,160	3,347,703	1,462,713	8.98	162,886
1963	197,304.10	181,504	163,640	73,125	9.16	7,983
1964	417.14	381	344	157	9.34	17
1965	7,065.56	6,410	5,779	2,700	9.51	284
1966	9,416.23	8,484	7,649	3,650	9.67	377
1967	93,935.91	84,013	75,744	36,979	9.84	3,758
1969	563.79	497	448	229	10.15	23
1972	4,821.93	4,152	3,743	2,043	10.58	193
1980	209,689.52	166,879	150,454	101,173	11.63	8,699
1982	16,312.93	12,656	11,410	8,166	11.87	688
1983	1.20	1	1			
1984	11,715.39	8,825	7,956	6,102	12.11	504
1985	298,906.81	221,633	199,819	158,869	12.22	13,001
1986	281,397.71	204,970	184,796	152,881	12.34	12,389
1987	19,509.18	13,948	12,575	10,836	12.45	870
1988	434,866.10	304,598	274,619	247,220	12.56	19,683
1989	1,514,347.73	1,037,449	935,342	881,875	12.67	69,603
1990	2,362,675.33	1,580,630	1,425,062	1,410,148	12.77	110,427
1991	116,401.47	75,819	68,357	71,325	12.88	5,538
1992	1,110,505.79	702,950	633,764	698,843	12.98	53,840
1993	15,083.39	9,240	8,331	9,769	13.09	746
1994	215,217.32	127,193	114,674	143,587	13.19	10,886
1995	710,400.62	403,223	363,537	488,944	13.29	36,790
1996	367,266.88	199,250	179,639	261,081	13.39	19,498
1997	1,154,874.73	595,222	536,639	849,211	13.48	62,998
1998	1,118,648.22	543,126	489,671	852,707	13.58	62,791
1999	700,188.00	317,437	286,194	554,032	13.67	40,529
2000	1,716,666.32	717,910	647,252	1,412,748	13.76	102,671
2001	678,470.09	257,276	231,955	582,209	13.85	42,037
2002	867,594.27	292,345	263,572	777,541	13.93	55,818
2003	519,343.11	150,506	135,693	487,519	14.01	34,798
2004	772,667.01	184,142	166,018	761,182	14.08	54,061

WESTAR NORTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TECUMSEH						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. -20						
2005	89,675.31	16,163	14,572	93,038	14.15	6,575
2006	714,232.43	81,765	73,718	783,361	14.22	55,089
2007	54,165.92	2,203	1,986	63,013	14.27	4,416
	23,210,981.51	14,922,952	13,454,205	14,398,971		1,178,548

LAWRENCE

INTERIM SURVIVOR CURVE.. IOWA 40-S1
PROBABLE RETIREMENT YEAR.. 6-2031
NET SALVAGE PERCENT.. -20

1954	474.82	459	453	117	7.79	15
1955	1,982,810.20	1,896,360	1,869,799	509,573	8.12	62,755
1957	389.13	364	359	108	8.80	12
1960	3,731,027.46	3,379,415	3,332,082	1,145,151	9.80	116,852
1962	836.13	740	730	273	10.46	26
1963	16,939.66	14,831	14,623	5,705	10.79	529
1965	1,229.31	1,052	1,037	438	11.43	38
1966	10,823.45	9,154	9,026	3,962	11.74	337
1967	1,222.85	1,022	1,008	459	12.05	38
1969	36,389.94	29,699	29,283	14,385	12.66	1,136
1971	6,948,470.26	5,529,871	5,452,418	2,885,746	13.26	217,628
1972	47,324.94	37,169	36,648	20,142	13.56	1,485
1973	45,412.91	35,204	34,711	19,784	13.85	1,428
1976	3,243.01	2,411	2,377	1,515	14.70	103
1977	278,969.05	204,306	201,444	133,319	14.98	8,900
1978	329,722.49	237,677	234,348	161,319	15.26	10,571
1979	34,300.84	24,322	23,981	17,180	15.54	1,106
1980	30,828.69	21,497	21,196	15,798	15.81	999
1981	2,177.05	1,491	1,470	1,142	16.08	71
1982	9,752.27	6,555	6,463	5,240	16.35	320
1983	9,582.56	6,318	6,230	5,269	16.61	317
1984	117,101.70	75,587	74,528	65,994	16.88	3,910
1986	951,559.02	586,922	578,701	563,170	17.40	32,366
1987	1,022,131.55	614,628	606,019	620,539	17.66	35,138
1988	41,623.02	24,359	24,018	25,930	17.92	1,447

