

APPENDIX B

Supporting Schedules

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****REVENUE REQUIREMENT SUMMARY**

	Company Claim	Recommended Adjustment	Recommended Position	
	(A)			
1. Pro Forma Rate Base	\$1,052,535,773	(\$37,750,187)	\$1,014,785,586	(B)
2. Required Cost of Capital	8.84%	-1.51%	7.32%	(C)
3. Required Return	\$92,991,536	(\$18,703,090)	\$74,288,446	
4. Operating Income @ Present Rates	64,184,545	13,672,883	77,857,428	(D)
5. Operating Income Deficiency	\$28,806,991	(\$32,375,973)	(\$3,568,982)	
6. Revenue Multiplier	1.6605	1.6605	1.6605	(E)
7. Revenue Requirement Increase	<u>\$47,834,265</u>	<u>(\$53,760,592)</u>	<u>(\$5,926,327)</u>	

Sources:

(A) Company Filing, Section 3, Schedule 3-A, Page 1.

(B) Schedule ACC-3N.

(C) Schedule ACC-2N.

(D) Schedule ACC-11N.

(E) Schedule ACC-36N.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****REQUIRED COST OF CAPITAL**

	Amount	Capital Structure	Cost Rate	Weighted Cost
	(A)	(A)	(B)	
1. Common Equity	\$758,383,568	44.59%	8.75%	3.90%
2. Long Term Debt	891,417,753	52.41%	6.14%	3.22%
3. Preferred Stock	11,713,459	0.69%	4.55%	0.03%
4. Post 1970 ITCs	<u>39,259,418</u>	2.31%	7.32%	<u>0.17%</u>
5. Total Cost of Capital	\$1,700,774,198			<u>7.32%</u>

Sources:

(A) Company Filing, Section 7, Schedule 7-A, page 1.

(B) Testimony of Dr. Woolridge, Exhibit JRW-1.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****RATE BASE SUMMARY**

	Company Claim <u>(A)</u>	Recommended Adjustment		Recommended Position <u></u>
1. Total Utility Plant in Service	\$2,203,242,273	(\$6,394,332)	(B)	\$2,196,847,941
Less:				
2. Accumulated Depreciation	<u>(969,745,947)</u>	<u>(3,310,242)</u>	(C)	<u>(973,056,189)</u>
3. Net Utility Plant	\$1,233,496,326	(\$9,704,574)		\$1,223,791,752
Plus:				
4. Materials and Supplies	\$24,327,972	\$0		\$24,327,972
5. Prepayments	4,039,547	0		4,039,547
6. Working Funds	(4,840,177)	0		(4,840,177)
7. Nuclear Fuel	0	0		0
8. Fossil Fuel	38,248,562	0		38,248,562
9. Regulatory Assets	3,183,992	(13,384,872)	(D)	(10,200,880)
Less:				
10. Cost Free Capital	(\$245,920,449)	\$0		(\$245,920,449)
11. Sale/Leaseback LaCygne	0	0		0
12. Merger Savings	<u>0</u>	<u>(14,660,741)</u>	(E)	<u>(14,660,741)</u>
13. Total Rate Base	<u>\$1,052,535,773</u>	<u>(\$37,750,187)</u>		<u>\$1,014,785,586</u>

Sources:

(A) Company Filing, Section 3, Schedule 3-A, Page 1 and Section 6, Schedule 6-A, Page 1.

(B) Schedules ACC-4N, ACC-5N, ACC-6N, and ACC-7N.

(C) Schedule ACC-7N.

(D) Schedule ACC-8N.

(E) Schedule ACC-10N.

Schedule ACC-4N

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2004

INTANGIBLE PLANT

1. Balance at December 31, 2004	\$5,415,664	(A)
2. Gross Plant Allocation	<u>97.19%</u>	(B)
3. Kansas Retail Allocation	\$5,263,310	
4. Recommended Adjustment	<u>(\$152,354)</u>	(C)

Sources:

(A) Company Filing, Section 4, Schedule 4-A, Page 1.

(B) Derived from Total Gross Plant Allocation per Company Filing,
Section 12, Schedule 12-B , Page 1.

(C) Line 3 - Line 1.

Schedule ACC-5N

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2004

UTILITY PLANT IN SERVICE

1. Included in Both CWIP and Utility Plant In Service	\$447,045	(A)
2 KCC Jurisdictional Percentage	<u>97.19%</u>	(B)
3. Recommended Adjustment	<u>(\$434,469)</u>	

Sources:

(A) Response to KCC-123.

(B) Derived from Total Gross Plant Allocation per Company Filing,
Section 12, Schedule 12-B , Page 1.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****CONSTRUCTION WORK IN PROGRESS**

1. Company Claim	\$18,778,345	(A)
2. Pro Forma CWIP Completed @ July 31, 2005	<u>13,277,742</u>	(B)
3. Pro Forma Adjustment	\$5,500,603	
4. KCC Jurisdictional Percentage	<u>97.19%</u>	(C)
5. Recommended Adjustment	<u>(\$5,345,860)</u>	

Sources:

(A) Company Filing, Section 4, Schedule 4-C, Page 1.

(B) Response to KCC-237.

(C) Derived from Total Gross Plant Allocation per Company Filing,
Section 12, Schedule 12-B , Page 1.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2004

LOW NO_x BURNER

1. Utility Plant in Service Adjustment	<u>(\$461,650)</u>	(A)
2. Accumulated Depreciation Adjustment	<u>\$3,310,242</u>	(A)

Sources:

(A) Section 3, Schedule 3-C, Page 1.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2004

REGULATORY ASSETS

1. Total Company Claim	\$13,771,420	(A)
2. KCC Jurisdictional Percentage	<u>97.19%</u>	(B)
3. Recommended Adjustment	<u>(\$13,384,872)</u>	

Sources:

(A) Company Filing, Section 6, Schedule 6-G, page 1.

(B) Derived from Company Filing, Section 6-G, Page 2.

Schedule ACC-9N

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2004

SALE AND LEASEBACK OF LACYGNE

Adjustment Not Applicable.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2004

MERGER SAVINGS - ADIT

1. Initial Rate Base Adjustment	(\$16,698,284)	(A)
2. Amortization Through 12/31/04	<u>(2,037,544)</u>	(B)
3. Current ADIT Rate Base Adjustment	<u>(\$14,660,741)</u>	

Sources:

(A) Order in Docket No. 01-WSRE-436-RTS, Attachment 5.

