

WESTAR ENERGY SOUTH
Electric Operations
Pro Forma Taxes Chargeable to Operations
Test Year Ended December 31, 2007

Line No.	Description Col. 1	Schedule References Col. 2	Balance Per Books Col. 3	Eliminating Entries Col. 4	Adjusted Book Balance Col. 5	Pro Forma Adjustments Col. 6	KCC Pro Forma Adjusted Balance Col. 7
Taxes Other Than Income Taxes:							
1	Payroll Taxes	11-B	\$5,458,946	(\$205,769)	\$5,253,177	\$740,781	\$5,993,958
2	Real Estate and Personal Property Taxes	11-B	27,897,367	(2,751,238)	25,146,129	0	25,146,129
3	Other Taxes	11-B	403,225	0	403,225	(376,544)	26,681
4	Total Taxes Other Than Income Taxes		<u>33,759,538</u>	<u>(2,957,007)</u>	<u>30,802,531</u>	<u>364,237</u>	<u>31,166,768</u>
Income Taxes:							
5	Income Taxes - Current	11-E	54,140,912	(10,210,908)	43,930,004	(14,917,189)	29,012,815
6	Provision for Deferred Income Taxes	11-F	(10,507,509)	3,963,937	(6,543,572)	(2,308,509)	(8,852,081)
7	Investment Tax Credit - Net	11-F	(1,438,842)	146,744	(1,292,098)	(49,015)	(1,341,113)
8	Total Income Taxes		<u>42,194,561</u>	<u>(6,100,227)</u>	<u>36,094,334</u>	<u>(17,274,713)</u>	<u>18,819,621</u>
9	Total Taxes Chargeable to Operations		<u>\$75,954,099</u>	<u>(\$9,057,234)</u>	<u>\$66,896,865</u>	<u>(\$16,910,476)</u>	<u>\$49,986,389</u>

WESTAR ENERGY SOUTH
 Electric Operations
 Pro Forma Taxes Other Than Income Taxes
 Test Year Ended December 31, 2007

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Line No.	Description Col. 1	Schedule References Col. 2	Balance Per Books Col. 3	Eliminating Entries Col. 4	Adjusted Book Balance Col. 5	Pro Forma Adjustments Col. 6	KCC Pro Forma Adjusted Balance Col. 7
Payroll Taxes:							
1	Social Security (FICA)		\$5,508,804	(\$207,648)	\$5,301,156	\$740,781	\$6,041,937
2	Federal Unemployment (FUTA)		(63,833)	2,406	(61,427)	0	(61,427)
3	State Unemployment (SUTA)		13,975	(527)	13,448	0	13,448
4	Workers Compensation		0	0	0	0	0
5	Total Payroll Taxes	11-A	<u>5,458,946</u>	<u>(205,769)</u>	<u>5,253,177</u>	<u>740,781</u>	<u>5,993,958</u>
6	Real Estate and Personal Property Taxes	11-A	<u>27,897,367</u>	<u>(2,751,238)</u>	<u>25,146,129</u>	<u>0</u>	<u>25,146,129</u>
7	Other Taxes: Corporate Franchise	11-A	<u>403,225</u>	<u>0</u>	<u>403,225</u>	<u>(376,544)</u>	<u>26,681</u>
8	Total Taxes Other Than Income Taxes		<u>\$33,759,538</u>	<u>(\$2,957,007)</u>	<u>\$30,802,531</u>	<u>\$364,237</u>	<u>\$31,166,768</u>

WESTAR ENERGY SOUTH
Electric Operations
Pro Forma Taxable Income
Test Year Ended December 31, 2007

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Line No.	Description Col. 1	Schedule References Col. 2	Balance Per Books Col. 3	Eliminating Entries Col. 4	Adjusted Book Balance Col. 5	Pro Forma Adjustments Col. 6	KCC Pro Forma Adjusted Balance Col. 7
1	Operating Revenues	8-D	\$702,830,902	(\$60,866,378)	\$641,964,524	\$24,719,742	\$666,684,266
2	Less: Operating Expenses	8-E, 9-A	475,336,310	(56,288,194)	419,048,116	20,602,260	439,650,377
3	Depreciation and Amortization	10-A	96,860,052	(8,095,997)	88,764,055	12,014,721	100,778,776
4	Taxes Other Than Income Taxes	11-B	33,759,538	(2,957,007)	30,802,531	364,237	31,166,768
5	Gain from Disposition of Allowances	9-A, 11-B	(2,842,919)	0	(2,842,919)	0	(2,842,919)
6	Total Expenses before Income Taxes		603,112,981	(67,341,198)	535,771,783	32,981,218	568,753,001
7	Operating Income before Income Taxes		99,717,921	6,474,820	106,192,741	(8,261,476)	97,931,264
8	Increases/Decreases:						
9	Interest on Debt		(19,599,146)	0	(19,599,146)	(28,408,434)	(48,007,580)
10	Book Depreciation and Amortization		97,118,017	(28,229,305)	68,888,712	11,645,412	80,534,124
11	Book Depreciation to Clearings		122,407	0	122,407	0	122,407
12	Accelerated Tax Depreciation		(71,095,746)	6,688,593	(64,407,153)	(5,094,318)	(69,501,471)
13	Amortization of Nuclear Fuel		16,710,870	0	16,710,870	0	16,710,870
14	Removal Costs		(5,908,919)	465,793	(5,443,126)	0	(5,443,126)
15	Salvage		197,417	(7,958)	189,459	0	189,459
16	AFUDC Equity		(1,131,112)	0	(1,131,112)	0	(1,131,112)
17	Capitalized Interest		(399,735)	39,421	(360,314)	0	(360,314)
18	Contributions in Aid		4,613,627	(454,983)	4,158,644	0	4,158,644
19	Business Expenses		212,708	0	212,708	0	212,708
20	Pension		(1,494,351)	0	(1,494,351)	0	(1,494,351)
21	SFAS 106 / 112 Costs / COLI / LIHC		1,608,746	0	1,608,746	0	1,608,746
22	Repairs		(8,071,980)	174,748	(7,897,232)	0	(7,897,232)
23	Ice Storm		(2,736,950)	664,658	(2,072,292)	0	(2,072,292)
24	Section 199 Domestic Manufacturing Deduction		(2,270,826)	0	(2,270,826)	0	(2,270,826)
25	Reserves		(2,378,009)	0	(2,378,009)	0	(2,378,009)
26	Nonqualified Deferred Compensation		(1,851,598)	0	(1,851,598)	0	(1,851,598)
27	Other		24,385,119	(11,485,848)	12,899,271	1,152,103	14,051,374
	Total Increases/Decreases		28,030,539	(32,144,881)	(4,114,342)	(20,705,237)	(24,819,579)
28	Taxable Income	11-E	\$127,748,460	(\$25,670,061)	\$102,078,399	(\$28,966,713)	\$73,111,686

WESTAR ENERGY SOUTH

Electric Operations

Description of Increases/Decreases to
Operating Income Before Income Taxes
Test Year Ended December 31, 2007

Section 11
Schedule 11-D
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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
1	Interest on Debt Interest and amortization of unamortized debt discount and expenses on outstanding debt charged to Accounts 427, 428, 429 and 430 during the test year and allocated to the Kansas electric operations.	\$0	\$19,599,146
2	Book Depreciation and Amortization Depreciation charged to Account 403, 404, 405, 406, 407, and 413 during the test year. Basis is depreciable plant in service.	97,118,017	0
3	Book Depreciation to Clearings Depreciation charged to clearing accounts during the test year. Basis is depreciable plant in service.	122,407	0
4	Accelerated Tax Depreciation Accelerated depreciation as computed for income tax purposes in accordance with the provisions of Internal Revenue Code Sections 167 and 168. Basis is depreciable plant in service.	0	71,095,746
5	Amortization of Nuclear Fuel Amortization charged to Account 518 during the test year. Basis is nuclear fuel in service.	16,710,870	0
6	Removal Costs Cost of removal charged to accumulated depreciation reserve for book purposes but expensed in the determination of taxable income. Basis is actual removal cost charged to Account 108.	0	5,908,919

WESTAR ENERGY SOUTH
 Electric Operations
 Description of Increases/Decreases to
 Operating Income Before Income Taxes
 Test Year Ended December 31, 2007

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 Schedule 11-D
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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
1	Salvage Represents salvage credited to accumulated depreciation reserve for book purposes but includible in income for tax purposes. Basis is salvage allocated to plant retirements.	\$197,417	\$0
2	AFUDC Equity Allowance for equity funds charged to construction during the test year.	0	1,131,112
3	Capitalized Interest Interest charged to construction during the test year..	0	399,735
4	Contributions in Aid Represents contributions in aid of construction received after 1986 which are treated as contributions to capital for book purposes but includible in income for tax purposes. Basis is payments credited to Account 252 and payments credited directly to plant Account 107.	4,613,627	0
5	Business Expenses Expenses paid or incurred in connection with business activities that are not currently tax deductible.	212,708	0
6	Pensions Represents amortization of costs associated with qualified and nonqualified pensions	0	1,494,351
7	SFAS 106 / 112 costs / COLI / LIHC Represents cost of post retirement and post employment benefits accrued for book purposes but deductible for tax purposes when paid. Also includes costs of COLI and LIHC programs.	1,608,746	0

WESTAR ENERGY SOUTH
Electric Operations
Description of Increases/Decreases to
Operating Income Before Income Taxes
Test Year Ended December 31, 2007

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
1	Repairs Represents repairs capitalized for book purposes but expensed for tax purposes.	\$0	\$8,071,980
2	Ice Storm Represents ice storm costs capitalized and amortized for book purposes but currently deductible for tax purposes.	0	2,736,950
3	Section 199 Domestic Manufacturing Deduction Represents a deduction against gross income equal to the lesser of six percent of qualified production activities income or consolidated taxable income.	0	2,270,826
4	Reserves Represents the increase/decrease in reserves for bad debts, property insurance, injury and damages, medical, environmental, and vacation pay	0	2,378,009
5	Nonqualified Deferred Compensation Represents amounts deferred under various nonqualified deferred compensation arrangements other than a qualified plan.	0	1,851,598

WESTAR ENERGY SOUTH
 Electric Operations
 Description of Increases/Decreases to
 Operating Income Before Income Taxes
 Test Year Ended December 31, 2007

Section 11
 Schedule 11-D
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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	Other		
1	PODS Regulatory Liability	\$0	\$133,236
2	Rate Refund	0	10,867,931
3	Regulatory Energy Cost Adjustment	11,437,198	0
4	Reserve for Taxes Other Than Income	376,544	0
5	Compensation & Benefits	0	270,799
6	WCNOC Outage Expense	7,991,105	0
7	Amortization of Homeland Security Costs	459,456	0
8	Amortization of System Reliability Costs	12,348	0
9	Software Expense	421,882	0
10	Injuries and Damages Regulatory Liability	0	1,070,352
11	FERC Transmission Settlement Regulatory Liability	1,566,187	0
12	Accrued Interest on Tax Reserves	0	628,136
13	AB Wholesale Sales Regulatory Liability	38,896	0
14	Ad Valorem Property Tax Regulatory Asset	76,138	0
15	JEC Rail Car Leases	0	66,359
16	Emission Allowances	0	833,472
17	Bond Premium & Debt Costs	484,037	0
18	Amortization of Gain on Wichita SCC Land	0	319,176
19	ESOP Dividends	0	710,949
20	Amortization of Book Gain on Sale Leaseback	0	5,495,269
21	Deferred Revenue Contracts	0	727,762
22	LaCygne Lease Payment Differential	22,582,785	0
23	Regulatory Commission Expense	156,302	0
24	Legal Fees	10,856	0
25	JEC Rotor Lease Revenue	0	28,000
26	Inventory Obsolescence	0	77,174
27	Total	<u>\$45,613,734</u>	<u>\$21,228,615</u>

Represents various income and expense items includible in the determination of taxable income on books.