WESTAR NORTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAWRENCE						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -20						
1989	684,308.52	388,824	383,378	437,792	18.18	24,081
1992	712,066.23	365,119	360,005	494,474	18.94	26,107
1993	12,980,047.77	6,387,741	6,298,273	9,277,784	19.19	483,470
1994	1,320,047.66	621,109	612,410	971,647	19.44	49,982
1996	500,974.72	212,153	209,182	391,988	19.93	19,668
1997	1,026,192.31	408,219	402,501	828,930	20.17	41,097
1998	6,892,487.83	2,554,080	2,518,307	5,752,678	20.41	281,856
1999	1,907,153.73	651,789	642,660	1,645,924	20.64	79,744
2000	934,013.93	290,067	286,004	834,813	20.88	39,981
2001	7,495,173.84	2,085,757	2,056,544	6,937,665	21.10	328,799
2002	418,297.64	101,747	100,322	401,635	21.32	18,838
2003	1,515,791.76	311,404	307,042	1,511,908	21.54	70,191
2004	505,140.44	83,409	82,241	523,928	21.75	24,089
2005	8,654,148.01	1,058,229	1,043,407	9,341,571	21.95	425,584
2006	333,703.60	25,428	25,072	375,372	22.13	16,962
2007	163,664.85	4,301	4,241	192,157	22.31	8,613
9999	2,951.00	1,353	1,334	2,207		117
	61,700,506.15	28,292,142	27,895,875	46,144,731		2,436,706

HUTCHINSON

INTERIM SURVIVOR CURVE.. IOWA 40-S1
PROBABLE RETIREMENT YEAR.. 6-2023
NET SALVAGE PERCENT.. -20

1965	3,509,719.94	3,152,430	3,444,396	767,268	9.84	77,974
1966	160,230.63	142,842	156,071	36,206	10.02	3,613
1975	209,312.03	172,808	188,813	62,361	11.50	5,423
1976	6,579.63	5,380	5,878	2,018	11.64	173
1982	16,985.33	12,916	14,112	6,270	12.48	502
1983	276,156.77	206,852	226,010	105,378	12.62	8,350
1984	95,844.25	70,676	77,222	37,791	12.75	2,964
1985	178,640.29	129,500	141,494	72,874	12.88	5,658
1988	71,886.15	49,153	53,705	32,558	13.25	2,457
1989	429,290.15	286,680	313,231	201,917	13.38	15,091
1990	412,829.99	268,901	293,806	201,590	13.50	14,933

WESTAR NORTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUTCHINSON						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -20						
1994	537,585.11	308,101	336,636	308,466	13.97	22,081
1995	1,965,254.13	1,080,811	1,180,912	1,177,393	14.08	83,622
1998	7,202.83	3,373	3,685	4,958	14.41	344
2000	100,444.94	40,319	44,053	76,481	14.62	5,231
2001	790.30	287	314	634	14.72	43
2003	95,291.55	26,335	28,774	85,576	14.91	5,740
2004	218,876.90	49,484	54,067	208,585	14.99	13,915
2005	212.00	36	39	215	15.07	14
2007	2,317,019.38	88,417	96,606	2,683,817	15.22	176,335
	10,610,152.30	6,095,301	6,659,824	6,072,356		444,463
	251,221,483.96	112,768,653	103,159,117	198,306,660		9,708,859
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.4	3.86