(B) Based on annual amortization of \$479,422 per the Order in Docket No. 01-WSRE-436-RTS, Attachment 6.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****OPERATING INCOME SUMMARY**

		Schedule No.
1. Company Claim	\$64,184,545	1
2. Actual Revenues Billed	24,735	12
3. Economic Development Discounts	45,120	13
4. LaCygne Lease	0	14
5. Restricted Share Units	777,421	15
6. Medical Benefits Expenses	227,395	16
7. Bad Debt Expense	1,399,178	17
8. Storm Damage Expense	1,201,078	18
9. Discontinued Operations - KGS	623,075	19
10. Discounted Operations - P1	10,681	20
11. Tree Trimming Costs	954,856	21
12. Rate Case Costs	176,450	22
13. FERC Enforcement Costs	135,578	23
14. Sarbanes-Oxley	124,788	24
15. Civic and Charitable Contributions	1,456	25
16. Advertising Expense	5,359	26
17. Memberships Dues	6,181	27
18. Edison Electric Institute	75,502	28
19. Legal Costs	194,045	29
20. Non-Recurring Costs	163,073	30
21. Amortization of ADIT	(288,720)	31
22. Depreciation Differences	482,118	32
23. Depreciation Study Rates	8,681,891	33
24. Depreciation on CWIP	108,724	34
25. Interest Synchronization	<u>(1,457,098)</u>	35
26. Net Operating Income	<u>\$77,857,428</u>	

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2004

ECONOMIC DEVELOPMENT CREDITS

1. Test Year Actual		\$74,922	(A)
2. Income Taxes @	39.78%	<u>29,802</u>	
3. Operating Income Impact		<u>\$45,120</u>	

Sources:

(A) Response to CURB-264.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2004

ACTUAL REVENUES BILLED

1. Revenues Billed in January, 2005		\$41,073	(A)
2. Income Taxes @	39.78%	<u>16,338</u>	
3. Operating Income Impact		<u>\$24,735</u>	

Sources:

(A) Response to CURB-117.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2004

LACYGNE LEASE EXPENSE

Adjustment Not Applicable.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****RESTRICTED SHARE UNITS**

1. Revised Amortization - Existing Grants	\$1,916,350	(A)
2. Revised Amortization - 2005 Grants	1,069,832	(A)
3. Revised Dividends - Existing Grants	800,912	(A)
4. Revised Dividends - 2005 Grants	98,062	(A)
	<hr/>	
5. Revised Claim	\$2,717,262	
6. Original Claim	3,459,243	(B)
	<hr/>	
7. Recommended Adjustments	\$741,981	
8. Percentage to WEN	59.20%	(B)
	<hr/>	
9. Adjustment to WEN	\$439,253	
10. Expense of 5/1/04 Grants Based on Price Targets	508,373	(B)
11. Expense of 6/1/01 Grants Based on Price Targets	376,146	(B)
	<hr/>	
12. Total Recommended Adjustments	\$1,323,772	
13 KCC Jurisdictional Percentage	97.52%	(C)
	<hr/>	
14 KCC Jurisdictional Adjustment	1,290,914	
15. Income Taxes @ 39.78%	513,493	
	<hr/>	
16. Operating Income Impact	<u>\$777,421</u>	

Sources:

(A) Response to KCC-309.

(B) Company Workpaper.

(C) Total Operating Expense Allocation per Company Filing, Section 9, Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****MEDICAL BENEFIT COSTS**

1. Total Adjustments		\$654,058	(A)
2. Allocation to WEN (%)		<u>59.20%</u>	(B)
3. Allocation to WEN (\$)		\$387,202	
4. Allocation to KCC Jurisdictional (%)		<u>97.52%</u>	(C)
5. Allocation to KCC Jurisdictional (\$)		377,591	
6. Income Taxes @	39.78%	<u>150,196</u>	
7. Operating Income Impact		<u>\$227,395</u>	

SOURCES:

(A) Response to KIC-73.

(B) Per Company Workpapers.

(C) Total Operating Expense Allocation per Company Filing, Section 9,
Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2004

BAD DEBT EXPENSE

1. Company Claim		\$2,323,348	(A)
2. Income Taxes @	39.78%	<u>924,170</u>	
3. Operating Income Impact		<u>\$1,399,178</u>	

Sources:

(A) Company Filing, Section 9, Schedule 9-B, Page 5.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****STORM DAMAGE EXPENSE**

1. Deferral Amount - January 2002 Storm	\$4,977,314	(A)
2. Carrying Costs @ 9.0836%	<u>1,874,532</u>	(B)
3. Total Deferred Costs - 2002 Storm	\$6,851,846	
4. Deferred Costs - 2005 Storm	<u>5,874,699</u>	(C)
4. Total Deferred Costs	\$12,726,545	
5. Recommended Amortization Period	<u>5</u>	(D)
6. Annual Amortization	\$2,545,309	
7. Company Claim	<u>4,590,473</u>	(C)
8. Recommended Adjustment	\$2,045,164	
9. KCC Jurisdictional Percentage	<u>97.52%</u>	(E)
10. KCC Jurisdictional Adjustment	\$1,994,400	
11. Income Taxes @	39.78% <u>793,323</u>	
12. Operating Income Impact	<u>\$1,201,078</u>	

Sources:

(A) Order in Docket No. 02-WSRE-723-ACT.

(B) Based on 44 months of carrying costs.

(C) Company Workpapers.

(D) Recommendation of Ms. Crane.

(E) Total Operating Expense Allocation per Company Filing, Section 9, Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****DISCONTINUED CONTRACTS - KGS**

1. Original Company Claim	\$2,609,873	(A)
2. Revised Company Claim	<u>1,548,917</u>	(B)
3. Recommended Adjustment	\$1,060,956	
4. KCC Jurisdictional Percentage	<u>97.52%</u>	(C)
5. KCC Jurisdictional Adjustment	\$1,034,622	
6. Income Taxes @	39.78% <u>411,547</u>	
7. Operating Income Impact	<u>\$623,075</u>	

Sources:

(A) Company Filings, Section 9, Schedule 9-B, Page 2.

(B) Response to KIC-220.

(C) Total Operating Expense Allocation per Company Filing, Section 9,
Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****DISCONTINUED CONTRACTS - P1**

1. Original Company Claim	\$1,478,604	(A)
2. Revised Company Claim	<u>1,460,417</u>	(B)
3. Recommended Adjustment	\$18,187	
4. KCC Jurisdictional Percentage	<u>97.52%</u>	(C)
5. KCC Jurisdictional Adjustment	\$17,736	
6. Income Taxes @	39.78% <u>7,055</u>	
7. Operating Income Impact	<u>\$10,681</u>	

Sources:

(A) Company Filings, Section 9, Schedule 9-B, Page 2.

(B) Response to KIC-220.

(C) Total Operating Expense Allocation per Company Filing, Section 9, Schedule 9-A, Page 1.

Schedule ACC-21N

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2004

TREE TRIMMING COSTS

1. Company Claimed Adjustment	\$1,625,904	(A)
2. KCC Jurisdictional Percentage	<u>97.52%</u>	(B)
3. KCC Jurisdictional Adjustment	\$1,585,547	
4. Income Taxes @	39.78% <u>630,691</u>	
5. Operating Income Impact	<u>\$954,856</u>	

Sources:

(A) Company Filing, Section 9, Schedule 9-B, Page 2.

