

BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

JUN 02 2009

In the Matter of the Applications of )  
Westar Energy, Inc. and Kansas Gas )  
and Electric Company for Approval to )  
Make Certain Changes in their )  
Charges for Electric Service. )

Docket No. 09-WSEE-925-RTS

*Susan K. Duffy* Docket Room

JOINT APPLICATION

COME NOW Westar Energy, Inc. and Kansas Gas and Electric Company, (collectively, Westar), pursuant to K.S.A. 66-117 and K.A.R. 82-1-231(b)(3)(A) and file this Joint Application to make changes to their charges for electric service. Westar requests that the proposed rate changes become effective in accordance with the statute and regulation. Westar respectfully states as follows:

1. This Joint Application is made pursuant to the Commission's regulations that allow Westar to make an "abbreviated filing" when filing within 12 months of the Commission's order in a prior rate case. Under these regulations, Westar can eliminate data that duplicates information provided in the prior case. K.A.R. 82-1-231(b)(3)(A).

2. Persons to whom correspondence and communications regarding this filing should be addressed are as follows:

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3. This Joint Application is made in order to include in Westar's rates costs associated with the construction and operation of wind generation owned by Westar and Phase II of the Emporia Energy Center (EEC). A portion of these costs were included when Westar filed its previous rate case in Docket No. 08-WSEE-1041-RTS; however, construction of these projects was not complete at the time the Commission issued its order in that docket. The projects have now been completed and are in operation. Westar's filing in this docket updates its costs to reflect the commercial operation of its wind generation and EEC Phase II.

4. In order for Westar to utilize the provisions of K.A.R. 82-1-231(b)(3)(A), Westar must have obtained prior permission from the Commission to file under this regulation and Westar must be willing to "adopt all the regulatory procedures, principles, and rate of return established by the commission" in the previous order.

5. Westar received permission from the Commission to make an "abbreviated filing" in Docket No. 08-WSEE-1041-RTS. In the Commission's Order approving the Stipulation and Agreement in that docket, the Commission stated:

Regarding use of an Abbreviated Rate Procedure set forth in the S&A, ¶ 27, the Commission expressly approves Westar's use of the Abbreviated Rate Procedure outlined in K.A.R. 82-1-231 (b)(3) to update rates for costs, including depreciation and operating maintenance expenses, up to the amount of costs the Commission approved previously in KCC Docket 07WSEE- 616-PRE and KCC Docket No. 08-WSEE-309-PRE, as described above in paragraph 39.

*Order Granting Joint Motion and Approving Stipulation and Agreement in its Entirety*, at Ordering Paragraph E, Docket No. 08-WSEE-1041-RTS (January 21, 2009).

6. In paragraph 39 of its Order approving the Stipulation and Agreement, the Commission stated:

Westar will be allowed to update rates for costs, including depreciation and operating maintenance expenses, up to the amount of costs the Commission approved in [Docket No. 08-WSEE-309-PRE and Docket No. 07-WSEE-616-PRE] but not included in rates set in this proceeding.

*Id.* at ¶ 39.

7. Westar's filing adopts all of the Commission's rulings in Docket No. 08-WSEE-1041-RTS. The only changes made by Westar in this filing are those necessary to update its costs to reflect the commercial operation of its wind generation and EEC Phase II. As required, Westar's filing is based on the cost of capital of 8.4949% adopted in the Stipulation and Agreement and the Commission's Order approving the Stipulation and Agreement in Docket No. 08-WSEE-1041-RTS, based on a return on equity of 10.4%. Westar also requests that the Commission take administrative notice of the following items from Docket No. 08-WSEE-1041-RTS: Westar's application, schedules and supporting testimony, the Stipulation and Agreement of all parties in the docket and the Commission's order approving the Stipulation and Agreement.

8. Westar Energy, Inc. and Kansas Gas and Electric Company are corporations duly organized under the laws of the State of Kansas engaged, among other things, in the business of electric public utilities, as defined by K.S.A. 66-104, in legally designated areas within the State of Kansas. The facilities used to provide such services are owned by two corporate entities. In that portion of Westar's service territory that previously had been referred to as "KPL," service is provided through transmission and distribution facilities owned by Westar Energy, Inc. Throughout this Joint Application, in testimony and accompanying documents, the owner of the facilities will be referred to as "Westar North."

9. In central and portions of southeast Kansas, the transmission and distribution facilities through which electric service is delivered are owned by Kansas Gas and Electric

Company. As the Commission is aware, in 1992, Westar, then known as The Kansas Power and Light Company, acquired all of the common stock of Kansas Gas and Electric Company in a transaction approved by the Commission. In this Joint Application and in testimony and accompanying documents, in connection with events that occurred *prior* to its acquisition by Westar, Kansas Gas and Electric Company will be referred to as “KG&E” and Westar Energy, Inc. will be referred to as “KPL.” For periods *after* the acquisition of KG&E by Westar Energy, Inc., throughout this Joint Application, in testimony and accompanying documents, Kansas Gas and Electric Company will be referred to as “Westar South.”

10. Both Westar North and South hold certificates of convenience and necessity issued by this Commission authorizing them to engage in such utility business. Throughout this Joint Application, in testimony and accompanying documents, the term “Westar” will refer to Westar Energy, Inc. and the combined operations of Westar North and South.

11. Westar North and South have heretofore filed with the Commission certified copies of their Articles of Incorporation under which each was organized and all amendments thereto and restatements thereof, and the same are incorporated herein by reference.

12. The testimony of three witnesses and the schedules required by K.A.R. 82-1-231(b)(3)(A) are filed in support of this Joint Application. Westar North and South have filed separate schedules and Minimum Filing Requirements as required by the Commission’s regulations omitting certain data that were provided in the prior case.

13. The names of the witnesses and the subject of each witness’ testimony are:

Greg A. Greenwood	Policy, Cost Recovery for Wind Generation and EEC Phase II
Kevin Kongs	Accounting Adjustments and Tax Effects
Dick F. Rohlfs	Rate Design and Allocations

14. The schedules filed with this Joint Application establish a gross revenue deficiency of \$9.7 million for Westar North and establish a gross revenue deficiency of \$10.0 million for Westar South, adjusted for known and measurable changes. The proposed revenues are just and reasonable and necessary to assure continuing, adequate and efficient utility service and to maintain the financial integrity of Westar North and South. Westar North and South have each filed a proposed rate design to be determined in this proceeding.

15. As stated above, this filing updates the costs associated with the construction and operation of the two wind farms owned by Westar – 99 MW at Central Plains Wind Farm and 50 MW at Flat Ridge Wind Farm. Westar also purchases energy from two wind farms under purchase power agreements (PPAs). The costs associated with the PPAs are included in Westar's retail energy cost adjustment (RECA) and thus are not part of this filing. All of Westar's wind generation is now in commercial operation.

16. In Docket No. 08-WSEE-309-PRE, for the wind generation to be owned by Westar, the Commission preapproved a cost of up to \$282 million for inclusion in rates. Westar's actual installed cost was approximately \$273 million or \$9 million less than the amount pre-approved by the Commission.

17. This filing also updates the costs associated with the construction of EEC Phase II. EEC consists of natural gas-fired combustion turbine peaking units capable of generating approximately 665 MW of power. EEC Phase I was placed in service in the spring 2008. EEC Phase II was placed in service in February 2009 – about two months earlier than initially expected. In Docket No. 07-WSEE-616-PRE, the Commission approved a cost for EEC (Phases I and II) of up to \$318 million for inclusion in rates. Westar's actual installed costs for both phases together was \$304.6 million, approximately \$13.4 million less

than the amount pre-approved by the Commission. Additionally, the rated capacity of EEC is higher than Westar originally expected – 665 MW compared to the previous estimate of 610 MW. This results in a reduction of approximately 12% in the per kw installed cost from Westar’s pre-construction estimate.

18. The Commission has opened Docket No. 09-WSEE-641-GIE to determine whether the rates for Westar North and South should be consolidated (Consolidation Docket). As stated in the testimony of Dick Rohlfs in the Consolidation Docket, Westar believes that Westar North and South rates should be consolidated and that the Commission can take a step towards consolidation in this docket when setting the new rates. Mr. Rohlfs discusses this in greater detail in this testimony in this docket and in the Consolidation Docket.

WHEREFORE, Westar North and South request that the Commission (1) take administrative notice of the following items from Docket No. 08-WSEE-1041-RTS: Westar’s application, schedules and supporting testimony, the Stipulation and Agreement of all parties in the docket and the Commission’s order approving the Stipulation and Agreement and (2) permit Westar North’s and Westar South’s revised schedules of rates for electric service to become effective as proposed, in order to increase the annual revenues for electric service by \$9.7 million for Westar North and by \$10.0 million for Westar South, and in accordance with the provisions of K.S.A. 66-117 and K.A.R. 82-1-231(b)(3)(A), and that the Commission grant such other and further relief as it deems just and reasonable.

WESTAR ENERGY, INC.

By: William B. Moore  
William B. Moore  
President and Chief Executive Officer  
Westar Energy, Inc.

KANSAS GAS AND ELECTRIC COMPANY

By: Mark A. Ruelle  
Mark A. Ruelle  
Vice President and Treasurer  
Kansas Gas and Electric Company

**VERIFICATION**

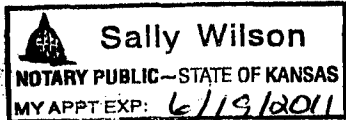
STATE OF KANSAS                    )  
  )  
COUNTY OF SHAWNEE            )

ss:

William B. Moore, being duly sworn upon his oath deposes and says that he is President and Chief Executive Officer of Westar Energy, Inc.; that he is familiar with the foregoing **Joint Application**; and that the statements herein are true and correct to the best of his knowledge and belief.

William B. Moore  
William B. Moore

SUBSCRIBED AND SWORN to before me this 2<sup>nd</sup> day of June, 2009.



Sally Wilson  
Notary Public

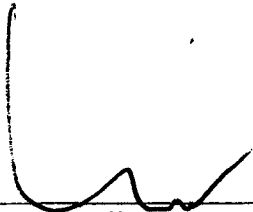
My Appointment Expires: 6/19/2011



**VERIFICATION**

STATE OF KANSAS                    )  
  )  
COUNTY OF SHAWNEE            )        ss:

Mark A. Ruelle, being duly sworn upon his oath deposes and says that he is Vice President and Treasurer of Kansas Gas and Electric Company; that he is familiar with the foregoing **Joint Application**; and that the statements herein are true and correct to the best of his knowledge and belief.

  
\_\_\_\_\_  
Mark A. Ruelle

SUBSCRIBED AND SWORN to before me this 2<sup>nd</sup> day of June, 2009.



  
\_\_\_\_\_  
Notary Public

My Appointment Expires: 6/19/2011



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**WESTAR ENERGY FILES FOLLOW-UP RATE CASE  
FOR COMPLETED NATURAL GAS PLANT AND WIND FARMS**

**Investments came in under allowed cost**

TOPEKA, Kan., June 2, 2009 — Westar Energy, Inc. (NYSE:WR) today filed with the Kansas Corporation Commission (KCC) a limited rate case seeking cost recovery for investments in the second phase of its Emporia Energy Center and two Westar-owned wind farms in Kansas that were under construction but not in operation at the conclusion of the company's 2008 rate case. This rate review was agreed to as part of the agreement reached by all parties in the 2008 case, which the KCC approved in January 2009. Westar Energy is seeking a \$19.7 million or 1.5 percent rate increase in this limited filing. The increase in the north region is \$9.7 million and in the south region it is \$10.0 million.

“Although electric rates are going up, we managed our natural gas plant and wind farm construction costs closely, and they came in more than \$22 million under the original cost estimates and the amounts the KCC indicated would be allowed for recovery in rates,” said Bill Moore, Westar Energy president and chief executive officer. “We continue to work to meet our customers’ electricity needs as well as to develop Kansas renewable energy resources. Our Emporia Energy Center is excellent for following the variability of wind production. The completion of these generating facilities is part of our comprehensive energy plan that includes

significant investment in new transmission, emission controls and our energy efficiency programs.”

The process for this rate case will be similar to a traditional rate case filing at the KCC, with the application strictly limited to costs associated with the construction and operation of wind generation owned by Westar and the second phase of the Emporia Energy Center.

Should the KCC approve the company’s new rate request, the new average residential rate will be 9.33 cents per kWh for Westar North and 9.11 cents per kWh for Westar South. The average national residential rate is 11.52 cents per kWh. A residential customer using 900 kWh in Westar Energy’s north region can expect an increase of about \$1.43 per month. In the south region, a residential customer using 900 kWh can expect an increase of \$0.71 per month.

The company’s new natural gas-fired peaking plant, Emporia Energy Center, was completed in two phases. The first, generating about 345 megawatts (MW) of electricity, was completed in spring 2008. The second phase was completed in February 2009. Emporia Energy Center has approximate generating capacity of 665 MW. The 2008 rate case dealt with the first phase of the power plant. This second, limited rate case will address the remaining investment Westar Energy has made in the plant.

In addition, the company committed to obtain renewable energy from three wind farms in Kansas. Meridian Way Wind farm is located near Concordia in Cloud County. Westar Energy has a purchased power agreement with Horizon Wind Energy, the owner of that wind farm, which has generating capability of 96 MW. Westar Energy owns half of the Flat Ridge Wind Farm in Barber County and BP Wind Energy North America Inc. owns the other half. Flat Ridge has total generating capability of 100 MW. The third wind farm, Central Plains, is located near Leoti. Westar owns all of Central Plains, which has generating capability of 99 MW. The 2008

rate case results did not take into account all of the company's investment in wind generation, and all parties agreed to revisit the issue during this limited rate case.

Westar's northern region rates apply to approximately 366,000 customers, including customers in Topeka, Lawrence, Olathe, Leavenworth, Atchison, Manhattan, Salina, Hutchinson, Emporia and Parsons, among other towns and rural areas. Westar's southern region rates apply to approximately 315,000 customers in the Wichita area, Arkansas City, El Dorado, Newton, Fort Scott, Pittsburg and Independence, among other towns and rural areas.