WESTAR NORTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -20						
1978	12,705,050.26	8,249,643	8,131,797	7,114,263	21.73	327,394
1980	10,068,752.22	6,272,027	6,182,431	5,900,072	22.50	262,225
1981	47,044.92	28,662	28,253	28,201	22.88	1,233
1983	15,052,913.18	8,737,313	8,612,500	9,450,996	23.65	399,619
1987	229,904.18	119,044	117,343	158,542	25.14	6,306
1988	687,924.30	344,485	339,564	485,945	25.51	19,049
1992	26,573.55	11,343	11,181	20,707	26.92	769
1993	60,127.58	24,453	24,104	48,049	27.25	1,763
1994	73,011.93	28,168	27,766	59,848	27.58	2,170
1995	106,461.16	38,773	38,219	89,534	27.90	3,209
1996	308,060.74	105,172	103,670	266,003	28.22	9,426
1997	549,654.42	174,856	172,358	487,227	28.52	17,084
1998	384.74	113	111	351	28.81	12
1999	84,360.47	22,636	22,313	78,920	29.10	2,712
2000	347,432.59	84,093	82,892	334,027	29.37	11,373
2001	3,842,078.45	824,356	812,580	3,797,914	29.63	128,178
2002	1,033,190.67	191,802	189,062	1,050,767	29.88	35,166
2003	4,159,836.37	646,439	637,205	4,354,599	30.12	144,575
2004	420,713.83	52,051	51,307	453,550	30.35	14,944
2005	129,796.51	11,775	11,607	144,149	30.56	4,717
2006	912,265.35	50,904	50,177	1,044,541	30.76	33,958
2007	240,096.60	4,581	4,515	283,601	30.95	9,163
9999	321.00	164	162	223		9
	51,085,955.02	26,022,853	25,651,117	35,652,029		1,435,054

TECUMSEH

INTERIM SURVIVOR CURVE.. IOWA 50-S1.5

PROBABLE RETIREMENT YEAR.. 6-2022

NET SALVAGE PERCENT.. -20

1944	3,149.52	3,148	2,593	1,186	8.30	143
1949	457.79	448	369	180	9.07	20
1953	341,053.76	328,312	270,426	138,839	9.65	14,387
1955	9,060.15	8,643	7,119	3,753	9.93	378
1957	604,770.48	571,871	471,042	254,683	10.19	24,993

WESTAR NORTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TECUMSEH						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. -20						
1958	6,763.82	6,366	5,244	2,873	10.32	278
1959	4,577.34	4,287	3,531	1,962	10.45	188
1960	1,422.53	1,326	1,092	615	10.58	58
1961	2,245.19	2,081	1,714	980	10.71	92
1962	966,911.48	891,686	734,469	425,825	10.83	39,319
1963	1,249.13	1,146	944	555	10.96	51
1964	3,413.81	3,113	2,564	1,533	11.08	138
1966	7,393.93	6,663	5,488	3,385	11.32	299
1967	25,651.03	22,972	18,922	11,859	11.43	1,038
1968	360.51	321	264	169	11.55	15
1970	766.65	672	554	366	11.78	31
1974	1,005.66	854	703	504	12.21	41
1975	25,207.12	21,207	17,468	12,781	12.32	1,037
1976	10,673.26	8,895	7,327	5,481	12.42	441
1978	1,004,105.69	819,350	674,887	530,040	12.62	42,000
1979	5.37	4	3	3	12.72	
1981	12,609.24	9,918	8,169	6,962	12.91	539
1983	24,662.59	18,858	15,533	14,062	13.09	1,074
1984	554.96	418	344	322	13.18	24
1985	3,718.94	2,753	2,268	2,195	13.26	166
1986	22,914.91	16,650	13,714	13,784	13.35	1,033
1987	129,750.66	92,455	76,154	79,547	13.43	5,923
1988	9,521.01	6,640	5,469	5,956	13.51	441
1989	19,626.99	13,382	11,023	12,529	13.58	923
1990	164,570.98	109,446	90,149	107,336	13.65	7,863
1991	43,601.07	28,217	23,242	29,079	13.72	2,119
1992	76,565.52	48,071	39,595	52,284	13.79	3,791
1993	82,888.50	50,350	41,473	57,993	13.85	4,187
1994	43,632.22	25,535	21,033	31,326	13.92	2,250
1996	5,956.05	3,196	2,633	4,514	14.03	322
1998	76,102.37	36,529	30,088	61,235	14.13	4,334
1999	148,535.94	66,503	54,778	123,465	14.18	8,707
2000	587,215.69	242,473	199,722	504,937	14.22	35,509
2001	5,227,787.08	1,957,911	1,612,704	4,660,640	14.26	326,833
2002	657,266.91	218,949	180,345	608,375	14.29	42,573
2003	448,037.11	128,282	105,664	431,981	14.33	30,145