(B) Total Operating Expense Allocation per Company Filing, Section 9, Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****RATE CASE COSTS**

1. Pro Forma Rate Case Costs	\$2,500,000	(A)
2. Allocation to Westar-North (%)	<u>56.43%</u>	(B)
3. Allocation to Westar-North (\$)	\$1,410,750	
4. Amortization Period	<u>3</u>	(B)
5. Annual Amortization	\$470,250	
6. Test Year Actual	<u>164,990</u>	(B)
7. Pro Forma Adjustment	\$305,260	
8. Company Claim	<u>598,256</u>	(B)
9. Recommended Adjustment	\$292,996	
10. Income Taxes @	39.78% <u>116,546</u>	
11. Operating Income Impact	<u>\$176,450</u>	

Sources:

(A) Recommendation of Ms. Crane.

(B) Company workpapers.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****FERC ENFORCEMENT COSTS**

1. Costs Charged to WEN		\$230,858	(A)
2. Allocation to KCC Jurisdictional (%)		<u>97.52%</u>	(B)
3. Allocation to KCC Jurisdictional (\$)		\$225,128	
4. Income Taxes @	39.78%	<u>89,550</u>	
5. Operating Income Impact		<u>\$135,578</u>	

Sources:

(A) Response to KCC-252.

(B) Total Operating Expense Allocation per Company Filing, Section 9,
Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****SARBANES-OXLEY IMPLEMENTATION**

1. Price Waterhouse Costs		\$250,033	(A)
2. Incremental Protiviti Costs		<u>104,110</u>	(B)
3. Total Non-Recurring Costs		\$354,143	
4. Allocation to WEN (%)		<u>60.00%</u>	(B)
5. Allocation to WEN (\$)		\$212,486	
6. KCC Jurisdictional Allocation		<u>97.52%</u>	(C)
7. Recommended Adjustment		\$207,212	
8. Income Taxes @	39.78%	<u>82,424</u>	
9. Operating Income Impact		<u>\$124,788</u>	

Sources:

(A) Response to KIC-171.

(B) Responses to KCC-250 and KCC-251. Reflects decrease from 2004 to 2005.

(C) Total Operating Expense Allocation per Company Filing, Section 9, Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****CIVIC AND CHARITABLE CONTRIBUTIONS**

1. Donations Included in Cost of Service		\$4,959	(A)
2. Percentage Disallowance		<u>50.00%</u>	(A)
3. Total Adjustments		\$2,480	
4. Allocation to KCC Jurisdictional (%)		<u>97.52%</u>	(B)
5. Allocation to KCC Jurisdictional (\$)		2,418	
6. Income Taxes @	39.78%	<u>962</u>	
7. Operating Income Impact		<u>\$1,456</u>	

SOURCES:

(A) Response to KCC-51.

(B) Total Operating Expense Allocation per Company Filing, Section 9, Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****ADVERTISING EXPENSES**

1. Image Advertising Included in Cost of Service	\$15,219	(A)
2. Allocation to WEN (%)	<u>59.96%</u>	(B)
3. Allocation to WEN (\$)	\$9,125	
4. Allocation to KCC Jurisdictional (%)	<u>97.52%</u>	(C)
5. Allocation to KCC Jurisdictional (\$)	\$8,899	
6. Income Taxes @	39.78%	<u>3,540</u>
7. Operating Income Impact	<u>\$5,359</u>	

Sources:

(A) Response to CURB-124.

(B) Company Workpapers.

(C) Total Operating Expense Allocation per Company Filing, Section 9, Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****MEMBERSHIP DUES**

1. Topeka Country Club	_____ \$9,390	(A)
2. Fitness Club Memberships	<u>8,150</u>	(A)
3. Total Adjustments	\$17,540	
4. Allocation to WEN (%)	<u>60.00%</u>	(B)
5. Allocation to WEN (\$)	\$10,524	
6. Allocation to KCC Jurisdictional (%)	_____ <u>97.52%</u>	(C)
7. Allocation to KCC Jurisdictional (\$)	\$10,263	
8. Income Taxes @	39.78% <u>4,082</u>	
9. Operating Income Impact	_____ <u>86,181</u>	

Sources:

(A) Response to KCC-50.

(B) Estimated 60% to WEN and 40% to WES.

(C) Total Operating Expense Allocation per Company Filing, Section 9, Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****EDISON ELECTRIC INSTITUTE DUES**

1. Total EEI Dues	\$514,250	(A)
2. Lobbying-Related Dues (%)	<u>25.00%</u>	(B)
3. Lobbying Related Dues (\$)	\$128,563	
4. Allocation to WEN (%)	<u>100.00%</u>	(A)
5. Allocation to WEN (\$)	\$128,563	
6. Allocation to KCC Jurisdictional (%)	<u>97.52%</u>	(C)
7. Allocation to KCC Jurisdictional (\$)	\$125,371	
8. Income Taxes @	39.78% <u>49,870</u>	
9. Operating Income Impact	<u>\$75,502</u>	

Sources:

(A) Response to KIC-178.

(B) Response to CURB-127.

(C) Total Operating Expense Allocation per Company Filing, Section 9,
Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****LEGAL FEES**

1. Fees Related to Sale of P-1		\$550,691	(A)
2. Allocation to WEN (%)		<u>60.00%</u>	(B)
3. Allocation to WEN (\$)		\$330,415	
4. KCC Jurisdictional Allocation		<u>97.52%</u>	(C)
5. Recommended Adjustment		\$322,213	
6. Income Taxes @	39.78%	<u>128,168</u>	
7. Operating Income Impact		<u>\$194,045</u>	

Sources:

(A) Response to KCC-32.

(B) Estimated 60% to WEN and 40% to WES.

(C) Total Operating Expense Allocation per Company Filing, Section 9,
Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****NON RECURRING COSTS**

1. Direct Mailing Costs		\$203,315	(A)
2. Magnet Costs		45,935	(A)
3. Tempoary Labor		<u>28,426</u>	(A)
4. Recommended Adjustment		\$277,676	
5 KCC Jurisdictional Percentage		<u>97.52%</u>	(B)
6 KCC Jurisdictional Adjustment		\$270,784	
7. Income Taxes @	39.78%	<u>107,711</u>	
8. Operating Income Impact		<u>\$163,073</u>	

Sources:

(A) Response to KIC-115.

(B) Total Operating Expense Allocation per Company Filing, Section 9,
Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****AMORTIZATION OF ADIT RELATED TO MERGER SAVINGS**

1. Accumulated Deferred Income Taxes	\$16,698,284	(A)
2. Amortization Period	<u>34.83</u>	(A)
3. Annual Amortization	\$479,422	(A)
4. Income Taxes @	39.78% <u>190,702</u>	
5. Operating Income Decrease	<u>\$288,720</u>	

Sources:

(A) Order in Docket No. 01-WSRE-436-RTS.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****DEPRECIATION DIFFERENCES**

1. Company Claim		\$809,900	(A)
2. KCC Jurisdictional Percentage		<u>98.85%</u>	(B)
3. KCC Jurisdictional Adjustment		\$800,561	
4. Income Taxes @	39.78%	<u>318,443</u>	
5. Operating Income Impact		<u>\$482,118</u>	

Sources:

(A) Company Filing, Section 9, Schedule 9-B, Page 1.

