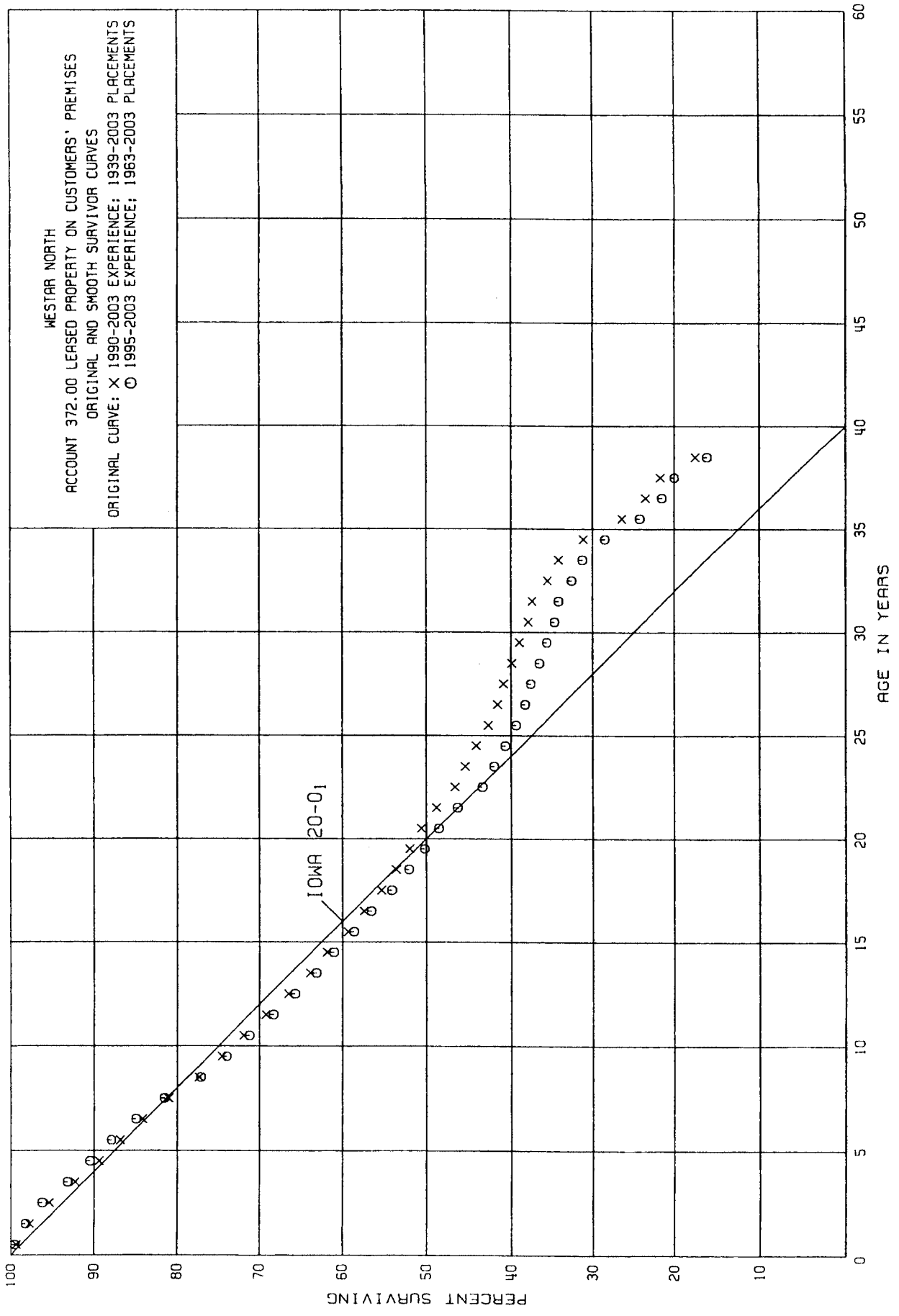


WESTAR NORTH

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-1993			EXPERIENCE BAND 1990-2003			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	1,652,214	105	0.0001	0.9999	100.00	
0.5	2,709,132	2,800	0.0010	0.9990	99.99	
1.5	3,146,831		0.0000	1.0000	99.89	
2.5	3,146,831		0.0000	1.0000	99.89	
3.5	3,146,831		0.0000	1.0000	99.89	
4.5	3,146,831		0.0000	1.0000	99.89	
5.5	3,146,831		0.0000	1.0000	99.89	
6.5	3,146,831		0.0000	1.0000	99.89	
7.5	3,146,831		0.0000	1.0000	99.89	
8.5	3,146,831		0.0000	1.0000	99.89	
9.5	3,146,831		0.0000	1.0000	99.89	
10.5	3,145,516		0.0000	1.0000	99.89	
11.5	3,139,955		0.0000	1.0000	99.89	
12.5	2,748,280		0.0000	1.0000	99.89	
13.5	1,494,722		0.0000	1.0000	99.89	
14.5	440,499		0.0000	1.0000	99.89	
15.5					99.89	



WESTAR NORTH

ACCOUNT 372.00 LEASED PROPERTY ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2003

EXPERIENCE BAND 1990-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,090,093	66,979	0.0066	0.9934	100.00
0.5	9,527,809	159,268	0.0167	0.9833	99.34
1.5	8,942,607	209,989	0.0235	0.9765	97.68
2.5	8,036,275	259,191	0.0323	0.9677	95.38
3.5	7,578,733	241,242	0.0318	0.9682	92.30
4.5	6,992,393	198,137	0.0283	0.9717	89.36
5.5	6,438,809	206,227	0.0320	0.9680	86.83
6.5	5,604,621	206,364	0.0368	0.9632	84.05
7.5	3,915,877	170,362	0.0435	0.9565	80.96
8.5	3,757,035	138,465	0.0369	0.9631	77.44
9.5	3,573,325	126,708	0.0355	0.9645	74.58
10.5	3,383,333	129,279	0.0382	0.9618	71.93
11.5	2,834,720	108,973	0.0384	0.9616	69.18
12.5	2,546,973	101,599	0.0399	0.9601	66.52
13.5	2,245,587	73,705	0.0328	0.9672	63.87
14.5	2,047,461	81,157	0.0396	0.9604	61.78
15.5	1,870,505	62,483	0.0334	0.9666	59.33
16.5	1,616,495	59,197	0.0366	0.9634	57.35
17.5	1,520,964	45,948	0.0302	0.9698	55.25
18.5	1,419,355	40,958	0.0289	0.9711	53.58
19.5	1,231,865	33,104	0.0269	0.9731	52.03
20.5	1,010,755	35,821	0.0354	0.9646	50.63
21.5	923,750	42,226	0.0457	0.9543	48.84
22.5	803,009	21,672	0.0270	0.9730	46.61
23.5	811,312	23,303	0.0287	0.9713	45.35
24.5	785,296	23,321	0.0297	0.9703	44.05
25.5	739,084	20,030	0.0271	0.9729	42.74
26.5	763,945	13,251	0.0173	0.9827	41.58
27.5	709,330	17,419	0.0246	0.9754	40.86
28.5	634,197	13,561	0.0214	0.9786	39.85
29.5	530,732	14,623	0.0276	0.9724	39.00
30.5	438,554	6,580	0.0150	0.9850	37.92
31.5	342,532	16,742	0.0489	0.9511	37.35
32.5	244,567	9,741	0.0398	0.9602	35.52
33.5	213,362	18,775	0.0880	0.9120	34.11
34.5	151,822	22,978	0.1513	0.8487	31.11
35.5	109,991	12,208	0.1110	0.8890	26.40
36.5	97,803	7,322	0.0749	0.9251	23.47
37.5	64,197	12,350	0.1924	0.8076	21.71
38.5	19,485	87	0.0045	0.9955	17.53

WESTAR NORTH

ACCOUNT 372.00 LEASED PROPERTY ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

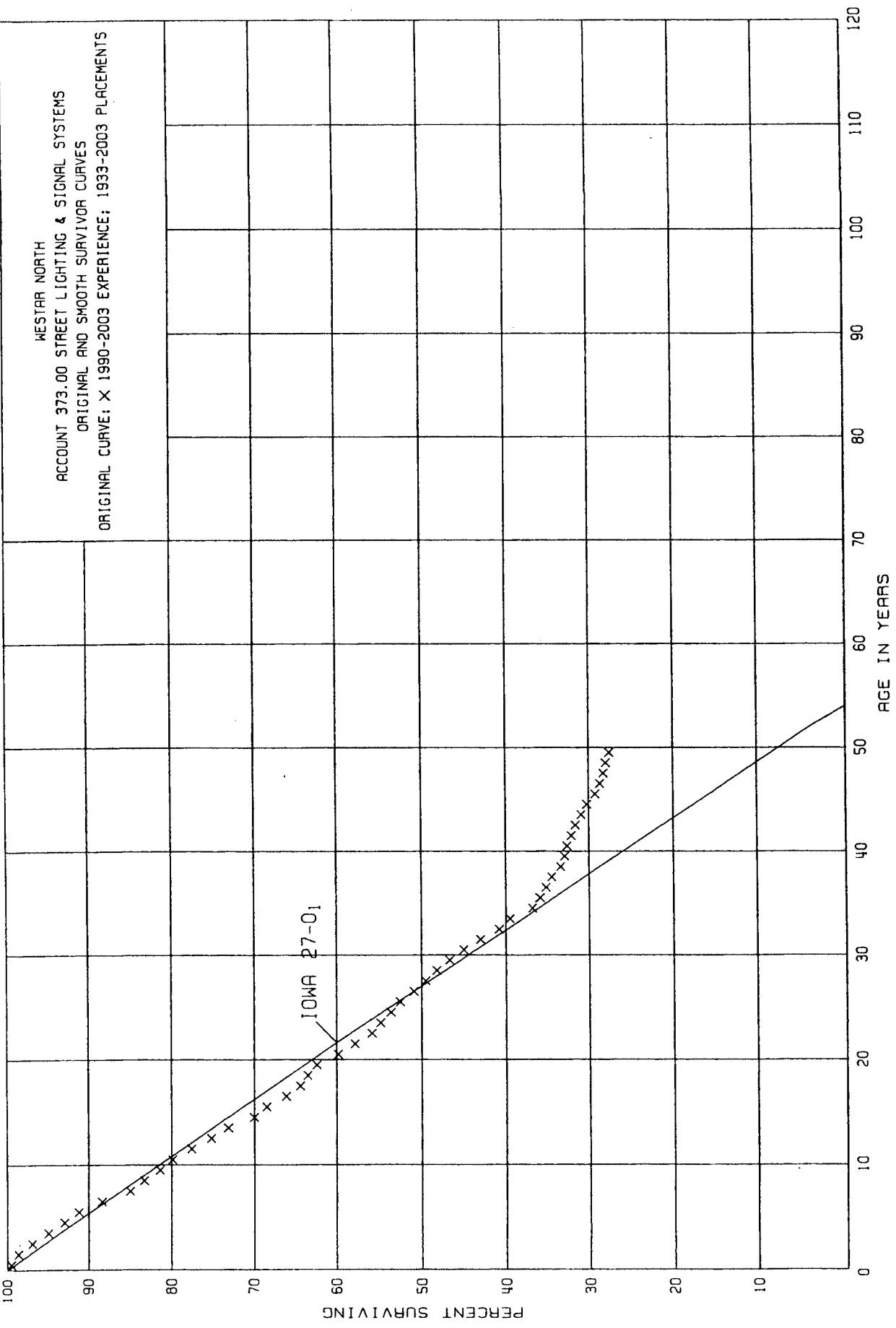
PLACEMENT BAND 1939-2003			EXPERIENCE BAND 1990-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,453	16,590	0.8528	0.1472	17.45
40.5	54		0.0000	1.0000	2.57
41.5	54	54	1.0000	0.0000	2.57
42.5					0.00
43.5	544		0.0000		
44.5	544		0.0000		
45.5	544		0.0000		
46.5	610	544	0.8918		
47.5	66		0.0000		
48.5	66	66	1.0000		
49.5					
50.5	26		0.0000		
51.5	26		0.0000		
52.5	26	26	1.0000		
53.5					

WESTAR NORTH

ACCOUNT 372.00 LEASED PROPERTY ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2003			EXPERIENCE BAND 1995-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,920,456	43,051	0.0054	0.9946	100.00
0.5	7,283,679	92,587	0.0127	0.9873	99.46
1.5	6,825,026	140,182	0.0205	0.9795	98.20
2.5	6,170,789	190,981	0.0309	0.9691	96.19
3.5	5,778,535	171,184	0.0296	0.9704	93.22
4.5	5,428,037	156,837	0.0289	0.9711	90.46
5.5	4,917,307	163,547	0.0333	0.9667	87.85
6.5	4,060,085	162,281	0.0400	0.9600	84.92
7.5	2,620,541	138,268	0.0528	0.9472	81.52
8.5	2,654,175	109,617	0.0413	0.9587	77.22
9.5	2,639,866	100,891	0.0382	0.9618	74.03
10.5	2,642,312	107,677	0.0408	0.9592	71.20
11.5	2,350,150	88,525	0.0377	0.9623	68.30
12.5	2,137,424	86,262	0.0404	0.9596	65.73
13.5	1,894,036	62,237	0.0329	0.9671	63.07
14.5	1,684,385	65,829	0.0391	0.9609	60.99
15.5	1,491,317	54,154	0.0363	0.9637	58.61
16.5	1,194,881	49,736	0.0416	0.9584	56.48
17.5	1,057,642	38,809	0.0367	0.9633	54.13
18.5	912,774	33,828	0.0371	0.9629	52.14
19.5	767,652	26,678	0.0348	0.9652	50.21
20.5	604,992	27,493	0.0454	0.9546	48.46
21.5	594,350	36,167	0.0609	0.9391	46.26
22.5	567,294	18,300	0.0323	0.9677	43.44
23.5	649,945	20,502	0.0315	0.9685	42.04
24.5	616,410	20,354	0.0330	0.9670	40.72
25.5	615,438	17,264	0.0281	0.9719	39.38
26.5	578,933	10,707	0.0185	0.9815	38.27
27.5	534,652	15,568	0.0291	0.9709	37.56
28.5	496,008	11,562	0.0233	0.9767	36.47
29.5	436,986	12,303	0.0282	0.9718	35.62
30.5	351,522	5,819	0.0166	0.9834	34.62
31.5	341,136	15,586	0.0457	0.9543	34.05
32.5	244,027	9,588	0.0393	0.9607	32.49
33.5	212,805	18,574	0.0873	0.9127	31.21
34.5	151,379	22,891	0.1512	0.8488	28.49
35.5	109,635	12,021	0.1096	0.8904	24.18
36.5	97,546	7,152	0.0733	0.9267	21.53
37.5	64,024	12,350	0.1929	0.8071	19.95
38.5	19,312		0.0000	1.0000	16.10
39.5	19,312	16,504	0.8546	0.1454	16.10
40.5					2.34



WESTAR NORTH

ACCOUNT 373.00 STREET LIGHTING & SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1933-2003			EXPERIENCE BAND 1990-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,505,174	81,688	0.0047	0.9953	100.00
0.5	15,634,600	150,445	0.0096	0.9904	99.53
1.5	14,882,927	249,191	0.0167	0.9833	98.57
2.5	12,192,851	258,839	0.0212	0.9788	96.92
3.5	11,424,474	239,159	0.0209	0.9791	94.87
4.5	10,961,693	196,741	0.0179	0.9821	92.89
5.5	9,665,325	301,719	0.0312	0.9688	91.23
6.5	7,739,171	294,441	0.0380	0.9620	88.38
7.5	7,167,305	142,921	0.0199	0.9801	85.02
8.5	6,882,357	155,969	0.0227	0.9773	83.33
9.5	5,976,644	110,171	0.0184	0.9816	81.44
10.5	6,002,731	172,728	0.0288	0.9712	79.94
11.5	5,636,869	176,883	0.0314	0.9686	77.64
12.5	4,981,775	142,284	0.0286	0.9714	75.20
13.5	5,119,133	217,123	0.0424	0.9576	73.05
14.5	4,910,322	99,483	0.0203	0.9797	69.95
15.5	4,858,471	171,502	0.0353	0.9647	68.53
16.5	4,829,334	125,181	0.0259	0.9741	66.11
17.5	4,831,872	66,716	0.0138	0.9862	64.40
18.5	4,977,315	85,364	0.0172	0.9828	63.51
19.5	5,097,740	210,548	0.0413	0.9587	62.42
20.5	4,956,607	169,999	0.0343	0.9657	59.84
21.5	4,711,551	158,761	0.0337	0.9663	57.79
22.5	4,808,099	89,157	0.0185	0.9815	55.84
23.5	4,686,199	108,013	0.0230	0.9770	54.81
24.5	4,453,739	91,182	0.0205	0.9795	53.55
25.5	4,366,082	133,182	0.0305	0.9695	52.45
26.5	3,960,083	107,158	0.0271	0.9729	50.85
27.5	3,554,295	90,700	0.0255	0.9745	49.47
28.5	3,411,203	108,504	0.0318	0.9682	48.21
29.5	3,036,268	106,760	0.0352	0.9648	46.68
30.5	2,669,050	119,045	0.0446	0.9554	45.04
31.5	2,430,509	124,366	0.0512	0.9488	43.03
32.5	2,115,756	69,243	0.0327	0.9673	40.83
33.5	1,881,774	129,338	0.0687	0.9313	39.49
34.5	1,712,444	40,964	0.0239	0.9761	36.78
35.5	1,580,850	30,868	0.0195	0.9805	35.90
36.5	1,432,611	30,517	0.0213	0.9787	35.20
37.5	1,355,298	42,868	0.0316	0.9684	34.45
38.5	1,097,885	13,969	0.0127	0.9873	33.36