WESTAR NORTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TECUMSEH						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. -20						
2004	534,774.60	125,458	103,338	538,392	14.36	37,492
2005	934.84	166	137	985	14.38	68
2006	857,680.32	97,055	79,943	949,273	14.41	65,876
2007	94,142.91	3,785	3,117	109,854	14.43	7,613
9999	1,293.67	632	521	1,031		75
	12,294,589.30	6,006,997	4,947,879	9,805,629		714,827

LAWRENCE

INTERIM SURVIVOR CURVE.. IOWA 50-S1.5
PROBABLE RETIREMENT YEAR.. 6-2031
NET SALVAGE PERCENT.. -20

1955	140,733.81	126,694	80,762	88,119	12.38	7,118
1959	1,803.38	1,573	1,003	1,161	13.42	87
1962	18,230.40	15,517	9,891	11,985	14.18	845
1965	15,211.15	12,602	8,033	10,220	14.94	684
1966	6,884.27	5,648	3,600	4,661	15.20	307
1968	2,441.77	1,964	1,252	1,678	15.70	107
1969	77,527.54	61,690	39,325	53,708	15.95	3,367
1970	1,361.32	1,072	683	951	16.19	59
1971	1,234,189.72	960,595	612,336	868,692	16.44	52,840
1972	20,025.00	15,401	9,817	14,213	16.69	852
1973	14,290.43	10,858	6,921	10,228	16.93	604
1975	13,265.16	9,815	6,257	9,661	17.42	555
1977	21,144.71	15,206	9,693	15,681	17.89	877
1978	580,057.54	410,681	261,791	434,278	18.13	23,954
1979	3,809.82	2,654	1,692	2,880	18.36	157
1980	16,073.09	11,009	7,018	12,270	18.59	660
1981	13,420.72	9,027	5,754	10,351	18.82	550
1982	82,806.02	54,632	34,825	64,542	19.05	3,388
1983	18,187.12	11,759	7,496	14,329	19.27	744
1985	8,327.97	5,148	3,282	6,712	19.71	341
1987	10,980.78	6,451	4,112	9,065	20.13	450
1988	40,608.00	23,205	14,792	33,938	20.33	1,669
1989	261,481.38	144,965	92,409	221,369	20.53	10,783

WESTAR NORTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAWRENCE						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -20						
1990	186,311.13	99,982	63,734	159,839	20.72	7,714
1991	147,038.45	76,154	48,545	127,901	20.91	6,117
1992	140,226.37	69,866	44,536	123,736	21.10	5,864
1993	186,703.45	89,170	56,842	167,202	21.28	7,857
1994	57,767.78	26,349	16,796	52,525	21.45	2,449
1995	33,590.80	14,568	9,286	31,023	21.61	1,436
1997	1,533,161.59	589,654	375,878	1,463,916	21.92	66,784
1998	1,369,599.02	490,262	312,520	1,330,999	22.07	60,308
1999	1,072,435.15	353,518	225,352	1,061,570	22.21	47,797
2000	1,043,514.43	312,804	199,398	1,052,819	22.34	47,127
2001	2,479,369.62	664,669	423,696	2,551,548	22.46	113,604
2002	269,811.24	63,136	40,246	283,527	22.58	12,557
2003	2,823,986.12	558,810	356,216	3,032,567	22.69	133,652
2004	1,592,879.15	253,841	161,812	1,749,643	22.79	76,772
2005	38,529.28	4,554	2,903	43,332	22.88	1,894
2006	5,695,244.48	418,942	267,057	6,567,236	22.97	285,905
2007	1,709,524.31	43,490	27,723	2,023,706	23.05	87,796
9999	41,162.00	10,834	6,906	42,488		1,926
	23,023,715.47	6,058,769	3,862,190	23,766,269		1,078,557

HUTCHINSON

INTERIM SURVIVOR CURVE.. IOWA 50-S1.5

PROBABLE RETIREMENT YEAR.. 6-2023

NET SALVAGE PERCENT.. -20

1950	178,638.31	172,865	167,487	46,879	9.54	4,914
1952	105,419.12	101,101	97,956	28,547	9.85	2,898
1956	54.13	51	49	16	10.46	2
1963	532.82	483	468	171	11.46	15
1964	5,951.94	5,361	5,194	1,948	11.59	168
1965	996,248.37	891,722	863,982	331,516	11.73	28,262
1966	20,777.02	18,477	17,902	7,030	11.86	593
1967	710.55	628	608	245	11.99	20
1982	606,448.77	460,586	446,258	281,481	13.76	20,456
1983	2,365.46	1,769	1,714	1,125	13.86	81