WESTAR ENERGY SOUTH
Electric Operations
Pro Forma Current Income Taxes
Test Year Ended December 31, 2007

Section 11
Schedule 11-E
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Line No.	Description Col. 1	Schedule References Col. 2	Balance Per Books Col. 3	Eliminating Entries Col. 4	Adjusted Book Balance Col. 5	Pro Forma Adjustments Col. 6	KCC Pro Forma Adjusted Balance Col. 7
1	Provision for Kansas Income Tax: Taxable Income	11-C	\$127,748,460	(\$25,670,061)	\$102,078,399	(\$28,966,713)	\$73,111,686
2	Kansas Income Tax		9,389,511	(1,886,749)	7,502,762	(2,129,052)	5,373,710
3	Adjustments		477,878	0	477,878	(477,878)	(0)
4	Kansas Current Income Tax		<u>9,867,389</u>	<u>(1,886,749)</u>	<u>7,980,640</u>	<u>(2,606,930)</u>	<u>5,373,710</u>
5	Provision for Federal Income Tax: Taxable Income		127,748,460	(25,670,061)	102,078,399	(28,966,713)	73,111,686
6	Less: Provision for Kansas Income Tax (Line 2)		9,389,511	(1,886,749)	7,502,762	(2,129,052)	5,373,710
7	Federal Taxable Income		<u>118,358,949</u>	<u>(23,783,312)</u>	<u>94,575,637</u>	<u>(26,837,661)</u>	<u>67,737,976</u>
8	Federal Income Tax		41,425,631	(8,324,159)	33,101,472	(9,393,179)	23,708,293
9	Alternative Minimum Tax		0	0	0	0	0
10	General Business Credits		(69,188)	0	(69,188)	0	(69,188)
11	Adjustments		2,917,080	0	2,917,080	(2,917,080)	(0)
12	Federal Current Income Tax		<u>44,273,523</u>	<u>(8,324,159)</u>	<u>35,949,364</u>	<u>(12,310,259)</u>	<u>23,639,105</u>
13	Summary of Current Income Taxes Kansas Income Tax (Line 4)		9,867,389	(1,886,749)	7,980,640	(2,606,930)	5,373,710
14	Federal Income Tax (Line 12)		44,273,523	(8,324,159)	35,949,364	(12,310,259)	23,639,105
15	Total Current Income Taxes	11-A	<u>\$54,140,912</u>	<u>(\$10,210,908)</u>	<u>\$43,930,004</u>	<u>(\$14,917,189)</u>	<u>\$29,012,815</u>

WESTAR ENERGY SOUTH
Electric Operations
Pro Forma Deferred Income Taxes
Test Year Ended December 31, 2007

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Schedule 11-F
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Line No.	Description	Schedule References	Balance		Eliminating Entries	Adjusted Book Balance	Pro Forma Adjustments		KCC Pro Forma Adjusted Balance
			Per Books	Col. 3			Col. 4	Col. 5	
1	Liberalized Depreciation		\$2,269,640		(\$464,408)	\$1,805,232	(\$6,740,020)	(\$4,934,788)	
2	Capitalized Interest		138,854		(12,833)	126,021	(8,726)	117,295	
3	Contributions in Aid		(1,666,724)		144,747	(1,521,977)	198,961	(1,323,016)	
4	Removal Costs		313,652		(145,135)	168,517	159,559	328,076	
5	Pension		561,670		0	561,670	32,745	594,415	
6	SFAS 106 / 112 Costs / COLI / LIHC		(654,226)		0	(654,226)	79,296	(574,930)	
7	Repairs		2,637,262		(57,026)	2,580,236	90,542	2,670,778	
8	Ice Storm		741,400		(228,455)	512,945	(17,037)	495,908	
9	Reserves		1,599,185		0	1,599,185	(653,272)	945,913	
10	Nonqualified Deferred Compensation		568,188		0	568,188	29	568,217	
11	Amortization of KGE Acquisition Premium		0		0	0	(1,903,687)	(1,903,687)	
12	Other		(17,016,411)		4,727,047	(12,289,363)	6,453,101	(5,836,262)	
13	Provision for Deferred Income Taxes	11-A	(10,507,509)		3,963,937	(6,543,572)	(2,308,509)	(8,852,081)	
14	Deferred Investment Tax Credit		0		0	0	0	0	
15	Amortization of Investment Tax Credit		(1,438,842)		146,744	(1,292,098)	(49,015)	(1,341,113)	
16	Investment Tax Credit - Net	11-A	(1,438,842)		146,744	(1,292,098)	(49,015)	(1,341,113)	
17	Total Deferred Income Taxes		(\$11,946,351)		\$4,110,681	(\$7,835,670)	(\$2,357,524)	(\$10,193,194)	

WESTAR ENERGY SOUTH
Electric Operations
Pro Forma Total Income Taxes
Test Year Ended December 31, 2007

Section 11
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Line No.	Description Col. 1	Schedule References Col. 2	Balance Per Books Col. 3	Eliminating Entries Col. 4	Adjusted Book Balance Col. 5	Pro Forma Adjustments Col. 6	KCC Pro Forma Adjusted Balance Col. 7
1	Operating Revenues	8-D	\$702,830,902	(\$60,866,378)	\$641,964,524	\$24,719,742	\$666,684,266
2	Less Operating Expenses	8-E	475,336,310	(56,288,194)	419,048,116	20,602,260	439,650,377
3	Depreciation and Amortization	10-B	96,860,052	(8,095,997)	88,764,055	12,014,721	100,778,776
4	Taxes Other Than Income Taxes	11-A	33,759,538	(2,957,007)	30,802,531	364,237	31,166,768
5	Gain from Disposition of Allowances	9-A, 11-B	(2,842,919)	0	(2,842,919)	0	(2,842,919)
6	Total Expenses before Income Taxes		603,112,981	(67,341,198)	535,771,783	32,981,218	568,753,001
7	Operating Income before Income Taxes		99,717,921	6,474,820	106,192,741	(8,261,476)	97,931,264
8	Increases/Decreases:						
9	Interest on Debt		(19,599,146)	0	(19,599,146)	(28,408,434)	(48,007,580)
10	Book Depreciation and Amortization		76,122,776	(8,121,138)	68,001,638	11,645,412	79,647,050
11	Book Depreciation to Cleanings		122,407	0	122,407	0	122,407
12	Amortization of Nuclear Fuel		16,710,870	0	16,710,870	0	16,710,870
13	Tax ESL Depreciation		(72,973,238)	5,327,189	(67,646,049)	(13,919,837)	(81,565,886)
14	Removal Costs		(3,809,755)	0	(3,809,755)	0	(3,809,755)
15	Salvage		116,724	0	116,724	0	116,724
16	AFUDC Equity		(1,131,112)	0	(1,131,112)	0	(1,131,112)
17	Nondeductible Business Expenses		212,708	0	212,708	0	212,708
18	SFAS 106 / 112 Costs / COLI / LIHC		187,300	0	187,300	0	187,300
19	Repair Allowance		0	0	0	0	0
20	Other		17,563,679	(20,108,167)	(2,544,488)	2,756	(2,541,732)
	Total Increases/Decreases		13,523,213	(22,902,116)	(9,378,903)	(30,680,103)	(40,059,006)
21	Income on Which Tax Should Be Provided		113,241,134	(16,427,296)	96,813,838	(38,941,579)	57,872,258
22	Composite Tax Rate		39.7775%	39.7775%	39.7775%	39.7775%	39.7775%
23	Income Tax		45,044,491	(6,534,369)	38,510,123	(15,489,986)	23,020,137
24	Amortization of Investment Tax Credit		(1,438,842)	146,744	(1,292,098)	(49,015)	(1,341,113)
25	General Business Credits		(69,188)	0	(69,188)	0	(69,188)
26	Amortization of KGE Acquisition Premium		0	0	0	(1,903,687)	(1,903,687)
27	Amortization Plant Related Deferred Taxes		(1,300,703)	287,398	(1,013,306)	164,711	(848,595)
28	Adjustments		(41,197)	0	(41,197)	3,263	(37,934)
29	Total Income Tax		\$42,194,561	(\$6,100,227)	\$36,094,334	(\$17,274,714)	\$18,819,620

WESTAR ENERGY SOUTH
Electric Operations
Accumulated Deferred Income Taxes
Annual Charges and Credits to Accounts 190, 282, & 283
Test Year Ended December 31, 2007

Line No.	Year	Income Taxes		Credited to Income	Cumulative Balance
		Deferred	Col. 2		
1	1973		\$4,335,000	\$16,000	\$11,041,000
2	1974		3,934,000	34,000	14,941,000
3	1975		3,832,000	40,000	18,733,000
4	1976		3,916,000	91,000	22,558,000
5	1977		8,140,000	184,000	30,514,000
6	1978		7,942,000	132,000	38,324,000
7	1979		7,840,000	281,000	45,883,000
8	1980		8,112,000	345,000	53,650,000
9	1981		8,132,000	432,000	61,350,000
10	1982		8,225,000	522,000	69,053,000
11	1983		12,277,000	662,000	80,668,000
12	1984		16,764,000	972,000	96,460,000
13	1985		22,292,000	1,413,000	117,339,000
14	1986		58,841,000	21,573,000	154,607,000
15	1987		318,875,000	41,099,000	432,383,000
16	1988		69,660,000	28,649,000	473,394,000
17	1989		(2,373,000)	20,026,000	450,995,000
18	1990		25,124,000	30,003,000	446,116,000
19	1991		16,098,000	24,197,000	438,017,000
20	1992		326,813,174	20,986,131	743,844,043
21	1993		(74,415,286)	23,270,014	646,158,743
22	1994		61,551,026	18,540,684	689,169,085
23	1995		148,453,022	36,688,172	800,933,935
24	1996		33,786,909	81,209,561	753,511,283
25	1997		42,722,560	41,871,855	754,361,988
26	1998		12,093,689	44,573,655	721,882,022
27	1999		19,625,065	26,542,461	714,964,626
28	2000		(9,189,674)	26,098,434	679,676,518
29	2001		31,208,778	17,801,896	693,083,400
30	2002		30,639,738	25,933,134	697,790,004
31	2003		29,033,104	23,762,402	703,060,706
32	2004		(4,560,783)	21,219,154	677,280,769
33	2005		197,614	23,673,015	653,805,368
34	2006		36,432,267	29,582,103	660,655,532
35	2007		15,628,413	32,163,956	644,119,989