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Westar Energy, Inc. (NYSE: WR) is the largest electric utility in Kansas, providing electric service to about 681,000 customers in the state. Westar Energy has about 6,800 megawatts of electric generation capacity and operates and coordinates more than 35,000 miles of electric distribution and transmission lines.

For more information about Westar Energy, visit us on the Internet at <http://www.WestarEnergy.com>.

Forward-looking statements: Certain matters discussed in this news release are "forward-looking statements." The Private Securities Litigation Reform Act of 1995 has established that these statements qualify for safe harbors from liability. Forward-looking statements may include words like "believe," "anticipate," "target," "expect," "pro forma," "estimate," "intend," "guidance" or words of similar meaning. Forward-looking statements describe future plans, objectives, expectations or goals. Although Westar Energy believes that its expectations are based on reasonable assumptions, all forward-looking statements involve risk and uncertainty. Therefore, actual results could vary materially from what we expect. Please review our Form 10-K for the period ended Dec. 31, 2007 and our Form 10-Q for the period ended June 30, 2008 for important risk factors that could cause results to differ materially from those in any such forward-looking statements. Any forward-looking statement speaks only as of the date such statement was made, and the company does not undertake any obligation to update any forward-looking statement to reflect events or circumstances after the date on which such statement was made except as required by applicable laws or regulations.

WESTAR ENERGY NORTH  
Cities, Towns and Communities Served at Retail  
Abbreviated Rate Filing - 2009

General Information Section  
Page 1 of 1

Reference to the General Information and Publicity Section of Westar North  
Docket No. 08-WSEE-1041-RTS and pursuant to K.A.R. 82-1-231 (b) (3)

WESTAR ENERGY SOUTH  
Cities, Towns and Communities Served at Retail  
Abbreviated Rate Filing - 2009

General Information Section  
Page 1 of 1

Reference to the General Information and Publicity Section of Westar South  
Docket No. 08-WSEE-1041-RTS and pursuant to K.A.R. 82-1-231 (b) (3)

WESTAR ENERGY NORTH  
Electric Operations  
Summary of Pro Forma Rate Base and Operating Income  
Abbreviated Rate Filing - 2009

Line No.	Description	Schedule Reference	Total Company Book Values as Filed With Elims.	As Filed 1041 Adjustments Modified by 1041 S&A	Abbreviated Case Adjustments Per Sch 3-C	Pro Forma Adjusted Total
	Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
1	<u>Westar Energy North Electric Operations Rate Base</u>					
	Electric Plant in Service	3-B	\$2,544,472,779	\$354,657,732	\$35,388,817	\$2,934,519,328
2	Less: Accumulated Provision for Depreciation and Amortization	3-B	1,161,278,634	(71,293,049)	0	1,089,985,585
3	Less: Cost Free Items	3-B	301,717,762	13,209,660	0	314,927,422
4	Net Electric Plant in Service		1,081,476,383	412,741,121	35,388,817	1,529,606,321
5	Working Capital	3-B	91,797,926	54,006,728	0	145,804,654
6	Westar Energy North Electric Operations Rate Base		<u>\$1,173,274,309</u>	<u>\$466,747,849</u>	<u>\$35,388,817</u>	<u>\$1,675,410,975</u>
7	<u>Westar Energy North Electric Operations</u>					
	Operating Revenues	3-B	\$895,698,287	(\$23,388,718)	\$0	\$872,309,569
8	Operating Expenses	3-B	756,100,554	26,386,291	2,862,878	785,349,723
9	Other 1041 Adjustments Not Quantified		0	(10,224,150)	0	(10,224,150)
10	Operating Income - Present Rates		<u>\$139,597,733</u>	<u>(\$39,550,859)</u>	<u>(\$2,862,878)</u>	<u>\$97,183,996</u>
11	<u>Westar Energy North Electric Operations Rate of Return</u>		11.8981%			5.8006%
12	Return on Present Rates (Line 10 / Line 6)					
12	Required Return on Rate Base	7-A	8.4949%	8.4949%	8.4949%	8.4949%
13	Operating Income Requirement (Line 6 X Line 12)		<u>\$99,668,479</u>	<u>\$39,649,763</u>	<u>\$3,006,245</u>	<u>\$142,324,487</u>
14	<u>Revenue Requirement to Earn Required Rate of Return</u>					
	Additional Operating Income (Line 13- Line 10)		=	\$39,271,375	\$5,869,122	\$45,140,491
15	Associated Income Taxes		=	25,728,625	3,845,153	29,573,774
16	Revenue Increase Required		=	<u>\$65,000,000</u>	<u>\$9,714,275</u>	<u>\$74,714,265</u>

WESTAR ENERGY NORTH  
Electric Operations  
Summary of Rate Base, Operating Income and Pro Forma Adjustments  
Abbreviated Rate Filing - 2009

Line No.	Description Col. 1	Schedule Reference Col. 2	Total Company Book Values With Eliminations, 1041 and S&A Adjts. Col. 3	Abbreviated Case Additional Adjustments Col. 4	Pro Forma Adjusted Balance Col. 5
<u>Westar Energy North Electric Operations Rate Base</u>					
1	Electric Plant in Service	4-A	\$2,899,130,511	\$35,388,817	\$2,934,519,328
2	Less: Accumulated Provision for Depreciation and Amortization	5	1,089,985,585	0	1,089,985,585
3	Less: Cost Free Items	14-A	314,927,422	0	314,927,422
4	Net Electric Plant in Service		1,494,217,504	35,388,817	1,529,606,321
5	Working Capital	6	145,804,654	0	145,804,654
6	Westar Energy North Electric Operations Rate Base		<u>\$1,640,022,158</u>	<u>\$35,388,817</u>	<u>\$1,675,410,975</u>
<u>Westar Energy North Electric Operations</u>					
7	Operating Revenues	9-A	\$872,309,569	\$0	\$872,309,569
8	Operating Expenses	9-A	772,262,695	2,862,878	775,125,573
10	Operating Income - Present Rates		<u>\$100,046,874</u>	<u>(\$2,862,878)</u>	<u>\$97,183,996</u>





**WESTAR ENERGY NORTH**  
Electric Operations  
Summary of Rate Base, Operating Income and Pro Forma Adjustments  
Abbreviated Rate Filing - 2009

Line No.	Description Col. 1	Schedule Reference Col. 2	Interest Synchronization Col. 3	Remove Emporia Energy Center Col. 4	Add Emporia Energy Center Col. 5	Remove Emporia Energy Center O&M Col. 6	Add Emporia Energy Center O&M Col. 7
<u>Westar Energy North Electric Operations Rate Base</u>							
1	Electric Plant in Service	4-A, 4-C	\$0	(\$277,883,168)	\$277,883,168	\$0	\$0
2	Less: Accumulated Provision for Depreciation and Amortization		0	0	0	0	0
3	Less: Cost Free Capital	5-A	0	0	0	0	0
4	Net Electric Plant in Service	14-A	0	(277,883,168)	277,883,168	0	0
5	Working Capital		0	0	0	0	0
6	Westar Energy North Electric Operations Rate Base	6-A	\$0	(\$277,883,168)	\$277,883,168	\$0	\$0
<u>Westar Energy North Electric Operations</u>							
7	Operating Revenues	9-B	\$0	\$0	\$0	\$0	\$0
8	Operating Expenses w/o Income Taxes	9-B	0	(6,308,962)	9,107,097	(860,577)	2,149,652
9	Income Taxes	9-B	(440,012)	2,497,245	(3,554,812)	340,638	(850,886)
10	Operating Income - Present Rates		\$440,012	\$3,811,717	(\$5,552,285)	\$519,939	(\$1,298,766)

WESTAR ENERGY NORTH

Electric Operations

Summary of Rate Base, Operating Income and Pro Forma Adjustments  
Abbreviated Rate Filing - 2009

Section 3  
Schedule 3-C  
Page 3 of 3

Line No.	Description Col. 1	Schedule Reference Col. 2	Abbreviated Case Additional Adjustments Col. 3	Pro Forma Adjusted Total Col. 4
<u>Westar Energy North Electric Operations Rate Base</u>				
1	Electric Plant in Service	4-A, 4-C	\$35,388,817	\$2,934,519,328
2	Less: Accumulated Provision for Depreciation and Amortization	5-A	0	1,089,985,585
3	Less: Cost Free Capital	14-A	0	314,927,422
4	Net Electric Plant in Service		35,388,817	1,529,606,321
5	Working Capital		0	145,804,654
6	Westar Energy North Electric Operations Rate Base	6-A	<u>\$35,388,817</u>	<u>\$1,675,410,975</u>
<u>Westar Energy North Electric Operations</u>				
7	Operating Revenues	9-B	\$0	\$872,309,569
8	Operating Expenses w/o Income Taxes	9-B	13,901,690	762,034,805
9	Income Taxes	9-B	(11,038,812)	13,090,768
10	Operating Income - Present Rates		<u>(\$2,862,878)</u>	<u>\$97,183,996</u>

WESTAR ENERGY NORTH  
 Electric Operations  
 Functional Classification of Plant in Service  
 Abbreviated Rate Filing - 2009

Line No.	Description Col. 1	Schedule Reference	Total Company Book Values With Eliminations, 1041 and S&A Adjis. Col. 2	Abbreviated Case Additional Adjustments Col. 3	Pro Forma Adjusted Total Col. 4
1	Intangible Plant		\$16,440,110	\$0	\$16,440,110
2	Steam Production Plant		1,291,482,152	0	1,291,482,152
3	Nuclear Production Plant		0	0	0
4	Other Production Plant	4-C	573,076,349	35,388,817	608,465,166
5	Transmission Plant		0	0	0
6	Distribution Plant		853,103,036	0	853,103,036
7	General Plant		<u>165,028,864</u>	<u>0</u>	<u>165,028,864</u>
8	Total Electric Plant in Service		<u>\$2,899,130,511</u>	<u>\$35,388,817</u>	<u>\$2,934,519,328</u>

WESTAR ENERGY NORTH  
Electric Operations  
Plant in Service  
Abbreviated Filing - 2009  
Balance as of

Section 4  
Schedule 4-B  
Page 1 of 1

Reference Historical Plant in Service in Section 4  
Docket No. 08-WSEE-1041-RTS and pursuant to K.A.R 82-1-231 (b) (3).

WESTAR ENERGY NORTH  
Electric Operations  
Summary of Pro Forma Adjustments to Plant in Service (a)  
Abbreviated Rate Filing - 2009

Line No.	Description Col. 1	No. 1 Remove Wind Farms CWIP Col. 2	No. 2 Add Owned Wind Farms Col. 3	No. 3 Remove Emporia Energy Center Col. 4	No. 4 Add Emporia Energy Center Col. 5	Total Pro Forma Adjustments Col. 6
1	Intangible Plant	\$0	\$0	\$0	\$0	\$0
2	Steam Production Plant	0	0	0	0	0
3	Nuclear Production Plant	0	0	0	0	0
4	Other Production Plant	(101,108,051)	136,496,868	(277,883,168)	277,883,168	35,388,817
5	Transmission Plant	0	0	0	0	0
6	Distribution Plant	0	0	0	0	0
7	General Plant	0	0	0	0	0
8	Total Electric Plant in Service	<u>(\$101,108,051)</u>	<u>\$136,496,868</u>	<u>(\$277,883,168)</u>	<u>\$277,883,168</u>	<u>\$35,388,817</u>

Note:  
(a) See Schedule 4-D for explanation of pro forma adjustments.

WESTAR ENERGY NORTH  
Electric Operations

Section 4  
Schedule 4-D  
Page 1 of 1

Explanation of Pro Forma Adjustments to Plant In Service  
Abbreviated Rate Filing - 2009

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 1 - Remove Wind Farm CWIP</u>		
1	Other Production Plant  To remove owned Wind Farms CWIP from Rate Base as filed in Docket No. 08-WSEE-1041-RTS	\$0	\$101,108,051
	<u>Adjustment No. 2 - Add Owned Wind Farms</u>		
2	Other Production Plant  To include owned Wind Farms Plant in Service in Rate Base	136,496,868	0
	<u>Adjustment No. 3 - Remove Emporia Energy Center</u>		
3	Other Production Plant  To remove Emporia Energy Center PIS and CWIP from Rate Base as filed in Docket No. 08-WSEE-1041-RTS	0	277,883,168
	<u>Adjustment No. 4 - Add Emporia Energy Center</u>		
4	Other Production Plant  To include Emporia Energy Center Plant in Service in Rate Base	277,883,168	0

WESTAR ENERGY NORTH  
Electric Operations

Section 5  
Schedule 5  
Page 1 of 1

Functional Classification of Accumulated Provision for Depreciation and Amortization  
Abbreviated Rate Filing - 2009

Reference Accumulated Provision for Depreciation and Amortization in Section 5  
Docket No. 08-WSEE-1041-RTS and pursuant to K.A.R. 82-1-231 (b) (3).



WESTAR ENERGY NORTH  
Electric Operations  
Summary of Working Capital  
Abbreviated Rate Filing - 2009

Section 6  
Schedule 6  
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Reference the Working Capital Components in Section 6,  
Docket No. 08-WSEE-1041-RTS and pursuant to K.A.R 82-1-231 (b) (3).