WESTAR NORTH

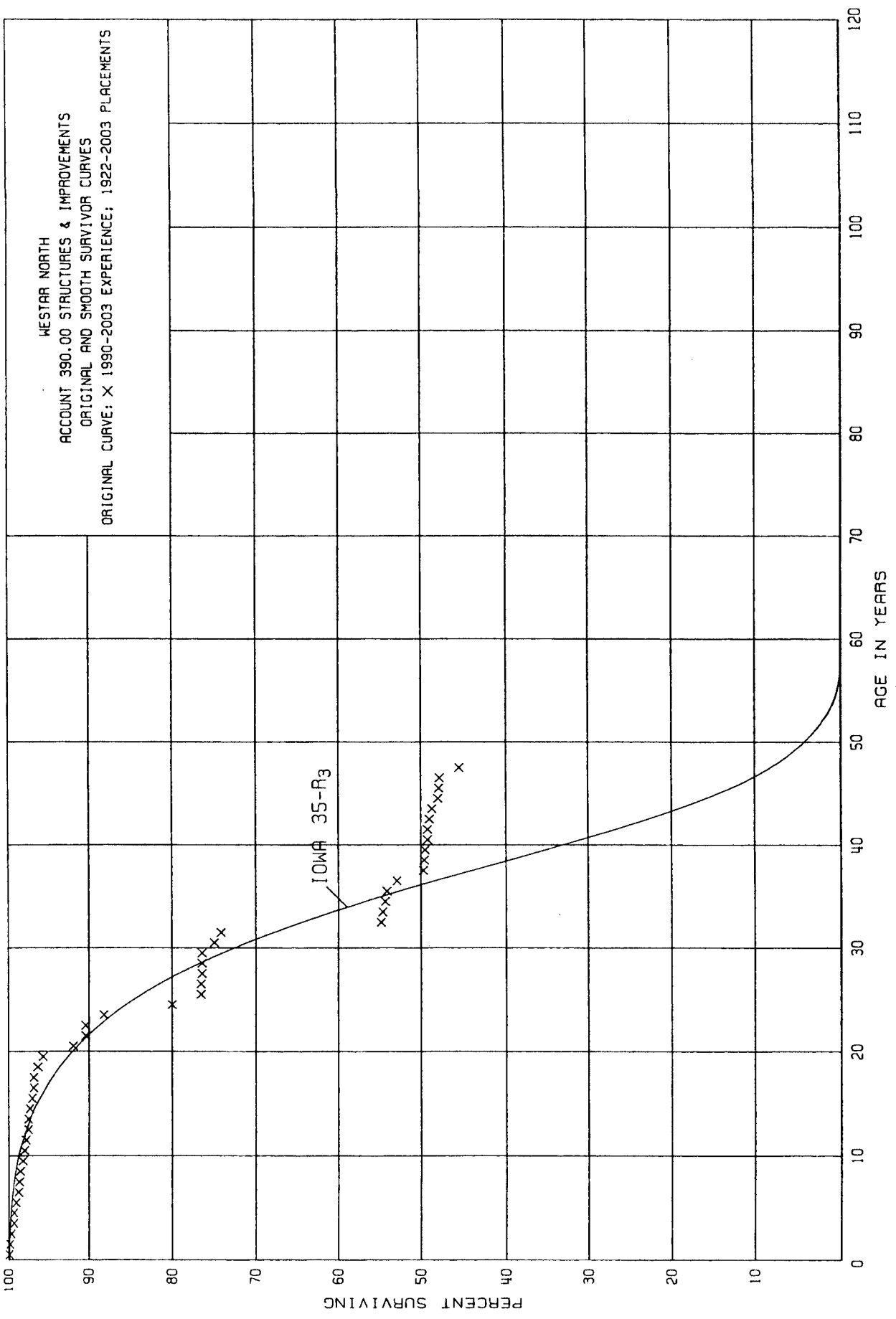
ACCOUNT 373.00 STREET LIGHTING & SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1933-2003

EXPERIENCE BAND 1990-2003

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,037,522	11,804	0.0114	0.9886	32.94
40.5	1,028,634	13,496	0.0131	0.9869	32.56
41.5	780,319	13,073	0.0168	0.9832	32.13
42.5	536,603	11,062	0.0206	0.9794	31.59
43.5	507,591	11,757	0.0232	0.9768	30.94
44.5	420,863	14,428	0.0343	0.9657	30.22
45.5	372,530	7,619	0.0205	0.9795	29.18
46.5	282,313	4,136	0.0147	0.9853	28.58
47.5	233,410	2,530	0.0108	0.9892	28.16
48.5	178,057	2,144	0.0120	0.9880	27.86
49.5	47,491	5,459	0.1149	0.8851	27.53
50.5	11,377	2,121	0.1864	0.8136	24.37
51.5	9,744	6,893	0.7074	0.2926	19.83
52.5	2,851	1,248	0.4377	0.5623	5.80
53.5	1,603	814	0.5078	0.4922	3.26
54.5	789		0.0000	1.0000	1.60
55.5	789	789	1.0000	0.0000	1.60
56.5	16	16	1.0000	0.0000	0.00
57.5					0.00



WESTAR NORTH

ACCOUNT 390.00 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE

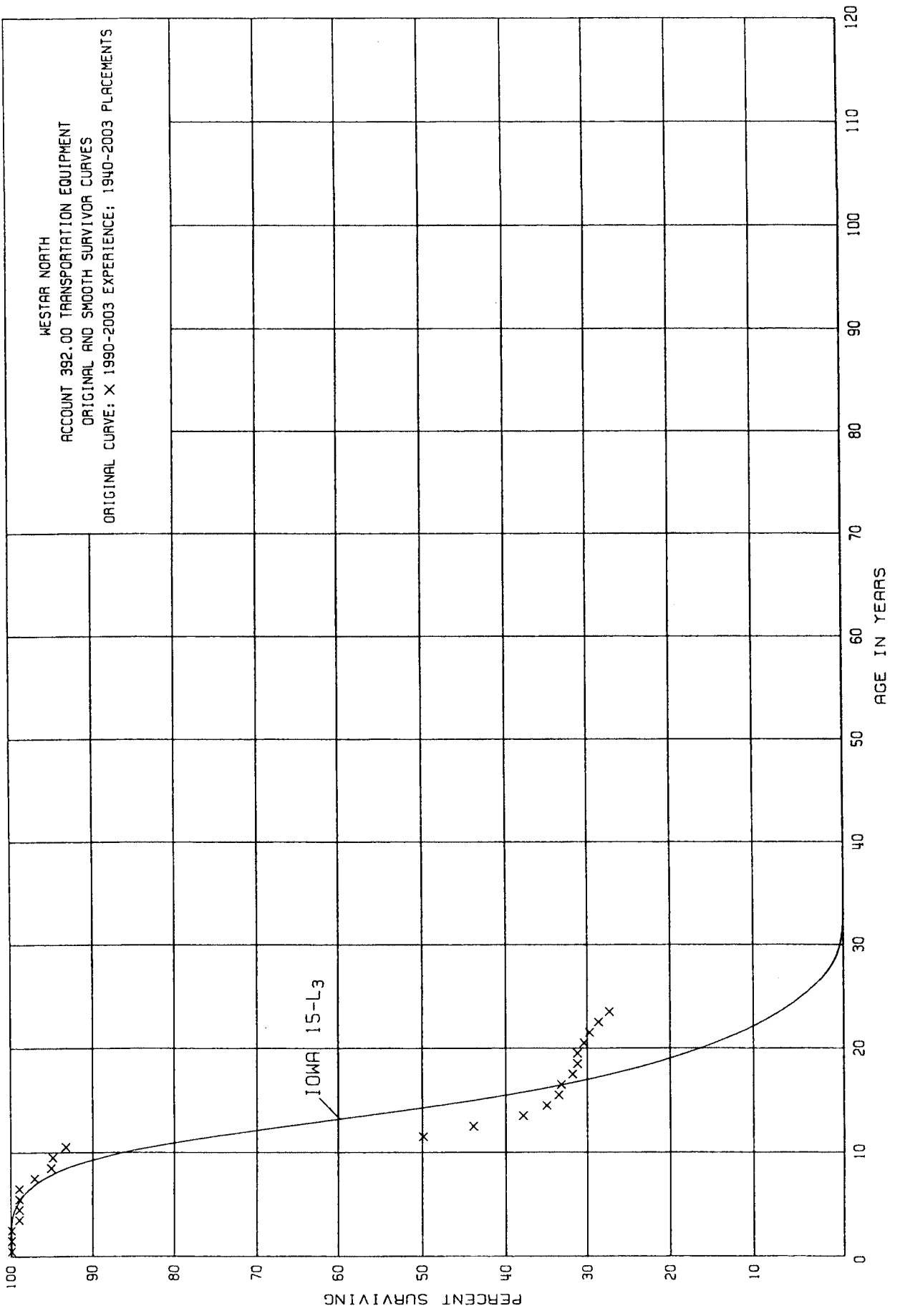
PLACEMENT BAND 1922-2003			EXPERIENCE BAND 1990-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,530,331	10,190	0.0012	0.9988	100.00
0.5	6,902,711	4,312	0.0006	0.9994	99.88
1.5	16,518,322	42,581	0.0026	0.9974	99.82
2.5	14,662,202	52,722	0.0036	0.9964	99.56
3.5	14,847,113	6,167	0.0004	0.9996	99.20
4.5	14,950,266	41,128	0.0028	0.9972	99.16
5.5	14,408,677	35,774	0.0025	0.9975	98.88
6.5	13,274,040	19,786	0.0015	0.9985	98.63
7.5	13,556,546	17,822	0.0013	0.9987	98.48
8.5	13,639,792	39,647	0.0029	0.9971	98.35
9.5	14,007,904	21,416	0.0015	0.9985	98.06
10.5	13,711,819	29,523	0.0022	0.9978	97.91
11.5	13,852,782	36,768	0.0027	0.9973	97.69
12.5	13,917,647	1,632	0.0001	0.9999	97.43
13.5	13,617,798	28,311	0.0021	0.9979	97.42
14.5	13,897,116	42,168	0.0030	0.9970	97.22
15.5	3,987,295	9,225	0.0023	0.9977	96.93
16.5	4,107,383	409	0.0001	0.9999	96.71
17.5	3,557,963	17,486	0.0049	0.9951	96.70
18.5	3,569,620	24,194	0.0068	0.9932	96.23
19.5	3,550,911	136,375	0.0384	0.9616	95.58
20.5	3,376,547	54,376	0.0161	0.9839	91.91
21.5	2,559,043	1,962	0.0008	0.9992	90.43
22.5	2,532,796	60,414	0.0239	0.9761	90.36
23.5	1,748,897	162,528	0.0929	0.9071	88.20
24.5	1,597,556	68,602	0.0429	0.9571	80.01
25.5	1,321,089	151	0.0001	0.9999	76.58
26.5	1,327,580	1,870	0.0014	0.9986	76.57
27.5	1,270,117		0.0000	1.0000	76.46
28.5	906,148		0.0000	1.0000	76.46
29.5	1,147,112	21,469	0.0187	0.9813	76.46
30.5	819,594	9,320	0.0114	0.9886	75.03
31.5	842,623	220,601	0.2618	0.7382	74.17
32.5	394,210	1,210	0.0031	0.9969	54.75
33.5	427,143	2,482	0.0058	0.9942	54.58
34.5	427,284	1,243	0.0029	0.9971	54.26
35.5	436,456	9,566	0.0219	0.9781	54.10
36.5	740,683	44,832	0.0605	0.9395	52.92
37.5	665,879	2,354	0.0035	0.9965	49.72
38.5	656,326	232	0.0004	0.9996	49.55
39.5	654,014	4,414	0.0067	0.9933	49.53

WESTAR NORTH

ACCOUNT 390.00 STRUCTURES & IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2003			EXPERIENCE BAND 1990-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
40.5	644,337	168	0.0003	0.9997	49.20
41.5	652,107	2,697	0.0041	0.9959	49.19
42.5	653,621	4,162	0.0064	0.9936	48.99
43.5	403,256	5,885	0.0146	0.9854	48.68
44.5	398,737	381	0.0010	0.9990	47.97
45.5	370,324	704	0.0019	0.9981	47.92
46.5	356,943	17,622	0.0494	0.9506	47.83
47.5	309,524	360	0.0012	0.9988	45.47
48.5	329,449	2,986	0.0091	0.9909	45.42
49.5	315,460	414	0.0013	0.9987	45.01
50.5	49,347		0.0000	1.0000	44.95
51.5	49,320	31	0.0006	0.9994	44.95
52.5	49,093	974	0.0198	0.9802	44.92
53.5	43,020	330	0.0077	0.9923	44.03
54.5	52,898	6,274	0.1186	0.8814	43.69
55.5	46,624	5,756	0.1235	0.8765	38.51
56.5	39,343		0.0000	1.0000	33.75
57.5	36,459		0.0000	1.0000	33.75
58.5	39,653		0.0000	1.0000	33.75
59.5	63,765		0.0000	1.0000	33.75
60.5	68,251		0.0000	1.0000	33.75
61.5	78,421	581	0.0074	0.9926	33.75
62.5	72,825		0.0000	1.0000	33.50
63.5	87,514	1,663	0.0190	0.9810	33.50
64.5	112,179		0.0000	1.0000	32.86
65.5	137,883		0.0000	1.0000	32.86
66.5	137,669		0.0000	1.0000	32.86
67.5	146,017	10,599	0.0726	0.9274	32.86
68.5	124,935	15,995	0.1280	0.8720	30.47
69.5	108,940	471	0.0043	0.9957	26.57
70.5	108,469	4,728	0.0436	0.9564	26.46
71.5	103,741	421	0.0041	0.9959	25.31
72.5	102,853		0.0000	1.0000	25.21
73.5	78,458		0.0000	1.0000	25.21
74.5	74,552		0.0000	1.0000	25.21
75.5	74,552		0.0000	1.0000	25.21
76.5	72,790		0.0000	1.0000	25.21
77.5	59,763	2,471	0.0413	0.9587	25.21
78.5	30,964		0.0000	1.0000	24.17
79.5	8,210		0.0000	1.0000	24.17
80.5	8,134		0.0000	1.0000	24.17
81.5					24.17



WESTAR NORTH

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2003

EXPERIENCE BAND 1990-2003

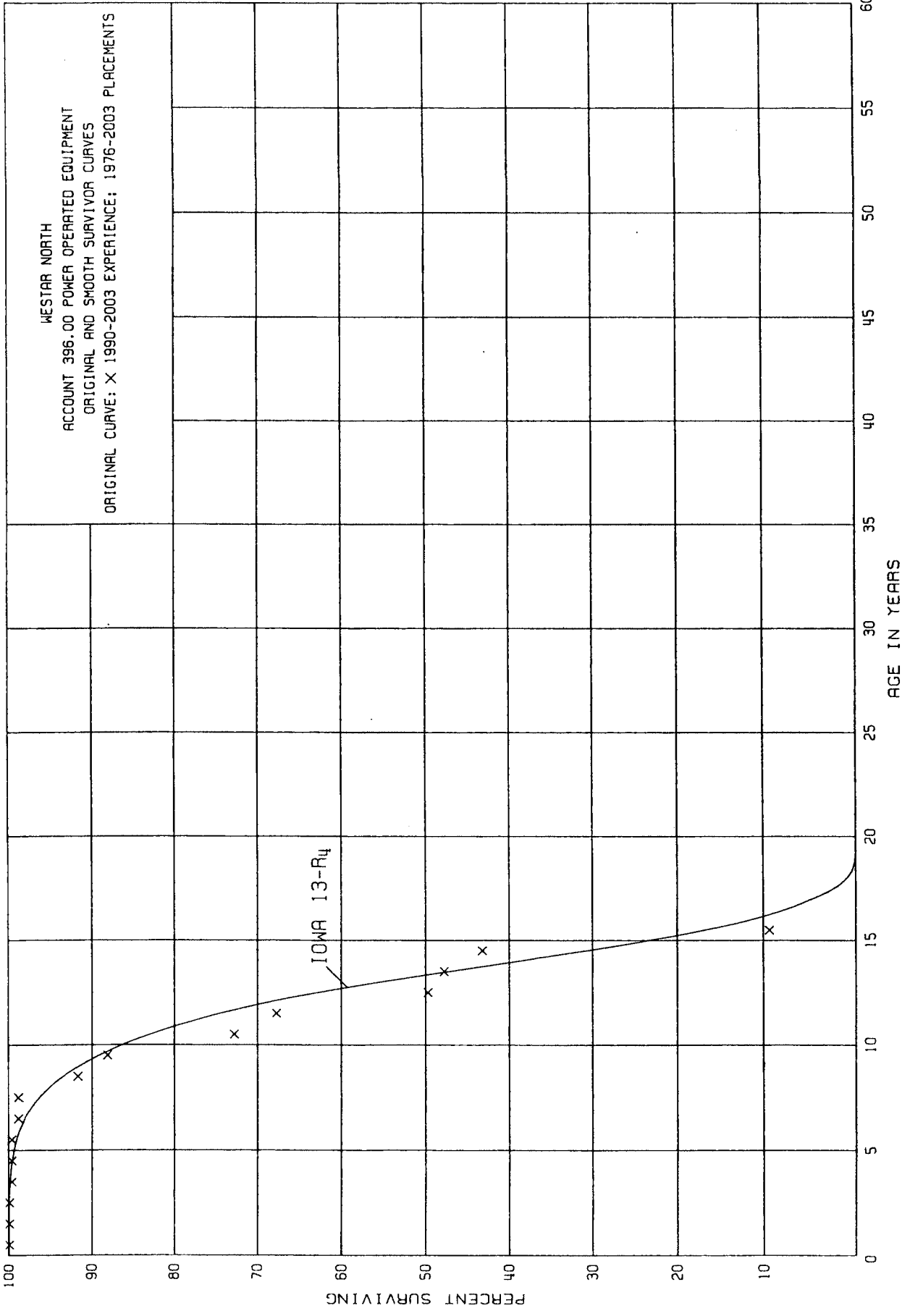
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,656,567		0.0000	1.0000	100.00
0.5	1,672,107		0.0000	1.0000	100.00
1.5	1,597,527		0.0000	1.0000	100.00
2.5	1,334,976	15,217	0.0114	0.9886	100.00
3.5	1,143,267		0.0000	1.0000	98.86
4.5	2,077,288		0.0000	1.0000	98.86
5.5	2,073,636		0.0000	1.0000	98.86
6.5	1,824,183	34,801	0.0191	0.9809	98.86
7.5	1,666,861	33,512	0.0201	0.9799	96.97
8.5	1,745,169	4,323	0.0025	0.9975	95.02
9.5	1,817,176	31,254	0.0172	0.9828	94.78
10.5	1,793,704	832,448	0.4641	0.5359	93.15
11.5	963,838	116,825	0.1212	0.8788	49.92
12.5	807,178	110,568	0.1370	0.8630	43.87
13.5	678,155	51,501	0.0759	0.9241	37.86
14.5	555,459	24,450	0.0440	0.9560	34.99
15.5	531,828	4,751	0.0089	0.9911	33.45
16.5	533,101	21,351	0.0401	0.9599	33.15
17.5	491,383	10,221	0.0208	0.9792	31.82
18.5	370,221		0.0000	1.0000	31.16
19.5	323,318	7,903	0.0244	0.9756	31.16
20.5	321,993	7,514	0.0233	0.9767	30.40
21.5	207,248	7,418	0.0358	0.9642	29.69
22.5	104,686	4,738	0.0453	0.9547	28.63
23.5	38,872	490	0.0126	0.9874	27.33
24.5	38,522	329	0.0085	0.9915	26.99
25.5	41,571	2,505	0.0603	0.9397	26.76
26.5	33,913		0.0000	1.0000	25.15
27.5	26,585		0.0000	1.0000	25.15
28.5	25,326		0.0000	1.0000	25.15
29.5	25,733		0.0000	1.0000	25.15
30.5	20,556	1,154	0.0561	0.9439	25.15
31.5	19,405	318	0.0164	0.9836	23.74
32.5	18,459		0.0000	1.0000	23.35
33.5	18,614	1,811	0.0973	0.9027	23.35
34.5	13,845	1,196	0.0864	0.9136	21.08
35.5	14,008		0.0000	1.0000	19.26
36.5	17,598		0.0000	1.0000	19.26
37.5	13,162		0.0000	1.0000	19.26
38.5	13,259		0.0000	1.0000	19.26