(B) Derived from Company Filing, Section 9, Schedule 9-A, Page 1,

Overall Depreciation and Amortization KCC Jurisdictional Percentage.

TEST YEAR ENDED DECEMBER 31, 2004**DEPRECIATION STUDY****DEPRECIATION AND AMORTIZATION ON EXCLUDED PLANT**

1. Recommended CWIP Adjustment	\$5,345,860	(A)
2. Composite Depreciation Rate on CWIP	<u>3.23%</u>	(B)
3. Depreciation on CWIP Adjustment	\$172,671	
4. Amortization on Intangible Plant Adjustment	10,157	(C)
5. Depreciation on Low NOx Burner	<u>7,865</u>	(D)
6. Total Recommended Adjustment	\$180,536	
7. Income Taxes @	39.78% <u>71,813</u>	
8. Operating Income Impact	<u>\$108,724</u>	

Sources:

(A) Schedule ACC-6N.

(B) Based on proposed composite rate of 3.23% per Mr. Majoros.

(C) Based on average amortization rate, derived from Company Filing,
Section 10, Schedule 10-A, Page 1 and Section 4, Schedule 4-A, Page 1.

(D) Based on proposed rate of 2.15% per Mr. Majoros.

Schedule ACC-33N

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2004

DEPRECIATION STUDY

1. Depreciation Study	\$72,575,478	(A)
2. Company Claim	<u>87,160,017</u>	(B)
3. Recommended Adjustment	\$14,584,539	
4. KCC Jurisdictional Percentage	<u>98.85%</u>	(C)
5. KCC Jurisdictional Adjustment	\$14,416,358	
6. Income Taxes @	39.78% <u>5,734,467</u>	
7. Operating Income Impact	<u>\$8,681,891</u>	

Sources:

(A) Recommendation of Mr. Majoros.

(B) Company Workpapers.

(C) Derived from Company Filing, Section 9, Schedule 9-A, Page 1,

Overall Depreciation and Amortization KCC Jurisdictional Percentage.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****INTEREST SYNCHRONIZATION**

1. Pro Forma Rate Base	\$1,014,785,586	(A)
2. Weighted Cost of Debt	<u>3.22%</u>	(B)
3. Pro Forma Interest Expense - LTD	\$32,661,862	
4. Pro Forma Interest Expense - Customer Deposits	<u>216,955</u>	(C)
5. Total Pro Forma Interest Expense	\$32,878,817	
6. Company Claim	<u>36,541,937</u>	(D)
7. Decrease in Taxable Income	(\$3,663,120)	
8. Income Taxes @ 39.78%	<u>(\$1,457,098)</u>	

Sources:

(A) Schedule ACC-3N.

(B) Schedule ACC-2N.

(C) Company Filing, Section 9, Schedule 9-B, Page 3.

(D) Company Filing, Section 11, Schedule 11-C, Page 1.

WESTAR ENERGY, INC. - NORTH**TEST YEAR ENDED DECEMBER 31, 2004****INCOME TAX FACTOR**

1. Revenue	100.00%	
2. State Income Tax Rate	<u>7.35%</u>	(A)
3. Federal Taxable Income	92.65%	
4. Income Taxes @ 35%	<u>32.43%</u>	(A)
5. Operating Income	60.22%	
6. Total Tax Rate	<u>39.78%</u>	(B)
7. Revenue Multiplier	<u>1.66051</u>	(C)

Sources:

(A) Reflects statutory rates.

(B) Line 2 + Line 4.

(C) Line 1 / Line 5.

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2004

REVENUE REQUIREMENT IMPACT OF ADJUSTMENTS

1. Rate of Return	(\$26,467,761)
Rate Base Adjustments:	
2. Intangible Plant	(18,520)
3. Utility Plant in Service Double-Count	(52,814)
4. Construction Work In Progress	(649,839)
5. Low Nox Burner	(458,509)
6. Regulatory Assets	(1,627,056)
7. Sale/Leaseback LaCygne	0
8. Merger Savings	(1,782,149)
Operating Income Adjustments	
9. Actual Revenues Billed	(41,073)
10. Economic Development Discounts	(74,922)
11. Amortization of ADIT	479,422
12. Restricted Share Units	(1,290,914)
13. Memberships Dues	(10,263)
14. Medical Benefits Expenses	(377,591)
15. Bad Debt Expense	(2,323,348)
16. Storm Damage Expense	(1,994,400)
17. Discontinued Operations - KGS	(1,034,622)
18. Depreciation Differences	(800,561)
19. Discounted Operations - P1	(17,736)
20. Tree Trimming Costs	(1,585,547)
21. Rate Case Costs	(292,996)
22. FERC Enforcement Costs	(225,128)
23. Sarbanes-Oxley	(207,212)
24. Civic and Charitable Contributions	(2,418)
25. Advertising Expense	(8,899)
26. Edison Electric Institute	(125,371)
27. Legal Costs	(322,213)
28. LaCygne Lease	0
29. Non-Recurring Costs	(270,784)
30. Depreciation Study Rates	(14,416,358)
31. Depreciation on CWIP	(180,536)
32. Interest Synchronization	2,419,524
33. Total Recommended Adjustments	(\$53,760,592)
34. Company Claim	<u>47,834,265</u>
35. Recommended Revenue Requirement Deficiency	<u>(\$5,926,327)</u>

WESTAR ENERGY, INC. - NORTH

TEST YEAR ENDED DECEMBER 31, 2004

PRO FORMA INCOME STATEMENT

	Per Company	Recommended Adjustments	Pro Forma Present Rates	Recommended Rate Adjustment	Pro Forma Proposed Rates
1. Operating Revenues	\$668,011,833	\$115,995	\$668,127,828	(\$5,926,327)	\$662,201,501
2. Operating Expenses	452,291,057	(10,890,002)	441,401,055	0	441,401,055
3. Depreciation and Amortization	84,685,641	(14,117,472)	70,568,169	0	70,568,169
4. Taxes Other Than Income	46,010,086	0	46,010,086	0	46,010,086
5. Taxable Income Before Interest Expenses	\$85,025,049	\$25,123,469	\$110,148,518	(\$5,926,327)	\$104,222,191
6. Interest Expense	36,541,937	(3,663,120)	32,878,817		32,878,817
7. Taxable Income	\$48,483,112	\$28,786,589	\$77,269,701	(\$5,926,327)	\$71,343,374
8. Income Taxes @ 39.78%	20,840,503	11,450,586	32,291,089	(2,357,345)	29,933,744
9. Operating Income	\$64,184,546	\$13,672,883	\$77,857,429	(\$3,568,982)	\$74,288,447
10. Rate Base	\$1,052,535,773		\$1,014,785,586		\$1,014,785,586
11. Rate of Return	<u>6.10%</u>		<u>7.67%</u>		<u>7.32%</u>

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****REVENUE REQUIREMENT SUMMARY**

	Company Claim	Recommended Adjustment	Recommended Position	
	(A)			
1. Pro Forma Rate Base	\$1,280,558,879	(\$173,681,789)	\$1,106,877,090	(B)
2. Required Cost of Capital	8.84%	-1.51%	7.32%	(C)
3. Required Return	\$113,137,449	(\$32,107,347)	\$81,030,102	
4. Operating Income @ Present Rates	91,269,779	15,117,011	106,386,790	(D)
5. Operating Income Deficiency	\$21,867,670	(\$47,224,359)	(\$25,356,689)	
6. Revenue Multiplier	1.6605	1.6605	1.6605	(E)
7. Revenue Requirement Increase	<u>\$36,311,462</u>	<u>(\$78,416,471)</u>	<u>(\$42,105,009)</u>	

Sources:

(A) Company Filing, Section 3, Schedule 3-A, Page 1.