WESTAR ENERGY, INC.  
Electric Operations  
Capital Structure Adjusted  
Test Year Ended December 31, 2007

Line No.	Description Col. 1	Total Company Col. 2	Departmental Allocation Reference Schedule 12-A Col. 3	Westar North Electric Department Col. 4	Capitalization Ratios Col. 5	Cost of Capital Col. 6	Weighted Costs Col. 7
1	Long-Term Debt (1)	\$ 2,043,332,931	Ratio A	\$ 2,043,332,931	47.9853%	6.5462%	3.1412%
2	Preferred Stock	21,436,300	Ratio A	21,436,300	0.5034%	4.5530%	0.0229%
3	Common Equity	2,134,519,437	Ratio A	2,134,519,437	50.1267%	10.4000%	5.2132%
4	Post 1970 ITC	58,959,558	Ratio A	58,959,558	1.3846%	8.4949%	0.1176%
5	Total Capitalization	\$ 4,258,248,226		\$4,258,248,226	100.0000%		8.4949%

Note:  
(1) - Excludes debt due within 12 months of December 2007

WESTAR ENERGY North  
Financial and Operating Data  
Abbreviated Rate Filing - 2009

Section 8  
Schedules  
Page 1 of 1

Reference Historical Financial and Operating Data in Section 8 of Westar North  
Docket No. 08-WSEE-1041-RTS and pursuant to K.A.R. 82-1-231 (b) (3)

WESTAR ENERGY NORTH  
Electric Operations  
Pro Forma Operating Income Statement  
Abbreviated Rate Filing - 2009

Line No.	Description	Total Company Book Values				Pro Forma Adjusted Total
		Schedule Reference	Col. 3	Col. 4	Col. 5	
	<u>Operating Revenue</u>					
1	Electric Revenue	8-D,9-B	\$859,306,573	\$0	\$0	\$859,306,573
2	Service and Other	8-D,9-B	13,002,996	0	0	13,002,996
3	Total Revenue		<u>\$872,309,569</u>	<u>\$0</u>	<u>\$0</u>	<u>\$872,309,569</u>
	<u>Operating Expenses</u>					
4	Production Steam	8-E,9-B	\$273,449,107	\$0	\$0	\$273,449,107
5	Production Nuclear	8-E,9-B	0	0	0	0
6	Production Other	8-E,9-B	22,460,687	(860,577)	5,143,438	26,743,548
7	Production Purchased Power	8-E,9-B	171,647,624	0	0	171,647,624
8	Transmission	8-E,9-B	9,461,599	0	0	9,461,599
9	Distribution	8-E,9-B	54,887,555	0	0	54,887,555
10	Customer Accounts	8-E,9-B	12,849,946	0	0	12,849,946
11	Customer Service and Information	8-E,9-B	1,131,536	0	0	1,131,536
12	Sales	8-E,9-B	21,714	0	0	21,714
13	Administration and General	8-E,9-B	76,514,142	0	61,846	76,575,988
14	Total Operating Expenses		<u>\$622,423,912</u>	<u>(\$860,577)</u>	<u>\$5,205,284</u>	<u>\$626,768,618</u>
15	Other 1041 Adjustments Not Quantified		<u>(\$10,224,150)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$10,224,150)</u>
16	Depreciation and Amortization	9-B,10-A	\$92,412,815	(\$6,308,962)	\$15,850,042	\$101,953,895
17	Taxes Other Than Income Taxes	9-B,11-B	47,851,835	0	15,903	47,867,738
18	Gains from Dispositions of Allowances		(4,331,296)	0	0	(4,331,296)
19	Income Taxes - Current	9-B,11-E	(15,834,891)	4,286,519	(23,743,404)	(35,291,776)
20	Provision for Deferred Income Taxes	9-B,11-F	40,858,435	(1,448,636)	9,866,709	49,276,508
21	Investment Tax Credit - Net	9-B,11-F	(893,964)	0	0	(893,964)
22	Total Expenses		<u>\$772,262,695</u>	<u>(\$4,331,656)</u>	<u>\$7,194,533</u>	<u>\$775,125,573</u>
23	Operating Income - Present rates	24,129,580	<u>\$100,046,874</u>	<u>\$4,331,656</u>	<u>(\$7,194,533)</u>	<u>\$97,183,996</u>

WESTAR ENERGY NORTH  
Electric Operations  
Summary of Pro Forma Adjustments to  
Operating Revenues and Expenses (a)  
Abbreviated Rate Filing 2009

Line No.	Description	Col. 1	No. 1 Add Owned Wind Farms Depreciation	Col. 2	No. 2 Add Owned Wind Farms O&M	Col. 3	No. 3 Production Tax Credits	Col. 4	No. 4 Interest Synchronization	Col. 5	No. 5 Remove Emporia Energy Center Depreciation	Col. 6	No. 6 Add Emporia Energy Center Depreciation	Col. 7	No. 7 Remove Emporia Energy Center O&M	Col. 8
	<u>Operating Revenue</u>															
1	Electric Revenue		\$0		\$0		\$0		\$0		\$0		\$0		\$0	
2	Service and Other		0		0		0		0		0		0		0	
3	Total Revenue		0		0		0		0		0		0		0	
	<u>Operating Expenses</u>															
4	Production Steam		0		0		0		0		0		0		0	
5	Production Nuclear		0		0		0		0		0		0		0	
6	Production Other		0		3,039,088		0		0		0		0		(860,577)	
7	Production Purchased Power		0		0		0		0		0		0		0	
8	Transmission		0		0		0		0		0		0		0	
9	Distribution		0		0		0		0		0		0		0	
10	Customer Accounts		0		0		0		0		0		0		0	
11	Customer Service and Information		0		0		0		0		0		0		0	
12	Sales		0		0		0		0		0		0		0	
13	Administration and General		0		25,810		0		0		0		0		0	
14	Total Operating Expenses		0		3,064,898		0		0		0		0		(860,577)	
15	Depreciation and Amortization		6,742,945		0		0		0		(6,308,962)		9,107,097		0	
16	Taxes Other Than Income Taxes		0		6,637		0		0		0		0		0	
17	Gains from Dispositions of Allowance:		0		0		0		0		0		0		0	
18	Income Taxes - Current		(10,621,716)		(1,215,790)		(5,191,631)		(440,012)		3,945,881		(5,423,369)		340,638	
19	Provision for Deferred Income Taxes		7,998,152		0		0		0		(1,448,636)		1,868,557		0	
20	Investment Tax Credit - Net		0		0		0		0		0		0		0	
21	Total Expenses		4,119,381		1,855,745		(5,191,631)		(440,012)		(3,811,717)		5,552,285		(519,939)	
22	Operating Income		(\$4,119,381)		(\$1,855,745)		\$5,191,631		\$440,012		\$3,811,717		(\$5,552,285)		\$519,939	

Note:  
(a) See Sch. 9-C for explanation of pro forma adjustments.

WESTAR ENERGY NORTH  
Electric Operations  
Summary of Pro Forma Adjustments to  
Operating Revenues and Expenses (a)  
Abbreviated Rate Filing 2009

Line No.	Description	No. 8			
		Add Emporia Energy Center O&M	Abbreviated Case Additional Adjustments	Pro Forma Adjusted Total	Col. 4
		Col. 2	Col. 3		
	<u>Operating Revenue</u>				
1	Electric Revenue	\$0	\$0	\$0	
2	Service and Other	0	0	0	
3	Total Revenue	0	0	0	
	<u>Operating Expenses</u>				
4	Production Steam	0	0	0	
5	Production Nuclear	0	0	0	
6	Production Other	2,104,350	4,282,861	4,282,861	
7	Production Purchased Power	0	0	0	
8	Transmission	0	0	0	
9	Distribution	0	0	0	
10	Customer Accounts	0	0	0	
11	Customer Service and Information	0	0	0	
12	Sales	0	0	0	
13	Administration and General	36,036	61,846	61,846	
14	Total Operating Expenses	2,140,386	4,344,708	4,344,707	
15	Depreciation and Amortization	0	9,541,080	9,541,080	
16	Taxes Other Than Income Taxes	9,266	15,903	15,903	
17	Gain on Disposition of Allowances	0	0	0	
18	Income Taxes - Current	(850,886)	(19,456,885)	(19,456,885)	
19	Provision for Deferred Income Taxes	0	8,418,073	8,418,073	
20	Investment Tax Credit - Net	0	0	0	
21	Total Expenses	1,298,766	2,862,878	2,862,878	
22	Operating Income	(\$1,298,766)	(\$2,862,878)	(\$2,862,878)	

Note:  
(a) See Sch. 9-C for explanation of pro forma adjustments.

WESTAR ENERGY NORTH  
 Electric Operations  
 Explanation of Pro Forma Adjustments to Operating Revenues and Expenses  
 Abbreviated Rate Filing - 2009

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
<u>Adjustment No. 1 - Add Owned Wind Farm Depreciation Expenses</u>			
1	Depreciation and Amortization	\$6,742,945	\$0
2	Income Taxes		
3	Income Taxes - Current	0	10,621,716
3	Income Taxes - Deferred	7,998,152	0
To reflect owned Wind Farms depreciation expense in Westar North			
<u>Adjustment No. 2 - Add Owned Wind Farms O&amp;M</u>			
Operating Expenses			
4	Production Steam		
5	Administration and General	3,039,088	0
5	Taxes Other Than Income Taxes	25,810	
6	Taxes Other Than Income Taxes		
6	Income Taxes	6,637	0
7	Income Taxes - Current	0	1,215,790
To reflect O&M for owned Wind Farms			

WESTAR ENERGY NORTH  
Electric Operations

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Schedule 9-C  
Page 2 of 3

Explanation of Elimination Adjustments to Operating Revenues and Expenses  
Abbreviated Rate Filing - 2009

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 3 - Production Tax Credits</u>		
	Investment Tax Credit		
1	Investment Tax Credit	\$0	\$5,191,631
	To recognize production tax credits		
	<u>Adjustment No. 4 - Interest Synchronization</u>		
	Income Taxes		
2	Income Taxes - Current	0	440,012
	To synchronize FIN 88 income and expense items in the abbreviated rate case		
	<u>Adjustment No. 5 - Remove Emporia Energy Center Depreciation Expense</u>		
	Depreciation and Amortization		
3	Income Taxes	0	6,308,962
4	Income Taxes - Current	3,945,881	0
5	Income Taxes - Deferred	0	1,448,636

To remove depreciation expense for the Emporia Energy Center reflected in Docket No. 08-WSEE-1041-RTS



WESTAR ENERGY NORTH

Electric Operations

Explanation of Pro Forma Adjustments to Operating Revenues and Expenses  
Abbreviated Rate Filing - 2009

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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
<u>Adjustment No. 6 - Add Emporia Energy Center Depreciation Expense</u>			
	Depreciation and Amortization		
1	Depreciation and Amortization	\$9,107,097	\$0
2	Income Taxes - Current	0	5,423,369
3	Income Taxes - Deferred	1,868,557	0
To reflect Emporia Energy Center depreciation expense in Westar North			
<u>Adjustment No. 7 - Remove Emporia Energy Center O&amp;M</u>			
	Operating Expenses		
4	Production Steam	0	860,577
5	Income Taxes	340,638	0
To remove Emporia Energy Center O&M as filed in Docket No. 08-WSEE-1041-RTS			
<u>Adjustment No. 8 - Add Emporia Energy Center O&amp;M</u>			
	Operating Expenses		
6	Production Steam	2,104,350	0
7	Administration and General	36,036	0
8	Taxes Other Than Income Taxes	9,266	0
9	Income Taxes	0	850,886
To reflect Emporia Energy Center O&M			

WESTAR ENERGY NORTH

Electric Operations

Pro Forma Depreciation and Amortization Expense  
Abbreviated Rate Filing - 2009

Line No.	Description	Schedule Reference	Total Company Book Values With Eliminations, 1041 and S&A Adjts. Col. 2	Abbreviated Case Additional Adjustments Col. 3	Pro Forma Adjusted Total Col. 4
	Depreciation Expense				
1	Intangible Plant		\$0	\$0	\$0
2	Steam Production		45,044,263	0	45,044,263
3	Nuclear Production		0	0	0
4	Other Production	10-B	10,746,138	9,541,080	20,287,218
5	Transmission Plant		0	0	0
6	Distribution Plant		21,826,652	0	21,826,652
7	General Plant		7,584,120	0	7,584,120
8	Total Depreciation Expense		<u>85,201,174</u>	<u>9,541,080</u>	<u>94,742,254</u>
	Amortization Expense				
9	Intangible Plant		1,193,444	0	1,193,444
10	Distribution Plant		0	0	0
11	Transmission Plant		0	0	0
12	General Plant		368,755	0	368,755
13	Other Amortization		5,649,442	0	5,649,442
14	Total Amortization Expense		<u>7,211,641</u>	<u>0</u>	<u>7,211,641</u>
15	Total Depreciation and Amortization Expense		<u>\$92,412,815</u>	<u>\$9,541,080</u>	<u>\$101,953,895</u>

WESTAR ENERGY NORTH  
Electric Operations  
Summary of Pro Forma Adjustments to Depreciation and Amortization Expense (a)  
Abbreviated Rate Filing - 2009

Line No.	Description	Schedule Reference	Summary of Pro Forma Adjustments to Depreciation and Amortization Expense (a)					
			No. 1 Add Owned Wind Farms Col. 2	No. 2 Remove Emporia Energy Center Depreciation Col. 3	No. 3 Add Emporia Energy Center Depreciation Col. 4	Pro Forma Adjusted Total Col. 5		
	Depreciation Expense							
1	Intangible Plant		\$0	\$0	\$0	\$0	\$0	
2	Steam Production		0	0	0	0	0	
3	Nuclear Production		0	0	0	0	0	
4	Other Production	10-D	6,742,945	(6,308,962)	9,107,097	9,541,080	9,541,080	
5	Transmission Plant		0	0	0	0	0	
6	Distribution Plant		0	0	0	0	0	
7	General Plant		0	0	0	0	0	
8	Total Depreciation Expense		<u>6,742,945</u>	<u>(6,308,962)</u>	<u>9,107,097</u>	<u>\$9,541,080</u>		
	Amortization Expense							
9	Intangible Plant		0	0	0	0	0	
10	Distribution Plant		0	0	0	0	0	
11	Transmission Plant		0	0	0	0	0	
12	General Plant		0	0	0	0	0	
13	Other Amortization		0	0	0	0	0	
14	Total Amortization Expense		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
15	Total Depreciation and Amortization Expense		<u>\$6,742,945</u>	<u>(\$6,308,962)</u>	<u>\$9,107,097</u>	<u>\$9,541,080</u>		

Note:  
(a) See Schedule 10-D for explanation of pro forma adjustments.