WESTAR NORTH

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2003			EXPERIENCE BAND 1990-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,295		0.0000	1.0000	19.26
40.5	14,248	3,660	0.2569	0.7431	19.26
41.5	13,964	3,352	0.2400	0.7600	14.31
42.5	12,286		0.0000	1.0000	10.88
43.5	13,141		0.0000	1.0000	10.88
44.5	13,141		0.0000	1.0000	10.88
45.5	13,524	360	0.0266	0.9734	10.88
46.5	12,398		0.0000	1.0000	10.59
47.5	12,235		0.0000	1.0000	10.59
48.5	12,026		0.0000	1.0000	10.59
49.5	16,061		0.0000	1.0000	10.59
50.5	14,061		0.0000	1.0000	10.59
51.5	13,574		0.0000	1.0000	10.59
52.5	13,476		0.0000	1.0000	10.59
53.5	13,196		0.0000	1.0000	10.59
54.5	10,543		0.0000	1.0000	10.59
55.5	7,167		0.0000	1.0000	10.59
56.5	5,492		0.0000	1.0000	10.59
57.5	4,968		0.0000	1.0000	10.59
58.5	4,968		0.0000	1.0000	10.59
59.5	4,581		0.0000	1.0000	10.59
60.5	4,360		0.0000	1.0000	10.59
61.5	4,210		0.0000	1.0000	10.59
62.5	4,035		0.0000	1.0000	10.59
63.5					10.59



WESTAR NORTH

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2003			EXPERIENCE BAND 1990-2003		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,668,192		0.0000	1.0000	100.00
0.5	1,635,201		0.0000	1.0000	100.00
1.5	1,594,777		0.0000	1.0000	100.00
2.5	1,386,468	5,083	0.0037	0.9963	100.00
3.5	1,361,621		0.0000	1.0000	99.63
4.5	1,387,201		0.0000	1.0000	99.63
5.5	1,486,065	11,917	0.0080	0.9920	99.63
6.5	928,903		0.0000	1.0000	98.83
7.5	915,795	66,441	0.0726	0.9274	98.83
8.5	745,490	29,007	0.0389	0.9611	91.65
9.5	716,483	124,081	0.1732	0.8268	88.08
10.5	418,695	29,307	0.0700	0.9300	72.82
11.5	377,560	100,390	0.2659	0.7341	67.72
12.5	273,112	10,332	0.0378	0.9622	49.71
13.5	266,171	25,581	0.0961	0.9039	47.83
14.5	240,591	189,099	0.7860	0.2140	43.23
15.5	51,492		0.0000	1.0000	9.25
16.5	51,492	34,552	0.6710	0.3290	9.25
17.5	16,940		0.0000	1.0000	3.04
18.5	16,940		0.0000	1.0000	3.04
19.5	16,940		0.0000	1.0000	3.04
20.5	16,940		0.0000	1.0000	3.04
21.5	16,940		0.0000	1.0000	3.04
22.5	16,940	16,940	1.0000	0.0000	3.04
23.5					0.00

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NET SALVAGE STATISTICS

WESTAR SOUTH

WESTAR SOUTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	30,889	2,808	9		0	2,808-	9-
1985	3,463	2,277	66		0	2,277-	66-
1986	27,347	5,509	20	3,628	13	1,881-	7-
1987	2,884,696	19,092	1		0	19,092-	1-
1988	101,633	29,564	29	1,375-	1-	30,939-	30-
1989	22,012	46,386	211	30	0	46,356-	211-
1990	12,694	5,414	43		0	5,414-	43-
1991	60,238	26,851	45	5,142	9	21,709-	36-
1992	15,600	1,368	9	8,956	57	7,588	49
1993	13,914	428	3		0	428-	3-
1994	131,308	43,141	33		0	43,141-	33-
1995	25,408	394	2		0	394-	2-
1996	101,942	10,909	11	100,000	98	89,091	87
1997	55,179	10,958	20	200,600	364	189,642	344
1998	71,247	2,218	3		0	2,218-	3-
1999	4,134	19,818	479		0	19,818-	479-
2000	715,335	37,801	5		0	37,801-	5-
2001	171,141	306,264	179		0	306,264-	179-
2002	51,522	85,868	167	634	1	85,234-	165-
2003	11,055	6,753	61		0	6,753-	61-
TOTAL	4,510,757	663,821	15	317,615	7	346,206-	8-

THREE-YEAR MOVING AVERAGES

84-86	20,566	3,531	17	1,209	6	2,322-	11-
85-87	971,835	8,959	1	1,209	0	7,750-	1-
86-88	1,004,559	18,055	2	751	0	17,304-	2-
87-89	1,002,780	31,681	3	448-	0	32,129-	3-
88-90	45,446	27,121	60	448-	1-	27,569-	61-
89-91	31,648	26,217	83	1,724	5	24,493-	77-
90-92	29,511	11,211	38	4,699	16	6,512-	22-
91-93	29,917	9,549	32	4,699	16	4,850-	16-
92-94	53,607	14,979	28	2,985	6	11,994-	22-
93-95	56,877	14,654	26		0	14,654-	26-
94-96	86,219	18,148	21	33,333	39	15,185	18
95-97	60,843	7,420	12	100,200	165	92,780	152
96-98	76,123	8,028	11	100,200	132	92,172	121
97-99	43,520	10,998	25	66,867	154	55,869	128
98-00	263,572	19,945	8		0	19,945-	8-
99-01	296,870	121,294	41		0	121,294-	41-

WESTAR SOUTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	312,666	143,311	46	211	0	143,100	46-
01-03	77,906	132,961	171	211	0	132,750	170-
FIVE-YEAR AVERAGE							
99-03	190,637	91,300	48	127	0	91,173	48-

WESTAR SOUTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	1,146,262	9,758	1	29,100	3	19,342	2
1985	4,003,804	314,176	8	7,181	0	306,995-	8-
1986	1,211,133	14,815	1	13,995	1	820-	0
1987	4,675,265	69,179	1		0	69,179-	1-
1988	74,358	57,797	78	6,100	8	51,697-	70-
1989	832,682	60,045	7	15,832	2	44,213-	5-
1990	161,054	65,896	41	5,077	3	60,819-	38-
1991	530,512	39,267	7	35,201	7	4,066-	1-
1992	1,735,050	140,052	8	161,697	9	21,645	1
1993	1,131,614	481,558	43	40,830	4	440,728-	39-
1994	1,713,817	454,432	27	90,232	5	364,200-	21-
1995	444,211	360,096	81	61,218	14	298,878-	67-
1996	1,838,582	578,370	31	43,927	2	534,443-	29-
1997	1,998,436	803,650	40	59,803	3	743,847-	37-
1998	3,746,458	2,614,662	70	731,059	20	1,883,603-	50-
1999	1,749,137	1,852,571	106	254,912	15	1,597,659-	91-
2000	4,022,831	1,509,234	38	325,363	8	1,183,871-	29-
2001	656,883	2,239,731	341	36,851	6	2,202,880-	335-
2002	7,539,185	1,816,288	24	48,109	1	1,768,179-	23-
2003	456,309	1,033,308	226	17,889	4	1,015,419-	223-
TOTAL	39,667,583	14,514,885	37	1,984,376	5	12,530,509-	32-

THREE-YEAR MOVING AVERAGES

84-86	2,120,400	112,916	5	16,759	1	96,157-	5-
85-87	3,296,734	132,723	4	7,059	0	125,664-	4-
86-88	1,986,919	47,264	2	6,698	0	40,566-	2-
87-89	1,860,768	62,340	3	7,311	0	55,029-	3-
88-90	356,031	61,246	17	9,003	3	52,243-	15-
89-91	508,083	55,069	11	18,703	4	36,366-	7-
90-92	808,872	81,738	10	67,325	8	14,413-	2-
91-93	1,132,392	220,292	19	79,243	7	141,049-	12-
92-94	1,526,827	358,681	23	97,586	6	261,095-	17-
93-95	1,096,547	432,029	39	64,094	6	367,935-	34-
94-96	1,332,203	464,299	35	65,126	5	399,173-	30-
95-97	1,427,076	580,705	41	54,983	4	525,722-	37-
96-98	2,527,825	1,332,227	53	278,263	11	1,053,964-	42-
97-99	2,498,010	1,756,961	70	348,591	14	1,408,370-	56-
98-00	3,172,809	1,992,156	63	437,112	14	1,555,044-	49-
99-01	2,142,950	1,867,179	87	205,709	10	1,661,470-	78-

WESTAR SOUTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	4,072,966	1,855,085	46	136,775	3	1,718,310	42-
01-03	2,884,126	1,696,442	59	34,283	1	1,662,159	58-
FIVE-YEAR AVERAGE							
99-03	2,884,869	1,690,227	59	136,625	5	1,553,602	54-

WESTAR SOUTH

ACCOUNT 312.10 POLLUTION CONTROL EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	33,903		0		0		0
1985		33,908				33,908-	
1986							
1987	606,685		0		0		0
1988	279,431	91,770	33		0	91,770-	33-
1989	439,464		0		0		0
1990	94,251	6,016	6		0	6,016-	6-
1991	304,191	6,189	2		0	6,189-	2-
1992	255,206	31,846	12		0	31,846-	12-
1993	790,597	1,366-	0		0	1,366	0
1994	195,062	58,067	30	609	0	57,458-	29-
1995		36,870		1,848		35,022-	
1996	2,262,830	16,282	1	127,405-	6-	143,687-	6-
1997	364,471	6,932	2		0	6,932-	2-
1998		15,494				15,494-	
1999		31,292				31,292-	
2000	7,234	26,458	366		0	26,458-	366-
2001		898,328				898,328-	
2002	660,686	181,570	27		0	181,570-	27-
2003		320,178				320,178-	
TOTAL	6,294,011	1,759,834	28	124,948-	2-	1,884,782-	30-

THREE-YEAR MOVING AVERAGES

84-86	11,301	11,303	100		0	11,303-	100-
85-87	202,228	11,303	6		0	11,303-	6-
86-88	295,372	30,590	10		0	30,590-	10-
87-89	441,860	30,590	7		0	30,590-	7-
88-90	271,049	32,595	12		0	32,595-	12-
89-91	279,302	4,068	1		0	4,068-	1-
90-92	217,883	14,684	7		0	14,684-	7-
91-93	449,998	12,223	3		0	12,223-	3-
92-94	413,622	29,516	7	203	0	29,313-	7-
93-95	328,553	31,190	9	819	0	30,371-	9-
94-96	819,297	37,073	5	41,649-	5-	78,722-	10-
95-97	875,767	20,028	2	41,852-	5-	61,880-	7-
96-98	875,767	12,903	1	42,468-	5-	55,371-	6-
97-99	121,490	17,906	15		0	17,906-	15-
98-00	2,411	24,414			0	24,414-	
99-01	2,411	318,693			0	318,693-	

WESTAR SOUTH

ACCOUNT 312.10 POLLUTION CONTROL EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
00-02	222,640	368,785 166	0	368,785-166-
01-03	220,229	466,692 212	0	466,692-212-
FIVE-YEAR AVERAGE				
99-03	133,584	291,565 218	0	291,565-218-

WESTAR SOUTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	184,697	2,037	1		0	2,037-	1-
1985	128,599	6,448	5	50,499	39	44,051	34
1986	364,484	35,006	10		0	35,006-	10-
1987	1,591,135	86,279	5		0	86,279-	5-
1988	236,791	27,260	12		0	27,260-	12-
1989	146,909	91,719	62		0	91,719-	62-
1990	174,325	37,599	22	3,200	2	34,399-	20-
1991	327,660	84,232	26	11,643	4	72,589-	22-
1992	10,290	240	2	1,939	19	1,699	17
1993	509,679	38,554	8		0	38,554-	8-
1994	78,905	60,948	77		0	60,948-	77-
1995	1,130,868	16,761	1	9,000	1	7,761-	1-
1996	3,216,689	5,684	0	10,000	0	4,316	0
1997	1,063,845	99,143	9		0	99,143-	9-
1998	334,025	242,606	73		0	242,606-	73-
1999	2,289,642	219,885	10		0	219,885-	10-
2000	782,415	178,811	23		0	178,811-	23-
2001	1,487,876	562,208	38		0	562,208-	38-
2002	1,726,875	278,297	16		0	278,297-	16-
2003	866,635	132,863	15		0	132,863-	15-
TOTAL	16,652,344	2,206,580	13	86,281	1	2,120,299-	13-

THREE-YEAR MOVING AVERAGES

84-86	225,927	14,497	6	16,833	7	2,336	1
85-87	694,739	42,578	6	16,833	2	25,745-	4-
86-88	730,803	49,515	7		0	49,515-	7-
87-89	658,278	68,419	10		0	68,419-	10-
88-90	186,008	52,193	28	1,067	1	51,126-	27-
89-91	216,298	71,183	33	4,948	2	66,235-	31-
90-92	170,758	40,690	24	5,594	3	35,096-	21-
91-93	282,543	41,009	15	4,527	2	36,482-	13-
92-94	199,625	33,247	17	646	0	32,601-	16-
93-95	573,151	38,754	7	3,000	1	35,754-	6-
94-96	1,475,487	27,798	2	6,333	0	21,465-	1-
95-97	1,803,801	40,530	2	6,333	0	34,197-	2-
96-98	1,538,186	115,811	8	3,333	0	112,478-	7-
97-99	1,229,171	187,211	15		0	187,211-	15-
98-00	1,135,361	213,767	19		0	213,767-	19-
99-01	1,519,978	320,301	21		0	320,301-	21-

WESTAR SOUTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	1,332,389	339,772	26	0		339,772 -	26 -
01-03	1,360,462	324,456	24	0		324,456 -	24 -
FIVE-YEAR AVERAGE							
99-03	1,430,689	274,413	19	0		274,413 -	19 -

WESTAR SOUTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	40,325	5,419	13	216	1	5,203-	13-
1985	166,179	103	0		0	103-	0
1986	163,175	5,991	4	48,172	30	42,181	26
1987	9,123,530	79,141	1		0	79,141-	1-
1988	95,371	69,744	73	132,906	139	63,162	66
1989	79,195	1,145	1	68,471	86	67,326	85
1990	522,018	33,166	6	63,564	12	30,398	6
1991	76,511	22,039	29	35,061	46	13,022	17
1992	86,292	21,448	25	834	1	20,614-	24-
1993	123,862	4,267	3	77,793	63	73,526	59
1994	11,423	9,889	87		0	9,889-	87-
1995	47,783	10,589	22	250	1	10,339-	22-
1996	283,745	51	0		0	51-	0
1997	425,295	24,014	6		0	24,014-	6-
1998	207,209	4,169	2		0	4,169-	2-
1999	196,178	26,347	13		0	26,347-	13-
2000	82,354	79,113	96		0	79,113-	96-
2001	333,332	293,949	88		0	293,949-	88-
2002	168,777	49,450	29		0	49,450-	29-
2003	379,112	56,620	15	48,771	13	7,849-	2-
TOTAL	12,611,666	796,654	6	476,038	4	320,616-	3-

THREE-YEAR MOVING AVERAGES

84-86	123,226	3,838	3	16,129	13	12,291	10
85-87	3,150,961	28,412	1	16,057	1	12,355-	0
86-88	3,127,359	51,625	2	60,359	2	8,734	0
87-89	3,099,365	50,010	2	67,126	2	17,116	1
88-90	232,195	34,685	15	88,314	38	53,629	23
89-91	225,908	18,783	8	55,699	25	36,916	16
90-92	228,274	25,551	11	33,153	15	7,602	3
91-93	95,555	15,918	17	37,896	40	21,978	23
92-94	73,859	11,868	16	26,209	35	14,341	19
93-95	61,023	8,248	14	26,014	43	17,766	29
94-96	114,317	6,843	6	83	0	6,760-	6-
95-97	252,274	11,552	5	83	0	11,469-	5-
96-98	305,416	9,411	3		0	9,411-	3-
97-99	276,227	18,177	7		0	18,177-	7-
98-00	161,914	36,543	23		0	36,543-	23-
99-01	203,955	133,137	65		0	133,137-	65-

WESTAR SOUTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	194,821	140,838	72		0	140,838-	72-
01-03	293,741	133,340	45	16,257	6	117,083-	40-
FIVE-YEAR AVERAGE							
99-03	231,951	101,096	44	9,754	4	91,342-	39-

WESTAR SOUTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	3,725	1,155	31	1,630	44	475	13
1985	39,046		0	12,368	32	12,368	32
1986	72,859		0	2,167	3	2,167	3
1987	948,135		0		0		0
1988	9,749	5,562	57	803	8	4,759-	49-
1989	195,476		0	1,241	1	1,241	1
1990	43,988	77	0	1,470	3	1,393	3
1991	11,784	155	1	1,837	16	1,682	14
1992	28,946	92	0	1,765	6	1,673	6
1993	126,928	2,615	2	900	1	1,715-	1-
1994	19,602		0		0		0
1995	38,996		0	1,895	5	1,895	5
1996	160,193	406	0	12,158	8	11,752	7
1997	5,580	324-	6-	375	7	699	13
1998	28,018	22,478	80	4,339	15	18,139-	65-
1999	50,556	3,375	7		0	3,375-	7-
2000	148,909	5,188	3	1,400	1	3,788-	3-
2001	103,219	55-	0		0	55	0
2002	51,600	43,978	85	4,788	9	39,190-	76-
2003	5,255	2,178	41		0	2,178-	41-
TOTAL	2,092,564	86,880	4	49,136	2	37,744-	2-