WESTAR NORTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUTCHINSON						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -20						
1985	8,944.64	6,465	6,264	4,470	14.06	318
1987	13,343.13	9,269	8,981	7,031	14.25	493
1997	23,819.59	11,691	11,327	17,257	15.00	1,150
1998	12,192.91	5,627	5,452	9,179	15.06	609
2000	367,721.16	145,529	141,002	300,263	15.16	19,806
2003	58,700.52	15,990	15,493	54,948	15.29	3,594
2004	34,735.52	7,753	7,512	34,171	15.32	2,230
2005	133,643.06	22,468	21,769	138,603	15.35	9,030
2007	106,064.04	3,996	3,872	123,405	15.41	8,008
9999	8,470.00	5,955	5,769	4,395		325
	2,684,781.06	1,887,786	1,829,059	1,392,680		102,972
	89,089,040.85	39,976,405	36,290,245	70,616,607		3,331,410
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.2	3.74

WESTAR NORTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -5						
1978	1,066,858.23	613,534	938,112	182,089	17.89	10,178
1979	159,474.59	89,451	136,773	30,675	18.38	1,669
1980	543,803.99	297,031	454,170	116,824	18.88	6,188
1981	45,001.65	23,919	36,573	10,679	19.37	551
1982	262,340.77	135,580	207,306	68,152	19.85	3,433
1983	304,357.24	152,725	233,521	86,054	20.33	4,233
1984	140,301.43	68,281	104,404	42,913	20.80	2,063
1985	527,186.77	248,487	379,944	173,602	21.26	8,166
1986	264,102.95	120,324	183,979	93,329	21.72	4,297
1987	122,394.78	53,848	82,335	46,180	22.16	2,084
1988	226,090.46	95,789	146,464	90,931	22.60	4,023
1989	267,199.88	108,885	166,489	114,071	23.02	4,955
1990	66,449.07	25,948	39,675	30,097	23.44	1,284
1991	191,022.20	71,424	109,210	91,363	23.83	3,834
1992	12,761.10	4,549	6,956	6,443	24.22	266
1993	378,572.49	128,313	196,194	201,307	24.59	8,187
1995	744,799.28	224,993	344,021	438,018	25.30	17,313
1996	596,316.81	168,680	257,917	368,216	25.63	14,367
1997	1,000,668.91	263,306	402,603	648,099	25.95	24,975
1998	173,136.70	42,049	64,294	117,500	26.25	4,476
1999	352,783.59	78,270	119,677	250,746	26.54	9,448
2000	417,240.74	83,459	127,611	310,492	26.82	11,577
2001	2,157,223.76	382,346	584,619	1,680,466	27.08	62,056
2002	292,491.79	44,808	68,513	238,603	27.34	8,727
2003	775,357.00	99,730	152,490	661,635	27.58	23,990
2004	88,259.23	9,054	13,844	78,828	27.81	2,835
2005	630,979.94	47,371	72,432	590,097	28.03	21,052
2006	1,283,968.45	59,319	90,701	1,257,466	28.24	44,528
2007	187,363.03	2,931	4,481	192,250	28.44	6,760
9999	192.06	54	83	119		5
	13,278,698.89	3,744,458	5,725,391	8,217,244		317,520