WESTAR ENERGY NORTH  
Electric Operations

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Schedule 10-C  
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Explanation of Pro Forma Adjustments to Depreciation and Amortization Expense  
Abbreviated Rate Filing - 2009

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 1 - Add Owned Wind Farms Depreciation Expense</u>		
1	Other Production Plant  To reflect owned Wind Farm depreciation expense	\$6,742,945	\$0
	<u>Adjustment No. 2 - Remove Emporia Energy Center Depreciation Expense</u>		
2	Other Production Plant  To remove Emporia Energy Center depreciation expense reflected in Docket No. 08-WSEE-1041-RTS	0	6,308,962
	<u>Adjustment No. 3 - Add Emporia Energy Center Depreciation Expense</u>		
3	Other Production  To include Emporia Energy Center depreciation expense	9,107,097	0

WESTAR ENERGY NORTH  
Electric Operations  
Summary of Depreciation Rates  
Abbreviated Rate Filing - 2009

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Reference the Summary of Depreciation Rates in Section 10-D,  
Docket No. 08-WSEE-1041-RTS, 1041 S&A and pursuant to K.A.R 82-1-231 (b) (3).

WESTAR ENERGY NORTH

Electric Operations

Pro Forma Taxes Chargeable to Operations  
Abbreviated Rate Filing - 2009

Line No.	Description Col. 1	Schedule References Col. 2	Total Company		
			Book Values With Eliminations, 1041 and S&A Adjs. Col. 3	Abbreviated Case Additional Adjustments Col. 4	Pro Forma Adjusted Total Col. 5
<b>Taxes Other Than Income Taxes:</b>					
1	Payroll Taxes	11-B	\$5,320,768	\$15,903	\$5,336,671
2	Real Estate and Personal Property Taxes	11-B	42,475,783	0	42,475,783
3	Other Taxes	11-B	55,284	0	55,284
4	Total Taxes Other Than Income Taxes		<u>47,851,835</u>	<u>15,903</u>	<u>47,867,738</u>
<b>Income Taxes:</b>					
5	Income Taxes - Current	11-E	(15,834,889)	(19,456,886)	(35,291,775)
6	Provision for Deferred Income Taxes	11-F	40,858,434	8,418,073	49,276,507
7	Investment Tax Credit - Net	11-F	(893,964)	0	(893,964)
8	Total Income Taxes		<u>24,129,581</u>	<u>(11,038,813)</u>	<u>13,090,768</u>
9	Total Taxes Chargeable to Operations		<u>\$71,981,416</u>	<u>(\$11,022,910)</u>	<u>\$60,958,506</u>

WESTAR ENERGY NORTH  
Electric Operations

Section 11  
Schedule 11-B  
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Pro Forma Taxes Other Than Income Taxes  
Abbreviated Rate Filing - 2009

Line No.	Description Col. 1	Schedule References Col. 2	Total Company		
			Book Values With Eliminations, 1041 and S&A Adj. Col. 3	Abbreviated Case Additional Adjustments Col. 4	Pro Forma Adjusted Total Col. 5
<b>Payroll Taxes:</b>					
1	Social Security (FICA)		\$5,557,365	\$15,903	\$5,573,268
2	Federal Unemployment (FUTA)		(255,315)	0	(255,315)
3	State Unemployment (SUTA)		(1,550)	0	(1,550)
4	Workers Compensation		20,268	0	20,268
5	Total Payroll Taxes	11-A	<u>5,320,768</u>	<u>15,903</u>	<u>5,336,671</u>
6	Real Estate and Personal Property Taxes	11-A	<u>42,475,783</u>	<u>0</u>	<u>42,475,783</u>
<b>Other Taxes:</b>					
7	Corporate Franchise	11-A	<u>55,284</u>	<u>0</u>	<u>55,284</u>
8	Total Taxes Other Than Income Taxes		<u>\$47,851,835</u>	<u>\$15,903</u>	<u>\$47,867,738</u>

WESTAR ENERGY NORTH  
 Electric Operations  
 Pro Forma Taxable Income  
 Abbreviated Rate Filing - 2009

Line No.	Description	Schedule References	Total Company Book Values			Pro Forma Adjusted Balance
			Col. 1	Col. 2	Col. 3	
1	Operating Revenues	8-D	\$872,309,569	\$0	\$0	\$872,309,569
2	Less: Operating Expenses	8-E	622,423,912	(860,577)	5,205,284	626,768,619
3	Depreciation and Amortization	10-A	92,412,815	(6,308,962)	15,850,042	101,953,895
4	Taxes Other Than Income Taxes	11-B	47,851,835	0	15,903	47,867,738
5	Less: Gains from Disposition of Allowance	9-A	(4,331,296)	0	0	(4,331,296)
6	Total Expenses before Income Taxes		<u>758,357,266</u>	<u>(7,169,539)</u>	<u>21,071,229</u>	<u>772,258,956</u>
7	Operating Income before Income Taxes		113,952,303	7,169,539	(21,071,229)	100,050,613
8	Increases (Decreases):					
9	Interest on Debt		(51,516,376)	0	(1,111,634)	(52,628,010)
10	Book Depreciation and Amortization		90,180,357	(6,308,962)	15,850,042	99,721,437
11	Book Depreciation to Clearings		859,468	0	0	859,468
12	Accelerated Tax Depreciation		(88,339,127)	9,968,752	(40,535,805)	(118,906,180)
13	Removal Costs		(5,531,062)	0	0	(5,531,062)
14	Salvage		189,647	0	0	189,647
15	AFUDC Equity		(3,214,508)	0	0	(3,214,508)
16	Capitalized Interest		(757,853)	0	0	(757,853)
17	Contributions in Aid		4,177,210	0	0	4,177,210
18	Business Expenses		716,700	0	0	716,700
19	Pension		(1,776,292)	0	0	(1,776,292)
20	SFAS 106 / 112 Costs / COLI / LIHC		2,348,809	0	0	2,348,809
21	Repairs		(6,892,965)	0	0	(6,892,965)
22	Ice Storm		(89,764,287)	0	0	(89,764,287)
23	Section 199 Domestic Manufacturing Deduction		(1,237,286)	0	0	(1,237,286)
24	Reserves		140,491	0	0	140,491
25	Nonqualified Deferred Compensation		(1,745,930)	0	0	(1,745,930)
26	Other		(1,344,003)	0	0	(1,344,003)
	Total Increases (Decreases)		<u>(153,507,007)</u>	<u>3,659,790</u>	<u>(25,797,397)</u>	<u>(175,644,614)</u>
27	Taxable Income		<u>(\$39,554,704)</u>	<u>\$10,829,329</u>	<u>(\$46,868,626)</u>	<u>(\$75,594,001)</u>



WESTAR ENERGY NORTH  
Electric Operations  
Description of Increases/Decreases to Operating Income Before Income Taxes  
Abbreviated Rate Filing - 2009

Reference the Description of Increases/Decreases to Operating Income Before Income Taxes in Section 11-D,  
Docket No. 08-WSEE-1041-RTS and pursuant to K.A.R 82-1-231 (b) (3).

WESTAR ENERGY NORTH  
 Electric Operations  
 Pro Forma Current Income Taxes  
 Abbreviated Rate Filing - 2009

Section 11  
 Schedule 11-E  
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Line No.	Description Col. 1	Schedule References Col. 2	Total Company Book Values With Eliminations, 1041 and S&A Adj's. Col. 3	Removal Adjustments Col. 4	Addition Adjustments Col. 6	Pro Forma Adjusted Balance Col. 7
1	Provision for Kansas Income Tax: Taxable Income	11-C	(\$39,554,704)	\$10,829,329	(\$46,868,626)	(\$75,594,001)
2	Kansas Income Tax		(2,907,271)	763,468	(3,304,238)	(5,448,041)
3	Adjustments		0	0	0	0
4	Kansas Current Income Tax		<u>(2,907,271)</u>	<u>763,468</u>	<u>(3,304,238)</u>	<u>(5,448,041)</u>
5	Provision for Federal Income Tax: Taxable Income		(39,554,704)	10,829,329	(46,868,626)	(75,594,001)
6	Less: Provision for Kansas Income Tax (Line 2)		<u>(2,907,271)</u>	<u>763,468</u>	<u>(3,304,238)</u>	<u>(5,448,041)</u>
7	Federal Taxable Income		<u>(36,647,433)</u>	<u>10,065,861</u>	<u>(43,564,388)</u>	<u>(70,145,960)</u>
8	Federal Income Tax		(12,826,601)	3,523,051	(15,247,536)	(24,551,086)
9	Alternative Minimum Tax		0	0	0	0
10	General Business Credits		(101,017)	0	0	(101,017)
11	Production Tax Credits		0	0	(5,191,631)	(5,191,631)
12	Federal Current Income Tax		<u>(12,927,618)</u>	<u>3,523,051</u>	<u>(20,439,167)</u>	<u>(29,843,734)</u>
13	Summary of Current Income Taxes		(2,907,271)	763,468	(3,304,238)	(5,448,041)
14	Kansas Income Tax (Line 4)		<u>(2,907,271)</u>	<u>763,468</u>	<u>(3,304,238)</u>	<u>(5,448,041)</u>
15	Federal Income Tax (Line 12)	11-A	<u>(\$15,834,889)</u>	<u>\$4,286,519</u>	<u>(\$23,743,405)</u>	<u>(\$35,291,775)</u>
	Total Current Income Taxes					

WESTAR ENERGY NORTH  
 Electric Operations  
 Pro Forma Deferred Income Taxes  
 Abbreviated Rate Filing - 2009

Line No.	Description Col. 1	Schedule References Col. 2	Total Company Book Values With Eliminations, 1041 and S&A Adjis. Col. 3	Abbreviated Case Additional Adjustments Col. 6	KCC Pro Forma Adjusted Balance Col. 7
1	Liberalized Depreciation		\$4,364,451	\$8,418,073	\$12,782,524
2	Capitalized Interest		192,065	0	192,065
3	Contributions in Aid		(1,155,444)	0	(1,155,444)
4	Removal Costs		169,592	0	169,592
5	Pension		771,861	0	771,861
6	SFAS 106 / 112 Costs / COLI / LIHC		(667,075)	0	(667,075)
7	Repairs		1,454,844	0	1,454,844
8	Ice Storm		35,616,080	0	35,616,080
9	Reserves		(55,884)	0	(55,884)
10	Nonqualified Deferred Compensation		452,429	0	452,429
11	Amortization of KGE Acquisition Premium		(478,900)	0	(478,900)
12	Other		194,415	0	194,415
13	Provision for Deferred Income Taxes		40,858,434	8,418,073	49,276,507
14	Deferred Investment Tax Credit		0	0	0
15	Amortization of Investment Tax Credit		(893,964)	0	(893,964)
16	Investment Tax Credit - Net	11-A	(893,964)	0	(893,964)
17	Total Deferred Income Taxes		\$39,964,470	\$8,418,073	\$48,382,543

WESTAR ENERGY NORTH  
Electric Operations  
Pro Forma Total Income Taxes  
Abbreviated Rate Filing - 2009

Section 11  
Schedule 11-G  
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Line No.	Description Col. 1	Schedule References Col. 2	Total Company Book Values With Eliminations, 1041 and S&A Adjis. Col. 3	Removal Entries Col. 4	Addition Adjustments Col. 6	KCC Pro Forma Adjusted Balance Col. 7
1	Operating Revenues	8-D	\$872,309,569	\$0	\$0	\$872,309,569
2	Less: Operating Expenses	8-E	622,423,912	(860,577)	5,205,284	626,768,619
3	Depreciation and Amortization	10-A	92,412,815	(6,308,962)	15,850,042	101,953,895
4	Taxes Other Than Income Taxes	11-B	47,851,835	0	15,903	47,867,738
5	Less: Gains from Disposition of Allowance	9-A	(4,331,296)	0	0	(4,331,296)
6	Total Expenses before Income Taxes		758,357,266	(7,169,539)	21,071,229	772,258,955
7	Operating Income before Income Taxes		113,952,303	7,169,539	(21,071,229)	100,050,613
8	Increases/Decreases:					
9	Interest on Debt		(51,516,376)	0	(1,111,634)	(52,628,010)
10	Book Depreciation and Amortization		90,180,357	(6,308,962)	15,850,042	99,721,437
11	Tax Depreciation to Clearings		859,468	0	0	859,468
12	Tax ESL Depreciation		(72,323,014)	6,308,962	(15,608,857)	(81,622,909)
13	Removal Costs		(4,880,431)	0	0	(4,880,431)
14	Salvage		189,647	0	0	189,647
15	AFUDC Equity		(3,214,508)	0	0	(3,214,508)
16	Nondeductible Business Expenses		716,700	0	0	716,700
17	SFAS 106 / 112 Costs / COLI / LIHC		238,537	0	0	238,537
18	Repair Allowance		(2,229,775)	0	0	(2,229,775)
19	Other		(3,062,296)	0	0	(3,062,296)
	Total Increases/Decreases		(45,041,693)	0	(870,449)	(45,912,142)
20	Income on Which Tax Should Be Provided		68,910,610	7,169,539	(21,941,678)	54,138,471
21	Composite Tax Rate		27,410,918	39.5825%	39.5825%	21,563,735
22	Income Tax		(893,965)	2,837,882	(8,685,065)	(893,965)
23	Amortization of Investment Tax Credit		(101,017)	0	0	(101,017)
24	General Business Credits		(478,900)	0	0	(478,900)
25	Amortization of KGE Acquisition Premium		(1,807,457)	0	0	(1,807,457)
26	Amortization Plant Related Deferred Tax:		0	0	0	0
27	Adjustments		\$24,129,579	\$2,837,882	(5,191,631)	(5,191,631)
28	Total Income Tax				(\$13,876,696)	\$13,090,765

WESTAR ENERGY NORTH  
Electric Operations  
Accumulated Deferred Income Taxes  
Annual Charges and Credits to Accounts 281 and 282  
Abbreviated Rate Filing - 2009

Reference the Accumulated Deferred Income Taxes Annual Charges and Credits to Accounts 281 and 282 in Section 11-H  
Docket No. 09-WSEE-1041-RTS, 1041 S&A and pursuant to K.A.R. 82-1-231 (b) (3).