THREE-YEAR MOVING AVERAGES

84-86	38,543	385	1	5,388	14	5,003	13
85-87	353,347		0	4,845	1	4,845	1
86-88	343,581	1,854	1	990	0	864-	0
87-89	384,453	1,854	0	681	0	1,173-	0
88-90	83,071	1,880	2	1,171	1	709-	1-
89-91	83,749	77	0	1,516	2	1,439	2
90-92	28,239	108	0	1,691	6	1,583	6
91-93	55,886	954	2	1,501	3	547	1
92-94	58,492	902	2	888	2	14-	0
93-95	61,842	872	1	932	2	60	0
94-96	72,930	135	0	4,685	6	4,550	6
95-97	68,256	27	0	4,810	7	4,783	7
96-98	64,597	7,520	12	5,624	9	1,896-	3-
97-99	28,051	8,510	30	1,571	6	6,939-	25-
98-00	75,828	10,347	14	1,913	3	8,434-	11-
99-01	100,895	2,836	3	467	0	2,369-	2-

WESTAR SOUTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	101,242	16,370	16	2,063	2	14,307-	14-
01-03	53,358	15,367	29	1,596	3	13,771-	26-
FIVE-YEAR AVERAGE							
99-03	71,908	10,933	15	1,238	2	9,695-	13-

WESTAR SOUTH

ACCOUNT 321.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	40,230		0		0		0
1987	116,715	21,283	18	4,136	4	17,147-	15-
1988	55,960	13,202	24	1,622	3	11,580-	21-
1989							
1990	56,548	4,984	9		0	4,984-	9-
1991	265,920	12,361	5		0	12,361-	5-
1992	761,619	14,802	2		0	14,802-	2-
1993	217,233	7,946	4		0	7,946-	4-
1994	212,867	16,412	8		0	16,412-	8-
1995	980,447	23,113	2		0	23,113-	2-
1996	1,370,069	34,368	3	629	0	33,739-	2-
1997	12,405	223,496			0	223,496-	
1998	1,578,380	85,769	5		0	85,769-	5-
1999	305,500		0		0		0
2000	87,173-		0		0		0
2001	4,801	100,582			0	100,582-	
2002	2,212,796	2,350	0		0	2,350-	0
2003	430,560	106,986	25		0	106,986-	25-
TOTAL	8,534,877	667,654	8	6,387	0	661,267-	8-

THREE-YEAR MOVING AVERAGES

86-88	70,968	11,495	16	1,919	3	9,576-	13-
87-89	57,558	11,495	20	1,919	3	9,576-	17-
88-90	37,503	6,062	16	541	1	5,521-	15-
89-91	107,489	5,782	5		0	5,782-	5-
90-92	361,362	10,716	3		0	10,716-	3-
91-93	414,924	11,703	3		0	11,703-	3-
92-94	397,240	13,053	3		0	13,053-	3-
93-95	470,182	15,824	3		0	15,824-	3-
94-96	854,461	24,631	3	210	0	24,421-	3-
95-97	787,640	93,659	12	210	0	93,449-	12-
96-98	986,951	114,544	12	210	0	114,334-	12-
97-99	632,095	103,088	16		0	103,088-	16-
98-00	598,902	28,590	5		0	28,590-	5-
99-01	74,376	33,527	45		0	33,527-	45-
00-02	710,141	34,311	5		0	34,311-	5-
01-03	882,719	69,973	8		0	69,973-	8-

FIVE-YEAR AVERAGE

99-03	573,297	41,984	7		0	41,984-	7-
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WESTAR SOUTH

ACCOUNT 322.00 REACTOR PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986		729				729-	
1987		468				468-	
1988	176,365	4,043	2	8,606	5	4,563	3
1989				4,700		4,700	
1990	1,130,801	20,293	2	179,764	16	159,471	14
1991	858,481	201,220	23		0	201,220-	23-
1992	5,999,504	321,140	5	35,156	1	285,984-	5-
1993		137,620		635		136,985-	
1994	596,474	144,061	24	222	0	143,839-	24-
1995	8,033,276	174,223	2		0	174,223-	2-
1996	723,058	550,822	76	109,640	15	441,182-	61-
1997	1,907,634	174,695	9	105,301	6	69,394-	4-
1998	2,882,212	94,485	3	20,977	1	73,508-	3-
1999	1,410,000	898,761	64		0	898,761-	64-
2000	3,487,315	185,598	5	54,742	2	130,856-	4-
2001	1,529,994	63,867	4		0	63,867-	4-
2002	2,211,513	4,616	0		0	4,616-	0
2003	354,156	71,812	20	10,277	3	61,535-	17-
TOTAL	31,300,783	3,048,453	10	530,020	2	2,518,433-	8-

THREE-YEAR MOVING AVERAGES

86-88	58,788	1,747	3	2,869	5	1,122	2
87-89	58,788	1,504	3	4,435	8	2,931	5
88-90	435,722	8,112	2	64,357	15	56,245	13
89-91	663,094	73,838	11	61,488	9	12,350-	2-
90-92	2,662,929	180,884	7	71,640	3	109,244-	4-
91-93	2,285,995	219,993	10	11,930	1	208,063-	9-
92-94	2,198,659	200,940	9	12,004	1	188,936-	9-
93-95	2,876,583	151,968	5	286	0	151,682-	5-
94-96	3,117,603	289,702	9	36,621	1	253,081-	8-
95-97	3,554,656	299,913	8	71,647	2	228,266-	6-
96-98	1,837,635	273,334	15	78,640	4	194,694-	11-
97-99	2,066,615	389,314	19	42,093	2	347,221-	17-
98-00	2,593,176	392,948	15	25,240	1	367,708-	14-
99-01	2,142,436	382,742	18	18,247	1	364,495-	17-
00-02	2,409,607	84,693	4	18,247	1	66,446-	3-
01-03	1,365,221	46,765	3	3,426	0	43,339-	3-

FIVE-YEAR AVERAGE

99-03	1,798,596	244,931	14	13,004	1	231,927-	13-
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WESTAR SOUTH

ACCOUNT 323.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1988	1,309	233	18		0	233-	18-
1989							
1990	100,395		0	4,300	4	4,300	4
1991		374				374-	
1992							
1993	94	21,603			0	21,603-	
1994	49,449	44	0		0	44-	0
1995	350,063	8,695	2		0	8,695-	2-
1996				969		969	
1997	3,010,823	315,280	10		0	315,280-	10-
1998	336,120		0	1,787	1	1,787	1
1999	117,500		0		0		0
2000	117,500-		0		0		0
2001	99,893	57,210	57	2,660	3	54,550-	55-
2002	35,506		0	24,440	69	24,440	69
2003	1,658		0		0		0
TOTAL	3,985,310	403,439	10	34,156	1	369,283-	9-

THREE-YEAR MOVING AVERAGES

88-90	33,901	78	0	1,433	4	1,355	4
89-91	33,465	125	0	1,433	4	1,308	4
90-92	33,465	125	0	1,433	4	1,308	4
91-93	31	7,326			0	7,326-	
92-94	16,514	7,216	44		0	7,216-	44-
93-95	133,202	10,114	8		0	10,114-	8-
94-96	133,171	2,913	2	323	0	2,590-	2-
95-97	1,120,295	107,992	10	323	0	107,669-	10-
96-98	1,115,648	105,093	9	919	0	104,174-	9-
97-99	1,154,814	105,093	9	596	0	104,497-	9-
98-00	112,040		0	596	1	596	1
99-01	33,298	19,070	57	887	3	18,183-	55-
00-02	5,966	19,070	320	9,033	151	10,037-	168-
01-03	45,686	19,070	42	9,033	20	10,037-	22-

FIVE-YEAR AVERAGE

99-03	27,412	11,442	42	5,420	20	6,022-	22-
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WESTAR SOUTH

ACCOUNT 324.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1986	145,938	8,735	6	38	0	8,697-	6-
1987							
1988	51,548	437	1		0	437-	1-
1989	478		0		0		0
1990							
1991	8,710,707	475	0	9,739	0	9,264	0
1992	129,933		0		0		0
1993	26,305		0		0		0
1994	1,571	8,888	566		0	8,888-	566-
1995	1,219,995	51,304	4		0	51,304-	4-
1996	42,334	53,567	127		0	53,567-	127-
1997	133,870	305	0	259	0	46-	0
1998	318,258	14,240	4	1	0	14,239-	4-
1999							
2000							
2001	8,257	607	7	15,113	183	14,506	176
2002	1,874,061		0	7,497	0	7,497	0
2003	448,928		0		0		0
TOTAL	13,112,183	138,558	1	32,647	0	105,911-	1-

THREE-YEAR MOVING AVERAGES

86-88	65,829	3,057	5	13	0	3,044-	5-
87-89	17,342	146	1		0	146-	1-
88-90	17,342	146	1		0	146-	1-
89-91	2,903,728	158	0	3,246	0	3,088	0
90-92	2,946,880	158	0	3,246	0	3,088	0
91-93	2,955,648	158	0	3,246	0	3,088	0
92-94	52,603	2,963	6		0	2,963-	6-
93-95	415,957	20,064	5		0	20,064-	5-
94-96	421,300	37,920	9		0	37,920-	9-
95-97	465,400	35,059	8	86	0	34,973-	8-
96-98	164,821	22,704	14	86	0	22,618-	14-
97-99	150,709	4,848	3	86	0	4,762-	3-
98-00	106,086	4,747	4		0	4,747-	4-
99-01	2,752	202	7	5,038	183	4,836	176
00-02	627,439	202	0	7,537	1	7,335	1
01-03	777,082	202	0	7,537	1	7,335	1

FIVE-YEAR AVERAGE

99-03	466,249	121	0	4,522	1	4,401	1
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WESTAR SOUTH

ACCOUNT 325.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985				8,498		8,498	
1986				9,917		9,917	
1987	231,783	1,568	1	34,767	15	33,199	14
1988		4,435		6,916		2,481	
1989	90,923	56	0	23,870	26	23,814	26
1990	442,797	3,654	1	27,069	6	23,415	5
1991	6,080,470	70	0	33,892	1	33,822	1
1992	672	284	42	1,995	297	1,711	255
1993	481,242	77,636	16	25,376	5	52,260	11
1994	2,762,601	16,191	1	49,793	2	33,602	1
1995	2,654,285	4,561	0	47,687	2	43,126	2
1996	86,837	9,265	11	42,659	49	51,924	60
1997	154,627	233	0	33,502	22	33,269	22
1998	264,095	3,847	1	7,884	3	4,037	2
1999	2,256,000		0	7,050	0	7,050	0
2000	554,229		0	19,590	4	19,590	4
2001	223,903	900	0	23,475	10	22,575	10
2002	3,287,787		0	4,920	0	4,920	0
2003	368,495		0	779	0	779	0
TOTAL	18,832,288	104,170	1	409,639	2	305,469	2

THREE-YEAR MOVING AVERAGES

85-87	77,261	523	1	17,727	23	17,204	22
86-88	77,261	2,001	3	17,200	22	15,199	20
87-89	107,569	2,020	2	21,851	20	19,831	18
88-90	177,907	2,715	2	19,285	11	16,570	9
89-91	2,204,730	1,260	0	28,277	1	27,017	1
90-92	2,174,646	1,336	0	20,985	1	19,649	1
91-93	2,187,461	25,997	1	20,421	1	5,576	0
92-94	1,081,505	31,370	3	25,721	2	5,649	1
93-95	1,966,043	32,796	2	40,952	2	8,156	0
94-96	1,834,574	3,829	0	46,713	3	42,884	2
95-97	965,250	1,490	0	41,283	4	42,773	4
96-98	168,520	1,728	1	28,015	17	29,743	18
97-99	891,574	1,360	0	16,146	2	14,786	2
98-00	655,289	1,282	0	11,508	2	10,226	2
99-01	641,891	300	0	16,705	3	16,405	3
00-02	985,820	300	0	15,995	2	15,695	2
01-03	1,293,395	300	0	9,725	1	9,425	1

FIVE-YEAR AVERAGE

99-03	1,116,391	180	0	11,163	1	10,983	1
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WESTAR SOUTH

ACCOUNT 352.00 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	2,949	299	10		0	299-	10-
1985	5,107	84	2		0	84-	2-
1986	1,230		0		0		0
1987	1,364		0	51	4	51	4
1988	613		0	446-	73-	446-	73-
1989	6,326	800	13		0	800-	13-
1990	1,158		0		0		0
1991	2,428		0		0		0
1992							
1993		20,029				20,029-	
1994							
1995	25,729	499	2		0	499-	2-
1996	1,286	661	51	100	8	561-	44-
1997	84	358	426		0	358-	426-
1998							
1999							
2000		721				721-	
2001	1,473	196	13		0	196-	13-
2002		84				84-	
2003							
TOTAL	49,747	23,731	48	295-	1-	24,026-	48-

THREE-YEAR MOVING AVERAGES

84-86	3,095	128	4		0	128-	4-
85-87	2,567	28	1	17	1	11-	0
86-88	1,069		0	132-	12-	132-	12-
87-89	2,768	267	10	132-	5-	399-	14-
88-90	2,699	267	10	149-	6-	416-	15-
89-91	3,304	267	8		0	267-	8-
90-92	1,195		0		0		0
91-93	809	6,676	825		0	6,676-	825-
92-94		6,676				6,676-	
93-95	8,576	6,843	80		0	6,843-	80-
94-96	9,005	387	4	33	0	354-	4-
95-97	9,033	506	6	33	0	473-	5-
96-98	457	340	74	33	7	307-	67-
97-99	28	119	425		0	119-	425-
98-00		240				240-	
99-01	491	306	62		0	306-	62-

WESTAR SOUTH

ACCOUNT 352.00 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
00-02	491	334 68	0	334- 68-
01-03	491	93 19	0	93- 19-
FIVE-YEAR AVERAGE				
99-03	295	200 68	0	200- 68-

WESTAR SOUTH

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	363,907	49,530	14	8,518	2	41,012-	11-
1985	145,344	77,419	53	16,178	11	61,241-	42-
1986	416,243	7,454	2	55,530	13	48,076	12
1987	154,811	3,979	3	88,820	57	84,841	55
1988	232,660	18,656	8	3,942	2	14,714-	6-
1989	102,140	19,761	19	25,378	25	5,617	5
1990	287,361	23,688	8	2,463	1	21,225-	7-
1991	385,579	20,484	5	10,889	3	9,595-	2-
1992	264,936	102,373	39	4,207	2	98,166-	37-
1993	96,309	77,038-	80-	60,020	62	137,058	142
1994	111,656	11,879	11	30,606	27	18,727	17
1995	74,539	28,776	39	5,310	7	23,466-	31-
1996	1,882,481	10,751	1	950	0	9,801-	1-
1997	344,601	48,388	14		0	48,388-	14-
1998	141,767	54,134	38	246	0	53,888-	38-
1999	1,939,786	113,578	6	11,361-	1-	124,939-	6-
2000	923,954	138,303	15	10,424-	1-	148,727-	16-
2001	421,466	99,916	24	22,138	5	77,778-	18-
2002	2,551,448	74,741	3		0	74,741-	3-
2003	404,628	57,930	14	355	0	57,575-	14-
TOTAL	11,245,616	884,702	8	313,765	3	570,937-	5-

THREE-YEAR MOVING AVERAGES

84-86	308,498	44,801	15	26,742	9	18,059-	6-
85-87	238,799	29,617	12	53,509	22	23,892	10
86-88	267,905	10,030	4	49,431	18	39,401	15
87-89	163,204	14,132	9	39,380	24	25,248	15
88-90	207,387	20,702	10	10,594	5	10,108-	5-
89-91	258,360	21,311	8	12,910	5	8,401-	3-
90-92	312,625	48,848	16	5,853	2	42,995-	14-
91-93	248,941	15,273	6	25,039	10	9,766	4
92-94	157,634	12,405	8	31,611	20	19,206	12
93-95	94,168	12,128-	13-	31,978	34	44,106	47
94-96	689,559	17,135	2	12,288	2	4,847-	1-
95-97	767,207	29,305	4	2,087	0	27,218-	4-
96-98	789,616	37,758	5	399	0	37,359-	5-
97-99	808,718	72,033	9	3,705-	0	75,738-	9-
98-00	1,001,836	102,005	10	7,179-	1-	109,184-	11-
99-01	1,095,069	117,266	11	118	0	117,148-	11-

WESTAR SOUTH

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	1,298,956	104,320	8	3,905	0	100,415-	8-
01-03	1,125,848	77,529	7	7,498	1	70,031-	6-
FIVE-YEAR AVERAGE							
99-03	1,248,257	96,894	8	142	0	96,752-	8-

WESTAR SOUTH

ACCOUNT 354.00 TOWERS & FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	3,090	122	4		0	122-	4-
1986							
1987	6,744		0	2,000	30	2,000	30
1988							
1989	607	1,855	306	2,410	397	555	91
1990							
1991	3,786	2,785	74		0	2,785-	74-
1992				1,130		1,130	
1993							
1994							
1995		7,462				7,462-	
1996	1,879	13,892	739		0	13,892-	739-
1997	52,627		0		0		0
1998		20,364				20,364-	
1999	2,857		0		0		0
2000		28,910				28,910-	
2001	30,423	2,838	9		0	2,838-	9-
2002		30,920				30,920-	
2003		3,827				3,827-	
TOTAL	102,013	112,975	111	5,540	5	107,435-	105-

THREE-YEAR MOVING AVERAGES

85-87	3,278	41	1	667	20	626	19
86-88	2,248		0	667	30	667	30
87-89	2,450	618	25	1,470	60	852	35
88-90	202	618	306	803	398	185	92
89-91	1,464	1,547	106	803	55	744-	51-
90-92	1,262	928	74	377	30	551-	44-
91-93	1,262	928	74	377	30	551-	44-
92-94				377		377	
93-95		2,487				2,487-	
94-96	626	7,118			0	7,118-	
95-97	18,169	7,118	39		0	7,118-	39-
96-98	18,169	11,419	63		0	11,419-	63-
97-99	18,495	6,788	37		0	6,788-	37-
98-00	952	16,425			0	16,425-	
99-01	11,093	10,583	95		0	10,583-	95-
00-02	10,141	20,889	206		0	20,889-	206-
01-03	10,141	12,528	124		0	12,528-	124-

FIVE-YEAR AVERAGE

99-03	6,656	13,299	200		0	13,299-	200-
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WESTAR SOUTH