WESTAR NORTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TECUMSEH						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. -5						
1931	1,338.19	1,360	1,405			
1932	5.00	5	5			
1945	420.57	387	435	7	4.97	1
1949	595.53	532	598	27	5.95	5
1950	4,000.67	3,550	3,987	214	6.19	35
1953	985.11	856	961	73	6.90	11
1954	394.11	340	382	32	7.13	4
1957	2,871.06	2,423	2,722	293	7.81	38
1958	2,097.72	1,757	1,973	230	8.03	29
1960	1,623.17	1,340	1,505	199	8.46	24
1961	2,638.13	2,161	2,427	343	8.67	40
1962	3,433.52	2,792	3,136	469	8.88	53
1963	3,943.73	3,181	3,573	568	9.09	62
1964	1,066.56	853	958	162	9.30	17
1965	4,057.03	3,220	3,617	643	9.50	68
1966	2,522.69	1,985	2,230	419	9.71	43
1967	2,982.26	2,327	2,614	517	9.91	52
1968	4,237.93	3,279	3,683	767	10.10	76
1969	2,406.01	1,844	2,071	455	10.30	44
1970	3,456.15	2,624	2,947	682	10.49	65
1971	2,172.65	1,634	1,835	446	10.67	42
1972	3,782.06	2,817	3,164	807	10.85	74
1973	8,018.72	5,912	6,640	1,780	11.02	162
1974	6,696.68	4,885	5,487	1,545	11.19	138
1975	8,508.28	6,138	6,894	2,040	11.36	180
1976	2,187.21	1,561	1,753	544	11.51	47
1977	2,826.89	1,993	2,239	729	11.67	62
1978	7,189.53	5,007	5,624	1,925	11.81	163
1979	17,428.77	11,985	13,462	4,838	11.95	405
1980	42,507.65	28,846	32,400	12,233	12.08	1,013
1981	49,829.51	33,334	37,441	14,880	12.21	1,219
1982	46,739.08	30,810	34,606	14,470	12.33	1,174
1983	27,701.21	17,972	20,186	8,900	12.45	715
1985	52,389.31	32,851	36,898	18,111	12.66	1,431
1987	18,419.38	11,109	12,478	6,862	12.85	534
1988	36,968.71	21,811	24,498	14,319	12.94	1,107

WESTAR NORTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
TECUMSEH						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2022						
NET SALVAGE PERCENT.. -5						
1989	125,059.49	72,091	80,972	50,340	13.02	3,866
1990	83,574.74	46,974	52,761	34,992	13.10	2,671
1991	213,311.06	116,669	131,042	92,935	13.17	7,057
1992	268,010.28	142,225	159,747	121,664	13.24	9,189
1993	190,238.27	97,618	109,644	90,106	13.31	6,770
1994	280,075.70	138,541	155,609	138,470	13.37	10,357
1995	391,318.71	186,007	208,922	201,963	13.42	15,049
1996	169,295.88	76,828	86,293	91,468	13.48	6,785
1997	109,529.27	47,175	52,987	62,019	13.53	4,584
1998	228,334.70	92,808	104,242	135,509	13.57	9,986
1999	302,252.35	114,632	128,754	188,611	13.62	13,848
2000	155,194.83	54,313	61,004	101,951	13.66	7,463
2001	93,766.77	29,773	33,441	65,014	13.70	4,746
2002	53,636.97	15,138	17,003	39,316	13.74	2,861
2003	96,938.14	23,563	26,466	75,319	13.78	5,466
2004	132,730.41	26,480	29,742	109,625	13.81	7,938
2005	2,316.55	351	394	2,038	13.84	147
2006	231,411.02	22,281	25,026	217,956	13.87	15,714
2007	115,998.99	3,983	4,474	117,325	13.90	8,441
9999	21,998.47	9,495	10,665	12,433		924
	3,643,433.38	1,572,426	1,766,022	2,059,583		152,995

LAWRENCE

INTERIM SURVIVOR CURVE.. IOWA 40-R1.5
PROBABLE RETIREMENT YEAR.. 6-2031
NET SALVAGE PERCENT.. -5

1971	3,899.11	2,687	2,095	1,999	13.52	148
1974	6,311.71	4,144	3,231	3,396	14.59	233
1976	3,085.43	1,956	1,525	1,715	15.29	112
1977	2,611.92	1,625	1,267	1,476	15.63	94
1979	23,995.19	14,364	11,198	13,997	16.29	859
1980	42,771.34	25,082	19,554	25,356	16.61	1,527
1981	87,145.50	50,015	38,991	52,512	16.92	3,104
1982	37,800.19	21,214	16,538	23,152	17.23	1,344