(B) Schedule ACC-3S.

(C) Schedule ACC-2S.

(D) Schedule ACC-11S.

(E) Schedule ACC-36S.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****REQUIRED COST OF CAPITAL**

	Amount	Capital Structure	Cost Rate	Weighted Cost
	(A)	(A)	(B)	
1. Common Equity	\$758,383,568	44.59%	8.75%	3.90%
2. Long Term Debt	891,417,753	52.41%	6.14%	3.22%
3. Preferred Stock	11,713,459	0.69%	4.55%	0.03%
4. Post 1970 ITCs	<u>39,259,418</u>	2.31%	7.32%	<u>0.17%</u>
5. Total Cost of Capital	\$1,700,774,198			<u>7.32%</u>

Sources:

(A) Company Filing, Section 7, Schedule 7-A, page 1.

(B) Testimony of Dr. Woolridge, Exhibit JRW-1.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****RATE BASE SUMMARY**

	Company Claim (A)	Recommended Adjustment		Recommended Position
1. Total Utility Plant in Service	\$2,761,490,149	(\$15,394,701)	(B)	\$2,746,095,448
Less:				
2. Accumulated Depreciation	<u>(1,214,889,429)</u>	<u>(822,977)</u>	(C)	<u>(1,215,712,406)</u>
3. Net Utility Plant	\$1,546,600,720	(\$16,217,678)		\$1,530,383,042
Plus:				
4. Materials and Supplies	\$32,204,473	\$0		\$32,204,473
5. Prepayments	3,025,359	0		3,025,359
6. Working Funds	(5,236,052)	0		(5,236,052)
7. Nuclear Fuel	27,725,817	0		27,725,817
8. Fossil Fuel	26,950,489	0		26,950,489
9. Regulatory Assets	29,088,897	(34,923,671)	(D)	(5,834,774)
Less:				
10. Cost Free Capital	(\$379,800,824)	\$0		(\$379,800,824)
11. Sale/Leaseback LaCygne	0	(64,334,683)	(E)	(64,334,683)
12. Merger Savings	<u>0</u>	<u>(58,205,757)</u>	(F)	<u>(58,205,757)</u>
13. Total Rate Base	<u>\$1,280,558,879</u>	<u>(\$173,681,789)</u>		<u>\$1,106,877,090</u>

Sources:

(A) Company Filing, Section 3, Schedule 3-A, Page 1 and Section 6, Schedule 6-A, Page 1.

(B) Schedules ACC-4S, ACC-5S, ACC-6S, and ACC-7S.

(C) Schedule ACC-7S.

(D) Schedule ACC-8S.

(E) Schedule ACC-9S.

(F) Schedule ACC-10S.

Schedule ACC-4S

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2004

INTANGIBLE PLANT

1. Balance at December 31, 2004	\$14,354,181	(A)
2. Gross Plant Allocation	<u>98.45%</u>	(B)
3. Kansas Retail Allocation	\$14,131,653	
4. Recommended Adjustment	<u>(\$222,528)</u>	(C)

Sources:

(A) Company Filing, Section 4, Schedule 4-A, Page 1.

(B) Derived from Total Gross Plant Allocation per Company Filing,
Section 12, Schedule 12-B, Page 1.

(C) Line 3 - Line 1.

Schedule ACC-5S

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2004

UTILITY PLANT IN SERVICE

1. Included in Both CWIP and Utility Plant In Service	\$196,999	(A)
2. KCC Jurisdictional Percentage	<u>98.45%</u>	(B)
3. Recommended Adjustment	<u>(\$193,945)</u>	

Sources:

(A) Response to KCC-123.

(B) Derived from Total Gross Plant Allocation per Company Filing,
Section 12, Schedule 12-B , Page 1.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****CONSTRUCTION WORK IN PROGRESS**

1. Company Claim	\$23,852,013	(A)
2. Pro Forma CWIP Completed @ July 31, 2005	<u>9,009,505</u>	(B)
3. Pro Forma Adjustment	\$14,842,508	
4. KCC Jurisdictional Percentage	<u>98.45%</u>	(C)
5. Recommended Adjustment	<u>(\$14,612,410)</u>	

Sources:

(A) Company Filing, Section 4, Schedule 4-C, Page 1.

(B) Response to KCC-237.

(C) Derived from Total Gross Plant Allocation per Company Filing,
Section 12, Schedule 12-B , Page 1.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2004

LOW NO_x BURNER

1. Utility Plant in Service Adjustment	<u>(\$365,818)</u>	(A)
2. Accumulated Depreciation Adjustment	<u>\$822,977</u>	(A)

Sources:

(A) Section 3, Schedule 3-C, Page 1.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2004

REGULATORY ASSETS

1. Total Company Claim	\$35,471,088	(A)
2. KCC Jurisdictional Percentage	<u>98.46%</u>	(B)
3. Recommended Adjustment	<u>(\$34,923,671)</u>	

Sources:

(A) Company Filing, Section 6, Schedule 6-G, page 1.

(B) Derived from Company Filing, Section 6-G, Page 2.

Schedule ACC-9S

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2004

SALE AND LEASEBACK OF LACYGNE

	(A)
1. ADIT On Gain	\$61,241,145
2. Unamortized Gain	(138,981,389)
3. Unamortized Refinancing Cost	<u>13,405,561</u>
4. Total Rate Base Adjustment	<u>(\$64,334,683)</u>

Sources:

(A) Response to CURB-136.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2004

MERGER SAVINGS - ADIT

1. Initial Rate Base Adjustment	(\$66,295,177)	(A)
2. Amortization Through 12/31/04	<u>(8,089,420)</u>	(B)
3. Current ADIT Rate Base Adjustment	<u>(\$58,205,757)</u>	

Sources:

(A) Order in Docket No. 01-WSRE-436-RTS, Attachment 2.