ACCOUNT 355.00 POLES & FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	49,640	37,040	75	21,511	43	15,529-	31-
1985	140,315	58,375	42	5,924	4	52,451-	37-
1986	51,809	68,393	132	14,769	29	53,624-	104-
1987	69,930	28,656	41	36,771	53	8,115	12
1988	30,651	30,017	98	14,427	47	15,590-	51-
1989	32,248	21,707	67	22,641	70	934	3
1990	745,447	518,973	70	41,246	6	477,727-	64-
1991	498,282	236,986	48	41,249	8	195,737-	39-
1992	73,134	22,360	31	82,213	112	59,853	82
1993	39,623	100,022	252	7,052	18	92,970-	235-
1994	114,913	647,428	563	16,001	14	631,427-	549-
1995	679,371-	22,161	3-	1,252	0	20,909-	3
1996	212,521	187,095	88	2,559	1	184,536-	87-
1997	394,499	256,837	65	1,339	0	255,498-	65-
1998		322,356		12,095		310,261-	
1999	307,442	186,838	61	13,684	4	173,154-	56-
2000	1,368,418	214,264	16	7,116	1	207,148-	15-
2001	253,545	240,063	95	1,238	0	238,825-	94-
2002	40,965	515,257		653	2	514,604-	
2003	92,706	554,654	598	11,677	13	542,977-	586-
TOTAL	3,836,717	4,269,482	111	355,417	9	3,914,065-	102-

THREE-YEAR MOVING AVERAGES

84-86	80,588	54,603	68	14,068	17	40,535-	50-
85-87	87,351	51,808	59	19,155	22	32,653-	37-
86-88	50,797	42,355	83	21,989	43	20,366-	40-
87-89	44,276	26,793	61	24,613	56	2,180-	5-
88-90	269,449	190,232	71	26,105	10	164,127-	61-
89-91	425,326	259,222	61	35,045	8	224,177-	53-
90-92	438,954	259,440	59	54,903	13	204,537-	47-
91-93	203,680	119,789	59	43,505	21	76,284-	37-
92-94	75,890	256,603	338	35,089	46	221,514-	292-
93-95	174,945-	256,537	147-	8,102	5-	248,435-	142
94-96	117,312-	285,561	243-	6,604	6-	278,957-	238
95-97	24,117-	155,364	644-	1,717	7-	153,647-	637
96-98	202,340	255,430	126	5,331	3	250,099-	124-
97-99	233,980	255,344	109	9,039	4	246,305-	105-
98-00	558,620	241,153	43	10,965	2	230,188-	41-
99-01	643,135	213,722	33	7,346	1	206,376-	32-

WESTAR SOUTH

ACCOUNT 355.00 POLES & FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	554,309	323,195	58	3,002	1	320,193	58-
01-03	129,072	436,658	338	4,523	4	432,135	335-
FIVE-YEAR AVERAGE							
99-03	412,615	342,215	83	6,873	2	335,342	81-

WESTAR SOUTH

ACCOUNT 356.00 OVERHEAD CONDUCTORS & DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	29,158	20,036	69	9,068	31	10,968-	38-
1985	51,432	23,633	46	12,654	25	10,979-	21-
1986	13,145	8,892	68	6,871	52	2,021-	15-
1987	21,500	21,383	99	50,550	235	29,167	136
1988	11,727	11,328	97	24,512	209	13,184	112
1989	13,574	17,505	129	25,440	187	7,935	58
1990	131,443		0	31,814	24	31,814	24
1991	237,747	56,246-	24-	66,683	28	122,929	52
1992	19,580	14,505	74	32,885	168	18,380	94
1993	4,894	24,297	496	1,978-	40-	26,275-	537-
1994	38,314	48,927	128	850	2	48,077-	125-
1995	93,637		0	138,043	147	138,043	147
1996	65,188		0	448	1	448	1
1997	478,378		0		0		0
1998		19,522		426		19,096-	
1999	461,879	58,532	13		0	58,532-	13-
2000	896,269	20,659	2	6,250	1	14,409-	2-
2001	43,854	29,925	68	15-	0	29,940-	68-
2002	45,770	74,868	164	266	1	74,602-	163-
2003		82,523		2,945		79,578-	
TOTAL	2,657,489	420,289	16	407,712	15	12,577-	0

THREE-YEAR MOVING AVERAGES

84-86	31,245	17,520	56	9,531	31	7,989-	26-
85-87	28,692	17,969	63	23,358	81	5,389	19
86-88	15,457	13,868	90	27,311	177	13,443	87
87-89	15,600	16,739	107	33,501	215	16,762	107
88-90	52,248	9,611	18	27,255	52	17,644	34
89-91	127,588	12,914-	10-	41,312	32	54,226	43
90-92	129,590	13,914-	11-	43,794	34	57,708	45
91-93	87,407	5,815-	7-	32,530	37	38,345	44
92-94	20,929	29,243	140	10,586	51	18,657-	89-
93-95	45,615	24,408	54	45,639	100	21,231	47
94-96	65,713	16,309	25	46,447	71	30,138	46
95-97	212,401		0	46,164	22	46,164	22
96-98	181,189	6,507	4	291	0	6,216-	3-
97-99	313,419	26,018	8	142	0	25,876-	8-
98-00	452,716	32,904	7	2,225	0	30,679-	7-
99-01	467,334	36,372	8	2,078	0	34,294-	7-

WESTAR SOUTH

ACCOUNT 356.00 OVERHEAD CONDUCTORS & DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	328,631	41,817	13	2,167	1	39,650-	12-
01-03	29,875	62,439	209	1,065	4	61,374-	205-
FIVE-YEAR AVERAGE							
99-03	289,554	53,302	18	1,889	1	51,413-	18-

WESTAR SOUTH

ACCOUNT 358.00 UNDERGROUND CONDUCTOR & DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1989	3,100		0	748	24	748	24
1990							
1991	957	651	68		0	651-	68-
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000							
2001							
2002							
2003	65,216		0		0		0
TOTAL	69,273	651	1	748	1	97	0

THREE-YEAR MOVING AVERAGES

89-91	1,352	217	16	249	18	32	2
90-92	319	217	68		0	217-	68-
91-93	319	217	68		0	217-	68-
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00							
99-01							
00-02							
01-03	21,739		0		0		0

FIVE-YEAR AVERAGE

99-03	13,043		0		0		0
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WESTAR SOUTH

ACCOUNT 361.00 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	3,866	563	15	301	8	262-	7-
1985	1,124		0	175	16	175	16
1986	1,541		0		0		0
1987	2,974	1,170	39	3,934	132	2,764	93
1988	5,962	595	10		0	595-	10-
1989	25,750	2,785	11		0	2,785-	11-
1990	7,141	1,715	24		0	1,715-	24-
1991	8,167	196	2		0	196-	2-
1992	670		0		0		0
1993	358	897	251	5	1	892-	249-
1994							
1995							
1996							
1997	9,795		0		0		0
1998	5,068	1,553	31		0	1,553-	31-
1999	5,788	471	8		0	471-	8-
2000	2,244		0		0		0
2001							
2002	414	719	174		0	719-	174-
2003	6,124		0		0		0
TOTAL	86,986	10,664	12	4,415	5	6,249-	7-

THREE-YEAR MOVING AVERAGES

84-86	2,177	188	9	159	7	29-	1-
85-87	1,880	390	21	1,370	73	980	52
86-88	3,492	588	17	1,311	38	723	21
87-89	11,562	1,517	13	1,311	11	206-	2-
88-90	12,951	1,698	13		0	1,698-	13-
89-91	13,686	1,565	11		0	1,565-	11-
90-92	5,326	637	12		0	637-	12-
91-93	3,065	364	12	2	0	362-	12-
92-94	343	299	87	2	1	297-	87-
93-95	119	299	251	2	2	297-	250-
94-96							
95-97	3,265		0		0		0
96-98	4,954	518	10		0	518-	10-
97-99	6,884	674	10		0	674-	10-
98-00	4,367	674	15		0	674-	15-
99-01	2,677	157	6		0	157-	6-

WESTAR SOUTH

ACCOUNT 361.00 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	886	240	27	0		240 -	27 -
01-03	2,179	240	11	0		240 -	11 -
FIVE-YEAR AVERAGE							
99-03	2,914	238	8	0		238 -	8 -

WESTAR SOUTH

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	159,431	28,459	18	7,478	5	20,981-	13-
1985	19,031	18,010	95	1,147	6	16,863-	89-
1986	93,070	4,514	5	267	0	4,247-	5-
1987	128,055	7,382	6		0	7,382-	6-
1988	102,767	16,030	16	10,257	10	5,773-	6-
1989	139,029	16,169	12	5,002	4	11,167-	8-
1990	154,685	14,458	9	2,622	2	11,836-	8-
1991	110,975	20,178	18	7,043	6	13,135-	12-
1992	80,032	11,255	14	3,100	4	8,155-	10-
1993	627,728	27,625	4	149	0	27,476-	4-
1994		15,413		3,701		11,712-	
1995		17,459		29		17,430-	
1996	69,905	92,254	132	950-	1-	93,204-	133-
1997	728,104	59,872	8		0	59,872-	8-
1998	33,754	54,336	161		0	54,336-	161-
1999	688,585	53,078	8	815-	0	53,893-	8-
2000	178,150	67,653	38		0	67,653-	38-
2001	105,284	69,016	66	2,621	2	66,395-	63-
2002	167,209	44,607	27	1,458	1	43,149-	26-
2003	108,598	37,194	34		0	37,194-	34-
TOTAL	3,694,392	674,962	18	43,109	1	631,853-	17-

THREE-YEAR MOVING AVERAGES

84-86	90,511	16,994	19	2,964	3	14,030-	16-
85-87	80,052	9,969	12	471	1	9,498-	12-
86-88	107,964	9,309	9	3,508	3	5,801-	5-
87-89	123,284	13,194	11	5,086	4	8,108-	7-
88-90	132,160	15,552	12	5,960	5	9,592-	7-
89-91	134,896	16,935	13	4,889	4	12,046-	9-
90-92	115,231	15,297	13	4,255	4	11,042-	10-
91-93	272,912	19,686	7	3,431	1	16,255-	6-
92-94	235,920	18,098	8	2,317	1	15,781-	7-
93-95	209,243	20,165	10	1,293	1	18,872-	9-
94-96	23,302	41,708	179	927	4	40,781-	175-
95-97	266,003	56,528	21	307-	0	56,835-	21-
96-98	277,254	68,821	25	317-	0	69,138-	25-
97-99	483,481	55,762	12	272-	0	56,034-	12-
98-00	300,163	58,356	19	272-	0	58,628-	20-
99-01	324,006	63,249	20	602	0	62,647-	19-

WESTAR SOUTH

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	150,214	60,426	40	1,360	1	59,066-	39-
01-03	127,030	50,273	40	1,360	1	48,913-	39-
FIVE-YEAR AVERAGE							
99-03	249,565	54,310	22	653	0	53,657-	22-

WESTAR SOUTH

ACCOUNT 364.00 POLES, TOWERS & FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	406,457	441,873	109	151,173	37	290,700-	72-
1985	326,639	277,196	85	140,471	43	136,725-	42-
1986	402,496	335,573	83	142,155	35	193,418-	48-
1987	278,850	196,859	71	97,247	35	99,612-	36-
1988	230,164	222,086	96	89,440	39	132,646-	58-
1989	399,416	297,154	74	183,162	46	113,992-	29-
1990	476,987	273,816	57	132,566	28	141,250-	30-
1991	419,873	397,831	95	153,258	37	244,573-	58-
1992	331,003	252,113	76	107,425	32	144,688-	44-
1993	246,709	274,838	111	16,175	7	258,663-	105-
1994	311,668	370,409	119	5,612	2	364,797-	117-
1995	482,095	375,753	78	4,753	1	371,000-	77-
1996	567,518	735,456	130	5,895	1	729,561-	129-
1997	475,571	436,108	92	69,129	15	366,979-	77-
1998		390,504		663		389,841-	
1999	973,477	372,412	38	319	0	372,093-	38-
2000	373,147	774,754	208	1,353-	0	776,107-	208-
2001	1,265,817	778,451	61	23	0	778,428-	61-
2002	694,530		0	2,278-	0	2,278-	0
2003	888,208		0	8,996	1	8,996	1
TOTAL	9,550,625	7,203,186	75	1,304,831	14	5,898,355-	62-

THREE-YEAR MOVING AVERAGES

84-86	378,531	351,547	93	144,600	38	206,947-	55-
85-87	335,995	269,876	80	126,624	38	143,252-	43-
86-88	303,837	251,506	83	109,614	36	141,892-	47-
87-89	302,810	238,700	79	123,283	41	115,417-	38-
88-90	368,856	264,352	72	135,056	37	129,296-	35-
89-91	432,092	322,934	75	156,329	36	166,605-	39-
90-92	409,288	307,920	75	131,083	32	176,837-	43-
91-93	332,528	308,261	93	92,286	28	215,975-	65-
92-94	296,460	299,120	101	43,071	15	256,049-	86-
93-95	346,824	340,333	98	8,847	3	331,486-	96-
94-96	453,760	493,872	109	5,420	1	488,452-	108-
95-97	508,395	515,772	101	26,592	5	489,180-	96-
96-98	347,696	520,689	150	25,229	7	495,460-	142-
97-99	483,016	399,674	83	23,370	5	376,304-	78-
98-00	448,875	512,557	114	124-	0	512,681-	114-
99-01	870,814	641,872	74	337-	0	642,209-	74-

WESTAR SOUTH

ACCOUNT 364.00 POLES, TOWERS & FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	777,831	517,735	67	1,203-	0	518,938-	67-
01-03	949,518	259,484	27	2,247	0	257,237-	27-
FIVE-YEAR AVERAGE							
99-03	839,036	385,123	46	1,141	0	383,982-	46-

WESTAR SOUTH

ACCOUNT 365.00 OVERHEAD CONDUCTORS & DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	204,702	258,519	126	205,269	100	53,250-	26-
1985	230,194	180,950	79	131,127	57	49,823-	22-
1986	218,738	185,408	85	36,387-	17-	221,795-	101-
1987	196,117	95,384	49	57,469	29	37,915-	19-
1988	146,909	121,915	83	109,712	75	12,203-	8-
1989	270,046	137,510	51	99,372	37	38,138-	14-
1990	363,320	154,292	42	87,126	24	67,166-	18-
1991	293,534	235,619	80	103,915	35	131,704-	45-
1992	353,432	148,456	42	65,848	19	82,608-	23-
1993	201,973	383,097	190	6,303	3	376,794-	187-
1994	145,648	193,413	133	26,488	18	166,925-	115-
1995	855,208	290,563	34	14,448	2	276,115-	32-
1996	86,107	295,501	343	88,842	103	206,659-	240-
1997	107,265	312,750	292	29,837	28	282,913-	264-
1998		190,149		6,073		184,076-	
1999	579,672	196,381	34	34,214	6	162,167-	28-
2000	90,851	452,112	498	741	1	451,371-	497-
2001	509,245	384,746	76	1,405-	0	386,151-	76-
2002	319,028	836,886	262	95	0	836,791-	262-
2003	431,970	510,039	118	2,449	1	507,590-	118-
TOTAL	5,603,959	5,563,690	99	1,031,536	18	4,532,154-	81-

THREE-YEAR MOVING AVERAGES

84-86	217,878	208,292	96	100,003	46	108,289-	50-
85-87	215,016	153,914	72	50,736	24	103,178-	48-
86-88	187,255	134,236	72	43,598	23	90,638-	48-
87-89	204,357	118,270	58	88,851	43	29,419-	14-
88-90	260,092	137,906	53	98,737	38	39,169-	15-
89-91	308,967	175,807	57	96,804	31	79,003-	26-
90-92	336,762	179,456	53	85,630	25	93,826-	28-
91-93	282,980	255,724	90	58,689	21	197,035-	70-
92-94	233,684	241,655	103	32,880	14	208,775-	89-
93-95	400,943	289,024	72	15,746	4	273,278-	68-
94-96	362,321	259,826	72	43,260	12	216,566-	60-
95-97	349,527	299,605	86	44,376	13	255,229-	73-
96-98	64,457	266,133	413	41,584	65	224,549-	348-
97-99	228,979	233,093	102	23,375	10	209,718-	92-
98-00	223,508	279,547	125	13,676	6	265,871-	119-
99-01	393,256	344,413	88	11,183	3	333,230-	85-

WESTAR SOUTH

ACCOUNT 365.00 OVERHEAD CONDUCTORS & DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
00-02	306,375	557,914 182	190- 0	558,104-182-
01-03	420,081	577,224 137	380 0	576,844-137-
FIVE-YEAR AVERAGE				
99-03	386,153	476,033 123	7,219 2	468,814-121-

WESTAR SOUTH

ACCOUNT 366 AND 367 UNDERGROUND CONDUIT AND CONDUCTORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	78,290	15,163	19	39,211	50	24,048	31
1985	55,210	14,275	26	36,308	66	22,033	40
1986	57,314	12,051	21	24,395	43	12,344	22
1987	64,421	10,336	16	33,130	51	22,794	35
1988	33,714	7,954	24	24,037	71	16,083	48
1989	72,348	15,264	21	25,504	35	10,240	14
1990	68,122	16,470	24	27,335	40	10,865	16
1991	96,211	26,385	27	63,718	66	37,333	39
1992	106,594	14,289	13	22,445	21	8,156	8
1993	32,254	38,369	119	1,002-	3-	39,371-	122-
1994	45,224	47,272-	105-	3,308	7	50,580	112
1995	83,969	20,693	25	2,785	3	17,908-	21-
1996	84,073	69,671	83	31	0	69,640-	83-
1997	2,720-	66,164		54,817		11,347-	417
1998		91,719		21,609		70,110-	
1999	625,387	78,257	13	143,446	23	65,189	10
2000	133,464	154,904	116	2,076-	2-	156,980-	118-
2001	645,189	263,272	41	126-	0	263,398-	41-
2002	328,313	391,817	119	154	0	391,663-	119-
2003	377,636	277,304	73	230-	0	277,534-	73-
TOTAL	2,985,013	1,537,085	51	518,799	17	1,018,286-	34-