WESTAR ENERGY SOUTH
Electric Operations
Accumulated Deferred Investment Credits
Annual Charges and Credits
Test Year Ended December 31, 2007

Line No.	Year	Investment Credits		Credited to Income	Ending Balance
		Beginning Balance	Deferred		
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5
1	1969	\$2,027,744	\$255,000	\$78,500	\$2,204,244
2	1970	2,204,244	144,000	85,000	2,263,244
3	1971	2,263,244	188,000	90,000	2,361,244
4	1972	2,361,244	645,000	85,000	2,921,244
5	1973	2,921,244	3,896,000	151,000	6,666,244
6	1974	6,666,244	812,000	217,000	7,261,244
7	1975	7,261,244	2,315,000	279,000	9,297,244
8	1976	9,297,244	6,144,000	299,000	15,142,244
9	1977	15,142,244	5,565,000	461,000	20,246,244
10	1978	20,246,244	8,186,000	874,000	27,558,244
11	1979	27,558,244	235,000	996,000	26,797,244
12	1980	26,797,244	3,120,000	1,058,000	28,859,244
13	1981	28,859,244	(2,103,000)	937,000	25,819,244
14	1982	25,819,244	1,631,000	1,060,000	26,390,244
15	1983	26,390,244	5,394,000	1,142,000	30,642,244
16	1984	30,642,244	3,454,000	1,372,000	32,724,244
17	1985	32,724,244	(9,925,000)	1,052,000	21,747,244
18	1986	21,747,244	9,272,312	1,384,000	29,635,556
19	1987	29,635,556	54,542,000	7,893,000	76,284,556
20	1988	76,284,556	2,541,000	3,017,000	75,808,556
21	1989	75,808,556	1,365,000	3,110,000	74,063,556
22	1990	74,063,556	4,582,000	3,184,000	75,461,556
23	1991	75,461,556	3,945,000	3,236,000	76,170,556
24	1992	76,170,556	946,107	3,178,202	73,938,461
25	1993	73,938,461	4,900,000	790,119	78,048,342
26	1994	78,048,342	0	3,207,684	74,840,658
27	1995	74,840,658	0	1,870,503	72,970,155
28	1996	72,970,155	0	3,248,618	69,721,537
29	1997	69,721,537	0	3,245,280	66,476,257
30	1998	66,476,257	0	3,241,872	63,234,385
31	1999	63,234,385	0	3,237,828	59,996,557
32	2000	59,996,557	0	3,237,180	56,759,377
33	2001	56,759,377	0	2,851,826	53,907,551
34	2002	53,907,551	0	2,655,159	51,252,392
35	2003	51,252,392	0	2,589,720	48,662,672
36	2004	48,662,672	0	2,589,824	46,072,848
37	2005	46,072,848	0	1,967,725	44,105,123

WESTAR ENERGY SOUTH
 Electric Operations
 Accumulated Deferred Investment Credits
 Annual Charges and Credits
 Test Year Ended December 31, 2007

Line No.	Year	Col. 1	Beginning Balance	Col. 2	Investment Credits Deferred	Col. 3	Credited to Income	Col. 4	Ending Balance	Col. 5
12 months ended December 31, 2006										
1	3%		\$15,014		\$0		\$12,408		\$2,606	
2	4%		631,871		0		143,544		488,327	
3	8%		19,053,920		0		754,985		18,298,935	
4	10%		24,404,318		0		1,132,893		23,271,425	
5	Total		44,105,123		0		2,043,830		42,061,293	
12 months ended December 31, 2007										
6	3%		2,606		0		(7,267)		9,873	
7	4%		488,327		0		(156,106)		644,433	
8	8%		18,298,935		0		223,180		18,075,755	
9	10%		23,271,425		0		1,435,137		21,836,288	
10	Total		42,061,293		0		1,494,944		40,566,349	

WESTAR ENERGY SOUTH
Electric Operations
Departmental Allocation Ratios
Test Year Ended December 31, 2007

Section 12
Schedule 12-A
Page 1 of 2

Line No.	Description Col. 1	Total Company Col. 2	Westar Energy South Electric Operations Col. 3	Westar Energy North Electric Operations Col. 4
	Ratio A - Rate Base at December 31, 2007			
1	Plant in service	\$6,048,334,201	\$3,148,174,766	\$2,900,159,435
2	Accumulated Reserve for Depreciation	<u>(2,535,308,424)</u>	<u>(1,445,322,839)</u>	<u>(1,089,985,585)</u>
3	Sub-total	<u>3,513,025,777</u>	<u>1,702,851,927</u>	<u>1,810,173,850</u>
4	Working Capital	384,937,387	239,132,733	145,804,654
5	Rate Base Deductions	<u>739,620,212</u>	<u>424,692,790</u>	<u>314,927,422</u>
6	Total Rate Base	<u>\$3,158,342,952</u>	<u>\$1,517,291,870</u>	<u>\$1,641,051,082</u>
7	Ratio A	<u>100.0000%</u>	<u>48.0408%</u>	<u>51.9592%</u>

WESTAR ENERGY SOUTH
Electric Operations
Departmental Allocation Ratios
Test Year Ended December 31, 2006

Section 12
Schedule 12-A
Page 2 of 2

Line No.	Description	Col. 1	Col. 2	Col. 3	Col. 4
	Ratio B - Rate Base at December 31, 2006				
1	Plant in service		\$6,033,306,550	3,162,454,381	2,870,852,169
2	Accumulated Reserve for Depreciation		(2,720,453,247)	(1,488,978,351)	(1,231,474,896)
3	Sub-total		<u>3,312,853,303</u>	<u>1,673,476,030</u>	<u>1,639,377,273</u>
4	Working Capital		384,937,387	239,132,733 *	145,804,654 *
5	Rate Base Deductions		<u>739,620,212</u>	<u>424,692,790 *</u>	<u>314,927,422 *</u>
6	Total Rate Base		<u>\$2,958,170,478</u>	<u>\$1,487,915,973</u>	<u>\$1,470,254,505</u>
7	Ratio B		<u>100.0000%</u>	<u>50.2985%</u>	<u>49.7015%</u>

Note: * The working capital and rate base deductions from 12/31/07 were used in the 2006 calculations.

WESTAR ENERGY SOUTH
Electric Operations
Departmental Allocation Ratios
Test Year Ended December 31, 2007

Line No.	Description Col. 1	Total Company Col. 2	KCC Operations Col. 3	Other Operations Col. 4
1	<p>RATIO NO. 1: PRODUCTION DEMAND is calculated from average monthly integrated demands coincident with maximum system demand. It is used to allocate demand- or capacity-related items, which are production facilities and related expenses (except fuel).</p> <p style="text-align: right;">kW Ratio</p>	1	1	0
2		100.0000%	100.0000%	0.0000%
3	<p>RATIO NO. 2: TRANSMISSION DEMAND is calculated from average monthly integrated demands, including transmission service, coincident with maximum system demand. It allocates demand- or capacity-related transmission facilities and related expenses.</p> <p style="text-align: right;">kW Ratio</p>	1	1	0
4		100.0000%	100.0000%	0.0000%
5	<p>RATIO NO. 3: ENERGY is based on test year megawatt hour sales. It is used to allocate any item directly related to kWh consumption.</p> <p style="text-align: right;">MWh Ratio</p>	1	1	0
6		100.0000%	100.0000%	0.0000%
<p>RATIO NO. 4: GROSS PLANT is based on the gross year end plant. It is used to allocate items related to the system as a whole, which are not readily identifiable with any one plant component.</p>				
		Gross Year End Plant	Allocation	
			Kansas (\$\$)	Other (\$\$)
7	Organization	\$17,550,144	\$17,550,144	\$0
8	Production	2,115,967,766	2,115,967,766	0
9	Transmission	0	0	0
10	Distribution	714,598,871	714,598,871	0
11	Total	<u>\$2,848,116,781</u>	<u>\$2,848,116,781</u>	<u>\$0</u>
12	Ratio	100.00%	100.0000%	0.0000%

WESTAR ENERGY SOUTH
 Electric Operations
 Departmental Allocation Ratios
 Test Year Ended December 31, 2007

Line No.	Description Col. 1	Total Company Col. 2	KCC Operations Col. 3	Other Operations Col. 4
1	RATIO NO. 5: LABOR is calculated from payroll expenses (excluding administrative and general payroll) and allocates General Plant.			
2	Ratio	100.00%	100.00000%	0.00000%
3	RATIO NO. 6: 100% WHOLESale is used to directly allocate cost responsibility to non-jurisdictional customers.	100.00%	100.00000%	0.00000%
4	RATIO NO. 7: DISTRIBUTION COMPOSITE is a summation of the directly allocated distribution plant allocators. It is used to allocate distribution related expenses.	714,598,871	714,598,871	0
5	Ratio	100.00%	100.00000%	0.00000%
6	RATIO NO. 8: METER READING is a weighted calculation reflecting the expense of reading a meter (based on customer class) and the number of customers in that class.			
7	Ratio	100.00%	100.00000%	0.00000%
8	The following ratios directly allocate costs relative to: RATIO NO. D1: ACCOUNT 360.1 Land and Land Rights	2,189,060	2,189,060	0
9	Ratio	100.00%	100.00000%	0.00000%
10	RATIO NO. D2: ACCOUNT 361 Structures and Improvements	4,954,029	4,954,029	0
11	Ratio	100.00%	100.00000%	0.00000%

WESTAR ENERGY SOUTH
 Electric Operations
 Departmental Allocation Ratios
 Test Year Ended December 31, 2007

Line No.	Description Col. 1	Total Company Col. 2	KCC Operations Col. 3	Other Operations Col. 4
RATIO NO. D3: ACCOUNT 362 Station Equipment				
1		65,495,462	65,495,462	0
2		100.00%	100.0000%	0.0000%
RATIO NO. D4: ACCOUNT 364 Poles, Towers, and Fixtures				
3		116,234,336	116,234,336	0
4		100.00%	100.0000%	0.0000%
RATIO NO. D5: ACCOUNT 365 Overhead Conductors and Devices				
5		101,885,450	101,885,450	0
6		100.00%	100.0000%	0.0000%
RATIO NO. D6: ACCOUNT 370 Meters				
7		40,387,775	40,387,775	0
8		100.00%	100.0000%	0.0000%

WESTAR ENERGY SOUTH
Electric Operations
Rate Base Deductions By Primary Account
Test Year Ended December 31, 2007