(B) Based on annual amortization of \$1,903,393 per the Order in Docket No. 01-WSRE-436-RTS, Attachment 3.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****OPERATING INCOME SUMMARY**

		Schedule No.
1. Company Claim	\$91,269,779	1
2. Actual Revenues Billed	25,834	12
3. Economic Development Discounts	208,123	13
4. LaCygne Lease	6,624,931	14
5. Restricted Share Units	542,847	15
6. Medical Benefits Expenses	158,782	16
7. Bad Debt Expense	1,406,689	17
8. Storm Damage Expense	119,170	18
9. Discontinued Operations - KGS	573,905	19
10. Discounted Operations - P1	7,227	20
11. Tree Trimming Costs	138,612	21
12. Rate Case Costs	151,334	22
13. FERC Enforcement Costs	688	23
14. Sarbanes-Oxley	84,288	24
15. Civic and Charitable Contributions	1,133	25
16. Advertising Expense	3,626	26
17. Memberships Dues	4,175	27
18. Edison Electric Institute	0	28
19. Legal Costs	131,067	29
20. Non-Recurring Costs	132,906	30
21. Amortization of ADIT	(1,146,271)	31
22. Depreciation Differences	718,586	32
23. Depreciation Study Rates	8,454,178	33
24. Depreciation on CWIP	203,000	34
25. Interest Synchronization	<u>(3,427,817)</u>	35
26. Net Operating Income	<u>\$106,386,790</u>	

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2004

ACTUAL REVENUES BILLED

1. Revenues Billed in January, 2005		\$42,897	(A)
2. Income Taxes @	39.78%	<u>17,063</u>	
3. Operating Income Impact		<u>\$25,834</u>	

Sources:

(A) Response to CURB-117.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2004

ECONOMIC DEVELOPMENT CREDITS

1. Test Year Actual		\$345,590	(A)
2. Income Taxes @	39.78%	<u>137,467</u>	
3. Operating Income Impact		<u>\$208,123</u>	

Sources:

(A) Response to CURB-264.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****LACYGNE LEASE EXPENSE**

1. Lease Payment Under Old Lease		\$28,894,846	(A)
2. Lease Payment Under New Lease		<u>17,894,088</u>	(A)
3. Recommended Adjustment		\$11,000,758	
4. Income Taxes @	39.78%	<u>4,375,827</u>	
5. Operating Income Impact		<u>\$6,624,931</u>	

Sources:

(A) Response to KCC-290.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****RESTRICTED SHARE UNITS**

1. Revised Amortization - Existing Grants	\$1,916,350	(A)
2. Revised Amortization - 2005 Grants	1,069,832	(A)
3. Revised Dividends - Existing Grants	800,912	(A)
4. Revised Dividends - 2005 Grants	98,062	(A)
	<hr/>	
5. Revised Claim	\$2,717,262	
6. Original Claim	3,459,243	(B)
	<hr/>	
7. Recommended Adjustments	\$741,981	
8. Percentage to WES	40.80%	(B)
	<hr/>	
9. Adjustment to WES	\$302,728	
10. Expense of 5/1/04 Grants Based on Price Targets	350,366	(B)
11. Expense of 6/1/01 Grants Based on Price Targets	259,236	(B)
	<hr/>	
12. Total Recommended Adjustments	\$912,330	
13 KCC Jurisdictional Percentage	98.80%	(C)
	<hr/>	
14 KCC Jurisdictional Adjustment	901,402	
15. Income Taxes @ 39.78%	358,555	
	<hr/>	
16. Operating Income Impact	\$542,847	

Sources:

(A) Response to KCC-309.

(B) Company Workpaper.

(C) Total Operating Expense Allocation per Company Filing, Section 9, Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****MEDICAL BENEFIT COSTS**

1. Total Adjustments		\$654,058	(A)
2. Allocation to WES (%)		<u>40.80%</u>	(B)
3. Allocation to WES (\$)		\$266,856	
4. Allocation to KCC Jurisdictional (%)		<u>98.80%</u>	(C)
5. Allocation to KCC Jurisdictional (\$)		263,659	
6. Income Taxes @	39.78%	<u>104,877</u>	
7. Operating Income Impact		<u>\$158,782</u>	

SOURCES:

(A) Response to KIC-73.

(B) Per Company Workpapers.

(C) Total Operating Expense Allocation per Company Filing, Section 9,
Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2004

BAD DEBT EXPENSE

1. Company Claim		\$2,335,819	(A)
2. Income Taxes @	39.78%	<u>929,130</u>	
3. Operating Income Impact		<u>\$1,406,689</u>	

Sources:

(A) Company Filing, Section 9, Schedule 9-B, Page 5.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****STORM DAMAGE EXPENSE**

1. Deferral Amount - January 2002 Storm	\$8,047,055	(A)
2. Carrying Costs @ 9.0836%	<u>3,030,643</u>	(B)
3. Total Deferred Costs	\$11,077,698	
4. Recommended Amortization Period	<u>5</u>	(C)
5. Annual Amortization	\$2,215,540	
6. Company Claim	<u>2,415,821</u>	(C)
7. Recommended Adjustment	\$200,281	
8. KCC Jurisdictional Percentage	<u>98.80%</u>	(D)
9. KCC Jurisdictional Adjustment	\$197,882	
10. Income Taxes @ 39.78%	<u>78,713</u>	
11. Operating Income Impact	<u>\$119,170</u>	

Sources:

(A) Order in Docket No. 02-WSRE-723-ACT.

(B) Based on 44 months of carrying costs.

(C) Company Workpapers.

(D) Total Operating Expense Allocation per Company Filing, Section 9, Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2004

DISCONTINUED CONTRACTS - KGS

1. Original Company Claim	\$1,916,527	(A)
2. Revised Company Claim	<u>951,998</u>	(B)
3. Recommended Adjustment	\$964,529	
4. KCC Jurisdictional Percentage	<u>98.80%</u>	(C)
5. KCC Jurisdictional Adjustment	\$952,975	
6. Income Taxes @	39.78% <u>379,070</u>	
7. Operating Income Impact	<u>\$573,905</u>	

Sources:

(A) Company Filings, Section 9, Schedule 9-B, Page 2.

(B) Response to KIC-220.

(C) Total Operating Expense Allocation per Company Filing, Section 9,
Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****DISCONTINUED CONTRACTS - P1**

1. Original Company Claim	\$988,715	(A)
2. Revised Company Claim	<u>976,569</u>	(B)
3. Recommended Adjustment	\$12,146	
4. KCC Jurisdictional Percentage	<u>98.80%</u>	(C)
5. KCC Jurisdictional Adjustment	\$12,001	
6. Income Taxes @	39.78% <u>4,774</u>	
7. Operating Income Impact	<u>\$7,227</u>	

Sources:

(A) Company Filings, Section 9, Schedule 9-B, Page 2.

(B) Response to KIC-220.

(C) Total Operating Expense Allocation per Company Filing, Section 9, Schedule 9-A, Page 1.

Schedule ACC-21S

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2004

TREE TRIMMING COSTS

1. Company Claimed Adjustment	\$232,957	(A)
2. KCC Jurisdictional Percentage	<u>98.80%</u>	(B)
3. KCC Jurisdictional Adjustment	\$230,166	
4. Income Taxes @	39.78% <u>91,554</u>	
5. Operating Income Impact	<u>\$138,612</u>	

Sources:

(A) Company Filing, Section 9, Schedule 9-B, Page 2.