WESTAR ENERGY NORTH  
Accumulated Deferred Investment Credits  
Annual Charges and Credits  
Abbreviated Rate Filing - 2009

Reference the Accumulated Deferred Investment Credits Annual Charges and Credits in Section 11-I  
Docket No. 09-WSEE-1041-RTS, 1041 S&A and pursuant to K.A.R. 82-1-231 (b) (3).

WESTAR ENERGY NORTH  
Electric Operations  
Departmental Allocation Ratios  
Abbreviated Rate Filing - 2009

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Schedule 12  
Page 1 of 1

Reference the Departmental Allocation Ratios in Section 12,  
Docket No. 08-WSEE-1041-RTS and pursuant to K.A.R 82-1-231 (b) (3).

WESTAR ENERGY NORTH  
Annual Report  
Abbreviated Rate Filing - 2009

Section 13  
Schedules  
Page 1 of 1

Reference the Annual Report provided in Section 13 of Westar North  
Docket No. 08-WSEE-1041-RTS and pursuant to K.A.R. 82-1-231 (b) (3)



WESTAR ENERGY NORTH  
Electric Operations  
Rate Base Deductions  
Abbreviated Rate Filing - 2009

Section 14  
Schedule 14  
Page 1 of 1

Reference the Rate Base Deductions in Section 14,  
Docket No. 08-WSEE-1041-PTS and pursuant to K.A.R. 82-1-231 (b) (3).

Reference the Financial Statements provided in Section 15 of Westar North  
Docket No. 08-WSEE-1041-RTS and pursuant to K.A.R 82-1-231 (b) (3).

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

Line No.	Tariff	Tariff Description	Test Year Average No. of Customers	Test Year MWH Usage	Test Year Total Revenue	Average Price Per kWh	see Note 1		see Note 2		see Note 3		see Notes 1 & 2		As Adjusted Average Price - kWh
							Adjustments MWH Usage	Total Adjustments MWH Usage	Adjusted MWH Usage	As Adjusted MWH Usage	Revenue Adjustments Dollars	Total Revenue Adjustments Dollars	Adjusted Revenue Dollars	As Adjusted Revenue Dollars	
1	RS	Residential Service	314,212	3,500,083	\$245,859,429	\$ 0.0702	(176,319)	3,323,764	\$ 26,500,273	\$ 272,359,702	\$ 0.0819			\$ 0.0700	
2	SGS	Small General Service	45,383	1,964,008	\$119,720,619	\$ 0.0610	(31,867)	1,932,141	\$ 15,538,620	\$ 135,259,239	\$ 0.0700			\$ 0.0700	
3	ST	Short-Term Service	1,114	3,207	\$ 349,909	\$ 0.1091	(191)	3,016	\$ 71,351	\$ 421,260	\$ 0.1397			\$ 0.1397	
4	MGS	Medium General Service	829	2,714,831	\$134,246,133	\$ 0.0494	(18,327)	2,696,504	\$ 18,347,091	\$ 152,593,224	\$ 0.0566			\$ 0.0566	
5	RITODS	Religious Inst. Time of Day	23	1,773	\$ 125,455	\$ 0.0708	61	1,834	\$ 24,299	\$ 149,754	\$ 0.0817			\$ 0.0817	
6	PS - R	Restricted Service to Schools	892	236,789	\$ 13,602,152	\$ 0.0574	(6,635)	230,154	\$ 1,546,291	\$ 15,148,443	\$ 0.0658			\$ 0.0658	
7	HLF	High Load Factor Service	63	1,187,902	\$ 55,460,189	\$ 0.0467	1,863	1,189,765	\$ 7,751,938	\$ 63,212,127	\$ 0.0531			\$ 0.0531	
8	LTM	Large Tire Manufacturing	1	149,220	\$ 5,794,679	\$ 0.0392	-	149,220	\$ 488,997	\$ 6,283,676	\$ 0.0421			\$ 0.0421	
9	ICS	Interruptible Contract Service	1	69,729	\$ 2,731,409	\$ 0.0388	-	69,729	\$ 381,002	\$ 3,112,411	\$ 0.0446			\$ 0.0446	
10	RPS	Restricted Peak Service	2	683	\$ 69,537	\$ 0.1018	-	683	\$ 11,155	\$ 80,692	\$ 0.1181			\$ 0.1181	
11	GSS	Generation Substitution Service	1	617	\$ 32,216	\$ 0.0522	(1)	616	\$ 5,515	\$ 37,731	\$ 0.0613			\$ 0.0613	
12	PAL	Private Area Lighting Service	-	53,362	\$ 5,479,165	\$ 0.1027	-	53,362	\$ 702,806	\$ 6,181,971	\$ 0.1158			\$ 0.1158	
13	SL	Street Lighting	-	49,751	\$ 4,950,457	\$ 0.0995	-	49,751	\$ 611,818	\$ 5,562,275	\$ 0.1118			\$ 0.1118	
14	TS	Traffic Signal Service	-	6,075	\$ 368,870	\$ 0.0607	-	6,075	\$ 175,422	\$ 544,292	\$ 0.0896			\$ 0.0896	
15		Amortization of Regulatory Liability	-	-	\$ 22,147,285	\$ -	-	-	\$ -	\$ -	\$ -			\$ -	
16		Unbilled Revenues	-	49,000	\$ 1,643,000	\$ -	-	49,000	\$ -	\$ 1,643,000	\$ -			\$ -	
17		Total	362,521	9,987,030	\$612,580,504	\$ 0.0613	(231,416)	9,755,614	\$ 72,156,578	\$ 662,589,797	\$ 0.0679			\$ 0.0679	

Note 1: As Adjusted MWH Usage is per S&A in Docket No. 07-WSEE-1041-RTS.

Note 2: Total Revenue Adjusted Dollars include \$65 million increase authorized in January 2009 plus revenue adjustments from Docket No. 07-WSEE-1041-RTS.

Note 3: As Adjusted Revenue Dollars include test year ECRR, RECA and TDC revenues.

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

Line No.	Tariff	Tariff Description	see Notes 1 Adjusted MWH Usage	see Notes 3 Adjusted Revenue Dollars	Proposed Revenue	Proposed Revenue Increase	Proposed Percent Increase	Proposed Revenue Per Unit kWh
1	RS	Residential Service	3,323,764	\$ 272,359,702	\$ 276,433,005	\$ 4,073,303	1.50%	\$ 0.0832
2	SGS	Small General Service	1,932,141	\$ 135,259,239	\$ 137,787,579	\$ 2,528,340	1.87%	\$ 0.0713
3	ST	Short-Term Service	3,016	\$ 421,260	\$ 426,165	\$ 4,905	1.16%	\$ 0.1413
4	MGS	Medium General Service	2,696,504	\$ 152,593,224	\$ 154,834,596	\$ 2,241,372	1.47%	\$ 0.0574
5	RITODS	Religious Inst. Time of Day	1,634	\$ 149,754	\$ 151,252	\$ 1,498	1.00%	\$ 0.0825
6	PS - R	Restricted Service to Schools	230,154	\$ 15,148,443	\$ 15,378,597	\$ 230,154	1.52%	\$ 0.0668
7	HLF	High Load Factor Service	1,189,765	\$ 63,212,127	\$ 63,600,743	\$ 388,616	0.61%	\$ 0.0535
8	LTM	Large Tire Manufacturing	149,220	\$ 6,283,676	\$ 6,346,518	\$ 62,842	1.00%	\$ 0.0425
9	ICS	Interruptible Contract Service	69,729	\$ 3,112,411	\$ 3,143,510	\$ 31,099	1.00%	\$ 0.0451
10	RPS	Restricted Peak Service	683	\$ 80,692	\$ 81,499	\$ 807	1.00%	\$ 0.1193
11	GSS	Generation Substitution Service	616	\$ 37,731	\$ 38,108	\$ 377	1.00%	\$ 0.0619
12	PAL	Private Area Lighting Service	53,362	\$ 6,181,971	\$ 6,255,256	\$ 73,285	1.19%	\$ 0.1172
13	SL	Street Lighting	49,751	\$ 5,562,275	\$ 5,634,509	\$ 72,234	1.30%	\$ 0.1133
14	TS	Traffic Signal Service	6,075	\$ 544,292	\$ 549,735	\$ 5,443	1.00%	\$ 0.0905
15		Amortization of Regulatory Liability	-	\$ -	\$ -	\$ -	-	\$ -
16		Unbilled Revenues	49,000	\$ 1,643,000	\$ 1,643,000	\$ -	-	\$ -
17		Total	9,755,614	\$ 662,589,797	\$ 672,304,072	\$ 9,714,275	1.47%	\$ 0.0689

Note 1: As Adjusted MWH Usage is per S&A in Docket No. 07-WSEE-1041-RTS.

Note 2: Total Revenue Adjusted Dollars include \$65 million increase authorized in January 2009 plus revenue adjustments from Docket No. 07-WSEE-1041-RTS.

Note 3: As Adjusted Revenue Dollars include test year ECRR, RECA and TDC revenues.

WESTAR ENERGY SOUTH  
Electric Operations  
Summary of Pro Forma Rate Base and Operating Income  
Abbreviated Rate Filing - 2009

Line No.	Description	Col. 1	Schedule Reference	Total Company Book Values as Filed with Elim. Col. 3	As Filed		Abbreviated Case Adjustments Per Sch 3-C Col. 5	Pro Forma Adjusted Total Col. 6
					1041 Adjustments Modified by 1041 S&A Col. 4			
<u>Westar Energy South Electric Operations Rate Base</u>								
1	Electric Plant in Service		3-B	\$2,930,030,467	\$209,518,991		\$62,094,965	\$3,201,644,422
2	Less: Accumulated Provision for Depreciation and Amortization		3-B	1,376,313,907	69,008,932		0	1,445,322,839
3	Less: Cost Free Items		3-B	372,182,748	52,510,042		0	424,692,790
4	Net Electric Plant in Service			<u>1,181,533,812</u>	<u>88,000,017</u>		<u>62,094,965</u>	<u>1,331,628,793</u>
5	Working Capital		3-B	134,327,062	104,805,671		0	239,132,733
6	Westar Energy South Electric Operations Rate Base			<u>\$1,315,860,874</u>	<u>\$192,805,688</u>		<u>\$62,094,965</u>	<u>\$1,570,761,526</u>
<u>Westar Energy South Electric Operations</u>								
7	Operating Revenues		3-B	\$641,964,523	\$24,719,742		\$0	\$666,684,265
8	Operating Expenses		3-B	571,866,119	22,192,516		769,876	594,828,511
9	Other 1041 Adjustments not Quantified			0	(16,262,710)		0	(16,262,710)
10	Operating Income - Present Rates			<u>\$70,098,404</u>	<u>\$18,789,936</u>		<u>(\$769,876)</u>	<u>\$88,118,464</u>
11	Westar Energy South Electric Operations Rate of Return on Present Rates (Line 10 / Line 6)			<u>5.3272%</u>				<u>5.6099%</u>
12	Required Return on Rate Base		7-A	<u>8.4949%</u>	<u>8.4949%</u>		<u>8.4949%</u>	<u>8.4949%</u>
13	Operating Income Requirement (Line 6 X Line 12)			<u>\$111,781,065</u>	<u>\$16,378,650</u>		<u>\$5,274,905</u>	<u>\$133,434,621</u>
<u>Revenue Requirement to Earn Required Rate of Return</u>								
14	Additional Operating Income (Line 13- Line 10)			=	\$39,271,375		\$6,044,781	\$45,316,156
15	Associated Income Taxes			=	25,728,625		3,960,236	29,688,863
16	Revenue Increase Required			=	<u>\$65,000,000</u>		<u>\$10,005,017</u>	<u>\$75,005,018</u>

WESTAR ENERGY SOUTH  
Electric Operations  
Summary of Rate Base, Operating Income and Pro Forma Adjustments  
Abbreviated Rate Filing - 2009

Section 3  
Schedule 3-B  
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Line No.	Description Col. 1	Schedule Reference Col. 2	Total Company Book Values With Eliminations, 1041 and S&A Adjs. Col. 3	Abbreviated Additional Adjustments Col. 4	Pro Forma Adjusted Total Col. 5
	<u>Westar Energy South Electric Operations Rate Base</u>				
1	Electric Plant in Service	4-A	\$3,139,549,457	\$62,094,965	\$3,201,644,422
2	Less: Accumulated Provision for Depreciation and Amortization	5	1,445,322,839	0	1,445,322,839
3	Less: Cost Free Items	14-A	424,692,790	0	424,692,790
4	Net Electric Plant in Service		<u>1,269,533,828</u>	<u>62,094,965</u>	<u>1,331,628,793</u>
5	Working Capital	6	239,132,733	0	239,132,733
6	Westar Energy South Electric Operations Rate Base		<u>\$1,508,666,561</u>	<u>\$62,094,965</u>	<u>\$1,570,761,526</u>
	<u>Westar Energy South Electric Operations</u>				
7	Operating Revenues	9-A	\$666,684,265	\$0	\$666,684,265
8	Operating Expenses	9-A	577,795,925	769,876	578,565,801
9	Operating Income - Present Rates		<u>\$88,888,340</u>	<u>(\$769,876)</u>	<u>\$88,118,464</u>

WESTAR ENERGY SOUTH  
Electric Operations  
Summary of Rate Base, Operating Income and Pro Forma Adjustments  
Abbreviated Rate Filing - 2009