Line No.	Description	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
		Balance Per Books	Transmission Elimination (Schedule 14-B)	Adjusted Book Balance	Pro Forma Adjustments (Schedule 14-C)	Pro Forma Adjusted Balance	
1	Account 255 Pre 71 ITC	\$1,955	(149)	\$1,806	\$0	\$1,806	
2	Account 235 Customer Deposits	10,220,749	(777,468)	9,443,281	0	9,443,281	
3	Account 190 ADIT Other Utility Operations	(6,816,707)	183,674	(6,633,033)	0	(6,633,033)	
4	Account 228 Accumulated Provisions	1,611,011	(122,545)	1,488,467	0	1,488,466	
5	Account 252 Customer Advances for Construction	739,876	(56,281)	683,595	0	683,595	
6	Account 242 Accrued Vacation Payable	3,343,834	(254,357)	3,089,477	0	3,089,477	
7	Account 282 ADIT Property	390,372,083	(39,716,150)	350,655,933	0	350,655,933	
8	Account 282 ADIT KCC Difference 4/1/02	0	0	0	0	0	
9	Account 282 ADIT Other Property	16,164,442	(2,711,219)	13,453,223	52,510,042	65,963,265	
10	Account 283 ADIT Other Utility Property	0	0	0	0	0	
11	Total Rate Base Deductions	<u>\$415,637,243</u>	<u>(\$43,454,494)</u>	<u>\$372,182,749</u>	<u>\$52,510,042</u>	<u>\$424,692,790</u>	

WESTAR ENERGY SOUTH
Electric Operations
Summary of Elimination Adjustments to Rate Base Deductions
Test Year Ended December 31, 2007

Line No.	Description	No. 1		
		Transmission Elimination Col. 2	Elimination Adjustments Col. 3	
1	Account 255 Pre 71 ITC	(\$149)	(\$149)	
2	Account 235 Customer Deposits	(777,468)	(777,468)	
3	Account 190 ADIT Other Utility Operations	183,674	183,674	
4	Account 228 Accumulated Provisions	(122,545)	(122,545)	
5	Account 252 Customer Advances for Construction	(56,281)	(56,281)	
6	Account 242 Accrued Vacation Payable	(254,357)	(254,357)	
7	Account 282 ADIT Property	(39,716,150)	(39,716,150)	
8	Account 282 ADIT KCC Difference 4/1/02	0	0	
9	Account 282 ADIT Other Property	(2,711,219)	(2,711,219)	
10	Account 283 ADIT Other Utility Property	0	0	
11	Total	<u>(\$43,454,495)</u>	<u>(\$43,454,495)</u>	

WESTAR ENERGY SOUTH
Electric Operations
Explanation of Elimination Adjustments to Rate Base Deductions
Test Year Ended December 31, 2007

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
<u>Elimination Adjustment No. 1 - Transmission Elimination</u>			
1	Account 255 Pre 71 ITC	\$0	(\$149)
2	Account 235 Customer Deposits	0	777,468
3	Account 190 ADIT Other Utility Operations	0	0
4	Account 228 Accumulated Provisions	183,674	0
5	Account 252 Customer Advances for Construction	0	122,545
6	Account 242 Accrued Vacation Payable	0	56,281
7	Account 282 ADIT Property	0	254,357
8	Account 282 ADIT KCC Difference 4/1/02	0	39,716,150
9	Account 282 ADIT Other Property	0	0
10	Account 283 ADIT Other Utility Property	0	2,711,219

To reflect the removal of transmission rate base deductions

WESTAR ENERGY SOUTH
 Electric Operations
 Explanation of Pro Forma Adjustments to Rate Base Deductions
 Test Year Ended December 31, 2007

Section 14
 Schedule 14-C
 Page 1 of 2

No. 1

Line No.	Description Col. 1	Merger Savings Col. 2	Pro Forma Adjustments Col. 3
1	Account 255 Pre 71 ITC	\$0	\$0
2	Account 235 Customer Deposits	0	0
3	Account 190 ADIT Other Utility Operations	0	0
4	Account 228 Accumulated Provisions	0	0
5	Account 252 Customer Advances for Construction	0	0
6	Account 242 Accrued Vacation Payable	0	0
7	Account 282 ADIT Property	0	0
8	Account 282 ADIT KCC Difference 4/1/02	0	0
9	Account 282 ADIT Other Property	52,510,042	52,510,042
10	Account 283 ADIT Other Utility Property	0	0
11	Total	<u>52,510,042</u>	<u>52,510,042</u>

WESTAR ENERGY SOUTH
Electric Operations
Explanation of Pro Forma Adjustments to Rate Base Deductions
Test Year Ended December 31, 2007

Line No.	Description	Col. 1		Increase Col. 2	Decrease Col. 3
	<u>Pro Forma Adjustment No. 1 - Merger Savings</u>				
1	Account 255 Pre 71 ITC			\$0	\$0
2	Account 235 Customer Deposits			0	0
3	Account 190 ADIT Other Utility Operations			0	0
4	Account 228 Accumulated Provisions			0	0
5	Account 252 Customer Advances for Construction			0	0
6	Account 242 Accrued Vacation Payable			0	0
7	Account 282 ADIT Property			0	0
8	Account 282 ADIT KCC Difference 4/1/02			0	0
9	Account 282 ADIT Other Property			52,510,042	0
10	Account 283 ADIT Other Utility Property			0	0

To include the acquisition premium resulting from KPL/KG&E merger

WESTAR ENERGY SOUTH
Financial Statements
Test Year Ended December 31, 2007

Reference the Annual Report and Form 10-K provided in Section 13 of Westar North

WESTAR ENERGY SOUTH
Electric Operations
Test Year Revenue Summary
Test Year Ended December 31, 2007

Line No.	Tariff	Tariff Description	Average No. of Customers	Test Year MWh Usage	Test Year Total Revenue	Average Price Per kWh	Total Adjustments MWh Usage	As Adjusted MWh Usage	Total Revenue Adjustment Dollars	As Adjusted Revenue Dollars	As Adjusted Average Price - kWh
1	RS	Residential Service	272,143	3,130,971	\$ 232,286,187	\$ 0.0742	(42,138)	3,088,833	\$ (4,449,006)	\$ 227,837,181	\$ 0.0738
2	SGS	Small General Service	35,775	1,620,989	\$ 110,713,941	\$ 0.0683	1,394	1,622,383	\$ (1,159,619)	\$ 109,554,322	\$ 0.0675
3	ST	Short Term Service	992	2,135	\$ 290,005	\$ 0.1358	(51)	2,084	\$ (3,257)	\$ 286,748	\$ 0.1376
4	MGS	Medium General Service	537	1,018,100	\$ 59,443,027	\$ 0.0584	(23,525)	994,575	\$ (1,956,174)	\$ 57,486,853	\$ 0.0578
5	EIS	Educational Institutions	604	333,887	\$ 20,101,180	\$ 0.0602	2,510	336,397	\$ 42,910	\$ 20,144,090	\$ 0.0599
6	TESC	Total Electric Schools & Church	87	17,659	\$ 1,078,299	\$ 0.0611	(360)	17,299	\$ (29,692)	\$ 1,048,607	\$ 0.0606
7	RITODS	Religious Inst. Time of Day	249	10,358	\$ 873,872	\$ 0.0844	(239)	10,119	\$ (27,343)	\$ 846,529	\$ 0.0837
8	DOR	Dedicated Off Peak Rider	7	327	\$ 18,693	\$ 0.0572	(1)	326	\$ (44)	\$ 18,649	\$ 0.0572
9	GSS	Generation Substitution Service	26	23,843	\$ 1,129,531	\$ 0.0474	1,120	24,963	\$ 52,800	\$ 1,182,331	\$ 0.0474
10	HLF	High Load Factor	105	1,996,897	\$ 89,591,594	\$ 0.0449	1,480,893	3,477,790	\$ 57,078,487	\$ 146,670,081	\$ 0.0422
11	CON	Special Contract (a)	1	301,163	\$ 10,038,385	\$ 0.0333	-	301,163	\$ 48,866	\$ 10,087,251	\$ 0.0335
12	CON	Special Contract	8	1,534,042	\$ 58,623,524	\$ 0.0382	(1,450,330)	83,712	\$ (55,367,820)	\$ 3,235,704	\$ 0.0387
13	RPS	Restricted Peak Service	6	13,548	\$ 540,010	\$ 0.0399	-	13,548	\$ 2,988	\$ 542,998	\$ 0.0401
14	SL	Street Lighting	-	34,267	\$ 4,359,620	\$ 0.1272	-	34,267	\$ (11,966)	\$ 4,347,654	\$ 0.1269
15	TS	Traffic Signals	-	636	\$ 53,800	\$ 0.0846	-	636	\$ (19)	\$ 53,781	\$ 0.0846
16	PLS	Private Lighting Service	-	21,312	\$ 2,830,270	\$ 0.1328	-	21,312	\$ (8,107)	\$ 2,822,163	\$ 0.1324
17		Amortization of Regulatory Liability	-	-	\$ 6,006,490	\$ -	-	-	\$ -	\$ -	\$ -
18		Unbilled Revenue	-	77,000	\$ 3,645,000	\$ 0.0473	-	77,000	\$ -	\$ 3,645,000	\$ -
19		Total	310,540	10,137,134	\$ 601,623,428	\$ 0.0593	(30,727)	10,029,407	\$ (5,806,996)	\$ 589,809,942	\$ 0.0588

Note: As Adjusted Revenue Dollars include ECR and TSC test year revenues

WESTAR ENERGY SOUTH
Electric Operations
Test Year Revenue Summary
Test Year Ended December 31, 2007

Line No.	Tariff	Tariff Description	Adjusted MWh Usage	Adjusted Revenue Dollars	Proposed Revenue	Proposed Revenue Increase	Proposed Percent Increase	Proposed Revenue Per Unit kWh
1	RS	Residential Service	3,088,833	\$ 227,837,181	\$ 266,700,935	\$ 38,863,754	17.06%	\$ 0.0863
2	SGS	Small General Service	1,622,383	\$ 109,554,322	\$ 122,469,167	\$ 12,914,846	11.79%	\$ 0.0755
3	ST	Short Term Service	2,084	\$ 286,748	\$ 348,835	\$ 62,087	21.65%	\$ 0.1674
4	MGS	Medium General Service	994,575	\$ 57,486,853	\$ 65,046,157	\$ 7,559,304	13.15%	\$ 0.0654
5	EIS	Educational Institutions	336,397	\$ 20,144,090	\$ 22,594,922	\$ 2,450,832	12.17%	\$ 0.0672
6	TESC	Total Electric Schools & Church	17,299	\$ 1,048,607	\$ 1,208,313	\$ 159,706	15.23%	\$ 0.0698
7	RITODS	Religious Inst. Time of Day	10,119	\$ 846,529	\$ 985,560	\$ 139,031	16.42%	\$ 0.0974
8	DOR	Dedicated Off Peak Rider	326	\$ 18,649	\$ 21,115	\$ 2,466	13.22%	\$ 0.0648
9	GSS	Generation Substitution Service	24,963	\$ 1,182,331	\$ 1,309,251	\$ 126,920	10.73%	\$ 0.0524
10	HLF	High Load Factor	3,477,790	\$ 146,670,081	\$ 169,411,350	\$ 22,741,269	15.51%	\$ 0.0487
11	CON	Special Contract (a)	301,163	\$ 10,087,251	\$ 11,655,674	\$ 1,568,423	15.55%	\$ 0.0387
12	CON	Special Contract	83,712	\$ 3,235,704	\$ 3,235,704	\$ -	0.00%	\$ 0.0387
13	RPS	Restricted Peak Service	13,548	\$ 542,998	\$ 599,499	\$ 56,501	10.41%	\$ 0.0442
14	SL	Street Lighting	34,267	\$ 4,347,654	\$ 4,939,630	\$ 591,976	13.62%	\$ 0.1442
15	TS	Traffic Signals	636	\$ 53,781	\$ 59,390	\$ 5,609	10.43%	\$ 0.0934
16	PLS	Private Lighting Service	21,312	\$ 2,822,163	\$ 3,161,961	\$ 339,798	12.04%	\$ 0.1484
17		Amortization of Regulatory Liability	-	\$ -	\$ -	\$ -	-	\$ -
18		Unbilled Revenues	-	\$ 3,645,000	\$ -	\$ -	-	\$ -
19		Total	10,029,407	\$ 589,809,942	\$ 673,747,462	\$ 87,582,521	14.85%	\$ 0.0672

Note: As Adjusted Revenue Dollars include ECRR and TSC test year revenues

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THE STATE CORPORATION COMMISSION OF KANSAS
KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE _____ DOR _____

Replacing Schedule _____ DOR _____ Sheet 1

which was filed March 2, 2006

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 4 Sheets

DEDICATED OFF-PEAK SERVICE

AVAILABLE

Electric service is available under this schedule at points on the Company's existing distribution facilities to customer's with average demands greater than 5 kW, but less than 15,000 kW served under this rate schedule.