(B) Total Operating Expense Allocation per Company Filing, Section 9,
Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****RATE CASE COSTS**

1. Pro Forma Rate Case Costs	\$2,500,000	(A)
2. Allocation to Westar-South (%)	<u>43.57%</u>	(B)
3. Allocation to Westar-South (\$)	\$1,089,250	
4. Amortization Period	<u>3</u>	(B)
5. Annual Amortization	\$363,083	
6. Test Year Actual	<u>164,990</u>	(B)
7. Pro Forma Adjustment	\$198,093	
8. Company Claim	<u>449,384</u>	(B)
9. Recommended Adjustment	\$251,291	
10. Income Taxes @	39.78% <u>99,957</u>	
11. Operating Income Impact	<u>\$151,334</u>	

Sources:

(A) Recommendation of Ms. Crane.

(B) Company workpapers.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****FERC ENFORCEMENT COSTS**

1. Costs Charged to WES		\$1,157	(A)
2. Allocation to KCC Jurisdictional (%)		<u>98.80%</u>	(B)
3. Allocation to KCC Jurisdictional (\$)		\$1,143	
4. Income Taxes @	39.78%	<u>455</u>	
5. Operating Income Impact		<u>\$688</u>	

Sources:

(A) Response to KCC-252.

(B) Total Operating Expense Allocation per Company Filing, Section 9,
Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****SARBANES-OXLEY IMPLEMENTATION**

1. Price Waterhouse Costs		\$250,033	(A)
2. Incremental Protiviti Costs		<u>104,110</u>	(B)
3. Total Non-Recurring Costs		\$354,143	
4. Allocation to WES (%)		<u>40.00%</u>	(B)
5. Allocation to WES (\$)		\$141,657	
6. KCC Jurisdictional Allocation		<u>98.80%</u>	(C)
7. Recommended Adjustment		\$139,960	
8. Income Taxes @	39.78%	<u>55,673</u>	
9. Operating Income Impact		<u>\$84,288</u>	

Sources:

(A) Response to KIC-171.

(B) Responses to KCC-250 and KCC-251. Reflects decrease from 2004 to 2005.

(C) Total Operating Expense Allocation per Company Filing, Section 9, Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****CIVIC AND CHARITABLE CONTRIBUTIONS**

1. Donations Included in Cost of Service		\$3,810	(A)
2. Percentage Disallowance		<u>50.00%</u>	(A)
3. Total Adjustments		\$1,905	
4. Allocation to KCC Jurisdictional (%)		<u>98.80%</u>	(B)
5. Allocation to KCC Jurisdictional (\$)		1,882	
6. Income Taxes @	39.78%	<u>749</u>	
7. Operating Income Impact		<u>\$1,133</u>	

SOURCES:

(A) Response to KCC-51.

(B) Total Operating Expense Allocation per Company Filing, Section 9, Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****ADVERTISING EXPENSES**

1. Image Advertising Included in Cost of Service	\$15,219	(A)
2. Allocation to WES (%)	<u>40.04%</u>	(B)
3. Allocation to WES (\$)	\$6,094	
4. Allocation to KCC Jurisdictional (%)	<u>98.80%</u>	(C)
5. Allocation to KCC Jurisdictional (\$)	\$6,021	
6. Income Taxes @	39.78% <u>2,395</u>	
7. Operating Income Impact	<u>\$3,626</u>	

Sources:

(A) Response to CURB-124.

(B) Company Workpapers.

(C) Total Operating Expense Allocation per Company Filing, Section 9, Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****MEMBERSHIP DUES**

1. Topeka Country Club	\$9,390	(A)
2. Fitness Club Memberships	<u>8,150</u>	(A)
3. Total Adjustments	\$17,540	
4. Allocation to WES (%)	<u>40.00%</u>	(B)
5. Allocation to WES (\$)	<u>\$7,016</u>	
6. Allocation to KCC Jurisdictional (%)	<u>98.80%</u>	(C)
7. Allocation to KCC Jurisdictional (\$)	<u>\$6,932</u>	
8. Income Taxes @	39.78% <u>2,757</u>	
9. Operating Income Impact	<u>\$4,175</u>	

Sources:

(A) Response to KCC-50.

(B) Estimated 60% to WEN and 40% to WES.

(C) Total Operating Expense Allocation per Company Filing, Section 9, Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****EDISON ELECTRIC INSTITUTE DUES**

1. Total EEI Dues	\$514,250	(A)
2. Lobbying-Related Dues (%)	<u>25.00%</u>	(B)
3. Lobbying Related Dues (\$)	\$128,563	
4. Allocation to WES (%)	<u>0</u>	(A)
5. Allocation to WES (\$)	\$0	
6. Allocation to KCC Jurisdictional (%)	<u>98.80%</u>	(C)
7. Allocation to KCC Jurisdictional (\$)	\$0	
8. Income Taxes @	39.78% <u>0</u>	
9. Operating Income Impact	<u>\$0</u>	

Sources:

(A) Response to KIC-178.

(B) Response to CURB-127.

(C) Total Operating Expense Allocation per Company Filing, Section 9,
Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****LEGAL FEES**

1. Fees Related to Sale of P-1		\$550,691	(A)
2. Allocation to WES (%)		<u>40.00%</u>	(B)
3. Allocation to WES (\$)		\$220,276	
4. KCC Jurisdictional Allocation		<u>98.80%</u>	(C)
5. Recommended Adjustment		\$217,638	
6. Income Taxes @	39.78%	<u>86,571</u>	
7. Operating Income Impact		<u>\$131,067</u>	

Sources:

(A) Response to KCC-32.

(B) Estimated 60% to WEN and 40% to WES.

(C) Total Operating Expense Allocation per Company Filing, Section 9,
Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****NON RECURRING COSTS**

1. Direct Mailing Costs		\$163,489	(A)
2. Magnet Costs		35,409	(A)
3. Tempoary Labor		<u>24,469</u>	(A)
4. Recommended Adjustment		\$223,367	
5 KCC Jurisdictional Percentage		<u>98.80%</u>	(B)
6 KCC Jurisdictional Adjustment		\$220,691	
7. Income Taxes @	39.78%	<u>87,785</u>	
8. Operating Income Impact		<u>\$132,906</u>	

Sources:

(A) Response to KIC-115.

(B) Total Operating Expense Allocation per Company Filing, Section 9,
Schedule 9-A, Page 1.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****AMORTIZATION OF ADIT RELATED TO MERGER SAVINGS**

1. Accumulated Deferred Income Taxes	\$66,295,177	(A)
2. Amortization Period	<u>34.83</u>	(A)
3. Annual Amortization	\$1,903,393	(A)
4. Income Taxes @	39.78% <u>757,122</u>	
5. Operating Income Decrease	<u>\$1,146,271</u>	

Sources:

(A) Order in Docket No. 01-WSRE-436-RTS.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****DEPRECIATION DIFFERENCES**

1. Company Claim		\$1,197,269	(A)
2. KCC Jurisdictional Percentage		<u>99.66%</u>	(B)
3. KCC Jurisdictional Adjustment		\$1,193,218	
4. Income Taxes @	39.78%	<u>474,632</u>	
5. Operating Income Impact		<u>\$718,586</u>	

Sources:

(A) Company Filing, Section 9, Schedule 9-B, Page 1.