THREE-YEAR MOVING AVERAGES

84-86	63,605	13,830	22	33,305	52	19,475	31
85-87	58,982	12,221	21	31,278	53	19,057	32
86-88	51,816	10,114	20	27,187	52	17,073	33
87-89	56,828	11,185	20	27,557	48	16,372	29
88-90	58,061	13,229	23	25,625	44	12,396	21
89-91	78,894	19,373	25	38,852	49	19,479	25
90-92	90,309	19,048	21	37,833	42	18,785	21
91-93	78,353	26,348	34	28,387	36	2,039	3
92-94	61,357	1,795	3	8,250	13	6,455	11
93-95	53,816	3,930	7	1,697	3	2,233-	4-
94-96	71,089	14,364	20	2,042	3	12,322-	17-
95-97	55,107	52,176	95	19,211	35	32,965-	60-
96-98	27,118	75,851	280	25,486	94	50,365-	186-
97-99	207,556	78,713	38	73,291	35	5,422-	3-
98-00	252,950	108,293	43	54,327	21	53,966-	21-
99-01	468,013	165,478	35	47,082	10	118,396-	25-

WESTAR SOUTH

ACCOUNT 366 AND 367 UNDERGROUND CONDUIT AND CONDUCTORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	368,989	269,998	73	683-	0	270,681-	73-
01-03	450,379	310,798	69	67-	0	310,865-	69-
FIVE-YEAR AVERAGE							
99-03	421,998	233,111	55	28,234	7	204,877-	49-

WESTAR SOUTH

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	130,217	50,127	38	60,810	47	10,683	8
1985	576,949	22,836	4	53,444	9	30,608	5
1986	117,797	32,025	27	142,208	121	110,183	94
1987	101,164	33,965	34	141,575	140	107,610	106
1988	704,439	23,457	3	46,743	7	23,286	3
1989	891,701	38,476	4	66,592	7	28,116	3
1990	830,494	27,432	3	69,963	8	42,531	5
1991	756,498	25,573	3	99,235	13	73,662	10
1992	357,700	27,794	8	20,003	6	7,791-	2-
1993	553,778	62,481	11	3,778	1	58,703-	11-
1994	987,779	143,781	15	2,043	0	141,738-	14-
1995	31,080-	146,002	470-	2,931	9-	143,071-	460
1996	151,205	201,657	133	14,022	9	187,635-	124-
1997	687,745	53,443	8		0	53,443-	8-
1998							
1999	595,388	41,860	7		0	41,860-	7-
2000	132,247	159,781	121		0	159,781-	121-
2001	1,156,878	72,165	6		0	72,165-	6-
2002	635,386	128,522	20		0	128,522-	20-
2003	1,749,885	92,300	5		0	92,300-	5-
TOTAL	11,086,170	1,383,677	12	723,347	7	660,330-	6-

THREE-YEAR MOVING AVERAGES

84-86	274,988	34,996	13	85,487	31	50,491	18
85-87	265,303	29,609	11	112,409	42	82,800	31
86-88	307,800	29,816	10	110,175	36	80,359	26
87-89	565,768	31,966	6	84,970	15	53,004	9
88-90	808,878	29,788	4	61,099	8	31,311	4
89-91	826,231	30,494	4	78,597	10	48,103	6
90-92	648,231	26,933	4	63,067	10	36,134	6
91-93	555,992	38,616	7	41,005	7	2,389	0
92-94	633,086	78,019	12	8,608	1	69,411-	11-
93-95	503,492	117,421	23	2,917	1	114,504-	23-
94-96	369,301	163,813	44	6,332	2	157,481-	43-
95-97	269,290	133,701	50	5,651	2	128,050-	48-
96-98	279,650	85,033	30	4,674	2	80,359-	29-
97-99	427,711	31,768	7		0	31,768-	7-
98-00	242,545	67,214	28		0	67,214-	28-
99-01	628,171	91,269	15		0	91,269-	15-

WESTAR SOUTH

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	641,504	120,156	19	0		120,156-	19-
01-03	1,180,716	97,662	8	0		97,662-	8-
FIVE-YEAR AVERAGE							
99-03	853,957	98,926	12	0		98,926-	12-

WESTAR SOUTH

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	87,356	67,234	77	44,481	51	22,753-	26-
1985	50,715	42,405	84	26,429	52	15,976-	32-
1986	77,604	55,366	71	4,545	6	50,821-	65-
1987	70,517	50,008	71	23,081	33	26,927-	38-
1988	81,849-	63,580	78-	38,969	48-	24,611-	30
1989	39,269	63,422	162	25,751	66	37,671-	96-
1990	46,521	62,517	134	8,170	18	54,347-	117-
1991	32,900-	66,697	203-	10,719	33-	55,978-	170
1992	1,174	80,843		8,718	743	72,125-	
1993	3,854	33,012	857	3,344	87	29,668-	770-
1994	268,402	71,933	27	248-	0	72,181-	27-
1995	261,040	57,625	22	6,308	2	51,317-	20-
1996	527,028-	26,480	5-	496-	0	26,976-	5
1997	3,728	30,463	817	4,073	109	26,390-	708-
1998		19,804		10,656		9,148-	
1999	386,451	49,009	13	1,506	0	47,503-	12-
2000	152,334	50,740	33	73-	0	50,813-	33-
2001	275,709	58,140	21	189-	0	58,329-	21-
2002	22,045	72,863	331		0	72,863-	331-
2003	13,446	62,188	463	8	0	62,180-	462-
TOTAL	1,118,388	1,084,329	97	215,752	19	868,577-	78-

THREE-YEAR MOVING AVERAGES

84-86	71,892	55,002	77	25,152	35	29,850-	42-
85-87	66,279	49,260	74	18,018	27	31,242-	47-
86-88	22,091	56,318	255	22,198	100	34,120-	154-
87-89	9,312	59,003	634	29,267	314	29,736-	319-
88-90	1,314	63,173		24,297		38,876-	
89-91	17,630	64,212	364	14,880	84	49,332-	280-
90-92	4,932	70,019		9,202	187	60,817-	
91-93	9,291-	60,184	648-	7,594	82-	52,590-	566
92-94	91,143	61,929	68	3,938	4	57,991-	64-
93-95	177,765	54,190	30	3,135	2	51,055-	29-
94-96	805	52,013		1,855	230	50,158-	
95-97	87,420-	38,189	44-	3,295	4-	34,894-	40
96-98	174,433-	25,582	15-	4,745	3-	20,837-	12
97-99	130,060	33,092	25	5,412	4	27,680-	21-
98-00	179,595	39,851	22	4,030	2	35,821-	20-
99-01	271,498	52,630	19	415	0	52,215-	19-

WESTAR SOUTH
ACCOUNT 369.00 SERVICES
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	150,029	60,581	40	87-	0	60,668-	40-
01-03	103,733	64,397	62	60-	0	64,457-	62-
FIVE-YEAR AVERAGE							
99-03	169,997	58,588	34	250	0	58,338-	34-

WESTAR SOUTH

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	263,232	2,619	1	37,262	14	34,643	13
1985	184,042	3,035	2	38,316	21	35,281	19
1986	346,812	1,566	0	21,366	6	19,800	6
1987	617,378	1,042	0	44,551	7	43,509	7
1988	114,065	3,874	3	40,838	36	36,964	32
1989	580,843	3,525	1	59,044	10	55,519	10
1990	358,647	6,273	2	39,595	11	33,322	9
1991	166,953	1,583	1	9,641	6	8,058	5
1992	74,711	725	1	8,241	11	7,516	10
1993	30,095	1,476	5		0	1,476-	5-
1994	613,271	4,146	1		0	4,146-	1-
1995	17,288-	2,955	17-		0	2,955-	17
1996	151,510	625	0	883	1	258	0
1997	688,988		0		0		0
1998							
1999	1,513,872		0	4,273	0	4,273	0
2000	160,549		0		0		0
2001	924,185		0		0		0
2002	3,208		0		0		0
2003	1,172,822	299	0		0	299-	0
TOTAL	7,947,895	33,743	0	304,010	4	270,267	3

THREE-YEAR MOVING AVERAGES

84-86	264,695	2,407	1	32,315	12	29,908	11
85-87	382,744	1,881	0	34,744	9	32,863	9
86-88	359,418	2,161	1	35,585	10	33,424	9
87-89	437,429	2,814	1	48,144	11	45,330	10
88-90	351,185	4,557	1	46,492	13	41,935	12
89-91	368,814	3,794	1	36,093	10	32,299	9
90-92	200,104	2,860	1	19,159	10	16,299	8
91-93	90,586	1,261	1	5,961	7	4,700	5
92-94	239,359	2,116	1	2,747	1	631	0
93-95	208,693	2,859	1		0	2,859-	1-
94-96	249,164	2,575	1	294	0	2,281-	1-
95-97	274,403	1,193	0	294	0	899-	0
96-98	280,166	208	0	294	0	86	0
97-99	734,287		0	1,424	0	1,424	0
98-00	558,140		0	1,424	0	1,424	0
99-01	866,202		0	1,424	0	1,424	0

WESTAR SOUTH

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	362,648		0		0		0
01-03	700,072	100	0		0	100-	0
FIVE-YEAR AVERAGE							
99-03	754,927	60	0	855	0	795	0

WESTAR SOUTH

ACCOUNT 373.00 STREET LIGHTING & SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	370,150	120,208	32	137,039	37	16,831	5
1985	687,840	105,530	15	100,400	15	5,130-	1-
1986	738,844	114,389	15	88,212	12	26,177-	4-
1987	416,977	102,146	24	70,503	17	31,643-	8-
1988	502,367	98,198	20	80,765	16	17,433-	3-
1989	500,077	194,143	39	100,990	20	93,153-	19-
1990	456,879	64,509	14	73,024	16	8,515	2
1991	353,023	53,983	15	76,714	22	22,731	6
1992	229,436	44,164	19	48,022	21	3,858	2
1993	174,624	56,485	32	26,612	15	29,873-	17-
1994	76,009	36,998	49	10,851	14	26,147-	34-
1995	45,656	58,755	129	1,805	4	56,950-	125-
1996	241,946	54,420	22	4	0	54,416-	22-
1997	181,254	52,032	29	12,528	7	39,504-	22-
1998		95,741		30-		95,771-	
1999	681,793	73,814	11	1,120-	0	74,934-	11-
2000	162,307	96,089	59	93-	0	96,182-	59-
2001	957,899	158,274	17	320	0	157,954-	16-
2002	543,654	303,030	56	5,327	1	297,703-	55-
2003	610,445	217,783	36	199	0	217,584-	36-
TOTAL	7,931,180	2,100,691	26	832,072	10	1,268,619-	16-

THREE-YEAR MOVING AVERAGES

84-86	598,945	113,376	19	108,550	18	4,826-	1-
85-87	614,554	107,355	17	86,372	14	20,983-	3-
86-88	552,729	104,911	19	79,827	14	25,084-	5-
87-89	473,140	131,496	28	84,086	18	47,410-	10-
88-90	486,441	118,950	24	84,926	17	34,024-	7-
89-91	436,660	104,212	24	83,576	19	20,636-	5-
90-92	346,446	54,219	16	65,920	19	11,701	3
91-93	252,361	51,544	20	50,449	20	1,095-	0
92-94	160,023	45,882	29	28,495	18	17,387-	11-
93-95	98,763	50,746	51	13,089	13	37,657-	38-
94-96	121,204	50,058	41	4,220	3	45,838-	38-
95-97	156,285	55,069	35	4,779	3	50,290-	32-
96-98	141,067	67,398	48	4,167	3	63,231-	45-
97-99	287,682	73,862	26	3,793	1	70,069-	24-
98-00	281,367	88,548	31	414-	0	88,962-	32-
99-01	600,666	109,392	18	297-	0	109,689-	18-

WESTAR SOUTH

ACCOUNT 373.00 STREET LIGHTING & SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	554,620	185,798	34	1,852	0	183,946-	33-
01-03	703,999	226,362	32	1,949	0	224,413-	32-
FIVE-YEAR AVERAGE							
99-03	591,220	169,798	29	927	0	168,871-	29-

WESTAR SOUTH

ACCOUNT 390.10 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	11,724	10,342	88	543	5	9,799-	84-
1985	314,699	4,421	1	10	0	4,411-	1-
1986	29,597	2,021	7	690	2	1,331-	4-
1987	833,579	25,545	3	349,069	42	323,524	39
1988	54,773	18,570	34	23,325	43	4,755	9
1989	156,061	13,295	9	3,425	2	9,870-	6-
1990	233,177	28,220	12	110,704	47	82,484	35
1991	35,083	11,919	34	6,038	17	5,881-	17-
1992	31,722	36,721	116	72	0	36,649-	116-
1993		27,202-				27,202	
1994							
1995	45,224		0		0		0
1996	385,199	69,692	18	200	0	69,492-	18-
1997	249,035	33,171	13		0	33,171-	13-
1998	370,316	3,115	1		0	3,115-	1-
1999	17,339		0		0		0
2000	51,230	115,314	225		0	115,314-	225-
2001	18,105	3,024	17		0	3,024-	17-
2002	7,645,898		0		0		0
2003	55,326		0	6,000-	11-	6,000-	11-
TOTAL	10,538,087	348,168	3	488,076	5	139,908	1

THREE-YEAR MOVING AVERAGES

84-86	118,673	5,595	5	414	0	5,181-	4-
85-87	392,625	10,662	3	116,590	30	105,928	27
86-88	305,983	15,379	5	124,361	41	108,982	36
87-89	348,138	19,137	5	125,273	36	106,136	30
88-90	148,004	20,028	14	45,818	31	25,790	17
89-91	141,440	17,811	13	40,056	28	22,245	16
90-92	99,994	25,620	26	38,938	39	13,318	13
91-93	22,268	7,146	32	2,037	9	5,109-	23-
92-94	10,574	3,173	30	24	0	3,149-	30-
93-95	15,075	9,067-	60-		0	9,067	60
94-96	143,474	23,231	16	67	0	23,164-	16-
95-97	226,486	34,288	15	67	0	34,221-	15-
96-98	334,850	35,326	11	67	0	35,259-	11-
97-99	212,230	12,095	6		0	12,095-	6-
98-00	146,295	39,476	27		0	39,476-	27-
99-01	28,891	39,446	137		0	39,446-	137-

WESTAR SOUTH

ACCOUNT 390.10 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	2,571,744	39,446	2	0		39,446-	2-
01-03	2,573,110	1,008	0	2,000-	0	3,008-	0
FIVE-YEAR AVERAGE							
99-03	1,557,580	23,668	2	1,200-	0	24,868-	2-

WESTAR SOUTH

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1984	232,536		0	42,413	18	42,413	18
1985	590,464	462	0	141,893	24	141,431	24
1986	162,196		0	8,613	5	8,613	5
1987	54,882		0	23,566	43	23,566	43
1988	383,665		0	32,082	8	32,082	8
1989	379,145		0	67,731	18	67,731	18
1990	303,714		0	34,847	11	34,847	11
1991	504,175		0	64,293	13	64,293	13
1992	381,987		0	30,011	8	30,011	8
1993	1,021,411		0	86,942	9	86,942	9
1994	776,093	83,266	11	76,630	10	6,636-	1-
1995	1,219,893	58,555-	5-	200,701	16	259,256	21
1996	698,631		0	137,362	20	137,362	20
1997	561,506		0	140,305	25	140,305	25
1998	1,242,395		0	179,739	14	179,739	14
1999	1,325,311		0	158,383	12	158,383	12
2000	769,660		0	75,385	10	75,385	10
2001	877,496		0	233,239	27	233,239	27
2002	1,093,486		0	119,858	11	119,858	11
2003	33,608		0	186-	1-	186-	1-
TOTAL	12,612,254	25,173	0	1,853,807	15	1,828,634	14

THREE-YEAR MOVING AVERAGES

84-86	328,399	154	0	64,306	20	64,152	20
85-87	269,181	154	0	58,024	22	57,870	21
86-88	200,248		0	21,420	11	21,420	11
87-89	272,564		0	41,126	15	41,126	15
88-90	355,508		0	44,887	13	44,887	13
89-91	395,678		0	55,624	14	55,624	14
90-92	396,625		0	43,050	11	43,050	11
91-93	635,858		0	60,415	10	60,415	10
92-94	726,497	27,755	4	64,528	9	36,773	5
93-95	1,005,799	8,237	1	121,424	12	113,187	11
94-96	898,206	8,237	1	138,231	15	129,994	14
95-97	826,677	19,518-	2-	159,456	19	178,974	22
96-98	834,177		0	152,469	18	152,469	18
97-99	1,043,071		0	159,476	15	159,476	15
98-00	1,112,455		0	137,836	12	137,836	12
99-01	990,822		0	155,669	16	155,669	16

WESTAR SOUTH

ACCOUNT 392.00 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
00-02	913,547		0	142,827	16	142,827	16
01-03	668,197		0	117,637	18	117,637	18
FIVE-YEAR AVERAGE							
99-03	819,912		0	117,336	14	117,336	14

WESTAR SOUTH

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1985	10,381		0		0		0
1986	12,799		0	1,573	12	1,573	12
1987	4,725		0	5,960	126	5,960	126
1988	6,629		0	19,888	300	19,888	300
1989	3,917		0		0		0
1990	115,127		0	10,051	9	10,051	9
1991	40,567		0	4,477	11	4,477	11
1992	61,939		0	13,084	21	13,084	21
1993	236,751		0	66,757	28	66,757	28
1994	48,153		0	7,816	16	7,816	16
1995	35,285		0	9,761	28	9,761	28
1996	5,206		0	2,230	43	2,230	43
1997	9,567		0		0		0
1998	31,181		0		0		0
1999	10,685		0	1,015	9	1,015	9
2000	26,205		0	11,750	45	11,750	45
2001	23,127		0	2,200	10	2,200	10
2002			0	17,000		17,000	
2003	49,444		0		0		0
TOTAL	731,688		0	173,562	24	173,562	24

THREE-YEAR MOVING AVERAGES

85-87	9,302		0	2,511	27	2,511	27
86-88	8,051		0	9,140	114	9,140	114
87-89	5,090		0	8,616	169	8,616	169
88-90	41,891		0	9,980	24	9,980	24
89-91	53,204		0	4,843	9	4,843	9
90-92	72,544		0	9,204	13	9,204	13
91-93	113,086		0	28,106	25	28,106	25
92-94	115,614		0	29,219	25	29,219	25
93-95	106,730		0	28,112	26	28,112	26
94-96	29,548		0	6,602	22	6,602	22
95-97	16,686		0	3,997	24	3,997	24
96-98	15,318		0	743	5	743	5
97-99	17,144		0	338	2	338	2
98-00	22,690		0	4,255	19	4,255	19
99-01	20,006		0	4,988	25	4,988	25
00-02	16,444		0	10,317	63	10,317	63
01-03	24,190		0	6,400	26	6,400	26