Line No.	Description	Total Company Book Values										
		Schedule Reference	Col. 2	Col. 3	Remove Wind Farms CWIP	Col. 4	Add Owned Wind Farms	Col. 5	Add Owned Wind Farms O&M	Col. 6	Production Tax Credits	Col. 7
<u>Westar Energy South Electric Operations Rate Base</u>												
1	Electric Plant in Service	4-A, 4-C		\$3,139,549,457		(\$101,108,051)		\$136,496,868		\$0		\$0
2	Less: Accumulated Provision for Depreciation and Amortization	5-A, 5-C		1,445,322,839		0		0		0		0
3	Less: Cost Free Capital	14-A, 14-B		424,692,790		0		0		0		0
4	Net Electric Plant in Service			<u>1,269,533,828</u>		<u>(101,108,051)</u>		<u>136,496,868</u>		<u>0</u>		<u>0</u>
5	Working Capital	6-A, 6-G		239,132,733		0		0		0		0
6	Westar Energy South Electric Operations Rate Base			<u>\$1,508,666,561</u>		<u>(\$101,108,051)</u>		<u>\$136,496,868</u>		<u>\$0</u>		<u>\$0</u>
<u>Westar Energy South Electric Operations</u>												
7	Operating Revenues	9-A, 9-B		\$666,684,265		\$0		\$0		\$0		\$0
8	Operating Expenses w/o Income Taxes	9-A, 9-B		562,852,752		0		6,742,945		3,071,535		0
9	Income Taxes	9-A, 9-B		14,943,173		0		(2,623,564)		(1,215,790)		(5,191,631)
10	Operating Income - Present Rates			<u>\$88,888,340</u>		<u>\$0</u>		<u>(\$4,119,381)</u>		<u>(\$1,855,745)</u>		<u>\$5,191,631</u>

WESTAR ENERGY SOUTH

Electric Operations

Summary of Rate Base, Operating Income and Pro Forma Adjustments  
Abbreviated Rate Filing - 2009

Line No.	Description Col. 1	Schedule Reference Col. 2	Interest Synchronization Col. 3	Add Emporia Energy Center Col. 4	Add Emporia Energy Center O&M Col. 5	Abbreviated Case Additional Adjustments Col. 6	Pro Forma Adjusted Total Col. 7
<u>Westar Energy South Electric Operations Rate Base</u>							
1	Electric Plant in Service	4-A, 4-C	\$0	\$26,706,148	\$0	\$62,094,965	\$3,201,644,422
2	Less: Accumulated Provision for Depreciation and Amortization	5-A, 5-C 14-A, 14-B	0	0	0	0	1,445,322,839
3	Less: Cost Free Capital		0	0	0	0	424,692,790
4	Net Electric Plant in Service		0	26,706,148	0	62,094,965	1,331,628,793
5	Working Capital	6-A, 6-G	0	0	0	0	239,132,733
6	Westar Energy South Electric Operations Rate Base		<u>\$0</u>	<u>\$26,706,148</u>	<u>\$0</u>	<u>\$62,094,965</u>	<u>\$1,570,761,526</u>
<u>Westar Energy South Electric Operations</u>							
7	Operating Revenues	9-A, 9-B	\$0	\$0	\$0	\$0	\$666,684,265
8	Operating Expenses w/o Income Taxes	9-A, 9-B	0	921,362	325,616	11,061,458	573,914,210
9	Income Taxes	9-A, 9-B	(772,071)	(359,639)	(128,887)	(10,291,582)	4,651,591
10	Operating Income - Present Rates		<u>\$772,071</u>	<u>(\$561,723)</u>	<u>(\$196,729)</u>	<u>(\$769,876)</u>	<u>\$88,118,464</u>



WESTAR ENERGY SOUTH  
 Electric Operations  
 Functional Classification of Plant in Service  
 Abbreviated Rate Filing - 2009

Line No.	Description Col. 1	Schedule Reference	Total Company Book Values With Eliminations, 1041 and S&A Adjs. Col. 2	Abbreviated Case Additional Adjustments Col. 3	Pro Forma Adjusted Total Col. 4
1	Intangible Plant		\$26,904,136	\$0	\$26,904,136
2	Steam Production Plant		672,922,527	0	672,922,527
3	Nuclear Production Plant		1,421,544,678	0	1,421,544,678
4	Other Production Plant	4-C	212,472,300	62,094,965	274,567,265
5	Transmission Plant		0	0	0
6	Distribution Plant		717,394,608	0	717,394,607
7	General Plant		88,311,209	0	88,311,209
8	Total Electric Plant in Service		<u>\$3,139,549,458</u>	<u>\$62,094,965</u>	<u>\$3,201,644,422</u>

WESTAR ENERGY SOUTH  
Electric Operations  
Plant in Service  
Abbreviated Filing - 2009

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Schedule 4-B  
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Reference Historical Plant in Service in Section 4  
Docket No. 09-WSEE-1041-RTS and pursuant to K.A.R. 82-1-231 (b) (3).

WESTAR ENERGY SOUTH  
 Electric Operations  
 Summary of Pro Forma Adjustments to Plant in Service (a)  
 Abbreviated Rate Filing - 2009

Line No.	Description Col. 1	Schedule Reference	No. 1		No. 2		No. 3		Total Pro Forma Adjustments Col. 5
			Remove Wind Farms CWIP Col. 2	Add Owned Wind Farms Col. 3	Emporia Energy Center Col. 4	Add Col. 4			
1	Intangible Plant		\$0	\$0	\$0	\$0		\$0	
2	Steam Production Plant		0	0	0	0		0	
3	Nuclear Production Plant		0	0	0	0		0	
4	Other Production Plant	4-C	(101,108,051)	136,496,868	26,706,148			62,094,965	
5	Transmission Plant		0	0	0	0		0	
6	Distribution Plant		0	0	0	0		0	
7	General Plant		0	0	0	0		0	
8	Total Electric Plant in Service		<u>(\$101,108,051)</u>	<u>\$136,496,868</u>	<u>\$26,706,148</u>			<u>\$62,094,965</u>	

Note:  
 (a) See Schedule 4-D for explanation of pro forma adjustments.

WESTAR ENERGY SOUTH

Section 4

Electric Operations

Schedule 4-D

Explanation of Pro Forma Adjustments to Plant In Service

Page 1 of 1

Abbreviated Rate Filing - 2009

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 1 -- Remove Wind Farms CWIP</u>		
1	Other Production Plant  To remove owned Wind Farms CWIP from rate base as filed in Docket No. 08-WSEE-1041-RTS	\$0	\$101,108,051
	<u>Adjustment No. 2 -- Add Owned Wind Farms</u>		
2	Other Production Plant  To include owned Wind Farms Plant in Service into the rate base	136,496,868	0
	<u>Adjustment No. 3 -- Add Emporia Energy Center</u>		
3	Other Production Plant  To include Emporia Energy Center into the South's Rate Base	26,706,148	0

WESTAR ENERGY SOUTH  
Electric Operations

Functional Classification of Accumulated Provision for Depreciation and Amortization  
Abbreviated Rate Filing - 2009

Reference Accumulated Provision for Depreciation and Amortization in Section 5  
Docket No. 09-WSEE-1041-RTS and pursuant to K.A.R. 82-1-231 (b) (3).

WESTAR ENERGY SOUTH  
Electric Operations  
Summary of Working Capital  
Abbreviated Rate Filing - 2009

Reference Working Capital Components in Section 6  
Docket No. 09-WSEE-1041-RTS and pursuant to K.A.R. 82-1-231 (b) (3).

WESTAR ENERGY, INC.  
 Electric Operations  
 Capital Structure Adjusted  
 Test Year Ended December 31, 2007

Line No.	Description Col. 1	Total Company Col. 2	Departmental Allocation Reference Schedule 12-A Col. 3	Westar South Electric Department Col. 4	Capitalization Ratios Col. 5	Cost of Capital Col. 6	Weighted Costs Col. 7
1	Long-Term Debt (1)	\$ 2,043,332,931	Ratio A	\$ 2,043,332,931	47.9853%	6.5462%	3.1412%
2	Preferred Stock	21,436,300	Ratio A	21,436,300	0.5034%	4.5530%	0.0229%
3	Common Equity	2,134,519,437	Ratio A	2,134,519,437	50.1267%	10.4000%	5.2132%
4	Post 1970 ITC	58,959,558	Ratio A	58,959,558	1.3846%	8.4949%	0.1176%
5	Total Capitalization	\$ 4,258,248,226		\$4,258,248,226	100.0000%		8.4949%

Note:  
 (1) - Excludes debt due within 12 months of December 2007

Reference Historical Financial and Operating Data in Section 8 of Westar South  
Docket No. 08-WSEE-1041-PTS and pursuant to K.A.R. 82-1-231 (b) (3)



WESTAR ENERGY SOUTH

Electric Operations

Pro Forma Operating Income Statement  
Abbreviated Rate Filing - 2009

Section 9  
Schedule 9-A  
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Line No.	Description Col. 1	Schedule Reference Col. 2	Total Company Book Values With Eliminations, 1041 and S&A Adj's. Col. 3	Abbreviated Case Additions Adjustments Col. 5	Pro Forma Adjusted Total Col. 6
<u>Operating Revenue</u>					
1	Electric Revenue	8-D,9-B	\$619,742,995	\$0	\$619,742,995
2	Service and Other	8-D,9-B	46,941,270	0	46,941,270
3	Total Revenue		\$666,684,265	\$0	\$666,684,265
<u>Operating Expenses</u>					
4	Production Steam	8-E,9-B	\$220,107,168	\$0	\$220,107,168
5	Production Nuclear	8-E,9-B	79,144,118	0	79,144,118
6	Production Other	8-E,9-B	1,006,309	3,349,603	4,355,912
7	Production Purchased Power	8-E,9-B	(20,870,597)	0	(20,870,597)
8	Transmission	8-E,9-B	9,451,859	0	9,451,859
9	Distribution	8-E,9-B	48,977,018	0	48,977,018
10	Customer Accounts	8-E,9-B	11,414,301	0	11,414,301
11	Customer Service and Information	8-E,9-B	1,209,360	0	1,209,360
12	Sales	8-E,9-B	26,750	0	26,750
13	Administration and General	8-E,9-B	89,184,089	37,822	89,221,911
14	Total Operating Expenses		\$439,650,376	\$3,387,426	\$443,037,800
15	Other 1041 Adjustments not Quantified		(\$16,262,710)	\$0	(\$16,262,710)
16	Depreciation and Amortization	9-B,10-A,10-C	\$111,141,233	\$7,664,307	\$118,805,540
17	Taxes Other Than Income Taxes	9-B,11-B	31,166,768	9,726	31,176,494
18	Gain from Disposition of Allowances	9-A,11-B	(2,842,919)	0	(2,842,919)
19	Income Taxes - Current	9-B,11-E	25,136,367	(18,451,312)	6,685,057
20	Provision for Deferred Income Taxes	9-B,11-F	(8,852,082)	8,159,729	(692,353)
21	Investment Tax Credit - Net	9-B,11-F	(1,341,113)	0	(1,341,113)
22	Total Expenses		\$577,795,922	\$769,876	\$578,565,801
23	Operating Income - Present Rates		\$88,888,340	(\$769,876)	\$88,118,464

WESTAR ENERGY SOUTH  
Electric Operations  
Summary of Pro Forma Adjustments to  
Operating Revenues and Expenses (a)  
Abbreviated Rate Filing - 2009

Line No.	Description	Col. 1	No. 1 Add Owned Wind Farms Depreciation	No. 2 Add Owned Wind Farms O&M	No. 3 Production Tax Credits	No. 4 Interest Synchronization	No. 5 Add Emporia Energy Center Depreciation	No. 6 Add Emporia Energy Center O&M	Col. 7
	<u>Operating Revenue</u>								
1	Electric Revenue		\$0	\$0	\$0	\$0	\$0	\$0	
2	Service and Other		0	0	0	0	0	0	
3	Total Revenue		0	0	0	0	0	0	
	<u>Operating Expenses</u>								
4	Production Steam		0	0	0	0	0	0	
5	Production Nuclear		0	0	0	0	0	0	
6	Production Other		0	3,039,088	0	0	0	310,515	
7	Production Purchased Power		0	0	0	0	0	0	
8	Transmission		0	0	0	0	0	0	
9	Distribution		0	0	0	0	0	0	
10	Customer Accounts		0	0	0	0	0	0	
11	Customer Service and Information		0	0	0	0	0	0	
12	Sales		0	0	0	0	0	0	
13	Administrative and General		0	25,810	0	0	0	12,012	
14	Total Operating Expenses		0	3,064,898	0	0	0	322,527	
15	Depreciation and Amortization		6,742,945	0	0	0	921,362	0	
16	Taxes Other Than Income Taxes		0	6,637	0	0	0	3,089	
17	Gain from Disposition of Allowances		0	0	0	0	0	0	
18	Income Taxes - Current		(10,621,716)	(1,215,790)	(5,191,631)	(772,071)	(521,216)	(128,887)	
19	Provision for Deferred Income Taxes		7,998,152	0	0	0	161,577	0	
20	Investment Tax Credit - Net		0	0	0	0	0	0	
21	Total Expenses		4,119,381	1,855,745	(5,191,631)	(772,071)	561,723	196,729	
22	Operating Income		(\$4,119,381)	(\$1,855,745)	\$5,191,631	\$772,071	(\$561,723)	(\$196,729)	

Note:  
(a) See Schedule 9-C for explanation of pro forma adjustments.

WESTAR ENERGY SOUTH  
Electric Operations  
Summary of Pro Forma Adjustments to  
Operating Revenues and Expenses (a)  
Abbreviated Rate Filing - 2009

Line No.	Description	Col. 1	Col. 2	Col. 3
	<u>Operating Revenue</u>			
1	Electric Revenue	\$0	\$0	\$0
2	Service and Other	0	0	0
3	Total Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	<u>Operating Expenses</u>			
4	Production Steam	\$0	\$0	\$0
5	Production Nuclear	0	0	0
6	Production Other	3,349,603	3,349,603	3,349,603
7	Production Purchased Power	0	0	0
8	Transmission	0	0	0
9	Distribution	0	0	0
10	Customer Accounts	0	0	0
11	Customer Service and Information	0	0	0
12	Sales	0	0	0
13	Administrative and General	0	0	0
14	Total Operating Expenses	<u>37,822</u>	<u>37,822</u>	<u>37,822</u>
		<u>\$3,387,425</u>	<u>\$3,387,425</u>	<u>\$3,387,425</u>
15	Depreciation and Amortization	\$7,664,307	\$7,664,307	\$7,664,307
16	Taxes Other Than Income Taxes	9,726	9,726	9,726
17	Gain from Disposition of Allowances	0	0	0
18	Income Taxes - Current	(18,451,311)	(18,451,312)	(18,451,312)
19	Provision for Deferred Income Taxes	8,159,729	8,159,729	8,159,729
20	Investment Tax Credit - Net	0	0	0
21	Total Expenses	<u>\$769,876</u>	<u>\$769,876</u>	<u>\$769,876</u>
22	Operating Income	<u>(\$769,876)</u>	<u>(\$769,876)</u>	<u>(\$769,876)</u>

Note:  
(a) See Schedule 9-C for explanation of pro forma adjustments.