APPLICABLE

To dedicated off-peak service, physically and electrically separated from a customer's standard service at the same location. This schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

NET MONTHLY BILL

CUSTOMER CHARGE \$1216.00

ENERGY CHARGE

3.36234.0348¢ per kWh	first 85 kWh per kW of dedicated off-peak demand
2.07103.2520¢ per kWh	next 170 kWh per kW of dedicated off-peak demand
1.20231.4428¢ per kWh	additional kWh

plus applicable adjustments and surcharges.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Michael Lennen, Vice President

THE STATE CORPORATION COMMISSION OF KANSAS
KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

Index _____

SCHEDULE _____ DOR _____

Replacing Schedule DOR Sheet 2

which was filed March 2, 2006

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 4 Sheets

DEDICATED OFF-PEAK SERVICE

MINIMUM MONTHLY BILL

The greater of the Customer Charge plus:

- A. The minimum contract capacitydemand specified in the Electric Service Agreement allocated to the Energy Charge blocks, or
- B. The minimum bill amount specified in the Electric Service Agreement, plus
- C. When a special transformer installation is necessary for the benefit of the customer or to protect the quality of service to other customers, such minimum shall be not less than \$0.75 per kilovolt-ampere (kVA) of required transformer capacity;
- D. plus applicable adjustments and surcharges.

BILLING CAPACITYDEMAND

Customer's average kilowatt load during the fifteen-minute period of maximum use during the off-peak period of the billing month.

Issued _____
Month Day Year

Effective _____
Month Day Year

By _____
Michael Lennen, Vice President

Index _____

THE STATE CORPORATION COMMISSION OF KANSAS
KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SCHEDULE _____ DOR _____

Replacing Schedule _____ DOR _____ Sheet 3 _____

SOUTH RATE AREA

(Territory to which schedule is applicable)

which was filed March 2, 2006 _____

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 3 of 4 Sheets

DEDICATED OFF-PEAK SERVICE

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

The Company may determine, by permanent measurement or by test of not less than 30 minutes duration under conditions which the Company determines to be normal, the power factor of a customer. If the power factor for the month is less than 0.90 at the point of delivery, the Billing Capacity Demand will be increased by multiplying by 0.90 and dividing by the power factor.

Other Adjustments

The rates hereunder are subject to adjustment as provided in the following schedules:

- 1. Fuel Adjustment Clause
- 2. Property Tax Surcharge
- 3. Transmission Service Charge
- 4. Environmental Cost Recovery Rider
- 5. Renewable Energy Program Rider
- 5.6. Tax Adjustment

DEFINITIONS AND CONDITIONS

- 1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on the company's existing distribution facilities having sufficient capacity.
- 2. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.
- 3. Additional incremental investment for facilities required to serve off-peak

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THE STATE CORPORATION COMMISSION OF KANSAS
KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SOUTH RATE AREA

(Territory to which schedule is applicable)

SCHEDULE _____ DOR _____

Replacing Schedule DOR Sheet 4

which was filed March 2, 2006

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 4 of 4 Sheets

~~capacity demand~~ including metering equipment shall be paid for by a customer prior to taking service under this rate schedule.

DEDICATED OFF-PEAK SERVICE

4. Load interrupting devices are not required under this rate schedule. A customer installing such devices must have them approved by Company beforehand.
5. Limited amounts of on-peak consumption are permitted as dedicated off-peak service. However, in billing months when the meter used to measure dedicated off-peak service records on-peak ~~capacity demand~~ greater than 20% of off-peak ~~capacity demand~~, all ~~capacity demand~~ greater than 20% of off-peak ~~capacity demand~~ shall be billed at \$8.00 per kW. During such billing months, all kWh will be billed at the first energy block. If customer's on-peak ~~capacity demand~~ is greater than 20% of the off-peak ~~capacity demand~~ in two billing months during a twelve month period, Company may require customer to take service under an alternative rate schedule for which customer is eligible.
6. For purposes of this rate schedule, off-peak hours shall be 8 PM. to 10 AM. Monday through Friday and all day Saturday, Sunday and the following generally observed holidays: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Christmas Eve and Christmas Day. On-peak hours are the remaining hours of the year.
7. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.
8. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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THE STATE CORPORATION COMMISSION OF KANSAS

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SCHEDULE EDR

Replacing Schedule EDR Sheet 1

which was filed January 6, 2006

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 4 Sheets

ECONOMIC DEVELOPMENT RIDER

PURPOSE

The purpose of this Economic Development Rider is to encourage industrial and commercial development in Kansas. These activities will attract capital expenditures to the State, diversify the Company's customer base and create jobs.

AVAILABLE

Electric service under this rider is available to certain customers otherwise qualified for the Company's standard rate schedules - Medium General Service (MGS); or High Load Factor (HLF) and as more fully set forth herein.

The availability of this rider shall be limited to industrial and commercial customers not selling or providing goods and service directly to the general public and determined necessary by the Company for the customer to locate or expand its facility.

APPLICABLE

Upon the application by a qualified customer and acceptance by the Company, the provisions of this rider are applicable to new industrial and commercial customers having load requirements greater than 200 kW and to the facilities of existing industrial and commercial customers whose expanded operations have increased its load requirements greater than 200 kW at existing locations. Electric service under this rider is contingent on a customer increasing the number of permanent employees at customer's facility.

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SCHEDULE _____ EDR _____

Replacing Schedule EDR Sheet 2

which was filed January 6, 2006

No supplement or separate understanding shall modify the tariff as shown hereon.

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ECONOMIC DEVELOPMENT RIDER

INCENTIVE PROVISIONS

1. New qualified customers' net monthly bills shall be calculated, prior to taxes, under the MGS or HLF rate schedule and discounted as follows:
 - ~~i.~~A. 25% during the first contract year;
 - ~~ii.~~B. 20% during the second contract year;
 - ~~iii.~~C. 15% during the third contract year;
 - ~~iv.~~D. 10% during the fourth contract year;
 - ~~v.~~E. 5% during the fifth contract year.

In no event shall the discounts reduce the net monthly bill exclusive of adjustments, below the effective average price of ~~3.0595~~2.2044 cents per kWh for ~~capacity~~demand and energy supplied.

2. Existing qualified customers' net monthly bills shall be calculated, prior to taxes, under the MGS or HLF rate schedule and discounted by the INCENTIVE PROVISIONS in 1 above. The incentive provision shall apply to existing customers' net monthly bill, calculated prior to taxes for the twelve billing months usage prior to an expansion, and provided that customer's current month's Billing capacityDemand is 200 kW greater than the highest Billing capacityDemand established during the twelve billing months prior to taking service under this rider.

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Replacing Schedule _____ EDR _____ Sheet 3

which was filed _____ January 6, 2006

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ECONOMIC DEVELOPMENT RIDER

- 3. Any customer taking service under this rider which initiates a subsequent qualified expansion may,
 - a. include the load resulting from the subsequent expansion with the amount currently covered by this rider and discount the resultant total as the currently qualified load is discounted for the remaining life of the existing contract, or
 - b. terminate the existing service agreement for the currently qualified load and initiate a new service agreement for the subsequent qualified expansion at an existing location as defined in 2 above, or
 - c. establish a new account and separately meter the new load.

A customer may have only one Economic Development Rider in effect at any time unless a separate account is established for the loads and the loads are separately metered.

- 4. All provisions set forth in customer's standard rate schedule apply to the extent they are not superseded by provisions contained in this rider.

OTHER PROVISIONS

- 1. Local Service Facilities: The Company may require a contribution in aid of construction for standard facilities installed to serve the customer if the Company's analysis of expected revenues from the new load do not provide a fair return on the investment.
- 2. Company's Discretion: It is solely within the discretion of Company to determine if a customer meets the criteria for receiving service under this rider. Company may withdraw this rider if it determines the requirements of the rider are not being met.

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ECONOMIC DEVELOPMENT RIDER

- 3. The Company may freeze the availability of this rider with respect to new loads at any time. Any customer receiving service under the rider on the date it is frozen or modified may continue to receive the benefits of the incentive provisions as contained in the rider effective the date customer first took service under this rider through the first five years of such customer's contract.
- 4. Service under this rider is subject to the Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.
- 5. All provisions of this rider are subject to changes made by order of the regulatory authority having jurisdiction.

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SCHEDULE _____ EIS _____

Replacing Schedule _____ EIS _____ Sheet _____ 1 _____

which was filed _____ March 2, 2006 _____

No supplement or separate understanding shall modify the tariff as shown hereon.

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RESTRICTED EDUCATIONAL INSTITUTION SERVICE

AVAILABLE

Restricted Educational Institution Service is only available to customers taking service this rate schedule prior to the effective date of this rate schedule.

Available throughout Company's service area for customer's electric service required on the contiguous premises of an educational institution. This schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

NET MONTHLY BILL

CUSTOMER CHARGE **\$1520.00**

ENERGY CHARGE

for energy used during the billing months of October through May	
4.76375.5259¢ per kWh	first 70,000 kWh
3.77374.3775¢ per kWh	next 180,000 kWh
2.77373.2175¢ per kWh	additional kWh

for energy used during the billing months of June through September	
4.76375.5259¢ per kWh	first 70,000 kWh
5.36376.2219¢ per kWh	next 180,000 kWh
5.52426.4039¢ per kWh	additional kWh

Plus applicable adjustments and surcharges.

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Replacing Schedule _____ EIS _____ Sheet _____ 2 _____

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No supplement or separate understanding shall modify the tariff as shown hereon.

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RESTRICTED EDUCATIONAL INSTITUTION SERVICE

ADJUSTMENTS AND SURCHARGES

The rates hereunder are subject to adjustment as provided in the following schedules:

1. Fuel Adjustment Clause
2. Property Tax Surcharge
3. Transmission Service Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
- ~~5.6.~~ Tax Adjustment

MINIMUM BILL

The greater of \$~~30~~36.00 per month, or the minimum specified in the Electric Service Agreement, plus all applicable adjustments and surcharges.