FIVE-YEAR AVERAGE

99-03	21,892		0	6,393	29	6,393	29
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WESTAR NORTH

WESTAR NORTH

ACCOUNT 311.00 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	46,278	62,000	134	0	62,000	134	-
1991	63,217	57,356	91	0	57,356	91	-
1992	52,146	27,116	52	0	27,116	52	-
1993	83,905	140,255	167	0	140,255	167	-
1994		302,987			302,987		-
1995	33,367	213,773	641	0	213,773	641	-
1996	194,366	294,005	151	0	294,005	151	-
1997	83,147	44,263	53	0	44,263	53	-
1998	315,038	89,429	28	0	89,429	28	-
1999	634,145	248,216	39	0	248,216	39	-
2000	927,856	467,359	50	0	467,359	50	-
2001	526,767	825,722	157	0	825,722	157	-
2002	232,280	75,057	32	0	75,057	32	-
2003	77,670	46,017	59	0	46,017	59	-
TOTAL	3,270,182	2,893,555	88	0	2,893,555	88	-

THREE-YEAR MOVING AVERAGES

90-92	53,880	48,824	91	0	48,824	91	-
91-93	66,423	74,909	113	0	74,909	113	-
92-94	45,350	156,786	346	0	156,786	346	-
93-95	39,091	219,005	560	0	219,005	560	-
94-96	75,911	270,255	356	0	270,255	356	-
95-97	103,626	184,014	178	0	184,014	178	-
96-98	197,517	142,566	72	0	142,566	72	-
97-99	344,110	127,303	37	0	127,303	37	-
98-00	625,680	268,335	43	0	268,335	43	-
99-01	696,256	513,766	74	0	513,766	74	-
00-02	562,301	456,046	81	0	456,046	81	-
01-03	278,906	315,598	113	0	315,598	113	-

FIVE-YEAR AVERAGE

99-03	479,744	332,474	69	0	332,474	69	-
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WESTAR NORTH

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	1,486,464	759,985	51	9,788	1	750,197-	50-
1991	1,727,246	956,692	55	20,945	1	935,747-	54-
1992	2,040,531	737,431	36	48,396	2	689,035-	34-
1993	1,328,904	524,531	39	11,284	1	513,247-	39-
1994		1,077,858				1,077,858-	
1995	1,006,057	2,252,467	224	14,006	1	2,238,461-	222-
1996	5,944,678	1,253,761	21	1,056	0	1,252,705-	21-
1997	600,781	868,193	145		0	868,193-	145-
1998	5,546,540	1,152,175	21	105,057	2	1,047,118-	19-
1999	6,720,635	2,647,652	39		0	2,647,652-	39-
2000	3,289,117	4,041,655	123		0	4,041,655-	123-
2001	5,081,206	7,368,525	145		0	7,368,525-	145-
2002	4,915,929	2,710,168	55		0	2,710,168-	55-
2003	1,964,724	3,585,968	183	35,200	2	3,550,768-	181-
TOTAL	41,652,812	29,937,061	72	245,732	1	29,691,329-	71-

THREE-YEAR MOVING AVERAGES

90-92	1,751,414	818,036	47	26,377	2	791,659-	45-
91-93	1,698,894	739,552	44	26,875	2	712,677-	42-
92-94	1,123,145	779,940	69	19,893	2	760,047-	68-
93-95	778,320	1,284,952	165	8,430	1	1,276,522-	164-
94-96	2,316,912	1,528,029	66	5,021	0	1,523,008-	66-
95-97	2,517,172	1,458,140	58	5,021	0	1,453,119-	58-
96-98	4,030,666	1,091,376	27	35,371	1	1,056,005-	26-
97-99	4,289,319	1,556,007	36	35,019	1	1,520,988-	35-
98-00	5,185,431	2,613,827	50	35,019	1	2,578,808-	50-
99-01	5,030,319	4,685,944	93		0	4,685,944-	93-
00-02	4,428,751	4,706,783	106		0	4,706,783-	106-
01-03	3,987,286	4,554,887	114	11,733	0	4,543,154-	114-

FIVE-YEAR AVERAGE

99-03	4,394,322	4,070,794	93	7,040	0	4,063,754-	92-
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WESTAR NORTH

ACCOUNT 312.10 POLLUTION CONTROL EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	38,285	32,829	86	0	32,829	86	-
1991	810,000		0	0		0	
1992	75,000	206,194	275	0	206,194	275	-
1993	97,002	36,600	38	0	36,600	38	-
1994							
1995							
1996	415,251		0	0		0	
1997	21,616	16,969	79	0	16,969	79	-
1998	29,312	43,355	148	0	43,355	148	-
1999	287,043	89,817	31	0	89,817	31	-
2000	60,104	514,138	855	0	514,138	855	-
2001	472,180	2,195,139	465	0	2,195,139	465	-
2002	1,668,693	463,936	28	0	463,936	28	-
2003	333,497	817,852	245	0	817,852	245	-
TOTAL	4,187,775	4,416,829	105	0	4,416,829	105	-

THREE-YEAR MOVING AVERAGES

90-92	307,762	79,674	26	0	79,674	26	-
91-93	327,334	80,931	25	0	80,931	25	-
92-94	57,334	80,931	141	0	80,931	141	-
93-95	32,334	12,200	38	0	12,200	38	-
94-96	138,417		0	0		0	
95-97	145,622	5,656	4	0	5,656	4	-
96-98	155,393	20,108	13	0	20,108	13	-
97-99	112,657	50,047	44	0	50,047	44	-
98-00	85,417	215,770	253	0	215,770	253	-
99-01	233,040	933,031	400	0	933,031	400	-
00-02	693,590	1,057,737	153	0	1,057,737	153	-
01-03	824,790	1,158,976	141	0	1,158,976	141	-

FIVE-YEAR AVERAGE

99-03	540,262	816,176	151	0	816,176	151	-
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WESTAR NORTH

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	917,293	311,843	34	99,256	11	212,587	23-
1991	929,091	608,432	65	210	0	608,222	65-
1992	141,060	119,874	85		0	119,874	85-
1993	1,648,246	643,086	39	48,396	3	594,690	36-
1994		441,447				441,447	
1995	462,165	20,369	4		0	20,369	4-
1996	12,804,378	33,592	0		0	33,592	0
1997	3,557,585	883,345	25		0	883,345	25-
1998	1,287,966	1,129,524	88		0	1,129,524	88-
1999	5,650,883	1,184,195	21		0	1,184,195	21-
2000	1,684,509-	778,861	46-		0	778,861	46-
2001	5,573,623	989,090	18		0	989,090	18-
2002	2,231,893	675,731	30		0	675,731	30-
2003	2,741,517	554,801	20		0	554,801	20-
TOTAL	36,261,191	8,374,190	23	147,862	0	8,226,328	23-

THREE-YEAR MOVING AVERAGES

90-92	662,482	346,716	52	33,155	5	313,561	47-
91-93	906,132	457,130	50	16,202	2	440,928	49-
92-94	596,435	401,469	67	16,132	3	385,337	65-
93-95	703,470	368,300	52	16,132	2	352,168	50-
94-96	4,422,181	165,136	4		0	165,136	4-
95-97	5,608,043	312,435	6		0	312,435	6-
96-98	5,883,310	682,154	12		0	682,154	12-
97-99	3,498,811	1,065,688	30		0	1,065,688	30-
98-00	1,751,447	1,030,860	59		0	1,030,860	59-
99-01	3,179,999	984,048	31		0	984,048	31-
00-02	2,040,336	814,560	40		0	814,560	40-
01-03	3,515,678	739,874	21		0	739,874	21-

FIVE-YEAR AVERAGE

99-03	2,902,681	836,535	29		0	836,535	29-
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WESTAR NORTH

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	30,955	15,981	52		0	15,981-	52-
1991	18,892	56,106	297		0	56,106-	297-
1992	66,198	10,712	16		0	10,712-	16-
1993	67,953	14,620	22	4,000	6	10,620-	16-
1994		7,503				7,503-	
1995	16,946	25,166	149		0	25,166-	149-
1996	68,141	697,912			0	697,912-	
1997	7,450	456,552			0	456,552-	
1998	706,105	366,767	52		0	366,767-	52-
1999	445,992	177,802	40		0	177,802-	40-
2000	249,117	457,147	184		0	457,147-	184-
2001	633,192	1,261,324	199	118	0	1,261,206-	199-
2002	423,480	778,476	184		0	778,476-	184-
2003	1,163,284	247,333	21		0	247,333-	21-
TOTAL	3,897,705	4,573,401	117	4,118	0	4,569,283-	117-

THREE-YEAR MOVING AVERAGES

90-92	38,682	27,599	71		0	27,599-	71-
91-93	51,014	27,146	53	1,333	3	25,813-	51-
92-94	44,717	10,945	24	1,333	3	9,612-	21-
93-95	28,300	15,763	56	1,333	5	14,430-	51-
94-96	28,362	243,527	859		0	243,527-	859-
95-97	30,846	393,210			0	393,210-	
96-98	260,565	507,077	195		0	507,077-	195-
97-99	386,516	333,707	86		0	333,707-	86-
98-00	467,072	333,905	71		0	333,905-	71-
99-01	442,767	632,091	143	39	0	632,052-	143-
00-02	435,263	832,315	191	39	0	832,276-	191-
01-03	739,985	762,377	103	39	0	762,338-	103-

FIVE-YEAR AVERAGE

99-03	583,013	584,416	100	24	0	584,392-	100-
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WESTAR NORTH

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	111,945	508	0	3,325	3	2,817	3
1991	123,149	29,949	24	20,559	17	9,390-	8-
1992	71,226	2,440	3	49,222	69	46,782	66
1993	35,488	9,693	27	40,370-	114-	50,063-	141-
1994		56,278				56,278-	
1995	16,298	3,996	25		0	3,996-	25-
1996	60,123	58,186	97		0	58,186-	97-
1997	14,021	436,088			0	436,088-	
1998	66,547	388,648	584		0	388,648-	584-
1999	311,181	15,421	5	24,952	8	9,531	3
2000	180,210	155,069	86		0	155,069-	86-
2001	84,415	10,166	12		0	10,166-	12-
2002	448,089	111,284	25	11,320	3	99,964-	22-
2003	16,816	10,790	64		0	10,790-	64-
TOTAL	1,539,508	1,288,516	84	69,008	4	1,219,508-	79-

THREE-YEAR MOVING AVERAGES

90-92	102,107	10,966	11	24,369	24	13,403	13
91-93	76,621	14,027	18	9,804	13	4,223-	6-
92-94	35,571	22,803	64	2,951	8	19,852-	56-
93-95	17,262	23,322	135	13,457-	78-	36,779-	213-
94-96	25,473	39,487	155		0	39,487-	155-
95-97	30,147	166,090	551		0	166,090-	551-
96-98	46,897	294,308	628		0	294,308-	628-
97-99	130,583	280,053	214	8,317	6	271,736-	208-
98-00	185,979	186,379	100	8,317	4	178,062-	96-
99-01	191,935	60,219	31	8,317	4	51,902-	27-
00-02	237,571	92,173	39	3,773	2	88,400-	37-
01-03	183,107	44,080	24	3,773	2	40,307-	22-

FIVE-YEAR AVERAGE

99-03	208,142	60,546	29	7,254	3	53,292-	26-
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WESTAR NORTH

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	3,600		0	0		0	
1991							
1992	1,000	1,950	195	0		1,950-	195-
1993	373,122	91,664	25	0		91,664-	25-
1994							
1995		36,454		1,629		34,825-	
1996	301,885		0	0			0
1997							
1998							
1999	5,390		0	0			0
2000	30,000		0	0			0
2001	43,505		0	0			0
2002							
2003							
TOTAL	758,502	130,068	17	1,629	0	128,439-	17-

THREE-YEAR MOVING AVERAGES

90-92	1,533	650	42	0		650-	42-
91-93	124,707	31,205	25	0		31,205-	25-
92-94	124,707	31,205	25	0		31,205-	25-
93-95	124,374	42,706	34	543	0	42,163-	34-
94-96	100,628	12,151	12	543	1	11,608-	12-
95-97	100,628	12,151	12	543	1	11,608-	12-
96-98	100,628		0	0			0
97-99	1,797		0	0			0
98-00	11,797		0	0			0
99-01	26,298		0	0			0
00-02	24,502		0	0			0
01-03	14,502		0	0			0

FIVE-YEAR AVERAGE

99-03	15,779		0	0			0
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WESTAR NORTH

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	13,150		0	0		0	
1991	7,123	2,050	29	0	2,050	29	
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000	3,195		0	0		0	
2001							
2002							
2003							
TOTAL	23,468	2,050	9	0	2,050	9	

THREE-YEAR MOVING AVERAGES

90-92	6,758	683	10	0	683	10	
91-93	2,374	683	29	0	683	29	
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00	1,065		0	0		0	
99-01	1,065		0	0		0	
00-02	1,065		0	0		0	
01-03							

FIVE-YEAR AVERAGE

99-03	639		0	0		0	
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WESTAR NORTH

ACCOUNT 352.00 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	3,540	1,350	38	0	1,350-	38-	
1991	829	2,161	261	0	2,161-	261-	
1992	34,080	3,125	9	0	3,125-	9-	
1993	1,334	4,573	343-	0	4,573	343	
1994							
1995		11,212				11,212-	
1996							
1997	6	2,577		0	2,577-		
1998	26,091		0	0		0	
1999	655		0	0		0	
2000	280	2,309	825	0	2,309-	825-	
2001	23,193	4,680	20	0	4,680-	20-	
2002	12,443	237	2	0	237-	2-	
2003	131,293		0	0		0	
TOTAL	233,744	23,078	10	0	23,078-	10-	

THREE-YEAR MOVING AVERAGES

90-92	12,817	2,212	17	0	2,212-	17-	
91-93	12,081	238	2	0	238-	2-	
92-94	11,805	483-	4-	0	483	4	
93-95	445	2,213	497	0	2,213-	497-	
94-96		3,737			3,737-		
95-97	2	4,596		0	4,596-		
96-98	8,699	859	10	0	859-	10-	
97-99	8,917	859	10	0	859-	10-	
98-00	9,009	770	9	0	770-	9-	
99-01	8,043	2,330	29	0	2,330-	29-	
00-02	11,972	2,409	20	0	2,409-	20-	
01-03	55,643	1,639	3	0	1,639-	3-	

FIVE-YEAR AVERAGE

99-03	33,573	1,445	4	0	1,445-	4-	
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WESTAR NORTH

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	480,540	132,853	28	50,220	10	82,633-	17-
1991	205,074	62,070	30	12,538	6	49,532-	24-
1992	303,139	77,211	25	192,962	64	115,751	38
1993	664,298	106,713	16	3,511	1	103,202-	16-
1994		23,319				23,319-	
1995	14,031	27,225	194		0	27,225-	194-
1996	26,176	50,100	191	3,277	13	46,823-	179-
1997	81	118,717			0	118,717-	
1998	29,765	109,323	367	47,500	160	61,823-	208-
1999	966,295	134,900	14		0	134,900-	14-
2000	154,715-	252,732	163-		0	252,732-	163-
2001	608,018	173,921	29		0	173,921-	29-
2002	671,442	96,682	14		0	96,682-	14-
2003	4,145,255	71,890	2		0	71,890-	2-
TOTAL	7,959,399	1,437,656	18	310,008	4	1,127,648-	14-

THREE-YEAR MOVING AVERAGES

90-92	329,584	90,711	28	85,240	26	5,471-	2-
91-93	390,837	81,998	21	69,670	18	12,328-	3-
92-94	322,479	69,081	21	65,491	20	3,590-	1-
93-95	226,110	52,419	23	1,170	1	51,249-	23-
94-96	13,402	33,548	250	1,092	8	32,456-	242-
95-97	13,429	65,347	487	1,092	8	64,255-	478-
96-98	18,674	92,713	496	16,926	91	75,787-	406-
97-99	332,047	120,980	36	15,833	5	105,147-	32-
98-00	280,448	165,651	59	15,833	6	149,818-	53-
99-01	473,199	187,184	40		0	187,184-	40-
00-02	374,915	174,445	47		0	174,445-	47-
01-03	1,808,238	114,164	6		0	114,164-	6-

FIVE-YEAR AVERAGE

99-03	1,247,259	146,025	12		0	146,025-	12-
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WESTAR NORTH

ACCOUNT 354.00 TOWERS & FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	778	1,653	212		0	1,653	212-
1991	626		0		0		0
1992							
1993							
1994							
1995		2,148				2,148	-
1996		12,257				12,257	-
1997							
1998		4,087				4,087	-
1999	1,448	11,924	823		0	11,924	823-
2000	601		0		0		0
2001							
2002							
2003	46,321		0	7,075	15	7,075	15
TOTAL	49,774	32,069	64	7,075	14	24,994	50-

THREE-YEAR MOVING AVERAGES

90-92	468	551	118		0	551	118-
91-93	209		0		0		0
92-94							
93-95		716				716	-
94-96		4,802				4,802	-
95-97		4,802				4,802	-
96-98		5,448				5,448	-
97-99	483	5,337			0	5,337	-
98-00	683	5,337	781		0	5,337	781-
99-01	683	3,975	582		0	3,975	582-
00-02	200		0		0		0
01-03	15,440		0	2,358	15	2,358	15

FIVE-YEAR AVERAGE

99-03	9,674	2,385	25	1,415	15	970	10-
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WESTAR NORTH

ACCOUNT 355.00 POLES & FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	374,547	158,058	42	62,777	17	95,281-	25-
1991	250,412	370,465	148	17,833	7	352,632-	141-
1992	345,276	114,914	33	6,920	2	107,994-	31-
1993	213,663	114,384	54	29,149	14	85,235-	40-
1994		197,300		1,178		196,122-	
1995	14,955	65,423	437	544	4	64,879-	434-
1996	381,344	174,138	46	2,459	1	171,679-	45-
1997	257,031	235,824	92	9,054	4	226,770-	88-
1998	1,102,082	300,037	27	45,715	4	254,322-	23-
1999	871,008	313,605	36	19,668	2	293,937-	34-
2000	492,374	317,859	65	39,104	8	278,755-	57-
2001	160,013-	337,574	211-	9,643	6-	327,931-	205-
2002	401,526	271,789	68	3,160	1	268,629-	67-
2003	8,851,209	266,432	3		0	266,432-	3-
TOTAL	13,395,414	3,237,802	24	247,204	2	2,990,598-	22-