WESTAR NORTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LAWRENCE						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2031						
NET SALVAGE PERCENT.. -5						
1983	39,845.43	21,848	17,033	24,805	17.52	1,416
1984	25,876.00	13,851	10,798	16,372	17.80	920
1985	47,552.31	24,810	19,342	30,588	18.07	1,693
1986	186,717.21	94,890	73,976	122,077	18.33	6,660
1988	66,126.09	31,682	24,699	44,733	18.83	2,376
1989	40,637.06	18,855	14,699	27,970	19.06	1,467
1990	119,122.96	53,409	41,637	83,442	19.28	4,328
1991	24,630.20	10,647	8,300	17,562	19.49	901
1992	151,546.93	62,950	49,076	110,048	19.69	5,589
1993	359,154.04	143,038	111,512	265,600	19.87	13,367
1994	24,348.54	9,257	7,217	18,349	20.05	915
1995	475,055.47	171,540	133,732	365,076	20.22	18,055
1996	94,905.45	32,347	25,218	74,433	20.39	3,650
1997	379,650.74	121,464	94,693	303,940	20.54	14,797
1998	128,842.13	38,380	29,921	105,363	20.68	5,095
1999	456,443.07	125,280	97,667	381,598	20.82	18,328
2000	103,923.26	25,960	20,238	88,881	20.95	4,243
2001	600,175.64	134,166	104,595	525,589	21.07	24,945
2002	192,038.45	37,485	29,223	172,417	21.19	8,137
2003	350,730.56	57,965	45,189	323,078	21.30	15,168
2004	283,452.82	37,858	29,514	268,111	21.40	12,529
2006	85,795.93	5,297	4,129	85,957	21.59	3,981
2007	222,033.60	4,733	3,690	229,445	21.69	10,578
9999	39,591.57	11,870	9,254	32,317		1,584
	4,705,815.85	1,410,669	1,099,751	3,841,354		188,143

HUTCHINSON

INTERIM SURVIVOR CURVE.. IOWA 40-R1.5

PROBABLE RETIREMENT YEAR.. 6-2023

NET SALVAGE PERCENT.. -5

1954	1,500.00	1,289	1,575			
1965	20,400.86	16,034	21,421			
1990	62,070.97	33,865	53,533	11,642	13.87	839
1994	27,089.14	12,948	20,468	7,976	14.18	562

WESTAR NORTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HUTCHINSON						
INTERIM SURVIVOR CURVE.. IOWA 40-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2023						
NET SALVAGE PERCENT.. -5						
1996	64,828.89	28,344	44,806	23,264	14.31	1,626
1997	11,827.91	4,902	7,749	4,670	14.37	325
1998	56,270.60	21,920	34,651	24,433	14.43	1,693
1999	16,902.55	6,141	9,708	8,040	14.48	555
2000	124.00	41	65	65	14.53	4
2001	1,816.67	551	871	1,037	14.57	71
2003	18,696.86	4,315	6,821	12,811	14.66	874
2004	250,903.74	47,447	75,003	188,446	14.70	12,819
2005	5,193.13	739	1,168	4,285	14.74	291
2006	40,528.96	3,685	5,825	36,730	14.77	2,487
9999	41,735.16	13,155	20,795	23,027		1,598
	619,889.44	195,376	304,459	346,426		23,744
	22,247,837.56	6,922,929	8,895,623	14,464,607		682,402
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.2	3.07

WESTAR NORTH

ACCOUNT 341.00 STRUCTURES & IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
2001	40,235.10	17,434	17,687	22,548	8.50	2,653
2007	5,569.00	310	314	5,255	8.50	618
	45,804.10	17,744	18,001	27,803		3,271
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.5	7.14

WESTAR NORTH

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 40-S2.5						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
2001	1,202,157.28	521,977	535,642	666,515	8.47	78,691
2007	166,405.00	9,252	9,494	156,911	8.50	18,460
	1,368,562.28	531,229	545,136	823,426		97,151
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.5	7.10

WESTAR NORTH

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. IOWA 40-S3						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
2000	72,887.22	34,184	33,912	38,975	8.49	4,591
2007	10,089.00	561	557	9,532	8.50	1,121
	82,976.22	34,745	34,469	48,507		5,712
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.5	6.88

WESTAR NORTH

ACCOUNT 346.00 MISCELLANEOUS PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2007

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
JEFFREY						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2016						
NET SALVAGE PERCENT.. 0						
2001	17,934.54	7,771	8,008	9,927	8.50	1,168
2007	2,482.00	138	142	2,340	8.50	275
	20,416.54	7,909	8,150	12,267		1,443
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					8.5	7.07