(B) Derived from Company Filing, Section 9, Schedule 9-A, Page 1,

Overall Depreciation and Amortization KCC Jurisdictional Percentage.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****DEPRECIATION STUDY**

1. Depreciation Study	\$67,016,521	(A)
2. Company Claim	<u>81,102,420</u>	(B)
3. Recommended Adjustment	\$14,085,899	
4. KCC Jurisdictional Percentage	<u>99.66%</u>	(C)
5. KCC Jurisdictional Adjustment	\$14,038,239	
6. Income Taxes @	39.78% <u>5,584,060</u>	
7. Operating Income Impact	<u>\$8,454,178</u>	

Sources:

(A) Recommendation of Mr. Majoros.

(B) Company Workpapers.

(C) Derived from Company Filing, Section 9, Schedule 9-A, Page 1,

Overall Depreciation and Amortization KCC Jurisdictional Percentage.

TEST YEAR ENDED DECEMBER 31, 2004**DEPRECIATION STUDY****DEPRECIATION AND AMORTIZATION ON EXCLUDED PLANT**

1. Recommended CWIP Adjustment	\$14,612,410	(A)
2. Composite Depreciation Rate on CWIP	<u>2.25%</u>	(B)
3. Depreciation on CWIP Adjustment	\$328,779	
4. Amortization on Intangible Plant Adjustment	12,374	(C)
5. Depreciation on Low NOx Burner	<u>8,304</u>	(D)
6. Total Recommended Adjustment	\$337,083	
7. Income Taxes @	39.78% <u>134,083</u>	
8. Operating Income Impact	<u>\$203,000</u>	

Sources:

(A) Schedule ACC-6S.

(B) Based on proposed composite rate of 2.25% per Mr. Majoros.

(C) Based on average amortization rate, derived from Company Filing, Section 10, Schedule 10-A, Page 1 and Section 4, Schedule 4-A, Page 1.

(D) Based on proposed rate of 2.27% per Mr. Majoros.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****INTEREST SYNCHRONIZATION**

1. Pro Forma Rate Base	\$1,106,877,090	(A)
2. Weighted Cost of Debt	<u>3.22%</u>	(B)
3. Pro Forma Interest Expense - LTD	\$35,625,916	
4. Pro Forma Interest Expense - Customer Deposits	<u>215,100</u>	(C)
5. Total Pro Forma Interest Expense	\$35,841,016	
6. Company Claim	<u>44,458,494</u>	(D)
7. Decrease in Taxable Income	(\$8,617,478)	
8. Income Taxes @ 39.78%	<u>(\$3,427,817)</u>	

Sources:

(A) Schedule ACC-3S.

(B) Schedule ACC-2S.

(C) Company Filing, Section 9, Schedule 9-B, Page 3.

(D) Company Filing, Section 11, Schedule 11-C, Page 1.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****INCOME TAX FACTOR**

1. Revenue	100.00%	
2. State Income Tax Rate	<u>7.35%</u>	(A)
3. Federal Taxable Income	92.65%	
4. Income Taxes @ 35%	<u>32.43%</u>	(A)
5. Operating Income	60.22%	
6. Total Tax Rate	<u>39.78%</u>	(B)
7. Revenue Multiplier	<u>1.66051</u>	(C)

Sources:

(A) Reflects statutory rates.

(B) Line 2 + Line 4.

(C) Line 1 / Line 5.

WESTAR ENERGY, INC. - SOUTH**TEST YEAR ENDED DECEMBER 31, 2004****REVENUE REQUIREMENT IMPACT OF ADJUSTMENTS**

1. Rate of Return	(\$32,201,901)
Rate Base Adjustments:	
2. Intangible Plant	(27,050)
3. Utility Plant in Service Double-Count	(23,576)
4. Construction Work In Progress	(1,776,274)
5. Low Nox Burner	(144,509)
6. Regulatory Assets	(4,245,297)
7. Sale/Leaseback LaCygne	(7,820,479)
8. Merger Savings	(7,075,451)
Operating Income Adjustments	
9. Actual Revenues Billed	(42,897)
10. Economic Development Discounts	(345,590)
11. Amortization of ADIT	1,903,393
12. Restricted Share Units	(901,402)
13. Memberships Dues	(6,932)
14. Medical Benefits Expenses	(263,659)
15. Bad Debt Expense	(2,335,819)
16. Storm Damage Expense	(197,882)
17. Discontinued Operations - KGS	(952,975)
18. Depreciation Differences	(1,193,218)
19. Discounted Operations - P1	(12,001)
20. Tree Trimming Costs	(230,166)
21. Rate Case Costs	(251,291)
22. FERC Enforcement Costs	(1,143)
23. Sarbanes-Oxley	(139,960)
24. Civic and Charitable Contributions	(1,882)
25. Advertising Expense	(6,021)
26. Edison Electric Institute	0
27. Legal Costs	(217,638)
28. LaCygne Lease	(11,000,758)
29. Non-Recurring Costs	(220,691)
30. Depreciation Study Rates	(14,038,239)
31. Depreciation on CWIP	(337,083)
32. Interest Synchronization	5,691,921
33. Total Recommended Adjustments	(\$78,416,471)
34. Company Claim	<u>36,311,462</u>
35. Recommended Revenue Requirement Deficiency	<u>(\$42,105,009)</u>

WESTAR ENERGY, INC. - SOUTH

TEST YEAR ENDED DECEMBER 31, 2004

PRO FORMA INCOME STATEMENT

	Per Company	Recommended Adjustments	Pro Forma Present Rates	Recommended Rate Adjustment	Pro Forma Proposed Rates
1. Operating Revenues	\$705,408,493	\$388,487	\$705,796,980	(\$42,105,009)	\$663,691,971
2. Operating Expenses	442,088,769	(17,933,438)	424,155,331	0	424,155,331
3. Depreciation and Amortization	100,131,088	(12,471,929)	87,659,159	0	87,659,159
4. Taxes Other Than Income	32,238,285	0	32,238,285	0	32,238,285
5. Taxable Income Before Interest Expenses	\$130,950,351	\$30,793,854	\$161,744,205	(\$42,105,009)	\$119,639,196
6. Interest Expense	44,458,494	(8,617,478)	35,841,016		35,841,016
7. Taxable Income	\$86,491,857	\$39,411,331	\$125,903,188	(\$42,105,009)	\$83,798,180
8. Income Taxes @ 39.78%	39,680,573	15,676,842	55,357,415	(16,748,320)	38,609,096
9. Operating Income	\$91,269,778	\$15,117,011	\$106,386,789	(\$25,356,689)	\$81,030,101
10. Rate Base	\$1,280,558,879		\$1,106,877,090		\$1,106,877,090
11. Rate of Return	<u>7.13%</u>		<u>9.61%</u>		<u>7.32%</u>