WESTAR ENERGY SOUTH  
Electric Operations

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Schedule 9-C  
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Explanation of Pro Forma Adjustments to Operating Revenues and Expenses  
Abbreviated Rate Filing - 2009

Line No.	Description	Col. 1		Col. 2		Col. 3	
				Increase	Decrease		
<u>Adjustment No. 1 - Add Owned Wind Farms Depreciation Expense</u>							
1	Depreciation and Amortization Income Taxes			\$6,742,945	\$0		
2	Income Taxes - Current			0	10,621,716		
3	Income Taxes - Deferred			7,998,152	0		
To reflect owned Wind Farms depreciation expense in Westar South							
<u>Adjustment No. 2 - Add Owned Wind Farms O&amp;M</u>							
Operating Expenses							
4	Production Other			3,039,088	0		
5	Administrative and General Taxes Other Than Income Taxes			25,810	0		
6	Taxes Other Than Income Taxes Income Taxes			6,637	0		
7	Income Taxes - Current			0	1,215,790		
To reflect O&M for owned Wind Farms							

WESTAR ENERGY SOUTH  
Electric Operations  
Explanation of Pro Forma Adjustments to Operating Revenues and Expenses  
Abbreviated Rate Filing - 2009

Line No.	Description	Increase Col. 2	Decrease Col. 3
	Col. 1		
	<u>Adjustment No. 3 - Production Tax Credits</u>		
	Investment Taxes Credit		
1	Investment Taxes Credit - Net	\$0	\$5,191,631
	To recognize production tax credits		
	<u>Adjustment No. 4 - Interest Synchronization</u>		
	Income Taxes		
2	Income Taxes - Current	0	772,071
	To synchronize FIN 88 income and expense items in the abbreviated rate filing		
	<u>Adjustment No. 5 - Add Emporia Energy Center Depreciation Expense</u>		
3	Depreciation and Amortization	921,362	0
	Income Taxes		
4	Income Taxes - Current	0	521,216
5	Income Taxes - Deferred	161,577	0
	To reflect Emporia Energy Center depreciation expenses in Westar South		

WESTAR ENERGY SOUTH  
Electric Operations

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Schedule 9-C  
Page 3 of 3

Explanation of Pro Forma Adjustments to Operating Revenues and Expenses  
Abbreviated Rate Filing - 2009

Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 6 - Add Emporia Energy Center O&amp;M</u>		
	Operating Expenses		
1	Production Other	\$310,515	\$0
2	Administrative and General	12,012	0
3	Taxes Other Than Income Taxes		
	Income Taxes	3,089	0
4	Income Taxes - Current	0	128,887

To reflect Emporia Energy Center O&M

WESTAR ENERGY SOUTH  
 Electric Operations  
 Functional Classification Detail  
 Abbreviated Rate Filing - 2009

Line No.	Description	Schedule Reference	Total Company Book Values With Eliminations, 1041 and S&A Adj's.		Abbreviated Case Additional Adjustments	Pro Forma Adjusted Total
			Col. 2	Col. 3		
	Depreciation Expense					
1	Intangible Plant		\$0	\$0	\$0	\$0
2	Steam Production		32,599,383	0	32,599,383	32,599,383
3	Nuclear Production		27,468,564	0	27,468,564	27,468,564
4	Other Production	10-B	1,521,531	7,664,307	9,185,838	9,185,838
5	Transmission Plant		0	0	0	0
6	Distribution Plant		18,317,199	0	18,317,199	18,317,199
7	General Plant		5,611,649	0	5,611,649	5,611,649
8	Total Depreciation Expense		<u>85,518,326</u>	<u>7,664,307</u>	<u>93,182,633</u>	<u>93,182,633</u>
	Amortization Expense					
9	Intangible Plant		2,371,552	0	2,371,552	2,371,552
10	Transmission Plant		0	0	0	0
11	Distribution Plant		0	0	0	0
12	General Plant		22,826,116	0	22,826,116	22,826,116
13	Other Amortization		425,239	0	425,239	425,239
14	Total Amortization Expense		<u>25,622,907</u>	<u>0</u>	<u>25,622,907</u>	<u>25,622,907</u>
15	Total Depreciation and Amortization Expense		<u>\$111,141,233</u>	<u>\$7,664,307</u>	<u>\$118,805,540</u>	<u>\$118,805,540</u>

WESTAR ENERGY SOUTH  
Electric Operations  
Summary of Pro Forma Adjustments to Depreciation and Amortization Expense (a)  
Abbreviated Rate Filing - 2009

Line No.	Description Col. 1	No. 1 Add Owned Wind Farms Col. 2	No. 2 Add Emporia Energy Center Col. 3	Pro Forma Adjusted Total Col. 4
	Depreciation Expense			
1	Intangible Plant	\$0	\$0	\$0
2	Steam Production	0	0	0
3	Nuclear Production	0	0	0
4	Other Production	6,742,945	921,362	7,664,307
5	Transmission Plant	0	0	0
6	Distribution Plant	0	0	0
7	General Plant	0	0	0
8	Total Depreciation Expense	<u>6,742,945</u>	<u>921,362</u>	<u>7,664,307</u>
	Amortization Expense			
9	Intangible Plant	0	0	0
10	Distribution Plant	0	0	0
11	Transmission Plant	0	0	0
12	General Plant	0	0	0
13	Other Amortization	0	0	0
	Total Amortization Expense	<u>0</u>	<u>0</u>	<u>0</u>
14	Total Depreciation and Amortization Expense	<u>\$6,742,945</u>	<u>\$921,362</u>	<u>\$7,664,307</u>

Note:  
(a) See Schedule 10-D for explanation of pro forma adjustments.



WESTAR ENERGY SOUTH  
 Electric Operations  
 Explanation of Pro Forma Adjustments to Depreciation and Amortization Expense  
 Abbreviated Rate Filing - 2009

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 Schedule 10-C  
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Line No.	Description Col. 1	Increase Col. 2	Decrease Col. 3
	<u>Adjustment No. 1 - Add Owned Wind Farms Depreciation Expense</u>		
1	Other Production Plant  To reflect owned Wind Farm depreciation expense	6,742,945	0
	<u>Adjustment No. 2 - Add Emporia Energy Center Depreciation Expense</u>		
2	Other Production Plant  To include Emporia Energy Center depreciation expense	921,362	0

Reference the Summary of Depreciation Rates in Section 10-D,  
Docket No. 09-WSEE-1041-RTS, 1041 S&A and pursuant to K.A.R. 82-1-231 (b) (3).

WESTAR ENERGY SOUTH  
Electric Operations

Pro Forma Taxes Chargeable to Operations  
Abbreviated Rate Filing - 2009

Line No.	Description Col. 1	Schedule References Col. 2	Total Company Book Values With Eliminations, 1041 and S&A Adjis. Col. 3	Abbreviated Case Additional Adjustments Col. 4	Pro Forma Adjusted Total Col. 5
	<b>Taxes Other Than Income Taxes:</b>				
1	Payroll Taxes	11-B	\$5,993,958	\$9,726	\$6,003,684
2	Real Estate and Personal Property Taxes	11-B	25,146,129	0	25,146,129
3	Other Taxes	11-B	26,681	0	26,681
4	Total Taxes Other Than Income Taxes		<u>31,166,768</u>	<u>9,726</u>	<u>31,176,494</u>
	<b>Income Taxes:</b>				
5	Income Taxes - Current	11-E	25,136,367	(18,451,311)	6,685,057
6	Provision for Deferred Income Taxes	11-F	(8,852,082)	8,159,729	(692,353)
7	Investment Tax Credit - Net	11-F	(1,341,113)	0	(1,341,113)
8	Total Income Taxes		<u>14,943,171</u>	<u>(10,291,582)</u>	<u>4,651,590</u>
9	Total Taxes Chargeable to Operations		<u>\$46,109,940</u>	<u>(\$10,281,856)</u>	<u>\$35,828,084</u>

WESTAR ENERGY SOUTH  
Electric Operations

Section 11  
Schedule 11-B  
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Pro Forma Taxes Other Than Income Taxes  
Abbreviated Rate Filing - 2009

Line No.	Description Col. 1	Schedule References Col. 2	Total Company Book Values With Eliminations 1041 Adjs + S&A Col. 3	Abbreviated Case Additional Adjustments Col. 4	Pro Forma Adjusted Total Col. 5
	Payroll Taxes:				
1	Social Security (FICA)		\$6,041,937	\$9,726	\$6,051,663
2	Federal Unemployment (FUTA)		(61,427)	0	(61,427)
3	State Unemployment (SUTA)		13,448	0	13,448
4	Workers Compensation		0	0	0
5	Total Payroll Taxes	11-A	<u>5,993,958</u>	<u>9,726</u>	<u>6,003,684</u>
6	Real Estate and Personal Property Taxes	11-A	<u>25,146,129</u>	<u>0</u>	<u>25,146,129</u>
7	Other Taxes: Corporate Franchise	11-A	<u>26,681</u>	<u>0</u>	<u>26,681</u>
8	Total Taxes Other Than Income Taxes		<u>\$31,166,768</u>	<u>\$9,726</u>	<u>\$31,176,494</u>

WESTAR ENERGY SOUTH  
Electric Operations  
Pro Forma Taxable Income  
Abbreviated Rate Filing - 2009

Line No.	Description Col. 1	Schedule References Col. 2	Total Company Book Values With Eliminations, 1041 and S&A Adjs. Col. 3		Abbreviated Case Additional Adjustments Col. 4		Pro Forma Adjusted Total Col. 5	
1	Operating Revenues	8-D	\$666,684,265	\$0	\$666,684,265			
2	Less: Operating Expenses	8-E, 9-A	439,650,376	3,387,426	443,037,802			
3	Depreciation and Amortization	10-A	111,141,233	7,664,307	118,805,540			
4	Taxes Other Than Income Taxes	11-B	31,166,768	9,726	31,176,494			
5	Gain from Disposition of Allowances	9-A, 11-B	(2,842,919)	0	(2,842,919)			
6	Total Expenses before Income Taxes		579,115,459	11,061,460	590,176,917			
7	Operating Income before Income Taxes		87,568,806	(11,061,460)	76,507,348			
8	Increases/Decreases:							
9	Interest on Debt		(47,390,441)	(1,950,536)	(49,340,977)			
10	Book Depreciation and Amortization		80,534,124	7,664,307	88,198,431			
11	Book Depreciation to Clearings		122,407	0	122,407			
12	Accelerated Tax Depreciation		(69,501,471)	(28,151,159)	(97,652,630)			
13	Amortization of Nuclear Fuel		16,710,870	0	16,710,870			
14	Removal Costs		(5,443,126)	0	(5,443,126)			
15	Salvage		189,459	0	189,459			
16	AFUDC Equity		(1,131,112)	0	(1,131,112)			
17	Capitalized Interest		(360,314)	0	(360,314)			
18	Contributions in Aid		4,158,644	0	4,158,644			
19	Business Expenses		212,708	0	212,708			
20	Pension		(1,494,351)	0	(1,494,351)			
21	SFAS 106 / 112 Costs / COLI / LIHC		1,608,746	0	1,608,746			
22	Repairs		(7,897,232)	0	(7,897,232)			
23	Ice Storm		(2,072,292)	0	(2,072,292)			
24	Section 199 Domestic Manufacturing Deduction		(2,270,826)	0	(2,270,826)			
25	Reserves		(2,378,009)	0	(2,378,009)			
26	Nonqualified Deferred Compensation		(1,851,598)	0	(1,851,598)			
27	Other		14,051,374	0	14,051,374			
	Total Increases/Decreases		(24,202,440)	(22,437,368)	(46,639,828)			
28	Taxable Income	11-E	\$63,366,366	(\$33,498,848)	\$29,867,520			

WESTAR ENERGY SOUTH  
Electric Operations  
Description of Increases/Decreases to Operating Income Before Income Taxes  
Abbreviated Rate Filing - 2009

Reference the Description of Increases/Decreases in Operating Income Before Income Taxes in Section 11-D,  
Docket No. 09-WSEE-1041-RTS and pursuant to K.A.R. 82-1-231 (b) (3).