THREE-YEAR MOVING AVERAGES

90-92	323,412	214,479	66	29,177	9	185,302-	57-
91-93	269,784	199,921	74	17,967	7	181,954-	67-
92-94	186,313	142,199	76	12,416	7	129,783-	70-
93-95	76,206	125,702	165	10,290	14	115,412-	151-
94-96	132,100	145,620	110	1,394	1	144,226-	109-
95-97	217,777	158,461	73	4,019	2	154,442-	71-
96-98	580,152	236,666	41	19,076	3	217,590-	38-
97-99	743,374	283,155	38	24,812	3	258,343-	35-
98-00	821,822	310,501	38	34,829	4	275,672-	34-
99-01	401,123	323,013	81	22,805	6	300,208-	75-
00-02	244,629	309,074	126	17,302	7	291,772-	119-
01-03	3,030,907	291,932	10	4,268	0	287,664-	9-

FIVE-YEAR AVERAGE

99-03	2,091,221	301,452	14	14,315	1	287,137-	14-
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WESTAR NORTH

ACCOUNT 356.00 OVERHEAD CONDUCTORS & DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	181,389	72,270	40	23,534	13	48,736-	27-
1991	99,968	97,780	98	15,234	15	82,546-	83-
1992	47,920	33,355	70	40,262	84	6,907	14
1993	196,012	123,316	63	61,049	31	62,267-	32-
1994		92,767		7,075		85,692-	
1995	49,526	58,247	118	5,879	12	52,368-	106-
1996	72,692	381,023	524	15,663	22	365,360-	503-
1997	59,370	38,826	65	10,494	18	28,332-	48-
1998	311,383	98,182	32	45,390	15	52,792-	17-
1999	932,935	134,011	14	21,600	2	112,411-	12-
2000	427,098	71,700	17	16,066	4	55,634-	13-
2001	259,973	153,455	59	14,220	5	139,235-	54-
2002	85,883	2,589	3	2,692	3	103	0
2003	4,217,827	53,815	1		0	53,815-	1-
TOTAL	6,941,976	1,411,336	20	279,158	4	1,132,178-	16-

THREE-YEAR MOVING AVERAGES

90-92	109,759	67,802	62	26,343	24	41,459-	38-
91-93	114,633	84,817	74	38,849	34	45,968-	40-
92-94	81,311	83,146	102	36,129	44	47,017-	58-
93-95	81,846	91,443	112	24,668	30	66,775-	82-
94-96	40,739	177,346	435	9,539	23	167,807-	412-
95-97	60,530	159,365	263	10,679	18	148,686-	246-
96-98	147,815	172,677	117	23,849	16	148,828-	101-
97-99	434,563	90,340	21	25,828	6	64,512-	15-
98-00	557,139	101,298	18	27,686	5	73,612-	13-
99-01	540,002	119,722	22	17,296	3	102,426-	19-
00-02	257,651	75,915	29	10,993	4	64,922-	25-
01-03	1,521,228	69,953	5	5,637	0	64,316-	4-

FIVE-YEAR AVERAGE

99-03	1,184,743	83,114	7	10,916	1	72,198-	6-
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WESTAR NORTH

ACCOUNT 361.00 STRUCTURES & IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	27,958	8,781	31	0	0	8,781-	31-
1991	6,873	3,485	51	0	0	3,485-	51-
1992	24,579	4,847	20	0	0	4,847-	20-
1993	24,718	1,869	8	0	0	1,869-	8-
1994	591	134,111		0	0	134,111-	
1995		51,287				51,287-	
1996	29,946	62,116	207	0	0	62,116-	207-
1997	5,210	29,153	560	0	0	29,153-	560-
1998	24,425	27,310	112	0	0	27,310-	112-
1999	55,901	25,484	46	0	0	25,484-	46-
2000	8,016-	26,859	335-	0	0	26,859-	335-
2001	15,371	25,742	167	0	0	25,742-	167-
2002	9,592	1,188	12	0	0	1,188-	12-
2003	233,766		0	149,360	64	149,360	64
TOTAL	450,914	402,232	89	149,360	33	252,872-	56-

THREE-YEAR MOVING AVERAGES

90-92	19,803	5,704	29	0	0	5,704-	29-
91-93	18,723	3,400	18	0	0	3,400-	18-
92-94	16,629	46,942	282	0	0	46,942-	282-
93-95	8,436	62,422	740	0	0	62,422-	740-
94-96	10,179	82,505	811	0	0	82,505-	811-
95-97	11,719	47,519	405	0	0	47,519-	405-
96-98	19,860	39,526	199	0	0	39,526-	199-
97-99	28,512	27,316	96	0	0	27,316-	96-
98-00	24,103	26,551	110	0	0	26,551-	110-
99-01	21,085	26,028	123	0	0	26,028-	123-
00-02	5,649	17,930	317	0	0	17,930-	317-
01-03	86,243	8,977	10	49,787	58	40,810	47

FIVE-YEAR AVERAGE

99-03	61,323	15,855	26	29,872	49	14,017	23
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WESTAR NORTH

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	510,921	335,256	66	32,526	6	302,730-	59-
1991	260,556	170,286	65	10,697	4	159,589-	61-
1992	272,403	219,351	81	5,073	2	214,278-	79-
1993	122,982	199,255	162	6,755	5	192,500-	157-
1994	4,112	160,169		1,304	32	158,865-	
1995		114,802		15,205		99,597-	
1996	195,368	81,772	42	24,562	13	57,210-	29-
1997	323	92,083		2,511-	777-	94,594-	
1998	610,553	83,628	14	412	0	83,216-	14-
1999	1,580,015	77,953	5	126	0	77,827-	5-
2000	653,981-	113,324	17-		0	113,324-	17
2001	548,041-	160,040	29-		0	160,040-	29
2002	1,569,004	111,275	7		0	111,275-	7-
2003	4,739,335	81,218	2		0	81,218-	2-
TOTAL	8,663,550	2,000,412	23	94,149	1	1,906,263-	22-

THREE-YEAR MOVING AVERAGES

90-92	347,960	241,631	69	16,099	5	225,532-	65-
91-93	218,647	196,297	90	7,508	3	188,789-	86-
92-94	133,166	192,925	145	4,377	3	188,548-	142-
93-95	42,365	158,075	373	7,755	18	150,320-	355-
94-96	66,493	118,914	179	13,690	21	105,224-	158-
95-97	65,230	96,219	148	12,419	19	83,800-	128-
96-98	268,748	85,828	32	7,488	3	78,340-	29-
97-99	730,297	84,555	12	658-	0	85,213-	12-
98-00	512,195	91,635	18	179	0	91,456-	18-
99-01	125,998	117,106	93	42	0	117,064-	93-
00-02	122,327	128,213	105		0	128,213-	105-
01-03	1,920,099	117,511	6		0	117,511-	6-

FIVE-YEAR AVERAGE

99-03	1,337,266	108,762	8	25	0	108,737-	8-
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WESTAR NORTH

ACCOUNT 364.00 POLES, TOWERS & FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	817,114	633,602	78	112,905	14	520,697-	64-
1991	991,756	695,117	70	72,886	7	622,231-	63-
1992	782,347	744,784	95	398,543	51	346,241-	44-
1993	895,474	764,648	85	54,883	6	709,765-	79-
1994		611,290		51,698		559,592-	
1995	151,835	422,387	278	98,595	65	323,792-	213-
1996	1,935,123	686,099	35	47,336	2	638,763-	33-
1997	1,061,324	711,350	67	76,532	7	634,818-	60-
1998	3,668,301	608,847	17	36,216	1	572,631-	16-
1999	1,597,741	690,430	43	24,591	2	665,839-	42-
2000	1,005,058	916,514	91	10,907	1	905,607-	90-
2001	1,768,854	1,142,001	65	21,289	1	1,120,712-	63-
2002	1,712,133	1,006,198	59	5,957	0	1,000,241-	58-
2003	14,366,419	956,981	7		0	956,981-	7-
TOTAL	30,753,479	10,590,248	34	1,012,338	3	9,577,910-	31-

THREE-YEAR MOVING AVERAGES

90-92	863,739	691,168	80	194,778	23	496,390-	57-
91-93	889,859	734,850	83	175,437	20	559,413-	63-
92-94	559,273	706,907	126	168,375	30	538,532-	96-
93-95	349,103	599,442	172	68,392	20	531,050-	152-
94-96	695,653	573,259	82	65,876	9	507,383-	73-
95-97	1,049,427	606,612	58	74,155	7	532,457-	51-
96-98	2,221,583	668,765	30	53,362	2	615,403-	28-
97-99	2,109,122	670,209	32	45,780	2	624,429-	30-
98-00	2,090,367	738,597	35	23,905	1	714,692-	34-
99-01	1,457,218	916,315	63	18,929	1	897,386-	62-
00-02	1,495,348	1,021,571	68	12,718	1	1,008,853-	67-
01-03	5,949,135	1,035,060	17	9,082	0	1,025,978-	17-

FIVE-YEAR AVERAGE

99-03	4,090,041	942,425	23	12,549	0	929,876-	23-
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WESTAR NORTH

ACCOUNT 365.00 OVERHEAD CONDUCTORS & DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	527,198	756,303	143	184,002	35	572,301	109-
1991	547,032	708,659	130	147,077	27	561,582	103-
1992	345,116	599,111	174	341,980	99	257,131	75-
1993	569,400	496,149	87	132,356	23	363,793	64-
1994		303,672		112,214		191,458	
1995	120,816	226,765	188	95,602	79	131,163	109-
1996	871,798	357,802	41	209,784	24	148,018	17-
1997	470,029	449,141	96	77,695	17	371,446	79-
1998	1,373,832	362,702	26	54,983	4	307,719	22-
1999	545,602	393,805	72	40,267	7	353,538	65-
2000	298,417	507,471	170	56,723	19	450,748	151-
2001	497,757	561,181	113	31,551	6	529,630	106-
2002	339,840	630,522	186	8,885	3	621,637	183-
2003	7,163,756	545,179	8		0	545,179	8-
TOTAL	13,670,593	6,898,462	50	1,493,119	11	5,405,343	40-

THREE-YEAR MOVING AVERAGES

90-92	473,116	688,024	145	224,353	47	463,671	98-
91-93	487,183	601,306	123	207,138	43	394,168	81-
92-94	304,839	466,311	153	195,517	64	270,794	89-
93-95	230,072	342,195	149	113,391	49	228,804	99-
94-96	330,871	296,079	89	139,200	42	156,879	47-
95-97	487,548	344,569	71	127,694	26	216,875	44-
96-98	905,220	389,882	43	114,154	13	275,728	30-
97-99	796,488	401,883	50	57,648	7	344,235	43-
98-00	739,284	421,326	57	50,658	7	370,668	50-
99-01	447,258	487,486	109	42,847	10	444,639	99-
00-02	378,671	566,391	150	32,386	9	534,005	141-
01-03	2,667,117	578,960	22	13,478	1	565,482	21-

FIVE-YEAR AVERAGE

99-03	1,769,074	527,631	30	27,485	2	500,146	28-
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WESTAR NORTH

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	17,492	17,292	99	1,789	10	15,503	89-
1991	33,473	11,020	33	155	0	10,865	32-
1992	5,582	7,847	141	1,953	35	5,894	106-
1993	7,687		0	16,274	212-	16,274	212-
1994		7,461		587		6,874	
1995	1,621	287	18-	11,013	679	11,300	697
1996	102	1,971		91	89	1,880	
1997	3,994	4,417	111	3,599	90	818	20-
1998	29,369	4,952	17	433	1	4,519	15-
1999	24,685	5,630	23	1,738	7	3,892	16-
2000	462	4,634		2,192	474	2,442	529-
2001	10,381	11,502	111	2,102	20	9,400	91-
2002	18,625	23,638	127	69	0	23,569	127-
2003	56,859	6,324	11	36,821	65	30,497	54
TOTAL	210,332	106,401	51	46,268	22	60,133	29-

THREE-YEAR MOVING AVERAGES

90-92	18,849	12,053	64	1,299	7	10,754	57-
91-93	15,581	6,289	40	4,722	30-	11,011	71-
92-94	4,423	5,103	115	4,578	104-	9,681	219-
93-95	3,103	2,391	77	1,558	50-	3,949	127-
94-96	574	3,048	531	3,897	679	849	148
95-97	1,905	2,033	107	4,901	257	2,868	151
96-98	11,155	3,780	34	1,374	12	2,406	22-
97-99	19,349	5,000	26	1,923	10	3,077	16-
98-00	18,172	5,072	28	1,454	8	3,618	20-
99-01	11,843	7,255	61	2,011	17	5,244	44-
00-02	9,823	13,258	135	1,454	15	11,804	120-
01-03	28,622	13,821	48	12,997	45	824	3-

FIVE-YEAR AVERAGE

99-03	22,202	10,346	47	8,584	39	1,762	8-
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WESTAR NORTH

ACCOUNT 367.00 UNDERGROUND CONDUCTORS & DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	119,678	14,071	12	9,754	8	4,317-	4-
1991	169,606	25,982	15	9,590	6	16,392-	10-
1992	73,193	18,813	26	2,624	4	16,189-	22-
1993	78,024	14,091	18	4,497	6	9,594-	12-
1994				5,132		5,132	
1995	27,882	85,844-	308-	23,889	86	109,733	394
1996	13,833	43,960	318	1,952	14	42,008-	304-
1997	37,724	24,695	65	4,137	11	20,558-	54-
1998	239,949	65,454	27	6,252	3	59,202-	25-
1999	323,401	48,672	15	10,450	3	38,222-	12-
2000	62,148	61,693	99	1,692	3	60,001-	97-
2001	360,853	85,950	24	18,874	5	67,076-	19-
2002	186,840	124,493	67	2,017	1	122,476-	66-
2003	671,602	75,462	11		0	75,462-	11-
TOTAL	2,364,733	517,492	22	100,860	4	416,632-	18-

THREE-YEAR MOVING AVERAGES

90-92	120,826	19,622	16	7,323	6	12,299-	10-
91-93	106,941	19,629	18	5,571	5	14,058-	13-
92-94	50,406	10,968	22	4,085	8	6,883-	14-
93-95	35,302	23,918-	68-	11,173	32	35,091	99
94-96	13,905	13,961-	100-	10,324	74	24,285	175
95-97	26,480	5,729-	22-	9,993	38	15,722	59
96-98	97,169	44,703	46	4,114	4	40,589-	42-
97-99	200,358	46,274	23	6,947	3	39,327-	20-
98-00	208,499	58,606	28	6,131	3	52,475-	25-
99-01	248,801	65,439	26	10,339	4	55,100-	22-
00-02	203,280	90,712	45	7,528	4	83,184-	41-
01-03	406,432	95,302	23	6,964	2	88,338-	22-

FIVE-YEAR AVERAGE

99-03	320,969	79,254	25	6,607	2	72,647-	23-
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WESTAR NORTH

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	1,267,359	430,208	34	18,778	1	411,430-	32-
1991	1,130,100	513,395	45	40,986	4	472,409-	42-
1992	803,490	677,203	84	123,664	15	553,539-	69-
1993	725,495	599,293	83	6,020-	1-	605,313-	83-
1994		603,027		1,463		601,564-	
1995	995,628	606,992	61	7,906	1	599,086-	60-
1996	4,027,981	435,396	11	8,720	0	426,676-	11-
1997	1,667,855	64,711	4	996	0	63,715-	4-
1998	497,007		2-	0	0	2	0
1999	497,371	83,228	17		0	83,228-	17-
2000	158,519	180,460	114		0	180,460-	114-
2001	1,476,570	204,269	14		0	204,269-	14-
2002	993,938	205,389	21		0	205,389-	21-
2003	8,986,075	154,557	2	1,454	0	153,103-	2-
TOTAL	23,227,388	4,758,126	20	197,947	1	4,560,179-	20-

THREE-YEAR MOVING AVERAGES

90-92	1,066,983	540,269	51	61,142	6	479,127-	45-
91-93	886,361	596,630	67	52,876	6	543,754-	61-
92-94	509,661	626,508	123	39,702	8	586,806-	115-
93-95	573,708	603,104	105	1,116	0	601,988-	105-
94-96	1,674,536	548,472	33	6,030	0	542,442-	32-
95-97	2,230,488	369,033	17	5,874	0	363,159-	16-
96-98	2,064,281	166,702	8	3,238	0	163,464-	8-
97-99	887,411	49,312	6	332	0	48,980-	6-
98-00	384,299	87,895	23		0	87,895-	23-
99-01	710,820	155,986	22		0	155,986-	22-
00-02	876,342	196,706	22		0	196,706-	22-
01-03	3,818,861	188,072	5	485	0	187,587-	5-

FIVE-YEAR AVERAGE

99-03	2,422,495	165,581	7	291	0	165,290-	7-
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WESTAR NORTH

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1990	88,277	106,108	120	37,129	42	68,979	78-
1991	101,239	108,586	107		0	108,586	107-
1992	107,389	122,758	114	98,401	92	24,357	23-
1993	115,728	88,823	77	19,937	17-	108,760	94-
1994		28,294	-	8,278		36,572	
1995	2,149	16,704	777	13,744	640	2,960	138-
1996	5,126	43,016	839	22,430	438	20,586	402-
1997	114,566	22,906	20	48,299	42	25,393	22
1998	213,617	38,666	18	25,972	12	12,694	6-
1999	298,188	38,957	13	9,383	3	29,574	10-
2000	196,910	82,371	42	8,359	4	74,012	38-
2001	818,257	123,789	15	5,384	1	118,405	14-
2002	43,180	47,706	110	3,811	9	43,895	102-
2003	1,373,411	53,810	4		0	53,810	4-
TOTAL	3,478,037	865,906	25	261,253	8	604,653	17-

THREE-YEAR MOVING AVERAGES

90-92	98,968	112,484	114	45,177	46	67,307	68-
91-93	108,118	106,722	99	26,155	24	80,567	75-
92-94	74,372	61,095	82	28,914	39	32,181	43-
93-95	39,292	25,744	66	695	2	25,049	64-
94-96	2,425	10,475	432	14,817	611	4,342	179
95-97	40,614	27,542	68	28,157	69	615	2
96-98	111,103	34,863	31	32,233	29	2,630	2-
97-99	208,790	33,510	16	27,884	13	5,626	3-
98-00	236,238	53,331	23	14,571	6	38,760	16-
99-01	437,785	81,705	19	7,709	2	73,996	17-
00-02	352,782	84,622	24	5,851	2	78,771	22-
01-03	744,949	75,101	10	3,065	0	72,036	10-

FIVE-YEAR AVERAGE

99-03	545,989	69,326	13	5,387	1	63,939	12-
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