DEFINITIONS AND CONDITIONS

1. Educational institutions are those which offer instruction to the public, operated by the State of Kansas or political subdivisions thereof, or operated not-for-profit either by charitable organizations chartered under the laws of the State of Kansas, or by recognized religious organizations.
2. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied at points on the Company's existing distribution facilities having sufficient capacity.
3. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.

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Replacing Schedule _____ EIS _____ Sheet _____ 3 _____

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RESTRICTED EDUCATIONAL INSTITUTION SERVICE

4. The initial term of service under this rate schedule shall be one year. Company reserves the right to require the customer to execute an Electric Service Agreement with an additional charge, or special minimum and/or a longer initial term when additional facilities are required to serve such customer. Customer shall sign an Electric Service Agreement when two or more meters are combined for billing, however no more than 25 meters may be combined under one account, and all meters must be in the same taxing jurisdiction. The Electric Service Agreement shall note the meters being combined and location thereof. Electric service shall continue under this rate schedule unless the Electric Service Agreement is canceled, after the end of the initial term, by the customer providing written notice at least three months in advance.
5. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.
6. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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SCHEDULE GSS

Replacing Schedule GSS Sheet 1

which was filed March 2, 2006

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 4 Sheets

GENERATION SUBSTITUTION SERVICE

AVAILABLE

Electric service is available under this schedule at points on the Company's existing distribution facilities as a substitute for customer-owned generation.

APPLICABLE

This rate schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

NET MONTHLY BILL

CUSTOMER CHARGE \$3540.00

ENERGY CHARGE

~~3.849~~ 44.4268¢ per kWh

~~3.300~~ 23.7592¢ per kWh

~~2.700~~ 23.1052¢ per kWh

first 70 kWh per kW of Billing Ddemand
next 160 kWh per kW of Billing Ddemand
additional kWh

Plus applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

The greater of the Customer Charge or the minimum specified in the Electric Service Agreement, plus all applicable adjustments and surcharges.

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SCHEDULE GSS

Replacing Schedule GSS Sheet 2

which was filed March 2, 2006

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GENERATION SUBSTITUTION SERVICE

BILLING CAPACITY DEMAND

Billing ~~capacity~~ Demand shall be the average kW load supplied during the 15-minute period of maximum use during the month, recorded during the on-peak period, but not less than the minimum kW load specified in the Electric Service Agreement. For the purpose of this rate schedule the on-peak period shall be 9:00 a.m. through 10:00 p.m., Monday through Friday. The off-peak period shall be 10:00 p.m. through 9:00 a.m., Monday through Friday, all day on Saturday and Sunday and all day during the following generally observed holidays: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Christmas Eve, and Christmas Day.

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

The Company may determine, by permanent measurement or by test of not less than 30 minutes duration under conditions which the Company determines to be normal, the power factor of a customer. If the power factor for the month is less than 0.90 at the point of delivery, the Billing Capacity Demand will be increased by multiplying by 0.90 and dividing by the power factor.

Other Adjustments

The rates hereunder are subject to adjustment as provided in the following schedules:

1. Fuel Adjustment Clause
2. Property Tax Surcharge
3. Transmission Service Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
- ~~5.6.~~ Tax Adjustment

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which was filed March 2, 2006

No supplement or separate understanding shall modify the tariff as shown hereon.

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GENERATION SUBSTITUTION SERVICE

DEFINITIONS AND CONDITIONS

- 1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on Company's existing distribution facilities having sufficient capacity.
- 2. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.
- 3. The customer shall execute an Electric Service Agreement for a minimum ~~capacity~~demand of not less than the capacity of the customer-owned generation for which this service is a substitute. The initial term of service under this rate schedule shall be one year. When additional facilities are required to serve the customer, an additional charge, special minimum and/or extended initial term may be required.
- 4. A customer shall shut down generation equipment for which this rate schedule substitutes and only use said equipment for (a) backup, in the event of Company-requested interruption or economic curtailment, (b) unavailability of other customer-owned generation not covered by this service schedule, or (c) scheduled test and maintenance purposes.

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GENERATION SUBSTITUTION SERVICE

5. A customer shall interrupt load served by this rate schedule within 60 minutes after receiving notice from Company. Notice from Company shall be accomplished through telephone, facsimile, or other established methods between a Company representative and an individual authorized by the customer to receive notice. Failure to interrupt load shall result in the customer's usage being billed under the Small General Service rate schedule for the month during which the customer fails to comply. Customer's failure to interrupt load on two occasions during any consecutive 24-month period shall disqualify customer from this rate. Customer may apply during the next contract year for service under this rate schedule or a rate schedule which references the Interruptible Service Rider (ISR) provided, however, that customer meets the qualifications for service thereunder.
6. A customer shall not be required to maintain an interruption more than eight consecutive hours for any single request. Interruption to test the customer's ability to comply with Company notice may occur once every 12-months, involve complete interruption of load served by this rate schedule and shall be accomplished in the same manner as a non-test interruption. Test duration shall not exceed 15 minutes and the customer shall be informed if the notice is for test purposes or actual conditions.
7. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.
8. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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SCHEDULE _____ HLF _____

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Replacing Schedule _____ HLF Sheet 1 _____

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which was filed _____ March 2, 2006 _____

No supplement or separate understanding shall modify the tariff as shown hereon.

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HIGH LOAD FACTOR SERVICE

AVAILABLE

Electric service is available under this rate schedule at points on the company's existing distribution facilities.

APPLICABLE

To any customer using electric service supplied at one point of delivery and with an average ~~Billing capacity~~Demand greater than 1,000 kW and generally applicable to customers with load factors in excess of 65%. This rate schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

NET MONTHLY BILL

CAPACITY**DEMAND** CHARGE

___ \$7.80 per kW for all Billing Demand

ENERGY CHARGE

~~1.54032~~2.2044¢ per kWh for all kWh

Plus applicable adjustments and surcharges.

MINIMUM MONTHLY BILL

The greater of the Demand~~Capacity~~ Charge for 1,000 kW of Billing ~~Capacity~~Demand, or the minimum specified in the Electric Service Agreement, plus all applicable adjustments and surcharges.

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SCHEDULE _____ HLF _____

Replacing Schedule _____ HLF Sheet 2 _____

which was filed _____ March 2, 2006 _____

No supplement or separate understanding shall modify the tariff as shown hereon.

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HIGH LOAD FACTOR SERVICE

BILLING CAPACITY DEMAND

Billing ~~Capacity~~ Demand shall be the greater of:

- i) ~~A.~~ 1,000 kW,
- ii) ~~B.~~ ~~The~~ average kW load supplied during the 15 minute period of maximum use during the month, adjusted for excessive lagging power factor, as described below,
- iii) ~~C.~~ 85 percent of the highest ~~B~~ billing capacity Demand as adjusted for power factor established during the previous billing months of June, July, August or September, within the most recent 11 months, or
- iv) ~~D.~~ ~~The~~ minimum ~~capacity~~ demand specified in the Electric Service Agreement.

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

If the power factor for the month is less than 0.90 at the point of delivery, Billing ~~Capacity~~ Demand will be increased by multiplying by 0.90 and dividing by the power factor.

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HIGH LOAD FACTOR SERVICE

Other Adjustments

The rates hereunder are subject to adjustment as provided in the following schedules:

1. Fuel Adjustment Clause
2. Property Tax Surcharge
3. Transmission Service Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
- ~~5.6.~~ Tax Adjustment

DEFINITIONS AND CONDITIONS

- 1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on Company's existing transmission or distribution facilities having sufficient capacity. The Capacity Demand Charge applies to service provided at primary distribution voltage.
2. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.
3. Customer shall execute an Electric Service Agreement for a minimum capacity of not less than 1,000 kW. The initial term of service under this rate schedule shall be five years. Electric service shall continue under this rate schedule unless the Electric Service Agreement is canceled by the customer, providing written notice 24 months in advance. When additional facilities are needed to serve a customer, an additional charge or special minimum and/or an extended initial term of service may be required.

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SCHEDULE HLF

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No supplement or separate understanding shall modify the tariff as shown hereon.

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HIGH LOAD FACTOR SERVICE

- 4. When electric service is taken at a secondary distribution voltage, the ~~capacity~~Demand ~~C~~charge shall be increased by \$0.7890 per kW.
- 5. When electric service is taken at 34.5 kV or above, the ~~capacity~~Demand ~~C~~charge shall be decreased by \$0.761.25 per kW.
- 6. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.
- 7. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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which was filed _____ March 2, 2006 _____

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MEDIUM GENERAL SERVICE

AVAILABLE

Electric service is available under this rate schedule at points on the Company's existing distribution facilities.

APPLICABLE

To any customer using electric service supplied at one point of delivery and with an average Billing Capacity Demand greater than 200 kW. This rate schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

NET MONTHLY BILL

CUSTOMER CHARGE \$100.00

CAPACITY DEMAND CHARGE

for all Billing Capacity Demand \$7.778.43 per kW

ENERGY CHARGE

Winter Period - Energy used during the billings months of October through May.
4.79822.5751¢ per kWh For all kWh

Summer Period - Energy used during the billings months of June through September.
2.89493.1251¢ per kWh For all kWh

Plus applicable adjustments and surcharges.

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MEDIUM GENERAL SERVICE

MINIMUM MONTHLY BILL

The greater of the Customer Charge plus the ~~Capacity~~Demand Charge for 200 kW of Billing ~~Capacity~~Demand, or the minimum specified in the electric Service Agreement, plus all applicable adjustments and surcharges.

BILLING CAPACITYDEMAND

Billing ~~Demand~~Capacity shall be the greatest of:

- 1i). 200 kW, or
- 2ii). ~~t~~The average kW load supplied during the 15 minute period of maximum use during the month, adjusted for excessive lagging power factor, as described below, or
- 3iii). 50 percent of the highest ~~B~~illing ~~capacity~~Demand, as adjusted for power factor, established during the previous billing months of June, July, August or September, within the most recent 11 months, or
- 4iv). ~~t~~The minimum ~~capacity~~demand specified in the Electric Service Agreement.

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MEDIUM GENERAL SERVICE

ADJUSTMENTS AND SURCHARGES

Power Factor Adjustment

The Company may determine, by permanent measurement or by test of not less than 30 minutes duration under conditions which the Company determines to be normal, the power factor of a customer. If the power factor for the month is less than 0.90 at the point of delivery, the Billing Capacity Demand will be increased by multiplying by 0.90 and dividing by the power factor.