WESTAR ENERGY SOUTH  
 Electric Operations  
 Pro Forma Current Income Taxes  
 Abbreviated Rate Filing - 2009

Description Col. 1	Schedule References Col. 2	Total Company		
		Book Values With Eliminations, 1041 and S&A Adj. Col. 3	Abbreviated Case Additional Adjustments Col. 4	Pro Forma Adjusted Total Col. 5
Provision for Kansas Income Tax: Taxable Income	11-C	\$63,366,363	(\$33,498,848)	\$29,867,515
Kansas Income Tax Adjustments		4,657,427	(2,361,669)	2,295,758
Kansas Current Income Tax		0	0	0
		<u>4,657,427</u>	<u>(2,361,669)</u>	<u>2,295,758</u>
Provision for Federal Income Tax: Taxable Income		63,366,363	(33,498,848)	29,867,515
Less: Provision for Kansas Income Tax (Line 2)		4,657,427	(2,361,669)	2,295,758
Federal Taxable Income		<u>58,708,936</u>	<u>(31,137,179)</u>	<u>27,571,757</u>
Federal Income Tax		20,548,127	(10,898,011)	9,650,116
Alternative Minimum Tax		0	0	0
General Business Credits		(69,188)	0	(69,188)
Production Tax Credits			(5,191,631)	(5,191,631)
Federal Current Income Tax		<u>20,478,939</u>	<u>(16,089,642)</u>	<u>4,389,298</u>
Summary of Current Income Taxes				
Kansas Income Tax (Line 4)		4,657,427	(2,361,669)	2,295,758
Federal Income Tax (Line 12)		20,478,939	(16,089,642)	4,389,298
Total Current Income Taxes	11-A	<u>\$25,136,367</u>	<u>(\$18,451,311)</u>	<u>\$6,685,057</u>

WESTAR ENERGY SOUTH  
 Electric Operations  
 Pro Forma Deferred Income Taxes  
 Abbreviated Rate Filing - 2009

Description	Schedule References Col. 2	Total Company			Pro Forma Adjusted Total Col. 5
		Book Values With Eliminations, 1041 and S&A Adjs. Col. 3	Abbreviated Case Additional Adjustments Col. 4		
Liberalized Depreciation		(\$4,934,788)	\$8,159,729		\$3,224,941
Capitalized Interest		117,296	0		117,296
Contributions in Aid		(1,323,017)	0		(1,323,017)
Removal Costs		328,077	0		328,077
Pension		594,415	0		594,415
SFAS 106 / 112 Costs / COLI / LIHC		(574,930)	0		(574,930)
Repairs		2,670,779	0		2,670,779
Ice Storm		495,908	0		495,908
Reserves		945,913	0		945,913
Nonqualified Deferred Compensation		568,217	0		568,217
Amortization of KGE Acquisition Premium		(1,903,687)	0		(1,903,687)
Other		(5,836,264)	0		(5,836,264)
Provision for Deferred Income Taxes	11-A	(8,852,082)	8,159,729		(692,351)
Deferred Investment Tax Credit		0	0		0
Amortization of Investment Tax Credit		(1,341,113)	0		(1,341,113)
Investment Tax Credit - Net	11-A	(1,341,113)	0		(1,341,113)
Total Deferred Income Taxes		(\$10,193,195)	\$8,159,729		(\$2,033,465)



WESTAR ENERGY SOUTH  
 Electric Operations  
 Pro Forma Total Income Taxes  
 Abbreviated Rate Filing - 2009

Description	Schedule References	Total Company			Pro Forma Adjusted Total
		Book Values With Eliminations, 1041 and S&A Adj's.	Abbreviated Case Additional Adjustments	Col. 3	
Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	
Operating Revenues	8-D	\$666,684,265	\$0	\$666,684,265	
Less Operating Expenses	8-E	439,650,376	3,387,426	443,037,802	
Depreciation and Amortization	10-B	111,141,233	7,664,307	118,805,540	
Taxes Other Than Income Taxes	11-A	31,166,768	9,726	31,176,494	
Gain from Disposition of Allowances	9-A,11-B	(2,842,919)	0	(2,842,919)	
Total Expenses before Income Taxes		579,115,459	11,061,460	590,176,917	
Operating Income before Income Taxes		87,568,806	(11,061,460)	76,507,348	
<b>Increases/Decreases:</b>					
Interest on Debt		(47,390,441)	(1,950,536)	(49,340,977)	
Book Depreciation and Amortization		79,647,050	7,664,307	87,311,357	
Book Depreciation to Clearings		122,407	0	122,407	
Amortization of Nuclear Fuel		16,710,870	0	16,710,870	
Tax ESL Depreciation		(81,565,886)	(7,536,672)	(89,102,558)	
Removal Costs		(3,809,755)	0	(3,809,755)	
Salvage		116,724	0	116,724	
AFUDC Equity		(1,131,112)	0	(1,131,112)	
Nondeductible Business Expenses		212,708	0	212,708	
SFAS 106 / 112 Costs / COLI / LIHC		187,300	0	187,300	
Repair Allowance		0	0	0	
Other		(2,541,732)	0	(2,541,732)	
Total Increases/Decreases		(39,441,867)	(1,822,901)	(41,264,768)	
Income on Which Tax Should Be Provided		48,126,939	(12,884,361)	35,242,578	
Composite Tax Rate		19,143,692	39,5825%	14,043,741	
Income Tax		(1,341,113)	0	(1,341,113)	
Amortization of Investment Tax Credit		(69,188)	0	(69,188)	
General Business Credits		(1,903,687)	0	(1,903,687)	
Amortization of KGE Acquisition Premium		(848,597)	0	(848,597)	
Amortization Plant Related Deferred Taxes		(37,934)	(5,191,631)	(5,229,565)	
Adjustments		\$14,943,173	(\$10,291,582)	\$4,651,591	
Total Income Tax					

WESTAR ENERGY SOUTH  
Electric Operations  
Accumulated Deferred Income Taxes  
Annual Charges and Credits to Accounts 190, 282 & 283  
Abbreviated Rate Filing - 2009

Reference the Accumulated Deferred Income Taxes Annual Charges and Credits to Accounts 190, 282 & 283 in Section 11-H  
Docket No. 09-WSEE-1041-RTS, 1041 S&A and pursuant to K.A.R. 82-1-231 (b) (3).

WESTAR ENERGY SOUTH  
Electric Operations  
Accumulated Deferred Investment Credits  
Annual Charges and Credits  
Abbreviated Rate Filing - 2009

Reference the Accumulated Deferred Investment Credits Annual Charges and Credits in Section 11-I  
Docket No. 09-WSEE-1041-RTS, 1041 S&A and pursuant to K.A.R. 82-1-231 (b) (3).

WESTAR ENERGY SOUTH  
Electric Operations  
Departmental Allocation Ratios  
Abbreviated Rate Case Filing - 2009

Section 12  
Schedule 12  
Page 1 of 1

Reference Departmental Allocation Ratios in Section 12  
Docket No. 09-WSEE-1041-RTS and pursuant to K.A.R. 82-1-231 (b) (3).

WESTAR ENERGY SOUTH  
Annual Report  
Abbreviated Rate Filing - 2009

Section 13  
Schedules  
Page 1 of 1

Reference the Annual Report provided in Section 13 of Westar South  
Docket No. 08-WSEE-1041-RTS and pursuant to K.A.R. 82-1-231 (b) (3)

WESTAR ENERGY SOUTH  
Electric Operations  
Rate Base Deductions  
Abbreviated Rate Filing - 2009

Section 14  
Schedule 14  
Page 1 of 1

Reference Rate Base Deductions in Section 14  
Docket No. 09-WSEE-1041-RTS and pursuant to K.A.R. 82-1-231 (b) (3).

WESTAR ENERGY SOUTH  
Financial Statements  
Abbreviated Rate Filing - 2009

Reference the Financial Statements provided in Section 15 of Westar South  
Docket No. 08-WSEE-1041-RTS and pursuant to K.A.R. 82-1-231 (b) (3)

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

Line No.	Tariff	Tariff Description	Test Year Average No. of Customers	Test Year MWh Usage	Test Year Total Revenue	Average Price Per kWh	Total Adjustments MWh Usage	see Note 1		see Note 2		see Note 3	
								Adjusted MWh Usage	Adjusted Revenue Dollars	Total Revenue Adjustment Dollars	Adjusted Revenue Dollars	Adjusted Revenue Dollars	Adjusted Average Price - kWh
1	RS	Residential Service	272,143	3,130,971	\$ 232,286,187	\$ 0.0742	(79,882)	3,051,089	\$ 258,476,725	\$ 26,190,538	\$ 122,141,331	\$ 0.0847	
2	SGS	Small General Service	35,775	1,620,989	\$ 110,713,941	\$ 0.0683	(7,520)	1,613,469	\$ 112,141,331	\$ 11,427,390	\$ 327,380	\$ 0.0757	
3	ST	Short-Term Service		2,135	\$ 290,005	\$ 0.1358	(70)	2,065	\$ 327,380	\$ 37,375	\$ 63,398,644	\$ 0.1585	
4	MGS	Medium General Service	537	1,018,100	\$ 59,443,027	\$ 0.0584	(26,471)	991,629	\$ 63,398,644	\$ 3,955,617	\$ 20,711,980	\$ 0.0639	
5	REIS	Restricted Educational Institution Service	604	333,887	\$ 20,101,180	\$ 0.0602	1,338	335,225	\$ 20,711,980	\$ 610,800	\$ 1,155,740	\$ 0.0618	
6	RTECS	Restricted Total Electric - School & Church	87	17,659	\$ 1,078,299	\$ 0.0611	(534)	17,125	\$ 1,155,740	\$ 77,441	\$ 954,799	\$ 0.0675	
7	RITODS	Religious Inst. Time of Day	249	10,358	\$ 873,872	\$ 0.0844	(433)	9,925	\$ 954,799	\$ 80,927	\$ 20,825	\$ 0.0962	
8	DOR	Dedicated Off-Peak Rider	7	327	\$ 18,693	\$ 0.0572	(1)	326	\$ 20,825	\$ 2,132	\$ 1,296,318	\$ 0.0639	
9	GSS	Generation Substitution Service	26	23,843	\$ 1,129,531	\$ 0.0474	1,120	24,963	\$ 1,296,318	\$ 166,787	\$ 157,821,319	\$ 0.0519	
10	HLF	High Load Factor Service	105	1,996,897	\$ 89,591,594	\$ 0.0449	1,480,893	3,477,790	\$ 157,821,319	\$ 68,229,725	\$ 11,085,259	\$ 0.0454	
11	CON	Special Contract (a)	1	301,163	\$ 10,038,385	\$ 0.0333	-	301,163	\$ 11,085,259	\$ 1,046,874	\$ 3,235,704	\$ 0.0368	
12	CON	Special Contract	8	1,534,042	\$ 58,623,524	\$ 0.0382	(1,450,930)	83,712	\$ 3,235,704	\$ (55,387,820)	\$ 588,593	\$ 0.0387	
13	RPS	Restricted Peak Service	6	13,548	\$ 540,010	\$ 0.0399	-	13,548	\$ 588,593	\$ 48,583	\$ 5,045,794	\$ 0.0434	
14	SL	Street Lighting	-	34,267	\$ 4,359,620	\$ 0.1272	-	34,267	\$ 5,045,794	\$ 686,174	\$ 54,681	\$ 0.1472	
15	TS	Traffic Signal Service	-	636	\$ 53,800	\$ 0.0846	-	636	\$ 54,681	\$ 881	\$ 3,239,122	\$ 0.0860	
16	PAL	Private Area Lighting Service	-	21,312	\$ 2,830,270	\$ 0.1328	-	21,312	\$ 3,239,122	\$ 408,852	\$ -	\$ 0.1520	
17		Amortization of Regulatory Liability	-	-	\$ 6,006,490	\$ -	-	-	\$ -	\$ -	\$ -	\$ -	
18		Unbilled Revenue	-	77,000	\$ 3,645,000	\$ 0.0473	-	77,000	\$ 3,645,000	\$ -	\$ 3,645,000	\$ -	
19		Total	310,540	10,137,134	\$ 601,623,428	\$ 0.0593	(81,890)	10,055,244	\$ 653,199,214	\$ 57,582,276	\$ -	\$ 0.0650	

Note 1: As Adjusted MWh Usage is per S&A in Docket No. 07-WSEE-1041-RTS.

Note 2: Total Revenue Adjusted Dollars include \$65 million increase authorized in January 2009 plus revenue adjustments from Docket No. 07-WSEE-1041-RTS.

Note 3: As Adjusted Revenue Dollars include test year ECRR, HECA and TDC 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	3,051,089	\$ 258,476,725	\$ 261,609,327	\$ 3,132,602	1.21%	\$ 0.0857
2	SGS	Small General Service	1,613,469	\$ 122,141,331	\$ 123,657,563	\$ 1,516,232	1.24%	\$ 0.0766
3	ST	Short-Term Service	2,065	\$ 327,380	\$ 332,292	\$ 4,912	1.50%	\$ 0.1609
4	MGS	Medium General Service	991,629	\$ 63,398,644	\$ 64,441,569	\$ 1,042,925	1.65%	\$ 0.0650
5	REIS	Restricted Educational Institution Service	335,225	\$ 20,711,980	\$ 21,065,048	\$ 353,068	1.70%	\$ 0.0628
6	RTESC	Restricted Total Electric - School & Church	17,125	\$ 1,155,740	\$ 1,173,074	\$ 17,334	1.50%	\$ 0.0685
7	RITODS	Religious Inst. Time of Day	9,925	\$ 954,799	\$ 977,714	\$ 22,915	2.40%	\$ 0.0985
8	DOR	Dedicated Off-Peak Rider	326	\$ 20,825	\$ 21,137	\$ 312	1.50%	\$ 0.0648
9	GSS	Generation Substitution Service	24,963	\$ 1,296,318	\$ 1,315,762	\$ 19,444	1.50%	\$ 0.0527
10	HLF	High Load Factor Service	3,477,790	\$ 157,821,319	\$ 161,359,775	\$ 3,538,456	2.24%	\$ 0.0464
11	CON	Special Contract (a)	301,163	\$ 11,085,259	\$ 11,309,953	\$ 224,694	2.03%	\$ 0.0376
12	CON	Special Contract	83,712	\$ 3,235,704	\$ 3,235,704	\$ -	0.00%	\$ 0.0387
13	RPS	Restricted Peak Service	13,548	\$ 588,593	\$ 597,426	\$ 8,833	1.50%	\$ 0.0441
14	SL	Street Lighting	34,267	\$ 5,045,794	\$ 5,122,196	\$ 76,402	1.51%	\$ 0.1495
15	TS	Traffic Signal Service	636	\$ 54,681	\$ 54,681	\$ -	0.00%	\$ 0.0860
16	PAL	Private Area Lighting Service	21,312	\$ 3,239,122	\$ 3,286,009	\$ 46,887	1.45%	\$ 0.1542
17		Amortization of Regulatory Liability	-	\$ -	\$ -	\$ -	-	\$ -
18		Unbilled Revenues	77,000	\$ 3,645,000	\$ 3,645,000	\$ -	-	\$ -
19		Total	10,055,244	\$ 653,199,214	\$ 663,204,231	\$ 10,005,017	1.53%	\$ 0.0660

Note 1: As Adjusted MWh Usage is per S&A in Docket No. 07-WSEE-1041-RTS.  
 Note 2: Total Revenue Adjusted Dollars include \$65 million increase authorized in January 2009 plus revenue adjustments from Docket No. 07-WSEE-1041-RTS.  
 Note 3: As Adjusted Revenue Dollars include test year ECR, RECA and TDC revenues.