The rates hereunder are subject to adjustment as provided in the following schedules:

1. Fuel Adjustment Clause
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3. Transmission Service Charge
4. Environmental Cost Recovery Rider
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Replacing Schedule _____ MGS _____ Sheet 4 _____

SOUTH RATE AREA

(Territory to which schedule is applicable)

which was filed March 2, 2006

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 4 of 4 Sheets

MEDIUM GENERAL SERVICE

DEFINITIONS AND CONDITIONS

1. Alternating current, at approximately 60 hertz, at the standard phase and voltage available shall be supplied to a single location at points on Company's existing distribution facilities having sufficient capacity.
2. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.
3. The initial term of service under this rate schedule shall be one year. Company reserves the right to require the customer to execute an Electric Service Agreement with an additional charge, or special minimum and/or a longer initial term when additional facilities are required to serve the customer.
4. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.
5. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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THE STATE CORPORATION COMMISSION OF KANSAS
KANSAS GAS AND ELECTRIC COMPANY d.b.a. WESTAR ENERGY

(Name of Issuing Utility)

SCHEDULE PAL

Replacing Schedule PAL Sheet 1

SOUTH RATE AREA

(Territory to which schedule is applicable)

which was filed March 2, 2006

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 6 Sheets

PRIVATE AREA LIGHTING SERVICE

AVAILABLE

Electric service is available under this schedule at points on the Company's existing distribution facilities.

APPLICABLE

Applicable to individual customers for outdoor dusk to dawn lighting service not provided for by the Company's Street Lighting rate schedule or its Recreational Lighting Service. This schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

EQUIPMENT AND SERVICE PROVIDED

The Company will install, own and operate the following items designated as standard equipment except as described in the Definitions and Conditions section.

1. Standard fixtures shall consist of High Pressure Sodium or Metal Halide lamps nominally rated at the wattage and lumens provided for in this rate schedule. The fixtures may be open or closed at the Company's sole discretion, supported by brackets not to exceed four feet in length affixed to existing wood poles. Filament lamps are available only under agreements dated on or before March 1, 1968.
2. Standard extensions shall consist of a wood pole not to exceed 35 feet in length, and a maximum of 165 feet of circuit to provide service at a customer designated location and a transformer if required. Company may restrict installations of new poles in areas without utility easements, or areas in which installation would increase costs due to access, terrain, or soil conditions or alternatively the customer may reimburse the Company the incremental cost above the average cost for a standard installation. Private Area Lighting Service served from underground distribution facilities shall be considered a nonstandard installation.

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**THE STATE CORPORATION COMMISSION OF KANSAS
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(Name of Issuing Utility)

SCHEDULE PAL

Replacing Schedule PAL Sheet 2

SOUTH RATE AREA

(Territory to which schedule is applicable)

which was filed March 2, 2006

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 2 of 6 Sheets

PRIVATE AREA LIGHTING SERVICE

The Company, at its option and upon customer's request, will install, own and operate nonstandard lamps, poles or other items to meet a customer's need. A nonstandard installation is one that includes one or more nonstandard units. It may, however, also include one or more standard units. On and after April 1, 2000, Company's investment in any new nonstandard installation shall be limited to the installed cost of a standard installation consisting of a standard fixture of similar wattage and if applicable a standard extension. When the cost of such new installation exceeds the cost of the equivalent standard installation, customer shall pay the entire cost difference, as a contribution in aid of construction, prior to the start of construction. However, if the cost difference between the standard and nonstandard installation exceeds \$120.00 and customer requests to finance the cost difference, Company shall finance the cost difference and permit that such contribution be paid in twelve (12) equal monthly installments at an interest rate of twelve percent (12%) per annum.

NET MONTHLY BILL

A. A monthly charge per standard fixture on an existing standard wood pole is as follows:

	<u>Lumen</u>	<u>Wattage</u>	<u>Type</u>	<u>Fixture kWh</u>	<u>Standard Price</u>
High Pressure Sodium Lamps					
1.	5,700	70	Space	68	\$ 7.218.04
2.	14,500	150	Space	115	\$10.912.16
3.	14,500	150	Flood	115	\$11.7813.13
4.	45,000	400	Space	290	\$25.3828.30
5.	45,000	400	Flood	290	\$25.9828.97
Metal Halide					
6.	13,500	250	Flood	182	\$22.1424.80
7.	24,000	400	Flood	305	\$30.9634.52

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SCHEDULE PAL

Replacing Schedule PAL Sheet 3

which was filed March 2, 2006

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 3 of 6 Sheets

PRIVATE AREA LIGHTING SERVICE

New installations of the following shall no longer be available on and after June 4, 2002. The decision to repair or replace these installations with another type shall be Company's option.

	<u>Lumen</u>	<u>Wattage</u>	<u>Fixture Type</u>	<u>Standard kWh</u>	<u>Price</u>
			Mercury Vapor		
1.	7,000	175	Space	70	\$ <u>7.458.31</u>
2.	20,000	400	Space	160	\$ <u>43.8015.39</u>
3.	20,000	400	Flood	160	\$ <u>22.2424.80</u>
4.	52,000	1000	Space	380	\$ <u>28.6331.92</u>
5.	59,000	1000	Flood	380	\$ <u>45.3750.59</u>

Filament Lamps are available only under agreements dated on or before March 1, 1968.

<u>Filament Lamps</u>	<u>Per Lamp</u>
4000 lumens (300W)	\$ <u>10.2211.40</u>

<u>Fluorescent Lamps</u>	<u>Per Lamp</u>
6900 lumens (110 W)	\$ <u>9.0910.14</u>

~~3) Multiple Lighting Unite Service~~ **ULTIPLE LIGHTING UNIT SERVICE:**

\$3.505 per unit for 100 watts or less per unit, plus 2.75 cents per watt for wattage in excess of 100 watts per unit. The minimum bill for this service is \$14.40 per month.

~~B. STANDARD EXTENSION~~ **Standard Extension**

A monthly charge per standard extension shall be \$2.504.95 per month on standard extensions installed on and after April 1, 2000.

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SCHEDULE _____ PAL _____

Replacing Schedule PAL Sheet 4

which was filed March 2, 2006

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PRIVATE AREA LIGHTING SERVICE

ADJUSTMENTS AND SURCHARGES

The rates hereunder are subject to adjustment as provided in the following schedules:

1. Fuel Adjustment Clause
2. Property Tax Surcharge
3. Transmission Service Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
- ~~5.6.~~ Tax Adjustment

DEFINITIONS AND CONDITIONS

1. Standard fixtures available for installation hereunder shall be determined by the Company on the basis of their quality, capital and maintenance costs, long term availability, general customer acceptance and other factors.
2. All nonstandard installations will be installed only at the Company's option. Company is under no obligation to maintain an inventory of spare parts for nonstandard installations.
3. Company shall replace lamps for standard fixtures due to ordinary burnout. In addition, Company will order and replace lamps for nonstandard fixtures due to ordinary burnout, however, Company may charge the customer the incremental cost of the nonstandard lamp upon replacement. Replacement due to breakage for any reason may be charged to the customer at the Company's actual cost of replacement.
4. Lamps shall be operated by a photo-electric controller to provide service from approximately one-half hour after sunset to one-half before sunrise, a total of about 4,000 burning hours per year.
5. The customer shall assume responsibility for notifying the Company when fixtures are

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THE STATE CORPORATION COMMISSION OF KANSAS
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(Name of Issuing Utility)

SCHEDULE PAL

Replacing Schedule PAL Sheet 5

SOUTH RATE AREA

(Territory to which schedule is applicable)

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inoperative.

PRIVATE AREA LIGHTING SERVICE

DEFINITIONS AND CONDITIONS

- 6. The customer shall provide or secure all necessary right-of-way permits and/or easements needed to provide service under this schedule. Customer shall, if required by the Company, inform the Company or Company's contractor of the tolerance zone of the customer owned underground facilities in the area requested by the Company by marking, flagging, or other acceptable methods. Customer owned underground facilities may include utilities such as sewers, septic systems, irrigation systems, water lines, and cable television. The tolerance zone is defined as the area within 24 inches of the outside dimensions in all horizontal directions of an underground facility.
- 7. The Company may refuse to install or may remove from service upon two days written notice to the customer, any fixture provided for herein if, in the Company's judgment, such fixtures or its operation could cause an unsatisfactory condition affecting the quality of life in the immediate area, or the public safety, or could be in violation of any local ordinance or development restriction.
- 8. Filament and fluorescent lamps are available only under agreements dated on or before March 1, 1968. New installations of Mercury Vapor lamps will no longer be available on and after June 4, 2002. The decision to repair or replace Filament or Mercury Vapor lamps with another type shall be Company's option.
- 9. Multiple Lighting Unit Service customers shall provide and maintain the circuit and lighting units. A maximum of fourteen lights per circuit, total load not to exceed 15 amperes, shall be installed in accordance with Company service standards. No other electric consuming devices shall be permitted on this circuit. Company shall supply and maintain the dust-to-dawn controller.

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SOUTH RATE AREA

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SCHEDULE PAL

Replacing Schedule PAL Sheet 6

which was filed March 2, 2006

No supplement or separate understanding shall modify the tariff as shown hereon.

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PRIVATE AREA LIGHTING SERVICE

DEFINITIONS AND CONDITIONS

10. Service under this schedule shall be for the following minimum terms:

- A. Standard fixtures – one year term.
- B. Standard extensions – three year term.

Company may require an Electric Service Agreement with an additional charge, or special minimum and/or a longer initial term for conditions not contemplated herein.

- 11. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of the state of Kansas and any modifications subsequently approved.
- 12. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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THE STATE CORPORATION COMMISSION OF KANSAS
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SCHEDULE RECA

Replacing Schedule RECA Sheet 1

SOUTH RATE AREA

(Territory to which schedule is applicable)

which was filed August 29, 2007

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 7 Sheets

RETAIL ENERGY COST ADJUSTMENT

APPLICABLE

To all bills rendered by Company for utility service, permitting recovery of fuel cost.

BASIS FOR ADJUSTMENT

A Retail Energy Cost Adjustment (RECA) shall be added to a customer's bill by multiplying the number of kilowatt-hours delivered over the billing month by an RECA Factor determined by the following formula:

$$\text{RECA Factor} = \text{FA} - \text{ABMA}$$

The FA (Fuel Adjustment) component of the RECA Factor shall be calculated monthly as follows:

$$\text{FA} = \frac{(\text{F}_p + \text{P}_p + \text{E}_p - \text{NRCA}_p - \text{ABSC}_p)}{(.01) \times \text{S}_p} + \text{ACAF}_p$$

Where:

$\text{F}_p =$ Projected cost of nuclear and fossil fuel projected to be consumed for the generation of electricity delivered to customers over a billing month as recorded in Account 501, Fuel; Account 518 Nuclear Fuel and Account 547 Fuel excluding the any internal labor cost.

~~Projected cost of nuclear and fossil fuel to be consumed for the generation of electricity delivered to customers over a billing month. Nuclear fuel costs shall be those projected to be recorded in Account 518. Coal and oil fuel costs shall be those projected to be recorded in Account 501 and shall include only those costs initially to be recorded as fossil fuel costs in Account 151 or as limestone, ammonia and activated carbon costs in Account 154. For natural gas or other fuels for which no inventory is maintained, the costs projected to be recorded in Account 501 and 547 are includable as fossil fuel consumed.~~

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SCHEDULE RECA

Replacing Schedule RECA Sheet 2

which was filed August 29, 2007

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RETAIL ENERGY COST ADJUSTMENT

P_p = Projected cost of purchased power and equalization cost to be incurred associated with energy delivered to customers over a billing month. Purchased power costs shall be those projected to be recorded as purchased energy costs in Account 555 and equalization costs in Account 556.1, exclusive of capacity, demand and other fixed charges.

E_p = The projected emission allowance costs to be recorded in Account 509 and gains or losses of emission allowances to be recorded in Account 411.8 or 411.9 respectively.

$NRCA_p$ = Projected cost to achieve sales to Company's Non-Requirements Customers during the billing month.

$ABSC_p$ = Projected cost to achieve asset-based sales during the billing month.

S_p = Projected kWhs to be delivered to all Company's Requirements Customers during the billing month.

Requirements Customers = Requirements Customers are retail customers of Company plus wholesale customers with fuel clauses or wholesale customers with cost-based agreements that provide for the explicit recovery of fuel expense. ~~Requirements customers of Westar Energy, Inc. (North rate area) are retail customers plus wholesale customers with fuel clauses taking service under the following FERC approved tariffs: WTU, WSM and WRC. Requirements customers of Kansas Gas and Electric Company (South rate area) are retail customers plus wholesale customers with fuel clauses taking service under the following FERC approved tariffs: PWM and generating municipal contracts schedule A.~~

Non-Requirements Customers = Non-Requirements Customers are wholesale customers taking service pursuant to a contract with an initial term of one-year or greater.

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SCHEDULE _____ RECA _____

(Name of Issuing Utility)

Replacing Schedule _____ RECA _____ Sheet _____ 3 _____

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These customers include participation power sales contracts, and contracts with cooperatives and municipal utilities not subject to a fuel clause.

RETAIL ENERGY COST ADJUSTMENT

Note: All monthly projected costs and sales will be derived from a production costing simulation model. Outputs from the model will include the projected costs of fuel and purchased power, and projected costs to achieve asset-based and non-requirements sales. Actual costs and sales for NRCA and ABSC will be derived from a production costing simulation model using actual inputs for the month.

The ACAF_P (Projected Annual Correction Adjustment Factor) shall be calculated as follows:

$$ACAF_P = \frac{(F_A + P_A + E_A - NRCA_A - ABSC_A - FAR_A) + ACAB}{(.01) \times S_A}$$

Where:

F_A = The actual cost of nuclear and fossil fuel for the previous ACA year consumed for the generation of electricity delivered to customers as recorded in Account 501, Fuel; Account 518 Nuclear Fuel and Account 547 Fuel excluding any internal labor costs.

~~The actual fuel costs for the previous ACA year. Nuclear fuel costs shall be those recorded in Account 518. Coal and oil fuel costs shall be those recorded in Account 501 and shall include only those costs initially recorded as fossil fuel costs in Account 151 or as limestone, ammonia and activated carbon costs in Account 154. For natural gas or other fuels for which no inventory is maintained, the costs recorded in Account 501 and 547 are includable as fossil fuel consumed. Fuel costs shall be reduced by the amount of supplier refunds normally credited to Account 501.~~

P_A = The actual purchased power costs for the previous ACA year. Purchased power costs shall be those recorded as purchased energy costs in Account 555 and

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SCHEDULE _____ RECA _____

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Replacing Schedule _____ RECA _____ Sheet _____ 4 _____

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equalization costs in Account 556.1, exclusive of capacity, demand and other fixed charges.

RETAIL ENERGY COST ADJUSTMENT

$E_A =$ The actual emission allowance costs to be recorded in Account 509 and gains or losses of emission allowances to be recorded in Account 411.8 or 411.9 respectively for the previous ACA year. In addition, the amortization of the liability from the sale of emission allowances included in Docket No. 05-WSEE-981-RTS shall be credited through this factor.

$NRCA_A =$ The calculated actual cost to achieve sales to Company's Non-Requirements Customers during the previous ACA year.

$ABSC_A =$ The calculated actual cost to achieve asset-based sales during the previous ACA year.

$FAR_A =$ The actual Fuel Adjustment revenue for the previous ACA year

$ACAB_A =$ The actual ACA Company's balance from the previous ACA year

$S_A =$ kWhs delivered to Company's Requirements Customers during the previous ACA year

ACA year = The initial ACA year shall begin with the delivery of energy during the first billing cycle using the initial RECA tariff approved in Docket No. 05-WSEE-981-RTS and ending with the last billing cycle in December 2006. Subsequent ACA years shall be the twelve-month billing period ending December 31 of each subsequent year. The initial ACAF shall be implemented with the first RECA factor. Subsequent ACAFs shall be implemented in the April billing month of each year.

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SCHEDULE RECA

Replacing Schedule RECA Sheet 5

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RETAIL ENERGY COST ADJUSTMENT

The ABMA (Asset-Based Margin Adjustment) component of the RECA Factor shall be computed annually as follows:

$$ABMA = \frac{(ABSR - ABSC) + ABMB}{(.01) \times RS_p}$$

Where:

ABSR = Average annual asset-based sales revenue for the prior three years ending June 30th prior to the current ACA year. Asset-based sales are sales to wholesale customers with a term of less than one year.

ABSC = Calculated average annual asset-based sales cost for the prior three years ending June 30th prior to the current ACA year. The calculated cost to achieve asset-based sales includes the cost of fuel and purchased power expense (exclusive of demand charges) plus transmission expense recorded in Account 565 plus variable operation and maintenance expense.

ABMB_A = The actual amount of the Asset-Based Margins balance from the previous ACA year.

RS_p = Projected annual kWh delivered to all Westar Energy, Inc. (North rate area) and Kansas Gas and Electric Company (South rate area) retail customers with a fuel clause.

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SCHEDULE RECA

Replacing Schedule RECA Sheet 6

SOUTH RATE AREA

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1. The adjustment factor will be expressed in cents per kilowatt-hour rounded to the nearest one-thousandth of a cent.
2. The references to Accounts are from the FERC uniform system of accounts.
RETAIL ENERGY COST ADJUSTMENT
3. The FA component of the adjustment factor will be computed monthly, and the ABMA component of the adjustment factor will be computed annually.
4. The Company shall submit to the State Corporation Commission of Kansas on or before the 20th of each month, a Retail Energy Cost Adjustment report, in a format prescribed by the Commission, showing the calculation of the next month's factor.
5. The Company shall submit a calculation of the ACAF_P to the State Corporation Commission of Kansas on or before March 20th of each year in a format prescribed by the Commission, showing the calculation of the ACAF. The Company may elect to file for a change in the ACAF more frequently than once per year.
6. For each twelve-month billing period ending in December, any monthly differences between actual cost and actual RECA revenue shall be accumulated to produce a cumulative balance of over-recovered or under-recovered costs. The Company shall also determine any annualized over or under-recovery relative to the ACAF and ABMA. The ACAF for an ACA year shall be computed as shown above. Any fuel and purchased power cost over-recovery or under-recovery shall be combined with any over-recovery or under-recovery associated with the previous year's ACAF. The total amount of any over/under recovery shall be divided by the actual sales to Requirements Customers made during the previous ACA year. The ABMA for a year shall be computed as shown above. Any over-recovery or under-recovery shall be combined with any over-recovery or under-recovery associated with the previous year's ABMA. The total amount of any over/under recovery shall be divided by the projected annual sales to retail customers with a fuel clause. The ACAF and ABMA shall be rounded to the nearest \$0.000001 per kWh and applied to sales billed on or after the first day of the month following the month the adjustment has been approved by the Commission or as implemented subject to refund. The ACAF and ABMA for the current ACA year shall remain in effect until

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superceded by an ACAF and ABMA for a subsequent period.

RETAIL ENERGY COST ADJUSTMENT

- 7. Service hereunder is subject to the Company's General Terms and Conditions as approved by the State Corporation Commission of Kansas and any modifications subsequently approved.
- 8. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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SCHEDULE _____ RITODS _____

Replacing Schedule RITODS Sheet 1

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RELIGIOUS INSTITUTION TIME OF DAY SERVICE

-AVAILABLE

Electric service is available under this schedule at points on the Company's existing distribution facilities to recognized houses of worship.

APPLICABLE

This rate schedule is not applicable to backup, breakdown, standby, supplemental, short term, resale or shared electric service.

NET MONTHLY BILL

ENERGY CHARGE

Winter Period - Energy used in the billing months of October through May.

_____ \$15.00	17.5	first 10 kWh
	7.44779.0117¢ per kWh	<u>Wweekend</u> day use
	7.44779.0117¢ per kWh	<u>Wweek</u> day evening use
	4.57255.5327¢ per kWh	<u>N</u> ight and weekend use

Summer Period - Energy used in the billing months of June through September.

_____ \$15.00	17.5	first 10 kWh
	12.296714.879¢ per kWh	<u>Wweek</u> day end use
	7.44779.0117¢ per kWh	<u>Wweek</u> day evening use
	4.57255.5327¢ per kWh	<u>N</u> ight and weekend use

Plus applicable adjustments and surcharges.

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SCHEDULE RITODS

Replacing Schedule RITODS Sheet 2

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MINIMUM MONTHLY BILL

The greater of the charge for the first 10 kWh or the minimum specified in the Electric Service Agreement, plus all applicable adjustments and surcharges.

RELIGIOUS INSTITUTION TIME OF DAY SERVICE

ADJUSTMENTS AND SURCHARGES

The rates hereunder are subject to adjustment as provided in the following schedules:

1. Fuel Adjustment Clause
2. Property Tax Surcharge
3. Transmission Service Charge
4. Environmental Cost Recovery Rider
5. Renewable Energy Program Rider
- ~~5-6.~~ Tax Adjustment

DEFINITIONS AND CONDITIONS

1. The above rates shall apply as follows:
 - a. Weekday use shall be energy consumed Monday through Friday, from 9:00 a.m. through 6:00 p.m.
 - b. Weekday evening use shall be energy consumed Monday through Friday, from 6:00 p.m. through 10:00 p.m.
 - c. Night and weekend use shall be energy consumed during all other times of the year including Christmas Day, Independence Day, Labor Day, Memorial Day, New Year's Day and Thanksgiving Day.

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SCHEDULE RITODS

Replacing Schedule RITODS Sheet 3

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- 2. A meter deposit of \$75.00 shall be collected when this service is initiated. The deposit shall be refunded when the customer continues service under this rate schedule and makes timely payment of undisputed bills for twelve consecutive months.

RELIGIOUS INSTITUTION TIME OF DAY SERVICE

- 3. Alternating current, at approximately 60 hertz, at the standard phase and voltage available, shall be supplied to a single location at points on the Company's existing distribution facilities having sufficient capacity.
- 4. Service shall normally be measured at delivery voltage; however, Company reserves the right to measure service at other than delivery voltage and adjust such measurements accordingly.
- 5. The initial term of service under this rate schedule shall be one year. Company reserves the right to require the customer to execute an Electric Service Agreement with an additional charge, or special minimum and/or a longer initial term when additional facilities are required to serve such customer. A customer may return to its former rate schedule within twelve months of initiating service under this rate schedule; rate schedule changes after the initial twelve months or after the customer returns to its former rate schedule, shall be governed by the Service Regulations.
- 6. Service under this rate schedule is subject to Company's General Terms and Conditions presently on file with the State Corporation Commission of Kansas and any modifications subsequently approved.
- 7. All provisions of this rate schedule are subject to changes made by order of the regulatory authority having jurisdiction.

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